

**THE CORPORATION OF THE  
TOWN OF INGERSOLL**

**2015 DRAFT BUDGET**

**March 3, 2015**

**Town of Ingersoll  
2015 Draft Budget  
March 3, 2015  
Tax Impact**

**Overall Impact**

	Total Assessment		Change	
	2014	2015	\$	%
Tax Levy Requirement	\$12,706,692	\$13,131,942	\$425,250	3.35%
Weighted Assessment	1,376,097,906	1,420,462,006	44,364,100	3.22%
Ingersoll Residential Tax Rate	0.00923386	0.00924484	0.00001098	0.12%

**Impact on Average Home**

	Residential Assessment		Change	
	2014	2015	\$	%
Average Single Family Home	\$200,500	\$204,070	\$3,570	1.78%

  

	Tax Rates		2014 Taxes	2015 Taxes	Change	
	2014	2015			\$	%
Municipal Taxes	0.00923386	0.00924484	\$1,851	\$1,887	\$36	1.94%

\* The above is strictly Town of Ingersoll municipal taxation and excludes County and Education portion. Last year the Town share of the final tax bill was 59% with the County and Education accounting for the remaining 28% and 13% respectively.

	Value/Equity (Phase-in) Change 2015	2014 Assessment Growth Change
Residential	1.78%	1.47%
Multi-residential	8.92%	-1.57%
Farmland	10.95%	-5.68%
Commercial	1.06%	0.91%
Industrial	4.28%	-1.09%

**Town of Ingersoll**

**2015 Draft Budget**

**March 3, 2015**

**Summary All Departments by Revenue/Expense Grouping**

	YTD Actual	Budget		Projection	Change
	2014	2014	2015	2016	2014 to 2015 (fav) unfav
<b>REVENUE</b>					
SALE OF GOODS OR SERVICES	(151,010)	(210,385)	<b>(177,835)</b>	(180,550)	32,550
PERMITS/LICENSES	(177,940)	(164,050)	<b>(154,150)</b>	(164,950)	9,900
ICE RENTAL	(241,144)	(199,131)	<b>(201,549)</b>	(202,000)	(2,418)
RENT / LEASES	(248,554)	(237,350)	<b>(214,068)</b>	(221,763)	23,282
USER FEES	(222,283)	(219,424)	<b>(186,901)</b>	(174,831)	32,523
MEMBERSHIPS	(116,598)	(168,050)	<b>(124,100)</b>	(124,100)	43,950
RECOVERIES	(191,247)	(366,986)	<b>(145,800)</b>	(145,750)	221,186 (1)
COUNTY RECOVERY	(373,503)	(373,645)	<b>(358,255)</b>	(288,818)	15,390
TAXATION - LEVY	(12,704,474)	(12,706,692)	<b>(13,131,942)</b>	(13,287,627)	<b>(425,250)</b> (2)
TAXATION - SUPPLEMENTARIES & OTHER	(271,212)	(258,342)	<b>(252,644)</b>	(252,644)	5,698
INTEREST / DIVIDENDS	(640,292)	(549,400)	<b>(570,400)</b>	(570,400)	(21,000)
GRANTS / SUBSIDIES / REBATES	(388,421)	(378,282)	<b>(261,599)</b>	(144,084)	116,683 (3)
LAND SALES	(244,884)	(1,000)	<b>(1,000)</b>	(1,000)	--
PROGRAM REVENUES	(264,659)	(264,561)	<b>(281,782)</b>	(279,630)	(17,221)
DONATIONS / FUNDRAISING	(134,973)	(105,200)	<b>(113,400)</b>	(113,200)	(8,200)
	<u>(16,371,193)</u>	<u>(16,202,498)</u>	<u>(16,175,425)</u>	<u>(16,151,347)</u>	<u>27,073</u>
<b>EXPENSE</b>					
SALARIES, WAGES & BENEFITS	6,342,082	6,560,554	<b>6,486,066</b>	6,511,337	(74,488) (4)
ADMINISTRATIVE EXPENSE	112,965	177,145	<b>89,719</b>	84,250	(87,426) (5)
OPERATING EXPENSE	148,059	183,953	<b>161,217</b>	172,830	(22,736)
COMMUNICATIONS	110,947	110,111	<b>108,282</b>	110,220	(1,829)
INSURANCE EXPENSE	194,580	215,650	<b>206,650</b>	206,065	(9,000)
UTILITIES - HEAT, HYDRO, WATER	762,764	767,919	<b>783,134</b>	818,933	15,215
SUPPLIES	65,978	83,634	<b>66,360</b>	70,157	(17,274)
PROGRAM EXPENSES	119,900	142,409	<b>126,978</b>	114,743	(15,431)
MEETINGS, CONFERENCES, TRAINING	87,817	145,355	<b>122,499</b>	114,683	(22,856)
FUEL / TRANSPORTATION COSTS	122,855	149,025	<b>121,953</b>	119,595	(27,072)
PROFESSIONAL FEES	217,715	433,265	<b>213,450</b>	278,950	(219,815) (6)
CONTRACTED SERVICES	174,869	175,615	<b>128,478</b>	129,802	(47,137)
PROPERTY TAX REFUNDS & ADJUSTMENTS	374,313	340,000	<b>440,000</b>	440,000	100,000 (7)
MARKETING & PROMOTION	122,938	173,520	<b>131,853</b>	134,106	(41,667)
GRANTS TO VOLUNTEER ORGANIZATIONS	93,901	93,685	<b>106,000</b>	106,000	12,315
LAND MAINTENANCE & IMPROVEMENT	25,399	54,100	<b>44,400</b>	39,250	(9,700)
EQUIP REPAIRS & MAINTENANCE	238,014	341,691	<b>322,682</b>	307,391	(19,009)
BLDG REPAIRS & MAINTENANCE	101,236	116,382	<b>106,405</b>	111,101	(9,977)
SNOW REMOVAL AND SANDING	64,323	39,500	<b>52,100</b>	34,410	12,600
MAINTENANCE CONTRACTS	117,834	134,679	<b>131,308</b>	142,197	(3,371)
LAND SALE EXPENSES	15,188	10,000	<b>10,000</b>	10,000	--
MATERIALS	467,630	706,067	<b>600,851</b>	551,813	(105,216) (8)
TRANSFER TO BIA	77,647	76,293	<b>76,293</b>	76,293	--
TRANSFERS TO CEMETERY BOARD	85,927	85,927	<b>95,388</b>	95,388	9,461
	<u>10,244,880</u>	<u>11,316,479</u>	<u>10,732,066</u>	<u>10,779,514</u>	<u>(584,413)</u>
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>(6,126,313)</u>	<u>(4,886,019)</u>	<u>(5,443,359)</u>	<u>(5,371,833)</u>	<u>(557,340)</u>
<b>OTHER</b>					
O.P.P. CONTRACT	3,096,598	3,157,445	<b>2,816,536</b>	2,600,000	(340,909) (9)
OMPF - ONT MUN PARTNER GRANT	(672,500)	(672,500)	<b>(538,000)</b>	(472,500)	134,500 (10)
TRANSFER FROM RESERVES & RES FUNDS	(114,635)	(317,540)	<b>(126,848)</b>	(63,000)	190,692 (11)
TRANSFER TO RESERVES & RES FUNDS	2,243,510	1,896,959	<b>2,345,285</b>	2,374,060	448,326 (12)
DEBENTURE PAYMENT	819,143	821,655	<b>946,386</b>	933,273	124,731 (13)
	<u>5,372,116</u>	<u>4,886,019</u>	<u>5,443,359</u>	<u>5,371,833</u>	<u>557,340</u>
	<u>(754,197)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

**Town of Ingersoll  
2015 Draft Budget  
March 3, 2015**

**Summary All Departments by Revenue/Expense Grouping**

**Variance Explanation:**

- (1) In the 2014 budget the recoveries were comprised of \$165K of payroll costs to be applied to capital projects and recovered through the operating fund, \$130K in services for the County and the balance from internal allocations and third parties. With the new payroll system implemented in 2014 the capital fund is charged directly for all payroll costs and a recovery account is not used. Likewise for the internal entries. The 2015 budgeted payroll costs for capital is \$60,000 and the combined amount for the County and others is the \$145K. The 2014 budget was aggressive.
- (2) Levy required to balance the budget.
- (3) Ending of funding for Career and Skills Development \$66K and CCREST \$52K
- (4) Payroll wage increase of 1%, net staff reduction of one, \$60K in 2015 payroll budgeted in capital
- (5) Savings from new photocopier lease which included a reduction in the number of machines \$26K, 2014 was election year no such cost in 2015 \$47K.
- (6) One time 2014 grant to OPAL \$25K, reduction in landfill legal fees of \$60K.
- (7) Increase in tax adjustments for a multi year industrial property tax appeal which may be settled in 2015.
- (8) In 2014 there was \$30K in sidewalk repairs and \$56K in guide rail work carried forward from 2013.
- (9) Reduction in OPP contract arising from new costing formula for 2015.
- (10) Provincial reduction in OMPF, 2016 will be final year of a four year phased in reduction.
- (11) In 2014 there were a number of projects carried forward including #7 above, IT projects \$30K and an engineering needs study \$35K. There is also \$45K to fund the 2014 election.
- (12) Transfers to reserves including funding for capital. Reserves for capital purposes net of 2015 expenditures increase by \$63K.
- (13) Additional payments from 2014 debenture issue.

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	YTD Actual	Budget		Projection	Change
	2014	2014	2015	2016	2014 to 2015 (fav) unfav
<b>COUNCIL</b>	253,978	276,372	<b>193,029</b>	196,150	(83,343)
<b>CHIEF ADMINISTRATIVE OFFICER</b>	320,747	358,720	<b>350,125</b>	406,800	(8,595)
<b>CLERKS</b>					
ADMINISTRATION	327,876	381,910	<b>439,620</b>	446,500	57,710
PARATRANSIT	63,211	64,700	<b>69,240</b>	73,240	4,540
<b>PARKING</b>	19,652	13,450	<b>22,150</b>	18,650	8,700
<b>INFORMATION TECHNOLOGY</b>	305,684	338,573	<b>290,890</b>	294,250	(47,683)
<b>TREASURY</b>					
ADMINISTRATION	1,244,526	1,449,876	<b>876,096</b>	935,901	(573,780)
SUPPLEMENTARIES LESS ADJUSTMENTS	103,100	81,658	<b>187,356</b>	187,356	105,698
TAX LEVY	(12,704,474)	(12,706,692)	<b>(13,131,942)</b>	(13,287,627)	(425,250)
<b>BUILDING INSPECTION</b>					
INSPECTION	51,629	61,230	<b>81,405</b>	65,405	20,175
TOWN CENTRE	130,110	115,713	<b>136,195</b>	135,535	20,482
PUBLIC BUILDINGS - OTHER	37,541	36,706	<b>74,836</b>	76,915	38,130
<b>FIRE</b>					
ADMINISTRATION	939,290	950,892	<b>959,891</b>	988,085	8,999
FACILITY	15,201	16,672	<b>18,825</b>	14,780	2,153
<b>POLICE</b>					
ADMINISTRATION	3,134,900	3,221,321	<b>2,799,251</b>	2,584,015	(422,070)
FACILITY	(9,650)	5,820	<b>8,587</b>	8,715	2,767
<b>ENGINEERING</b>					
ADMINISTRATION	618,527	553,222	<b>1,675,931</b>	1,735,225	1,122,709
STREET LIGHTING & TRAFFIC SIGNALS	245,870	271,000	<b>259,000</b>	271,000	(12,000)
<b>PUBLIC WORKS</b>					
ADMINISTRATION & EQUIPMENT	331,621	424,670	<b>400,431</b>	409,287	(24,239)
BRIDGES & CULVERTS	24,657	24,657	<b>32,450</b>	33,100	7,793
ROADSIDE MAINTENANCE	203,713	239,955	<b>202,235</b>	198,843	(37,720)
SURFACE MAINTENANCE	238,488	370,208	<b>334,230</b>	350,038	(35,978)
ROADS, SIDEWALKS & PARKING LOTS	345,480	304,515	<b>251,570</b>	253,630	(52,945)
WINTER CONTROL	477,528	462,650	<b>409,046</b>	433,576	(53,604)
ENVIRONMENTAL SERVICES	76,577	121,030	<b>96,007</b>	183,451	(25,023)
<b>PARKS AND ARENA</b>					
ADMINISTRATION	162,988	163,346	<b>159,075</b>	159,715	(4,271)
ARENA	147,622	169,462	<b>464,065</b>	429,003	294,603
PARKS	419,593	426,885	<b>473,005</b>	478,203	46,120
PARKS PROGRAMS	21,122	21,426	<b>21,201</b>	21,201	(225)
CAMI PARKS / SUZUKI HOUSE	132,994	153,102	<b>162,102</b>	153,087	9,000
<b>VICTORIA PARK COMMUNITY CENTRE</b>					
ADMINISTRATION	29,248	(25,520)	<b>146,796</b>	148,020	172,316
AQUATICS	119,823	142,553	<b>99,720</b>	114,219	(42,833)
FITNESS	104,329	114,608	<b>2,364</b>	21,065	(112,244)
GENERAL PROGRAMS	23,969	10,198	<b>27,311</b>	25,993	17,113
FACILITY	439,324	467,178	<b>498,250</b>	489,756	31,072
<b>YOUTH CENTRE</b>					
FACILITY	91,802	98,944	<b>97,244</b>	101,652	(1,700)
TECHNOLOGY PROGRAMS	50,455	62,907	<b>76,895</b>	75,877	13,988
GENERAL PROGRAMS	375,161	359,665	<b>334,456</b>	359,951	(25,209)
CAREER & SKILLS PROGRAM	(0)	--	--	--	--
<b>MUSEUMS</b>					
FACILITY	12,270	16,100	<b>19,100</b>	17,100	3,000
PROGRAMS	96,454	124,803	<b>126,080</b>	131,588	1,277
<b>ECONOMIC DEVELOPMENT</b>	222,868	255,515	<b>255,882</b>	260,750	367
	<u>(754,197)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

**Town of Ingersoll  
2015 Draft Budget  
March 3, 2015**

DEPARTMENT: COUNCIL	YTD Actual 2014	Budget		Projection 2016	Change 2014 to 2015		
		2014	2015		(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(886)	--	--	--	--		
RECOVERIES	(4,064)	(3,600)	<b>(3,600)</b>	(3,600)	--		
	<u>(4,950)</u>	<u>(3,600)</u>	<u><b>(3,600)</b></u>	<u>(3,600)</u>	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	148,512	140,787	<b>155,879</b>	159,000	15,092	11%	(1)
ADMINISTRATIVE EXPENSE	26,069	47,800	<b>550</b>	550	(47,250)	99%	(2)
COMMUNICATIONS	5,068	5,500	<b>5,500</b>	5,500	--		
PROGRAM EXPENSES	5,515	6,200	<b>5,200</b>	5,200	(1,000)		
MEETINGS, CONFERENCES, TRAINING	6,607	10,500	<b>10,500</b>	10,500	--		
FUEL / TRANSPORTATION COSTS	--	2,500	<b>1,000</b>	1,000	(1,500)		
PROFESSIONAL FEES	1,839	5,000	--	--	(5,000)	100%	(3)
MARKETING & PROMOTION	16,034	32,000	<b>18,000</b>	18,000	(14,000)	44%	(4)
GRANTS TO VOLUNTEER ORGANIZATIONS	57,901	57,685	--	--	(57,685)	100%	(5)
	<u>267,546</u>	<u>307,972</u>	<u><b>196,629</b></u>	<u>199,750</u>	<u>(111,343)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>262,596</u>	<u>304,372</u>	<u><b>193,029</b></u>	<u>196,150</u>	<u>(111,343)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(25,618)	(45,000)	--	--	45,000	100%	(5)
TRANSFER TO RESERVES & RES FUNDS	17,000	17,000	--	--	(17,000)	100%	(6)
	<u>(8,618)</u>	<u>(28,000)</u>	<u>--</u>	<u>--</u>	<u>28,000</u>		
	<u>253,978</u>	<u>276,372</u>	<u><b>193,029</b></u>	<u>196,150</u>	<u>(83,343)</u>	30%	

**EXPLANATION OF CHANGE:**

- (1) Healthcare benefit rate increase and changes in number of Council receiving benefit coverage
- (2) 2014 included \$47K for election expenses
- (3) Bicycle Committee \$5K reallocated to Recreation Department
- (4) Addition of trip to Japan \$6K, offset by transfer of awards to Clerk's \$6K, staff Christmas event to CAO \$5K and reduction in graphics and printing
- (5) Community grants \$58K moved to Clerk's
- (6) Annual funding for election reallocated to Clerks' Department

