Fundy Albert Council Committee of the Whole Meeting
Date: Tuesday, September 15, 2026
Time: 4:30 P.M.
Location: 61 Academy Street, Hillsborough NB

1. Call to Order

2. Adoption of Agenda

3. Conflict of Interest Declarations

4. Public Presentations
4.1 Hospice SENB – Bonnie MacFayden
4.2 Janet Clouston – Albert County Museum

5. Informational Items
5.1 Plan 360 Development Report (July and August)

6. Council Direction Requests
6.1 Bank Accounts

7. Departmental Reports
7.1 Legislative Services
7.2 Financial services

8. Mayor and Council Statement and Inquiries

9. Public Statements and Inquiries

10. Closed Session
10.1 Local Governance Act 68 (1) (f) information concerning legal opinions or advice provided to the local government by its solicitor or privileged communications between solicitor and client in a matter of local government business.

10.2 Local Governance Act, s. 68(1) (b) – Information of a Personal Nature.

10.3 Local Governance Act 68(1) (j), Labour and Employment Matter including negotiation of contracts.

11. Adjournment

Hospice Southeast New Brunswick: Community Impact & Update

Hospice
Southeast New Brunswick | Sud-Est Nouveau-Brunswick

Bonnie MacFadyen, CEO
Kirstin Shortt, Chair Board of Directors

Our Reach

Hospice

Providing hospice care, family support, and grief services to individuals and families from Southeast New Brunswick

Hospice SENB Today

Hospice
Southeast New Brunswick | Sud-Est Nouveau-Brunswick

Our Impact

Hospice

670+ residents served through compassionate hospice care

120+ volunteers strengthening our mission

40+ staff delivering compassionate care and support services

What Hospice Means to Families

Hospice

You treated my husband with dignity and made him feel comfortable, even when he was no longer able to communicate. The little things — a warm blanket, a gentle touch, a kind word — made such a big difference. You also supported me and our family with patience, understanding and encouragement when we needed it most.

I will always be grateful for the love and care you gave my husband and for the peace you gave us. You helped make a very difficult journey a little easier, and we will never forget it.

Looking Ahead: Preparing for Future Needs

Hospice
Southeast New Brunswick | Sud-Est Nouveau-Brunswick

COMMUNITY SUPPORT

SUSTAINABILITY

EXCELLENCE

Gratitude

Hospice
Southeast New Brunswick | Sud-Est Nouveau-Brunswick

Development Activity Report

July 2026

The monthly Planning and Development report provides frequent up-to date information on planning and development requests in the municipality of **Fundy Albert**. It also provides a year-to-date total of development activity.

The following are the total number of applications **received** this month based on type:

Application	July	Year to Date
Development Permit	2	17
Building Permit	9	29
Subdivisions	0	11
Zoning Confirmations	1	7
Regulation Amendment	0	0
Policy Amendment	0	0
Rezonings	0	1
Adjustments (variances, terms and conditions, temporary uses, similar or compatible uses, non-conforming uses)	0	3
Complaints, Zoning & Building Infractions	1	1
Document Approvals	0	3
Sidewalk Cafe	0	0

Main / Principal
1234 rue Main Street, Suite 200
Moncton, NB E1C 1H7
(506) 238-5386

Shediac
815A rue Bombardier Street
Shediac, NB E4P 1H9
(506) 533-3637

Tantramar
112C rue Main Street
Sackville, NB E4L 0C3
(506) 364-4701

Riverview
Operations Centre d'opérations
300 rue Robertson Street
Riverview, NB E1B 0T8
(506) 382-3574

COMMISSION DE SERVICES REGIONAUX
SUD-EST
SOUTHEAST
REGIONAL SERVICE COMMISSION

plan 360

Permit Breakdown

The following table provides the year-to-date permits **issued** sorted by development type and provides a comparison to the same period as the previous year.

Construction values represent the estimated construction value of issued building permits and are not actual construction costs.

Permit Type	July 2026		2026 YTD		July 2025		2025 YTD	
	#	Value	#	Value	#	Value	#	Value
Residential	3	$1,387,215	14	$6,594,615	1	$521,580	22	$9,010,778
Multi Residential	0	$0	0	$0	0	$0	0	$0
Commercial	1	$1,031,257	3	$1,151,487	0	$0	0	$0
Industrial	0	$0	0	$0	0	$0	0	$0
Institutional	0	$0	0	$0	0	$0	3	$2,323,191
Accessory Buildings & Structures	3	$104,232	23	$567,284	3	$27,954	14	$362,331
Agricultural	0	$0	0	$0	0	$0	0	$0
Total	**7**	**$2,522,704**	**40**	**$8,313,386**	**4**	**$549,534**	**39**	**$11,696,300**

Number of Units Created – Note negative numbers indicate demolition of units

	July 2026	2026 YTD	July 2025	2025 YTD
Single Dwelling Unit	2	13	1	21
Two-unit/semi-detached	0	0	0	0
Townhouse/Rowhouse	0	0	0	0
Multiple Dwelling Unit	0	0	0	0
Accessory Dwelling Unit	0	0	0	0
Mobile / Mini Home	0	0	0	0
Total	**2**	**13**	**1**	**21**

Active Subdivision Applications

The following table provides the year-to-date subdivision applications received and provides a comparison to the same period as the previous year.

	July 2026	2026 YTD	July 2025	2025 YTD
# of Plans	0	12	3	14
# of Proposed Lots	0	12	5	17
# of Proposed Parcels	0	5	2	4

Southeast Planning Review and Adjustment Committee

The Southeast Planning Review and Adjustment Committee is a non-political group who provide input on land use planning related issues in the municipality. Under the *Community Planning Act*, they provide advice to Council on amendments to the planning related by- laws and rezonings as well as the location of new infrastructure and lands for public purposes. The committee acts as an approval body on variances, temporary uses, conditional uses, similar or compatible uses and extensions to non-conforming uses. Please note that some proposals may contain more than one application (ie. a conditional use that requires a variance).

	July 2026	2026 YTD
Variance Request	0	1
Similar and Compatible Use	0	0
Conditional Use	0	0
Non-Conforming Use	0	0
Temporary Use Approval	0	0
Policy Amendment	0	0
Regulation Amendment	0	0
Rezoning	0	1
Total	**0**	**2**

COMMISSION DE SERVICES REGIONAUX
SUD-EST SOUTHEAST
REGIONAL SERVICE COMMISSION

plan 360

Development Activity Report

August 2025

The monthly Planning and Development report provides frequent up-to date information on planning and development requests in the municipality of **Fundy Albert**. It also provides a year-to-date total of development activity.

The following are the total number of applications **received** this month based on type:

Application	August	Year to Date
Development Permit	1	18
Building Permit	3	32
Subdivisions	1	12
Zoning Confirmations	0	7
Regulation Amendment	0	0
Policy Amendment	0	0
Rezonings	0	1
Adjustments (variances, terms and conditions, temporary uses, similar or compatible uses, non-conforming uses)	1	4
Complaints, Zoning & Building Infractions	0	1
Document Approvals	0	3
Sidewalk Cafe	0	0

COMMISSION DE SERVICES REGIONAUX
SUD-EST SOUTHEAST
REGIONAL SERVICE COMMISSION

plan 360

Permit Breakdown

The following table provides the year-to-date permits **issued** sorted by development type and provides a comparison to the same period as the previous year.

