

**THE CORPORATION OF THE
TOWN OF INGERSOLL**

2022 OPERATING BUDGET

January 17, 2022

Town of Ingersoll
2022 Operating Budget
January 17, 2022

Introduction

2022 Operating Budget

The 2022 operating budget presents a total gross operating expenditure of \$17.28 million (\$16.69 million -2021). Property taxes remain the Town's largest source of revenue comprising 81% of the total funding sources. The total requirement from taxation in 2022 is \$16.5 million, compared to \$15.1 million in 2021. This represents an increase in the tax levy of \$1,311,042, which results in a tax rate **decrease** of 0.87%.

0.87% Property Tax Bill Decrease (Town portion)
\$18 Annual decrease for the median single family home

2022 Assessment Update

2021 should have been the first year of a new reassessment cycle, with all destination (Full CVA) values being updated to reflect January 1, 2020 market conditions. However, due to the COVID-19 pandemic, the Province put a pause on reassessment for both the 2021 and 2022 years.

This means that property taxes for 2022 will again rely on the full destination values based on the January 1, 2016 valuation date.

COVID-19 Pandemic Impacts

The global COVID-19 pandemic continued to impact the Town and the community in 2021 and is projected to impact the 2022 budget year as well. Revenue and resourcing needs have been modified to ensure the measures that are included in the proposed 2022 budget will lessen the impact of the pandemic on the tax levy. The Town will be utilizing the funds received from the Federal and Provincial governments and, where necessary, our reserves to minimize the impacts of the pandemic.

The 2022 budget is addressing financial challenges that have been created by COVID-19 by prioritizing the initiatives that will support our recovery efforts and the health and safety of our community. All service areas were requested to consider the impacts of COVID-19 on the operations of all town facilities, including more frequent cleaning , limits on capacity of the recreation facilities and programs, and staffing compliments.

Town of Ingersoll
2022 Operating Budget
January 17, 2022

2022 Operating Budget Priorities and Highlights

Provides \$4.2 million in public safety (police, fire and bylaw).

Provides \$3.9 million in transfers to reserves to fund Town's future capital needs, and strengthen our financial position.

Supports investment in growth and prosperity for the community. The Town is poised to sell the Clarke Rd. serviced industrial lands for \$6.9 million. The sales proceeds will pay for all servicing costs, repay the Industrial Land Unfinanced liability and replenish the Industrial Lands Reserve Fund for future investments in industrial land development.

Supports local non profits, community groups and young athletes.

Continues to focus on economic development supporting innovation, attracting and retaining businesses.

Maintains reserves and reserve funds to support future infrastructure needs.

Provides \$250 thousand in continued funding for the Multi Use Recreational Facility.

Provides \$750 thousand to address growing infrastructure gap.

The majority of new initiatives have limited or no impact on the tax rate, and mostly funded by new or increased revenues. All expenses resulted from the boundary adjustment agreement between Ingersoll and Township of South-West Oxford are funded by new tax revenue from the annexed lands and have no impact on the tax rate.

The 2022 recommended budget requires no new debenture financing. Existing services will be maintained or only temporary reduced due to COVID-19.

Comments are provided for each division / activity as a basis for the budget deliberations. Comments highlight the key drivers and implications of the proposed 2022 budget.

**Town of Ingersoll
2022 Operating Budget
January 17, 2022**

Summary All Departments by Revenue/Expense Grouping

	Actual		Budget		Projection	Change
	2020	YTD Actual 2021	2021	2022	2023	2021 to 2022 (fav) unfav
REVENUE						
SALE OF GOODS OR SERVICES	(82,673)	(58,884)	(83,255)	(63,200)	(63,400)	20,055
PERMITS/LICENSES	(317,569)	(273,300)	(176,100)	(186,650)	(187,650)	(10,550)
ICE RENTAL	(173,488)	(120,474)	(187,580)	(205,209)	(205,210)	(17,629)
RENT / LEASES	(168,835)	(156,619)	(197,951)	(211,448)	(213,238)	(13,497)
USER FEES	(133,809)	(144,657)	(205,101)	(232,740)	(215,052)	(27,639)
MEMBERSHIPS	(46,859)	(24,432)	(101,125)	(123,125)	(123,125)	(22,000)
RECOVERIES	(110,313)	(93,654)	(111,519)	(111,519)	(111,519)	--
COUNTY RECOVERY	(272,450)	(283,641)	(308,023)	(313,225)	(317,875)	(5,202)
TAXATION - LEVY	(14,861,545)	(15,106,699)	(15,147,330)	(16,458,372)	(16,680,791)	(1,311,042) (1)
TAXATION - SUPPLEMENTARIES & OTHER	(416,364)	(1,354,595)	(1,505,911)	(578,418)	(508,418)	927,493 (2)
INTEREST / DIVIDENDS	(817,287)	(535,417)	(624,500)	(624,500)	(624,500)	--
GRANTS / SUBSIDIES / REBATES	(481,255)	(393,158)	(97,448)	(91,323)	(91,320)	6,125
LAND SALES	(1,130)	--	--	(6,912,000)	--	(6,912,000) (3)
PROGRAM REVENUES	(32,256)	(24,077)	(97,817)	(195,281)	(232,854)	(97,464) (4)
DONATIONS / FUNDRAISING	(38,418)	(22,779)	(137,893)	(86,850)	(86,850)	51,043 (5)
INTERNAL (REVENUE) EXPENSE	0	0	0	0	0	--
	(17,954,250)	(18,592,387)	(18,981,553)	(26,393,860)	(19,661,802)	(7,412,307)
EXPENSE						
SALARIES, WAGES & BENEFITS	6,358,344	6,851,427	7,352,887	7,907,186	7,995,718	554,299 (6)
ADMINISTRATIVE EXPENSE	62,008	73,065	79,753	138,488	95,168	58,735 (7)
OPERATING EXPENSE	153,178	310,257	355,426	218,395	220,855	(137,031) (8)
COMMUNICATIONS	98,517	79,602	109,011	117,089	117,474	8,078
INSURANCE EXPENSE	266,530	340,912	303,588	416,650	445,650	113,062 (9)
UTILITIES - HEAT, HYDRO, WATER	724,947	579,139	843,060	864,710	882,660	21,650
SUPPLIES	95,906	68,375	61,584	79,118	74,118	17,534
PROGRAM EXPENSES	71,491	70,324	124,947	196,440	146,440	71,493 (10)
MEETINGS, CONFERENCES, TRAINING	42,319	35,924	95,605	132,626	115,145	37,021
FUEL / TRANSPORTATION COSTS	62,892	93,011	102,792	112,908	115,224	10,116
PROFESSIONAL FEES	475,084	356,871	460,500	378,500	190,500	(82,000) (11)
CONTRACTED SERVICES	227,206	192,601	232,156	259,711	232,500	27,555
PROPERTY TAX REFUNDS & ADJUSTMENTS	829,810	943,781	1,551,150	1,478,500	1,404,765	(72,650) (12)
MARKETING & PROMOTION	40,059	36,945	98,885	114,125	114,050	15,240
GRANTS TO VOLUNTEER ORGANIZATIONS	120,996	85,873	89,000	106,400	106,400	17,400
LAND MAINTENANCE & IMPROVEMENT	41,693	51,481	78,100	94,000	70,950	15,900
EQUIP REPAIRS & MAINTENANCE	228,399	212,566	226,318	238,478	236,378	12,160
BLDG REPAIRS & MAINTENANCE	117,127	128,916	164,600	147,800	147,800	(16,800)
SNOW REMOVAL AND SANDING	44,925	38,589	50,300	56,820	56,920	6,520
MAINTENANCE CONTRACTS	152,169	164,887	184,910	191,255	197,985	6,345
LAND SALE EXPENSES	2,301	16,853	--	--	--	--
MATERIALS	309,721	421,561	427,840	440,010	439,570	12,170
EQUIPMENT USAGE	47,030	82,227	61,900	61,700	61,750	(200)
TRANSFER TO BIA	82,228	0	82,228	82,228	82,228	--
TRANSFERS TO CEMETERY BOARD	93,083	104,505	104,505	104,505	104,505	--
	10,747,960	11,339,693	13,241,045	13,937,642	13,654,753	696,597
NET OPERATING (REVENUE) EXPENSE	(7,206,290)	(7,252,694)	(5,740,508)	(12,456,218)	(6,007,049)	(6,715,710)
OTHER						
O.P.P. CONTRACT	2,593,560	2,727,139	2,752,952	2,780,826	2,793,000	27,874 (13)
OMPF - ONT MUN PARTNER GRANT	(238,900)	(203,100)	(203,100)	(172,700)	(146,740)	30,400 (14)
TRANSFER FROM RESERVES & RES FUNDS	(127,280)	--	(600,075)	(655,376)	(361,850)	(55,301) (15)
TRANSFER TO RESERVES & RES FUNDS	3,828,257	3,086,505	3,091,010	9,937,380	3,165,330	6,846,370 (16)
DEBENTURE PAYMENT	704,403	681,454	699,721	566,088	557,309	(133,633) (17)
	6,760,040	6,291,997	5,740,508	12,456,218	6,007,049	6,715,710
	(446,250)	(960,696)	--	--	--	--

Town of Ingersoll
2022 Operating Budget
January 17, 2022

Summary All Departments by Revenue/Expense Grouping

Variance Explanation:

- (1) Levy required to balance the budget.
- (2) Taxation of the SWOX annexed lands will be done through the general levy starting 2022. The 2021 taxation year was a transition year when the Town billed the lands through supplementary billing.
- (3) Projected sale of the Clarke Rd. Industrial lands.
- (4) Program revenue losses from the COVID-19 pandemic are expected to partially recover.
- (5) Donations to the Fusion Centre are expected to decline.
- (6) Increase in the cost of health benefits and long term disability premiums for active and retired employees, pay equity and step increases, and annual wage indexing. Added one new full time building inspector position to assist the Building Department, added part time staff to help with COVID-19 vaccine screening and cleaning requirements, added three summer students for the Parks Department.
- (7) Directly attributed to Gazelle.ai Lead Generation subscription (\$12,500) and the 2022 municipal elections (\$45,000).
- (8) Directly attributed to a decrease in expenses related to the SWOX / Ingersoll Boundary Adjustment. Last year the Town paid a one-time upfront payment of \$139,500 as consideration for future anticipated new residential development. No payments are projected for 2022 and beyond.
- (9) Escalating insurance premiums due to the hardening market.
- (10) Attributed to the Ingersoll Primary Care Recruitment and Retention Advisory Committee request for a budget allocation of \$50,000 to fund a consulting firm to develop a plan for the future of Primary Care recruitment and \$10,000 for general recruitment, retention, and promotion activities for 2022.
- (11) Reduction in landfill related expenses.
- (12) Reduction in phase-in refunds of property taxes to the property owners of the annexed lands.
- (13) Annual increase in the cost of the OPP contract.
- (14) Annual decrease in the OMPF funding.
- (15) Directly attributed to an increase in funding requirements for the COVID-19 pandemic from the COVID-19 Reserve.
- (16) The Clarke Rd. serviced industrial lands are anticipated to sell for \$6.9 million. The sale proceeds will be transferred into the Unfinanced Industrial Lands Reserve and Industrial Lands Reserve Fund, \$923 thousand and \$6 million respectively.
- (17) The CAMI Refund loan was paid off in 2021.

**Town of Ingersoll
2022 Operating Budget
January 17, 2022**

Tax Impact

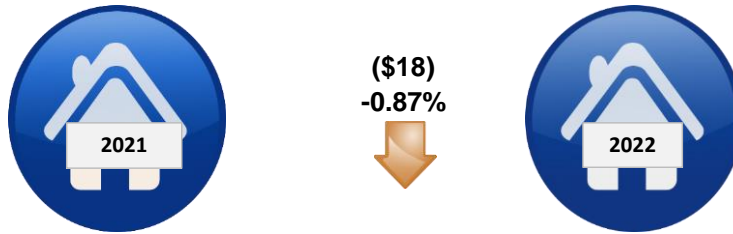
Overall Impact

	Total Assessment		Change	
	2021	2022	\$	%
Tax Levy Requirement	\$15,147,330	\$16,458,372	\$1,311,042	8.66%
Weighted Assessment	1,733,123,010	1,826,031,091	92,908,081	5.36%
Ingersoll Residential Tax Rate	0.00909242	0.00901319	(0.000079)	-0.87%

Tax Levy Increase:

Annexed Lands Levy	\$1,045,997	6.91%
Growth Related Levy	\$396,836	2.62%
Existing Ratepayers	(\$131,291)	-0.87%
	\$1,311,542	

Impact on Median Single Family Home



	Assessment		Assessment Change	
	2021	2022	\$	%
Detached Single Family Home	\$221,000	\$221,000	\$0	0.00%
Residential Condominium Unit	\$163,000	\$163,000	\$0	0.00%
Small Office Building	\$150,000	\$150,000	\$0	0.00%
Standard Industrial Property	\$666,300	\$666,300	\$0	0.00%

	Tax Rates		2021 Taxes	2022 Taxes	Change	
	2021	2022			\$	%
Median Single Family Home	0.00909242	0.00901319	\$2,009	\$1,992	(\$18)	-0.87%
Residential Condominium Unit	0.00909242	0.00901319	\$1,482	\$1,469	(\$13)	-0.87%
Small Office Building	0.01729196	0.01714128	\$2,594	\$2,571	(\$23)	-0.87%
Standard Industrial Property	0.02391306	0.02370469	\$15,933	\$15,794	(\$139)	-0.87%

* The above is strictly Town of Ingersoll municipal taxation and excludes County and Education portion.

**Town of Ingersoll
2022 Operating Budget
January 17, 2022**

Budget Allocation for Municipal Services Based on the Average Residential Tax bill

A breakdown of the costs of services that make up the median residential property tax bill of \$1,992/yr or \$166 /month. This tax bill represents the Town portion of property tax only and excludes the County and Education taxes.

	Average Tax Bill	
	Annual \$1,992	Monthly \$165.99
CAPITAL & RESERVES	\$ 345	\$ 28.8
POLICE	\$ 331	\$ 27.6
PUBLIC WORKS	\$ 192	\$ 16.0
PARKS AND ARENA	\$ 168	\$ 14.0
VICTORIA PARK COMMUNITY CENTRE	\$ 130	\$ 10.8
FIRE	\$ 123	\$ 10.2
TAX REFUNDS & SUPPS	\$ 108	\$ 9.0
ENGINEERING	\$ 82	\$ 6.9
TREASURY	\$ 80	\$ 6.7
CLERKS	\$ 70	\$ 5.9
DEBT REPAYMENT	\$ 68	\$ 5.7
YOUTH CENTRE - FUSION	\$ 64	\$ 5.4
ECONOMIC DEVELOPMENT	\$ 53	\$ 4.5
INFORMATION TECHNOLOGY	\$ 46	\$ 3.8
ADMINISTRATION	\$ 40	\$ 3.3
COUNCIL	\$ 30	\$ 2.5
MUSEUMS	\$ 23	\$ 1.9
PUBLIC BUILDINGS	\$ 13	\$ 1.1
CROSSING GUARDS	\$ 10	\$ 0.8
PARA TRANSIT	\$ 7	\$ 0.6
PROPERTY STANDARDS	\$ 6	\$ 0.5
PARKING	\$ 2	\$ 0.2
BUILDING INSPECTION	\$ -	\$ -

**Town of Ingersoll
2022 Operating Budget
January 17, 2022**

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	Actual	YTD Actual	Budget		Projection	Change		Change
	2020	2021	2021	2022	2023	2021 to 2022	2021 to 2022	
						(fav) unfav		%
COUNCIL	211,358	236,215	230,060	235,155	246,183	5,095		2%
CHIEF ADMINISTRATIVE OFFICER	629,602	926,909	474,514	335,445	353,649	(139,069)		-29%
CLERKS								
ADMINISTRATION	679,925	638,447	628,707	587,440	624,205	(41,267)		-7%
PARATRANSIT	49,631	33,568	33,070	42,030	41,180	8,960		27%
CROSSING GUARDS	33,059	34,683	55,020	80,600	74,135	25,580		46%
PARKING	1,293	12,196	17,600	17,700	17,700	100		1%
INFORMATION TECHNOLOGY	335,228	332,160	349,465	405,165	413,755	55,700		16%
TREASURY								
ADMINISTRATION	704,083	870,780	1,057,698	1,025,494	1,071,385	(32,204)		-3%
SUPPLEMENTARIES LESS ADJUSTMENTS	413,446	(413,314)	42,739	900,082	896,347	857,343		2006%
TAX LEVY	(14,861,545)	(15,104,199)	(15,144,830)	(16,458,372)	(16,680,791)	(1,313,542)		8.67%
BUILDING INSPECTION								
INSPECTION	-	10,143	-	-	-	-		0%
PROPERTY STANDARDS	23,655	28,402	38,530	47,690	48,670	9,160		24%
TOWN CENTRE	143,187	123,470	166,238	167,438	172,093	1,200		1%
PUBLIC BUILDINGS - OTHER	1,841	(1,311)	21	(5,360)	(5,300)	(5,381)		-25624%
FIRE								
ADMINISTRATION	1,088,398	1,094,779	1,128,398	1,195,171	1,202,957	66,773		6%
FACILITY	40,334	21,564	20,642	19,904	20,024	(738)		-4%
POLICE								
ADMINISTRATION	2,497,187	2,676,514	2,681,202	2,729,174	2,741,348	47,972		2%
POLICE SERVICES BOARD	26,563	26,549	36,305	36,585	37,375	280		1%
FACILITY	(2,446)	11,482	20,848	13,131	12,421	(7,717)		-37%
ENGINEERING								
ADMINISTRATION	2,064,475	2,013,770	2,132,580	2,138,380	2,229,427	5,800		0%
STREET LIGHTING & TRAFFIC SIGNALS	310,858	263,398	298,200	307,300	314,660	9,100		3%
PUBLIC WORKS								
ADMINISTRATION & EQUIPMENT	455,894	410,131	405,896	445,909	457,065	40,013		10%
BRIDGES & CULVERTS	12,237	8,896	8,890	10,770	10,895	1,880		21%
ROADSIDE MAINTENANCE	246,403	251,962	259,860	271,790	274,320	11,930		5%
SURFACE MAINTENANCE	176,058	226,455	275,270	284,830	285,805	9,560		3%
ROADS, SIDEWALKS & PARKING LOTS	237,618	372,209	260,580	268,510	271,045	7,930		3%
WINTER CONTROL	353,472	400,259	479,410	455,900	458,685	(23,510)		-5%
ENVIRONMENTAL SERVICES	132,680	126,750	128,067	119,555	121,595	(8,512)		-7%
PARKS AND ARENA								
ADMINISTRATION	144,908	170,113	174,420	203,181	196,305	28,761		16%
ARENA	472,187	508,754	489,246	479,801	525,399	(9,445)		-2%
PARKS	747,414	755,496	825,006	877,771	884,524	52,765		6%
PARKS PROGRAMS	37,007	35,045	67,910	71,650	72,615	3,740		6%
CAMI PARKS / SUZUKI HOUSE	219,073	196,391	222,422	281,882	251,917	59,460		27%
VICTORIA PARK COMMUNITY CENTRE								
ADMINISTRATION	51,436	49,892	91,996	91,366	92,744	(630)		-1%
AQUATICS	147,548	204,344	233,090	154,310	124,989	(78,780)		-34%
FITNESS	162,699	161,135	209,756	210,413	215,006	657		0%
GENERAL PROGRAMS	90,435	99,167	77,716	91,449	94,787	13,733		18%
FACILITY	499,817	443,275	619,433	658,233	612,478	38,800		6%
YOUTH CENTRE								
FACILITY	329,407	125,773	104,445	113,168	113,739	8,723		8%
GENERAL PROGRAMS	220,916	319,537	394,703	427,318	438,840	32,615		8%
MUSEUMS								
FACILITY	23,486	24,441	34,060	32,360	32,460	(1,700)		-5%
PROGRAMS	141,650	136,160	153,217	168,302	172,829	15,085		10%
ECONOMIC DEVELOPMENT	211,271	176,912	217,600	461,380	460,535	243,780		112%
	<u>(496,250)</u>	<u>(960,696)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

