



TOWN OF SAINT ANDREWS

2021 BUDGET

As adopted by Town Council on November 2, 2020

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Town Of Saint Andrews
General Operating Fund
2021-2025 Budget

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	Budget 2021	2022	2023	2024	2025
Revenue									
Tax Revenue	4,144,991	4,144,989	2	4,144,989	4,189,356	4,349,283	4,515,035	4,686,818	4,780,554
Accomodation Levy	143,418	75,000	68,418	225,000	145,894	150,000	153,000	156,060	159,181
Equalization Grant	64,748	64,748	-	64,748	62,406	63,654	64,927	66,226	67,550
Fire Protection LSD	104,480	104,000	480	104,000	140,738	143,553	146,424	149,352	152,339
Designated Highways	24,420	21,855	2,565	21,855	22,290	22,736	23,191	23,654	24,127
Fees and Licenses	21,522	18,950	2,572	18,950	19,330	19,717	20,111	20,513	20,923
Other Administrative Revenue	48,133	65,560	(17,427)	65,560	66,870	68,207	69,572	70,963	72,382
Fiscal Services Recoveries	25,863	25,863	-	25,863	44,515	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
Safety Services	5,127	2,000	3,127	5,000	6,000	6,120	6,242	6,367	6,495
Environmental Health	408	1,000	(592)	1,000	1,020	1,040	1,061	1,082	1,104
Public Works	-	-	-	-	-	-	-	-	-
Heritage & Culture	128,635	167,585	(38,950)	175,085	177,470	180,419	183,428	186,496	189,626
Recreational & Community Services	177,435	119,489	57,946	297,608	281,976	300,208	306,933	311,751	316,666
Total Revenue	4,889,178	4,811,039	78,139	5,149,658	5,157,864	5,304,938	5,489,923	5,679,284	5,790,949
Expenses									
General Government	1,056,531	1,114,062	(57,531)	1,162,323	1,135,514	1,154,654	1,177,747	1,204,802	1,225,328
Fiscal Services	771,311	290,052	481,259	290,052	319,538	336,328	404,241	445,816	474,414
Tourism Services	155,506	75,000	80,506	225,000	145,894	150,000	153,000	156,060	159,181
Economic Development	90,952	85,330	5,622	98,330	73,200	68,554	68,915	69,283	69,659
Safety Services	757,502	829,922	(72,420)	861,222	893,161	903,404	919,972	936,871	954,109
Environmental Health	158,071	163,633	(5,562)	163,633	164,570	167,741	170,976	174,276	177,641
Public Works	722,697	794,489	(71,792)	794,489	809,047	825,427	842,136	859,179	876,562
Heritage & Cultural Services	161,786	237,520	(75,734)	261,150	234,566	239,257	244,042	248,923	253,901
Recreation and Community Services	515,329	527,738	(12,409)	647,041	583,283	628,023	641,004	653,734	666,719
Total Expenses	4,389,684	4,117,746	271,938	4,503,239	4,358,771	4,473,388	4,622,033	4,748,944	4,857,514
Operating Surplus Prior to Transfer for Capital	499,494	693,293	(193,799)	646,419	799,093	831,549	867,890	930,340	933,435
Less: Transfer to Capital Program	478,681	679,854	(201,173)	646,419	799,093	831,549	867,890	930,340	933,435
Surplus (Deficit)	\$ 20,813	\$ 13,439	\$ 7,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Growth				2.8%	1.1%	3.0%	3.0%	3.0%	3.0%
Tax Base		328,967,400		328,967,400	332,488,550	342,463,207	352,737,103	363,319,216	374,218,792
Municipal Tax Rate		1.2600		1.2600	1.2600	1.2700	1.2800	1.2900	1.3000

**Town Of Saint Andrews
General Operating Fund
2021 Department Budgets**

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
<u>GENERAL GOVERNMENT</u>									
<u>ADMINISTRATIVE SERVICES</u>									
Accounting services	-	5,000	(5,000)	5,000	-	-	-	-	-
Advertising	4,770	5,700	(930)	5,700	5,810	5,926	6,045	6,166	6,289
Animal Control	5,621	5,600	21	5,600	5,710	5,824	5,941	6,059	6,181
Audit	17,500	17,500	-	17,500	21,350	18,207	18,571	22,443	19,321
Consultants/survey	21,889	25,000	(3,111)	25,000	35,000	35,700	36,414	37,142	37,885
Municipal Plan Studies	-	10,000	(10,000)	40,000	10,000	10,200	10,404	10,612	10,824
Human Resource Consultant	4,000	5,000	(1,000)	5,000	5,100	5,202	5,306	5,412	5,520
Asset Management Planning	8,398	10,000	(1,602)	10,000	10,200	10,404	10,612	10,824	11,041
Bylaw Enforcement	6,616	-	6,616	10,080	10,280	10,486	10,695	10,909	11,127
RSC - Local Planning Services	111,898	111,890	8	111,890	98,551	100,522	102,532	104,583	106,675
Computer Maint/supplies	22,737	22,500	237	26,000	26,520	27,050	27,591	28,143	28,706
Dues & Fees	5,907	9,000	(3,093)	9,000	9,180	9,364	9,551	9,742	9,937
Donations, Grants	500	1,500	(1,000)	1,500	1,530	1,561	1,592	1,624	1,656
EMO Planning	3,396	4,500	(1,104)	4,500	4,590	4,682	4,775	4,871	4,968
Equipment Rental	6,906	6,500	406	6,500	6,630	6,763	6,898	7,036	7,177
Flags & Pins	896	1,000	(104)	1,000	1,020	1,040	1,061	1,082	1,104
Heat & Lights	10,444	12,500	(2,056)	12,500	12,750	13,005	13,265	13,530	13,801
Property Insurance	1,748	1,691	57	1,691	1,892	1,930	1,968	2,008	2,048
Insurance	34,635	33,510	1,125	33,510	37,598	38,350	39,117	39,899	40,697
Insurance Claims Paid Out	3,421	-	3,421	-	-	-	-	-	-
Office Supplies	10,759	12,500	(1,741)	12,500	12,750	13,005	13,265	13,530	13,801
Legal Expenses	54,967	60,000	(5,033)	60,000	61,200	62,424	63,672	64,946	66,245
Postage	4,167	5,000	(833)	5,000	5,100	5,202	5,306	5,412	5,520
Mail outs	1,410	1,000	410	1,000	1,020	1,040	1,061	1,082	1,104
Property Taxes	6,676	6,821	(145)	6,821	6,960	7,099	7,241	7,386	7,534
Travel	2,162	2,500	(338)	4,500	2,000	2,040	2,081	2,122	2,165
Council Travel	212	1,000	(788)	3,000	3,060	3,121	3,184	3,247	3,312
Repairs & Maint.	7,805	8,000	(195)	8,000	8,160	8,323	8,490	8,659	8,833
Washroom Facility Rentals	7,379	10,000	(2,621)	10,000	10,200	10,404	10,612	10,824	11,041
Disinfection Team	17,605	15,690	1,915	-	13,000	13,260	13,525	13,796	14,072
Janitorial	17,265	20,000	(2,735)	20,000	20,400	20,808	21,224	21,649	22,082

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
Telephone	10,477	11,500	(1,023)	11,500	11,730	11,965	12,204	12,448	12,697
Wages & Benefits	474,609	494,620	(20,011)	507,991	491,092	500,914	510,932	521,151	531,574
Council- Wages & Benefits, WHSCC	62,037	62,249	(212)	62,249	62,250	63,495	64,764	66,060	67,381
Professional Development	5,633	12,000	(6,367)	12,000	12,240	12,485	12,734	12,989	13,249
Seminars & Workshops-Council	-	3,000	(3,000)	6,000	6,120	6,242	6,367	6,495	6,624
Water & Sewer	2,600	2,600	-	2,600	2,650	2,703	2,757	2,812	2,868
Total Administrative Services	959,340	1,016,871	(57,531)	1,065,132	1,033,643	1,050,745	1,071,760	1,096,696	1,115,060