Construction values represent the estimated construction value of issued building permits and are not actual construction costs.

Permit Type	August 2026		2026 YTD		August 2025		2025 YTD	
	#	Value	#	Value	#	Value	#	Value
Residential	4	$1,603,020	18	$8,197,635	5	$1,486,810	27	$10,497,588
Multi Residential	0	$0	0	$0	0	$0	0	$0
Commercial	0	$0	3	$1,151,487	0	$0	0	$0
Industrial	0	$0	0	$0	0	$0	0	$0
Institutional	1	$180,000	1	$180,000	0	$0	3	$2,323,191
Accessory Buildings & Structures	3	$53,900	26	$621,184	4	$71,232	18	$433,563
Agricultural	0	$0	0	$0	0	$0	0	$0
Total	**8**	**$1,836,920**	**48**	**$10,150,306**	**9**	**$1,558,042**	**48**	**$13,254,342**

Number of Units Created – Note negative numbers indicate demolition of units

	August 2026	2026 YTD	August 2025	2025 YTD
Single Dwelling Unit	3	16	4	25
Two-unit/semi-detached	0	0	0	0
Townhouse/Rowhouse	0	0	0	0
Multiple Dwelling Unit	0	0	0	0
Accessory Dwelling Unit	0	0	0	0
Mobile / Mini Home	1	1	0	0
Total	**4**	**17**	**4**	**25**

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	August 2026	2026 YTD	August 2025	2025 YTD
# of Plans	1	13	0	14
# of Proposed Lots	1	13	0	17
# of Proposed Parcels	0	5	0	4

Southeast Planning Review and Adjustment Committee

The Southeast Planning Review and Adjustment Committee is a non-political group who provide input on land use planning related issues in the municipality. Under the *Community Planning Act*, they provide advice to Council on amendments to the planning related by- laws and rezonings as well as the location of new infrastructure and lands for public purposes. The committee acts as an approval body on variances, temporary uses, conditional uses, similar or compatible uses and extensions to non-conforming uses. Please note that some proposals may contain more than one application (ie. a conditional use that requires a variance).

	August 2026	2026 YTD
Variance Request	0	1
Similar and Compatible Use	0	0
Conditional Use	0	0
Non-Conforming Use	0	0
Temporary Use Approval	0	0
Policy Amendment	0	0
Regulation Amendment	0	0
Rezoning	0	1
Total	**0**	**2**

Fundy Albert
Friendly by Nature

COUNCIL REPORT FORM (CRF)

To	Fundy Albert Council
From	Krista Ronalds, Acting Treasurer
Date	September 15, 2026
Subject	Bank Accounts
Type	Public Private ✓Committee of the Whole

REQUEST

That Council authorize staff to open separate bank accounts for the Capital Renewal Fund 2026-2029 and Canada Community Building Fund 2024-2028 for restricted funds currently held within the municipality's operating bank account.

Establishing separate bank accounts for these funds will:

- Improve tracking and reporting of restricted funds.
- Ensure greater transparency and accountability for funding balances.
- Simplify financial reconciliation and audit procedures.
- Reduce the risk of restricted funds being inadvertently used for operating purposes.
- Allow staff to clearly monitor available balances and funding activity.

The funds will remain the property of the Municipality and will continue to be managed in accordance with applicable funding agreements, municipal policies, and Council direction. Once the funding is depleted, the accounts can be closed.

CONSIDERATIONS

Legal	N/A
Financial	Will allow for clearer reporting and transparency
Environmental	N/A
Policy	N/A
Stakeholders	Fundy Albert Taxpayers
Community Sensitivities	N/A
Council priorities	Strategic Plan Alignment: • Infrastructure • Communications ✓ Village Services • Strategic Partnerships • Economic Development & Tourism
Documents, maps, photos or presentations attached	N/A
Consultation	Clerk and Christien LeBlanc (e6)
Intergovernmental considerations	N/A

Meeting date: September 15, 2026
Director, Legislative Services COW Report

BUILDING PERMITS

July 2026

WARD	Number of Permits	Value
1	0	$0
2	1	$1
3	0	$0
4	0	$0
5	0	$0
6	7	$ 2,522,704
TOTAL	8	$2,522,705

August 2026

WARD	Number of Permits	Value
1	1	$103,760
2	0	$0
3	0	$0
4	2	$181,440
5	0	$0
6	5	$1,551,720
TOTAL	8	$1,836,920

Voyent Alert
Registrants - 1061
YTD Alerts - 35
From Aug 2024 - 129

Facility Usage
RA Community Room - 20
RA Gym - 8
Alma Activity Centre - 12

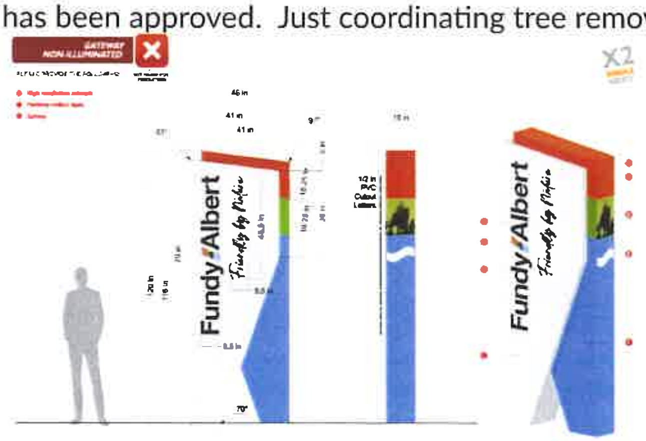
Revenue - $700 - Included 2 baby showers, a wedding reception and a family reunion.
In-Kind usages were from the regular organizations.

FUNDING

- Shoreline Trail - Project Completion Date deadline had been extended to October 29th, 2026. Requested an additional extension.
- FireSmart Program – Fuel Management Prescription Development – Applied for Phase 2 - $165,456.00
- AED – Canadian Red Cross – Alma Activity Centre – Approved.
- CanExport Funding: Working with a consultant and the Southeast Regional Service Commission (SERSC) Economic Development Dept to develop community and investment data sheets in support of the CanExport funding application.
- Local Government: Requested financial assistance to support the Village in bringing its outstanding financial statements and audits up to date. Request was denied from Local Government. This request was denied.
- Municipal Advisory – Applied for funds to construct dug outs (bunkers) at the Riverside-Albert ball field.

FUNDY ALBERT SIGNAGE

Request to erect the sign on Trans Aquas property has been approved. WAWA permit has been approved. Just coordinating tree removal and the sign installation.



POOL

The Hillsborough Community Pool experienced strong community utilization during the 2026 season, with approximately 2,085 recorded participant visits/uses across public swims, adult and family swims, daycare programming and swim-pass usage. Public swimming represented the largest component of regular pool activity, with 1,240 participants recorded during the season.