**Town of Ingersoll
POLICE
2022 Operating Budget
January 17, 2022**

DEPARTMENT: POLICE	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
ACTIVITY: POLICE SERVICES BOARD	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
The 2022 PSB budget is pending Board's approval.								
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	23,636	22,328	24,660	24,935	25,475	275		
ADMINISTRATIVE EXPENSE	--	139	100	150	100	50		
COMMUNICATIONS	637	949	745	1,200	1,200	455		
INSURANCE EXPENSE	--	--	400	--	--	(400)		
PROGRAM EXPENSES	1,240	1,264	2,600	2,500	2,500	(100)		
MEETINGS, CONFERENCES, TRAINING	811	973	5,200	5,200	5,500	--		
FUEL / TRANSPORTATION COSTS	143	--	800	800	800	--		
MARKETING & PROMOTION	95	895	1,800	1,800	1,800	--		
	<u>26,563</u>	<u>26,549</u>	<u>36,305</u>	<u>36,585</u>	<u>37,375</u>	<u>280</u>		
NET OPERATING (REVENUE) EXPENSE	<u>26,563</u>	<u>26,549</u>	<u>36,305</u>	<u>36,585</u>	<u>37,375</u>	<u>280</u>		
OTHER	--	--	--	--	--	--		
	<u>26,563</u>	<u>26,549</u>	<u>36,305</u>	<u>36,585</u>	<u>37,375</u>	<u>280</u>	1%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes					3230-4000	Police Services Board		
Expenses No significant changes								

**Town of Ingersoll
COUNCIL
2022 Operating Budget
January 17, 2022**

DEPARTMENT: COUNCIL	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	192,808	199,213	196,610	198,930	202,958	2,320		
ADMINISTRATIVE EXPENSE	2,293	634	550	825	825	275		
COMMUNICATIONS	1,234	450	1,800	1,800	1,800	--		
PROGRAM EXPENSES	5,371	5,424	5,600	5,600	5,600	--		
MEETINGS, CONFERENCES, TRAINING	7,970	3,801	10,000	12,500	19,500	2,500		
FUEL / TRANSPORTATION COSTS	404	--	900	900	900	--		
PROFESSIONAL FEES	--	23,899	55,000	5,000	5,000	(50,000)	91%	(1)
CONTRACTED SERVICES	--	--	10,000	12,500	--	2,500		
MARKETING & PROMOTION	1,279	2,793	9,600	9,600	9,600	--		
	<u>211,358</u>	<u>236,215</u>	<u>290,060</u>	<u>247,655</u>	<u>246,183</u>	<u>(42,405)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>211,358</u>	<u>236,215</u>	<u>290,060</u>	<u>247,655</u>	<u>246,183</u>	<u>(42,405)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(60,000)	(12,500)	--	47,500	79%	(2)
TRANSFER TO RESERVES & RES FUNDS	50,000	--	--	--	--	--		
	<u>50,000</u>	<u>--</u>	<u>(60,000)</u>	<u>(12,500)</u>	<u>--</u>	<u>47,500</u>		
	<u>261,358</u>	<u>236,215</u>	<u>230,060</u>	<u>235,155</u>	<u>246,183</u>	<u>5,095</u>	2%	

EXPLANATION OF CHANGES:

INCLUDES DEPARTMENTS:
0900-4000 Administration

Expenses

- (1) No special projects projected for 2022.
- (2) Drop in funding requirements for special projects.

Town of Ingersoll
CHIEF ADMINISTRATIVE OFFICER
2022 Operating Budget
January 17, 2022

DEPARTMENT: CHIEF ADMINISTRATIVE OFFICER	Actual		Budget		Projection	Change 2021 to 2022		
	2020	YTD Actual 2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- %	
REVENUE	(13,967)	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	192,649	486,732	190,114	201,745	209,949	11,631	6%	(1)
ADMINISTRATIVE EXPENSE	--	--	150	150	150	--		
OPERATING EXPENSE	--	143,570	139,500	--	--	(139,500)	100%	(2)
COMMUNICATIONS	248	620	850	850	850	--		
PROGRAM EXPENSES	931	3,125	16,500	61,500	11,500	45,000	273%	(3)
MEETINGS, CONFERENCES, TRAINING	1,136	--	--	3,000	3,000	3,000		
FUEL / TRANSPORTATION COSTS	--	--	--	800	800	800		
PROFESSIONAL FEES	434,174	288,109	355,000	150,000	120,000	(205,000)	58%	(4)
MARKETING & PROMOTION	464	4,753	7,400	7,400	7,400	--		
	<u>629,602</u>	<u>926,909</u>	<u>709,514</u>	<u>425,445</u>	<u>353,649</u>	<u>(284,069)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>615,635</u>	<u>926,909</u>	<u>709,514</u>	<u>425,445</u>	<u>353,649</u>	<u>(284,069)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(235,000)	(90,000)	--	145,000	62%	(5)
TRANSFER TO RESERVES & RES FUNDS	13,967	--	--	--	--	--		
	<u>13,967</u>	<u>--</u>	<u>(235,000)</u>	<u>(90,000)</u>	<u>--</u>	<u>145,000</u>		
	<u>629,602</u>	<u>926,909</u>	<u>474,514</u>	<u>335,445</u>	<u>353,649</u>	<u>(139,069)</u>	29%	

EXPLANATION OF CHANGES:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

0900-4000 Administration

Expenses

- (1) Based on anticipated pay equity and cost of living increases.
- (2) Directly attributed to a decrease in expenses related to the SWOX / Ingersoll Boundary Adjustment. Last year the Town paid a one-time upfront payment of \$139,500 as consideration for future anticipated new residential development. No payments are projected for 2022 and beyond.
- (3) The Ingersoll Primary Care Recruitment and Retention Advisory Committee requests a budget allocation of \$50,000 to fund a consulting firm to develop a plan for the future of Primary Care recruitment and \$10,000 for general recruitment, retention, and promotion activities for 2022.
- (4) Based on anticipated legal and PR services related to the opposition to the landfill and general legal allowance.

	2021	2022
General Legal/ HR	\$ 35,000	\$ 50,000
North Town Line OP Zone, Planning Consultant	85,000	20,000
Landfill site legal	15,000	
Consulting Landfill Peer Team	100,000	-
Landfill Lobbying Consultants	120,000	80,000
	<u>\$ 355,000</u>	<u>\$ 150,000</u>

Other

- (5) Reduction in funding of professional fees related to the landfill opposition efforts.

**Town of Ingersoll
CLERKS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: CLERKS ACTIVITY: ADMINISTRATION	Actual 2020	YTD Actual 2021	Budget		Projection 2023	Change 2021 to 2022		
			2021	2022		(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(49)	(80)	(25)	(100)	(100)	(75)		
PERMITS/LICENSES	(15,301)	(15,716)	(19,800)	(23,850)	(24,850)	(4,050)	20%	(1)
USER FEES	(32,086)	(43,856)	(28,600)	(32,625)	(32,625)	(4,025)	14%	(2)
LAND SALES	(1,130)	--	--	(6,912,000)	--	(6,912,000)		(3)
	<u>(48,986)</u>	<u>(59,652)</u>	<u>(48,425)</u>	<u>(6,968,575)</u>	<u>(57,575)</u>	<u>(6,920,150)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	504,667	474,301	544,852	526,240	484,800	(18,612)		
ADMINISTRATIVE EXPENSE	18,555	30,017	27,155	72,955	29,155	45,800	169%	(4)
OPERATING EXPENSE	2,490	5,673	6,000	10,500	10,500	4,500	75%	(5)
COMMUNICATIONS	10,400	7,621	8,500	9,000	9,000	500		
SUPPLIES	82,658	57,347	35,000	50,000	45,000	15,000	43%	(6)
PROGRAM EXPENSES	17,436	6,626	20,950	22,450	22,450	1,500		
MEETINGS, CONFERENCES, TRAINING	792	1,836	3,150	6,695	6,695	3,545	113%	(7)
FUEL / TRANSPORTATION COSTS	--	--	1,100	1,100	1,100	--		
PROFESSIONAL FEES	1,711	2,721	7,500	7,500	7,500	--		
CONTRACTED SERVICES	77,393	38,572	28,800	37,808	30,580	9,008	31%	(8)
MARKETING & PROMOTION	2,828	2,057	6,000	5,000	5,000	(1,000)		
GRANTS TO VOLUNTEER ORGANIZATIONS	63,996	39,473	42,600	60,000	60,000	17,400	41%	(9)
LAND SALE EXPENSES	2,301	16,853	--	--	--	--		
	<u>785,632</u>	<u>683,098</u>	<u>731,607</u>	<u>809,248</u>	<u>711,780</u>	<u>77,641</u>		
NET OPERATING (REVENUE) EXPENSE	<u>736,645.97</u>	<u>623,447</u>	<u>683,182</u>	<u>(6,159,327)</u>	<u>654,205</u>	<u>(6,842,509)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	(79,621)	--	(69,475)	(180,233)	(45,000)	(110,758)	159%	(10)
TRANSFER TO RESERVES & RES FUNDS	22,900	15,000	15,000	6,927,000	15,000	6,912,000	46080%	(11)
	<u>(56,721)</u>	<u>15,000</u>	<u>(54,475)</u>	<u>6,746,767</u>	<u>(30,000)</u>	<u>6,801,242</u>		
	<u>679,925</u>	<u>638,447</u>	<u>628,707</u>	<u>587,440</u>	<u>624,205</u>	<u>(41,267)</u>	7%	

EXPLANATION OF CHANGE:

Revenue

- (1) Projected increase in the number of marriage licences to pre-pandemic levels.
- (2) Directly attributed to an anticipated increase in planning applications.
- (3) Estimated proceeds from the sale of the Clarke Rd industrial lands.

Expenses

- (4) Costs directly attributed to the 2022 municipal elections.
- (5) Directly attributed to an anticipated increase in purchasing of marriage licence forms.
- (6) Directly attributed to an increase in expenses related to COVID-19 (PPE, cleaning etc.).
- (7) Training and participation in conferences projected to return to near pre pandemic levels.
- (8) Attributed to new special projects anticipated for implementation in 2022: Laserfiche Forms Portal and Diligent Canada - iCompass.
- (9) Based on the grants policy for local service groups and clubs.

Other

- (10) Additional transfers from reserves to fund the 2022 municipal elections (\$45,000), increase in COVID-19 related expenses (\$15,000). Represents additional funding from the Modernization Reserve to fund the two special projects and the records coordinator contract position.
- (11) Directly attributed to a transfer into the Unfinanced Industrial Lands Reserve to bring reserve balance to zero (\$938,605). The remaining \$5,988,395 to be transferred into the Industrial Reserve Fund to fund Clarke Rd. industrial lands servicing costs and to replenish the reserve fund balance.

INCLUDES DEPARTMENTS:

- 1000-4000 Administration
- 1000-4005 Committee of Adjustment
- 1000-4007 Wedding Ceremonies
- 1000-4008 Human Resources
- 3600-4000 Animal Control

**Town of Ingersoll
PARATRANSIT
2022 Operating Budget
January 17, 2022**

DEPARTMENT: CLERKS ACTIVITY: PARATRANSIT	Actual		Budget		Projection	Change 2021 to 2022		
	2020	YTD Actual 2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(13,053)	(9,483)	(12,000)	(10,000)	(12,000)	2,000		
	<u>(13,053)</u>	<u>(9,483)</u>	<u>(12,000)</u>	<u>(10,000)</u>	<u>(12,000)</u>	<u>2,000</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	13,701	9,872	7,870	16,730	17,880	8,860	113%	(1)
COMMUNICATIONS	218	--	1,400	--	--	(1,400)		
CONTRACTED SERVICES	48,451	33,180	50,000	50,000	50,000	--		
MARKETING & PROMOTION	314	--	800	300	300	(500)		
	<u>62,684</u>	<u>43,051</u>	<u>60,070</u>	<u>67,030</u>	<u>68,180</u>	<u>6,960</u>		
NET OPERATING (REVENUE) EXPENSE	<u>49,631</u>	<u>33,568</u>	<u>48,070</u>	<u>57,030</u>	<u>56,180</u>	<u>8,960</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(15,000)	(15,000)	(15,000)	--		
	<u>--</u>	<u>--</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>--</u>		
	<u>49,631</u>	<u>33,568</u>	<u>33,070</u>	<u>42,030</u>	<u>41,180</u>	<u>8,960</u>		27%
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					1001-4000 Administration			
Expenses								
(1) Based on anticipated pay equity and cost of living increases.								

**Town of Ingersoll
CLERKS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: CLERKS ACTIVITY: CROSSING GUARDS	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	32,368	34,535	53,670	71,800	73,335	18,130	34%	(1)
OPERATING EXPENSE	683	148	700	700	700	--		
PROGRAM EXPENSES	8	--	100	100	100	--		
MEETINGS, CONFERENCES, TRAINING	--	--	300	--	--	(300)		
PROFESSIONAL FEES	--	--	--	8,000	--	8,000		(2)
MARKETING & PROMOTION	--	--	250	--	--	(250)		
	<u>33,059</u>	<u>34,683</u>	<u>55,020</u>	<u>80,600</u>	<u>74,135</u>	<u>25,580</u>		
NET OPERATING (REVENUE) EXPENSE	<u>33,059.43</u>	<u>34,683</u>	<u>55,020</u>	<u>80,600</u>	<u>74,135</u>	<u>25,580</u>		
OTHER								
	<u>33,059</u>	<u>34,683</u>	<u>55,020</u>	<u>80,600</u>	<u>74,135</u>	<u>25,580</u>	46%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					3220-4000 Crossing Guards			
Expenses								
(1) Directly attributed to the recent increase to the general minimum wage in Ontario.								
(2) Directly attributed to the proposed crossing guards gap analysis.								

Town of Ingersoll
INFORMATION TECHNOLOGY
2022 Operating Budget
January 17, 2022

DEPARTMENT: IT	Actual		YTD Actual		Budget		Projection		Change 2021 to 2022		
ACTIVITY: INFORMATION TECHNOLOGY	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	unfav	& +/- 5%	ref	
REVENUE	--	--	--	--	--	--					
EXPENSE											
SALARIES, WAGES & BENEFITS	181,978	191,708	192,840	217,890	223,030	25,050	13%			(1)	
ADMINISTRATIVE EXPENSE	--	--	100	100	100	--					
OPERATING EXPENSE	32,620	40,707	44,000	58,800	62,500	14,800	34%			(2)	
COMMUNICATIONS	3,814	1,249	3,000	1,700	700	(1,300)					
PROGRAM EXPENSES	277	347	275	275	275	--					
MEETINGS, CONFERENCES, TRAINING	5,445	3,837	8,600	8,600	8,650	--					
FUEL / TRANSPORTATION COSTS	453	502	1,100	700	1,000	(400)					
CONTRACTED SERVICES	13,331	--	--	7,000	7,000	7,000				(3)	
MARKETING & PROMOTION	--	--	100	100	100	--					
EQUIP REPAIRS & MAINTENANCE	4,238	3,361	3,500	3,500	3,500	--					
MAINTENANCE CONTRACTS	73,072	70,448	75,950	86,500	86,900	10,550	14%			(4)	
	<u>315,228</u>	<u>312,160</u>	<u>329,465</u>	<u>385,165</u>	<u>393,755</u>	<u>55,700</u>	17%				
NET OPERATING (REVENUE) EXPENSE	<u>315,228</u>	<u>312,160</u>	<u>329,465</u>	<u>385,165</u>	<u>393,755</u>	<u>55,700</u>	17%				
OTHER											
TRANSFER TO RESERVES & RES FUNDS	20,000	20,000	20,000	20,000	20,000	--					
	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	--					
	<u><u>335,228</u></u>	<u><u>332,160</u></u>	<u><u>349,465</u></u>	<u><u>405,165</u></u>	<u><u>413,755</u></u>	<u><u>55,700</u></u>	16%				
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:						
Revenue	No significant changes projected				1002-4000		Administration				
Expenses											
(1)	Based on anticipated pay equity and cost of living increases.										
(2)	Directly attributed to Questica Budgeting Software annual maintenance fees.										
(3)	Directly attributed to External/Perimeter network penetration testing (required for Cyber Insurance renewal).										
(4)	Due to an increase of \$6,500 in BookKing Rec Management Software annual billing and a \$5,000 increase in Great Plains annual fees.										