GENERAL GOVERNMENT REVENUE

Fire Protection - LSD's	104,480	104,000	480	104,000	140,738	143,553	146,424	149,352	152,339
Designated Highways	24,420	21,855	2,565	21,855	22,290	22,736	23,191	23,654	24,127
Building Permits	19,105	14,000	5,105	14,000	14,280	14,566	14,857	15,154	15,457
Rezoning Fees	1,100	3,300	(2,200)	3,300	3,370	3,437	3,506	3,576	3,648
Development Officer Fees	183	550	(367)	550	560	571	583	594	606
Dog Licencing	1,134	1,100	34	1,100	1,120	1,142	1,165	1,189	1,212
Town Fines	1,383	1,000	383	1,000	1,020	1,040	1,061	1,082	1,104
Recovery- Utility Account	25,000	25,000	-	25,000	25,500	26,010	26,530	27,061	27,602
Property And Land Rentals	3,788	20,500	(16,713)	20,500	20,910	21,328	21,755	22,190	22,634
Sundry Income	902	2,000	(1,098)	2,000	2,040	2,081	2,122	2,165	2,208
Taxation - Warr. Of Assessment	4,144,991	4,144,989	2	4,144,989	4,189,356	4,349,283	4,515,035	4,686,818	4,780,554
Taxation - Equalization Grant	64,748	64,748	-	64,748	62,406	63,654	64,927	66,226	67,550
Incoming Trust Income	17,060	17,060	-	17,060	17,400	17,748	18,103	18,465	18,834
Total General Government Revenues	4,408,293	4,420,102	(11,809)	4,420,102	4,500,990	4,667,149	4,839,259	5,017,526	5,117,877

GENERAL GOVERNMENT EXPENSES

Cost of Assessment	63,820	63,820	-	63,820	65,100	66,402	67,730	69,085	70,466
RSC - Cooperative & Regional Planing	7,581	7,581	-	7,581	10,471	10,680	10,894	11,112	11,334
Employee Retirement Benefit	18,200	18,200	-	18,200	18,560	18,931	19,310	19,696	20,090
Total Gen Gov't Expenses	89,601	89,601	-	89,601	94,131	96,014	97,934	99,893	101,890

Net Surplus/Deficit	4,318,692	4,330,501	(11,809)	4,330,502	4,406,859	4,571,136	4,741,325	4,917,634	5,015,986
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	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
TRUST FUNDS									
Payout Waycott Trust	1,400	1,400	-	1,400	1,430	1,459	1,488	1,518	1,548
Payout Harrington Trust	100	100	-	100	100	102	104	106	108
Payout Community School	450	450	-	450	460	469	479	488	498
Payout D'Andrea Trust	400	400	-	400	410	418	427	435	444
Payout Albert Mcquoid Tr.	2,775	2,775	-	2,775	2,830	2,887	2,944	3,003	3,063
Payout Smith Trust	365	365	-	365	370	377	385	393	400
Payout- Hosmer Trust	2,100	2,100	-	2,100	2,140	2,183	2,226	2,271	2,316
Total Trust Funds	7,590	7,590	-	7,590	7,740	7,895	8,053	8,214	8,378
Total General Government Revenues	4,408,293	4,420,102	(11,809)	4,420,102	4,500,990	4,667,149	4,839,259	5,017,526	5,117,877
Total General Government Expenses	1,056,531	1,114,062	(57,531)	1,162,323	1,135,514	1,154,654	1,177,747	1,204,802	1,225,328
Net General Government	3,351,762	3,306,040	45,722	3,257,779	3,365,476	3,512,495	3,661,512	3,812,724	3,892,549
FISCAL SERVICES									
Revenues									
Funds from Operating Reserve	25,000	25,000	-	25,000	30,000	-	-	-	-
Surplus 2nd Previous Year	863	863	-	863	14,515	-	-	-	-
Total Revenue	25,863	25,863	-	25,863	44,515	-	-	-	-
Expenses									
S/t Interest & Bk Charge	20,250	11,500	8,750	11,500	11,730	11,965	12,204	12,448	12,697
L/t Interest	78,078	76,052	2,026	76,052	77,138	80,520	103,017	117,167	118,946
L/t Principal Repayment	194,000	194,000	-	194,000	222,000	235,000	280,000	307,000	296,000
Debenture Issue Costs	3,982	8,500	(4,518)	8,500	8,670	8,843	9,020	9,201	9,385
Deficit 2nd Previous Year	-	-	-	-	-	-	-	-	-
Transfer to General Operating Reserve Fund	-	-	-	-	-	-	-	-	-
Transfer to General Capital Reserve	475,000	-	475,000	-	-	-	-	-	37,386
Total Expenses	771,311	290,052	481,259	290,052	319,538	336,328	404,241	445,816	474,414
Surplus (Deficit)	(745,448)	(264,189)	(481,259)	(264,189)	(275,023)	(336,328)	(404,241)	(445,816)	(474,414)

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
<u>ECONOMIC DEVELOPMENT</u>									
<u>ECONOMIC DEVELOPMENT</u>									
Revenue									
	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-
Expenses									
Assistance Grants	27,400	30,000	(2,600)	25,000	25,000	25,000	25,000	25,000	25,000
Canada Day Celebrations	310	-	310	15,000	15,000	15,000	15,000	15,000	15,000
Chamber of Commerce	25,000	25,000	-	25,000	-	-	-	-	-
Cruise Ship Experience	-	500	(500)	500	510	520	531	541	552
Civic Promotions	7,242	8,000	(758)	8,000	8,000	8,000	8,000	8,000	8,000
Cruise Association Fees	833	2,500	(1,667)	2,500	2,500	2,500	2,500	2,500	2,500
Economic Development Support	-	-	-	-	-	-	-	-	-
Festivals and Events	952	1,000	(48)	2,000	2,040	2,081	2,122	2,165	2,208
Heritage Initiative	-	2,500	(2,500)	4,500	-	-	-	-	-
Property Taxes, Town Lots	14,992	13,330	1,662	13,330	13,600	13,872	14,149	14,432	14,721
Water Street Pilot Project	13,260	-	13,260	-	5,000	-	-	-	-
Website Development	964	2,500	(1,536)	2,500	1,550	1,581	1,613	1,645	1,678
Total Expenses	90,952	85,330	5,622	98,330	73,200	68,554	68,915	69,283	69,659
Surplus (Deficit)	(90,952)	(85,330)	(5,622)	(98,330)	(73,200)	(68,554)	(68,915)	(69,283)	(69,659)

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
TOURISM SERVICES									
TOURISM SERVICES									
Revenue									
Tourism Accomodation Levy	143,418	75,000	68,418	225,000	100,000	150,000	153,000	156,060	159,181
2020 Tourism Development Revenue	-	-	-	-	45,894				
Total Revenue	143,418	75,000	68,418	225,000	145,894	150,000	153,000	156,060	159,181
Expenses									
Tourism Promotion	90,353	40,550	49,803	181,889	66,667	100,000	102,000	104,040	106,121
Town Portion of 2020 TAL	-	-	-	-	45,894				
Tourism Development	53,065	-	53,065	-	33,333	50,000	51,000	52,020	53,060
Total Expenses	143,418	40,550	102,868	181,889	145,894	150,000	153,000	156,060	159,181
Surplus (Deficit)	-	34,450	(34,450)	43,111	-	-	-	-	-
VISITOR INFORMATION CENTER									
Revenue									
Sundry Income	-	-	-	-	-	-	-	-	-
Expenses									
Computers & Technology	33	100	(67)	100	-	-	-	-	-
Janitorial	259	500	(241)	500	-	-	-	-	-
Repairs and Maint	117	350	(233)	350	-	-	-	-	-
Telephone	750	780	(30)	780	-	-	-	-	-
Power	400	1,200	(800)	1,200	-	-	-	-	-
Office Supplies	133	400	(267)	400	-	-	-	-	-
Postage	33	100	(67)	100	-	-	-	-	-
Promotional Materials	500	1,500	(1,000)	1,500	-	-	-	-	-
Signage	209	-	209	-	-	-	-	-	-
Staff Supplies	320	800	(480)	800	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-
Salaries & Wages	8,025	28,720	(20,695)	37,381	-	-	-	-	-
Benefits	1,309	-	1,309	-	-	-	-	-	-
Total Expenses	12,088	34,450	(22,362)	43,111	-	-	-	-	-
Surplus (Deficit)	(12,088)	(34,450)	22,362	(43,111)	-	-	-	-	-
Total Tourism Revenue	143,418	75,000	68,418	225,000	145,894	150,000	153,000	156,060	159,181
Total Tourism Expenses	155,506	75,000	80,506	225,000	145,894	150,000	153,000	156,060	159,181
Surplus (Deficit)	(12,088)	-	(12,088)	(0)	-	-	-	-	-