In addition to recreational swimming, the pool provided four sessions of swimming lessons, generating $4,800 in recorded revenue. Swim-pass sales generated an additional $450, while two private pool bookings generated $250.

Overall, the 2026 usage information demonstrates continued community demand for the Hillsborough Community Pool and highlights the importance of both public swimming and instructional programming.

Visitor Information Centre

The Visitor Information Centre in Hillsborough recorded 898 in-person visitor engagements between June 29 and August 23, 2026. Weekly visitation remained relatively consistent throughout most of the reporting period, with the highest recorded weeks being July 20–26 with 139 engagements and August 10–16 with 138 engagements.

The statistics indicate that the VIC continues to primarily serve an in-person wayfinding and visitor-support function. A total of 376 information and service requests were recorded, with maps/directions accounting for 167 requests and attraction information account for 134. Together, these represented approximately 80% of recorded requests.

Visitor-origin information demonstrates that the VIC served a broad range of travellers, including visitors from elsewhere in Canada, the United States, Europe and Asia. Of the 46 visitors/groups for whom length-of-stay information was recorded, 37 indicated an overnight stay of at least one night; however, due to the limited number of responses, this information should be considered a sample rather than representative of overall visitation.

The hourly statistics may also assist Administration in evaluating future operating hours. Visitor activity was strongest during the late morning and afternoon, with noon representing the busiest recorded hour. Comparatively little activity occurred at the end of the operating day, with only 27 engagements recorded at 5:00 p.m. and no engagements recorded at 6:00 p.m. during the reporting period.

Overall, the 2026 statistics demonstrate continued use of the VIC by visitors to the Fundy Albert area and provide useful information for future consideration of staffing levels, operating hours and the types of visitor services and information offered at the facility.

BY-LAWS AND POLICIES

- Review of By-Laws – As part of our ongoing efforts to ensure our municipal by-laws remain current and enforceable
- Human Resources Manual/Policy was completed by McAdvisory Group.
- Dog control by-law – It was recommended by NBSPCA to revamp the by-law-Wil be presenting in October

Water and Wastewater

Alma Water
Operationally everything is working well.

Alma Wastewater Lagoon – Actuator Valve Failure

Manual operation of the Alma wastewater lagoon discharge valve is continuing following approval from the Department of Environment and Local Government. Staff are operating the valve in accordance with the approved tidal discharge requirements while the permanent replacement is outstanding.

The Village is currently awaiting an updated delivery schedule for the replacement valve. Manual operation will remain in place until the new valve has been delivered, installed and commissioned.

Riverside-Albert Water System

Maintenance and cleaning of the Riverside-Albert standpipe has been completed. The laboratory results were satisfactory, has been operational since the middle of July.

Planning is also continuing for maintenance of the raw water reservoirs. Access clearing has begun, with cleaning of the upper and settling ponds were planned for August; weather conditions did not permit so, this will be completed in 2027 using Village staff and contractor support where required. The main reservoir cleaning remains planned for spring 2027 – This will need to be included in budget

Work is also progressing to establish permanent legal access to the reservoir site. Easement agreement with WH Forestry is completed. Currently working with Nature Conservancy of Canada with negotiations continuing for the remaining required access.

Hillsborough Water and Wastewater Systems

The Hillsborough water and wastewater systems continue to operate normally, with no significant operational issues reported.

Annual inspections of pumps were completed and two will need to be rebuilt.

The procurement process for the Hillsborough lagoon outfall repair closed. Administration will work on reworking the request for proposal to seek additional quotes.

Roads and General Maintenance

Browns Paving has completed padding a section of Water Street in Riverside-Albert, from Maple Street toward the school, and repairs to the worst section of School Street in Alma around the booster station. Key areas of road degradation in Hillsborough were also addressed.

A portion of the available budget will be retained as a contingency to allow additional patching to be completed before winter where further priority areas are identified.

Trails

Trail maintenance and improvement work is continuing across the municipality. Work on the Grey Brook Trail bridge project is progressing, just coordinating with techno post for screw piles and the bridge delivery.

Staff are also continuing to address maintenance needs at Crooked Creek Lookout following vandalism to the outhouses. Doors have been ordered

Library Mini-Split Replacement

One of the mini-split units at the library failed and has been replaced, a new sign for the library will be installed soon, and the lighting has been updated.

Asset Retirement Obligation Assessment

Dillon Consulting has completed the document review and are currently progressing with the valuation activity for the provided assets. They should be able to share a draft report and the valuation worksheet with the Village for review by the end of this month.

PMHP – Scenic Drive

The Scenic Drive shoulder and swale improvement project commences on September 14th with the anticipated completion date of September 24th could be pushed to September 30th.

Hillsborough Water Exploration

Site clearing for the Hillsborough water exploration project has been completed. The construction of the well pads and access road is completed. Drilling will commence October 5th. The 72 hour pump test will be brought to Council during budget deliberations

Water and Wastewater Capacity Analysis

The study has commenced with the expected completion date beginning of October.

Fundy Albert
Friendly by Nature

Meeting date: September 15, 2026
Department Report: Finance

Date: September 10, 2026

Department: Finance

Brief

The auditors are currently in possession of the 2024 audit file, and we continue to work on the 2025 audit file. The expected timeline for completion of the 2024 audit is at the end of September. We are collaborating as best as possible with the auditor's requests and pushing to keep this pace.

Income Statements/Bank Balance
Please see below for balances as of August 31st, 2026:

General (Appendix I – General Monthly Budget Report – August 2026)
- Available Bank Balance: $959,614
- Net Income/Loss: $663,379

Alma Utility (Appendix II – Alma Utility Monthly Budget Report – August 2026)
- Available Bank Balance: $109,281 - plus $50,000 overdraft
- Net Income/Loss: $138,695

Hillsborough Utility (Appendix III – Hillsborough Utility Monthly Budget Report – August 2026)
- Available Bank Balance: $213,949
- Net Income/Loss: $37,590

Riverside-Albert Utility (Appendix IV – Riverside-Albert Utility Monthly Budget Report –August 2026)
- Available Bank Balance: $204,940
- Net Income/Loss: $95,263

Please note: Net Income/Losses are subject to change due to Outstanding Expenses

Receivables

Finance has currently completed billing for Hillsborough Utility 2nd Quarter and, Alma and Riverside-Albert Utility 3rd Quarter Billing.

In collections efforts, letters of Disconnection Warning and Disconnection Notices were sent out the beginning of September to Overdue Accounts over two (2) quarters. By the end of the month, those who have not set up a payment arrangement or payment in full, will be followed up with a

Disconnection Notice or Door Notice.

