

**THE CORPORATION OF THE
TOWN OF INGERSOLL**

2021 OPERATING BUDGET

February 22, 2021

Town of Ingersoll
2021 Budget - Draft
February 22, 2021

Introduction

2021 Operating Budget

The 2021 operating budget presents a total gross expenditures of \$19.78 million (\$19.1 million - 2020). Property taxes remain the Town's largest source of revenue comprising 77% of the total funding sources. The total requirement from taxation in 2021 is \$15.1 million, compared to \$14.9 million in 2020. This represents an increase in the levy of \$244,930 or 1.64%.

The proposed 1.64% levy increase translates into a reduction of 0.57% or \$12 for the median single family residential property.

2021 Assessment Update

2021 should have been the first year of a new reassessment cycle, with all destination (Full CVA) values being updated to reflect January 1, 2020 market conditions, the Province put a pause on reassessment in the spring of 2020. This decision was made as part of a host of early measures in response to the ongoing public health crisis stemming from COVID-19.

This means that property taxes for 2021 will again rely on the full destination values based on the January 1, 2016 valuation date. This will be the first year since 2008 without any market driven valuation changes at the municipal level.

The COVID-19 Pandemic

The 2021 operating budget reflects the challenging times that impact the Town and community. The 2021 budget is addressing financial challenges that have been created by COVID-19 by prioritizing the initiatives that will support our recovery efforts and the health and safety of our community. All service areas were requested to review their original budget request and consider the impacts of COVID-19 on the operations of all town facilities, including more frequent cleaning , reduced capacity of the recreation facilities and programs, and staffing compliments.

Staff are continuing to monitor the financial situation at the municipality and will continue to report to Council quarterly in 2021.

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2021 Operating Budget Priorities and Highlights

Provides \$3.9 million in public safety (police, fire and bylaw).

Provides \$4.3 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.

Maintains reserves and reserve funds to support future infrastructure needs.

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

Provides \$750 thousand to address growing infrastructure gap.

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

The 2021 recommended budget requires no new debenture financing, and is aligned with Council's strategic priorities. Existing services will be maintained or only temporary reduced due to COVID-19.

Comments are provided for each division / activity as a basis for the budget deliberations. Comments highlight the key drivers and implications of the proposed 2021 budget.

Figure 1: 2021 Levy Distribution

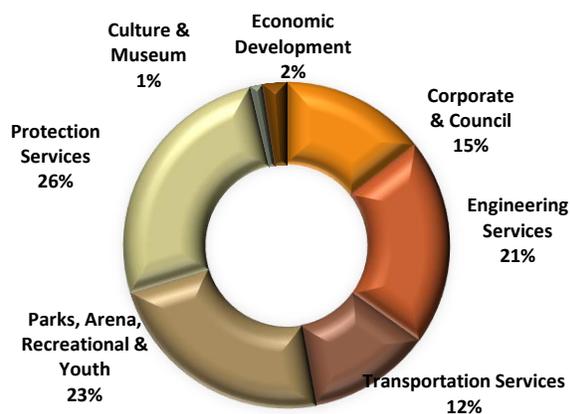
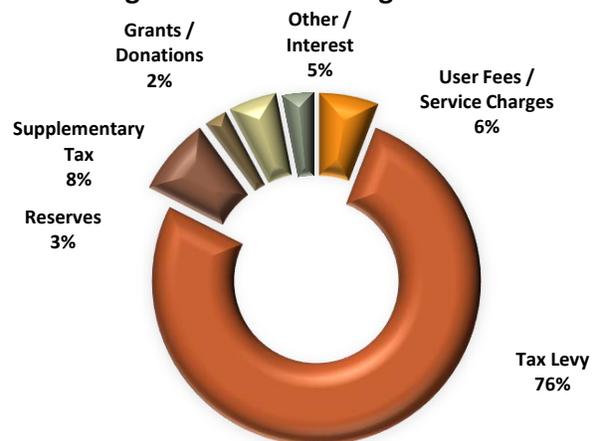


Figure 2: 2021 Funding Sources



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2021 Operating Budget Key Drivers

Budget Key Drivers	Increase/(Decrease), \$ (000's)
Net transfers from / to reserves and reserve funds	\$ (177)
Remaining funds in Safe Restart Agreement	\$ (67)
Savings - Professional fees (landfill consulting fees, legal and transportation study)	\$ (307)
Savings - Meetings, conferences and training due to COVID-19	\$ (56)
Savings - Utilities	\$ (40)
Savings-Contracted services including paratransit contract, software implementation	\$ (40)
Savings- Fuel, equipment usage and maintenance	\$ (36)
Savings - Marketing and promotion	\$ (35)
Supplemental taxation on new development	\$ (25)
Revenue losses due to COVID-19 (Arena, VPCC and Fusion Centre)	\$ 323
Payroll & Benefits annual increases	\$ 159
2021 OPP Contract renewal Not controlled by the Town	\$ 145
Loss of interest revenue due to COVID-19	\$ 145
Permits/ leases and other miscellaneous revenue losses	\$ 77
Insurance Premium annual increase	\$ 50
Reduction in OMPF Funding Not controlled by the Town	\$ 36
COVID-19 related supplies (cleaning, PPE)	\$ 35
Other expenses (operating, building & equipment repair and maintenance)	\$ 50
Boundary Adjustment Expenses (Schedule 1)	\$ 8
Tax Levy Increase	\$ 245
Schedule 1	Favourable/
SWOX / Ingersoll Boundary Adjustment Impact	(Unfavourable), \$ (000's)
Estimated tax levy from annexed lands	\$ (1,048)
Phase-in refunds to property owners	\$ 403
Perpetuity payments to SWOX	\$ 513
One-time upfront payment as consideration for future anticipated new residential development based on assumptions of \$250 per unit for 558 units.	\$ 140
Tax Levy Impact	\$ 8

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Summary All Departments by Revenue/Expense Grouping

	Actual	YTD Actual	Budget		Projection	Change
	2019	2020	2020	2021	2022	2020 to 2021 (fav) unfav
REVENUE						
SALE OF GOODS OR SERVICES	(100,649)	(82,673)	(95,255)	(83,255)	(90,925)	12,000
PERMITS/LICENSES	(370,378)	(313,654)	(214,595)	(176,100)	(190,100)	38,495
ICE RENTAL	(234,295)	(150,784)	(244,965)	(187,580)	(244,965)	57,385 (1)
RENT / LEASES	(213,503)	(168,835)	(207,068)	(197,951)	(210,403)	9,117
USER FEES	(316,676)	(132,081)	(268,328)	(205,101)	(273,476)	63,227 (1)
MEMBERSHIPS	(134,399)	(46,859)	(158,790)	(101,125)	(121,125)	57,665 (1)
RECOVERIES	(202,911)	(99,639)	(112,704)	(111,519)	(111,519)	1,185
COUNTY RECOVERY	(307,934)	(304,124)	(306,788)	(308,023)	(306,523)	(1,235)
TAXATION - LEVY	(14,483,928)	(14,861,545)	(14,902,400)	(15,147,330)	(15,340,178)	(244,930) (2)
TAXATION - SUPPLEMENTARIES & OTHER	(683,806)	(417,262)	(461,387)	(1,505,911)	(1,505,911)	(1,044,524) (3)
INTEREST / DIVIDENDS	(1,036,831)	(658,363)	(769,500)	(624,500)	(624,500)	145,000 (4)
GRANTS / SUBSIDIES / REBATES	(737,126)	(465,403)	(120,575)	(97,448)	(97,448)	23,127
LAND SALES	(50)	(1,130)	0	0	0	--
PROGRAM REVENUES	(163,483)	(33,006)	(241,938)	(97,817)	(234,186)	144,121 (1)
DONATIONS / FUNDRAISING	(196,932)	(50,418)	(130,988)	(137,893)	(137,893)	(6,905)
	<u>(19,182,900)</u>	<u>(17,785,775)</u>	<u>(18,235,281)</u>	<u>(18,981,553)</u>	<u>(19,489,152)</u>	<u>(746,272)</u>
EXPENSE						
SALARIES, WAGES & BENEFITS	6,795,222	6,359,566	7,194,153	7,352,887	7,607,542	158,734 (5)
ADMINISTRATIVE EXPENSE	75,092	63,223	78,828	79,753	79,045	925
OPERATING EXPENSE	165,999	149,592	199,297	355,426	258,708	156,129 (6)
COMMUNICATIONS	110,044	86,269	114,485	109,011	111,657	(5,474)
INSURANCE EXPENSE	218,411	266,530	253,965	303,588	312,450	49,623 (7)
UTILITIES - HEAT, HYDRO, WATER	756,056	687,411	882,434	843,060	869,400	(39,374) (8)
SUPPLIES	48,783	94,217	32,319	61,584	34,751	29,265
PROGRAM EXPENSES	118,806	62,103	146,258	124,947	124,027	(21,311)
MEETINGS, CONFERENCES, TRAINING	113,463	40,912	152,090	95,605	130,620	(56,485) (9)
FUEL / TRANSPORTATION COSTS	100,321	62,418	110,842	102,792	107,660	(8,050)
PROFESSIONAL FEES	362,571	425,479	768,000	460,500	224,000	(307,500) (10)
CONTRACTED SERVICES	224,483	209,749	267,528	232,156	193,816	(35,372) (11)
PROPERTY TAX REFUNDS & ADJUSTMENTS	569,154	829,810	620,000	1,551,150	1,551,150	931,150 (12)
MARKETING & PROMOTION	104,691	34,741	134,410	98,885	120,022	(35,525) (13)
GRANTS TO VOLUNTEER ORGANIZATIONS	97,195	120,996	102,100	89,000	98,200	(13,100)
LAND MAINTENANCE & IMPROVEMENT	43,784	22,252	60,500	65,000	65,000	4,500
EQUIP REPAIRS & MAINTENANCE	277,168	227,539	246,219	239,418	236,848	(6,801)
BLDG REPAIRS & MAINTENANCE	131,370	112,683	159,200	164,600	159,750	5,400
SNOW REMOVAL AND SANDING	53,633	41,755	50,300	50,300	50,820	0
MAINTENANCE CONTRACTS	137,762	150,247	179,090	184,910	182,870	5,820
LAND SALE EXPENSES	2,411	2,301	0	0	0	0
MATERIALS	399,880	297,746	426,040	427,840	418,560	1,800
EQUIPMENT USAGE	40,190	46,887	83,200	61,900	61,900	(21,300)
TRANSFER TO BIA	83,219	82,228	78,000	82,228	82,228	4,228
TRANSFERS TO CEMETERY BOARD	91,359	93,083	93,083	104,505	104,505	11,422
	<u>11,121,066</u>	<u>10,569,736</u>	<u>12,432,341</u>	<u>13,241,045</u>	<u>13,185,528</u>	<u>808,704</u>
NET OPERATING (REVENUE) EXPENSE	<u>(8,061,834)</u>	<u>(7,216,039)</u>	<u>(5,802,940)</u>	<u>(5,740,508)</u>	<u>(6,303,624)</u>	<u>62,432</u>
OTHER						
O.P.P. CONTRACT	2,399,147	2,600,314	2,607,746	2,752,952	2,876,800	145,206 (14)
OMPF - ONT MUN PARTNER GRANT	(281,000)	(238,900)	(238,900)	(203,100)	(172,635)	35,800
CAPITAL TAX LEVY REQUIREMENT	0	0	0	0	0	0
TRANSFER FROM RESERVES & RES FUNDS	(48,534)	(33,919)	(640,870)	(600,075)	(192,159)	40,795 (15)
TRANSFER TO RESERVES & RES FUNDS	4,011,794	3,519,082	3,366,270	3,091,010	3,225,530	(275,260) (16)
DEBENTURE PAYMENT	791,781	708,694	708,694	699,721	566,088	(8,973)
	<u>6,873,188</u>	<u>6,555,271</u>	<u>5,802,940</u>	<u>5,740,508</u>	<u>6,303,624</u>	<u>(62,432)</u>
	<u>(1,188,646)</u>	<u>(660,768)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

