

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.

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Total proposed expenditures by category are as follows:	% of total Budget
General Government Services	12.0%
Protective Services	26.8%
Transportation Services	18.3%
Environmental Health Services	3.7%
Environmental Development (planning)	3.7%
Recreation and Cultural Services	12.3%
Fiscal Services (P&I)	2.9%
Capital Expenditures	20.3%

Town of Rotthesay
2026 General Fund Operating Budget

	BUDGET 2025	BUDGET 2026	% Change	% of Total Budget
REVENUE				
Warrant of Assessment	<u>23,655,395</u>	<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	<u>6,275,941</u>	<u>5,935,720</u>	-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
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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	DRAFT BUDGET
	2025	2026
Recreation & Cultural Services		
Administration	493,600	536,100
Beaches	66,500	66,500
Rothesay Arena	409,500	419,000
Memorial Centre	76,000	81,500
Summer Programs	101,225	107,500
Parks & Gardens	857,750	876,100
Rothesay 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
	<u>875,941</u>	<u>735,720</u>
Transfers To:		
Capital Fund for Capital Expenditures	5,400,000	5,200,000
Capital Projects Funded by Grants		
Reserve Funds	0	0
	<u>5,400,000</u>	<u>5,200,000</u>
	<u>6,275,941</u>	<u>5,935,720</u>

Town of Rothesay