

**THE CORPORATION OF THE
TOWN OF INGERSOLL**

2018 BUDGET - FINAL

February 8, 2018

**Town of Ingersoll
2018 Budget - Final
February 8, 2018**

Introduction

Operating Budget

The 2018 recommended budget maintains the current level of services, requires no new debenture financing, and is aligned with Council's strategic priorities. The proposed 2018 operating budget incorporates a \$393,773 or 2.85% rise in the levy.

The proposed 2.85% increase reflects a 0.62 % or \$12 increase for a median residential rate payer.

Since the last budget submission presented on January 18th, 2018 staff has made the following adjustments:

2018 Budget Adjustments	Increase/ (Decrease), \$	Tax Levy Increase %
Tax Levy Starting Point - January 5th, 2018	\$ (14,185,598)	2.79%
Parks and Recreation - Wages and Benefits	\$ (5,055)	
Seniors Centre - Donation Request	\$ 10,400	
Safe Cycling and Trails Committees - Brought funding to the 2017 level	\$ 3,000	
Tax Levy Increase from last submission	\$ 8,345	
Tax Levy Ending Point - January 18, 2018	\$ (14,193,943)	2.85%

2018 Operating Budget Highlights

Provides \$3.4 million in public safety (police, fire and bylaw).

Provides \$2.0 million for road safety, street lights, maintenance and environmental services.

Supports local non profits, community groups and young athletes.

Continues to focus on economic development supporting innovation, attracting and retaining businesses and includes a new \$50,000 provision for community improvement grants and incentives.

Grows reserves and reserve funds to support future infrastructure needs.

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

Provides \$500 thousand to address growing infrastructure gap.

Continues the Town's effort to stop landfill through a communication strategy, technical expert advise and continuous support to other landfill opponents.

2018 Net Budget Key Drivers

2018 Net Budget Key Drivers	Increase/ (Decrease)\\$
1. Reduction in OPP Contract as a result of prior years reconciliations	\$ (40,582)
2. Decrease transfers to reserves based on the 10 year capital plan	\$ (160,485)
3. Increase in supplementary tax revenue	\$ (49,022)
1. Wages and Benefits	\$ 278,985
2. Increase property tax refunds due to large industrial appeals	\$ 20,000
3. Special projects (Pay Equity study, Development Charges Study, Asset Management Plan update, new survey monuments, storm sewers camera, additional training, new software initial costs)	\$ 133,000
4. Further cuts to the OMPF	\$ 58,300
5. Decline in non-taxation revenue (user fees, donations, licensing, interest)	\$ 46,277
6. Provision for Community Improvement grants and incentives	\$ 51,000
7. Other (utilities, contracted services, building repair & maintenance)	\$ 56,300
Tax Levy Increase	\$ 393,773

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Summary All Departments by Revenue/Expense Grouping

	Actual	YTD Actual	Budget		Projection	Change
	2016	2017	2017	2018	2019	2017 to 2018 (fav) unfav
REVENUE						
SALE OF GOODS OR SERVICES	(130,171)	(131,059)	(139,235)	(100,955)	(100,925)	38,280 (1)
PERMITS/LICENSES	(423,466)	(397,065)	(199,550)	(206,300)	(193,250)	(6,750)
ICE RENTAL	(231,663)	(226,367)	(260,332)	(231,343)	(230,000)	28,989 (2)
RENT / LEASES	(254,918)	(217,607)	(180,821)	(197,867)	(196,939)	(17,046)
USER FEES	(253,740)	(270,629)	(237,219)	(247,760)	(243,074)	(10,541)
MEMBERSHIPS	(122,504)	(124,350)	(129,100)	(130,614)	(129,274)	(1,514)
RECOVERIES	(175,522)	(82,542)	(154,850)	(120,650)	(116,850)	34,200 (3)
COUNTY RECOVERY	(319,519)	(265,034)	(323,242)	(329,278)	(325,752)	(6,036)
TAXATION - LEVY	(13,435,344)	(13,765,555)	(13,800,170)	(14,193,943)	(14,531,617)	(393,773) (4)
TAXATION - SUPPLEMENTARIES & OTHER	(365,805)	(512,356)	(335,812)	(384,834)	(384,834)	(49,022) (5)
INTEREST / DIVIDENDS	(631,653)	(646,060)	(617,600)	(599,600)	(599,600)	18,000
GRANTS / SUBSIDIES / REBATES	(183,874)	(163,243)	(149,842)	(156,475)	(108,876)	(6,633)
LAND SALES	(13,399)	(132,703)	0	0	0	--
PROGRAM REVENUES	(267,496)	(251,118)	(281,497)	(287,395)	(287,589)	(5,898)
DONATIONS / FUNDRAISING	(144,714)	(184,950)	(141,050)	(159,824)	(132,450)	(18,774)
	(16,953,788)	(17,370,638)	(16,950,320)	(17,346,838)	(17,572,601)	(396,518)
EXPENSE						
SALARIES, WAGES & BENEFITS	6,533,149	6,437,206	6,533,226	6,812,211	6,921,749	278,985 (6)
ADMINISTRATIVE EXPENSE	76,433	70,049	82,168	126,233	84,226	44,065 (7)
OPERATING EXPENSE	167,126	164,300	164,561	188,035	181,965	23,474
COMMUNICATIONS	113,924	111,119	115,537	117,776	117,323	2,239
INSURANCE EXPENSE	229,118	202,598	216,566	222,430	228,650	5,864
UTILITIES - HEAT, HYDRO, WATER	914,696	758,921	870,693	889,884	915,360	19,191
SUPPLIES	60,720	48,331	59,672	63,200	55,775	3,528
PROGRAM EXPENSES	131,188	143,612	167,886	144,927	136,802	(22,959) (8)
MEETINGS, CONFERENCES, TRAINING	93,044	91,752	107,707	126,655	120,465	18,948
FUEL / TRANSPORTATION COSTS	88,441	87,350	102,595	107,510	106,910	4,915
PROFESSIONAL FEES	276,329	595,639	181,700	463,100	202,700	281,400 (9)
CONTRACTED SERVICES	119,974	115,713	155,060	178,230	170,080	23,170
PROPERTY TAX REFUNDS & ADJUSTMENTS	457,995	599,535	620,000	640,000	640,000	20,000 (10)
MARKETING & PROMOTION	90,582	124,932	118,660	153,135	149,647	34,475 (11)
GRANTS TO VOLUNTEER ORGANIZATIONS	91,007	88,969	89,675	100,075	100,075	10,400
LAND MAINTENANCE & IMPROVEMENT	32,715	44,530	50,100	50,700	31,200	600
EQUIP REPAIRS & MAINTENANCE	176,055	201,867	311,412	301,142	296,052	(10,270)
BLDG REPAIRS & MAINTENANCE	100,479	97,637	110,825	125,000	128,347	14,175
SNOW REMOVAL AND SANDING	44,845	36,484	45,950	45,700	45,920	(250)
MAINTENANCE CONTRACTS	129,022	140,537	148,255	148,048	147,803	(207)
LAND SALE EXPENSES	0	3,487	0	0	0	0
MATERIALS	383,914	379,172	383,636	422,108	390,300	38,472 (12)
EQUIPMENT USAGE	49,661	31,542	200	0	0	(200)
TRANSFER TO BIA	73,193	77,937	77,780	78,000	78,000	220
TRANSFERS TO CEMETERY BOARD	104,402	117,077	117,077	133,194	133,194	16,117
	10,538,014	10,770,297	10,830,941	11,637,293	11,382,543	806,352
NET OPERATING (REVENUE) EXPENSE	(6,415,774)	(6,600,341)	(6,119,379)	(5,709,545)	(6,190,057)	409,834
OTHER						
O.P.P. CONTRACT	2,539,976	2,382,692	2,384,963	2,344,381	2,344,381	(40,582) (13)
OMPF - ONT MUN PARTNER GRANT	(457,300)	(388,800)	(388,800)	(330,500)	(280,925)	58,300 (14)
CAPITAL TAX LEVY REQUIREMENT	90,342	0	0	0	0	0
TRANSFER FROM RESERVES & RES FUNDS	(33,324)	(26,028)	(74,803)	(328,449)	(55,963)	(253,646) (15)
TRANSFER TO RESERVES & RES FUNDS	3,163,491	3,588,315	3,278,480	3,117,995	3,386,135	(160,485) (16)
DEBENTURE PAYMENT	928,681	882,640	919,539	906,118	796,430	(13,421)
	6,231,866	6,438,819	6,119,379	5,709,545	6,190,058	(409,834)
	(183,908)	(161,522)	--	--	0	--

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Summary All Departments by Revenue/Expense Grouping

Variance Explanation:

- (1) Declining sales for multi media production and termination of the e-waste collection program at the Fusion Youth Center; the closure of the canteen at the arena.
- (2) Ice rental projections are based on anticipated ice time allocations.
- (3) The Town charges a 2.5% admin fee on the total cost of capital projects managed by the Town Engineering department for the County of Oxford. Based on proposed 2018 County capital projects the Town will recover less in administration fees.
- (4) Levy required to balance the budget.
- (5) Increase in supplementary taxes directly attributed to the volume of building permits issued in 2017.
- (6) Significant increase in the cost of health benefits and long term disability premiums for active and retired employees. The cost of health benefits is projected to increase by +9.5% or \$73,000. The payroll budget is also being impacted by the increase of the minimum wage and other provisions of Bill 148 including equal pay for equal work, enhanced vacation entitlements and public holiday calculations for part-time and seasonal employees.
- (7) Directly attributed to the projected cost of the 2018 municipal elections. The election cost is funded from the dedicated Elections Reserve.
- (8) Funding no longer required for the Canada 150th celebration.
- (9) Attributed to the opposition to the proposed landfill through legal and technical assistance and Town's continuous support to other landfill opponents. These costs are being funded from the dedicated reserve as per Council approval.
- (10) Further increase in refunds for large multi- year property tax appeals.
- (11) Directly attributed to the proposed underground storm sewer inspections at an estimated cost of \$30,000.
- (12) Attributed to a \$50,000 allowance for future community improvement grants as identified in the Community Improvement Plan.
- (13) A one time reduction in the cost of the OPP contract arising from prior years budget to actual reconciliation credits.
- (14) Further provincial reduction in OMPF, 2018 funding represents 85% of the 2017 allocation.
- (15) Funding required for legal and professional fees to oppose the proposed landfill for which a reserve has been established.
- (16) Decrease in transfers to reserves including funding for capital projects based on ten year capital projections.

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Tax Impact

Overall Impact

	Total Assessment		Change	
	2017	2018	\$	%
Tax Levy Requirement	\$13,800,170	\$14,193,943	\$393,773	2.85%
Weighted Assessment	1,488,452,649	1,538,468,559	50,015,910	3.36%
Ingersoll Residential Tax Rate	0.00930275	0.00922863	(0.000074)	-0.80%

Weighted Assessment Change

Growth	\$31,079,676	62%
Value/Equity (Phase-in)	\$18,936,234	38%
	\$50,015,910	

Tax Levy Requirements

Growth	\$244,689
Value/Equity (Phase-in)	\$149,084
	\$393,773

Impact on Median Single Family Home



	Assessment		Assessment Change	
	2017	2018	\$	%
Median Single Family Home	\$212,000	\$215,000	\$3,000	1.42%
Residential Condominium Unit	\$157,000	\$159,000	\$2,000	1.27%
Small Office Building	\$150,000	\$150,000	\$0	0.00%
Standard Industrial Property	\$458,750	\$474,500	\$15,750	3.43%

	Tax Rates		2017 Taxes	2018 Taxes	Change	
	2017	2018			\$	%
Median Single Family Home	0.00930275	0.00922863	\$1,972	\$1,984	\$12	0.62%
Residential Condominium Unit	0.00930275	0.00922863	\$1,461	\$1,467	\$6	0.43%
Small Office Building	0.01769197	0.01755101	\$2,654	\$2,633	(\$21)	-0.80%
Standard Industrial Property	0.02446623	0.02427129	\$11,224	\$11,517	\$293	2.61%

* The above is strictly Town of Ingersoll municipal taxation and excludes County and Education portion. In 2017 the Town share of the final tax bill was 61% with the County and Education accounting for the remaining 27% and 12% respectfully.

	2017 CVA	2018 CVA	2018 vs 2017
Residential	962,530,309	1,002,632,200	4.17%
Multi-residential	24,327,200	23,893,100	-1.78%
Farmland	670,525	781,950	16.62%
Commercial	121,866,251	130,944,989	7.45%
Industrial	89,706,700	91,000,700	1.44%
Total Taxable	1,199,100,985	1,249,252,939	4.18%

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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 \$1,984/yr or \$165 /month. This tax bill represent the Town portion of property tax only and excludes the County and Education taxes.

	Average Tax Bill	
	Annual \$1,984	Monthly \$165
CAPITAL & RESERVES	\$ 422	\$ 35.1
POLICE	\$ 319	\$ 26.6
PUBLIC WORKS	\$ 212	\$ 17.7
PARKS AND ARENA	\$ 142	\$ 11.8
DEBT REPAYMENT	\$ 124	\$ 10.3
VICTORIA PARK COMMUNITY CENTRE	\$ 119	\$ 9.9
FIRE	\$ 114	\$ 9.5
ENGINEERING	\$ 96	\$ 8.0
YOUTH CENTRE - FUSION	\$ 75	\$ 6.3
CLERKS	\$ 73	\$ 6.1
TREASURY	\$ 55	\$ 4.6
ADMINISTRATION	\$ 41	\$ 3.4
INFORMATION TECHNOLOGY	\$ 36	\$ 3.0
ECONOMIC DEVELOPMENT	\$ 35	\$ 3.0
TAX REFUNDS & SUPPS	\$ 35	\$ 2.9
COUNCIL	\$ 29	\$ 2.4
MUSEUMS	\$ 26	\$ 2.2
PUBLIC BUILDINGS	\$ 19	\$ 1.6
PARA TRANSIT	\$ 6	\$ 0.5
PARKING	\$ 3	\$ 0.3
PROPERTY STANDARDS	\$ 3	\$ 0.2
BUILDING INSPECTION	\$ -	\$ -

**Town of Ingersoll
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Summary All Departments by Revenue/Expense Grouping

	Actual	YTD Actual	Budget		Projection	Change	
	2016	2017	2017	2018	2019	2017 to 2018 (fav) unfav	2017 to 2018 %
COUNCIL	200,294	205,943	209,968	209,025	224,510	(943)	0%
CHIEF ADMINISTRATIVE OFFICER	386,592	696,165	287,880	296,590	304,700	8,710	3%
CLERKS							
ADMINISTRATION	477,724	454,650	491,650	538,025	529,825	46,375	9%
PARATRANSIT	62,729	61,236	71,620	45,910	45,925	(25,710)	-36%
PARKING	23,921	21,837	24,000	23,000	23,550	(1,000)	-4%
INFORMATION TECHNOLOGY	283,752	301,441	313,490	286,635	295,775	(26,855)	-9%
TREASURY							
ADMINISTRATION	851,990	870,334	970,758	1,102,127	1,084,321	131,369	14%
SUPPLEMENTARIES LESS ADJUSTMENTS	92,190	87,179	284,188	255,166	255,166	(29,022)	-10%
TAX LEVY	(13,435,344)	(13,765,555)	(13,800,170)	(14,193,943)	(14,531,617)	(393,773)	2.85%
BUILDING INSPECTION							
INSPECTION	1,908	(0)	0	0	0	0	0%
PROPERTY STANDARDS	29,445	30,192	34,140	20,050	20,460	(14,090)	-41%
TOWN CENTRE	154,988	164,148	189,024	185,633	183,874	(3,391)	-2%
PUBLIC BUILDINGS - OTHER	54,580	66,242	73,935	39,910	58,498	(34,025)	-46%
FIRE							
ADMINISTRATION	971,180	962,612	977,338	1,017,348	1,031,403	40,010	4%
FACILITY	14,438	11,403	18,516	16,488	20,080	(2,028)	-11%
POLICE							
ADMINISTRATION	2,533,233	2,361,588	2,383,112	2,345,049	2,347,001	(38,063)	-2%
FACILITY	8,962	13,271	18,404	3,752	12,305	(14,652)	-80%
ENGINEERING							
ADMINISTRATION	1,925,366	2,254,719	2,188,845	1,921,405	2,551,465	(267,440)	-12%
STREET LIGHTING & TRAFFIC SIGNALS	288,276	244,040	272,200	287,000	298,200	14,800	5%
PUBLIC WORKS							
ADMINISTRATION & EQUIPMENT	307,265	357,803	340,457	353,870	364,017	13,413	4%
BRIDGES & CULVERTS	10,359	12,365	11,700	12,960	14,550	1,260	11%
ROADSIDE MAINTENANCE	201,452	276,632	219,300	270,790	243,700	51,490	23%
SURFACE MAINTENANCE	335,929	293,335	301,000	297,670	300,950	(3,330)	-1%
ROADS, SIDEWALKS & PARKING LOTS	250,713	255,366	261,620	263,220	266,470	1,600	1%
WINTER CONTROL	439,950	342,678	465,296	442,330	446,080	(22,966)	-5%
ENVIRONMENTAL SERVICES	118,968	114,911	99,371	121,042	124,937	21,671	22%
PARKS AND ARENA							
ADMINISTRATION	123,499	175,384	193,935	151,635	159,325	(42,300)	-22%
ARENA	575,813	467,368	452,204	422,794	428,091	(29,410)	-7%
PARKS	525,226	546,543	578,183	667,730	669,925	89,547	15%
PARKS PROGRAMS	23,418	14,320	27,390	75,460	53,684	48,070	176%
CAMI PARKS / SUZUKI HOUSE	173,012	154,809	170,979	157,004	160,054	(13,975)	-8%
VICTORIA PARK COMMUNITY CENTRE							
ADMINISTRATION	159,334	226,889	212,585	91,845	93,755	(120,740)	-57%
AQUATICS	101,599	108,103	101,645	136,887	142,258	35,242	35%
FITNESS	6,446	(1,549)	5,092	28,303	33,953	23,211	456%
GENERAL PROGRAMS	34,200	46,905	28,198	58,188	65,410	29,990	106%
FACILITY	551,643	583,816	571,580	1,025,387	628,840	453,807	79%
YOUTH CENTRE							
FACILITY	100,126	103,827	106,432	101,906	120,007	(4,526)	-4%
GENERAL PROGRAMS	451,295	368,290	432,213	449,790	479,570	17,577	4%
CAREER & SKILLS PROGRAM	4,493	0	--	--	--	--	--
MUSEUMS							
FACILITY	29,944	20,726	32,950	33,050	33,390	100	0%
PROGRAMS	131,333	143,412	160,787	169,294	167,274	8,507	5%
ECONOMIC DEVELOPMENT	233,851	185,101	218,185	269,675	248,320	51,490	24%
	<u>(183,908)</u>	<u>(161,522)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**Town of Ingersoll
Council
2018 Budget - Final
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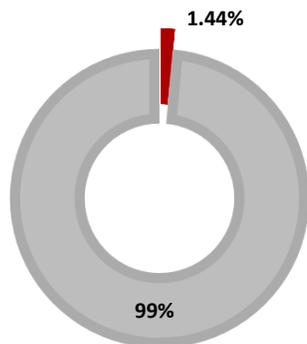
What We Do

The role of Council is:

- to represent the public and to consider the well-being and interests of the municipality;
- to develop and evaluate the policies and programs of the municipality;
- to determine which services the municipality provides;
- to ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of council;
- to ensure the accountability and transparency of the operations of the municipality, including the activities of the senior management of the municipality;
- to maintain the financial integrity of the municipality;
- to carry out the duties of council under this (the Municipal Act) or any other Act.

Special Operating Projects / Memos/ Enhancements /Challenges

COUNCIL PORTION OF TOWN'S LEVY



Savings

Reduced allowance for conferences, marketing and promotion based on expected conference attendance in 2018.

