

THE CORPORATION OF THE TOWN OF INGERSOLL

2014 DRAFT BUDGET

November 12, 2013

This report is the first draft of the 2014 budget and has been prepared for the purpose of discussion with Council. As this is the first phase of the approval process it will likely undergo numerous revisions before becoming the approved budget.

Town of Ingersoll
Draft Budget 2014
 November 12, 2013
Introduction

Budget High Lights

(\$ 000's)

increases

- (40) increase in street light hydro costs, over estimated savings in initial year of conversion to LED, net of reduction in street light maintenance costs
- (110) estimate of cost of large industrial tax assessment appeal plus a general increase in allowance for tax adjustments
- (148) increase in OPP contract
- (88) year 2 of a 4 year phase-in reduction in Provincial Operating Grant (OMPF)
- (216) increase in debenture payments re: LED Street Light Conversion and 2013 Capital projects
- net increase in tax levy to fund capital
 - (379) increase in capital expenditures funded through operating fund
 - (131) { 60 one time 2013 equipment expenditure of \$60K budgeted in operations , all such future capital expenditures budgeted in capital
 - 188 reduction in 2014 transfers to capital reserves

reductions

- 100 additional taxation revenue from new buildings and additions
- 30 reduction in allowance to fund potential insurance deductible
- 255 other accumulated savings from all other operating budgets

(348) increase in general tax levy (2.8%)

Town of Ingersoll

Draft Budget 2014

November 12, 2013

Summary All Departments by Revenue/Expense Grouping

	Actual	YTD Actual	Budget		Change
	2012	2013	2013	2014	2013 to 2014 (fav) unfav
REVENUE					
SALE OF GOODS OR SERVICES	(170,087)	(141,903)	(211,768)	(210,385)	1,383
PERMITS/LICENSES	(186,732)	(131,056)	(158,400)	(164,050)	(5,650)
ICE RENTAL	(228,430)	(158,930)	(196,331)	(199,131)	(2,800)
RENT / LEASES	(239,322)	(196,102)	(227,439)	(237,350)	(9,911)
USER FEES	(222,834)	(321,204)	(208,445)	(209,424)	(979)
MEMBERSHIPS	(143,862)	(120,948)	(159,100)	(168,050)	(8,950)
RECOVERIES	(133,018)	(23,260)	(193,014)	(163,550)	29,464 (1)
COUNTY RECOVERY	(361,117)	(258,772)	(333,946)	(373,645)	(39,699) (2)
TAXATION	(11,676,532)	(15,343,650)	(12,554,080)	(13,002,300) *	(448,220) (3)
INTEREST / DIVIDENDS	(520,217)	(478,525)	(557,400)	(549,400)	8,000
GRANTS / SUBSIDIES / REBATES	(295,186)	(546,031)	(801,007)	(325,267)	475,740 (4)
PROGRAM REVENUES	(236,849)	(244,241)	(252,232)	(264,561)	(12,329)
DONATIONS / FUNDRAISING	(96,680)	(120,183)	(134,133)	(105,200)	28,933 (5)
	<u>(14,515,865)</u>	<u>(18,087,626)</u>	<u>(15,987,295)</u>	<u>(15,973,313)</u>	<u>13,982</u>
EXPENSE					
SALARIES & WAGES	4,021,969	4,046,286	4,130,408	5,123,920	} (31,910) (6)
BENEFITS	848,233	1,226,376	1,281,818	1,484,789	
PAYROLL REALLOCATION	1,317,953	(239,272)	1,084,084	(144,309)	
ADMINISTRATIVE EXPENSE	132,483	100,853	159,268	173,145	13,877
OPERATING EXPENSE	(10,165)	174,276	243,169	178,603	(64,566) (7)
COMMUNICATIONS	113,836	85,261	119,311	110,161	(9,150)
INSURANCE EXPENSE	197,817	176,896	236,800	215,650	(21,150)
UTILITIES - HYDRO	628,349	408,684	483,100	568,587	85,487 (8)
UTILITIES - NATURAL GAS	102,883	78,570	114,343	118,210	3,867
UTILITIES - WATER	91,753	60,949	79,508	80,922	1,414
SUPPLIES	66,111	50,401	88,630	83,634	(4,996)
PROGRAM EXPENSES	122,855	120,025	185,227	146,309	(38,918) (9)
MEETINGS, CONFERENCES, TRAINING	112,314	80,437	172,129	143,555	(28,574) (10)
FUEL / TRANSPORTATION COSTS	114,229	96,486	158,760	149,045	(9,715)
PROFESSIONAL FEES	171,902	345,297	753,925	329,950	(423,975) (11)
CONTRACTED SERVICES	227,593	155,399	273,103	179,815	(93,288) (12)
PROPERTY TAX REFUNDS & ADJUSTMENTS	453,631	262,484	230,000	340,000	110,000 (13)
MARKETING & PROMOTION	137,246	117,444	192,560	170,430	(22,130)
GRANTS TO VOLUNTEER ORGANIZATIONS	87,875	104,687	102,600	85,600	(17,000)
REPAIRS & MAINTENANCE	55,358	41,738	66,873	60,873	(6,000)
LAND MAINTENANCE & IMPROVEMENT	63,628	25,913	68,300	54,100	(14,200)
EQUIP REPAIRS & MAINTENANCE	170,501	156,568	216,035	178,251	(37,784) (14)
BLDG REPAIRS & MAINTENANCE	126,517	83,576	113,359	116,382	3,023
SNOW REMOVAL AND SANDING	19,936	19,739	43,100	39,500	(3,600)
MAINTENANCE CONTRACTS	101,424	106,639	127,700	134,679	6,979
LAND SALE EXPENSES	734	7,614	10,000	10,000	--
MATERIALS - PUBLIC WORKS	442,405	217,533	559,304	527,067	(32,237) (15)
PW EQUIP CHARGEOUT NET OF COSTS	(181,524)	(173,031)	(233,342)	(250,000)	(16,658)
EQUIPMENT USAGE	313,658	229,589	369,733	352,526	(17,207)
TRANSFER TO BIA	72,473	56,250	76,293	76,293	--
TRANSFERS TO CEMETERY BOARD	78,458	80,724	80,724	82,000	1,276
	<u>10,202,432</u>	<u>8,304,391</u>	<u>11,586,822</u>	<u>10,919,687</u>	<u>(667,135)</u>
NET OPERATING REVENUE	(4,313,434)	(9,783,235)	(4,400,473)	(5,053,626)	(653,153)
OTHER					
O.P.P. CONTRACT	2,742,343	2,282,440	2,963,625	3,112,000	148,375 (16)
OMPF - ONT MUN PARTNER GRANT	(878,900)	(791,100)	(791,100)	(703,210)	87,890 (17)
TRANSFER FROM RESERVES & RES FUNDS	(101,492)	(17,031)	(61,455)	(85,600)	(24,145)
TRANSFER TO RESERVES & RES FUNDS	1,291,783	1,142,539	1,494,291	931,274	(563,017) (18)
RESERVE FUND - GAS TAX SUBSIDIES	(425,600)	(215,064)	(409,438)	--	409,438 (18)
DEBENTURE PAYMENT	743,315	313,393	746,550	962,162	215,612 (19)
CAPITAL FUND REQUIREMENT	277,813	458,000	458,000	837,000	379,000 (20)
	<u>3,649,262</u>	<u>3,173,177</u>	<u>4,400,473</u>	<u>5,053,626</u>	<u>653,153</u>
* includes a \$348,220 general increase in taxes to balance the budget	<u>(664,172)</u>	<u>(6,610,058)</u>	--	--	--

Town of Ingersoll
Draft Budget 2014

November 12, 2013

Summary All Departments by Revenue/Expense Grouping

Variance Explanation:

- (1) In 2013 and prior years there were a limited number of employees performing duties for other than their home department and their wages were "recovered" via a journal entry. In the 2014 budget wages will be charged directly to the department when incurred.
- (2) Increase is revenue for services provided/shared with the County of Oxford (shared costs of Town Centre, Environmental Services and Public Works).
- (3) Includes \$100K of new tax from properties added to roll plus \$348K in general tax increase to balance the budget.
- (4) Grant reduction mainly CCREST funding \$393K and Careers and Skills funding \$48K. Both 100% funding therefore not directly impacting budget requirements.
- (5) Reductions primarily in the Youth Centre. Fundraising events not occurring and corporate donations anticipated to decline.
- (6) Net decrease in wages and benefits of \$30K. This is the result of a 1.5% general wage increase for 2014 (\$76K), no health care benefit cost increase anticipated and savings in staff wages. The 2014 wage and benefit budget prepared at a more detailed level than prior years.
- (7) Includes \$60K in 2013 for one-time equipment purchases. For 2014 no comparable or moved to the capital budget.
- (8) Hydro increase the result of budgeting too low in 2013 for the new LED street lights.
- (9) Reductions in the Career and Skills program which is a 100% funded. Relates to (4) above.
- (10) Consists of general reductions throughout numerous departments, 2013 included catchup training missed in prior year.
- (11) Largely expenses related to CCREST grant of 2013. See (4) above.
- (12) Items in 2013 not in 2014 - \$26K website redesign, conversion cost to in-house payroll \$17K, elimination of 3rd party payroll processing fees \$13K, development charge study \$12K, contracted labour in Economic Develop \$29K.
- (13) \$100K for pending large industrial tax refund and \$10K increase for general refunds/rebates.
- (14) \$30K reduction in street light maintenance now that LED conversion has been completed
- (15) numerous smaller adjustments throughout departments
- (16) in 2014 a significant salary increase to occur as police contract expires
- (17) Annual provincial funding reductions being phased in over 4 years, this is 2nd year
- (18) Gas tax funding moved from operations to reserve funds, no impact on tax levy, net reduction in transfer to reserve of \$259K to fund current year capital
- (19) Payments increase as a result of debentures issued for LED Street Light Conversion and 2013 Capital projects
- (20) Increase in funding for capital projects

Town of Ingersoll

Draft Budget 2014

November 12, 2013

Summary All Departments by Revenue/Expense Grouping

	Actual	YTD Actual	Budget		Change
	2012	2013	2013	2014	2013 to 2014 (fav) unfav
MAYOR & COUNCIL	243,150	249,725	299,366	276,797	(22,569)
CHIEF ADMINISTRATIVE OFFICER	306,375	276,281	338,984	334,300	(4,684)
CLERKS					
ADMINISTRATION	328,130	284,656	394,275	372,260	(22,015)
ANIMAL CONTROL	4,341	(2,079)	4,650	6,350	1,700
PARKING	43,468	6,944	61,850	13,450	(48,400)
PARATRANSIT	82,546	62,111	88,630	77,200	(11,430)
DOWNTOWN IMPROVEMENT	14,372	14,819	19,840	18,785	(1,055)
INFORMATION TECHNOLOGY	325,694	276,508	383,837	339,258	(44,579)
TREASURY					
ADMINISTRATION	329,768	(379,031)	354,112	592,487	238,375
TAXATION	(11,222,961)	(15,081,166)	(12,324,080)	(12,662,300)	(338,220)
BUILDING INSPECTION					
INSPECTION	--	61,150	85,479	70,230	(15,249)
TOWN CENTRE	98,341	72,615	96,508	115,713	19,205
PUBLIC BUILDINGS - OTHER	16,221	28,518	23,483	29,616	6,133
FIRE					
ADMINISTRATION	906,922	728,647	960,203	952,709	(7,494)
FACILITY	16,177	39,872	16,329	16,916	587
POLICE					
ADMINISTRATION	2,499,548	2,311,165	3,048,289	3,179,193	130,904
FACILITY	17,383	(21,445)	18,539	5,820	(12,719)
ENGINEERING					
ADMINISTRATION	502,037	1,057,654	893,893	688,401	(205,492)
STREET LIGHTING	330,307	169,381	202,470	248,000	45,530
TRAFFIC SIGNALS	3,869	8,258	23,000	23,000	--
PUBLIC WORKS					
ADMINISTRATION & EQUIPMENT	355,648	132,380	363,135	420,801	57,666
BRIDGES & CULVERTS	23,560	13,999	27,560	25,048	(2,512)
ROADSIDE MAINTENANCE	223,592	165,150	235,894	233,883	(2,011)
SURFACE MAINTENANCE	378,477	234,252	387,636	361,430	(26,206)
ROADS & BRIDGES	265,063	196,340	298,647	305,203	6,556
WINTER CONTROL	251,017	238,886	449,008	450,975	1,967
ENVIRONMENTAL SERVICES	113,490	40,084	122,536	114,324	(8,212)
PARKS AND ARENA					
ADMINISTRATION	175,314	147,304	172,972	163,346	(9,626)
ARENA	143,186	116,571	174,026	169,462	(4,564)
PARKS	416,552	365,228	445,052	426,885	(18,167)
PARKS PROGRAMS	30,194	228	24,837	21,426	(3,411)
CAMI PARKS / SUZUKI HOUSE	144,731	134,168	156,058	153,102	(2,956)
VICTORIA PARK COMMUNITY CENTRE					
ADMINISTRATION	(4,019)	2,188	(21,346)	(25,520)	(4,174)
AQUATICS	163,181	87,791	150,208	142,553	(7,655)
FITNESS	103,759	86,860	112,475	114,608	2,133
GENERAL PROGRAMS	36,149	4,930	37,970	10,198	(27,772)
FACILITY	419,240	341,471	452,593	467,178	14,585
YOUTH CENTRE					
FACILITY	96,029	83,235	107,164	98,944	(8,220)
TECHNOLOGY PROGRAMS	50,723	26,881	60,673	62,907	2,234
GENERAL PROGRAMS	384,983	273,389	371,793	353,165	(18,628)
CAREER & SKILLS PROGRAM	--	(122,410)	--	(251)	(251)
MUSEUMS					
FACILITY	9,371	8,440	16,100	16,100	--
PROGRAMS	101,324	87,682	124,566	125,533	967
ECONOMIC DEVELOPMENT	326,248	102,312	282,786	253,515	(29,271)
CAPITAL FUND REQUIREMENT	277,813	458,000	458,000	837,000	379,000
	<u>(668,686)</u>	<u>(6,610,058)</u>	<u>--</u>	<u>--</u>	<u>--</u>

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: MAYOR & COUNCIL	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE							
USER FEES	(1,799)	(51)	--	--	--		
RECOVERIES	(3,621)	--	(3,600)	(3,600)	--		
INTERNAL (REVENUE) EXPENSE	(155)	--	--	--	--		
	<u>(5,574)</u>	<u>(51)</u>	<u>(3,600)</u>	<u>(3,600)</u>	--		
EXPENSE							
SALARIES & WAGES	108,839	91,541	111,166	102,807	4,631		} (1)
BENEFITS	30,175	33,733	35,000	47,990			
ADMINISTRATIVE EXPENSE	959	1,504	5,800	47,800	42,000	724%	(2)
COMMUNICATIONS	4,193	4,255	5,500	5,500	--		
PROGRAM EXPENSES	4,270	5,200	8,900	9,200	300		
MEETINGS, CONFERENCES, TRAINING	7,885	8,002	10,500	11,000	500		
FUEL / TRANSPORTATION COSTS	2,459	--	2,500	2,500	--		
PROFESSIONAL FEES	--	998	5,000	5,000	--		
MARKETING & PROMOTION	26,069	23,856	40,000	32,000	(8,000)	20%	(3)
GRANTS TO VOLUNTEER ORGANIZATIONS	51,875	68,687	66,600	49,600	(17,000)	26%	(4)
	<u>236,725</u>	<u>237,776</u>	<u>290,966</u>	<u>313,397</u>	<u>22,431</u>		
NET OPERATING REVENUE	<u>231,150</u>	<u>237,725</u>	<u>287,366</u>	<u>309,797</u>	<u>22,431</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(45,000)	(45,000)		(5)
TRANSFER TO RESERVES & RES FUNDS	12,000	12,000	12,000	12,000	--		
	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>(33,000)</u>	<u>(45,000)</u>		
	<u>243,150</u>	<u>249,725</u>	<u>299,366</u>	<u>276,797</u>	<u>(22,569)</u>		

EXPLANATION OF CHANGE:

- (1) restructured payroll accounts, in prior year some benefits included in salary line, no net impact
- (2) 2014 includes \$45K for municipal election
- (3) 2013 included mayor's cost of economic development trip to Japan and Tiawan
- (4) 2013 included \$15K contribution to Ingersoll Firefighters' 150th anniversary
- (5) transfer from election reserve to cover 2014 costs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: CHIEF ADMINISTRATIVE OFFICER	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--		
EXPENSE							
SALARIES & WAGES	85,568	96,095	117,273	131,630	14,357	12%	(1)
BENEFITS	17,643	30,289	43,391	35,970	(7,421)	17%	(2)
ADMINISTRATIVE EXPENSE	733	644	1,320	200	(1,120)		
COMMUNICATIONS	483	1,165	1,200	1,200	--		
PROGRAM EXPENSES	3,453	183	1,300	1,300	--		
MEETINGS, CONFERENCES, TRAINING	1,276	249	1,500	1,500	--		
FUEL / TRANSPORTATION COSTS	--	--	--	2,500	2,500		
PROFESSIONAL FEES	73,701	146,094	156,500	157,500	1,000		
MARKETING & PROMOTION	3,155	1,562	4,000	2,500	(1,500)		
	<u>186,012</u>	<u>276,281</u>	<u>326,484</u>	<u>334,300</u>	<u>7,816</u>		
NET OPERATING REVENUE	<u>186,012</u>	<u>276,281</u>	<u>326,484</u>	<u>334,300</u>	<u>7,816</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	120,363	--	12,500	--	(12,500)	100%	(3)
	<u>120,363</u>	<u>--</u>	<u>12,500</u>	<u>--</u>	<u>(12,500)</u>		
	<u>306,375</u>	<u>276,281</u>	<u>338,984</u>	<u>334,300</u>	<u>(4,684)</u>		

EXPLANATION OF CHANGE:

- (1) addition of part time support staff
- (2) impact of additional staffing plus change in how benefits are budgeted in 2014
- (3) transfer to health recruitment reserve discontinued

