

**THE CORPORATION OF THE
TOWN OF INGERSOLL**

2014 BUDGET

Town of Ingersoll Budget 2014

Introduction

2014 Budget Highlights

Tax Levy and Tax Rate

The 2014 combined operating and capital budget incorporate a \$411,433 rise in the levy resulting in increase in the municipal portion of the tax bill of \$36 or a 1.98% on a typical single family home assessed at \$201,000. This increase will be offset by a reduction of \$10 in education taxes. The County rate has yet to be set so a combine rate and its impact is not yet known.

Operating Budget

Although there are no changes in services or level of service in this budget there are a number of cost increases and revenue reductions impacting this year. This is the second year of the province's four year initiative to annually reduce the Ontario Municipal Partnership Funding (OMPF) by \$25 million. In year one the Town's reduction was \$88,000 with an additional \$118,600 cut this year. The policing contract has increased by \$193,800 to \$3,157,400. The increase was mainly driven by a provincially negotiated wage increase. An additional \$86,000 is required for hydro costs as a result of rate increases, a change in fee structure for street lights and being overly optimistic last year in projecting savings on the conversion to LED. A further \$100,000 for potential property tax appeals and \$75,000 for a full debenture payments on the LED streetlight conversion rounds out the major drivers of the increase.

Capital Budget

The spending for 2014 capital projects will be \$2.1 million of which \$747,000 will come from the levy, \$715,000 from reserves, \$523,000 from gas tax and \$118,000 from others. No debenture financing is required nor are there any special government funded projects. Also included is \$100,000 to reduce the unfinanced balance of the industrial land currently sitting at \$2.4 million. Through annual funding allocations and application of surpluses, the unfinanced balance will be eliminated.

There are a number of 2013 projects being completed in 2014. The funding sources other than debenturing has been accounted for last year. The debenturing of the 2013 projects will occur this year with the payments beginning in 2015.

Outlook

The item of most interest, which is to be implemented next year, is the proposed changes in OPP contract costing. If it proceeds in its current form there will be significant savings to the Town. On the down side there will be two more years of OMPF reductions. There is a multi year property tax appeal that has the potential to result in a significant refund of taxes. The decision is not likely to occur until 2015. The debenturing of the 2013 capital projects later this year will result in annual debenture payments of \$280,000 starting in 2015. Finally an asset management plan which was initiated last year and as it is developed over the years will begin to identify the needs to sustain the Town's infrastructure and the resulting funding required.

**Town of Ingersoll
Budget 2014**

Tax Impact

	Assessment		Change	
	2013	2014	\$	%
Average Single Home	\$197,250	\$200,840	\$3,590	1.82%

	Tax Rates	2013 Taxes	2014 Taxes	Change	
				\$	%
Municipal Taxes	0.00922203	\$1,819	\$1,855	\$36	1.98%

	Assessment		Change	
	2013	2014	\$	%
Tax Levy Requirement	\$12,295,259	\$12,706,692	\$411,433	3.35%
Weighted Assessment	1,333,248,371	1,376,097,906	42,849,535	3.21%
	0.00922203	0.009233858	0.00001183	0.13%

**Value/Equity (Phase-in)
Change 2014**

Residential	1.82%
Multi-residential	9.97%
Farmland	12.30%
Commercial	1.08%
Industrial	4.45%

Town of Ingersoll

Budget 2014

Summary All Departments by Revenue/Expense Grouping

	Actual		Budget		Change
	2012	YTD Actual 2013	2013	2014	2013 to 2014
					(fav) unfav
REVENUE					
SALE OF GOODS OR SERVICES	(170,087)	(162,539)	(211,768)	(210,385)	1,383
PERMITS/LICENSES	(186,733)	(140,698)	(158,400)	(164,050)	(5,650)
ICE RENTAL	(228,430)	(197,292)	(196,331)	(199,131)	(2,800)
RENT / LEASES	(239,323)	(213,851)	(227,439)	(237,350)	(9,911)
USER FEES	(222,835)	(358,213)	(208,445)	(219,424)	(10,979)
MEMBERSHIPS	(143,862)	(142,989)	(159,100)	(168,050)	(8,950)
RECOVERIES	(133,019)	(61,321)	(193,014)	(163,550)	29,464 (1)
COUNTY RECOVERY	(361,117)	(358,539)	(333,946)	(373,645)	(39,699) (2)
TAXATION	(11,676,535)	(12,683,691)	(12,554,080)	(12,965,034)	(410,954) (3)
INTEREST / DIVIDENDS	(520,218)	(586,595)	(557,400)	(549,400)	8,000
GRANTS / SUBSIDIES / REBATES	(295,097)	(504,883)	(801,007)	(378,282)	422,725 (4)
PROGRAM REVENUES	(236,850)	(245,767)	(252,232)	(264,561)	(12,329)
DONATIONS / FUNDRAISING	(96,679)	(132,455)	(134,133)	(105,200)	28,933 (5)
	<u>(14,515,785)</u>	<u>(15,791,850)</u>	<u>(15,987,295)</u>	<u>(15,999,062)</u>	<u>(11,767)</u>
EXPENSE					
SALARIES, WAGES & BENEFITS	6,188,157	6,258,638	6,496,310	6,357,118	(139,192) (6)
ADMINISTRATIVE EXPENSE	132,489	111,993	159,268	177,145	17,877
OPERATING EXPENSE	277,163	211,150	243,169	183,953	(59,216) (7)
COMMUNICATIONS	113,085	112,016	119,311	110,111	(9,200)
INSURANCE EXPENSE	198,144	206,416	236,800	215,650	(21,150)
UTILITIES - HYDRO	628,348	586,420	483,100	568,787	85,687 (8)
UTILITIES - NATURAL GAS	102,884	96,318	114,343	118,210	3,867
UTILITIES - WATER	91,755	76,346	79,508	80,922	1,414
SUPPLIES	66,112	65,145	88,630	83,634	(4,996)
PROGRAM EXPENSES	122,832	156,932	185,227	142,409	(42,818) (9)
MEETINGS, CONFERENCES, TRAINING	112,313	100,415	172,129	145,355	(26,774) (10)
FUEL / TRANSPORTATION COSTS	114,230	122,004	158,760	149,025	(9,735)
PROFESSIONAL FEES	171,901	564,602	753,925	433,265	(320,660) (11)
CONTRACTED SERVICES	227,594	208,164	273,103	175,615	(97,488) (12)
PROPERTY TAX REFUNDS & ADJUSTMENTS	453,630	435,006	230,000	340,000	110,000 (13)
MARKETING & PROMOTION	136,318	135,388	192,560	173,520	(19,040)
GRANTS TO VOLUNTEER ORGANIZATIONS	87,875	102,687	102,600	93,685	(8,915)
REPAIRS & MAINTENANCE	55,358	46,844	66,873	60,873	(6,000)
LAND MAINTENANCE & IMPROVEMENT	63,628	28,084	68,300	54,100	(14,200)
EQUIP REPAIRS & MAINTENANCE	162,851	178,354	216,035	178,271	(37,764) (14)
BLDG REPAIRS & MAINTENANCE	126,516	108,895	113,359	116,382	3,023
SNOW REMOVAL AND SANDING	19,936	43,057	43,100	39,500	(3,600)
MAINTENANCE CONTRACTS	101,424	105,447	127,700	134,679	6,979
LAND SALE EXPENSES	734	13,219	10,000	10,000	--
MATERIALS - PUBLIC WORKS	442,406	298,862	559,304	706,067	146,763 (15)
PW EQUIP CHARGEOUT NET OF COSTS	(215,204)	(256,376)	(233,342)	(337,443)	(104,101) (16)
EQUIPMENT USAGE	313,658	339,335	369,733	439,990	70,257
TRANSFER TO BIA	72,473	75,000	76,293	76,293	--
TRANSFERS TO CEMETERY BOARD	78,458	80,724	80,724	85,927	5,203
	<u>10,447,068</u>	<u>10,611,085</u>	<u>11,586,822</u>	<u>11,113,043</u>	<u>(473,779)</u>
NET OPERATING REVENUE	<u>(4,068,717)</u>	<u>(5,180,765)</u>	<u>(4,400,473)</u>	<u>(4,886,019)</u>	<u>(485,546)</u>
OTHER					
O.P.P. CONTRACT	2,487,583	2,738,928	2,963,625	3,157,445	193,820 (17)
OMPF - ONT MUN PARTNER GRANT	(878,900)	(791,100)	(791,100)	(672,500)	118,600 (18)
TRANSFER FROM RESERVES & RES FUNDS	(101,491)	(19,467)	(61,455)	(305,040)	(243,585) (19)
TRANSFER TO RESERVES & RES FUNDS	1,291,783	1,914,519	1,494,291	1,149,959	(344,332) (20)
RESERVE FUND - GAS TAX SUBSIDIES	(425,600)	(430,127)	(409,438)	(12,500)	396,938 (21)
DEBENTURE PAYMENT	743,316	562,450	746,550	821,655	75,105 (22)
CAPITAL FUND REQUIREMENT	0	458,000	458,000	747,000	289,000 (22)
	<u>3,116,691</u>	<u>4,433,203</u>	<u>4,400,473</u>	<u>4,886,019</u>	<u>485,546</u>
	<u>(952,026)</u>	<u>(747,562)</u>	<u>--</u>	<u>--</u>	<u>--</u>

**Town of Ingersoll
Budget 2014**

Summary All Departments by Revenue/Expense Grouping

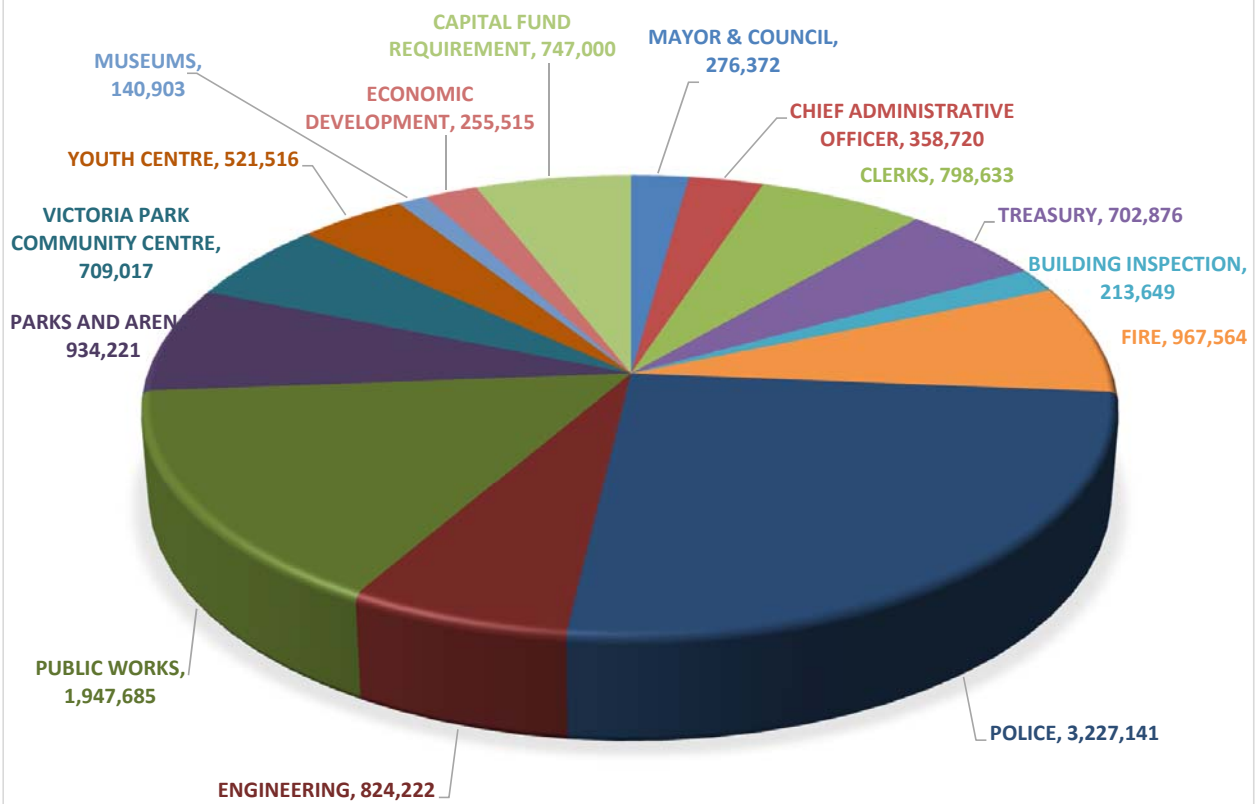
Variance Explanation:

- (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 \$411K of additional tax revenue to balance the budget.
- (4) Grant reduction mainly CCREST funding \$393K and Careers and Skills funding \$48K. Both 100% funded 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 \$139K. This is the result of a 1% general wage increase for 2014, no health care benefit cost increase and savings in staff wages through attrition and staffing. 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) General hydro rate increases plus over estimation of hydro savings for LED streetlights in 2013.
- (9) Reductions in the Career and Skills program which is a 100% funded program. 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) Increase due to 2013 projects being carried forward to 2014 (road, sidewalk and guide rails), no budget impact as prior year unspent reserved.
- (16) Charge out of equipment to various departments now includes fuel costs.
- (17) A significant increase in OPP contract costs due to salary increases.
- (18) Annual provincial funding reductions being phased in over 4 years, this is year 2.
- (19) Projects not completed in 2013 carried forward as a reserve to fund the work in 2014.
- (20) Gas tax funding moved from operations to reserve funds, no impact on tax levy, small net increase in transfer to reserves.
- (21) Payments increase as a result of debentures issued for LED Street Light Conversion.
- (22) Increase in funding for capital projects.