Median residential property valued at \$215,000 will pay \$28/year or \$2.3/month for this service.

**Town of Ingersoll
COUNCIL
2018 Budget - Final
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DEPARTMENT: COUNCIL	Actual 2016	YTD Actual 2017	Budget		Projection 2019	Change 2017 to 2018		
			2017	2018		(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(879)	(850)	--	--	--	--		
RECOVERIES	(4,070)	(3,800)	(3,800)	(3,800)	--	--		
	<u>(4,949)</u>	<u>(4,650)</u>	<u>(3,800)</u>	<u>(3,800)</u>	<u>0</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	156,881	164,105	163,958	170,515	176,200	6,557		
ADMINISTRATIVE EXPENSE	202	269	550	550	550	--		
COMMUNICATIONS	3,904	3,083	5,500	4,500	4,500	(1,000)		
PROGRAM EXPENSES	4,949	4,794	5,200	5,200	5,200	--		
MEETINGS, CONFERENCES, TRAINING	16,399	17,016	17,660	19,660	19,660	2,000		
FUEL / TRANSPORTATION COSTS	1,858	639	1,800	1,800	1,800	--		
MARKETING & PROMOTION	8,551	20,688	19,100	10,600	16,600	(8,500)	-45%	(1)
	<u>192,743</u>	<u>210,593</u>	<u>213,768</u>	<u>212,825</u>	<u>224,510</u>	<u>(943)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>187,794</u>	<u>205,943</u>	<u>209,968</u>	<u>209,025</u>	<u>224,510</u>	<u>(943)</u>		
OTHER								
	<u>200,294</u>	<u>205,943</u>	<u>209,968</u>	<u>209,025</u>	<u>224,510</u>	<u>(943)</u>	-0.45%	

EXPLANATION OF CHANGES:

Revenue No significant changes projected

Expenses

(1) Based on anticipated community events and promotion efforts.

INCLUDES DEPARTMENTS:

0100-4000 Administration

**Town of Ingersoll
Chief Administrative Officer
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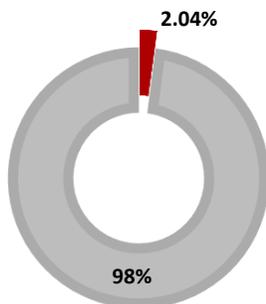
What We Do

The role of the CAO is :

- to lead, direct and supervise the implementation of the policies and programs approved by Town Council;
- to provide strategic guidance and advice to Town Council for the effective delivery of programs and services;
- to provide leadership and direction to all departments;
- to develop and maintain communication linkages with officials, groups, agencies, and other stakeholders;
- to provide strategic planning and implementation of economic development goals and objectives;
- to provide emergency management.

Special Operating Projects / Memos/ Enhancements /Challenges

CAO PORTION OF TOWN'S LEVY



Special Projects / Challenges

Continue the opposition to the proposed landfill through legal and technical assistance and Town's continuous support to other landfill opponents.

The Town has established significant reserves to fund the opposition to the proposed landfill. With the reserves already established and the proposed budget for 2018, the Town will have sufficient funds to see this process through to the submission by Walker to the Minister of the Environment and Climate Change.

Median residential property valued at \$215,000 will pay \$41/year or \$3.4/month for this service.

**Town of Ingersoll
CHIEF ADMINISTRATIVE OFFICER
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DEPARTMENT: CHIEF ADMINISTRATIVE OFFICER	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	177,424	175,630	177,880	181,090	184,450	3,210		
ADMINISTRATIVE EXPENSE	57	--	150	150	150	--		
OPERATING EXPENSE	99	--	250	250	--	--		
COMMUNICATIONS	763	531	850	850	850	--		
PROGRAM EXPENSES	1,576	807	1,500	1,500	1,500	--		
MEETINGS, CONFERENCES, TRAINING	2,873	2,401	4,000	4,500	4,500	500		
FUEL / TRANSPORTATION COSTS	256	--	250	250	250	--		
PROFESSIONAL FEES	197,085	505,670	96,000	331,000	96,000	235,000	245%	(1)
MARKETING & PROMOTION	6,460	11,126	7,000	27,000	17,000	20,000	286%	(2)
	<u>386,592</u>	<u>696,165</u>	<u>287,880</u>	<u>546,590</u>	<u>304,700</u>	<u>258,710</u>		
NET OPERATING (REVENUE) EXPENSE	<u>386,592</u>	<u>696,165</u>	<u>287,880</u>	<u>546,590</u>	<u>304,700</u>	<u>258,710</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(250,000)	--	(250,000)		(3)
	--	--	--	(250,000)	--	(250,000)		
	<u>386,592</u>	<u>696,165</u>	<u>287,880</u>	<u>296,590</u>	<u>304,700</u>	<u>8,710</u>	3%	

EXPLANATION OF CHANGES:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

0900-4000 Administration

Expenses

- (1) Anticipated cost to continue the opposition of the proposed landfill.
- (2) Transfer from the dedicated reserve to fund proposed landfill opposition costs.
- (3) Transfer from the dedicated reserve to fund proposed landfill opposition costs.

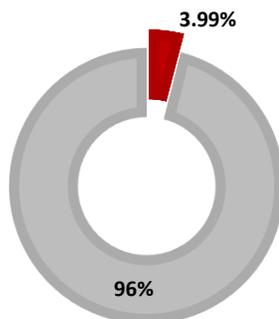
**Town of Ingersoll
Clerk, Human Resources and Paratransit
2018 Budget - Final
February 8, 2018**

What We Do

The Clerk's Department is responsible for: Births, Deaths, Lottery, Marriage, Transient Traders licences, legal agreements, including site plan, subdivision and encroachment agreements. All legal transactions and coordination of legal advice. Title searches. Election administration. Coordination of Council including meeting scheduling, conference scheduling, closed meeting investigator services and Integrity Commissioner Services. Coordination of OMB Hearings, Committee of Adjustment, Grants to organizations, Records Management, Wedding Ceremonies, Human Resources.

Special Operating Projects / Memos/ Enhancements /Challenges

CLERKS PORTION OF TOWN'S LEVY



Special Projects

The Clerks Department (Human Resources) is intending to begin a pay equity study in 2018. The study will ensure equity in pay of staff comparative to each other, externally compared to other municipalities as well as to ensure compliance with legislation.

Health and Safety of our patrons, visitors and staff have become more and more complex and the requirement to ensure our staff are well trained is increasing all the time. The proposed 2018 budget provides enhanced funding for health and safety training, supplies and programs.

The 2018 budget provides funding for the 2018 Municipal elections. The cost of the elections will be fully funded from the dedicated reserve.

Median residential property valued at \$215,000 will pay \$79/year or \$6.59/month for this service.

**Town of Ingersoll
CLERKS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: CLERKS ACTIVITY: ADMINISTRATION	Actual		YTD Actual		Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2017	2018	2019	(fav)	% if > \$2,500	ref
REVENUE										
SALE OF GOODS OR SERVICES	(78)	(42)	(25)	(25)	(25)	(25)	(25)	--		
PERMITS/LICENSES	(35,836)	(33,632)	(32,800)	(32,600)	(32,100)	(32,100)	200			
RENT / LEASES	(11,412)	(21,601)	--	--	--	--	--			
USER FEES	(38,371)	(43,307)	(26,350)	(27,050)	(27,050)	(27,050)	(700)			
LAND SALES	(13,399)	(132,703)	--	--	--	--	--			
	<u>(108,000)</u>	<u>(231,285)</u>	<u>(59,175)</u>	<u>(59,675)</u>	<u>(59,175)</u>	<u>(59,175)</u>	<u>(500)</u>			
EXPENSE										
SALARIES, WAGES & BENEFITS	334,716	360,350	367,960	397,900	408,000	408,000	29,940	8%	(1)	
ADMINISTRATIVE EXPENSE	30,899	23,732	23,800	71,155	27,355	27,355	47,355	199%	(2)	
OPERATING EXPENSE	15,385	10,546	12,500	12,500	12,500	12,500	--			
COMMUNICATIONS	8,715	8,667	8,500	8,500	8,500	8,500	--			
PROGRAM EXPENSES	22,006	13,931	15,570	27,800	27,800	27,800	12,230	79%	(3)	
MEETINGS, CONFERENCES, TRAINING	5,197	7,430	6,720	8,170	8,170	8,170	1,450			
FUEL / TRANSPORTATION COSTS	868	785	1,200	1,200	1,200	1,200	--			
PROFESSIONAL FEES	4,167	14,687	4,000	4,000	4,000	4,000	--			
CONTRACTED SERVICES	15,783	18,354	36,100	36,800	21,800	21,800	700			
MARKETING & PROMOTION	6,736	5,782	5,800	6,000	6,000	6,000	200			
GRANTS TO VOLUNTEER ORGANIZATIONS	55,007	52,969	53,675	53,675	53,675	53,675	--			
LAND SALE EXPENSES	--	3,487	--	--	--	--	--			
	<u>499,478</u>	<u>520,719</u>	<u>535,825</u>	<u>627,700</u>	<u>579,000</u>	<u>579,000</u>	<u>91,875</u>			
NET OPERATING (REVENUE) EXPENSE	<u>391,478</u>	<u>289,434</u>	<u>476,650</u>	<u>568,025</u>	<u>519,825</u>	<u>519,825</u>	<u>91,375</u>			
OTHER										
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(35,000)	--	--	(35,000)	-100%	(4)	
TRANSFER TO RESERVES & RES FUNDS	40,898	165,216	15,000	5,000	10,000	10,000	(10,000)			
	<u>86,246</u>	<u>165,216</u>	<u>15,000</u>	<u>(30,000)</u>	<u>10,000</u>	<u>10,000</u>	<u>(45,000)</u>			
	<u>477,724</u>	<u>454,650</u>	<u>491,650</u>	<u>538,025</u>	<u>529,825</u>	<u>529,825</u>	<u>46,375</u>	9%		
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:					
Revenue No significant changes projected					1000-4000 Administration					
					1000-4005 Committee of Adjustment					
					1000-4007 Wedding Ceremonies					
					1000-4008 Human Resources					
					3600-4000 Animal Control					
Expenses										
(1) Attributed to the increase of the extended health benefits premium (+9.5%).										
(2) 2018 Municipal Elections										
(3) Added a provision to fund Town's staff health and safety programs.										

**Town of Ingersoll
PARATRANSIT
2018 Budget - Final
February 8, 2018**

DEPARTMENT: CLERKS ACTIVITY: PARATRANSIT	Actual		Budget		Projection	Change 2017 to 2018		
	2016	YTD Actual 2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(11,415)	(12,759)	(13,000)	(13,000)	(13,000)	--		
	<u>(11,415)</u>	<u>(12,759)</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	30,467	27,781	32,690	9,480	9,495	(23,210)	-71%	(1)
COMMUNICATIONS	1,580	1,184	1,400	1,400	1,400	--		
CONTRACTED SERVICES	35,264	40,036	42,530	47,530	47,530	5,000	12%	(2)
MARKETING & PROMOTION	--	174	500	500	500	--		
MAINTENANCE CONTRACTS	6,832	4,818	7,500	--	--	(7,500)	-100%	(3)
	<u>74,144</u>	<u>73,995</u>	<u>84,620</u>	<u>58,910</u>	<u>58,925</u>	<u>(25,710)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>62,729</u>	<u>61,236</u>	<u>71,620</u>	<u>45,910</u>	<u>45,925</u>	<u>(25,710)</u>		
OTHER								
	--	--	--	--	--	--		
	<u>62,729</u>	<u>61,236</u>	<u>71,620</u>	<u>45,910</u>	<u>45,925</u>	<u>(25,710)</u>	-36%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

1001-4000 Administration

Expenses

- (1) The taxi company now accepts calls and schedules rides directly with residents. For that reason staff time allocation to the paratransit service has been significantly reduced.
- (2) The new scheduling arrangement with the taxi provider combined with contract price increases resulted in added costs of contracted services.
- (3) Due to the new scheduling process the Town no longer requires software to schedule rides. The software contract was cancelled resulting in savings that offset the added contracted services costs.

**Town of Ingersoll
Information Technology
2018 Budget - Final
February 8, 2018**

What We Do

The IT Department is responsible for planning, operations and support of the Town's information technology infrastructure.

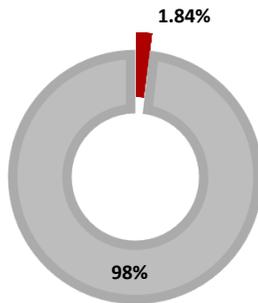
The IT team maintains corporate communication through developing and operation of effective network. One of the most important IT function is managing information security against attacks from viruses, cybercriminals and other threats.

The IT team also develops and maintains tools to collect, store, manage, secure and distribute data to employees.

The IT team provides various forms of user support for various town locations.

Special Operating Projects / Memos/ Enhancements /Challenges

IT PORTION OF TOWN'S LEVY



Special Projects

Information Technologies department has been working with the Public Works and Engineering departments on sourcing out a software solution to replace the discontinued Road Patrol software. This work will continue in 2018 to ensure smooth and timely implementation. For that reason, the IT 2018 budget increased by the cost of the maintenance contract for that new software.

Median residential property valued at \$215,000 will pay \$36/year or \$3/month for this service.

Town of Ingersoll
INFORMATION TECHNOLOGY
2018 Budget - Final
February 8, 2018

DEPARTMENT: IT ACTIVITY: INFORMATION TECHNOLOGY	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	169,952	159,238	167,830	162,060	166,200	(5,770)		
ADMINISTRATIVE EXPENSE	822	--	840	100	100	(740)		
OPERATING EXPENSE	25,842	24,763	25,500	25,500	25,500	--		
COMMUNICATIONS	4,475	4,154	4,000	4,200	4,200	200		
PROGRAM EXPENSES	209	183	220	225	225	5		
MEETINGS, CONFERENCES, TRAINING	10,261	7,955	8,500	8,500	8,500	--		
FUEL / TRANSPORTATION COSTS	461	848	1,500	1,100	1,100	(400)		
MARKETING & PROMOTION	--	151	150	100	100	(50)		
EQUIP REPAIRS & MAINTENANCE	827	2,760	2,500	2,500	2,500	--		
MAINTENANCE CONTRACTS	43,904	54,388	55,450	62,350	62,350	6,900	12%	(1)
	<u>256,752</u>	<u>254,441</u>	<u>266,490</u>	<u>266,635</u>	<u>270,775</u>	<u>145</u>		
NET OPERATING (REVENUE) EXPENSE	<u>256,752</u>	<u>254,441</u>	<u>266,490</u>	<u>266,635</u>	<u>270,775</u>	<u>145</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	27,000	47,000	47,000	20,000	25,000	(27,000)	-57%	(2)
	<u>27,000</u>	<u>47,000</u>	<u>47,000</u>	<u>20,000</u>	<u>25,000</u>	<u>(27,000)</u>		
	<u><u>283,752</u></u>	<u><u>301,441</u></u>	<u><u>313,490</u></u>	<u><u>286,635</u></u>	<u><u>295,775</u></u>	<u><u>(26,855)</u></u>	-9%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DI INCLUDES DEPARTMENTS:

1002-4000 Administration

Expenses

- (1) Annual maintenance contract for new Road Patrol Software that is required for road and sidewalks patrol.
- (2) Based on anticipated capital spending in 2018.

**Town of Ingersoll
Treasury and Debt Payments
2018 Budget - Final
February 8, 2018**

What We Do

The Treasury Department provides following services:

Managing all Financial matters of the Town as directed by the Town Council;

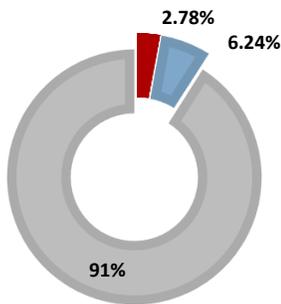
Preparation of Annual Capital and Operating Budgets and Financial Statements;

Property Tax, Billing and Collection, Taxation Policy and advice to Council, related boards and staff;

Financial Services including financial planning and risk management to ensure long-term financial sustainability.

Special Operating Projects / Memos/ Enhancements /Challenges

**TREASURY PORTION OF TOWN'S
LEVY**



Treasury - 2.78%

Challenges

Further reduction of the OMPF, 15% or \$58K reduction compare to the 2017 funding.

Significant increase in the cost of retiree benefits due to new retirements happened in 2017. The cost of health benefits is also on the rise with a projected increase of 9.5% in 2018.

Growing risk of the loss of Town's industrial and commercial assessment base due to increasing number of appeals and changing economic conditions.

Enhancements

We anticipate an increase in supplemental taxes because of the high volume of building permits issued in 2017.

Special Projects

In late 2018 we will begin updating the Town's Development Charges Study with the goal to complete the implementation in early 2019.

Median residential property valued at \$215,000 will pay \$55/year or \$4.6/month for this service and \$124/year or \$10.30/month for debt payments.

**Town of Ingersoll
TREASURY
2018 Budget - Final
February 8, 2018**

DEPARTMENT: TREASURY ACTIVITY: ADMINISTRATION	Actual		Budget		Projection	Change 2017 to 2018		
	2016	YTD Actual 2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(14,695)	(17,250)	(14,000)	(14,500)	(14,500)	(500)		
USER FEES	(21,769)	(21,716)	(18,500)	(18,500)	(18,500)	--		
RECOVERIES	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	--		
INTEREST / DIVIDENDS	(631,653)	(646,060)	(617,600)	(599,600)	(599,600)	18,000		
	<u>(674,253)</u>	<u>(689,226)</u>	<u>(654,300)</u>	<u>(636,800)</u>	<u>(636,800)</u>	<u>17,500</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	482,463	500,402	509,070	546,260	568,300	37,190	7%	(1)
ADMINISTRATIVE EXPENSE	9,366	9,619	9,400	10,200	10,200	800		
OPERATING EXPENSE	1,307	--	200	100	100	(100)		
COMMUNICATIONS	605	382	780	585	585	(195)		
INSURANCE EXPENSE	228,562	202,050	215,516	221,380	227,400	5,864		
PROGRAM EXPENSES	3,112	3,009	3,674	3,415	3,415	(259)		
MEETINGS, CONFERENCES, TRAINING	2,315	5,513	4,350	6,100	6,100	1,750		
FUEL / TRANSPORTATION COSTS	414	959	500	650	650	150		
PROFESSIONAL FEES	22,616	22,616	30,000	28,000	28,000	(2,000)		
CONTRACTED SERVICES	1,213	1,068	1,000	11,100	26,000	10,100	1010%	(2)
MARKETING & PROMOTION	308	1,086	400	550	550	150		
EQUIP REPAIRS & MAINTENANCE	382	--	570	400	400	(170)		
TRANSFER TO BIA	73,193	77,937	77,780	78,000	78,000	220		
TRANSFERS TO CEMETERY BOARD	104,402	117,077	117,077	133,194	133,194	16,117	14%	(3)
	<u>930,258</u>	<u>941,718</u>	<u>970,317</u>	<u>1,039,934</u>	<u>1,082,894</u>	<u>69,617</u>		
NET OPERATING (REVENUE) EXPENSE	256,005	252,492	316,017	403,134	446,094	87,117		
OTHER								
OMPF - ONT MUN PARTNER GRANT	(457,300)	(388,800)	(388,800)	(330,500)	(280,925)	58,300	15%	(4)
TRANSFER FROM RESERVES & RES FUNDS	(25,396)	(25,998)	(25,998)	(26,625)	(27,278)	(627)		
TRANSFER TO RESERVES & RES FUNDS	150,000	150,000	150,000	150,000	150,000	--		
DEBENTURE PAYMENT	928,681	882,640	919,539	906,118	796,430	(13,421)		
	<u>595,985</u>	<u>617,842</u>	<u>654,741</u>	<u>698,993</u>	<u>638,227</u>	<u>44,252</u>		
	<u>851,990</u>	<u>870,334</u>	<u>970,758</u>	<u>1,102,127</u>	<u>1,084,321</u>	<u>131,369</u>	14%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

(1) Increased cost of retiree benefits due to 3 new retirements in 2017 combined with the projected rise in extended benefits premiums of 9.5%.

