



Understanding the Municipal Budget Process

Each year, Hampton develops a municipal budget for the upcoming year, as well as a forecast of capital expenditures for the next five years. Budgeting is developed with these key principles:

- ✓ ensure adequate funding to provide consistent services and maintain infrastructure
- ✓ contain costs where possible / seek efficiencies
- ✓ identify opportunities for non-tax revenue (e.g. grants)
- ✓ maintain reserves for the future and contingencies
- ✓ borrow strategically when necessary



WHAT IS THE MONEY NEEDED FOR?

Municipalities like Hampton are responsible to deliver services such as garbage collection, road maintenance and repair, snow removal, wastewater treatment, water treatment, recreation facilities and programming, parks and trails, building inspection, bylaw enforcement, municipal communications, economic development and tourism, and protective services such as police and fire departments. Hampton also contributes to regional services such as regional facilities.



In Hampton's three wards, the municipal services provided vary as areas formerly under provincial management have a hybrid of service delivery; this is reflected in different sub-unit rates within the municipality. Providing these services is the town's responsibility, and essential to creating a safe, sustainable and vibrant community where all residents can thrive.

The following 2026 tax rates are per assessed \$100.00.		
WARD 1	WARD 2	WARD 3
<i>Nauwigewauk/Darlings Island (Tax Authority Code 443-04)</i> Residential Rate \$1.2800/\$100 Commercial Rate \$3.1782/\$100	<i>Hampton (former) Sub-Unit (Tax Authority Code 443-00)</i> Residential Rate \$1.2800/\$100 Commercial Rate \$3.7954/\$100	<i>Upham Sub-Unit (Tax Authority Code 443-02)</i> Residential Rate \$1.2800/\$100 Commercial Rate \$3.1782/\$100
<i>Former LSD/Fairmont Sub-Unit (Tax Authority Code 443-03)</i> Residential Rate \$1.2200/\$100 Commercial Rate \$3.0882/\$100		<i>Norton Sub-Unit (Tax Authority Code 443-01)</i> Residential Rate \$1.2200/\$100 Commercial Rate \$3.0882/\$100
Rates from former Local Service Districts include a Provincial rate of \$0.4115, as the New Brunswick Department of Transportation and Infrastructure continue to maintain roads in these areas.		Rates from former Local Service Districts include a Provincial rate of \$0.4115, as the New Brunswick Department of Transportation and Infrastructure continue to maintain roads in these areas.

WHERE DOES MUNICIPAL FUNDING COME FROM?

Funding comes from a variety of sources to provide the services that residents and businesses regularly use; property tax, utility user fees (wastewater and water customers), user fees (e.g. recreation fees), and licensing and permit fees.

Funding can also come from sources such as grants from the Provincial or Federal governments, reserve funds (established to tackle larger projects in the future), and from borrowing.



WHAT ARE THE BIGGEST BUDGET CHALLENGES?

Just like at your home, municipalities must manage the needs and wishes of the community with the reality of the money available. Careful review, planning and decision making are needed to provide the right level of service at the right cost. Factors like meeting service delivery standards, preparing for future growth, and responding to unexpected or emergency expenses must all be considered as part of budget discussions.