Town of Ingersoll
Draft Budget 2014
February 18, 2014 Budget Meeting
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	273,383	299,366	276,372	(22,994)
CHIEF ADMINISTRATIVE OFFICER	306,375	352,868	338,984	333,720	(5,264)
CLERKS					
ADMINISTRATION	328,130	365,131	394,275	375,560	(18,715)
ANIMAL CONTROL	4,341	67	4,650	6,350	1,700
PARKING	43,468	22,342	61,850	13,450	(48,400)
PARATRANSIT	82,546	63,068	88,630	64,700	(23,930)
DOWNTOWN IMPROVEMENT	14,372	16,631	19,840	--	(19,840)
INFORMATION TECHNOLOGY	325,694	320,325	383,837	338,573	(45,264)
TREASURY					
ADMINISTRATION	329,768	(97,321)	354,112	702,876	348,764
TAXATION	(11,222,961)	(12,421,585)	(12,324,080)	(12,600,034)	(275,954)
BUILDING INSPECTION					
INSPECTION	--	83,235	85,479	61,230	(24,249)
TOWN CENTRE	98,341	91,452	96,508	115,713	19,205
PUBLIC BUILDINGS - OTHER	16,221	30,274	23,483	36,706	13,223
FIRE					
ADMINISTRATION	906,922	913,812	960,203	950,892	(9,311)
FACILITY	16,177	46,547	16,329	16,672	343
POLICE					
ADMINISTRATION	2,498,389	2,730,763	3,048,289	3,221,321	173,032
FACILITY	17,710	(18,582)	18,539	5,820	(12,719)
ENGINEERING					
ADMINISTRATION	502,037	969,658	893,893	553,222	(340,671)
STREET LIGHTING	330,307	209,219	202,470	248,000	45,530
TRAFFIC SIGNALS	3,869	9,360	23,000	23,000	--
PUBLIC WORKS					
ADMINISTRATION & EQUIPMENT	354,086	94,543	363,135	374,688	11,553
BRIDGES & CULVERTS	23,560	14,298	27,560	25,618	(1,942)
ROADSIDE MAINTENANCE	223,592	173,291	235,894	248,979	13,085
SURFACE MAINTENANCE	378,477	270,085	387,636	378,298	(9,338)
ROADS, SIDEWALKS & PARKING LOTS	265,063	223,033	298,647	311,916	13,269
WINTER CONTROL	251,017	412,068	449,008	477,827	28,819
ENVIRONMENTAL SERVICES	113,490	86,447	122,536	130,359	7,823
PARKS AND ARENA					
ADMINISTRATION	175,314	170,330	172,972	163,346	(9,626)
ARENA	143,186	169,246	174,026	169,462	(4,564)
PARKS	416,552	418,489	445,052	426,885	(18,167)
PARKS PROGRAMS	30,194	23,947	24,837	21,426	(3,411)
CAMI PARKS / SUZUKI HOUSE	144,731	143,796	156,058	153,102	(2,956)
VICTORIA PARK COMMUNITY CENTRE					
ADMINISTRATION	(4,019)	9,051	(21,346)	(25,520)	(4,174)
AQUATICS	163,181	141,268	150,208	142,553	(7,655)
FITNESS	103,759	110,885	112,475	114,608	2,133
GENERAL PROGRAMS	36,149	30,086	37,970	10,198	(27,772)
FACILITY	419,240	423,222	452,593	467,178	14,585
YOUTH CENTRE					
FACILITY	96,029	109,341	107,164	98,944	(8,220)
TECHNOLOGY PROGRAMS	50,473	55,996	60,673	62,907	2,234
GENERAL PROGRAMS	384,983	365,412	371,793	359,665	(12,128)
CAREER & SKILLS PROGRAM	--	(95,713)	--	--	--
MUSEUMS					
FACILITY	9,371	11,331	16,100	16,100	--
PROGRAMS	101,324	95,704	124,566	124,803	237
ECONOMIC DEVELOPMENT	330,858	138,211	282,786	255,515	(27,271)
CAPITAL FUND REQUIREMENT	277,813	458,000	458,000	747,000	289,000
	<u>(666,722)</u>	<u>(1,986,988)</u>	<u>--</u>	<u>--</u>	<u>--</u>

**TOWN OF INGERSOLL
2014 TAX LEVY REQUIREMENT BY DEPARTMENT
2014 BUDGET**



**Town of Ingersoll
Budget 2014**

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)	(1,574)	--	--	--		
RECOVERIES	(3,621)	(3,670)	(3,600)	(3,600)	--		
INTERNAL (REVENUE) EXPENSE	(155)	--	--	--	--		
	<u>(5,575)</u>	<u>(5,244)</u>	<u>(3,600)</u>	<u>(3,600)</u>	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	139,014	147,465	146,166	140,787	(5,379)		
ADMINISTRATIVE EXPENSE	959	1,676	5,800	47,800	42,000	724%	(1)
COMMUNICATIONS	4,193	5,373	5,500	5,500	--		
PROGRAM EXPENSES	4,270	5,253	8,900	6,200	(2,700)	30%	(2)
MEETINGS, CONFERENCES, TRAINING	7,885	8,029	10,500	10,500	--		
FUEL / TRANSPORTATION COSTS	2,459	1,208	2,500	2,500	--		
PROFESSIONAL FEES	--	998	5,000	5,000	--		
MARKETING & PROMOTION	26,068	30,082	40,000	32,000	(8,000)	20%	(3)
GRANTS TO VOLUNTEER ORGANIZATIONS	51,875	66,687	66,600	57,685	(8,915)	13%	(4)
	<u>236,723</u>	<u>266,771</u>	<u>290,966</u>	<u>307,972</u>	<u>17,006</u>		
NET OPERATING REVENUE	<u>231,148</u>	<u>261,527</u>	<u>287,366</u>	<u>304,372</u>	<u>17,006</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(45,000)	(45,000)		(5)
TRANSFER TO RESERVES & RES FUNDS	12,000	12,000	12,000	17,000	5,000	42%	(6)
	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>(28,000)</u>	<u>(40,000)</u>		
	<u>243,148</u>	<u>273,527</u>	<u>299,366</u>	<u>276,372</u>	<u>(22,994)</u>		

EXPLANATION OF CHANGE:

- (1) 2014 includes \$45K for municipal election
- (2) reduction in Council and Committee meeting expenses and miscellaneous
- (3) 2013 included mayor's cost of economic development trip to Japan and Tiawan
- (4) based on grant applications received
- (5) transfer from election reserve to cover 2014 costs
- (6) new contribution of \$5,000 towards cost of adding peacekeeper names to war memorial

**Town of Ingersoll
Budget 2014**

DEPARTMENT: CHIEF ADMINISTRATIVE OFFICER	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
REVENUE							
RECOVERIES	(918)	--	--	--	--		
	(918)	--	--	--	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	103,211	153,833	160,664	167,020	6,356		
ADMINISTRATIVE EXPENSE	733	660	1,320	200	(1,120)		
COMMUNICATIONS	483	1,620	1,200	1,200	--		
PROGRAM EXPENSES	3,703	981	1,300	1,300	--		
MEETINGS, CONFERENCES, TRAINING	1,276	249	1,500	1,500	--		
FUEL / TRANSPORTATION COSTS	247	--	--	2,500	2,500		
PROFESSIONAL FEES	73,701	193,763	156,500	182,500	26,000	17%	
CONTRACTED SERVICES	220	--	--	--	--		
MARKETING & PROMOTION	3,355	1,761	4,000	2,500	(1,500)		
	<u>186,929</u>	<u>352,867</u>	<u>326,484</u>	<u>358,720</u>	<u>32,236</u>		
NET OPERATING REVENUE	<u>186,011</u>	<u>352,867</u>	<u>326,484</u>	<u>358,720</u>	<u>32,236</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	120,363	--	12,500	--	(12,500)	100%	(1)
	<u>120,363</u>	<u>--</u>	<u>12,500</u>	<u>--</u>	<u>(12,500)</u>		
	<u>306,374</u>	<u>352,867</u>	<u>338,984</u>	<u>358,720</u>	<u>19,736</u>		

EXPLANATION OF CHANGE:

- (1) includes \$25K grant to alliance of OPAL an Oxford Coalition for Social Justice
- (2) transfer to health recruitment reserve discontinued

**Town of Ingersoll
Budget 2014**

DEPARTMENT: CLERKS 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	(6)	(3)	(50)	(25)	25		
PERMITS/LICENSES	(24,326)	(24,727)	(22,500)	(18,600)	3,900	17%	(1)
USER FEES	(26,470)	(12,235)	(15,950)	(11,400)	4,550	29%	(2)
RECOVERIES	(2,316)	(800)	(4,500)	(4,000)	500		
LAND SALES	(5,000)	(3,017)	--	(1,000)	(1,000)		
	<u>(58,118)</u>	<u>(40,782)</u>	<u>(43,000)</u>	<u>(35,025)</u>	<u>7,975</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	251,259	301,644	313,375	286,560	(26,815)	9%	(3)
ADMINISTRATIVE EXPENSE	33,340	26,161	40,600	38,300	(2,300)		
OPERATING EXPENSE	24,658	18,761	16,500	14,000	(2,500)		
COMMUNICATIONS	8,756	8,179	9,550	7,500	(2,050)		
PROGRAM EXPENSES	15,275	10,939	20,075	19,575	(500)		
MEETINGS, CONFERENCES, TRAINING	5,292	6,724	8,200	7,200	(1,000)		
FUEL / TRANSPORTATION COSTS	320	1,066	1,700	1,700	--		
PROFESSIONAL FEES	8,371	14,161	15,000	15,000	--		
CONTRACTED SERVICES	6,627	801	4,000	4,000	--		
MARKETING & PROMOTION	5,792	6,735	7,050	6,550	(500)		
EQUIP REPAIRS & MAINTENANCE	115	125	200	200	--		
LAND SALE EXPENSES	734	13,219	10,000	10,000	--		
	<u>360,539</u>	<u>408,515</u>	<u>446,250</u>	<u>410,585</u>	<u>(35,665)</u>		
NET OPERATING REVENUE	<u>302,421</u>	<u>367,733</u>	<u>403,250</u>	<u>375,560</u>	<u>(27,690)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(4,290)	--	(8,975)	--	8,975	100%	(4)
TRANSFER TO RESERVES & RES FUNDS	30,000	--	--	--	--		
	<u>25,710</u>	<u>--</u>	<u>(8,975)</u>	<u>--</u>	<u>8,975</u>		
	<u>328,131</u>	<u>367,733</u>	<u>394,275</u>	<u>375,560</u>	<u>(18,715)</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) in 2013 a transfer from reserve was used to cover payroll not utilized in the prior year

**Town of Ingersoll
Budget 2014**

DEPARTMENT: CLERKS ACTIVITY: ANIMAL CONTROL	Actual		YTD Actual		Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	unfav	% if > \$2,500	& +/- 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	9	800	800	--				
PROGRAM EXPENSES	--	--	50	50	--				
CONTRACTED SERVICES	13,620	10,192	17,000	17,000	--				
MARKETING & PROMOTION	371	221	1,800	500	(1,300)				
	<u>14,865</u>	<u>10,422</u>	<u>19,650</u>	<u>18,350</u>	<u>(1,300)</u>				
NET OPERATING REVENUE	<u>4,341</u>	<u>67</u>	<u>4,650</u>	<u>6,350</u>	<u>1,700</u>				
OTHER									
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>				
	<u>4,341</u>	<u>67</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
Budget 2014**

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	(14,663)	(27,569)	(18,400)	(17,200)	1,200		
	<u>(14,663)</u>	<u>(27,569)</u>	<u>(18,400)</u>	<u>(17,200)</u>	<u>1,200</u>		
EXPENSE							
ADMINISTRATIVE EXPENSE	273	2	900	900	--		
UTILITIES - HYDRO	1,376	834	2,100	--	(2,100)		
FUEL / TRANSPORTATION COSTS	97	136	250	250	--		
CONTRACTED SERVICES	24,390	24,798	28,500	28,500	--		
MARKETING & PROMOTION	726	--	500	500	--		
LAND MAINTENANCE & IMPROVEMENT	21,648	3,272	27,500	--	(27,500)	100%	(1)
EQUIP REPAIRS & MAINTENANCE	410	--	500	500	--		
SNOW REMOVAL AND SANDING	9,213	20,962	20,000	--	(20,000)	100%	(1)
	<u>58,133</u>	<u>50,004</u>	<u>80,250</u>	<u>30,650</u>	<u>(49,600)</u>		
NET OPERATING REVENUE	<u>43,470</u>	<u>22,435</u>	<u>61,850</u>	<u>13,450</u>	<u>(48,400)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>43,470</u>	<u>22,435</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
Budget 2014**

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)	(14,236)	(18,000)	(18,000)	--		
	<u>(13,635)</u>	<u>(14,236)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>--</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	40,090	36,675	42,900	32,470	(10,430)	24%	(1)
COMMUNICATIONS	1,195	1,223	2,000	1,000	(1,000)		
MEETINGS, CONFERENCES, TRAINING	--	--	50	50	--		
CONTRACTED SERVICES	40,615	44,976	52,530	52,530	--		
MARKETING & PROMOTION	479	600	1,650	1,650	--		
MAINTENANCE CONTRACTS	13,802	6,342	7,500	7,500	--		
	<u>96,181</u>	<u>89,816</u>	<u>106,630</u>	<u>95,200</u>	<u>(11,430)</u>		
NET OPERATING REVENUE	<u>82,546</u>	<u>75,580</u>	<u>88,630</u>	<u>77,200</u>	<u>(11,430)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	64,862	56,877	48,700	--	(48,700)	100%	(2)
RESERVE FUND - GAS TAX SUBSIDIES	(64,862)	(69,389)	(48,700)	(12,500)	36,200	74%	(2)
	<u>--</u>	<u>(12,512)</u>	<u>--</u>	<u>(12,500)</u>	<u>(12,500)</u>		
	<u>82,546</u>	<u>63,068</u>	<u>88,630</u>	<u>64,700</u>	<u>(23,930)</u>		

EXPLANATION OF CHANGE:

- (1) Reduction in hours allocated to operate ParaTransit system
- (2) ParaTransit moved to reserve fund in 2014 no longer required for funds to flow through operations