(2) One time increase in contracted services due to new projects that include the Developments Study (must be done every four years) and an upgrade to the Town payroll system (must be done to ensure compliance).

(3) As submitted by the Cemetery Board

Other

(4) Further reduction of the OMPF, 15% reduction from 2017.

INCLUDES DEPARTMENTS:

1300-4000 Administration
1300-4001 Retiree Benefits
1500-4000 Transfers to Local Boards
1600-40** Debt Repayment
1600-60** Debt Repayment

**Town of Ingersoll
TAXATION
2018 Budget - Final
February 8, 2018**

DEPARTMENT: TREASURY ACTIVITY: TAXATION	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
TAXATION - LEVY	(13,435,344)	(13,765,555)	(13,800,170)	(14,193,943)	(14,531,617)	(393,773)	-2.85%	(1)
TAXATION - SUPPLEMENTARIES & OTHER	(365,805)	(512,356)	(335,812)	(384,834)	(384,834)	(49,022)	-15%	(2)
	<u>(13,801,149)</u>	<u>(14,277,911)</u>	<u>(14,135,982)</u>	<u>(14,578,777)</u>	<u>(14,916,451)</u>	<u>(442,795)</u>		
EXPENSE								
PROPERTY TAX REFUNDS & ADJUSTMENTS	457,995	599,535	620,000	640,000	640,000	20,000		(3)
	<u>457,995</u>	<u>599,535</u>	<u>620,000</u>	<u>640,000</u>	<u>640,000</u>	<u>20,000</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(13,343,154)</u>	<u>(13,678,376)</u>	<u>(13,515,982)</u>	<u>(13,938,777)</u>	<u>(14,276,451)</u>	<u>(422,795)</u>		
	<u>(13,343,154)</u>	<u>(13,678,376)</u>	<u>(13,515,982)</u>	<u>(13,938,777)</u>	<u>(14,276,451)</u>	<u>(422,795)</u>	-3.13%	
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) Anticipated increase in supplemental taxes based on the volume of building permits issued in 2017.								
Expenses								
(3) Increase in property tax refunds based on the number of open appeals at the end of 2017.								

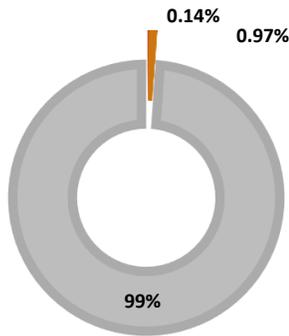
**Town of Ingersoll
Public Buildings and Building Inspection
2018 Budget - Final
February 8, 2018**

What We Do

The Building Department is responsible for:
Building Permits/Inspection/Enforcement, Plumbing and Sewer Permits, Property Standards/By-law Enforcement, Planning (Zoning/Development/Site Plans) and Facilities (Town Centre, and Carr's Walking).

Special Operating Projects / Memos/ Enhancements /Challenges

**PUBLIC BUILDINGS PORTION OF
TOWN'S LEVY**



Property Standards - 0.14%
Public Blds- 0.97%

Challenges

Aging buildings and very few grants available, as well as the challenge of keeping renters at Carr's Walkway.

Changes to the Building Code regarding energy efficiency requirements for both residential & large buildings.

Special Projects

Implementation of a new building permit software chosen by the County of Oxford.

Median residential property valued at \$215,000 will pay \$19/year or \$1.6/month for this service.

Town of Ingersoll
BUILDING INSPECTION & MUNICIPAL BUILDINGS
2018 Budget - Final
February 8, 2018

DEPARTMENT: BUILDING ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
REVENUE								
PERMITS/LICENSES	(373,530)	(351,333)	(158,100)	(163,500)	(150,950)	(5,400)		
RENT / LEASES	(37,104)	(28,941)	(23,772)	(27,578)	(27,900)	(3,806)	-16%	
USER FEES	(2,730)	(2,240)	(2,500)	(2,000)	(2,300)	500		
COUNTY RECOVERY	(113,970)	(115,529)	(124,224)	(120,840)	(117,114)	3,384		
	<u>(527,334)</u>	<u>(498,106)</u>	<u>(308,596)</u>	<u>(313,918)</u>	<u>(298,264)</u>	<u>(5,322)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	300,988	310,852	323,295	283,120	289,380	(40,175)	-12%	
ADMINISTRATIVE EXPENSE	1,243	913	1,120	1,320	1,440	200		
OPERATING EXPENSE	3,249	8,838	9,500	9,100	9,200	(400)		
COMMUNICATIONS	2,040	2,725	2,198	2,198	2,198	--		
UTILITIES - HEAT, HYDRO, WATER	111,340	84,688	110,659	106,800	110,460	(3,859)		
PROGRAM EXPENSES	972	961	1,000	1,050	1,050	50		
MEETINGS, CONFERENCES, TRAINING	6,979	3,708	8,550	8,550	8,600	--		
FUEL / TRANSPORTATION COSTS	4,737	4,007	4,500	4,500	4,500	--		
CONTRACTED SERVICES	1,200	1,240	2,300	2,300	1,200	--		
MARKETING & PROMOTION	--	117	375	375	375	--		
LAND MAINTENANCE & IMPROVEMENT	340	480	650	650	650	--		
EQUIP REPAIRS & MAINTENANCE	4,197	22,439	23,120	23,120	13,610	--		
BLDG REPAIRS & MAINTENANCE	13,551	20,273	21,300	21,300	22,800	--		
SNOW REMOVAL AND SANDING	1,568	1,619	2,700	2,700	2,920	--		
MAINTENANCE CONTRACTS	16,981	17,957	18,733	18,943	18,698	210		
	<u>480,273</u>	<u>481,429</u>	<u>530,000</u>	<u>487,026</u>	<u>487,081</u>	<u>(42,974)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(47,061)</u>	<u>(16,677)</u>	<u>221,404</u>	<u>173,108</u>	<u>188,817</u>	<u>(48,296)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(34,305)	(12,515)	(25,985)	21,790	64%	
TRANSFER TO RESERVES & RES FUNDS	287,982	277,259	110,000	85,000	100,000	(25,000)	-23%	
	<u>287,982</u>	<u>277,259</u>	<u>75,695</u>	<u>72,485</u>	<u>74,015</u>	<u>(3,210)</u>		
	<u>240,921</u>	<u>260,582</u>	<u>297,099</u>	<u>245,593</u>	<u>262,832</u>	<u>(51,506)</u>	-17%	
SUMMARY OF ALL BUILDING ACTIVITIES:								
INSPECTION			--	--	--	--		
TOWN CENTRE			189,024	185,633	183,874	(3,391)		
PUBLIC BUILDINGS - OTHER			73,935	39,910	58,498	(34,025)		
			<u>262,959</u>	<u>225,543</u>	<u>242,372</u>	<u>(37,416)</u>		

**Town of Ingersoll
BUILDING INSPECTION
2018 Budget - Final
February 8, 2018**

DEPARTMENT: BUILDING ACTIVITY: INSPECTION	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018			
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500 & +/- 5%	ref	
REVENUE									
PERMITS/LICENSES	(373,530)	(351,333)	(158,100)	(163,500)	(150,950)	(5,400)			
USER FEES	(2,730)	(2,240)	(2,500)	(2,000)	(2,300)	500			
	<u>(376,260)</u>	<u>(353,573)</u>	<u>(160,600)</u>	<u>(165,500)</u>	<u>(153,250)</u>	<u>(4,900)</u>			
EXPENSE									
SALARIES, WAGES & BENEFITS	169,357	173,858	176,860	158,920	162,230	(17,940)	-10%	(1)	
ADMINISTRATIVE EXPENSE	1,243	913	1,120	1,020	1,130	(100)			
OPERATING EXPENSE	669	1,112	900	1,000	850	100			
COMMUNICATIONS	341	1,026	500	500	500	--			
PROGRAM EXPENSES	972	961	1,000	1,050	1,050	50			
MEETINGS, CONFERENCES, TRAINING	6,979	3,708	8,550	8,550	8,600	--			
FUEL / TRANSPORTATION COSTS	4,737	4,007	4,500	4,500	4,500	--			
PROFESSIONAL FEES	10,888	611	--	1,000	--	1,000			
CONTRACTED SERVICES	--	--	1,100	1,100	--	--			
MARKETING & PROMOTION	--	117	375	375	375	--			
	<u>195,185</u>	<u>186,313</u>	<u>194,905</u>	<u>178,015</u>	<u>179,235</u>	<u>(16,890)</u>			
NET OPERATING (REVENUE) EXPENSE	<u>(181,074)</u>	<u>(167,259)</u>	<u>34,305</u>	<u>12,515</u>	<u>25,985</u>	<u>(21,790)</u>			
OTHER									
TRANSFER FROM RESERVES & RES FUNDS	--	--	(34,305)	(12,515)	(25,985)	21,790	64%	(2)	
	<u>182,982</u>	<u>167,259</u>	<u>(34,305)</u>	<u>(12,515)</u>	<u>(25,985)</u>	<u>21,790</u>			
	<u>1,908</u>	<u>(0)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>			0%
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:				
Revenue No significant changes projected					3400-4000 Administration				
Expenses									
(1) Change of the building department organizational structure.									
(2) Required transfer from reserves to balance the building inspection budget.									

**Town of Ingersoll
PROPERTY STANDARDS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: BUILDING ACTIVITY: PROPERTY STANDARDS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	(63)	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	29,445	30,255	34,140	19,750	20,150	(14,390)	-42%	(1)
	29,445	30,255	34,140	20,050	20,460	(14,090)		
NET OPERATING (REVENUE) EXPENSE	29,445	30,192	34,140	20,050	20,460	(14,090)		
OTHER								
	--	--	--	--	--	--		
	29,445	30,192	34,140	20,050	20,460	(14,090)	-41%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

3400-4006 Administration

Expenses

(1) Change of the building department organizational structure.

**Town of Ingersoll
TOWN CENTRE
2018 Budget - Final
February 8, 2018**

DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
COUNTY RECOVERY	(113,970)	(115,529)	(124,224)	(120,840)	(117,114)	3,384		
	<u>(113,970)</u>	<u>(115,529)</u>	<u>(124,224)</u>	<u>(120,840)</u>	<u>(117,114)</u>	<u>3,384</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	81,875	94,472	100,350	94,500	96,800	(5,850)	-6%	(1)
OPERATING EXPENSE	2,580	2,512	2,500	2,600	2,750	100		
COMMUNICATIONS	1,698	1,698	1,698	1,698	1,698	--		
UTILITIES - HEAT, HYDRO, WATER	94,653	71,031	94,535	93,300	94,120	(1,235)		
CONTRACTED SERVICES	1,200	1,240	1,200	1,200	1,200	--		
LAND MAINTENANCE & IMPROVEMENT	340	480	650	650	650	--		
EQUIP REPAIRS & MAINTENANCE	3,110	21,274	21,820	21,820	12,310	--		
BLDG REPAIRS & MAINTENANCE	8,696	16,699	19,000	19,000	20,000	--		
SNOW REMOVAL AND SANDING	526	543	1,000	1,000	1,000	--		
MAINTENANCE CONTRACTS	9,281	9,728	10,495	10,705	10,460	210		
	<u>203,958</u>	<u>219,677</u>	<u>253,248</u>	<u>246,473</u>	<u>240,988</u>	<u>(6,775)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>89,988</u>	<u>104,148</u>	<u>129,024</u>	<u>125,633</u>	<u>123,874</u>	<u>(3,391)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	65,000	60,000	60,000	60,000	60,000	--		
	<u>65,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>--</u>		
	<u>154,988</u>	<u>164,148</u>	<u>189,024</u>	<u>185,633</u>	<u>183,874</u>	<u>(3,391)</u>	-2%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					2000-4025	Town Hall - Shared Cost		
					2000-4030	Town Hall - Non Shared Cost		
Expenses								
(1) Change of the building department organizational structure.								

**Town of Ingersoll
PUBLIC BUILDINGS - OTHER
2018 Budget - Final
February 8, 2018**

DEPARTMENT: BUILDING ACTIVITY: PUBLIC BUILDINGS - OTHER	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(37,104)	(28,941)	(23,772)	(27,578)	(27,900)	(3,806)	-16%	(1)
	<u>(37,104)</u>	<u>(28,941)</u>	<u>(23,772)</u>	<u>(27,578)</u>	<u>(27,900)</u>	<u>(3,806)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	20,311	12,267	11,945	9,950	10,200	(1,995)		
OPERATING EXPENSE	--	5,214	6,100	5,500	5,600	(600)		
UTILITIES - HEAT, HYDRO, WATER	16,687	13,657	16,124	13,500	16,340	(2,624)		
EQUIP REPAIRS & MAINTENANCE	1,087	1,165	1,300	1,300	1,300	--		
BLDG REPAIRS & MAINTENANCE	4,855	3,575	2,300	2,300	2,800	--		
SNOW REMOVAL AND SANDING	1,042	1,076	1,700	1,700	1,920	--		
MAINTENANCE CONTRACTS	7,700	8,229	8,238	8,238	8,238	--		
	<u>51,684</u>	<u>45,183</u>	<u>47,707</u>	<u>42,488</u>	<u>46,398</u>	<u>(5,219)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>14,580</u>	<u>16,242</u>	<u>23,935</u>	<u>14,910</u>	<u>18,498</u>	<u>(9,025)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	40,000	50,000	50,000	25,000	40,000	(25,000)	-50%	(2)
	<u>40,000</u>	<u>50,000</u>	<u>50,000</u>	<u>25,000</u>	<u>40,000</u>	<u>(25,000)</u>		
	<u>54,580</u>	<u>66,242</u>	<u>73,935</u>	<u>39,910</u>	<u>58,498</u>	<u>(34,025)</u>	-46%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue					2000-4015	132 Thames St S		
(1) Based on 2018 lease commitments.					2000-4020	Other Misc. Public Buildings		
Other								
(2) Based on 2018 capital projects.								

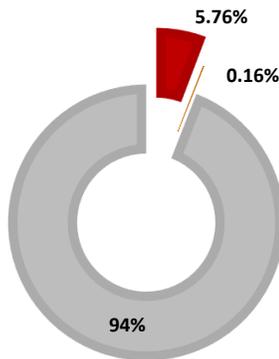
**Town of Ingersoll
Fire and Parking
2018 Budget - Final
February 8, 2018**

What We Do

The Ingersoll Fire & Emergency Services is responsible for providing fire protection services to the Town of Ingersoll and areas outside Ingersoll that are covered by fire protection agreements. These services include fire suppression, public education, and fire prevention programs. The Fire Chief is also tasked with the management of downtown parking enforcement, bylaw enforcement, and facilities management of the fire and police buildings.

Special Operating Projects / Memos/ Enhancements /Challenges

FIRE & PARKING PORTION OF TOWN'S LEVY



Parking- 0.16%
Fire Services - 5.78%

Challenges

Aging fire facility and its building components. The need to expand the apparatus bay area has been identified when the aerial is replaced in 2022. The fire station is located in the flood area which presents an issue with the proposed expansion of the existing facility as the Upper Thames Conservation Authority will most likely challenge Town's application. If the application is declined it is uncertain whether The Town will have to build a new facility and deal with the challenge to find the location for the new station, or the Town will have to explore other options including making customizations to the new aerial to have it fit the existing space.

Median residential property valued at \$215,000 will pay \$117/year or \$9.75/month for this service.

**Town of Ingersoll
FIRE-TOTAL ACTIVITIES
2018 Budget - Final
February 8, 2018**

DEPARTMENT: FIRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018	
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(18,261)	(18,796)	(18,450)	(19,250)	(18,950)	(800)	
USER FEES	(7,325)	(12,186)	(8,000)	(11,300)	(8,950)	(3,300)	-41%
RECOVERIES	(2,378)	(60)	(2,500)	(2,500)	(2,500)	--	
INTERNAL (REVENUE) EXPENSE	(64,788)	(74,064)	(74,064)	(65,952)	(65,000)	8,112	11%
	<u>(92,752)</u>	<u>(105,106)</u>	<u>(103,014)</u>	<u>(99,002)</u>	<u>(95,400)</u>	<u>4,012</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	750,000	729,873	744,695	750,400	768,735	5,705	
ADMINISTRATIVE EXPENSE	1,321	1,435	1,658	1,658	2,055	--	
OPERATING EXPENSE	27,751	45,114	45,585	47,900	33,270	2,315	
COMMUNICATIONS	45,304	45,511	47,020	48,020	47,396	1,000	
UTILITIES - HEAT, HYDRO, WATER	24,718	18,571	24,750	24,850	25,050	100	
PROGRAM EXPENSES	1,802	2,902	4,755	4,555	1,550	(200)	
MEETINGS, CONFERENCES, TRAINING	15,723	7,536	10,000	10,000	11,200	--	
FUEL / TRANSPORTATION COSTS	4,201	5,785	6,000	6,000	6,100	--	
CONTRACTED SERVICES	26,983	29,932	28,000	30,300	28,500	2,300	
MARKETING & PROMOTION	4,712	3,748	6,035	6,535	6,537	500	
LAND MAINTENANCE & IMPROVEMENT	--	--	50	50	50	--	
EQUIP REPAIRS & MAINTENANCE	16,967	25,365	18,000	19,500	18,920	1,500	
BLDG REPAIRS & MAINTENANCE	4,174	3,270	4,000	4,000	4,000	--	
SNOW REMOVAL AND SANDING	--	--	250	--	--	(250)	
MAINTENANCE CONTRACTS	2,635	2,917	3,070	3,070	3,070	--	
	<u>926,290</u>	<u>921,958</u>	<u>943,868</u>	<u>956,838</u>	<u>956,433</u>	<u>12,970</u>	
NET OPERATING (REVENUE) EXPENSE	<u>833,538</u>	<u>816,852</u>	<u>840,854</u>	<u>857,836</u>	<u>861,033</u>	<u>16,982</u>	
OTHER							
TRANSFER TO RESERVES & RES FUNDS	176,000	179,000	179,000	199,000	214,000	20,000	11%
	<u>176,000</u>	<u>179,000</u>	<u>179,000</u>	<u>199,000</u>	<u>214,000</u>	<u>20,000</u>	
	<u>1,009,538</u>	<u>995,852</u>	<u>1,019,854</u>	<u>1,056,836</u>	<u>1,075,033</u>	<u>36,982</u>	4%
SUMMARY OF ALL FIRE ACTIVITIES:							
ADMINISTRATION			977,338	1,017,348		40,010	
FACILITY			18,516	16,488		(2,028)	
PARKING			24,000	23,000		(1,000)	
			<u>1,019,854</u>	<u>1,056,836</u>		<u>36,982</u>	

**Town of Ingersoll
FIRE - ADMINISTRATION
2018 Budget - Final
February 8, 2018**

DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
SALE OF GOODS OR SERVICES	(18,261)	(18,796)	(18,450)	(19,250)	(18,950)	(800)		
USER FEES	(4,263)	(4,090)	(4,000)	(4,000)	(4,000)	--		
RECOVERIES	(2,378)	(60)	(2,500)	(2,500)	(2,500)	--		
	<u>(24,902)</u>	<u>(22,946)</u>	<u>(24,950)</u>	<u>(25,750)</u>	<u>(25,450)</u>	<u>(800)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	677,207	654,547	662,750	678,660	694,975	15,910		
ADMINISTRATIVE EXPENSE	1,321	1,435	1,658	1,658	2,055	--		
OPERATING EXPENSE	24,661	40,148	41,750	43,750	28,750	2,000		
COMMUNICATIONS	45,304	45,511	47,020	48,020	47,396	1,000		
UTILITIES - HEAT, HYDRO, WATER	24,718	18,571	24,750	24,850	25,050	100		
PROGRAM EXPENSES	1,802	2,902	4,755	4,555	1,300	(200)		
MEETINGS, CONFERENCES, TRAINING	15,723	7,536	10,000	10,000	11,200	--		
FUEL / TRANSPORTATION COSTS	4,201	5,785	6,000	6,000	6,100	--		
MARKETING & PROMOTION	4,712	3,748	6,035	6,535	6,537	500		
EQUIP REPAIRS & MAINTENANCE	15,460	25,019	17,500	19,000	18,420	1,500		
BLDG REPAIRS & MAINTENANCE	4,174	792	--	--	--	--		
MAINTENANCE CONTRACTS	799	565	1,070	1,070	1,070	--		
	<u>820,082</u>	<u>806,559</u>	<u>823,288</u>	<u>844,098</u>	<u>842,853</u>	<u>20,810</u>		
NET OPERATING (REVENUE) EXPENSE	<u>795,180</u>	<u>783,612</u>	<u>798,338</u>	<u>818,348</u>	<u>817,403</u>	<u>20,010</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	176,000	179,000	179,000	199,000	214,000	20,000	11%	(1)
	<u>176,000</u>	<u>179,000</u>	<u>179,000</u>	<u>199,000</u>	<u>214,000</u>	<u>20,000</u>		
	<u>971,180</u>	<u>962,612</u>	<u>977,338</u>	<u>1,017,348</u>	<u>1,031,403</u>	<u>40,010</u>	4.09%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

3000-4000 Administration

Other

(1) Transfer to the Fire Facility Building Reserve to fund future capital costs related to the Fire Hall facility.

