

Town of Saint Andrews

Budget 2015

This Document Presents the
2015 Budget for all Accounts of the
Town of Saint Andrews

General Operating Fund

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Utility Capital Fund

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Town of Saint Andrews
General Operating Fund
Budget 2015

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget '15/'14
Revenue					
Taxation Revenue	3,185,257	3,185,266	(1)	3,316,322	4%
Designated Highways	22,305	22,305	(0)	21,855	-2%
Fees and Licenses	34,424	23,652	(10,772)	27,424	-20%
Fire Protection LSDs	93,231	93,132	(99)	98,009	5%
Recreational Services	173,856	211,196	37,340	163,456	-6%
Youth Center Revenues	36,500	31,673	(4,827)	31,500	-14%
Trust Fund Transfers	79,200	80,187	987	79,200	0%
Wharf Revenue	49,000	53,437	4,437	53,500	9%
Katy's Cove	18,950	10,543	(8,407)	18,950	0%
Sheriff Andrews House	21,000	24,118	3,118	21,000	0%
Recovery- Utility Fund	20,000	20,000	0	20,000	0%
Property Rentals	15,220	11,760	(3,470)	8,200	-46%
Second Prior Year Surplus	-	-	-	-	-
Transfer from Operating Reserves	65,000	-	(65,000)	40,000	-38%
Sundry Income	126,291	151,576	25,284	124,850	-1%
Total Receipts	3,940,234	3,918,824	(21,410)	4,024,265	2%
Disbursements					
General Government	656,959	683,292	26,333	653,266	-1%
Economic Development	145,350	155,263	9,913	171,450	18%
Environmental Development	137,100	141,252	4,152	153,600	12%
Visitor Information Centre	42,100	39,774	(2,326)	43,600	4%
Protective Services	346,910	287,960	(58,950)	410,010	18%
Medical Centre	69,500	66,305	(3,195)	69,500	0%
Safety Services	263,466	249,001	(14,465)	268,672	2%
Buildings and Grounds	15,335	11,601	(3,834)	14,835	-3%
Parks & Recreation	88,026	72,803	(15,223)	80,105	-9%
Katy's Cove	31,785	32,250	465	34,785	9%
Wharf	65,100	60,845	(4,254)	65,100	0%
Public Works	754,129	705,266	(48,863)	715,533	-5%
Ross Memorial Library	70,639	70,185	(454)	81,289	15%
Ross Memorial Museum	124,388	133,524	9,136	115,963	-7%
Recreation Services	284,891	267,416	(17,475)	262,406	-8%
Youth Center	68,677	70,730	2,054	72,677	6%
Trust Fund Payouts	7,536	6,075	(1,461)	7,536	0%
Fiscal Services	277,605	270,504	(7,101)	263,823	-5%
Sheriff Andrews House	24,000	22,638	(1,362)	24,000	0%
Retirement Fund Contribution	10,900	10,900	-	10,900	0%
Cost of Assessment & RSC	58,790	58,790	0	62,767	7%
Transfer to Utility	26,150	141,557	115,407	16,448	-37%
Total Disbursements	3,569,334	3,547,832	(21,502)	3,598,265	1%
Surplus/Deficit from General Operations	370,900	370,992	92	426,000	15%
LESS:					
Transfer for Capital Expenditures	370,900	200,239	(170,661)	426,000	15%
Transfer to Reserve Funds	0	170,000	170,000	0	
Surplus / (Deficit)	0	753	753	0	
Tax Base	273,462,600			279,728,450	2.29%
Municipal Tax rate	\$1.1277			\$1.1677	