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Summary All Departments by Revenue/Expense Grouping

Variance Explanation:

- (1) Reduced Community Services revenues due to the impacts of COVID-19.
- (2) Levy required to balance the budget.
- (3) Projected Levy from SWOX Annexed lands (\$1,048,000) combined with anticipated increases in supplemental property taxes on new residential, commercial and industrial development.
- (4) Interest revenue is expected to decline due to the impacts of COVID-19.
- (5) Increase in the cost of health benefits and long term disability premiums for active and retired employees, step increases and annual wage indexing. Added one new full time contract position to assist the Building Department.
- (6) Attributed to the SWOX / Ingersoll Boundary Adjustment Agreement. One-time upfront payment of \$139,500 as consideration for future anticipated new residential development based on assumptions of \$250 per unit for 558 units.
- (7) Escalating insurance premiums due to the hardening market.
- (8) Declining electricity cost due to conversion to LED lighting.
- (9) Reduction in the discretionary training and conferences budget due to COVID-19 travel restrictions.
- (10) Reduction in landfill related expenses and completion of Clarks Rd. transportation study.
- (11) Attributed to the completion of several special projects including Pay Equity Study, Laserfiche and Icompas Implementation.
- (12) Directly attributed to phase-in refunds of property taxes to the property owners of the annexed lands and annual compensation to SWOX for the annexed lands.
- (13) Reduced participation in trade shows due to COVID-19 restrictions, decrease in contributions to Community Grant Program due to sufficient amount of unspent funds accumulated in the special reserve for this program. Elimination of landfill related promotion expenses.
- (14) Annual increase in the cost of the OPP contract.
- (15) Reduced transfers from reserves due to a reduction in funding requirements for the landfill opposition.
- (16) Reduced transfers to reserves and reserve funds based on anticipated requirements to fund capital projects identified in the 10 yr. capital forecast.

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	Discussion Items / New Concepts	Cost, \$	Impact
2	Consider expanding the By-Law Enforcement Department - hire 2 additional by-law officers. Assumptions include salaries and benefits, uniforms and other operating costs.	\$160,000	1.08% Levy Increase, 0.48% tax rate increase or \$10 increase for the median family home
3	Contract out by-law enforcement services to independent service contractor.	\$85,000	0.57% Levy Increase, 0.02% tax rate reduction or \$0.00 impact for the median family home
4	Create Ingersoll Police Force.	TBD	TBD
	Outstanding items: Police Service Board Budget		

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Tax Impact

Overall Impact

	Total Assessment		Change	
	2020	2021	\$	%
Tax Levy Requirement	\$14,902,400	\$15,147,330	\$244,930	1.64%
Weighted Assessment	1,629,587,760	1,733,123,010	103,535,250	6.35%
Ingersoll Residential Tax Rate	0.00914500	0.00909242	(0.000053)	-0.57%

Tax Levy Increase:

Growth Related	\$332,480	2.23%
Existing Ratepayers	(\$87,550)	-0.58%
	\$244,930	

Impact on Median Single Family Home



	Assessment		Assessment Change	
	2020	2021	\$	%
Detached Single Family Home	\$221,000	\$221,000	\$0	0.00%
Residential Condominium Unit	\$163,000	\$163,000	\$0	0.00%
Small Office Building	\$150,000	\$150,000	\$0	0.00%
Standard Industrial Property	\$666,300	\$666,300	\$0	0.00%

	Tax Rates		2020 Taxes	2021 Taxes	Change	
	2020	2021			\$	%
Median Single Family Home	0.00914500	0.00909242	\$2,021	\$2,009	(\$12)	-0.57%
Residential Condominium Unit	0.00914500	0.00909242	\$1,491	\$1,482	(\$9)	-0.60%
Small Office Building	0.01739196	0.01729196	\$2,609	\$2,594	(\$15)	-0.58%
Standard Industrial Property	0.02405135	0.02391306	\$16,025	\$15,933	(\$92)	-0.57%

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

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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 \$2,009/yr or \$167 /month. This tax bill represent the Town portion of property tax only and excludes the County and Education taxes.

	Average Tax Bill	
	Annual \$2,009	Monthly \$167
CAPITAL & RESERVES	\$ 377	\$ 31.4
POLICE	\$ 357	\$ 29.8
PUBLIC WORKS	\$ 205	\$ 17.1
PARKS AND ARENA	\$ 164	\$ 13.6
VICTORIA PARK COMMUNITY CENTRE	\$ 152	\$ 12.7
FIRE	\$ 122	\$ 10.2
DEBT REPAYMENT	\$ 92	\$ 7.6
ENGINEERING	\$ 88	\$ 7.3
CLERKS	\$ 82	\$ 6.9
TREASURY	\$ 69	\$ 5.8
YOUTH CENTRE - FUSION	\$ 65	\$ 5.4
ADMINISTRATION	\$ 62	\$ 5.2
INFORMATION TECHNOLOGY	\$ 43	\$ 3.6
COUNCIL	\$ 38	\$ 3.2
ECONOMIC DEVELOPMENT	\$ 27	\$ 2.3
MUSEUMS	\$ 23	\$ 1.9
PUBLIC BUILDINGS	\$ 15	\$ 1.3
CROSSING GUARDS	\$ 7	\$ 0.6
PARA TRANSIT	\$ 6	\$ 0.5
TAX REFUNDS & SUPPS	\$ 6	\$ 0.5
PROPERTY STANDARDS	\$ 5	\$ 0.4
PARKING	\$ 2	\$ 0.2
BUILDING INSPECTION	\$ -	\$ -

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Summary All Departments by Revenue/Expense Grouping

	Actual	YTD Actual	Budget		Projection	Change	Change
	2019	2020	2020	2021	2022	2020 to 2021 (fav) unfav	2020 to 2021 %
COUNCIL	230,534	210,983	288,873	230,060	249,050	(58,813)	-20%
CHIEF ADMINISTRATIVE OFFICER	502,184	608,171	375,970	474,514	403,750	98,544	26%
CLERKS							
ADMINISTRATION	544,164	736,525	588,740	628,707	627,745	39,967	7%
PARATRANSIT	53,364	49,631	55,840	33,070	45,080	(22,770)	-41%
CROSSING GUARDS	52,287	33,059	55,370	55,020	55,590	(350)	-1%
PARKING	9,659	(1,408)	22,500	17,600	19,200	(4,900)	-22%
INFORMATION TECHNOLOGY	293,813	332,867	320,000	349,465	354,525	29,465	9%
TREASURY							
ADMINISTRATION	468,785	619,255	841,113	1,057,698	1,056,377	216,585	26%
SUPPLEMENTARIES LESS ADJUSTMENTS	(114,652)	412,548	158,613	45,239	45,239	(113,374)	-71%
TAX LEVY	(14,483,928)	(14,861,545)	(14,902,400)	(15,147,330)	(15,340,178)	(244,930)	1.64%
BUILDING INSPECTION							
INSPECTION	542	(651.62)	-	-	-	-	0%
PROPERTY STANDARDS	23,175	23,760	26,720	38,530	44,580	11,810	44%
TOWN CENTRE	203,611	115,514	167,808	166,238	166,518	(1,570)	-1%
PUBLIC BUILDINGS - OTHER	(5,655)	1,753	1,400	21	141	(1,379)	-99%
FIRE							
ADMINISTRATION	1,044,839	1,087,644	1,084,258	1,128,398	1,124,578	44,140	4%
FACILITY	13,107	99,994	20,746	20,642	22,862	(104)	-1%
POLICE							
ADMINISTRATION	2,347,322	2,490,865	2,534,896	2,681,202	2,801,050	146,306	6%
POLICE SERVICES BOARD	23,278	26,553	31,175	36,305	36,205	5,130	16%
FACILITY	(11,730)	(59,739)	32,134	20,848	21,383	(11,286)	-35%
ENGINEERING							
ADMINISTRATION	2,057,574	2,064,365	2,167,550	2,132,580	2,255,400	(34,970)	-2%
STREET LIGHTING & TRAFFIC SIGNALS	265,221	267,436	308,200	298,200	308,600	(10,000)	-3%
PUBLIC WORKS							
ADMINISTRATION & EQUIPMENT	386,907	460,989	372,500	405,896	406,946	33,396	9%
BRIDGES & CULVERTS	7,400	12,237	11,660	8,890	8,900	(2,770)	-24%
ROADSIDE MAINTENANCE	229,427	245,828	261,880	259,860	262,700	(2,020)	-1%
SURFACE MAINTENANCE	262,538	176,058	283,860	275,270	278,750	(8,590)	-3%
ROADS, SIDEWALKS & PARKING LOTS	233,699	236,247	257,070	260,580	260,230	3,510	1%
WINTER CONTROL	483,332	343,374	501,480	479,410	474,280	(22,070)	-4%
ENVIRONMENTAL SERVICES	115,603	146,911	106,072	128,067	130,357	21,995	21%
PARKS AND ARENA							
ADMINISTRATION	148,582	143,594	165,610	174,420	176,975	8,810	5%
ARENA	450,971	497,797	409,123	489,246	428,761	80,123	20%
PARKS	721,949	759,492	901,266	825,006	831,016	(76,260)	-8%
PARKS PROGRAMS	53,365	37,975	75,140	67,910	68,840	(7,230)	-10%
CAMI PARKS / SUZUKI HOUSE	157,951	215,375	232,892	222,422	224,890	(10,470)	-4%
VICTORIA PARK COMMUNITY CENTRE							
ADMINISTRATION	106,524	47,933	97,521	91,996	97,673	(5,525)	-6%
AQUATICS	173,652	161,379	167,225	233,090	188,796	65,865	39%
FITNESS	165,203	129,186	169,853	209,756	177,045	39,903	23%
GENERAL PROGRAMS	87,360	98,517	11,710	77,716	50,183	66,006	564%
FACILITY	607,239	483,834	596,577	619,433	632,689	22,856	4%
YOUTH CENTRE							
FACILITY	84,876	328,931	313,976	104,445	148,850	(209,531)	-67%
GENERAL PROGRAMS	356,189	220,206	388,392	394,703	412,088	6,311	2%
MUSEUMS							
FACILITY	26,711	22,888	30,560	34,060	34,400	3,500	11%
PROGRAMS	152,790	134,159	169,762	153,217	156,537	(16,545)	-10%
ECONOMIC DEVELOPMENT	281,592	178,740	296,365	217,600	251,400	(78,765)	-27%
	<u>(1,188,646)</u>	<u>(660,768)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Town of Ingersoll
COMMITTEES
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DEPARTMENT: COMMITTEES

	Actual 2019	YTD Actual 2020	Budget		Projection 2022	Change 2020 to 2020		
			2020	2021		(fav) unfav	% if > \$2,500 & +/- 5%	ref
SAFE CYCLING								
Bike Parts			500	500	500	--		
Helmets			500	500	500	--		
Commuter Trail Grand Opening			500	500	500	--		
Educational Campaigns			1,000	1,000	1,000	--		
June Bike Month Events			1,500	1,500	1,500	--		
Bike Summit Conference			1,000	1,000	1,000	--		
Can Bike Instructor			500	500	500	--		
	<u>6,441</u>	<u>771</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>--</u>		
RECREATIONAL TRAILS								
Educational/Advertising Campaign			1,000	1,000	1,000	--		
Ontario Trails Council Conference			1,000	1,000	1,000	--		
Misc signage repairs and updates			1,000	1,000	1,000	--		
	<u>--</u>	<u>--</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>--</u>		
	<u>6,441</u>	<u>771</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>--</u>	0.00%	

Town of Ingersoll
INGERSOLL RURAL CEMETERY BOARD
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Total grant requested - \$119,434.00

Town of Ingersoll 87.5% \$104,504.75

Township of Zorra 12.5% \$ 14,929.25

Motion to accept this 2021 budget moved by: Councillor Petrie

Seconded by: Councillor Forbes

"Moved that a total budget of \$168,800.00 expenditures be approved for 2021 and be submitted to the two municipal councils. Ingersoll's portion is \$104,504.75 Zorra,s Portion is \$14,929.25."