**Town of Ingersoll
FIRE FACILITY
2018 Budget - Final
February 8, 2018**

DEPARTMENT: FIRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018	
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
INTERNAL (REVENUE) EXPENSE	(64,788)	(74,064)	(74,064)	(65,952)	(65,000)	8,112	11% (1)
	<u>(64,788)</u>	<u>(74,064)</u>	<u>(74,064)</u>	<u>(65,952)</u>	<u>(65,000)</u>	<u>8,112</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	72,793	75,326	81,945	71,740	73,760	(10,205)	-12% (2)
OPERATING EXPENSE	3,089	4,966	3,835	4,150	4,520	315	
PROGRAM EXPENSES	--	--	--	--	250	--	
LAND MAINTENANCE & IMPROVEMENT	--	--	50	50	50	--	
EQUIP REPAIRS & MAINTENANCE	1,507	346	500	500	500	--	
BLDG REPAIRS & MAINTENANCE	--	2,478	4,000	4,000	4,000	--	
SNOW REMOVAL AND SANDING	--	--	250	--	--	(250)	
MAINTENANCE CONTRACTS	1,836	2,353	2,000	2,000	2,000	--	
	<u>79,226</u>	<u>85,467</u>	<u>92,580</u>	<u>82,440</u>	<u>85,080</u>	<u>(10,140)</u>	
NET OPERATING (REVENUE) EXPENSE	<u>14,438</u>	<u>11,403</u>	<u>18,516</u>	<u>16,488</u>	<u>20,080</u>	<u>(2,028)</u>	
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	
	<u>14,438</u>	<u>11,403</u>	<u>18,516</u>	<u>16,488</u>	<u>20,080</u>	<u>(2,028)</u>	-11%

EXPLANATION OF CHANGE:

Revenue

(1) Reduced labour cost due to the reduction of staff wages.

Expenses

(2) The 2017 budget was higher due to the timing of hiring of the new facility maintenance staff to replace the retiring employee. The new employee started 4 weeks earlier to receive proper training and allow for smooth transition.

INCLUDES DEPARTMENTS:

3000-4100 Facility

**Town of Ingersoll
PARKING ENFORCEMENT
2018 Budget - Final
February 8, 2018**

DEPARTMENT: FIRE ACTIVITY: PARKING ENFORCEMENT	Actual 2016	YTD Actual 2017	Budget		Projection 2019	Change 2017 to 2018		
			2017	2018		(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(3,062)	(8,096)	(4,000)	(7,300)	(4,950)	(3,300)		
	<u>(3,062)</u>	<u>(8,096)</u>	<u>(4,000)</u>	<u>(7,300)</u>	<u>(4,950)</u>	<u>(3,300)</u>		
EXPENSE								
CONTRACTED SERVICES	26,983	29,932	28,000	30,300	28,500	2,300		
	<u>26,983</u>	<u>29,932</u>	<u>28,000</u>	<u>30,300</u>	<u>28,500</u>	<u>2,300</u>		
NET OPERATING (REVENUE) EXPENSE	<u>23,921</u>	<u>21,837</u>	<u>24,000</u>	<u>23,000</u>	<u>23,550</u>	<u>(1,000)</u>		
OTHER								
	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>		
	<u>23,921</u>	<u>21,837</u>	<u>24,000</u>	<u>23,000</u>	<u>23,550</u>	<u>(1,000)</u>		-4%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses No significant changes projected

INCLUDES DEPARTMENTS:

1000-4240 Parking

**Town of Ingersoll
Police
2018 Budget - Final
February 8, 2018**

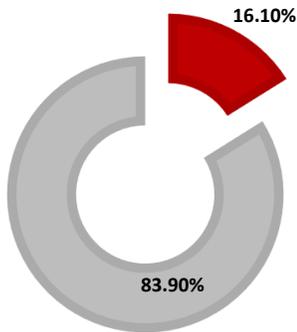
What We Do

The Town has entered into a contract with the Ontario Provincial Police (OPP) to provide policing services on a cost recovery basis. Under the contract the Town receives proactive policing services such as routine patrols, RIDE, crime prevention and also services that are reactive in nature based on calls for service specific to the Town.

The Town has a Police Services Board that serves as an advisory body to the OPP as required by the Police Services Act.

Special Operating Projects / Memos/ Enhancements /Challenges

POLICE PORTION OF TOWN'S LEVY



Median residential property valued at \$215,000 will pay \$319/year or \$26.6/month for this service.

**Town of Ingersoll
POLICE
2018 Budget - Final
February 8, 2018**

DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
SALE OF GOODS OR SERVICES	(10,711)	(14,415)	(12,200)	(11,800)	(11,800)	400		
PERMITS/LICENSES	(350)	--	(650)	--	--	650		
USER FEES	(2,997)	(5,599)	(2,500)	(3,000)	(3,000)	(500)		
GRANTS / SUBSIDIES / REBATES	(77,918)	(81,310)	(82,000)	(81,880)	(82,000)	120		
	<u>(91,977)</u>	<u>(101,324)</u>	<u>(97,350)</u>	<u>(96,680)</u>	<u>(96,800)</u>	<u>670</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	69,734	68,994	72,549	75,248	76,240	2,699		
ADMINISTRATIVE EXPENSE	--	--	100	100	100	--		
OPERATING EXPENSE	221	239	550	900	960	350		
COMMUNICATIONS	705	765	800	800	800	--		
INSURANCE EXPENSE	212	212	400	400	600	--		
PROGRAM EXPENSES	10,411	5,159	10,900	10,800	10,800	(100)		
MEETINGS, CONFERENCES, TRAINING	2,393	2,684	7,000	5,600	6,910	(1,400)		
FUEL / TRANSPORTATION COSTS	265	377	800	800	800	--		
MARKETING & PROMOTION	1,293	1,789	2,400	2,700	2,210	300		
	<u>85,233</u>	<u>80,219</u>	<u>95,499</u>	<u>97,348</u>	<u>99,420</u>	<u>1,849</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(6,744)</u>	<u>(21,104)</u>	<u>(1,851)</u>	<u>668</u>	<u>2,620</u>	<u>2,519</u>		
OTHER								
O.P.P. CONTRACT	2,539,976	2,382,692	2,384,963	2,344,381	2,344,381	(40,582)		(1)
	<u>2,539,976</u>	<u>2,382,692</u>	<u>2,384,963</u>	<u>2,344,381</u>	<u>2,344,381</u>	<u>(40,582)</u>		
	<u>2,533,233</u>	<u>2,361,588</u>	<u>2,383,112</u>	<u>2,345,049</u>	<u>2,347,001</u>	<u>(38,063)</u>		-2%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

3220-4000 Police Admin
3230-4000 Police Services Board

Other

(1) OPP Contract reduction as a result of prior years budget to actual reconciliations that have been identified as credits on the 2018 OPP billing statement. This is a one time adjustment.

**Town of Ingersoll
POLICE FACILITY
2018 Budget - Final
February 8, 2018**

DEPARTMENT: POLICE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(105,000)	(105,000)	(105,000)	(105,000)	(106,575)	--		
INTERNAL (REVENUE) EXPENSE	64,788	74,064	74,064	65,952	73,430	(8,112)	-11%	(1)
	<u>(40,212)</u>	<u>(30,936)</u>	<u>(30,936)</u>	<u>(39,048)</u>	<u>(33,145)</u>	<u>(8,112)</u>		
EXPENSE								
INSURANCE EXPENSE	345	336	650	650	650	--		
UTILITIES - HEAT, HYDRO, WATER	28,854	21,415	27,840	26,650	27,300	(1,190)		
BLDG REPAIRS & MAINTENANCE	4,146	6,906	5,000	5,000	5,000	--		
MAINTENANCE CONTRACTS	479	200	500	500	500	--		
	<u>33,824</u>	<u>28,857</u>	<u>33,990</u>	<u>32,800</u>	<u>33,450</u>	<u>(1,190)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(6,388)</u>	<u>(2,079)</u>	<u>3,054</u>	<u>(6,248)</u>	<u>305</u>	<u>(9,302)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	15,350	15,350	15,350	10,000	12,000	(5,350)	-35%	(2)
	<u>15,350</u>	<u>15,350</u>	<u>15,350</u>	<u>10,000</u>	<u>12,000</u>	<u>(5,350)</u>		
	<u>8,962</u>	<u>13,271</u>	<u>18,404</u>	<u>3,752</u>	<u>12,305</u>	<u>(14,652)</u>	-80%	

EXPLANATION OF CHANGE:

Revenue

(1) Reduced labour cost due to savings in maintenance staff wages.

Expenses

(2) Based on the requirements to fund future capital projects.

INCLUDES DEPARTMENTS:

3200-4100 Facility

**Town of Ingersoll
Engineering and Street Lights
2018 Budget - Final
February 8, 2018**

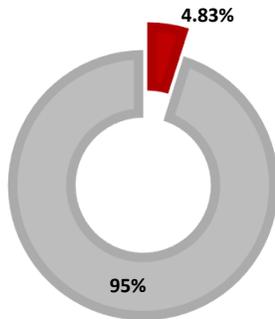
What We Do

The Engineering Department is responsible for the following areas:

Engineering Services, Capital Construction, Asset Management, Planning, Traffic and Street Lights, Active Transportation, Surveying, Drainage, Traffic and Speed Studies, Locates, and Waste Management Services

Special Operating Projects / Memos/ Enhancements /Challenges

**ENGINEERING PORTION OF TOWN'S
LEVY**



Challenges

Difficulty obtaining funding for Infrastructure and applying for OCIF application based funding.

New Asset Management planning regulation. The Town will be required to update the Asset Management Plan with lifecycle policies, financial strategies and levels of service.

Special Projects

Asset Management Plan updates, policies and financing strategy to ensure compliance with the proposed regulation.

Installation of new survey monuments.

Median residential property valued at \$215,000 will pay \$96/year or \$8/month for this service.

**Town of Ingersoll
ENGINEERING
2018 Budget - Final
February 8, 2018**

DEPARTMENT: ENGINEERING ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
PERMITS/LICENSES	(650)	(100)	(500)	(200)	(200)	300		
USER FEES	(1,434)	(1,376)	(1,500)	(1,500)	(1,500)	--		
RECOVERIES	(117,409)	(35,047)	(115,200)	(80,200)	(80,200)	35,000	30%	(1)
	<u>(119,493)</u>	<u>(36,523)</u>	<u>(117,200)</u>	<u>(81,900)</u>	<u>(81,900)</u>	<u>35,300</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	348,509	338,188	348,260	375,980	383,555	27,720	8%	(2)
ADMINISTRATIVE EXPENSE	7,855	9,431	18,350	15,850	15,850	(2,500)		
OPERATING EXPENSE	11,597	2,203	2,970	3,970	3,020	1,000		
COMMUNICATIONS	10,508	10,254	11,000	11,000	11,000	--		
PROGRAM EXPENSES	1,230	1,269	2,565	2,855	2,565	290		
MEETINGS, CONFERENCES, TRAINING	10,606	13,735	15,700	17,650	16,300	1,950		
FUEL / TRANSPORTATION COSTS	3,349	3,135	3,100	3,100	2,600	--		
PROFESSIONAL FEES	13,695	42,033	26,200	66,500	69,700	40,300	154%	(3)
CONTRACTED SERVICES	1,180	1,061	2,500	2,500	100	--		
MARKETING & PROMOTION	711	370	1,000	500	1,275	(500)		
EQUIP REPAIRS & MAINTENANCE	(10,098)	(7,907)	(2,800)	(3,800)	(4,800)	(1,000)		
EQUIPMENT USAGE	2,075	471	200	200	200	--		
	<u>401,217</u>	<u>414,242</u>	<u>429,045</u>	<u>496,305</u>	<u>501,365</u>	<u>67,260</u>		
NET OPERATING (REVENUE) EXPENSE	<u>281,724</u>	<u>377,719</u>	<u>311,845</u>	<u>414,405</u>	<u>419,465</u>	<u>102,560</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	1,643,642	1,877,000	1,877,000	1,507,000	2,132,000	(370,000)	-20%	(4)
	<u>1,643,642</u>	<u>1,877,000</u>	<u>1,877,000</u>	<u>1,507,000</u>	<u>2,132,000</u>	<u>(370,000)</u>		
	<u><u>1,925,366</u></u>	<u><u>2,254,719</u></u>	<u><u>2,188,845</u></u>	<u><u>1,921,405</u></u>	<u><u>2,551,465</u></u>	<u><u>(267,440)</u></u>	<u>-12%</u>	

EXPLANATION OF CHANGE:

Revenue

- (1) Based on 2018 capital projects performed and managed by Town's engineering staff on behalf of the County. The Town currently charges a 2.5% admin fee on the total cost of the projects.

INCLUDES DEPARTMENTS:

4000-4000 Administration
4000-5020 Locates

Expenses

- (2) Anticipated increase in wages and benefits including an annual index, step increases and group health premiums.
(3) Based on special operating projects including consulting work to amend the Asset Management Plan to ensure compliance with the new government requirements (+\$20K), and the installation of new survey monuments (+30K).
(4) Based on the requirements to fund future capital projects.

Town of Ingersoll
STREET LIGHTING & TRAFFIC SIGNALS
 2018 Budget - Final
 February 8, 2018

DEPARTMENT: ENGINEERING ACTIVITY: STREET LIGHTING & TRAFFIC SIGNALS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
UTILITIES - HEAT, HYDRO, WATER	265,663	228,233	250,200	265,000	272,800	14,800	6%	(1)
EQUIP REPAIRS & MAINTENANCE	22,613	15,807	22,000	22,000	25,400	--		
	<u>288,276</u>	<u>244,040</u>	<u>272,200</u>	<u>287,000</u>	<u>298,200</u>	<u>14,800</u>		
NET OPERATING (REVENUE) EXPENSE	<u>288,276</u>	<u>244,040</u>	<u>272,200</u>	<u>287,000</u>	<u>298,200</u>	<u>14,800</u>		
OTHER	--	--	--	--	--	--		
	<u>288,276</u>	<u>244,040</u>	<u>272,200</u>	<u>287,000</u>	<u>298,200</u>	<u>14,800</u>	5%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

4000-4400 Street Lights
 4000-4410 Traffic Signals

Expenses

(1) Based on additions to the Town street lights inventory (new subdivisions) and hydro rate increases at the rate of inflations of 2%.

**Town of Ingersoll
Public Works
2018 Budget - Final
February 8, 2018**

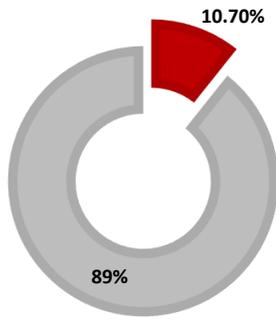
What We Do

The Public Works Department is responsible for:

Maintenance of Bridges and Culverts, Roadsides, Sidewalks, Trees, Catch basins/Storm Sewers and Road Top Street Sweeping, Winter Control, Signs, Guiderail, Railway Crossings, Detours, Brush/Yard Waste/Leaf Pick up and Litter Pick up.

Special Operating Projects / Memos/ Enhancements /Challenges

PUBLIC WORKS PORTION OF TOWN'S LEVY



Special Projects

Implementation of a new web based patrolling and inspection software for better risk management, reporting and road safety. The software will be used to patrol roads, sidewalks, trails, and for winter patrol.

Underground storm sewer inspections that must be done once every five (5) years.

Median residential property valued at \$215,000 will pay \$212/year or \$17.70/month for this service.