**Town of St Andrews
Departmental Budgets
2015**

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
General Operating Fund					
Fire Protection - LSD	93,231	93,132	(99)	98,009	5%
Designated Highways	22,305	22,305	(0)	21,855	-2%
Building Permits	20,000	11,357	(8,643)	13,000	-35%
Dev't Officer Approval	3,000	1,950	(1,050)	3,000	0%
Rezoning Fees	1,200	20	(1,180)	1,200	0%
Dog Licencing	1,200	1,238	38	1,200	0%
Police Fines	9,024	9,087	63	9,024	0%
Recovery- Utility Account	20,000	20,000	0	20,000	0%
Property And Land Rentals	3,600	5,050	1,450	1,000	-72%
Sundry Income	2,000	275	(1,725)	2,000	0%
Taxation - Warr. Of Assessment	3,083,837	3,083,837	(0)	3,266,389	6%
Taxation - Unconditional Grant	76,993	76,996	3	49,614	-36%
Taxation - Fed. Grant-In-Lieu	24,427	24,423	(4)	319	-99%
Incoming Trust Income	17,979	19,523	1,544	17,979	0%
Total Revenue	3,378,797	3,369,194	(9,603)	3,504,589	4%
Expenses					
Cost Of Assessment	53,052	53,052	0	54,267	2%
Contribution to Regional Commission	5,738	5,738	-	8,500	48%
PSAB Adjustment- Retirement Benefit	10,900	10,900	-	10,900	0%
Go- Transfer To Utility	26,150	141,557	115,407	16,448	-37%
Total Expenses	95,840	211,247	115,407	90,116	-6%
Net Surplus (Deficit)	3,282,957	3,157,947	(125,010)	3,414,474	4%
Fiscal Services					
Revenues					
Surplus 2nd Previous Year		-	-		
Transfer from Operating Reserve	65,000	-	(65,000)	40,000	-38%
Kingsbrae (Recovery)	37,291	37,292	1	36,850	-1%
Total Revenues	102,291	37,292	1	76,850	-25%
Expenses					
Short Term Interest & Bk Charge	11,000	5,183	(5,817)	5,500	-50%
Deficit, 2nd prior Year	25,031	25,031	-	10,000	-60%
Long Term Interest	43,784	43,473	(311)	42,848	-2%
Long Term Principal Repayment	158,000	158,000	-	159,000	1%
Kingsbrae Long Term Interest	6,291	6,292	1	4,850	-23%
Kingsbrae Long Term Principal	31,000	31,000	-	32,000	3%
Discount on Bond Issue	2,500	1,525	(975)	9,625	285%
Transfer To Capital Reserve	-	170,000	170,000	-	
Transfer To Operating Reserve	-	-	-	-	
Transfer For Retirement Reserve	-	-	-	-	
Total Expenses	317,575	440,504	162,898	263,823	-17%
Net Surplus (Deficit)	(215,284)	(403,212)	(162,898)	(186,973)	-13%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Administrative Services					
Advertising	5,000	5,083	83	5,000	0%
Advertising- Bylaws, rezoning	-	770	770	500	
Animal Control Officer	5,600	5,308	(292)	5,600	0%
Audit	15,000	26,222	11,222	18,500	23%
Consultants/Survey	80,000	98,349	18,349	50,000	-38%
Bldg Inspector	-	827	827	-	
Bylaw Enforcements	-	-	-	-	
Computer Maint/Supplies	10,600	9,380	(1,220)	14,000	32%
Dues & Fees	5,000	2,217	(2,783)	5,000	0%
Donations, Grants	500	456	(44)	500	0%
EMO Planning	3,800	5,579	1,779	5,000	32%
EMO Arthur		1,669		-	
Equipment Rental	3,400	7,849	4,449	6,000	76%
Flags & Pins	500	1,167	667	500	0%
Heat & Lights	11,000	12,319	1,319	11,000	0%
Property Insurance	777	489	(288)	777	0%
Insurance	22,500	20,484	(2,016)	22,500	0%
Office Supplies	7,250	4,896	(2,354)	7,250	0%
Legal Expenses	25,000	57,997	32,997	25,000	0%
Postage	3,600	1,841	(1,759)	3,600	0%
Mall Outs	750	645	(105)	750	0%
Property Taxes	6,500	6,203	(297)	6,500	0%
Travel- Town Staff	5,000	2,738	(2,262)	5,000	0%
Travel- Council	3,000	3,898	898	3,000	0%
Repairs & Maint.	11,300	2,712	(8,588)	6,000	-47%
Janitorial	12,000	9,167	(2,833)	12,000	0%
Telephone	10,000	7,827	(2,173)	9,000	-10%
Staff Salaries	343,495	332,117	(11,378)	361,507	5%
Council Stipends	39,887	38,296	(1,591)	46,782	17%
Professional Development	16,500	8,880	(7,620)	13,000	-21%
Council Professional Development	7,000	5,906	(1,094)	7,000	0%
Water & Sewer	2,000	2,000	-	2,000	0%
Total Expenses	656,959	683,292	24,664	653,266	-1%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Economic Development					
Revenue					
Block House Recovery	26,000	26,000	-	26,000	0%
Donations towards Economic Dev't		417	417		
Total Revenue	26,000	26,417	417	26,000	0%
Expenses					
Assistance Grants	28,500	22,664	(5,836)	7,800	-73%
Blockhouse, Heat & Lights	350	945	595	1,000	186%
Canada Day Celebrations	10,000	11,826	1,826	10,000	0%
Cruise Ship Initiative	5,000	3,017	(1,983)	5,000	0%
Cruise Ship Visits		421		5,000	
Chamber of Commerce		-		12,000	
Doctor's Residence	1,000	260	(740)	1,000	0%
Civic Promotions	7,700	5,279	(2,421)	7,700	0%
Blockhouse Wages	23,500	23,480	(20)	23,400	0%
Blockhouse Wage Benefits	1,500	1,541	41	1,500	0%
Blockhouse Rep & Maint	100	21	(79)	100	0%
Charlotte Coastal Region Tourism Assoc.		10,000	10,000	10,000	
Enterprise Charlotte		-	-		
Enterprise Charlotte- R & M	1,000	1,361	361		-100%
Enterprise Charlotte- Use of Office Space		-	-		
Enterprise Heats & Lights	2,100	2,264	164		-100%
Enterprise- Insurance	1,300	904	(396)		-100%
Enterprise- Property Tax	4,100	3,000	(1,100)		-100%
Festivals and Events	-	-	-	2,000	
Fundy Community Fdn.		-	-		
Heritage Initiative	10,000	9,957	(43)	25,000	
In Kind Use Arena Space	27,000	44,691	17,691	39,400	46%
Kingsbrae Utilities	10,500	4,906	(5,594)	10,500	0%
Property Taxes, Town Lots	11,000	8,372	(2,628)	9,500	-14%
Website Development	700	353	(347)	550	-21%
Total Expenses	145,350	155,263	9,492	171,450	18%
Net Surplus (Deficit)	(119,350)	(128,846)	(9,075)	(145,450)	22%