**Town of Ingersoll
TREASURY
2022 Operating Budget
January 17, 2022**

DEPARTMENT: TREASURY ACTIVITY: ADMINISTRATION	Actual		Budget		Projection	Change 2021 to 2022		
	2020	YTD Actual 2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(16,740)	(17,150)	(17,000)	(17,000)	(17,000)	--		
USER FEES	(15,369)	(15,772)	(18,500)	(18,500)	(18,500)	--		
RECOVERIES	(5,982)	(1,467)	(4,200)	(4,200)	(4,200)	--		
INTEREST / DIVIDENDS	(817,287)	(535,417)	(624,500)	(624,500)	(624,500)	--		
GRANTS / SUBSIDIES / REBATES	(344,035)	(280,710)	--	--	--	--		
	<u>(1,199,413)</u>	<u>(850,516)</u>	<u>(664,200)</u>	<u>(664,200)</u>	<u>(664,200)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	604,753	616,844	639,585	687,046	686,378	47,461	7%	(1)
ADMINISTRATIVE EXPENSE	9,863	9,742	10,890	10,890	10,890	--		
OPERATING EXPENSE	205	232	1,000	200	200	(800)		
COMMUNICATIONS	603	300	450	450	450	--		
INSURANCE EXPENSE	267,189	341,281	302,538	416,000	445,000	113,462	38%	(2)
PROGRAM EXPENSES	2,645	2,375	2,950	2,600	2,600	(350)		
MEETINGS, CONFERENCES, TRAINING	407	1,268	1,000	1,740	1,740	740		
FUEL / TRANSPORTATION COSTS	96	--	100	150	150	50		
PROFESSIONAL FEES	22,225	2,653	25,000	25,000	25,000	--		
CONTRACTED SERVICES	5,087	12,776	20,100	2,000	2,000	(18,100)	90%	(3)
MARKETING & PROMOTION	374	399	900	1,250	1,250	350		
EQUIP REPAIRS & MAINTENANCE	--	568	250	250	250	--		
TRANSFER TO BIA	82,228	--	82,228	82,228	82,228	--		
TRANSFERS TO CEMETERY BOARD	93,083	104,505	104,505	104,505	104,505	--		
	<u>1,088,757</u>	<u>1,092,942</u>	<u>1,191,496</u>	<u>1,334,309</u>	<u>1,362,641</u>	<u>142,813</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(110,656)</u>	<u>242,426</u>	<u>527,296</u>	<u>670,109</u>	<u>698,441</u>	<u>142,813</u>		
OTHER								
OMPF - ONT MUN PARTNER GRANT	(238,900)	(203,100)	(203,100)	(172,700)	(146,740)	30,400	15%	(4)
TRANSFER FROM RESERVES & RES FUNDS	(38,764)	--	(116,219)	(38,003)	(37,625)	78,216	67%	(5)
TRANSFER TO RESERVES & RES FUNDS	388,000	150,000	150,000	--	--	(150,000)	100%	(6)
DEBENTURE PAYMENT	704,403	681,454	699,721	566,088	557,309	(133,633)	19%	(7)
	<u>814,739</u>	<u>628,354</u>	<u>530,402</u>	<u>355,385</u>	<u>372,944</u>	<u>(175,017)</u>		
	<u>704,083</u>	<u>870,780</u>	<u>1,057,698</u>	<u>1,025,494</u>	<u>1,071,385</u>	<u>(32,204)</u>	3%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

- (1) Based on anticipated pay equity and cost of living increases as well as increases in extended health benefits for retirees (in 2021 one person was added to the retiree pool).
- (2) This variance represents the recent increase to the Town's insurance premiums.
- (3) Directly attributed to the 2021 update to the Development Charges By-Law (a one time project) to reflect the changes to the D.C. Act. No special projects planned for 2022.

INCLUDES DEPARTMENTS:

- 1300-4000 Administration
- 1300-4001 Retiree Benefits
- 1600-40** Debt Repayment
- 1600-60** Debt Repayment

Other

- (4) Reduction of Ontario Municipal Partnership Funding (OMPF).
- (5) Required funding from reserves and reserve funds.
- (6) The annual transfer of \$150,000 into the Unfinanced Industrial Land Reserve is no longer required. The lands will be sold in 2022.
- (7) The CAMI Refund loan was paid off in 2021.

**Town of Ingersoll
TAXATION
2022 Operating Budget
January 17, 2022**

DEPARTMENT: TREASURY	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
ACTIVITY: TAXATION	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
TAXATION - LEVY	(14,861,545)	(15,104,199)	(15,144,830)	(16,458,372)	(16,680,791)	(1,313,542)	8.67%	(1)
TAXATION - SUPPLEMENTARIES & OTHER	(416,364)	(1,357,095)	(1,508,411)	(578,418)	(508,418)	929,993	62%	(2)
	<u>(15,277,909)</u>	<u>(16,461,294)</u>	<u>(16,653,241)</u>	<u>(17,036,790)</u>	<u>(17,189,209)</u>	<u>(383,549)</u>	2.30%	
EXPENSE								
PROPERTY TAX REFUNDS & ADJUSTMENTS	829,810	943,781	1,551,150	1,478,500	1,404,765	(72,650)	5%	(3)
	<u>829,810</u>	<u>943,781</u>	<u>1,551,150</u>	<u>1,478,500</u>	<u>1,404,765</u>	<u>(72,650)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(14,448,099)</u>	<u>(15,517,513)</u>	<u>(15,102,091)</u>	<u>(15,558,290)</u>	<u>(15,784,444)</u>	<u>(456,199)</u>		
	<u>(14,448,099)</u>	<u>(15,517,513)</u>	<u>(15,102,091)</u>	<u>(15,558,290)</u>	<u>(15,784,444)</u>	<u>(456,199)</u>	3.02%	
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue						1400-99**	County and Education Tax	
(1) Required levy increase to balance the budget.						1401-99**	Municipal Taxation	
(2) Property taxes from the annexed lands were collected through supplementary billing in 2021. Beginning 2022 the property taxes from the annexed lands will be collected through the Town General Tax levy thus resulting in an unfavorable variance in supplementary taxes.								
Expenses								
(3) Represents a decrease in the phase-in refunds to the property owners of the annexed lands.								

Town of Ingersoll
BUILDING INSPECTION & MUNICIPAL BUILDINGS
2022 Operating Budget
January 17, 2022

DEPARTMENT: BUILDING ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
PERMITS/LICENSES	(285,919)	(243,434)	(141,100)	(147,600)	(147,600)	(6,500)		
RENT / LEASES	(9,862)	(9,927)	(9,889)	(9,890)	(9,890)	(1)		
USER FEES	(1,877)	(3,146)	(2,000)	(2,300)	(2,300)	(300)		
COUNTY RECOVERY	(77,282)	(97,035)	(97,030)	(97,230)	(101,880)	(200)		
	<u>(375,045)</u>	<u>(353,542)</u>	<u>(250,019)</u>	<u>(257,020)</u>	<u>(261,670)</u>	<u>(7,001)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	236,374	302,057	314,050	455,970	469,785	141,920	45%	
ADMINISTRATIVE EXPENSE	1,549	2,385	1,900	1,700	1,700	(200)		
OPERATING EXPENSE	1,699	2,298	4,100	4,150	4,050	50		
COMMUNICATIONS	1,606	1,429	1,998	2,198	2,198	200		
UTILITIES - HEAT, HYDRO, WATER	69,600	53,093	80,010	85,830	88,070	5,820	7%	
PROGRAM EXPENSES	1,250	1,526	1,525	1,675	1,675	150		
MEETINGS, CONFERENCES, TRAINING	2,063	3,801	10,625	10,300	10,300	(325)		
FUEL / TRANSPORTATION COSTS	9	--	1,000	1,200	1,200	200		
PROFESSIONAL FEES	--	590	4,000	4,000	4,000	--		
CONTRACTED SERVICES	22,416	41,876	24,200	50,200	43,200	26,000	107%	
MARKETING & PROMOTION	--	879	500	625	300	125		
LAND MAINTENANCE & IMPROVEMENT	--	--	650	650	650	--		
EQUIP REPAIRS & MAINTENANCE	7,346	28,918	23,050	24,550	24,550	1,500		
BLDG REPAIRS & MAINTENANCE	21,449	16,430	26,500	21,000	21,000	(5,500)	21%	
SNOW REMOVAL AND SANDING	1,704	1,526	2,800	3,820	3,820	1,020		
MAINTENANCE CONTRACTS	6,347	7,438	9,680	7,210	13,510	(2,470)		
	<u>373,413</u>	<u>464,247</u>	<u>506,588</u>	<u>675,078</u>	<u>690,008</u>	<u>168,490</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(1,632)</u>	<u>110,704</u>	<u>256,569</u>	<u>418,058</u>	<u>428,338</u>	<u>161,489</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(101,780)	(258,290)	(262,875)	(156,510)	154%	
TRANSFER TO RESERVES & RES FUNDS	170,315	50,000	50,000	50,000	50,000	--		
	<u>170,315</u>	<u>50,000</u>	<u>(51,780)</u>	<u>(208,290)</u>	<u>(212,875)</u>	<u>(156,510)</u>		
	<u>168,683</u>	<u>160,704</u>	<u>204,789</u>	<u>209,768</u>	<u>215,463</u>	<u>4,979</u>	2%	
SUMMARY OF ALL BUILDING ACTIVITIES:								
INSPECTION			--	--	--	--		
TOWN CENTRE			166,238	167,438	172,093	1,200		
PUBLIC BUILDINGS - OTHER			21	(5,360)	(5,300)	(5,381)		
			<u>166,259</u>	<u>162,078</u>	<u>166,793</u>	<u>(4,181)</u>		

**Town of Ingersoll
BUILDING INSPECTION
2022 Operating Budget
January 17, 2022**

DEPARTMENT: BUILDING ACTIVITY: INSPECTION	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
PERMITS/LICENSES	(285,919)	(243,434)	(141,100)	(147,600)	(147,600)	(6,500)		
USER FEES	(1,877)	(3,146)	(2,000)	(2,300)	(2,300)	(300)		
	<u>(287,796)</u>	<u>(246,580)</u>	<u>(143,100)</u>	<u>(149,900)</u>	<u>(149,900)</u>	<u>(6,800)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	170,257	224,028	222,930	359,340	371,350	136,410	61%	(1)
ADMINISTRATIVE EXPENSE	1,549	2,318	1,600	1,400	1,400	(200)		
OPERATING EXPENSE	361	591	1,100	950	850	(150)		
COMMUNICATIONS	237	633	300	500	500	200		
PROGRAM EXPENSES	1,250	1,526	1,525	1,675	1,675	150		
MEETINGS, CONFERENCES, TRAINING	2,063	3,801	8,825	8,900	8,900	75		
FUEL / TRANSPORTATION COSTS	9	--	1,000	1,200	1,200	200		
PROFESSIONAL FEES	--	590	4,000	4,000	4,000	--		
CONTRACTED SERVICES	864	21,255	2,100	28,100	21,100	26,000	1238%	(2)
MARKETING & PROMOTION	--	879	500	625	300	125		
EQUIP REPAIRS & MAINTENANCE	890	1,103	1,000	1,500	1,500	500		
	<u>177,481</u>	<u>256,724</u>	<u>244,880</u>	<u>408,190</u>	<u>412,775</u>	<u>163,310</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(110,315)</u>	<u>10,143</u>	<u>101,780</u>	<u>258,290</u>	<u>262,875</u>	<u>156,510</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(101,780)	(258,290)	(262,875)	(156,510)	154%	(3)
	<u>110,315</u>	<u>--</u>	<u>(101,780)</u>	<u>(258,290)</u>	<u>(262,875)</u>	<u>(156,510)</u>		
	<u>--</u>	<u>10,143</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	0%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

3400-4000 Administration

Expenses

- (1) Based on anticipated pay equity and cost of living increases as well as hiring of additional building inspector.
- (2) Directly attributed to the Cloudpermitting software annual fee (\$20,000) and a proposed Building Fees Study (\$7,000).

Other

- (3) Required transfer from reserves to balance the building inspection budget.

**Town of Ingersoll
PROPERTY STANDARDS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: BUILDING ACTIVITY: PROPERTY STANDARDS	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE	(105)	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	23,760	28,336	36,830	45,990	46,970	9,160	25%	(1)
ADMINISTRATIVE EXPENSE	--	66	300	300	300	--		
MEETINGS, CONFERENCES, TRAINING	--	--	1,400	1,400	1,400	--		
	<u>23,760</u>	<u>28,402</u>	<u>38,530</u>	<u>47,690</u>	<u>48,670</u>	<u>9,160</u>		
NET OPERATING (REVENUE) EXPENSE	<u>23,655</u>	<u>28,402</u>	<u>38,530</u>	<u>47,690</u>	<u>48,670</u>	<u>9,160</u>		
OTHER								
	--	--	--	--	--	--		
	<u>23,655</u>	<u>28,402</u>	<u>38,530</u>	<u>47,690</u>	<u>48,670</u>	<u>9,160</u>	24%	
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue No significant changes projected						3400-4006	Administration	
Expenses								
(1) Directly attributed to an increase in Building Inspector wage allocation to perform property standards enforcement duties.								

**Town of Ingersoll
TOWN CENTRE
2022 Operating Budget
January 17, 2022**

DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
COUNTY RECOVERY	(77,282)	(97,035)	(97,030)	(97,230)	(101,880)	(200)		
	<u>(77,282)</u>	<u>(97,035)</u>	<u>(97,030)</u>	<u>(97,230)</u>	<u>(101,880)</u>	<u>(200)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	42,357	49,693	54,290	50,640	51,465	(3,650)		
OPERATING EXPENSE	1,338	1,707	3,000	3,200	3,200	200		
COMMUNICATIONS	1,368	796	1,698	1,698	1,698	--		
UTILITIES - HEAT, HYDRO, WATER	68,749	52,465	79,000	84,820	87,000	5,820	7%	(1)
MEETINGS, CONFERENCES, TRAINING	--	--	400	--	--	(400)		
CONTRACTED SERVICES	21,552	20,621	22,100	22,100	22,100	--		
LAND MAINTENANCE & IMPROVEMENT	--	--	650	650	650	--		
EQUIP REPAIRS & MAINTENANCE	6,456	27,816	22,050	23,050	23,050	1,000		
BLDG REPAIRS & MAINTENANCE	21,449	9,206	19,000	19,000	19,000	--		
SNOW REMOVAL AND SANDING	852	763	1,400	2,300	2,300	900		
MAINTENANCE CONTRACTS	6,347	7,438	9,680	7,210	13,510	(2,470)		
	<u>170,469</u>	<u>170,505</u>	<u>213,268</u>	<u>214,668</u>	<u>223,973</u>	<u>1,400</u>		
NET OPERATING (REVENUE) EXPENSE	<u>93,187</u>	<u>73,470</u>	<u>116,238</u>	<u>117,438</u>	<u>122,093</u>	<u>1,200</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	50,000	50,000	50,000	50,000	50,000	--		
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>--</u>		
	<u>143,187</u>	<u>123,470</u>	<u>166,238</u>	<u>167,438</u>	<u>172,093</u>	<u>1,200</u>		1%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

(1) To bring in line with actuals.

INCLUDES DEPARTMENTS:

2000-4025 Town Hall - Shared Cost
2000-4030 Town Hall - Non Shared Cost

Town of Ingersoll
PUBLIC BUILDINGS - OTHER
2022 Operating Budget
January 17, 2022

DEPARTMENT: BUILDING	ACTIVITY: PUBLIC BUILDINGS - OTHER	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
		2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
							unfav	& +/- 5%	
REVENUE									
RENT / LEASES		(9,862)	(9,927)	(9,889)	(9,890)	(9,890)	(1)		
		(9,862)	(9,927)	(9,889)	(9,890)	(9,890)	(1)		
EXPENSE									
UTILITIES - HEAT, HYDRO, WATER		851	628	1,010	1,010	1,070	--		
BLDG REPAIRS & MAINTENANCE		--	7,225	7,500	2,000	2,000	(5,500)	73%	(1)
SNOW REMOVAL AND SANDING		852	763	1,400	1,520	1,520	120		
		1,703	8,616	9,910	4,530	4,590	(5,380)		
NET OPERATING (REVENUE) EXPENSE		(8,159)	(1,311)	21	(5,360)	(5,300)	(5,381)		
OTHER									
		10,000	--	--	--	--	--		
		1,841	(1,311)	21	(5,360)	(5,300)	(5,381)	25624%	
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:			
Revenue No significant changes projected						2000-4020 Other Misc. Public Buildings			
Expenses									
(1) Based on maintenance plan for 2022.									

Town of Ingersoll
FIRE-TOTAL ACTIVITIES
2022 Operating Budget
January 17, 2022

DEPARTMENT: FIRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual 2020	YTD Actual 2021	Budget		Projection 2023	Change 2021 to 2022		
			2021	2022		(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(20,258)	(20,136)	(20,050)	(1,450)	(1,450)	18,600	93%	
USER FEES	(24,208)	(23,662)	(24,200)	(27,100)	(27,100)	(2,900)	12%	
RECOVERIES	(2,369)	--	(2,500)	(2,500)	(2,500)	--		
DONATIONS / FUNDRAISING	--	(5,000)	--	--	--	--		
INTERNAL (REVENUE) EXPENSE	(60,000)	(82,568)	(82,568)	(79,616)	(80,096)	2,952		
	<u>(106,835)</u>	<u>(131,366)</u>	<u>(129,318)</u>	<u>(110,666)</u>	<u>(111,146)</u>	<u>18,652</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	809,292	838,265	842,110	904,725	925,355	62,615	7%	
ADMINISTRATIVE EXPENSE	2,136	2,648	1,858	2,100	2,100	242		
OPERATING EXPENSE	53,375	52,227	55,750	49,900	48,271	(5,850)	10%	
COMMUNICATIONS	46,271	40,466	48,020	57,166	58,551	9,146	19%	
UTILITIES - HEAT, HYDRO, WATER	16,685	14,591	22,600	23,800	23,800	1,200		
PROGRAM EXPENSES	7,201	1,894	3,555	4,420	4,420	865		
MEETINGS, CONFERENCES, TRAINING	5,200	5,486	7,500	15,800	4,100	8,300	111%	
FUEL / TRANSPORTATION COSTS	3,686	6,137	7,000	7,000	7,000	--		
CONTRACTED SERVICES	23,980	31,202	37,800	38,800	38,800	1,000		
MARKETING & PROMOTION	3,303	2,794	6,535	8,000	8,250	1,465		
LAND MAINTENANCE & IMPROVEMENT	--	--	50	50	--	--		
EQUIP REPAIRS & MAINTENANCE	40,683	26,425	25,500	24,600	24,100	(900)		
BLDG REPAIRS & MAINTENANCE	17,022	19,648	17,100	9,500	9,500	(7,600)	44%	
MAINTENANCE CONTRACTS	3,025	3,122	5,580	5,580	5,580	--		
	<u>1,031,859</u>	<u>1,044,905</u>	<u>1,080,958</u>	<u>1,151,441</u>	<u>1,159,827</u>	<u>70,483</u>		
NET OPERATING (REVENUE) EXPENSE	<u>925,024</u>	<u>913,539</u>	<u>951,640</u>	<u>1,040,775</u>	<u>1,048,681</u>	<u>89,135</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	205,000	215,000	215,000	192,000	192,000	(23,000)	11%	
	<u>205,000</u>	<u>215,000</u>	<u>215,000</u>	<u>192,000</u>	<u>192,000</u>	<u>(23,000)</u>		
	<u><u>1,130,024</u></u>	<u><u>1,128,539</u></u>	<u><u>1,166,640</u></u>	<u><u>1,232,775</u></u>	<u><u>1,240,681</u></u>	<u><u>66,135</u></u>	6%	
SUMMARY OF ALL FIRE ACTIVITIES:								
ADMINISTRATION			1,128,398	1,195,171		66,773		
FACILITY			20,642	19,904		(738)		
PARKING			17,600	17,700		100		
			<u>1,166,640</u>	<u>1,232,775</u>		<u>66,135</u>		