**Town of Ingersoll
Budget 2014**

DEPARTMENT: CLERKS ACTIVITY: DOWNTOWN IMPROVEMENT	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
GRANTS / SUBSIDIES / REBATES	(851)	--	(1,200)	--	1,200		
	<u>(851)</u>	<u>--</u>	<u>(1,200)</u>	<u>--</u>	<u>1,200</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	8,154	9,225	10,450	--	(10,450)	100%	(1)
OPERATING EXPENSE	226	21	300	--	(300)		
COMMUNICATIONS	--	--	50	--	(50)		
UTILITIES - HYDRO	621	450	1,550	--	(1,550)		
UTILITIES - WATER	316	283	420	--	(420)		
FUEL / TRANSPORTATION COSTS	--	--	20	--	(20)		
REPAIRS & MAINTENANCE	172	--	500	--	(500)		
LAND MAINTENANCE & IMPROVEMENT	--	1,316	--	--	--		
EQUIP REPAIRS & MAINTENANCE	4,396	4,487	3,250	--	(3,250)	100%	(1)
BLDG REPAIRS & MAINTENANCE	1,338	30	3,000	--	(3,000)	100%	(1)
SNOW REMOVAL AND SANDING	--	821	1,500	--	(1,500)		
	<u>15,223</u>	<u>16,633</u>	<u>21,040</u>	<u>--</u>	<u>(21,040)</u>		
NET OPERATING REVENUE	<u>14,372</u>	<u>16,633</u>	<u>19,840</u>	<u>--</u>	<u>(19,840)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>14,372</u>	<u>16,633</u>	<u>19,840</u>	<u>--</u>	<u>(19,840)</u>		

EXPLANATION OF CHANGE:

(1) summer position has been eliminated, facility costs moved to building facilities

**Town of Ingersoll
Budget 2014**

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)	(2,354)	(1,500)	(1,500)	--		
	<u>(3,923)</u>	<u>(2,354)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>--</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	170,105	164,514	166,237	165,773	(464)		
ADMINISTRATIVE EXPENSE	55,249	50,813	60,450	53,450	(7,000)	12%	(1)
OPERATING EXPENSE	42,315	43,850	44,700	28,500	(16,200)	36%	(2)
COMMUNICATIONS	4,160	4,103	4,500	4,500	--		
PROGRAM EXPENSES	175	177	200	200	--		
MEETINGS, CONFERENCES, TRAINING	7,001	6,416	16,250	16,250	--		
FUEL / TRANSPORTATION COSTS	455	451	1,200	1,200	--		
CONTRACTED SERVICES	--	--	25,500	25,500	--		
MARKETING & PROMOTION	116	--	300	300	--		
EQUIP REPAIRS & MAINTENANCE	3,248	4,138	7,000	7,000	--		
MAINTENANCE CONTRACTS	26,794	26,291	34,000	42,900	8,900	26%	(3)
	<u>309,618</u>	<u>300,753</u>	<u>360,337</u>	<u>345,573</u>	<u>(14,764)</u>		
NET OPERATING REVENUE	<u>305,695</u>	<u>298,399</u>	<u>358,837</u>	<u>344,073</u>	<u>(14,764)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(30,500)	(30,500)		(4)
TRANSFER TO RESERVES & RES FUNDS	20,000	50,500	25,000	25,000	--		
	<u>20,000</u>	<u>50,500</u>	<u>25,000</u>	<u>(5,500)</u>	<u>(30,500)</u>		
	<u>325,695</u>	<u>348,899</u>	<u>383,837</u>	<u>338,573</u>	<u>(45,264)</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 (3)
- (3) increase from reallocation of maintenance contracts
- (4) 2013 website redesign funding carried forward to 2014

**Town of Ingersoll
Budget 2014**

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)	(12,200)	(12,000)	(12,000)	--		
USER FEES	(4,288)	(113,969)	(4,200)	(4,200)	--		
RECOVERIES	(26,041)	(4,200)	(4,200)	(4,200)	--		
INTEREST / DIVIDENDS	(520,218)	(586,595)	(557,400)	(549,400)	8,000		
	<u>(562,967)</u>	<u>(716,964)</u>	<u>(577,800)</u>	<u>(569,800)</u>	<u>8,000</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	485,012	431,407	469,475	476,880	7,405		
ADMINISTRATIVE EXPENSE	1,593	3,052	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	197,077	204,941	235,000	214,000	(21,000)	9%	(2)
PROGRAM EXPENSES	2,787	2,225	2,550	2,742	192		
MEETINGS, CONFERENCES, TRAINING	8,198	2,415	11,500	4,500	(7,000)	61%	(3)
FUEL / TRANSPORTATION COSTS	741	288	1,000	500	(500)		
PROFESSIONAL FEES	33,532	34,937	34,000	30,000	(4,000)	12%	} (4)
CONTRACTED SERVICES	32,048	43,935	58,000	19,000	(39,000)	67%	
PROPERTY TAX REFUNDS & ADJUSTMENTS	59	--	--	--	--		
MARKETING & PROMOTION	3,896	1,396	5,000	3,000	(2,000)		
EQUIP REPAIRS & MAINTENANCE	1,483	630	1,500	1,500	--		
TRANSFER TO BIA	72,473	75,000	76,293	76,293	--		
TRANSFERS TO CEMETERY BOARD	78,458	80,724	80,724	85,927	5,203	6%	
	<u>919,367</u>	<u>881,663</u>	<u>986,542</u>	<u>919,092</u>	<u>(67,450)</u>		
NET OPERATING REVENUE	<u>356,400</u>	<u>164,699</u>	<u>408,742</u>	<u>349,292</u>	<u>(59,450)</u>		
OTHER							
OMPF - ONT MUN PARTNER GRANT	(878,900)	(791,100)	(791,100)	(672,500)	118,600	15%	(5)
TRANSFER FROM RESERVES & RES FUNDS	--	--	(10,080)	(5,600)	4,480	44%	(6)
TRANSFER TO RESERVES & RES FUNDS	108,955	133,419	--	210,029	210,029		(7)
DEBENTURE PAYMENT	743,316	562,450	746,550	821,655	75,105	10%	(8)
	<u>(26,629)</u>	<u>(95,231)</u>	<u>(54,630)</u>	<u>353,584</u>	<u>408,214</u>		
	<u>329,771</u>	<u>69,468</u>	<u>354,112</u>	<u>702,876</u>	<u>348,764</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) transfer of unapplied levy increase for future needs
- (8) impact of LED street light debenture payments

**Town of Ingersoll
Budget 2014**

DEPARTMENT: TREASURY ACTIVITY: TAXATION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE							
TAXATION	(11,676,535)	(12,683,691)	(12,554,080)	(12,965,034)	(410,954)		(1)
	<u>(11,676,535)</u>	<u>(12,683,691)</u>	<u>(12,554,080)</u>	<u>(12,965,034)</u>	<u>(410,954)</u>		
EXPENSE							
PROPERTY TAX REFUNDS & ADJUSTMENTS	453,571	435,006	230,000	340,000	110,000	48%	(2)
	<u>453,571</u>	<u>435,006</u>	<u>230,000</u>	<u>340,000</u>	<u>110,000</u>		
	<u><u>(11,222,964)</u></u>	<u><u>(12,248,685)</u></u>	<u><u>(12,324,080)</u></u>	<u><u>(12,625,034)</u></u>	<u><u>(300,954)</u></u>		

EXPLANATION OF CHANGE:

- (1) impact of increase in municipal portion of tax bill
- (2) \$100K for pending large industrial tax refund and \$10K increase for general refunds/rebates.

**Town of Ingersoll
Budget 2014**

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	(150,858)	(105,107)	(120,250)	(132,800)	(12,550)	10%	(1)
USER FEES	(1,614)	(1,610)	(1,500)	(17,000)	(15,500)	1033%	(2)
	<u>(152,472)</u>	<u>(106,717)</u>	<u>(121,750)</u>	<u>(149,800)</u>	<u>(28,050)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	140,588	172,365	166,694	194,670	27,976	17%	(3)
ADMINISTRATIVE EXPENSE	138	993	525	625	100		
OPERATING EXPENSE	410	448	510	1,300	790		
COMMUNICATIONS	18	639	500	500	--		
PROGRAM EXPENSES	456	1,094	405	535	130		
MEETINGS, CONFERENCES, TRAINING	1,487	1,620	1,800	4,625	2,825	157%	(4)
FUEL / TRANSPORTATION COSTS	152	1,560	200	2,800	2,600	1300%	(5)
CONTRACTED SERVICES	33,548	10,994	35,620	--	(35,620)	100%	(6)
MARKETING & PROMOTION	(35)	240	975	975	--		
	<u>176,762</u>	<u>189,953</u>	<u>207,229</u>	<u>206,030</u>	<u>(1,199)</u>		
NET OPERATING REVENUE	<u>24,290</u>	<u>83,236</u>	<u>85,479</u>	<u>56,230</u>	<u>(29,249)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(24,292)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	--	--	--	5,000	5,000		(7)
	<u>(24,292)</u>	<u>--</u>	<u>--</u>	<u>5,000</u>	<u>5,000</u>		
	<u>(2)</u>	<u>83,236</u>	<u>85,479</u>	<u>61,230</u>	<u>(24,249)</u>		

EXPLANATION OF CHANGE:

- (1) anticipated increase in permit activity
- (2) contract out of inspection services to other municipalities
- (3) hiring of building inspector part way through year, full salary impact in 2015
- (4) costs increase with addition of building inspector
- (5) previously mileage allowance included in benefits now paid on actual mileage travelled
- (6) with own inspector on staff no longer needed to purchase service from other municipality
- (7) to fund future building fee study

**Town of Ingersoll
Budget 2014**

DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
COUNTY RECOVERY	(86,802)	(90,159)	(86,528)	(107,811)	(21,283)	25%	(1)
	<u>(86,802)</u>	<u>(90,159)</u>	<u>(86,528)</u>	<u>(107,811)</u>	<u>(21,283)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	63,138	63,106	63,386	97,560	34,174	54%	(2)
OPERATING EXPENSE	3,432	2,114	2,800	2,835	35		
COMMUNICATIONS	1,698	1,698	1,810	1,837	27		
UTILITIES - HYDRO	61,759	63,174	58,500	60,255	1,755		
UTILITIES - NATURAL GAS	13,399	9,943	13,000	13,390	390		
UTILITIES - WATER	7,288	8,477	6,900	7,107	207		
CONTRACTED SERVICES	1,200	1,200	--	1,200	1,200		
REPAIRS & MAINTENANCE	696	725	820	820	--		
LAND MAINTENANCE & IMPROVEMENT	565	295	650	650	--		
EQUIP REPAIRS & MAINTENANCE	9,431	7,496	10,300	11,000	700		
BLDG REPAIRS & MAINTENANCE	7,504	14,166	7,000	9,000	2,000		
SNOW REMOVAL AND SANDING	2,283	2,173	3,000	3,000	--		
MAINTENANCE CONTRACTS	7,749	9,361	9,870	9,870	--		
	<u>180,142</u>	<u>183,928</u>	<u>178,036</u>	<u>218,524</u>	<u>40,488</u>		
NET OPERATING REVENUE	<u>93,340</u>	<u>93,769</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>98,340</u>	<u>98,769</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
Budget 2014**

DEPARTMENT: BUILDING ACTIVITY: PUBLIC BUILDINGS - OTHER	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
RENT / LEASES	(38,423)	(25,896)	(31,807)	(31,987)	(180)		
	<u>(38,423)</u>	<u>(25,896)</u>	<u>(31,807)</u>	<u>(31,987)</u>	<u>(180)</u>		
EXPENSE							
OPERATING EXPENSE	--	5,978	--	6,250	6,250		(1)
UTILITIES - HYDRO	5,321	5,093	5,250	7,158	1,908		
UTILITIES - NATURAL GAS	2,513	2,308	2,500	2,575	75		
UTILITIES - WATER	1,111	937	1,500	1,965	465		
REPAIRS & MAINTENANCE	244	346	500	700	200		
LAND MAINTENANCE & IMPROVEMENT	381	233	1,000	1,000	--		
EQUIP REPAIRS & MAINTENANCE	1,323	374	2,000	3,550	1,550		
BLDG REPAIRS & MAINTENANCE	10,639	2,516	3,000	4,530	1,530		
SNOW REMOVAL AND SANDING	--	--	--	1,500	1,500		
MAINTENANCE CONTRACTS	9,542	9,098	9,540	9,465	(75)		
	<u>31,074</u>	<u>26,883</u>	<u>25,290</u>	<u>38,693</u>	<u>13,403</u>		
NET OPERATING REVENUE	<u>(7,349)</u>	<u>987</u>	<u>(6,517)</u>	<u>6,706</u>	<u>13,223</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>16,220</u>	<u>30,987</u>	<u>23,483</u>	<u>36,706</u>	<u>13,223</u>		

EXPLANATION OF CHANGE:

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

**Town of Ingersoll
Budget 2014**

DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION	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	(16,662)	(17,431)	(17,050)	(16,350)	700		
USER FEES	(3,276)	(45,540)	(1,000)	(1,000)	--		
RECOVERIES	(42,421)	(5,127)	(30,281)	(2,200)	28,081	93%	(1)
	<u>(62,359)</u>	<u>(68,098)</u>	<u>(48,331)</u>	<u>(19,550)</u>	<u>28,781</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	707,937	658,644	710,734	668,947	(41,787)	6%	(2)
ADMINISTRATIVE EXPENSE	540	1,262	1,625	740	(885)		
OPERATING EXPENSE	17,239	22,302	22,715	18,159	(4,556)	20%	(3)
COMMUNICATIONS	37,110	42,997	42,315	40,975	(1,340)		
UTILITIES - HYDRO	13,277	15,936	13,100	13,494	394		
UTILITIES - NATURAL GAS	2,751	2,484	3,000	3,090	90		
UTILITIES - WATER	1,669	1,833	1,600	1,650	50		
PROGRAM EXPENSES	2,227	39,543	3,760	1,825	(1,935)		
MEETINGS, CONFERENCES, TRAINING	12,809	10,040	18,560	18,770	210		
FUEL / TRANSPORTATION COSTS	4,744	6,399	5,700	5,871	171		
PROFESSIONAL FEES	4,627	--	--	--	--		
MARKETING & PROMOTION	3,209	3,272	3,065	3,405	340		
EQUIP REPAIRS & MAINTENANCE	17,099	11,973	13,010	11,321	(1,689)		
BLDG REPAIRS & MAINTENANCE	2,727	958	2,300	5,130	2,830	123%	(4)
MAINTENANCE CONTRACTS	930	381	1,050	1,065	15		
	<u>828,895</u>	<u>818,024</u>	<u>842,534</u>	<u>794,442</u>	<u>(48,092)</u>		
NET OPERATING REVENUE	<u>766,536</u>	<u>749,926</u>	<u>794,203</u>	<u>774,892</u>	<u>(19,311)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(24,078)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	164,465	212,000	166,000	176,000	10,000	6%	(5)
	<u>140,387</u>	<u>212,000</u>	<u>166,000</u>	<u>176,000</u>	<u>10,000</u>		
	<u>906,923</u>	<u>961,926</u>	<u>960,203</u>	<u>950,892</u>	<u>(9,311)</u>		