VISITOR CENTRE

REVENUE

VIC- Sundry Income	-	193	193	-	
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EXPENSES

VIC- Computers & Technology	500	-	(500)	500	0%
VIC- Janitorial	300	156	(144)	300	0%
VIC- Repairs and Maint	500	826	326	500	0%
VIC- Telephone	600	589	(11)	600	0%
VIC- Power	1,200	1,200	-	1,200	0%
VIC- Postage	500	-	(500)	500	0%
VIC- Office Supplies	500	73	(427)	500	0%
VIC- Promotional Materials	3,500	564	(2,936)	3,500	0%
VIC- Staff Supplies	1,200	-	(1,200)	1,200	0%
VIC- Signage	800	141	(659)	800	0%
VIC- Salaries & Wages	30,000	33,553	3,553	31,500	5%
VIC- Benefits	2,500	2,673	173	2,500	0%
TOTAL EXPENSES	42,100	39,774	(2,326)	43,600	4%
NET SURPLUS (DEFICIT)	(42,100)	(39,774)	2,326	(43,600)	4%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Building & Grounds					
Revenue					
In Kind Use Of Office Spac	4,920	-	(4,920)		-100%
Tea House Lease	5,500	5,500	-	6,000	9%
Total Revenue	10,420	5,500	(4,920)	6,000	-42%
Expenses					
Bg- General Ground Maint.	5,000	4,557	(443)	5,000	0%
Bg - General Grounds Equipment	500	-	(500)	500	0%
Bg - Frye Rd Dump Insur. & Tax	2,100	1,216	(884)	1,600	-24%
Bg- Tea House Heats/lights	300	-	(300)	300	0%
Bg- Teahouse Water & Sewer	150	185	35	150	0%
Bg- Tea House Repairs	3,000	1,428	(1,572)	3,000	0%
BG- Teahouse Insurance	605	507	(98)	605	0%
Bg- Tea House Property Taxes	3,680	3,608	(72)	3,680	0%
Total Expenses	15,335	11,501	(3,834)	14,835	-3%
Net Surplus (Deficit)	(4,915)	(6,001)	(1,086)	(8,835)	80%