Motion carried.

Signed by the Chair of the Board Catherine Y. Mott
As per Zoom meeting approval due to Covid-19 regulations.



Catherine Y. Mott / Chair of the Board.

CYM/cf

INGERSOLL RURAL CEMETERY BOARD

INGERSOLL RURAL CEMETERY BOARD						
Budget 2021						
			Actual	Budget	Budget	
			2020	2020	2021	
RECEIPTS						
Transfer fees			150	100	100	
Storage/Mausoleum						
Openings			\$31,100.00	20000	20000	
Sale/maus/crypts						
Sale of Plots			12,240.00	3780	6480	12 plots
Sale of Columbarium niches			16,320.00	10200	12240	12 niches
Interest /Care & Mntce			5558.88	5500	5500	
HST collection	on sales		9595.95	3300	5046	
Bank Interest			12.34			
Misc.			331.5			
HST rebate						
Sub total			\$75,308.67	\$43,910.00	\$49,366.00	
GRANTS			\$106,380.00	\$106,380.00	\$119,434.00	
Town of Ingersoll		87.50%				\$104,504.75
Township of Zorra		12.50%				\$14,929.25
Total grant required						
TOTAL BUDGET				<u>\$150,290.00</u>	<u>\$168,800.00</u>	
			total			
ASSET RESERVE ACCOUNTS						
			November 1st 2020			
Term deposit			\$2,000.00			
Mausoleum reserve			\$24,164.01			
Columbarium reserve			\$5,183.58			
Total Reserve accts.			<u>\$31,347.59</u>			
It was M/S Pamela Petrie / Councillor Ron Forbes to transfer from the operating account to the Columbarium Reserve account \$25,000.00 as per Zoom meeting dated December 2nd 2020. Motion Carried.						

INGERSOLL RURAL CEMETERY BOARD

Budget 2021		INGERSOLL RURAL CEMETERY BOARD		
		Actual	Budget	Budget
EXPENDITURES		2020	2021	
Wages/salaries		92979.79	89500	108960
Receiver General	employer's remit	6069.68	6000	7500
Protective clothing allowance		921.63	600	800
Mileage			200	200
	Water Heater rental	130.89	200	200
	Telephone allowance/Rogers	400.55	550	550
	Erie Thames / water	611.07	600	600
	Furnace oil	1633.06	4000	4000
	Ont. Hydro	548.06	1000	1000
Repairs and Mntc/lumber/grass see/top soil		414.03	1500	1500
	Equip repairs	2766.49	4000	4000
	Tool / supplies purchased	21.99	200	200
	Gasoline/fuel	783.55	2000	2000
Opening & Closing interment fees		7150		7800
Sundries	Treas/Ont. E H Tax		1000	1000
	Worker's comp.	470.67	1300	1300
	Insurance	5265	5000	6000
	Auditors	3616	4000	4000
	Director's fees		1800	1800
	Rental P/O		150	150
	Office exps./stationary/computer allw.	765.83	800	1500
	Postage	140.17	100	100
	Advertising	275.52	100	250
	Banks chgs.	206.73	380	380
	Flowers/labour/materials	1000.2	800	800
	Office cleaning/mntnce/repairs	410.99	1200	1200
	Tree Purchases		500	500
	Ground Mntce/tree removal	3000	3000	3000
	Assoc. Fees		10	10
	Misc.	393.79	100	100
	Equip. Purchased (3 lawn mowers)	659.97	600	700
	Equipment Rental expenses		200	200
	Mausoleum / Garage r Reserve	10000	10000	2000
	Equipment Reserve	6000	6000	
	Columbarium Reserve			
	Columbarium Purchase/repairs	1200		
	Mausoleum / Garage repairs	18582		
	HST Paid	6922.88	3000	4500
TOTAL		\$173,340.54	\$150,290.00	\$168,800.00

**Town of Ingersoll
POLICE
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: POLICE ACTIVITY: POLICE SERVICES BOARD	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021	
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5% ref
The 2021 PSB budget is pending Board's approval.							
REVENUE	--	--	--	--	--	--	--
EXPENSE							
SALARIES, WAGES & BENEFITS	17,883	23,627	20,530	24,660	25,160	4,130	
ADMINISTRATIVE EXPENSE	--	--	100	100	100	--	
COMMUNICATIONS	795	637	745	745	745	--	
INSURANCE EXPENSE	--	--	400	400	600	--	
PROGRAM EXPENSES	1,217	1,240	1,600	2,600	1,500	1,000	
MEETINGS, CONFERENCES, TRAINING	1,628	811	5,200	5,200	5,500	--	
FUEL / TRANSPORTATION COSTS	728	143	800	800	800	--	
MARKETING & PROMOTION	1,026	95	1,800	1,800	1,800	--	
	<u>23,278</u>	<u>26,553</u>	<u>31,175</u>	<u>36,305</u>	<u>36,205</u>	<u>5,130</u>	
NET OPERATING (REVENUE) EXPENSE	<u>23,278</u>	<u>26,553</u>	<u>31,175</u>	<u>36,305</u>	<u>36,205</u>	<u>5,130</u>	
OTHER	--	--	--	--	--	--	
	<u>23,278</u>	<u>26,553</u>	<u>31,175</u>	<u>36,305</u>	<u>36,205</u>	<u>5,130</u>	16%

EXPLANATION OF CHANGE:
Revenue No significant changes
Expenses No significant changes

INCLUDES DEPARTMENTS:
3230-4000 Police Services Board

**Town of Ingersoll
Council
2021 Budget - Draft
February 22, 2021**

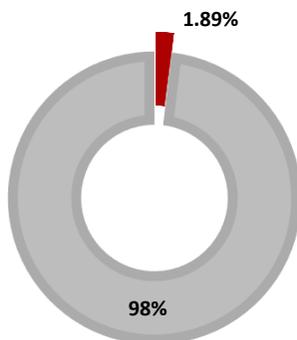
What We Do

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



Special Projects / Challenges

- Establish 2021-2025 Council term priorities through a Community Strategic Plan using \$50,000 carried-forward from the 2020 budget.
- Impalement a new Citizen Outreach Mobile application for \$10,000 using the Modernization Grant Funds.

Median residential property valued at \$221,000 will pay \$38/year or \$3.2/month for this service.

**Town of Ingersoll
COUNCIL
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: COUNCIL	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	(873)	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	181,220	192,817	190,363	196,610	203,500	6,247		
ADMINISTRATIVE EXPENSE	533	2,293	550	550	550	--		
COMMUNICATIONS	1,736	1,178	4,000	1,800	1,800	(2,200)		
PROGRAM EXPENSES	5,511	5,371	5,360	5,600	5,600	240		
MEETINGS, CONFERENCES, TRAINING	24,099	7,641	21,200	10,000	21,200	(11,200)	53%	(1)
FUEL / TRANSPORTATION COSTS	1,279	404	1,800	900	1,800	(900)		
PROFESSIONAL FEES	--	--	55,000	55,000	5,000	--		
CONTRACTED SERVICES	--	--	--	10,000	--	10,000		(2)
MARKETING & PROMOTION	17,029	1,279	10,600	9,600	9,600	(1,000)		
	<u>231,407</u>	<u>210,983</u>	<u>288,873</u>	<u>290,060</u>	<u>249,050</u>	<u>1,187</u>		
NET OPERATING (REVENUE) EXPENSE	<u>230,534</u>	<u>210,983</u>	<u>288,873</u>	<u>290,060</u>	<u>249,050</u>	<u>1,187</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(60,000)	--	(60,000)		(3)
	<u>--</u>	<u>--</u>	<u>--</u>	<u>(60,000)</u>	<u>--</u>	<u>(60,000)</u>		
	<u>230,534</u>	<u>210,983</u>	<u>288,873</u>	<u>230,060</u>	<u>249,050</u>	<u>(58,813)</u>		-20%

EXPLANATION OF CHANGES:
Revenue No significant changes

INCLUDES DEPARTMENTS:
0900-4000 Administration

Expenses

- (1) Training, out of town travel, special projects and many non-essential activities have been reduced due to COVID-19.
- (2) To purchase a Citizen outreach mobile application.
- (3) To fund Council Strategic Plan (\$50K) and Citizen App (\$10K).

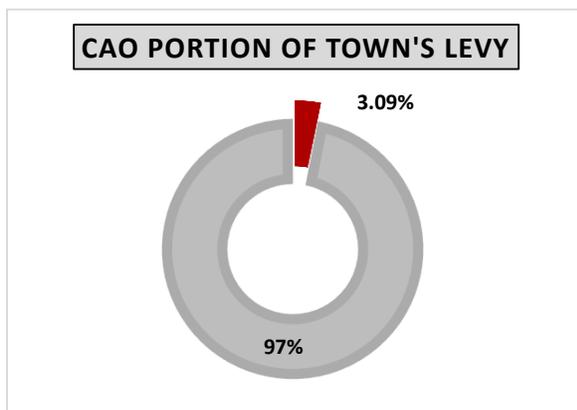
**Town of Ingersoll
Chief Administrative Officer
2021 Budget - Draft
February 22, 2021**

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



Special Projects / Challenges

- Continue Town's efforts to oppose to the proposed landfill through legal and technical assistance and Town's continuous support to other landfill
- Provide a \$15,000 grant to the Ingersoll Physician Recruitment Committee to support physician recruitment efforts. The grant is funded
- As per the SWOX / Ingersoll Boundary Adjustment Agreement to make a one-time upfront payment of \$139,500 as consideration for future anticipated new residential development based on assumptions of \$250 per unit for 558 units.

Median residential property valued at \$221,000 will pay \$62/year or \$5.2/month for this service.

**Town of Ingersoll
CHIEF ADMINISTRATIVE OFFICER
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: CHIEF ADMINISTRATIVE OFFICER	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RECOVERIES	--	(13,967)	--	--	--	--		
	--	(13,967)	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	182,545	192,649	187,770	190,114	193,850	2,344		
ADMINISTRATIVE EXPENSE	212	--	150	150	150	--		
OPERATING EXPENSE	140	--	250	139,500	50,000	139,250	55700%	(1)
COMMUNICATIONS	238	228	850	850	850	--		
PROGRAM EXPENSES	860	874	1,500	16,500	1,500	15,000	1000%	(2)
MEETINGS, CONFERENCES, TRAINING	7,034	1,136	5,500	--	--	(5,500)	100%	(3)
FUEL / TRANSPORTATION COSTS	978	--	1,250	--	--	(1,250)		
PROFESSIONAL FEES	302,115	412,820	610,000	355,000	150,000	(255,000)	42%	(4)
MARKETING & PROMOTION	8,061	464	18,700	7,400	7,400	(11,300)	60%	(5)
	<u>502,184</u>	<u>608,171</u>	<u>825,970</u>	<u>709,514</u>	<u>403,750</u>	<u>(116,456)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>502,184</u>	<u>594,204</u>	<u>825,970</u>	<u>709,514</u>	<u>403,750</u>	<u>(116,456)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(450,000)	(235,000)	--	215,000	48%	(6)
TRANSFER TO RESERVES & RES FUNDS	--	13,967	--	--	--	--		
	--	13,967	(450,000)	(235,000)	--	215,000		
	<u>502,184</u>	<u>608,171</u>	<u>375,970</u>	<u>474,514</u>	<u>403,750</u>	<u>98,544</u>	26%	

EXPLANATION OF CHANGES:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

0900-4000 Administration

Expenses

- (1) Directly attributed to the SWOX / Ingersoll Boundary Adjustment Agreement. One-time upfront payment of \$139,500 as consideration for future anticipated new residential development based on assumptions of \$250 per unit for 558 units.
- (2) The Ingersoll Physician Recruitment Committee requested a 2021 budget allocation of \$15,000 for the development of marketing materials, attendance of trade fairs (virtual or in person) and other physician recruitment efforts. The grant to be funded from the Health Recruitment Reserve.
- (3) Training, out of town travel, special projects and many non-essential activities have been reduced due to COVID-19.
- (4) Based on anticipated legal, technical and PR services related to the opposition to the landfill.