**Town of Ingersoll
FIRE - ADMINISTRATION
2022 Operating Budget
January 17, 2022**

DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION	Actual 2020	YTD Actual 2021	Budget		Projection 2023	Change 2021 to 2022		
			2021	2022		(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(20,258)	(20,136)	(20,050)	(1,450)	(1,450)	18,600	93%	(1)
USER FEES	(1,521)	(5,255)	(4,000)	(7,000)	(7,000)	(3,000)	75%	(2)
RECOVERIES	(2,369)	--	(2,500)	(2,500)	(2,500)	--		
DONATIONS / FUNDRAISING	--	(5,000)	--	--	--	--		
	<u>(24,148)</u>	<u>(30,391)</u>	<u>(26,550)</u>	<u>(10,950)</u>	<u>(10,950)</u>	<u>15,600</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	734,293	761,327	764,720	825,075	843,755	60,355	8%	(3)
ADMINISTRATIVE EXPENSE	2,136	2,648	1,858	2,100	2,100	242		
OPERATING EXPENSE	47,621	47,811	51,600	45,100	44,271	(6,500)	13%	(4)
COMMUNICATIONS	46,271	40,466	48,020	57,166	58,551	9,146	19%	(5)
UTILITIES - HEAT, HYDRO, WATER	16,685	14,591	22,600	23,800	23,800	1,200		
PROGRAM EXPENSES	7,201	1,894	3,555	4,420	4,420	865		
MEETINGS, CONFERENCES, TRAINING	5,200	5,486	7,500	15,800	4,100	8,300	111%	(6)
FUEL / TRANSPORTATION COSTS	3,686	6,137	7,000	7,000	7,000	--		
MARKETING & PROMOTION	3,303	2,794	6,535	8,000	8,250	1,465		
EQUIP REPAIRS & MAINTENANCE	40,458	25,846	25,000	24,100	24,100	(900)		
MAINTENANCE CONTRACTS	691	1,169	1,560	1,560	1,560	--		
	<u>907,546</u>	<u>910,170</u>	<u>939,948</u>	<u>1,014,121</u>	<u>1,021,907</u>	<u>74,173</u>		
NET OPERATING (REVENUE) EXPENSE	<u>883,398</u>	<u>879,779</u>	<u>913,398</u>	<u>1,003,171</u>	<u>1,010,957</u>	<u>89,773</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	205,000	215,000	215,000	192,000	192,000	(23,000)	11%	(7)
	<u>205,000</u>	<u>215,000</u>	<u>215,000</u>	<u>192,000</u>	<u>192,000</u>	<u>(23,000)</u>		
	<u>1,088,398</u>	<u>1,094,779</u>	<u>1,128,398</u>	<u>1,195,171</u>	<u>1,202,957</u>	<u>66,773</u>	5.92%	

EXPLANATION OF CHANGE:

INCLUDES DEPARTMENTS:

3000-4000 Administration

Revenue

- (1) Fire Protection Agreement between the Town and the Township of Zorra will be terminated at the end of 2021 resulting in a \$18,000 loss of revenue for the Town.
- (2) Directly attributed to cost recovery from the Ministry of Transportation for emergency responses on provincial highways located within the Town boundaries. This is a new source of revenue for the Town resulting from the recent boundary adjustment.

Expenses

- (3) Based on anticipated pay equity and cost of living increases.
- (4) Based on anticipated uniforms and clothing requirements for firefighters.
- (5) Tillsonburg amended our Fire Communication Agreement . Currently the Town is billed a fee per service call. Starting January 1, 2022 billing will be changed to a fee per capita model. This change will result in a \$9,000 increase in dispatching costs.
- (6) Directly attributed to Auto Extraction Courses planned for completion in 2022.
- (7) Transfers to reserves decreased by the \$18,000 due to the loss of revenue from Zorra and \$10,000 of one time additional funding approved for 2021.

**Town of Ingersoll
FIRE FACILITY
2022 Operating Budget
January 17, 2022**

DEPARTMENT: FIRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022			
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref	
REVENUE									
INTERNAL (REVENUE) EXPENSE	(60,000)	(82,568)	(82,568)	(79,616)	(80,096)	2,952			
	<u>(60,000)</u>	<u>(82,568)</u>	<u>(82,568)</u>	<u>(79,616)</u>	<u>(80,096)</u>	<u>2,952</u>			
EXPENSE									
SALARIES, WAGES & BENEFITS	74,999	76,938	77,390	79,650	81,600	2,260			
OPERATING EXPENSE	5,753	4,417	4,150	4,800	4,000	650			
LAND MAINTENANCE & IMPROVEMENT	--	--	50	50	--	--			
EQUIP REPAIRS & MAINTENANCE	225	579	500	500	--	--			
BLDG REPAIRS & MAINTENANCE	17,022	19,648	17,100	9,500	9,500	(7,600)	44%	(1)	
MAINTENANCE CONTRACTS	2,334	1,953	4,020	4,020	4,020	--			
	<u>100,334</u>	<u>104,132</u>	<u>103,210</u>	<u>99,520</u>	<u>100,120</u>	<u>(3,690)</u>			
NET OPERATING (REVENUE) EXPENSE	<u>40,334</u>	<u>21,564</u>	<u>20,642</u>	<u>19,904</u>	<u>20,024</u>	<u>(738)</u>			
OTHER									
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>			
	<u>40,334</u>	<u>21,564</u>	<u>20,642</u>	<u>19,904</u>	<u>20,024</u>	<u>(738)</u>	4%		
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:			
Revenue No significant changes projected						3000-4100	Facility		
Expenses									
(1) Based on anticipated repair needs.									

**Town of Ingersoll
PARKING ENFORCEMENT
2022 Operating Budget
January 17, 2022**

DEPARTMENT: FIRE ACTIVITY: PARKING ENFORCEMENT	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
USER FEES	(22,687)	(18,407)	(20,200)	(20,100)	(20,100)			
	<u>(22,687)</u>	<u>(18,407)</u>	<u>(20,200)</u>	<u>(20,100)</u>	<u>(20,100)</u>			
EXPENSE								
CONTRACTED SERVICES	23,980	30,603	37,800	37,800	37,800			
	<u>23,980</u>	<u>30,603</u>	<u>37,800</u>	<u>37,800</u>	<u>37,800</u>			
NET OPERATING (REVENUE) EXPENSE	<u>1,293</u>	<u>12,196</u>	<u>17,600</u>	<u>17,700</u>	<u>17,700</u>			
OTHER								
	--	--	--	--	--			
	<u>1,293</u>	<u>12,196</u>	<u>17,600</u>	<u>17,700</u>	<u>17,700</u>			1%
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					1000-4240	Parking		
Expenses No significant changes projected								

Town of Ingersoll
POLICE
2022 Operating Budget
January 17, 2022

DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(17,817)	(4,474)	(11,000)	(11,000)	(11,000)	--		
USER FEES	(2,301)	(2,216)	(4,000)	(4,000)	(4,000)	--		
GRANTS / SUBSIDIES / REBATES	(94,003)	(57,391)	(65,590)	(47,492)	(47,492)	18,098	28%	(1)
	<u>(114,121)</u>	<u>(64,081)</u>	<u>(80,590)</u>	<u>(62,492)</u>	<u>(62,492)</u>	<u>18,098</u>		
EXPENSE								
PROGRAM EXPENSES	4,647	13,456	8,840	8,840	8,840	--		
	<u>4,647</u>	<u>13,456</u>	<u>8,840</u>	<u>8,840</u>	<u>8,840</u>	<u>--</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(109,474)</u>	<u>(50,625)</u>	<u>(71,750)</u>	<u>(53,652)</u>	<u>(53,652)</u>	<u>18,098</u>		
OTHER								
O.P.P. CONTRACT	2,593,560	2,727,139	2,752,952	2,780,826	2,793,000	27,874		(2)
TRANSFER TO RESERVES & RES FUNDS	13,102	--	--	2,000	2,000	2,000		
	<u>2,606,661</u>	<u>2,727,139</u>	<u>2,752,952</u>	<u>2,782,826</u>	<u>2,795,000</u>	<u>29,874</u>		
	<u><u>2,497,187</u></u>	<u><u>2,676,514</u></u>	<u><u>2,681,202</u></u>	<u><u>2,729,174</u></u>	<u><u>2,741,348</u></u>	<u><u>47,972</u></u>	2%	
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue						3220-4000	Police Admin	
(1) Decrease in the Safer Community Grant.								
Other								
(2) Annual increase in OPP Contract.								

**Town of Ingersoll
POLICE FACILITY
2022 Operating Budget
January 17, 2022**

DEPARTMENT: POLICE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(108,388)	(110,239)	(110,970)	(112,635)	(114,325)	(1,665)		
INTERNAL (REVENUE) EXPENSE	60,000	82,568	82,568	79,616	80,096	(2,952)		
	<u>(48,388)</u>	<u>(27,671)</u>	<u>(28,402)</u>	<u>(33,019)</u>	<u>(34,229)</u>	<u>(4,617)</u>		
EXPENSE								
INSURANCE EXPENSE	604	667	650	650	650	--		
UTILITIES - HEAT, HYDRO, WATER	18,134	14,748	25,250	26,000	26,500	750		
BLDG REPAIRS & MAINTENANCE	16,699	13,738	12,850	8,500	8,500	(4,350)	34%	(1)
MAINTENANCE CONTRACTS	505	--	500	1,000	1,000	500		
	<u>35,942</u>	<u>29,152</u>	<u>39,250</u>	<u>36,150</u>	<u>36,650</u>	<u>(3,100)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(12,446)</u>	<u>1,482</u>	<u>10,848</u>	<u>3,131</u>	<u>2,421</u>	<u>(7,717)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	10,000	10,000	10,000	10,000	10,000	--		
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>		
	<u>(2,446)</u>	<u>11,482</u>	<u>20,848</u>	<u>13,131</u>	<u>12,421</u>	<u>(7,717)</u>	37%	

EXPLANATION OF CHANGE:
Revenue No significant changes projected

INCLUDES DEPARTMENTS:
3200-4100 Facility

Expenses
(1) Based on anticipated repair projects.

**Town of Ingersoll
ENGINEERING
2022 Operating Budget
January 17, 2022**

DEPARTMENT: ENGINEERING ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
PERMITS/LICENSES	(100)	(100)	(200)	(200)	(200)	--		
USER FEES	(2,878)	(2,505)	(1,500)	(1,500)	(1,500)	--		
RECOVERIES	(62,870)	(76,934)	(74,200)	(74,200)	(74,200)	--		
	<u>(65,847)</u>	<u>(79,538)</u>	<u>(75,900)</u>	<u>(75,900)</u>	<u>(75,900)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	354,598	307,941	400,030	403,130	394,077	3,100		
ADMINISTRATIVE EXPENSE	7,343	11,376	11,000	11,000	11,000	--		
OPERATING EXPENSE	4,880	8,056	8,020	4,120	4,220	(3,900)		
COMMUNICATIONS	6,139	5,114	9,000	11,000	11,000	2,000		
PROGRAM EXPENSES	933	1,483	3,580	3,580	3,580	--		
MEETINGS, CONFERENCES, TRAINING	101	61	6,550	12,550	12,550	6,000	92%	(1)
FUEL / TRANSPORTATION COSTS	294	551	3,100	1,600	1,600	(1,500)		
PROFESSIONAL FEES	--	7,877	8,000	8,000	8,000	--		
CONTRACTED SERVICES	1,704	1,351	2,500	2,500	2,500	--		
MARKETING & PROMOTION	980	--	750	1,000	1,000	250		
EQUIP REPAIRS & MAINTENANCE	2,616	68	5,750	5,750	5,750	--		
EQUIPMENT USAGE	(7,227)	(9,069)	(8,300)	(8,450)	(8,450)	(150)		
	<u>372,360</u>	<u>334,808</u>	<u>449,980</u>	<u>455,780</u>	<u>446,827</u>	<u>5,800</u>		
NET OPERATING (REVENUE) EXPENSE	<u>306,513</u>	<u>255,270</u>	<u>374,080</u>	<u>379,880</u>	<u>370,927</u>	<u>5,800</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	1,757,963	1,758,500	1,758,500	1,758,500	1,858,500	--		
	<u>1,757,963</u>	<u>1,758,500</u>	<u>1,758,500</u>	<u>1,758,500</u>	<u>1,858,500</u>	<u>--</u>		
	<u>2,064,475</u>	<u>2,013,770</u>	<u>2,132,580</u>	<u>2,138,380</u>	<u>2,229,427</u>	<u>5,800</u>	0.3%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

4000-4000 Administration
4000-5020 Locates

Expenses

(1) Training and participation in conferences projected to return to near pre pandemic levels.

Town of Ingersoll
STREET LIGHTING & TRAFFIC SIGNALS
2022 Operating Budget
January 17, 2022

		Actual		YTD Actual		Budget		Projection	Change 2021 to 2022			
DEPARTMENT:	ENGINEERING	2020	2021	2021	2022	2021	2022	2023	(fav)	% if > \$2,500	ref	
ACTIVITY:	STREET LIGHTING & TRAFFIC SIGNALS								unfav	& +/- 5%		
REVENUE												
EXPENSE												
	UTILITIES - HEAT, HYDRO, WATER	277,571	225,113	263,700	271,300			276,660		7,600		
	EQUIP REPAIRS & MAINTENANCE	33,287	38,285	34,500	36,000			38,000		1,500		
		<u>310,858</u>	<u>263,398</u>	<u>298,200</u>	<u>307,300</u>			<u>314,660</u>		<u>9,100</u>		
NET OPERATING (REVENUE) EXPENSE		<u>310,858</u>	<u>263,398</u>	<u>298,200</u>	<u>307,300</u>			<u>314,660</u>		<u>9,100</u>		
OTHER												
		<u>310,858</u>	<u>263,398</u>	<u>298,200</u>	<u>307,300</u>			<u>314,660</u>		<u>9,100</u>	3%	
EXPLANATION OF CHANGE:								INCLUDES DEPARTMENTS:				
Revenue No significant changes projected								4000-4400	Street Lights			
Expenses No significant changes projected								4000-4410	Traffic Signals			

Town of Ingersoll
PUBLIC WORKS-TOTAL ALL ACTIVITIES
2022 Operating Budget
January 17, 2022

DEPARTMENT: PUBLIC WORKS ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022			
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref	
REVENUE									
SALE OF GOODS OR SERVICES	(6,186)	(4,084)	(8,180)	(8,650)	(8,650)	(470)			
PERMITS/LICENSES	(16,250)	(14,050)	(15,000)	(15,000)	(15,000)	--			
RECOVERIES	(16,160)	(15,077)	(21,000)	(21,000)	(21,000)	--			
COUNTY RECOVERY	(195,168)	(186,606)	(210,993)	(215,995)	(215,995)	(5,002)			
	<u>(233,914)</u>	<u>(219,817)</u>	<u>(255,173)</u>	<u>(260,645)</u>	<u>(260,645)</u>	<u>(5,472)</u>			
EXPENSE									
SALARIES, WAGES & BENEFITS	1,117,819	1,075,553	1,112,246	1,140,169	1,162,775	27,923			
ADMINISTRATIVE EXPENSE	2,727	2,623	1,750	1,900	2,350	150			
OPERATING EXPENSE	13,324	14,721	19,900	15,900	15,900	(4,000)	20%		
COMMUNICATIONS	6,113	5,607	7,248	5,625	5,625	(1,623)			
UTILITIES - HEAT, HYDRO, WATER	15,977	12,262	19,600	19,800	19,800	200			
PROGRAM EXPENSES	1,198	1,321	1,628	1,530	1,530	(98)			
MEETINGS, CONFERENCES, TRAINING	4,978	2,073	8,700	7,660	7,660	(1,040)			
FUEL / TRANSPORTATION COSTS	43,604	65,530	62,075	69,075	69,075	7,000	11%		
CONTRACTED SERVICES	30,168	27,809	40,000	41,500	41,000	1,500			
MARKETING & PROMOTION	4,019	231	5,250	5,200	5,200	(50)			
EQUIP REPAIRS & MAINTENANCE	--	--	100	100	100	--			
BLDG REPAIRS & MAINTENANCE	11,899	16,317	16,000	9,000	9,000	(7,000)	44%		
SNOW REMOVAL AND SANDING	23,730	20,057	20,000	23,000	23,000	3,000	15%		
MAINTENANCE CONTRACTS	8,081	12,719	11,410	11,470	11,500	60			
MATERIALS	309,721	421,561	427,840	440,010	439,570	12,170			
EQUIPMENT USAGE	54,257	91,296	70,200	70,150	70,200	(50)			
	<u>1,647,614</u>	<u>1,769,679</u>	<u>1,823,947</u>	<u>1,862,089</u>	<u>1,884,285</u>	<u>38,142</u>			
NET OPERATING (REVENUE) EXPENSE	<u>1,413,701</u>	<u>1,549,863</u>	<u>1,568,774</u>	<u>1,601,444</u>	<u>1,623,640</u>	<u>32,670</u>			
OTHER									
TRANSFER FROM RESERVES & RES FUNDS	(8,895)	--	(2,601)	(1,350)	(1,350)	1,251			
TRANSFER TO RESERVES & RES FUNDS	209,556	246,800	251,800	257,170	257,120	5,370			
	<u>200,661</u>	<u>246,800</u>	<u>249,199</u>	<u>255,820</u>	<u>255,770</u>	<u>6,621</u>			
	<u>1,614,361</u>	<u>1,796,663</u>	<u>1,817,973</u>	<u>1,857,264</u>	<u>1,879,410</u>	<u>39,291</u>	2.2%		
SUMMARY OF ALL PUBLIC WORKS ACTIVITIES:									
ADMINISTRATION & EQUIPMENT			405,896	445,909		40,013			
BRIDGES & CULVERTS			8,890	10,770		1,880			
ROADSIDE MAINTENANCE			259,860	271,790		11,930			
SURFACE MAINTENANCE			275,270	284,830		9,560			
ROADS, SIDEWALKS & PARKING LOTS			260,580	268,510		7,930			
WINTER CONTROL			479,410	455,900		(23,510)			
ENVIRONMENTAL SERVICES			128,067	119,555		(8,512)			
			<u>1,817,973</u>	<u>1,857,264</u>		<u>39,291</u>			

Town of Ingersoll
PUBLIC WORKS-ADMINISTRATION & EQUIPMENT
2022 Operating Budget
January 17, 2022