Public Works

EXPENSES

Fleet Repairs	36,000	41,197	5,197	36,000	0%
Fleet Insurance	7,118	5,983	(1,135)	6,500	-9%
Fleet Fuel	36,000	46,493	10,493	36,000	0%
Equipment Rental	7,500	892	(6,608)	3,500	
Dues & Fees	200	-	(200)	200	0%
Heat & Lights	13,500	18,404	4,904	14,500	7%
Street Lighting Electric.	40,314	37,319	(2,995)	38,189	-5%
Street Lights Maintenance	3,000	3,665	665	2,000	-33%
Building Insurance	880	735	(145)	924	5%
Property Taxes	8,602	8,433	(169)	8,610	0%
Small Tools & Equipment	4,000	3,374	(626)	4,000	0%
Materials & Supplies	6,200	6,497	297	6,200	0%
Hydrants	4,000	409	(3,591)	4,000	0%
Protective Clothing	4,000	4,456	456	4,000	0%
Telephone	4,100	6,192	2,092	6,350	55%
Culverts & Ditches	15,000	4,506	(10,494)	20,000	33%
Asphalt	13,500	12,340	(1,160)	16,000	19%
Gravel	22,000	19,439	(2,561)	25,000	14%
Salt	91,969	69,579	(22,390)	52,000	-43%
Sidewalk Repairs	20,000	6,073	(13,927)	15,000	-25%
Street Repairs	1,000	-	(1,000)	1,000	0%
Street Signs	4,000	894	(3,106)	3,000	-25%
Lane & Street Marking	7,500	7,487	(13)	8,000	7%
Bldg & Grounds	14,300	14,041	(259)	14,300	0%
Tree Care	5,000	5,517	517	5,000	0%
Wood & Chip removal	5,000	5,000	-	3,000	-40%
Snow Removal	1,000	-	(1,000)	1,000	0%
Salaries & Wages	342,858	338,877	(3,981)	343,473	0%
Benefits	61,338	63,481	2,143	63,479	3%
Wcb	4,800	4,472	(328)	4,809	0%
Professional Consultant	-	-	-	-	
Travel	200	11	(189)	200	0%
Water & Sewer	250	500	250	300	20%
Transfer to Other departments	(6,000)	(6,000)	-	(6,000)	0%
Transfer To Utility	(25,000)	(24,999)	1	(25,000)	0%
Total Expenses	754,129	705,266	(48,862)	715,533	-5%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Protective Services					
Federal Contract	300,000	239,534	(60,466)	356,700	19%
Property Insurance	1,360	1,143	(217)	1,360	0%
Janitorial	2,700	1,264	(1,436)	2,700	0%
Jail Expenses	1,000	800	(200)	1,400	40%
Heat & Lights	5,000	4,636	(365)	5,000	0%
Water & Sewer	350	811	461	350	0%
R & M / Office Equip.	1,000	535	(465)	1,000	0%
Secretary Wages	32,000	36,000	4,000	38,000	19%
Property Taxes	3,500	3,237	(263)	3,500	0%
Total Expenses	346,910	287,960	(58,950)	410,010	18%
Environmental Development					
Solid Waste Collection Charges	71,000	73,556	2,556	74,500	5%
Solid Waste Tipping Fees	47,000	61,071	4,071	55,000	17%
Tree Committee	10,000	9,356	(644)	15,000	50%
Leaf Composting Supplies	3,100	1,269	(1,831)	3,100	0%
Leaf Composting Collection Costs	6,000	6,000	-	6,000	0%
Total	137,100	141,252	4,152	153,600	12%
Safety Services					
EXPENSES					
Fleet Fuel	7,500	6,433	(1,067)	7,500	0%
86 Ford Truck Repairs	5,000	4,286	(714)	5,000	0%
93 Ford Pumper Repairs	1,500	812	(688)	3,500	133%
Dodge 1/2 Ton Repair	3,500	1,843	(1,657)	3,500	0%
01 Freightliner Repairs	6,638	6,874	236	1,600	-76%
10 Freightliner Repairs	1,500	1,185	(315)	1,500	0%
Fleet Insurance	5,500	4,623	(877)	5,500	0%
Heat & Lights	8,100	9,399	1,299	8,100	0%
Volun Firefighter Insur	2,650	2,464	(186)	2,650	0%
Property Insurance	1,870	1,573	(297)	1,870	0%
Property Taxes	9,500	8,901	(599)	9,500	0%
Building Maintenance	2,500	2,563	63	2,500	0%
Equipment Maintenance	6,000	4,808	(1,192)	6,000	0%
Janitorial	1,000	616	(384)	1,000	0%
Protective Clothing	10,000	9,907	(93)	10,000	0%
Prevention Programs	1,500	1,152	(348)	1,500	0%
Communication/Phone	18,500	14,607	(3,893)	20,000	8%
Postage & Office Suppl	300	452	152	300	0%
Firefighting Supplies	13,000	11,642	(1,358)	13,000	0%
Water & Sewer	500	500	-	500	0%
Salaries & Wages	43,675	43,270	(405)	43,675	0%
Benefits	6,557	7,290	733	7,562	15%
WCB	832	540	(292)	865	4%
Water Cost	75,000	75,000	0	75,000	0%
Prof.Devlp./Dues & Fees	6,500	5,483	(1,017)	6,500	0%
Chief's Conferences	800	171	(629)	800	0%
Stipends	12,000	12,000	-	12,000	0%
Worksafe Premium on Firefighters LTD	11,544	10,607	(937)	17,250	49%
Total Expenses	263,466	249,001	(14,465)	268,672	2%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Wharf					
Revenue					
Tour/Commercial Wharf Rev	33,000	26,633	(6,367)	33,000	0%
Mooring Income	1,000	5,981	4,981	3,500	250%
Aquaculture Wharf Rev	2,500	3,620	1,120	2,500	0%
Commercial Fishery Income	1,000	-	(1,000)	1,000	0%
Pleasure Craft Wharf Rev	10,000	14,337	4,337	12,000	20%
Berthage Fees		537			
Other Wharf Revenue	500	89	(411)	500	0%
Cruise Ship Revenue	1,000	2,240	1,240	1,000	0%
Total Revenue	49,000	53,437	3,901	53,500	9%
Total Expenses					
Insurance	4,000	3,043	(957)	4,000	0%
Maintenance	10,000	9,944	(56)	10,000	0%
Engineer & Consultants	-	-	-	-	
Supplies	2,500	3,184	684	2,500	0%
Property Taxes	840	792	(48)	840	0%
Power	2,800	2,406	(394)	2,800	0%
Security	13,770	13,520	(250)	13,770	0%
Equipment Purchases	1,000	320	(680)	1,000	0%
Communications	1,600	1,160	(440)	1,600	0%
Wharfinger Wages	23,180	21,582	(1,598)	23,180	0%
Wharfinger Benefits	660	146	(514)	660	0%
Wages from Public Works	4,000	4,000	-	4,000	0%
Water & Sewer	750	750	-	750	0%
Total Expenses	65,100	60,845	(4,254)	65,100	0%
Net Surplus (Deficit)	(16,100)	(7,408)	8,155	(11,600)	-28%
Medical Centre					
Revenue					
Rental Revenue	1,200	1,200	-	1,200	0%
Donation	50,000	50,000	-	50,000	0%
Total Revenue	51,200	51,200	-	51,200	0%
Expenses					
Electricity	7,000	5,759	(1,241)	7,000	0%
Communications	11,500	11,601	101	11,500	0%
Equipment Rental	900	125	(775)	900	0%
Fuel Oil	4,500	3,645	(855)	4,500	0%
Insurance Expense	2,100	1,764	(336)	2,100	0%
Janitorial	2,300	1,697	(603)	2,300	0%
Medical Supplies	10,000	3,651	(6,349)	10,000	0%
Office Supplies	2,500	1,855	(645)	2,500	0%
Repairs & Maintenance	3,500	930	(2,570)	3,500	0%
Property Taxes	4,600	4,802	202	4,600	0%
Physician Incentive	20,000	20,000	-	20,000	0%
Water & Sewer	600	476	(124)	600	0%
Total Expenses	69,500	56,305	(13,195)	69,500	0%
Net Surplus (Deficit)	(18,300)	(5,105)	13,195	(18,300)	0%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Katy's Cove					
Revenue					
Gate Receipts	8,000	2,500	(5,500)	8,000	0%
Program Revenue	1,200	1,100	(100)	1,200	0%
Retail Sales	2,750	5,943	3,193	2,750	0%
Pledges	6,000	-	(6,000)	6,000	0%
Hiring Grants	1,000	1,000	-	1,000	0%
Total Revenue	18,950	10,543	(8,407)	18,950	0%
Expenses					
Canteen Purchases	1,200	388	(812)	1,200	0%
Programs Costs	800	448	(352)	800	0%
Advertising	250	-	(250)	250	0%
Insurance	565	474	(91)	565	0%
Telephone	200	384	184	200	0%
Supplies	450	540	90	450	0%
Repairs And Maintenance	2,000	7,137	5,137	5,000	150%
Wages	24,000	21,552	(2,448)	24,000	0%
Payroll Benefit	1,920	1,081	(839)	1,920	0%
Wcb	400	246	(154)	400	0%
Total Expenses	31,785	32,250	465	34,785	9%
Net Surplus (Deficit)	(12,835)	(21,708)	(8,873)	(15,835)	23%

