

**THE CORPORATION OF THE  
TOWN OF INGERSOLL**

**2014 BUDGET**

# Town of Ingersoll Budget 2014

## Introduction

### 2014 Budget Highlights

#### Tax Levy and Tax Rate

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

#### Operating Budget

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

#### Capital Budget

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

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

#### Outlook

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

**Town of Ingersoll  
Budget 2014**

**Tax Impact**

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

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

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

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

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

**Town of Ingersoll**

**Budget 2014**

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

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

**Town of Ingersoll  
Budget 2014**

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

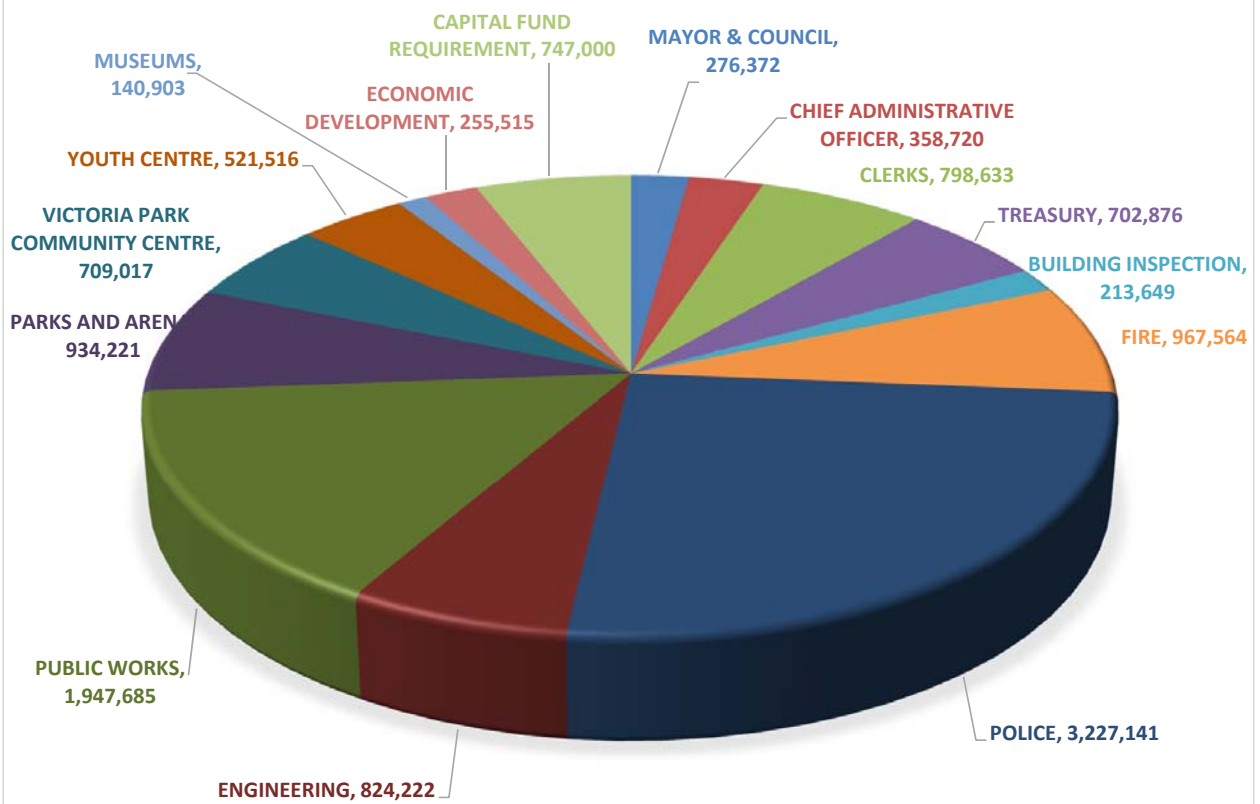
**Variance Explanation:**

- (1) In 2013 and prior years there were a limited number of employees performing duties for other than their home department and their wages were "recovered" via a journal entry. In the 2014 budget wages will be charged directly to the department when incurred.
- (2) Increase is revenue for services provided/shared with the County of Oxford (shared costs of Town Centre, Environmental Services and Public Works).
- (3) Includes \$411K of additional tax revenue to balance the budget.
- (4) Grant reduction mainly CCREST funding \$393K and Careers and Skills funding \$48K. Both 100% funded therefore not directly impacting budget requirements.
- (5) Reductions primarily in the Youth Centre. Fundraising events not occurring and corporate donations anticipated to decline.
- (6) Net decrease in wages and benefits of \$139K. This is the result of a 1% general wage increase for 2014, no health care benefit cost increase and savings in staff wages through attrition and staffing. The 2014 wage and benefit budget prepared at a more detailed level than prior years.
- (7) Includes \$60K in 2013 for one-time equipment purchases. For 2014 no comparable or moved to the capital budget.
- (8) General hydro rate increases plus over estimation of hydro savings for LED streetlights in 2013.
- (9) Reductions in the Career and Skills program which is a 100% funded program. Relates to (4) above.
- (10) Consists of general reductions throughout numerous departments, 2013 included catchup training missed in prior year.
- (11) Largely expenses related to CCREST grant of 2013. See (4) above.
- (12) Items in 2013 not in 2014 - \$26K website redesign, conversion cost to in-house payroll \$17K, elimination of 3rd party payroll processing fees \$13K, development charge study \$12K, contracted labour in Economic Develop \$29K.
- (13) \$100K for pending large industrial tax refund and \$10K increase for general refunds/rebates.
- (14) \$30K reduction in street light maintenance now that LED conversion has been completed.
- (15) Increase due to 2013 projects being carried forward to 2014 (road, sidewalk and guide rails), no budget impact as prior year unspent reserved.
- (16) Charge out of equipment to various departments now includes fuel costs.
- (17) A significant increase in OPP contract costs due to salary increases.
- (18) Annual provincial funding reductions being phased in over 4 years, this is year 2.
- (19) Projects not completed in 2013 carried forward as a reserve to fund the work in 2014.
- (20) Gas tax funding moved from operations to reserve funds, no impact on tax levy, small net increase in transfer to reserves.
- (21) Payments increase as a result of debentures issued for LED Street Light Conversion.
- (22) Increase in funding for capital projects.

**Town of Ingersoll**  
**Draft Budget 2014**  
**February 18, 2014 Budget Meeting**  
**Summary All Departments by Revenue/Expense Grouping**

	Actual	YTD Actual	Budget		Change
	2012	2013	2013	2014	2013 to 2014 (fav) unfav
<b>MAYOR &amp; COUNCIL</b>	243,150	273,383	299,366	<b>276,372</b>	(22,994)
<b>CHIEF ADMINISTRATIVE OFFICER</b>	306,375	352,868	338,984	<b>333,720</b>	(5,264)
<b>CLERKS</b>					
ADMINISTRATION	328,130	365,131	394,275	<b>375,560</b>	(18,715)
ANIMAL CONTROL	4,341	67	4,650	<b>6,350</b>	1,700
PARKING	43,468	22,342	61,850	<b>13,450</b>	(48,400)
PARATRANSIT	82,546	63,068	88,630	<b>64,700</b>	(23,930)
DOWNTOWN IMPROVEMENT	14,372	16,631	19,840	--	(19,840)
INFORMATION TECHNOLOGY	325,694	320,325	383,837	<b>338,573</b>	(45,264)
<b>TREASURY</b>					
ADMINISTRATION	329,768	(97,321)	354,112	<b>702,876</b>	348,764
TAXATION	(11,222,961)	(12,421,585)	(12,324,080)	<b>(12,600,034)</b>	(275,954)
<b>BUILDING INSPECTION</b>					
INSPECTION	--	83,235	85,479	<b>61,230</b>	(24,249)
TOWN CENTRE	98,341	91,452	96,508	<b>115,713</b>	19,205
PUBLIC BUILDINGS - OTHER	16,221	30,274	23,483	<b>36,706</b>	13,223
<b>FIRE</b>					
ADMINISTRATION	906,922	913,812	960,203	<b>950,892</b>	(9,311)
FACILITY	16,177	46,547	16,329	<b>16,672</b>	343
<b>POLICE</b>					
ADMINISTRATION	2,498,389	2,730,763	3,048,289	<b>3,221,321</b>	173,032
FACILITY	17,710	(18,582)	18,539	<b>5,820</b>	(12,719)
<b>ENGINEERING</b>					
ADMINISTRATION	502,037	969,658	893,893	<b>553,222</b>	(340,671)
STREET LIGHTING	330,307	209,219	202,470	<b>248,000</b>	45,530
TRAFFIC SIGNALS	3,869	9,360	23,000	<b>23,000</b>	--
<b>PUBLIC WORKS</b>					
ADMINISTRATION & EQUIPMENT	354,086	94,543	363,135	<b>374,688</b>	11,553
BRIDGES & CULVERTS	23,560	14,298	27,560	<b>25,618</b>	(1,942)
ROADSIDE MAINTENANCE	223,592	173,291	235,894	<b>248,979</b>	13,085
SURFACE MAINTENANCE	378,477	270,085	387,636	<b>378,298</b>	(9,338)
ROADS, SIDEWALKS & PARKING LOTS	265,063	223,033	298,647	<b>311,916</b>	13,269
WINTER CONTROL	251,017	412,068	449,008	<b>477,827</b>	28,819
ENVIRONMENTAL SERVICES	113,490	86,447	122,536	<b>130,359</b>	7,823
<b>PARKS AND ARENA</b>					
ADMINISTRATION	175,314	170,330	172,972	<b>163,346</b>	(9,626)
ARENA	143,186	169,246	174,026	<b>169,462</b>	(4,564)
PARKS	416,552	418,489	445,052	<b>426,885</b>	(18,167)
PARKS PROGRAMS	30,194	23,947	24,837	<b>21,426</b>	(3,411)
CAMI PARKS / SUZUKI HOUSE	144,731	143,796	156,058	<b>153,102</b>	(2,956)
<b>VICTORIA PARK COMMUNITY CENTRE</b>					
ADMINISTRATION	(4,019)	9,051	(21,346)	<b>(25,520)</b>	(4,174)
AQUATICS	163,181	141,268	150,208	<b>142,553</b>	(7,655)
FITNESS	103,759	110,885	112,475	<b>114,608</b>	2,133
GENERAL PROGRAMS	36,149	30,086	37,970	<b>10,198</b>	(27,772)
FACILITY	419,240	423,222	452,593	<b>467,178</b>	14,585
<b>YOUTH CENTRE</b>					
FACILITY	96,029	109,341	107,164	<b>98,944</b>	(8,220)
TECHNOLOGY PROGRAMS	50,473	55,996	60,673	<b>62,907</b>	2,234
GENERAL PROGRAMS	384,983	365,412	371,793	<b>359,665</b>	(12,128)
CAREER & SKILLS PROGRAM	--	(95,713)	--	--	--
<b>MUSEUMS</b>					
FACILITY	9,371	11,331	16,100	<b>16,100</b>	--
PROGRAMS	101,324	95,704	124,566	<b>124,803</b>	237
<b>ECONOMIC DEVELOPMENT</b>	330,858	138,211	282,786	<b>255,515</b>	(27,271)
<b>CAPITAL FUND REQUIREMENT</b>	277,813	458,000	458,000	<b>747,000</b>	289,000
	<u>(666,722)</u>	<u>(1,986,988)</u>	<u>--</u>	<u>--</u>	<u>--</u>