Town of Ingersoll
PUBLIC WORKS-TOTAL ALL ACTIVITIES
2018 Budget - Final
February 8, 2018

DEPARTMENT: PUBLIC WORKS ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018	
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(8,803)	(9,409)	(7,060)	(8,180)	(7,950)	(1,120)	
PERMITS/LICENSES	(13,100)	(12,000)	(7,500)	(10,000)	(10,000)	(2,500)	
USER FEES	(435)	--	(300)	(300)	(300)	--	
RECOVERIES	(22,255)	(29,160)	(18,000)	(20,000)	(20,000)	(2,000)	
COUNTY RECOVERY	(205,549)	(149,505)	(199,018)	(208,438)	(208,638)	(9,420)	
GRANTS / SUBSIDIES / REBATES	(4,731)	--	(4,730)	--	--	4,730	
	<u>(254,874)</u>	<u>(200,074)</u>	<u>(236,608)</u>	<u>(246,918)</u>	<u>(246,888)</u>	<u>(10,310)</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	1,013,065	1,037,772	1,022,259	1,086,874	1,111,120	64,615	6%
ADMINISTRATIVE EXPENSE	969	1,696	1,175	1,275	1,485	100	
OPERATING EXPENSE	18,977	20,566	20,350	20,450	24,000	100	
COMMUNICATIONS	7,516	6,883	7,989	8,969	8,999	980	
UTILITIES - HEAT, HYDRO, WATER	20,641	17,124	20,840	20,950	21,200	110	
PROGRAM EXPENSES	770	223	786	886	1,076	100	
MEETINGS, CONFERENCES, TRAINING	10,199	7,629	9,405	8,105	8,105	(1,300)	
FUEL / TRANSPORTATION COSTS	50,762	51,309	57,710	59,275	60,475	1,565	
CONTRACTED SERVICES	26,559	13,041	28,500	31,250	28,500	2,750	
MARKETING & PROMOTION	1,997	8,016	5,500	5,500	6,725	--	
LAND MAINTENANCE & IMPROVEMENT	--	--	1,000	1,000	1,200	--	
EQUIP REPAIRS & MAINTENANCE	3,246	4,408	95,252	95,252	96,252	--	
BLDG REPAIRS & MAINTENANCE	12,715	7,655	9,000	9,000	9,000	--	
SNOW REMOVAL AND SANDING	22,743	21,740	18,000	18,000	18,000	--	
MAINTENANCE CONTRACTS	7,344	8,179	12,130	12,130	12,130	--	
MATERIALS	383,914	379,172	383,636	422,108	390,300	38,472	10%
EQUIPMENT USAGE	47,586	31,071	--	(200)	(200)	(200)	
	<u>1,629,005</u>	<u>1,616,485</u>	<u>1,693,532</u>	<u>1,800,824</u>	<u>1,798,367</u>	<u>107,292</u>	
NET OPERATING (REVENUE) EXPENSE	<u>1,374,131</u>	<u>1,416,410</u>	<u>1,456,924</u>	<u>1,553,906</u>	<u>1,551,479</u>	<u>96,982</u>	
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(2,898)	--	(2,500)	(4,309)	(2,700)	(1,809)	
TRANSFER TO RESERVES & RES FUNDS	248,409	236,680	244,320	212,285	211,925	(32,035)	-13%
	<u>290,505</u>	<u>236,680</u>	<u>241,820</u>	<u>207,976</u>	<u>209,225</u>	<u>(33,844)</u>	
	<u>1,664,636</u>	<u>1,653,090</u>	<u>1,698,744</u>	<u>1,761,882</u>	<u>1,760,704</u>	<u>63,138</u>	3.7%
SUMMARY OF ALL PUBLIC WORKS ACTIVITIES:							
ADMINISTRATION & EQUIPMENT			340,457	353,870		13,413	
BRIDGES & CULVERTS			11,700	12,960		1,260	
ROADSIDE MAINTENANCE			219,300	270,790		51,490	
SURFACE MAINTENANCE			301,000	297,670		(3,330)	
ROADS, SIDEWALKS & PARKING LOTS			261,620	263,220		1,600	
WINTER CONTROL			465,296	442,330		(22,966)	
ENVIRONMENTAL SERVICES			99,371	121,042		21,671	
			<u>1,698,744</u>	<u>1,761,882</u>		<u>63,138</u>	

Town of Ingersoll
PUBLIC WORKS-ADMINISTRATION & EQUIPMENT
2018 Budget - Final
February 8, 2018

DEPARTMENT: PUBLIC WORKS						Change 2017 to 2018			
ACTIVITY:	ADMINISTRATION & EQUIPMENT	Actual	YTD Actual	Budget		Projection	(fav)	% if > \$2,500	
		2016	2017	2017	2018	2019	unfav	& +/- 5% ref	
REVENUE									
SALE OF GOODS OR SERVICES		(1,956)	(1,239)	(1,500)	(1,000)	(1,500)	500		
PERMITS/LICENSES		(13,100)	(12,000)	(7,500)	(10,000)	(10,000)	(2,500)		
USER FEES		(435)	--	(300)	(300)	(300)	--		
RECOVERIES		(22,255)	(29,160)	(18,000)	(20,000)	(20,000)	(2,000)		
COUNTY RECOVERY		(177,518)	(127,415)	(172,000)	(180,000)	(180,000)	(8,000)		
GRANTS / SUBSIDIES / REBATES		(4,731)	--	(4,730)	--	--	4,730	100% (1)	
		<u>(219,996)</u>	<u>(169,814)</u>	<u>(204,030)</u>	<u>(211,300)</u>	<u>(211,800)</u>	<u>(7,270)</u>		
EXPENSE									
SALARIES, WAGES & BENEFITS		438,012	474,453	437,040	460,083	468,800	23,043	5% (2)	
ADMINISTRATIVE EXPENSE		969	1,696	1,175	1,275	1,485	100		
OPERATING EXPENSE		17,717	19,071	17,850	17,950	21,500	100		
COMMUNICATIONS		7,516	6,883	7,989	8,969	8,999	980		
UTILITIES - HEAT, HYDRO, WATER		19,886	16,492	20,190	20,200	20,200	10		
PROGRAM EXPENSES		720	223	786	886	1,076	100		
MEETINGS, CONFERENCES, TRAINING		10,199	7,629	9,405	8,105	8,105	(1,300)		
FUEL / TRANSPORTATION COSTS		50,762	51,309	57,710	59,275	60,475	1,565		
MARKETING & PROMOTION		57	256	300	300	1,000	--		
EQUIP REPAIRS & MAINTENANCE		3,246	4,408	95,252	95,252	96,252	--		
BLDG REPAIRS & MAINTENANCE		12,715	7,655	9,000	9,000	9,000	--		
MAINTENANCE CONTRACTS		7,344	8,179	12,130	12,130	12,130	--		
EQUIPMENT USAGE		(287,394)	(307,317)	(368,660)	(343,290)	(345,130)	25,370	7% (3)	
		<u>281,750</u>	<u>290,937</u>	<u>300,167</u>	<u>352,885</u>	<u>363,892</u>	<u>52,718</u>		
NET OPERATING (REVENUE) EXPENSE		<u>61,755</u>	<u>121,123</u>	<u>96,137</u>	<u>141,585</u>	<u>152,092</u>	<u>45,448</u>		
OTHER									
TRANSFER TO RESERVES & RES FUNDS		248,409	236,680	244,320	212,285	211,925	(32,035)	-13% (4)	
		<u>245,511</u>	<u>236,680</u>	<u>244,320</u>	<u>212,285</u>	<u>211,925</u>	<u>(32,035)</u>		
		<u>307,265</u>	<u>357,803</u>	<u>340,457</u>	<u>353,870</u>	<u>364,017</u>	<u>13,413</u>	4%	

EXPLANATION OF CHANGE:

Revenue

(1) The summer students grant was eliminated from the budget given the uncertainty of the funding.

INCLUDES DEPARTMENTS:

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

Expenses

(2) Supervisory and admin wages increased due to the changes in the interdepartmental allocation of management wages. Also includes increases to the employee health benefit plan (+9.5%)

(3) To bring in line with 2016 and 2017 actual expenditures.

Other

(4) Directly attributed to the equipment usage estimates.

Town of Ingersoll
BRIDGES & CULVERTS
2018 Budget - Final
February 8, 2018

DEPARTMENT: PUBLIC WORKS ACTIVITY: BRIDGES & CULVERTS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	6,110	9,966	7,550	9,760	9,900	2,210		
MATERIALS	3,560	534	2,500	2,500	3,000	--		
EQUIPMENT USAGE	689	1,864	1,650	700	1,650	(950)		
	<u>10,359</u>	<u>12,365</u>	<u>11,700</u>	<u>12,960</u>	<u>14,550</u>	<u>1,260</u>		
NET OPERATING (REVENUE) EXPENSE	<u>10,359</u>	<u>12,365</u>	<u>11,700</u>	<u>12,960</u>	<u>14,550</u>	<u>1,260</u>		
OTHER								
	--	--	--	--	--	--		
	<u>10,359</u>	<u>12,365</u>	<u>11,700</u>	<u>12,960</u>	<u>14,550</u>	<u>1,260</u>		11%

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
2018 Budget - Final
February 8, 2018

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADSIDE MAINTENANCE	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	106,195	141,068	113,950	129,590	132,500	15,640	14%	(1)
MATERIALS	34,113	52,189	37,700	72,700	42,700	35,000	93%	(2)
EQUIPMENT USAGE	61,144	83,376	67,650	68,500	68,500	850		
	<u>201,452</u>	<u>276,632</u>	<u>219,300</u>	<u>270,790</u>	<u>243,700</u>	<u>51,490</u>		
NET OPERATING (REVENUE) EXPENSE	201,452	276,632	219,300	270,790	243,700	51,490		
OTHER								
	--	--	--	--	--	--		
	<u>201,452</u>	<u>276,632</u>	<u>219,300</u>	<u>270,790</u>	<u>243,700</u>	<u>51,490</u>		23%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

- (1) To bring in line with 2017 actual hours.
Includes projected increases to employee health benefit plan (+9.5%)

- (2) Due to the added cost to camera Town's storm sewer infrastructure (+\$30K) and an increase for the municipal tree trimming program (increased number of trees identified for trimming or removal).

INCLUDES DEPARTMENTS:

- 4500-4120 Mowing, Weed and Spray
4500-4121 Tree Trimming
4500-4122 Ditching
4500-4123 Catch Basins

Town of Ingersoll
SURFACE MAINTENANCE
2018 Budget - Final
February 8, 2018

DEPARTMENT: PUBLIC WORKS ACTIVITY: SURFACE MAINTENANCE	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	126,562	109,757	122,850	119,720	122,700	(3,130)		
MATERIALS	111,412	117,365	114,400	114,200	113,700	(200)		
EQUIPMENT USAGE	52,960	66,214	63,750	63,750	64,550	--		
	<u>290,934</u>	<u>293,335</u>	<u>301,000</u>	<u>297,670</u>	<u>300,950</u>	<u>(3,330)</u>		
NET OPERATING (REVENUE) EXPENSE	290,934	293,335	301,000	297,670	300,950	(3,330)		
OTHER								
	44,994	--	--	--	--	--		
	<u>335,929</u>	<u>293,335</u>	<u>301,000</u>	<u>297,670</u>	<u>300,950</u>	<u>(3,330)</u>		-1%
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					4500-4130	Patching & Spray		
					4500-4131	Sweep, Flush, Clean		
					4500-4132	Shoulder		
					4500-4141	Dust Control		
Expenses No significant changes projected								

Town of Ingersoll
ROADS, SIDEWALKS & PARKING LOTS
2018 Budget - Final
February 8, 2018

DEPARTMENT: PUBLIC WORKS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018	
ACTIVITY: ROADS, SIDEWALKS & PARKING LOTS	2016	2017	2017	2018	2019	(fav)	% if > \$2,500
						unfav	& +/- 5% ref
REVENUE	--	--	--	--	--	--	
EXPENSE							
SALARIES, WAGES & BENEFITS	101,660	109,489	109,440	111,000	113,800	1,560	
UTILITIES - HEAT, HYDRO, WATER	755	632	650	750	1,000	100	
LAND MAINTENANCE & IMPROVEMENT	--	--	1,000	1,000	1,200	--	
SNOW REMOVAL AND SANDING	22,743	21,740	18,000	18,000	18,000	--	
MATERIALS	106,205	96,117	107,300	109,300	109,300	2,000	
EQUIPMENT USAGE	19,350	27,388	25,230	23,170	23,170	(2,060)	
	<u>250,713</u>	<u>255,366</u>	<u>261,620</u>	<u>263,220</u>	<u>266,470</u>	<u>1,600</u>	
NET OPERATING (REVENUE) EXPENSE	<u>250,713</u>	<u>255,366</u>	<u>261,620</u>	<u>263,220</u>	<u>266,470</u>	<u>1,600</u>	
OTHER	--	--	--	--	--	--	
	<u>250,713</u>	<u>255,366</u>	<u>261,620</u>	<u>263,220</u>	<u>266,470</u>	<u>1,600</u>	1%
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:	
Revenue No significant changes projected						4500-4160	Signs & Guide Rails
						4500-4161	Crossing Signals
Expenses No significant changes projected						4500-4200	Parking Lots
						4500-4205	Detours
						4500-4220	Sidewalk Repairs

Town of Ingersoll
WINTER CONTROL
2018 Budget - Final
February 8, 2018

DEPARTMENT: PUBLIC WORKS ACTIVITY: WINTER CONTROL	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	---	---	---	---	---	---		
EXPENSE								
SALARIES, WAGES & BENEFITS	142,475	108,546	150,100	150,370	154,120	270		
CONTRACTED SERVICES	26,559	13,041	28,500	28,500	28,500	--		
MATERIALS	124,373	109,059	116,936	116,900	116,900	(36)		
EQUIPMENT USAGE	146,542	112,033	169,760	146,560	146,560	(23,200)	-14%	(1)
	<u>439,950</u>	<u>342,678</u>	<u>465,296</u>	<u>442,330</u>	<u>446,080</u>	<u>(22,966)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>439,950</u>	<u>342,678</u>	<u>465,296</u>	<u>442,330</u>	<u>446,080</u>	<u>(22,966)</u>		
OTHER	---	---	---	---	---	---		
	<u>439,950</u>	<u>342,678</u>	<u>465,296</u>	<u>442,330</u>	<u>446,080</u>	<u>(22,966)</u>	-5%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue	No significant changes projected				4500-4150	Plowing, Sand and Salting		
					4500-4151	Snow Removal		
Expenses					4500-4152	Snow Fence		
(1) To bring in line with actuals.					4500-4153	Winter Standby		
					4500-4221	Sidewalk Winter Control		

**Town of Ingersoll
ENVIRONMENTAL SERVICES
2018 Budget - Final
February 8, 2018**

DEPARTMENT:	PUBLIC WORKS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018			
ACTIVITY:	ENVIRONMENTAL SERVICES	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	unfav	& +/- 5% ref
REVENUE										
	SALE OF GOODS OR SERVICES	(6,847)	(8,170)	(5,560)	(7,180)	(6,450)	(1,620)			
	COUNTY RECOVERY	(28,031)	(22,090)	(27,018)	(28,438)	(28,638)	(1,420)			
		<u>(34,878)</u>	<u>(30,260)</u>	<u>(32,578)</u>	<u>(35,618)</u>	<u>(35,088)</u>	<u>(3,040)</u>			
EXPENSE										
	SALARIES, WAGES & BENEFITS	92,051	84,493	81,329	106,351	109,300	25,022	31%	(1)	
	OPERATING EXPENSE	1,260	1,495	2,500	2,500	2,500	--			
	MARKETING & PROMOTION	1,940	7,760	5,200	5,200	5,725	--			
	MATERIALS	4,249	3,909	4,800	6,508	4,700	1,708			
	EQUIPMENT USAGE	54,296	47,514	40,620	40,410	40,500	(210)			
		<u>153,846</u>	<u>145,171</u>	<u>134,449</u>	<u>160,969</u>	<u>162,725</u>	<u>26,520</u>			
	NET OPERATING (REVENUE) EXPENSE	<u>118,968</u>	<u>114,911</u>	<u>101,871</u>	<u>125,351</u>	<u>127,637</u>	<u>23,480</u>			
OTHER										
	TRANSFER FROM RESERVES & RES FUNDS	--	--	(2,500)	(4,309)	(2,700)	(1,809)			
		<u>--</u>	<u>--</u>	<u>(2,500)</u>	<u>(4,309)</u>	<u>(2,700)</u>	<u>(1,809)</u>			
		<u>118,968</u>	<u>114,911</u>	<u>99,371</u>	<u>121,042</u>	<u>124,937</u>	<u>21,671</u>	22%		
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:				
Revenue No significant changes projected						4500-4203	Promo Trees			
						4500-5000	Garbage & Recycling Admin			
						4500-5010	Waste Depot			
						4500-5012	Debris & Litter Pickup			
						4500-5013	Leaf Collection			
						4500-5015	Christmas Trees Pick up			
Expenses										
(2) Salaries increased due to the changes in the interdepartmental allocation of management wages.										
Also includes increases to the employee health benefit plan (+9.5%)										

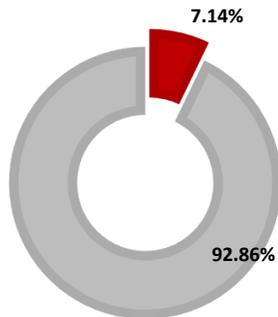
**Town of Ingersoll
Parks, Arena & Seniors Centre
2018 Budget - Final
February 8, 2018**

What We Do

The Park and Arena is responsible for maintaining over 130 acres of parkland, trails, sports fields (baseball & soccer), tennis/basketball courts, playground structures, outdoor washrooms, flower beds, floral hanging baskets etc. Maintaining and operating a single pad arena/auditorium for youth and adult user groups & public skating for all ages.

Special Operating Projects / Memos/ Enhancements /Challenges

**PARKS, ARENA & SENIORS
CENTRE PORTION OF TOWN'S
LEVY**



Challenges

Aging Parks Shop and Senior Centre facilities. Both buildings require substantial investments. It has been decided to repair the Seniors Center on "as needed" basis in the anticipation of relocating the Center to the new Multi Use Recreational Facility. The Parks Shop deficiencies will be addressed in 2018 and 2019 .

The Parks department payroll budget is being impacted by the increase of the minimum wage and other provisions of Bill 148 including equal pay for equal work, increased vacation entitlements and public holiday calculations for part-time and seasonal employees .

Special Projects

Cross train full time maintenance staff to ensure they are properly trained, comfortable and safe to work at all Town's recreational facilities.

Continue the Multi Use Rec Facility project. The 2018 budget contains a \$100K to complete the drawings and specifications and \$50K to start fundraising campaign.

Median residential property valued at \$215,000 will pay \$141/year or \$11.80/month for this service.

Town of Ingersoll
PARKS AND ARENA TOTAL ACTIVITIES
2018 Budget - Final
February 8, 2018

DEPARTMENT: PARKS AND ARENA ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018	
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(42,008)	(39,435)	(42,500)	(25,700)	(25,700)	16,800	40%
ICE RENTAL	(231,663)	(226,367)	(260,332)	(231,343)	(230,000)	28,989	11%
RENT / LEASES	(12,258)	(7,263)	(2,200)	(16,240)	(13,340)	(14,040)	-638%
USER FEES	(59,925)	(58,016)	(58,619)	(58,619)	(58,560)	--	
RECOVERIES	(9,751)	(8,700)	(8,700)	(8,700)	(8,700)	--	
GRANTS / SUBSIDIES / REBATES	(7,885)	--	(7,882)	--	--	7,882	100%
DONATIONS / FUNDRAISING	(6,617)	(12,020)	--	--	--	--	
	<u>(370,107)</u>	<u>(351,800)</u>	<u>(380,233)</u>	<u>(340,602)</u>	<u>(336,300)</u>	<u>39,631</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	702,646	675,310	710,140	779,320	773,684	69,180	10%
ADMINISTRATIVE EXPENSE	479	525	625	625	775	--	
OPERATING EXPENSE	19,318	17,463	14,876	15,561	19,501	685	
COMMUNICATIONS	7,952	6,179	6,300	6,860	6,950	560	
UTILITIES - HEAT, HYDRO, WATER	248,533	200,306	232,970	233,800	237,570	830	
SUPPLIES	37,788	27,815	34,100	23,600	23,600	(10,500)	-31%
PROGRAM EXPENSES	18,066	52,774	48,700	18,800	18,800	(29,900)	-61%
MEETINGS, CONFERENCES, TRAINING	2,342	2,058	3,200	9,650	4,450	6,450	202%
FUEL / TRANSPORTATION COSTS	16,533	14,675	18,900	19,050	19,800	150	
PROFESSIONAL FEES	--	4,038	--	5,000	5,000	5,000	
CONTRACTED SERVICES	7,840	7,861	8,860	8,860	8,860	--	
MARKETING & PROMOTION	31,646	31,124	39,800	8,000	8,500	(31,800)	-80%
GRANTS TO VOLUNTEER ORGANIZATIONS	36,000	36,000	36,000	46,400	46,400	10,400	29%
LAND MAINTENANCE & IMPROVEMENT	32,256	44,021	46,900	47,500	27,800	600	
EQUIP REPAIRS & MAINTENANCE	88,931	71,099	84,620	83,220	84,120	(1,400)	
BLDG REPAIRS & MAINTENANCE	35,538	26,044	32,675	32,600	33,690	(75)	
SNOW REMOVAL AND SANDING	8,794	5,097	11,500	11,500	11,500	--	
MAINTENANCE CONTRACTS	26,230	28,555	25,448	26,669	26,669	1,221	
	<u>1,320,895</u>	<u>1,250,944</u>	<u>1,355,614</u>	<u>1,377,015</u>	<u>1,357,669</u>	<u>21,401</u>	
NET OPERATING (REVENUE) EXPENSE	950,788	899,144	975,381	1,036,413	1,021,369	61,032	
OTHER							
TRANSFER FROM RESERVES & RES FUNDS	(5,030)	(30)	(12,000)	--	--	12,000	100%
TRANSFER TO RESERVES & RES FUNDS	475,210	459,310	459,310	438,210	449,710	(21,100)	
	<u>470,180</u>	<u>459,280</u>	<u>447,310</u>	<u>438,210</u>	<u>449,710</u>	<u>(9,100)</u>	
	<u>1,420,968</u>	<u>1,358,424</u>	<u>1,422,691</u>	<u>1,474,623</u>	<u>1,471,079</u>	<u>51,932</u>	4%
SUMMARY OF ALL PARKS ACTIVITIES:							
ADMINISTRATION			193,935	151,635		(42,300)	
ARENA			452,204	422,794		(29,410)	
PARKS			578,183	667,730		89,547	
PARKS PROGRAMS			27,390	75,460		48,070	
CAMI PARKS / SUZUKI HOUSE			170,979	157,004		(13,975)	
			<u>1,422,691</u>	<u>1,474,623</u>		<u>51,932</u>	

**Town of Ingersoll
PARKS - ADMINISTRATION
2018 Budget - Final
February 8, 2018**

DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
DONATIONS / FUNDRAISING	(5,367)	(12,020)	--	--	--	--		
	(5,367)	(12,020)	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	69,920	93,343	116,610	120,790	122,700	4,180		
ADMINISTRATIVE EXPENSE	139	133	75	75	75	--		
OPERATING EXPENSE	5,400	--	100	100	100	--		
COMMUNICATIONS	784	527	500	420	450	(80)		
PROGRAM EXPENSES	8,023	44,244	39,100	9,200	9,200	(29,900)	-76%	(1)
MEETINGS, CONFERENCES, TRAINING	1,469	1,578	1,700	1,700	1,700	--		
FUEL / TRANSPORTATION COSTS	778	1,446	1,250	1,250	1,500	--		
PROFESSIONAL FEES	--	4,038	--	5,000	5,000	5,000		(2)
MARKETING & PROMOTION	26,853	26,596	31,000	3,000	3,000	(28,000)		-90% (3)
EQUIP REPAIRS & MAINTENANCE	--	--	100	100	100	--		
	<u>113,367</u>	<u>171,904</u>	<u>190,435</u>	<u>141,635</u>	<u>143,825</u>	<u>(48,800)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>107,999</u>	<u>159,884</u>	<u>190,435</u>	<u>141,635</u>	<u>143,825</u>	<u>(48,800)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(12,000)	--	--	12,000	100%	(4)
TRANSFER TO RESERVES & RES FUNDS	15,500	15,500	15,500	10,000	15,500	(5,500)	-35%	(5)
	<u>15,500</u>	<u>15,500</u>	<u>3,500</u>	<u>10,000</u>	<u>15,500</u>	<u>6,500</u>		
	<u>123,499</u>	<u>175,384</u>	<u>193,935</u>	<u>151,635</u>	<u>159,325</u>	<u>(42,300)</u>		-22%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

5000-4000 Administration

Expenses

- (1) 2017 was higher due to the Canada 150th celebration.
- (2) Employment and labour law related matters, legal advice and legal assistance specific to the Parks & Recreation.
- (3) Program guide printing agreement was cancelled in 2017 resulting in a saving of \$28,000.
- (4) \$12,000 transfer from reserve was directly attributed to the Canada 150th celebration.
- (5) Based on anticipated capital projects.