**INCLUDES DEPARTMENTS:**

0100-4000

**Town of Ingersoll  
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DEPARTMENT: CHIEF ADMINISTRATIVE OFFICER	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500	
					unfav	& +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	144,593	167,020	<b>230,525</b>	235,200	63,505	38%	(1)
ADMINISTRATIVE EXPENSE	--	200	<b>250</b>	250	50		
OPERATING EXPENSE	--	--	<b>500</b>	500	500		
COMMUNICATIONS	778	1,200	<b>1,200</b>	1,200	--		
PROGRAM EXPENSES	343	1,300	<b>1,150</b>	1,150	(150)		
MEETINGS, CONFERENCES, TRAINING	972	1,500	<b>3,000</b>	3,000	1,500		
FUEL / TRANSPORTATION COSTS	207	2,500	<b>1,000</b>	1,000	(1,500)		
PROFESSIONAL FEES	82,233	182,500	<b>105,000</b>	157,000	(77,500)	42%	(2)
MARKETING & PROMOTION	1,722	2,500	<b>7,500</b>	7,500	5,000	200%	(3)
	<u>230,848</u>	<u>358,720</u>	<u><b>350,125</b></u>	<u>406,800</u>	<u>(8,595)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>230,848</u>	<u>358,720</u>	<u><b>350,125</b></u>	<u>406,800</u>	<u>(8,595)</u>		
<b>OTHER</b>							
	<u>89,899</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u><u>320,747</u></u>	<u><u>358,720</u></u>	<u><u><b>350,125</b></u></u>	<u><u>406,800</u></u>	<u><u>(8,595)</u></u>	2%	

**EXPLANATION OF CHANGE:**

- (1) Hiring for new position of Human Resource Coordinator
- (2) Anticipated reduction in landfill legal costs, a reserve has been established to access if required
- (3) In 2015 a consultant to be hired to set strategic priorities

**INCLUDES DEPARTMENTS:**

0900-4000

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DEPARTMENT: CLERKS ACTIVITY: ADMINISTRATION	YTD Actual 2014	Budget		Projection 2016	Change 2014 to 2015		
		2014	2015		(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(41)	(25)	<b>(25)</b>	(25)	--		
PERMITS/LICENSES	(30,648)	(30,600)	<b>(30,600)</b>	(30,600)	--		
USER FEES	(12,180)	(11,400)	<b>(7,550)</b>	(7,550)	3,850	34%	(1)
RECOVERIES	--	(4,000)	<b>(4,000)</b>	(4,000)	--		
LAND SALES	<u>(244,884)</u>	<u>(1,000)</u>	<b><u>(1,000)</u></b>	<u>(1,000)</u>	<u>--</u>		
	<u>(287,754)</u>	<u>(47,025)</u>	<b><u>(43,175)</u></b>	<u>(43,175)</u>	<u>3,850</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	284,166	286,560	<b>291,420</b>	297,100	4,860		
ADMINISTRATIVE EXPENSE	18,787	39,100	<b>28,750</b>	28,750	(10,350)	26%	(2)
OPERATING EXPENSE	15,356	14,000	<b>14,000</b>	14,000	--		
COMMUNICATIONS	8,958	7,500	<b>7,500</b>	7,500	--		
PROGRAM EXPENSES	10,065	19,625	<b>6,425</b>	6,425	(13,200)	67%	(3)
MEETINGS, CONFERENCES, TRAINING	4,115	7,200	<b>5,600</b>	5,600	(1,600)		
FUEL / TRANSPORTATION COSTS	620	1,700	<b>1,200</b>	1,200	(500)		
PROFESSIONAL FEES	2,210	15,000	<b>5,000</b>	5,000	(10,000)	67%	(4)
CONTRACTED SERVICES	13,399	21,000	<b>16,300</b>	17,500	(4,700)	22%	(5)
MARKETING & PROMOTION	1,218	7,050	<b>8,400</b>	8,400	1,350		
GRANTS TO VOLUNTEER ORGANIZATIONS	--	--	<b>70,000</b>	70,000	70,000		(6)
EQUIP REPAIRS & MAINTENANCE	36	200	<b>200</b>	200	--		
LAND SALE EXPENSES	<u>15,188</u>	<u>10,000</u>	<b><u>10,000</u></b>	<u>10,000</u>	<u>--</u>		
	<u>374,117</u>	<u>428,935</u>	<b><u>464,795</u></b>	<u>471,675</u>	<u>35,860</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>86,363</u>	<u>381,910</u>	<b><u>421,620</u></b>	<u>428,500</u>	<u>39,710</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	<u>241,513</u>	--	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>		(7)
	<u>241,513</u>	--	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>		
	<u>327,876</u>	<u>381,910</u>	<b><u>439,620</u></b>	<u>446,500</u>	<u>57,710</u>	15%	

**EXPLANATION OF CHANGE:**

- (1) Marriage ceremonies will no longer be performed outside of the Town Centre
- (2) Reduction in postage & photocopier expense
- (3) Reduction in Planning Act fees \$10K, Health and Safety account \$2K not required
- (4) Reduction in legal fees \$10K
- (5) Reduction in animal control expenses \$5K and
- (6) Grants to Volunter Organizations transferred from Council's department
- (5) \$5K for War Memorial, \$12K for Election Reserve and \$1K to Industrial Reserve Fund

**INCLUDES DEPARTMENTS:**

- 1000-4000
- 1000-4005
- 1000-4007
- 3600-4000



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DEPARTMENT: FIRE ACTIVITY: PARKING ENFORCEMENT	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2015	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(4,923)	(17,200)	<b>(7,200)</b>	(10,700)	10,000	58%	(1)
	<u>(4,923)</u>	<u>(17,200)</u>	<u><b>(7,200)</b></u>	<u>(10,700)</u>	<u>10,000</u>		
<b>EXPENSE</b>							
ADMINISTRATIVE EXPENSE	--	900	<b>250</b>	250	(650)		
UTILITIES - HEAT, HYDRO, WATER	99	--	--	--	--		
FUEL / TRANSPORTATION COSTS	--	250	<b>100</b>	100	(150)		
CONTRACTED SERVICES	24,476	28,500	<b>28,500</b>	28,500	--		
MARKETING & PROMOTION	--	500	--	--	(500)		
EQUIP REPAIRS & MAINTENANCE	--	500	<b>500</b>	500	--		
	<u>24,575</u>	<u>30,650</u>	<u><b>29,350</b></u>	<u>29,350</u>	<u>(1,300)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>19,652</u>	<u>13,450</u>	<u><b>22,150</b></u>	<u>18,650</u>	<u>8,700</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>19,652</u>	<u>13,450</u>	<u><b>22,150</b></u>	<u>18,650</u>	<u>8,700</u>	65%	

**EXPLANATION OF CHANGE:**

(1) Revenue over budgeted last year

**INCLUDES DEPARTMENTS:**

1000-4240

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DEPARTMENT: CLERKS ACTIVITY: PARATRANSIT	YTD Actual 2014	Budget		Projection 2016	Change 2014 to 2015		
		2014	2015		(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(13,224)	(18,000)	<b>(13,000)</b>	(13,000)	5,000	28%	(1)
	<u>(13,224)</u>	<u>(18,000)</u>	<u><b>(13,000)</b></u>	<u>(13,000)</u>	<u>5,000</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	28,032	32,470	<b>34,360</b>	34,360	1,890		
COMMUNICATIONS	1,361	1,000	<b>1,000</b>	1,000	--		
MEETINGS, CONFERENCES, TRAINING	--	50	--	--	(50)		
CONTRACTED SERVICES	43,899	52,530	<b>42,530</b>	42,530	(10,000)	19%	(2)
MARKETING & PROMOTION	607	1,650	<b>850</b>	850	(800)		
MAINTENANCE CONTRACTS	6,804	7,500	<b>7,500</b>	7,500	--		
	<u>80,703</u>	<u>95,200</u>	<u><b>86,240</b></u>	<u>86,240</u>	<u>(8,960)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>67,479</u>	<u>77,200</u>	<u><b>73,240</b></u>	<u>73,240</u>	<u>(3,960)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(4,268)	(12,500)	<b>(4,000)</b>	--	8,500	68%	(3)
	<u>(4,268)</u>	<u>(12,500)</u>	<u><b>(4,000)</b></u>	<u>--</u>	<u>8,500</u>		
	<u>63,211</u>	<u>64,700</u>	<u><b>69,240</b></u>	<u>73,240</u>	<u>4,540</u>	7%	

**EXPLANATION OF CHANGE:**

- (1) Based on ridership
- (2) Expense for taxi service linked to ridership
- (3) Based on provincial funding formula Town can access funding in reserve fund

**INCLUDES DEPARTMENTS:**

1001-4000

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DEPARTMENT: IT ACTIVITY: INFORMATION TECHNOLOGY	YTD Actual 2014	Budget		Projection 2016	Change 2014 to 2015		
		2014	2015		(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RECOVERIES	--	(1,500)	--	--	1,500		
	--	(1,500)	--	--	1,500		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	164,837	165,773	<b>165,440</b>	168,800	(333)		
ADMINISTRATIVE EXPENSE	40,568	53,450	<b>450</b>	450	(53,000)	99%	(1)
OPERATING EXPENSE	27,622	28,500	<b>26,650</b>	26,650	(1,850)		
COMMUNICATIONS	4,878	4,500	<b>4,500</b>	4,500	--		
PROGRAM EXPENSES	177	200	<b>300</b>	300	100		
MEETINGS, CONFERENCES, TRAINING	7,063	16,250	<b>11,000</b>	11,000	(5,250)	32%	(2)
FUEL / TRANSPORTATION COSTS	811	1,200	<b>1,200</b>	1,200	--		
CONTRACTED SERVICES	24,728	25,500	--	--	(25,500)	100%	(3)
MARKETING & PROMOTION	--	300	<b>300</b>	300	--		
EQUIP REPAIRS & MAINTENANCE	2,141	7,000	<b>5,000</b>	5,000	(2,000)		
MAINTENANCE CONTRACTS	37,840	42,900	<b>49,050</b>	49,050	6,150	14%	(4)
	<u>310,665</u>	<u>345,573</u>	<u><b>263,890</b></u>	<u>267,250</u>	<u>(81,683)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>310,665</u>	<u>344,073</u>	<u><b>263,890</b></u>	<u>267,250</u>	<u>(80,183)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(29,981)	(30,500)	--	--	30,500	100%	(5)
TRANSFER TO RESERVES & RES FUNDS	25,000	25,000	<b>27,000</b>	27,000	2,000		
	<u>(4,981)</u>	<u>(5,500)</u>	<u><b>27,000</b></u>	<u>27,000</u>	<u>32,500</u>		
	<u>305,684</u>	<u>338,573</u>	<u><b>290,890</b></u>	<u>294,250</u>	<u>(47,683)</u>	14%	

**EXPLANATION OF CHANGE:**

- (1) Starting in 2015 photocopier lease and usage charged to departments
- (2) Reduction in training costs of \$5K, some courses now online
- (3) In 2014 redesigned website, no projects in 2015
- (4) More software apps including mail archiving
- (5) The 2014 transfer was for the website project

**INCLUDES DEPARTMENTS:**

1002-4000

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DEPARTMENT: TREASURY ACTIVITY: ADMINISTRATION	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(13,330)	(12,000)	<b>(12,000)</b>	(12,000)	--		
USER FEES	(29,131)	(4,200)	<b>(3,700)</b>	(3,700)	500		
RECOVERIES	(18,429)	(4,200)	<b>(4,200)</b>	(4,200)	--		
INTEREST / DIVIDENDS	(640,292)	(549,400)	<b>(570,400)</b>	(570,400)	(21,000)		
	<u>(701,181)</u>	<u>(569,800)</u>	<u><b>(590,300)</b></u>	<u>(590,300)</u>	<u>(20,500)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	453,311	476,880	<b>485,210</b>	492,780	8,330		
ADMINISTRATIVE EXPENSE	2,897	4,250	<b>8,625</b>	8,625	4,375	103%	(1)
OPERATING EXPENSE	17	500	<b>250</b>	250	(250)		
INSURANCE EXPENSE	193,398	214,000	<b>205,000</b>	205,000	(9,000)		
PROGRAM EXPENSES	9,112	2,742	<b>2,792</b>	2,792	50		
MEETINGS, CONFERENCES, TRAINING	2,135	4,500	<b>5,200</b>	5,200	700		
FUEL / TRANSPORTATION COSTS	--	500	<b>500</b>	500	--		
PROFESSIONAL FEES	23,856	30,000	<b>30,000</b>	30,000	--		
CONTRACTED SERVICES	29,000	19,000	<b>21,100</b>	21,100	2,100		
MARKETING & PROMOTION	516	3,000	<b>1,500</b>	1,500	(1,500)		
EQUIP REPAIRS & MAINTENANCE	445	1,500	<b>1,000</b>	1,000	(500)		
TRANSFER TO BIA	77,647	76,293	<b>76,293</b>	76,293	--		
TRANSFERS TO CEMETERY BOARD	85,927	85,927	<b>95,388</b>	95,388	9,461	11%	(2)
	<u>878,260</u>	<u>919,092</u>	<u><b>932,858</b></u>	<u>940,428</u>	<u>13,766</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>177,079</u>	<u>349,292</u>	<u><b>342,558</b></u>	<u>350,128</u>	<u>(6,734)</u>		
<b>OTHER</b>							
OMPF - ONT MUN PARTNER GRANT	(672,500)	(672,500)	<b>(538,000)</b>	(472,500)	134,500	20%	(3)
TRANSFER FROM RESERVES & RES FUNDS	(36,224)	(5,600)	<b>(24,848)</b>	(25,000)	(19,248)	344%	(4)
TRANSFER TO RESERVES & RES FUNDS	957,029	957,029	<b>150,000</b>	150,000	(807,029)	84%	(5)
DEBENTURE PAYMENT	819,143	821,655	<b>946,386</b>	933,273	124,731	15%	(6)
	<u>1,067,448</u>	<u>1,100,584</u>	<u><b>533,538</b></u>	<u>585,773</u>	<u>(567,046)</u>		
	<u>1,244,526</u>	<u>1,449,876</u>	<u><b>876,096</b></u>	<u>935,901</u>	<u>(573,780)</u>	40%	

**EXPLANATION OF CHANGE:**

- (1) Photocopier expense previously in IT department
- (2) As per Cemetery Board request, to cover additional maintenance costs
- (3) Reduction in Provincial grant
- (4) Transfer from Development Charges reserve to offset debenture payment
- (5) Transfers to reserves are allocated to department starting 2015, the \$150K is to reduce unfunded industrial land acquisition
- (6) Increase due to 2014 debenture issue

**INCLUDES DEPARTMENTS:**

- 1300-4000
- 1300-4001
- 1500-4000
- 1600-40\*\*
- 1600-60\*\*

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DEPARTMENT: TREASURY ACTIVITY: TAXATION	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
TAXATION - LEVY	(12,704,474)	(12,706,692)	<b>(13,131,942)</b>	(13,287,627)	(425,250)		
TAXATION - SUPPLEMENTARIES & OTHER	(271,212)	(258,342)	<b>(252,644)</b>	(252,644)	5,698		
	<u>(12,975,686)</u>	<u>(12,965,034)</u>	<u><b>(13,384,586)</b></u>	<u>(13,540,271)</u>	<u>(419,552)</u>		
<b>EXPENSE</b>							
PROPERTY TAX REFUNDS & ADJUSTMENTS	374,313	340,000	<b>440,000</b>	440,000	100,000	29%	(1)
	<u>374,313</u>	<u>340,000</u>	<u><b>440,000</b></u>	<u>440,000</u>	<u>100,000</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>(12,601,374)</u>	<u>(12,625,034)</u>	<u><b>(12,944,586)</b></u>	<u>(13,100,271)</u>	<u>(319,552)</u>		
	<u><u>(12,601,374)</u></u>	<u><u>(12,625,034)</u></u>	<u><u><b>(12,944,586)</b></u></u>	<u><u>(13,100,271)</u></u>	<u><u>(319,552)</u></u>	3%	
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Large industrial tax appeal to be settled in 2015, have increased potential rebate by \$100K.					1400-99**		
					1401-99**		

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DEPARTMENT: BUILDING ACTIVITY: TOTAL ALL ACTIVITIES	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
PERMITS/LICENSES	(146,942)	(132,800)	<b>(122,900)</b>	(133,700)	9,900	7%	
RENT / LEASES	(29,052)	(31,987)	<b>(21,967)</b>	(22,000)	10,020	31%	
USER FEES	(2,706)	(17,000)	<b>(7,000)</b>	(6,800)	10,000	59%	
COUNTY RECOVERY	<u>(95,112)</u>	<u>(107,811)</u>	<b><u>(97,129)</u></b>	<u>(100,000)</u>	<u>10,682</u>	10%	
	<u>(273,812)</u>	<u>(289,598)</u>	<b><u>(248,996)</u></b>	<u>(262,500)</u>	<u>40,602</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	286,281	292,230	<b>308,910</b>	312,310	16,680	6%	
ADMINISTRATIVE EXPENSE	721	625	<b>980</b>	1,130	355		
OPERATING EXPENSE	8,609	10,385	<b>10,085</b>	10,000	(300)		
COMMUNICATIONS	2,297	2,337	<b>2,337</b>	2,350	--		
UTILITIES - HEAT, HYDRO, WATER	88,957	92,450	<b>93,620</b>	94,920	1,170		
PROGRAM EXPENSES	449	535	<b>535</b>	550	--		
MEETINGS, CONFERENCES, TRAINING	4,112	4,625	<b>4,625</b>	2,175	--		
FUEL / TRANSPORTATION COSTS	3,949	2,800	<b>3,600</b>	2,800	800		
CONTRACTED SERVICES	11,538	1,200	<b>5,200</b>	5,000	4,000	333%	
MARKETING & PROMOTION	447	975	<b>375</b>	900	(600)		
REPAIRS & MAINTENANCE	--	--	--	--	--		
LAND MAINTENANCE & IMPROVEMENT	280	1,650	<b>1,150</b>	900	(500)		
EQUIP REPAIRS & MAINTENANCE	2,655	16,070	<b>13,585</b>	4,650	(2,485)		
BLDG REPAIRS & MAINTENANCE	25,523	13,530	<b>19,530</b>	22,800	6,000	44%	
SNOW REMOVAL AND SANDING	1,540	4,500	<b>1,800</b>	3,000	(2,700)	60%	
MAINTENANCE CONTRACTS	<u>15,733</u>	<u>19,335</u>	<b><u>16,100</u></b>	<u>17,870</u>	<u>(3,235)</u>	17%	
	<u>453,092</u>	<u>463,247</u>	<b><u>482,432</u></b>	<u>481,355</u>	<u>19,185</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>179,281</u>	<u>173,649</u>	<b><u>233,436</u></b>	<u>218,855</u>	<u>59,787</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	40,000	40,000	<b>59,000</b>	59,000	19,000	48%	
	<u>40,000</u>	<u>40,000</u>	<b><u>59,000</u></b>	<u>59,000</u>	<u>19,000</u>		
	<u>219,281</u>	<u>213,649</u>	<b><u>292,436</u></b>	<u>277,855</u>	<u>78,787</u>	37%	
<b>SUMMARY OF ALL BUILDING ACTIVITIES:</b>							
INSPECTION			<b>81,405</b>				
TOWN CENTRE			<b>136,195</b>				
PUBLIC BUILDINGS - OTHER			<b>74,836</b>				
			<b><u>292,436</u></b>				