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
<u>MEDICAL CENTRE</u>									
<u>MEDICAL CENTRE</u>									
Revenue									
Rental Revenue	1,133	2,000	(867)	5,000	6,000	6,120	6,242	6,367	6,495
Donations	-	-	-	-	-	-	-	-	-
Total Revenue	1,133	2,000	(867)	5,000	6,000	6,120	6,242	6,367	6,495
Expenses									
Electricity	6,824	7,500	(676)	7,500	3,000	3,060	3,121	3,184	3,247
Communications	8,415	9,000	(585)	9,000	9,180	9,364	9,551	9,742	9,937
Equipment Rental	300	900	(600)	900	920	938	957	976	996
Fuel Oil	2,017	2,500	(483)	2,500	1,000	1,020	1,040	1,061	1,082
Insurance Expense	2,279	2,205	74	2,205	2,475	2,525	2,575	2,626	2,679
Janitorial	2,801	4,000	(1,199)	3,100	15,000	15,300	15,606	15,918	16,236
Medical Supplies	2,452	5,000	(2,548)	5,000	5,100	5,202	5,306	5,412	5,520
Office Supplies	3,242	4,000	(758)	4,000	4,080	4,162	4,245	4,330	4,416
Repairs & Maint	1,252	2,000	(748)	2,000	2,040	2,081	2,122	2,165	2,208
Property Taxes	5,461	5,712	(251)	5,712	5,830	5,947	6,066	6,187	6,311
Physician Recruitment	5,000	10,000	(5,000)	10,000	10,200	10,404	10,612	10,824	11,041
Physician Incentive	20,000	20,000	-	20,000	20,400	20,808	21,224	21,649	22,082
Water & Sewer	1,030	750	280	750	770	785	801	817	833
Total Expenses	61,071	73,567	(12,496)	72,667	79,995	81,595	83,227	84,891	86,589
Surplus (Deficit)	(59,938)	(71,567)	11,629	(67,667)	(73,995)	(75,475)	(76,984)	(78,524)	(80,095)
<u>PROTECTIVE SERVICES</u>									
<u>POLICING SERVICES (RCMP)</u>									
Federal Contract	343,442	385,000	(41,558)	405,000	420,000	428,400	436,968	445,707	454,622
Property Insurance	2,196	2,125	71	2,125	2,387	2,435	2,483	2,533	2,584
Janitorial	5,123	2,500	2,623	2,500	2,550	2,601	2,653	2,706	2,760
Heat & Lights	5,103	4,900	203	4,900	5,000	5,100	5,202	5,306	5,412
Water & Sewer	650	650	-	650	660	673	687	700	714
R & M / Office Equip.	1,023	1,600	(577)	1,300	1,330	1,357	1,384	1,411	1,440
RCMP Administration Costs	27,709	30,000	(2,291)	32,500	25,000	25,500	26,010	26,530	27,061
Property Taxes	4,915	5,100	(185)	5,100	5,200	5,304	5,410	5,518	5,629
Total Expenses	390,161	431,875	(41,714)	454,075	462,127	471,370	480,797	490,413	500,221

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
SAFETY SERVICES									
FIRE PROTECTION									
Revenue									
Firefighting Reimbursement	3,993	-	3,993	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Total Revenue	3,993	-	3,993	-	-	-	-	-	-
Expenses									
Fleet Fuel	3,523	5,000	(1,477)	5,000	5,100	5,202	5,306	5,412	5,520
Fleet Repairs	7,617	8,500	(883)	8,500	14,670	8,843	9,020	9,201	9,385
Fleet Insurance	7,488	7,245	243	7,245	8,129	8,292	8,457	8,627	8,799
Heat & Lights	9,382	9,200	182	9,200	9,380	9,568	9,759	9,954	10,153
Hydrant Clearing	575	2,300	(1,725)	2,300	2,350	2,397	2,445	2,494	2,544
Volun Firefighter Insurance	2,605	4,700	(2,095)	4,700	5,269	5,374	5,482	5,592	5,703
Property Insurance	2,615	2,530	85	2,530	2,838	2,895	2,953	3,012	3,072
Property Taxes	8,053	8,300	(247)	8,300	8,470	8,639	8,812	8,988	9,168
Repairs & Maintenance	1,793	2,500	(707)	2,500	5,000	5,100	5,202	5,306	5,412
Equipment Maintenance	9,523	8,500	1,023	8,500	8,670	8,843	9,020	9,201	9,385
Janitorial	1,355	1,200	155	1,200	1,220	1,244	1,269	1,295	1,321
Protective Clothing	25,416	25,200	216	25,200	25,700	26,214	26,738	27,273	27,819
Prevention Programs	1,902	1,700	202	1,700	1,850	1,887	1,925	1,963	2,002
Communication/Phone	28,481	35,000	(6,519)	45,000	53,000	54,060	55,141	56,244	57,369
Postage & Office Supplies	515	300	215	300	310	316	323	329	336
Firefighting Supplies	15,968	14,000	1,968	14,000	14,280	14,566	14,857	15,154	15,457
Water & Sewer	480	600	(120)	600	610	622	635	647	660
Salaries & Wages	63,088	64,674	(1,586)	64,674	61,611	62,843	64,100	65,382	66,690
Benefits	9,413	8,223	1,190	8,223	9,242	9,427	9,615	9,807	10,004
WHSCC Staff	1,753	1,628	125	1,628	1,830	1,866	1,904	1,942	1,981
Water Cost	75,000	75,000	-	75,000	75,000	75,000	75,000	75,000	75,000
Prof.Devlp./Dues & Fees	5,694	9,300	(3,606)	9,300	9,490	9,680	9,873	10,071	10,272
Chief's Conference	333	1,000	(667)	1,000	1,020	1,040	1,061	1,082	1,104
Stipends	13,000	13,000	-	13,000	13,000	13,260	13,525	13,796	14,072
WHSCC Firefighters	10,698	14,880	(4,183)	14,880	13,000	13,260	13,525	13,796	14,072
Travel	-	-	-	-	-	-	-	-	-
Total Expenses	306,270	324,480	(18,210)	334,480	351,039	350,439	355,948	361,567	367,298
Surplus (Deficit)	(302,276)	(324,480)	22,204	(334,480)	(351,039)	(350,439)	(355,948)	(361,567)	(367,298)
Total Safety Services Revenue	5,127	2,000	3,127	5,000	6,000	6,120	6,242	6,367	6,495
Total Safety Services Expenses	757,502	829,922	(72,420)	861,222	893,161	903,404	919,972	936,871	954,109
Net Safety Services	(752,375)	(827,922)	75,547	(856,222)	(887,161)	(897,284)	(913,729)	(930,504)	(947,614)