	2020	2021
General Legal/ HR	\$ 40,000	\$ 35,000
Boundary Adjustment legal	30,000	-
North Town Line OP Zone, Planning Consultant	50,000	85,000
Landfill site legal	20,000	15,000
Boundary Adjustment (survey, etc.)	50,000	-
Consulting Landfill Peer Team	200,000	100,000
Landfill Lobbying Consultants	220,000	120,000
	<u>610,000</u>	<u>355,000</u>

(5) Reduction due to COVID 19.

(6) Reduction in transfers to fund professional fees related to the landfill opposition efforts.

**Town of Ingersoll
Clerk, Human Resources and Paratransit
2021 Budget - Draft
February 22, 2021**

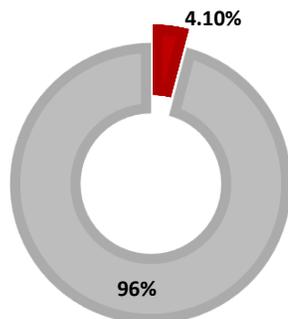
What We Do

The Clerk's Department is responsible for:

- 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 and Human Resources.
- Management of Paratransit services
- Crossing guards supervision

Special Operating Projects / Memos/ Enhancements /Challenges

CLERKS PORTION OF TOWN'S LEVY



Special Projects

- The Clerks Department (Human Resources) initiated a pay equity study in 2019 for which a budget of \$30K was established. The study began in 2019 but will continue into 2021, the funds that have not been used in 2019 and 2020 are being carried forward.
- The budget includes a full time contract employee to assist with the implementation of the new record management software (Laserfiche). The staff complement is funded through the Modernization Grant (received in 2019).

Median residential property valued at \$221,000 will pay \$82/year or \$6.9/month for this service.

**Town of Ingersoll
CLERKS
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: CLERKS ACTIVITY: ADMINISTRATION	Actual		Budget		Projection	Change 2020 to 2021		
	2019	YTD Actual 2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(27)	(49)	(25)	(25)	(25)	--		
PERMITS/LICENSES	(27,361)	(11,386)	(27,300)	(19,800)	(27,300)	7,500	27%	(1)
USER FEES	(42,969)	(32,086)	(29,100)	(28,600)	(28,125)	500		
RECOVERIES	(20,981)	(421)	--	--	--	--		
LAND SALES	(50)	(1,130)	--	--	--	--		
	<u>(106,104)</u>	<u>(45,071)</u>	<u>(56,425)</u>	<u>(48,425)</u>	<u>(55,450)</u>	<u>8,000</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	424,654	504,667	527,660	544,852	558,200	17,192		
ADMINISTRATIVE EXPENSE	23,064	19,730	27,155	27,155	27,155	--		
OPERATING EXPENSE	9,101	2,490	10,500	6,000	10,500	(4,500)	43%	(2)
COMMUNICATIONS	9,181	7,857	8,500	8,500	8,500	--		
SUPPLIES	--	81,262	--	35,000	--	35,000		(3)
PROGRAM EXPENSES	14,012	11,464	27,750	20,950	23,750	(6,800)	25%	(4)
MEETINGS, CONFERENCES, TRAINING	4,975	538	7,310	3,150	7,300	(4,160)	57%	(5)
FUEL / TRANSPORTATION COSTS	455	--	1,200	1,100	1,200	(100)		
PROFESSIONAL FEES	1,276	1,388	10,000	7,500	7,500	(2,500)		
CONTRACTED SERVICES	38,566	67,670	77,680	28,800	24,600	(48,880)	63%	(6)
MARKETING & PROMOTION	4,261	2,828	6,000	6,000	6,000	--		
GRANTS TO VOLUNTEER ORGANIZATIONS	50,795	63,996	45,100	42,600	51,800	(2,500)		
EQUIP REPAIRS & MAINTENANCE	--	404	--	--	--	--		
LAND SALE EXPENSES	2,411	2,301	--	--	--	--		
	<u>582,752</u>	<u>766,596</u>	<u>748,855</u>	<u>731,607</u>	<u>726,505</u>	<u>(17,248)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>476,647.56</u>	<u>721,525</u>	<u>692,430</u>	<u>683,182</u>	<u>671,055</u>	<u>(9,248)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(118,690)	(69,475)	(58,310)	49,215	41%	(7)
TRANSFER TO RESERVES & RES FUNDS	67,516	15,000	15,000	15,000	15,000	--		
	<u>67,516</u>	<u>15,000</u>	<u>(103,690)</u>	<u>(54,475)</u>	<u>(43,310)</u>	<u>49,215</u>		
	<u>544,164</u>	<u>736,525</u>	<u>588,740</u>	<u>628,707</u>	<u>627,745</u>	<u>39,967</u>	7%	

EXPLANATION OF CHANGE:

Revenue

(1) Directly attributed to decreasing volume of wedding licenses.

Expenses

(2) Directly attributed to decreasing volume of wedding licenses.

(3) Directly attributed to expenses related to COVID 19 (PPE, cleaning etc.).

(4) Decrease in Heritage Committee funding. The Heritage Committee Reserve has sufficient balance if additional funding is required.

(5) Training, out of town travel, special projects and many non-essential activities have been reduced due to COVID-19.

(6) No new special projects anticipated in 2021.

(7) No additional funding from reserves required for special projects.

INCLUDES DEPARTMENTS:

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

**Town of Ingersoll
PARATRANSIT
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: CLERKS ACTIVITY: PARATRANSIT	Actual		Budget		Projection	Change 2020 to 2021		
	2019	YTD Actual 2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(20,763)	(13,053)	(21,000)	(12,000)	(15,000)	9,000	43%	(1)
	<u>(20,763)</u>	<u>(13,053)</u>	<u>(21,000)</u>	<u>(12,000)</u>	<u>(15,000)</u>	<u>9,000</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	7,107	13,701	7,640	7,870	7,880	230		
COMMUNICATIONS	963	218	1,400	1,400	1,400	--		
CONTRACTED SERVICES	65,265	48,451	67,000	50,000	50,000	(17,000)	25%	(2)
MARKETING & PROMOTION	793	314	800	800	800	--		
	<u>74,127</u>	<u>62,684</u>	<u>76,840</u>	<u>60,070</u>	<u>60,080</u>	<u>(16,770)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>53,364</u>	<u>49,631</u>	<u>55,840</u>	<u>48,070</u>	<u>45,080</u>	<u>(7,770)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	--	(15,000)	--	(15,000)		(3)
	<u>--</u>	<u>--</u>	<u>--</u>	<u>(15,000)</u>	<u>--</u>	<u>(15,000)</u>		
	<u>53,364</u>	<u>49,631</u>	<u>55,840</u>	<u>33,070</u>	<u>45,080</u>	<u>(22,770)</u>	-41%	

EXPLANATION OF CHANGE:

Revenue

(1) COVID 19 related decrease in ridership.

Expenses

(2) Corresponding savings due to COVID 19.

(3) The province removed the baseline spending requirement allowing the Town to use the Provincial Gas Tax funds to support our Paratransit operating expenditures.

INCLUDES DEPARTMENTS:

1001-4000 Administration

Town of Ingersoll
CLERKS
2021 Budget - Draft
February 22, 2021

DEPARTMENT: CLERKS ACTIVITY: CROSSING GUARDS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	51,674	32,368	53,670	53,670	54,210	--		
OPERATING EXPENSE	613	683	700	700	710	--		
PROGRAM EXPENSES	--	8	100	100	100	--		
MEETINGS, CONFERENCES, TRAINING	--	--	400	300	310	(100)		
MARKETING & PROMOTION	--	--	500	250	260	(250)		
	<u>52,287</u>	<u>33,059</u>	<u>55,370</u>	<u>55,020</u>	<u>55,590</u>	<u>(350)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>52,287.10</u>	<u>33,059</u>	<u>55,370</u>	<u>55,020</u>	<u>55,590</u>	<u>(350)</u>		
OTHER								
	<u>52,287</u>	<u>33,059</u>	<u>55,370</u>	<u>55,020</u>	<u>55,590</u>	<u>(350)</u>		-1%
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					3220-4000	Crossing Guards		
Expenses No significant changes projected								

**Town of Ingersoll
Information Technology
2021 Budget - Draft
February 22, 2021**

What We Do

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

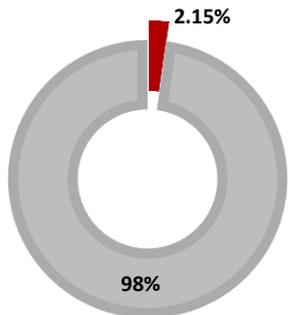
The IT team maintains corporate communication through developing and operation of effective network. One of the most important IT function is managing information security against attacks from viruses, cybercriminals and other threats.

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 will be working on upgrading Town's IT infrastructure including the purchase of new laptops and a server.
- Additional Licences for Adobe Acrobat and other applications is required to accommodate staff working from home.

Median residential property valued at \$221,000 will pay \$43/year or \$3.6/month for this service.

Town of Ingersoll
INFORMATION TECHNOLOGY
2021 Budget - Draft
February 22, 2021

DEPARTMENT: IT ACTIVITY: INFORMATION TECHNOLOGY	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	168,690	181,978	181,620	192,840	197,900	11,220	6%	(1)
ADMINISTRATIVE EXPENSE	--	--	100	100	100	--		
OPERATING EXPENSE	27,229	31,480	28,500	44,000	44,000	15,500	54%	(2)
COMMUNICATIONS	3,588	2,675	3,000	3,000	3,000	--		
PROGRAM EXPENSES	318	277	230	275	275	45		
MEETINGS, CONFERENCES, TRAINING	7,618	5,445	8,600	8,600	8,600	--		
FUEL / TRANSPORTATION COSTS	1,421	453	1,100	1,100	1,100	--		
CONTRACTED SERVICES	--	13,331	--	--	--	--		
MARKETING & PROMOTION	--	--	100	100	100	--		
EQUIP REPAIRS & MAINTENANCE	2,643	4,238	3,000	3,500	3,500	500		
MAINTENANCE CONTRACTS	62,307	72,990	73,750	75,950	75,950	2,200		
	<u>273,813</u>	<u>312,867</u>	<u>300,000</u>	<u>329,465</u>	<u>334,525</u>	<u>29,465</u>		10%
NET OPERATING (REVENUE) EXPENSE	<u>273,813</u>	<u>312,867</u>	<u>300,000</u>	<u>329,465</u>	<u>334,525</u>	<u>29,465</u>		10%
OTHER								
TRANSFER TO RESERVES & RES FUNDS	20,000	20,000	20,000	20,000	20,000	--		
	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>--</u>		
	<u>293,813</u>	<u>332,867</u>	<u>320,000</u>	<u>349,465</u>	<u>354,525</u>	<u>29,465</u>		9%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DI INCLUDES DEPARTMENTS:

1002-4000 Administration

Expenses

(1) Based on anticipated wage and step increases.

(2) Additional Licences for Adobe Acrobat and other applications to accommodate staff working from home. COVID 19 related expense.