See chart below for updated collection efforts:

Department	61-90 (07/26)	61-90 (08/26)	91+ (07/26)	91+ (08/26)	Arrears*
Alma Utility	-	48,046	23,371	21,239	10,002
Riverside-Albert Utility	-	20,796	19,348	18,528	44,755
Hillsborough Utility	491	80,988	63,048	56,183	16,026
General	-	75	36,760	36,680	-

*Arrears – These amounts have been sent to collections/services disconnected
**Credits were removed from report to show more accurate picture of receivables

Fundy Albert General

Target: 67%

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
REVENUE				**Target to be at or above 67%**	
Warrant	-	5,809,732	3,873,155	67%	
Fiscal Capacity Funding	-	348,977	232,651	67%	
Fire (to Rural District)	1.3.2.2.4	18,696	18,696	100%	Received First Half of Allocation
Roads & Streets (4.574 Lane Km)	1.3.2.3.3	11,321	7,547	67%	
Fire Services: Other			4,666		DNR revenue
Recycling Products	1.4.4.3.9	92,636	67,395	73%	
Community Centre (Hall)	1.4.7.1.2	13,000	17,642	136%	
Swimming Pools, Beaches, Marinas	1.4.7.1.3	6,000	9,372	156%	Strong Swimming Lesson Participation
Skating Rink & Arena	1.4.7.1.5	135,000	64,247	48%	Arena Open 6 Months Annually
Cultural Buildings & Facilities	1.4.7.2.1	24,120	13,200	55%	
Construction (including RSC)	1.5.1.7.3	45,000	43,865	97%	Receive Revenue Quarterly.
Building Permits: Demolition	1.5.1.7.5		32,500		
Structures, Other	1.5.3.2.8	16,362	10,982	67%	
Interest on Investments	1.5.5.2.1	24,000	13,387	56%	Decrease in Cash Balance
Miscellaneous, Other		-	38,699		HFD reimbursement for Rescue truck work $17,788 - expensed in Fighting Equipment 2.2.4.3.4, Donation $15,341 for New Table and benches in Alma Gazebo
Unconditional Transfers (Federal)			8,000		Celebrate Canada Day
Unconditional Transfers (Other)			-		
Conditional Transfers (Federal)	1.7.1.9.8	7,986	8,750	110%	Budgeted Grants - Summer/Trans Canada Trail Care Grant
Conditional Transfers (Other)	1.7.5.2.9	1,917	1,000	52%	
			2,801		SEED Funding

Fundy Albert General **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
					Grant for Picnic tables, benches, garbage bins Expensed
			16,375		2.6.9.1.2 $6,008 + 2.7.1.8.9 $6,008 + 2.7.1.2.9 $3,374
			40,000		Deferred Revenue - LG - Accounting
					Firesmart Funding - Charged Through Other General
			93,197		Administration Services
			20,000		Funding for Swimming Pool Upgrades
Surplus from Previous Year	1.9.1.1.1	184,367	-	0%	Pending 2024 audit results
Operating Reserve	1.91.2.1	100,000	-	0%	Healthy Operating - No Reason to Withdraw
Utility Fund	1.9.2.1.1	363,511	181,755	50%	Billed Quarterly
Adjustment for payment in lieu of taxes (PILT)	1.9.9.1.1	687	687	100%	Annual Revenue
TOTAL REVENUE		**7,203,312**	**4,820,571**	**67%**	
EXPENSES				**Target to be at or above 67%**	
GENERAL GOVERNMENT SERVICES					
Mayor: Personnel	2.1.1.1.1	42,172	26,667	63%	
Mayor: Other	2.1.1.1.9	9,500	4,354	46%	
Councillors: Personnel	2.1.1.3.1	130,130	77,836	60%	1 Councillor Seat Formally Vacant
Councillors: Other	2.1.1.3.9	8,000	3,387	42%	Low Expenses Submitted
Development Seminars	2.1.1.4.1	3,500	3,696	106%	One time expenses - Council Training
Other Legislative Costs	2.1.1.9.9	3,500	1,739	50%	
			3,000		Development of Water and Sewer By-Law - Funded
			5,000		Includes Employee Policy Review - Funded through LG
Manager, Administrator: Personnel	2.1.2.1.1	123,549	64,460	52%	

Fundy Albert General

Target: 67%

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
Manager, Administrator: Other	2.1.2.1.2	2,500	2,289	92%	Includes Trips to Meet w/ Ministers w/ Mayor
Clerk: Personnel	2.1.2.1.3	141,828	93,459	66%	
Human Resources: Other	2.1.2.1.5	11,692	10,883	93%	PW Tracking Program Per Budget
Office Building	2.1.2.1.7	128,027	93,849	73%	Sound System billed
Legal Services	2.1.2.1.8	60,000	30,174	50%	Legal Low
Other Administrative Services	2.1.2.1.9	37,920	32,904	87%	Majority of Budget - Worksafe NB Annual Fees & Voyent Alert Subscription
Financial Management, Administration: Personnel	2.1.2.2.1	69,892	25,990	37%	
Accounting: Personnel	2.1.2.2.3	62,306	43,914	70%	
Accounting: Other	2.1.2.2.4	15,000	22,000	147%	e6 - To be offset with savings from vacant positions
			40,000		e6 - Offset by Deferred Revenue
External Audit: Audit Fees	2.1.2.2.6	25,000	25,000	100%	Interim invoice from EY
Purchasing: Other	2.1.2.2.8	99,714	62,384	63%	HST Expense/ August HST Rebate Completed in September
Civic Relations	2.1.2.5.2	5,000	1,512	30%	
Training & Development	2.1.2.5.9	17,500	4,417	25%	
Assessment Service Fee	2.1.2.9.1	133,724	133,724	100%	Annual One-Time Cost (June)
Regional & Collaborative Services (RSC)	2.1.2.9.2	7,415	4,943	67%	
Other General Administration Services		-	138		
			1,184		Items Funded through Grants
			67,867		Firesmart Program Funded Through Line 1.7.5.2.9
Conventions & Delegations	2.1.2.9.3	7,500	1,842	25%	
Liability Insurance	2.1.2.9.4	54,646	34,647	63%	

Fundy Albert General **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
Municipal Association Membership	2.1.2.9.5	11,600	8,931	77%	UMNB & FCM & MPWWA for 2026
Other, Grants	2.1.9.5.9	17,000	15,750	93%	Community Grants Paid/Sponsorship Left
TOTAL GENERAL GOVERNMENT SERVICES		**1,228,615**	**947,941**	77%	
PROTECTIVE SERVICES					
RCMP	2.2.1.9.4	1,119,794	559,897	50%	Billed Quarterly
Firefighting Force: Personnel	2.2.4.2.1	86,258	1,698	2%	
Firefighting Force: Other	2.2.4.2.9	57,085	33,101	58%	Budget Line Consists of One-Off Expenses
Fire Alarm Systems	2.2.4.3.1	58,032	11,186	19%	No Repair Replacements Purchased
Water Cost	2.2.4.3.2	13,280	13,280	100%	Billed Annually
Station & Building	2.2.4.3.3	88,019	37,819	43%	
Fighting Equipment	2.2.4.3.4	242,449	66,451	27%	Minimal Equipment Purchased W/Budget
Fire Investigation	2.2.4.4.2	2,000	-	0%	
Fire Prevention	2.2.4.4.3	3,500	2,801	80%	Annual One-Time Costs
Fire Training & Development	2.2.4.6.9	15,875	10,423	66%	
Fire Contractual Agreement with Other LG	2.2.4.9.1.1	417,702	313,277	75%	Billed Quarterly
Other EMO Services	2.2.5.9.9	13,320	1,371	10%	Contingency Not Used
By-Law Enforcement: Other	2.2.9.1.9	106,490	87,490	82%	Paid full year of By-Law Invoices
Animal & Pest Control: Other	2.2.9.4.9	18,336	13,752	75%	1st, 2nd & 3rd Quarter Invoice
Regional Public Safety Committee (RSC)	2.2.9.7.1	1,271	847	67%	
TOTAL PROTECTIVE SERVICES		**2,243,411**	**1,153,392**	51%	