**Town of Ingersoll
ARENA
2018 Budget - Final
February 8, 2018**

DEPARTMENT: PARKS AND ARENA ACTIVITY: ARENA	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(23,599)	(16,390)	(26,000)	(9,200)	(9,200)	16,800	65%	(1)
ICE RENTAL	(231,663)	(226,367)	(260,332)	(231,343)	(230,000)	28,989	11%	(2)
RENT / LEASES	(2,218)	(7,263)	(2,200)	(6,200)	(3,200)	(4,000)	-182%	(3)
USER FEES	(8,878)	(8,234)	(8,059)	(8,059)	(8,000)	--		
	<u>(266,358)</u>	<u>(258,253)</u>	<u>(296,591)</u>	<u>(254,802)</u>	<u>(250,400)</u>	<u>41,789</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	270,430	247,431	236,170	211,210	216,200	(24,960)	-11%	(4)
ADMINISTRATIVE EXPENSE	306	366	350	350	500	--		
OPERATING EXPENSE	6,622	6,872	6,121	6,371	6,471	250		
COMMUNICATIONS	3,572	3,502	2,500	3,140	3,150	640		
UTILITIES - HEAT, HYDRO, WATER	107,408	89,189	100,570	102,500	102,845	1,930		
SUPPLIES	13,883	5,713	13,100	2,600	2,600	(10,500)	-80%	(5)
MEETINGS, CONFERENCES, TRAINING	--	340	500	6,950	1,750	6,450	1290%	(6)
FUEL / TRANSPORTATION COSTS	2,251	2,832	2,650	2,800	3,300	150		
MARKETING & PROMOTION	188	25	--	--	--	--		
EQUIP REPAIRS & MAINTENANCE	30,985	11,871	26,000	24,300	24,300	(1,700)		
BLDG REPAIRS & MAINTENANCE	18,471	13,998	15,575	16,500	16,500	925		
SNOW REMOVAL AND SANDING	3,959	2,027	5,400	5,400	5,400	--		
MAINTENANCE CONTRACTS	14,322	17,272	16,049	16,265	16,265	216		
	<u>472,461</u>	<u>401,811</u>	<u>424,985</u>	<u>398,386</u>	<u>399,281</u>	<u>(26,599)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>206,103</u>	<u>143,558</u>	<u>128,394</u>	<u>143,584</u>	<u>148,881</u>	<u>15,190</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	369,710	323,810	323,810	279,210	279,210	(44,600)	-14%	(7)
	<u>369,710</u>	<u>323,810</u>	<u>323,810</u>	<u>279,210</u>	<u>279,210</u>	<u>(44,600)</u>		
	<u>575,813</u>	<u>467,368</u>	<u>452,204</u>	<u>422,794</u>	<u>428,091</u>	<u>(29,410)</u>	-7%	

EXPLANATION OF CHANGE:

Revenue

- (1) Loss of revenue is directly attributed to the canteen closure. The revenue loss is offset by the savings of canteen staff wages and canteen supplies.
- (2) Ice rental projections have been brought in line with prior year actuals.
- (3) To bring in line with prior year actuals.

Expenses

- (4) The reduction is directly attributed to the canteen closure.
- (5) The reduction is directly attributed to the canteen closure.
- (6) Based on the proposed training schedule to ensure maintenance staff is properly trained and cross trained to support the operations of all parks and recreational facilities and locations.

Other

- (7) Based on proposed capital projects in 2018.

INCLUDES DEPARTMENTS:

5000-6020 Arena

**Town of Ingersoll
PARKS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
USER FEES	(26,351)	(25,979)	(24,000)	(24,000)	(24,000)	--		
RECOVERIES	(9,751)	(8,700)	(8,700)	(8,700)	(8,700)	--		
GRANTS / SUBSIDIES / REBATES	(7,885)	--	(7,882)	--	--	7,882	100%	(1)
	<u>(43,987)</u>	<u>(34,679)</u>	<u>(40,582)</u>	<u>(32,700)</u>	<u>(32,700)</u>	<u>7,882</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	323,149	304,174	321,560	377,220	386,200	55,660	17%	(2)
ADMINISTRATIVE EXPENSE	35	26	200	200	200	--		
OPERATING EXPENSE	7,296	10,591	7,605	8,040	11,830	435		
COMMUNICATIONS	3,596	2,150	3,250	3,250	3,250	--		
UTILITIES - HEAT, HYDRO, WATER	44,529	36,470	42,700	41,600	43,325	(1,100)		
PROGRAM EXPENSES	5,613	5,868	5,600	5,600	5,600	--		
MEETINGS, CONFERENCES, TRAINING	873	140	1,000	1,000	1,000	--		
FUEL / TRANSPORTATION COSTS	13,504	10,397	15,000	15,000	15,000	--		
MARKETING & PROMOTION	1,974	2,223	5,300	1,500	2,000	(3,800)	-72%	(3)
LAND MAINTENANCE & IMPROVEMENT	31,304	42,116	45,500	45,500	25,800	--		
EQUIP REPAIRS & MAINTENANCE	36,738	36,434	35,300	35,300	36,200	--		
BLDG REPAIRS & MAINTENANCE	10,475	6,625	11,100	11,100	11,100	--		
SNOW REMOVAL AND SANDING	1,080	--	1,100	1,100	1,100	--		
MAINTENANCE CONTRACTS	4,048	4,008	3,550	5,020	5,020	1,470		
	<u>484,213</u>	<u>461,222</u>	<u>498,765</u>	<u>551,430</u>	<u>547,625</u>	<u>52,665</u>		
NET OPERATING (REVENUE) EXPENSE	<u>440,226</u>	<u>426,543</u>	<u>458,183</u>	<u>518,730</u>	<u>514,925</u>	<u>60,547</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	90,000	120,000	120,000	149,000	155,000	29,000	24%	(4)
	<u>85,000</u>	<u>120,000</u>	<u>120,000</u>	<u>149,000</u>	<u>155,000</u>	<u>29,000</u>		
	<u>525,226</u>	<u>546,543</u>	<u>578,183</u>	<u>667,730</u>	<u>669,925</u>	<u>89,547</u>	15%	

EXPLANATION OF CHANGE:

Revenue

(1) Loss of provincial funding for summer students.

INCLUDES DEPARTMENTS:

5000-6050 Parks

Expenses

(2) Anticipated increase in wages as a result of increases of the minimum wage for various part time and seasonal employees, an annual wage index and step increases. This also includes the increase of the extended health benefit plan of 9.5%.

(3) The 2017 promotion budget includes a one time cost to purchase signs for Butternut Woods parkland.

Other

(4) Based on capital projects proposed in 2018.

**Town of Ingersoll
PARKS PROGRAMS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: PARKS AND ARENA	ACTIVITY: PARKS PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
		2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
							unfav	& +/- 5%	
REVENUE									
SALE OF GOODS OR SERVICES		(18,409)	(23,045)	(16,500)	(16,500)	(16,500)			
USER FEES		(4,696)	(6,104)	(6,560)	(6,560)	(6,560)			
		<u>(24,355)</u>	<u>(29,149)</u>	<u>(23,060)</u>	<u>(23,060)</u>	<u>(23,060)</u>			
EXPENSE									
SALARIES, WAGES & BENEFITS		9,059	8,968	11,990	60,060	38,184	48,070	401%	(1)
OPERATING EXPENSE		--	--	1,050	1,050	1,100			
COMMUNICATIONS		--	--	50	50	100			
SUPPLIES		23,905	22,102	21,000	21,000	21,000			
PROGRAM EXPENSES		4,430	2,662	4,000	4,000	4,000			
CONTRACTED SERVICES		7,778	7,486	8,860	8,860	8,860			
MARKETING & PROMOTION		2,631	2,281	3,500	3,500	3,500			
		<u>47,803</u>	<u>43,499</u>	<u>50,450</u>	<u>98,520</u>	<u>76,744</u>	<u>48,070</u>		
NET OPERATING (REVENUE) EXPENSE		<u>23,448</u>	<u>14,350</u>	<u>27,390</u>	<u>75,460</u>	<u>53,684</u>	<u>48,070</u>		
OTHER									
		<u>(30)</u>	<u>(30)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
		<u>23,418</u>	<u>14,320</u>	<u>27,390</u>	<u>75,460</u>	<u>53,684</u>	<u>48,070</u>	176%	
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:			
Revenue No significant changes						5000-6051	Garden Fresh Box		
						5000-6100	Winter Lights & Santa Village		
Expenses						5000-6110	Festival of Lights		
(1) Directly attributed to new allocation of full time and seasonal staff time to the Festival Lights program.									

**Town of Ingersoll
CAMI PARKS / SUZUKI HOUSE
2018 Budget - Final
February 8, 2018**

DEPARTMENT: PARKS AND ARENA ACTIVITY: CAMI PARKS / SUZUKI HOUSE	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(10,040)	--	--	(10,040)	(10,140)	(10,040)		(1)
USER FEES	(20,000)	(17,699)	(20,000)	(20,000)	(20,000)	--		
	<u>(30,040)</u>	<u>(17,699)</u>	<u>(20,000)</u>	<u>(30,040)</u>	<u>(30,140)</u>	<u>(10,040)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	30,089	21,395	23,810	10,040	10,400	(13,770)	-58%	(2)
UTILITIES - HEAT, HYDRO, WATER	96,596	74,647	89,700	89,700	91,400	--		
GRANTS TO VOLUNTEER ORGANIZATIONS	36,000	36,000	36,000	46,400	46,400	10,400	29%	(3)
LAND MAINTENANCE & IMPROVEMENT	953	1,905	1,400	2,000	2,000	600		
EQUIP REPAIRS & MAINTENANCE	21,207	22,794	23,220	23,520	23,520	300		
BLDG REPAIRS & MAINTENANCE	6,592	5,421	6,000	5,000	6,090	(1,000)		
SNOW REMOVAL AND SANDING	3,755	3,070	5,000	5,000	5,000	--		
MAINTENANCE CONTRACTS	7,860	7,274	5,849	5,384	5,384	(465)		
	<u>203,052</u>	<u>172,508</u>	<u>190,979</u>	<u>187,044</u>	<u>190,194</u>	<u>(3,935)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>173,012</u>	<u>154,809</u>	<u>170,979</u>	<u>157,004</u>	<u>160,054</u>	<u>(13,975)</u>		
OTHER								
	--	--	--	--	--	--		
	<u>173,012</u>	<u>154,809</u>	<u>170,979</u>	<u>157,004</u>	<u>160,054</u>	<u>(13,975)</u>		-8%

EXPLANATION OF CHANGE:

Revenue

(1) In 2017 Council waived the annual lease payment in an effort to help the center to overcome financial difficulties due to the loss of government assistance. The lease payments will be resumed in 2018.

Expenses

(2) The variance is due to changes in the allocation of wages between various parks activities.
(3) The grant to the Senior Centre has been increased by \$10,400 as requested.

INCLUDES DEPARTMENTS:

5000-6030 CAMI Soccer Park
5000-6040 Suzuki House

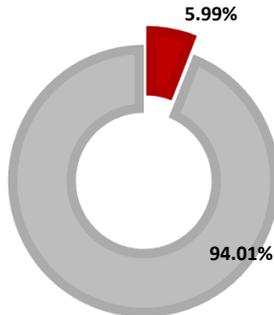
**Town of Ingersoll
Victoria Park Community Centre
2018 Budget - Final
February 8, 2018**

What We Do

The Victoria Park Community Centre offers following services: VPCC provides recreation, fitness and aquatic programs and leisure activities for all ages i.e. Pre-School Programs (Kinder Kids, Time for Tot's), School Aged Programs (Day Camps, After School Programs), Adult/Youth Fitness (Fitness Memberships, Fitness Classes), Aquatic Programs (Learn to Swim Lessons, Leadership Courses, Aquatic Fitness Classes & Public Swimming).

Special Operating Projects / Memos/ Enhancements /Challenges

**VPCC PORTION OF TOWN'S
LEVY**



Challenges

Aging facility that requires significant investments in repair and maintenance.

The VPCC payroll budget is being impacted by the increase of the minimum wage and other provisions of Bill 148 including equal pay for equal work, increased vacation entitlements and public holiday calculations for part-time and seasonal employees .

To ensure that recreational programs offered at VPCC meet needs of the community and keep members engaged and coming back.

Special Projects

Replacement of the program registration, membership, facility booking and point of sale software.

Extensive renovations of the VPCC facility.

Median residential property valued at \$215,000 will pay \$119/year or \$9.90/month for this service.

Town of Ingersoll
VICTORIA PARK COMMUNITY CENTRE
2018 Budget - Final
February 8, 2018

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018	
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(3,705)	(2,899)	(3,500)	(3,500)	(4,000)	--	
RENT / LEASES	(33,552)	(23,228)	(17,673)	(17,373)	(17,448)	300	
USER FEES	(114,370)	(99,723)	(99,800)	(103,956)	(101,614)	(4,156)	
MEMBERSHIPS	(121,215)	(123,024)	(128,100)	(129,614)	(128,274)	(1,514)	
RECOVERIES	(1,699)	(1,287)	--	--	--	--	
GRANTS / SUBSIDIES / REBATES	(5,321)	(12,312)	(6,000)	(6,000)	(6,000)	--	
PROGRAM REVENUES	(257,018)	(233,552)	(273,397)	(269,595)	(269,789)	3,802	
DONATIONS / FUNDRAISING	(50)	(100)	--	--	(900)	--	
	<u>(536,930)</u>	<u>(496,125)</u>	<u>(528,470)</u>	<u>(530,038)</u>	<u>(528,025)</u>	<u>(1,568)</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	1,006,769	973,390	946,350	1,055,630	1,079,930	109,280	12%
ADMINISTRATIVE EXPENSE	16,873	16,546	16,075	16,075	16,685	--	
OPERATING EXPENSE	20,031	16,999	17,175	20,210	19,535	3,035	18%
COMMUNICATIONS	10,153	11,196	10,000	10,072	10,073	72	
UTILITIES - HEAT, HYDRO, WATER	172,743	157,470	161,200	169,500	176,900	8,300	5%
SUPPLIES	13,403	11,758	14,172	14,005	14,005	(167)	
PROGRAM EXPENSES	13,668	14,132	14,941	14,801	14,901	(140)	
MEETINGS, CONFERENCES, TRAINING	2,155	3,675	4,772	5,370	3,970	598	
FUEL / TRANSPORTATION COSTS	702	764	1,435	1,185	1,185	(250)	
CONTRACTED SERVICES	2,053	1,615	1,500	1,500	1,500	--	
MARKETING & PROMOTION	174	--	1,000	1,300	1,300	300	
EQUIP REPAIRS & MAINTENANCE	42,802	47,874	53,700	46,500	47,000	(7,200)	-13%
BLDG REPAIRS & MAINTENANCE	15,294	23,959	20,750	20,000	20,757	(750)	
SNOW REMOVAL AND SANDING	5,310	3,707	6,500	6,500	6,500	--	
MAINTENANCE CONTRACTS	18,022	17,204	18,000	18,000	18,000	--	
	<u>1,340,152</u>	<u>1,300,289</u>	<u>1,287,570</u>	<u>1,400,648</u>	<u>1,432,241</u>	<u>113,078</u>	
NET OPERATING (REVENUE) EXPENSE	<u>803,222</u>	<u>804,164</u>	<u>759,100</u>	<u>870,610</u>	<u>904,216</u>	<u>111,510</u>	
OTHER							
TRANSFER TO RESERVES & RES FUNDS	50,000	160,000	160,000	470,000	60,000	310,000	194%
	<u>50,000</u>	<u>160,000</u>	<u>160,000</u>	<u>470,000</u>	<u>60,000</u>	<u>310,000</u>	<u>194%</u>
	<u>853,222</u>	<u>964,164</u>	<u>919,100</u>	<u>1,340,610</u>	<u>964,216</u>	<u>421,510</u>	<u>46%</u>
SUMMARY OF ALL VICTORIA PARK COMMUNITY CENTRE ACTIVITIES:							
ADMINISTRATION			212,585	91,845		(120,740)	
AQUATICS			101,645	136,887		35,242	
FITNESS			5,092	28,303		23,211	
PROGRAMS			28,198	58,188		29,990	
FACILITY			571,580	1,025,387		453,807	
			<u>919,100</u>	<u>1,340,610</u>		<u>421,510</u>	

**Town of Ingersoll
VPCC - ADMINISTRATION
2018 Budget - Final
February 8, 2018**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(1,671)	(1,465)	--	--	--	--		
USER FEES	(470)	(461)	(500)	(500)	(500)	--		
RECOVERIES	(1,485)	(1,287)	--	--	--	--		
	<u>(3,625)</u>	<u>(3,213)</u>	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	132,957	139,365	126,110	64,670	65,970	(61,440)	-49%	(1)
ADMINISTRATIVE EXPENSE	16,873	16,546	16,075	16,075	16,685	--		
OPERATING EXPENSE	516	1,200	600	1,300	1,300	700		
COMMUNICATIONS	10,153	11,044	10,000	10,000	10,000	--		
SUPPLIES	2,375	1,892	--	--	--	--		
PROGRAM EXPENSES	85	54	100	100	100	--		
MARKETING & PROMOTION	--	--	200	200	200	--		
	<u>162,959</u>	<u>170,102</u>	<u>153,085</u>	<u>92,345</u>	<u>94,255</u>	<u>(60,740)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>159,334</u>	<u>166,889</u>	<u>152,585</u>	<u>91,845</u>	<u>93,755</u>	<u>(60,740)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	--	60,000	60,000	--	--	(60,000)	-100%	(2)
	<u>--</u>	<u>60,000</u>	<u>60,000</u>	<u>--</u>	<u>--</u>	<u>(60,000)</u>		
	<u>159,334</u>	<u>226,889</u>	<u>212,585</u>	<u>91,845</u>	<u>93,755</u>	<u>(120,740)</u>		-57%

EXPLANATION OF CHANGE:

Revenue No significant changes

INCLUDES DEPARTMENTS:

5100-4000 Administration

Expenses

(1) Changed allocation of the admin assistant salary and benefits. Starting 2018 the salary will be allocated between three main activities -aquatics, fitness and general programs.