EXPLANATION OF CHANGE:

- (1) included revenue for recovery of payroll costs, starting 2014 all payroll charged directly
- (2) as per (1) above payroll cost no longer include costs for shared employees
- (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
Budget 2014**

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)	(62,159)	(65,314)	(63,320)	1,994		
	<u>(64,707)</u>	<u>(62,159)</u>	<u>(65,314)</u>	<u>(63,320)</u>	<u>1,994</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	73,869	73,013	74,913	72,676	(2,237)		
OPERATING EXPENSE	5,471	3,124	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	289	500	500	--		
MAINTENANCE CONTRACTS	1,324	1,089	1,700	1,726	26		
	<u>80,884</u>	<u>77,697</u>	<u>81,643</u>	<u>79,992</u>	<u>(1,651)</u>		
NET OPERATING REVENUE	<u>16,177</u>	<u>15,538</u>	<u>16,329</u>	<u>16,672</u>	<u>343</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>16,177</u>	<u>15,538</u>	<u>16,329</u>	<u>16,672</u>	<u>343</u>		

EXPLANATION OF CHANGE:
none

**Town of Ingersoll
Budget 2014**

DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION	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	(10,269)	(12,391)	(14,643)	(14,625)	18		
PERMITS/LICENSES	(1,025)	(509)	(650)	(650)	--		
USER FEES	(17,088)	(4,794)	(2,265)	(2,500)	(235)		
RECOVERIES	(4,604)	(704)	(3,950)	(3,950)	--		
GRANTS / SUBSIDIES / REBATES	(79,308)	(84,610)	(88,062)	(88,000)	62		
	<u>(112,294)</u>	<u>(103,008)</u>	<u>(109,570)</u>	<u>(109,725)</u>	<u>(155)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	92,038	67,183	80,608	59,227	(21,381)	27%	(1)
ADMINISTRATIVE EXPENSE	4,179	2,393	3,558	100	(3,458)	97%	(2)
OPERATING EXPENSE	5,276	393	1,450	1,200	(250)		
COMMUNICATIONS	751	740	750	750	--		
INSURANCE EXPENSE	435	840	1,000	1,000	--		
PROGRAM EXPENSES	8,429	16,903	10,800	10,800	--		
MEETINGS, CONFERENCES, TRAINING	7,042	2,717	10,000	10,800	800		
FUEL / TRANSPORTATION COSTS	1,111	214	1,200	1,200	--		
MARKETING & PROMOTION	3,038	1,764	3,350	3,350	--		
EQUIP REPAIRS & MAINTENANCE	801	346	1,000	1,000	--		
	<u>123,100</u>	<u>93,493</u>	<u>113,716</u>	<u>89,427</u>	<u>(24,289)</u>		
NET OPERATING REVENUE	<u>10,806</u>	<u>(9,515)</u>	<u>4,146</u>	<u>(20,298)</u>	<u>(24,444)</u>		
OTHER							
O.P.P. CONTRACT	2,487,583	2,738,928	2,963,625	3,157,445	193,820	7%	(3)
TRANSFER TO RESERVES & RES FUNDS	--	--	80,518	84,174	3,656		
	<u>2,487,583</u>	<u>2,738,928</u>	<u>3,044,143</u>	<u>3,241,619</u>	<u>197,476</u>		
	<u><u>2,498,389</u></u>	<u><u>2,729,413</u></u>	<u><u>3,048,289</u></u>	<u><u>3,221,321</u></u>	<u><u>173,032</u></u>		

EXPLANATION OF CHANGE:

- (1) in 2013 retiree benefits were budget here in error as cost had been moved to Treasurer budgeted in Treasury
- (2) removal of photocopier lease as police to provide their own under policing contract
- (3) 2014 OPP contract includes a significant salary increase

**Town of Ingersoll
Budget 2014**

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)	(89,700)	(89,700)	(105,000)	(15,300)	17%	(1)
INTERNAL (REVENUE) EXPENSE	64,707	62,159	65,314	63,320	(1,994)		
	<u>(24,993)</u>	<u>(27,541)</u>	<u>(24,386)</u>	<u>(41,680)</u>	<u>(17,294)</u>		
EXPENSE							
INSURANCE EXPENSE	632	635	800	650	(150)		
UTILITIES - HYDRO	17,542	20,286	18,000	18,540	540		
UTILITIES - NATURAL GAS	1,176	1,606	1,725	1,780	55		
UTILITIES - WATER	2,044	1,885	2,600	2,680	80		
BLDG REPAIRS & MAINTENANCE	5,994	5,838	7,800	8,500	700		
MAINTENANCE CONTRACTS	314	46	--	--	--		
	<u>27,702</u>	<u>30,296</u>	<u>30,925</u>	<u>32,150</u>	<u>1,225</u>		
NET OPERATING REVENUE	<u>2,709</u>	<u>2,755</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>17,709</u>	<u>14,755</u>	<u>18,539</u>	<u>5,820</u>	<u>(12,719)</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
Budget 2014**

DEPARTMENT: ENGINEERING ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
USER FEES	(960)	(850)	(1,000)	(1,000)	--		
RECOVERIES	(35,764)	(28,774)	(129,913)	(130,000)	(87)		
GRANTS / SUBSIDIES / REBATES	--	(22,357)	(22,360)	--	22,360	100%	(1)
	<u>(36,724)</u>	<u>(51,981)</u>	<u>(153,273)</u>	<u>(131,000)</u>	<u>22,273</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	399,653	385,294	384,932	263,140	(121,792)	32%	(2)
ADMINISTRATIVE EXPENSE	10,440	2,293	8,130	7,130	(1,000)		
OPERATING EXPENSE	11,271	53,927	47,607	2,625	(44,982)	94%	(3)
COMMUNICATIONS	5,230	10,385	6,097	6,170	73		
PROGRAM EXPENSES	1,713	14,117	3,350	3,350	--		
MEETINGS, CONFERENCES, TRAINING	20,630	18,008	33,620	23,250	(10,370)	31%	(4)
FUEL / TRANSPORTATION COSTS	12,568	8,212	12,155	2,586	(9,569)	79%	(5)
PROFESSIONAL FEES	19,128	58,167	116,200	128,700	12,500	11%	(6)
MARKETING & PROMOTION	3,056	584	8,275	8,275	--		
EQUIP REPAIRS & MAINTENANCE	15,073	7,490	6,800	6,800	--		
EQUIPMENT USAGE	--	1,479	--	--	--		
	<u>498,762</u>	<u>559,956</u>	<u>627,166</u>	<u>452,026</u>	<u>(175,140)</u>		
NET OPERATING REVENUE	<u>462,038</u>	<u>507,975</u>	<u>473,893</u>	<u>321,026</u>	<u>(152,867)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(35,000)	--	(35,000)	(35,000)	--		
TRANSFER TO RESERVES & RES FUNDS	435,738	819,906	815,738	267,196	(548,542)	67%	(6)
RESERVE FUND - GAS TAX SUBSIDIES	(360,738)	(360,738)	(360,738)	--	360,738	100%	(7)
	<u>40,000</u>	<u>459,168</u>	<u>420,000</u>	<u>232,196</u>	<u>(187,804)</u>		
	<u>502,038</u>	<u>967,143</u>	<u>893,893</u>	<u>553,222</u>	<u>(340,671)</u>		

EXPLANATION OF CHANGE:

- (1) one time asset management grant in 2013
- (2) majority of savings from not filling vacant position
- (3) \$45K of engineering equipment budgeted 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 purchased at end of lease
- (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
Budget 2014**

DEPARTMENT: ENGINEERING ACTIVITY: STREET LIGHTING	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
	--	--	--	--	--		
EXPENSE							
UTILITIES - HYDRO	298,777	224,372	152,470	228,000	75,530	50%	(1)
EQUIP REPAIRS & MAINTENANCE	31,530	14,646	50,000	20,000	(30,000)	60%	(2)
	<u>330,307</u>	<u>239,018</u>	<u>202,470</u>	<u>248,000</u>	<u>45,530</u>		
NET OPERATING REVENUE	<u>330,307</u>	<u>239,018</u>	<u>202,470</u>	<u>248,000</u>	<u>45,530</u>		
OTHER							
	--	--	--	--	--		
	<u>330,307</u>	<u>239,018</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 cost increases
- (2) reduction in repairs as LED's to require less maintenance

**Town of Ingersoll
Budget 2014**

DEPARTMENT: ENGINEERING ACTIVITY: TRAFFIC SIGNALS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--		
EXPENSE							
UTILITIES - HYDRO	615	4,493	3,000	3,000	--		
EQUIP REPAIRS & MAINTENANCE	3,254	5,333	20,000	20,000	--		
	<u>3,869</u>	<u>9,826</u>	<u>23,000</u>	<u>23,000</u>	--		
NET OPERATING REVENUE	<u>3,869</u>	<u>9,826</u>	<u>23,000</u>	<u>23,000</u>	--		
OTHER	--	--	--	--	--		
	<u>3,869</u>	<u>9,826</u>	<u>23,000</u>	<u>23,000</u>	--		

EXPLANATION OF CHANGE:
none required

Town of Ingersoll

Budget 2014

DEPARTMENT: PUBLIC WORKS	Actual		Budget		Change 2013 to 2014		
ACTIVITY: ADMINISTRATION & EQUIPMENT	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
SALE OF GOODS OR SERVICES	(80)	(1,910)	(1,040)	(1,700)	(660)		
USER FEES	(1,000)	(600)	(600)	(300)	300		
RECOVERIES	(5,101)	(2,849)	(8,000)	(7,000)	1,000		
COUNTY RECOVERY	(174,279)	(158,139)	(147,800)	(162,800)	(15,000)	10%	(1)
GRANTS / SUBSIDIES / REBATES	(976)	(641)	(2,530)	(1,680)	850		
	<u>(181,436)</u>	<u>(164,139)</u>	<u>(159,970)</u>	<u>(173,480)</u>	<u>(13,510)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	281,716	341,414	279,756	436,323	156,567	56%	(2)
ADMINISTRATIVE EXPENSE	335	293	1,030	875	(155)		
OPERATING EXPENSE	61,950	15,736	35,130	32,700	(2,430)		
COMMUNICATIONS	18,010	6,945	11,459	11,109	(350)		
UTILITIES - HYDRO	8,747	9,081	9,000	9,270	270		
UTILITIES - NATURAL GAS	7,087	8,250	12,487	12,862	375		
UTILITIES - WATER	1,084	(165)	1,480	1,542	62		
PROGRAM EXPENSES	710	779	976	976	--		
MEETINGS, CONFERENCES, TRAINING	28,888	27,047	25,319	25,903	584		
FUEL / TRANSPORTATION COSTS	61,604	73,980	85,046	--	(85,046)	100%	(3)
MARKETING & PROMOTION	1,169	2,200	900	900	--		
REPAIRS & MAINTENANCE	482	463	400	400	--		
BLDG REPAIRS & MAINTENANCE	18,261	18,405	19,034	18,797	(237)		
MAINTENANCE CONTRACTS	5,018	5,818	8,088	8,088	--		
PW EQUIP CHARGEOUT NET OF COSTS	(215,204)	(256,376)	(233,342)	(249,925)	(16,583)	7%	(3)
EQUIPMENT USAGE	19,247	22,597	21,500	26,830	5,330	25%	(4)
	<u>299,104</u>	<u>276,467</u>	<u>278,263</u>	<u>336,650</u>	<u>58,387</u>		
NET OPERATING REVENUE	<u>117,668</u>	<u>112,328</u>	<u>118,293</u>	<u>163,170</u>	<u>44,877</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	(12,012)	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	236,417	252,715	244,842	261,500	16,658	7%	(5)
	<u>236,417</u>	<u>240,703</u>	<u>244,842</u>	<u>261,500</u>	<u>16,658</u>		
	<u>354,085</u>	<u>353,031</u>	<u>363,135</u>	<u>424,670</u>	<u>61,535</u>		

EXPLANATION OF CHANGE:

- (1) increase in maintenance agreement payments
- (2) change made during 2013 to better track payroll allocations
- (3) starting 2014 fuel cost is included in with equipment charge out rate
- (4) equipment charges are higher due to fuel being included
- (5) increase to offset increase in equipment replacement costs

**Town of Ingersoll
Budget 2014**

DEPARTMENT: PUBLIC WORKS ACTIVITY: BRIDGES & CULVERTS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
	--	--	--	--	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	12,628	11,185	12,560	11,787	(773)		
MATERIALS - PUBLIC WORKS	8,569	484	12,700	23,000	10,300	81%	(1)
EQUIPMENT USAGE	2,363	2,630	2,300	2,870	570		
	<u>23,560</u>	<u>14,299</u>	<u>27,560</u>	<u>37,657</u>	<u>10,097</u>		
NET OPERATING REVENUE	<u>23,560</u>	<u>14,299</u>	<u>27,560</u>	<u>37,657</u>	<u>10,097</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(13,000)	(13,000)		(1)
	--	13,262	--	(13,000)	(13,000)		
	<u>23,560</u>	<u>27,561</u>	<u>27,560</u>	<u>24,657</u>	<u>(2,903)</u>		