Fundy Albert General

Target: 67%

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
TRANSPORTATION SERVICES					
Common Services Administration: Personnel	2.3.1.1.1	268,543	174,580	65%	
Common Services Administration: Other	2.3.1.1.9	4,140	2,047	49%	
Workshops, Yards & Other Buildings: Personnel	2.3.1.5.1	423,670	262,260	62%	48% of On-Call Budget Used to Date
General Equipment	2.3.1.5.3	189,894	82,038	43%	
Workshops, Yards & Other Buildings: Other	2.3.1.5.9	55,643	34,352	62%	
Summer Maintenance: Private Contract	2.3.2.3.2.1	279,000	31,413	11%	
Summer Maintenance: DTI	2.3.2.3.2.2	28,213	-	0%	
Sidewalks	2.3.2.33	6,000	984	16%	
Culverts & Drainage Ditches	2.3.2.3.4	95,975	60,635	63%	
Snow & Ice Removal: Private Contract	2.3.2.3.8.1	276,638	197,686	71%	6 Months Expense - Extra Sand Required
Snow & Ice Removal: DTI	2.3.2.3.8.2	63,630	-	0%	
Bridges, Viaduct, Causeway & Grade Separations	2.3.2.4.9	20,000	-	0%	
Street Lights: Power	2.3.2.5.2	82,397	58,445	71%	Increase in rates April 1, 2026
Street Signs	2.3.2.6.1	7,500	2,782	37%	
Regional Transport: Contribution to RSC	2.3.3.3.1	1,812	1,208	67%	
TOTAL TRANSPORTATION SERVICES		**1,803,055**	**908,429**	50%	
ENVRIONMENTAL HEALTH SERVICES					
Collection: RSC	2.4.3.2.9	592,260	394,840	67%	
Disposal: Tipping Fees (RSC)	2.4.3.3.2	105,656	70,518	67%	
TOTAL ENVRIONMENTAL HEALTH SERVICES		**697,916**	**465,358**	67%	
PUBLIC HEALTH SERVICES					
Public Health: Other	2.5.1.9.1	4,895	3,263	67%	
TOTAL PUBLIC HEALTH SERVICES		**4,895**	**3,263**	67%	

Fundy Albert General **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
ENVIRONMENTAL DEVELOPMENT SERVICES					
Local Planning: Contribution to RSC	2.6.1.1.2	219,849	146,566	67%	
Beautification & Rehabilitation of Lands	2.6.2.1.3	14,900	4,396	30%	Budget Line Consists of One-Off Expenses
Tree Removal & Planting	2.6.2.2.1	5,000	1,250	25%	
Natural Resources Development: Other	2.6.2.2.9	4,750	-	0%	
Tourist Bureau	2.6.9.1.1	30,017	19,946	66%	Summer Staff/VIC Costs
Tourist Camps, Parks, Etc	2.6.9.1.2	8,966	3,551	40%	
			13,911		New Table and benches in Alma Gazebo - Funded through Donations
			6,008		New Picnic Tables & Garbage Bins - Funded by RDC
Promotion of Tourist Attraction	2.6.9.1.3	250	-	0%	
Tourism: Contribution to RSC	2.6.9.1.8	1,266	844	67%	
Community Development: Contribution to RSC	2.6.3.1.1	3,987	2,658	67%	
Economic Development Administration: Other	2.6.7.1.2	20,000	2,434	12%	
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES		**308,985**	**201,564**	65%	
RECREATION & CULTURAL SERVICES					
Recreation Administration: Other	2.7.1.1.9	17,000	14,729	87%	Funding of $8,000 in Unconditional Federal Transfers for Canada Day
Community Centres & Halls: Other	2.7.1.2.9	82,903	53,676	65%	Prop. Tax Paid
			4,857		New Chairs & Tables - Funded by RDC
Swimming Pools, Beaches, Marinas: Personnel	2.7.1.3.1	27,532	21,469	78%	
Swimming Pools, Beaches, Marinas: Other	2.7.1.3.1	31,856	27,715	87%	Stripping and Painting Pool
			7,704		Replacement of Pool Heater - Covered by Capital Reserve
			21,525		Remove and replace drains in pool - Received $20,000 from RDC Line 1.7.5.2.9

Fundy Albert General **Target:** **67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
Skating Rinks & Arenas: Personnel	2.7.1.5.1	114,457	64,181	56%	Open During Winter Months - On Target
Skating Rinks & Arenas: Other	2.7.1.5.9	176,567	89,983	51%	
Parks & Playgrounds: Personnel	2.7.1.8.1	21,572	11,440	53%	
Parks & Playgrounds: Other	2.7.1.8.9	12,371	5,528	45%	
			9,232		New Picnic Tables & Garbage Bins - Funded by RDC
Cultural Buildings & Facilities: Other	2.7.2.2.9	16,478	13,488	82%	Prop. Tax Paid
Museums: Other	2.7.2.4.9	10,120	6,960	69%	Prop. Tax Paid
Libraries: Other	2.7.2.5.9	37,054	22,020	59%	
Other Recreation: Contribution to RSC	2.7.5.1.1	1,246	824	66%	
TOTAL RECREATION & CULTURAL SERVICES		**549,156**	**375,329**	**68%**	
FISCAL SERVICES					
Interest on Long Term Debt	2.8.1.1.1	35,869	4,702	13%	Post dated cheques for these only in months of May, June,
Principal Installments	2.8.1.1.2	91,000	20,000	22%	November and December
Short Term Interest for Capital Projects	2.8.1.1.6	63,210	62,373	99%	Lease Payments Budgeted Until End of June
Cost of Issing & Selling New Debentures	2.8.1.9.2	12,000	9,000	75%	Debenture for RAFD Truck Loan
Banking Service Charge	2.8.1.9.3	8,000	5,841	73%	
Transfer to Capital Reserve	2.8.2.1.1	157,200	-	0%	
TOTAL FISCAL SERVICES		**367,279**	**101,916**	**28%**	
TOTAL EXPENSES		**7,203,312**	**4,157,192**	**58%**	
SURPLUS (DEFICIT)		-	**663,379**		