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: CLERKS ACTIVITY: ADMINISTRATION	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(6)	(2)	(50)	(25)	25		
PERMITS/LICENSES	(24,326)	(22,615)	(22,500)	(18,600)	3,900	17%	(1)
USER FEES	(26,470)	(9,933)	(15,950)	(11,400)	4,550	29%	(2)
RECOVERIES	(2,316)	(800)	(4,500)	(4,000)	500		
LAND SALES	(5,000)	(2,821)	--	(1,000)	(1,000)		
	<u>(58,118)</u>	<u>(36,171)</u>	<u>(43,000)</u>	<u>(35,025)</u>	<u>7,975</u>		
EXPENSE							
SALARIES & WAGES	185,784	181,663	232,475	221,600	(10,875)		
BENEFITS	65,475	60,156	80,900	65,660	(15,240)	19%	(3)
ADMINISTRATIVE EXPENSE	33,340	26,021	40,600	34,300	(6,300)	16%	(4)
OPERATING EXPENSE	24,658	18,761	16,500	14,000	(2,500)		
COMMUNICATIONS	8,756	6,219	9,550	7,500	(2,050)		
PROGRAM EXPENSES	15,275	2,116	20,075	19,575	(500)		
MEETINGS, CONFERENCES, TRAINING	5,292	6,164	8,200	7,200	(1,000)		
FUEL / TRANSPORTATION COSTS	320	1,052	1,700	1,700	--		
PROFESSIONAL FEES	8,371	4,435	15,000	15,000	--		
CONTRACTED SERVICES	6,627	801	4,000	4,000	--		
MARKETING & PROMOTION	5,792	5,700	7,050	6,550	(500)		
EQUIP REPAIRS & MAINTENANCE	115	125	200	200	--		
LAND SALE EXPENSES	734	7,614	10,000	10,000	--		
	<u>360,539</u>	<u>320,827</u>	<u>446,250</u>	<u>407,285</u>	<u>(38,965)</u>		
NET OPERATING REVENUE	<u>302,420</u>	<u>284,656</u>	<u>403,250</u>	<u>372,260</u>	<u>(30,990)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(4,290)	--	(8,975)	--	8,975	100%	(5)
TRANSFER TO RESERVES & RES FUNDS	30,000	--	--	--	--		
	<u>25,710</u>	<u>--</u>	<u>(8,975)</u>	<u>--</u>	<u>8,975</u>		
	<u>328,130</u>	<u>284,656</u>	<u>394,275</u>	<u>372,260</u>	<u>(22,015)</u>		

EXPLANATION OF CHANGE:

- (1) includes marriage license and ceremony fees, ceremony revenue dependent on staff availability
- (2) planning and encroachment fees anticipated to be less in 2014
- (3) reduction in staff hours and sharing of position with Finance Dept
- (4) a \$5K reduction in OMB hearing costs
- (5) in 2013 a transfer from reserve was used to cover payroll not utilized in the prior year

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: CLERKS ACTIVITY: ANIMAL CONTROL	Actual		YTD Actual		Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	unfav	& +/- 5%	ref
REVENUE									
PERMITS/LICENSES	(10,524)	(10,355)	(15,000)	(12,000)	3,000	20%		(1)	
	<u>(10,524)</u>	<u>(10,355)</u>	<u>(15,000)</u>	<u>(12,000)</u>	<u>3,000</u>				
EXPENSE									
ADMINISTRATIVE EXPENSE	874	--	800	800	--				
PROGRAM EXPENSES	--	--	50	50	--				
CONTRACTED SERVICES	13,620	8,055	17,000	17,000	--				
MARKETING & PROMOTION	371	221	1,800	500	(1,300)				
	<u>14,865</u>	<u>8,276</u>	<u>19,650</u>	<u>18,350</u>	<u>(1,300)</u>				
NET OPERATING REVENUE	<u>4,341</u>	<u>(2,079)</u>	<u>4,650</u>	<u>6,350</u>	<u>1,700</u>				
OTHER									
	<u>4,341</u>	<u>(2,079)</u>	<u>4,650</u>	<u>6,350</u>	<u>1,700</u>				

EXPLANATION OF CHANGE:

(1) in 2014 removed early payment discount for dog tag purchases, 2013 revenue was too ambitious

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: CLERKS ACTIVITY: PARKING	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
USER FEES	(14,664)	(25,976)	(18,400)	(17,200)	1,200		
	<u>(14,664)</u>	<u>(25,976)</u>	<u>(18,400)</u>	<u>(17,200)</u>	<u>1,200</u>		
EXPENSE							
ADMINISTRATIVE EXPENSE	273	--	900	900	--		
UTILITIES - HYDRO	1,376	641	2,100	--	(2,100)		
FUEL / TRANSPORTATION COSTS	97	136	250	250	--		
CONTRACTED SERVICES	24,390	19,812	28,500	28,500	--		
MARKETING & PROMOTION	726	--	500	500	--		
LAND MAINTENANCE & IMPROVEMENT	21,648	2,647	27,500	--	(27,500)	100%	(1)
EQUIP REPAIRS & MAINTENANCE	410	--	500	500	--		
SNOW REMOVAL AND SANDING	9,213	9,684	20,000	--	(20,000)	100%	(1)
	<u>58,132</u>	<u>32,920</u>	<u>80,250</u>	<u>30,650</u>	<u>(49,600)</u>		
NET OPERATING REVENUE	<u>43,468</u>	<u>6,944</u>	<u>61,850</u>	<u>13,450</u>	<u>(48,400)</u>		
OTHER							
	<u>43,468</u>	<u>6,944</u>	<u>61,850</u>	<u>13,450</u>	<u>(48,400)</u>		

EXPLANATION OF CHANGE:

(1) parking lot maintenance and snow removal costs moved to Public Works budget

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: CLERKS ACTIVITY: PARATRANSIT	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(13,635)	(12,475)	(18,000)	(18,000)	--		
	<u>(13,635)</u>	<u>(12,475)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>--</u>		
EXPENSE							
SALARIES & WAGES	37,861	26,768	32,000	27,450	(4,550)	14%	(1)
BENEFITS	2,229	4,207	10,900	5,020	(5,880)	54%	(2)
COMMUNICATIONS	1,195	918	2,000	1,000	(1,000)		
MEETINGS, CONFERENCES, TRAINING	--	--	50	50	--		
CONTRACTED SERVICES	40,615	37,894	52,530	52,530	--		
MARKETING & PROMOTION	479	600	1,650	1,650	--		
MAINTENANCE CONTRACTS	13,802	4,199	7,500	7,500	--		
	<u>96,181</u>	<u>74,586</u>	<u>106,630</u>	<u>95,200</u>	<u>(11,430)</u>		
NET OPERATING REVENUE	<u>82,546</u>	<u>62,111</u>	<u>88,630</u>	<u>77,200</u>	<u>(11,430)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	64,862	34,695	48,700	--	(48,700)	100%	(3)
RESERVE FUND - GAS TAX SUBSIDIES	(64,862)	(34,695)	(48,700)	--	48,700	100%	(3)
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>82,546</u>	<u>62,111</u>	<u>88,630</u>	<u>77,200</u>	<u>(11,430)</u>		

EXPLANATION OF CHANGE:

- (1) Reduction in hours allocated to operate ParaTransit system
- (2) Changes in staff including reduced benefit costs
- (3) ParaTransit moved to reserve fund in 2014 no longer required for funds to flow through operations

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: CLERKS ACTIVITY: DOWNTOWN IMPROVEMENT	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav)	% if > \$2,500	ref
REVENUE							
GRANTS / SUBSIDIES / REBATES	(851)	--	(1,200)	1,200	2,400		
	<u>(851)</u>	<u>--</u>	<u>(1,200)</u>	<u>1,200</u>	<u>2,400</u>		
EXPENSE							
SALARIES & WAGES	7,217	7,969	9,300	9,540	240		
BENEFITS	937	939	1,150	955	(195)		
OPERATING EXPENSE	225	21	300	300	--		
COMMUNICATIONS	--	--	50	50	--		
UTILITIES - HYDRO	621	361	1,550	1,550	--		
UTILITIES - WATER	316	226	420	420	--		
FUEL / TRANSPORTATION COSTS	--	--	20	20	--		
REPAIRS & MAINTENANCE	172	--	500	250	(250)		
LAND MAINTENANCE & IMPROVEMENT	--	1,316	--	--	--		
EQUIP REPAIRS & MAINTENANCE	4,396	3,624	3,250	1,500	(1,750)		
BLDG REPAIRS & MAINTENANCE	1,338	30	3,000	1,500	(1,500)		
SNOW REMOVAL AND SANDING	--	333	1,500	1,500	--		
	<u>15,223</u>	<u>14,819</u>	<u>21,040</u>	<u>17,585</u>	<u>(3,455)</u>		
NET OPERATING REVENUE	<u>14,372</u>	<u>14,819</u>	<u>19,840</u>	<u>18,785</u>	<u>(1,055)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>14,372</u>	<u>14,819</u>	<u>19,840</u>	<u>18,785</u>	<u>(1,055)</u>		

EXPLANATION OF CHANGE:

none required

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: CLERKS ACTIVITY: INFORMATION TECHNOLOGY	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
RECOVERIES	(3,923)	(1,332)	(1,500)	(1,500)	--		
	<u>(3,923)</u>	<u>(1,332)</u>	<u>(1,500)</u>	<u>(1,500)</u>	--		
EXPENSE							
SALARIES & WAGES	128,072	97,107	121,237	119,685	(1,552)		
BENEFITS	42,033	39,262	45,000	46,773	1,773		
ADMINISTRATIVE EXPENSE	55,249	43,901	60,450	53,450	(7,000)	12%	(1)
OPERATING EXPENSE	42,315	24,616	44,700	23,500	(21,200)	47%	(2)
COMMUNICATIONS	4,160	3,028	4,500	4,500	--		
PROGRAM EXPENSES	175	177	200	200	--		
MEETINGS, CONFERENCES, TRAINING	7,001	--	16,250	16,250	--		
FUEL / TRANSPORTATION COSTS	455	451	1,200	1,200	--		
CONTRACTED SERVICES	--	--	25,500	--	(25,500)	100%	(3)
MARKETING & PROMOTION	116	--	300	300	--		
EQUIP REPAIRS & MAINTENANCE	3,248	3,691	7,000	7,000	--		
MAINTENANCE CONTRACTS	26,794	40,607	34,000	42,900	8,900	26%	(4)
	<u>309,617</u>	<u>252,840</u>	<u>360,337</u>	<u>315,758</u>	<u>(44,579)</u>		
NET OPERATING REVENUE	<u>305,694</u>	<u>251,508</u>	<u>358,837</u>	<u>314,258</u>	<u>(44,579)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	20,000	25,000	25,000	25,000	--		
	<u>20,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>		
	<u>325,694</u>	<u>276,508</u>	<u>383,837</u>	<u>339,258</u>	<u>(44,579)</u>		

EXPLANATION OF CHANGE:

- (1) photocopier lease savings on renewal, reduce # of printers
- (2) 2013 included network cabling no similar project in 2014, also expenses reclassified as maintenance contracts see (4)
- (3) this was a 2013 project for the redesign of websites
- (4) expenses reclassified from operating expenses (2)

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: TREASURY ACTIVITY: ADMINISTRATION	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(12,420)	(10,920)	(12,000)	(12,000)	--		
USER FEES	(4,288)	(112,471)	(4,200)	(4,200)	--		
RECOVERIES	(26,041)	(4,200)	(4,200)	(4,200)	--		
INTEREST / DIVIDENDS	(520,217)	(478,525)	(557,400)	(549,400)	8,000		
	<u>(562,965)</u>	<u>(606,116)</u>	<u>(577,800)</u>	<u>(569,800)</u>	<u>8,000</u>		
EXPENSE							
SALARIES & WAGES	356,136	216,121	280,000	288,670	8,670		
BENEFITS	128,876	144,358	189,475	181,980	(7,495)		
ADMINISTRATIVE EXPENSE	1,592	2,776	9,200	4,250	(4,950)	54%	(1)
OPERATING EXPENSE	792	586	1,000	500	(500)		
COMMUNICATIONS	1,218	127	1,300	--	(1,300)		
INSURANCE EXPENSE	197,076	175,421	235,000	214,000	(21,000)	9%	(2)
PROGRAM EXPENSES	2,786	2,213	2,550	2,742	192		
MEETINGS, CONFERENCES, TRAINING	8,197	1,417	11,500	4,500	(7,000)	61%	(3)
FUEL / TRANSPORTATION COSTS	741	174	1,000	500	(500)		
PROFESSIONAL FEES	33,532	10,088	34,000	30,000	(4,000)	12%	} (4)
CONTRACTED SERVICES	32,048	12,600	58,000	19,000	(39,000)	67%	
PROPERTY TAX REFUNDS & ADJUSTMENTS	59	--	--	--	--		
MARKETING & PROMOTION	3,896	1,307	5,000	3,000	(2,000)		
EQUIP REPAIRS & MAINTENANCE	1,483	630	1,500	1,500	--		
TRANSFER TO BIA	72,473	56,250	76,293	76,293	--		
TRANSFERS TO CEMETERY BOARD	78,458	80,724	80,724	82,000	1,276		
	<u>919,364</u>	<u>704,792</u>	<u>986,542</u>	<u>908,935</u>	<u>(77,607)</u>		
NET OPERATING REVENUE	<u>356,399</u>	<u>98,676</u>	<u>408,742</u>	<u>339,135</u>	<u>(69,607)</u>		
OTHER							
OMPF - ONT MUN PARTNER GRANT	(878,900)	(791,100)	(791,100)	(703,210)	87,890	11%	(5)
TRANSFER FROM RESERVES & RES FUNDS	--	--	(10,080)	(5,600)	4,480	44%	(6)
TRANSFER TO RESERVES & RES FUNDS	108,955	--	--	--	--		
DEBENTURE PAYMENT	743,315	313,393	746,550	962,162	215,612	29%	(7)
	<u>(26,631)</u>	<u>(477,707)</u>	<u>(54,630)</u>	<u>253,352</u>	<u>307,982</u>		
	<u>329,768</u>	<u>(379,031)</u>	<u>354,112</u>	<u>592,487</u>	<u>238,375</u>		

EXPLANATION OF CHANGE:

- (1) removal of \$6K of short term borrowing costs
- (2) reduction in allowance for insurance deductible of \$60K to \$30K
- (3) reduction based on anticipated course attendance
- (4) 2013 included conversion cost to payroll processing using current financial software, 2014 savings from discontinuing payroll service
- (5) Provincial phasing in funding reductions (OMPF) over 4 years
- (6) Development change study to be completed in 2014
- (7) Impact of LED light and 2013 capital project debenture financing

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: TREASURY ACTIVITY: TAXATION	Actual		YTD Actual		Budget		Change 2013 to 2014			
	2012	2013	2013	2014	(fav)	% if > \$2,500 & +/- 5%	ref			
REVENUE										
TAXATION	(11,676,532)	(15,343,650)	(12,554,080)	(13,002,300)	(448,220)				(1)	
	<u>(11,676,532)</u>	<u>(15,343,650)</u>	<u>(12,554,080)</u>	<u>(13,002,300)</u>	<u>(448,220)</u>					
EXPENSE										
PROPERTY TAX REFUNDS & ADJUSTMENTS	453,572	262,484	230,000	340,000	110,000	48%	(2)			
	<u>453,572</u>	<u>262,484</u>	<u>230,000</u>	<u>340,000</u>	<u>110,000</u>					
	<u><u>(11,222,961)</u></u>	<u><u>(15,081,166)</u></u>	<u><u>(12,324,080)</u></u>	<u><u>(12,662,300)</u></u>	<u><u>(338,220)</u></u>					

EXPLANATION OF CHANGE:

- (1) includes \$100K of new tax from properties added to roll plus \$328,220 general tax increase required to balance the budget
- (2) \$100K for pending large industrial tax refund and \$10K increase for general refunds/rebaes.

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: BUILDING ACTIVITY: INSPECTION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
PERMITS/LICENSES	(150,857)	(97,577)	(120,250)	(132,800)	(12,550)	10%	(1)
USER FEES	(1,614)	(1,400)	(1,500)	(7,000)	(5,500)	367%	(2)
	<u>(152,471)</u>	<u>(98,977)</u>	<u>(121,750)</u>	<u>(139,800)</u>	<u>(18,050)</u>		
EXPENSE							
SALARIES & WAGES	109,389	112,234	134,226	128,840	(5,386)		
BENEFITS	31,199	32,131	32,468	36,130	3,662	11%	(3)
ADMINISTRATIVE EXPENSE	138	225	525	625	100		
OPERATING EXPENSE	410	448	510	1,300	790		
COMMUNICATIONS	18	501	500	500	--		
PROGRAM EXPENSES	456	793	405	535	130		
MEETINGS, CONFERENCES, TRAINING	1,487	1,479	1,800	3,625	1,825		
FUEL / TRANSPORTATION COSTS	152	1,082	200	2,800	2,600	1300%	(4)
CONTRACTED SERVICES	33,548	10,994	35,620	29,700	(5,920)	17%	(5)
MARKETING & PROMOTION	(35)	240	975	975	--		
	<u>176,763</u>	<u>160,127</u>	<u>207,229</u>	<u>205,030</u>	<u>(2,199)</u>		
NET OPERATING REVENUE	<u>24,292</u>	<u>61,150</u>	<u>85,479</u>	<u>65,230</u>	<u>(20,249)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(24,292)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	--	--	--	5,000	5,000		
	<u>(24,292)</u>	<u>--</u>	<u>--</u>	<u>5,000</u>	<u>5,000</u>		
	<u>--</u>	<u>61,150</u>	<u>85,479</u>	<u>70,230</u>	<u>(15,249)</u>		

EXPLANATION OF CHANGE:

- (1) anticipated increase in permit activity
- (2) potential to contract out services to other municipalities
- (3) 2014 benefits calculated individually not a company wide percentage as prior years
- (4) previously mileage allowance included in benefits now paid on actual mileage travelled
- (5) building inspector contract position

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE	Actual		YTD Actual		Budget		Change 2013 to 2014			
	2012	2013	2013	2014	(fav)	% if > \$2,500	unfav	& +/- 5%	ref	
REVENUE										
COUNTY RECOVERY	(86,802)	(76,637)	(86,528)	(107,811)	(21,283)			25%	(1)	
	(86,802)	(76,637)	(86,528)	(107,811)	(21,283)					
EXPENSE										
SALARIES & WAGES	46,190	37,508	47,180	72,240	25,060			53%	} (2)	
BENEFITS	16,948	14,249	16,206	25,320	9,114			56%		
OPERATING EXPENSE	3,432	1,781	2,800	2,835	35					
COMMUNICATIONS	1,698	1,274	1,810	1,837	27					
UTILITIES - HYDRO	61,759	46,301	58,500	60,255	1,755					
UTILITIES - NATURAL GAS	13,399	8,272	13,000	13,390	390					
UTILITIES - WATER	7,288	6,350	6,900	7,107	207					
CONTRACTED SERVICES	1,200	1,200	--	1,200	1,200					
REPAIRS & MAINTENANCE	696	638	820	820	--					
LAND MAINTENANCE & IMPROVEMENT	565	295	650	650	--					
EQUIP REPAIRS & MAINTENANCE	9,431	7,496	10,300	11,000	700					
BLDG REPAIRS & MAINTENANCE	7,505	8,701	7,000	9,000	2,000					
SNOW REMOVAL AND SANDING	2,283	1,836	3,000	3,000	--					
MAINTENANCE CONTRACTS	7,749	8,351	9,870	9,870	--					
	<u>180,143</u>	<u>144,252</u>	<u>178,036</u>	<u>218,524</u>	<u>40,488</u>					
NET OPERATING REVENUE	<u>93,341</u>	<u>67,615</u>	<u>91,508</u>	<u>110,713</u>	<u>19,205</u>					
OTHER										
TRANSFER TO RESERVES & RES FUNDS	5,000	5,000	5,000	5,000	--					
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>					
	<u>98,341</u>	<u>72,615</u>	<u>96,508</u>	<u>115,713</u>	<u>19,205</u>					

EXPLANATION OF CHANGE:

- (1) County share of higher costs
- (2) allocation of CBO and support staff wages for maintenance of building, cost never allocated previously

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: BUILDING ACTIVITY: PUBLIC BUILDINGS - OTHER	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE							
RENT / LEASES	(38,423)	(24,830)	(31,807)	(31,987)	(180)		
	<u>(38,423)</u>	<u>(24,830)</u>	<u>(31,807)</u>	<u>(31,987)</u>	<u>(180)</u>		
EXPENSE							
OPERATING EXPENSE	--	5,978	--	6,100	6,100		(1)
UTILITIES - HYDRO	5,321	3,802	5,250	5,408	158		
UTILITIES - NATURAL GAS	2,513	2,029	2,500	2,575	75		
UTILITIES - WATER	1,111	693	1,500	1,545	45		
REPAIRS & MAINTENANCE	244	232	500	450	(50)		
LAND MAINTENANCE & IMPROVEMENT	381	233	1,000	1,000	--		
EQUIP REPAIRS & MAINTENANCE	1,323	864	2,000	2,030	30		
BLDG REPAIRS & MAINTENANCE	10,639	1,622	3,000	3,030	30		
MAINTENANCE CONTRACTS	9,542	7,895	9,540	9,465	(75)		
	<u>31,075</u>	<u>23,348</u>	<u>25,290</u>	<u>31,603</u>	<u>6,313</u>		
NET OPERATING REVENUE	<u>(7,347)</u>	<u>(1,482)</u>	<u>(6,517)</u>	<u>(384)</u>	<u>6,133</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(6,431)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	30,000	30,000	30,000	30,000	--		
	<u>23,569</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>--</u>		
	<u>16,221</u>	<u>28,518</u>	<u>23,483</u>	<u>29,616</u>	<u>6,133</u>		

EXPLANATION OF CHANGE:

(1) property tax on Town property previously charged to tax adjustment account

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
	REVENUE						
SALE OF GOODS OR SERVICES	(16,663)	(16,121)	(17,050)	(16,350)	700		
USER FEES	(3,275)	(45,515)	(1,000)	(1,000)	--		
RECOVERIES	(42,421)	(2,839)	(30,281)	(2,200)	28,081	93%	(1)
	<u>(62,360)</u>	<u>(64,475)</u>	<u>(48,331)</u>	<u>(19,550)</u>	<u>28,781</u>		
EXPENSE							
SALARIES & WAGES	577,024	403,018	556,760	533,637	(23,123)		
BENEFITS	122,512	96,781	139,580	123,310	(16,270)	12%	(2)
PAYROLL REALLOCATION	8,401	2,625	14,394	13,817	(577)		
ADMINISTRATIVE EXPENSE	539	1,050	1,625	740	(885)		
OPERATING EXPENSE	17,239	14,166	22,715	18,159	(4,556)	20%	(3)
COMMUNICATIONS	37,110	31,969	42,315	40,975	(1,340)		
UTILITIES - HYDRO	13,277	11,463	13,100	13,494	394		
UTILITIES - NATURAL GAS	2,751	2,282	3,000	3,090	90		
UTILITIES - WATER	1,669	1,379	1,600	1,650	50		
PROGRAM EXPENSES	2,227	33,697	3,760	1,825	(1,935)		
MEETINGS, CONFERENCES, TRAINING	12,809	7,352	18,560	18,770	210		
FUEL / TRANSPORTATION COSTS	4,744	5,744	5,700	5,871	171		
MARKETING & PROMOTION	3,209	3,196	3,065	3,405	340		
EQUIP REPAIRS & MAINTENANCE	17,099	11,136	13,010	11,321	(1,689)		
BLDG REPAIRS & MAINTENANCE	2,727	883	2,300	5,130	2,830	123%	(4)
MAINTENANCE CONTRACTS	930	381	1,050	1,065	15		
	<u>828,894</u>	<u>627,122</u>	<u>842,534</u>	<u>796,259</u>	<u>(46,275)</u>		
NET OPERATING REVENUE	<u>766,535</u>	<u>562,647</u>	<u>794,203</u>	<u>776,709</u>	<u>(17,494)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(24,078)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	164,465	166,000	166,000	176,000	10,000	6%	(5)
	<u>140,387</u>	<u>166,000</u>	<u>166,000</u>	<u>176,000</u>	<u>10,000</u>		
	<u>906,922</u>	<u>728,647</u>	<u>960,203</u>	<u>952,709</u>	<u>(7,494)</u>		

EXPLANATION OF CHANGE:

- (1) based on formula for sharing of costs for janitorial services supplied to police building
- (2) based on actual calculation rather than a fixed benefit percentage used in the past
- (3) 2013 included additional uniform expense for 150th anniversary
- (4) painting and washroom repairs
- (5) reflects rising costs in replacement of firefighting equipment

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: FIRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
INTERNAL (REVENUE) EXPENSE	(64,707)	(24,786)	(65,314)	(63,320)	1,994		
	<u>(64,707)</u>	<u>(24,786)</u>	<u>(65,314)</u>	<u>(63,320)</u>	<u>1,994</u>		
EXPENSE							
SALARIES & WAGES	50,537	41,852	50,771	53,060	2,289		
BENEFITS	23,332	18,989	24,142	19,860	(4,282)	18%	(1)
OPERATING EXPENSE	5,471	2,657	4,060	4,620	560		
PROGRAM EXPENSES	--	--	250	250	--		
FUEL / TRANSPORTATION COSTS	--	--	120	120	--		
REPAIRS & MAINTENANCE	--	--	50	50	--		
LAND MAINTENANCE & IMPROVEMENT	148	182	50	50	--		
EQUIP REPAIRS & MAINTENANCE	72	132	500	500	--		
MAINTENANCE CONTRACTS	1,324	846	1,700	1,726	26		
	<u>80,884</u>	<u>64,658</u>	<u>81,643</u>	<u>80,236</u>	<u>(1,407)</u>		
NET OPERATING REVENUE	<u>16,177</u>	<u>39,872</u>	<u>16,329</u>	<u>16,916</u>	<u>587</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>16,177</u>	<u>39,872</u>	<u>16,329</u>	<u>16,916</u>	<u>587</u>		

EXPLANATION OF CHANGE:

(1) in prior budgets benefits allocated based on a percentage of wages, 2014 based on individual staff costs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(10,269)	(11,616)	(14,643)	(14,625)	18		
PERMITS/LICENSES	(1,025)	(509)	(650)	(650)	--		
USER FEES	(17,088)	(3,967)	(2,265)	(2,500)	(235)		
RECOVERIES	(4,604)	(658)	(3,950)	(3,950)	--		
GRANTS / SUBSIDIES / REBATES	(79,397)	(26,078)	(88,062)	(88,000)	62		
	<u>(112,382)</u>	<u>(42,828)</u>	<u>(109,570)</u>	<u>(109,725)</u>	<u>(155)</u>		
EXPENSE							
SALARIES & WAGES	65,510	46,856	54,896	62,350	7,454	14%	(1)
BENEFITS	26,527	3,567	25,712	4,900	(20,812)	81%	(2)
ADMINISTRATIVE EXPENSE	4,179	2,393	3,558	100	(3,458)	97%	(3)
OPERATING EXPENSE	(249,937)	393	1,450	700	(750)		
COMMUNICATIONS	1,501	550	750	750	--		
INSURANCE EXPENSE	435	840	1,000	1,000	--		
PROGRAM EXPENSES	8,454	13,903	10,800	11,700	900		
MEETINGS, CONFERENCES, TRAINING	7,042	2,600	10,000	9,500	(500)		
FUEL / TRANSPORTATION COSTS	1,111	156	1,200	1,200	--		
MARKETING & PROMOTION	3,964	25	3,350	3,200	(150)		
EQUIP REPAIRS & MAINTENANCE	801	270	1,000	1,000	--		
	<u>(130,412)</u>	<u>71,553</u>	<u>113,716</u>	<u>96,400</u>	<u>(17,316)</u>		
NET OPERATING REVENUE	<u>(242,795)</u>	<u>28,725</u>	<u>4,146</u>	<u>(13,325)</u>	<u>(17,471)</u>		
OTHER							
O.P.P. CONTRACT	2,742,343	2,282,440	2,963,625	3,112,000	148,375	5%	(4)
TRANSFER TO RESERVES & RES FUNDS	--	--	80,518	80,518	--		
	<u>2,742,343</u>	<u>2,282,440</u>	<u>3,044,143</u>	<u>3,192,518</u>	<u>148,375</u>		
	<u>2,499,548</u>	<u>2,311,165</u>	<u>3,048,289</u>	<u>3,179,193</u>	<u>130,904</u>		

EXPLANATION OF CHANGE:

- (1) projection for PSB members
- (2) 2012 included retiree benefits, in hindsight 2013 should have been budgeted at a lower amount as retire benefits budgeted in Treasury
- (3) removal of photocopier lease as police to provide their own under policing contract
- (4) in 2014 a significant salary increase to occur as police contract expires

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: POLICE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
RENT / LEASES	(89,700)	(82,225)	(89,700)	(105,000)	(15,300)	17%	(1)
INTERNAL (REVENUE) EXPENSE	64,707	24,786	65,314	63,320	(1,994)		
	<u>(24,993)</u>	<u>(57,439)</u>	<u>(24,386)</u>	<u>(41,680)</u>	<u>(17,294)</u>		
EXPENSE							
UTILITIES - HYDRO	17,542	15,490	18,000	18,540	540		
UTILITIES - NATURAL GAS	1,176	1,135	1,725	1,780	55		
UTILITIES - WATER	2,044	1,708	2,600	2,680	80		
BLDG REPAIRS & MAINTENANCE	5,994	4,980	7,800	8,500	700		
MAINTENANCE CONTRACTS	314	46	--	--	--		
	<u>27,376</u>	<u>23,994</u>	<u>30,925</u>	<u>32,150</u>	<u>1,225</u>		
NET OPERATING REVENUE	<u>2,383</u>	<u>(33,445)</u>	<u>6,539</u>	<u>(9,530)</u>	<u>(16,069)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	15,000	12,000	12,000	15,350	3,350	28%	(2)
	<u>15,000</u>	<u>12,000</u>	<u>12,000</u>	<u>15,350</u>	<u>3,350</u>		
	<u><u>17,383</u></u>	<u><u>(21,445)</u></u>	<u><u>18,539</u></u>	<u><u>5,820</u></u>	<u><u>(12,719)</u></u>		

EXPLANATION OF CHANGE:

- (1) anticipated increase when lease in negotiated with OPP highway detachment
- (2) increase to fund future capital costs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: ENGINEERING ACTIVITY: ADMINISTRATION	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
USER FEES	(960)	(850)	(1,000)	(1,000)	--		
RECOVERIES	(35,764)	6	(129,913)	(130,000)	(87)		
GRANTS / SUBSIDIES / REBATES	--	(22,357)	(22,360)	--	22,360	100%	(1)
	<u>(36,724)</u>	<u>(23,201)</u>	<u>(153,273)</u>	<u>(131,000)</u>	<u>22,273</u>		
EXPENSE							
SALARIES & WAGES	99,719	343,858	145,032	435,780	290,748	} \$30,887	(2)
BENEFITS	9,560	117,548	80,784	138,165	57,381		
PAYROLL REALLOCATION	290,375	(138,876)	159,116	(158,126)	(317,242)		
ADMINISTRATIVE EXPENSE	10,439	1,556	8,130	7,130	(1,000)		
OPERATING EXPENSE	11,271	53,588	47,607	2,625	(44,982)	94%	(3)
COMMUNICATIONS	5,230	7,864	6,097	6,170	73		
PROGRAM EXPENSES	1,712	13,853	3,350	3,350	--		
MEETINGS, CONFERENCES, TRAINING	20,630	15,881	33,620	23,250	(10,370)	31%	(4)
FUEL / TRANSPORTATION COSTS	12,568	7,454	12,155	2,586	(9,569)	79%	(5)
PROFESSIONAL FEES	19,128	16,939	116,200	111,200	(5,000)		
MARKETING & PROMOTION	3,056	584	8,275	8,275	--		
EQUIP REPAIRS & MAINTENANCE	15,073	5,237	6,800	6,800	--		
	<u>498,761</u>	<u>445,486</u>	<u>627,166</u>	<u>587,205</u>	<u>(39,961)</u>		
NET OPERATING REVENUE	<u>462,037</u>	<u>422,285</u>	<u>473,893</u>	<u>456,205</u>	<u>(17,688)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(35,000)	--	(35,000)	(35,000)	--		
TRANSFER TO RESERVES & RES FUNDS	435,738	815,738	815,738	267,196	(548,542)	67%	(6)
RESERVE FUND - GAS TAX SUBSIDIES	(360,738)	(180,369)	(360,738)	--	360,738	100%	(7)
	<u>40,000</u>	<u>635,369</u>	<u>420,000</u>	<u>232,196</u>	<u>(187,804)</u>		
	<u>502,037</u>	<u>1,057,654</u>	<u>893,893</u>	<u>688,401</u>	<u>(205,492)</u>		

EXPLANATION OF CHANGE:

- (1) one time asset management grant in 2013
- (2) change made during 2013 to better track payroll allocations
- (3) \$45K of engineering equipment budgted in 2013, equipment for 2014 now moved to capital fund
- (4) 2013 was unusual high as additional training budgeted for what was missed prior year
- (5) van lease ended and was purchased
- (6) includes the \$360,738 transfer to Federal Gas Tax that starting in 2014 will go directly to reserve fund, not through operations, also \$187K decrease in reserve funding
- (7) offset entry for (6) above

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: ENGINEERING ACTIVITY: STREET LIGHTING	Actual		YTD Actual		Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	unfav	& +/-	ref
REVENUE									
	--	--	--	--	--				
EXPENSE									
UTILITIES - HYDRO	298,777	156,598	152,470	228,000	75,530			50%	(1)
EQUIP REPAIRS & MAINTENANCE	31,530	12,783	50,000	20,000	(30,000)			60%	(2)
	<u>330,307</u>	<u>169,381</u>	<u>202,470</u>	<u>248,000</u>	<u>45,530</u>				
NET OPERATING REVENUE	<u>330,307</u>	<u>169,381</u>	<u>202,470</u>	<u>248,000</u>	<u>45,530</u>				
OTHER									
	--	--	--	--	--				
	<u>330,307</u>	<u>169,381</u>	<u>202,470</u>	<u>248,000</u>	<u>45,530</u>				

EXPLANATION OF CHANGE:

- (1) 2013 was first year of LED street lights, underestimated hydro costs
- (2) reduction in repairs as LED's to require less maintenance

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: ENGINEERING ACTIVITY: TRAFFIC SIGNALS	Actual		YTD Actual		Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	unfav	& +/- 5%	ref
REVENUE	--	--	--	--	--				
EXPENSE									
UTILITIES - HYDRO	615	2,925	3,000	3,000	--				
EQUIP REPAIRS & MAINTENANCE	3,254	5,333	20,000	20,000	--				
	<u>3,869</u>	<u>8,258</u>	<u>23,000</u>	<u>23,000</u>	--				
NET OPERATING REVENUE	<u>3,869</u>	<u>8,258</u>	<u>23,000</u>	<u>23,000</u>	--				
OTHER	--	--	--	--	--				
	<u>3,869</u>	<u>8,258</u>	<u>23,000</u>	<u>23,000</u>	--				
EXPLANATION OF CHANGE:									
none required									

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PUBLIC WORKS ACTIVITY: ADMINISTRATION & EQUIPMENT	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(80)	(1,844)	(1,040)	(1,700)	(660)		
USER FEES	(1,000)	(600)	(600)	(300)	300		
RECOVERIES	(5,101)	(1,893)	(8,000)	(7,000)	1,000		
COUNTY RECOVERY	(174,279)	(98,051)	(147,800)	(162,800)	(15,000)	10%	(1)
GRANTS / SUBSIDIES / REBATES	(976)	(641)	(2,530)	(1,680)	850		
	<u>(181,436)</u>	<u>(103,029)</u>	<u>(159,970)</u>	<u>(173,480)</u>	<u>(13,510)</u>		
EXPENSE							
SALARIES & WAGES	(12,995)	659,798	56,437	775,930	719,493	\$70,585	(2)
BENEFITS	(130,757)	253,992	10,456	257,180	246,724		
PAYROLL REALLOCATION	425,469	(648,536)	212,863	(682,769)	(895,632)		
ADMINISTRATIVE EXPENSE	335	241	1,030	875	(155)		
OPERATING EXPENSE	29,834	13,690	35,130	32,700	(2,430)		
COMMUNICATIONS	18,009	6,049	11,459	11,109	(350)		
UTILITIES - HYDRO	8,747	6,975	9,000	9,270	270		
UTILITIES - NATURAL GAS	7,087	5,844	12,487	12,862	375		
UTILITIES - WATER	1,084	1,019	1,480	1,542	62		
PROGRAM EXPENSES	710	779	976	976	--		
MEETINGS, CONFERENCES, TRAINING	28,887	21,827	25,319	25,903	584		
FUEL / TRANSPORTATION COSTS	61,603	56,581	85,046	87,518	2,472		
MARKETING & PROMOTION	1,169	2,200	900	900	--		
REPAIRS & MAINTENANCE	482	366	400	400	--		
BLDG REPAIRS & MAINTENANCE	18,261	15,216	19,034	18,797	(237)		
MAINTENANCE CONTRACTS	5,018	4,586	8,088	8,088	--		
PW EQUIP CHARGEOUT NET OF COSTS	(181,524)	(173,031)	(233,342)	(250,000)	(16,658)	7%	(3)
EQUIPMENT USAGE	19,247	17,276	21,500	21,500	--		
	<u>300,667</u>	<u>244,872</u>	<u>278,263</u>	<u>332,781</u>	<u>54,518</u>		
NET OPERATING REVENUE	<u>119,231</u>	<u>141,843</u>	<u>118,293</u>	<u>159,301</u>	<u>41,008</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	(9,576)	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	236,417	113	244,842	261,500	16,658	7%	(4)
	<u>236,417</u>	<u>(9,463)</u>	<u>244,842</u>	<u>261,500</u>	<u>16,658</u>		
	<u>355,648</u>	<u>132,380</u>	<u>363,135</u>	<u>420,801</u>	<u>57,666</u>		

EXPLANATION OF CHANGE:

- (1) increase in maintenance agreement payments
- (2) change made during 2013 to better track payroll allocations
- (3) increase to offset increase in transfer to reserve for equipment replacement
- (4) see item (3)

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PUBLIC WORKS ACTIVITY: BRIDGES & CULVERTS	Actual		YTD Actual		Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	unfav	& +/- 5%	ref
REVENUE	--	--	--	--	--				
EXPENSE									
PAYROLL REALLOCATION	12,628	11,007	12,560	12,748	188				
MATERIALS - PUBLIC WORKS	8,569	484	12,700	10,000	(2,700)	21%			(1)
EQUIPMENT USAGE	2,363	2,508	2,300	2,300	--				
	<u>23,560</u>	<u>13,999</u>	<u>27,560</u>	<u>25,048</u>	<u>(2,512)</u>				
NET OPERATING REVENUE	<u>23,560</u>	<u>13,999</u>	<u>27,560</u>	<u>25,048</u>	<u>(2,512)</u>				
OTHER	--	--	--	--	--				
	<u>23,560</u>	<u>13,999</u>	<u>27,560</u>	<u>25,048</u>	<u>(2,512)</u>				