**Town of Ingersoll
Treasury and Debt Payments
2021 Budget - Draft
February 22, 2021**

What We Do

The Treasury Department provides following services:

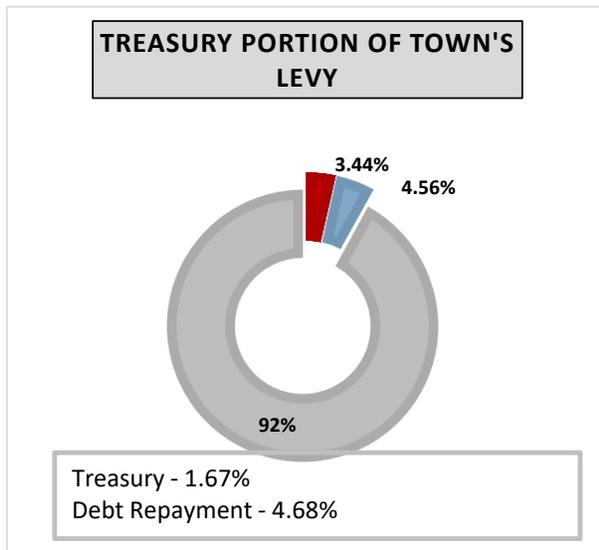
Managing all Financial matters of the Town as directed by the Town Council;

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



Challenges

- Growing risk of the loss of Town's industrial and commercial assessment base due to the increasing number of appeals and changing economic conditions due to the COVID 19 pandemic.
- We anticipate decreases in interest revenue due to low interest rates .
- Reduction of Ontario Municipal Partnership Fund (OMPF).
- Rising insurance premiums .

Median residential property valued at \$221,000 will pay \$69/year or \$5.8/month for these two services.

**Town of Ingersoll
TREASURY
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: TREASURY ACTIVITY: ADMINISTRATION	Actual 2019	YTD Actual 2020	Budget		Projection 2022	Change 2020 to 2021		
			2020	2021		(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(17,950)	(16,740)	(16,000)	(17,000)	(16,000)	(1,000)		
USER FEES	(27,999)	(15,369)	(18,500)	(18,500)	(18,500)	--		
RECOVERIES	(5,147)	(5,982)	(4,200)	(4,200)	(4,200)	--		
INTEREST / DIVIDENDS	(1,036,831)	(658,363)	(769,500)	(624,500)	(624,500)	145,000	19%	(1)
GRANTS / SUBSIDIES / REBATES	(622,976)	(334,000)	--	--	--	--		
	<u>(1,710,903)</u>	<u>(1,030,454)</u>	<u>(808,200)</u>	<u>(664,200)</u>	<u>(663,200)</u>	<u>144,000</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	524,522	604,753	589,250	639,585	667,000	50,335	9%	(2)
ADMINISTRATIVE EXPENSE	11,211	10,263	10,770	10,890	10,890	120		
OPERATING EXPENSE	--	205	100	1,000	1,000	900		
COMMUNICATIONS	856	472	420	450	420	30		
INSURANCE EXPENSE	217,857	267,189	252,915	302,538	311,200	49,623	20%	(3)
PROGRAM EXPENSES	3,071	2,645	3,050	2,950	2,950	(100)		
MEETINGS, CONFERENCES, TRAINING	597	407	2,900	1,000	2,400	(1,900)		
FUEL / TRANSPORTATION COSTS	298	96	650	100	300	(550)		
PROFESSIONAL FEES	22,369	0	28,000	25,000	25,000	(3,000)		
CONTRACTED SERVICES	8,006	2,120	3,100	20,100	1,000	17,000	548%	(4)
MARKETING & PROMOTION	816	374	950	900	900	(50)		
EQUIP REPAIRS & MAINTENANCE	254	--	250	250	250	--		
TRANSFER TO BIA	83,219	82,228	78,000	82,228	82,228	4,228		
TRANSFERS TO CEMETERY BOARD	91,359	93,083	93,083	104,505	104,505	11,422	12%	(5)
	<u>964,436</u>	<u>1,063,834</u>	<u>1,063,438</u>	<u>1,191,496</u>	<u>1,210,043</u>	<u>128,058</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(746,468)</u>	<u>33,381</u>	<u>255,238</u>	<u>527,296</u>	<u>546,843</u>	<u>272,058</u>		
OTHER								
OMPF - ONT MUN PARTNER GRANT	(281,000)	(238,900)	(238,900)	(203,100)	(172,635)	35,800	15%	(6)
TRANSFER FROM RESERVES & RES FUNDS	(48,504)	(33,919)	(33,919)	(116,219)	(33,919)	(82,300)	243%	(7)
TRANSFER TO RESERVES & RES FUNDS	752,976	150,000	150,000	150,000	150,000	--		
DEBENTURE PAYMENT	791,781	708,694	708,694	699,721	566,088	(8,973)		
	<u>1,215,253</u>	<u>585,875</u>	<u>585,875</u>	<u>530,402</u>	<u>509,534</u>	<u>(55,473)</u>		
	<u>468,785</u>	<u>619,255</u>	<u>841,113</u>	<u>1,057,698</u>	<u>1,056,377</u>	<u>216,585</u>	26%	

EXPLANATION OF CHANGE:

Revenue

(1) Based on anticipated cash balances and lower interest rates.

Expenses

(2) Based on anticipated wage and step increase as well as extended health benefits for retirees (in 2020 three people were added to the retiree pool).

(3) Rising insurance claims in the public sector are driving up municipal government insurance premiums. Increases are seen in the number of claims as a result of climate change, joint liability, class action suits, rising legal costs, future care costs, transit system claims.

(4) Directly attributed to the update to the Development Charges By-Law (a one time project) to reflect recent changes to the D.C. Act.

(5) As requested by the Cemetery Board.

Other

(6) Reduction of Ontario Municipal Partnership Fund (OMPF).

(7) Funding for the Development Charges By-Law amendment \$15,000 and \$67,000 transfer from COVID 19 Reserve (represents the Phase 2 SRA Allocation).

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
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: TREASURY ACTIVITY: TAXATION	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
TAXATION - LEVY	(14,483,928)	(14,861,545)	(14,902,400)	(15,147,330)	(15,340,178)	(244,930)	1.64%	(1)
TAXATION - SUPPLEMENTARIES & OTHER	(683,806)	(417,262)	(461,387)	(1,505,911)	(1,505,911)	(1,044,524)	226%	(2)
	<u>(15,167,734)</u>	<u>(15,278,806)</u>	<u>(15,363,787)</u>	<u>(16,653,241)</u>	<u>(16,846,089)</u>	<u>(1,289,454)</u>		
EXPENSE								
PROPERTY TAX REFUNDS & ADJUSTMENTS	569,154	829,810	620,000	1,551,150	1,551,150	931,150	150%	(3)
	<u>569,154</u>	<u>829,810</u>	<u>620,000</u>	<u>1,551,150</u>	<u>1,551,150</u>	<u>931,150</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(14,598,580)</u>	<u>(14,448,997)</u>	<u>(14,743,787)</u>	<u>(15,102,091)</u>	<u>(15,294,939)</u>	<u>(358,304)</u>		
	<u>(14,598,580)</u>	<u>(14,448,997)</u>	<u>(14,743,787)</u>	<u>(15,102,091)</u>	<u>(15,294,939)</u>	<u>(358,304)</u>	2.43%	
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) Projected Levy from SWOX Annexed lands (\$1,048,000).								
Expenses								
(3) Represents phase-in refunds to the property owners of annexed lands (\$403K) and perpetuity payments to SWOX (\$513K).								

**Town of Ingersoll
Public Buildings and Building Inspection
2021 Budget - Draft
February 22, 2021**

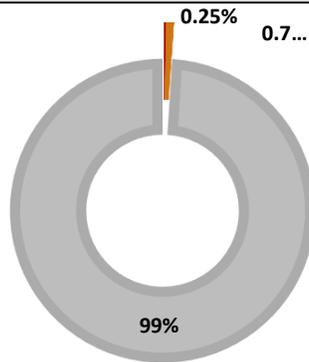
What We Do

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 other downtown structures).

Special Operating Projects / Memos/ Enhancements /Challenges

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



Property Standards - 0.18%
Public Blds- 0.72%

Special Projects

- Building department paper and electronic records clean-up and re-organization. To increase the level of customer service and comply with regulatory responsibilities of the Building Code Act. Create a new contract position that supports the administration and coordination of the building department.
- Mobile Building Inspection software implementation.
- Continue with Amanda implementation and configuration.

Median residential property valued at \$221,000 will pay \$20/year or \$1.7/month for this service.

Town of Ingersoll
BUILDING INSPECTION & MUNICIPAL BUILDINGS
2021 Budget - Draft
February 22, 2021

DEPARTMENT: BUILDING ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
PERMITS/LICENSES	(324,617)	(285,919)	(177,095)	(141,100)	(147,600)	35,995	20%	
RENT / LEASES	(9,889)	(9,862)	(11,500)	(9,889)	(9,889)	1,611		
USER FEES	(2,495)	(1,877)	(2,000)	(2,000)	(2,300)	--		
COUNTY RECOVERY	(88,474)	(98,110)	(98,110)	(97,030)	(97,030)	1,080		
	<u>(425,850)</u>	<u>(395,768)</u>	<u>(288,705)</u>	<u>(250,019)</u>	<u>(256,819)</u>	<u>38,686</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	242,143	236,374	271,490	314,050	320,810	42,560	16%	
ADMINISTRATIVE EXPENSE	953	1,549	1,800	1,900	1,440	100		
OPERATING EXPENSE	4,330	1,270	4,000	4,100	3,850	100		
COMMUNICATIONS	2,103	1,267	1,998	1,998	2,198	--		
UTILITIES - HEAT, HYDRO, WATER	77,008	67,295	88,000	80,010	82,830	(7,990)	9%	
PROGRAM EXPENSES	1,054	1,250	1,300	1,525	1,525	225		
MEETINGS, CONFERENCES, TRAINING	7,131	1,619	9,050	10,625	15,300	1,575		
FUEL / TRANSPORTATION COSTS	720	--	1,000	1,000	500	--		
PROFESSIONAL FEES	6,351	--	4,000	4,000	4,000	--		
CONTRACTED SERVICES	18,488	21,216	23,700	24,200	17,800	500		
MARKETING & PROMOTION	176	--	375	500	375	125		
LAND MAINTENANCE & IMPROVEMENT	650	--	650	650	650	--		
EQUIP REPAIRS & MAINTENANCE	24,147	7,346	23,050	23,050	23,510	--		
BLDG REPAIRS & MAINTENANCE	15,170	19,850	17,500	26,500	26,500	9,000	51%	
SNOW REMOVAL AND SANDING	3,638	1,704	2,800	2,800	3,320	--		
MAINTENANCE CONTRACTS	9,000	5,266	9,580	9,680	10,680	100		
	<u>413,062</u>	<u>366,006</u>	<u>460,293</u>	<u>506,588</u>	<u>515,288</u>	<u>46,295</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(12,788)</u>	<u>(29,762)</u>	<u>171,588</u>	<u>256,569</u>	<u>258,469</u>	<u>84,981</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(35,660)	(101,780)	(97,230)	(66,120)	185%	
TRANSFER TO RESERVES & RES FUNDS	234,461	170,137	60,000	50,000	50,000	(10,000)	17%	
	<u>234,461</u>	<u>170,137</u>	<u>24,340</u>	<u>(51,780)</u>	<u>(47,230)</u>	<u>(76,120)</u>		
	<u>221,673</u>	<u>140,375</u>	<u>195,928</u>	<u>204,789</u>	<u>211,239</u>	<u>8,861</u>	5%	
SUMMARY OF ALL BUILDING ACTIVITIES:								
INSPECTION			--	--	--	--		
TOWN CENTRE			167,808	166,238	166,518	(1,570)		
PUBLIC BUILDINGS - OTHER			1,400	21	141	(1,379)		
			<u>169,208</u>	<u>166,259</u>	<u>166,659</u>	<u>(2,949)</u>		

**Town of Ingersoll
BUILDING INSPECTION
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: BUILDING ACTIVITY: INSPECTION	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
PERMITS/LICENSES	(324,617)	(285,919)	(177,095)	(141,100)	(147,600)	35,995	20%	(1)
USER FEES	(2,495)	(1,877)	(2,000)	(2,000)	(2,300)	--		
	<u>(327,112)</u>	<u>(287,796)</u>	<u>(179,095)</u>	<u>(143,100)</u>	<u>(149,900)</u>	<u>35,995</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	174,928	170,257	193,530	222,930	227,550	29,400	15%	(2)
ADMINISTRATIVE EXPENSE	943	1,549	1,500	1,600	1,130	100		
OPERATING EXPENSE	728	361	1,000	1,100	850	100		
COMMUNICATIONS	405	217	300	300	500	--		
PROGRAM EXPENSES	1,054	1,250	1,300	1,525	1,525	225		
MEETINGS, CONFERENCES, TRAINING	7,131	1,619	8,650	8,825	8,600	175		
FUEL / TRANSPORTATION COSTS	720	--	1,000	1,000	500	--		
PROFESSIONAL FEES	6,351	--	4,000	4,000	4,000	--		
CONTRACTED SERVICES	580	864	2,100	2,100	1,100	--		
MARKETING & PROMOTION	176	--	375	500	375	125		
EQUIP REPAIRS & MAINTENANCE	178	890	1,000	1,000	1,000	--		
	<u>193,193</u>	<u>177,007</u>	<u>214,755</u>	<u>244,880</u>	<u>247,130</u>	<u>30,125</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(133,919)</u>	<u>(110,789)</u>	<u>35,660</u>	<u>101,780</u>	<u>97,230</u>	<u>66,120</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(35,660)	(101,780)	(97,230)	(66,120)	185%	(3)
	<u>134,461</u>	<u>110,137</u>	<u>(35,660)</u>	<u>(101,780)</u>	<u>(97,230)</u>	<u>(66,120)</u>		
	<u>542</u>	<u>(652)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	0%	

EXPLANATION OF CHANGE:

Revenue

(1) Based on the number of building permits projected in 2021.