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
ENVIRONMENTAL DEVELOPMENT									
SOLID WASTE REMOVAL									
Revenue									
User Fees Recycling Program	408	1,000	(592)	1,000	1,020	1,040	1,061	1,082	1,104
Total Revenue	408	1,000	(592)	1,000	1,020	1,040	1,061	1,082	1,104
Expenses									
Solid Waste Collection	90,794	87,500	3,294	87,500	93,000	94,860	96,757	98,692	100,666
Solid Waste Tipping Fees	59,527	65,633	(6,106)	65,633	62,000	63,240	64,505	65,795	67,111
Cardboard Recycling	-	-	-	-	-	-	-	-	-
Leaf Composting Supplies	1,750	3,500	(1,750)	3,500	3,570	3,641	3,714	3,789	3,864
Leaf Composting Collection Costs	6,000	7,000	(1,000)	7,000	6,000	6,000	6,000	6,000	6,000
Total Expenses	158,071	163,633	(5,562)	163,633	164,570	167,741	170,976	174,276	177,641
Surplus (Deficit)	(157,663)	(162,633)	4,970	(162,633)	(163,550)	(166,701)	(169,915)	(173,193)	(176,537)

PUBLIC WORKS

Revenue									
Sundry Income - Public Works	-	-	-	-	-	-	-	-	-
Expenses									
Fleet Repairs	41,831	41,000	831	41,000	41,820	42,656	43,510	44,380	45,267
Fleet Insurance	9,089	8,794	295	8,794	9,867	10,064	10,266	10,471	10,680
Fleet Fuel	27,248	44,000	(16,752)	44,000	40,000	40,800	41,616	42,448	43,297
Dues & Fees	67	200	(133)	200	200	204	208	212	216
Heat & Lights	11,695	15,000	(3,305)	15,000	13,500	13,770	14,045	14,326	14,613
Street Lighting Electric.	41,969	42,000	(31)	42,000	42,840	43,697	44,571	45,462	46,371
Street Lights Maintenance	833	2,500	(1,667)	2,500	1,000	1,020	1,040	1,061	1,082
Building Insurance	1,296	1,254	42	1,254	1,408	1,436	1,465	1,494	1,524
Frye Road Dump Insurance and Taxes	379	1,800	(1,421)	1,800	1,932	1,971	2,010	2,050	2,091
Property Taxes	12,296	12,500	(204)	12,500	12,750	13,005	13,265	13,530	13,801
Small Tools & Equipment	4,140	4,000	140	4,000	4,000	4,080	4,162	4,245	4,330
Equipment Rental	927	1,500	(573)	1,500	2,000	2,040	2,081	2,122	2,165
Materials & Supplies	6,402	6,200	202	6,200	6,320	6,446	6,575	6,707	6,841
Hydrants	292	4,000	(3,708)	4,000	4,080	4,162	4,245	4,330	4,416
Protective Clothing	5,954	6,000	(46)	6,000	6,120	6,242	6,367	6,495	6,624
Telephone	3,872	6,350	(2,478)	6,350	6,480	6,610	6,742	6,877	7,014
Culverts & Ditches	19,770	20,000	(230)	20,000	20,400	20,808	21,224	21,649	22,082

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
Asphalt	28,471	22,000	6,471	22,000	25,000	25,500	26,010	26,530	27,061
Gravel	22,582	22,500	82	22,500	22,950	23,409	23,877	24,355	24,842
Salt	51,483	62,500	(11,017)	62,500	65,000	66,300	67,626	68,979	70,358
Sidewalk Repairs	18,000	20,000	(2,000)	20,000	20,400	20,808	21,224	21,649	22,082
Street Repairs	667	2,000	(1,333)	2,000	2,040	2,081	2,122	2,165	2,208
Street Signs	3,983	15,000	(11,017)	15,000	5,500	5,610	5,722	5,837	5,953
Lane & Street Marking	10,576	12,000	(1,424)	12,000	12,000	12,240	12,485	12,734	12,989
Bldg. & Grounds	12,762	15,000	(2,238)	15,000	15,300	15,606	15,918	16,236	16,561
Christmas Decorations	3,000	3,000	-	3,000	3,000	3,060	3,121	3,184	3,247
Tree Care	8,805	10,000	(1,195)	10,000	10,200	10,404	10,612	10,824	11,041
Wood & Chip Removal	4,250	4,250	-	4,250	5,000	5,100	5,202	5,306	5,412
Snow Removal	1,333	4,000	(2,667)	4,000	-	-	-	-	-
Salaries & Wages	333,727	354,247	(20,520)	354,247	376,336	383,863	391,540	399,371	407,358
Benefits	59,255	56,565	2,690	56,565	60,214	61,418	62,646	63,899	65,177
WHSCC	9,558	5,479	4,079	5,479	6,019	6,140	6,263	6,388	6,516
Professional Consultant	1,000	3,000	(2,000)	3,000	-	-	-	-	-
Travel	83	250	(167)	250	260	265	271	276	281
Water & Sewer	600	600	-	600	610	622	635	647	660
Transfer To Utility	(25,000)	(25,000)	-	(25,000)	(25,500)	(26,010)	(26,530)	(27,061)	(27,602)
Transfer Labour to other Dep't	(10,500)	(10,000)	(500)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Expenses	722,697	794,489	(71,792)	794,489	809,047	825,427	842,136	859,179	876,562
Surplus (Deficit)	(722,697)	(794,489)	71,792	(794,489)	(809,047)	(825,427)	(842,136)	(859,179)	(876,562)

HERITAGE & CULTURAL SERVICES

SAINT ANDREWS BLOCK HOUSE

Revenue									
Management Fee	3,200	30,585	(27,385)	30,585	31,200	31,824	32,460	33,110	33,772
Expenses									
Heats and Lights	262	200	62	200	200	204	208	212	216
Repairs and Maintenance	333	1,000	(667)	1,000	1,020	1,040	1,061	1,082	1,104
Wages	-	29,385	(29,385)	26,096	29,980	30,580	31,191	31,815	32,451
Wage Benefits	-	-	-	3,289	-	-	-	-	-
Total Expenses	595	30,585	(29,990)	30,585	31,200	31,824	32,460	33,110	33,772
Surplus (Deficit)	2,606	-	2,606	-	-	-	-	-	-

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
SAINT ANDREWS COURT HOUSE									
Revenue									
Grant from Province	28,576	34,000	(5,424)	34,000	34,680	35,374	36,081	36,803	37,539
Expenses									
Heat and Lights	4,968	6,500	(1,532)	6,500	6,500	6,630	6,763	6,898	7,036
Gaol Power	1,600	-	1,600	-	2,000	2,040	2,081	2,122	2,165
Insurance	2,067	2,000	67	2,000	2,244	2,289	2,335	2,381	2,429
Property Taxes	13,327	17,532	(4,205)	17,532	17,880	18,238	18,602	18,974	19,354
Repairs and Maintenance	5,114	6,500	(1,386)	6,500	2,000	2,040	2,081	2,122	2,165
Water & Sewer	1,500	1,000	500	1,000	1,020	1,040	1,061	1,082	1,104
Total Expenses	28,576	33,532	(4,956)	33,532	31,644	32,277	32,922	33,581	34,252
Surplus (Deficit)	(0)	468	(468)	468	3,036	3,097	3,159	3,222	3,286

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
ROSS MEMORIAL LIBRARY									
Revenue									
Miscellaneous (Donations)	-	-	-	-	-	-	-	-	-
Ross Trust Funds	24,500	24,500	-	24,500	24,990	25,490	26,000	26,520	27,050
Total Revenue	24,500	24,500	-	24,500	24,990	25,490	26,000	26,520	27,050
Expenses									
Dues & Fees	-	-	-	-	-	-	-	-	-
Books And Periodicals	3,280	4,500	(1,220)	6,000	6,120	6,242	6,367	6,495	6,624
Computer Equipment	500	2,000	(1,500)	3,000	3,060	3,121	3,184	3,247	3,312
Programs	432	1,000	(568)	1,000	1,020	1,040	1,061	1,082	1,104
Heat & Lights	9,637	9,500	137	11,000	11,220	11,444	11,673	11,907	12,145
Building Insurance	3,881	3,755	126	3,755	4,213	4,297	4,383	4,471	4,560
Repairs & Maintenance	2,742	5,500	(2,758)	5,500	5,610	5,722	5,837	5,953	6,072
Janitorial	9,446	8,500	946	11,000	11,220	11,444	11,673	11,907	12,145
Landscaping	133	400	(267)	400	410	418	427	435	444
Telephone	3,384	2,900	484	2,900	2,960	3,019	3,080	3,141	3,204
Office Supplies	2,139	2,077	62	2,077	2,120	2,162	2,206	2,250	2,295
Office Equipment	1,237	2,060	(823)	2,060	2,100	2,142	2,185	2,229	2,273
Secretary Wages	25,752	30,393	(4,641)	30,393	31,470	32,099	32,741	33,396	34,064
Secretary Benefits	1,801	2,128	(327)	2,128	2,203	2,247	2,292	2,338	2,384
WHSCC	666	608	58	608	935	953	972	992	1,012
Conference	500	1,500	(1,000)	1,500	1,500	1,530	1,561	1,592	1,624
Water & Sewer	625	625	-	625	640	653	666	679	693
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenses	57,517	77,446	(19,929)	83,946	86,800	88,536	90,307	92,113	93,955
Surplus (Deficit)	(33,017)	(52,946)	19,929	(59,445)	(61,810)	(63,046)	(64,307)	(65,594)	(66,905)