EXPLANATION OF CHANGE:

(1) reduce to reflect prior year experience

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADSIDE MAINTENANCE	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
REVENUE	--	--	--	--	--		
EXPENSE							
PAYROLL REALLOCATION	120,253	105,088	120,196	121,219	1,023		
MATERIALS - PUBLIC WORKS	41,430	13,325	54,065	51,810	(2,255)		
EQUIPMENT USAGE	61,908	46,737	61,633	60,854	(779)		
	<u>223,592</u>	<u>165,150</u>	<u>235,894</u>	<u>233,883</u>	<u>(2,011)</u>		
NET OPERATING REVENUE	<u>223,592</u>	<u>165,150</u>	<u>235,894</u>	<u>233,883</u>	<u>(2,011)</u>		
OTHER	--	--	--	--	--		
	<u>223,592</u>	<u>165,150</u>	<u>235,894</u>	<u>233,883</u>	<u>(2,011)</u>		
EXPLANATION OF CHANGE:							
none required							

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PUBLIC WORKS ACTIVITY: SURFACE MAINTENANCE	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
	--	--	--	--	--		
EXPENSE							
PAYROLL REALLOCATION	129,002	105,106	123,045	111,198	(11,847)	10%	(1)
MATERIALS - PUBLIC WORKS	179,515	70,242	187,931	182,200	(5,731)		
EQUIPMENT USAGE	69,960	58,904	76,660	68,032	(8,628)	11%	(1)
	<u>378,477</u>	<u>234,252</u>	<u>387,636</u>	<u>361,430</u>	<u>(26,206)</u>		
NET OPERATING REVENUE	<u>378,477</u>	<u>234,252</u>	<u>387,636</u>	<u>361,430</u>	<u>(26,206)</u>		
OTHER							
	--	--	--	--	--		
	<u>378,477</u>	<u>234,252</u>	<u>387,636</u>	<u>361,430</u>	<u>(26,206)</u>		

EXPLANATION OF CHANGE:

(1) reduced based on prior year actual

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADS & BRIDGES	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--		
EXPENSE							
PAYROLL REALLOCATION	106,038	117,996	113,417	107,636	(5,781)	5%	(1)
UTILITIES - HYDRO	--	--	--	1,500	1,500		(2)
LAND MAINTENANCE & IMPROVEMENT	--	--	--	16,000	16,000		(2)
SNOW REMOVAL AND SANDING	--	--	--	15,000	15,000		(2)
MATERIALS - PUBLIC WORKS	128,899	50,979	153,530	138,020	(15,510)	10%	(3)
EQUIPMENT USAGE	30,126	27,365	31,700	27,047	(4,653)	15%	(3)
	<u>265,063</u>	<u>196,340</u>	<u>298,647</u>	<u>305,203</u>	<u>6,556</u>		
NET OPERATING REVENUE	<u>265,063</u>	<u>196,340</u>	<u>298,647</u>	<u>305,203</u>	<u>6,556</u>		
OTHER							
	--	--	--	--	--		
	<u>265,063</u>	<u>196,340</u>	<u>298,647</u>	<u>305,203</u>	<u>6,556</u>		

EXPLANATION OF CHANGE:

- (1) various reductions from detail review of costs
- (2) parking lot costs moved from parking enforcement
- (3) reduced based on prior year actuals

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PUBLIC WORKS ACTIVITY: WINTER CONTROL	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
REVENUE	--	--	--	--	--		
EXPENSE							
PAYROLL REALLOCATION	104,085	94,571	196,912	199,720	2,808		
MATERIALS - PUBLIC WORKS	78,380	74,460	143,878	143,037	(841)		
EQUIPMENT USAGE	68,552	69,855	108,218	108,218	--		
	<u>251,017</u>	<u>238,886</u>	<u>449,008</u>	<u>450,975</u>	<u>1,967</u>		
NET OPERATING REVENUE	<u>251,017</u>	<u>238,886</u>	<u>449,008</u>	<u>450,975</u>	<u>1,967</u>		
OTHER	--	--	--	--	--		
	<u>251,017</u>	<u>238,886</u>	<u>449,008</u>	<u>450,975</u>	<u>1,967</u>		
EXPLANATION OF CHANGE:							
none required							

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PUBLIC WORKS ACTIVITY: ENVIRONMENTAL SERVICES	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(6,275)	(5,395)	(14,285)	(13,285)	1,000		
RECOVERIES	--	--	(70)	(100)	(30)		
COUNTY RECOVERY	(100,036)	(84,084)	(99,618)	(103,034)	(3,416)		
	<u>(106,311)</u>	<u>(89,479)</u>	<u>(113,973)</u>	<u>(116,419)</u>	<u>(2,446)</u>		
EXPENSE							
SALARIES & WAGES	11,172	8,158	12,517	10,250	(2,267)		
BENEFITS	15,501	(11,575)	4,631	2,220	(2,411)		
PAYROLL REALLOCATION	121,701	111,747	131,581	130,248	(1,333)		
OPERATING EXPENSE	675	1,010	1,060	10,505	9,445	891%	(1)
PROGRAM EXPENSES	--	--	70	70	--		
MARKETING & PROMOTION	3,638	4,353	10,845	10,875	30		
MATERIALS - PUBLIC WORKS	5,613	8,043	7,200	2,000	(5,200)	72%	(2)
EQUIPMENT USAGE	61,502	6,944	67,722	64,575	(3,147)		
	<u>219,801</u>	<u>128,680</u>	<u>235,626</u>	<u>230,743</u>	<u>(4,883)</u>		
NET OPERATING REVENUE	<u>113,490</u>	<u>39,201</u>	<u>121,653</u>	<u>114,324</u>	<u>(7,329)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(7,400)	(7,400)	(7,400)	--	7,400	100%	(2)
TRANSFER TO RESERVES & RES FUNDS	7,400	8,283	8,283	--	(8,283)	100%	(2)
	<u>--</u>	<u>883</u>	<u>883</u>	<u>--</u>	<u>(883)</u>		
	<u>113,490</u>	<u>40,084</u>	<u>122,536</u>	<u>114,324</u>	<u>(8,212)</u>		

EXPLANATION OF CHANGE:

- (1) purchase of bag tags, revenue in sale of goods or services
- (2) accounts all relate to promotional trees no longer offered in 2014 budget

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE	--	--	--	--	--		
EXPENSE							
SALARIES & WAGES	96,763	78,705	95,589	97,023	1,434		
BENEFITS	38,038	28,492	38,833	21,258	(17,575)	45%	(1)
ADMINISTRATIVE EXPENSE	341	25	1,300	75	(1,225)		
OPERATING EXPENSE	475	--	100	100	--		
COMMUNICATIONS	3,006	1,875	3,500	840	(2,660)	76%	(2)
PROGRAM EXPENSES	1,491	1,133	1,150	1,150	--		
FUEL / TRANSPORTATION COSTS	158	--	300	300	--		
MARKETING & PROMOTION	35,022	37,074	32,000	32,000	--		
EQUIP REPAIRS & MAINTENANCE	20	--	200	100	(100)		
	<u>175,314</u>	<u>147,304</u>	<u>172,972</u>	<u>152,846</u>	<u>(20,126)</u>		
NET OPERATING REVENUE	<u>175,314</u>	<u>147,304</u>	<u>172,972</u>	<u>152,846</u>	<u>(20,126)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	--	--	--	10,500	10,500		
	--	--	--	10,500	10,500		
	<u>175,314</u>	<u>147,304</u>	<u>172,972</u>	<u>163,346</u>	<u>(9,626)</u>		

EXPLANATION OF CHANGE:

- (1) reduction in employee benefit requirements
- (2) in prior year included arena phone, moved to arena budget in 2014

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PARKS AND ARENA ACTIVITY: ARENA	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(28,015)	(20,381)	(25,600)	(26,000)	(400)		
ICE RENTAL	(228,430)	(158,930)	(196,331)	(199,131)	(2,800)		
RENT / LEASES	(12,888)	(8,802)	(10,000)	(5,800)	4,200	42%	(1)
USER FEES	(6,696)	(5,176)	(6,787)	(7,121)	(334)		
	<u>(276,030)</u>	<u>(193,289)</u>	<u>(238,718)</u>	<u>(238,052)</u>	<u>666</u>		
EXPENSE							
SALARIES & WAGES	183,014	130,047	168,993	168,558	(435)		
BENEFITS	44,616	32,333	51,712	44,760	(6,952)	13%	(2)
ADMINISTRATIVE EXPENSE	0	--	--	--	--		
OPERATING EXPENSE	5,255	3,452	6,538	6,595	57		
COMMUNICATIONS	1,078	897	1,200	1,200	--		
UTILITIES - HYDRO	70,836	43,566	64,200	66,126	1,926		
UTILITIES - NATURAL GAS	14,586	9,840	13,376	13,777	401		
UTILITIES - WATER	9,441	4,612	11,085	11,418	333		
SUPPLIES	18,156	10,210	14,300	13,100	(1,200)		
MEETINGS, CONFERENCES, TRAINING	375	917	2,250	1,750	(500)		
FUEL / TRANSPORTATION COSTS	2,359	1,757	4,540	4,845	305		
MARKETING & PROMOTION	--	416	400	500	100		
REPAIRS & MAINTENANCE	1,139	1,146	6,300	6,400	100		
EQUIP REPAIRS & MAINTENANCE	18,238	26,257	16,600	16,600	--		
BLDG REPAIRS & MAINTENANCE	19,771	10,611	14,325	15,575	1,250		
SNOW REMOVAL AND SANDING	1,369	1,318	5,400	5,400	--		
MAINTENANCE CONTRACTS	9,774	13,271	12,315	11,700	(615)		
	<u>400,006</u>	<u>290,650</u>	<u>393,534</u>	<u>388,304</u>	<u>(5,230)</u>		
NET OPERATING REVENUE	<u>123,976</u>	<u>97,361</u>	<u>154,816</u>	<u>150,252</u>	<u>(4,564)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	19,210	19,210	19,210	19,210	--		
	<u>19,210</u>	<u>19,210</u>	<u>19,210</u>	<u>19,210</u>	<u>--</u>		
	<u>143,186</u>	<u>116,571</u>	<u>174,026</u>	<u>169,462</u>	<u>(4,564)</u>		

EXPLANATION OF CHANGE:

- (1) no longer renting facilities for buck and does
- (2) an employee in department no longer contributes to OMERS

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE							
USER FEES	(20,045)	(18,399)	(22,800)	(22,800)	--		
RECOVERIES	(7,500)	(8,700)	(7,000)	(7,000)	--		
GRANTS / SUBSIDIES / REBATES	(3,097)	--	(3,500)	(3,500)	--		
	<u>(30,642)</u>	<u>(27,099)</u>	<u>(33,300)</u>	<u>(33,300)</u>	<u>--</u>		
EXPENSE							
SALARIES & WAGES	246,066	229,281	255,252	248,760	(6,492)		
BENEFITS	50,885	48,351	66,520	54,545	(11,975)	18%	(1)
ADMINISTRATIVE EXPENSE	19	84	100	100	--		
OPERATING EXPENSE	7,468	5,766	7,780	7,880	100		
COMMUNICATIONS	6,348	2,975	6,250	6,250	--		
UTILITIES - HYDRO	15,522	11,455	15,000	15,500	500		
UTILITIES - NATURAL GAS	8,409	6,526	7,950	8,200	250		
UTILITIES - WATER	8,493	6,752	8,000	8,250	250		
PROGRAM EXPENSES	4,418	3,837	4,700	4,700	--		
MEETINGS, CONFERENCES, TRAINING	470	636	500	500	--		
FUEL / TRANSPORTATION COSTS	17,906	17,162	15,000	15,500	500		
MARKETING & PROMOTION	843	1,388	1,600	4,600	3,000	188%	(2)
REPAIRS & MAINTENANCE	6,177	7,912	14,850	11,350	(3,500)	24%	(3)
LAND MAINTENANCE & IMPROVEMENT	35,565	16,975	31,600	29,900	(1,700)		
EQUIP REPAIRS & MAINTENANCE	21,191	18,198	28,000	28,000	--		
BLDG REPAIRS & MAINTENANCE	13,609	11,341	11,700	11,700	--		
SNOW REMOVAL AND SANDING	925	924	--	900	900		
MAINTENANCE CONTRACTS	2,879	2,764	3,550	3,550	--		
	<u>447,194</u>	<u>392,327</u>	<u>478,352</u>	<u>460,185</u>	<u>(18,167)</u>		
NET OPERATING REVENUE	<u>416,552</u>	<u>365,228</u>	<u>445,052</u>	<u>426,885</u>	<u>(18,167)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>416,552</u>	<u>365,228</u>	<u>445,052</u>	<u>426,885</u>	<u>(18,167)</u>		

EXPLANATION OF CHANGE:

- (1) in prior budgets benefits allocated based on a percentage of wages, 2014 based on individual staff costs
- (2) increase for replacement of park signage
- (3) in 2013 budgeted for equipment rental, reduced by \$3K in 2014

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS PROGRAMS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(8,675)	(21,464)	(16,500)	(16,500)	--		
USER FEES	(5,406)	(4,865)	(6,800)	(7,560)	(760)		
PROGRAM REVENUES	(3,745)	--	--	--	--		
DONATIONS / FUNDRAISING	<u>(1,250)</u>	<u>(600)</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>(19,076)</u>	<u>(26,929)</u>	<u>(23,300)</u>	<u>(24,060)</u>	<u>(760)</u>		
EXPENSE							
SALARIES & WAGES	9,605	1,490	10,658	2,624	(8,034)	75%	(1)
BENEFITS	1,082	48	1,279	182	(1,097)		
OPERATING EXPENSE	43	--	350	1,050	700		
COMMUNICATIONS	--	--	50	50	--		
SUPPLIES	20,917	20,866	20,000	20,000	--		
PROGRAM EXPENSES	4,699	--	4,000	4,000	--		
CONTRACTED SERVICES	7,808	900	7,800	13,580	5,780	74%	(1)
MARKETING & PROMOTION	5,115	3,908	4,000	4,000	--		
	<u>49,270</u>	<u>27,212</u>	<u>48,137</u>	<u>45,486</u>	<u>(2,651)</u>		
NET OPERATING REVENUE	<u>30,194</u>	<u>283</u>	<u>24,837</u>	<u>21,426</u>	<u>(3,411)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	(55)	--	--	--		
	<u>--</u>	<u>(55)</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>30,194</u>	<u>228</u>	<u>24,837</u>	<u>21,426</u>	<u>(3,411)</u>		

EXPLANATION OF CHANGE:

(1) switch from wage to contract payment

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: PARKS AND ARENA ACTIVITY: CAMI PARKS / SUZUKI HOUSE	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
REVENUE							
RENT / LEASES	(10,040)	(9,203)	(9,300)	(9,300)	--		
USER FEES	(20,867)	--	(20,000)	(20,000)	--		
	<u>(30,907)</u>	<u>(9,203)</u>	<u>(29,300)</u>	<u>(29,300)</u>	--		
EXPENSE							
SALARIES & WAGES	15,844	11,889	24,666	23,570	(1,096)		
BENEFITS	2,670	2,419	9,126	7,940	(1,186)		
UTILITIES - HYDRO	35,916	33,383	43,520	44,826	1,306		
UTILITIES - NATURAL GAS	5,347	3,754	5,349	5,509	160		
UTILITIES - WATER	35,331	19,339	22,796	23,060	264		
GRANTS TO VOLUNTEER ORGANIZATIONS	36,000	36,000	36,000	36,000	--		
REPAIRS & MAINTENANCE	13,136	11,488	11,603	11,603	--		
LAND MAINTENANCE & IMPROVEMENT	5,263	4,148	5,500	5,500	--		
EQUIP REPAIRS & MAINTENANCE	10,720	13,336	12,100	8,800	(3,300)	27%	(1)
BLDG REPAIRS & MAINTENANCE	9,696	1,504	5,800	6,000	200		
SNOW REMOVAL AND SANDING	1,870	1,893	3,500	4,000	500		
MAINTENANCE CONTRACTS	3,845	4,218	5,398	5,594	196		
	<u>175,638</u>	<u>143,371</u>	<u>185,358</u>	<u>182,402</u>	<u>(2,956)</u>		
NET OPERATING REVENUE	<u>144,731</u>	<u>134,168</u>	<u>156,058</u>	<u>153,102</u>	<u>(2,956)</u>		
OTHER							
	--	--	--	--	--		
	<u>144,731</u>	<u>134,168</u>	<u>156,058</u>	<u>153,102</u>	<u>(2,956)</u>		

EXPLANATION OF CHANGE:

(1) in 2013 there were more repairs at the CAMI/Suzuki house than normal

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR	Actual	YTD Actual	Budget		Change 2013 to 2014			
			2012	2013	2013	2014	(fav)	% if > \$2,500
ACTIVITY: ADMINISTRATION					unfav	& +/-	5%	
REVENUE								
SALE OF GOODS OR SERVICES	(655)	(492)	(1,000)	(1,000)	--			
USER FEES	(790)	(815)	--	(500)	(500)			
MEMBERSHIPS	(143,007)	(120,345)	(158,100)	(165,050)	(6,950)			
	<u>(144,453)</u>	<u>(121,652)</u>	<u>(159,100)</u>	<u>(166,550)</u>	<u>(7,450)</u>			
EXPENSE								
SALARIES & WAGES	91,736	80,143	87,883	89,178	1,295			
BENEFITS	21,558	19,488	20,496	21,752	1,256			
ADMINISTRATIVE EXPENSE	13,914	10,717	9,600	9,500	(100)			
OPERATING EXPENSE	443	521	1,475	600	(875)			
COMMUNICATIONS	9,227	8,171	11,300	11,000	(300)			
SUPPLIES	84	--	1,500	--	(1,500)			
PROGRAM EXPENSES	1,100	146	100	100	--			
MEETINGS, CONFERENCES, TRAINING	108	--	300	300	--			
FUEL / TRANSPORTATION COSTS	--	154	100	100	--			
MARKETING & PROMOTION	--	--	300	300	--			
EQUIP REPAIRS & MAINTENANCE	--	--	200	200	--			
	<u>138,169</u>	<u>119,340</u>	<u>133,254</u>	<u>133,030</u>	<u>(224)</u>			
NET OPERATING REVENUE	<u>(6,283)</u>	<u>(2,312)</u>	<u>(25,846)</u>	<u>(33,520)</u>	<u>(7,674)</u>			
OTHER								
TRANSFER TO RESERVES & RES FUNDS	2,264	4,500	4,500	8,000	3,500	78%	(1)	
	<u>2,264</u>	<u>4,500</u>	<u>4,500</u>	<u>8,000</u>	<u>3,500</u>			
	<u>(4,019)</u>	<u>2,188</u>	<u>(21,346)</u>	<u>(25,520)</u>	<u>(4,174)</u>			

EXPLANATION OF CHANGE:

(1) increase in membership revenue transferred to reserve for future capital needs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: AQUATICS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
RENT / LEASES	(12,447)	(12,707)	(13,244)	(12,835)	409		
USER FEES	(24,119)	(23,164)	(32,400)	(32,400)	--		
RECOVERIES	1,942	(41)	--	--	--		
PROGRAM REVENUES	<u>(119,546)</u>	<u>(121,300)</u>	<u>(129,500)</u>	<u>(132,685)</u>	<u>(3,185)</u>		
	<u>(154,170)</u>	<u>(157,212)</u>	<u>(175,144)</u>	<u>(177,920)</u>	<u>(2,776)</u>		
EXPENSE							
SALARIES & WAGES	257,841	196,002	255,407	246,749	(8,658)		
BENEFITS	42,995	33,505	47,581	52,998	5,417	11%	(1)
OPERATING EXPENSE	3,668	1,796	3,460	3,750	290		
SUPPLIES	3,303	2,998	8,750	10,469	1,719		
PROGRAM EXPENSES	8,047	8,149	7,476	3,822	(3,654)	49%	(2)
MEETINGS, CONFERENCES, TRAINING	1,285	2,167	2,100	2,100	--		
FUEL / TRANSPORTATION COSTS	213	278	378	385	7		
MARKETING & PROMOTION	--	108	200	200	--		
	<u>317,351</u>	<u>245,003</u>	<u>325,352</u>	<u>320,473</u>	<u>(4,879)</u>		
NET OPERATING REVENUE	<u>163,181</u>	<u>87,791</u>	<u>150,208</u>	<u>142,553</u>	<u>(7,655)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>163,181</u>	<u>87,791</u>	<u>150,208</u>	<u>142,553</u>	<u>(7,655)</u>		

EXPLANATION OF CHANGE:

- (1) in prior budgets benefits allocated based on a percentage of wages, 2014 based on individual staff costs
- (2) general reduction in program expenses

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: FITNESS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
REVENUE							
USER FEES	(18,509)	(15,935)	(24,039)	(24,039)	--		
PROGRAM REVENUES	(3,034)	(3,110)	(2,500)	(2,500)	--		
	<u>(21,543)</u>	<u>(19,045)</u>	<u>(26,539)</u>	<u>(26,539)</u>	<u>--</u>		
EXPENSE							
SALARIES & WAGES	92,397	77,113	96,510	96,927	417		
BENEFITS	24,366	21,474	30,384	31,190	806		
OPERATING EXPENSE	129	1,175	1,150	1,150	--		
SUPPLIES	68	224	550	550	--		
PROGRAM EXPENSES	280	--	500	500	--		
MEETINGS, CONFERENCES, TRAINING	586	540	1,580	1,480	(100)		
FUEL / TRANSPORTATION COSTS	201	231	540	550	10		
CONTRACTED SERVICES	1,181	1,118	1,500	1,500	--		
MARKETING & PROMOTION	830	245	300	300	--		
EQUIP REPAIRS & MAINTENANCE	5,264	3,785	6,000	7,000	1,000		
	<u>125,302</u>	<u>105,905</u>	<u>139,014</u>	<u>141,147</u>	<u>2,133</u>		
NET OPERATING REVENUE	<u>103,759</u>	<u>86,860</u>	<u>112,475</u>	<u>114,608</u>	<u>2,133</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>103,759</u>	<u>86,860</u>	<u>112,475</u>	<u>114,608</u>	<u>2,133</u>		
EXPLANATION OF CHANGE:							
none							

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR	Actual	YTD Actual	Budget		Change 2013 to 2014		
			2012	2013	2013	2014	(fav)
ACTIVITY: PROGRAMS					unfav	& +/- 5%	
REVENUE							
USER FEES	(44,491)	(49,168)	(48,554)	(48,554)	--		
GRANTS / SUBSIDIES / REBATES	(8,039)	--	(10,000)	(8,624)	1,376		
PROGRAM REVENUES	(98,174)	(108,089)	(103,322)	(111,716)	(8,394)	8%	(1)
	<u>(150,704)</u>	<u>(157,257)</u>	<u>(161,876)</u>	<u>(168,894)</u>	<u>(7,018)</u>		
EXPENSE							
SALARIES & WAGES	138,344	118,515	145,388	134,567	(10,821)	7%	(2)
BENEFITS	25,815	25,991	25,444	18,775	(6,669)	26%	(2)
OPERATING EXPENSE	932	759	1,490	1,490	--		
SUPPLIES	7,529	5,669	9,080	8,440	(640)		
PROGRAM EXPENSES	9,049	7,359	11,834	9,195	(2,639)	22%	(3)
MEETINGS, CONFERENCES, TRAINING	759	66	700	700	--		
FUEL / TRANSPORTATION COSTS	359	68	810	825	15		
CONTRACTED SERVICES	3,600	3,150	3,600	3,600	--		
MARKETING & PROMOTION	468	610	1,500	1,500	--		
	<u>186,853</u>	<u>162,187</u>	<u>199,846</u>	<u>179,092</u>	<u>(20,754)</u>		
NET OPERATING REVENUE	<u>36,149</u>	<u>4,930</u>	<u>37,970</u>	<u>10,198</u>	<u>(27,772)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>36,149</u>	<u>4,930</u>	<u>37,970</u>	<u>10,198</u>	<u>(27,772)</u>		

EXPLANATION OF CHANGE:

- (1) anticipated growth in membership revenue
- (2) in prior budgets benefits allocated based on a percentage of wages, 2014 based on individual staff costs
- (3) general reduction based on prior year actual spending

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: FACILITY		Actual 2012	YTD Actual 2013	Budget		Change 2013 to 2014		
				2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES		(2,829)	(3,643)	(3,000)	(3,000)	--		
RENT / LEASES		(8,904)	(7,261)	(10,412)	(9,452)	960		
		<u>(11,733)</u>	<u>(10,904)</u>	<u>(13,412)</u>	<u>(12,452)</u>	<u>960</u>		
EXPENSE								
SALARIES & WAGES		153,216	122,953	168,380	176,851	8,471	5%	(1)
BENEFITS		41,897	38,041	52,153	55,063	2,910	6%	(1)
OPERATING EXPENSE		9,870	7,592	12,300	12,600	300		
UTILITIES - HYDRO		74,359	59,050	73,440	75,643	2,203		
UTILITIES - NATURAL GAS		40,586	33,809	44,850	46,195	1,345		
UTILITIES - WATER		21,817	16,378	19,467	19,467	--		
SUPPLIES		1,479	1,228	1,500	1,500	--		
MEETINGS, CONFERENCES, TRAINING		243	89	300	300	--		
MARKETING & PROMOTION		--	1,727	200	200	--		
REPAIRS & MAINTENANCE		22,700	17,368	24,900	24,900	--		
EQUIP REPAIRS & MAINTENANCE		24,111	26,036	19,300	19,300	--		
BLDG REPAIRS & MAINTENANCE		19,899	14,626	20,800	20,450	(350)		
SNOW REMOVAL AND SANDING		2,200	2,388	5,500	5,500	--		
MAINTENANCE CONTRACTS		13,096	11,090	22,915	21,661	(1,254)		
		<u>425,473</u>	<u>352,375</u>	<u>466,005</u>	<u>479,630</u>	<u>13,625</u>		
NET OPERATING REVENUE		<u>413,740</u>	<u>341,471</u>	<u>452,593</u>	<u>467,178</u>	<u>14,585</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS		5,500	--	--	--	--		
		<u>5,500</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
		<u>419,240</u>	<u>341,471</u>	<u>452,593</u>	<u>467,178</u>	<u>14,585</u>		

EXPLANATION OF CHANGE:

(1) in prior budgets benefits allocated based on a percentage of wages, 2014 based on individual staff costs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: YOUTH CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
RENT / LEASES	(37,491)	(32,378)	(35,876)	(35,876)	--		
RECOVERIES	(2,752)	(100)	--	--	--		
	<u>(40,244)</u>	<u>(32,478)</u>	<u>(35,876)</u>	<u>(35,876)</u>	<u>--</u>		
EXPENSE							
SALARIES & WAGES	63,533	40,818	54,751	55,575	824		
BENEFITS	17,520	14,444	18,521	10,645	(7,876)	43%	(1)
OPERATING EXPENSE	3,776	3,540	3,850	3,600	(250)		
UTILITIES - HYDRO	20,911	14,015	20,670	22,175	1,505		
UTILITIES - NATURAL GAS	5,426	4,003	7,106	7,832	726		
UTILITIES - WATER	1,331	1,140	2,060	2,183	123		
PROGRAM EXPENSES	(52)	--	--	--	--		
FUEL / TRANSPORTATION COSTS	--	357	108	200	92		
REPAIRS & MAINTENANCE	1,172	481	700	450	(250)		
EQUIP REPAIRS & MAINTENANCE	134	16,395	9,700	8,200	(1,500)		
BLDG REPAIRS & MAINTENANCE	15,005	12,013	13,600	11,700	(1,900)		
SNOW REMOVAL AND SANDING	1,296	1,088	3,200	3,200	--		
MAINTENANCE CONTRACTS	6,222	7,419	8,774	9,060	286		
	<u>136,273</u>	<u>115,713</u>	<u>143,040</u>	<u>134,820</u>	<u>(8,220)</u>		
NET OPERATING REVENUE	<u>96,029</u>	<u>83,235</u>	<u>107,164</u>	<u>98,944</u>	<u>(8,220)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>96,029</u>	<u>83,235</u>	<u>107,164</u>	<u>98,944</u>	<u>(8,220)</u>		

EXPLANATION OF CHANGE:

(1) in prior budgets benefits allocated based on a percentage of wages, 2014 based on individual staff costs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: YOUTH CENTRE	Actual	YTD Actual	Budget		(fav)	% if > \$2,500
ACTIVITY: TECHNOLOGY PROGRAMS	2012	2013	2013	2014	unfav	& +/- 5% ref
REVENUE						
SALE OF GOODS OR SERVICES	(66,280)	(34,535)	(82,000)	(82,000)	--	
RENT / LEASES	(22,929)	(15,200)	(19,500)	(19,500)	--	
USER FEES	--	--	(500)	--	500	
RECOVERIES	--	(1,505)	--	--	--	
GRANTS / SUBSIDIES / REBATES	--	--	(2,500)	(2,500)	--	
PROGRAM REVENUES	--	--	(250)	(250)	--	
DONATIONS / FUNDRAISING	(31,163)	(36,265)	(34,250)	(29,800)	4,450	13% (1)
	<u>(120,372)</u>	<u>(87,505)</u>	<u>(139,000)</u>	<u>(134,050)</u>	4,950	
EXPENSE						
SALARIES & WAGES	122,077	85,788	141,442	142,675	1,233	
BENEFITS	12,892	10,144	16,981	15,730	(1,251)	
ADMINISTRATIVE EXPENSE	344	10	750	700	(50)	
OPERATING EXPENSE	17,751	3,904	7,150	6,150	(1,000)	
SUPPLIES	2,230	935	5,800	5,300	(500)	
PROGRAM EXPENSES	--	--	700	700	--	
MEETINGS, CONFERENCES, TRAINING	4	43	400	352	(48)	
FUEL / TRANSPORTATION COSTS	141	38	1,750	1,750	--	
CONTRACTED SERVICES	13,318	2,694	7,800	7,800	--	
MARKETING & PROMOTION	--	--	2,400	2,400	--	
EQUIP REPAIRS & MAINTENANCE	2,340	830	4,500	3,400	(1,100)	
	<u>171,096</u>	<u>104,386</u>	<u>189,673</u>	<u>186,957</u>	<u>(2,716)</u>	
NET OPERATING REVENUE	<u>50,723</u>	<u>16,881</u>	<u>50,673</u>	<u>52,907</u>	<u>2,234</u>	
OTHER						
TRANSFER TO RESERVES & RES FUNDS	--	10,000	10,000	10,000	--	
	<u>--</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>	
	<u>50,723</u>	<u>26,881</u>	<u>60,673</u>	<u>62,907</u>	<u>2,234</u>	

EXPLANATION OF CHANGE:

(1) includes some corporate donations which vary each year

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: YOUTH CENTRE ACTIVITY: GENERAL PROGRAMS	Actual	YTD Actual	Budget		(fav)	% if > \$2,500
	2012	2013	2013	2014	unfav	& +/- 5% ref
REVENUE						
SALE OF GOODS OR SERVICES	(1,821)	(1,556)	(2,300)	(3,100)	(800)	
RENT / LEASES	(6,419)	(3,406)	(7,500)	(7,500)	--	
USER FEES	(328)	(98)	(150)	(150)	--	
MEMBERSHIPS	(855)	(603)	(1,000)	(3,000)	(2,000)	
RECOVERIES	(7,500)	(8,698)	(7,500)	(7,500)	--	
GRANTS / SUBSIDIES / REBATES	(35,393)	(14,475)	(28,500)	(26,600)	1,900	
PROGRAM REVENUES	(9,158)	(9,513)	(13,010)	(13,260)	(250)	
DONATIONS / FUNDRAISING	(53,372)	(81,534)	(84,200)	(74,400)	9,800	12% (1)
	<u>(114,846)</u>	<u>(119,883)</u>	<u>(144,160)</u>	<u>(135,510)</u>	<u>8,650</u>	
EXPENSE						
SALARIES & WAGES	376,488	306,325	373,088	348,755	(24,333)	7% (2)
BENEFITS	71,803	60,282	84,033	83,010	(1,023)	
ADMINISTRATIVE EXPENSE	1,603	1,599	1,550	1,550	--	
OPERATING EXPENSE	8,088	2,806	5,355	6,355	1,000	
COMMUNICATIONS	7,446	5,897	6,600	6,600	--	
SUPPLIES	9,421	5,279	18,800	18,550	(250)	
PROGRAM EXPENSES	11,142	5,581	12,838	13,950	1,112	
MEETINGS, CONFERENCES, TRAINING	432	851	1,600	1,600	--	
FUEL / TRANSPORTATION COSTS	2,927	955	3,500	3,000	(500)	
CONTRACTED SERVICES	669	633	2,364	1,105	(1,259)	
MARKETING & PROMOTION	748	970	850	850	--	
REPAIRS & MAINTENANCE	8,962	2,094	4,500	2,500	(2,000)	
EQUIP REPAIRS & MAINTENANCE	101	--	875	850	(25)	
	<u>499,829</u>	<u>393,272</u>	<u>515,953</u>	<u>488,675</u>	<u>(27,278)</u>	
NET OPERATING REVENUE	<u>384,983</u>	<u>273,389</u>	<u>371,793</u>	<u>353,165</u>	<u>(18,628)</u>	
OTHER						
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	
	<u>384,983</u>	<u>273,389</u>	<u>371,793</u>	<u>353,165</u>	<u>(18,628)</u>	

EXPLANATION OF CHANGE:

- (1) raffle draw and hockey tournament events not planned for 2014
- (2) reduction in hours needed to run programs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: YOUTH CENTRE	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	
ACTIVITY: CAREER & SKILLS PROGRAM	2012	2013	2013	2014	unfav	& +/- 5%	ref
REVENUE							
RECOVERIES	7,500	7,500	7,500	7,500	--		(1)
GRANTS / SUBSIDIES / REBATES	(120,206)	(221,022)	(224,900)	(177,083)	47,817		21% (2)
DONATIONS / FUNDRAISING	(10,000)	(240)	(13,683)	--	13,683		100%
	<u>(122,706)</u>	<u>(213,762)</u>	<u>(231,083)</u>	<u>(169,583)</u>	<u>61,500</u>		
EXPENSE							
SALARIES & WAGES	76,351	68,728	92,013	94,730	2,717		
BENEFITS	8,152	8,034	10,895	10,019	(876)		
ADMINISTRATIVE EXPENSE	1,546	2,345	5,000	3,600	(1,400)		
OPERATING EXPENSE	29,453	2,819	12,489	7,789	(4,700)		38% (2)
SUPPLIES	222	469	5,000	2,625	(2,375)		
PROGRAM EXPENSES	3,209	1,470	56,443	24,319	(32,124)		57% (2)
MEETINGS, CONFERENCES, TRAINING	525	3,543	11,800	6,125	(5,675)		48% (2)
FUEL / TRANSPORTATION COSTS	624	703	17,443	9,375	(8,068)		46% (2)
PROFESSIONAL FEES	2,000	28	2,000	2,750	750		
MARKETING & PROMOTION	624	3,213	18,000	8,000	(10,000)		56% (2)
	<u>122,706</u>	<u>91,352</u>	<u>231,083</u>	<u>169,332</u>	<u>(61,751)</u>		
NET OPERATING REVENUE	<u>0</u>	<u>(122,410)</u>	<u>0</u>	<u>(251)</u>	<u>(251)</u>		
OTHER							
	--	--	--	--	--		
	<u>--</u>	<u>(122,410)</u>	<u>--</u>	<u>(251)</u>	<u>(251)</u>		

EXPLANATION OF CHANGE:

- (1) there is an offsetting credit in Youth Centre - General Programs, internal entries net to zero
- (2) this is a 100% funded program that will net to zero, last year was first year of program with initial estimates being too high.