DEPARTMENT: PUBLIC WORKS						Change 2021 to 2022		
ACTIVITY: ADMINISTRATION & EQUIPMENT	Actual	YTD Actual	Budget		Projection	(fav)	% if > \$2,500	
	2020	2021	2021	2022	2023	unfav	& +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(1,982)	(133)	(1,000)	(1,500)	(1,500)	(500)		
PERMITS/LICENSES	(16,250)	(14,050)	(15,000)	(15,000)	(15,000)	--		
RECOVERIES	(16,160)	(15,077)	(21,000)	(21,000)	(21,000)	--		
COUNTY RECOVERY	(149,673)	(154,019)	(178,000)	(180,000)	(180,000)	(2,000)		
	<u>(184,214)</u>	<u>(183,278)</u>	<u>(215,000)</u>	<u>(217,500)</u>	<u>(217,500)</u>	<u>(2,500)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	588,858	511,722	514,135	568,749	579,925	54,614	11%	(1)
ADMINISTRATIVE EXPENSE	2,727	2,623	1,750	1,900	2,350	150		
OPERATING EXPENSE	12,546	14,235	17,400	13,400	13,400	(4,000)	23%	(2)
COMMUNICATIONS	6,113	5,607	7,248	5,625	5,625	(1,623)		
UTILITIES - HEAT, HYDRO, WATER	14,947	11,250	18,800	18,800	18,800	--		
PROGRAM EXPENSES	1,198	1,266	1,628	1,530	1,530	(98)		
MEETINGS, CONFERENCES, TRAINING	4,978	2,073	8,700	7,660	7,660	(1,040)		
FUEL / TRANSPORTATION COSTS	43,604	65,530	62,075	69,075	69,075	7,000	11%	(3)
CONTRACTED SERVICES	--	--	--	1,500	1,000	1,500		
MARKETING & PROMOTION	139	231	250	200	200	(50)		
EQUIP REPAIRS & MAINTENANCE	--	--	100	100	100	--		
BLDG REPAIRS & MAINTENANCE	11,899	16,317	16,000	9,000	9,000	(7,000)	44%	(4)
MAINTENANCE CONTRACTS	8,081	12,719	11,410	11,470	11,500	60		
EQUIPMENT USAGE	(255,642)	(296,964)	(290,400)	(302,770)	(302,720)	(12,370)		
	<u>439,448</u>	<u>346,610</u>	<u>369,096</u>	<u>406,239</u>	<u>417,445</u>	<u>37,143</u>		
NET OPERATING (REVENUE) EXPENSE	<u>255,233</u>	<u>163,331</u>	<u>154,096</u>	<u>188,739</u>	<u>199,945</u>	<u>34,643</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	209,556	246,800	251,800	257,170	257,120	5,370		
	<u>200,661</u>	<u>246,800</u>	<u>251,800</u>	<u>257,170</u>	<u>257,120</u>	<u>5,370</u>		
	<u>455,894</u>	<u>410,131</u>	<u>405,896</u>	<u>445,909</u>	<u>457,065</u>	<u>40,013</u>	10%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

- 4500-4000 Administration
- 4500-4100 Facility
- 4500-4190 Supervisory
- 4500-4230 Equipment Usage

Expenses

- (1) 2022 wage increases as set in the Collective Agreement.
- (2) Based on equipment replacement needs for 2022.
- (3) Based on rising fuel prices as oil prices reach a seven-year high.
- (4) Less building condition assessment.

**Town of Ingersoll
BRIDGES & CULVERTS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PUBLIC WORKS ACTIVITY: BRIDGES & CULVERTS	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	5,764	6,287	5,890	5,770	5,895	(120)		
MATERIALS	4,278	925	1,000	3,000	3,000	2,000		
EQUIPMENT USAGE	2,195	1,685	2,000	2,000	2,000	--		
	<u>12,237</u>	<u>8,896</u>	<u>8,890</u>	<u>10,770</u>	<u>10,895</u>	<u>1,880</u>		
NET OPERATING (REVENUE) EXPENSE	<u>12,237</u>	<u>8,896</u>	<u>8,890</u>	<u>10,770</u>	<u>10,895</u>	<u>1,880</u>		
OTHER	--	--	--	--	--	--		
	<u>12,237</u>	<u>8,896</u>	<u>8,890</u>	<u>10,770</u>	<u>10,895</u>	<u>1,880</u>		21%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses No significant changes projected

INCLUDES DEPARTMENTS:

4500-4110 Bridges and Culverts

Town of Ingersoll
ROADSIDE MAINTENANCE
2022 Operating Budget
January 17, 2022

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADSIDE MAINTENANCE	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	116,832	110,309	119,360	113,090	115,560	(6,270)		
MATERIALS	60,074	68,974	73,000	81,200	81,260	8,200	11%	(1)
EQUIPMENT USAGE	69,496	72,678	67,500	77,500	77,500	10,000	15%	(1)
	<u>246,403</u>	<u>251,962</u>	<u>259,860</u>	<u>271,790</u>	<u>274,320</u>	<u>11,930</u>		
NET OPERATING (REVENUE) EXPENSE	<u>246,403</u>	<u>251,962</u>	<u>259,860</u>	<u>271,790</u>	<u>274,320</u>	<u>11,930</u>		
OTHER								
	--	--	--	--	--	--		
	<u>246,403</u>	<u>251,962</u>	<u>259,860</u>	<u>271,790</u>	<u>274,320</u>	<u>11,930</u>	5%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue	No significant changes projected				4500-4120	Mowing, Weed and Spray		
					4500-4121	Tree Trimming		
Expenses					4500-4122	Ditching		
(1) Directly attributed to estimates provided by the PW staff.					4500-4123	Catch Basins		

**Town of Ingersoll
SURFACE MAINTENANCE
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PUBLIC WORKS ACTIVITY: SURFACE MAINTENANCE	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	76,597	93,158	113,620	112,780	114,255	(840)		
MATERIALS	51,378	67,215	103,500	111,500	111,000	8,000	8%	(1)
EQUIPMENT USAGE	48,083	66,082	58,150	60,550	60,550	2,400		
	<u>176,058</u>	<u>226,455</u>	<u>275,270</u>	<u>284,830</u>	<u>285,805</u>	<u>9,560</u>		
NET OPERATING (REVENUE) EXPENSE	<u>176,058</u>	<u>226,455</u>	<u>275,270</u>	<u>284,830</u>	<u>285,805</u>	<u>9,560</u>		
OTHER								
	--	--	--	--	--	--		
	<u>176,058</u>	<u>226,455</u>	<u>275,270</u>	<u>284,830</u>	<u>285,805</u>	<u>9,560</u>	3%	
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue	No significant changes projected					4500-4130	Patching & Spray	
						4500-4131	Sweep, Flush, Clean	
Expenses						4500-4132	Shoulder	
(1)	Directly attributed to the maintenance of boundary adjustment gravel roads.					4500-4141	Dust Control	
						4500-4142	Gravel Spreading	

Town of Ingersoll
ROADS, SIDEWALKS & PARKING LOTS
2022 Operating Budget
January 17, 2022

DEPARTMENT: PUBLIC WORKS	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
ACTIVITY: ROADS, SIDEWALKS & PARKING LOTS	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	
						unfav	& +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	106,355	123,847	104,990	117,480	120,015	12,490		
UTILITIES - HEAT, HYDRO, WATER	1,030	1,011	800	1,000	1,000	200		
SNOW REMOVAL AND SANDING	23,730	20,057	20,000	23,000	23,000	3,000		
MATERIALS	84,738	180,957	108,340	103,660	103,660	(4,680)		
EQUIPMENT USAGE	21,765	46,337	26,450	23,370	23,370	(3,080)		
	<u>237,618</u>	<u>372,209</u>	<u>260,580</u>	<u>268,510</u>	<u>271,045</u>	<u>7,930</u>		
NET OPERATING (REVENUE) EXPENSE	<u>237,618</u>	<u>372,209</u>	<u>260,580</u>	<u>268,510</u>	<u>271,045</u>	<u>7,930</u>		
OTHER	--	--	--	--	--	--		
	<u>237,618</u>	<u>372,209</u>	<u>260,580</u>	<u>268,510</u>	<u>271,045</u>	<u>7,930</u>		3%
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue No significant changes projected						4500-4160	Signs & Guide Rails	
						4500-4161	Crossing Signals	
						4500-4200	Parking Lots	
						4500-4205	Detours	
						4500-4220	Sidewalk Repairs	

**Town of Ingersoll
WINTER CONTROL
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PUBLIC WORKS ACTIVITY: WINTER CONTROL	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	118,020	123,501	153,310	128,000	130,785	(25,310)	17%	(1)
CONTRACTED SERVICES	30,168	27,809	40,000	40,000	40,000	--		
MATERIALS	105,959	99,864	137,100	136,900	136,900	(200)		
EQUIPMENT USAGE	99,325	149,085	149,000	151,000	151,000	2,000		
	<u>353,472</u>	<u>400,259</u>	<u>479,410</u>	<u>455,900</u>	<u>458,685</u>	<u>(23,510)</u>		
NET OPERATING (REVENUE) EXPENSE	353,472	400,259	479,410	455,900	458,685	(23,510)		
OTHER	--	--	--	--	--	--		
	<u>353,472</u>	<u>400,259</u>	<u>479,410</u>	<u>455,900</u>	<u>458,685</u>	<u>(23,510)</u>	5%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					4500-4150	Plowing, Sand and Salting		
					4500-4151	Snow Removal		
					4500-4152	Snow Fence		
					4500-4153	Winter Standby		
					4500-4221	Sidewalk Winter Control		
Expenses								
(1) To bring in line with actual staff time required for winter control.								

**Town of Ingersoll
ENVIRONMENTAL SERVICES
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PUBLIC WORKS	ACTIVITY: ENVIRONMENTAL SERVICES	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
		2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
							unfav	& +/- 5%	
REVENUE									
SALE OF GOODS OR SERVICES		(4,204)	(3,951)	(7,180)	(7,150)	(7,150)		30	
COUNTY RECOVERY		(45,495)	(32,587)	(32,993)	(35,995)	(35,995)		(3,002)	9% (1)
		<u>(49,699)</u>	<u>(36,538)</u>	<u>(40,173)</u>	<u>(43,145)</u>	<u>(43,145)</u>		<u>(2,972)</u>	
EXPENSE									
SALARIES, WAGES & BENEFITS		105,392	106,729	100,941	94,300	96,340		(6,641)	7% (2)
OPERATING EXPENSE		779	485	2,500	2,500	2,500		--	
MARKETING & PROMOTION		3,880	--	5,000	5,000	5,000		--	
MATERIALS		3,294	3,627	4,900	3,750	3,750		(1,150)	
EQUIPMENT USAGE		69,034	52,393	57,500	58,500	58,500		1,000	
		<u>182,379</u>	<u>163,288</u>	<u>170,841</u>	<u>164,050</u>	<u>166,090</u>		<u>(6,791)</u>	
NET OPERATING (REVENUE) EXPENSE		<u>132,680</u>	<u>126,750</u>	<u>130,668</u>	<u>120,905</u>	<u>122,945</u>		<u>(9,763)</u>	
OTHER									
TRANSFER FROM RESERVES & RES FUNDS		--	--	(2,601)	(1,350)	(1,350)		1,251	
		<u>--</u>	<u>--</u>	<u>(2,601)</u>	<u>(1,350)</u>	<u>(1,350)</u>		<u>1,251</u>	
		<u>132,680</u>	<u>126,750</u>	<u>128,067</u>	<u>119,555</u>	<u>121,595</u>		<u>(8,512)</u>	7%
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:			
Revenue						4500-4203 Promo Trees			
(1) Directly attributed to increasing costs of environmental services that are billed back to the County.						4500-5000 Garbage & Recycling Admin			
						4500-5010 Waste Depot			
Expenses						4500-5012 Debris & Litter Pickup			
(2) To bring in line with actual staff time requirements.						4500-5013 Leaf Collection			

Town of Ingersoll
PARKS AND ARENA TOTAL ACTIVITIES
2022 Operating Budget
January 17, 2022

DEPARTMENT: PARKS AND ARENA ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(6,784)	(800)	(6,000)	(6,000)	(6,000)	--		
ICE RENTAL	(173,488)	(120,474)	(187,580)	(205,209)	(205,210)	(17,629)	9%	
RENT / LEASES	(13,375)	(12,827)	(15,308)	(15,308)	(15,308)	--		
USER FEES	(12,718)	(24,739)	(61,170)	(62,466)	(44,467)	(1,296)		
MEMBERSHIPS	(9,290)	--	(20,000)	(30,000)	(30,000)	(10,000)	50%	
RECOVERIES	(8,200)	--	(8,200)	(8,200)	(8,200)	--		
	<u>(226,635)</u>	<u>(173,056)</u>	<u>(298,258)</u>	<u>(327,183)</u>	<u>(309,185)</u>	<u>(28,925)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	751,291	831,883	889,535	1,003,200	1,023,934	113,665	13%	
ADMINISTRATIVE EXPENSE	1,042	1,270	625	775	775	150		
OPERATING EXPENSE	14,208	23,206	25,992	30,547	30,551	4,555	18%	
COMMUNICATIONS	5,108	3,644	7,250	7,250	7,250	--		
INSURANCE EXPENSE	(1,263)	(1,036)	--	--	--	--		
UTILITIES - HEAT, HYDRO, WATER	184,504	154,536	248,100	254,260	260,630	6,160		
SUPPLIES	6,463	2,630	8,900	9,400	9,400	500		
PROGRAM EXPENSES	5,325	4,812	12,750	22,750	22,750	10,000	78%	
MEETINGS, CONFERENCES, TRAINING	7,369	5,935	11,100	22,631	9,500	11,531	104%	
FUEL / TRANSPORTATION COSTS	13,647	20,252	21,150	24,900	26,900	3,750	18%	
PROFESSIONAL FEES	--	25,000	1,000	1,000	1,000	--		
CONTRACTED SERVICES	1,461	199	13,500	11,000	11,000	(2,500)		
MARKETING & PROMOTION	718	1,839	10,000	9,000	9,000	(1,000)		
GRANTS TO VOLUNTEER ORGANIZATIONS	57,000	46,400	46,400	46,400	46,400	--		
LAND MAINTENANCE & IMPROVEMENT	41,593	51,387	75,900	91,800	68,800	15,900	21%	
EQUIP REPAIRS & MAINTENANCE	91,471	63,788	83,800	86,500	86,900	2,700		
BLDG REPAIRS & MAINTENANCE	21,579	30,130	40,400	53,400	53,400	13,000	32%	
SNOW REMOVAL AND SANDING	7,499	5,965	12,500	12,500	12,600	--		
MAINTENANCE CONTRACTS	29,000	37,805	39,150	39,945	39,945	795		
	<u>1,238,015</u>	<u>1,309,645</u>	<u>1,548,052</u>	<u>1,727,258</u>	<u>1,720,735</u>	<u>179,206</u>		
NET OPERATING (REVENUE) EXPENSE	<u>1,011,380</u>	<u>1,136,589</u>	<u>1,249,794</u>	<u>1,400,075</u>	<u>1,411,550</u>	<u>150,281</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(40,000)	--	(40,000)		
TRANSFER TO RESERVES & RES FUNDS	609,210	529,210	529,210	554,210	519,210	25,000		
	<u>609,210</u>	<u>529,210</u>	<u>529,210</u>	<u>514,210</u>	<u>519,210</u>	<u>(15,000)</u>		
	<u>1,620,590</u>	<u>1,665,799</u>	<u>1,779,004</u>	<u>1,914,285</u>	<u>1,930,760</u>	<u>135,281</u>	8%	
SUMMARY OF ALL PARKS ACTIVITIES:								
ADMINISTRATION			174,420	203,181		28,761		
ARENA			489,246	479,801		(9,445)		
PARKS			825,006	877,771		52,765		
PARKS PROGRAMS			67,910	71,650		3,740		
CAMI PARKS / SUZUKI HOUSE			222,422	281,882		59,460		
			<u>1,779,004</u>	<u>1,914,285</u>		<u>135,281</u>		

**Town of Ingersoll
PARKS - ADMINISTRATION
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(1,290)	(5,665)	--	(1,500)	(1,500)	(1,500)		
	(4,070)	(5,665)	--	(1,500)	(1,500)	(1,500)		
EXPENSE								
SALARIES, WAGES & BENEFITS	132,336	137,473	139,695	158,420	161,775	18,725	13%	(1)
ADMINISTRATIVE EXPENSE	--	427	75	75	75	--		
OPERATING EXPENSE	--	--	100	255	255	155		
COMMUNICATIONS	368	277	3,000	3,000	3,000	--		
INSURANCE EXPENSE	(1,263)	(1,036)	--	--	--	--		
PROGRAM EXPENSES	4,784	2,817	12,200	22,200	22,200	10,000	82%	
MEETINGS, CONFERENCES, TRAINING	2,299	(739)	2,000	13,131	2,000	11,131	557%	(2)
FUEL / TRANSPORTATION COSTS	--	--	1,250	1,500	1,500	250		
PROFESSIONAL FEES	--	25,000	1,000	1,000	1,000	--		
MARKETING & PROMOTION	394	189	5,000	5,000	5,000	--		
EQUIP REPAIRS & MAINTENANCE	60	1,370	100	100	1,000	--		
	138,978	165,778	164,420	204,681	197,805	40,261		
NET OPERATING (REVENUE) EXPENSE	134,908	160,113	164,420	203,181	196,305	38,761		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	10,000	10,000	10,000	--	--	(10,000)	100%	(3)
	10,000	10,000	10,000	--	--	(10,000)		
	144,908	170,113	174,420	203,181	196,305	28,761	16%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

5000-4000 Administration

Expenses

- (1) Based on anticipated pay equity and cost of living increases.
- (2) Directly attributed to staff professional development- Masters Certificate in Municipal Leadership program.
- (3) Based on the funding requirements outlined in the 10 year capital forecast.

