

GENERAL OPERATING FUND

Draft BUDGET 2026 – HIGHLIGHTS

1. Total Operating Budget \$25.6 million (an increase of 1.5% from 2025)
2. 1.8% increase in aggregate property tax assessments
3. Maintaining the tax rate at \$1.17 per \$100.
4. Maintain the mark-up % re non-residential properties at 170%.
5. No significant changes to other revenue sources
6. Aggregate warrant of assessment = \$24,073,916
7. New equalization funding of \$53,660

8. **General Government** includes the administrative costs, insurance and other overhead expenditures and has a decrease of approximately 2.5% primarily due to a decrease in wages and benefits and professional fees, offset by increases in insurance, information systems costs, FRSC charges and the “cost of assessment”. The budget includes the creation of a new position related to communications.

5. **Protective Services** budgets reflect the submissions from the Fire and Police Boards
 - KVFD - \$2,912,000 – a funding increase of 1% (including capital expenditures) (expenditure growth offset by the inclusion of 2024 operating surplus)
 - KRJBPC - \$3,569,500 – a funding increase of 4.4%

6. **Transportation Services** includes costs the Works Dept, snow removal contracts, salt expenditures and expected wage adjustments – an aggregate increase of 6.27%
 - Inflationary pressures related to road, sidewalk, drainage and traffic signal maintenance
 - Snow removal contract reduced due to lower fuel escalation

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7. **Environmental Health Services** includes garbage collection and disposal fees. The aggregate budget decreased by 4.8% due to renewal of the waste disposal contract and lower fuel escalation charges. These decreases are partially offset by a proposed increase in tipping fees of \$4 per tonne.
8. **Environmental Development Services** – includes Planning Dept salary and projects as well as Envision SJ re Economic Development. The budget increase includes the addition of a position to create a full time building inspection officer plus a \$122,000 increase to the Envision expenditure via the FRSC.
9. **Recreation & Cultural Services** reflect an increase of 4.38% to reflect costs including the maintenance of trail infrastructure, regional facilities, parks, etc.
 - Normal payroll increases plus inflationary pressures associated with parks and gardens, recreational properties
 - Additional expenditures related to the addition of a full time staff member to facilitate RICC fund raising efforts.
 - Expenditures offset by a decrease in funding to Regional Facilities via the FRSC
10. **Fiscal Services** includes debt service costs and a decrease in the funding of capital projects
 - Capital funding from operations reduced from 2025 by \$150,000.

GENERAL OPERATING FUND

Draft BUDGET 2026 – HIGHLIGHTS

Total proposed expenditures by category are as follows: % of total Budget

| | | |
|--------------------------------------|--------------|-------|
| General Government Services | \$ 3,082,000 | 12.0% |
| Protective Services | \$ 6,858,000 | 26.8% |
| Transportation Services | \$ 4,677,000 | 18.3% |
| Environmental Health Services | \$ 947,000 | 3.7% |
| Environmental Development (planning) | \$ 950,000 | 3.7% |
| Recreation and Cultural Services | \$ 3,150,000 | 12.3% |
| Fiscal Services (P&I) | \$ 736,000 | 2.9% |
| Capital Expenditures | \$ 5,200,000 | 20.3% |