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



**Town of Ingersoll  
Budget 2014**

DEPARTMENT: <b>MAYOR &amp; COUNCIL</b>	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(1,799)	(1,574)	--	--	--		
RECOVERIES	(3,621)	(3,670)	(3,600)	<b>(3,600)</b>	--		
INTERNAL (REVENUE) EXPENSE	(155)	--	--	--	--		
	<u>(5,575)</u>	<u>(5,244)</u>	<u>(3,600)</u>	<u><b>(3,600)</b></u>	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	139,014	147,465	146,166	<b>140,787</b>	(5,379)		
ADMINISTRATIVE EXPENSE	959	1,676	5,800	<b>47,800</b>	42,000	724%	(1)
COMMUNICATIONS	4,193	5,373	5,500	<b>5,500</b>	--		
PROGRAM EXPENSES	4,270	5,253	8,900	<b>6,200</b>	(2,700)	30%	(2)
MEETINGS, CONFERENCES, TRAINING	7,885	8,029	10,500	<b>10,500</b>	--		
FUEL / TRANSPORTATION COSTS	2,459	1,208	2,500	<b>2,500</b>	--		
PROFESSIONAL FEES	--	998	5,000	<b>5,000</b>	--		
MARKETING & PROMOTION	26,068	30,082	40,000	<b>32,000</b>	(8,000)	20%	(3)
GRANTS TO VOLUNTEER ORGANIZATIONS	51,875	66,687	66,600	<b>57,685</b>	(8,915)	13%	(4)
	<u>236,723</u>	<u>266,771</u>	<u>290,966</u>	<u><b>307,972</b></u>	<u>17,006</u>		
<b>NET OPERATING REVENUE</b>	<u>231,148</u>	<u>261,527</u>	<u>287,366</u>	<u><b>304,372</b></u>	<u>17,006</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	<b>(45,000)</b>	(45,000)		(5)
TRANSFER TO RESERVES & RES FUNDS	12,000	12,000	12,000	<b>17,000</b>	5,000	42%	(6)
	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u><b>(28,000)</b></u>	<u>(40,000)</u>		
	<u>243,148</u>	<u>273,527</u>	<u>299,366</u>	<u><b>276,372</b></u>	<u>(22,994)</u>		

**EXPLANATION OF CHANGE:**

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



**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: CLERKS ACTIVITY: ADMINISTRATION	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(6)	(3)	(50)	(25)	25		
PERMITS/LICENSES	(24,326)	(24,727)	(22,500)	(18,600)	3,900	17%	(1)
USER FEES	(26,470)	(12,235)	(15,950)	(11,400)	4,550	29%	(2)
RECOVERIES	(2,316)	(800)	(4,500)	(4,000)	500		
LAND SALES	(5,000)	(3,017)	--	(1,000)	(1,000)		
	<u>(58,118)</u>	<u>(40,782)</u>	<u>(43,000)</u>	<u>(35,025)</u>	<u>7,975</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	251,259	301,644	313,375	286,560	(26,815)	9%	(3)
ADMINISTRATIVE EXPENSE	33,340	26,161	40,600	38,300	(2,300)		
OPERATING EXPENSE	24,658	18,761	16,500	14,000	(2,500)		
COMMUNICATIONS	8,756	8,179	9,550	7,500	(2,050)		
PROGRAM EXPENSES	15,275	10,939	20,075	19,575	(500)		
MEETINGS, CONFERENCES, TRAINING	5,292	6,724	8,200	7,200	(1,000)		
FUEL / TRANSPORTATION COSTS	320	1,066	1,700	1,700	--		
PROFESSIONAL FEES	8,371	14,161	15,000	15,000	--		
CONTRACTED SERVICES	6,627	801	4,000	4,000	--		
MARKETING & PROMOTION	5,792	6,735	7,050	6,550	(500)		
EQUIP REPAIRS & MAINTENANCE	115	125	200	200	--		
LAND SALE EXPENSES	734	13,219	10,000	10,000	--		
	<u>360,539</u>	<u>408,515</u>	<u>446,250</u>	<u>410,585</u>	<u>(35,665)</u>		
<b>NET OPERATING REVENUE</b>	<u>302,421</u>	<u>367,733</u>	<u>403,250</u>	<u>375,560</u>	<u>(27,690)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(4,290)	--	(8,975)	--	8,975	100%	(4)
TRANSFER TO RESERVES & RES FUNDS	30,000	--	--	--	--		
	<u>25,710</u>	<u>--</u>	<u>(8,975)</u>	<u>--</u>	<u>8,975</u>		
	<u>328,131</u>	<u>367,733</u>	<u>394,275</u>	<u>375,560</u>	<u>(18,715)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: CLERKS ACTIVITY: ANIMAL CONTROL	Actual		YTD Actual		Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav)	% if > \$2,500	unfav	& +/- 5%	ref
<b>REVENUE</b>									
PERMITS/LICENSES	(10,524)	(10,355)	(15,000)	<b>(12,000)</b>	3,000	20%		(1)	
	<u>(10,524)</u>	<u>(10,355)</u>	<u>(15,000)</u>	<u><b>(12,000)</b></u>	<u>3,000</u>				
<b>EXPENSE</b>									
ADMINISTRATIVE EXPENSE	874	9	800	<b>800</b>	--				
PROGRAM EXPENSES	--	--	50	<b>50</b>	--				
CONTRACTED SERVICES	13,620	10,192	17,000	<b>17,000</b>	--				
MARKETING & PROMOTION	371	221	1,800	<b>500</b>	(1,300)				
	<u>14,865</u>	<u>10,422</u>	<u>19,650</u>	<u><b>18,350</b></u>	<u>(1,300)</u>				
<b>NET OPERATING REVENUE</b>	<u>4,341</u>	<u>67</u>	<u>4,650</u>	<u><b>6,350</b></u>	<u>1,700</u>				
<b>OTHER</b>									
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>				
	<u>4,341</u>	<u>67</u>	<u>4,650</u>	<u><b>6,350</b></u>	<u>1,700</u>				

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: CLERKS ACTIVITY: PARKING	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(14,663)	(27,569)	(18,400)	<b>(17,200)</b>	1,200		
	<u>(14,663)</u>	<u>(27,569)</u>	<u>(18,400)</u>	<u><b>(17,200)</b></u>	<u>1,200</u>		
<b>EXPENSE</b>							
ADMINISTRATIVE EXPENSE	273	2	900	<b>900</b>	--		
UTILITIES - HYDRO	1,376	834	2,100	--	(2,100)		
FUEL / TRANSPORTATION COSTS	97	136	250	<b>250</b>	--		
CONTRACTED SERVICES	24,390	24,798	28,500	<b>28,500</b>	--		
MARKETING & PROMOTION	726	--	500	<b>500</b>	--		
LAND MAINTENANCE & IMPROVEMENT	21,648	3,272	27,500	--	(27,500)	100%	(1)
EQUIP REPAIRS & MAINTENANCE	410	--	500	<b>500</b>	--		
SNOW REMOVAL AND SANDING	9,213	20,962	20,000	--	(20,000)	100%	(1)
	<u>58,133</u>	<u>50,004</u>	<u>80,250</u>	<u><b>30,650</b></u>	<u>(49,600)</u>		
<b>NET OPERATING REVENUE</b>	<u>43,470</u>	<u>22,435</u>	<u>61,850</u>	<u><b>13,450</b></u>	<u>(48,400)</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>43,470</u>	<u>22,435</u>	<u>61,850</u>	<u><b>13,450</b></u>	<u>(48,400)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: CLERKS ACTIVITY: PARATRANSIT	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(13,635)	(14,236)	(18,000)	<b>(18,000)</b>	--		
	<u>(13,635)</u>	<u>(14,236)</u>	<u>(18,000)</u>	<u><b>(18,000)</b></u>	<u>--</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	40,090	36,675	42,900	<b>32,470</b>	(10,430)	24%	(1)
COMMUNICATIONS	1,195	1,223	2,000	<b>1,000</b>	(1,000)		
MEETINGS, CONFERENCES, TRAINING	--	--	50	<b>50</b>	--		
CONTRACTED SERVICES	40,615	44,976	52,530	<b>52,530</b>	--		
MARKETING & PROMOTION	479	600	1,650	<b>1,650</b>	--		
MAINTENANCE CONTRACTS	13,802	6,342	7,500	<b>7,500</b>	--		
	<u>96,181</u>	<u>89,816</u>	<u>106,630</u>	<u><b>95,200</b></u>	<u>(11,430)</u>		
<b>NET OPERATING REVENUE</b>	<u>82,546</u>	<u>75,580</u>	<u>88,630</u>	<u><b>77,200</b></u>	<u>(11,430)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	64,862	56,877	48,700	--	(48,700)	100%	(2)
RESERVE FUND - GAS TAX SUBSIDIES	(64,862)	(69,389)	(48,700)	<b>(12,500)</b>	36,200	74%	(2)
	<u>--</u>	<u>(12,512)</u>	<u>--</u>	<u><b>(12,500)</b></u>	<u>(12,500)</u>		
	<u>82,546</u>	<u>63,068</u>	<u>88,630</u>	<u><b>64,700</b></u>	<u>(23,930)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: CLERKS ACTIVITY: INFORMATION TECHNOLOGY	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RECOVERIES	(3,923)	(2,354)	(1,500)	<b>(1,500)</b>	--		
	<u>(3,923)</u>	<u>(2,354)</u>	<u>(1,500)</u>	<u><b>(1,500)</b></u>	<u>--</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	170,105	164,514	166,237	<b>165,773</b>	(464)		
ADMINISTRATIVE EXPENSE	55,249	50,813	60,450	<b>53,450</b>	(7,000)	12%	(1)
OPERATING EXPENSE	42,315	43,850	44,700	<b>28,500</b>	(16,200)	36%	(2)
COMMUNICATIONS	4,160	4,103	4,500	<b>4,500</b>	--		
PROGRAM EXPENSES	175	177	200	<b>200</b>	--		
MEETINGS, CONFERENCES, TRAINING	7,001	6,416	16,250	<b>16,250</b>	--		
FUEL / TRANSPORTATION COSTS	455	451	1,200	<b>1,200</b>	--		
CONTRACTED SERVICES	--	--	25,500	<b>25,500</b>	--		
MARKETING & PROMOTION	116	--	300	<b>300</b>	--		
EQUIP REPAIRS & MAINTENANCE	3,248	4,138	7,000	<b>7,000</b>	--		
MAINTENANCE CONTRACTS	26,794	26,291	34,000	<b>42,900</b>	8,900	26%	(3)
	<u>309,618</u>	<u>300,753</u>	<u>360,337</u>	<u><b>345,573</b></u>	<u>(14,764)</u>		
<b>NET OPERATING REVENUE</b>	<u>305,695</u>	<u>298,399</u>	<u>358,837</u>	<u><b>344,073</b></u>	<u>(14,764)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	<b>(30,500)</b>	(30,500)		(4)
TRANSFER TO RESERVES & RES FUNDS	20,000	50,500	25,000	<b>25,000</b>	--		
	<u>20,000</u>	<u>50,500</u>	<u>25,000</u>	<u><b>(5,500)</b></u>	<u>(30,500)</u>		
	<u>325,695</u>	<u>348,899</u>	<u>383,837</u>	<u><b>338,573</b></u>	<u>(45,264)</u>		