Expenses

(2) Attributed to annual wage and step increases for CBO and Building Inspector and hiring additional contract admin staff.

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

INCLUDES DEPARTMENTS:

3400-4000 Administration

Town of Ingersoll
PROPERTY STANDARDS
2021 Budget - Draft
February 22, 2021

DEPARTMENT: BUILDING ACTIVITY: PROPERTY STANDARDS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE	(375)	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	23,002	23,760	26,420	36,830	37,570	10,410	39%	(1)
ADMINISTRATIVE EXPENSE	10	--	300	300	310	--		
MEETINGS, CONFERENCES, TRAINING	--	--	--	1,400	6,700	1,400		
	<u>23,550</u>	<u>23,760</u>	<u>26,720</u>	<u>38,530</u>	<u>44,580</u>	<u>11,810</u>		
NET OPERATING (REVENUE) EXPENSE	<u>23,175</u>	<u>23,760</u>	<u>26,720</u>	<u>38,530</u>	<u>44,580</u>	<u>11,810</u>		
OTHER								
	--	--	--	--	--	--		
	<u>23,175</u>	<u>23,760</u>	<u>26,720</u>	<u>38,530</u>	<u>44,580</u>	<u>11,810</u>	44%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					3400-4006	Administration		
Expenses								
(1) Directly attributed to an increase in Building Inspector wage allocation to perform property standards enforcement duties.								

**Town of Ingersoll
TOWN CENTRE
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE	Actual 2019	YTD Actual 2020	Budget		Projection 2022	Change 2020 to 2021		
			2020	2021		(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
COUNTY RECOVERY	(88,474)	(98,110)	(98,110)	(97,030)	(97,030)	1,080		
	<u>(88,474)</u>	<u>(98,110)</u>	<u>(98,110)</u>	<u>(97,030)</u>	<u>(97,030)</u>	<u>1,080</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	43,135	42,357	51,540	54,290	55,690	2,750		
OPERATING EXPENSE	3,602	909	3,000	3,000	3,000	--		
COMMUNICATIONS	1,698	1,050	1,698	1,698	1,698	--		
UTILITIES - HEAT, HYDRO, WATER	76,128	66,533	87,000	79,000	81,820	(8,000)	9%	(1)
MEETINGS, CONFERENCES, TRAINING	--	--	400	400	--	--		
CONTRACTED SERVICES	17,370	20,352	21,600	22,100	16,700	500		
LAND MAINTENANCE & IMPROVEMENT	650	--	650	650	650	--		
EQUIP REPAIRS & MAINTENANCE	23,969	6,456	22,050	22,050	22,510	--		
BLDG REPAIRS & MAINTENANCE	14,713	19,850	17,000	19,000	19,000	2,000		
SNOW REMOVAL AND SANDING	1,819	852	1,400	1,400	1,800	--		
MAINTENANCE CONTRACTS	9,000	5,266	9,580	9,680	10,680	100		
	<u>192,085</u>	<u>163,624</u>	<u>215,918</u>	<u>213,268</u>	<u>213,548</u>	<u>(2,650)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>103,611</u>	<u>65,514</u>	<u>117,808</u>	<u>116,238</u>	<u>116,518</u>	<u>(1,570)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	100,000	50,000	50,000	50,000	50,000	--		
	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>--</u>		
	<u>203,611</u>	<u>115,514</u>	<u>167,808</u>	<u>166,238</u>	<u>166,518</u>	<u>(1,570)</u>		-1%
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) To bring in line with actuals.								

**Town of Ingersoll
PUBLIC BUILDINGS - OTHER
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: BUILDING ACTIVITY: PUBLIC BUILDINGS - OTHER	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(9,889)	(9,862)	(11,500)	(9,889)	(9,889)	1,611		
	<u>(9,889)</u>	<u>(9,862)</u>	<u>(11,500)</u>	<u>(9,889)</u>	<u>(9,889)</u>	<u>1,611</u>		
EXPENSE								
UTILITIES - HEAT, HYDRO, WATER	880	762	1,000	1,010	1,010	10		
BLDG REPAIRS & MAINTENANCE	457	--	500	7,500	7,500	7,000	1400%	(1)
SNOW REMOVAL AND SANDING	1,819	852	1,400	1,400	1,520	--		
	<u>4,234</u>	<u>1,615</u>	<u>2,900</u>	<u>9,910</u>	<u>10,030</u>	<u>7,010</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(5,655)</u>	<u>(8,247)</u>	<u>(8,600)</u>	<u>21</u>	<u>141</u>	<u>8,621</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	--	10,000	10,000	--	--	(10,000)	100%	(2)
	<u>--</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>	<u>--</u>	<u>(10,000)</u>		
	<u>(5,655)</u>	<u>1,753</u>	<u>1,400</u>	<u>21</u>	<u>141</u>	<u>(1,379)</u>	-99%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

2000-4020 Other Misc. Public Buildings

Expenses

(1) To repair and wash the downtown gazebo and replace signage in front of the gazebo.

(2) Council allocated \$600,000 of the 2019 surplus to the Public Building reserve, thus no additional funding is required.

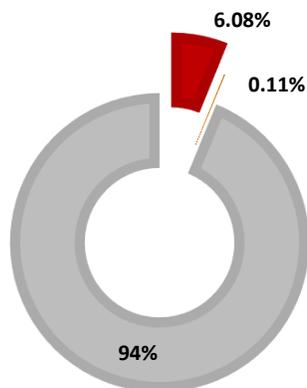
**Town of Ingersoll
Fire and Parking
2021 Budget - Draft
February 22, 2021**

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- 0.15%
Fire Services - 5.93%

Special Operating Projects

- Continue upgrading the fire hall. A \$50,000 Fire hall roof repair to be completed in 2021.
- A \$10,000 contribution to the Fire Safety Village.

Median residential property valued at \$221,000 will pay \$122/year or \$10.2/month for these two service.

Town of Ingersoll
FIRE-TOTAL ACTIVITIES
2021 Budget - Draft
February 22, 2021

DEPARTMENT: FIRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021	
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(19,712)	(20,258)	(20,050)	(20,050)	(20,050)	--	
USER FEES	(30,329)	(23,692)	(19,300)	(24,200)	(22,600)	(4,900)	25%
RECOVERIES	(2,537)	--	(2,500)	(2,500)	(2,500)	--	
INTERNAL (REVENUE) EXPENSE	(52,428)	--	(82,984)	(82,568)	(82,568)	416	
	<u>(105,006)</u>	<u>(43,950)</u>	<u>(124,834)</u>	<u>(129,318)</u>	<u>(127,718)</u>	<u>(4,484)</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	752,846	810,074	810,090	842,110	862,195	32,020	
ADMINISTRATIVE EXPENSE	1,814	2,130	1,758	1,858	2,055	100	
OPERATING EXPENSE	48,307	53,345	49,200	55,750	45,870	6,550	13%
COMMUNICATIONS	47,936	44,837	48,020	48,020	48,396	--	
UTILITIES - HEAT, HYDRO, WATER	18,385	15,999	25,050	22,600	23,750	(2,450)	
PROGRAM EXPENSES	3,706	5,505	4,555	3,555	3,805	(1,000)	
MEETINGS, CONFERENCES, TRAINING	9,301	5,200	12,500	7,500	11,200	(5,000)	40%
FUEL / TRANSPORTATION COSTS	6,395	3,686	7,000	7,000	7,000	--	
CONTRACTED SERVICES	35,868	20,763	37,800	37,800	37,800	--	
MARKETING & PROMOTION	5,234	3,303	6,535	6,535	6,537	--	
LAND MAINTENANCE & IMPROVEMENT	--	--	50	50	50	--	
EQUIP REPAIRS & MAINTENANCE	31,750	40,601	22,000	25,500	20,020	3,500	16%
BLDG REPAIRS & MAINTENANCE	4,982	16,713	17,200	17,100	17,100	(100)	
MAINTENANCE CONTRACTS	3,089	3,025	5,580	5,580	5,580	--	
	<u>969,612</u>	<u>1,025,180</u>	<u>1,047,338</u>	<u>1,080,958</u>	<u>1,091,358</u>	<u>33,620</u>	
NET OPERATING (REVENUE) EXPENSE	<u>864,606</u>	<u>981,230</u>	<u>922,504</u>	<u>951,640</u>	<u>963,640</u>	<u>29,136</u>	
OTHER							
TRANSFER TO RESERVES & RES FUNDS	203,000	205,000	205,000	215,000	203,000	10,000	
	<u>203,000</u>	<u>205,000</u>	<u>205,000</u>	<u>215,000</u>	<u>203,000</u>	<u>10,000</u>	
	<u>1,067,606</u>	<u>1,186,230</u>	<u>1,127,504</u>	<u>1,166,640</u>	<u>1,166,640</u>	<u>39,136</u>	3%
SUMMARY OF ALL FIRE ACTIVITIES:							
ADMINISTRATION			1,084,258	1,128,398		44,140	
FACILITY			20,746	20,642		(104)	
PARKING			22,500	17,600		(4,900)	
			<u>1,127,504</u>	<u>1,166,640</u>		<u>39,136</u>	

**Town of Ingersoll
FIRE - ADMINISTRATION
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(19,712)	(20,258)	(20,050)	(20,050)	(20,050)	--		
USER FEES	(4,120)	(1,521)	(4,000)	(4,000)	(4,000)	--		
RECOVERIES	(2,537)	--	(2,500)	(2,500)	(2,500)	--		
	<u>(26,369)</u>	<u>(21,779)</u>	<u>(26,550)</u>	<u>(26,550)</u>	<u>(26,550)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	699,302	735,075	732,280	764,720	782,655	32,440		
ADMINISTRATIVE EXPENSE	1,814	2,130	1,758	1,858	2,055	100		
OPERATING EXPENSE	43,648	47,621	45,050	51,600	41,650	6,550	15%	(1)
COMMUNICATIONS	47,936	44,837	48,020	48,020	48,396	--		
UTILITIES - HEAT, HYDRO, WATER	18,385	15,999	25,050	22,600	23,750	(2,450)		
PROGRAM EXPENSES	3,706	5,505	4,555	3,555	3,805	(1,000)		
MEETINGS, CONFERENCES, TRAINING	9,301	5,200	12,500	7,500	11,200	(5,000)	40%	(2)
FUEL / TRANSPORTATION COSTS	6,395	3,686	7,000	7,000	7,000	--		
MARKETING & PROMOTION	5,234	3,303	6,535	6,535	6,537	--		
EQUIP REPAIRS & MAINTENANCE	31,192	40,376	21,500	25,000	19,520	3,500	16%	(3)
MAINTENANCE CONTRACTS	1,296	691	1,560	1,560	1,560	--		
	<u>868,208</u>	<u>904,422</u>	<u>905,808</u>	<u>939,948</u>	<u>948,128</u>	<u>34,140</u>		
NET OPERATING (REVENUE) EXPENSE	841,839	882,644	879,258	913,398	921,578	34,140		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	203,000	205,000	205,000	215,000	203,000	10,000		
	<u>203,000</u>	<u>205,000</u>	<u>205,000</u>	<u>215,000</u>	<u>203,000</u>	<u>10,000</u>		
	<u>1,044,839</u>	<u>1,087,644</u>	<u>1,084,258</u>	<u>1,128,398</u>	<u>1,124,578</u>	<u>44,140</u>	4.07%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue					3000-4000 Administration			
Expenses								
(1) Directly attributed to increases in uniforms budget (specifically work shoes and uniform coats).								
(2) Reduction in discretionary training budget due to COVID 19.								
(3) Directly attributed to vehicle repair and maintenance (specifically paint repairs).								