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DEPARTMENT: BUILDING ACTIVITY: INSPECTION	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
PERMITS/LICENSES	(146,942)	(132,800)	<b>(122,900)</b>	(133,700)	9,900	7%	(1)
USER FEES	(2,706)	(17,000)	<b>(7,000)</b>	(6,800)	10,000	59%	(2)
	<u>(149,648)</u>	<u>(149,800)</u>	<u><b>(129,900)</b></u>	<u>(140,500)</u>	<u>19,900</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	182,373	194,670	<b>195,690</b>	196,850	1,020		
ADMINISTRATIVE EXPENSE	721	625	<b>980</b>	1,130	355		
OPERATING EXPENSE	770	1,300	<b>1,000</b>	1,000	(300)		
COMMUNICATIONS	598	500	<b>500</b>	500	--		
PROGRAM EXPENSES	449	535	<b>535</b>	550	--		
MEETINGS, CONFERENCES, TRAINING	4,112	4,625	<b>4,625</b>	2,175	--		
FUEL / TRANSPORTATION COSTS	3,949	2,800	<b>3,600</b>	2,800	800		
CONTRACTED SERVICES	2,859	--	<b>4,000</b>	--	4,000		
MARKETING & PROMOTION	447	975	<b>375</b>	900	(600)		
	<u>196,277</u>	<u>206,030</u>	<u><b>211,305</b></u>	<u>205,905</u>	<u>5,275</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>46,629</u>	<u>56,230</u>	<u><b>81,405</b></u>	<u>65,405</u>	<u>25,175</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	5,000	5,000	--	--	(5,000)	100%	(3)
	<u>5,000</u>	<u>5,000</u>	<u>--</u>	<u>--</u>	<u>(5,000)</u>		
	<u>51,629</u>	<u>61,230</u>	<u><b>81,405</b></u>	<u>65,405</u>	<u>20,175</u>	33%	

**EXPLANATION OF CHANGE:**

- (1) Anticipated reduction in 2015 activity
- (2) Reduction in inspection services supplied to other municipalities
- (3) Funds for a building permit study were being accumulated in the reserve. The project to take place this year.

**INCLUDES DEPARTMENTS:**

- 3400-4000
- 3400-4006

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DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE	YTD Actual	Budget		Projection	Change 2014 to 2015	
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5% ref
<b>REVENUE</b>						
COUNTY RECOVERY	(95,112)	(107,811)	<b>(97,129)</b>	(100,000)	10,682	10%
	<u>(95,112)</u>	<u>(107,811)</u>	<u><b>(97,129)</b></u>	<u>(100,000)</u>	<u>10,682</u>	
<b>EXPENSE</b>						
SALARIES, WAGES & BENEFITS	98,530	97,560	<b>78,500</b>	80,060	(19,060)	20% (1)
OPERATING EXPENSE	1,943	2,835	<b>2,835</b>	2,750	--	
COMMUNICATIONS	1,698	1,837	<b>1,837</b>	1,850	--	
UTILITIES - HEAT, HYDRO, WATER	78,838	80,752	<b>83,717</b>	84,255	2,965	
CONTRACTED SERVICES	8,679	1,200	<b>1,200</b>	5,000	--	
LAND MAINTENANCE & IMPROVEMENT	280	650	<b>650</b>	400	--	
EQUIP REPAIRS & MAINTENANCE	1,882	11,820	<b>11,335</b>	3,350	(485)	
BLDG REPAIRS & MAINTENANCE	19,977	9,000	<b>15,000</b>	18,000	6,000	67% (2)
SNOW REMOVAL AND SANDING	730	3,000	<b>1,000</b>	1,000	(2,000)	
MAINTENANCE CONTRACTS	7,664	9,870	<b>8,250</b>	9,870	(1,620)	
	<u>220,222</u>	<u>218,524</u>	<u><b>204,324</b></u>	<u>206,535</u>	<u>(14,200)</u>	
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>125,110</u>	<u>110,713</u>	<u><b>107,195</b></u>	<u>106,535</u>	<u>(3,518)</u>	
<b>OTHER</b>						
TRANSFER TO RESERVES & RES FUNDS	5,000	5,000	<b>29,000</b>	29,000	24,000	480% (3)
	<u>5,000</u>	<u>5,000</u>	<u><b>29,000</b></u>	<u>29,000</u>	<u>24,000</u>	
	<u>130,110</u>	<u>115,713</u>	<u><b>136,195</b></u>	<u>135,535</u>	<u>20,482</u>	18%
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>	
(1) Reallocation of staff to other activities					2000-4025	
(2) To perform repairs as identified in condition assessment study.					2000-4030	
(3) Includes \$24K for current year capital expenses						



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DEPARTMENT: BUILDING	YTD Actual	Budget		Projection	Change 2014 to 2015		
ACTIVITY: PUBLIC BUILDINGS - OTHER	2014	2014	2015	2016	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
<b>REVENUE</b>							
RENT / LEASES	(29,052)	(31,987)	<b>(21,967)</b>	(22,000)	10,020		31% (1)
	<u>(29,052)</u>	<u>(31,987)</u>	<u><b>(21,967)</b></u>	<u>(22,000)</u>	<u>10,020</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	5,379	--	<b>34,720</b>	35,400	34,720		(2)
OPERATING EXPENSE	5,896	6,250	<b>6,250</b>	6,250	--		
UTILITIES - HEAT, HYDRO, WATER	10,119	11,698	<b>9,903</b>	10,665	(1,795)		
LAND MAINTENANCE & IMPROVEMENT	--	1,000	<b>500</b>	500	(500)		
EQUIP REPAIRS & MAINTENANCE	773	4,250	<b>2,250</b>	1,300	(2,000)		
BLDG REPAIRS & MAINTENANCE	5,546	4,530	<b>4,530</b>	4,800	--		
SNOW REMOVAL AND SANDING	810	1,500	<b>800</b>	2,000	(700)		
MAINTENANCE CONTRACTS	8,069	9,465	<b>7,850</b>	8,000	(1,615)		
	<u>36,593</u>	<u>38,693</u>	<u><b>66,803</b></u>	<u>68,915</u>	<u>28,110</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>7,541</u>	<u>6,706</u>	<u><b>44,836</b></u>	<u>46,915</u>	<u>38,130</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	30,000	30,000	<b>30,000</b>	30,000	--		
	<u>30,000</u>	<u>30,000</u>	<u><b>30,000</b></u>	<u>30,000</u>	<u>--</u>		
	<u>37,541</u>	<u>36,706</u>	<u><b>74,836</b></u>	<u>76,915</u>	<u>38,130</u>		104%
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Loss of tenant for second floor Carr's Walkway					2000-4010		
(2) Allocation of staff effective 2015 year					2000-4015		
					2000-4020		
					2000-4035		

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DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(18,027)	(16,350)	<b>(17,100)</b>	(16,350)	(750)		
USER FEES	(575)	(1,000)	<b>(1,000)</b>	(1,000)	--		
RECOVERIES	(2,945)	(2,200)	<b>(2,200)</b>	(2,200)	--		
DONATIONS / FUNDRAISING	(1,500)	--	--	--	--		
	<u>(23,048)</u>	<u>(19,550)</u>	<u><b>(20,300)</b></u>	<u>(19,550)</u>	<u>(750)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	648,106	668,947	<b>673,465</b>	686,905	4,518		
ADMINISTRATIVE EXPENSE	333	740	<b>3,938</b>	3,955	3,198	432%	(1)
OPERATING EXPENSE	16,752	18,159	<b>20,497</b>	20,501	2,338		
COMMUNICATIONS	40,630	40,975	<b>41,215</b>	42,921	240		
UTILITIES - HEAT, HYDRO, WATER	21,090	18,234	<b>21,939</b>	22,257	3,705	20%	
PROGRAM EXPENSES	9,466	1,825	<b>1,300</b>	1,276	(525)		
MEETINGS, CONFERENCES, TRAINING	17,847	18,770	<b>15,700</b>	18,500	(3,070)	16%	(2)
FUEL / TRANSPORTATION COSTS	7,316	5,871	<b>6,040</b>	6,045	169		
MARKETING & PROMOTION	3,995	3,405	<b>3,653</b>	3,653	248		
EQUIP REPAIRS & MAINTENANCE	18,441	11,321	<b>13,329</b>	13,407	2,008		
BLDG REPAIRS & MAINTENANCE	2,285	5,130	<b>2,050</b>	2,145	(3,080)	60%	
MAINTENANCE CONTRACTS	76	1,065	<b>1,065</b>	1,070	--		
	<u>786,337</u>	<u>794,442</u>	<u><b>804,191</b></u>	<u>822,635</u>	<u>9,749</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>763,290</u>	<u>774,892</u>	<u><b>783,891</b></u>	<u>803,085</u>	<u>8,999</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	176,000	176,000	<b>176,000</b>	185,000	--		
	<u>176,000</u>	<u>176,000</u>	<u><b>176,000</b></u>	<u>185,000</u>	<u>--</u>		
	<u>939,290</u>	<u>950,892</u>	<u><b>959,891</b></u>	<u>988,085</u>	<u>8,999</u>	1%	
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Photocopier expense moved out of IT department \$3K					3000-4000		
(2) Reduction in staff training					3000-5500		

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DEPARTMENT: FIRE ACTIVITY: FACILITY	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
INTERNAL (REVENUE) EXPENSE	(61,815)	(63,320)	<b>(64,937)</b>	(65,000)	(1,617)		
	<u>(61,815)</u>	<u>(63,320)</u>	<u><b>(64,937)</b></u>	<u>(65,000)</u>	<u>(1,617)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	70,845	72,676	<b>71,400</b>	72,820	(1,276)		
OPERATING EXPENSE	4,252	4,620	<b>4,115</b>	4,190	(505)		
PROGRAM EXPENSES	--	250	<b>250</b>	250	--		
FUEL / TRANSPORTATION COSTS	--	120	<b>120</b>	120	--		
LAND MAINTENANCE & IMPROVEMENT	--	50	<b>50</b>	50	--		
EQUIP REPAIRS & MAINTENANCE	60	550	<b>5,550</b>	550	5,000	909%	
SNOW REMOVAL AND SANDING	220	--	<b>500</b>	50	500		
MAINTENANCE CONTRACTS	1,639	1,726	<b>1,777</b>	1,750	51		
	<u>77,016</u>	<u>79,992</u>	<u><b>83,762</b></u>	<u>79,780</u>	<u>3,770</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>15,201</u>	<u>16,672</u>	<u><b>18,825</b></u>	<u>14,780</u>	<u>2,153</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>15,201</u>	<u>16,672</u>	<u><b>18,825</b></u>	<u>14,780</u>	<u>2,153</u>	13%	
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
none					3000-4100		

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DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(13,083)	(14,625)	<b>(14,625)</b>	(14,625)	--		
PERMITS/LICENSES	(350)	(650)	<b>(650)</b>	(650)	--		
USER FEES	(3,088)	(2,500)	<b>(2,500)</b>	(2,500)	--		
RECOVERIES	(2,101)	(3,950)	<b>(3,950)</b>	(3,950)	--		
GRANTS / SUBSIDIES / REBATES	(103,847)	(88,000)	<b>(88,000)</b>	(88,000)	--		
	<u>(122,469)</u>	<u>(109,725)</u>	<u><b>(109,725)</b></u>	<u>(109,725)</u>			
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	63,463	59,227	<b>63,890</b>	65,170	4,663	8%	(1)
ADMINISTRATIVE EXPENSE	--	100	<b>100</b>	100	--		
OPERATING EXPENSE	708	1,200	<b>700</b>	710	(500)		
COMMUNICATIONS	648	750	<b>750</b>	750	--		
INSURANCE EXPENSE	548	1,000	<b>1,000</b>	1,000	--		
PROGRAM EXPENSES	8,942	10,800	<b>10,800</b>	10,800	--		
MEETINGS, CONFERENCES, TRAINING	6,504	10,800	<b>9,650</b>	9,660	(1,150)		
FUEL / TRANSPORTATION COSTS	191	1,200	<b>1,200</b>	1,200	--		
MARKETING & PROMOTION	3,226	3,350	<b>3,350</b>	3,350	--		
EQUIP REPAIRS & MAINTENANCE	--	1,000	<b>1,000</b>	1,000	--		
MAINTENANCE CONTRACTS	254	--	--	--	--		
	<u>84,485</u>	<u>89,427</u>	<u><b>92,440</b></u>	<u>93,740</u>	<u>3,013</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>(37,984)</u>	<u>(20,298)</u>	<u><b>(17,285)</b></u>	<u>(15,985)</u>	<u>3,013</u>		
<b>OTHER</b>							
O.P.P. CONTRACT	3,096,598	3,157,445	<b>2,816,536</b>	2,600,000	(340,909)	11%	(2)
TRANSFER TO RESERVES & RES FUNDS	76,286	84,174	--	--	(84,174)	100%	(3)
	<u>3,172,884</u>	<u>3,241,619</u>	<u><b>2,816,536</b></u>	<u>2,600,000</u>	<u>(425,083)</u>		
	<u>3,134,900</u>	<u>3,221,321</u>	<u><b>2,799,251</b></u>	<u>2,584,015</u>	<u>(422,070)</u>	13%	
<b>EXPLANATION OF CHANGE:</b>						<b>INCLUDES DEPARTMENTS:</b>	
(1) Payroll 2014 budget was low						3220-4000	
(2) Contract considerably lower under new funding formula						3230-4000	
(3) Under old contract there was a Provincial Service Usage, reserve establish to cover fluctuations, no longer required under new funding formula							

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DEPARTMENT: POLICE ACTIVITY: FACILITY	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RENT / LEASES	(118,479)	(105,000)	<b>(105,000)</b>	(105,000)	--		
INTERNAL (REVENUE) EXPENSE	61,815	63,320	<b>64,937</b>	65,000	1,617		
	<u>(56,664)</u>	<u>(41,680)</u>	<u><b>(40,063)</b></u>	<u>(40,000)</u>	<u>1,617</u>		
<b>EXPENSE</b>							
INSURANCE EXPENSE	635	650	<b>650</b>	65	--		
UTILITIES - HEAT, HYDRO, WATER	23,662	23,000	<b>24,150</b>	24,800	1,150		
BLDG REPAIRS & MAINTENANCE	6,045	8,500	<b>8,500</b>	8,500	--		
SNOW REMOVAL AND SANDING	286	--	--	--	--		
MAINTENANCE CONTRACTS	1,036	--	--	--	--		
	<u>31,664</u>	<u>32,150</u>	<u><b>33,300</b></u>	<u>33,365</u>	<u>1,150</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>(25,000)</u>	<u>(9,530)</u>	<u><b>(6,763)</b></u>	<u>(6,635)</u>	<u>2,767</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	15,350	15,350	<b>15,350</b>	15,350	--		
	<u>15,350</u>	<u>15,350</u>	<u><b>15,350</b></u>	<u>15,350</u>	<u>--</u>		
	<u>(9,650)</u>	<u>5,820</u>	<u><b>8,587</b></u>	<u>8,715</u>	<u>2,767</u>	48%	
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
none					3200-4100		