**EXPLANATION OF CHANGE:**

- (1) photocopier lease savings on renewal, reduce # of printers
- (2) 2013 included network cabling no similar project in 2014, also expenses reclassified as maintenance contracts see (3)
- (3) increase from reallocation of maintenance contracts
- (4) 2013 website redesign funding carried forward to 2014

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: <b>TREASURY</b> ACTIVITY: <b>ADMINISTRATION</b>	Actual		Budget		Change 2013 to 2014		
	2012	YTD Actual 2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(12,420)	(12,200)	(12,000)	<b>(12,000)</b>	--		
USER FEES	(4,288)	(113,969)	(4,200)	<b>(4,200)</b>	--		
RECOVERIES	(26,041)	(4,200)	(4,200)	<b>(4,200)</b>	--		
INTEREST / DIVIDENDS	(520,218)	(586,595)	(557,400)	<b>(549,400)</b>	8,000		
	<u>(562,967)</u>	<u>(716,964)</u>	<u>(577,800)</u>	<u><b>(569,800)</b></u>	<u>8,000</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	485,012	431,407	469,475	<b>476,880</b>	7,405		
ADMINISTRATIVE EXPENSE	1,593	3,052	9,200	<b>4,250</b>	(4,950)	54%	(1)
OPERATING EXPENSE	792	586	1,000	<b>500</b>	(500)		
COMMUNICATIONS	1,218	127	1,300	--	(1,300)		
INSURANCE EXPENSE	197,077	204,941	235,000	<b>214,000</b>	(21,000)	9%	(2)
PROGRAM EXPENSES	2,787	2,225	2,550	<b>2,742</b>	192		
MEETINGS, CONFERENCES, TRAINING	8,198	2,415	11,500	<b>4,500</b>	(7,000)	61%	(3)
FUEL / TRANSPORTATION COSTS	741	288	1,000	<b>500</b>	(500)		
PROFESSIONAL FEES	33,532	34,937	34,000	<b>30,000</b>	(4,000)	12%	(4)
CONTRACTED SERVICES	32,048	43,935	58,000	<b>19,000</b>	(39,000)	67%	
PROPERTY TAX REFUNDS & ADJUSTMENTS	59	--	--	--	--		
MARKETING & PROMOTION	3,896	1,396	5,000	<b>3,000</b>	(2,000)		
EQUIP REPAIRS & MAINTENANCE	1,483	630	1,500	<b>1,500</b>	--		
TRANSFER TO BIA	72,473	75,000	76,293	<b>76,293</b>	--		
TRANSFERS TO CEMETERY BOARD	78,458	80,724	80,724	<b>85,927</b>	5,203	6%	
	<u>919,367</u>	<u>881,663</u>	<u>986,542</u>	<u><b>919,092</b></u>	<u>(67,450)</u>		
<b>NET OPERATING REVENUE</b>	<u>356,400</u>	<u>164,699</u>	<u>408,742</u>	<u><b>349,292</b></u>	<u>(59,450)</u>		
<b>OTHER</b>							
OMPF - ONT MUN PARTNER GRANT	(878,900)	(791,100)	(791,100)	<b>(672,500)</b>	118,600	15%	(5)
TRANSFER FROM RESERVES & RES FUNDS	--	--	(10,080)	<b>(5,600)</b>	4,480	44%	(6)
TRANSFER TO RESERVES & RES FUNDS	108,955	133,419	--	<b>210,029</b>	210,029		(7)
DEBENTURE PAYMENT	743,316	562,450	746,550	<b>821,655</b>	75,105	10%	(8)
	<u>(26,629)</u>	<u>(95,231)</u>	<u>(54,630)</u>	<u><b>353,584</b></u>	<u>408,214</u>		
	<u>329,771</u>	<u>69,468</u>	<u>354,112</u>	<u><b>702,876</b></u>	<u>348,764</u>		

**EXPLANATION OF CHANGE:**

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



**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: BUILDING ACTIVITY: INSPECTION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
PERMITS/LICENCES	(150,858)	(105,107)	(120,250)	<b>(132,800)</b>	(12,550)	10%	(1)
USER FEES	(1,614)	(1,610)	(1,500)	<b>(17,000)</b>	(15,500)	1033%	(2)
	<u>(152,472)</u>	<u>(106,717)</u>	<u>(121,750)</u>	<u><b>(149,800)</b></u>	<u>(28,050)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	140,588	172,365	166,694	<b>194,670</b>	27,976	17%	(3)
ADMINISTRATIVE EXPENSE	138	993	525	<b>625</b>	100		
OPERATING EXPENSE	410	448	510	<b>1,300</b>	790		
COMMUNICATIONS	18	639	500	<b>500</b>	--		
PROGRAM EXPENSES	456	1,094	405	<b>535</b>	130		
MEETINGS, CONFERENCES, TRAINING	1,487	1,620	1,800	<b>4,625</b>	2,825	157%	(4)
FUEL / TRANSPORTATION COSTS	152	1,560	200	<b>2,800</b>	2,600	1300%	(5)
CONTRACTED SERVICES	33,548	10,994	35,620	--	(35,620)	100%	(6)
MARKETING & PROMOTION	(35)	240	975	<b>975</b>	--		
	<u>176,762</u>	<u>189,953</u>	<u>207,229</u>	<u><b>206,030</b></u>	<u>(1,199)</u>		
<b>NET OPERATING REVENUE</b>	<u>24,290</u>	<u>83,236</u>	<u>85,479</u>	<u><b>56,230</b></u>	<u>(29,249)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(24,292)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	--	--	--	<b>5,000</b>	5,000		(7)
	<u>(24,292)</u>	<u>--</u>	<u>--</u>	<u><b>5,000</b></u>	<u>5,000</u>		
	<u>(2)</u>	<u>83,236</u>	<u>85,479</u>	<u><b>61,230</b></u>	<u>(24,249)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
COUNTY RECOVERY	(86,802)	(90,159)	(86,528)	<b>(107,811)</b>	(21,283)	25%	(1)
	<u>(86,802)</u>	<u>(90,159)</u>	<u>(86,528)</u>	<u><b>(107,811)</b></u>	<u>(21,283)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	63,138	63,106	63,386	<b>97,560</b>	34,174	54%	(2)
OPERATING EXPENSE	3,432	2,114	2,800	<b>2,835</b>	35		
COMMUNICATIONS	1,698	1,698	1,810	<b>1,837</b>	27		
UTILITIES - HYDRO	61,759	63,174	58,500	<b>60,255</b>	1,755		
UTILITIES - NATURAL GAS	13,399	9,943	13,000	<b>13,390</b>	390		
UTILITIES - WATER	7,288	8,477	6,900	<b>7,107</b>	207		
CONTRACTED SERVICES	1,200	1,200	--	<b>1,200</b>	1,200		
REPAIRS & MAINTENANCE	696	725	820	<b>820</b>	--		
LAND MAINTENANCE & IMPROVEMENT	565	295	650	<b>650</b>	--		
EQUIP REPAIRS & MAINTENANCE	9,431	7,496	10,300	<b>11,000</b>	700		
BLDG REPAIRS & MAINTENANCE	7,504	14,166	7,000	<b>9,000</b>	2,000		
SNOW REMOVAL AND SANDING	2,283	2,173	3,000	<b>3,000</b>	--		
MAINTENANCE CONTRACTS	7,749	9,361	9,870	<b>9,870</b>	--		
	<u>180,142</u>	<u>183,928</u>	<u>178,036</u>	<u><b>218,524</b></u>	<u>40,488</u>		
<b>NET OPERATING REVENUE</b>	<u>93,340</u>	<u>93,769</u>	<u>91,508</u>	<u><b>110,713</b></u>	<u>19,205</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	5,000	5,000	5,000	<b>5,000</b>	--		
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u><b>5,000</b></u>	<u>--</u>		
	<u>98,340</u>	<u>98,769</u>	<u>96,508</u>	<u><b>115,713</b></u>	<u>19,205</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: BUILDING ACTIVITY: PUBLIC BUILDINGS - OTHER	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RENT / LEASES	(38,423)	(25,896)	(31,807)	<b>(31,987)</b>	(180)		
	<u>(38,423)</u>	<u>(25,896)</u>	<u>(31,807)</u>	<u><b>(31,987)</b></u>	<u>(180)</u>		
<b>EXPENSE</b>							
OPERATING EXPENSE	--	5,978	--	<b>6,250</b>	6,250		(1)
UTILITIES - HYDRO	5,321	5,093	5,250	<b>7,158</b>	1,908		
UTILITIES - NATURAL GAS	2,513	2,308	2,500	<b>2,575</b>	75		
UTILITIES - WATER	1,111	937	1,500	<b>1,965</b>	465		
REPAIRS & MAINTENANCE	244	346	500	<b>700</b>	200		
LAND MAINTENANCE & IMPROVEMENT	381	233	1,000	<b>1,000</b>	--		
EQUIP REPAIRS & MAINTENANCE	1,323	374	2,000	<b>3,550</b>	1,550		
BLDG REPAIRS & MAINTENANCE	10,639	2,516	3,000	<b>4,530</b>	1,530		
SNOW REMOVAL AND SANDING	--	--	--	<b>1,500</b>	1,500		
MAINTENANCE CONTRACTS	9,542	9,098	9,540	<b>9,465</b>	(75)		
	<u>31,074</u>	<u>26,883</u>	<u>25,290</u>	<u><b>38,693</b></u>	<u>13,403</u>		
<b>NET OPERATING REVENUE</b>	<u>(7,349)</u>	<u>987</u>	<u>(6,517)</u>	<u><b>6,706</b></u>	<u>13,223</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(6,431)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	30,000	30,000	30,000	<b>30,000</b>	--		
	<u>23,569</u>	<u>30,000</u>	<u>30,000</u>	<u><b>30,000</b></u>	<u>--</u>		
	<u>16,220</u>	<u>30,987</u>	<u>23,483</u>	<u><b>36,706</b></u>	<u>13,223</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(16,662)	(17,431)	(17,050)	<b>(16,350)</b>	700		
USER FEES	(3,276)	(45,540)	(1,000)	<b>(1,000)</b>	--		
RECOVERIES	(42,421)	(5,127)	(30,281)	<b>(2,200)</b>	28,081	93%	(1)
	<u>(62,359)</u>	<u>(68,098)</u>	<u>(48,331)</u>	<u><b>(19,550)</b></u>	<u>28,781</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	707,937	658,644	710,734	<b>668,947</b>	(41,787)	6%	(2)
ADMINISTRATIVE EXPENSE	540	1,262	1,625	<b>740</b>	(885)		
OPERATING EXPENSE	17,239	22,302	22,715	<b>18,159</b>	(4,556)	20%	(3)
COMMUNICATIONS	37,110	42,997	42,315	<b>40,975</b>	(1,340)		
UTILITIES - HYDRO	13,277	15,936	13,100	<b>13,494</b>	394		
UTILITIES - NATURAL GAS	2,751	2,484	3,000	<b>3,090</b>	90		
UTILITIES - WATER	1,669	1,833	1,600	<b>1,650</b>	50		
PROGRAM EXPENSES	2,227	39,543	3,760	<b>1,825</b>	(1,935)		
MEETINGS, CONFERENCES, TRAINING	12,809	10,040	18,560	<b>18,770</b>	210		
FUEL / TRANSPORTATION COSTS	4,744	6,399	5,700	<b>5,871</b>	171		
PROFESSIONAL FEES	4,627	--	--	--	--		
MARKETING & PROMOTION	3,209	3,272	3,065	<b>3,405</b>	340		
EQUIP REPAIRS & MAINTENANCE	17,099	11,973	13,010	<b>11,321</b>	(1,689)		
BLDG REPAIRS & MAINTENANCE	2,727	958	2,300	<b>5,130</b>	2,830	123%	(4)
MAINTENANCE CONTRACTS	930	381	1,050	<b>1,065</b>	15		
	<u>828,895</u>	<u>818,024</u>	<u>842,534</u>	<u><b>794,442</b></u>	<u>(48,092)</u>		
<b>NET OPERATING REVENUE</b>	<u>766,536</u>	<u>749,926</u>	<u>794,203</u>	<u><b>774,892</b></u>	<u>(19,311)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(24,078)	--	--	--	--		
TRANSFER TO RESERVES & RES FUNDS	164,465	212,000	166,000	<b>176,000</b>	10,000	6%	(5)
	<u>140,387</u>	<u>212,000</u>	<u>166,000</u>	<u><b>176,000</b></u>	<u>10,000</u>		
	<u>906,923</u>	<u>961,926</u>	<u>960,203</u>	<u><b>950,892</b></u>	<u>(9,311)</u>		