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
ROSS MEMORIAL MUSEUM									
Revenue									
Ross Trust Funds	35,000	35,000	-	35,000	35,700	36,414	37,142	37,885	38,643
Provincial Operation Grant	5,000	5,000	-	5,000	5,100	5,202	5,306	5,412	5,520
Revenue Richardson Funds	-	-	-	-	-	-	-	-	-
Collection Inventory Grant	-	-	-	-	-	-	-	-	-
Donations/Other Revenue	1,028	2,500	(1,472)	10,000	10,200	10,404	10,612	10,824	11,041
Donations from Christmas Open House	-	1,000	(1,000)	1,000	500	510	520	531	541
Total Revenue	41,028	43,500	(2,472)	51,000	51,500	52,530	53,581	54,652	55,745
Expenses									
Richardson Fund Expenditures	-	-	-	-	-	-	-	-	-
Expenditures from Donations	-	-	-	-	-	-	-	-	-
Programs	221	1,000	(779)	1,000	1,020	1,040	1,061	1,082	1,104
Christmas Program	43	1,000	(957)	1,000	1,020	1,040	1,061	1,082	1,104
Dues & Fees	50	325	(275)	325	330	337	343	350	357
Property Insurance	2,337	2,261	76	2,261	2,541	2,592	2,644	2,697	2,750
Heat & Lights	2,416	2,369	47	2,369	2,420	2,468	2,518	2,568	2,619
Heating Oil	5,037	5,800	(763)	5,800	5,920	6,038	6,159	6,282	6,408
Property Taxes	5,425	4,900	525	4,900	5,000	5,100	5,202	5,306	5,412
Repairs & Maintenance	1,755	2,000	(245)	2,000	2,040	2,081	2,122	2,165	2,208
Publicity	1,153	1,000	153	1,000	1,020	1,040	1,061	1,082	1,104
Telephone	2,162	2,250	(88)	2,250	2,300	2,346	2,393	2,441	2,490
Security System	730	600	130	600	610	622	635	647	660
Office Supplies	537	500	37	500	510	520	531	541	552
Postage	117	350	(233)	350	360	367	375	382	390
Office Equipment	250	500	(250)	500	510	520	531	541	552
Wages & Benefits	23,969	33,991	(10,022)	43,619	20,505	20,915	21,333	21,760	22,195
Professional Development	25	650	(625)	650	660	673	687	700	714
Travel	100	500	(400)	500	510	520	531	541	552
Miscellaneous	100	300	(200)	300	310	316	323	329	336
Water & Sewer	600	600	-	600	610	622	635	647	660
Total Expenses	47,026	60,896	(13,870)	70,524	48,196	49,160	50,143	51,146	52,169
Surplus (Deficit)	(5,998)	(17,396)	11,398	(19,524)	3,304	3,370	3,437	3,506	3,576

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
SHERIFF ANDREWS HOUSE									
Revenue									
Donations	1,330	5,000	(3,670)	5,000	5,100	5,202	5,306	5,412	5,520
Provincial Grant	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000
Total Revenue	31,330	35,000	(3,670)	35,000	35,100	35,202	35,306	35,412	35,520
Expenses									
Programs	910	1,200	(290)	1,200	1,220	1,244	1,269	1,295	1,321
Alarm Costs	402	410	(8)	410	420	428	437	446	455
Communications	1,845	1,900	(55)	1,900	1,940	1,979	2,018	2,059	2,100
Heat & Lights	5,144	5,000	144	5,000	5,100	5,202	5,306	5,412	5,520
Janitorial	232	-	232	-	-	-	-	-	-
Repairs	155	1,000	(845)	1,700	1,730	1,765	1,800	1,836	1,873
Wages	17,405	21,298	(3,893)	27,214	21,790	22,225	22,670	23,123	23,586
Employee Benefits	870	3,195	(2,325)	4,082	3,268	3,334	3,400	3,469	3,538
WHSCC	530	458	72	458	647	660	673	687	700
Water & Sewer	580	600	(20)	600	610	622	635	647	660
Total Expenses	28,072	35,061	(6,989)	42,564	36,725	37,460	38,209	38,973	39,753
Surplus (Deficit)	3,258	(61)	3,319	(7,564)	(1,625)	(2,258)	(2,903)	(3,561)	(4,232)
Total Heritage & Culture Revenues	128,635	167,585	(38,950)	175,085	177,470	180,419	183,428	186,496	189,626
Total Heritage & Culture Expenses	161,786	237,520	(75,734)	261,150	234,566	239,257	244,042	248,923	253,901
Net Heritage & Culture	(33,152)	(69,935)	36,783	(86,065)	(57,096)	(58,837)	(60,614)	(62,426)	(64,275)

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
RECREATIONAL & COMMUNITY SERVICES									
PARKS & RECREATION									
Revenue									
Field Rental Fees	-	-	-	-	-	-	-	-	-
Expenses									
Flowers & Shrubbery	-	-	-	-	-	-	-	-	-
Mallory Field Rep & Maint	3,821	4,000	(179)	4,000	4,080	4,162	4,245	4,330	4,416
Mallory Field Insurance	846	819	27	819	924	942	961	981	1,000
Mallory Field Heats & Light	399	430	(31)	430	440	449	458	467	476
Mallory Field Property Tax	2,941	3,075	(134)	3,075	3,140	3,203	3,267	3,332	3,399
Cent Park Heat/Lights	560	530	30	530	540	551	562	573	585
Cent Park Insurance	241	233	8	233	264	269	275	280	286
Cent Park Repairs & Maint.	1,346	4,000	(2,654)	4,000	4,080	4,162	4,245	4,330	4,416
Flemming Park Property Tax	1,067	1,600	(533)	1,600	1,630	1,663	1,696	1,730	1,764
Langmaid Park Maintenance	797	1,000	(203)	1,000	1,020	1,040	1,061	1,082	1,104
Langmaid Park Property Tax	133	200	(67)	200	200	204	208	212	216
Tennis Courts Repair & Maint	292	1,500	(1,208)	1,500	1,530	1,561	1,592	1,624	1,656
Other Park Costs	1,781	2,200	(419)	2,200	2,240	2,285	2,330	2,377	2,425
Small Tools & Equipment	579	1,750	(1,171)	1,750	1,790	1,826	1,862	1,900	1,938
Equipment Maintenance	1,491	4,000	(2,509)	4,000	4,080	4,162	4,245	4,330	4,416
Equipment Fuel	500	1,500	(1,000)	1,500	1,530	1,561	1,592	1,624	1,656
Walking Trails Rep& Maint	5,250	6,000	(750)	1,000	1,020	1,040	1,061	1,082	1,104
Labour Cost transfer from RS	-	-	-	22,000	-	-	-	-	-
Seasonal Wages	29,424	28,041	1,383	35,398	17,503	17,853	18,210	18,575	18,946
Wage Benefits	3,023	-	3,023	4,064	2,270	2,316	2,362	2,409	2,457
Total Expenses	54,491	60,878	(6,387)	89,300	48,281	49,247	50,232	51,237	52,261
Surplus (Deficit)	(54,491)	(60,878)	6,387	(89,300)	(48,281)	(49,247)	(50,232)	(51,237)	(52,261)

