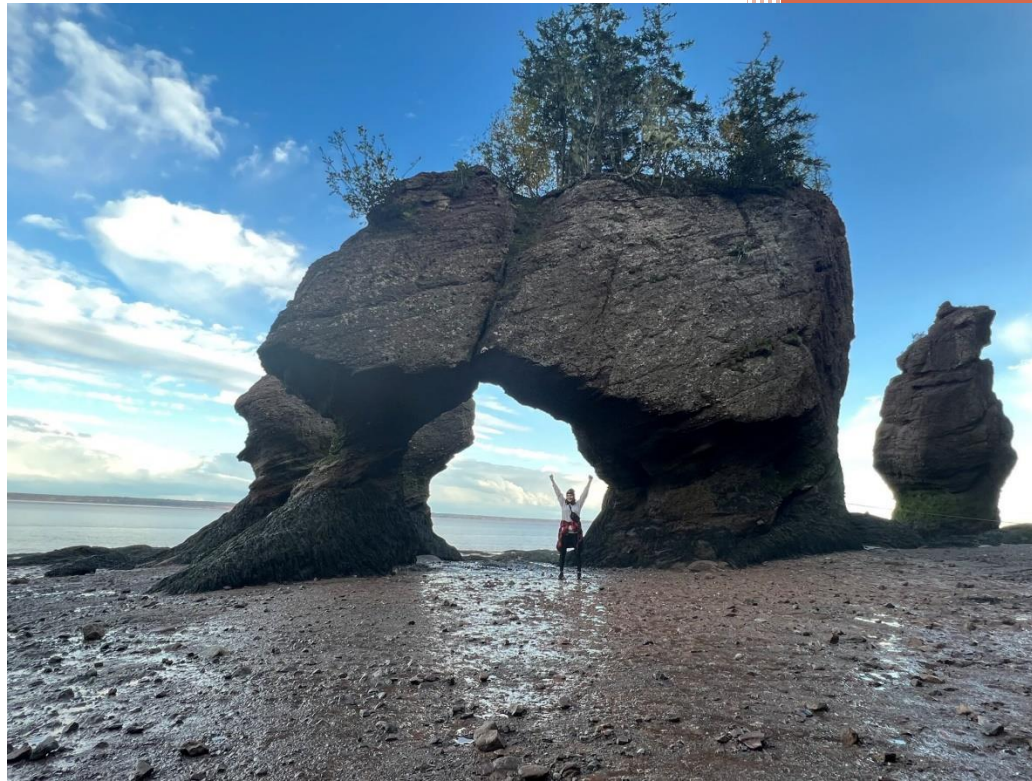


2026

Fundy Albert Utility Budget Workbook



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Revenues

Revenue Budget

Category - Level 2	Category - Level 3	Category - Level 4	Line ID	Category - Level 5	2025 Budget	2025 Yearend Projections	2026 Budget
SALES OF SERVICES	Environmental Health Services	Sale of Water	1.4.4.1.1	Residential (a)	491,111	487,315	614,985
			1.4.4.1.2	Commercial	7,921	8,968	10,192
			1.4.4.1.3	Industrial (b)	8,607	8,607	8,607
			1.4.4.1.4	Institutional	59,378	59,378	65,318
			1.4.4.1.5	Own local government	3,507	3,507	3,854
			1.4.4.1.6	Other local governments			
			1.4.4.1.7	Other			
		Sale of Wastewater Disposal services	1.4.4.2.1	Residential (a)	523,767	521,889	513,491
			1.4.4.2.2	Commercial	7,150	8,142	7,728
			1.4.4.2.3	Industrial (b)	-	-	-
			1.4.4.2.4	Institutional	50,405	50,406	50,408
			1.4.4.2.5	Own local government	520	620	620
			1.4.4.2.6	Other local governments			
			1.4.4.2.7	Other			
			1.4.4.5.1	Connection Charge	4,500	4,025	-