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: MUSEUMS FACILITY	Actual	YTD Actual	Budget		(fav)	% if > \$2,500
	2012	2013	2013	2014	unfav	& +/- 5% ref
REVENUE						
	--	--	--	--	--	
EXPENSE						
OPERATING EXPENSE	64	38	200	200	--	
UTILITIES - HYDRO	2,769	2,659	3,300	3,300	--	
UTILITIES - NATURAL GAS	1,604	1,076	3,000	3,000	--	
UTILITIES - WATER	1,829	1,353	1,600	1,600	--	
LAND MAINTENANCE & IMPROVEMENT	58	117	2,000	1,000	(1,000)	
EQUIP REPAIRS & MAINTENANCE	58	32	--	500	500	
BLDG REPAIRS & MAINTENANCE	2,073	2,049	5,000	5,000	--	
SNOW REMOVAL AND SANDING	780	275	1,000	1,000	--	
MAINTENANCE CONTRACTS	135	841	--	500	500	
	<u>9,371</u>	<u>8,440</u>	<u>16,100</u>	<u>16,100</u>	<u>0</u>	
NET OPERATING REVENUE	<u>9,371</u>	<u>8,440</u>	<u>16,100</u>	<u>16,100</u>	<u>0</u>	
OTHER						
	--	--	--	--	--	
	<u>9,371</u>	<u>8,440</u>	<u>16,100</u>	<u>16,100</u>	<u>--</u>	

EXPLANATION OF CHANGE:

none

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: MUSEUMS PROGRAMS	Actual	YTD Actual	Budget		(fav)	% if > \$2,500
	2012	2013	2013	2014	unfav	& +/- 5% ref
REVENUE						
SALE OF GOODS OR SERVICES	(2,465)	(1,459)	(4,300)	(2,800)	1,500	
RENT / LEASES	(80)	(90)	(100)	(100)	--	
USER FEES	(1,278)	(2,821)	(1,500)	(1,700)	(200)	
GRANTS / SUBSIDIES / REBATES	(40,706)	(12,397)	(17,480)	(16,980)	500	
PROGRAM REVENUES	(3,193)	(2,229)	(3,650)	(4,150)	(500)	
DONATIONS / FUNDRAISING	(644)	(1,544)	(2,000)	(1,000)	1,000	
	<u>(48,366)</u>	<u>(20,540)</u>	<u>(29,030)</u>	<u>(26,730)</u>	<u>2,300</u>	
EXPENSE						
SALARIES & WAGES	76,037	64,969	79,616	80,533	917	
BENEFITS	13,760	18,754	23,850	24,530	680	
ADMINISTRATIVE EXPENSE	2,186	1,195	2,430	1,450	(980)	
OPERATING EXPENSE	15,959	2,298	1,450	1,250	(200)	
COMMUNICATIONS	561	430	800	750	(50)	
SUPPLIES	2,703	2,523	3,350	3,100	(250)	
PROGRAM EXPENSES	18,127	7,448	19,950	16,750	(3,200)	16% (1)
MEETINGS, CONFERENCES, TRAINING	35	65	1,300	800	(500)	
FUEL / TRANSPORTATION COSTS	436	437	700	700	--	
CONTRACTED SERVICES	--	1,210	300	300	--	
MARKETING & PROMOTION	9,318	8,377	12,600	10,450	(2,150)	
REPAIRS & MAINTENANCE	478	13	1,750	1,700	(50)	
EQUIP REPAIRS & MAINTENANCE	90	378	2,500	1,950	(550)	
MAINTENANCE CONTRACTS	--	125	3,000	2,000	(1,000)	
	<u>139,689</u>	<u>108,222</u>	<u>153,596</u>	<u>146,263</u>	<u>(7,333)</u>	
NET OPERATING REVENUE	<u>91,324</u>	<u>87,682</u>	<u>124,566</u>	<u>119,533</u>	<u>(5,033)</u>	
OTHER						
TRANSFER TO RESERVES & RES FUNDS	10,000	--	--	6,000	6,000	
	<u>10,000</u>	<u>--</u>	<u>--</u>	<u>6,000</u>	<u>6,000</u>	
	<u>101,324</u>	<u>87,682</u>	<u>124,566</u>	<u>125,533</u>	<u>967</u>	

EXPLANATION OF CHANGE:

(1) savings in special events and display costs

Town of Ingersoll

Draft Budget 2014

November 12, 2013

DEPARTMENT: ECONOMIC DEVELOPMENT	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	ref
	2012	2013	2013	2014	unfav	& +/- 5%	
REVENUE							
USER FEES	(9,148)	--	--	--	--		
GRANTS / SUBSIDIES / REBATES	(6,520)	(249,061)	(399,975)	(1,500)	398,475	100%	(1)
	<u>(15,668)</u>	<u>(249,061)</u>	<u>(399,975)</u>	<u>(1,500)</u>	<u>398,475</u>		
EXPENSE							
SALARIES & WAGES	166,636	62,974	119,502	143,376	23,874	20%	(2)
BENEFITS	27,995	25,950	44,215	40,959	(3,256)	7%	(3)
ADMINISTRATIVE EXPENSE	3,882	4,567	4,600	5,000	400		
OPERATING EXPENSE	76	115	200	200	--		
COMMUNICATIONS	2,597	1,097	2,580	2,380	(200)		
PROGRAM EXPENSES	21,578	11,988	12,850	15,350	2,500		
MEETINGS, CONFERENCES, TRAINING	6,984	6,549	12,000	6,000	(6,000)	50%	(4)
FUEL / TRANSPORTATION COSTS	4,408	1,516	2,500	2,750	250		
PROFESSIONAL FEES	30,542	166,715	425,225	8,500	(416,725)	98%	(5)
CONTRACTED SERVICES	48,750	54,338	28,589	--	(28,589)	100%	(6)
MARKETING & PROMOTION	28,471	15,564	30,500	30,500	--		
	<u>341,917</u>	<u>351,373</u>	<u>682,761</u>	<u>255,015</u>	<u>(427,746)</u>		
NET OPERATING REVENUE	<u>326,248</u>	<u>102,312</u>	<u>282,786</u>	<u>253,515</u>	<u>(29,271)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	--	--	--	--	--		
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>326,248</u>	<u>102,312</u>	<u>282,786</u>	<u>253,515</u>	<u>(29,271)</u>		

EXPLANATION OF CHANGE:

- (1) CCREST one time funding in 2013
- (2) temporary contract position, see item (6), has been moved to a salary position in 2014
- (3) benefits have increase as a result of increase in salary line
- (4) prior year included Japan trip
- (5) these expenses relate to the CCREST funding see (1) above
- (6) contracted services was for contracted wages see (2) above

Town of Ingersoll
Draft Budget 2014
Reserve and Reserve Fund Continuity
November 12, 2013

	Opening Balance	Transfer In	Transfer Out	Income	Ending Balance
<u>RESERVES</u>					
WORKING FUNDS	192,278				192,278
CURRENT PURPOSES	415,645	52,000	80,000		387,645
CAPITAL PURPOSES	2,494,894	867,774	1,359,507		2,003,161
	3,102,817	919,774	1,439,507		2,583,084
<u>RESERVE FUNDS</u>					
DISCRETIONARY	161,627	11,500		2,427	175,554
OBLIGATORY	1,343,991		528,600	429,599	1,244,990
	1,505,618	11,500	528,600	432,026	1,420,544
TOTAL	4,608,435	931,274	1,968,107	432,026	4,003,628

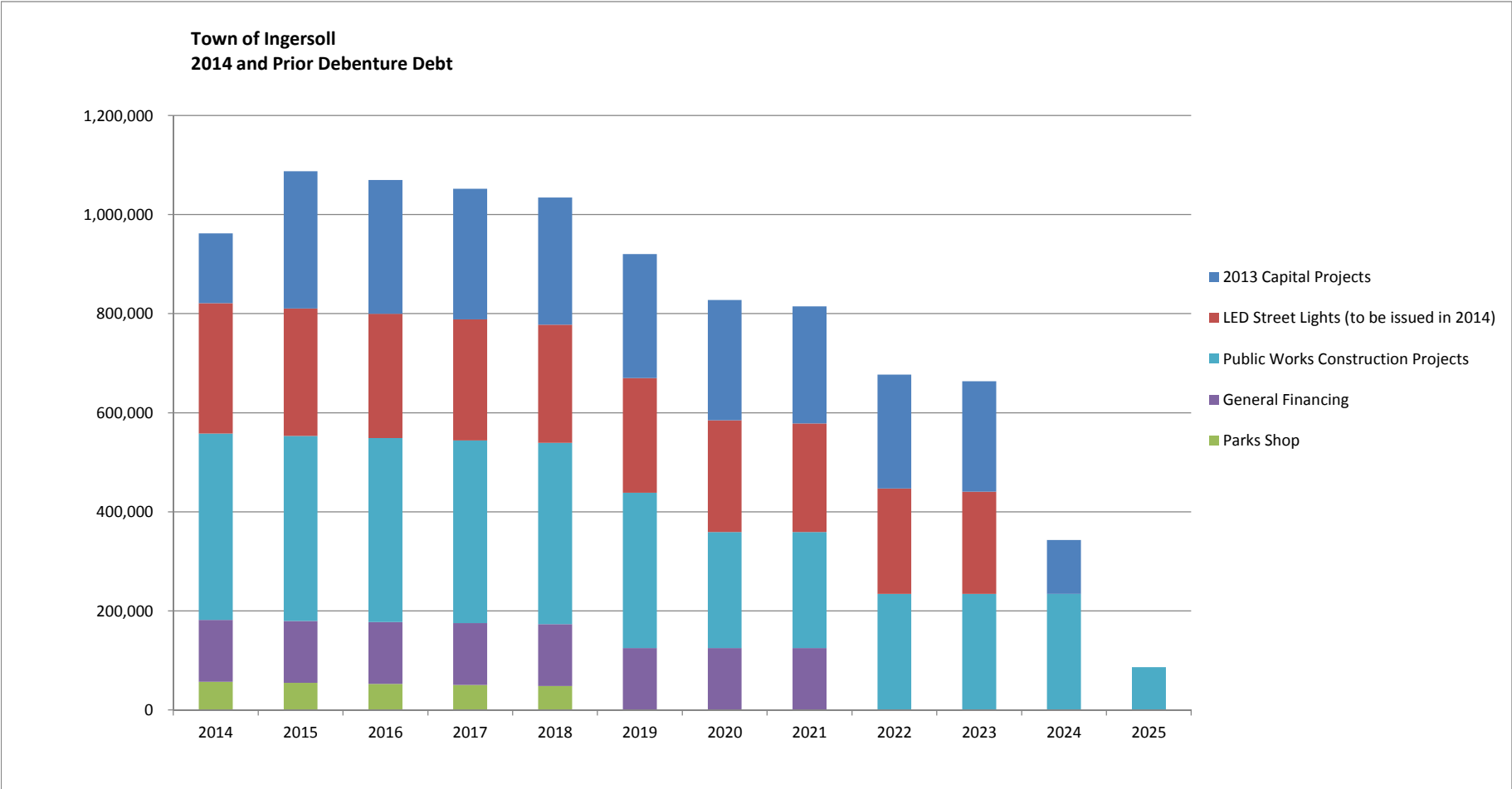
SOURCE OF TRANSACTIONS

OPERATING	931,274	85,600
CAPITAL		1,882,507
	931,274	1,968,107

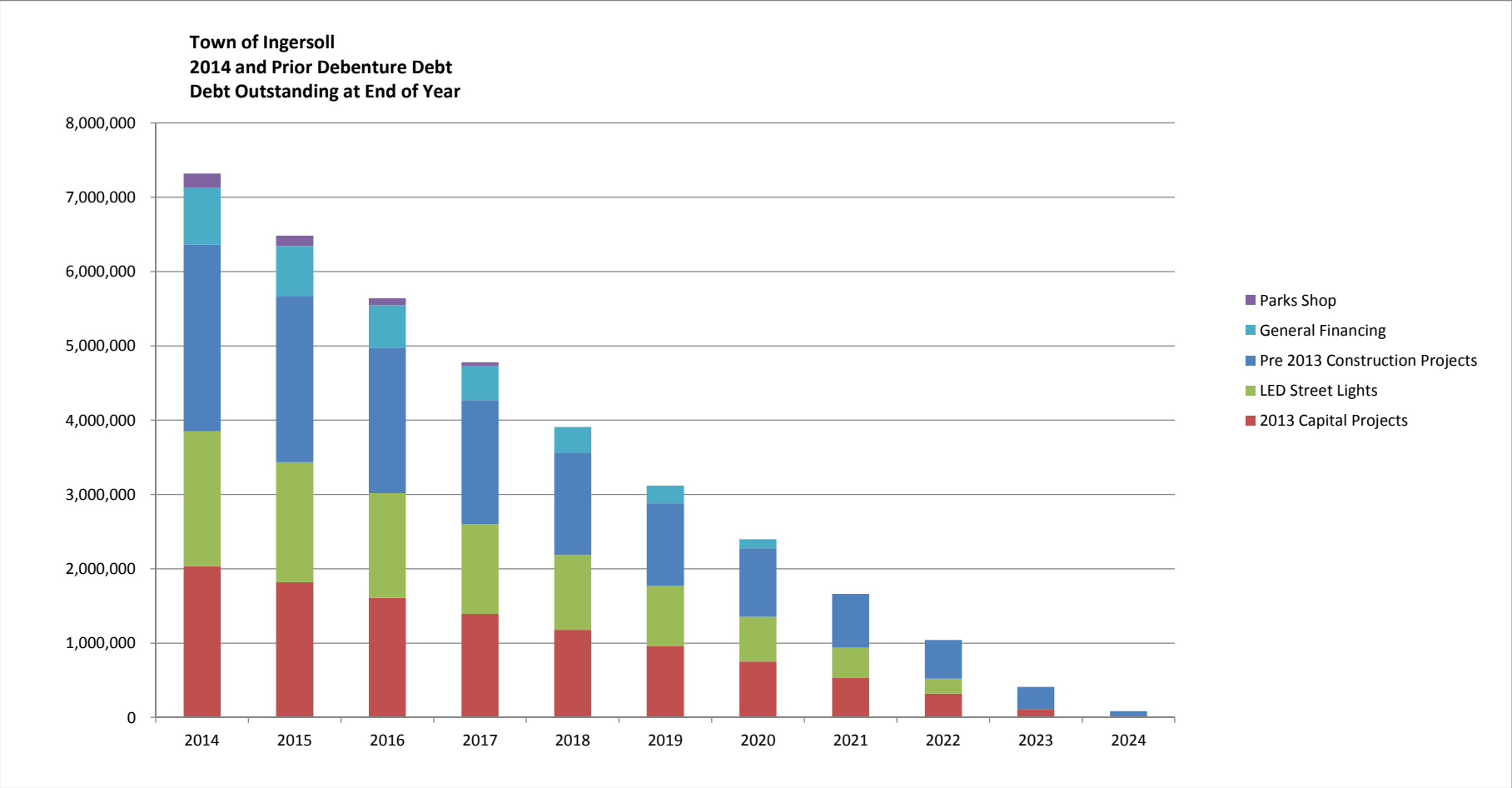
Town of Ingersoll
Draft Budget 2014
Reserve Fund Continuity Detail
November 12, 2013

<u>Account #</u>	<u>Reserve</u>	<u>2013</u>			<u>Budgeted</u>			<u>2013</u>			<u>Budgeted</u>			<u>2014</u>			
		<u>Opening</u>	<u>Collected</u>	<u>Interest</u>	<u>Transfers</u>	<u>Out</u>	<u>Ending</u>	<u>Collected</u>	<u>Interest</u>	<u>Transfers</u>	<u>Out</u>	<u>Ending</u>	<u>Collected</u>	<u>Interest</u>	<u>Transfers</u>	<u>Out</u>	<u>Ending</u>
00950	Sick Leave	77,029		1,155	(9,576)	68,608	11,500	1,029									81,137
00953	Industrial Land	91,644		1,375		93,019		1,395									94,414
Discretionary Reserve Funds		168,673	--	2,530	(9,576)	161,627	11,500	2,424	--	--	--	--	--	--	--	--	175,551
	Federal Gas Tax	525,290	360,738	7,879	(540,000)	353,907	360,738	5,309	(523,000)								196,954
	Provincial Dedicated Gas Tax for Transportation	469,206	48,700	7,038		524,944	48,700	7,874									581,518
00955	Cash-In-Lieu of Parkland	78,931	530	1,184		80,645		1,210									81,855
00963	Development Charges (Fire Services)	16,311	5,731	245		22,287		334									22,621
00970	Development Charges (Roads/Related)	27,585	36,406	414	(5,500)	58,905		884									59,789
00975	Development Charges (Parks & Rec)	167,716	57,573	2,516		227,805		3,417									231,222
00960	Development Charges (Admin)	47,336	3,152	710		51,198		768	(5,600)								46,366
00965	Development Charges (Police)	6,251	105	94		6,450		97									6,547
00967	Development Charges (PW Fleet/Bldg)	12,866	4,791	193		17,850		268									18,118
Obligatory Reserve Fund		1,351,492	517,726	20,273	(545,500)	1,343,991	409,438	20,161	(528,600)	--	--	--	--	--	--	--	1,244,990

**Town of Ingersoll
Draft Budget 2014
November 12, 2013**



Town of Ingersoll
Draft Budget 2014
November 12, 2013



Town of Ingersoll
Draft Budget 2014
Budget Restated in PSAB Format
November 12, 2013

	<u>As Budget</u>	<u>PSAB Financials</u>
Net revenue prior to following amounts	(2,586,490)	(2,586,490)
Items included in Budget that are not PSAB Revenues or Expenses		
Debenture Principal	714,323	
Capital Expenditures	2,909,000	
Contributions from Reserves		
Operating	(85,600)	
Capital	(1,882,507)	
Transfer to Reserves	931,274	
Debenture Proceeds	--	
PSAB items not in Budget		
Increase in Post Employment Liability		400,000
Amortization		2,300,000
Annual (Surplus) Deficit	<u> --</u>	<u> 113,510</u>