**Town of Ingersoll
FIRE FACILITY
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: FIRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
INTERNAL (REVENUE) EXPENSE	(52,428)	--	(82,984)	(82,568)	(82,568)			416
	(52,428)	--	(82,984)	(82,568)	(82,568)			416
EXPENSE								
SALARIES, WAGES & BENEFITS	53,544	74,999	77,810	77,390	79,540			(420)
OPERATING EXPENSE	4,659	5,723	4,150	4,150	4,220			--
LAND MAINTENANCE & IMPROVEMENT	--	--	50	50	50			--
EQUIP REPAIRS & MAINTENANCE	558	225	500	500	500			--
BLDG REPAIRS & MAINTENANCE	4,982	16,713	17,200	17,100	17,100			(100)
MAINTENANCE CONTRACTS	1,793	2,334	4,020	4,020	4,020			--
	65,535	99,994	103,730	103,210	105,430			(520)
NET OPERATING (REVENUE) EXPENSE	13,107	99,994	20,746	20,642	22,862			(104)
OTHER								
	--	--	--	--	--			--
	13,107	99,994	20,746	20,642	22,862			(104) -1%
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					3000-4100 Facility			
Expenses No significant changes projected								

**Town of Ingersoll
PARKING ENFORCEMENT
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: FIRE ACTIVITY: PARKING ENFORCEMENT	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
USER FEES	(26,209)	(22,172)	(15,300)	(20,200)	(18,600)	(4,900)	32%	(1)
	(26,209)	(22,172)	(15,300)	(20,200)	(18,600)	(4,900)		
EXPENSE								
CONTRACTED SERVICES	35,868	20,763	37,800	37,800	37,800	--		
	35,868	20,763	37,800	37,800	37,800	0		
NET OPERATING (REVENUE) EXPENSE	9,659	(1,408)	22,500	17,600	19,200	(4,900)		
OTHER								
	--	--	--	--	--	--		
	9,659	(1,408)	22,500	17,600	19,200	(4,900)	-22%	

EXPLANATION OF CHANGE:

Revenue

(1) To bring in line with actuals.

Expenses No significant changes projected

INCLUDES DEPARTMENTS:

1000-4240 Parking

**Town of Ingersoll
Police
2021 Budget - Draft
February 22, 2021**

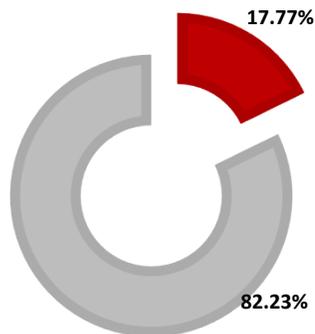
What We Do

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**



Challenges

- The OPP contract have increased by \$145K.

Median residential property valued at \$2221,000 will pay \$357/year or \$29.8/month for this service.

**Town of Ingersoll
POLICE
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
SALE OF GOODS OR SERVICES	(19,486)	(17,817)	(13,300)	(11,000)	(15,000)	2,300		
USER FEES	(4,316)	(2,276)	(3,000)	(4,000)	(4,000)	(1,000)		
GRANTS / SUBSIDIES / REBATES	(40,549)	(94,003)	(65,590)	(65,590)	(65,590)	--		
	<u>(64,351)</u>	<u>(114,096)</u>	<u>(81,890)</u>	<u>(80,590)</u>	<u>(84,590)</u>	<u>1,300</u>		
EXPENSE								
OPERATING EXPENSE	--	--	200	--	--	(200)		
PROGRAM EXPENSES	12,525	4,647	8,840	8,840	8,840	--		
	<u>12,525</u>	<u>4,647</u>	<u>9,040</u>	<u>8,840</u>	<u>8,840</u>	<u>(200)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(51,825)</u>	<u>(109,449)</u>	<u>(72,850)</u>	<u>(71,750)</u>	<u>(75,750)</u>	<u>1,100</u>		
OTHER								
O.P.P. CONTRACT	2,399,147	2,600,314	2,607,746	2,752,952	2,876,800	145,206	6%	(1)
	<u>2,399,147</u>	<u>2,600,314</u>	<u>2,607,746</u>	<u>2,752,952</u>	<u>2,876,800</u>	<u>145,206</u>		
	<u>2,347,322</u>	<u>2,490,865</u>	<u>2,534,896</u>	<u>2,681,202</u>	<u>2,801,050</u>	<u>146,306</u>	6%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					3220-4000	Police Admin		
Other								
(2) Annual increase in OPP Contract.								

**Town of Ingersoll
POLICE FACILITY
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: POLICE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(107,723)	(108,388)	(105,000)	(110,970)	(112,635)	(5,970)	6%	(1)
INTERNAL (REVENUE) EXPENSE	52,428	--	82,984	82,568	82,568	(416)		
	<u>(55,295)</u>	<u>(108,388)</u>	<u>(22,016)</u>	<u>(28,402)</u>	<u>(30,067)</u>	<u>(6,386)</u>		
EXPENSE								
INSURANCE EXPENSE	544	604	650	650	650	--		
UTILITIES - HEAT, HYDRO, WATER	21,610	20,901	25,250	25,250	25,300	--		
BLDG REPAIRS & MAINTENANCE	10,905	16,640	17,750	12,850	15,000	(4,900)	28%	(2)
MAINTENANCE CONTRACTS	505	505	500	500	500	--		
	<u>33,565</u>	<u>38,649</u>	<u>44,150</u>	<u>39,250</u>	<u>41,450</u>	<u>(4,900)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>(21,730)</u>	<u>(69,739)</u>	<u>22,134</u>	<u>10,848</u>	<u>11,383</u>	<u>(11,286)</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>(11,730)</u>	<u>(59,739)</u>	<u>32,134</u>	<u>20,848</u>	<u>21,383</u>	<u>(11,286)</u>		-35%

EXPLANATION OF CHANGE:

Revenue

(1) Directly attributed to an annual indexing of OPP Lease.

Expenses

(2) Based on anticipated repair projects.

INCLUDES DEPARTMENTS:

3200-4100 Facility

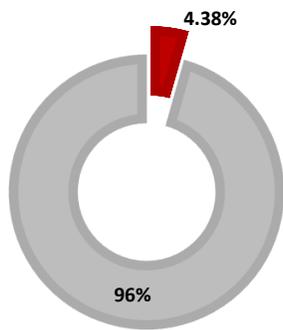
**Town of Ingersoll
Engineering and Street Lights
2021 Budget - Draft
February 22, 2021**

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.

Special Projects

- The Town continue updating the Asset Management Plan with lifecycle policies, financial strategies and levels of service.
- Asset Management Plan updates, policies and financing strategy to ensure compliance with the proposed regulation.

Median residential property valued at \$221,000 will pay \$88/year or \$7.3/month for this service.

**Town of Ingersoll
ENGINEERING
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: ENGINEERING ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
PERMITS/LICENSES	(750)	(100)	(200)	(200)	(200)	--		
USER FEES	(2,684)	(2,878)	(1,500)	(1,500)	(1,500)	--		
RECOVERIES	(142,455)	(62,870)	(74,200)	(74,200)	(74,200)	--		
	<u>(145,889)</u>	<u>(65,847)</u>	<u>(75,900)</u>	<u>(75,900)</u>	<u>(75,900)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	404,841	354,598	411,850	400,030	406,360	(11,820)		
ADMINISTRATIVE EXPENSE	10,999	7,343	10,550	11,000	10,550	450		
OPERATING EXPENSE	2,854	4,880	6,620	8,020	3,270	1,400		
COMMUNICATIONS	5,893	6,029	11,000	9,000	11,000	(2,000)		
PROGRAM EXPENSES	2,687	933	3,580	3,580	3,580	--		
MEETINGS, CONFERENCES, TRAINING	6,214	101	20,550	6,550	6,550	(14,000)	68%	(1)
FUEL / TRANSPORTATION COSTS	2,142	294	3,100	3,100	3,100	--		
PROFESSIONAL FEES	12,197	--	19,500	8,000	26,500	(11,500)	59%	(2)
CONTRACTED SERVICES	2,659	1,704	2,500	2,500	3,740	--		
MARKETING & PROMOTION	789	980	500	750	1,000	250		
EQUIP REPAIRS & MAINTENANCE	1,844	2,616	3,500	5,750	5,450	2,250		
EQUIPMENT USAGE	(6,509)	(7,227)	(6,800)	(8,300)	(8,300)	(1,500)		
	<u>446,609</u>	<u>372,250</u>	<u>486,450</u>	<u>449,980</u>	<u>472,800</u>	<u>(36,470)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>300,720</u>	<u>306,402</u>	<u>410,550</u>	<u>374,080</u>	<u>396,900</u>	<u>(36,470)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	1,756,854	1,757,963	1,757,000	1,758,500	1,858,500	1,500		
	<u>1,756,854</u>	<u>1,757,963</u>	<u>1,757,000</u>	<u>1,758,500</u>	<u>1,858,500</u>	<u>1,500</u>		
	<u>2,057,574</u>	<u>2,064,365</u>	<u>2,167,550</u>	<u>2,132,580</u>	<u>2,255,400</u>	<u>(34,970)</u>	-1.6%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

- (1) Reduction in discretionary training budget due to COVID 19.
- (2) Based on anticipated studies and surveys.

INCLUDES DEPARTMENTS:

4000-4000 Administration
4000-5020 Locates

Town of Ingersoll
STREET LIGHTING & TRAFFIC SIGNALS
 2021 Budget - Draft
 February 22, 2021

DEPARTMENT: ENGINEERING ACTIVITY: STREET LIGHTING & TRAFFIC SIGNALS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
UTILITIES - HEAT, HYDRO, WATER	220,435	236,946	280,000	263,700	272,800	(16,300)	6%	(1)
EQUIP REPAIRS & MAINTENANCE	44,786	30,491	28,200	34,500	35,800	6,300	22%	(2)
	<u>265,221</u>	<u>267,436</u>	<u>308,200</u>	<u>298,200</u>	<u>308,600</u>	<u>(10,000)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>265,221</u>	<u>267,436</u>	<u>308,200</u>	<u>298,200</u>	<u>308,600</u>	<u>(10,000)</u>		
OTHER								
	--	--	--	--	--	--		
	<u>265,221</u>	<u>267,436</u>	<u>308,200</u>	<u>298,200</u>	<u>308,600</u>	<u>(10,000)</u>		-3%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

(1) To bring in line with actuals. Savings due to conversion to LED and lower electricity rates.

(2) To bring in line with actuals.