EXPLANATION OF CHANGE:

(1) \$13,000 of budgeted 2013 expenses carried forward to 2014

**Town of Ingersoll
Budget 2014**

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADSIDE MAINTENANCE	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
	--	--	--	--	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	120,254	110,810	120,196	112,195	(8,001)	7%	(1)
MATERIALS - PUBLIC WORKS	41,430	13,895	54,065	51,810	(2,255)		
EQUIPMENT USAGE	61,907	48,731	61,633	75,950	14,317	23%	(2)
	<u>223,591</u>	<u>173,436</u>	<u>235,894</u>	<u>239,955</u>	<u>4,061</u>		
NET OPERATING REVENUE	<u>223,591</u>	<u>173,436</u>	<u>235,894</u>	<u>239,955</u>	<u>4,061</u>		
OTHER							
	--	33,901	--	--	--		
	<u>223,591</u>	<u>207,337</u>	<u>235,894</u>	<u>239,955</u>	<u>4,061</u>		

EXPLANATION OF CHANGE:

- (1) change in budget allocation for wages
- (2) fuel costs now included in machine rates

**Town of Ingersoll
Budget 2014**

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							
SALARIES, WAGES & BENEFITS	129,003	121,255	123,045	103,108	(19,937)	16%	(1)
MATERIALS - PUBLIC WORKS	179,515	82,915	187,931	277,200	89,269	48%	(2)
EQUIPMENT USAGE	69,960	65,914	76,660	84,900	8,240	11%	(3)
	<u>378,478</u>	<u>270,084</u>	<u>387,636</u>	<u>465,208</u>	<u>77,572</u>		
NET OPERATING REVENUE	<u>378,478</u>	<u>270,084</u>	<u>387,636</u>	<u>465,208</u>	<u>77,572</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(95,000)	(95,000)		(4)
	--	95,019	--	(95,000)	(95,000)		
	<u>378,478</u>	<u>365,103</u>	<u>387,636</u>	<u>370,208</u>	<u>(17,428)</u>		

EXPLANATION OF CHANGE:

- (1) change in budget allocation for wages
- (2) work not completed, carried over from 2013 see reserve transfer (4)
- (3) fuel costs now included in machine rates
- (4) 2013 shave and pave not done, carried forward to 2014

**Town of Ingersoll
Budget 2014**

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADS, SIDEWALKS & PARKING LOTS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
	--	--	--	--	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	106,038	128,529	113,417	100,235	(13,182)	12%	(1)
UTILITIES - HYDRO	--	--	--	1,500	1,500		
LAND MAINTENANCE & IMPROVEMENT	--	--	--	16,000	16,000		(2)
SNOW REMOVAL AND SANDING	--	--	--	15,000	15,000		(2)
MATERIALS - PUBLIC WORKS	128,899	65,815	153,530	209,020	55,490	36%	(3)
EQUIPMENT USAGE	30,127	29,594	31,700	33,760	2,060		
	<u>265,064</u>	<u>223,938</u>	<u>298,647</u>	<u>375,515</u>	<u>76,868</u>		
NET OPERATING REVENUE	<u>265,064</u>	<u>223,938</u>	<u>298,647</u>	<u>375,515</u>	<u>76,868</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(71,000)	(71,000)		(4)
	--	70,553	--	(71,000)	(71,000)		
	<u>265,064</u>	<u>294,491</u>	<u>298,647</u>	<u>304,515</u>	<u>5,868</u>		

EXPLANATION OF CHANGE:

- (1) various reductions from detail review of costs
- (2) parking lot maintenance costs moved from parking enforcement
- (3) 2013 budgeted work for sidewalk repairs, guide rails and
- (4) 2013 budgeted work being done in 2014

**Town of Ingersoll
Budget 2014**

DEPARTMENT: PUBLIC WORKS ACTIVITY: WINTER CONTROL	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
	--	--	--	--	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	104,085	145,823	196,912	184,543	(12,369)	6%	(1)
MATERIALS - PUBLIC WORKS	78,380	127,495	143,878	143,037	(841)		
EQUIPMENT USAGE	68,552	139,534	108,218	135,070	26,852	25%	(2)
	<u>251,017</u>	<u>412,852</u>	<u>449,008</u>	<u>462,650</u>	<u>13,642</u>		
NET OPERATING REVENUE	<u>251,017</u>	<u>412,852</u>	<u>449,008</u>	<u>462,650</u>	<u>13,642</u>		
OTHER							
	--	55,138	--	--	--		
	<u>251,017</u>	<u>467,990</u>	<u>449,008</u>	<u>462,650</u>	<u>13,642</u>		

EXPLANATION OF CHANGE:

- (1) change in budget allocation for wages
- (2) fuel costs now included in machine rates

**Town of Ingersoll
Budget 2014**

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	(6,276)	(5,949)	(14,285)	(13,285)	1,000		
RECOVERIES	--	--	(70)	(100)	(30)		
COUNTY RECOVERY	(100,036)	(110,241)	(99,618)	(103,034)	(3,416)		
	<u>(106,312)</u>	<u>(116,190)</u>	<u>(113,973)</u>	<u>(116,419)</u>	<u>(2,446)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	148,374	155,640	148,729	133,389	(15,340)	10%	(1)
OPERATING EXPENSE	675	1,010	1,060	10,505	9,445	891%	(2)
PROGRAM EXPENSES	--	--	70	70	--		
MARKETING & PROMOTION	3,638	7,990	10,845	10,875	30		
MATERIALS - PUBLIC WORKS	5,613	8,258	7,200	2,000	(5,200)	72%	(3)
EQUIPMENT USAGE	61,502	28,856	67,722	80,610	12,888	19%	(3)
	<u>219,802</u>	<u>201,754</u>	<u>235,626</u>	<u>237,449</u>	<u>1,823</u>		
NET OPERATING REVENUE	<u>113,490</u>	<u>85,564</u>	<u>121,653</u>	<u>121,030</u>	<u>(623)</u>		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(7,400)	(7,400)	(7,400)	--	7,400	100%	(3)
TRANSFER TO RESERVES & RES FUNDS	7,400	8,283	8,283	--	(8,283)	100%	(3)
	<u>--</u>	<u>883</u>	<u>883</u>	<u>--</u>	<u>(883)</u>		
	<u>113,490</u>	<u>86,447</u>	<u>122,536</u>	<u>121,030</u>	<u>(1,506)</u>		

EXPLANATION OF CHANGE:

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

**Town of Ingersoll
Budget 2014**

DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
	--	--	--	--	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	134,801	129,360	134,422	118,281	(16,141)	12%	(1)
ADMINISTRATIVE EXPENSE	341	25	1,300	75	(1,225)		
OPERATING EXPENSE	475	--	100	100	--		
COMMUNICATIONS	3,006	2,487	3,500	840	(2,660)	76%	(2)
PROGRAM EXPENSES	1,491	1,385	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>170,331</u>	<u>172,972</u>	<u>152,846</u>	<u>(20,126)</u>		
NET OPERATING REVENUE	<u>175,314</u>	<u>170,331</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>170,331</u>	<u>172,972</u>	<u>163,346</u>	<u>(9,626)</u>		

EXPLANATION OF CHANGE:

- (1) benefits are based on employee in that position
- (2) in prior year included arena phone, moved to arena budget in 2014

Town of Ingersoll

Budget 2014

DEPARTMENT: PARKS AND ARENA ACTIVITY: ARENA	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	(28,015)	(26,238)	(25,600)	(26,000)	(400)		
ICE RENTAL	(228,430)	(197,292)	(196,331)	(199,131)	(2,800)		
RENT / LEASES	(12,889)	(8,802)	(10,000)	(5,800)	4,200	42%	(1)
USER FEES	(6,696)	(7,731)	(6,787)	(7,121)	(334)		
	<u>(276,030)</u>	<u>(240,063)</u>	<u>(238,718)</u>	<u>(238,052)</u>	<u>666</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	227,629	214,161	220,705	213,318	(7,387)		
ADMINISTRATIVE EXPENSE	--	--	--	--	--		
OPERATING EXPENSE	5,255	5,165	6,538	6,595	57		
COMMUNICATIONS	1,078	1,210	1,200	1,200	--		
UTILITIES - HYDRO	70,836	76,519	64,200	66,126	1,926		
UTILITIES - NATURAL GAS	14,586	14,468	13,376	13,777	401		
UTILITIES - WATER	9,441	4,821	11,085	11,418	333		
SUPPLIES	18,157	15,884	14,300	13,100	(1,200)		
MEETINGS, CONFERENCES, TRAINING	375	917	2,250	1,750	(500)		
FUEL / TRANSPORTATION COSTS	2,359	2,546	4,540	4,845	305		
MARKETING & PROMOTION	--	416	400	500	100		
REPAIRS & MAINTENANCE	1,139	1,270	6,300	6,400	100		
EQUIP REPAIRS & MAINTENANCE	18,238	35,093	16,600	16,600	--		
BLDG REPAIRS & MAINTENANCE	19,771	13,278	14,325	15,575	1,250		
SNOW REMOVAL AND SANDING	1,369	3,548	5,400	5,400	--		
MAINTENANCE CONTRACTS	9,774	16,114	12,315	11,700	(615)		
	<u>400,007</u>	<u>405,410</u>	<u>393,534</u>	<u>388,304</u>	<u>(5,230)</u>		
NET OPERATING REVENUE	<u>123,977</u>	<u>165,347</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>143,187</u>	<u>184,557</u>	<u>174,026</u>	<u>169,462</u>	<u>(4,564)</u>		

EXPLANATION OF CHANGE:

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

Town of Ingersoll

Budget 2014

DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
USER FEES	(20,045)	(18,549)	(22,800)	(22,800)	--		
RECOVERIES	(7,500)	(8,700)	(7,000)	(7,000)	--		
GRANTS / SUBSIDIES / REBATES	(3,097)	(2,520)	(3,500)	(3,500)	--		
DONATIONS / FUNDRAISING	--	--	--	--	--		
	<u>(30,642)</u>	<u>(29,769)</u>	<u>(33,300)</u>	<u>(33,300)</u>	<u>--</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	296,951	319,170	321,772	303,305	(18,467)	6%	(1)
ADMINISTRATIVE EXPENSE	19	121	100	100	--		
OPERATING EXPENSE	7,468	5,867	7,780	7,880	100		
COMMUNICATIONS	6,348	3,919	6,250	6,250	--		
UTILITIES - HYDRO	15,522	16,950	15,000	15,500	500		
UTILITIES - NATURAL GAS	8,409	7,348	7,950	8,200	250		
UTILITIES - WATER	8,493	9,201	8,000	8,250	250		
PROGRAM EXPENSES	4,418	3,734	4,700	4,700	--		
MEETINGS, CONFERENCES, TRAINING	470	636	500	500	--		
FUEL / TRANSPORTATION COSTS	17,906	18,315	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	18,261	31,600	29,900	(1,700)		
EQUIP REPAIRS & MAINTENANCE	21,190	21,823	28,000	28,000	--		
BLDG REPAIRS & MAINTENANCE	13,609	12,559	11,700	11,700	--		
SNOW REMOVAL AND SANDING	925	2,254	--	900	900		
MAINTENANCE CONTRACTS	2,879	2,953	3,550	3,550	--		
	<u>447,192</u>	<u>452,411</u>	<u>478,352</u>	<u>460,185</u>	<u>(18,167)</u>		
NET OPERATING REVENUE	<u>416,550</u>	<u>422,642</u>	<u>445,052</u>	<u>426,885</u>	<u>(18,167)</u>		
OTHER							
	--	--	--	--	--		
	<u>416,550</u>	<u>422,642</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
Budget 2014**

DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS PROGRAMS	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	(8,674)	(21,458)	(16,500)	(16,500)	--		
USER FEES	(5,406)	(5,534)	(6,800)	(7,560)	(760)		
PROGRAM REVENUES	(3,745)	--	--	--	--		
DONATIONS / FUNDRAISING	(1,250)	(600)	--	--	--		
	<u>(19,075)</u>	<u>(27,592)</u>	<u>(23,300)</u>	<u>(24,060)</u>	<u>(760)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	10,687	9,021	11,937	2,806	(9,131)	76%	(1)
OPERATING EXPENSE	43	65	350	1,050	700		
COMMUNICATIONS	--	--	50	50	--		
SUPPLIES	20,917	26,712	20,000	20,000	--		
PROGRAM EXPENSES	4,699	7,215	4,000	4,000	--		
CONTRACTED SERVICES	7,808	4,674	7,800	13,580	5,780	74%	(1)
MARKETING & PROMOTION	5,115	3,908	4,000	4,000	--		
	<u>49,269</u>	<u>51,595</u>	<u>48,137</u>	<u>45,486</u>	<u>(2,651)</u>		
NET OPERATING REVENUE	<u>30,194</u>	<u>24,003</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>23,948</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
Budget 2014**