Other

(2) In 2017 we budgeted a one time transfer to reserve of \$60K to fund the implementation of a new recreational software. This project is budgeted for completion in 2018.

**Town of Ingersoll
AQUATICS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: AQUATICS	Actual 2016	YTD Actual 2017	Budget		Projection 2019	Change 2017 to 2018			
			2017	2018		(fav) unfav	% if > \$2,500 & +/- 5%	ref	
REVENUE									
SALE OF GOODS OR SERVICES	--	--	(1,000)	(1,000)	(1,000)	--			
RENT / LEASES	(25,446)	(21,087)	(16,748)	(16,448)	(16,448)	300			
USER FEES	(31,134)	(30,300)	(30,000)	(25,500)	(25,500)	4,500	15%	(1)	
MEMBERSHIPS	(23,843)	(22,375)	(23,700)	(24,174)	(24,174)	(474)			
PROGRAM REVENUES	(154,664)	(134,681)	(149,815)	(151,557)	(151,751)	(1,742)			
DONATIONS / FUNDRAISING	--	--	--	--	(900)	--			
	<u>(235,301)</u>	<u>(208,444)</u>	<u>(221,263)</u>	<u>(218,679)</u>	<u>(219,773)</u>	<u>2,584</u>			
EXPENSE									
SALARIES, WAGES & BENEFITS	320,308	302,419	308,050	340,860	347,400	32,810	11%	(2)	
OPERATING EXPENSE	5,303	2,205	3,860	4,350	4,275	490			
SUPPLIES	4,544	4,212	4,000	4,000	4,000	--			
PROGRAM EXPENSES	5,590	5,603	4,921	4,981	4,981	60			
MEETINGS, CONFERENCES, TRAINING	1,020	1,682	1,692	990	990	(702)			
FUEL / TRANSPORTATION COSTS	136	426	385	385	385	--			
	<u>336,900</u>	<u>316,547</u>	<u>322,908</u>	<u>355,566</u>	<u>362,031</u>	<u>32,658</u>			
NET OPERATING (REVENUE) EXPENSE	<u>101,599</u>	<u>108,103</u>	<u>101,645</u>	<u>136,887</u>	<u>142,258</u>	<u>35,242</u>			
OTHER									
	--	--	--	--	--	--			
	<u>101,599</u>	<u>108,103</u>	<u>101,645</u>	<u>136,887</u>	<u>142,258</u>	<u>35,242</u>			35%

EXPLANATION OF CHANGE:

Revenue

(1) Based on projected participation in aquatic programs.

Expenses

(2) Mainly due to the new allocation of the VPCC admin assistant salary and benefits - a third of the total compensation has been allocated to the aquatics programs. The increase of the minimum wage has also resulted in added staff cost for various programs.

INCLUDES DEPARTMENTS:

5100-6060 Aquatics

**Town of Ingersoll
FITNESS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: FITNESS	Actual 2016	YTD Actual 2017	Budget		Projection 2019	Change 2017 to 2018		
			2017	2018		(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(14,427)	(16,191)	(17,228)	(17,057)	(17,057)	171		
MEMBERSHIPS	(97,372)	(100,649)	(104,400)	(105,440)	(104,100)	(1,040)		
PROGRAM REVENUES	(4,497)	(6,980)	(4,000)	(7,630)	(7,630)	(3,630)	-91%	(1)
DONATIONS / FUNDRAISING	(50)	(100)	--	--	--	--		
	<u>(116,346)</u>	<u>(123,919)</u>	<u>(125,628)</u>	<u>(130,127)</u>	<u>(128,787)</u>	<u>(4,499)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	103,379	107,272	111,740	138,850	142,430	27,110	24%	(2)
OPERATING EXPENSE	1,015	957	1,150	2,150	2,180	1,000		
SUPPLIES	1,200	196	850	550	550	(300)		
PROGRAM EXPENSES	289	454	250	400	500	150		
MEETINGS, CONFERENCES, TRAINING	874	833	1,380	1,380	1,480	--		
FUEL / TRANSPORTATION COSTS	291	265	550	300	300	(250)		
CONTRACTED SERVICES	1,673	1,615	1,500	1,500	1,500	--		
MARKETING & PROMOTION	54	--	300	300	300	--		
EQUIP REPAIRS & MAINTENANCE	4,018	777	3,000	3,000	3,500	--		
	<u>112,792</u>	<u>112,371</u>	<u>120,720</u>	<u>148,430</u>	<u>152,740</u>	<u>27,710</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(3,554)</u>	<u>(11,549)</u>	<u>(4,908)</u>	<u>18,303</u>	<u>23,953</u>	<u>23,211</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>6,446</u>	<u>(1,549)</u>	<u>5,092</u>	<u>28,303</u>	<u>33,953</u>	<u>23,211</u>	456%	

EXPLANATION OF CHANGE:

Revenue

(1) Based on projected participation in fitness programs.

Expenses

(2) Mainly due to the new allocation of the VPCC admin assistant salary and benefits - a third of the total compensation has been allocated to the fitness programs. The increase of the minimum wage has also resulted in added cost of various fitness program staff.

INCLUDES DEPARTMENTS:

5100-6070 Fitness Programs

**Town of Ingersoll
VPCC - PROGRAMS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
USER FEES	(68,339)	(52,771)	(52,072)	(60,899)	(58,557)	(8,827)		
GRANTS / SUBSIDIES / REBATES	(5,321)	(12,312)	(6,000)	(6,000)	(6,000)	--		
PROGRAM REVENUES	(97,857)	(91,891)	(119,582)	(110,408)	(110,408)	9,174		
	<u>(171,517)</u>	<u>(156,974)</u>	<u>(177,654)</u>	<u>(177,307)</u>	<u>(174,965)</u>	<u>347</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	191,063	187,898	184,410	214,670	219,550	30,260	16%	(1)
OPERATING EXPENSE	793	1,419	1,550	1,550	1,550	--		
SUPPLIES	5,172	5,308	7,822	7,955	7,955	133		
PROGRAM EXPENSES	7,704	8,021	9,670	9,320	9,320	(350)		
MEETINGS, CONFERENCES, TRAINING	261	1,160	1,400	1,200	1,200	(200)		
FUEL / TRANSPORTATION COSTS	276	73	500	500	500	--		
MARKETING & PROMOTION	68	--	500	300	300	(200)		
	<u>205,717</u>	<u>203,879</u>	<u>205,852</u>	<u>235,495</u>	<u>240,375</u>	<u>29,643</u>		
NET OPERATING (REVENUE) EXPENSE	<u>34,200</u>	<u>46,905</u>	<u>28,198</u>	<u>58,188</u>	<u>65,410</u>	<u>29,990</u>		
OTHER								
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>34,200</u>	<u>46,905</u>	<u>28,198</u>	<u>58,188</u>	<u>65,410</u>	<u>29,990</u>		106%

EXPLANATION OF CHANGE:
Revenue No significant changes

INCLUDES DEPARTMENTS:
5100-6090 Programs

Expenses

- (1) Mainly due to the new allocation of the VPCC admin assistant salary and benefits - a third of the total compensation has been allocated to the general programs. The increase of the minimum wage has also resulted in added cost of various program staff.

**Town of Ingersoll
VPCC - FACILITY
2018 Budget - Final
February 8, 2018**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(2,034)	(1,434)	(2,500)	(2,500)	(3,000)	--		
RENT / LEASES	(8,107)	(2,141)	(925)	(925)	(1,000)	--		
	<u>(10,141)</u>	<u>(3,575)</u>	<u>(3,425)</u>	<u>(3,425)</u>	<u>(4,000)</u>	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	259,062	236,435	216,040	296,580	304,580	80,540	37%	(1)
OPERATING EXPENSE	12,405	11,217	10,015	10,860	10,230	845		
COMMUNICATIONS	--	152	--	72	73	72		
UTILITIES - HEAT, HYDRO, WATER	172,743	157,470	161,200	169,500	176,900	8,300		
SUPPLIES	112	150	1,500	1,500	1,500	--		
MEETINGS, CONFERENCES, TRAINING	--	--	300	1,800	300	1,500		
MARKETING & PROMOTION	52	--	--	500	500	500		
EQUIP REPAIRS & MAINTENANCE	38,784	47,097	50,700	43,500	43,500	(7,200)		
BLDG REPAIRS & MAINTENANCE	15,294	23,959	20,750	20,000	20,757	(750)		
SNOW REMOVAL AND SANDING	5,310	3,707	6,500	6,500	6,500	--		
MAINTENANCE CONTRACTS	18,022	17,204	18,000	18,000	18,000	--		
	<u>521,784</u>	<u>497,391</u>	<u>485,005</u>	<u>568,812</u>	<u>582,840</u>	<u>83,807</u>		
NET OPERATING (REVENUE) EXPENSE	<u>511,643</u>	<u>493,816</u>	<u>481,580</u>	<u>565,387</u>	<u>578,840</u>	<u>83,807</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	40,000	90,000	90,000	460,000	50,000	370,000	411%	(2)
	<u>40,000</u>	<u>90,000</u>	<u>90,000</u>	<u>460,000</u>	<u>50,000</u>	<u>370,000</u>		
	<u>551,643</u>	<u>583,816</u>	<u>571,580</u>	<u>1,025,387</u>	<u>628,840</u>	<u>453,807</u>	79%	

EXPLANATION OF CHANGE:
Revenue No significant changes

INCLUDES DEPARTMENTS:
5100-4100 Facility

Expenses

(1) Distribution of maintenance staff hours between various recreational facilities and parks has been changed to reflect actual hours. The distribution was determined and confirmed by tracking the actual hours spent by staff at each facility. This also includes the increase of the minimum wage, an annual wage index and step increases as well as an increase of the extended health benefit plan of 9.5%.

Other

(2) This is a one time transfer to fund the new roof at the VPCC.

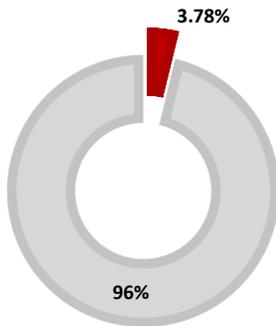
**Town of Ingersoll
Fusion Youth Centre
2018 Budget - Final
February 8, 2018**

What We Do

The Youth Centre provides affordable, accessible and safe recreation, fitness, cultural, skill development and social programs and activities for youth between the ages of 11 and 18.

Special Operating Projects / Memos/ Enhancements /Challenges

**FUSION PORTION OF TOWN'S
LEVY**



Challenges

Loss of the Loblaw Healthy Kids Grant and RBC After School Grant.

Declining art room sales and multi media room rental. Rent of Sure Start meeting room has been declining also. Loss of tenants and difficulty finding new tenants.

The Fusion payroll budget is being impacted by the increase of the minimum wage and other provisions of Bill 148 including equal pay for equal work, increased vacation entitlements and public holiday calculations for part-time and seasonal employees .

Special Projects

Facility condition assessment review.

Purchase new equipment for the recording studio with the money kindly donated through A Pause for Love event.

Median residential property valued at \$215,000 will pay \$75/year or \$6.25/month for this service.

Town of Ingersoll
YOUTH CENTRE - TOTAL ACTIVITIES
2018 Budget - Final
February 8, 2018

DEPARTMENT: YOUTH CENTRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018	
	2016	2017	2017	2018	2019	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(15,497)	(10,745)	(23,500)	--	--	23,500	100%
RENT / LEASES	(55,507)	(31,436)	(32,076)	(31,576)	(31,576)	500	
USER FEES	(1,700)	(23,778)	(17,450)	(19,835)	(19,500)	(2,385)	
MEMBERSHIPS	(1,289)	(1,326)	(1,000)	(1,000)	(1,000)	--	
RECOVERIES	(4,855)	(225)	(2,450)	(1,250)	(1,250)	1,200	
GRANTS / SUBSIDIES / REBATES	(71,054)	(42,950)	(31,477)	(53,219)	(5,500)	(21,742)	-69%
PROGRAM REVENUES	(534)	(1,157)	(500)	(9,300)	(9,300)	(8,800)	-1760%
DONATIONS / FUNDRAISING	(130,717)	(167,597)	(136,500)	(155,274)	(127,000)	(18,774)	-14%
	<u>(281,153)</u>	<u>(279,214)</u>	<u>(244,953)</u>	<u>(271,454)</u>	<u>(195,126)</u>	<u>(26,501)</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	674,883	641,772	652,590	644,664	631,960	(7,926)	
ADMINISTRATIVE EXPENSE	5,284	4,566	6,725	5,675	5,681	(1,050)	
OPERATING EXPENSE	22,868	17,126	13,155	29,144	31,929	15,989	122%
COMMUNICATIONS	7,226	7,339	6,950	7,572	7,572	622	
UTILITIES - HEAT, HYDRO, WATER	34,004	25,214	33,934	33,934	35,340	--	
SUPPLIES	5,505	4,013	7,400	21,595	14,170	14,195	192%
PROGRAM EXPENSES	28,189	11,053	21,300	15,615	10,400	(5,685)	-27%
MEETINGS, CONFERENCES, TRAINING	896	1,934	2,300	3,850	3,300	1,550	
FUEL / TRANSPORTATION COSTS	1,308	1,225	1,600	4,800	2,050	3,200	200%
PROFESSIONAL FEES	22,145	--	--	2,100	--	2,100	
CONTRACTED SERVICES	1,698	1,034	3,470	5,790	5,790	2,320	
MARKETING & PROMOTION	9,887	1,298	850	3,925	1,825	3,075	362%
EQUIP REPAIRS & MAINTENANCE	5,050	17,364	11,950	9,450	9,650	(2,500)	
BLDG REPAIRS & MAINTENANCE	5,107	6,577	6,900	21,900	21,900	15,000	217%
SNOW REMOVAL AND SANDING	4,184	2,017	5,000	5,000	5,000	--	
MAINTENANCE CONTRACTS	6,334	6,299	6,974	5,636	5,636	(1,338)	
	<u>834,567</u>	<u>748,831</u>	<u>781,098</u>	<u>820,650</u>	<u>792,203</u>	<u>39,552</u>	
NET OPERATING (REVENUE) EXPENSE	<u>553,414</u>	<u>469,617</u>	<u>536,145</u>	<u>549,196</u>	<u>597,077</u>	<u>13,051</u>	
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>555,914</u>	<u>472,117</u>	<u>538,645</u>	<u>551,696</u>	<u>599,577</u>	<u>13,051</u>	2%
SUMMARY OF ALL YOUTH CENTRE ACTIVITIES:							
FACILITY			106,432	101,906	(4,526)		
GENERAL PROGRAMS			432,213	449,790	17,577		
			<u>538,645</u>	<u>551,696</u>	<u>13,051</u>		

**Town of Ingersoll
YOUTH CENTRE - FACILITY
2018 Budget - Final
February 8, 2018**

DEPARTMENT: YOUTH CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(38,216)	(31,204)	(31,376)	(31,376)	(31,376)	--		
RECOVERIES	(1,046)	(225)	(1,250)	(1,250)	(1,250)	--		
DONATIONS / FUNDRAISING	(20)	--	--	(15,000)	--	(15,000)		(1)
	<u>(39,282)</u>	<u>(31,429)</u>	<u>(32,626)</u>	<u>(47,626)</u>	<u>(32,626)</u>	<u>(15,000)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	81,297	70,692	70,250	62,720	64,200	(7,530)	-11%	
OPERATING EXPENSE	3,280	6,923	5,150	6,920	6,935	1,770		
COMMUNICATIONS	--	153	--	72	72	72		
UTILITIES - HEAT, HYDRO, WATER	34,004	25,214	33,934	33,934	35,340	--		
FUEL / TRANSPORTATION COSTS	320	229	400	400	400	--		
CONTRACTED SERVICES	27	325	--	5,000	5,000	5,000		
EQUIP REPAIRS & MAINTENANCE	4,856	16,827	10,450	7,950	8,150	(2,500)		
BLDG REPAIRS & MAINTENANCE	5,107	6,577	6,900	21,900	21,900	15,000	217%	(2)
SNOW REMOVAL AND SANDING	4,184	2,017	5,000	5,000	5,000	--		
MAINTENANCE CONTRACTS	6,334	6,299	6,974	5,636	5,636	(1,338)		
	<u>139,408</u>	<u>135,255</u>	<u>139,058</u>	<u>149,532</u>	<u>152,633</u>	<u>10,474</u>		
NET OPERATING (REVENUE) EXPENSE	<u>100,126</u>	<u>103,827</u>	<u>106,432</u>	<u>101,906</u>	<u>120,007</u>	<u>(4,526)</u>		
OTHER								
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>100,126</u>	<u>103,827</u>	<u>106,432</u>	<u>101,906</u>	<u>120,007</u>	<u>(4,526)</u>	4%	

EXPLANATION OF CHANGE:

Revenue

(1) Donation from the Community Foundation to upgrade outdoor space and structures.

Expenses

(2) To upgrade outdoor space and structures. Improvements will paid by the \$15,000 donation from the Community Foundation.