OTHER REVENUE FROM OWN SOURCES		Connection & Service Charge	1.4.4.5.2	Service Charge			
		Other	1.4.4.9.1	Specify...			
			1.4.4.9.2	Specify...			
	Rentals	Structures	1.5.3.1.0	Engineering Structures			
			1.5.3.1.9	Others			
		Machinery & Equipment	1.5.3.4.1	Machinery			
			1.5.3.4.2	Equipment			
		Land	1.5.3.5.1	Trailer Park Rental			
			1.5.3.5.9	Other			
	Return on Investments	Interest	1.5.5.1.1	Interest on Investments			
			1.5.5.1.2	Interest on Loans & Advances			
		Profits	1.5.5.2.1	Profit on Sale of Investment			
		Other return on investments	1.5.5.9.9	Other			
	Surcharge and interest	Surcharge	1.5.6.1.1	Surcharges			
		Interest	1.5.6.2.1	Interest	13,344	34,821	13,667
	Own Funds	General Fund	1.5.7.2.0	Water Supply (Fire)	13,280	13,280	13,280
		Other	1.5.7.9.9	Other	300	320	300
	Miscellaneous	Frontage Fees and Others	1.5.9.5.1	Frontage Fees			
			1.5.9.5.9	Other			

UNCONDITIONAL TRANSFERS	Federal Government	Other	1.6.1.0.0	Federal Government - Specify...			
	Provincial Governments	Other	1.6.2.0.0	Provincial Governments - Specify...			
	Other Governments	Other	1.6.3.0.0	Other Governments	30,000	30,000	30,000
CONDITIONAL TRANSFERS	Other	Other	1.7.9.0.0	Other Governments			
OTHER TRANSFERS	Transfers from Own Reserves and Allowances	Surplus	1.9.1.1.2	Surplus from previous year - Water			
			1.9.1.1.3	Surplus from previous year - Wastewater			
			1.9.1.1.4	Surplus from previous year - combined	63,485	120,911	316,966
		Reserves	1.9.1.2.1	Operating Reserve Fund	58,400	12,400	46,000
				Total	1,335,675	1,364,588	1,695,389

Sales of Services

1.4.4.1.1, 1.4.4.1.2, 1.4.4.1.3, 1.4.4.1.4, 1.4.4.1.5 Sale of Water

Includes: Water Rates Charged to Users

Increase/Decrease: Increase. To Cover Water Supply Expense Increases.

1.4.4.2.1, 1.4.4.2.2, 1.4.4.2.4, 1.4.4.2.5 Sale of Wastewater Disposal Services

Includes: Wastewater Rates Charged to Users

Increase/Decrease: Increase – Hillsborough Utility, Decrease – Alma Utility, N/A Riverside-Albert Utility as per Wastewater Disposal Expenses

1.4.4.5.1 Connection Charge

Includes: Charges for Connection

Increase/Decrease: Decrease. Proposed By-Law Change

Other Revenue from Own Services

1.5.6.2.1 Interest

Includes: Interest Charged on Overdue Accounts

Increase/Decrease: Increase. Trending Increase.

1.5.7.2.0 Water Supply (Fire)

Includes: Charges to Fire Departments for Water Usage

Increase/Decrease: N/A

1.5.7.9.9 Other

Includes: Encumbrance Certificates

Unconditional Transfers

1.6.3.0.0 Other Governments

Includes: Wastewater Disposal Services to Fundy National Park

Increase/Decrease: N/A

Other Transfers

1.9.1.1.4 Surplus from Previous Year

Includes: Yearend Surplus from 2024 (Currently an estimate)

Increase/Decrease: Increase. Unused contingency funds (All Utilities), the postponement of Hillsborough Utility water exploration and drilling, and limited cash flow resulting from funding capital projects through operating funds, Alma & Riverside-Albert Utility were unable to complete transfers to reserves

1.9.1.2.1 Operating Reserve Fund

Includes: Transfer from Operating Reserve

Increase/Decrease: Decrease – Riverside-Albert Utility Only

Expenses

Expenses Budget

Category - Level 2	Category - Level 3	Category - Level 4	Line ID	Category - Level 5	2025 Budget	2025 Yearend Projections	2026 Budget
ENVIRONMENTAL HEALTH SERVICES	Water Supply	Administration and general	2.4.1.1.1	Administration and general: personnel			
			2.4.1.1.9	Administration and general: other	218,649	181,012	287,957
		Purification and treatment	2.4.1.2.1	Purification and treatment: personnel			
			2.4.1.2.9	Purification and treatment: other	45,565	40,195	72,387
		Source of Supply	2.4.1.3.1	Source of Supply: personnel			
			2.4.1.3.9	Source of Supply: other	227,958	53,115	224,789
		Transmission and distribution	2.4.1.4.1	Transmission and distribution: personnel			
			2.4.1.4.9	Transmission and distribution: other	63,755	103,274	89,585
		Power and pumping	2.4.1.5.1	Power and pumping: personnel			
			2.4.1.5.9	Power and pumping: other	34,371	43,057	59,427
		Billing and collection	2.4.1.6.1	Billing and collection: personnel			
			2.4.1.6.9	Billing and collection: other			
		Water purchased	2.4.1.7.1	Water purchased	8,256	14,430	-