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DEPARTMENT: <b>ENGINEERING</b> ACTIVITY: <b>ADMINISTRATION</b>	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(775)	(1,000)	<b>(800)</b>	(800)	200		
RECOVERIES	(136,386)	(333,436)	<b>(100,000)</b>	(100,000)	233,436	70%	(1)
	<u>(137,161)</u>	<u>(334,436)</u>	<u><b>(100,800)</b></u>	<u>(100,800)</u>	<u>233,636</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	420,006	466,576	<b>437,110</b>	441,545	(29,466)	6%	(2)
ADMINISTRATIVE EXPENSE	9,554	7,130	<b>7,480</b>	8,630	350		
OPERATING EXPENSE	1,817	2,625	<b>2,175</b>	2,425	(450)		
COMMUNICATIONS	11,557	6,170	<b>9,400</b>	9,400	3,230	52%	(3)
PROGRAM EXPENSES	1,811	3,350	<b>2,100</b>	2,150	(1,250)		
MEETINGS, CONFERENCES, TRAINING	14,760	23,250	<b>20,000</b>	20,000	(3,250)	14%	(4)
FUEL / TRANSPORTATION COSTS	2,167	2,586	<b>1,966</b>	2,000	(620)		
PROFESSIONAL FEES	17,940	128,700	<b>66,200</b>	76,200	(62,500)	49%	(5)
MARKETING & PROMOTION	3,349	8,275	<b>3,675</b>	4,275	(4,600)	56%	(6)
EQUIP REPAIRS & MAINTENANCE	(2,698)	6,800	<b>(2,800)</b>	(800)	(9,600)	141%	(7)
EQUIPMENT USAGE	1,734	--	<b>200</b>	200	200		
	<u>481,997</u>	<u>655,462</u>	<u><b>547,506</b></u>	<u>566,025</u>	<u>(107,956)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>344,836</u>	<u>321,026</u>	<u><b>446,706</b></u>	<u>465,225</u>	<u>125,680</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	--	(35,000)	--	(35,000)	35,000	100%	(8)
TRANSFER TO RESERVES & RES FUNDS	273,691	267,196	<b>1,229,225</b>	1,305,000	962,029	360%	(9)
	<u>273,691</u>	<u>232,196</u>	<u><b>1,229,225</b></u>	<u>1,270,000</u>	<u>997,029</u>		
	<u>618,527</u>	<u>553,222</u>	<u><b>1,675,931</b></u>	<u>1,735,225</u>	<u>1,122,709</u>	203%	
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) 2015 reflects revenue from third parties including the County of Oxford, prior years included internal allocations					4000-4000 4000-5020		
(2) Reduction in budget for payroll primarily from allocation between activities							
(3) Primarily phone costs under budget prior year							
(4) In 2014 some wages were charged to training, starting 2015 all wages shown under wages							
(5) Transportation Master Plan \$35K in 2014 budget delayed until 2016, reduction asset management \$10K							
(6) 2014 included aerial photography not done delayed to future year							
(7) Less anticipated need							
(8) Transfer was to fund transportation study							
(9) What was reported in 2014 as Capital Fund Requirement as a separate department in the budget is now being reflected in each department							

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DEPARTMENT: ENGINEERING ACTIVITY: STREET LIGHTING & TRAFFIC SIGNALS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
UTILITIES - HEAT, HYDRO, WATER	222,095	231,000	<b>233,000</b>	245,000	2,000		(1)
EQUIP REPAIRS & MAINTENANCE	23,774	40,000	<b>26,000</b>	26,000	(14,000)		35% (2)
	<u>245,870</u>	<u>271,000</u>	<u><b>259,000</b></u>	<u>271,000</u>	<u>(12,000)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>245,870</u>	<u>271,000</u>	<u><b>259,000</b></u>	<u>271,000</u>	<u>(12,000)</u>		
<b>OTHER</b>	--	--	--	--	--		
	<u>245,870</u>	<u>271,000</u>	<u><b>259,000</b></u>	<u>271,000</u>	<u>(12,000)</u>		4%

**EXPLANATION OF CHANGE:**

- (1) Reduced to reflect actuals and 2014 energy savings initiatives
- (2) Maintenance requirements less than initially estimated

**INCLUDES DEPARTMENTS:**

4000-4400  
4000-4410

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DEPARTMENT: PUBLIC WORKS ACTIVITY: TOTAL ALL ACTIVITIES	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(9,567)	(14,985)	<b>(15,285)</b>	(13,950)	(300)		
USER FEES	(390)	(300)	<b>(300)</b>	(300)	--		
RECOVERIES	(19,778)	(7,100)	<b>(19,100)</b>	(19,050)	(12,000)	169%	
COUNTY RECOVERY	(278,391)	(265,834)	<b>(261,126)</b>	(188,818)	4,708		
GRANTS / SUBSIDIES / REBATES	(3,120)	(1,680)	<b>(1,680)</b>	(1,680)	--		
	<u>(311,245)</u>	<u>(289,899)</u>	<u><b>(297,491)</b></u>	<u>(223,798)</u>	<u>(7,592)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,032,680	1,081,580	<b>971,790</b>	981,510	(109,790)	10%	
ADMINISTRATIVE EXPENSE	533	875	<b>1,485</b>	1,485	610		
OPERATING EXPENSE	29,827	43,205	<b>27,800</b>	37,430	(15,405)	36%	
COMMUNICATIONS	7,897	11,109	<b>7,540</b>	7,509	(3,569)	32%	
UTILITIES - HEAT, HYDRO, WATER	19,636	25,174	<b>21,116</b>	24,454	(4,058)	16%	
PROGRAM EXPENSES	496	1,046	<b>745</b>	1,046	(301)		
MEETINGS, CONFERENCES, TRAINING	13,675	25,903	<b>10,450</b>	11,516	(15,453)	60%	
FUEL / TRANSPORTATION COSTS	80,706	87,518	<b>74,018</b>	74,018	(13,500)	15%	
CONTRACTED SERVICES	4,180	--	--	--	--		
MARKETING & PROMOTION	5,863	11,775	<b>6,100</b>	6,625	(5,675)	48%	
LAND MAINTENANCE & IMPROVEMENT	--	16,000	<b>5,000</b>	1,500	(11,000)	69%	
EQUIP REPAIRS & MAINTENANCE	59,171	102,947	<b>103,765</b>	103,765	818		
BLDG REPAIRS & MAINTENANCE	13,359	18,797	<b>7,500</b>	7,500	(11,297)	60%	
SNOW REMOVAL AND SANDING	33,173	15,000	<b>15,000</b>	1,500	--		
MAINTENANCE CONTRACTS	6,991	8,088	<b>7,000</b>	10,752	(1,088)		
MATERIALS	467,630	706,067	<b>600,851</b>	551,813	(105,216)	15%	
EQUIPMENT USAGE	(1,734)	--	<b>(200)</b>	(200)	(200)		
	<u>1,774,082</u>	<u>2,155,084</u>	<u><b>1,859,960</b></u>	<u>1,822,223</u>	<u>(295,124)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>1,462,837</u>	<u>1,865,185</u>	<u><b>1,562,469</b></u>	<u>1,598,425</u>	<u>(302,716)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(14,347)	(179,000)	<b>(98,000)</b>	(3,000)	81,000	45%	
TRANSFER TO RESERVES & RES FUNDS	249,575	261,500	<b>261,500</b>	266,500	--		
	<u>235,229</u>	<u>82,500</u>	<u><b>163,500</b></u>	<u>263,500</u>	<u>81,000</u>		
	<u>1,698,065</u>	<u>1,947,685</u>	<u><b>1,725,969</b></u>	<u>1,861,925</u>	<u>(221,716)</u>	11%	
<b>SUMMARY OF ALL PUBLIC WORKS ACTIVITIES:</b>							
ADMINISTRATION & EQUIPMENT			<b>400,431</b>				
BRIDGES & CULVERTS			<b>32,450</b>				
ROADSIDE MAINTENANCE			<b>202,235</b>				
SURFACE MAINTENANCE			<b>334,230</b>				
ROADS, SIDEWALKS & PARKING LOTS			<b>251,570</b>				
WINTER CONTROL			<b>409,046</b>				
ENVIRONMENTAL SERVICES			<b>96,007</b>				
			<u><b>1,725,969</b></u>				



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DEPARTMENT: PUBLIC WORKS ACTIVITY: ADMINISTRATION & EQUIPMENT	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(2,775)	(1,700)	<b>(2,000)</b>	(1,500)	(300)		
USER FEES	(390)	(300)	<b>(300)</b>	(300)	--		
RECOVERIES	(19,778)	(7,000)	<b>(19,000)</b>	(19,000)	(12,000)	171%	(1)
COUNTY RECOVERY	(163,769)	(162,800)	<b>(162,800)</b>	(162,800)	--		
GRANTS / SUBSIDIES / REBATES	(3,120)	(1,680)	<b>(1,680)</b>	(1,680)	--		
	<u>(189,832)</u>	<u>(173,480)</u>	<u><b>(185,780)</b></u>	<u>(185,280)</u>	<u>(12,300)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	438,276	436,323	<b>465,890</b>	470,300	29,567	7%	(2)
ADMINISTRATIVE EXPENSE	533	875	<b>1,485</b>	1,485	610		
OPERATING EXPENSE	28,362	32,700	<b>25,300</b>	27,150	(7,400)	23%	(3)
COMMUNICATIONS	7,897	11,109	<b>7,540</b>	7,509	(3,569)	32%	(4)
UTILITIES - HEAT, HYDRO, WATER	19,150	23,674	<b>20,616</b>	22,954	(3,058)	13%	(5)
PROGRAM EXPENSES	496	976	<b>675</b>	976	(301)		
MEETINGS, CONFERENCES, TRAINING	13,675	25,903	<b>10,450</b>	11,516	(15,453)	60%	(6)
FUEL / TRANSPORTATION COSTS	80,706	87,518	<b>74,018</b>	74,018	(13,500)	15%	(7)
MARKETING & PROMOTION	745	900	<b>900</b>	900	--		
EQUIP REPAIRS & MAINTENANCE	59,171	102,947	<b>103,765</b>	103,765	818		
BLDG REPAIRS & MAINTENANCE	13,359	18,797	<b>7,500</b>	7,500	(11,297)	60%	(8)
MAINTENANCE CONTRACTS	6,991	8,088	<b>7,000</b>	10,752	(1,088)		
EQUIPMENT USAGE	(392,007)	(413,160)	<b>(400,428)</b>	(405,758)	12,732		
	<u>277,352</u>	<u>336,650</u>	<u><b>324,711</b></u>	<u>333,067</u>	<u>(11,939)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>87,520</u>	<u>163,170</u>	<u><b>138,931</b></u>	<u>147,787</u>	<u>(24,239)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(5,475)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	249,575	261,500	<b>261,500</b>	261,500	--		
	<u>244,101</u>	<u>261,500</u>	<u><b>261,500</b></u>	<u>261,500</u>	<u>--</u>		
	<u>331,621</u>	<u>424,670</u>	<u><b>400,431</b></u>	<u>409,287</u>	<u>(24,239)</u>	6%	
<b>EXPLANATION OF CHANGE:</b>	<b>INCLUDES DEPARTMENTS:</b>						
(1) Services charged to 3rd parties, 2014 budget was low	4500-4000						
(2) Allocation within department	4500-4100						
(3) Approximately \$5K less in small equipment needs in 2015	4500-4190						
(4) To be in line with 2014 actuals	4500-4230						
(5) Budget inline with prior year							
(6) In prior year included staff time to attend training							
(7) Reflects lower fuel costs							
(8) Primarily for garbage collection costs							

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DEPARTMENT: PUBLIC WORKS ACTIVITY: BRIDGES & CULVERTS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	10,543	11,787	<b>9,580</b>	9,800	(2,207)		
MATERIALS	15,902	23,000	<b>20,000</b>	21,000	(3,000)	13%	(1)
EQUIPMENT USAGE	3,865	2,870	<b>2,870</b>	2,300	--		
	<u>30,310</u>	<u>37,657</u>	<u><b>32,450</b></u>	<u>33,100</u>	<u>(5,207)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>30,310</u>	<u>37,657</u>	<u><b>32,450</b></u>	<u>33,100</u>	<u>(5,207)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(5,653)	(13,000)	--	--	13,000	100%	(2)
	<u>(5,653)</u>	<u>(13,000)</u>	<u>--</u>	<u>--</u>	<u>13,000</u>		
	<u>24,657</u>	<u>24,657</u>	<u><b>32,450</b></u>	<u>33,100</u>	<u>7,793</u>	32%	
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Anticipated work less than prior year budget					4500-4110		
(2) There are no 2014 transfers to reserve for 2014 works to be completed in 2015							

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DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADSIDE MAINTENANCE	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	96,106	112,195	<b>88,190</b>	89,000	(24,005)	21%	(1)
MATERIALS	47,631	51,810	<b>43,095</b>	48,210	(8,715)	17%	(2)
EQUIPMENT USAGE	59,977	75,950	<b>70,950</b>	61,633	(5,000)	7%	(3)
	<u>203,713</u>	<u>239,955</u>	<u><b>202,235</b></u>	<u>198,843</u>	<u>(37,720)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>203,713</u>	<u>239,955</u>	<u><b>202,235</b></u>	<u>198,843</u>	<u>(37,720)</u>		
<b>OTHER</b>	--	--	--	--	--		
	<u>203,713</u>	<u>239,955</u>	<u><b>202,235</b></u>	<u>198,843</u>	<u>(37,720)</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Allocation within department					4500-4120		
(2) Based on work to be performed in 2015					4500-4121		
(3) More inline with prior year actual					4500-4122		
					4500-4123		
					4500-4124		

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DEPARTMENT: PUBLIC WORKS ACTIVITY: SURFACE MAINTENANCE	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	123,361	103,108	<b>76,660</b>	77,500	(26,448)	26%	(1)
MATERIALS	60,717	277,200	<b>276,200</b>	197,006	(1,000)		
EQUIPMENT USAGE	54,410	84,900	<b>76,370</b>	75,532	(8,530)	10%	(2)
	<u>238,488</u>	<u>465,208</u>	<u><b>429,230</b></u>	<u>350,038</u>	<u>(35,978)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>238,488</u>	<u>465,208</u>	<u><b>429,230</b></u>	<u>350,038</u>	<u>(35,978)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	--	(95,000)	<b>(95,000)</b>	--	--		
	--	(95,000)	<b>(95,000)</b>	--	--		
	<u>238,488</u>	<u>370,208</u>	<u><b>334,230</b></u>	<u>350,038</u>	<u>(35,978)</u>		
<b>EXPLANATION OF CHANGE:</b>						<b>INCLUDES DEPARTMENTS:</b>	
(1) Allocation within department						4500-4130	
(2) Based on current year anticipated work						4500-41312	
						4500-4132	
						4500-4140	
						4500-4141	

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DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADS, SIDEWALKS & PARKING LOTS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	103,239	100,235	<b>76,690</b>	77,700	(23,545)	23%	(1)
UTILITIES - HEAT, HYDRO, WATER	486	1,500	<b>500</b>	1,500	(1,000)		
LAND MAINTENANCE & IMPROVEMENT	--	16,000	<b>5,000</b>	1,500	(11,000)	69%	(2)
SNOW REMOVAL AND SANDING	33,173	15,000	<b>15,000</b>	1,500	--		
MATERIALS	192,695	209,020	<b>120,620</b>	135,920	(88,400)	42%	(3)
EQUIPMENT USAGE	19,107	33,760	<b>33,760</b>	35,510	--		
	<u>348,699</u>	<u>375,515</u>	<u><b>251,570</b></u>	<u>253,630</u>	<u>(123,945)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>348,699</u>	<u>375,515</u>	<u><b>251,570</b></u>	<u>253,630</u>	<u>(123,945)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(3,219)	(71,000)	--	--	71,000	100%	(4)
	<u>(3,219)</u>	<u>(71,000)</u>	<u>--</u>	<u>--</u>	<u>71,000</u>		
	<u>345,480</u>	<u>304,515</u>	<u><b>251,570</b></u>	<u>253,630</u>	<u>(52,945)</u>		
<b>EXPLANATION OF CHANGE:</b>						<b>INCLUDES DEPARTMENTS:</b>	
(1) Allocation within department						4500-4160	
(2) Minimal work anticipated in 2015						4500-4161	
(3) Materials are primarily contractors for sidewalk repairs						4500-4200	
(4) To fund sidewalk repairs carried forward from prior year						4500-4205	
						4500-4220	
						4500-4522	

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DEPARTMENT: PUBLIC WORKS ACTIVITY: WINTER CONTROL	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	149,586	184,543	<b>138,040</b>	139,500	(46,503)	25%	(1)
CONTRACTED SERVICES	4,180	--	--	--	--		
MATERIALS	147,617	143,037	<b>135,936</b>	142,677	(7,101)		
EQUIPMENT USAGE	176,145	135,070	<b>135,070</b>	151,399	--		
	<u>477,528</u>	<u>462,650</u>	<u><b>409,046</b></u>	<u>433,576</u>	<u>(53,604)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>477,528</u>	<u>462,650</u>	<u><b>409,046</b></u>	<u>433,576</u>	<u>(53,604)</u>		
<b>OTHER</b>	--	--	--	--	--		
	<u>477,528</u>	<u>462,650</u>	<u><b>409,046</b></u>	<u>433,576</u>	<u>(53,604)</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Estimated for a normal year					4500-4150		
					4500-4151		
					4500-4152		
					4500-4153		
					4500-4221		