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
W.C. O'NEILL ARENA									
Revenue									
Arena Board Contributions	867	2,000	(1,133)	2,000	2,040	2,081	2,122	2,165	2,208
Public Skating	-	-	-	-	-	-	-	-	-
Minor Hockey	15,649	13,617	2,032	24,200	24,680	25,174	25,677	26,191	26,714
Speed Skating	7,185	7,185	0	16,500	16,830	17,167	17,510	17,860	18,217
Miscellaneous Ice Rental	11,344	11,345	(1)	33,000	37,294	38,040	38,801	39,577	40,368
Curling Club Lease	15,582	11,827	3,755	29,568	20,402	34,003	34,003	34,003	34,003
Theater Rental	237	660	(423)	660	670	683	697	711	725
Building Rentals	6,195	3,500	2,695	10,000	10,200	10,404	10,612	10,824	11,041
Dormitory Rental	-	-	-	17,000	10,000	10,200	10,404	10,612	10,824
Vending Machines	67	110	(43)	110	110	112	114	117	119
Total Revenue	57,126	50,244	6,882	133,038	122,226	137,863	139,941	142,059	144,220
Expenses									
Advertising & Promotion	100	300	(200)	300	310	316	323	329	336
Signage For Boards	200	600	(400)	600	610	622	635	647	660
Property Insurance	3,721	3,600	121	3,600	4,037	4,118	4,200	4,284	4,370
Heat & Lights	72,546	73,200	(654)	110,000	115,000	117,300	119,646	122,039	124,480
Equipment Repair	5,560	10,000	(4,440)	18,000	18,360	18,727	19,102	19,484	19,873
Generator Expense	726	2,000	(1,274)	2,000	2,040	2,081	2,122	2,165	2,208
Electrical Repairs	860	2,100	(1,240)	2,100	2,140	2,183	2,226	2,271	2,316
Plumbing Repairs	1,476	3,000	(1,524)	3,000	4,000	4,080	4,162	4,245	4,330
Environmental Remediation	-	-	-	-	-	-	-	-	-
Building Maintenance	14,724	12,500	2,224	23,500	24,970	25,469	25,979	26,498	27,028
Solid Waste Removal	1,000	3,000	(2,000)	3,000	3,060	3,121	3,184	3,247	3,312
Ice Making Supplies	750	3,000	(2,250)	3,000	3,060	3,121	3,184	3,247	3,312
Zamboni Maintenance	2,027	3,000	(973)	3,000	3,060	3,121	3,184	3,247	3,312
Janitorial	3,991	4,200	(209)	4,200	4,280	4,366	4,453	4,542	4,633
Property Taxes	9,170	12,000	(2,830)	12,000	12,240	12,485	12,734	12,989	13,249
Propane	766	850	(84)	2,600	2,650	2,703	2,757	2,812	2,868
Telephone/communications	6,865	6,300	565	6,300	6,430	6,559	6,690	6,824	6,960
Security & Alarm Systems	5,036	5,000	36	5,000	5,100	5,202	5,306	5,412	5,520
Office Supplies	83	250	(167)	250	260	265	271	276	281
Supplies	770	1,100	(330)	1,100	1,120	1,142	1,165	1,189	1,212
Wages	98,495	137,331	(38,836)	143,859	76,967	105,599	107,711	109,866	112,063
Benefits	17,753	24,720	(6,967)	25,895	13,854	19,388	19,776	20,171	20,575
Clothing	1,005	1,900	(895)	1,900	1,940	1,979	2,018	2,059	2,100
WHSCC	2,871	4,079	(1,208)	4,273	2,286	3,136	3,199	3,263	3,328
Water & Sewer	32,619	2,500	30,119	2,500	25,000	25,500	26,010	26,530	27,061

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
Travel	392	-	392	-	-	-	-	-	-
Transfer Costs To Park & Rec	-	(28,041)	28,041	(22,000)	-	-	-	-	-
Total Expenses	283,507	288,489	(4,982)	359,976	332,774	372,584	380,036	387,637	395,389
Surplus (Deficit)	(226,380)	(238,245)	11,864	(226,938)	(210,548)	(234,721)	(240,095)	(245,577)	(251,169)

WHARF

Revenue									
WF Tour/commercial Wharf Revenue	9,340	16,875	(7,535)	80,000	80,000	81,600	83,232	84,897	86,595
WF- Mooring Income	2,553	2,000	553	5,500	5,610	5,722	5,837	5,953	6,072
WF- Aquaculture Wharf Revenue	28,840	10,000	18,840	10,000	10,200	10,404	10,612	10,824	11,041
WF- Commercial Fishery Income	1,980	1,320	660	1,320	1,350	1,377	1,405	1,433	1,461
WF- Pleasure Craft Wharf Revenue	12,100	15,500	(3,400)	15,500	15,500	15,810	16,126	16,449	16,778
WF- Berthage Fees	1,408	7,500	(6,092)	15,000	15,000	15,300	15,606	15,918	16,236
WF- Other Wharf Revenue	887	550	337	550	560	571	583	594	606
WF- Cruise Ship Revenue	-	-	-	5,200	-	-	2,000	2,000	2,000
Total Revenue	57,108	53,745	3,363	133,070	128,220	130,784	135,400	138,068	140,789
Expenses									
Wharf Insurance	6,201	6,000	201	6,000	6,732	6,867	7,004	7,144	7,287
Wharf Maintenance	15,820	18,500	(2,680)	18,500	18,870	19,247	19,632	20,025	20,425
Clothing Allowance	333	1,000	(667)	1,000	1,020	1,040	1,061	1,082	1,104
Consultant	7,864	5,000	2,864	5,000	5,100	5,202	5,306	5,412	5,520
Supplies	3,275	3,500	(225)	3,500	3,570	3,641	3,714	3,789	3,864
Property Taxes	2,044	1,500	544	1,500	1,530	1,561	1,592	1,624	1,656
Wharf Power	2,797	2,800	(3)	2,800	2,860	2,917	2,976	3,035	3,096
Wharf Security	-	2,000	(2,000)	2,000	2,040	2,081	2,122	2,165	2,208
Security for Cruise Ships	1,333	4,000	(2,667)	4,000	-	-	500	500	500
Equipment Purchases	790	2,000	(1,210)	2,000	2,040	2,081	2,122	2,165	2,208
Communications	2,588	1,600	988	1,600	2,500	2,550	2,601	2,653	2,706
Wharfinger Wages	42,783	43,551	(768)	43,551	43,813	44,690	45,584	46,495	47,425
Wharfinger Benefits	5,113	6,337	(1,224)	6,337	8,107	8,269	8,434	8,603	8,775
Labour from Public Works	4,500	4,000	500	4,000	4,000	4,000	4,000	4,000	4,000
Staff Clothing	-	1,500	(1,500)	1,500	1,530	1,561	1,592	1,624	1,656
Miscellaneous	-	-	-	-	-	-	-	-	-
Water & Sewer	1,050	750	300	750	770	785	801	817	833
Total Expenses	96,491	104,038	(7,547)	104,038	104,482	106,492	109,042	111,133	113,265
Surplus (Deficit)	(39,382)	(50,293)	10,911	29,032	23,738	24,292	26,358	26,935	27,524