		Other	2.4.1.9.9	Other water supply	-	629	-
	Wastewater Disposal	Administration and general	2.4.2.1.1	Administration and general: personnel			
			2.4.2.1.9	Administration and general: other	130,379	180,363	199,266
		Wastewater collection system	2.4.2.2.1	Wastewater collection system: personnel			
			2.4.2.2.9	Wastewater collection system: other	20,000	30,460	39,000
		Wastewater lift station(s)	2.4.2.3.1	Wastewater lift station(s): personnel			
			2.4.2.3.9	Wastewater lift station(s): other	95,501	76,922	90,948
		Wastewater treatment and disposal	2.4.2.4.1	Wastewater treatment and disposal: personnel			
			2.4.2.4.9	Wastewater treatment and disposal: other	76,919	81,445	134,014
		Storm Sewers	2.4.2.5.1	Storm Sewers			
			2.4.2.5.9	Other			
		Billing and Collection	2.4.2.6.1	Billing and collection: personnel			
			2.4.2.6.9	Billing and collection: other			
		Other	2.4.2.9.9	Other	1,446	1,540	1,513
FISCAL SERVICES	Wastewater Debt Charges	Debt repayment	2.8.5.1.1	Interest on Long-Term Debt	73,055	73,056	69,782
			2.8.5.1.2	Principal Installments	129,500	129,500	122,500

			2.8.5.1.3	Capital Leasing Arrangements			
			2.8.5.1.4	Short-term Interest on Capital Projects			
		Other Debt Charges	2.8.5.9.1	Debenture Discounts			
			2.8.5.9.2	Cost of Issuing & Selling New Debentures			
			2.8.5.9.3	Banking Service Charge			
			2.8.5.9.9	Other			
	Water Debt Charges	Debt repayment	2.8.6.1.1	Interest on Long-Term Debt	50,385	47,261	46,470
			2.8.6.1.2	Principal Installments	79,117	63,500	67,300
			2.8.6.1.3	Capital Leasing Arrangements			
			2.8.6.1.4	Short-term Interest on Capital Projects	48,201	15,927	35,000
		Other Debt Charges	2.8.6.9.1	Debenture Discounts			
			2.8.6.9.2	Cost of Issuing & Selling New Debentures		4,755	
			2.8.6.9.3	Banking Service Charge			
			2.8.6.9.9	Other			
	Transfers to own Funds and Reserves	Capital Fund	2.8.7.2.1	Water			
			2.8.7.2.2	Wastewater			
		Deficit from previous years	2.8.7.5.1	Water			
			2.8.7.5.2	Wastewater Service			
			2.8.7.5.3	Combined	-	27,355	-
		Reserve Fund	2.8.7.6.1	Capital Water	27,118	27,118	67,802

	Other Fiscal Services		2.8.7.6.2	Operating Water			
			2.8.7.6.3	Capital Wastewater System	5,500	5,500	87,650
			2.8.7.6.4	Operating Wastewater System			
		Discounts and provisions for loss	2.8.9.1.1	Discounts			
			2.8.9.1.2	Provision for Loss on Accounts Receivable			
		Funding of previously unaccrued liability	2.8.9.3.0.1	Water			
			2.8.9.3.0.2	Wastewater			
		Other	2.8.9.9.9	Other			
				Total	1,335,675	1,200,413	1,695,389

Water Supply

2.4.1.1.1 Administration & General: Other

Includes: Utility Transfer to General Operating, ½ Bank & Interac Fees, Net HST

Increase/Decrease: Increase. Inflation, Legal Easements Needed

2.4.1.2.1 Purification & Treatment: Other

Includes: Water Treatment Materials; Building Operations, Maintenance & Repair Contingency

Increase/Decrease: Increase. Inflation & Rise in Repair Contingency

2.4.1.3.9 Source of Supply

Includes: Land Tax/Lease, Tank Inspections & Repairs, Wellhouse Building Operations & Maintenance, Water Exploration (Hillsborough Utility Only)

Increase/Decrease: Decrease – Hillsborough Utility; Increase – Alma & Riverside-Albert Utility. Inflation & Tank Inspection & Cleaning (Riverside-Albert Utility Only)