Town of Ingersoll
ARENA
2022 Operating Budget
January 17, 2022

DEPARTMENT: PARKS AND ARENA ACTIVITY: ARENA	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(4,559)	--	(5,000)	(5,000)	(5,000)	--		
ICE RENTAL	(173,488)	(120,474)	(187,580)	(205,209)	(205,210)	(17,629)	9%	(1)
RENT / LEASES	(2,767)	(2,219)	(4,700)	(4,700)	(4,700)	--		
USER FEES	(5,346)	(2,649)	(8,070)	(7,406)	(7,407)	664		
MEMBERSHIPS	(9,290)	--	(20,000)	(30,000)	(30,000)	(10,000)	50%	(2)
	<u>(195,449)</u>	<u>(125,342)</u>	<u>(225,350)</u>	<u>(252,315)</u>	<u>(252,317)</u>	<u>(26,965)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	217,548	243,804	243,560	285,060	290,740	41,500	17%	(3)
ADMINISTRATIVE EXPENSE	1,042	747	350	500	500	150		
OPERATING EXPENSE	5,751	4,282	7,296	9,196	9,196	1,900		
COMMUNICATIONS	2,767	2,041	3,000	3,000	3,000	--		
UTILITIES - HEAT, HYDRO, WATER	85,663	56,786	111,000	113,910	116,230	2,910		
SUPPLIES	205	66	400	400	400	--		
MEETINGS, CONFERENCES, TRAINING	4,900	4,413	7,100	7,000	5,000	(100)		
FUEL / TRANSPORTATION COSTS	2,227	868	2,900	3,400	3,400	500		
EQUIP REPAIRS & MAINTENANCE	45,193	17,909	29,500	32,500	32,000	3,000	10%	(4)
BLDG REPAIRS & MAINTENANCE	13,878	13,355	17,700	24,500	24,500	6,800	38%	(5)
SNOW REMOVAL AND SANDING	3,243	3,025	5,900	5,900	6,000	--		
MAINTENANCE CONTRACTS	16,010	17,590	16,680	17,540	17,540	860		
	<u>398,427</u>	<u>364,886</u>	<u>445,386</u>	<u>502,906</u>	<u>508,506</u>	<u>57,520</u>		
NET OPERATING (REVENUE) EXPENSE	<u>202,977</u>	<u>239,544</u>	<u>220,036</u>	<u>250,591</u>	<u>256,189</u>	<u>30,555</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(40,000)	--	(40,000)		(6)
TRANSFER TO RESERVES & RES FUNDS	269,210	269,210	269,210	269,210	269,210	--		
	<u>269,210</u>	<u>269,210</u>	<u>269,210</u>	<u>229,210</u>	<u>269,210</u>	<u>(40,000)</u>		
	<u>472,187</u>	<u>508,754</u>	<u>489,246</u>	<u>479,801</u>	<u>525,399</u>	<u>(9,445)</u>	2%	

EXPLANATION OF CHANGE:

Revenue

- (1) The budget was prepared based upon the current COVID-19 guidelines and restrictions.
- (2) As result of decline in memberships due to COVID 19.

Expenses

- (3) Added contract staff to meet COVID-19 vaccine screening requirements.
- (4) Revised budget for the repair and maintenance of the refrigeration plant.
- (5) Based on building maintenance needs for 2022.

Other

- (6) To fund the COVID-19 vaccine screeners from the COVID-19 reserve.

INCLUDES DEPARTMENTS:

5000-6020 Arena

**Town of Ingersoll
PARKS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(1,696)	(13,148)	(27,000)	(27,000)	(27,000)	--		
RECOVERIES	(8,200)	--	(8,200)	(8,200)	(8,200)	--		
	<u>(9,896)</u>	<u>(27,363)</u>	<u>(35,200)</u>	<u>(35,200)</u>	<u>(35,200)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	355,129	402,021	447,890	485,230	495,529	37,340	8%	(1)
ADMINISTRATIVE EXPENSE	--	97	200	200	200	--		
OPERATING EXPENSE	8,457	18,924	16,096	18,596	18,600	2,500		
COMMUNICATIONS	1,972	1,326	1,250	1,250	1,250	--		
UTILITIES - HEAT, HYDRO, WATER	22,277	29,717	42,100	43,850	46,300	1,750		
PROGRAM EXPENSES	541	1,994	550	550	550	--		
MEETINGS, CONFERENCES, TRAINING	170	2,261	2,000	2,500	2,500	500		
FUEL / TRANSPORTATION COSTS	11,421	19,384	17,000	20,000	22,000	3,000	18%	
MARKETING & PROMOTION	324	1,650	1,500	2,000	2,000	500		
LAND MAINTENANCE & IMPROVEMENT	39,608	50,331	73,900	89,800	66,800	15,900	22%	(2)
EQUIP REPAIRS & MAINTENANCE	23,914	31,566	31,300	32,000	32,000	700		
BLDG REPAIRS & MAINTENANCE	5,287	13,017	13,000	18,200	18,200	5,200	40%	(3)
SNOW REMOVAL AND SANDING	--	--	1,100	1,100	1,100	--		
MAINTENANCE CONTRACTS	8,210	10,373	12,320	12,695	12,695	375		
	<u>477,311</u>	<u>582,859</u>	<u>660,206</u>	<u>727,971</u>	<u>719,724</u>	<u>67,765</u>		
NET OPERATING (REVENUE) EXPENSE	<u>467,414</u>	<u>555,496</u>	<u>625,006</u>	<u>692,771</u>	<u>684,524</u>	<u>67,765</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	280,000	200,000	200,000	185,000	200,000	(15,000)	8%	(4)
	<u>280,000</u>	<u>200,000</u>	<u>200,000</u>	<u>185,000</u>	<u>200,000</u>	<u>(15,000)</u>		
	<u>747,414</u>	<u>755,496</u>	<u>825,006</u>	<u>877,771</u>	<u>884,524</u>	<u>52,765</u>	6%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:
5000-6050 Parks

Expenses

- (1) Increased the number of students to 10 from 7 to meet increased work load in the summer months. Also includes proposed pay equity and cost of living increases for all staff.
- (2) Centennial Park- Hydro Wire upgrades and new poles for GE 1 ball diamond. Increase in the allowance for horticultural supplies.
- (3) Install security cameras for Parks Shop.

Other

- (4) Based on anticipated requirements to fund capital projects identified in the 10 yr. capital forecast.

**Town of Ingersoll
PARKS PROGRAMS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PARKS AND ARENA	ACTIVITY: PARKS PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022			
		2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref	
								unfav	& +/- 5%	
REVENUE										
	SALE OF GOODS OR SERVICES	(2,225)	(800)	(1,000)	(1,000)	(1,000)				
	USER FEES	(4,386)	(3,278)	(6,100)	(6,560)	(6,560)				(460)
		<u>(6,611)</u>	<u>(4,078)</u>	<u>(7,100)</u>	<u>(7,560)</u>	<u>(7,560)</u>				<u>(460)</u>
EXPENSE										
	SALARIES, WAGES & BENEFITS	35,900	36,559	47,010	54,710	55,675	7,700		16%	(1)
	OPERATING EXPENSE	--	--	2,500	2,500	2,500				
	SUPPLIES	6,258	2,564	8,500	9,000	9,000				500
	CONTRACTED SERVICES	1,461	--	13,500	11,000	11,000				(2,500)
	MARKETING & PROMOTION	--	--	3,500	2,000	2,000				(1,500)
		<u>43,618</u>	<u>39,123</u>	<u>75,010</u>	<u>79,210</u>	<u>80,175</u>				<u>4,200</u>
	NET OPERATING (REVENUE) EXPENSE	<u>37,007</u>	<u>35,045</u>	<u>67,910</u>	<u>71,650</u>	<u>72,615</u>				<u>3,740</u>
OTHER										
		--	--	--	--	--				
		<u>37,007</u>	<u>35,045</u>	<u>67,910</u>	<u>71,650</u>	<u>72,615</u>				<u>3,740</u> 6%
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:				
Revenue No significant changes projected						5000-6100	Winter Lights & Santa Village			
Expenses						5000-6110	Festival of Lights			
(1) Based on projected hours.										

**Town of Ingersoll
CAMI PARKS / SUZUKI HOUSE
2022 Operating Budget
January 17, 2022**

DEPARTMENT: PARKS AND ARENA	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
ACTIVITY: CAMI PARKS / SUZUKI HOUSE	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
RENT / LEASES	(10,608)	(10,608)	(10,608)	(10,608)	(10,608)	--		
USER FEES	--	--	(20,000)	(20,000)	(2,000)	--		
	<u>(10,608)</u>	<u>(10,608)</u>	<u>(30,608)</u>	<u>(30,608)</u>	<u>(12,608)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	10,379	12,026	11,380	19,780	20,215	8,400	74%	(1)
UTILITIES - HEAT, HYDRO, WATER	76,564	68,033	95,000	96,500	98,100	1,500		
GRANTS TO VOLUNTEER ORGANIZATIONS	57,000	46,400	46,400	46,400	46,400	--		
LAND MAINTENANCE & IMPROVEMENT	1,985	1,057	2,000	2,000	2,000	--		
EQUIP REPAIRS & MAINTENANCE	22,303	12,943	22,900	21,900	21,900	(1,000)		
BLDG REPAIRS & MAINTENANCE	2,414	3,758	9,700	10,700	10,700	1,000		
SNOW REMOVAL AND SANDING	4,256	2,940	5,500	5,500	5,500	--		
MAINTENANCE CONTRACTS	4,780	9,842	10,150	9,710	9,710	(440)		
	<u>179,681</u>	<u>156,999</u>	<u>203,030</u>	<u>212,490</u>	<u>214,525</u>	<u>9,460</u>		
NET OPERATING (REVENUE) EXPENSE	<u>169,073</u>	<u>146,391</u>	<u>172,422</u>	<u>181,882</u>	<u>201,917</u>	<u>9,460</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	50,000	50,000	50,000	100,000	50,000	50,000	100%	(2)
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>		
	<u><u>219,073.48</u></u>	<u><u>196,391</u></u>	<u><u>222,422</u></u>	<u><u>281,882</u></u>	<u><u>251,917</u></u>	<u><u>59,460</u></u>	<u>27%</u>	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					5000-6030 CAMI Soccer Park			
					5000-6040 Suzuki House			
Expenses								
(1) Increased allocation of maintenance staff time to this facility.								
Other								
(2) Based on anticipated requirements to fund capital projects identified in the facility assessment report.								

Town of Ingersoll
VICTORIA PARK COMMUNITY CENTRE
2022 Operating Budget
January 17, 2022

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022			
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref	
REVENUE									
SALE OF GOODS OR SERVICES	(611)	(800)	(7,000)	(7,000)	(7,000)	--			
RENT / LEASES	(9,950)	(4,631)	(29,239)	(29,239)	(29,239)	--			
USER FEES	(40,189)	(21,265)	(43,202)	(43,580)	(43,580)	(378)			
MEMBERSHIPS	(37,132)	(23,917)	(70,000)	(82,000)	(82,000)	(12,000)	17%		
RECOVERIES	(240)	(177)	(169)	(169)	(169)	--			
GRANTS / SUBSIDIES / REBATES	--	(16,932)	(4,480)	(4,480)	(4,480)	--			
PROGRAM REVENUES	<u>(32,126)</u>	<u>(24,077)</u>	<u>(89,317)</u>	<u>(187,781)</u>	<u>(224,854)</u>	<u>(98,464)</u>	110%		
	<u>(120,247)</u>	<u>(91,798)</u>	<u>(243,407)</u>	<u>(354,249)</u>	<u>(391,322)</u>	<u>(110,842)</u>			
EXPENSE									
SALARIES, WAGES & BENEFITS	740,409	761,959	1,067,870	1,090,040	1,109,948	22,170			
ADMINISTRATIVE EXPENSE	11,479	7,916	17,075	17,195	17,275	120			
OPERATING EXPENSE	21,986	9,117	25,999	27,663	27,948	1,664			
COMMUNICATIONS	10,672	8,626	10,000	10,000	10,000	--			
UTILITIES - HEAT, HYDRO, WATER	118,519	86,214	148,000	149,000	150,000	1,000			
SUPPLIES	4,510	4,577	7,484	7,318	7,318	(166)			
PROGRAM EXPENSES	7,277	7,196	6,369	16,900	16,900	10,531	165%		
MEETINGS, CONFERENCES, TRAINING	3,140	4,555	12,180	13,250	13,250	1,070			
FUEL / TRANSPORTATION COSTS	258	39	1,667	1,833	1,849	166			
CONTRACTED SERVICES	3,174	5,008	4,956	6,103	6,120	1,147			
MARKETING & PROMOTION	100	29	1,750	1,550	1,550	(200)			
EQUIP REPAIRS & MAINTENANCE	38,662	31,077	36,668	37,328	37,328	660			
BLDG REPAIRS & MAINTENANCE	15,595	23,721	28,050	27,900	27,900	(150)			
SNOW REMOVAL AND SANDING	4,138	5,175	8,000	8,000	8,000	--			
MAINTENANCE CONTRACTS	22,262	24,400	29,330	25,940	25,940	(3,390)	12%		
	<u>1,002,183</u>	<u>979,611</u>	<u>1,405,398</u>	<u>1,440,020</u>	<u>1,461,326</u>	<u>34,622</u>			
NET OPERATING (REVENUE) EXPENSE	<u>881,935</u>	<u>887,813</u>	<u>1,161,991</u>	<u>1,085,771</u>	<u>1,070,004</u>	<u>(76,220)</u>			
OTHER									
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(20,000)	--	(20,000)			
TRANSFER TO RESERVES & RES FUNDS	70,000	70,000	70,000	140,000	70,000	70,000	100%		
	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>120,000</u>	<u>70,000</u>	<u>50,000</u>			
	<u>951,935</u>	<u>957,813</u>	<u>1,231,991</u>	<u>1,205,771</u>	<u>1,140,004</u>	<u>(26,220)</u>	2%		
SUMMARY OF ALL VICTORIA PARK COMMUNITY CENTRE ACTIVITIES:									
ADMINISTRATION			91,996	91,366		(630)			
AQUATICS			233,090	154,310		(78,780)			
FITNESS			209,756	210,413		657			
PROGRAMS			77,716	91,449		13,733			
FACILITY			619,433	658,233		38,800			
			<u>1,231,991</u>	<u>1,205,771</u>		<u>(26,220)</u>			

Town of Ingersoll
VPCC - ADMINISTRATION
2022 Operating Budget
January 17, 2022

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(611)	(800)	(4,500)	(4,500)	(4,500)	--		
USER FEES	--	(904)	(500)	(500)	(500)	--		
MEMBERSHIPS	--	(211)	--	--	--	--		
RECOVERIES	(240)	(177)	(169)	(169)	(169)	--		
	<u>(851)</u>	<u>(2,092)</u>	<u>(5,169)</u>	<u>(5,169)</u>	<u>(5,169)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	29,293	32,850	65,490	64,740	66,038	(750)		
ADMINISTRATIVE EXPENSE	11,479	7,916	17,075	17,195	17,275	120		
OPERATING EXPENSE	1,998	759	1,000	1,000	1,000	--		
COMMUNICATIONS	8,720	8,040	10,000	10,000	10,000	--		
SUPPLIES	182	2,330	3,500	3,500	3,500	--		
PROGRAM EXPENSES	147	60	100	100	100	--		
MARKETING & PROMOTION	--	29	--	--	--	--		
	<u>52,287</u>	<u>51,984</u>	<u>97,165</u>	<u>96,535</u>	<u>97,913</u>	<u>(630)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>51,436</u>	<u>49,892</u>	<u>91,996</u>	<u>91,366</u>	<u>92,744</u>	<u>(630)</u>		
OTHER								
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>51,436</u>	<u>49,892</u>	<u>91,996</u>	<u>91,366</u>	<u>92,744</u>	<u>(630)</u>		1%
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue No significant changes						5100-4000	Administration	
Expenses No significant changes								

**Town of Ingersoll
AQUATICS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: AQUATICS	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(9,585)	(4,549)	(28,314)	(28,314)	(28,314)	--		
USER FEES	(33,274)	(7,350)	(25,000)	(25,000)	(25,000)	--		
MEMBERSHIPS	(13,907)	--	(25,000)	(32,000)	(32,000)	(7,000)	28%	
PROGRAM REVENUES	(12,748)	(20,936)	(35,182)	(146,908)	(183,969)	(111,726)	318%	
	<u>(69,514)</u>	<u>(32,835)</u>	<u>(113,496)</u>	<u>(232,222)</u>	<u>(269,283)</u>	<u>(118,726)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	203,910	227,095	325,720	360,840	368,295	35,120	11%	(1)
OPERATING EXPENSE	6,148	1,370	7,324	6,827	7,112	(497)		
SUPPLIES	1,744	293	856	1,300	1,300	444		
PROGRAM EXPENSES	4,157	6,038	5,019	9,660	9,660	4,641	92%	(2)
MEETINGS, CONFERENCES, TRAINING	970	2,384	6,800	7,000	7,000	200		
FUEL / TRANSPORTATION COSTS	133	--	867	905	905	38		
	<u>217,062</u>	<u>237,179</u>	<u>346,586</u>	<u>386,532</u>	<u>394,272</u>	<u>39,946</u>		
NET OPERATING (REVENUE) EXPENSE	<u>147,548</u>	<u>204,344</u>	<u>233,090</u>	<u>154,310</u>	<u>124,989</u>	<u>(78,780)</u>		
OTHER								
	--	--	--	--	--	--		
	<u>147,548</u>	<u>204,344</u>	<u>233,090</u>	<u>154,310</u>	<u>124,989</u>	<u>(78,780)</u>	34%	

EXPLANATION OF CHANGE:

Revenue

Recover from the pandemic and grow community services revenues to pre pandemic levels.

Expenses

- (1) Bring staff requirements to pre-pandemic levels. Impacts of the minimum wage increase and cost of living increases.
- (2) Bring program supplies to pre pandemic levels.

INCLUDES DEPARTMENTS:

5100-6060 Aquatics

Town of Ingersoll
FITNESS
2022 Operating Budget
January 17, 2022

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
ACTIVITY: FITNESS	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
USER FEES	(4,115)	(3,620)	(6,627)	--	--	6,627		
MEMBERSHIPS	(13,935)	(23,705)	(25,000)	(30,000)	(30,000)	(5,000)	20%	
PROGRAM REVENUES	(2,134)	--	(6,193)	(6,193)	(6,193)	--		
	<u>(20,183)</u>	<u>(27,325)</u>	<u>(37,820)</u>	<u>(36,193)</u>	<u>(36,193)</u>	<u>1,627</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	155,461	161,461	214,280	211,930	216,490	(2,350)		
OPERATING EXPENSE	1,694	1,915	1,750	2,141	2,141	391		
SUPPLIES	413	563	360	718	718	358		
PROGRAM EXPENSES	110	312	400	400	400	--		
MEETINGS, CONFERENCES, TRAINING	1,073	787	1,980	1,500	1,500	(480)		
FUEL / TRANSPORTATION COSTS	--	39	300	464	480	164		
CONTRACTED SERVICES	3,174	2,608	4,956	6,103	6,120	1,147		
MARKETING & PROMOTION	100	--	500	300	300	(200)		
EQUIP REPAIRS & MAINTENANCE	857	774	3,050	3,050	3,050	--		
	<u>162,883</u>	<u>168,460</u>	<u>227,576</u>	<u>226,606</u>	<u>231,199</u>	<u>(970)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>142,699</u>	<u>141,135</u>	<u>189,756</u>	<u>190,413</u>	<u>195,006</u>	<u>657</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	20,000	20,000	20,000	20,000	20,000	--		
	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>--</u>		
	<u>162,699</u>	<u>161,135</u>	<u>209,756</u>	<u>210,413</u>	<u>215,006</u>	<u>657</u>	0%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					5100-6070	Fitness Programs		
Expenses No significant changes projected								

**Town of Ingersoll
VPCC - PROGRAMS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: PROGRAMS	Actual 2020	YTD Actual 2021	Budget		Projection 2023	Change 2021 to 2022		
			2021	2022		(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(2,800)	(9,391)	(11,075)	(18,080)	(18,080)	(7,005)		
MEMBERSHIPS	(9,290)	--	(20,000)	(20,000)	(20,000)	--		
GRANTS / SUBSIDIES / REBATES	--	(16,932)	(4,480)	(4,480)	(4,480)	--		
PROGRAM REVENUES	(17,244)	(3,141)	(47,942)	(34,680)	(34,692)	13,262	28%	
	(29,334)	(29,464)	(83,497)	(77,240)	(77,252)	6,257		
EXPENSE								
SALARIES, WAGES & BENEFITS	114,824	126,330	153,360	156,740	160,090	3,380		
OPERATING EXPENSE	457	--	2,585	1,695	1,695	(890)		
SUPPLIES	1,320	1,175	2,768	1,800	1,800	(968)		
PROGRAM EXPENSES	2,863	786	850	6,740	6,740	5,890	693%	(2)
MEETINGS, CONFERENCES, TRAINING	180	339	400	500	500	100		
FUEL / TRANSPORTATION COSTS	124	--	500	464	464	(36)		
MARKETING & PROMOTION	--	--	750	750	750	--		
	119,769	128,630	161,213	168,689	172,039	7,476		
NET OPERATING (REVENUE) EXPENSE	90,435	99,167	77,716	91,449	94,787	13,733		
OTHER								
	--	--	--	--	--	--		
	90,435	99,167	77,716	91,449	94,787	13,733	18%	

EXPLANATION OF CHANGE:

INCLUDES DEPARTMENTS:
5100-6090 Programs

Revenue

Recover from the pandemic and grow community services revenues to pre pandemic levels. The summer camp program to be offered in the summer of 2022.