Parks & Recreation

Revenue					
Field Rental Fees	1,500	1,285	(215)	1,500	0%
Expenses					
Mallory Field Rep & Maint	5,000	2,952	(2,048)	5,000	0%
Mallory Field Insurance	619	522	(97)	619	0%
Mallory Field Heats & Lights	400	480	80	400	0%
Mallory Field Property Tax	2,856	2,945	90	2,927	2%
Cent.Park, Heat/Lights	530	404	(126)	530	0%
Cent Park Insurance	226	191	(35)	226	0%
Cent.Park - Reps & Maint.	2,000	46	(1,954)	2,000	0%
Langmaid Park Maint	1,000	50	(950)	1,000	0%
Langmaid Park Prop Tax	200	-	(200)	200	0%
Tennis Courts Rep & Maint	1,500	1,019	(481)	1,500	0%
Other Park Costs	2,000	3,290	1,290	2,000	0%
Equipment Maintennace	3,000	1,808	(1,192)	3,000	0%
Equipment Fuel	2,000	-	(2,000)	2,000	0%
Small Tools & Equipment	1,500	1,327	(173)	1,500	0%
Walking Trails- Rep& Maint	2,500	250	(2,250)	2,500	0%
Labour Costs- Parks & Rec	49,195	46,288	(2,908)	41,203	-16%
Seasonal Wages	13,500	11,231	(2,269)	13,500	0%
Total Expenses	88,026	72,803	(15,223)	80,105	-9%
Net Surplus (Deficit)	(86,526)	(71,518)	15,008	(78,605)	-9%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Recreational Services					
Revenue					
Call Centre In Kind Rent	28,000	28,000	-	28,000	0%
Arena Board Contributions	2,000	834	(1,166)	2,000	0%
Public Skating	2,000	1,637	(363)	2,000	0%
Minor Hockey	22,000	30,708	8,708	22,000	0%
Speed Skating	14,000	17,595	3,595	14,000	0%
Miscellaneous Ice Rental	24,000	43,896	19,896	24,000	0%
Curling Club Lease	29,356	29,356	0	29,356	0%
Heather Curl Clb. Bar Sales	600	-	(600)	-	-100%
Theater Rental	2,000	571	(1,429)	600	-70%
Building Rentals	10,000	12,383	2,383	10,000	0%
Dormitory Rental	-	5,089	5,089	-	-
In Kind Community Channel Rent	8,400	8,400	-	8,400	0%
Commercial Rent	18,000	19,984	1,984	18,000	0%
Vending Machines	600	608	8	600	0%
In Kind Use Arena Space	3,000	2,450	(550)	3,000	0%
In Kind Use MI/SAP	8,400	8,400	-	-	-100%
Total Revenue	172,356	209,911	37,555	161,956	-6%
Expenses					
Auto Expense	3,000	438	(2,562)	-	-100%
Advertising & Promotion	1,000	319	(681)	1,000	0%
Signage For Boards	600	238	(362)	600	0%
Property Insurance	3,400	2,894	(506)	3,400	0%
Heat & Lights	100,000	106,864	6,864	100,000	0%
Equipment Repair	13,000	5,735	(7,265)	13,000	0%
Electrical	2,100	2,059	(41)	2,100	0%
Plumbing	1,000	803	(197)	1,000	0%
Building Maintenance	23,000	16,457	(6,543)	20,000	-13%
Solid Waste Removal	3,000	3,180	180	3,000	0%
Ice Making Supplies	1,000	1,747	747	1,000	0%
Zamboni Maintenance	1,500	2,088	588	1,500	0%
Janitorial	3,600	4,043	443	3,600	0%
Property Taxes	9,300	9,181	(119)	9,300	0%
Propane	3,000	3,245	245	3,000	0%
Telephone/communications	3,700	3,239	(461)	3,700	0%
Security System	1,000	1,058	58	1,000	0%
Office Supplies	250	113	(137)	250	0%
Supplies	1,000	889	(111)	1,000	0%
Wages & Benefits	122,398	139,495	17,098	123,610	1%
Clothing	1,550	1,498	(52)	1,550	0%
Water & Sewer	13,500	8,123	(5,377)	10,000	-26%
Transfer Costs To Park & Rec	(49,195)	(46,288)	2,907	(41,203)	-16%
Total Expenses	284,891	267,416	4,714	262,406	-8%
Net Surplus (Deficit)	(112,535)	(57,505)	32,841	(100,451)	-11%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Trust Funds					
Payout Waycott Trust	1,274	1,300	26	1,274	0%
Payout Harrington Trust	77	75	(2)	77	0%
Payout Community School	442	400	(42)	442	0%
Payout D'Andrea Trust	347	-	(347)	347	0%
Payout Albert Mcquoid Tr.	2,861	2,300	(561)	2,861	0%
Payout- Smith Trust	371	-	(371)	371	0%
Payout- Hosmer Trust	2,166	2,000	(166)	2,166	0%
Total Expenses	7,536	6,075	(1,461)	7,536	0%
Youth Center					
Revenue					
Fundraising/Donations	1,500	1,673	173	1,500	0%
Tecolote Foundation	35,000	30,000	(5,000)	30,000	-14%
Total Revenue	36,500	31,673	(4,827)	31,500	-14%