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DEPARTMENT: PUBLIC WORKS ACTIVITY: ENVIRONMENTAL SERVICES	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(6,792)	(13,285)	<b>(13,285)</b>	(12,450)	--		
RECOVERIES	--	(100)	<b>(100)</b>	(50)	--		
COUNTY RECOVERY	(114,622)	(103,034)	<b>(98,326)</b>	(26,018)	4,708		
	<u>(121,414)</u>	<u>(116,419)</u>	<u><b>(111,711)</b></u>	<u>(38,518)</u>	<u>4,708</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	111,570	133,389	<b>116,740</b>	117,710	(16,649)	12%	(1)
OPERATING EXPENSE	1,465	10,505	<b>2,500</b>	10,280	(8,005)	76%	(2)
PROGRAM EXPENSES	--	70	<b>70</b>	70	--		
MARKETING & PROMOTION	5,119	10,875	<b>5,200</b>	5,725	(5,675)	52%	(3)
MATERIALS	3,069	2,000	<b>5,000</b>	7,000	3,000	150%	(4)
EQUIPMENT USAGE	76,769	80,610	<b>81,208</b>	79,184	598		
	<u>197,991</u>	<u>237,449</u>	<u><b>210,718</b></u>	<u>219,969</u>	<u>(26,731)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>76,577</u>	<u>121,030</u>	<u><b>99,007</b></u>	<u>181,451</u>	<u>(22,023)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	--	--	<b>(3,000)</b>	(3,000)	(3,000)		
TRANSFER TO RESERVES & RES FUNDS	--	--	--	5,000	--		
	<u>--</u>	<u>--</u>	<u><b>(3,000)</b></u>	<u>2,000</u>	<u>(3,000)</u>		
	<u>76,577</u>	<u>121,030</u>	<u><b>96,007</b></u>	<u>183,451</u>	<u>(25,023)</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Allocation within department					4500-4203		
(2) Anticipated savings in printing costs					4500-4207		
(3) Will be seeking less expensive promotion options					4500-4209		
(4) \$3k for promotional trees, not done prior year					4500-500**		

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DEPARTMENT: <b>PARKS AND ARENA</b> ACTIVITY: <b>TOTAL ALL ACTIVITIES</b>	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(48,914)	(42,500)	<b>(42,500)</b>	(42,500)	--		
ICE RENTAL	(241,144)	(199,131)	<b>(201,549)</b>	(202,000)	(2,418)		
RENT / LEASES	(18,483)	(15,100)	<b>(17,500)</b>	(15,500)	(2,400)		
USER FEES	(80,028)	(57,481)	<b>(55,714)</b>	(55,714)	1,767		
RECOVERIES	(7,500)	(7,000)	<b>(7,500)</b>	(7,500)	(500)		
GRANTS / SUBSIDIES / REBATES	(7,567)	(3,500)	<b>(3,500)</b>	(3,500)	--		
DONATIONS / FUNDRAISING	(1,850)	--	--	--	--		
	<u>(405,486)</u>	<u>(324,712)</u>	<u><b>(328,263)</b></u>	<u>(326,714)</u>	<u>(3,551)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	695,418	669,220	<b>668,299</b>	678,131	(921)		
ADMINISTRATIVE EXPENSE	(50)	175	<b>675</b>	2,375	500		
OPERATING EXPENSE	9,733	15,625	<b>13,655</b>	18,973	(1,970)		
COMMUNICATIONS	7,993	8,340	<b>7,990</b>	7,990	(350)		
UTILITIES - HEAT, HYDRO, WATER	201,976	196,666	<b>202,519</b>	209,440	5,853		
SUPPLIES	40,035	33,100	<b>33,100</b>	33,100	--		
PROGRAM EXPENSES	7,804	9,850	<b>15,350</b>	14,900	5,500	56%	
MEETINGS, CONFERENCES, TRAINING	150	2,250	<b>4,750</b>	4,750	2,500		
FUEL / TRANSPORTATION COSTS	20,364	20,645	<b>18,575</b>	20,213	(2,070)		
CONTRACTED SERVICES	13,900	13,580	<b>7,160</b>	7,160	(6,420)	47%	
MARKETING & PROMOTION	38,945	41,100	<b>34,800</b>	33,800	(6,300)	15%	
GRANTS TO VOLUNTEER ORGANIZATIONS	36,000	36,000	<b>36,000</b>	36,000	--		
REPAIRS & MAINTENANCE	--	--	--	--	--		
LAND MAINTENANCE & IMPROVEMENT	24,962	35,400	<b>37,200</b>	35,800	1,800		
EQUIP REPAIRS & MAINTENANCE	73,598	82,853	<b>79,703</b>	81,069	(3,150)		
BLDG REPAIRS & MAINTENANCE	26,771	33,275	<b>32,675</b>	32,999	(600)		
SNOW REMOVAL AND SANDING	14,735	10,300	<b>18,300</b>	13,360	8,000	78%	
MAINTENANCE CONTRACTS	22,103	20,844	<b>20,250</b>	21,153	(594)		
	<u>1,234,438</u>	<u>1,229,223</u>	<u><b>1,231,001</b></u>	<u>1,251,213</u>	<u>1,778</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>828,952</u>	<u>904,511</u>	<u><b>902,738</b></u>	<u>924,499</u>	<u>(1,773)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(30)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	55,397	29,710	<b>376,710</b>	316,710	347,000	1168%	
	<u>55,367</u>	<u>29,710</u>	<u><b>376,710</b></u>	<u>316,710</u>	<u>347,000</u>		
	<u>884,319</u>	<u>934,221</u>	<u><b>1,279,448</b></u>	<u>1,241,209</u>	<u>345,227</u>		
<b>SUMMARY OF ALL PARKS ACTIVITIES:</b>							
ADMINISTRATION			<b>159,075</b>				
ARENA			<b>464,065</b>				
PARKS			<b>473,005</b>				
PARKS PROGRAMS			<b>21,201</b>				
CAMI PARKS / SUZUKI HOUSE			<b>162,102</b>				
			<u><b>1,279,448</b></u>				



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DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	117,469	118,281	<b>114,010</b>	115,100	(4,271)		
ADMINISTRATIVE EXPENSE	(58)	75	<b>75</b>	75	--		
OPERATING EXPENSE	--	100	<b>100</b>	100	--		
COMMUNICATIONS	781	840	<b>840</b>	840	--		
PROGRAM EXPENSES	776	1,150	<b>6,650</b>	6,200	5,500	478%	(1)
MEETINGS, CONFERENCES, TRAINING	--	--	<b>1,500</b>	1,500	1,500		
FUEL / TRANSPORTATION COSTS	252	300	<b>300</b>	300	--		
MARKETING & PROMOTION	33,268	32,000	<b>25,000</b>	25,000	(7,000)	22%	(2)
EQUIP REPAIRS & MAINTENANCE	--	100	<b>100</b>	100	--		
	<u>152,488</u>	<u>152,846</u>	<u><b>148,575</b></u>	<u>149,215</u>	<u>(4,271)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>152,488</u>	<u>152,846</u>	<u><b>148,575</b></u>	<u>149,215</u>	<u>(4,271)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	10,500	10,500	<b>10,500</b>	10,500	--		
	<u>10,500</u>	<u>10,500</u>	<u><b>10,500</b></u>	<u>10,500</u>	<u>--</u>		
	<u>162,988</u>	<u>163,346</u>	<u><b>159,075</b></u>	<u>159,715</u>	<u>(4,271)</u>		

**EXPLANATION OF CHANGE:**

- (1) \$7K for bicycle committee previously in Council's budget
- (2) Anticipated savings

**INCLUDES DEPARTMENTS:**

5000-4000

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DEPARTMENT: <b>PARKS AND ARENA</b> ACTIVITY: <b>ARENA</b>	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(26,728)	(26,000)	<b>(26,000)</b>	(26,000)	--		
ICE RENTAL	(241,144)	(199,131)	<b>(201,549)</b>	(202,000)	(2,418)		
RENT / LEASES	(8,334)	(5,800)	<b>(8,200)</b>	(6,200)	(2,400)		
USER FEES	(7,819)	(7,121)	<b>(7,354)</b>	(7,354)	(233)		
	<u>(284,025)</u>	<u>(238,052)</u>	<u><b>(243,103)</b></u>	<u>(241,554)</u>	<u>(5,051)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	243,851	213,318	<b>205,008</b>	208,407	(8,310)		
ADMINISTRATIVE EXPENSE	--	--	<b>400</b>	2,100	400		
OPERATING EXPENSE	3,987	6,595	<b>5,050</b>	6,843	(1,545)		
COMMUNICATIONS	3,570	1,200	<b>2,100</b>	2,100	900		
UTILITIES - HEAT, HYDRO, WATER	95,523	91,321	<b>96,100</b>	102,454	4,779	5%	
SUPPLIES	13,827	13,100	<b>13,100</b>	13,100	--		
MEETINGS, CONFERENCES, TRAINING	--	1,750	<b>1,750</b>	1,750	--		
FUEL / TRANSPORTATION COSTS	2,965	4,845	<b>3,275</b>	4,913	(1,570)		
MARKETING & PROMOTION	--	500	<b>500</b>	500	--		
EQUIP REPAIRS & MAINTENANCE	19,203	23,000	<b>23,000</b>	23,096	--		
BLDG REPAIRS & MAINTENANCE	10,867	15,575	<b>15,575</b>	15,809	--		
SNOW REMOVAL AND SANDING	4,970	5,400	<b>8,400</b>	8,400	3,000	56%	(1)
MAINTENANCE CONTRACTS	13,673	11,700	<b>11,700</b>	11,875	--		
	<u>412,436</u>	<u>388,304</u>	<u><b>385,958</b></u>	<u>401,347</u>	<u>(2,346)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>128,412</u>	<u>150,252</u>	<u><b>142,855</b></u>	<u>159,793</u>	<u>(7,397)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	19,210	19,210	<b>321,210</b>	269,210	302,000	1572%	(2)
	<u>19,210</u>	<u>19,210</u>	<u><b>321,210</b></u>	<u>269,210</u>	<u>302,000</u>		
	<u>147,622</u>	<u>169,462</u>	<u><b>464,065</b></u>	<u>429,003</u>	<u>294,603</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Anticipated increase in snow removal costs					5000-6020		
(2) Add \$100K to existing \$19K for facility, balance for current and future year capital projects							

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DEPARTMENT: <b>PARKS AND ARENA</b> ACTIVITY: <b>PARKS</b>	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(46,848)	(22,800)	<b>(20,800)</b>	(20,800)	2,000		
RECOVERIES	(7,500)	(7,000)	<b>(7,500)</b>	(7,500)	(500)		
GRANTS / SUBSIDIES / REBATES	(7,567)	(3,500)	<b>(3,500)</b>	(3,500)	--		
	<u>(61,915)</u>	<u>(33,300)</u>	<u><b>(31,800)</b></u>	<u>(31,800)</u>	<u>1,500</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	314,293	303,305	<b>309,650</b>	314,723	6,345		
ADMINISTRATIVE EXPENSE	8	100	<b>200</b>	200	100		
OPERATING EXPENSE	5,553	7,880	<b>7,455</b>	10,980	(425)		
COMMUNICATIONS	3,643	6,250	<b>5,000</b>	5,000	(1,250)		
UTILITIES - HEAT, HYDRO, WATER	33,785	31,950	<b>33,950</b>	32,700	2,000		
PROGRAM EXPENSES	3,966	4,700	<b>4,700</b>	4,700	--		
MEETINGS, CONFERENCES, TRAINING	150	500	<b>1,500</b>	1,500	1,000		
FUEL / TRANSPORTATION COSTS	17,147	15,500	<b>15,000</b>	15,000	(500)		
MARKETING & PROMOTION	1,360	4,600	<b>5,300</b>	4,300	700		
LAND MAINTENANCE & IMPROVEMENT	24,635	29,900	<b>33,200</b>	30,800	3,300	11%	(1)
EQUIP REPAIRS & MAINTENANCE	33,706	39,350	<b>36,300</b>	37,500	(3,050)	8%	(2)
BLDG REPAIRS & MAINTENANCE	11,265	11,700	<b>11,100</b>	11,100	(600)		
SNOW REMOVAL AND SANDING	2,735	900	<b>900</b>	900	--		
MAINTENANCE CONTRACTS	3,575	3,550	<b>3,550</b>	3,600	--		
	<u>455,821</u>	<u>460,185</u>	<u><b>467,805</b></u>	<u>473,003</u>	<u>7,620</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>393,906</u>	<u>426,885</u>	<u><b>436,005</b></u>	<u>441,203</u>	<u>9,120</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	25,687	--	<b>37,000</b>	37,000	37,000		
	<u>25,687</u>	<u>--</u>	<u><b>37,000</b></u>	<u>37,000</u>	<u>37,000</u>		
	<u>419,593</u>	<u>426,885</u>	<u><b>473,005</b></u>	<u>478,203</u>	<u>46,120</u>		
<b>EXPLANATION OF CHANGE:</b>							
(1) Regular annual maintenance items plus \$3K for fence for baseline Victoria main diamond					<b>INCLUDES DEPARTMENTS:</b>		
(2) Anticipated less than prior year					5000-6050		

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DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS PROGRAMS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(22,187)	(16,500)	<b>(16,500)</b>	(16,500)	--		
USER FEES	(5,361)	(7,560)	<b>(7,560)</b>	(7,560)	--		
DONATIONS / FUNDRAISING	(1,850)	--	--	--	--		
	<u>(29,398)</u>	<u>(24,060)</u>	<u><b>(24,060)</b></u>	<u>(24,060)</u>	<u>--</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	2,871	2,806	<b>9,001</b>	9,001	6,195	221%	(1)
OPERATING EXPENSE	192	1,050	<b>1,050</b>	1,050	--		
COMMUNICATIONS	--	50	<b>50</b>	50	--		
SUPPLIES	26,208	20,000	<b>20,000</b>	20,000	--		
PROGRAM EXPENSES	3,062	4,000	<b>4,000</b>	4,000	--		
CONTRACTED SERVICES	13,900	13,580	<b>7,160</b>	7,160	(6,420)	47%	(2)
MARKETING & PROMOTION	4,317	4,000	<b>4,000</b>	4,000	--		
	<u>50,550</u>	<u>45,486</u>	<u><b>45,261</b></u>	<u>45,261</u>	<u>(225)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>21,152</u>	<u>21,426</u>	<u><b>21,201</b></u>	<u>21,201</u>	<u>(225)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(30)	--	--	--	--		
	<u>(30)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>21,122</u>	<u>21,426</u>	<u><b>21,201</b></u>	<u>21,201</u>	<u>(225)</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) } Santa's Village, move coordinator from contracted services to payroll					5000-6051		
(2) }					5000-6100		
					5000-6110		

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DEPARTMENT: <b>PARKS AND ARENA</b>	YTD Actual	Budget		Projection	Change 2014 to 2015		
ACTIVITY: <b>CAMI PARKS / SUZUKI HOUSE</b>	2014	2014	2015	2016	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
<b>REVENUE</b>							
RENT / LEASES	(10,149)	(9,300)	<b>(9,300)</b>	(9,300)	--		
USER FEES	(20,000)	(20,000)	<b>(20,000)</b>	(20,000)	--		
	<u>(30,149)</u>	<u>(29,300)</u>	<u><b>(29,300)</b></u>	<u>(29,300)</u>	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	16,934	31,510	<b>30,630</b>	30,900	(880)		
UTILITIES - HEAT, HYDRO, WATER	72,668	73,395	<b>72,469</b>	74,286	(926)		
GRANTS TO VOLUNTEER ORGANIZATIONS	36,000	36,000	<b>36,000</b>	36,000	--		
LAND MAINTENANCE & IMPROVEMENT	327	5,500	<b>4,000</b>	5,000	(1,500)		
EQUIP REPAIRS & MAINTENANCE	20,689	20,403	<b>20,303</b>	20,373	(100)		
BLDG REPAIRS & MAINTENANCE	4,638	6,000	<b>6,000</b>	6,090	--		
SNOW REMOVAL AND SANDING	7,030	4,000	<b>9,000</b>	4,060	5,000		125% (1)
MAINTENANCE CONTRACTS	4,856	5,594	<b>5,000</b>	5,678	(594)		
	<u>163,142</u>	<u>182,402</u>	<u><b>183,402</b></u>	<u>182,387</u>	<u>1,000</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>132,994</u>	<u>153,102</u>	<u><b>154,102</b></u>	<u>153,087</u>	<u>1,000</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	--	--	<b>8,000</b>	--	8,000		
	<u>--</u>	<u>--</u>	<u><b>8,000</b></u>	<u>--</u>	<u>8,000</u>		
	<u>132,994</u>	<u>153,102</u>	<u><b>162,102</b></u>	<u>153,087</u>	<u>9,000</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) To reflect new contract rates					5000-6030		
					5000-6040		