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 & +/- 5%	ref
REVENUE							
RENT / LEASES	(10,040)	(10,040)	(9,300)	(9,300)	--		
USER FEES	(20,867)	(20,000)	(20,000)	(20,000)	--		
RECOVERIES	--	--	--	--	--		
	<u>(30,907)</u>	<u>(30,040)</u>	<u>(29,300)</u>	<u>(29,300)</u>	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	18,514	27,680	33,792	31,510	(2,282)		
UTILITIES - HYDRO	35,916	43,766	43,520	44,826	1,306		
UTILITIES - NATURAL GAS	5,347	4,206	5,349	5,509	160		
UTILITIES - WATER	35,332	23,316	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	14,686	12,100	8,800	(3,300)	27%	(1)
BLDG REPAIRS & MAINTENANCE	9,696	4,401	5,800	6,000	200		
SNOW REMOVAL AND SANDING	1,870	5,483	3,500	4,000	500		
MAINTENANCE CONTRACTS	3,845	4,294	5,398	5,594	196		
	<u>175,639</u>	<u>179,468</u>	<u>185,358</u>	<u>182,402</u>	<u>(2,956)</u>		
NET OPERATING REVENUE	<u>144,732</u>	<u>149,428</u>	<u>156,058</u>	<u>153,102</u>	<u>(2,956)</u>		
OTHER							
	--	--	--	--	--		
	<u>144,732</u>	<u>149,428</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
Budget 2014**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: ADMINISTRATION	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	(655)	(752)	(1,000)	(1,000)	--		
USER FEES	(790)	(835)	--	(500)	(500)		
MEMBERSHIPS	(143,007)	(142,306)	(158,100)	(165,050)	(6,950)		
RECOVERIES	--	(6)	--	--	--		
	<u>(144,452)</u>	<u>(143,899)</u>	<u>(159,100)</u>	<u>(166,550)</u>	<u>(7,450)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	113,295	123,877	108,379	110,930	2,551		
ADMINISTRATIVE EXPENSE	13,914	13,032	9,600	9,500	(100)		
OPERATING EXPENSE	443	521	1,475	600	(875)		
COMMUNICATIONS	9,227	10,710	11,300	11,000	(300)		
SUPPLIES	84	--	1,500	--	(1,500)		
PROGRAM EXPENSES	1,100	157	100	100	--		
MEETINGS, CONFERENCES, TRAINING	108	--	300	300	--		
FUEL / TRANSPORTATION COSTS	--	154	100	100	--		
MARKETING & PROMOTION	--	--	300	300	--		
EQUIP REPAIRS & MAINTENANCE	--	--	200	200	--		
	<u>138,171</u>	<u>148,451</u>	<u>133,254</u>	<u>133,030</u>	<u>(224)</u>		
NET OPERATING REVENUE	<u>(6,281)</u>	<u>4,552</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>(4,017)</u>	<u>9,052</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
Budget 2014**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: AQUATICS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE							
RENT / LEASES	(12,447)	(14,487)	(13,244)	(12,835)	409		
USER FEES	(24,119)	(26,137)	(32,400)	(32,400)	--		
RECOVERIES	1,942	(55)	--	--	--		
PROGRAM REVENUES	<u>(119,545)</u>	<u>(124,521)</u>	<u>(129,500)</u>	<u>(132,685)</u>	<u>(3,185)</u>		
	<u>(154,169)</u>	<u>(165,200)</u>	<u>(175,144)</u>	<u>(177,920)</u>	<u>(2,776)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	300,836	288,968	302,988	299,747	(3,241)		
OPERATING EXPENSE	3,667	1,805	3,460	3,750	290		
SUPPLIES	3,303	3,659	8,750	10,469	1,719		
PROGRAM EXPENSES	8,047	9,255	7,476	3,822	(3,654)	49%	(1)
MEETINGS, CONFERENCES, TRAINING	1,285	2,167	2,100	2,100	--		
FUEL / TRANSPORTATION COSTS	213	309	378	385	7		
MARKETING & PROMOTION	--	302	200	200	--		
	<u>317,351</u>	<u>306,465</u>	<u>325,352</u>	<u>320,473</u>	<u>(4,879)</u>		
NET OPERATING REVENUE	<u>163,182</u>	<u>141,265</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>163,182</u>	<u>141,265</u>	<u>150,208</u>	<u>142,553</u>	<u>(7,655)</u>		

EXPLANATION OF CHANGE:

(1) general reduction in program expenses

**Town of Ingersoll
Budget 2014**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: FITNESS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
USER FEES	(18,509)	(17,625)	(24,039)	(24,039)	--		
PROGRAM REVENUES	(3,034)	(4,165)	(2,500)	(2,500)	--		
	<u>(21,543)</u>	<u>(21,790)</u>	<u>(26,539)</u>	<u>(26,539)</u>	--		
EXPENSE							
SALARIES, WAGES & BENEFITS	116,762	123,094	126,894	128,117	1,223		
OPERATING EXPENSE	129	1,540	1,150	1,150	--		
SUPPLIES	68	240	550	550	--		
PROGRAM EXPENSES	280	--	500	500	--		
MEETINGS, CONFERENCES, TRAINING	586	1,125	1,580	1,480	(100)		
FUEL / TRANSPORTATION COSTS	201	448	540	550	10		
CONTRACTED SERVICES	1,181	1,343	1,500	1,500	--		
MARKETING & PROMOTION	830	245	300	300	--		
EQUIP REPAIRS & MAINTENANCE	5,264	4,642	6,000	7,000	1,000		
	<u>125,301</u>	<u>132,677</u>	<u>139,014</u>	<u>141,147</u>	<u>2,133</u>		
NET OPERATING REVENUE	<u>103,758</u>	<u>110,887</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>103,758</u>	<u>110,887</u>	<u>112,475</u>	<u>114,608</u>	<u>2,133</u>		

EXPLANATION OF CHANGE:
none

**Town of Ingersoll
Budget 2014**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: PROGRAMS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE							
USER FEES	(44,491)	(49,188)	(48,554)	(48,554)	--		
GRANTS / SUBSIDIES / REBATES	(8,039)	(3,949)	(10,000)	(8,624)	1,376		
PROGRAM REVENUES	(98,175)	(103,863)	(103,322)	(111,716)	(8,394)	8%	(1)
	<u>(150,705)</u>	<u>(157,000)</u>	<u>(161,876)</u>	<u>(168,894)</u>	<u>(7,018)</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	164,158	166,207	170,832	153,342	(17,490)	10%	(2)
OPERATING EXPENSE	932	1,259	1,490	1,490	--		
SUPPLIES	7,529	6,222	9,080	8,440	(640)		
PROGRAM EXPENSES	9,050	9,001	11,834	9,195	(2,639)	22%	(3)
MEETINGS, CONFERENCES, TRAINING	759	66	700	700	--		
FUEL / TRANSPORTATION COSTS	359	122	810	825	15		
CONTRACTED SERVICES	3,600	3,600	3,600	3,600	--		
MARKETING & PROMOTION	468	610	1,500	1,500	--		
	<u>186,855</u>	<u>187,087</u>	<u>199,846</u>	<u>179,092</u>	<u>(20,754)</u>		
NET OPERATING REVENUE	<u>36,150</u>	<u>30,087</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><u>36,150</u></u>	<u><u>30,087</u></u>	<u><u>37,970</u></u>	<u><u>10,198</u></u>	<u><u>(27,772)</u></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
Budget 2014**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: FACILITY	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	(2,829)	(4,104)	(3,000)	(3,000)	--		
RENT / LEASES	(8,904)	(8,674)	(10,412)	(9,452)	960		
	<u>(11,733)</u>	<u>(12,778)</u>	<u>(13,412)</u>	<u>(12,452)</u>	<u>960</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	195,113	204,759	220,533	231,914	11,381	5%	(1)
OPERATING EXPENSE	9,871	8,412	12,300	12,600	300		
UTILITIES - HYDRO	74,359	82,364	73,440	75,643	2,203		
UTILITIES - NATURAL GAS	40,586	39,725	44,850	46,195	1,345		
UTILITIES - WATER	21,817	22,157	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	18,052	24,900	24,900	--		
EQUIP REPAIRS & MAINTENANCE	24,111	31,668	19,300	19,300	--		
BLDG REPAIRS & MAINTENANCE	19,899	20,152	20,800	20,450	(350)		
SNOW REMOVAL AND SANDING	2,200	3,058	5,500	5,500	--		
MAINTENANCE CONTRACTS	13,096	14,449	22,915	21,661	(1,254)		
	<u>425,474</u>	<u>447,840</u>	<u>466,005</u>	<u>479,630</u>	<u>13,625</u>		
NET OPERATING REVENUE	<u>413,741</u>	<u>435,062</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>419,241</u>	<u>435,062</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
Budget 2014**

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	(37,492)	(35,394)	(35,876)	(35,876)	--		
RECOVERIES	(2,752)	(908)	--	--	--		
	<u>(40,244)</u>	<u>(36,302)</u>	<u>(35,876)</u>	<u>(35,876)</u>	<u>--</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	81,053	73,060	73,272	66,220	(7,052)	10%	(1)
OPERATING EXPENSE	3,775	5,880	3,850	3,600	(250)		
UTILITIES - HYDRO	20,911	19,073	20,670	22,175	1,505		
UTILITIES - NATURAL GAS	5,426	4,743	7,106	7,832	726		
UTILITIES - WATER	1,331	1,559	2,060	2,183	123		
PROGRAM EXPENSES	(52)	--	--	--	--		
FUEL / TRANSPORTATION COSTS	--	454	108	200	92		
REPAIRS & MAINTENANCE	1,172	481	700	450	(250)		
EQUIP REPAIRS & MAINTENANCE	134	17,211	9,700	8,200	(1,500)		
BLDG REPAIRS & MAINTENANCE	15,005	14,323	13,600	11,700	(1,900)		
SNOW REMOVAL AND SANDING	1,296	3,233	3,200	3,200	--		
MAINTENANCE CONTRACTS	6,222	8,245	8,774	9,060	286		
	<u>136,273</u>	<u>148,262</u>	<u>143,040</u>	<u>134,820</u>	<u>(8,220)</u>		
NET OPERATING REVENUE	<u>96,029</u>	<u>111,960</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>111,960</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
Budget 2014**

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)	(40,288)	(82,000)	(82,000)	--		
RENT / LEASES	(22,929)	(17,100)	(19,500)	(19,500)	--		
USER FEES	--	--	(500)	--	500		
RECOVERIES	--	(1,505)	--	--	--		
GRANTS / SUBSIDIES / REBATES	--	--	(2,500)	(2,500)	--		
PROGRAM REVENUES	--	--	(250)	(250)	--		
DONATIONS / FUNDRAISING	(31,413)	(28,931)	(34,250)	(29,800)	4,450	13%	(1)
	<u>(120,622)</u>	<u>(87,824)</u>	<u>(139,000)</u>	<u>(134,050)</u>	4,950		
EXPENSE							
SALARIES, WAGES & BENEFITS	134,968	122,249	158,423	158,405	(18)		
ADMINISTRATIVE EXPENSE	344	10	750	700	(50)		
OPERATING EXPENSE	17,751	3,936	7,150	6,150	(1,000)		
SUPPLIES	2,229	1,132	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	5,445	7,800	7,800	--		
MARKETING & PROMOTION	--	--	2,400	2,400	--		
EQUIP REPAIRS & MAINTENANCE	2,340	967	4,500	3,400	(1,100)		
	<u>171,095</u>	<u>133,820</u>	<u>189,673</u>	<u>186,957</u>	(2,716)		
NET OPERATING REVENUE	<u>50,473</u>	<u>45,996</u>	<u>50,673</u>	<u>52,907</u>	2,234		
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>50,473</u>	<u>55,996</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

Budget 2014

DEPARTMENT: YOUTH CENTRE ACTIVITY: GENERAL PROGRAMS	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	ref
	2012	2013	2013	2014	unfav	& +/- 5%	
REVENUE							
SALE OF GOODS OR SERVICES	(1,821)	(1,768)	(2,300)	(3,100)	(800)		
RENT / LEASES	(6,419)	(3,568)	(7,500)	(7,500)	--		
USER FEES	(328)	(193)	(150)	(150)	--		
MEMBERSHIPS	(855)	(683)	(1,000)	(3,000)	(2,000)		
RECOVERIES	(7,500)	(9,169)	(7,500)	(7,500)	--		
GRANTS / SUBSIDIES / REBATES	(35,393)	(4,605)	(28,500)	(26,600)	1,900		
PROGRAM REVENUES	(9,158)	(10,008)	(13,010)	(13,260)	(250)		
DONATIONS / FUNDRAISING	(53,372)	(96,739)	(84,200)	(74,400)	9,800	12%	(1)
	<u>(114,846)</u>	<u>(126,733)</u>	<u>(144,160)</u>	<u>(135,510)</u>	<u>8,650</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	448,292	461,231	457,121	438,265	(18,856)		
ADMINISTRATIVE EXPENSE	1,603	1,861	1,550	1,550	--		
OPERATING EXPENSE	8,087	3,140	5,355	6,355	1,000		
COMMUNICATIONS	7,446	7,726	6,600	6,600	--		
SUPPLIES	9,421	6,756	18,800	18,550	(250)		
PROGRAM EXPENSES	11,142	10,147	12,838	13,950	1,112		
MEETINGS, CONFERENCES, TRAINING	432	903	1,600	1,600	--		
FUEL / TRANSPORTATION COSTS	2,927	1,705	3,500	3,000	(500)		
CONTRACTED SERVICES	669	658	2,364	1,105	(1,259)		
MARKETING & PROMOTION	748	970	850	850	--		
REPAIRS & MAINTENANCE	8,962	6,094	4,500	2,500	(2,000)		
EQUIP REPAIRS & MAINTENANCE	101	--	875	850	(25)		
	<u>499,830</u>	<u>501,191</u>	<u>515,953</u>	<u>495,175</u>	<u>(20,778)</u>		
NET OPERATING REVENUE	<u>384,984</u>	<u>374,458</u>	<u>371,793</u>	<u>359,665</u>	<u>(12,128)</u>		
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>384,984</u>	<u>374,458</u>	<u>371,793</u>	<u>359,665</u>	<u>(12,128)</u>		

EXPLANATION OF CHANGE:

(1) raffle draw and hockey tournament events not planned for 2014

**Town of Ingersoll
Budget 2014**

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	--		
GRANTS / SUBSIDIES / REBATES	(120,206)	(125,308)	(224,900)	(177,083)	47,817	21%	(1)
DONATIONS / FUNDRAISING	(10,000)	(240)	(13,683)	--	13,683	100%	(2)
	<u>(122,706)</u>	<u>(118,048)</u>	<u>(231,083)</u>	<u>(169,583)</u>	<u>61,500</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	84,503	98,152	102,908	105,000	2,092		
ADMINISTRATIVE EXPENSE	1,546	1,378	5,000	3,600	(1,400)		
OPERATING EXPENSE	29,453	2,819	12,489	7,789	(4,700)	38%	(3)
SUPPLIES	222	469	5,000	2,625	(2,375)		
PROGRAM EXPENSES	3,208	3,777	56,443	24,319	(32,124)	57%	(3)
MEETINGS, CONFERENCES, TRAINING	525	4,429	11,800	6,125	(5,675)	48%	(3)
FUEL / TRANSPORTATION COSTS	624	1,751	17,443	9,375	(8,068)	46%	(3)
PROFESSIONAL FEES	2,000	2,028	2,000	2,750	750		
MARKETING & PROMOTION	624	3,247	18,000	8,000	(10,000)	56%	(3)
	<u>122,705</u>	<u>118,050</u>	<u>231,083</u>	<u>169,583</u>	<u>(61,500)</u>		
NET OPERATING REVENUE	<u>(1)</u>	<u>2</u>	<u>--</u>	<u>--</u>	<u>--</u>		
OTHER	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>(1)</u>	<u>2</u>	<u>--</u>	<u>--</u>	<u>--</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
Budget 2014**

DEPARTMENT: MUSEUMS FACILITY	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	ref
	2012	2013	2013	2014	unfav	& +/- 5%	
REVENUE							
	--	--	--	--	--		
EXPENSE							
OPERATING EXPENSE	64	38	200	200	--		
UTILITIES - HYDRO	2,769	4,029	3,300	3,300	--		
UTILITIES - NATURAL GAS	1,604	1,237	3,000	3,000	--		
UTILITIES - WATER	1,829	2,042	1,600	1,600	--		
LAND MAINTENANCE & IMPROVEMENT	58	377	2,000	1,000	(1,000)		
EQUIP REPAIRS & MAINTENANCE	58	32	--	500	500		
BLDG REPAIRS & MAINTENANCE	2,073	2,269	5,000	5,000	--		
SNOW REMOVAL AND SANDING	780	1,525	1,000	1,000	--		
MAINTENANCE CONTRACTS	135	841	--	500	500		
	<u>9,370</u>	<u>12,390</u>	<u>16,100</u>	<u>16,100</u>	<u>0</u>		
NET OPERATING REVENUE	<u>9,370</u>	<u>12,390</u>	<u>16,100</u>	<u>16,100</u>	<u>0</u>		
OTHER							
	--	2,731	--	--	--		
	<u>9,370</u>	<u>15,121</u>	<u>16,100</u>	<u>16,100</u>	<u>--</u>		

EXPLANATION OF CHANGE:

none

Town of Ingersoll

Budget 2014

DEPARTMENT: MUSEUMS PROGRAMS	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	ref
	2012	2013	2013	2014	unfav	& +/- 5%	
REVENUE							
SALE OF GOODS OR SERVICES	(2,465)	(3,811)	(4,300)	(2,800)	1,500		
RENT / LEASES	(80)	(190)	(100)	(100)	--		
USER FEES	(1,278)	(3,680)	(1,500)	(1,700)	(200)		
GRANTS / SUBSIDIES / REBATES	(40,706)	(12,397)	(17,480)	(16,980)	500		
PROGRAM REVENUES	(3,193)	(3,210)	(3,650)	(4,150)	(500)		
DONATIONS / FUNDRAISING	(644)	(5,945)	(2,000)	(1,000)	1,000		
	<u>(48,366)</u>	<u>(29,233)</u>	<u>(29,030)</u>	<u>(26,730)</u>	<u>2,300</u>		
EXPENSE							
SALARIES, WAGES & BENEFITS	89,798	98,461	103,466	104,333	867		
ADMINISTRATIVE EXPENSE	2,187	1,370	2,430	1,450	(980)		
OPERATING EXPENSE	15,959	2,338	1,450	1,250	(200)		
COMMUNICATIONS	561	565	800	750	(50)		
SUPPLIES	2,703	2,843	3,350	3,100	(250)		
PROGRAM EXPENSES	18,126	8,262	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	9,319	8,779	12,600	10,450	(2,150)		
REPAIRS & MAINTENANCE	478	13	1,750	1,700	(50)		
EQUIP REPAIRS & MAINTENANCE	90	569	2,500	1,950	(550)		
MAINTENANCE CONTRACTS	--	125	3,000	2,000	(1,000)		
	<u>139,692</u>	<u>125,037</u>	<u>153,596</u>	<u>145,533</u>	<u>(8,063)</u>		
NET OPERATING REVENUE	<u>91,326</u>	<u>95,804</u>	<u>124,566</u>	<u>118,803</u>	<u>(5,763)</u>		
OTHER							
TRANSFER TO RESERVES & RES FUNDS	10,000	7,565	--	6,000	6,000		
	<u>10,000</u>	<u>7,565</u>	<u>--</u>	<u>6,000</u>	<u>6,000</u>		
	<u>101,326</u>	<u>103,369</u>	<u>124,566</u>	<u>124,803</u>	<u>237</u>		

EXPLANATION OF CHANGE:

(1) savings in special events and display costs

**Town of Ingersoll
Budget 2014**

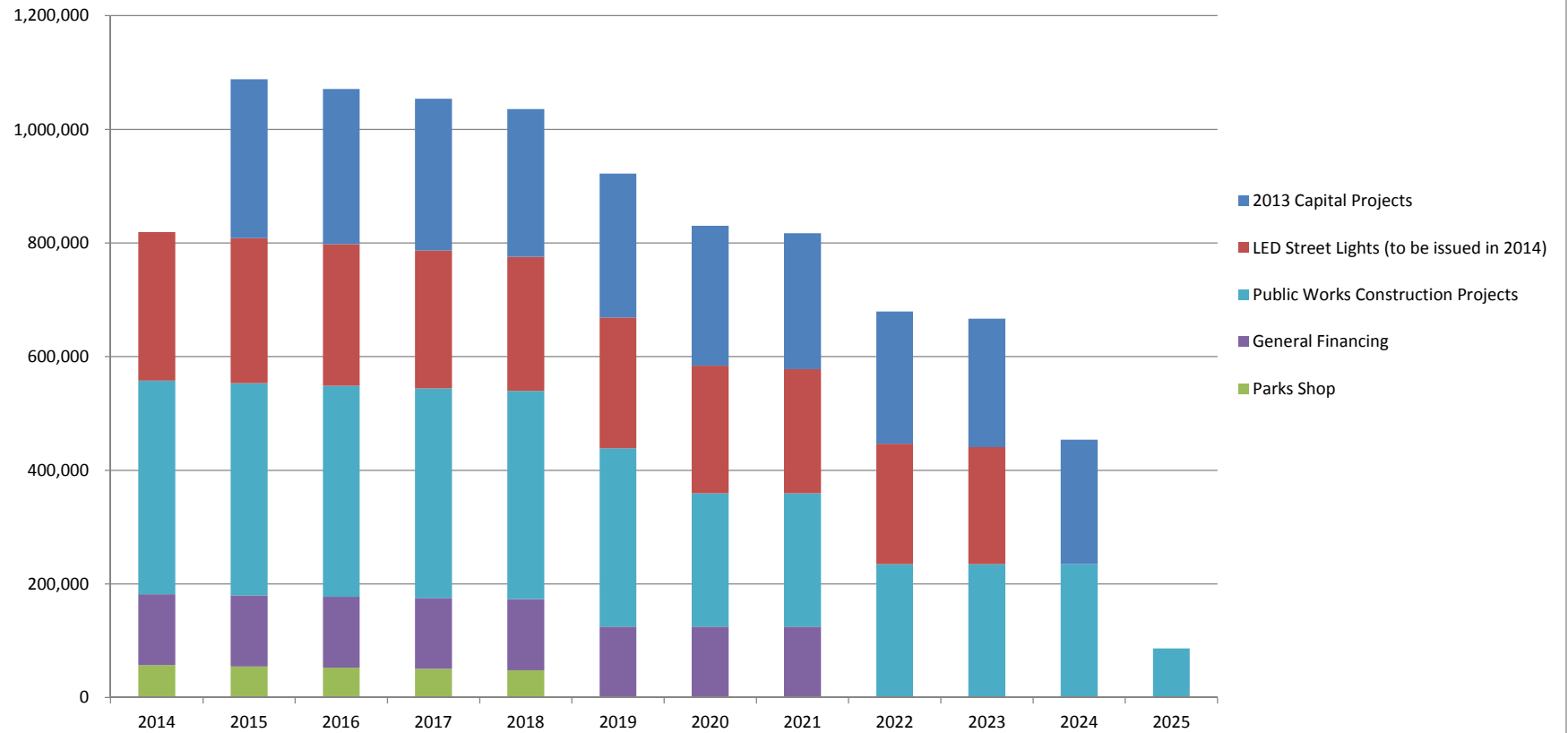
DEPARTMENT: ECONOMIC DEVELOPMENT	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	ref
	2012	2013	2013	2014	unfav	& +/- 5%	
REVENUE							
USER FEES	(9,148)	--	--	--	--		
GRANTS / SUBSIDIES / REBATES	(6,521)	(248,496)	(399,975)	(53,315)	346,660	87%	(1)
	(15,669)	(248,496)	(399,975)	(53,315)	346,660		
EXPENSE							
SALARIES, WAGES & BENEFITS	194,631	120,164	163,717	184,335	20,618	13%	(2)
ADMINISTRATIVE EXPENSE	3,882	4,589	4,600	5,000	400		
OPERATING EXPENSE	76	115	200	200	--		
COMMUNICATIONS	2,597	1,370	2,580	2,380	(200)		
PROGRAM EXPENSES	21,578	11,988	12,850	15,350	2,500		
MEETINGS, CONFERENCES, TRAINING	6,983	6,710	12,000	6,000	(6,000)	50%	(3)
FUEL / TRANSPORTATION COSTS	4,408	2,211	2,500	2,750	250		
PROFESSIONAL FEES	30,542	260,548	425,225	69,315	(355,910)	84%	(4)
CONTRACTED SERVICES	48,750	54,338	28,589	--	(28,589)	100%	(5)
MARKETING & PROMOTION	28,471	19,877	30,500	33,440	2,940	10%	(6)
	341,918	481,910	682,761	318,770	(363,991)		
NET OPERATING REVENUE	326,249	233,414	282,786	265,455	(17,331)		
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(9,940)	(9,940)		(7)
TRANSFER TO RESERVES & RES FUNDS	4,609	9,940	--	--	--		
	4,609	9,940	--	(9,940)	(9,940)		
	330,858	243,354	282,786	255,515	(27,271)		

EXPLANATION OF CHANGE:

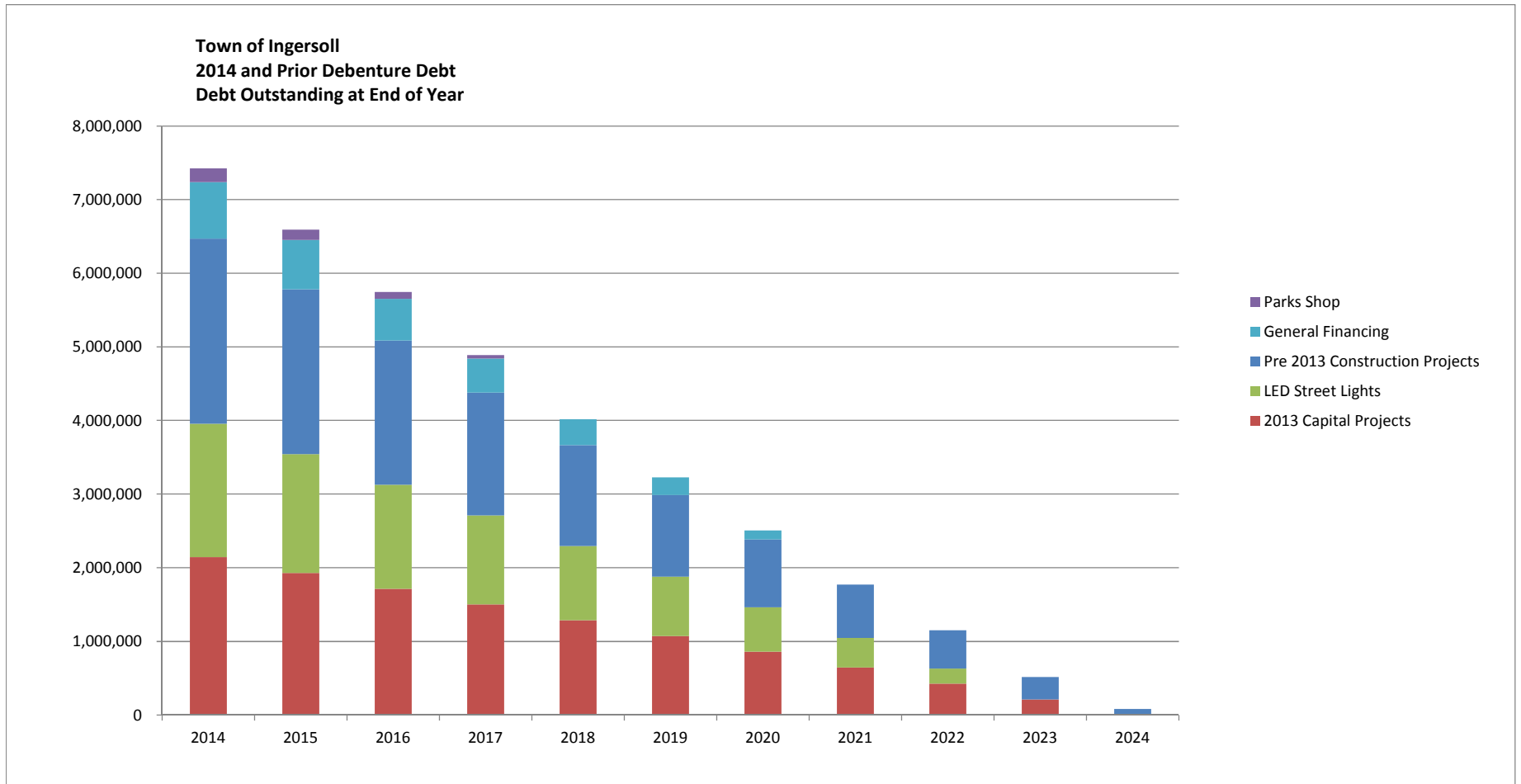
- (1) CCREST one time funding in 2013
- (2) temporary contract position, see item (4), has been moved to a salary position in 2014
- (3) prior year included Japan trip
- (4) these expenses relate to the CCREST funding see (1) above
- (5) contracted services was for contracted wages see (2) above
- (6) \$3,000 of 2013 advertising & printing carryforward to 2014
- (7) 2013 unspent funding carried forward to 2014 for Urban Study and advertising & printing