Expenses					
Program Costs	2,000	495	(1,505)	2,000	0%
Social Events	500	288	(212)	500	0%
Insurance	460	3,937	3,477	460	0%
Heat & Lights	3,500	3,565	65	3,500	0%
Bldg Maintenance	2,100	810	(1,290)	2,100	0%
Equipment Maintenance	800	255	(545)	800	0%
Janitorial Expenses	1,000	3,394	2,394	1,000	0%
Property Taxes	4,500	1,718	(2,782)	4,500	0%
Telephone/Communication	2,500	603	(1,897)	2,500	0%
Office Supplies	200	50	(150)	200	0%
Salaries & Wages	43,000	46,626	3,626	47,000	9%
Payroll Benefits	7,200	7,902	702	7,200	0%
Wcb	617	551	(65)	617	0%
Water & Sewer	300	535	235	300	0%
Total Expenses	68,677	70,730	2,054	72,677	6%
Net Surplus (Deficit)	(32,177)	(39,057)	(6,881)	(41,177)	28%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Ross Memorial Library					
Revenue					
Ross Trust Funds	24,488	23,932	(557)	24,488	0%
Expenses					
Dues & Fees	141	-	(141)	149	6%
Computers				2,989	
Library- Books And Periodicals	7,000	6,843	(157)	7,000	0%
Programs	696	454	(242)	737	6%
Heat & Lights	10,600	9,731	(869)	10,945	3%
Building Insurance	2,300	2,242	(58)	2,657	16%
Repairs & Maintenance	7,090	7,160	70	9,522	34%
Janitorial	8,741	8,534	(207)	9,274	6%
Landscaping	400	-	(400)	400	0%
Telephone	2,025	2,075	50	2,149	6%
Office Supplies	1,844	1,360	(484)	1,957	6%
Postage	150	104	(46)		-100%
Office Equipment	2,251	1,733	(518)	2,388	6%
Secretary Wages	23,455	26,641	3,185	27,395	17%
Secretary Benefits	1,721	1,779	58	1,377	-20%
Wcb	424	340	(84)	450	6%
Conference	1,500	889	(611)	1,500	0%
Water & Sewer	300	300	-	400	33%
Total Expenses	70,639	70,185	(454)	81,289	15%
Net Surplus (Deficit)	(46,151)	(46,253)	(103)	(56,801)	23%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 15/14
Ross Memorial Museum					
Revenue					
Ross Trust Funds	36,732	36,732	-	36,732	0%
Provincial Operation Grants	4,000	8,000	4,000	3,000	-25%
Exhibition Renewal grant		-	-		
Richardson Funds	5,000	-	(5,000)	5,000	0%
Donations/Other Revenue		27,398	27,398	1,000	
Donations Christmas Open House	2,000	2,000	-	1,000	-50%
Total Revenue	47,732	74,130	26,398	46,732	-2%
Expenses					
Expenditures From Donations		8,822	8,822		
Mowatt Exhibit	2,700	3,149	449	-	
Richardson Fund Expenditures	5,000	-	(5,000)	5,000	
Expenditures from Exhibition Grant	-	-	-	-	
Christmas Program	2,000	2,000	-	2,000	
Programs	1,000	951	(49)	1,000	0%
Computer	1,000	1,059	59	-	
Dues & Fees	325	173	(152)	325	0%
Property Insurance	2,195	1,801	(394)	2,195	0%
Heat & Lights	2,100	3,012	912	2,300	10%
Heating Oil	5,725	6,424	699	5,800	1%
Property Taxes	9,301	-	(9,301)	9,301	0%
Repairs & Maintenance	7,000	25,846	18,846	2,000	-71%
Publicity	1,000	1,085	85	1,000	0%
Telephone	2,250	1,802	(448)	2,250	0%
Security System	600	596	(4)	600	0%
Office Supplies	1,000	570	(430)	1,000	0%
Postage	500	421	(79)	500	0%
Office Equipment	500	454	(46)	500	0%
Wages & Benefits	78,167	74,239	(3,928)	78,167	0%
Professional Development	650	197	(453)	650	0%
Travel	500	238	(262)	500	0%
Miscellaneous	500	309	(191)	500	0%
Water & Sewer	375	375	-	375	0%
Total Expenses	124,388	133,524	9,136	115,963	-7%
Net Surplus (Deficit)	(76,656)	(59,393)	17,262	(69,231)	-10%
Sheriff Andrews House					
Revenue					
Grant from Council		-	-		
Donations	1,000	2,118	1,118	1,000	0%
Provincial Grant	20,000	22,000	2,000	20,000	0%
TOTAL REVENUE	21,000	24,118	3,118	21,000	0%
Expenses					
Programs	2,075	679	(1,396)	2,075	0%
Alarm Costs					
Heat & Lights	5,000	5,935	935	5,000	0%
Repairs	300	376	76	300	0%
Wages	15,500	14,228	(1,272)	15,500	0%
Employee benefits	1,085	1,044	(41)	1,085	0%
Water & Sewer		376			
WCB	40	-	(40)	40	0%
TOTAL EXPENSES	24,000	22,638	(1,738)	24,000	-
NET SURPLUS (DEFICIT)	(3,000)	1,480	4,856	(3,000)	-