Alma Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
REVENUE				**Target to be at or above 67%**	
Sale of Water: Residental	1.4.4.1.1	205,766	159,060	77%	3rd Quarter Billing
Sale of Water: Commercial	1.4.4.1.2	-			
Sale of Water: Own Government	1.4.4.1.5	-			
Wastewater Disposal: Residential	1.4.4.2.1	132,183	92,378	70%	3rd Quarter Billing
Wastewater Disposal: Commercial	1.4.4.2.2	-			
Wastewater Disposal: Own Govern.	1.4.4.2.5	-			
Connection & Service Charge	1.4.4.5.1	-			
Interest	1.5.6.2.1	3,600	2,535	70%	3rd Quarter Billing
Water Supply (Fire)	1.5.7.2.0	-	-		
Misc. Other	1.5.9.5.9	100	20	20%	
Unconditional Transfer: Other Government	1.6.3.0.0	30,000	30,000	100%	Billed Annually
Combined Surplus from Second Previous	1.9.1.1.4	64,500	-	0%	Pending 2024 audit results
Operating Reserve Fund	1.9.1.2.1	-			
TOTAL REVENUE		**436,149**	**283,993**	**65%**	

Alma Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
EXPENSES				**Target to be at or below 67%**	
Water Supply - Administration: Other	2.4.1.1.9	92,704	46,046	50%	Utility Billed Quarterly
Purification Treatment: Other	2.4.1.2.9	12,772	3,826	30%	Contingency Not Used
Source of Supply: Other	2.4.1.3.9	1,126	3,742	332%	Prop. Tax Paid for the Year & Insurance for the New Well $2,674
Transmission & Distribution: Other	2.4.1.4.9	34,404	11,086	32%	Contingency Not Used
Power & Pumping: Other	2.4.1.5.9	23,841	6,970	29%	New Facilities Just Came Online (Power)
Water Supply - Other	2.4.1.9.9	-	-		
WATER SUPPLY		**164,847**	**71,670**	**43%**	
Wastewater Disposal - Administration: Other	2.4.2.1.9	66,245	32,646	49%	Utility Billed Quarterly
Wastewater Collection: Other	2.4.2.2.9	9,000	440	5%	Contingency Not Used
Wastewater Lift Station: Other	2.4.2.3.9	22,625	9,415	42%	Contingency Not Used
Wastewater Treatment & Disposal: Other	2.4.2.4.9	46,892	12,569	27%	Contingency Not Used
Wastewater Disposal - Other		1,513	942	62%	Bell Aliant
WASTEWATER DISPOSAL		**146,275**	**56,012**	**38%**	
Wastewater Disposal - Interest on Long Term Debt	2.8.5.1.1	10,907	5,475	50%	Post dated cheques for these only in months of May, June, November
Wastewater Disposal - Principal Installments	2.8.5.1.2	29,000	3,000	10%	and December
Water Supply - Interest on Long Term Debt	2.8.6.1.1	12,407	6,141	49%	Post dated cheques for these only in months of May, June, November
Water Supply - Principal Installments	2.86.1.2	32,800	3,000	9%	and December
Water Supply - Interest on Short Term Borrowing	2.8.6.1.4	30,000	-	0%	
Deficit from 2nd previous year	2.8.7.5.3	-			

Alma Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
Capital Water Fund	2.8.7.6.1	-			
Operating Water Reserve	2.8.7.6.2	-			
Capital Wastewater Fund	2.8.7.6.3	9,913	-	0%	
Operating Wastewater Reserve	2.8.7.6.4	-			
FISCAL SERVICES		**125,027**	**17,616**	**14%**	
TOTAL EXPENSES		**436,149**	**145,298**	**33%**	
SURPLUS (DEFICIT)		**$ -**	**$ 138,695**		

Hillsborough Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
REVENUE				**Target to be at or above 67%**	
Sale of Water: Residental	1.4.4.1.1	297,976	140,123	47%	2nd Quarter Billing - June 30, 2026
Sale of Water: Commercial	1.4.4.1.2	-			
Sale of Water: Own Government	1.4.4.1.5	-			
Wastewater Disposal: Residental	1.4.4.2.1	314,924	148,096	47%	2nd Quarter Billing - June 30, 2026
Wastewater Disposal: Commercial	1.4.4.2.2	-			
Wastewater Disposal: Own Govern.	1.4.4.2.5	-			
Connection & Service Charge	1.4.4.5.1	-	500		
Interest	1.5.6.2.1	6,500	14,589	224%	
Water Supply (Fire)	1.5.7.2.0	8,280	8,280	100%	Annual Billing
Misc. Other	1.5.9.5.9	200	100	50%	
Unconditional Transfer: Other Government	1.6.3.0.0	-			
Combined Surplus from Second Previous	1.9.1.1.4	123,222	-	0%	Pending 2024 audit results
Operating Reserve Fund	1.9.1.2.1	46,000	-	0%	Healthy Operating - No Reason to Withdraw
TOTAL REVENUE		**797,102**	**311,687**	**39%**	

Hillsborough Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
EXPENSES				**Target to be at or below 67%**	
Water Supply - Administration: Other	2.4.1.1.9	101,891	40,649	40%	Utility Billed Quarterly
Purification Treatment: Other	2.4.1.2.9	28,328	7,323	26%	Contingency Not Used
Source of Supply: Other	2.4.1.3.9	195,631	43,938	22%	Water Exploration Project Planning Phase
Transmission & Distribution: Other	2.4.1.4.9	27,401	10,061	37%	Contingency Not Used
Power & Pumping: Other	2.4.1.5.9	18,217	14,711	81%	Annual Generator Maintenance & Repairs
Water Supply - Other	2.4.1.9.9	-			
WATER SUPPLY		**371,468**	**116,682**	**31%**	
Wastewater Disposal - Administration: Other	2.4.2.1.9	69,759	27,249	39%	Utility Billed Quarterly
Wastewater Collection: Other	2.4.2.2.9	20,000	9,429	47%	Contingency Not Used
Wastewater Lift Station: Other	2.4.2.3.9	47,967	12,974	27%	Annual Maintenance Not Completed
Wastewater Treatment & Disposal	2.4.2.4.9	81,353	30,978	38%	Contingency Not Used
Wastewater Disposal - Other	2.4.2.9.9	-			
WASTEWATER DISPOSAL		**219,079**	**80,629**	**37%**	
Wastewater Disposal - Interest on Long Term Debt	2.8.5.1.1	54,753	27,787	51%	Post dated cheques for these only in months of
Wastewater Disposal - Principal Installments	2.8.5.1.2	84,000	49,000	58%	May, June, November and December
Water Supply - Interest on Long Term Debt	2.8.6.1.1	-			

Hillsborough Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
Water Supply - Principal Installments	2.86.1.2	-			
Water Supply - Interest on Short Term Borrowing	2.8.6.1.4	-			
Deficit from 2nd previous year	2.8.7.5.3	-			
Capital Water Fund	2.8.7.6.1	67,802	-	0%	
Operating Water Reserve	2.8.7.6.2	-			
Capital Wastewater Fund	2.8.7.6.3	-			
Operating Wastewater Reserve	2.8.7.6.4	-			
FISCAL SERVICES		**206,555**	**76,787**	**37%**	
TOTAL EXPENSES		**797,102**	**274,097**	**34%**	
SURPLUS (DEFICIT)		**$ -**	**$ 37,590**		