**EXPLANATION OF CHANGE:**

- (1) included revenue for recovery of payroll costs, starting 2014 all payroll charged directly
- (2) as per (1) above payroll cost no longer include costs for shared employees
- (3) 2013 included additional uniform expense for 150th anniversary
- (4) painting and washroom repairs
- (5) reflects rising costs in replacement of firefighting equipment

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: FIRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
INTERNAL (REVENUE) EXPENSE	(64,707)	(62,159)	(65,314)	<b>(63,320)</b>	1,994		
	<u>(64,707)</u>	<u>(62,159)</u>	<u>(65,314)</u>	<u><b>(63,320)</b></u>	<u>1,994</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	73,869	73,013	74,913	<b>72,676</b>	(2,237)		
OPERATING EXPENSE	5,471	3,124	4,060	<b>4,620</b>	560		
PROGRAM EXPENSES	--	--	250	<b>250</b>	--		
FUEL / TRANSPORTATION COSTS	--	--	120	<b>120</b>	--		
REPAIRS & MAINTENANCE	--	--	50	<b>50</b>	--		
LAND MAINTENANCE & IMPROVEMENT	148	182	50	<b>50</b>	--		
EQUIP REPAIRS & MAINTENANCE	72	289	500	<b>500</b>	--		
MAINTENANCE CONTRACTS	1,324	1,089	1,700	<b>1,726</b>	26		
	<u>80,884</u>	<u>77,697</u>	<u>81,643</u>	<u><b>79,992</b></u>	<u>(1,651)</u>		
<b>NET OPERATING REVENUE</b>	<u>16,177</u>	<u>15,538</u>	<u>16,329</u>	<u><b>16,672</b></u>	<u>343</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>16,177</u>	<u>15,538</u>	<u>16,329</u>	<u><b>16,672</b></u>	<u>343</u>		
<b>EXPLANATION OF CHANGE:</b>							
none							

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(10,269)	(12,391)	(14,643)	<b>(14,625)</b>	18		
PERMITS/LICENSES	(1,025)	(509)	(650)	<b>(650)</b>	--		
USER FEES	(17,088)	(4,794)	(2,265)	<b>(2,500)</b>	(235)		
RECOVERIES	(4,604)	(704)	(3,950)	<b>(3,950)</b>	--		
GRANTS / SUBSIDIES / REBATES	(79,308)	(84,610)	(88,062)	<b>(88,000)</b>	62		
	<u>(112,294)</u>	<u>(103,008)</u>	<u>(109,570)</u>	<u><b>(109,725)</b></u>	<u>(155)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	92,038	67,183	80,608	<b>59,227</b>	(21,381)	27%	(1)
ADMINISTRATIVE EXPENSE	4,179	2,393	3,558	<b>100</b>	(3,458)	97%	(2)
OPERATING EXPENSE	5,276	393	1,450	<b>1,200</b>	(250)		
COMMUNICATIONS	751	740	750	<b>750</b>	--		
INSURANCE EXPENSE	435	840	1,000	<b>1,000</b>	--		
PROGRAM EXPENSES	8,429	16,903	10,800	<b>10,800</b>	--		
MEETINGS, CONFERENCES, TRAINING	7,042	2,717	10,000	<b>10,800</b>	800		
FUEL / TRANSPORTATION COSTS	1,111	214	1,200	<b>1,200</b>	--		
MARKETING & PROMOTION	3,038	1,764	3,350	<b>3,350</b>	--		
EQUIP REPAIRS & MAINTENANCE	801	346	1,000	<b>1,000</b>	--		
	<u>123,100</u>	<u>93,493</u>	<u>113,716</u>	<u><b>89,427</b></u>	<u>(24,289)</u>		
<b>NET OPERATING REVENUE</b>	<u>10,806</u>	<u>(9,515)</u>	<u>4,146</u>	<u><b>(20,298)</b></u>	<u>(24,444)</u>		
<b>OTHER</b>							
O.P.P. CONTRACT	2,487,583	2,738,928	2,963,625	<b>3,157,445</b>	193,820	7%	(3)
TRANSFER TO RESERVES & RES FUNDS	--	--	80,518	<b>84,174</b>	3,656		
	<u>2,487,583</u>	<u>2,738,928</u>	<u>3,044,143</u>	<u><b>3,241,619</b></u>	<u>197,476</u>		
	<u><u>2,498,389</u></u>	<u><u>2,729,413</u></u>	<u><u>3,048,289</u></u>	<u><u><b>3,221,321</b></u></u>	<u><u>173,032</u></u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: POLICE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RENT / LEASES	(89,700)	(89,700)	(89,700)	<b>(105,000)</b>	(15,300)	17%	(1)
INTERNAL (REVENUE) EXPENSE	64,707	62,159	65,314	<b>63,320</b>	(1,994)		
	<u>(24,993)</u>	<u>(27,541)</u>	<u>(24,386)</u>	<u><b>(41,680)</b></u>	<u>(17,294)</u>		
<b>EXPENSE</b>							
INSURANCE EXPENSE	632	635	800	<b>650</b>	(150)		
UTILITIES - HYDRO	17,542	20,286	18,000	<b>18,540</b>	540		
UTILITIES - NATURAL GAS	1,176	1,606	1,725	<b>1,780</b>	55		
UTILITIES - WATER	2,044	1,885	2,600	<b>2,680</b>	80		
BLDG REPAIRS & MAINTENANCE	5,994	5,838	7,800	<b>8,500</b>	700		
MAINTENANCE CONTRACTS	314	46	--	<b>--</b>	--		
	<u>27,702</u>	<u>30,296</u>	<u>30,925</u>	<u><b>32,150</b></u>	<u>1,225</u>		
<b>NET OPERATING REVENUE</b>	<u>2,709</u>	<u>2,755</u>	<u>6,539</u>	<u><b>(9,530)</b></u>	<u>(16,069)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	15,000	12,000	12,000	<b>15,350</b>	3,350	28%	(2)
	<u>15,000</u>	<u>12,000</u>	<u>12,000</u>	<u><b>15,350</b></u>	<u>3,350</u>		
	<u>17,709</u>	<u>14,755</u>	<u>18,539</u>	<u><b>5,820</b></u>	<u>(12,719)</u>		

**EXPLANATION OF CHANGE:**

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



**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

- (1) one time asset management grant in 2013
- (2) majority of savings from not filling vacant position
- (3) \$45K of engineering equipment budgeted in 2013, equipment for 2014 now moved to capital fund
- (4) 2013 was unusual high as additional training budgeted for what was missed prior year
- (5) van purchased at end of lease
- (6) includes the \$360,738 transfer to Federal Gas Tax that starting in 2014 will go directly to reserve fund, not through operations, also \$187K decrease in reserve funding
- (7) offset entry for (6) above