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DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: TOTAL ALL ACTIVITIES	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(4,489)	(4,000)	<b>(4,000)</b>	(4,000)	--		
RENT / LEASES	(24,496)	(22,287)	<b>(12,625)</b>	(22,287)	9,662	43%	
USER FEES	(84,900)	(105,493)	<b>(99,287)</b>	(83,817)	6,206	6%	
MEMBERSHIPS	(115,132)	(165,050)	<b>(122,100)</b>	(122,100)	42,950	26%	
RECOVERIES	(308)	--	--	--	--		
GRANTS / SUBSIDIES / REBATES	(4,620)	(8,624)	<b>(6,924)</b>	(6,924)	1,700		
PROGRAM REVENUES	(239,080)	(246,901)	<b>(264,232)</b>	(262,280)	(17,331)	7%	
DONATIONS / FUNDRAISING	(5,070)	--	<b>(2,700)</b>	(900)	(2,700)		
	<u>(478,094)</u>	<u>(552,355)</u>	<u><b>(511,868)</b></u>	<u>(502,308)</u>	<u>40,487</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	872,146	924,050	<b>914,783</b>	923,848	(9,267)		
ADMINISTRATIVE EXPENSE	10,349	9,500	<b>19,586</b>	19,650	10,086	106%	
OPERATING EXPENSE	14,670	19,590	<b>21,540</b>	20,496	1,950		
COMMUNICATIONS	9,869	11,000	<b>10,000</b>	10,000	(1,000)		
UTILITIES - HEAT, HYDRO, WATER	151,629	141,305	<b>153,110</b>	159,888	11,805	8%	
SUPPLIES	13,094	20,959	<b>17,160</b>	18,882	(3,799)	18%	
PROGRAM EXPENSES	12,732	13,617	<b>15,556</b>	15,554	1,939		
MEETINGS, CONFERENCES, TRAINING	3,888	4,880	<b>4,972</b>	4,980	92		
FUEL / TRANSPORTATION COSTS	628	1,860	<b>1,860</b>	1,875	--		
CONTRACTED SERVICES	4,488	5,100	<b>4,992</b>	4,992	(108)		
MARKETING & PROMOTION	279	2,500	<b>1,400</b>	2,403	(1,100)		
EQUIP REPAIRS & MAINTENANCE	54,481	51,400	<b>57,600</b>	52,050	6,200	12%	
BLDG REPAIRS & MAINTENANCE	11,208	20,450	<b>19,750</b>	20,757	(700)		
SNOW REMOVAL AND SANDING	7,080	5,500	<b>10,000</b>	10,000	4,500	82%	
MAINTENANCE CONTRACTS	17,476	21,661	<b>18,000</b>	21,986	(3,661)	17%	
	<u>1,184,016</u>	<u>1,253,372</u>	<u><b>1,270,309</b></u>	<u>1,287,361</u>	<u>16,937</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>705,922</u>	<u>701,017</u>	<u><b>758,441</b></u>	<u>785,053</u>	<u>57,424</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	10,770	8,000	<b>16,000</b>	14,000	8,000	100%	
	<u>10,770</u>	<u>8,000</u>	<u><b>16,000</b></u>	<u>14,000</u>	<u>8,000</u>		
	<u>716,692</u>	<u>709,017</u>	<u><b>774,441</b></u>	<u>799,053</u>	<u>65,424</u>		
<b>SUMMARY OF ALL VICTORIA PARK COMMUNITY CENTRE ACTIVITIES:</b>							
ADMINISTRATION			<b>146,796</b>				
AQUATICS			<b>99,720</b>				
FITNESS			<b>2,364</b>				
PROGRAMS			<b>27,311</b>				
FACILITY			<b>498,250</b>				
			<u><b>774,441</b></u>				

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DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: ADMINISTRATION	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(2,074)	(1,000)	--	--	1,000		
USER FEES	(693)	(500)	<b>(500)</b>	(500)	--		
MEMBERSHIPS	(115,132)	(165,050)	--	--	165,050	100%	(1)
RECOVERIES	(229)	--	--	--	--		
	<u>(118,128)</u>	<u>(166,550)</u>	<u><b>(500)</b></u>	<u>(500)</u>	<u>166,050</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	117,579	110,930	<b>116,410</b>	117,570	5,480		
ADMINISTRATIVE EXPENSE	10,349	9,500	<b>19,586</b>	19,650	10,086	106%	(2)
OPERATING EXPENSE	766	600	<b>600</b>	600	--		
COMMUNICATIONS	9,869	11,000	<b>10,000</b>	10,000	(1,000)		
SUPPLIES	683	--	--	--	--		
PROGRAM EXPENSES	131	100	<b>100</b>	100	--		
MEETINGS, CONFERENCES, TRAINING	--	300	<b>100</b>	100	(200)		
FUEL / TRANSPORTATION COSTS	--	100	<b>100</b>	100	--		
MARKETING & PROMOTION	--	300	<b>200</b>	200	(100)		
EQUIP REPAIRS & MAINTENANCE	--	200	<b>200</b>	200	--		
	<u>139,376</u>	<u>133,030</u>	<u><b>147,296</b></u>	<u>148,520</u>	<u>14,266</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>21,248</u>	<u>(33,520)</u>	<u><b>146,796</b></u>	<u>148,020</u>	<u>180,316</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	8,000	8,000	--	--	(8,000)	100%	(3)
	<u>8,000</u>	<u>8,000</u>	<u>--</u>	<u>--</u>	<u>(8,000)</u>		
	<u>29,248</u>	<u>(25,520)</u>	<u><b>146,796</b></u>	<u>148,020</u>	<u>172,316</u>		

**EXPLANATION OF CHANGE:**

- (1) Revenue has been moved from Admin to the activity, aquatics or fitness, where the revenue relates to
- (2) \$10K for photocopier charges previously in the IT department
- (3) Transfer is for the Fitness Centre where it is now budgeted

**INCLUDES DEPARTMENTS:**

5100-4000

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DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: AQUATICS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	--	--	<b>(1,000)</b>	(1,000)	(1,000)		
RENT / LEASES	(15,342)	(12,835)	<b>(12,025)</b>	(12,835)	810		
USER FEES	(25,285)	(32,400)	<b>(30,000)</b>	(30,000)	2,400		
MEMBERSHIPS	--	--	<b>(17,700)</b>	(17,700)	(17,700)		
RECOVERIES	(78)	--	--	--	--		
PROGRAM REVENUES	(129,571)	(132,685)	<b>(144,203)</b>	(144,171)	(11,518)	9%	(1)
DONATIONS / FUNDRAISING	(5,050)	--	<b>(2,700)</b>	(900)	(2,700)		
	<u>(175,327)</u>	<u>(177,920)</u>	<u><b>(207,628)</b></u>	<u>(206,606)</u>	<u>(29,708)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	277,372	299,747	<b>286,600</b>	297,057	(13,147)		
OPERATING EXPENSE	4,331	3,750	<b>6,460</b>	3,756	2,710	72%	(2)
SUPPLIES	4,032	10,469	<b>6,000</b>	7,700	(4,469)	43%	(3)
PROGRAM EXPENSES	4,580	3,822	<b>5,311</b>	5,309	1,489		
MEETINGS, CONFERENCES, TRAINING	1,854	2,100	<b>2,392</b>	2,400	292		
FUEL / TRANSPORTATION COSTS	231	385	<b>385</b>	400	--		
MARKETING & PROMOTION	--	200	<b>200</b>	203	--		
	<u>292,400</u>	<u>320,473</u>	<u><b>307,348</b></u>	<u>316,825</u>	<u>(13,125)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>117,073</u>	<u>142,553</u>	<u><b>99,720</b></u>	<u>110,219</u>	<u>(42,833)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	2,750	--	--	4,000	--		
	<u>2,750</u>	<u>--</u>	<u>--</u>	<u>4,000</u>	<u>--</u>		
	<u>119,823</u>	<u>142,553</u>	<u><b>99,720</b></u>	<u>114,219</u>	<u>(42,833)</u>		

**EXPLANATION OF CHANGE:**

- (1) Revenue previously in Administration activity
- (2) Aquatic supplies funded through donation
- (3) To move more in line with 2014 actuals

**INCLUDES DEPARTMENTS:**

5100-6060



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DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: FITNESS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(13,762)	(24,039)	<b>(19,436)</b>	(3,966)	4,603	19%	(1)
MEMBERSHIPS	--	--	<b>(104,400)</b>	(104,400)	(104,400)		
PROGRAM REVENUES	(4,672)	(2,500)	<b>(4,000)</b>	(4,000)	(1,500)		
DONATIONS / FUNDRAISING	(20)	--	--	--	--		
	<u>(18,454)</u>	<u>(26,539)</u>	<u><b>(127,836)</b></u>	<u>(112,366)</u>	<u>(101,297)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	116,448	128,117	<b>108,170</b>	109,401	(19,947)	16%	(2)
OPERATING EXPENSE	170	1,150	<b>1,150</b>	1,150	--		
SUPPLIES	437	550	<b>1,550</b>	1,550	1,000		
PROGRAM EXPENSES	138	500	<b>500</b>	500	--		
MEETINGS, CONFERENCES, TRAINING	1,154	1,480	<b>1,480</b>	1,480	--		
FUEL / TRANSPORTATION COSTS	153	550	<b>550</b>	550	--		
CONTRACTED SERVICES	1,274	1,500	<b>1,500</b>	1,500	--		
MARKETING & PROMOTION	--	300	<b>300</b>	300	--		
EQUIP REPAIRS & MAINTENANCE	2,988	7,000	<b>7,000</b>	7,000	--		
	<u>122,762</u>	<u>141,147</u>	<u><b>122,200</b></u>	<u>123,431</u>	<u>(18,947)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>104,309</u>	<u>114,608</u>	<u><b>(5,636)</b></u>	<u>11,065</u>	<u>(120,244)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	20	--	<b>8,000</b>	10,000	8,000		(3)
	<u>20</u>	<u>--</u>	<u><b>8,000</b></u>	<u>10,000</u>	<u>8,000</u>		
	<u>104,329</u>	<u>114,608</u>	<u><b>2,364</b></u>	<u>21,065</u>	<u>(112,244)</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) Revenue previously in Administration activity							
(2) Starting 2015 30% of fitness programmer allocated to programs							
(3) Transfer previously in Administration activity					5100-6070		

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DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: PROGRAMS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(45,160)	(48,554)	<b>(49,351)</b>	(49,351)	(797)		
GRANTS / SUBSIDIES / REBATES	(4,620)	(8,624)	<b>(6,924)</b>	(6,924)	1,700		
PROGRAM REVENUES	<u>(104,837)</u>	<u>(111,716)</u>	<b><u>(116,029)</u></b>	<u>(114,109)</u>	<u>(4,313)</u>		
	<u>(154,617)</u>	<u>(168,894)</u>	<b><u>(172,304)</u></b>	<u>(170,384)</u>	<u>(3,410)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	159,185	153,342	<b>174,853</b>	170,615	21,511	14%	(1)
OPERATING EXPENSE	469	1,490	<b>1,490</b>	1,490	--		
SUPPLIES	6,524	8,440	<b>8,110</b>	8,110	(330)		
PROGRAM EXPENSES	7,883	9,195	<b>9,645</b>	9,645	450		
MEETINGS, CONFERENCES, TRAINING	853	700	<b>700</b>	700	--		
FUEL / TRANSPORTATION COSTS	244	825	<b>825</b>	825	--		
CONTRACTED SERVICES	3,213	3,600	<b>3,492</b>	3,492	(108)		
MARKETING & PROMOTION	215	1,500	<b>500</b>	1,500	(1,000)		
	<u>178,586</u>	<u>179,092</u>	<b><u>199,615</u></b>	<u>196,377</u>	<u>20,523</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>23,969</u>	<u>10,198</u>	<b><u>27,311</u></b>	<u>25,993</u>	<u>17,113</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>23,969</u>	<u>10,198</u>	<b><u>27,311</u></b>	<u>25,993</u>	<u>17,113</u>		

**EXPLANATION OF CHANGE:**

(1) Starting 2015 30% of fitness programmer allocated to programs

**INCLUDES DEPARTMENTS:**

5100-6090

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DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: FACILITY	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(2,415)	(3,000)	<b>(3,000)</b>	(3,000)	--		
RENT / LEASES	(9,154)	(9,452)	<b>(600)</b>	(9,452)	8,852	94%	(1)
	<u>(11,569)</u>	<u>(12,452)</u>	<u><b>(3,600)</b></u>	<u>(12,452)</u>	<u>8,852</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	201,563	231,914	<b>228,750</b>	229,205	(3,164)		
OPERATING EXPENSE	8,934	12,600	<b>11,840</b>	13,500	(760)		
UTILITIES - HEAT, HYDRO, WATER	151,629	141,305	<b>153,110</b>	159,888	11,805	8%	
SUPPLIES	1,418	1,500	<b>1,500</b>	1,522	--		
MEETINGS, CONFERENCES, TRAINING	28	300	<b>300</b>	300	--		
MARKETING & PROMOTION	64	200	<b>200</b>	200	--		
EQUIP REPAIRS & MAINTENANCE	51,493	44,200	<b>50,400</b>	44,850	6,200	14%	(2)
BLDG REPAIRS & MAINTENANCE	11,208	20,450	<b>19,750</b>	20,757	(700)		
SNOW REMOVAL AND SANDING	7,080	5,500	<b>10,000</b>	10,000	4,500	82%	(3)
MAINTENANCE CONTRACTS	17,476	21,661	<b>18,000</b>	21,986	(3,661)	17%	(4)
	<u>450,892</u>	<u>479,630</u>	<u><b>493,850</b></u>	<u>502,208</u>	<u>14,220</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>439,324</u>	<u>467,178</u>	<u><b>490,250</b></u>	<u>489,756</u>	<u>23,072</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	--	--	<b>8,000</b>	--	8,000		
	<u>--</u>	<u>--</u>	<u><b>8,000</b></u>	<u>--</u>	<u>8,000</u>		
	<u>439,324</u>	<u>467,178</u>	<u><b>498,250</b></u>	<u>489,756</u>	<u>31,072</u>	7%	

**EXPLANATION OF CHANGE:**

- (1) Loss of tenant who ran a childcare program
- (2) Repair retaining wall, rear entrance \$3K, balance for shower and pipe repairs
- (3) Based on new contract pricing for snow removal and anticipated activity
- (4) Anticipated savings

**INCLUDES DEPARTMENTS:**

5100-4100

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DEPARTMENT: <b>YOUTH CENTRE</b> ACTIVITY: <b>TOTAL ALL ACTIVITIES</b>	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(26,974)	(85,100)	<b>(56,500)</b>	(61,500)	28,600	34%	
RENT / LEASES	(57,933)	(62,876)	<b>(56,876)</b>	(56,876)	6,000	10%	
USER FEES	(30)	(150)	<b>(150)</b>	(150)	--		
MEMBERSHIPS	(1,466)	(3,000)	<b>(2,000)</b>	(2,000)	1,000		
RECOVERIES	263	--	<b>(1,250)</b>	(1,250)	(1,250)		
GRANTS / SUBSIDIES / REBATES	(169,709)	(206,183)	<b>(143,015)</b>	(25,500)	63,168	31%	
PROGRAM REVENUES	(18,296)	(13,510)	<b>(13,400)</b>	(13,400)	110		
DONATIONS / FUNDRAISING	(122,940)	(104,200)	<b>(109,700)</b>	(109,700)	(5,500)	5%	
	<u>(397,085)</u>	<u>(475,019)</u>	<u><b>(382,891)</b></u>	<u>(270,376)</u>	<u>92,128</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	748,990	767,890	<b>717,343</b>	664,915	(50,547)	7%	
ADMINISTRATIVE EXPENSE	2,393	5,850	<b>11,250</b>	2,275	5,400	92%	
OPERATING EXPENSE	18,260	23,894	<b>17,600</b>	14,355	(6,294)	26%	
COMMUNICATIONS	7,494	6,600	<b>6,600</b>	6,600	--		
UTILITIES - HEAT, HYDRO, WATER	26,093	32,190	<b>26,780</b>	30,274	(5,410)	17%	
SUPPLIES	9,173	26,475	<b>13,000</b>	14,625	(13,475)	51%	
PROGRAM EXPENSES	29,395	38,969	<b>33,225</b>	18,350	(5,744)	15%	
MEETINGS, CONFERENCES, TRAINING	2,732	8,077	<b>5,502</b>	1,552	(2,575)	32%	
FUEL / TRANSPORTATION COSTS	4,517	14,325	<b>7,224</b>	3,874	(7,101)	50%	
PROFESSIONAL FEES	--	2,750	<b>1,500</b>	--	(1,250)		
CONTRACTED SERVICES	5,261	8,905	<b>2,396</b>	2,720	(6,509)	73%	
MARKETING & PROMOTION	18,224	11,250	<b>3,300</b>	2,300	(7,950)	71%	
REPAIRS & MAINTENANCE	--	--	--	--	--		
EQUIP REPAIRS & MAINTENANCE	5,338	15,400	<b>14,300</b>	14,550	(1,100)		
BLDG REPAIRS & MAINTENANCE	14,272	11,700	<b>11,400</b>	11,400	(300)		
SNOW REMOVAL AND SANDING	4,515	3,200	<b>4,500</b>	4,500	1,300		
MAINTENANCE CONTRACTS	7,844	9,060	<b>8,066</b>	8,066	(994)		
	<u>904,502</u>	<u>986,535</u>	<u><b>883,986</b></u>	<u>800,356</u>	<u>(102,549)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>507,417</u>	<u>511,516</u>	<u><b>501,095</b></u>	<u>529,980</u>	<u>(10,421)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	10,000	10,000	<b>7,500</b>	7,500	(2,500)		
	<u>10,000</u>	<u>10,000</u>	<u><b>7,500</b></u>	<u>7,500</u>	<u>(2,500)</u>		
	<u>517,417</u>	<u>521,516</u>	<u><b>508,595</b></u>	<u>537,480</u>	<u>(12,921)</u>		
<b>SUMMARY OF ALL YOUTH CENTRE ACTIVITIES:</b>							
FACILITY			<b>97,244</b>				
TECHNOLOGY PROGRAMS			<b>76,895</b>				
GENERAL PROGRAMS			<b>334,456</b>				
CAREER & SKILLS PROGRAM			--				
			<u><b>508,595</b></u>				