2015 Budget
approved by Council January 12, 2015

**Capital Budget - General Fund
2015**

CAPITAL EXPENDITURES	2014 Budget	2014 PROJECTED	Over (under) Budget	2015 Budget	% Change PY Budget
<u>General Government</u>					
Systems Upgrade	6,000	3,456	(2,544)		
<u>Storm Water Management</u>					
Detention Pond Subdivision	150,000	33,018	(116,982)	325,000	
Ditch and Culvert Maintenance	32,400	5,083	(27,317)	34,000	
<u>Roads & Street</u>					
Sidewalks	22,000	36,235	14,235		
New Lights- Market Square & Water St	58,000	48,200	(9,800)		
<u>Vehicles</u>					
Equipment Public Works		3,892	3,892		
One Ton	119,000	135,887	16,887		
Half-Ton	22,000	-	(22,000)		
Large Plow Truck				230,000	
<u>Fire Department</u>					
Equipment Replacement	20,000	11,068	(8,932)	40,000	
<u>Parks & Recreation</u>					
Lawn Tractor	12,200	-	(12,200)		
<u>Wharf</u>					
Renovations	27,000	-	(27,000)	1,200,000	
Boat motor	125,000	316	(124,684)	7,000	
<u>EMO Centre at Arena</u>					
Upgrade Electrical for Generator	54,500	-	(54,500)	150,000	
<u>Buildings</u>					
Library					
Arena	256,000	232,082	(23,918)	245,000	
Tea House					
Town Hall	6,800	3,106	(3,694)	70,000	
CYAC		9,491	9,491	5,000	
RCMP Building	5,000	-	(5,000)		
Salt Shed				80,000	
Total General Capital Expenditures	\$915,900	\$521,834	(\$394,066)	\$2,386,000	161%
General Capital Fund - Proposed Funding					
General Operating Fund	370,900	200,239	(170,661)	426,000	
Long term Borrowing	340,000	100,000	(240,000)	810,000	
Capital Reserve Transfers	100,000	0	(100,000)	300,000	
Donations	50,000	6,595	(43,405)	50,000	
Funding Wharf Infrastructure	0	0		800,000	
Sale of Assets		165,000	165,000		
Government Grants	50,000	50,000	-	0	
Total Funding	\$910,900	\$521,834	(\$389,066)	\$2,386,000	162%

Town of St Andrews
Statement of Receipts and Disbursements
Utility Fund
Budget 2015