Town of Rothesay

2026 General Fund Operating Budget

| | BUDGET 2025 | BUDGET 2026 | % Change | % of Total Budget |
|---------------------------------------|---------------------|---------------------|----------|----------------------|
| REVENUE | | | | |
| Warrant of Assessment | | <u>24,073,916</u> | | |
| Sale of Services | 568,750 | 534,000 | | |
| Services to Province of New Brunswick | 80,000 | 80,000 | | |
| Other Revenue from Own Sources | 114,350 | 99,138 | | |
| Core Equalization | <u>52,389</u> | <u>53,660</u> | | |
| Conditional Transfers | 46,750 | 47,000 | | |
| Other Transfers | 709,616 | 712,285 | | |
| | <u>\$25,227,250</u> | <u>\$25,600,000</u> | 1.48% | |
| EXPENSES | | | | |
| General Government Services | 3,161,057 | 3,082,039 | -2.50% | 12.04% |
| Protective Services | 6,651,330 | 6,858,426 | 3.11% | 26.79% |
| Transportation Services | 4,402,284 | 4,677,215 | 6.25% | 18.27% |
| Environmental Health Services | 995,000 | 947,000 | -4.82% | 3.70% |
| Environmental Development | 723,872 | 949,703 | 31.20% | 3.71% |
| Recreation & Cultural Services | 3,017,766 | 3,149,897 | 4.38% | 12.30% |
| Fiscal Services | 6,275,941 | 5,935,720 | -5.42% | 23.19% |
| | <u>\$25,227,250</u> | <u>\$25,600,000</u> | 1.48% | 100.00% |
| Surplus (Deficit) for the Year | \$0 | -\$0 | | |

| | Budget 2025 | DRAFT BUDGET 2026 |
|---------------------------------------|----------------|----------------------|
| REVENUE | | |
| Sale of Services | | |
| Bill McGuire Memorial Centre | 40,000 | 40,000 |
| Town Hall Rent | 121,600 | 100,000 |
| Community Garden | 1,000 | 1,000 |
| Wells Canopy Rental | 0 | 12,000 |
| Fox Farm Rental | 23,400 | 0 |
| Arena Revenue | 245,500 | 253,500 |
| Recreation Programs | 125,250 | 127,500 |
| | 556,750 | 534,000 |
| Other Revenue from Own Sources | | |
| Licenses & Permits | 57,600 | 57,600 |
| Recycling Dollies & Lids | 42 | 0 |
| Interest & Sundry | 30,000 | 30,000 |
| Miscellaneous | 10,000 | 6,830 |
| Fire Dept. Administration | 12,000 | 0 |
| Local Improvement Levy Mulberry Lane | 4,708 | 4,708 |
| | 114,350 | 99,138 |
| Conditional Transfers | | |
| Canada Day Grant | 1,750 | 2,000 |
| Grant - Other | 0 | 0 |
| Grant - Students | 45,000 | 45,000 |
| | 46,750 | 47,000 |
| Other Transfers | | |
| Surplus of 2nd Previous Year | 109,616 | 112,285 |
| Transfer from reserves | | |
| Utility Fund Transfer | 600,000 | 600,000 |
| | 709,616 | 712,285 |

| | Budget 2025 | DRAFT BUDGET 2026 |
|--|-------------------------|-------------------------|
| EXPENSES | | |
| General Government Services | | |
| Legislative | | |
| Mayor | 55,000 | 56,900 |
| Councillors | 154,610 | 178,000 |
| FRSC Corporate | 55,996 | 58,573 |
| Other | 27,200 | 38,741 |
| | <u>292,806</u> | <u>332,214</u> |
| Administrative | | |
| Administration - Wages & Benefits | 1,397,409 | 1,299,223 |
| Office Building | 203,500 | 204,000 |
| Supplies & Info Systems | 210,600 | 287,000 |
| Solicitor | 50,000 | 50,000 |
| Professional Fees | 100,000 | 35,000 |
| Other | 116,598 | 121,598 |
| | <u>2,078,107</u> | <u>1,996,821</u> |
| Other General Government Services | | |
| Website/Other | 3,000 | 3,000 |
| Community Communications (Team) | 65,500 | 10,700 |
| Civic Relations | 1,500 | 1,500 |
| Insurance | 272,900 | 286,545 |
| Donations | 36,500 | 36,500 |
| Cost of Assessment | 388,127 | 395,059 |
| Property Taxes - L.P.P. | 18,617 | 19,700 |
| Fox Farm Rental Expenses | 4,000 | 0 |
| | <u>790,144</u> | <u>753,004</u> |
| Total General Government Services | <u>3,161,057</u> | <u>3,082,039</u> |