**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: ENGINEERING ACTIVITY: TRAFFIC SIGNALS	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>	--	--	--	--	--		
<b>EXPENSE</b>							
UTILITIES - HYDRO	615	4,493	3,000	<b>3,000</b>	--		
EQUIP REPAIRS & MAINTENANCE	3,254	5,333	20,000	<b>20,000</b>	--		
	<u>3,869</u>	<u>9,826</u>	<u>23,000</u>	<b><u>23,000</u></b>	--		
<b>NET OPERATING REVENUE</b>	<u>3,869</u>	<u>9,826</u>	<u>23,000</u>	<b><u>23,000</u></b>	--		
<b>OTHER</b>	--	--	--	--	--		
	<u>3,869</u>	<u>9,826</u>	<u>23,000</u>	<b><u>23,000</u></b>	--		
<b>EXPLANATION OF CHANGE:</b> none required							

**Town of Ingersoll**

**Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: PUBLIC WORKS ACTIVITY: SURFACE MAINTENANCE	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	129,003	121,255	123,045	<b>103,108</b>	(19,937)	16%	(1)
MATERIALS - PUBLIC WORKS	179,515	82,915	187,931	<b>277,200</b>	89,269	48%	(2)
EQUIPMENT USAGE	69,960	65,914	76,660	<b>84,900</b>	8,240	11%	(3)
	<u>378,478</u>	<u>270,084</u>	<u>387,636</u>	<u><b>465,208</b></u>	<u>77,572</u>		
<b>NET OPERATING REVENUE</b>	<u>378,478</u>	<u>270,084</u>	<u>387,636</u>	<u><b>465,208</b></u>	<u>77,572</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	<b>(95,000)</b>	(95,000)		(4)
	--	95,019	--	<b>(95,000)</b>	(95,000)		
	<u>378,478</u>	<u>365,103</u>	<u>387,636</u>	<u><b>370,208</b></u>	<u>(17,428)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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



**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: PUBLIC WORKS ACTIVITY: ENVIRONMENTAL SERVICES	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(6,276)	(5,949)	(14,285)	<b>(13,285)</b>	1,000		
RECOVERIES	--	--	(70)	<b>(100)</b>	(30)		
COUNTY RECOVERY	(100,036)	(110,241)	(99,618)	<b>(103,034)</b>	(3,416)		
	<u>(106,312)</u>	<u>(116,190)</u>	<u>(113,973)</u>	<u><b>(116,419)</b></u>	<u>(2,446)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	148,374	155,640	148,729	<b>133,389</b>	(15,340)	10%	(1)
OPERATING EXPENSE	675	1,010	1,060	<b>10,505</b>	9,445	891%	(2)
PROGRAM EXPENSES	--	--	70	<b>70</b>	--		
MARKETING & PROMOTION	3,638	7,990	10,845	<b>10,875</b>	30		
MATERIALS - PUBLIC WORKS	5,613	8,258	7,200	<b>2,000</b>	(5,200)	72%	(3)
EQUIPMENT USAGE	61,502	28,856	67,722	<b>80,610</b>	12,888	19%	(3)
	<u>219,802</u>	<u>201,754</u>	<u>235,626</u>	<u><b>237,449</b></u>	<u>1,823</u>		
<b>NET OPERATING REVENUE</b>	<u>113,490</u>	<u>85,564</u>	<u>121,653</u>	<u><b>121,030</b></u>	<u>(623)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	(7,400)	(7,400)	(7,400)	--	7,400	100%	(3)
TRANSFER TO RESERVES & RES FUNDS	7,400	8,283	8,283	--	(8,283)	100%	(3)
	<u>--</u>	<u>883</u>	<u>883</u>	<u>--</u>	<u>(883)</u>		
	<u>113,490</u>	<u>86,447</u>	<u>122,536</u>	<u><b>121,030</b></u>	<u>(1,506)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
	--	--	--	--	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	134,801	129,360	134,422	<b>118,281</b>	(16,141)	12%	(1)
ADMINISTRATIVE EXPENSE	341	25	1,300	<b>75</b>	(1,225)		
OPERATING EXPENSE	475	--	100	<b>100</b>	--		
COMMUNICATIONS	3,006	2,487	3,500	<b>840</b>	(2,660)	76%	(2)
PROGRAM EXPENSES	1,491	1,385	1,150	<b>1,150</b>	--		
FUEL / TRANSPORTATION COSTS	158	--	300	<b>300</b>	--		
MARKETING & PROMOTION	35,022	37,074	32,000	<b>32,000</b>	--		
EQUIP REPAIRS & MAINTENANCE	20	--	200	<b>100</b>	(100)		
	<u>175,314</u>	<u>170,331</u>	<u>172,972</u>	<u><b>152,846</b></u>	<u>(20,126)</u>		
<b>NET OPERATING REVENUE</b>	<u>175,314</u>	<u>170,331</u>	<u>172,972</u>	<u><b>152,846</b></u>	<u>(20,126)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	--	--	--	<b>10,500</b>	10,500		
	--	--	--	<b>10,500</b>	10,500		
	<u>175,314</u>	<u>170,331</u>	<u>172,972</u>	<u><b>163,346</b></u>	<u>(9,626)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll**

**Budget 2014**

DEPARTMENT: <b>PARKS AND ARENA</b> ACTIVITY: <b>ARENA</b>	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(28,015)	(26,238)	(25,600)	<b>(26,000)</b>	(400)		
ICE RENTAL	(228,430)	(197,292)	(196,331)	<b>(199,131)</b>	(2,800)		
RENT / LEASES	(12,889)	(8,802)	(10,000)	<b>(5,800)</b>	4,200	42%	(1)
USER FEES	(6,696)	(7,731)	(6,787)	<b>(7,121)</b>	(334)		
	<u>(276,030)</u>	<u>(240,063)</u>	<u>(238,718)</u>	<u><b>(238,052)</b></u>	<u>666</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	227,629	214,161	220,705	<b>213,318</b>	(7,387)		
ADMINISTRATIVE EXPENSE	--	--	--	--	--		
OPERATING EXPENSE	5,255	5,165	6,538	<b>6,595</b>	57		
COMMUNICATIONS	1,078	1,210	1,200	<b>1,200</b>	--		
UTILITIES - HYDRO	70,836	76,519	64,200	<b>66,126</b>	1,926		
UTILITIES - NATURAL GAS	14,586	14,468	13,376	<b>13,777</b>	401		
UTILITIES - WATER	9,441	4,821	11,085	<b>11,418</b>	333		
SUPPLIES	18,157	15,884	14,300	<b>13,100</b>	(1,200)		
MEETINGS, CONFERENCES, TRAINING	375	917	2,250	<b>1,750</b>	(500)		
FUEL / TRANSPORTATION COSTS	2,359	2,546	4,540	<b>4,845</b>	305		
MARKETING & PROMOTION	--	416	400	<b>500</b>	100		
REPAIRS & MAINTENANCE	1,139	1,270	6,300	<b>6,400</b>	100		
EQUIP REPAIRS & MAINTENANCE	18,238	35,093	16,600	<b>16,600</b>	--		
BLDG REPAIRS & MAINTENANCE	19,771	13,278	14,325	<b>15,575</b>	1,250		
SNOW REMOVAL AND SANDING	1,369	3,548	5,400	<b>5,400</b>	--		
MAINTENANCE CONTRACTS	9,774	16,114	12,315	<b>11,700</b>	(615)		
	<u>400,007</u>	<u>405,410</u>	<u>393,534</u>	<u><b>388,304</b></u>	<u>(5,230)</u>		
<b>NET OPERATING REVENUE</b>	<u>123,977</u>	<u>165,347</u>	<u>154,816</u>	<u><b>150,252</b></u>	<u>(4,564)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	19,210	19,210	19,210	<b>19,210</b>	--		
	<u>19,210</u>	<u>19,210</u>	<u>19,210</u>	<u><b>19,210</b></u>	<u>--</u>		
	<u>143,187</u>	<u>184,557</u>	<u>174,026</u>	<u><b>169,462</b></u>	<u>(4,564)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: <b>PARKS AND ARENA</b> ACTIVITY: <b>PARKS</b>	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
USER FEES	(20,045)	(18,549)	(22,800)	<b>(22,800)</b>	--		
RECOVERIES	(7,500)	(8,700)	(7,000)	<b>(7,000)</b>	--		
GRANTS / SUBSIDIES / REBATES	(3,097)	(2,520)	(3,500)	<b>(3,500)</b>	--		
DONATIONS / FUNDRAISING	--	--	--	--	--		
	<u>(30,642)</u>	<u>(29,769)</u>	<u>(33,300)</u>	<u><b>(33,300)</b></u>	<u>--</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	296,951	319,170	321,772	<b>303,305</b>	(18,467)	6%	(1)
ADMINISTRATIVE EXPENSE	19	121	100	<b>100</b>	--		
OPERATING EXPENSE	7,468	5,867	7,780	<b>7,880</b>	100		
COMMUNICATIONS	6,348	3,919	6,250	<b>6,250</b>	--		
UTILITIES - HYDRO	15,522	16,950	15,000	<b>15,500</b>	500		
UTILITIES - NATURAL GAS	8,409	7,348	7,950	<b>8,200</b>	250		
UTILITIES - WATER	8,493	9,201	8,000	<b>8,250</b>	250		
PROGRAM EXPENSES	4,418	3,734	4,700	<b>4,700</b>	--		
MEETINGS, CONFERENCES, TRAINING	470	636	500	<b>500</b>	--		
FUEL / TRANSPORTATION COSTS	17,906	18,315	15,000	<b>15,500</b>	500		
MARKETING & PROMOTION	843	1,388	1,600	<b>4,600</b>	3,000	188%	(2)
REPAIRS & MAINTENANCE	6,177	7,912	14,850	<b>11,350</b>	(3,500)	24%	(3)
LAND MAINTENANCE & IMPROVEMENT	35,565	18,261	31,600	<b>29,900</b>	(1,700)		
EQUIP REPAIRS & MAINTENANCE	21,190	21,823	28,000	<b>28,000</b>	--		
BLDG REPAIRS & MAINTENANCE	13,609	12,559	11,700	<b>11,700</b>	--		
SNOW REMOVAL AND SANDING	925	2,254	--	<b>900</b>	900		
MAINTENANCE CONTRACTS	2,879	2,953	3,550	<b>3,550</b>	--		
	<u>447,192</u>	<u>452,411</u>	<u>478,352</u>	<u><b>460,185</b></u>	<u>(18,167)</u>		
<b>NET OPERATING REVENUE</b>	<u>416,550</u>	<u>422,642</u>	<u>445,052</u>	<u><b>426,885</b></u>	<u>(18,167)</u>		
<b>OTHER</b>							
	--	--	--	--	--		
	<u>416,550</u>	<u>422,642</u>	<u>445,052</u>	<u><b>426,885</b></u>	<u>(18,167)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: <b>PARKS AND ARENA</b> ACTIVITY: <b>PARKS PROGRAMS</b>	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(8,674)	(21,458)	(16,500)	<b>(16,500)</b>	--		
USER FEES	(5,406)	(5,534)	(6,800)	<b>(7,560)</b>	(760)		
PROGRAM REVENUES	(3,745)	--	--	--	--		
DONATIONS / FUNDRAISING	(1,250)	(600)	--	--	--		
	<u>(19,075)</u>	<u>(27,592)</u>	<u>(23,300)</u>	<u><b>(24,060)</b></u>	<u>(760)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	10,687	9,021	11,937	<b>2,806</b>	(9,131)	76%	(1)
OPERATING EXPENSE	43	65	350	<b>1,050</b>	700		
COMMUNICATIONS	--	--	50	<b>50</b>	--		
SUPPLIES	20,917	26,712	20,000	<b>20,000</b>	--		
PROGRAM EXPENSES	4,699	7,215	4,000	<b>4,000</b>	--		
CONTRACTED SERVICES	7,808	4,674	7,800	<b>13,580</b>	5,780	74%	(1)
MARKETING & PROMOTION	5,115	3,908	4,000	<b>4,000</b>	--		
	<u>49,269</u>	<u>51,595</u>	<u>48,137</u>	<u><b>45,486</b></u>	<u>(2,651)</u>		
<b>NET OPERATING REVENUE</b>	<u>30,194</u>	<u>24,003</u>	<u>24,837</u>	<u><b>21,426</b></u>	<u>(3,411)</u>		
<b>OTHER</b>							
TRANSFER FROM RESERVES & RES FUNDS	--	(55)	--	--	--		
	<u>--</u>	<u>(55)</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>30,194</u>	<u>23,948</u>	<u>24,837</u>	<u><b>21,426</b></u>	<u>(3,411)</u>		