Riverside-Albert Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
REVENUE				**Target to be at or above 67%**	
Sale of Water: Residental	1.4.4.1.1	111,216	83,589	75%	3rd Quarter Billing
Sale of Water: Commercial	1.4.4.1.2	10,192	7,255	71%	3rd Quarter Billing
Sale of Water: Industrial	1.4.4.1.3	8,607	8,607	100%	Billed for the Year
Sale of Water: Institutional	1.4.4.1.4	65,318	48,989	75%	3rd Quarter Billing
Sale of Water: Own Government	1.4.4.1.5	3,854	3,854	100%	Billed for the Year
Wastewater Disposal: Residental	1.4.4.2.1	66,384	49,548	75%	3rd Quarter Billing
Wastewater Disposal: Commercial	1.4.4.2.2	7,728	5,430	70%	3rd Quarter Billing
Wastewater Disposal: Institutional	1.4.4.2.4	50,408	37,806	75%	3rd Quarter Billing
Wastewater Disposal: Own Govern.	1.4.4.2.5	620	620	100%	Billed for the Year
Connection & Service Charge	1.4.4.5.1	-			
Interest	1.5.6.2.1	3,567	3,683	103%	3rd Quarter Billing
Water Supply (Fire)	1.5.7.2.0	5,000	5,000	100%	Annual Billing
Misc. Other	1.5.9.5.9	-	20		
Unconditional Transfer: Other Government	1.6.3.0.0	-	-		
Combined Surplus from Second Previous	1.9.1.1.4	129,244	-	0%	Pending 2024 audit results
TOTAL REVENUE		**462,138**	**254,401**	**55%**	

Riverside-Albert Utility **Target: 67%**

Budget vs. Actual

August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
EXPENSES				**Target to be at or above 67%**	
Water Supply - Administration: Other	2.4.1.1.9	93,361	39,616	42%	Utility Billed Quarterly
Purification Treatment: Other	2.4.1.2.9	31,287	23,890	76%	
			4,477		EXP Invoice Motion
Source of Supply: Other	2.4.1.3.9	28,032	18,528	66%	
Transmission & Distribution: Other	2.4.1.4.9	27,780	9,803	35%	Contingency Not Used
Power & Pumping: Other	2.4.1.5.9	17,369	10,102	58%	Gen. Maintenance Completed/Power High
Water Supply - Other	2.4.1.9.9	-	292	-	Dehumidifier - RA Office
WATER SUPPLY		**197,829**	**106,708**	**54%**	
Wastewater Disposal - Administration: Other	2.4.2.1.9	63,261	26,216	41%	Utility Billed Quarterly
Wastewater Collection: Other	2.4.2.2.9	10,000	1,034	10%	Contingency Not Used
Wastewater Lift Station: Other	2.4.2.3.9	20,356	4,550	22%	Specialized Maintenance Not Complete
Wastewater Treatment & Disposal	2.4.2.4.9	5,769	1,101	19%	Vegetation Control Project Not Commenced
Wastewater Disposal - Other	2.4.2.9.9	-			
WASTEWATER DISPOSAL		**99,386**	**32,902**	**33%**	
Wastewater Disposal - Interest on Long Term Debt	2.8.5.1.1	4,123	2,061	50%	Post dated cheques for these only in months of May,
Wastewater Disposal - Principal Installments	2.8.5.1.2	9,500		0%	June, November and December

Riverside-Albert Utility **Target: 67%**

Budget vs. Actual

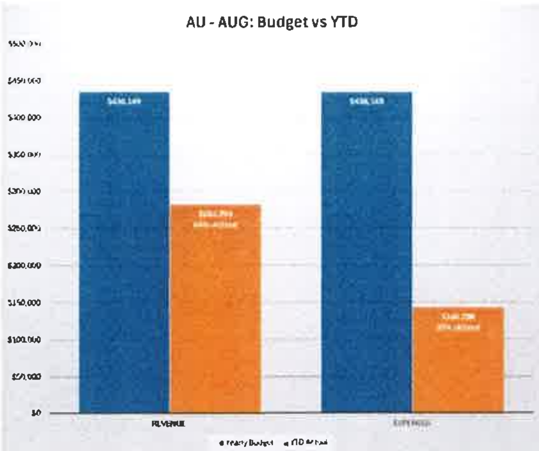
August 31, 2026

Line Name	Line #	Yearly Budget Amount	YTD Actual Amount	% Budget Used	Notes
Water Supply - Interest on Long Term Debt	2.8.6.1.1	34,063	16,726	49%	Post dated cheques for these only in months of May,
Water Supply - Principal Installments	2.86.1.2	34,500		0%	June, November and December
Water Supply - Interest on Short Term Borrowing	2.8.6.1.4	5,000	516	10%	
Deficit from 2nd previous year	2.8.7.5.3	-			
Capital Water Fund	2.8.7.6.1	-			
Operating Water Reserve	2.8.7.6.2	-			
Capital Wastewater Fund	2.8.7.6.3	77,737	-	0%	
Operating Wastewater Reserve	2.8.7.6.4	-			
Cost of Issuing & Selling of New Debentures	2.8.6.9.1	-	224		
FISCAL SERVICES		**164,923**	**19,528**	**12%**	
TOTAL EXPENSES		**462,138**	**159,138**	**34%**	
SURPLUS (DEFICIT)		**$ -**	**$ 95,263**		

Utility Funds – AUG: Revenue & Expenses (Budget vs YTD)

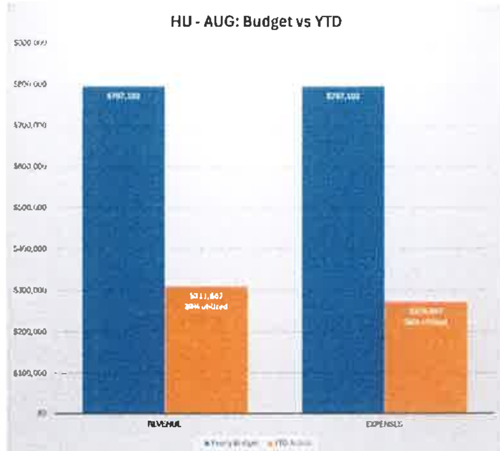
AU - AUG (Alma Utility)

Category	Yearly Budget	YTD Actual	% Utilized
Revenue	$436,149	$283,993	65%
Expenses	$436,149	$145,298	33%



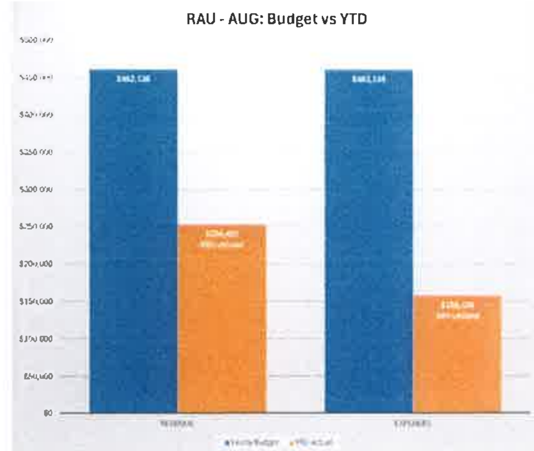
HU - AUG (Hillsborough Utility)