Town of Ingersoll
Budget 2014

Town of Ingersoll
2014 and Prior Debenture Debt
Debenture Payments by Year



Town of Ingersoll
Budget 2014



**CORPORATION OF THE TOWN OF INGERSOLL
2014 CAPITAL BUDGET**

	PROJECT	Funding Source	Cfwd 2013	2014 Projects
GENERAL GOVERNMENT				
ADMINISTRATION				
3064	Fire Proof Vault Door	Levy		10
TOTAL - GENERAL GOVERNMENT				10
PROTECTION TO PERSONS & PROPERTY				
FIRE DEPARTMENT				
3157	SELF CONTAINED BREATHING APPARATUS	Fire Reserve		140
3158	Protective Equipment Extracter	Fire Reserve		13
PUBLIC BUILDINGS				
3113	CARR WALKWAY ROOF TOP replacement	Public Bldg Reserve	16	
3110	Energy retro- fit - continued to complete bldg.	Public Bldg Reserve	5	
3114	3 Charles Street- Upper Deck	Public Bldg Reserve	5	
3112	TOWN CENTRE 2nd Flr CARPETING Balance of Phase I & Pt	Levy		17
		Public Bldg Reserve		5
3115	TOWN CENTRE-BOILER replacement municipal shared	Oxford County		13
		Public Bldg Reserve		13
3116	Carr Walkway Roof Third level	Levy		10
3117	OPP Fire Panel Upgrade	Police Reserve		10
TOTAL - PROTECTION TO PERSONS				221
TRANSPORTATION				
CONSTRUCTION - ROADS & BRIDGES				
3244	Royland/Elm/Cedar/Pine Reconstruction	Debenture Prior Yr Unfinanced	1,373 <i>net 510</i> (863)	
3246	Whiting St Major Rehab (Fred-Hol)	Gas Tax		320
3232	Charles St W Sidewalk (Merrit to King St W)	Debenture Prior Yr Unfinanced	188 <i>net 171</i> (17)	
3242	Sidewalk Restoration Program	Eng Misc Projects	30	
3252	Holcroft Street Reconstruction	Debenture Prior Yr Unfinanced	582 <i>net 458</i> (124)	
3253	King St. E. (Hall to Harris) Major Rehab	Gas Tax		203
		Eng Misc Projects	8	
3254	King St W (Thames-Merritt) Major Rehab	Eng Misc Projects	10	
3256	North Town Line E (Pemberton to Mutual)	Levy		27
		Eng Misc Projects	6	
3257	William St Reconstruction	Levy		28
		Eng Misc Projects	4	
3258	N Town Line W (Thames to Oxfd Ave)	Levy		20
		Eng Misc Projects	6	
3259	Bridge Rehab - Henderson Creek @ Catherine	Levy		100
		Eng Misc Projects		100
3255	Tunis St Reconstruction	Eng Misc Projects		200
3255	Etna/Centre St Reconstruction	Levy		8
		Eng Misc Projects	8	
3260	Princess Park Road Sidewalk	Levy		7
3261	Catherine Street Reconstruction(less culvert)	Levy		10
3262	Whiting Street Reconstruction (Hol to Clark)	Levy		210
SUB-TOTAL - ROADS & BRIDGES				1,233
STREET LIGHTING				
3249	STREET LIGHT REPLACEMENT	Levy		10
SUB TOTAL - STREET LIGHTING				10
TOTAL - TRANSPORTATION				1,243
ENGINEERING				
3263	UPGRADE MONITORS FOR CAD, GPS UPGRADES	Levy		25
TOTAL - ENGINEERING				25
PUBLIC WORKS				

**CORPORATION OF THE TOWN OF INGERSOLL
2014 CAPITAL BUDGET**

	Funding Source	Cfwd 2013	2014 Projects
3400	REPLACE TRUCK #4	PW Equip	212
TOTAL - PUBLIC WORKS			212

COMMUNITY SERVICES

ARENA

3538	Sprinkler System Replacement	Levy	50
3539	Arena Structural & Life Cycle Condition Report	Levy	7
SUB TOTAL - ARENA			57

PARKS

3540	Replacement of 2003 Commercial Mowers	Levy	27
3520	Replace 2001 Dodge Ram Truck	Levy	28
3541	Overseeder/Top Dresser	Parks Reserve	22
		Levy	13
3519	Plastic Tables - 30	BIA	5
		Levy	5
3542	VMS Cannons - Relocation & Landscaping	Levy	10
SUB TOTAL - PARKS			110

YOUTH CENTRE FACILITY

3536	Kitchen Upgrades	Grant	100
SUB TOTAL - YOUTH CENTRE FACILITY			100

TOTAL - COMMUNITY SERVICES

267

ECONOMIC & DEVELOPMENT

3657	Town Entrance Signs	Levy	25
		Ec Reserve	50
		BIA	15
3656	Industrial Land - Unfinanced	Levy	100

TOTAL - ECONOMIC DEVELOPMENT

65 125

CAPITAL GRAND TOTAL

1,302 2,103

Funding Requirements	Levy	--	747
	Grant	--	100
	BIA	15	5
	Oxford County	--	13
	Gas Tax	--	523
	Fire Reserve	--	153
	Police Reserve	--	10
	Parks Reserve	--	22
	Eng Misc Projects	72	300
	Public Bldg Reserve	26	18
	PW Equip	--	212
	Ec Reserve	50	--
	Debenture	2,143	--
	Prior Yr Unfinanced	(1,004)	--
		1,302	2,103

Town of Ingersoll
Budget 2014
Reserve and Reserve Fund Continuity

	Opening Balance	Transfer In	Transfer Out	Income	Ending Balance
<u>RESERVES</u>					
WORKING FUNDS	192,278				192,278
CURRENT PURPOSES	465,557	355,130	299,440		521,247
CAPITAL PURPOSES	2,972,872	798,756	863,000		2,908,628
	3,630,707	1,153,886	1,162,440		3,622,153
<u>RESERVE FUNDS</u>					
DISCRETIONARY	158,619	11,500		2,379	172,498
OBLIGATORY	1,571,384		541,100	433,009	1,463,293
	1,730,003	11,500	541,100	435,388	1,635,791
TOTAL	5,360,710	1,165,386	1,703,540	435,388	5,257,944

SOURCE OF TRANSACTIONS

OPERATING	1,149,959	305,040
CAPITAL		1,398,500
	1,149,959	1,703,540

**Town of Ingersoll
Budget 2014
Reserve Fund Continuity Detail**

<u>Reserve Funds</u>	2013 Ending Balance	Budgeted Transfers Out			2014 Ending Balance
		Collected	Interest		
00950 Sick Leave	65,830	11,500	987		78,317
00953 Industrial Land	92,789		1,392		94,181
Discretionary Reserve Funds	158,619	11,500	2,379	--	172,498
Federal Gas Tax	572,767	360,738	8,592	(523,000)	419,097
Provincial Dedicated Gas Tax for Transporta	532,659	48,700	7,990	(12,500)	576,849
00955 Cash-In-Lieu of Parkland	70,491		1,057		71,548
00963 Development Charges (Fire Services)	172		3		175
00970 Development Charges (Roads/Related)	74,547		1,118		75,665
00975 Development Charges (Parks & Rec)	243,284		3,649		246,933
00960 Development Charges (Admin)	51,872		778	(5,600)	47,050
00965 Development Charges (Police)	6,450		97		6,547
00967 Development Charges (PW Fleet/Bldg)	19,142		287		19,429
Obligatory Reserve Fund	1,571,384	409,438	23,571	(541,100)	1,463,293
Total	1,730,003	420,938	25,950	(541,100)	1,635,791

**Town of Ingersoll
Budget 2014
Reserve Continuity Detail**

<u>Account #</u>		<u>Reserve</u>	<u>2013 Budgeted Ending Balance</u>	<u>Budgeted Transfers In</u>	<u>Budgeted Transfers Out</u>	<u>2014 Ending Balance</u>
General Administration						
w	01-0000-2500-00801	Reserves - Working Capital	192,278			192,278
cur	01-0000-2500-00802	Reserves - Legal Fees	107,863			107,863
cur	01-0000-2500-00804	Reserves - Admin Equip/Programming	65,636			65,636
cur	01-0000-2500-00807	Reserves - Finance		1500-4000-98950 213,956		298,130
cur				3200-4000-98950 84,174		
cap	01-0000-2500-00809	Reserves - Oxford N Parking Lot Paving Lane	35,929			35,929
cur	01-0000-2500-00810	Reserves - Clerk's Operational	36,343			36,343
cap	01-0000-2500-00813	Reserves - Capital Contingency	624,252			624,252
cur	01-0000-2500-00814	Reserves - Election	34,500	0100-4000-98950 17,000	45,000	0100-4000-01950 6,500
cur	01-0000-2500-00811	Reserves - Health Recruitment	12,500			12,500
cur	01-0000-2500-00816	Reserves - Administration Facility	60,598	2000-4030-98950 5,000		65,598
cur	01-0000-2500-00817	Reserves - Public Buildings - General	133,657	2000-4020-98950 30,000		119,657
cap					44,000	capital
cap	01-0000-2500-00825	Reserves - Economic Development	65,398		50,000	capital 5,458
cur					9,940	7000-4000-1950
cur	01-0000-2500-00815	Reserves - Building Inspection	4,710	3400-4000-98950 5,000		9,710
cap	01-0000-2500-00833	Reserves - I.T. Hardware	55,358	1002-4000-98950 25,000		49,858
cur		2013 year end carryforward			5,000	1002-4000-01950
cur					25,500	1002-4000-01950
cap	01-0000-2500-00803	Reserves - Fire	137,008	3000-4000-98950 176,000	153,000	capital 160,008
cur	01-0000-2500-00808	Reserves - Police Services Board	1,467			1,467
cap	01-0000-2500-00850	Reserves - Police Facility	50,000	3200-4100-98950 15,350	10,000	capital 55,350
Museum						
cap	01-0000-2500-00806	Reserves - Museum	210,712	6200-4000-98950 6,000		216,712
cap	01-0000-2500-00821	Reserves - Museum Artifact Donations	1,100			1,100
cap	01-0000-2500-00844	Reserves - Sports Hall of Fame	10,244			10,244
Public Works/Engineering						
cap	01-0000-2500-00818	Reserves - PW Machinery / Equip	302,834	4500-4230-98950 250,000	212,000	capital 352,334
cap				4500-4000-98950 11,500		
cur	01-0000-2500-00819	Reserves - Replacement Trees	8,283			8,283
cap	01-0000-2500-00820	Reserves - Engineering - Misc. Projects	1,247,708	4000-4000-98950 267,196		928,904
cur		2013 year end carry forwards \$179K			35,000	4000-4000-01950
cur					13,000	4500-4110-01950
cur					95,000	4500-4130-01950
cur					15,000	4500-4160-01950
cur					56,000	4500-4220-01950
cap					372,000	capital
Parks & Recreation						
cap	01-0000-2500-00824	Reserves - Ice Fee Increase	129,360	5000-6020-98950 19,210		148,570
cap	01-0000-2500-00831	Reserves - Squash Club	357			357
cap	01-0000-2500-00838	Reserves - Parks Equipment	26,329			4,329
cap		2013 year end carryforward			22,000	capital
cap	01-0000-2500-00840	Reserves - Parks Facilities	32,544			32,544
cap	01-0000-2500-00842	Reserves - Parks VPCC Facility	5,500			5,500
cap	01-0000-2500-00843	Reserves - Parks - Dog Park	5,000			5,000
cap	01-0000-2500-00845	Reserves - New Fitness Equipment	6,764	5100-4000-98950 8,000		14,764
cap	01-0000-2500-00848	Reserves - Recreation Admin - Future Use	26,476	5000-4000-98950 10,500		46,976
cap				5200-6210-98950 2,500		
cap				5200-6270-98950 5,000		
cap				5200-6290-98950 2,500		
			<u>3,630,707</u>	<u>1,153,886</u>	<u>1,162,440</u>	<u>3,622,153</u>
U:\Treasury\TREASURY GENERAL\2013 YE Working Papers\Reserves and Resv Fds\2013 Reserve Balances.xlsx\00813						<u>3,622,153</u>
w	working		192,278	0	0	192,278
cur	current		465,557	355,130	299,440	731,687
cap	capital		2,972,872	798,756	863,000	2,698,188
			<u>3,630,707</u>	<u>1,153,886</u>	<u>1,162,440</u>	<u>3,622,153</u>
		sick leave	4500-4000-98950	11,500	5,600	1300-4000-01950 DC Study
		total in general fund for 98950		<u>1,165,386</u>	<u>305,040</u>	total in general fund for 98950
U:\Treasury\TREASURY GENERAL\2014 Budget\2014 Budget Report - Public Final.xlsx\2014 Capital						

**Town of Ingersoll
Budget 2014
Budget Restated in PSAB Format**

	<u>As Budget</u>	<u>PSAB Financials</u>
Net revenue prior to following amounts	(2,864,619)	(2,864,619)
Items included in Budget that are not PSAB Revenues or Expenses		
Debenture Principal Repayment	607,173	
Capital Expenditures	2,266,000	
Contributions from Reserves		
Operating	(299,440)	
Capital	(863,000)	
Transfer to Reserves	1,153,886	
PSAB items not in Budget		
Increase in Post Employment Liability		423,000
Amortization		2,300,000
Loss on Disposal of Assets		200,000
Annual Deficit	<u> --</u>	<u> 58,381</u>