**EXPLANATION OF CHANGE:**

(1) switch from wage to contract payment

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: <b>PARKS AND ARENA</b> ACTIVITY: <b>CAMI PARKS / SUZUKI HOUSE</b>	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RENT / LEASES	(10,040)	(10,040)	(9,300)	<b>(9,300)</b>	--		
USER FEES	(20,867)	(20,000)	(20,000)	<b>(20,000)</b>	--		
RECOVERIES	--	--	--	--	--		
	<u>(30,907)</u>	<u>(30,040)</u>	<u>(29,300)</u>	<u><b>(29,300)</b></u>	--		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	18,514	27,680	33,792	<b>31,510</b>	(2,282)		
UTILITIES - HYDRO	35,916	43,766	43,520	<b>44,826</b>	1,306		
UTILITIES - NATURAL GAS	5,347	4,206	5,349	<b>5,509</b>	160		
UTILITIES - WATER	35,332	23,316	22,796	<b>23,060</b>	264		
GRANTS TO VOLUNTEER ORGANIZATIONS	36,000	36,000	36,000	<b>36,000</b>	--		
REPAIRS & MAINTENANCE	13,136	11,488	11,603	<b>11,603</b>	--		
LAND MAINTENANCE & IMPROVEMENT	5,263	4,148	5,500	<b>5,500</b>	--		
EQUIP REPAIRS & MAINTENANCE	10,720	14,686	12,100	<b>8,800</b>	(3,300)	27%	(1)
BLDG REPAIRS & MAINTENANCE	9,696	4,401	5,800	<b>6,000</b>	200		
SNOW REMOVAL AND SANDING	1,870	5,483	3,500	<b>4,000</b>	500		
MAINTENANCE CONTRACTS	3,845	4,294	5,398	<b>5,594</b>	196		
	<u>175,639</u>	<u>179,468</u>	<u>185,358</u>	<u><b>182,402</b></u>	<u>(2,956)</u>		
<b>NET OPERATING REVENUE</b>	<u>144,732</u>	<u>149,428</u>	<u>156,058</u>	<u><b>153,102</b></u>	<u>(2,956)</u>		
<b>OTHER</b>							
	--	--	--	--	--		
	<u>144,732</u>	<u>149,428</u>	<u>156,058</u>	<u><b>153,102</b></u>	<u>(2,956)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll**

**Budget 2014**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTR	Actual	YTD Actual	Budget		Change 2013 to 2014		
ACTIVITY: ADMINISTRATION	2012	2013	2013	2014	(fav)	% if > \$2,500	ref
					unfav	& +/- 5%	
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(655)	(752)	(1,000)	<b>(1,000)</b>	--		
USER FEES	(790)	(835)	--	<b>(500)</b>	(500)		
MEMBERSHIPS	(143,007)	(142,306)	(158,100)	<b>(165,050)</b>	(6,950)		
RECOVERIES	--	(6)	--	--	--		
	<u>(144,452)</u>	<u>(143,899)</u>	<u>(159,100)</u>	<u><b>(166,550)</b></u>	<u>(7,450)</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	113,295	123,877	108,379	<b>110,930</b>	2,551		
ADMINISTRATIVE EXPENSE	13,914	13,032	9,600	<b>9,500</b>	(100)		
OPERATING EXPENSE	443	521	1,475	<b>600</b>	(875)		
COMMUNICATIONS	9,227	10,710	11,300	<b>11,000</b>	(300)		
SUPPLIES	84	--	1,500	--	(1,500)		
PROGRAM EXPENSES	1,100	157	100	<b>100</b>	--		
MEETINGS, CONFERENCES, TRAINING	108	--	300	<b>300</b>	--		
FUEL / TRANSPORTATION COSTS	--	154	100	<b>100</b>	--		
MARKETING & PROMOTION	--	--	300	<b>300</b>	--		
EQUIP REPAIRS & MAINTENANCE	--	--	200	<b>200</b>	--		
	<u>138,171</u>	<u>148,451</u>	<u>133,254</u>	<u><b>133,030</b></u>	<u>(224)</u>		
<b>NET OPERATING REVENUE</b>	<u>(6,281)</u>	<u>4,552</u>	<u>(25,846)</u>	<u><b>(33,520)</b></u>	<u>(7,674)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	2,264	4,500	4,500	<b>8,000</b>	3,500		78% (1)
	<u>2,264</u>	<u>4,500</u>	<u>4,500</u>	<u><b>8,000</b></u>	<u>3,500</u>		
	<u>(4,017)</u>	<u>9,052</u>	<u>(21,346)</u>	<u><b>(25,520)</b></u>	<u>(4,174)</u>		

**EXPLANATION OF CHANGE:**

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



**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

(1) general reduction in program expenses

**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**  
none

**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(2,829)	(4,104)	(3,000)	<b>(3,000)</b>	--		
RENT / LEASES	(8,904)	(8,674)	(10,412)	<b>(9,452)</b>	960		
	<u>(11,733)</u>	<u>(12,778)</u>	<u>(13,412)</u>	<u><b>(12,452)</b></u>	<u>960</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	195,113	204,759	220,533	<b>231,914</b>	11,381	5%	(1)
OPERATING EXPENSE	9,871	8,412	12,300	<b>12,600</b>	300		
UTILITIES - HYDRO	74,359	82,364	73,440	<b>75,643</b>	2,203		
UTILITIES - NATURAL GAS	40,586	39,725	44,850	<b>46,195</b>	1,345		
UTILITIES - WATER	21,817	22,157	19,467	<b>19,467</b>	--		
SUPPLIES	1,479	1,228	1,500	<b>1,500</b>	--		
MEETINGS, CONFERENCES, TRAINING	243	89	300	<b>300</b>	--		
MARKETING & PROMOTION	--	1,727	200	<b>200</b>	--		
REPAIRS & MAINTENANCE	22,700	18,052	24,900	<b>24,900</b>	--		
EQUIP REPAIRS & MAINTENANCE	24,111	31,668	19,300	<b>19,300</b>	--		
BLDG REPAIRS & MAINTENANCE	19,899	20,152	20,800	<b>20,450</b>	(350)		
SNOW REMOVAL AND SANDING	2,200	3,058	5,500	<b>5,500</b>	--		
MAINTENANCE CONTRACTS	13,096	14,449	22,915	<b>21,661</b>	(1,254)		
	<u>425,474</u>	<u>447,840</u>	<u>466,005</u>	<u><b>479,630</b></u>	<u>13,625</u>		
<b>NET OPERATING REVENUE</b>	<u>413,741</u>	<u>435,062</u>	<u>452,593</u>	<u><b>467,178</b></u>	<u>14,585</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	5,500	--	--	--	--		
	<u>5,500</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>419,241</u>	<u>435,062</u>	<u>452,593</u>	<u><b>467,178</b></u>	<u>14,585</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: YOUTH CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Change 2013 to 2014		
	2012	2013	2013	2014	(fav) unfav	% if > \$2,500 & +/- 5%	ref
<b>REVENUE</b>							
RENT / LEASES	(37,492)	(35,394)	(35,876)	<b>(35,876)</b>	--		
RECOVERIES	(2,752)	(908)	--	--	--		
	<u>(40,244)</u>	<u>(36,302)</u>	<u>(35,876)</u>	<u><b>(35,876)</b></u>	<u>--</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	81,053	73,060	73,272	<b>66,220</b>	(7,052)	10%	(1)
OPERATING EXPENSE	3,775	5,880	3,850	<b>3,600</b>	(250)		
UTILITIES - HYDRO	20,911	19,073	20,670	<b>22,175</b>	1,505		
UTILITIES - NATURAL GAS	5,426	4,743	7,106	<b>7,832</b>	726		
UTILITIES - WATER	1,331	1,559	2,060	<b>2,183</b>	123		
PROGRAM EXPENSES	(52)	--	--	--	--		
FUEL / TRANSPORTATION COSTS	--	454	108	<b>200</b>	92		
REPAIRS & MAINTENANCE	1,172	481	700	<b>450</b>	(250)		
EQUIP REPAIRS & MAINTENANCE	134	17,211	9,700	<b>8,200</b>	(1,500)		
BLDG REPAIRS & MAINTENANCE	15,005	14,323	13,600	<b>11,700</b>	(1,900)		
SNOW REMOVAL AND SANDING	1,296	3,233	3,200	<b>3,200</b>	--		
MAINTENANCE CONTRACTS	6,222	8,245	8,774	<b>9,060</b>	286		
	<u>136,273</u>	<u>148,262</u>	<u>143,040</u>	<u><b>134,820</b></u>	<u>(8,220)</u>		
<b>NET OPERATING REVENUE</b>	<u>96,029</u>	<u>111,960</u>	<u>107,164</u>	<u><b>98,944</b></u>	<u>(8,220)</u>		
<b>OTHER</b>							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>96,029</u>	<u>111,960</u>	<u>107,164</u>	<u><b>98,944</b></u>	<u>(8,220)</u>		