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 13/14
INCOME					
Utility Billings	630,000	631,816	1,816	680,000	8%
Interest	4,000	6,105	2,105	4,000	0%
Connections & Services	1,100	1,422	322	1,100	0%
Pumphouse Rent	3,600	2,100	(1,500)		-100%
Fire Department	75,000	75,000	-	75,000	0%
Transfer From General Operating Fund	26,150	141,557	115,407	16,448	-37%
Transfer from Operating reserve		-	-	90,000	
Gas Tax Transfer Proceeds	139,729	-	(139,729)		-100%
ETF Funding		21,011	21,011		
Total Income	879,579	879,012	(567)	866,548	-1%
EXPENSES					
WATER & SEWER ADMIN					
Dues & Fees	500	4	(496)	500	0%
ECW Consulting	2,500	-	(2,500)	2,500	0%
Administration	20,000	20,000	-	20,000	0%
Engineers/Consultants	10,000	27,004	17,004	45,000	350%
Utility Property Taxes	3,600	3,338	(262)	3,600	0%
Professional Development	3,000	-	(3,000)	3,000	0%
Telephone/Communications	5,000	9,419	4,419	9,500	90%
Total	44,600	59,765	15,165	84,100	89%
WATERMAINS EXPENSES					
Vehicle Fuel Expense	4,000	2,094	(1,906)	4,000	0%
Vehicle Insurance	1,500	1,368	(132)	1,500	0%
Vehicle Repairs & Maint.	750	653	(97)	750	0%
Watermains Sal/Ben.	14,229	14,244	15	14,229	0%
Watermains Equip. Repair	5,000	1,196	(3,804)	5,000	0%
Watermains Materials	5,000	3,694	(1,306)	5,000	0%
Meters	8,000	5,033	(2,967)	8,000	0%
Street Repairs	25,000	25,000	(0)	25,000	0%
Water Testing	10,000	8,980	(1,020)	10,000	0%
Total	73,479	62,262	(11,217)	73,479	0%
PUMPHOUSES EXPENSES					
Pumphouse Insurance	3,300	3,112	(188)	3,300	0%
Pumphouse Power	5,200	5,165	(35)	5,200	0%
Pumphouse Equip Maintenance	4,000	4,934	934	4,000	0%
Pumphouse Mat. & Supplies	1,500	2,468	968	1,500	0%
Total	14,000	15,679	1,679	14,000	0%
TREATMENT AND DISPOSAL					
T&D Salaries/Benefits	14,229	14,460	231	14,229	0%
T&D Materials	500	269	(231)	500	0%
T&D Power	40,500	41,205	705	40,500	0%
T&D Insurance	1,300	1,201	(99)	1,300	0%
T&D Maintenance	5,000	5,101	101	10,000	100%
T&D Cleaning	2,100	36	(2,064)	2,100	0%
T&D Property Taxes	11,200	11,068	(132)	11,200	0%
Total	74,829	73,339	(1,490)	79,829	7%

	2014 Budget	2014 Projected	Forecast Over (Under)	2015 Budget	% Change Budget 13/14
SEWER MAINS EXPENSES					
Sewer mains-Salaries	8,537	8,939	402	8,537	0%
Sewer & Serv Equip. Repr.	5,000	2,200	(2,800)	5,000	0%
Sewer mains Materials	5,000	2,666	(2,334)	5,000	0%
Sewer main Cleaning	10,000	10,000	-	15,000	50%
Total	28,537	23,805	(4,732)	33,537	18%
WATER TREATMENT PLANT					
WTP Power	53,800	52,671	(1,129)	53,800	0%
salaries	19,921	19,941	21	19,921	0%
WTP Dues/Fees	-	-	-	-	-
WTP Property Tax	8,350	8,206	(144)	8,350	0%
WTP Repairs & Maint.	10,000	6,550	(3,450)	13,000	30%
WTP Insurance	2,244	2,056	(188)	2,244	0%
WTP Chemical Supplies	10,000	8,791	(1,209)	10,000	0%
WTP Supplies	1,000	453	(547)	1,000	0%
Total	105,315	98,668	(6,647)	108,315	3%
Total Operational Expense	340,761	333,518	(7,242)	393,261	15%
FINANCIAL SERVICES					
2nd Year Deficit	6,200	6,200	0		
S/T Inter. & Bank Chgs	2,500	2,573	73	2,500	0%
Discount on Bond Issue	-	-	-	-	-
Water Debenture Principal	207,500	207,500	-	197,000	-5%
Water Debenture Interest	39,059	39,059	(0)	33,394	-15%
Sewer Debenture Principal	207,500	207,500	-	197,000	-5%
Sewer Debent. Interest	39,059	39,059	(0)	33,394	-15%
Transfer To Utility Operating Reserve	10,000	40,000	30,000		-100%
Transfer To Utility Capital Reserve Fund	20,000	-	(20,000)	10,000	-50%
Total	531,819	541,891	10,073	473,288	-11%
Surplus/Deficit from General Operations	7,000	3,602	(3,398)	-	-100%
LESS:					
Transfer for Capital Expenditures	7,000	3,602	(3,398)	-	0%
Surplus / (Deficit)	-	-	0	-	

**Capital Budget - Utility Fund
2015**

CAPITAL EXPENDITURES	2014 PROJECTED	2014 Budget	2015 Budget	% Change PY Budget
General Purchases	13,905	7,000		
Katy's Cove Sanitary Sewer Charles St	230,000	295,000	800,000	
Total Utility Capital Expenditures	243,905	302,000	800,000	-62%
Utility Capital Fund - Proposed Funding				
Utility Operating Fund	13,905	7,000	0	
Building Canada Fund			400,000	
Gas tax Fund			139,000	
Long Term Borrowing	230,000	245,000	161,000	
Reserve Funds to Capital		50,000	100,000	
Total Funding	243,905	302,000	800,000	-62%

2015 Budget
approved by Council January 12, 2015