2.4.1.4.9 Transmission & Distribution: Other

Includes: Water Sampling, Flushing Hydrant Maintenance, Watermain Maintenance/Repairs

Increase/Decrease: Decrease – Hillsborough Utility; Increase – Alma & Riverside-Albert Utility. Inflation, Increased amount of sampling required per Department of Health, Increased Contingency

2.4.1.5.9 Power & Pumping Other

Includes: NB Power, Generator Operations & Maintenance

Increase/Decrease: Increase. Rising NB Power Expenses

2.4.1.7.1 Water Purchased

Includes: Water Purchased from Fundy National Park – Alma Utility Only

Increase/Decrease: Decrease. New Well to be online in Spring of 2026.

Wastewater Disposal

2.4.2.1.9 Administration & General: Other

Includes: Utility Transfer to General Operating, ½ Bank & Interac Fees, Net HST

Increase/Decrease: Increase. Inflation, Legal Easements Needed

2.4.2.2.9 Wastewater Collection System: Other

Includes: Wastewater Main Repairs, Locates, Inspections

Increase/Decrease: Increase. Scheduling Inspections to better detect failures in the system

2.4.2.3.9 Wastewater Lift Station: Other

Includes: Building Operations & Maintenance of Wastewater Lift Stations

Increase/Decrease: Decrease – Alma Utility. Only Budgeted Rebuild of Smaller Lift Station Pump; Increase - Hillsborough & Riverside-Albert Utility. Inflation

2.4.2.4.9 Wastewater Treatment & Disposal: Other

Includes: Lagoon Building (Excluding Riverside-Albert Utility) & Pond Operations & Maintenance, Wastewater Sampling

Increase/Decrease: Increase. Inflation, Required Maintenance/Repairs

2.4.2.9.9 Wastewater: Other

Includes: Wastewater Alarm Phone Lines – Alma Utility Only

Increase/Decrease: Increase. Inflation.

Fiscal Services

2.8.5.1.1 Wastewater: Interest on Long Term Debt

Includes: Interest on Debentures

Increase/Decrease: Decrease. As per Debenture Schedule

2.8.5.1.2 Wastewater: Principal Installments

Includes: Principal Installments on Wastewater Debentures.

Increase/Decrease: Decrease – Alma Utility. As per Debenture Schedule; Increase Hillsborough & Riverside-Albert Utility. As per Debenture Schedule.

2.8.6.1.1 Water: Interest on Long Term Debt

Includes: Interest on Water Debentures

Increase/Decrease: Increase – Alma Utility. As per Debenture Schedule & Estimation of New Debentures; Decrease – Riverside-Albert Utility. As per Debenture Schedule & Estimation of New Debentures.

2.8.6.1.2 Water: Principal Installments

Includes: Principal Installments on Water Debentures

Increase/Decrease: Decrease – Alma & Riverside-Albert Utility. As per Debenture Schedule & Estimation of New Debentures.

2.8.6.1.4 Water: Short-Term Interest on Capital Projects

Includes: Interest on Short Term Borrowing

Increase/Decrease: Decrease – Alma & Riverside-Albert Utility. Per status of Projects

2.8.7.6.1 Capital Water

Includes: Transfer to Capital Water Reserve – Hillsborough Utility Only

Increase/Decrease: Increase. Funding for Future Capital Projects/Replacements

2.8.7.6.3 Capital Wastewater System

Includes: Transfer to Capital Wastewater Reserve

Increase/Decrease: Decrease – Hillsborough Utility. Increase – Alma Utility & Riverside-Albert Utility. Preparation for upgrades to Lift Stations, and other capital replacements.

Utility Rates

Per Unit Per Quarter

	2025	2026
Alma Utility		
Water	\$195.00	\$245.50
Wastewater	\$182.50	\$132.00
Hillsborough Utility		
Water	\$95.00	\$119.00
Wastewater	\$125.00	\$131.00
Riverside-Albert Utility		
Water: Residential	\$147.00	\$177.00
Water: Residential Plus/Commercial	\$152.00	\$182.00
Water: Industrial	\$8,607.00	\$8,607.00
Water: Institutional	\$59,378.00	\$65,318.00
Water: Own Government	\$219.00	\$240.90
Wastewater: Residential	\$120.00	\$120.00
Wastewater: Residential Plus/Commercial	\$138.00	\$138.00
Wastewater: Institutional	\$50,405.00	\$50,408.00
Wastewater: Own Government	\$155.00	\$155.00