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	2% Budget 2021	2% 2022	2% 2023	2% 2024	2% 2025
YOUTH CENTRE									
Revenue									
YC- Fundraising/donations	3,200	500	2,700	1,500	1,530	1,561	1,592	1,624	1,656
YC- Tecolote Foundation	60,000	15,000	45,000	30,000	30,000	30,000	30,000	30,000	30,000
Total Revenue	63,200	15,500	47,700	31,500	31,530	31,561	31,592	31,624	31,656
Expenses									
Program Costs	500	500	0	2,000	2,000	2,040	2,081	2,122	2,165
Equipment Purchased from Donations	-	-	-	-	-	-	-	-	-
Social Events	167	500	(333)	500	510	520	531	541	552
Insurance	475	460	15	460	517	527	538	549	560
Heat & Lights	3,905	3,700	205	3,700	3,770	3,845	3,922	4,001	4,081
Bldg Maintenance	4,217	3,000	1,217	2,100	2,140	2,183	2,226	2,271	2,316
Equipment Maintenance	267	800	(533)	800	820	836	853	870	888
Janitorial Expenses	2,636	3,500	(864)	6,500	6,630	6,763	6,898	7,036	7,177
Property Taxes	3,988	4,200	(212)	4,200	4,280	4,366	4,453	4,542	4,633
Telephone/communication	2,015	2,300	(285)	2,300	2,350	2,397	2,445	2,494	2,544
Travel	-	-	-	-	-	-	-	-	-
Office Supplies	258	200	58	200	200	204	208	212	216
Salaries & Wages	51,094	44,813	6,281	58,524	61,327	62,554	63,805	65,081	66,382
Payroll Benefits	9,124	8,354	770	9,925	10,648	10,861	11,078	11,300	11,526
WHSCC	1,640	1,456	184	1,967	1,993	2,033	2,074	2,115	2,157
Water & Sewer	555	550	5	550	560	571	583	594	606
Total Expenses	80,841	74,333	6,508	93,727	97,745	99,700	101,694	103,728	105,803
Surplus (Deficit)	(17,641)	(58,833)	41,192	(62,227)	(66,215)	(68,140)	(70,102)	(72,104)	(74,146)
Total Recreational Services Revenues	177,435	119,489	57,946	297,608	281,976	300,208	306,933	311,751	316,666
Total Recreational Services Expenses	515,329	527,738	(12,409)	647,041	583,283	628,023	641,004	653,734	666,719
Net Recreational Services	(337,895)	(408,249)	70,354	(349,433)	(301,307)	(327,815)	(334,071)	(341,983)	(350,052)
TOTAL GENERAL FUND REVENUE	4,889,178	4,811,039	78,139	5,149,658	5,157,864	5,304,938	5,489,923	5,679,284	5,790,949
TOTAL GENERAL FUND EXPENSE	4,389,684	4,117,746	271,938	4,503,240	4,358,771	4,473,388	4,622,033	4,748,944	4,857,514
GENERAL CAPITAL TRANSFER	478,681	693,294	(214,613)	646,419	799,093	831,549	867,890	930,340	933,435
SURPLUS(DEFICIT)	20,813	(1)	20,814	(0)	0	0	0	(0)	(0)

**Town of Saint Andrews
General Capital Budget
2021-2025**

	Projected 2020	COVID Budget 2020	Over (Under) Budget	Budget 2021	2022	2023	2024	2025
PROJECTS								
Buildings								
Town Hall	10,000	10,000	(0)	32,000	7,500	7,500	7,500	42,080
Arena	39,369	37,500	1,869	157,500	119,100	289,100	183,900	480,025
Fire Hall	-	-	-	30,600	102,636	29,454	33,826	-
Court House & Gaol	6,165	8,500	(2,335)	35,000	13,642	37,625	69,469	-
Library	3,801	5,000	(1,199)	20,000	-	92,236	-	-
Museum	-	-	-	28,000	-	9,200	-	-
Youth Center	4,765	9,300	(4,535)	17,600	20,000	-	-	-
Wellness Center	1,522,208	1,450,000	72,208	-	-	-	-	-
			-					
Roads & Streets								
Added Parking			-					
Roads & Streets	66,778	113,948	(47,170)	286,420	525,413	351,601	201,024	357,305
Street Lighting	61,293	60,000	1,293	-	-	-	-	-
Sidewalks	-	-	-	25,000	93,830	228,922	141,683	115,902
Designated Highway Program	-	-	-	-	-	-	-	-
Active Transport Plan	-	-	-	750,000	750,000	-	-	-
Equipment								
Arena	23,747	38,000	(14,253)	-	-	-	-	120,000
Fire Hall	59,750	60,200	(450)	10,400	29,000	5,500	10,000	5,000
Public Works	37,668	37,800	(132)	35,000	155,000	-	-	23,000
Wellness Center	59,000	-	59,000	25,000	-	-	-	-

	Projected 2020	Budget 2020	Over (Under) Budget	Budget 2021	2022	2023	2024	2025
Vehicles								
Public Works	271,569	271,700	(131)	-	-	95,000	215,000	65,000
Fire Department	-	-	-	-	-	750,000	-	-
Storm Water System	87,538	86,200	1,338	-	450,000	300,000	150,000	150,000
Parks & Recreation								
Wharf	13,850	341,000	(327,150)	1,500,000	2,308,250	808,250	-	-
Market Square	-	-	-	390,000	-	-	-	-
Parks & Street Ends	50,000	50,000	-	40,000	13,500	10,800	4,000	-
Trails	60,000	100,000	(40,000)	630,000	-	-	-	-
Age friendly Initiatives	16,113	10,000	6,113	10,000	10,000	10,000	10,000	10,000
Sea Walls	-	-	-	-	-	-	777,500	722,500
Total Projects	2,393,613	2,689,148	(295,535)	4,022,520	4,597,871	3,025,188	1,803,902	2,090,812
FUNDING								
Funds from Tax revenue	478,681	679,854	(201,173)	799,093	831,549	867,890	930,340	933,435
Government grants	144,807	246,664	(101,857)	2,832,662	2,652,202	807,801	495,512	495,512
Donations	754,000	775,000	(21,000)	-	-	886,775	226,049	340,813
Reserve funds	465,000	72,630	392,370	250,765	314,120	2,722	2,001	46,052
Long term Debt	426,000	790,000	(364,000)	140,000	800,000	460,000	150,000	275,000
Sub-Division Lot Sales				-	-	-	-	-
Sale of Surplus Assets	125,125	125,000	125	-	-	-	-	-
Total Funding	2,393,613	2,689,148	(295,535)	4,022,520	4,597,871	3,025,188	1,803,902	2,090,812

**Town of Saint Andrews
Utility Department
2021 Budget**

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	Budget 2021	2022	2023	2024	2025
REVENUE									
Utility Billings (4% inflationary)	855,043	675,000	180,043	850,000	884,000	919,360	956,134	994,380	1,034,155
Interest	9,816	2,000	7,816	4,000	4,080	4,162	4,245	4,330	4,416
Connections & Services	2,193	3,300	(1,107)	3,300	3,370	3,437	3,506	3,576	3,648
Water Cost for Fire Protection	75,000	75,000	-	75,000	75,000	75,000	75,000	75,000	75,000
Transfer from Operating Reserve	-	-	-	-	-	-	-	-	-
2nd Previous Year Surplus	26,783	30,000	(3,217)	-	-	-	-	-	-
Total Revenue	968,836	785,300	183,536	932,300	966,450	1,001,959	1,038,885	1,077,286	1,117,219
EXPENSES - Inflation 2%									
WATER & SEWER ADMIN									
Bad Debt Expense	-	-	-	-	-	-	-	-	-
Dues & Fees	200	500	(300)	500	510	520	531	541	552
Administration	25,000	25,000	-	25,000	25,500	26,010	26,530	27,061	27,602
Engineers/consultants	6,282	10,000	(3,718)	10,000	10,200	10,404	10,612	10,824	11,041
Professional Development	1,767	5,000	(3,233)	5,000	5,100	5,202	5,306	5,412	5,520
Utility Property Taxes	3,378	3,300	78	3,300	3,370	3,437	3,506	3,576	3,648
Telephone/communications	11,196	11,500	(304)	11,500	13,000	13,260	13,525	13,796	14,072
Total Admin Costs	47,823	55,300	(7,477)	55,300	57,680	58,834	60,010	61,210	62,435
WATER TRANSMISSION & DISTRIBUTION									
Vehicle Fuel Expense	2,911	3,800	(889)	3,800	3,880	3,958	4,037	4,117	4,200
Vehicle Insurance	1,602	1,550	52	1,550	1,738	1,773	1,808	1,844	1,881
Vehicle Repairs & Maint.	1,926	1,200	726	1,200	1,220	1,244	1,269	1,295	1,321
Watermains Sal/ben.	16,038	15,657	381	15,657	16,016	16,337	16,663	16,997	17,336
Watermains Equip. Repair	3,422	5,000	(1,578)	5,000	5,100	5,202	5,306	5,412	5,520