Category	Yearly Budget	YTD Actual	% Utilized
Revenue	$797,102	$311,687	39%
Expenses	$797,102	$274,097	34%



RAU - AUG (Riverside-Albert Utility)

Category	Yearly Budget	YTD Actual	% Utilized
Revenue	$462,138	$254,401	55.0%
Expenses	$462,138	$159,138	34.4%



Fundy Albert — August 2026 Executive Summary

Year-to-date snapshot across all four funds (8 of 12 months = 67% pace target)

Fund	Yearly Budget	YTD Revenue	YTD Expenses	Surplus / (Deficit)	Rev % Utilized	Exp % Utilized
GO - General Operating	$7,203,312	$4,820,571	$4,157,192	**$663,379**	67%	58%
AU - Alma Utility	$436,149	$283,993	$145,298	**$138,695**	65%	33%
HU - Hillsborough Utility	$797,102	$311,687	$274,097	**$37,590**	39%	34%
RAU - Riverside-Albert Utility	$462,138	$254,401	$159,138	**$95,263**	55%	34%
TOTAL (All Funds)	**$8,898,701**	**$5,670,652**	**$4,735,726**	**$934,926**	**64%**	**53%**

GO - General Operating

- Revenue tracking: On pace at 67% ($4.82M of $7.20M). Warrant and Fiscal Capacity Funding both at 67% of budget. Recycling (73%), Community Centre (136%) and Swimming Pools (156% — strong swimming lesson participation) all ahead of target; Skating Rink at 48% (arena open 6 months annually). Not yet recorded: Surplus from Previous Year ($184K, pending 2024 audit) and Operating Reserve ($100K, no reason to withdraw).

- Expense tracking: Behind pace at 58% ($4.16M of $7.20M). General Government (77%) above target on annual/one-time costs (Assessment Service Fee 100%, External Audit 100%, HR Other 93%, Other Admin Services 87%). Protective Services (51%) and Transportation Services (50%) below pace — RCMP billed quarterly (50%), Fighting Equipment 27%, Summer Maintenance 11% and DTI lines at 0%. Environmental Health (67%), Public Health (67%), Environmental Development (65%) and Recreation & Cultural (68%) all on target. Fiscal Services (28%) materially below pending November/December debenture cheques and the $157K capital reserve transfer.

- Key items: $631K YTD surplus. Snow & Ice Removal private contract at 71% (extended winter, extra sand); Street Lights: Power at 71% on the April 1 rate increase. Vacant Councillor seat continues to reduce personnel spend. Firesmart program ($93K) and multiple grant/donation-funded one-offs (Alma Gazebo tables, picnic tables & bins, pool drain replacement) are fully offset by matching revenue.

AU - Alma Utility

- Revenue tracking: Near pace at 65% ($284K of $436K). Q3 water (77%) and wastewater (70%) billing completed; Unconditional Transfer received in full ($30K, 100%); Interest at 70%. Combined Surplus from Second Previous Year ($64.5K) not yet recorded, pending 2024 audit results.

- Expense tracking: Behind pace at 33% ($145K of $436K). Water Supply 43% and Wastewater Disposal 38% — underspend reflects quarterly admin billing cadence plus unused contingency lines (purification treatment, transmission & distribution, wastewater collection/treatment). Power & Pumping at 29% as new facilities only recently came online. Fiscal Services 14%, with debenture interest ~50% and principal installments only 9-10%.

- Key items: $139K YTD surplus — largely timing, not structural savings. Source of Supply is over budget at 332% ($3,742 of $1,126) from annual property tax plus $2,674 insurance on the new well. Principal installments and the $9.9K Capital Wastewater Fund transfer still pending.

HU - Hillsborough Utility

- Revenue tracking: Behind pace at 39% ($312K of $797K). Water (47%) and wastewater (47%) revenue still reflect Q2 billing to June 30, 2026 — Q3 billing not yet issued, which accounts for most of the shortfall. Interest revenue at 224% of budget ($14.6K of $6.5K) — favourable variance. Water Supply (Fire) received in full ($8,280, 100%). Combined Surplus from Second Previous Year ($123,222) not yet recorded pending 2024 audit results, and the Operating Reserve Fund ($46K) has not been drawn.

- Expense tracking: Behind pace at 34% ($274K of $797K). Water Supply 31%, with the Source of Supply water exploration project still in planning phase (22% of $196K); Power & Pumping at 81% on annual generator maintenance and repairs. Wastewater Disposal 37%, with lift station annual maintenance not yet completed (27%). Fiscal Services 37% — debenture interest 51% and principal 58% recorded; $67.8K Capital Water Fund transfer not used.

- Key items: $38K YTD surplus, the narrowest of the four funds and driven mainly by the Q3 billing lag. Expect revenue % to normalize once Q3 water and wastewater billing is recorded. Wastewater lift station annual maintenance and the water exploration project remain the main outstanding spend commitments.

RAU - Riverside-Albert Utility

- Revenue tracking: Behind pace at 55% ($254K of $462K). Q3 water and wastewater billing recorded across all customer classes (residential 75%, commercial 71%, institutional 75%), and annual-billed categories are invoiced in full (Industrial, Own Government, Wastewater Own Govt., Water Supply (Fire) $5,000). Interest revenue strong at 103%. The gap to pace is almost entirely the $129,244 Combined Surplus from Second Previous Year, not yet recorded pending 2024 audit results.

- Expense tracking: Behind pace at 34% ($159K of $462K). Water Supply 54% — Purification Treatment at 76% plus a $4,477 EXP invoice. Power & Pumping 58% on completed generator maintenance and higher power costs. Wastewater Disposal 33%, with specialized lift station maintenance not complete (22%) and the vegetation control project not yet commenced (19%). Fiscal Services 12%: principal installments at 0% on both water and wastewater debt, and the $77.7K Capital Wastewater Fund transfer not used.

- Key items: $95K YTD surplus — largely timing, not structural savings. Principal installments ($44K combined) and the capital fund transfer will consume most of it in the balance of the year. Contingency lines in wastewater collection (10%) remain unused.

Fundy Albert General

Target: **67%**

Budget vs. Actual

August 31, 2026

GO - JUN: Expense Subtotals — Budget vs YTD

Category	YTD Actual	Remaining Budget	Yearly Budget	% Used
General Government Services	$947,941	$280,674	$1,228,615	77.2%
Protective Services	$1,153,392	$1,090,020	$2,243,411	51.4%
Transportation Services	$908,429	$894,626	$1,803,055	50.4%
Environmental Health Services	$465,358	$232,558	$697,916	66.7%
Public Health Services	$3,263	$1,632	$4,895	66.7%
Environmental Development Services	$201,564	$107,421	$308,985	65.2%
Recreation & Cultural Services	$375,329	$173,827	$549,156	68.3%
Fiscal Services	$101,916	$265,363	$367,279	27.7%