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll**

**Budget 2014**

DEPARTMENT: YOUTH CENTRE	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	
ACTIVITY: TECHNOLOGY PROGRAMS	2012	2013	2013	2014	unfav	& +/- 5%	ref
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(66,280)	(40,288)	(82,000)	<b>(82,000)</b>	--		
RENT / LEASES	(22,929)	(17,100)	(19,500)	<b>(19,500)</b>	--		
USER FEES	--	--	(500)	--	500		
RECOVERIES	--	(1,505)	--	--	--		
GRANTS / SUBSIDIES / REBATES	--	--	(2,500)	<b>(2,500)</b>	--		
PROGRAM REVENUES	--	--	(250)	<b>(250)</b>	--		
DONATIONS / FUNDRAISING	(31,413)	(28,931)	(34,250)	<b>(29,800)</b>	4,450	13%	(1)
	<u>(120,622)</u>	<u>(87,824)</u>	<u>(139,000)</u>	<u><b>(134,050)</b></u>	4,950		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	134,968	122,249	158,423	<b>158,405</b>	(18)		
ADMINISTRATIVE EXPENSE	344	10	750	<b>700</b>	(50)		
OPERATING EXPENSE	17,751	3,936	7,150	<b>6,150</b>	(1,000)		
SUPPLIES	2,229	1,132	5,800	<b>5,300</b>	(500)		
PROGRAM EXPENSES	--	--	700	<b>700</b>	--		
MEETINGS, CONFERENCES, TRAINING	4	43	400	<b>352</b>	(48)		
FUEL / TRANSPORTATION COSTS	141	38	1,750	<b>1,750</b>	--		
CONTRACTED SERVICES	13,318	5,445	7,800	<b>7,800</b>	--		
MARKETING & PROMOTION	--	--	2,400	<b>2,400</b>	--		
EQUIP REPAIRS & MAINTENANCE	2,340	967	4,500	<b>3,400</b>	(1,100)		
	<u>171,095</u>	<u>133,820</u>	<u>189,673</u>	<u><b>186,957</b></u>	(2,716)		
<b>NET OPERATING REVENUE</b>	<u>50,473</u>	<u>45,996</u>	<u>50,673</u>	<u><b>52,907</b></u>	2,234		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	--	10,000	10,000	<b>10,000</b>	--		
	<u>--</u>	<u>10,000</u>	<u>10,000</u>	<u><b>10,000</b></u>	<u>--</u>		
	<u>50,473</u>	<u>55,996</u>	<u>60,673</u>	<u><b>62,907</b></u>	<u>2,234</u>		

**EXPLANATION OF CHANGE:**

(1) includes some corporate donations which vary each year

**Town of Ingersoll**

**Budget 2014**

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

**EXPLANATION OF CHANGE:**

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

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: YOUTH CENTRE	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	
ACTIVITY: CAREER & SKILLS PROGRAM	2012	2013	2013	2014	unfav	& +/- 5%	ref
<b>REVENUE</b>							
RECOVERIES	7,500	7,500	7,500	<b>7,500</b>	--		
GRANTS / SUBSIDIES / REBATES	(120,206)	(125,308)	(224,900)	<b>(177,083)</b>	47,817	21%	(1)
DONATIONS / FUNDRAISING	(10,000)	(240)	(13,683)	--	13,683	100%	(2)
	<u>(122,706)</u>	<u>(118,048)</u>	<u>(231,083)</u>	<u><b>(169,583)</b></u>	<u>61,500</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	84,503	98,152	102,908	<b>105,000</b>	2,092		
ADMINISTRATIVE EXPENSE	1,546	1,378	5,000	<b>3,600</b>	(1,400)		
OPERATING EXPENSE	29,453	2,819	12,489	<b>7,789</b>	(4,700)	38%	(3)
SUPPLIES	222	469	5,000	<b>2,625</b>	(2,375)		
PROGRAM EXPENSES	3,208	3,777	56,443	<b>24,319</b>	(32,124)	57%	(3)
MEETINGS, CONFERENCES, TRAINING	525	4,429	11,800	<b>6,125</b>	(5,675)	48%	(3)
FUEL / TRANSPORTATION COSTS	624	1,751	17,443	<b>9,375</b>	(8,068)	46%	(3)
PROFESSIONAL FEES	2,000	2,028	2,000	<b>2,750</b>	750		
MARKETING & PROMOTION	624	3,247	18,000	<b>8,000</b>	(10,000)	56%	(3)
	<u>122,705</u>	<u>118,050</u>	<u>231,083</u>	<u><b>169,583</b></u>	<u>(61,500)</u>		
<b>NET OPERATING REVENUE</b>	<u>(1)</u>	<u>2</u>	<u>--</u>	<u>--</u>	<u>--</u>		
<b>OTHER</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>(1)</u>	<u>2</u>	<u>--</u>	<u>--</u>	<u>--</u>		

**EXPLANATION OF CHANGE:**

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



**Town of Ingersoll  
Budget 2014**

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

**EXPLANATION OF CHANGE:**

none

**Town of Ingersoll  
Budget 2014**

DEPARTMENT: MUSEUMS PROGRAMS	Actual	YTD Actual	Budget		(fav)	% if > \$2,500	ref
	2012	2013	2013	2014	unfav	& +/- 5%	
<b>REVENUE</b>							
SALE OF GOODS OR SERVICES	(2,465)	(3,811)	(4,300)	<b>(2,800)</b>	1,500		
RENT / LEASES	(80)	(190)	(100)	<b>(100)</b>	--		
USER FEES	(1,278)	(3,680)	(1,500)	<b>(1,700)</b>	(200)		
GRANTS / SUBSIDIES / REBATES	(40,706)	(12,397)	(17,480)	<b>(16,980)</b>	500		
PROGRAM REVENUES	(3,193)	(3,210)	(3,650)	<b>(4,150)</b>	(500)		
DONATIONS / FUNDRAISING	(644)	(5,945)	(2,000)	<b>(1,000)</b>	1,000		
	<u>(48,366)</u>	<u>(29,233)</u>	<u>(29,030)</u>	<u><b>(26,730)</b></u>	<u>2,300</u>		
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	89,798	98,461	103,466	<b>104,333</b>	867		
ADMINISTRATIVE EXPENSE	2,187	1,370	2,430	<b>1,450</b>	(980)		
OPERATING EXPENSE	15,959	2,338	1,450	<b>1,250</b>	(200)		
COMMUNICATIONS	561	565	800	<b>750</b>	(50)		
SUPPLIES	2,703	2,843	3,350	<b>3,100</b>	(250)		
PROGRAM EXPENSES	18,126	8,262	19,950	<b>16,750</b>	(3,200)	16%	(1)
MEETINGS, CONFERENCES, TRAINING	35	65	1,300	<b>800</b>	(500)		
FUEL / TRANSPORTATION COSTS	436	437	700	<b>700</b>	--		
CONTRACTED SERVICES	--	1,210	300	<b>300</b>	--		
MARKETING & PROMOTION	9,319	8,779	12,600	<b>10,450</b>	(2,150)		
REPAIRS & MAINTENANCE	478	13	1,750	<b>1,700</b>	(50)		
EQUIP REPAIRS & MAINTENANCE	90	569	2,500	<b>1,950</b>	(550)		
MAINTENANCE CONTRACTS	--	125	3,000	<b>2,000</b>	(1,000)		
	<u>139,692</u>	<u>125,037</u>	<u>153,596</u>	<u><b>145,533</b></u>	<u>(8,063)</u>		
<b>NET OPERATING REVENUE</b>	<u>91,326</u>	<u>95,804</u>	<u>124,566</u>	<u><b>118,803</b></u>	<u>(5,763)</u>		
<b>OTHER</b>							
TRANSFER TO RESERVES & RES FUNDS	10,000	7,565	--	<b>6,000</b>	6,000		
	<u>10,000</u>	<u>7,565</u>	<u>--</u>	<u><b>6,000</b></u>	<u>6,000</u>		
	<u>101,326</u>	<u>103,369</u>	<u>124,566</u>	<u><b>124,803</b></u>	<u>237</u>		