INCLUDES DEPARTMENTS:

5200-4100 Facility

Town of Ingersoll
YOUTH CENTRE - GENERAL PROGRAMS
2018 Budget - Final
February 8, 2018

DEPARTMENT: YOUTH CENTRE ACTIVITY: GENERAL PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
REVENUE								
SALE OF GOODS OR SERVICES	(15,497)	(10,745)	(23,500)	--	--	23,500	100%	(1)
RENT / LEASES	(17,290)	(233)	(700)	(200)	(200)	500		
USER FEES	(1,700)	(23,778)	(17,450)	(19,835)	(19,500)	(2,385)		
MEMBERSHIPS	(1,289)	(1,326)	(1,000)	(1,000)	(1,000)	--		
RECOVERIES	(3,809)	--	(1,200)	--	--	1,200		
GRANTS / SUBSIDIES / REBATES	(50,162)	(42,950)	(31,477)	(53,219)	(5,500)	(21,742)	-69%	(2)
PROGRAM REVENUES	(534)	(1,157)	(500)	(9,300)	(9,300)	(8,800)	-1760%	(3)
DONATIONS / FUNDRAISING	(130,697)	(167,597)	(136,500)	(140,274)	(127,000)	(3,774)		
	<u>(220,978)</u>	<u>(247,785)</u>	<u>(212,327)</u>	<u>(223,828)</u>	<u>(162,500)</u>	<u>(11,501)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	593,586	571,080	582,340	581,944	567,760	(396)		
ADMINISTRATIVE EXPENSE	4,807	4,566	6,725	5,675	5,681	(1,050)		
OPERATING EXPENSE	16,457	10,203	8,005	22,224	24,994	14,219	178%	(4)
COMMUNICATIONS	7,226	7,186	6,950	7,500	7,500	550		
SUPPLIES	4,535	4,013	7,400	21,595	14,170	14,195	192%	(5)
PROGRAM EXPENSES	16,786	11,053	21,300	15,615	10,400	(5,685)		
MEETINGS, CONFERENCES, TRAINING	253	1,934	2,300	3,850	3,300	1,550		
FUEL / TRANSPORTATION COSTS	838	996	1,200	4,400	1,650	3,200	267%	(6)
PROFESSIONAL FEES	22,145	--	--	2,100	--	2,100		
CONTRACTED SERVICES	1,671	709	3,470	790	790	(2,680)		
MARKETING & PROMOTION	1,275	1,298	850	3,925	1,825	3,075	362%	(7)
EQUIP REPAIRS & MAINTENANCE	194	537	1,500	1,500	1,500	--		
	<u>669,773</u>	<u>613,576</u>	<u>642,040</u>	<u>671,118</u>	<u>639,570</u>	<u>29,078</u>		
NET OPERATING (REVENUE) EXPENSE	448,795	365,790	429,713	447,290	477,070	17,577		
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>451,295</u>	<u>368,290</u>	<u>432,213</u>	<u>449,790</u>	<u>479,570</u>	<u>17,577</u>	4%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue					5200-6090	General Programs		
(1) Discontinued e-waste program and declining multi-media production revenue.					5200-6115	Run Ingersoll Program		
(2) Directly attributed to the loss of two grants from RBC (\$20K) and Loblaw Foundation (\$5K) offset by new funding for Female Programs (\$47K).					5200-6116	Haunted House		
(3) Directly attributed to sponsorship revenue from special events such Run Ingersoll and Haunted House and other (BBQs, Santa's Village photo taking, etc.). Previously budgeted under Fundraising.								
Expenses								
(4) Directly attributed to the purchase of new studio equipment. The new equipment will be 100% paid by the Pause for Love donation.								
(5) Increase in the cost of supplies for cooking classes, art program and day camp (\$7K). Also includes supplies for the new female programs commenced in 2017 which are fully funded by the Province.								
(6) Directly attributed to the cost of transportation for the female programs. This cost is fully funded by the Province and does not impact the levy.								
(7) Directly attributed to the cost of advertising and promotion of the new female programs. This cost is fully funded by the Province and does not impact the levy.								

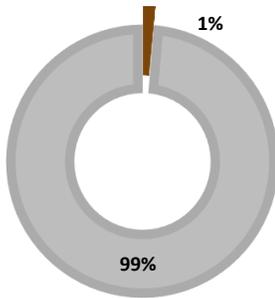
**Town of Ingersoll
Museum
2018 Budget - Final
February 8, 2018**

What We Do

The Museum is responsible for: The museum brings the history of Ingersoll to life through engaging displays and demonstrations. Group tours, educational programs, workshops, special events and hands-on activities are offered throughout the year.

Special Operating Projects / Memos/ Enhancements /Challenges

**MUSEUM PORTION OF TOWN'S
LEVY**



Special Projects

Facility Condition Assessment. The outcome of the assessment will be used to develop a facility repair and maintenance plan and to update the Town's Asset Management Plan.

Median residential property valued at \$215,000 will pay \$26/year or \$2.20/month for this service.

Town of Ingersoll
MUSEUM - FACILITY
2018 Budget - Final
February 8, 2018

DEPARTMENT: MUSEUMS FACILITY	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
OPERATING EXPENSE	148	65	200	200	200	--		
UTILITIES - HEAT, HYDRO, WATER	8,200	5,901	8,300	8,400	8,740	100		
LAND MAINTENANCE & IMPROVEMENT	119	28	1,500	1,500	1,500	--		
EQUIP REPAIRS & MAINTENANCE	38	438	500	500	500	--		
BLDG REPAIRS & MAINTENANCE	9,952	2,952	11,200	11,200	11,200	--		
SNOW REMOVAL AND SANDING	2,245	2,305	2,000	2,000	2,000	--		
MAINTENANCE CONTRACTS	243	19	250	250	250	--		
	<u>20,944</u>	<u>11,726</u>	<u>23,950</u>	<u>24,050</u>	<u>24,390</u>	<u>100</u>		
NET OPERATING (REVENUE) EXPENSE	<u>20,944</u>	<u>11,726</u>	<u>23,950</u>	<u>24,050</u>	<u>24,390</u>	<u>100</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>		
	<u>29,944</u>	<u>20,726</u>	<u>32,950</u>	<u>33,050</u>	<u>33,390</u>	<u>100</u>		0%
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue No significant changes						6200-4100	Facility	
Expenses No significant changes								

**Town of Ingersoll
MUSEUMS
2018 Budget - Final
February 8, 2018**

DEPARTMENT: MUSEUMS PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	
						unfav	& +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(4,998)	(5,310)	(5,000)	(5,000)	(5,000)			--
RENT / LEASES	(85)	(137)	(100)	(100)	(100)			--
USER FEES	(1,807)	(1,839)	(1,700)	(1,700)	(1,800)			--
GRANTS / SUBSIDIES / REBATES	(14,023)	(12,548)	(12,753)	(10,376)	(10,376)			2,377
PROGRAM REVENUES	(9,945)	(16,409)	(7,600)	(8,500)	(8,500)			(900)
DONATIONS / FUNDRAISING	(7,329)	(5,234)	(4,550)	(4,550)	(4,550)			--
	<u>(38,187)</u>	<u>(41,475)</u>	<u>(31,703)</u>	<u>(30,226)</u>	<u>(30,326)</u>			<u>1,477</u>
EXPENSE								
SALARIES, WAGES & BENEFITS	139,024	147,879	149,880	156,360	153,800			6,480
ADMINISTRATIVE EXPENSE	738	1,027	1,050	1,450	1,750			400
OPERATING EXPENSE	335	133	1,550	1,550	1,550			--
COMMUNICATIONS	711	727	750	750	800			--
SUPPLIES	4,025	4,745	4,000	4,000	4,000			--
PROGRAM EXPENSES	13,395	21,433	24,410	25,060	25,150			650
MEETINGS, CONFERENCES, TRAINING	995	1,957	1,300	1,700	1,700			400
FUEL / TRANSPORTATION COSTS	211	31	300	300	400			--
CONTRACTED SERVICES	200	450	300	300	300			--
MARKETING & PROMOTION	8,767	4,284	6,750	5,050	5,150			(1,700)
EQUIP REPAIRS & MAINTENANCE	1,101	2,222	2,000	2,500	2,500			500
MAINTENANCE CONTRACTS	19	--	200	500	500			300
	<u>169,520</u>	<u>184,887</u>	<u>192,490</u>	<u>199,520</u>	<u>197,600</u>			<u>7,030</u>
NET OPERATING (REVENUE) EXPENSE	<u>131,333</u>	<u>143,412</u>	<u>160,787</u>	<u>169,294</u>	<u>167,274</u>			<u>8,507</u>
OTHER								
	--	--	--	--	--			--
	<u>131,333</u>	<u>143,412</u>	<u>160,787</u>	<u>169,294</u>	<u>167,274</u>			<u>8,507</u> 5%
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes					6200-4000	Administration		
					6200-6810	Harvest Festival		
Expenses No significant changes								

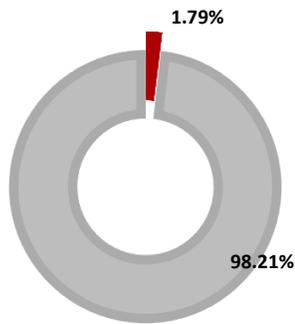
**Town of Ingersoll
Economic Development
2018 Budget - Final
February 8, 2018**

What We Do

The Economic Development delivers a full range of services to promote, support and sustained overall economic prosperity of the Town. It provides support and guidance for companies and individuals interested in growing or starting a business in Ingersoll.

Special Operating Projects / Memos/ Enhancements /Challenges

**ECONOMIC DEVELOPMENT
PORTION OF TOWN'S LEVY**



Special Projects

The 2018 budget includes a \$50K provision for Community Improvement grants and incentives as per the Community Improvement Plan recommendations.

Median residential property valued at \$215,000 will pay \$35/year or \$2.96/month for this service.

**Town of Ingersoll
ECONOMIC DEVELOPMENT
2018 Budget - Final
February 8, 2018**

DEPARTMENT: ECONOMIC DEVELOPMENT	Actual	YTD Actual	Budget		Projection	Change 2017 to 2018		
	2016	2017	2017	2018	2019	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
GRANTS / SUBSIDIES / REBATES	(1,005)	(14,123)	(5,000)	(5,000)	(5,000)	--		
	<u>(1,005)</u>	<u>(14,123)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	175,629	125,670	143,820	137,310	140,700	(6,510)		
ADMINISTRATIVE EXPENSE	325	290	550	50	50	(500)		
OPERATING EXPENSE	--	244	200	700	700	500		
COMMUNICATIONS	1,766	1,540	1,500	1,500	1,500	--		
PROGRAM EXPENSES	10,834	10,983	12,365	12,365	12,370	--		
MEETINGS, CONFERENCES, TRAINING	3,712	6,522	4,250	9,250	9,000	5,000	118%	(1)
FUEL / TRANSPORTATION COSTS	2,516	2,810	3,000	3,500	4,000	500		
PROFESSIONAL FEES	5,733	5,985	25,500	25,500	--	--		
MARKETING & PROMOTION	9,339	35,180	22,000	74,500	75,000	52,500	239%	(2)
	<u>209,856</u>	<u>189,224</u>	<u>213,185</u>	<u>264,675</u>	<u>243,320</u>	<u>51,490</u>		
NET OPERATING (REVENUE) EXPENSE	208,851	175,101	208,185	259,675	238,320	51,490		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	25,000	10,000	10,000	10,000	10,000	--		
	<u>25,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>		
	<u>233,851</u>	<u>185,101</u>	<u>218,185</u>	<u>269,675</u>	<u>248,320</u>	<u>51,490</u>	24%	

EXPLANATION OF CHANGE:
Revenue No significant changes

INCLUDES DEPARTMENTS:
7000-4000 Administration

Expenses

- (1) Based on planned tradeshow and conferences.
- (2) Includes a \$50K community improvement grants provision. Based on the proposed community improvement plan.

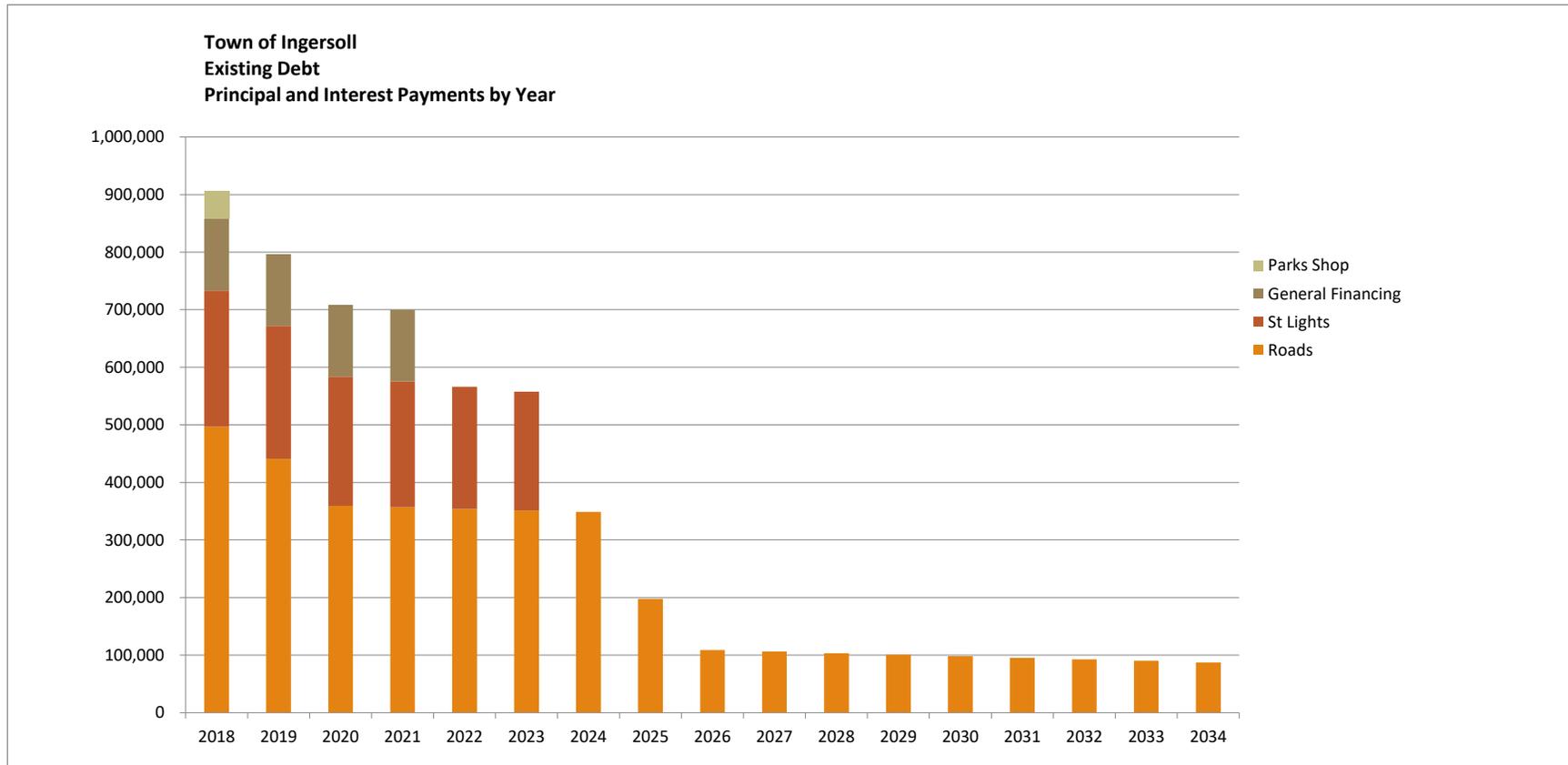
**Town of Ingersoll
2018 Budget - Final
Reserve and Reserve Fund Continuity
February 8, 2018**

	2015	2016	2017	2018			2018	2017 / 2018
	Ending Balance	Ending Balance	Ending Balance	Transfer In	Transfer Out	Income	Ending Balance	Change fav/(unfav)
RESERVES								
WORKING FUNDS	192,278	192,278	192,278				192,278	--
CURRENT PURPOSES	350,815	1,474,184	1,690,542	155,000	301,824		1,543,717.97	(146,824)
CAPITAL PURPOSES	4,372,382	5,032,991	6,676,872	2,957,995	3,818,000		5,816,867	(860,005)
	4,915,475	6,699,453	8,559,692	3,112,995	4,119,824	--	7,552,863	(1,006,829)
RESERVE FUNDS								
DISCRETIONARY	409,119	410,312	419,412	5,000	--	5,242	429,654	10,242
OBLIGATORY	1,888,601	2,278,476	2,507,725		922,625	681,898	2,266,998	(240,727)
	2,297,720	2,688,788	2,927,137	5,000	922,625	687,140	2,696,652	(230,485)
TOTAL	7,213,195	9,388,241	11,486,829	3,117,995	5,042,449	687,140	10,249,515	(1,237,314)

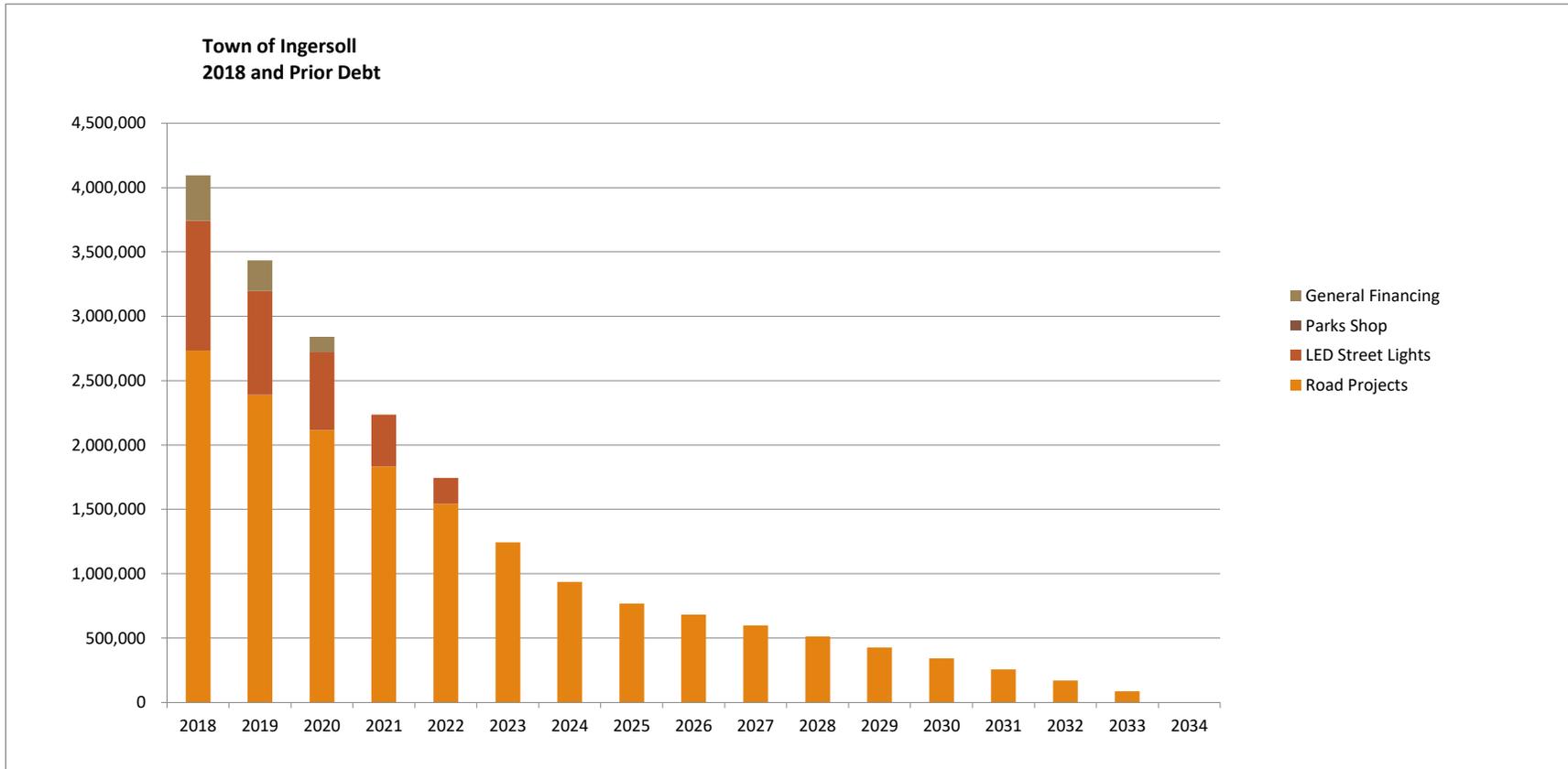
SOURCE OF TRANSACTIONS

OPERATING	3,117,995	328,449
CAPITAL		4,714,000
	3,117,995	5,042,449

Town of Ingersoll
Budget 2018 - Final
February 8, 2018



Town of Ingersoll
Budget 2018 - Final
February 8, 2018



**Town of Ingersoll
2018 Budget - Final
Budget Restated in PSAB Format
February 8, 2018**

	<u>As Budget</u>	<u>PSAB Financials</u>
Net revenue prior to following amounts	(4,833,106)	(4,833,106)
Items included in Budget that are not PSAB Revenues or Expenses		
Debenture Principal Repayment	742,935	
Capital Expenditures	5,097,000	
Contributions from Reserves		
Operating	(301,824)	
Capital	(3,818,000)	
Transfer to Reserves	3,112,995	
PSAB items not in Budget		
Increase in Post Employment Liability		67,069
Amortization		2,715,000
Loss on Disposal of Assets		200,000
Annual Surplus	<u> --</u>	<u> (1,851,037)</u>