| | Budget 2025 | DRAFT BUDGET 2026 |
|----------------------------------|-------------------------|-------------------------|
| Protective Services | | |
| Police | | |
| Police Protection | 3,418,030 | 3,569,517 |
| Crime Stoppers | 2,800 | 2,800 |
| | <u>3,420,830</u> | <u>3,572,317</u> |
| Fire | | |
| Fire Protection | 2,890,000 | 2,911,609 |
| Water Costs Fire Protection | 335,000 | 340,000 |
| | <u>3,225,000</u> | <u>3,251,609</u> |
| Emergency Measures | | |
| EMO Director/Committee | 1,000 | 1,000 |
| | <u>1,000</u> | <u>1,000</u> |
| Other | | |
| Animal & Pest Control | 3,500 | 3,500 |
| Other | 1,000 | 30,000 |
| | <u>4,500</u> | <u>33,500</u> |
| Total Protective Services | <u>6,651,330</u> | <u>6,858,426</u> |

| | Budget 2025 | DRAFT BUDGET 2026 |
|--------------------------------------|-------------------------|-------------------------|
| Transportation Services | | |
| Common Services | | |
| Administration (Wages & Benefits) | 1,723,500 | 1,872,500 |
| Workshops, Yards & Equipment | 801,261 | 733,775 |
| Engineering | 7,500 | 10,000 |
| | <u>2,532,261</u> | <u>2,616,275</u> |
| Roads & Streets | 67,000 | 92,000 |
| Crosswalks & Sidewalks | 36,850 | 53,000 |
| Culverts & Drainage Ditches | 100,000 | 175,000 |
| Street Cleaning & Flushing | 10,000 | 20,000 |
| Snow & Ice Removal | 1,267,000 | 1,247,000 |
| Flood Costs | 0 | 0 |
| | <u>1,480,850</u> | <u>1,587,000</u> |
| Street Lighting | 190,000 | 190,000 |
| Traffic Services | | |
| Street Signs | 20,000 | 12,000 |
| Traffic Lanemarking | 40,000 | 40,000 |
| Traffic Signals | 20,000 | 110,000 |
| Railway Crossing | 26,000 | 26,000 |
| | <u>106,000</u> | <u>188,000</u> |
| Public Transit | | |
| Public Transit - Comex Service | 90,673 | 92,940 |
| Public Transit - Other | 2,500 | 3,000 |
| | <u>93,173</u> | <u>95,940</u> |
| Total Transportation Services | <u>4,402,284</u> | <u>4,677,215</u> |

| | Budget 2025 | DRAFT BUDGET 2026 |
|--|----------------|----------------------|
| Environmental Health Services | | |
| Solid Waste Disposal Land Fill garbage | 300,000 | 300,000 |
| Solid Waste Disposal Landfill Compost | 40,000 | 40,000 |
| Solid Waste Collection Fero | 615,000 | 567,000 |
| Solid Waste Recycling bins | 0 | 0 |
| Clean Up Campaign | 40,000 | 40,000 |
| | 995,000 | 947,000 |

Environmental Development Services

Planning & Zoning

| | | |
|---------------------|----------------|----------------|
| Administration | 564,500 | 667,800 |
| Planning Projects | 10,000 | 10,000 |
| Heritage Committee | 0 | 500 |
| | 574,500 | 678,300 |
| Envision Saint John | 147,372 | 269,403 |
| Tourism | 2,000 | 2,000 |
| | 149,372 | 271,403 |
| | 723,872 | 949,703 |