**Town of Ingersoll
Budget 2014
Departmental Groupings per Budget Report**

Per Budget Report		Per General Ledger		
		Department & Activity		
Department Name	Activity Description	Code	Department Name	Activity Name
MAYOR & COUNCIL		0100-4000	MAYOR & COUNCIL	ADMINISTRATION
CLERKS	DOWNTOWN IMPROVEMENT	0102-4000	DOWNTOWN IMPROVEMENT	ADMINISTRATION
CHIEF ADMINISTRATIVE OFFICER		0900-4000	CHIEF ADMINISTRATIVE OFFICER	ADMINISTRATION
CHIEF ADMINISTRATIVE OFFICER		0905-4000	HEALTH RECRUITMENT	ADMINISTRATION
CLERKS	ADMINISTRATION	1000-4000	CLERKS	ADMINISTRATION
CLERKS	ADMINISTRATION	1000-4005	CLERKS	COMMITTEE OF ADJUSTMENT
CLERKS	ADMINISTRATION	1000-4007	CLERKS	CIVIL WEDDNG CEREMONIES
CLERKS	PARKING	1000-4240	CLERKS	PARKING ENFORCEMENT
CLERKS	PARATRANSIT	1001-4000	PARATRANSIT	PARATRANSIT
CLERKS	INFORMATION TECHNOLOGY	1002-4000	INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY
TREASURY	ADMINISTRATION	1300-4000	TREASURY	TREASURY
TREASURY	ADMINISTRATION	1300-4001	RETIREE BENEFITS	TREASURY
TREASURY	ADMINISTRATION	1300-9940	TOWN OF INGERSOLL	MUNICIPAL - TOWN OF INGERSOLL
TREASURY	TAXATION	1400-9950	TAX REQUISITIONS	COUNTY OF OXFORD
TREASURY	TAXATION	1400-9960	TAX REQUISITIONS	ENG PUBLIC EDUCATION
TREASURY	TAXATION	1400-9961	TAX REQUISITIONS	ENG CATHOLIC EDUCATION
TREASURY	TAXATION	1400-9962	TAX REQUISITIONS	FRENCH PUBLIC EDUCATION
TREASURY	TAXATION	1400-9963	TAX REQUISITIONS	FRENCH CATHOLIC EDUCATION
TREASURY	TAXATION	1401-4000	TAXATION	PROCEEDS FROM DEBENTURE
TREASURY	TAXATION	1401-9940	TAXATION	MUNICIPAL - TOWN OF INGERSOLL
TREASURY	TAXATION	1401-9950	TAXATION	COUNTY OF OXFORD
TREASURY	TAXATION	1401-9960	TAXATION	ENG PUBLIC EDUCATION
TREASURY	TAXATION	1401-9961	TAXATION	ENG CATHOLIC EDUCATION
TREASURY	TAXATION	1401-9962	TAXATION	FRENCH PUBLIC EDUCATION
TREASURY	TAXATION	1401-9963	TAXATION	FRENCH CATHOLIC EDUCATION
TREASURY	ADMINISTRATION	1500-4000	TRANSFERS TO LOCAL BOARDS	TRANSFERS TO LOCAL BOARDS
TREASURY	ADMINISTRATION	1600-4000	DEBT CHARGES	ADMINISTRATION
TREASURY	ADMINISTRATION	1600-4090	DEBT CHARGES	ENGINEERING DEBT CHARGES
TREASURY	ADMINISTRATION	1600-6030	DEBT CHARGES	CAMI FLYER SOCCER PARK
TREASURY	ADMINISTRATION	1600-6040	DEBT CHARGES	CAMI/SUZUKI HOUSE
TREASURY	ADMINISTRATION	1600-6050	DEBT CHARGES	PARKS
BUILDING	PUBLIC BUILDINGS - OTHER	2000-4010	PUBLIC BUILDINGS	PUBLIC BUILDINGS
BUILDING	PUBLIC BUILDINGS - OTHER	2000-4015	PUBLIC BUILDINGS	132 THAMES ST S
BUILDING	PUBLIC BUILDINGS - OTHER	2000-4020	PUBLIC BUILDINGS	SAMNAH BUSINESS PARK
BUILDING	TOWN CENTRE	2000-4025	PUBLIC BUILDINGS	130 OXFORD ST - SHARED EXPENSES
BUILDING	TOWN CENTRE	2000-4030	PUBLIC BUILDINGS	131 OXFORD ST - NON-SHARED EXP
FIRE	ADMINISTRATION	3000-4000	FIRE	FIRE
FIRE	FACILITY	3000-4100	FIRE	FACILITY
FIRE	ADMINISTRATION	3000-5500	FIRE	FIRE
POLICE	ADMINISTRATION	3200-4000	POLICE	ADMINISTRATION
POLICE	FACILITY	3200-4100	POLICE	FACILITY
POLICE	ADMINISTRATION	3220-4000	CROSSING GUARDS	CROSSING GUARDS
POLICE	ADMINISTRATION	3230-4000	POLICE SERVICE BOARD	POLICE SERVICE BOARD
BUILDING	INSPECTION	3400-4000	BUILDING INSPECTION	BUILDING INSPECTION
CLERKS	ANIMAL CONTROL	3600-4000	ANIMAL CONTROL	ADMINISTRATION
ENGINEERING	ADMINISTRATION	4000-4000	ENGINEERING	ENGINEERING
ENGINEERING	EQUIPMENT	4000-4230	ENGINEERING	EQUIPMENT
ENGINEERING	STREET LIGHTING	4000-4400	ENGINEERING	STREET LIGHTING
ENGINEERING	TRAFFIC SIGNALS	4000-4410	ENGINEERING	TRAFFIC SIGNAL MAINTENANCE
PUBLIC WORKS	ADMINISTRATION & EQUIPMENT	4500-4000	PUBLIC WORKS	PUBLIC WORKS
PUBLIC WORKS	BRIDGES & CULVERTS	4500-4110	PUBLIC WORKS	BRIDGES & CULVERTS
PUBLIC WORKS	ROADSIDE MAINTENANCE	4500-4120	PUBLIC WORKS	ROADSIDE M/A-MOWING WEED SPRAY
PUBLIC WORKS	ROADSIDE MAINTENANCE	4500-4121	PUBLIC WORKS	ROADSIDE M/A-BRUSH TREE TRIM
PUBLIC WORKS	ROADSIDE MAINTENANCE	4500-4122	PUBLIC WORKS	ROADSIDE M/A-DITCHING
PUBLIC WORKS	ROADSIDE MAINTENANCE	4500-4123	PUBLIC WORKS	ROADSIDE M/A-CATCHBASINS
PUBLIC WORKS	ROADSIDE MAINTENANCE	4500-4124	PUBLIC WORKS	ROADSIDE M/A-DEBRIS & LITTER
PUBLIC WORKS	SURFACE MAINTENANCE	4500-4130	PUBLIC WORKS	HARDTOP M/A-PATCHING & SPRAY
PUBLIC WORKS	SURFACE MAINTENANCE	4500-4131	PUBLIC WORKS	HARDTOP M/A-SWEEP FLUSH CLEAN
PUBLIC WORKS	SURFACE MAINTENANCE	4500-4132	PUBLIC WORKS	HARDTOP M/A-SHOULDER ETC
PUBLIC WORKS	SURFACE MAINTENANCE	4500-4140	PUBLIC WORKS	LOOSETOP M/A-GRADING SCARIFYIN
PUBLIC WORKS	SURFACE MAINTENANCE	4500-4141	PUBLIC WORKS	LOOSETOP M/A-DUST LAYER
PUBLIC WORKS	WINTER CONTROL	4500-4150	PUBLIC WORKS	W CONTROL-PLOWING SAND SALT
PUBLIC WORKS	WINTER CONTROL	4500-4151	PUBLIC WORKS	W CONTROL-SNOW REMOVAL
PUBLIC WORKS	WINTER CONTROL	4500-4152	PUBLIC WORKS	W CONTROL-SNOW FENCE CULVERT
PUBLIC WORKS	WINTER CONTROL	4500-4153	PUBLIC WORKS	W CONTROL-WINTER STANDBY

**Town of Ingersoll
Budget 2014
Departmental Groupings per Budget Report**

Per Budget Report		Per General Ledger		
		Department & Activity		
Department Name	Activity Description	Code	Department Name	Activity Name
PUBLIC WORKS	ROADS & BRIDGES	4500-4160	PUBLIC WORKS	SAFETY DEV.-SIGNS, GUIDE RAILS
PUBLIC WORKS	ROADS & BRIDGES	4500-4161	PUBLIC WORKS	SAFETY DEV. RR CROSSING SIGNAL
PUBLIC WORKS	ADMINISTRATION & EQUIPMENT	4500-4190	PUBLIC WORKS	SUPERVISORY COSTS
PUBLIC WORKS	ROADS & BRIDGES	4500-4200	PUBLIC WORKS	PAINT PARKING STALLS
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-4203	PUBLIC WORKS	PROMOTIONAL TREES
PUBLIC WORKS	ROADS & BRIDGES	4500-4205	PUBLIC WORKS	DETOURS
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-4207	PUBLIC WORKS	RUBBISH PICKUP
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-4209	PUBLIC WORKS	XMAS TREES PICKUP
PUBLIC WORKS	ROADS & BRIDGES	4500-4220	PUBLIC WORKS	SIDEWALK REPAIRS
PUBLIC WORKS	WINTER CONTROL	4500-4221	PUBLIC WORKS	SIDEWALK SNOW, SAND, SALT
PUBLIC WORKS	ROADS & BRIDGES	4500-4222	PUBLIC WORKS	SIDEWALK SWEEPING
PUBLIC WORKS	ADMINISTRATION & EQUIPMENT	4500-4230	PUBLIC WORKS	EQUIPMENT
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-5000	PUBLIC WORKS	ENVIRONMENTAL SERVICES
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-5010	PUBLIC WORKS	ENVIRONMENTAL SERVICES
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-5011	PUBLIC WORKS	ENVIRONMENTAL SERVICES
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-5012	PUBLIC WORKS	ENVIRONMENTAL SERVICES
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-5013	PUBLIC WORKS	ENVIRONMENTAL SERVICES
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-5014	PUBLIC WORKS	ENVIRONMENTAL SERVICES
PUBLIC WORKS	ENVIRONMENTAL SERVICES	4500-5015	PUBLIC WORKS	ENVIRONMENTAL SERVICES
PARKS AND ARENA	ADMINISTRATION	5000-4000	PARKS AND ARENA	ADMINISTRATION
PARKS AND ARENA	ARENA	5000-6020	PARKS AND ARENA	ARENA
PARKS AND ARENA	CAMI PARKS / SUZUKI HOUSE	5000-6030	PARKS AND ARENA	CAMI FLYER SOCCER PARK
PARKS AND ARENA	CAMI PARKS / SUZUKI HOUSE	5000-6040	PARKS AND ARENA	CAMI/SUZUKI HOUSE
PARKS AND ARENA	PARKS	5000-6050	PARKS AND ARENA	PARKS
PARKS AND ARENA	PARKS PROGRAMS	5000-6051	PARKS AND ARENA	GARDEN FRESH BOX
PARKS AND ARENA	PARKS PROGRAMS	5000-6100	PARKS AND ARENA	WINTER LIGHTS (SANTA VILLAGE)
PARKS AND ARENA	PARKS PROGRAMS	5000-6110	PARKS AND ARENA	FESTIVAL OF LIGHTS
VICTORIA PARK COMMUNITY CTR	ADMINISTRATION	5100-4000	VICTORIA PARK COMMUNITY CTR	ADMINISTRATION
VICTORIA PARK COMMUNITY CTR	FACILITY	5100-4100	VICTORIA PARK COMMUNITY CTR	FACILITY
VICTORIA PARK COMMUNITY CTR	AQUATICS	5100-6060	VICTORIA PARK COMMUNITY CTR	AQUATICS
VICTORIA PARK COMMUNITY CTR	FITNESS	5100-6070	VICTORIA PARK COMMUNITY CTR	FITNESS
VICTORIA PARK COMMUNITY CTR	PROGRAMS	5100-6090	VICTORIA PARK COMMUNITY CTR	GENERAL PROGRAMS
YOUTH CENTRE	FACILITY	5200-4100	YOUTH CENTRE	4100 FACILITY
YOUTH CENTRE	GENERAL PROGRAMS	5200-6090	YOUTH CENTRE	6090 GENERAL PROGRAMS
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6170	YOUTH CENTRE	6170 YOUTH TECHNOLOGY PROGRAM
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6180	YOUTH CENTRE	6180 YOUTH COMM IN ACTION PROGRAM
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6190	YOUTH CENTRE	6190 YEP PROGRAM
YOUTH CENTRE	CAREER & SKILLS PROGRAM	5200-6195	YOUTH CENTRE	6195 CAREER & SKILLS DEVELOPMENT
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6210	YOUTH CENTRE	6210 DIGITAL RECORDING AND AUDIO
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6220	YOUTH CENTRE	6220 FUSION TV
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6250	YOUTH CENTRE	6250 FOOD SERVICES PROGRAM
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6270	YOUTH CENTRE	6270 COMPUTER SERVICES PROGRAM
YOUTH CENTRE	TECHNOLOGY PROGRAMS	5200-6290	YOUTH CENTRE	6290 MULTI-MEDIA PRODUCTIONS
MUSEUMS	PROGRAMS	6010-4000	CULTURAL ARTS	CULTURAL ARTS
MUSEUMS	PROGRAMS	6200-4000	MUSEUMS	ADMINISTRATION
MUSEUMS	FACILITY	6200-4100	MUSEUMS	FACILITY
MUSEUMS	PROGRAMS	6200-6800	MUSEUMS	MUSEUMS & TECH - PODCAST
MUSEUMS	PROGRAMS	6200-6810	MUSEUMS	HARVEST FESTIVAL
MUSEUMS	PROGRAMS	6200-6805	MUSEUMS	MUSEUM & TECH - PAST PERFECT
ECONOMIC DEVELOPMENT	PROGRAMS	7000-4000	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT

**TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000**

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS				
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL GOVERNMENT															
ADMINISTRATION															
1	New Vault Shelving - Former IT Office	A2	Levy	25	25										
2	Network Infrastructure Upgrade - Rewire Townhall	A2	Levy	9	9										
3	Electronic Records Management	A2	IT Reserve	40	40										
4	Fire Proof Vault Door	A1	Levy	10		10									
5	Security System Upgrade - Town Centre upper levels	C3	Levy	40				40							
6	Security System Upgrade - Town Centre basement level		Levy	25					25						
DOWNTOWN DEVELOPMENT															
7	Parking Lots	A-C2	Levy	242	16			36	104	86					
8	Gazebo Substructure and Floor Replacement	A3	Levy	10	10										
INFORMATION TECHNOLOGY - IT															
9	Hardware Upgrades	C3	IT Reserve	100						100					
TOTAL - GENERAL GOVERNMENT				501	100	10	76	129	186	0	0	0	0	0	
PROTECTION TO PERSONS & PROPERTY															
1	PUMP #2	A2	Fire Reserve	395	395										
			DC Reserve Fund	55	55										
2	SELF CONTAINED BREATHING APPARATUS	A2	Fire Reserve	140		140									
3	54-04 AERIAL TRUCK	C2	Fire Reserve	1,200									1,200		
4	Chief's Car	A3	Fire Reserve	50					50						
5	54-07 Chev 2011 Pickup	A3	Fire Reserve	50								50			
6	Protective Equipment Extracter	A2	Fire Reserve	13		13									
7	Gear for additional volunteer firefighters	C5	Fire Reserve	36						18				18	
PUBLIC BUILDINGS															
8	Town Center- security door former IT office & investigate secu	A-B2	Levy	10	10										
9	TOWN CENTRE 2nd Flr CARPETING Phase I	A3	Levy	11	5	6									
			Public Bldg Reserve	5	5										
10	CARR WALKWAY ROOF TOP replacement	A3	Public Bldg Reserve	16	16										
11	Energy retro- fit - continued to complete bldg.	A3	Levy	15	15										
12	3 Charles Street- Upper Deck	A3	Levy	5	5										
13	TOWN CENTRE 2nd Flr CARPETING Phase II	B3	Levy	11		11									
			Public Bldg Reserve	5		5									
14	TOWN CENTRE-BOILER replacement municipal shared	B3	Oxford County	13		13									
			Public Bldg Reserve	13		13									
15	Carr Walkway Roof Third level	B3	Levy	10		10									
16	Parking lot Fire hall-pavement replacement	B3	Levy	20					20						
			Public Bldg Reserve	10					10						
17	Town Centre-Eng/Bldg Painting Offices	C3	Levy	10				10							
18	OPP & FIRE HALL flooring replacement	C3	Public Bldg Reserve	30						30					
	AODA upgrades-all public buildings	C1	Levy	30						30					
19	Town Centre roof repairs	C3	Oxford County	15							15				
			Public Bldg Reserve	15							15				
20	Town Centre sidewalk replacement	C3	Levy	10								10			
			Public Bldg Reserve	20								20			
21	OPP Bldg - ceiling tiles, lights, air vents	C4	Police Reserve	25									25		
22	Town centre parking pavement replacement	C3	Public Bldg Reserve	15								15			
			Oxford County	15								15			
23	Town Center Roof Top replacements	C3	Public Bldg Reserve	40									40		
			Oxford County	40									40		
24	OPP - parking lot - asphalt replacement	C4	Police Reserve	30									30		
25	OPP Fire Panel Upgrade	A1	Police Reserve	10		10									
26	Public Works-Roof flat portion	C3	Levy	40										40	

**TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000**

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS								
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023				
27	Town Centre entrance renovation of doors	C2	Public Bldg Reserve Oxford County	38 38															38 38
TOTAL - PROTECTION TO PERSONS				2,504	506	0	221	10	140	30	73	30	160	40	1,200	94			

TRANSPORTATION

CONSTRUCTION - ROADS & BRIDGES																			
1	Royland Crescent Reconstruction	A-C3	Debenture	610	610														
			Gas Tax	60															60
	2012 Budget Unspent		Eng Misc Projects	183	183														
2	Clark Rd E Topcoat Asphalt	A2	Gas Tax	15	15														
3	Whiting St Major Rehab (Fred-Hol)	A2	Gas Tax	355	35						320								
4	Charles St W Sidewlk(Merrit to King St W)	A2	Debenture	188	188														
5	Sidewalk Restoration Program	A2	Levy	50	50														
6	Henderson Court Completion	A2-4	Other	40	40														
			Gas Tax	41	41														
7	Owen Street Rehab	A2-4	Gas Tax	177	177														
			Levy	20	20														
8	David Street Rehab	A2-4	Gas Tax	177	177														
			Levy	20	20														
9	Traffic Signal Replacement Charles E. @ Mutual	AB-2	Levy	120	120														
10	Elm Street Reconstruction	C3	Debenture	207	207														
			Gas Tax	36															36
11	Cedar Street Reconstruction	C3	Debenture	244	244														
			Gas Tax	35															35
12	Pine St Reconstruction	C3	Debenture	312	312														
			Gas Tax	39															39
13	Holcroft Street Reconstruction	B3	Debenture	582	582														
			Gas Tax	109															109
14	King St. E. (Hall to Harris) Major Rehab	B3	Levy	9	9														
			Gas Tax	203							203								
15	King St W (Thames-Merritt) Major Rehab	B3	Levy	11	11														
			Gas Tax	468															468
16	McMillan Court Rehab	B2-4	Gas Tax	95	95														
17	North Town Line E (Pemberton to Mutual-2011)	C3	Levy	594	6						27								534
18	William St Reconstruction - 2008.....(A)	C3	Levy	862	5						28								769
19	N Town Line W (Thames to Oxfd Ave - 2011)	C3	Levy	642	7						20								40
20	Bridge Rehab (re 2005-2008 Annual Inspections)	A1	Levy	1,100							100								100
			Eng Misc Projects								100								100
21	Tunis St Reconstruction - 2010(A)	B3	Levy	1,495															473
			Eng Misc Projects								200								822
22	Etna St Reconstruction - 2010(A)		Levy	149	4						4								126
23	Centre St Reconstruction - 2010(A)		Levy	149	4						4								126
24	Princess Park Road Sidewalk	B2	Levy	100							7								93
25	Pavement Preservation Program	B3	Levy	304															304
26	Charles Street West Reconst(Boles to CPR)	B3	Levy	355															312
27	Brickwood Boulevard and Maple Lane Reconst	B3	Grant	625							625								
			Levy	70							70								
			Gas Tax	81															81
28	Pemberton St Reconstruction - 2010	B3	Levy	727															727
29	Replace Sutherland Creek Culvert @ Victoria St	A1	Eng Misc Projects	351															10
30	Replace Chall's Creek Culvert @ Centennial Park Lane	A1	Eng Misc Projects	250															341
																			10
31	Sidewalk Restoration Program	C2	Levy	152															152
32	St Andrew St Reconstruction - 2009	C3	Levy	515															450
33	Replace Henderson Creek Culvert at Catherine	A1	Eng Misc Projects	302															302
34	Concession St. (Wellington to Centre) 2011	C3	Levy	409															369
35	Pavement Preservation Program	C3	Levy	305															305

**TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000**

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS				
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
36	Thames St S - 2011.....(A)	C3	Levy	1,214				1,124	45	45					
37	King St W Sidewlks (Ingersoll to Oakwood)	B2	Levy	200				200							
38	Fuller Street Extension	B4	Levy	624				574		50					
			DC Reserve Fund	383				383							
39	Kiwrin Drive	C3	Levy	677				595		82					
40	George St (William to Cathcart - 2008).....(A)	C3	Levy	610				559		51					
41	George St (Carnegie to Catherine - 2008)....(A)	C3	Levy	223				203		20					
42	Earl Street Reconstruction - 2009.....(A)	C3	Levy	458					420	38					
43	Catherine Street Reconstruction(less culvert)	C3	Levy	817		10	20	20	707		60				
44	Clark Road West Reconstruction	C3	Levy	640			6	10	10	582		32			
			DC Reserve Fund	440						440					
45	Wonham St S Reconstruction - 2008.....(A)	C3	Levy	526			6	10	10	474		26			
46	Water Street Reconstruction -2010	C3	Levy	310			4	6	6	280		14			
47	Dufferin St Reconstruction - 2010	C3	Levy	128				4	6	112		6			
48	Haines St Reconstruction	C3	Levy	115					4	6	99		6		
			DC Reserve Fund	50							50				
49	Whiting Street Reconstruction		Levy	210		210									
			Gas Tax	23				23							
SUB-TOTAL - ROADS & BRIDGES				21,591	3,162	1,928	4,243	6,536	2,409	2,520	309	178	106	100	100