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	Budget 2021	2022	2023	2024	2025
Watermains Materials	3,397	5,000	(1,603)	5,000	5,100	5,202	5,306	5,412	5,520
Meters	7,508	7,500	8	7,500	7,650	7,803	7,959	8,118	8,281
Street Repairs	25,000	25,000	-	25,000	25,500	26,010	26,530	27,061	27,602
Reservoir Repair	1,299	2,000	(701)	2,000	2,040	2,081	2,122	2,165	2,208
Water Testing	11,150	12,000	(850)	12,000	15,000	15,300	15,606	15,918	16,236
Total Watermain Costs	74,253	78,707	(4,454)	78,707	83,244	84,909	86,607	88,339	90,106
PUMPHOUSES									
Building Decommission	-	-	-	-	-	-	-	-	-
Pumphouse Insurance	7,132	6,900	232	6,900	7,744	7,899	8,057	8,218	8,382
Pumphouse Power	3,632	5,400	(1,768)	5,400	5,510	5,620	5,733	5,847	5,964
Pumphse Equip Maintenance	3,017	6,500	(3,483)	6,500	6,630	6,763	6,898	7,036	7,177
Pumphouse Materials & Supplies	3,645	1,500	2,145	1,500	1,530	1,561	1,592	1,624	1,656
Total Pumphouse Costs	17,426	20,300	(2,874)	20,300	21,414	21,842	22,279	22,725	23,179
TREATMENT AND DISPOSAL									
T&D Salaries/benefits	16,038	15,657	381	15,657	16,016	16,337	16,663	16,997	17,336
T&D Materials	376	500	(124)	500	510	520	531	541	552
T&D Power	38,547	44,500	(5,953)	44,500	45,390	46,298	47,224	48,168	49,132
T&D Insurance	2,035	1,969	66	1,969	2,211	2,255	2,300	2,346	2,393
T&D Maintenance	44,313	22,500	21,813	12,500	13,500	13,770	14,045	14,326	14,613
T&D Cleaning	933	2,100	(1,167)	2,100	2,140	2,183	2,226	2,271	2,316
T&D Generator fuel	648	1,000	(352)	1,000	1,020	1,040	1,061	1,082	1,104
T&D Property Taxes	12,170	13,000	(830)	13,000	13,260	13,525	13,796	14,072	14,353
Total T&D Costs	115,060	101,226	13,834	91,226	94,047	95,928	97,847	99,804	101,800
SEWER MAINS									
Sewermain Salaries	9,623	9,394	229	9,394	9,610	9,802	9,998	10,198	10,402
Sewer & Serv Equip Repair	1,833	5,500	(3,667)	5,500	5,610	5,722	5,837	5,953	6,072
Sewermain Materials	1,980	5,000	(3,020)	5,000	5,100	5,202	5,306	5,412	5,520
Sewermain Cleaning	14,408	15,000	(592)	20,000	30,000	30,600	31,212	31,836	32,473
Total Sewer Main Costs	27,844	34,894	(7,050)	39,894	50,320	51,326	52,353	53,400	54,468

	2020 Projected	COVID 2020 Budget	Over (Under) Budget	Original 2020	Budget 2021	2022	2023	2024	2025
WATER TREATMENT PLANT									
Wtp Power	58,572	64,000	(5,428)	64,000	65,280	66,586	67,917	69,276	70,661
Wtp Salaries & Benefits	22,453	21,920	533	21,920	22,423	22,871	23,329	23,795	24,271
Wtp Property Tax	10,161	10,500	(339)	8,500	8,670	8,843	9,020	9,201	9,385
Wtp Repair & Maint.	18,572	28,000	(9,428)	15,000	16,000	16,320	16,646	16,979	17,319
Wtp Generator fuel	-	500	(500)	500	510	520	531	541	552
Wtp Insurance	3,359	3,250	109	3,250	3,652	3,725	3,800	3,876	3,953
Wtp Chemical Supplies	16,606	13,500	3,106	13,500	18,000	18,360	18,727	19,102	19,484
Wtp Supplies	3,854	1,500	2,354	1,500	1,530	1,561	1,592	1,624	1,656
Total WTP Costs	133,577	143,170	(9,593)	128,170	136,065	138,786	141,562	144,393	147,281
FINANCIAL SERVICES									
2nd Previous Year Deficit	-	-	-	-	20,814	20,814	20,814	20,814	-
S/t Interest & Bank Charges	8,057	4,750	3,307	4,750	4,850	4,947	5,046	5,147	5,250
Water Debenture Interest	39,261	39,261	-	39,261	55,115	71,904	86,374	102,111	116,544
Water Debenture Principal	94,000	94,000	-	94,000	95,500	89,500	109,500	107,000	121,500
Debenture Issue Costs - Water	4,774	-	4,774	-	-	-	-	-	-
Sewer Debenture Interest	39,261	39,261	-	39,261	55,115	71,904	86,374	102,111	116,544
Sewer Debent. Principal	94,000	94,000	-	94,000	95,880	89,500	109,500	107,000	121,500
Debenture Issue Costs - Sewer	-	-	-	-	-	-	-	-	-
Allowance for Uncollectible Accounts	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve	-	-	-	10,000	10,200	10,404	10,612	10,824	11,041
Transfer to Operating Reserve	-	-	-	-	-	-	-	-	-
Transfer to Utility Capital Fund	-	-	-	-	-	-	-	-	-
Total Fiscal Services	279,354	271,272	8,082	281,272	337,473	358,973	428,219	455,006	492,379
Total Operational Expenses	695,336	704,869	(9,533)	694,869	780,243	810,598	888,877	924,877	971,647
Surplus (Deficit) from Operations	273,500	80,431	193,069	237,431	186,207	191,361	150,009	152,409	145,572
Less: Transfer for Capital Projects	235,392	123,650	111,742	180,744	186,207	191,361	150,009	152,409	145,572
Net Surplus Deficit	38,108	(43,219)	81,327	56,687	-	-	-	-	-

**Town of Saint Andrews
Utility Capital Budget
2021-2025**

	Projected 2020	COVID Budget 2020	Over (Under) Budget	Budget 2021	2022	2023	2024	2025
PROJECTS								
Miscellaneous Equipment	19,000	18,500	500	50,000	-	-	-	-
Watermains	191,651	193,650	(1,999)	125,000	884,820	1,060,757	577,910	460,949
Water Treatment Plant	162,983	167,300	(4,317)	54,000	-	-	750	225,000
Recondition Reservoirs	177,327	161,000	16,327	306,600	-	-	-	-
Sewer Mains	-	-	-	249,000	298,135	208,022	429,469	500,000
Wastewater Treatment Plant	42,298	39,500	2,798	135,000	-	-	-	-
Lift stations	133,356	190,000	(56,644)	13,000	-	-	-	-
Vehicles	46,777	52,000	(5,223)	-	-	-	-	-
Total Projects	773,392	821,950	(48,558)	932,600	1,182,955	1,268,779	1,008,129	1,185,949
FUNDING								
Transfer from Operating Fund	235,392	123,650	111,742	186,207	191,361	150,009	152,409	145,572
External Funding	-	-	-	-	295,739	317,195	252,032	296,487
Wo- New Long Term Debt	479,000	687,500	(208,500)	746,393	695,856	801,576	603,688	743,890
Funds from Utility Capital Reserve	-	10,800	(10,800)	-	-	-	-	-
Total Capital Funding	714,392	821,950	(107,558)	932,600	1,182,955	1,268,779	1,008,129	1,185,949