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DEPARTMENT: YOUTH CENTRE ACTIVITY: FACILITY	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RENT / LEASES	(36,596)	(35,876)	<b>(35,876)</b>	(35,876)	--		
RECOVERIES	(1,129)	--	<b>(1,250)</b>	(1,250)	(1,250)		
	<u>(37,725)</u>	<u>(35,876)</u>	<u><b>(37,126)</b></u>	<u>(37,126)</u>	<u>(1,250)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	67,670	66,220	<b>71,050</b>	71,540	4,830	7%	(1)
OPERATING EXPENSE	5,754	3,600	<b>3,600</b>	3,700	--		
UTILITIES - HEAT, HYDRO, WATER	26,093	32,190	<b>26,780</b>	30,274	(5,410)	17%	(2)
FUEL / TRANSPORTATION COSTS	844	200	<b>324</b>	324	124		
CONTRACTED SERVICES	32	--	--	324	--		
EQUIP REPAIRS & MAINTENANCE	2,504	8,650	<b>8,650</b>	8,650	--		
BLDG REPAIRS & MAINTENANCE	14,272	11,700	<b>11,400</b>	11,400	(300)		
SNOW REMOVAL AND SANDING	4,515	3,200	<b>4,500</b>	4,500	1,300		
MAINTENANCE CONTRACTS	7,844	9,060	<b>8,066</b>	8,066	(994)		
	<u>129,527</u>	<u>134,820</u>	<u><b>134,370</b></u>	<u>138,778</u>	<u>(450)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>91,802</u>	<u>98,944</u>	<u><b>97,244</b></u>	<u>101,652</u>	<u>(1,700)</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u><u>91,802</u></u>	<u><u>98,944</u></u>	<u><u><b>97,244</b></u></u>	<u><u>101,652</u></u>	<u><u>(1,700)</u></u>		

**EXPLANATION OF CHANGE:**

- (1) 2014 budget set too low as actual closer to \$68K
- (2) Over budgeted in prior year

**INCLUDES DEPARTMENTS:**

5200-4100

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DEPARTMENT: YOUTH CENTRE ACTIVITY: TECHNOLOGY PROGRAMS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(26,279)	(82,000)	<b>(51,000)</b>	(56,000)	31,000	38%	(1)
RENT / LEASES	(20,900)	(19,500)	<b>(19,500)</b>	(19,500)	--		
RECOVERIES	(3,135)	--	--	--	--		
GRANTS / SUBSIDIES / REBATES	(18,392)	(2,500)	--	--	2,500		
PROGRAM REVENUES	--	(250)	<b>(250)</b>	(250)	--		
DONATIONS / FUNDRAISING	(37,836)	(29,800)	<b>(29,800)</b>	(29,800)	--		
	<u>(106,542)</u>	<u>(134,050)</u>	<u><b>(100,550)</b></u>	<u>(105,550)</u>	<u>33,500</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	135,057	158,405	<b>156,193</b>	157,875	(2,212)		
ADMINISTRATIVE EXPENSE	693	700	<b>1,200</b>	650	500		
OPERATING EXPENSE	4,054	6,150	<b>4,500</b>	5,000	(1,650)		
SUPPLIES	1,022	5,300	<b>2,000</b>	3,600	(3,300)	62%	(2)
PROGRAM EXPENSES	--	700	<b>600</b>	600	(100)		
MEETINGS, CONFERENCES, TRAINING	--	352	<b>252</b>	252	(100)		
FUEL / TRANSPORTATION COSTS	106	1,750	<b>550</b>	550	(1,200)		
CONTRACTED SERVICES	5,133	7,800	<b>2,300</b>	2,300	(5,500)	71%	(3)
MARKETING & PROMOTION	--	2,400	<b>950</b>	1,450	(1,450)		
EQUIP REPAIRS & MAINTENANCE	932	3,400	<b>1,400</b>	1,650	(2,000)		
	<u>146,996</u>	<u>186,957</u>	<u><b>169,945</b></u>	<u>173,927</u>	<u>(17,012)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>40,455</u>	<u>52,907</u>	<u><b>69,395</b></u>	<u>68,377</u>	<u>16,488</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	10,000	10,000	<b>7,500</b>	7,500	(2,500)		
	<u>10,000</u>	<u>10,000</u>	<u><b>7,500</b></u>	<u>7,500</u>	<u>(2,500)</u>		
	<u>50,455</u>	<u>62,907</u>	<u><b>76,895</b></u>	<u>75,877</u>	<u>13,988</u>		
<b>EXPLANATION OF CHANGE:</b>						<b>INCLUDES DEPARTMENTS:</b>	
(1) Demand for services less than previously budgeted						5200-6170	
(2) } Directly related to sale of services						5200-6210	
(3) }						5200-6270	
						5200-6290	

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DEPARTMENT: YOUTH CENTRE	YTD Actual	Budget		Projection	Change 2014 to 2015		
ACTIVITY: GENERAL PROGRAMS	2014	2014	2015	2016	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(695)	(3,100)	<b>(5,500)</b>	(5,500)	(2,400)		
RENT / LEASES	(437)	(7,500)	<b>(1,500)</b>	(1,500)	6,000	80%	(1)
USER FEES	(30)	(150)	<b>(150)</b>	(150)	--		
MEMBERSHIPS	(1,466)	(3,000)	<b>(2,000)</b>	(2,000)	1,000		
RECOVERIES	(2,973)	(7,500)	<b>(7,500)</b>	--	--		
GRANTS / SUBSIDIES / REBATES	(13,926)	(26,600)	<b>(32,400)</b>	(25,500)	(5,800)	22%	(2)
PROGRAM REVENUES	(18,296)	(13,260)	<b>(13,150)</b>	(13,150)	110		
DONATIONS / FUNDRAISING	(82,216)	(74,400)	<b>(79,900)</b>	(79,900)	(5,500)	7%	(3)
	<u>(120,040)</u>	<u>(135,510)</u>	<u><b>(142,100)</b></u>	<u>(127,700)</u>	<u>(6,590)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	453,012	438,265	<b>419,460</b>	435,500	(18,805)		
ADMINISTRATIVE EXPENSE	1,320	1,550	<b>7,550</b>	1,625	6,000	387%	(4)
OPERATING EXPENSE	4,253	6,355	<b>4,750</b>	5,655	(1,605)		
COMMUNICATIONS	7,494	6,600	<b>6,600</b>	6,600	--		
SUPPLIES	7,019	18,550	<b>10,000</b>	11,025	(8,550)	46%	(5)
PROGRAM EXPENSES	16,231	13,950	<b>17,750</b>	17,750	3,800	27%	(6)
MEETINGS, CONFERENCES, TRAINING	1,993	1,600	<b>3,250</b>	1,300	1,650		
FUEL / TRANSPORTATION COSTS	1,161	3,000	<b>2,000</b>	3,000	(1,000)		
CONTRACTED SERVICES	96	1,105	<b>96</b>	96	(1,009)		
MARKETING & PROMOTION	719	850	<b>850</b>	850	--		
EQUIP REPAIRS & MAINTENANCE	1,903	3,350	<b>4,250</b>	4,250	900		
	<u>495,200</u>	<u>495,175</u>	<u><b>476,556</b></u>	<u>487,651</u>	<u>(18,619)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>375,161</u>	<u>359,665</u>	<u><b>334,456</b></u>	<u>359,951</u>	<u>(25,209)</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>375,161</u>	<u>359,665</u>	<u><b>334,456</b></u>	<u>359,951</u>	<u>(25,209)</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
					5200-6090		
(1) Initially budgeted in 2014 as canteen operation, never materialized							
(2) Based on grants to be received in 2015, varies year by year							
(3) 2015 will be the second year of operating Harvest Run, anticipated \$5.5K more in revenue							
(4) \$6K for photocopier previously in IT department							
(5) \$6K reduction in canteen supplies, see (1) above							
(6) Increase in Harvest Run expenses related to more participants							

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DEPARTMENT: YOUTH CENTRE ACTIVITY: CAREER & SKILLS PROGRAM	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RECOVERIES	7,500	7,500	<b>7,500</b>	--	--		
GRANTS / SUBSIDIES / REBATES	(137,391)	(177,083)	<b>(110,615)</b>	--	66,468	38%	(1)
DONATIONS / FUNDRAISING	(2,888)	--	--	--	--		
	<u>(132,779)</u>	<u>(169,583)</u>	<u><b>(103,115)</b></u>	<u>--</u>	<u>66,468</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	93,252	105,000	<b>70,640</b>	--	(34,360)	33%	(1)
ADMINISTRATIVE EXPENSE	381	3,600	<b>2,500</b>	--	(1,100)		
OPERATING EXPENSE	4,199	7,789	<b>4,750</b>	--	(3,039)	39%	(1)
SUPPLIES	1,132	2,625	<b>1,000</b>	--	(1,625)		
PROGRAM EXPENSES	13,164	24,319	<b>14,875</b>	--	(9,444)	39%	(1)
MEETINGS, CONFERENCES, TRAINING	740	6,125	<b>2,000</b>	--	(4,125)	67%	(1)
FUEL / TRANSPORTATION COSTS	2,406	9,375	<b>4,350</b>	--	(5,025)	54%	(1)
PROFESSIONAL FEES	--	2,750	<b>1,500</b>	--	(1,250)		
MARKETING & PROMOTION	17,505	8,000	<b>1,500</b>	--	(6,500)	81%	(1)
	<u>132,779</u>	<u>169,583</u>	<u><b>103,115</b></u>	<u>--</u>	<u>(66,468)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>(0)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>(0)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) This is a 100% funded program ending in 2015					5200-6195		



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DEPARTMENT: MUSEUMS FACILITY	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav)	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
OPERATING EXPENSE	--	200	<b>200</b>	200	--		
UTILITIES - HEAT, HYDRO, WATER	7,526	7,900	<b>6,900</b>	7,900	(1,000)		
LAND MAINTENANCE & IMPROVEMENT	157	1,000	<b>1,000</b>	1,000	--		
EQUIP REPAIRS & MAINTENANCE	--	500	<b>500</b>	500	--		
BLDG REPAIRS & MAINTENANCE	1,775	5,000	<b>5,000</b>	5,000	--		
SNOW REMOVAL AND SANDING	2,775	1,000	<b>2,000</b>	2,000	1,000		
MAINTENANCE CONTRACTS	37	500	<b>500</b>	500	--		
	<u>12,270</u>	<u>16,100</u>	<u><b>16,100</b></u>	<u>17,100</u>	<u>--</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>12,270</u>	<u>16,100</u>	<u><b>16,100</b></u>	<u>17,100</u>	<u>--</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	--	--	<b>3,000</b>	--	3,000		(1)
	<u>--</u>	<u>--</u>	<u><b>3,000</b></u>	<u>--</u>	<u>3,000</u>		
	<u>12,270</u>	<u>16,100</u>	<u><b>19,100</b></u>	<u>17,100</u>	<u>3,000</u>		
<b>EXPLANATION OF CHANGE:</b>					<b>INCLUDES DEPARTMENTS:</b>		
(1) To fund washroom upgrades					6200-4100		

**Town of Ingersoll  
2015 Draft Budget  
March 3, 2015**

DEPARTMENT: MUSEUMS PROGRAMS	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(3,361)	(2,800)	<b>(2,800)</b>	(2,600)	--		
RENT / LEASES	(112)	(100)	<b>(100)</b>	(100)	--		
USER FEES	(1,690)	(1,700)	<b>(1,700)</b>	(1,800)	--		
GRANTS / SUBSIDIES / REBATES	(13,169)	(16,980)	<b>(16,980)</b>	(16,980)	--		
PROGRAM REVENUES	(7,283)	(4,150)	<b>(4,150)</b>	(3,950)	--		
DONATIONS / FUNDRAISING	(3,613)	(1,000)	<b>(1,000)</b>	(2,600)	--		
	<u>(29,227)</u>	<u>(26,730)</u>	<u><b>(26,730)</b></u>	<u>(28,030)</u>			
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	94,284	104,333	<b>106,910</b>	105,543	2,577		
ADMINISTRATIVE EXPENSE	502	1,450	<b>1,150</b>	1,275	(300)		
OPERATING EXPENSE	253	1,250	<b>1,250</b>	1,950	--		
COMMUNICATIONS	640	750	<b>750</b>	800	--		
SUPPLIES	3,675	3,100	<b>3,100</b>	3,550	--		
PROGRAM EXPENSES	13,072	16,750	<b>16,750</b>	18,200	--		
MEETINGS, CONFERENCES, TRAINING	91	800	<b>800</b>	1,000	--		
FUEL / TRANSPORTATION COSTS	31	700	<b>700</b>	800	--		
CONTRACTED SERVICES	--	300	<b>300</b>	300	--		
MARKETING & PROMOTION	6,562	10,450	<b>9,650</b>	9,750	(800)		
EQUIP REPAIRS & MAINTENANCE	571	3,650	<b>3,450</b>	3,950	(200)		
MAINTENANCE CONTRACTS	--	2,000	<b>2,000</b>	2,500	--		
	<u>119,681</u>	<u>145,533</u>	<u><b>146,810</b></u>	<u>149,618</u>	<u>1,277</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>90,454</u>	<u>118,803</u>	<u><b>120,080</b></u>	<u>121,588</u>	<u>1,277</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	6,000	6,000	<b>6,000</b>	10,000	--		
	<u>6,000</u>	<u>6,000</u>	<u><b>6,000</b></u>	<u>10,000</u>	<u>--</u>		
	<u>96,454</u>	<u>124,803</u>	<u><b>126,080</b></u>	<u>131,588</u>	<u>1,277</u>		
<b>EXPLANATION OF CHANGE:</b>							<b>INCLUDES DEPARTMENTS:</b>
None							6010-4000
							6200-4000
							6200-6810

**Town of Ingersoll  
2015 Draft Budget  
March 3, 2015**

DEPARTMENT: ECONOMIC DEVELOPMENT	YTD Actual	Budget		Projection	Change 2014 to 2015		
	2014	2014	2015	2016	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(980)	--	--	--	--		
GRANTS / SUBSIDIES / REBATES	(86,389)	(53,315)	<b>(1,500)</b>	(1,500)	51,815	97%	(1)
	<u>(87,369)</u>	<u>(53,315)</u>	<u><b>(1,500)</b></u>	<u>(1,500)</u>	<u>51,815</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	186,413	184,335	<b>189,332</b>	191,400	4,997		
ADMINISTRATIVE EXPENSE	309	5,000	<b>4,200</b>	4,500	(800)		
OPERATING EXPENSE	183	200	<b>200</b>	200	--		
COMMUNICATIONS	878	2,380	<b>2,000</b>	2,200	(380)		
PROGRAM EXPENSES	10,521	15,350	<b>14,500</b>	15,800	(850)		
MEETINGS, CONFERENCES, TRAINING	3,164	6,000	<b>10,750</b>	5,250	4,750	79%	(2)
FUEL / TRANSPORTATION COSTS	1,349	2,750	<b>1,650</b>	1,650	(1,100)		
PROFESSIONAL FEES	89,638	69,315	<b>5,750</b>	10,750	(63,565)	92%	(3)
MARKETING & PROMOTION	21,950	33,440	<b>29,000</b>	30,500	(4,440)	13%	(4)
	<u>314,404</u>	<u>318,770</u>	<u><b>257,382</b></u>	<u>262,250</u>	<u>(61,388)</u>		
<b>NET OPERATING (REVENUE) EXPENSE</b>	<u>227,035</u>	<u>265,455</u>	<u><b>255,882</b></u>	<u>260,750</u>	<u>(9,573)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(4,167)	(9,940)	--	--	9,940	100%	(5)
	<u>(4,167)</u>	<u>(9,940)</u>	<u>--</u>	<u>--</u>	<u>9,940</u>		
	<u><u>222,868</u></u>	<u><u>255,515</u></u>	<u><u><b>255,882</b></u></u>	<u><u>260,750</u></u>	<u><u>367</u></u>		

**EXPLANATION OF CHANGE:**

- (1) CCREST grant project has been completed
- (2) \$6K for a development trip to Japan
- (3) Consultant services were the primary expense related to CCREST grant
- (4) Reduction in advertising and printing
- (5) Carry forward from 2013 for Urban Study and printing & graphics

**INCLUDES DEPARTMENTS:**

7000-4000

**Town of Ingersoll  
2015 Draft Budget  
Reserve and Reserve Fund Continuity  
March 3, 2015**

	Opening Balance	Transfer In	Transfer Out	Income	Ending Balance
<b><u>RESERVES</u></b>					
WORKING FUNDS	192,278				192,278
CURRENT PURPOSES	(676,587)	191,000	98,000		(583,587)
CAPITAL PURPOSES	3,710,322	2,141,785	2,247,000		3,605,107
	3,226,013	2,332,785	2,345,000	--	3,213,798
<b><u>RESERVE FUNDS</u></b>					
DISCRETIONARY	396,890	12,500		3,522	412,912
OBLIGATORY	1,436,444		246,848	522,566	1,712,162
	1,833,334	12,500	246,848	526,088	2,125,074
TOTAL	5,059,347	2,345,285	2,591,848	526,088	5,338,872