| | Budget 2025 | DRAFT BUDGET 2026 |
|---|------------------|----------------------|
| Recreation & Cultural Services | | |
| Administration | 493,600 | 536,100 |
| Beaches | 66,500 | 66,500 |
| Rothsay Arena | 409,500 | 419,000 |
| Memorial Centre | 76,000 | 81,500 |
| Summer Programs | 101,225 | 107,500 |
| Parks & Gardens | 857,750 | 876,100 |
| Rothsay Common Rink | 102,500 | 108,200 |
| Wells Bdlg | 54,505 | 55,000 |
| Train Station | 2,225 | 4,425 |
| Playgrounds and Fields | 156,500 | 156,500 |
| The Hive expenses | 18,650 | 23,052 |
| Regional Facilities - Operating | 329,491 | 221,308 |
| Regional Facilities - Capital | 199,357 | 196,363 |
| RICC Fundraising | 0 | 134,000 |
| Kennebecasis Public Library | 96,963 | 111,349 |
| Special Events | 45,500 | 45,500 |
| PRO Kids | 7,500 | 7,500 |
| | 3,017,766 | 3,149,897 |

| | Budget 2025 | DRAFT BUDGET 2026 |
|---------------------------------------|------------------|----------------------|
| Fiscal Services | | |
| Debt Charges | | |
| Interest | 204,941 | 207,720 |
| Debenture Payments | 671,000 | 528,000 |
| | 875,941 | 735,720 |
| Transfers To: | | |
| Capital Fund for Capital Expenditures | 5,400,000 | 5,200,000 |
| Capital Projects Funded by Grants | | |
| Reserve Funds | 0 | 0 |
| | 5,400,000 | 5,200,000 |
| | 6,275,941 | 5,935,720 |

Town of Rothesay

Assessments and Tax Rates

Municipal Tax Base For Rate:

Residential
Non-residential

| | 2024 | 2024 |
|----|---------------|------------------|
| \$ | 1,706,003,600 | \$ 1,706,003,600 |
| \$ | 96,932,600 | \$ 96,932,600 |

Non-Residential Multiplier (1.4 - 1.7)

1.5 1.7

| | 2025 | 2025 | 2026 | 2026 |
|----|---------------|------------------|------------------|------------------|
| \$ | 1,841,854,900 | \$ 1,841,854,900 | \$ 1,877,280,700 | \$ 1,877,280,700 |
| \$ | 105,866,900 | \$ 105,866,900 | \$ 106,070,000 | \$ 106,070,000 |
| \$ | 1,947,721,800 | 1.5 1.7 | \$ 1,983,350,700 | 1.5 1.7 |

Municipal Tax Base For Rate:

Tax Rate

| | 2024 | 2024 |
|----|---------------|------------------|
| \$ | 1,851,402,500 | \$ 1,870,789,020 |
| | 1.1900 | 1.1900 |

| | 2025 | 2025 | 2025 | 2025 |
|----|---------------|------------------|------------------|------------------|
| \$ | 2,000,655,250 | \$ 2,021,828,630 | \$ 2,036,385,700 | \$ 2,057,599,700 |
| | 1.1700 | 1.1700 | 1.1700 | 1.1700 |

Warrant of Assessment

| | | |
|----|------------|---------------|
| \$ | 22,031,690 | \$ 22,262,389 |
|----|------------|---------------|

| | | |
|----|------------|---------------|
| \$ | 23,407,666 | \$ 23,655,395 |
|----|------------|---------------|

A one cent increase in the tax rate raises:

| | | |
|----|---------|------------|
| \$ | 185,140 | \$ 187,079 |
|----|---------|------------|

| | | |
|----|---------|------------|
| \$ | 200,066 | \$ 202,183 |
|----|---------|------------|

Cost of Assessment

| | | |
|----|---------|------------|
| \$ | 359,172 | \$ 362,933 |
|----|---------|------------|

| | | |
|----|---------|------------|
| \$ | 388,127 | \$ 392,235 |
| | | \$ 395,059 |
| | | \$ 399,174 |

Percentage Change

| 2024 |
|------|
|------|

| 2025 |
|------|
|------|

| 2025 |
|------|
|------|

Assessment increase

11.83%

8.07%

1.77%