**EXPLANATION OF CHANGE:**

(1) savings in special events and display costs

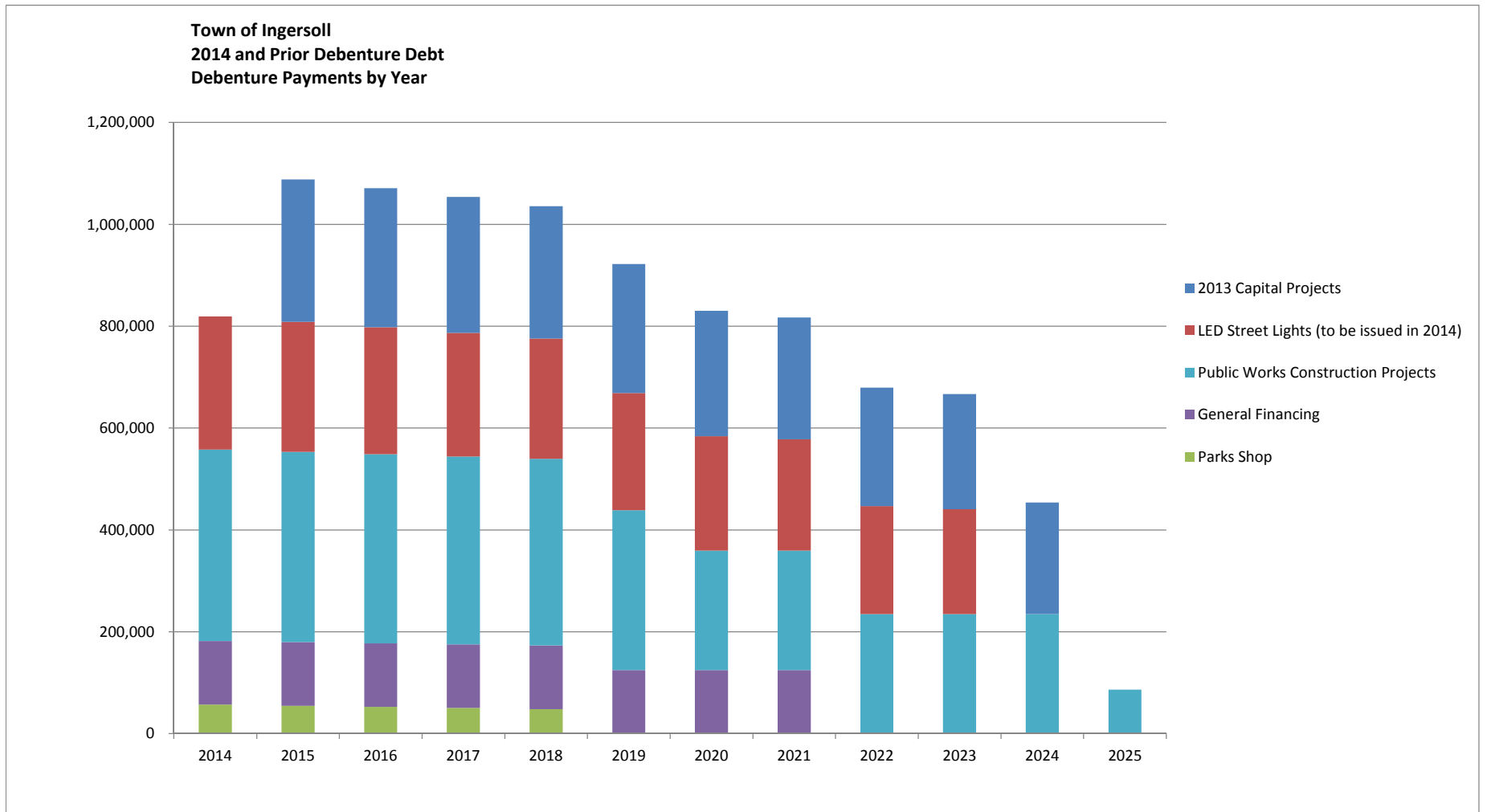
**Town of Ingersoll  
Budget 2014**

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

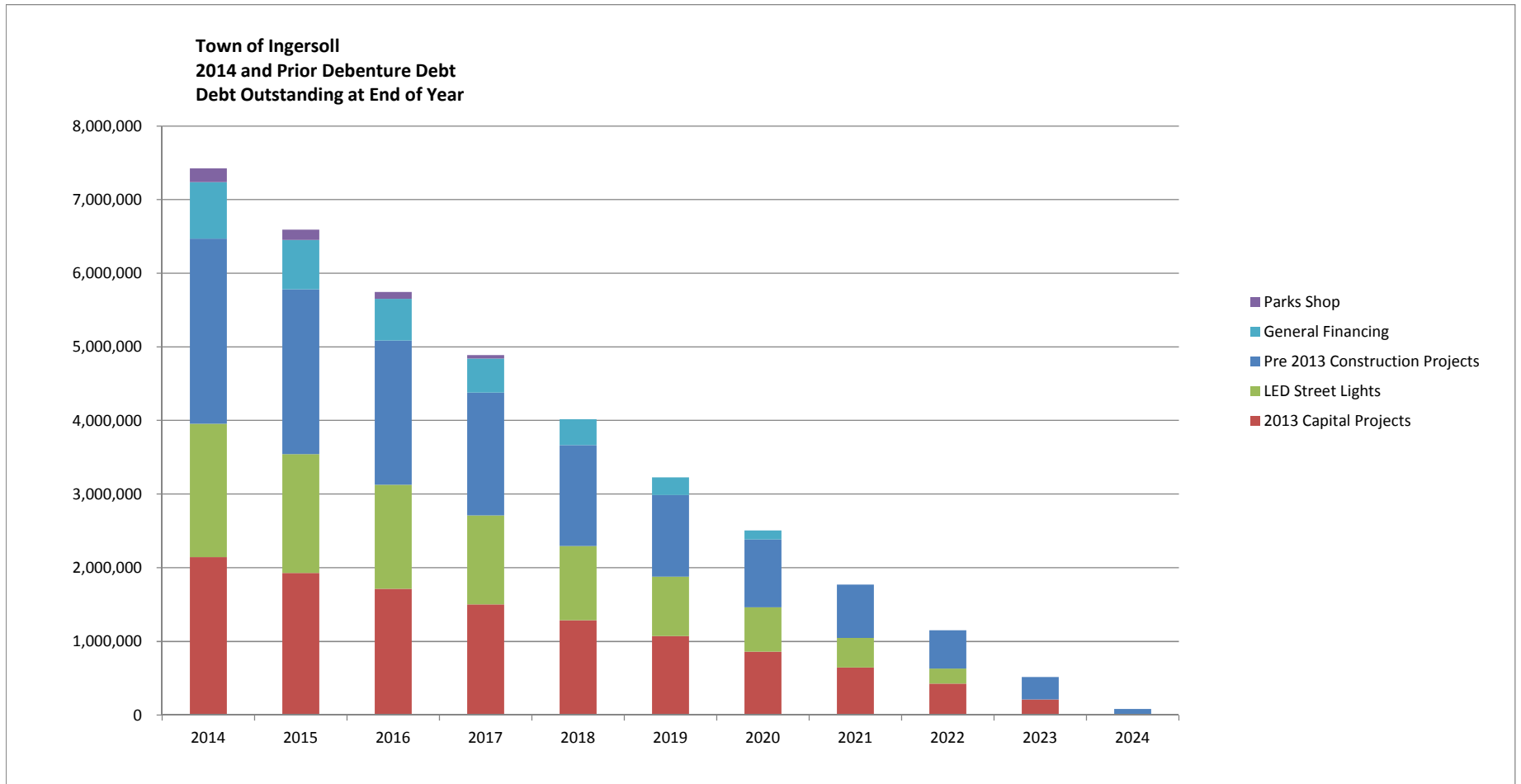
**EXPLANATION OF CHANGE:**

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

Town of Ingersoll  
Budget 2014



Town of Ingersoll  
Budget 2014



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

PROJECT	Funding Source	Cfwd 2013	2014 Projects
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**GENERAL GOVERNMENT**

<b>ADMINISTRATION</b>			
3064	Fire Proof Vault Door	Levy	10
<b>TOTAL - GENERAL GOVERNMENT</b>			<b>10</b>

**PROTECTION TO PERSONS & PROPERTY**

<b>FIRE DEPARTMENT</b>			
3157	SELF CONTAINED BREATHING APPARATUS	Fire Reserve	140
3158	Protective Equipment Extracter	Fire Reserve	13
<b>PUBLIC BUILDINGS</b>			
3113	CARR WALKWAY ROOF TOP replacement	Public Bldg Reserve	16
3110	Energy retro- fit - continued to complete bldg.	Public Bldg Reserve	5
3114	3 Charles Street- Upper Deck	Public Bldg Reserve	5
3112	TOWN CENTRE 2nd Flr CARPETING Balance of Phase I & Pt	Levy	17
		Public Bldg Reserve	5
3115	TOWN CENTRE-BOILER replacement municipal shared	Oxford County Public Bldg Reserve	13 13
3116	Carr Walkway Roof Third level	Levy	10
3117	OPP Fire Panel Upgrade	Police Reserve	10
<b>TOTAL - PROTECTION TO PERSONS</b>			<b>26 221</b>

**TRANSPORTATION**

<b>CONSTRUCTION - ROADS &amp; BRIDGES</b>			
3244	Royland/Elm/Cedar/Pine Reconstruction	Debenture Prior Yr Unfinanced	1,373 <i>net 510</i> (863)
3246	Whiting St Major Rehab (Fred-Hol)	Gas Tax	320
3232	Charles St W Sidewalk (Merrit to King St W)	Debenture Prior Yr Unfinanced	188 <i>net 171</i> (17)
3242	Sidewalk Restoration Program	Eng Misc Projects	30
3252	Holcroft Street Reconstruction	Debenture Prior Yr Unfinanced	582 <i>net 458</i> (124)
3253	King St. E. (Hall to Harris) Major Rehab	Gas Tax Eng Misc Projects	203 8
3254	King St W (Thames-Merritt) Major Rehab	Eng Misc Projects	10
3256	North Town Line E (Pemberton to Mutual)	Levy Eng Misc Projects	27 6
3257	William St Reconstruction	Levy Eng Misc Projects	28 4
3258	N Town Line W (Thames to Oxfd Ave)	Levy Eng Misc Projects	20 6
3259	Bridge Rehab - Henderson Creek @ Catherine	Levy Eng Misc Projects	100 100
3255	Tunis St Reconstruction	Eng Misc Projects	200
3255	Etna/Centre St Reconstruction	Levy Eng Misc Projects	8 8
3260	Princess Park Road Sidewalk	Levy	7
3261	Catherine Street Reconstruction(less culvert)	Levy	10
3262	Whiting Street Reconstruction (Hol to Clark)	Levy	210
<b>SUB-TOTAL - ROADS &amp; BRIDGES</b>			<b>1,211 1,233</b>

<b>STREET LIGHTING</b>			
3249	STREET LIGHT REPLACEMENT	Levy	10
<b>SUB TOTAL - STREET LIGHTING</b>			<b>10</b>

<b>TOTAL - TRANSPORTATION</b>			<b>1,211 1,243</b>
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**ENGINEERING**

3263	UPGRADE MONITORS FOR CAD, GPS UPGRADES	Levy	25
<b>TOTAL - ENGINEERING</b>			<b>25</b>

**PUBLIC WORKS**

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

	PROJECT	Funding Source	Cfwd 2013	2014 Projects
3400	REPLACE TRUCK #4	PW Equip		212
	<b>TOTAL - PUBLIC WORKS</b>			<b>212</b>

**COMMUNITY SERVICES**

**ARENA**

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

**PARKS**

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

**YOUTH CENTRE FACILITY**

3536	Kitchen Upgrades	Grant		100
	<b>SUB TOTAL - YOUTH CENTRE FACILITY</b>			<b>100</b>

**TOTAL - COMMUNITY SERVICES**

**267**

**ECONOMIC & DEVELOPMENT**

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

**TOTAL - ECONOMIC DEVELOPMENT**

**65 125**

**CAPITAL GRAND TOTAL**

**1,302 2,103**

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

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

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

**SOURCE OF TRANSACTIONS**

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



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

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

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

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

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3,622,153

w	working	192,278	0	0	192,278
cur	current	465,557	355,130	299,440	731,687
cap	capital	2,972,872	798,756	863,000	2,698,188
		<u>3,630,707</u>	<u>1,153,886</u>	<u>1,162,440</u>	<u>3,622,153</u>

sick leave	4500-4000-98950	11,500	5,600	1300-4000-01950 DC Study
total in general fund for 98950		<u>1,165,386</u>	<u>305,040</u>	total in general fund for 98950

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

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