STREET LIGHTING

50	STREET LIGHT REPLACEMENT	B3	Levy	115	15	10	10	10	10	10	10	10	10	10	10
51	LED Street Lights - complete 2012 project		Debenture	210	210										
SUB TOTAL - STREET LIGHTING				325	225	10	10	10	10	10	10	10	10	10	10

PARA TRANSIT

SUB TOTAL - PARA TRANSIT				0	0	0	0	0	0	0	0	0	0	0	0
TOTAL - TRANSPORTATION				21,916	3,387	1,938	4,253	6,546	2,419	2,530	319	188	116	110	110

ENGINEERING

1	UPGRADE MONITORS FOR CAD, GPS UPGRADES	A2	Levy	25		25									
TOTAL - ENGINEERING				25		25									

PUBLIC WORKS

1	REPLACE LEAF MACHINE	A2	PW Equip	29	29										
2	REPLACE TRUCK #1	A3	PW Equip	29	29										
3	REPLACE TRUCK #9	A3	PW Equip	30	30										
4	REPLACE SDWLK TRACTOR & ATTACHMNTS	A3	PW Equip	132	132										
5	REPLACE RADIO SYSTEM	B2-C2	PW Equip	71		59	12								
6	REPLACE TRUCK #4	B3	PW Equip	212		212									
7	REPLACE TRUCK #2	B3	PW Equip	52		52									
8	REPLACE #5	C3	PW Equip	240				240							
9	REPLACE TRUCK #2	C3	PW Equip	52					52						
10	REPLACE LEAF MACHINE	C3	PW Equip	38					38						
11	REPLACE TRUCK #10	C3	PW Equip	34					34						
12	REPLACE TRUCK #1	C3	PW Equip	31						31					
13	REPLACE TRUCK #9	C3	PW Equip	32						32					
14	REPLACE WHEEL LOADER #13	C3	PW Equip	230						230					
15	REPLACE TRUCK # 8	C3	PW Equip	240							240				
16	REPLACE TRUCK #3	C3	PW Equip	240							240				
17	REPLACE TRACTOR MOWER	C3	PW Equip	156								156			
18	REPACE LEAF MACHINE	C3	PW Equip	45										45	
19	REPLACE TRUCK #6	C3	PW Equip	245										245	
20	SALT STORAGE EXPANSION	C3	PW Equip	95						95					
			DC Reserve Fund	5							5				

**TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000**

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS							
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
21	SALT BRINE TANKAGE & CONTAINMENT	C3	PW Equip	20						20								
			DC Reserve Fund	5						5								
TOTAL - PUBLIC WORKS				2,263	220	323	12	240	124	418	480	156	290	0	0			

COMMUNITY SERVICES

ARENA

1	Sprinkler System Replacement	A-2	Levy	100		50	50											
2	Arena Structural & Life Cycle Condition Report	A-2	Levy	7		7												
3	Replacement Roof Membrane	A-3	Levy	288						288								
4	Upgrade Arena Pad Lights	C-2	Levy	25						25								
5	Generator + Electrical Upgrade	C2	Levy	25						25								
6	Replacement of Upright Lift	A2	Levy	18						18								
7	Construction of 2nd Ice Pad	C-4&5	Debenture	3,460														3,460
			TBA	4,440														4,440
			Fee Reserve	100														100
SUB TOTAL - ARENA				8,463	0	57	406	0	0	0	0	0	0	0	8,000	0	0	0

PARKS

1	Parks Shop - Roof Replacement/Repair	A2	Levy	50						50								
2	Replacement of 2003 Commercial Mowers	A-C3	Levy	57		27												30
3	Replace 2001 Dodge Ram Truck	A3	Levy	28		28												
4	Replace 1999 Dodge Truck	A3	Levy	35						35								
5	Replace 2001 Dodge Flatbed	A3	Levy	55						55								
6	Replace 1995 Front End Loader	A3	Levy	50	50													
7	Reconstruction of Sports Fields	A-C3	Levy	150						30	30	30	30	30				30
8	Upgrade & Replace Playground Equipment	A-C3	Levy	150						50	50	50	50	50				50
9	Installation of New Water Feature - Splashpad	A-C5	Levy	25							10							15
10	Replmt of 2001 Dodge Dakota - PW Trade in	A5	Levy	9	9													
11	Completion of 2012 compressor overhaul (heat exchanger)		Parks Reserve	10	10													
12	Overseeder	A5	Parks Reserve	2														2
			Levy	13														13
13	Top Dresser	A-5	Levy	7														7
			Levy	13														13
14	Plastic Tables - 30	A-5	BIA	5														5
			Levy	5														5
15	VMS Cannons - Relocation & Landscaping	A-4	Levy	10														10
16	Trail Development	A,C-5	Levy	60						30								30
17	Replacement Washrooms - Vic Park	B3	Levy	150						150								
18	Replace 2002 Kabota Tractor	B3	Levy	45							45							
19	Replace Ball Lights - Vic - Main	B3	Levy	90							90							
20	Fence Replacement	B3	Levy	50							25							25
21	Replacement of Centennial Park Washrooms	C3	Levy	100								100						
22	Replace Ball Diamond Lights - Vic Pk - N/S	C3	Levy	180								90						90
23	Riverfront Park & Trail Development	C5	Levy	250									100					50
24	Replacement Washrooms - GE & Westfield	C3	Levy	185							185							
25	Currie Park - Installation of Lights	C5	Levy	90														90
26	Replacement Washrooms - Memorial Park	C3	Levy	100						100								
27	Replace 2007 Chevy Flatbed	C3	Levy	55														55
28	Replacement of Cami Soccer Fields 9 + 3 = 12	C1	Debenture	1,000														1,000
29	Construction of new Lighted Ball Diamonds	C5	Levy	600														600
SUB TOTAL - PARKS				3,629	69	110	500	385	385	245	1,285	650	0	0	0	0	0	

VPCC Facility

**TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000**

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS							
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
1	Generator + Electrical Upgrade	A2	Levy	25														
SUB TOTAL - VPCC FACILITY				25	0	0	0	25	0	0	0	0	0	0	0	0	0	0
VPCC Fitness																		
1	Replace obsolete Nautilus Machine	A2	Levy	25						25								
2	Repl. Cardio Eq.(treads,Xtrainers,stairmasters)	B3	Levy	50														
3	Spin Bikes (12 @ \$4000 each)	C5	Levy	48														48
4	Weight Room Expansion 2nd Floor	C5	TBA	250														250
5	Weight Room Equipment	C3	Levy	40														40
SUB TOTAL - FITNESS				413	0	0	25	50	0	250	58	10	10	10	10	0	0	0
Youth Centre Facility																		
1	Replace Program Equip & Furnishings	A-C3	Levy	60														60
2	Window & Door Replacement	B3	Levy	25														25
3	Thames Centre Expansion - Rebuild It	C4	TBA	240														240
4	Kitchen Upgrades		Grant	100														100
SUB TOTAL - YOUTH CENTRE FACILITY				425	0	100	45	20	140	120	0	0	0	0	0	0	0	0
Cami - Suzuki Senior Centre																		
1	2013 - Replacement of Fire Alarm Panel	A-2	Levy	8	8													
2	Replacement of Seniors Centre	C-4,5	TBA	5,000														5,000
SUB TOTAL - CAMI-SUZUKI SENIOR CENTRE				5,008	8	0	0	0	0	0	5,000	0	0	0	0	0	0	0
SUB TOTAL - PARKS & REC				17,963	77	267	976	480	525	615	6,343	660	8,010	10	0	0	0	0
MUSEUM																		
1	Relocation of Kirwin Barn	A4	Museum Reserve	50														50
2	INTERPRETIVE CENTRE (PROPOSED)	C6	Debenture	350														350
			Grant	300														300
			Museum Reserve	100														100
SUB TOTAL - MUSEUM				800	0	0	50	750	0	0	0	0	0	0	0	0	0	0
TOTAL - COMMUNITY SERVICES				18,763	77	267	1,026	1,230	525	615	6,343	660	8,010	10	0	0	0	0
ECONOMIC & DEVELOPMENT																		
1	Town Entrance Signs	B6	Levy	75	25													25
			Ec Reserve	20	20													20
			BIA	15	15													15
2	Industrial Land - Unfinanced		Levy	2,400														2,400
TOTAL - ECONOMIC DEVELOPMENT				2,510	60	125	175	200	250	300	350	400	450	200	0	0	0	0
CAPITAL GRAND TOTAL				48,482	4,350	2,909	5,552	8,485	3,534	3,936	7,522	1,564	8,906	1,520	204	0	0	0

U:\Treasury\TREASURY GENERAL\2014 Budget\Capital 2014 Live.xlsx\2014 5&10yrCap

Funding Requirements	Levy	21,414	458	837	4,909	6,440	2,809	2,405	962	1,248	616	320	110
	Grant	1,025	--	725	--	300	--	--	--	--	--	--	--
	BIA	20	15	5	--	--	--	--	--	--	--	--	--
	Other	40	40	--	--	--	--	--	--	--	--	--	--
	Debenture	7,163	2,353	--	--	350	--	--	1,000	--	3,460	--	--

**TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000**

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS				
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
			Oxford County	121	--	13	--	--	15	--	15	40	--	--	38
			Gas Tax	1,914	540	523	279	572	--	--	--	--	--	--	--
			DC Reserve Fund	938	55	--	--	383	--	450	50	--	--	--	--
			Fire Reserve	1,884	395	153	--	50	--	18	--	50	--	1,200	18
			IT Reserve	140	40	--	--	--	100	--	--	--	--	--	--
			Police Reserve	65	--	10	--	--	--	25	--	30	--	--	--
			Parks Reserve	12	10	2	--	--	--	--	--	--	--	--	--
			Ec Reserve	20	20	--	--	--	--	--	--	--	--	--	--
			Eng Misc Projects	1,086	183	300	302	10	351	240	--	--	--	--	--
			Public Bldg Reserve	207	21	18	--	40	15	20	15	40	--	--	38
			PW Equip	2,253	220	323	12	240	124	408	480	156	290	--	--
			Fee Reserve	100	--	--	--	--	--	--	--	--	100	--	--
			Museum Reserve	150	--	--	50	100	--	--	--	--	--	--	--
			TBA	9,930	--	--	--	120	370	5,000	--	4,440	--	--	--
				48,482	4,350	2,909	5,552	8,485	3,534	3,936	7,522	1,564	8,906	1,520	204

U:\Treasury\TREASURY GENERAL\2014 Budget\Capital 2014 Live.xlsx\2014 5&10yrCap

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Levy Required by Dept											
Admin	60	10	76	129	86	--	--	--	--	--	--
IT	--	--	--	--	--	--	--	--	--	--	--
Fire	--	--	--	--	--	--	--	--	--	--	--
Bldgs	35	27	10	50	--	10	--	--	40	--	--
Eng	271	515	3,672	5,581	2,068	1,850	269	188	116	110	110
PW	--	--	--	--	--	--	--	--	--	--	--
ComServices	67	160	976	480	405	245	343	660	10	10	--
EcDev	25	125	175	200	250	300	350	400	450	200	--
	458	837	4,909	6,440	2,809	2,405	962	1,248	616	320	110

<u>PRIORITY</u>	<u>CATEGORIES (by degree of importance)</u>
A - MUST DO THIS YEAR	1 - STATUTORY / LEGAL REQUIREMENT ie WSIB, accessibility mandatory
B - MUST DO NEXT YEAR	2 - SECURITY / RISK MANAGEMENT/HEALTH & SAFETY (citizens and/or staff)
C - MUST DO IN THREE YEARS or LONGER	3 - REGULAR REPLACEMENT PROGRAM EXISTING SERVICE LEVEL
	4 - INCREASE DUE TO GROWTH-RELATED
	5 - EXPANDED SERVICE LEVEL
	6 - STRATEGIC INITIATIVE (approved by Council)

Reserves and Reserve Funds with a Capital Component

Reserves

IT Reserve 2500-00833

open begin of year	53	38	63	88	113	38	63	88	113	138	163
transfer in	25	25	25	25	25	25	25	25	25	25	25
transfer out	(40)	--	--	--	(100)	--	--	--	--	--	--
close end of year	<u>38</u>	<u>63</u>	<u>88</u>	<u>113</u>	<u>38</u>	<u>63</u>	<u>88</u>	<u>113</u>	<u>138</u>	<u>163</u>	<u>188</u>

Parks Reserve 2500-00838

open begin of year	17	2	--	--	--	--	--	--	--	--	--
13 post budget adjust	(5)	--	--	--	--	--	--	--	--	--	--
transfer in	--	--	--	--	--	--	--	--	--	--	--
transfer out	(10)	(2)	--	--	--	--	--	--	--	--	--
close end of year	<u>2</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

Ec Reserve 2500-00825

**TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000**

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS					
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
			open begin of year		31	11	11	11	11	11	11	11	11	11	11	11
			transfer in		--	--	--	--	--	--	--	--	--	--	--	--
			transfer out		(20)	--	--	--	--	--	--	--	--	--	--	--
			close end of year		<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
			Fire Reserve 2500-00803													
			open begin of year		333	104	127	303	429	605	763	939	1,065	1,241	217	217
			transfer in		166	176	176	176	176	176	176	176	176	176	176	176
			transfer out		(395)	(153)	--	(50)	--	(18)	--	(50)	--	(1,200)	(18)	(18)
			close end of year		<u>104</u>	<u>127</u>	<u>303</u>	<u>429</u>	<u>605</u>	<u>763</u>	<u>939</u>	<u>1,065</u>	<u>1,241</u>	<u>217</u>	<u>375</u>	<u>375</u>
			Public Bldg Reserve 2500-00817													
			open begin of year		74	83	95	125	115	130	140	155	145	175	205	205
			transfer in		30	30	30	30	30	30	30	30	30	30	30	30
			transfer out		(21)	(18)	--	(40)	(15)	(20)	(15)	(40)	--	--	(38)	(38)
			close end of year		<u>83</u>	<u>95</u>	<u>125</u>	<u>115</u>	<u>130</u>	<u>140</u>	<u>155</u>	<u>145</u>	<u>175</u>	<u>205</u>	<u>197</u>	<u>197</u>
			Police Reserve 2500-0850													
			open begin of year		38	50	55	70	85	100	90	105	90	105	120	120
			transfer in		12	15	15	15	15	15	15	15	15	15	15	15
			transfer out		--	(10)	--	--	--	(25)	--	(30)	--	--	--	--
			close end of year		<u>50</u>	<u>55</u>	<u>70</u>	<u>85</u>	<u>100</u>	<u>90</u>	<u>105</u>	<u>90</u>	<u>105</u>	<u>120</u>	<u>135</u>	<u>135</u>
			Eng Misc Projects 2500-00820													
			open begin of year		680	952	777	600	715	489	374	499	624	749	874	874
			transfer in		455	125	125	125	125	125	125	125	125	125	125	125
			transfer out		(183)	(300)	(302)	(10)	(351)	(240)	--	--	--	--	--	--
			transfer out - operating		(35)	--	--	--	--	--	--	--	--	--	--	--
			close end of year		<u>952</u>	<u>777</u>	<u>600</u>	<u>715</u>	<u>489</u>	<u>374</u>	<u>499</u>	<u>624</u>	<u>749</u>	<u>874</u>	<u>999</u>	<u>999</u>
			PW Equip 2500-00818													
			open begin of year		229	242	169	407	417	543	385	155	249	209	459	459
			transfer in		233	250	250	250	250	250	250	250	250	250	250	250
			transfer out		(220)	(323)	(12)	(240)	(124)	(408)	(480)	(156)	(290)	--	--	--
			close end of year		<u>242</u>	<u>169</u>	<u>407</u>	<u>417</u>	<u>543</u>	<u>385</u>	<u>155</u>	<u>249</u>	<u>209</u>	<u>459</u>	<u>709</u>	<u>709</u>
			Ice Fee Reserve 2500-00824													
			open begin of year		110	129	148	167	186	205	224	243	262	181	200	200
			transfer in		19	19	19	19	19	19	19	19	19	19	19	19
			transfer out		--	--	--	--	--	--	--	--	(100)	--	--	--
			close end of year		<u>129</u>	<u>148</u>	<u>167</u>	<u>186</u>	<u>205</u>	<u>224</u>	<u>243</u>	<u>262</u>	<u>181</u>	<u>200</u>	<u>219</u>	<u>219</u>
			Museum Reserve 2500-00806													
			open begin of year		206	206	206	156	56	56	56	56	56	56	56	56
			transfer in		--	--	--	--	--	--	--	--	--	--	--	--
			transfer out		--	--	(50)	(100)	--	--	--	--	--	--	--	--
			close end of year		<u>206</u>	<u>206</u>	<u>156</u>	<u>56</u>	<u>56</u>	<u>56</u>	<u>56</u>	<u>56</u>	<u>56</u>	<u>56</u>	<u>56</u>	<u>56</u>
			Capital Contingency 2500-00813													
			open begin of year		705	786	867	948	1,029	1,110	1,191	1,272	1,353	1,434	1,515	1,515
			transfer in		81	81	81	81	81	81	81	81	81	81	81	81
			transfer out		--	--	--	--	--	--	--	--	--	--	--	--
			close end of year		<u>786</u>	<u>867</u>	<u>948</u>	<u>1,029</u>	<u>1,110</u>	<u>1,191</u>	<u>1,272</u>	<u>1,353</u>	<u>1,434</u>	<u>1,515</u>	<u>1,596</u>	<u>1,596</u>

TOWN OF INGERSOLL
5 & 10 YEAR CAPITAL FORECAST - 2014 TO 2023
\$,000

ITEM #	PROJECT	Priority Code	Funding Source	TOTAL COST	2013	5 YEAR CAPITAL FORECAST COSTS					10 YEAR CAPITAL FORECAST COSTS									
						2014	2015	2016	2017	2018	2019	2020	2021	2022	2023					
Reserve Funds																				
DC Reserve Fund 20-0000-2700-00963 to 967																				
					278	323	423	523	240	340	(10)	40	140	240	340					
					100	100	100	100	100	100	100	100	100	100	100					
					(55)	--	--	(383)	--	(450)	(50)	--	--	--	--					
					323	423	523	240	340	(10)	40	140	240	340	440					
Gas Tax 2500-00839																				
					525	345	182	263	51	411	771	1,131	1,491	1,851	2,211					
					360	360	360	360	360	360	360	360	360	360	360					
					(540)	(523)	(279)	(572)	--	--	--	--	--	--	--					
					345	182	263	51	411	771	1,131	1,491	1,851	2,211	2,571					
						(1,329)	(643)	(1,395)	(590)	(1,161)	(545)	(276)	(390)	(1,200)	(56)					