**SOURCE OF TRANSACTIONS**

OPERATING	2,345,285	126,848
CAPITAL		2,465,000
	2,345,285	2,591,848

**Town of Ingersoll  
2015 Draft Budget  
Reserve Fund Continuity Detail  
March 3, 2015**

<u>Reserve Funds</u>	<b>2014 Ending Balance</b>	<b>Transfers In</b>	<b>Interest</b>	<b>Budgeted Transfers Out</b>	<b>2015 Ending Balance</b>
00950 Sick Leave	61,171	11,500	822		73,493
00953 Industrial Land	335,719	1,000	2,700		339,419
<b>Discretionary Reserve Funds</b>	396,890	12,500	3,522	--	412,912
		<b>Collected</b>			
Federal Gas Tax	341,868	360,738	3,400	178,000	528,006
Prov Dedicated Gas Tax for Transportation	566,717	48,700	7,250	4,000	618,667
00955 Cash-In-Lieu of Parkland	43,956		500	40,000	4,456
00963 Development Charges (Fire Services)	10,400	5,000	110		15,510
00970 Development Charges (Roads/Related)	56,436	40,000	430	24,848	72,018
00975 Development Charges (Parks & Rec)	335,713	44,000	4,100		383,813
00960 Development Charges (Admin)	47,770	3,600	565		51,935
00965 Development Charges (Police)	6,676	70	80		6,826
00967 Development Charges (PW Fleet/Bldg)	26,093	3,300	320		29,713
00977 Development Charges (Stormwater)	815	400	3		1,218
<b>Obligatory Reserve Fund</b>	1,436,444	505,808	16,758	246,848	1,712,162
<b>Total</b>	1,833,334	518,308	20,280	246,848	2,125,074

**Town of Ingersoll**  
**2015 Draft Budget**  
**Reserve Continuity Detail**  
 March 3, 2015

Account #	Reserve	2014 Ending Balance	Budget			2015 Ending Balance
			Transfers In	Transfers Out		
<b>General Administration</b>						
	Unfinanced Capital	(2,316,328)	1300-4000-98950	150,000		(2,166,328)
01-0000-2500-00801	Reserves - Working Capital	192,278				192,278
01-0000-2500-00802	Reserves - Legal Fees	197,762				197,762
01-0000-2500-00804	Reserves - Admin Equip/Programming	65,636				65,636
01-0000-2500-00807	Reserves - Finance	1,259,438	0100-4000-98950	5,000		1,264,438
01-0000-2500-00809	Reserves - Oxford N Parking Lot Paving Lane	35,929				35,929
01-0000-2500-00810	Reserves - Clerk's Operational	36,343				36,343
01-0000-2500-00813	Reserves - Capital Contingency	624,252				624,252
01-0000-2500-00814	Reserves - Election	20,882	0100-4000-98950	12,000		32,882
01-0000-2500-00811	Reserves - Health Recruitment	12,500				12,500
01-0000-2500-00816	Reserves - Administration Facility	65,598	2000-4030-98950	5,000		70,598
01-0000-2500-00817	Reserves - Public Buildings - General	188,344	2000-4020-98950	30,000	50,000 capital	134,344
					34,000 capital	
			2000-4030-98950	24,000	24,000 capital	
01-0000-2500-00825	Reserves - Economic Development	27,720			15,000 capital	12,720
01-0000-2500-00815	Reserves - Building Inspection	9,710	3400-4000-98950			9,710
01-0000-2500-00833	Reserves - I.T. Hardware	50,377	1002-4000-98950	27,000		77,377
01-0000-2500-00803	Reserves - Fire	159,223	3000-4000-98950	176,000		335,223
01-0000-2500-00808	Reserves - Police Services Board	1,467				1,467
01-0000-2500-00850	Reserves - Police Facility	65,350	3200-4100-98950	15,350	20,000 capital	60,700
<b>Museum</b>						
01-0000-2500-00806	Reserves - Museum	216,712	6200-4000-98950	6,000	50,000 capital	172,712
			6200-4100-98950	3,000	3,000 capital	
01-0000-2500-00821	Reserves - Museum Artifact Donations	1,100				1,100
01-0000-2500-00844	Reserves - Sports Hall of Fame	10,244				10,244
<b>Public Works/Engineering</b>						
01-0000-2500-00818	Reserves - PW Machinery / Equip	377,507	4500-4230-98950	250,000	64,000 capital	568,507
			4000-4230-98950	5,000		
01-0000-2500-00819	Reserves - Replacement Trees	8,283			3,000 4500-4023-01950	5,283
01-0000-2500-00820	Reserves - Engineering - Misc. Projects	1,602,793	4000-4000-98950	1,224,225	1,855,000 capital	877,018
					95,000 4500-4130-01950	
<b>Parks &amp; Recreation</b>						
01-0000-2500-00824	Reserves - Ice Fee Increase	148,570	5000-6020-98950	19,210		167,780
01-0000-2500-00826	Reserves - Parks Trails	25,687				25,687
01-0000-2500-00831	Reserves - Squash Club	327				327
01-0000-2500-00838	Reserves - Parks Equipment	10,489	5000-6050-98950	7,000	7,000 capital	10,489
01-0000-2500-00840	Reserves - Parks Facilities	54,204	5000-6020-98950			277,204
			5000-6020-98950	30,000	30,000 capital	
			5000-6020-98950	12,000	12,000 capital	
			5000-6020-98950	10,000	10,000 capital	
			5000-6050-98950	30,000	30,000 capital	
			5000-6040-98950	8,000	8,000 capital	
			5000-6020-98950	250,000	27,000 capital	
01-0000-2500-00842	Reserves - Parks VPCC Facility	8,250	5100-4100-98950	8,000	8,000 capital	8,250
01-0000-2500-00843	Reserves - Parks - Dog Park	5,000				5,000
01-0000-2500-00845	Reserves - New Fitness Equipment	1,674	5100-6070-98950	8,000		9,674
01-0000-2500-00846	Reserves - Fusion Technology Replacement	10,000	5200-6210-98950	2,500		17,500
			5200-6270-98950	2,500		
			5200-6290-98950	2,500		
01-0000-2500-00848	Reserves - Recreation Admin - Future Use	48,692	5000-4000-98950	10,500		59,192
		<u>3,226,013</u>		<u>2,332,785</u>	<u>2,345,000</u>	<u>3,213,798</u>
working		192,278		0	0	192,278
current		(676,587)		191,000	76,000	(527,587)
capital		3,710,322		2,141,785	2,269,000	3,549,107
		<u>3,226,013</u>		<u>2,332,785</u>	<u>2,345,000</u>	<u>3,213,798</u>

Town of Ingersoll  
 2015 Budget Revisions  
 March 3, 2015

<u>Original</u>	<u>Revised</u>	<u>Increase (Reduction)</u>	<u>Account</u>
6,000	4,500	(1,500)	01-1000-4000-40200 OFFICE SUPPLIES
23,000	18,000	(5,000)	01-1000-4000-40230 POSTAGE
2,500	1,500	(1,000)	01-1000-4000-40600 MEMBERSHIP FEES
2,500	1,900	(600)	01-1000-4000-40630 STAFF TRAINING
1,750	0	(1,750)	01-1000-4000-40790 ELECTION EXPENSE
2,500	300	(2,200)	01-1000-4000-40850 HEALTH & SAFETY COMMITTEE E
4,000	1,100	(2,900)	01-1000-4000-41000 ADVERTISING
1,000	0	(1,000)	01-1000-4000-41010 GRAPHICS & PRINTING
1,000	0	(1,000)	01-1000-4005-40610 MEETINGS & CONFERENCES
750	500	(250)	01-1000-4007-41000 ADVERTISING
6,000	1,300	(4,700)	01-3600-4000-41557 VET SERVICES
4,215	3,200	(1,015)	01-5000-6020-40210 JANITORIAL SUPPLIES
1,719	1,000	(719)	01-5000-6020-40290 UNIFORMS & CLOTHING
11,988	8,900	(3,088)	01-5000-6020-40340 WATER & SEWAGE
14,466	12,700	(1,766)	01-5000-6020-40350 NATURAL GAS
4,570	3,000	(1,570)	01-5000-6020-41590 EQUIPMENT FUEL
5,000	4,000	(1,000)	01-5000-6030-41740 LAND MAINT & IMPROVEMENTS
44,826	43,900	(926)	01-5000-6040-40330 HYDRO
5,810	5,000	(810)	01-5000-6040-41550 MAINTENANCE CONTRACTS
9,600	8,700	(900)	01-5000-6050-40350 NATURAL GAS
10,550	10,000	(550)	01-5000-6050-41720 HORTICULTURAL SUPPLIES
11,660	10,000	(1,660)	01-5100-4100-40210 JANITORIAL SUPPLIES
46,195	42,000	(4,195)	01-5100-4100-40350 NATURAL GAS
7,700	6,000	(1,700)	01-5100-6060-40420 PROGRAM SUPPLIES
10,080	6,300	(3,780)	01-5200-4100-40350 NATURAL GAS
1,905	1,000	(905)	01-5200-6090-40290 UNIFORMS AND CLOTHING
3,000	2,000	(1,000)	01-5200-6090-40620 MILEAGE
2,600	1,000	(1,600)	01-5200-6170-40420 PROGRAM SUPPLIES
6,250	5,000	(1,250)	01-5000-6050-40220 TELEPHONE
21,961	18,000	(3,961)	01-5100-4100-41550 MAINTENANCE CONTRACTS
1,500	500	(1,000)	01-5100-6090-41000 ADVERTISING
11,025	10,000	(1,025)	01-5200-6090-40420 PROGRAM SUPPLIES
800	300	(500)	01-0100-4000-40260 SUBSCRIPTIONS AND PUBLICATIONS
2,500	1,000	(1,500)	01-0100-4000-40620 MILEAGE
2,000	1,000	(1,000)	01-0100-4000-41000 ADVERTISING
17,500	14,000	(3,500)	01-0100-4000-41020 PROMOTION & MEALS
3,500	1,000	(2,500)	01-0100-4000-41100 RECEPTIONS & PUBLIC MEETINGS
1,500	700	(800)	01-1001-4000-41010 GRAPHICS & PRINTING
30,000	20,000	(10,000)	01-1300-4000-40283 INS DEDUCTIBLE-ADJUSTOR FEES
3,000	2,200	(800)	01-1300-4000-40630 STAFF TRAINING
2,500	1,000	(1,500)	01-1300-4000-41010 GRAPHICS & PRINTING
1,545	900	(645)	01-2000-4015-40340 WATER & SEWAGE
14,060	14,000	(60)	01-2000-4025-40350 NATURAL GAS
9,870	8,250	(1,620)	01-2000-4025-41550 MAINTENANCE CONTRACTS
3,000	1,000	(2,000)	01-2000-4025-41750 LOT SNOW REMOVAL & SANDING
1,000	515	(485)	01-2000-4030-41535 GENERATOR MAINTENANCE
1,750	600	(1,150)	01-2000-4035-40330 HYDRO-DOWNTOWN GAZEBO-
1,520	0	(1,520)	01-2000-4035-41530 EQUIP REPAIRS & MAINTENANCE--DOWNTOWN GAZEBO-
1,500	800	(700)	01-2000-4035-41750 LOT SNOW REMOVAL & SANDING--DOWNTOWN GAZEBO-
1,000	500	(500)	01-3220-4000-40290 UNIFORMS AND CLOTHING
1,500	1,300	(200)	01-4000-4000-40290 UNIFORMS & CLOTHING
2,350	1,600	(750)	01-4000-4000-40600 MEMBERSHIP FEES
4,000	3,400	(600)	01-4000-4000-41010 GRAPHICS & PRINTING
2,500	1,000	(1,500)	01-4000-4000-41530 EQUIPMENT REPAIRS & MAINT
20,000	11,000	(9,000)	01-4000-4400-41530 EQUIPMENT REPAIRS & MAINT
18,000	15,000	(3,000)	01-4000-4410-41530 EQUIP REPAIRS & MAINTENANCE
6,050	5,000	(1,050)	01-4500-4000-40290 UNIFORMS & CLOTHING
11,194	10,000	(1,194)	01-4500-4000-40350 NATURAL GAS
976	675	(301)	01-4500-4000-40600 MEMBERSHIP FEES
6,369	3,400	(2,969)	01-4500-4000-41520 COMMUNICATION
10,752	7,000	(3,752)	01-4500-4000-41550 MAINTENANCE CONTRACTS
23,000	20,000	(3,000)	01-4500-4110-80000 MATERIALS-BRIDGES & CULVERTS

Town of Ingersoll  
 2015 Budget Revisions  
 March 3, 2015

Original	Revised	Increase (Reduction)	Account
23,600	20,000	(3,600)	01-4500-4121-80000 MATERIALS-ROADSIDE MAINT, BRUSH, TREE TRIM, REMOVL
20,590	17,800	(2,790)	01-4500-4160-80000 MATERIALS-SAFETY DEVICES, SIGNS, GUIDE RAILS
1,500	500	(1,000)	01-4500-4200-40300 UTILITIES
16,000	5,000	(11,000)	01-4500-4200-41740 LAND MAINTENANCE
32,101	25,000	(7,101)	01-4500-4221-80000 MATERIALS-SIDEWALK, SNOW, SALT, SAND
10,505	2,500	(8,005)	01-4500-5000-40270 NEW EQUIPMENT
650		(650)	01-4500-5000-41000 ADVERTISING
5,725	5,200	(525)	01-4500-5000-41010 GRAPHICS & PRINTING
2,250	2,000	(250)	01-1002-4000-40610 MEETINGS & CONFERENCES
1,950	1,750	(200)	01-6200-4000-41530 EQUIP REPAIRS & MAINTENANCE
3,000	2,000	(1,000)	01-6200-4100-40350 NATURAL GAS
1,000	2,000	1,000	01-6200-4100-41750 SNOW REMOVAL
2,380	2,000	(380)	01-7000-4000-40220 TELEPHONE
3,800	3,500	(300)	01-7000-4000-40240 COURIER CHARGES
1,000	500	(500)	01-7000-4000-40260 SUBSCRIP AND PUBLICATIONS
14,550	14,000	(550)	01-7000-4000-40600 MEMBERSHIP FEES
5,000	4,500	(500)	01-7000-4000-40630 STAFF TRAINING
8,500	7,500	(1,000)	01-7000-4000-41000 ADVERTISING
3,000	2,500	(500)	01-7000-4000-41020 PROMOTION & MEALS
800	500	(300)	01-7000-4000-42900 MISCELLANEOUS EXPENSE
1,500	1,000	(500)	01-0900-4000-40620 MILEAGE
1,000	0	(1,000)	01-0900-4000-40810 STUDIES & SURVEYS
2,500	2,000	(500)	01-0900-4000-41020 PROMOTION & MEALS
1,000	500	(500)	01-0900-4000-42900 MISCELLANEOUS EXPENSE
20,462	17,462	(3,000)	01-4500-4230-41420 GASOLINE
36,348	30,848	(5,500)	01-4500-4230-41440 DIESEL COLOURED
30,633	25,633	(5,000)	01-4500-4230-41460 DIESEL CLEAR
16,850	11,850	(5,000)	01-4500-4121-80020 MAHINE TIME
45,420	36,920	(8,500)	01-4500-4130-80020 MAHINE TIME
(440,758)	(427,258)	13,500	01-4500-4230-80020 MAHINE TIME
750	2,700	1,950	01-5200-6090-40630 TRAINING
41,693	35,003	(6,690)	01-0100-4000-10140 GROUP HEALTHCARE BENEFITS
3,000	8,000	5,000	01-2000-4030-41700 BLDG REPAIRS & MAINTENANCE
(107,811)	(97,129)	10,682	01-2000-4025-01496 COUNTY OF OXFORD RECOVERIES LIBRARY
8,000	3,000	(5,000)	01-6200-4100-98950 TRF TO RESERVE WASHROOM UPGRADE MUSEUM
0	4,000	4,000	01-3400-4000-41500 CONSULTANT
5,000	0	(5,000)	01-3400-4000-98950 TRANSFER TO RESERVE
	(48,800)	(48,800)	reduction in Sun Life Health Care Premiums
49,685	70,000	20,315	01-1000-4000-41130 GRANTS TO VOLUNTEER ORGANIZATIONS
(50,000)	(40,000)	10,000	01-1300-4000-01541 INTEREST EARNED
0	1,000	1,000	01-1300-4000-41500 CONTRACTED SERVICES
6,000	7,000	1,000	01-2000-4025-41700 BLDG REPAIRS & MAINT
7,997	8,997	1000	01-4500-4000-40330
16,800	18,800	2000	01-5200-4100-40330
7,462	9,462	2000	01-2000-4025-40340
12,518	15,518	3000	01-3000-4000-40330
14,000	17,000	3000	01-5000-6050-40330
69,500	74,500	5000	01-5000-6020-40330
19,467	25,467	6000	01-5100-4100-40340
75,643	85,643	6000	01-5100-4100-40330
178,000	228,000	6000	01-4000-4400-40300
4,050	2,050	6000	<del>01-3000-4000-41700</del> BLDG REPAIRS & MAINTENANCE
500	5,500	6000	<del>01-3000-4100-41530</del> EQUIP REPAIRS & MAINTENANCE

adjust utility accounts

727,966    631,856    (135,110) Adjustments from January 9 report