Expenses

(2) To bring program supplies to pre pandemic levels.

**Town of Ingersoll
VPCC - FACILITY
2022 Operating Budget
January 17, 2022**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022			
ACTIVITY: FACILITY	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	ref	
						unfav	& +/- 5%		
REVENUE									
SALE OF GOODS OR SERVICES	--	--	(2,500)	(2,500)	(2,500)	--			
RENT / LEASES	(365)	(81)	(925)	(925)	(925)	--			
	<u>(365)</u>	<u>(81)</u>	<u>(3,425)</u>	<u>(3,425)</u>	<u>(3,425)</u>	<u>--</u>			
EXPENSE									
SALARIES, WAGES & BENEFITS	236,921	214,223	309,020	295,790	299,035	(13,230)			
OPERATING EXPENSE	11,688	5,073	13,340	16,000	16,000	2,660			
COMMUNICATIONS	1,952	587	--	--	--	--			
UTILITIES - HEAT, HYDRO, WATER	118,519	86,214	148,000	149,000	150,000	1,000			
SUPPLIES	851	215	--	--	--	--			
MEETINGS, CONFERENCES, TRAINING	450	1,046	3,000	4,250	4,250	1,250			
CONTRACTED SERVICES	--	2,400	--	--	--	--			
MARKETING & PROMOTION	--	--	500	500	500	--			
EQUIP REPAIRS & MAINTENANCE	37,804	30,303	33,618	34,278	34,278	660			
BLDG REPAIRS & MAINTENANCE	15,595	23,721	28,050	27,900	27,900	(150)			
SNOW REMOVAL AND SANDING	4,138	5,175	8,000	8,000	8,000	--			
MAINTENANCE CONTRACTS	22,262	24,400	29,330	25,940	25,940	(3,390)			
	<u>450,182</u>	<u>393,357</u>	<u>572,858</u>	<u>561,658</u>	<u>565,903</u>	<u>(11,200)</u>			
NET OPERATING (REVENUE) EXPENSE	<u>449,817</u>	<u>393,275</u>	<u>569,433</u>	<u>558,233</u>	<u>562,478</u>	<u>(11,200)</u>			
OTHER									
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(20,000)	--	(20,000)		(1)	
TRANSFER TO RESERVES & RES FUNDS	50,000	50,000	50,000	120,000	50,000	70,000	140%	(2)	
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>			
	<u>499,817</u>	<u>443,275</u>	<u>619,433</u>	<u>658,233</u>	<u>612,478</u>	<u>38,800</u>	6%		
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:				
Revenue No significant changes					5100-4100 Facility				
Expenses No significant changes									
Other									
(1) To fund staff time from the COVID-19 reserve for extra cleaning and vaccine screening due to COVID-19.									
(2) Based on anticipated requirements to fund capital projects identified in the 10 yr. capital forecast.									

Town of Ingersoll
YOUTH CENTRE - TOTAL ACTIVITIES
2022 Operating Budget
January 17, 2022

DEPARTMENT: YOUTH CENTRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(27,220)	(18,996)	(32,445)	(44,376)	(44,376)	(11,931)	37%	
USER FEES	(2,034)	(7,496)	(20,929)	(39,169)	(39,180)	(18,240)	87%	
MEMBERSHIPS	(438)	(516)	(11,125)	(11,125)	(11,125)	--		
RECOVERIES	--	--	(1,250)	(1,250)	(1,250)	--		
GRANTS / SUBSIDIES / REBATES	--	(5,987)	(7,480)	(19,453)	(19,450)	(11,973)	160%	
DONATIONS / FUNDRAISING	(32,649)	(13,249)	(116,438)	(65,700)	(65,700)	50,738	44%	
	<u>(62,341)</u>	<u>(46,243)</u>	<u>(189,667)</u>	<u>(181,073)</u>	<u>(181,081)</u>	<u>8,594</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	318,157	428,511	572,185	608,166	621,787	35,981	6%	
ADMINISTRATIVE EXPENSE	3,460	2,962	4,600	4,748	4,748	148		
OPERATING EXPENSE	7,626	6,844	22,015	13,465	13,565	(8,550)	39%	
COMMUNICATIONS	3,808	2,274	6,500	6,600	6,600	100		
UTILITIES - HEAT, HYDRO, WATER	17,898	14,094	27,400	26,020	28,400	(1,380)		
SUPPLIES	1,177	2,165	8,000	8,400	8,400	400		
PROGRAM EXPENSES	168	179	3,265	2,710	2,710	(555)		
MEETINGS, CONFERENCES, TRAINING	774	(739)	1,450	450	450	(1,000)		
FUEL / TRANSPORTATION COSTS	--	--	650	700	700	50		
MARKETING & PROMOTION	--	303	1,000	2,250	2,250	1,250		
EQUIP REPAIRS & MAINTENANCE	9,687	14,868	10,200	17,200	13,200	7,000	69%	
BLDG REPAIRS & MAINTENANCE	9,889	6,909	12,000	11,000	11,000	(1,000)		
SNOW REMOVAL AND SANDING	3,108	1,730	5,000	5,000	5,000	--		
MAINTENANCE CONTRACTS	9,371	8,953	12,050	12,350	12,350	300		
	<u>385,164</u>	<u>489,053</u>	<u>686,315</u>	<u>719,059</u>	<u>731,160</u>	<u>32,744</u>		
NET OPERATING (REVENUE) EXPENSE	<u>322,823</u>	<u>442,809</u>	<u>496,648</u>	<u>537,986</u>	<u>550,079</u>	<u>41,338</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	227,500	2,500	2,500	2,500	2,500	--		
	<u>227,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>--</u>		
	<u>550,323</u>	<u>445,309</u>	<u>499,148</u>	<u>540,486</u>	<u>552,579</u>	<u>41,338</u>	8%	
SUMMARY OF ALL YOUTH CENTRE ACTIVITIES:								
FACILITY			104,445	113,168	8,723			
GENERAL PROGRAMS			394,703	427,318	32,615			
			<u>499,148</u>	<u>540,486</u>	<u>41,338</u>			

**Town of Ingersoll
YOUTH CENTRE - FACILITY
2022 Operating Budget
January 17, 2022**

DEPARTMENT: YOUTH CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(27,191)	(18,996)	(32,245)	(44,176)	(44,176)	(11,931)	37%	(1)
RECOVERIES	--	--	(1,250)	(1,250)	(1,250)	--		
DONATIONS / FUNDRAISING	--	(1,667)	--	--	--	--		
	<u>(27,191)</u>	<u>(20,663)</u>	<u>(33,495)</u>	<u>(45,426)</u>	<u>(45,426)</u>	<u>(11,931)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	75,995	97,746	64,865	79,949	82,040	15,084	23%	(2)
OPERATING EXPENSE	6,851	3,105	7,575	8,175	8,275	600		
UTILITIES - HEAT, HYDRO, WATER	17,898	14,094	27,400	26,020	28,400	(1,380)		
FUEL / TRANSPORTATION COSTS	--	--	350	400	400	50		
EQUIP REPAIRS & MAINTENANCE	8,487	13,899	8,700	15,700	11,700	7,000	80%	(3)
BLDG REPAIRS & MAINTENANCE	9,889	6,909	12,000	11,000	11,000	(1,000)		
SNOW REMOVAL AND SANDING	3,108	1,730	5,000	5,000	5,000	--		
MAINTENANCE CONTRACTS	9,371	8,953	12,050	12,350	12,350	300		
	<u>131,598</u>	<u>146,435</u>	<u>137,940</u>	<u>158,594</u>	<u>159,165</u>	<u>20,654</u>		
NET OPERATING (REVENUE) EXPENSE	<u>104,407</u>	<u>125,773</u>	<u>104,445</u>	<u>113,168</u>	<u>113,739</u>	<u>8,723</u>		
OTHER								
	<u>225,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u><u>329,407</u></u>	<u><u>125,773</u></u>	<u><u>104,445</u></u>	<u><u>113,168</u></u>	<u><u>113,739</u></u>	<u><u>8,723</u></u>	8%	

EXPLANATION OF CHANGE:

Revenue

(1) Rental revenue is projected to reach pre pandemic levels.

Expenses

(2) Wage and Health Benefits increases.

(3) Boiler water line filters installation.

INCLUDES DEPARTMENTS:

5200-4100 Facility

Town of Ingersoll
YOUTH CENTRE - GENERAL PROGRAMS
2022 Operating Budget
January 17, 2022

DEPARTMENT: YOUTH CENTRE ACTIVITY: GENERAL PROGRAMS	Actual		Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(29)	--	(200)	(200)	(200)	--		
USER FEES	(2,034)	(7,496)	(20,929)	(39,169)	(39,180)	(18,240)	87%	(1)
MEMBERSHIPS	(438)	(516)	(11,125)	(11,125)	(11,125)	--		
GRANTS / SUBSIDIES / REBATES	--	(5,987)	(7,480)	(19,453)	(19,450)	(11,973)	160%	(2)
DONATIONS / FUNDRAISING	(32,649)	(11,582)	(116,438)	(65,700)	(65,700)	50,738	44%	(3)
	<u>(35,150)</u>	<u>(25,581)</u>	<u>(156,172)</u>	<u>(135,647)</u>	<u>(135,655)</u>	<u>20,525</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	242,162	330,765	507,320	528,217	539,747	20,897		
ADMINISTRATIVE EXPENSE	3,460	2,962	4,600	4,748	4,748	148		
OPERATING EXPENSE	775	3,739	14,440	5,290	5,290	(9,150)	63%	(4)
COMMUNICATIONS	3,808	2,274	6,500	6,600	6,600	100		
SUPPLIES	1,177	2,165	8,000	8,400	8,400	400		
PROGRAM EXPENSES	168	179	3,265	2,710	2,710	(555)		
MEETINGS, CONFERENCES, TRAINING	774	(739)	1,450	450	450	(1,000)		
FUEL / TRANSPORTATION COSTS	--	--	300	300	300	--		
MARKETING & PROMOTION	--	303	1,000	2,250	2,250	1,250		
EQUIP REPAIRS & MAINTENANCE	1,200	969	1,500	1,500	1,500	--		
	<u>253,566</u>	<u>342,617</u>	<u>548,375</u>	<u>560,465</u>	<u>571,995</u>	<u>12,090</u>		
NET OPERATING (REVENUE) EXPENSE	218,416	317,037	392,203	424,818	436,340	32,615		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	2,500	2,500	2,500	2,500	2,500	--		
	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>--</u>		
	<u>220,916</u>	<u>319,537</u>	<u>394,703</u>	<u>427,318</u>	<u>438,840</u>	<u>32,615</u>	8%	

EXPLANATION OF CHANGE:

Revenue

- (1) Summer Camp program planned for reopening in 2022.
- (2) Canada Summer Jobs Grant for Summer Camp Counsellors.
- (3) Loss of donations from Community Foundation, UNIFOR Local 88 and a significant reduction in United Way donations.

Expenses

- (4) Based on small equipment requirements for 2022.

INCLUDES DEPARTMENTS:

5200-6090 General Programs

**Town of Ingersoll
MUSEUM - FACILITY
2022 Operating Budget
January 17, 2022**

DEPARTMENT: MUSEUMS FACILITY	Actual		YTD Actual		Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023		(fav)	% if > \$2,500		
					unfav	& +/- 5%	ref			
REVENUE	--	--	--	--	--		--			
EXPENSE										
OPERATING EXPENSE	81	62	200	200	200		--			
UTILITIES - HEAT, HYDRO, WATER	6,061	4,488	8,400	8,700	8,800		300			
LAND MAINTENANCE & IMPROVEMENT	100	94	1,500	1,500	1,500		--			
EQUIP REPAIRS & MAINTENANCE	--	4,638	500	200	200		(300)			
BLDG REPAIRS & MAINTENANCE	2,994	2,024	11,700	7,500	7,500		(4,200)	36%		
SNOW REMOVAL AND SANDING	4,745	4,136	2,000	4,500	4,500		2,500			
MAINTENANCE CONTRACTS	505	--	760	760	760		--			
	<u>14,486</u>	<u>15,441</u>	<u>25,060</u>	<u>23,360</u>	<u>23,460</u>		<u>(1,700)</u>			
NET OPERATING (REVENUE) EXPENSE	<u>14,486</u>	<u>15,441</u>	<u>25,060</u>	<u>23,360</u>	<u>23,460</u>		<u>(1,700)</u>			
OTHER										
TRANSFER TO RESERVES & RES FUNDS	9,000	9,000	9,000	9,000	9,000		--			
	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>		--			
	<u><u>23,486</u></u>	<u><u>24,441</u></u>	<u><u>34,060</u></u>	<u><u>32,360</u></u>	<u><u>32,460</u></u>		<u><u>(1,700)</u></u>	5%		
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:				
Revenue No significant changes						6200-4100 Facility				
Expenses No significant changes										

**Town of Ingersoll
MUSEUMS
2022 Operating Budget
January 17, 2022**

DEPARTMENT: MUSEUMS PROGRAMS	Actual		Budget		Projection	Change 2021 to 2022		
	2020	YTD Actual 2021	2021	2022	2023	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
SALE OF GOODS OR SERVICES	(1,176)	(1,877)	(2,000)	(2,000)	(200)	--		
RENT / LEASES	(40)	--	(100)	--	(100)	100		
USER FEES	--	--	(1,000)	(1,500)	(1,800)	(500)		
GRANTS / SUBSIDIES / REBATES	(35,060)	(13,604)	(12,148)	(12,148)	(12,148)	--		
PROGRAM REVENUES	(130)	--	(8,500)	(7,500)	(8,000)	1,000		
DONATIONS / FUNDRAISING	(2,989)	(4,531)	(21,455)	(21,150)	(21,150)	305		
	<u>(39,394)</u>	<u>(20,011)</u>	<u>(45,203)</u>	<u>(44,298)</u>	<u>(43,398)</u>	<u>905</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	152,337	139,541	161,960	174,240	177,867	12,280	8%	(1)
ADMINISTRATIVE EXPENSE	1,209	1,200	1,450	1,450	1,450	--		
OPERATING EXPENSE	--	3,316	1,550	1,550	1,550	--		
COMMUNICATIONS	1,145	873	750	750	750	--		
SUPPLIES	1,097	1,656	2,200	4,000	4,000	1,800		
PROGRAM EXPENSES	1,770	4,112	19,560	19,860	19,860	300		
MEETINGS, CONFERENCES, TRAINING	150	248	1,250	1,250	1,250	--		
FUEL / TRANSPORTATION COSTS	--	--	150	150	150	--		
CONTRACTED SERVICES	--	--	300	300	300	--		
MARKETING & PROMOTION	2,585	4,161	6,250	6,050	6,050	(200)		
EQUIP REPAIRS & MAINTENANCE	5	570	2,500	2,500	2,500	--		
MAINTENANCE CONTRACTS	--	--	500	500	500	--		
	<u>160,299</u>	<u>155,676</u>	<u>198,420</u>	<u>212,600</u>	<u>216,227</u>	<u>14,180</u>		
NET OPERATING (REVENUE) EXPENSE	<u>120,905</u>	<u>135,665</u>	<u>153,217</u>	<u>168,302</u>	<u>172,829</u>	<u>15,085</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	20,745	495	--	--	--	--		
	<u>20,745</u>	<u>495</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>141,650</u>	<u>136,160</u>	<u>153,217</u>	<u>168,302</u>	<u>172,829</u>	<u>15,085</u>	10%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes					6200-4000	Administration		
					6200-6810	Harvest Festival		
Expenses								
(1) Pay equity and step increases.								

**Town of Ingersoll
ECONOMIC DEVELOPMENT
2022 Operating Budget
January 17, 2022**

DEPARTMENT: ECONOMIC DEVELOPMENT	Actual		YTD Actual		Budget		Projection	Change 2021 to 2022		
	2020	2021	2021	2022	2023	(fav)	% if > \$2,500	unfav	& +/- 5%	ref
REVENUE										
GRANTS / SUBSIDIES / REBATES	(8,157)	(4,320)	(7,750)	(7,750)	(7,750)	--				
	(8,157)	(4,320)	(7,750)	(7,750)	(7,750)	--				
EXPENSE										
SALARIES, WAGES & BENEFITS	131,506	130,184	142,700	182,230	186,385	39,530	28%		(1)	
ADMINISTRATIVE EXPENSE	353	153	550	12,550	12,550	12,000	2182%		(2)	
OPERATING EXPENSE	--	80	700	700	700	--				
COMMUNICATIONS	502	378	1,500	1,500	1,500	--				
PROGRAM EXPENSES	13,814	15,187	14,900	19,150	19,150	4,250	29%		(3)	
MEETINGS, CONFERENCES, TRAINING	1,982	2,788	8,000	11,000	11,000	3,000				
FUEL / TRANSPORTATION COSTS	299	--	2,000	2,000	2,000	--				
PROFESSIONAL FEES	16,973	6,020	5,000	170,000	20,000	165,000	3300%		(4)	
CONTRACTED SERVICES	--	629	--	--	--	--				
MARKETING & PROMOTION	22,999	15,814	40,000	55,000	55,000	15,000	38%		(5)	
	188,428	171,232	215,350	454,130	308,285	238,780				
NET OPERATING (REVENUE) EXPENSE	180,271	166,912	207,600	446,380	300,535	238,780				
OTHER										
TRANSFER TO RESERVES & RES FUNDS	31,000	10,000	10,000	15,000	160,000	5,000	50%		(6)	
	31,000	10,000	10,000	15,000	160,000	5,000				
	211,271	176,912	217,600	461,380	460,535	243,780	112%			

EXPLANATION OF CHANGE:
Revenue No significant changes

INCLUDES DEPARTMENTS:
7000-4000 Administration

Expenses

- (1) Economic Development Administrator position time allocation to the Economic Development department has been increased.
- (2) Directly attributed to Gazelle.ai Lead Generation subscription.
- (3) Directly attributed to Ingersoll/St. Thomas Partnership
- (4) Directly attributed to the completion of the special one time project - Secondary Plan to include the annexed lands.
- (5) Increased participation in trade shows and other promotional activities - bring closer to pre COVID-19.

**Town of Ingersoll
2022 Operating Budget
Reserve and Reserve Funds
January 17, 2022**

Included in the budget are reserve and reserve fund transfers to fund both operating and capital projects. \$6.2 million of the \$7.6 million capital budget is funded from reserves and reserve funds. A summary of these transfers are outlined in the below table.

The Clarke Rd. serviced industrial lands are anticipated to sell for \$6.9 million. The sale proceeds will be transferred into the Unfinanced Industrial Lands Reserve and Industrial Lands Reserve Fund, \$923 thousand and \$6 million respectively.

Reserve and Reserve Fund Continuity Schedule

	2019	2020	2021	2022			2022	2021 / 2022
	Ending Balance	Ending Balance	Ending Balance Projected	Transfer In	Transfer Out	Income	Ending Balance	Change fav/(unfav)
RESERVES								
WORKING FUNDS	192,278	192,278	192,278				192,278	--
CURRENT PURPOSES	4,082,204	4,599,670	4,349,032	940,605	(602,373)	--	4,687,264.13	338,232
CAPITAL PURPOSES	8,413,160	10,321,967	10,387,391	3,003,380	(3,831,000)	--	9,559,770.53	(827,620)
	12,687,642	15,113,915	14,928,701	3,943,985	(4,433,373)	--	14,439,313	(489,388)
RESERVE FUNDS								
DISCRETIONARY	809,263	756,323	(2,701,442)	5,000	(1,750,000)	6,018,815	1,572,373	4,273,815
OBLIGATORY	3,237,335	3,626,010	4,103,736	--	(697,003)	666,255	4,072,988	(30,748)
	4,046,598	4,382,333	1,402,294	5,000	(2,447,003)	6,685,070	5,645,361	4,243,067
TOTAL	16,734,240	19,496,248	16,330,995	3,948,985	(6,880,376)	6,685,070	20,084,674	3,753,679

SOURCE OF TRANSACTIONS

OPERATING TRANSFERS
CAPITAL TRANSFERS

3,948,985	(655,376)
	(6,225,000)
3,948,985	(6,880,376)

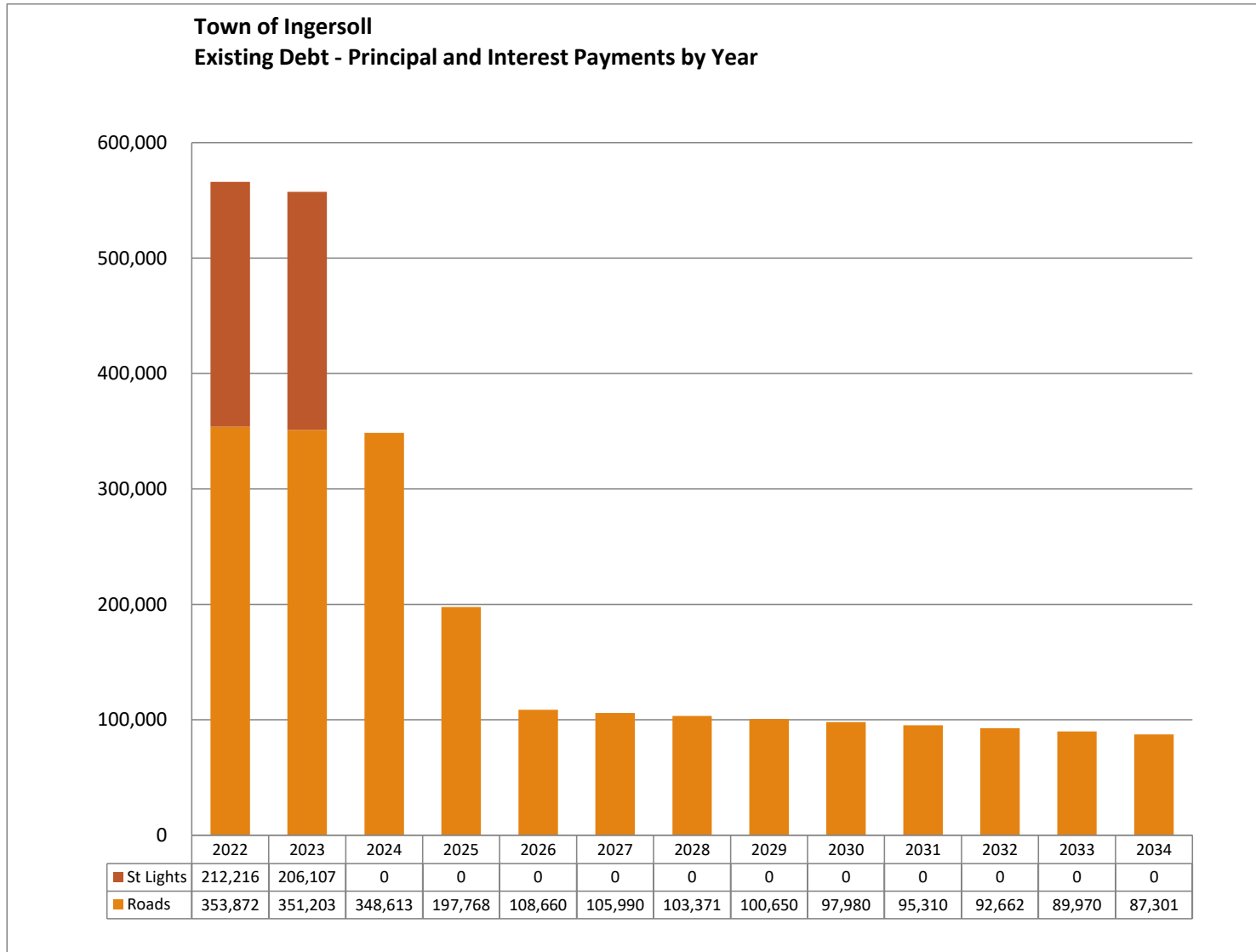
Town of Ingersoll
2022 Operating Budget
Reserve Fund Continuity Detail
January 17, 2022

Reserve Funds	2021	Collected	Interest	Budgeted	2021	Transfers		Budgeted	2022
	Opening			Transfers		In	Interest	Ending	
	Balance			Out	Balance				Balance
00950 Sick Leave	77,417	-	419	-	77,836	5,000	420	-	83,256
00953 Industrial Land	678,906	-	3,816	(3,462,000)	(2,779,278)	5,988,395	30,000	(1,750,000)	1,489,117
Discretionary Reserve Funds	756,323	--	4,235	(3,462,000)	(2,701,442)	5,993,395	30,420	(1,750,000)	1,572,373
Federal Gas Tax	1,126,888	793,534	5,486	(351,500)	1,574,409	407,000	5,500	(445,000)	1,541,909
Prov Dedicated Gas Tax	962,726	52,350	5,590	(15,000)	1,005,666	55,200	5,600	(15,000)	1,051,466
00955 Cash-In-Lieu of Parkland	66,682	3,254	78	-	70,014	4,000	80	-	74,094
00963 Development Charges (Fire Services)	90,641	12,393	267	-	103,301	20,000	270	(199,000)	(75,429)
00970 Development Charges (Roads/Related)	577,114	123,898	1,535	(33,919)	668,628	150,000	1,540	(38,003)	782,165
00975 Development Charges (Parks & Rec)	597,875	6,516	3,096	(137,000)	470,487	3,000	3,100	-	476,587
00960 Development Charges (Admin)	147,389	6,200	668	-	154,257	10,000	670	-	164,927
00965 Development Charges (Police)	7,271	-	37	-	7,308	-	40	-	7,348
00967 Development Charges (PW Fleet/Bldg)	25,256	-	124	-	25,380	-	130	-	25,510
00977 Development Charges (Stormwater)	24,168	-	118	-	24,286	-	125	-	24,411
Obligatory Reserve Fund	3,626,010	998,145	17,000	(537,419)	4,103,736	649,200	17,055	(697,003)	4,072,988
Total	\$ 4,382,333	\$ 998,145	\$ 21,235	\$ (3,999,419)	\$ 1,402,294	\$ 6,642,595	\$ 47,475	\$ (2,447,003)	\$ 5,645,361

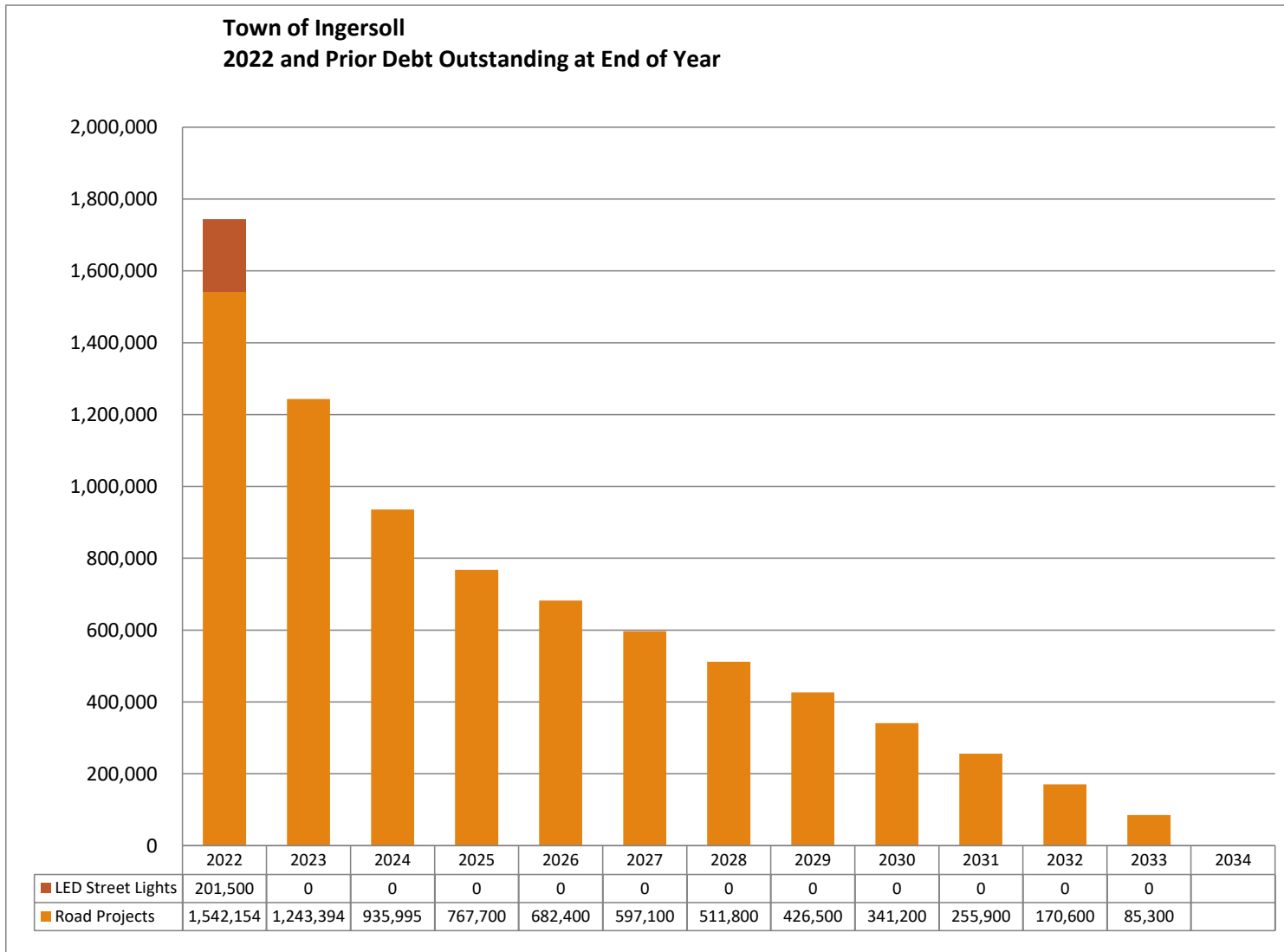
**Town of Ingersoll
2022 Operating Budget
Reserve Continuity Detail
January 17, 2022**

Reserve	2022 Beginning Balance	Budget		Notes	2022 Ending Balance
		Transfers In	Transfers Out		
General Administration					
Reserve -Unfinanced Industrial Land	(923,605)	1000-4000-98950	923,605		0
Reserves - Working Capital	192,278				192,278
Reserves - Legal Fees	305,216			80,000 0900-4000-01950	225,216
Reserves - Admin Equip/Programming	57,782				57,782
Reserves - Finance	3,351,041				3,351,041
Reserves - Modernization	440,675		9,128	1000-4000-01950	342,942
			12,500	0100-4000-01950	
			12,380	1000-4000-01950	
			63,725	1000-4000-01950	
Reserves - Oxford N Parking Lot Paving Lane	0				0
Reserves - Clerk's Operational	79,852	1000-4000-98950	5,000		84,852
Reserves - Capital Contingency	624,252				624,252
Reserves - Election	61,044	1000-4000-98950	10,000	45,000 1000-4000-01950	26,044
Reserves - Health Recruitment	21,467			10,000 0900-4000-01950	11,467
Reserves - Administration Facility	153,221	2000-4030-98950	50,000	200,000 capital	3,221
Reserves - Public Buildings - General	458,560			190,000 capital	268,560
Reserves - Economic Development	53,078	7000-4000-98950	15,000	65,000 capital	3,078
Reserves - Building Inspection	515,000			258,290 3400-4000-01950	256,710
Reserves - I.T. Hardware	15,368	1002-4000-98950	20,000	20,000 capital	15,368
Reserves - COVID 19	338,000			50,000 1000-4000-01950	228,000
				40,000 5000-6020-01950	
				20,000 5100-4100-01950	
Reserves - Community Improvement	105,250				105,250
Reserves - Heritage	15,900				15,900
Fire					
Reserves - Fire	1,381,510	3000-4000-98950	160,000	1,351,000 capital	190,510
Reserves - Fire Facility	803	3000-4000-98950	32,000	25,000 capital	7,803
Police					
Reserves - Police Services Board	19,043	3200-4000-98950	2,000		21,043
Reserves - Police Facility	66,964	3200-4100-98950	10,000		76,964
Museum					
Reserves - Museum	147,046	6200-4100-98950	9,000		156,046
Reserves - Museum Artifact Donations	1,100				1,100
Reserves - Sports Hall of Fame	10,739				10,739
Public Works/Engineering					
Reserves - PW Machinery / Equip	658,078	4500-4230-98950	252,170	600,000 capital	310,248
Reserves - PW Winter Control	14,255				14,255
Reserves - Replacement Trees	5,895			1,350 4500-4023-01950	4,545
Reserves - Engineering - Misc. Projects	3,832,539	4000-4000-98950	1,750,000	860,000 capital	4,722,539
Reserves - Engineering Vehicles	49,045	4000-4230-98950	8,500	30,000 capital	27,545
Parks & Recreation					
Reserves - Ice Fee Increase	2,490,454	5000-6020-98950	250,000	170,000 capital	2,589,664
		5000-6020-98950	19,210		
Reserves - Parks Trails	52,802	5000-6050-98950	10,000		62,802
Reserves - Squash Club	177				177
Reserves - Parks Equipment	42,616	5000-6050-98950	75,000	105,000 capital	12,616
Reserves - Parks Facilities	66,854				206,854
		5000-6050-98950	100,000	60,000 capital	
		5000-6040-98950	100,000		
Reserves - Parks VPCC Facility	55,998	5100-4100-98950	120,000	145,000 capital	30,998
Reserves - New Fitness Equipment	71,923	5100-6070-98950	20,000		91,923
Reserves - Fusion Technology Replacement	23,765	5200-6170-98950	2,500	10,000 capital	16,265
Reserves - Recreation Admin - Future Use	72,718	5000-4000-98950			72,718
Total	14,928,701		3,943,985	4,433,373	14,439,313
Working	192,278		0	0	192,278
Current	4,349,032		940,605	602,373 operating	4,687,264
Capital	10,387,391		3,003,380	3,831,000 capital	9,559,771
	14,928,701		3,943,985	4,433,373	14,439,313

**Town of Ingersoll
Budget 2022
January 17, 2022**



**Town of Ingersoll
Budget 2022
January 17, 2022**



2022 Community Development Grant Requests

ORGANIZATION	AMOUNT REQUESTED FOR 2021	AMOUNT GRANTED IN 2021	AMOUNT REQUESTED FOR 2022
Big Brothers Big Sisters of Oxford County	\$ 6,000	\$ 6,000	\$ 6,000
Cycles of Life - Supportive Transitional Living	\$ 5,200	\$ -	\$ 1,000
First Baptist Church	\$ 8,500	\$ -	\$ -
Ingersoll Goju Ryu Karate	\$ 5,000	\$ 5,000	\$ -
Ingersoll Lions Club (Municipal Portion of Taxes)	\$ 1,900	\$ 1,900	\$ 1,900
Ingersoll Lions Club - swap meet and car show project	\$ 1,500	\$ 1,500	\$ 1,500
Ingersoll Masonic Temple Corp. (Mun. Portion of Taxes)	\$ 2,200	\$ 2,200	\$ 2,200
Ingersoll Nurse Practitioner Led Clinic - NEW 2022	\$ -	\$ -	\$ 59,867
Ingersoll Pipe Band ***\$1000/year	\$ -	\$ -	\$ 1,000
Inter-Church and Lunch Bunch	\$ 10,000	\$ 10,000	\$ 12,000
Junior Achievement SWO - NEW 2022	\$ -	\$ -	\$ 650
Operation Sharing - Food for Friends	\$ 10,000	\$ 10,000	\$ 10,000
Rotary Club (Christmas Club)	\$ 1,500	\$ 3,000	\$ 3,000
Grants to Athletes	\$ -	\$ 3,000	\$ 3,000
Total:	\$ 51,800	\$ 42,600	\$ 102,117