INCLUDES DEPARTMENTS:

4000-4400 Street Lights
 4000-4410 Traffic Signals

**Town of Ingersoll
Public Works
2021 Budget - Draft
February 22, 2021**

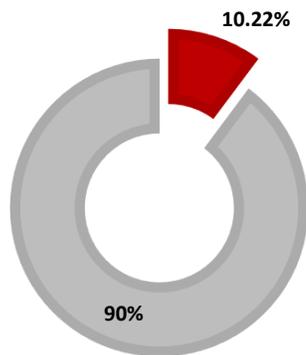
What We Do

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

- Continue upgrading the PW Fleet.
- Continue building Condition Assessment of all PW structures

Median residential property valued at \$221,000 will pay \$205/year or \$17.1/month for this service.

Town of Ingersoll
PUBLIC WORKS-TOTAL ALL ACTIVITIES
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PUBLIC WORKS ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
SALE OF GOODS OR SERVICES	(9,292)	(6,186)	(8,680)	(8,180)	(8,150)	500		
PERMITS/LICENSES	(17,650)	(16,250)	(10,000)	(15,000)	(15,000)	(5,000)	50%	
USER FEES	--	(150)	(300)	--	(300)	300		
RECOVERIES	(22,078)	(16,160)	(21,000)	(21,000)	(21,000)	--		
COUNTY RECOVERY	(219,460)	(206,014)	(208,678)	(210,993)	(209,493)	(2,315)		
	<u>(268,480)</u>	<u>(244,760)</u>	<u>(248,658)</u>	<u>(255,173)</u>	<u>(253,943)</u>	<u>(6,515)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	1,098,617	1,117,819	1,091,635	1,112,246	1,137,480	20,611		
ADMINISTRATIVE EXPENSE	1,986	2,727	1,375	1,750	1,485	375		
OPERATING EXPENSE	14,886	13,296	16,900	19,900	20,600	3,000	18%	
COMMUNICATIONS	7,947	5,628	9,408	7,248	7,248	(2,160)		
UTILITIES - HEAT, HYDRO, WATER	17,978	16,964	20,500	19,600	19,800	(900)		
PROGRAM EXPENSES	1,125	1,198	1,628	1,628	1,628	--		
MEETINGS, CONFERENCES, TRAINING	8,450	4,908	11,200	8,700	9,000	(2,500)		
FUEL / TRANSPORTATION COSTS	61,480	43,604	65,075	62,075	63,275	(3,000)		
CONTRACTED SERVICES	38,099	30,168	40,000	40,000	40,000	--		
MARKETING & PROMOTION	6,034	4,019	800	5,250	700	4,450		
EQUIP REPAIRS & MAINTENANCE	1	--	250	100	100	(150)		
BLDG REPAIRS & MAINTENANCE	14,046	11,843	16,000	16,000	9,000	--		
SNOW REMOVAL AND SANDING	25,130	23,730	20,000	20,000	20,000	--		
MAINTENANCE CONTRACTS	8,904	8,081	11,410	11,410	11,410	--		
MATERIALS	399,880	297,746	426,040	427,840	418,560	1,800		
EQUIPMENT USAGE	46,699	54,114	90,000	70,200	70,200	(19,800)	22%	
	<u>1,751,260</u>	<u>1,635,844</u>	<u>1,822,221</u>	<u>1,823,947</u>	<u>1,830,486</u>	<u>1,726</u>		
NET OPERATING (REVENUE) EXPENSE	<u>1,482,781</u>	<u>1,391,085</u>	<u>1,573,563</u>	<u>1,568,774</u>	<u>1,576,543</u>	<u>(4,789)</u>		
OTHER								
TRANSFER FROM RESERVES & RES FUNDS	--	--	(2,601)	(2,601)	(2,700)	--		
TRANSFER TO RESERVES & RES FUNDS	236,124	230,560	223,560	251,800	248,320	28,240	13%	
	<u>236,124</u>	<u>230,560</u>	<u>220,959</u>	<u>249,199</u>	<u>245,620</u>	<u>28,240</u>		
	<u>1,718,905</u>	<u>1,621,645</u>	<u>1,794,522</u>	<u>1,817,973</u>	<u>1,822,163</u>	<u>23,451</u>	1.3%	
SUMMARY OF ALL PUBLIC WORKS ACTIVITIES:								
ADMINISTRATION & EQUIPMENT			372,500	405,896		33,396		
BRIDGES & CULVERTS			11,660	8,890		(2,770)		
ROADSIDE MAINTENANCE			261,880	259,860		(2,020)		
SURFACE MAINTENANCE			283,860	275,270		(8,590)		
ROADS, SIDEWALKS & PARKING LOTS			257,070	260,580		3,510		
WINTER CONTROL			501,480	479,410		(22,070)		
ENVIRONMENTAL SERVICES			106,072	128,067		21,995		
			<u>1,794,522</u>	<u>1,817,973</u>		<u>23,451</u>		

Town of Ingersoll
PUBLIC WORKS-ADMINISTRATION & EQUIPMENT
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PUBLIC WORKS						Change 2020 to 2021			
ACTIVITY:	ADMINISTRATION & EQUIPMENT	Actual	YTD Actual	Budget		Projection	(fav)	% if > \$2,500	
		2019	2020	2020	2021	2022	unfav	& +/- 5%	ref
REVENUE									
SALE OF GOODS OR SERVICES		(1,239)	(1,982)	(1,500)	(1,000)	(1,000)	500		
PERMITS/LICENSES		(17,650)	(16,250)	(10,000)	(15,000)	(15,000)	(5,000)	50%	(1)
USER FEES		--	(150)	(300)	--	(300)	300		
RECOVERIES		(22,078)	(16,160)	(21,000)	(21,000)	(21,000)	--		
COUNTY RECOVERY		(177,708)	(174,817)	(180,000)	(178,000)	(180,000)	2,000		
		<u>(218,675)</u>	<u>(209,359)</u>	<u>(212,800)</u>	<u>(215,000)</u>	<u>(217,300)</u>	<u>(2,200)</u>		
EXPENSE									
SALARIES, WAGES & BENEFITS		527,240	588,858	476,154	514,135	523,800	37,981	8%	(2)
ADMINISTRATIVE EXPENSE		1,986	2,727	1,375	1,750	1,485	375		
OPERATING EXPENSE		13,461	12,518	14,400	17,400	18,100	3,000	21%	(3)
COMMUNICATIONS		7,947	5,628	9,408	7,248	7,248	(2,160)		
UTILITIES - HEAT, HYDRO, WATER		16,669	16,070	19,700	18,800	18,800	(900)		
PROGRAM EXPENSES		1,125	1,198	1,628	1,628	1,628	--		
MEETINGS, CONFERENCES, TRAINING		8,450	4,908	11,200	8,700	9,000	(2,500)		
FUEL / TRANSPORTATION COSTS		61,480	43,604	65,075	62,075	63,275	(3,000)		
MARKETING & PROMOTION		214	139	300	250	200	(50)		
EQUIP REPAIRS & MAINTENANCE		1	--	250	100	100	(150)		
BLDG REPAIRS & MAINTENANCE		14,046	11,843	16,000	16,000	9,000	--		
MAINTENANCE CONTRACTS		8,904	8,081	11,410	11,410	11,410	--		
EQUIPMENT USAGE		(292,066)	(255,785)	(265,160)	(290,400)	(288,120)	(25,240)	10%	(4)
		<u>369,457</u>	<u>439,788</u>	<u>361,740</u>	<u>369,096</u>	<u>375,926</u>	<u>7,356</u>		
NET OPERATING (REVENUE) EXPENSE		<u>150,783</u>	<u>230,429</u>	<u>148,940</u>	<u>154,096</u>	<u>158,626</u>	<u>5,156</u>		
OTHER									
TRANSFER TO RESERVES & RES FUNDS		236,124	230,560	223,560	251,800	248,320	28,240	13%	(5)
		<u>236,124</u>	<u>230,560</u>	<u>223,560</u>	<u>251,800</u>	<u>248,320</u>	<u>28,240</u>		
		<u>386,907</u>	<u>460,989</u>	<u>372,500</u>	<u>405,896</u>	<u>406,946</u>	<u>33,396</u>	9%	

EXPLANATION OF CHANGE:

Revenue

(1) Directly attributed to increase in number of road allowance permits.

Expenses

(2) Wage increases as approved in the new Collective Agreement as well as increases in Health Benefits Insurance premiums.

(3) Directly attributed to the purchase of a new table saw.

(4) Directly attributed to a decrease in repair and maintenance allowance. Amended allowance is more representative of actual expenditures.

(5) Based on projected machine time charges and decrease in the repair and maintenance allowance.

INCLUDES DEPARTMENTS:

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

Town of Ingersoll
BRIDGES & CULVERTS
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PUBLIC WORKS ACTIVITY: BRIDGES & CULVERTS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	5,347	5,764	9,660	5,890	5,900	(3,770)		
MATERIALS	67	4,278	1,000	1,000	1,000	--		
EQUIPMENT USAGE	1,985	2,195	1,000	2,000	2,000	1,000		
	<u>7,400</u>	<u>12,237</u>	<u>11,660</u>	<u>8,890</u>	<u>8,900</u>	<u>(2,770)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>7,400</u>	<u>12,237</u>	<u>11,660</u>	<u>8,890</u>	<u>8,900</u>	<u>(2,770)</u>		
OTHER								
	--	--	--	--	--	--		
	<u>7,400</u>	<u>12,237</u>	<u>11,660</u>	<u>8,890</u>	<u>8,900</u>	<u>(2,770)</u>		-24%

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
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADSIDE MAINTENANCE	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	110,522	116,832	113,880	119,360	122,500	5,480		
MATERIALS	67,944	59,499	77,500	73,000	72,700	(4,500)	6%	(1)
EQUIPMENT USAGE	50,961	69,496	70,500	67,500	67,500	(3,000)		
	<u>229,427</u>	<u>245,828</u>	<u>261,880</u>	<u>259,860</u>	<u>262,700</u>	<u>(2,020)</u>		
NET OPERATING (REVENUE) EXPENSE	229,427	245,828	261,880	259,860	262,700	(2,020)		
OTHER								
	--	--	--	--	--	--		
	<u>229,427</u>	<u>245,828</u>	<u>261,880</u>	<u>259,860</u>	<u>262,700</u>	<u>(2,020)</u>		-1%

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

(1) Directly attributed to estimates provided by the PW staff.

INCLUDES DEPARTMENTS:

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

Town of Ingersoll
SURFACE MAINTENANCE
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PUBLIC WORKS ACTIVITY: SURFACE MAINTENANCE	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	114,391	76,597	118,510	113,620	116,800	(4,890)		
MATERIALS	87,456	51,378	102,200	103,500	103,000	1,300		
EQUIPMENT USAGE	60,691	48,083	63,150	58,150	58,950	(5,000)	8%	(1)
	<u>262,538</u>	<u>176,058</u>	<u>283,860</u>	<u>275,270</u>	<u>278,750</u>	<u>(8,590)</u>		
NET OPERATING (REVENUE) EXPENSE	262,538	176,058	283,860	275,270	278,750	(8,590)		
OTHER								
	--	--	--	--	--	--		
	<u>262,538</u>	<u>176,058</u>	<u>283,860</u>	<u>275,270</u>	<u>278,750</u>	<u>(8,590)</u>	-3%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

(1) Directly attributed to equipment usage estimates.

INCLUDES DEPARTMENTS:

4500-4130 Patching & Spray
4500-4131 Sweep, Flush, Clean
4500-4132 Shoulder
4500-4141 Dust Control

Town of Ingersoll
ROADS, SIDEWALKS & PARKING LOTS
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADS, SIDEWALKS & PARKING LOTS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	101,101	106,355	104,480	104,990	107,600	510		
UTILITIES - HEAT, HYDRO, WATER	1,308	894	800	800	1,000	--		
SNOW REMOVAL AND SANDING	25,130	23,730	20,000	20,000	20,000	--		
MATERIALS	83,962	83,503	108,340	108,340	108,260	--		
EQUIPMENT USAGE	22,198	21,765	23,450	26,450	23,370	3,000		
	233,699	236,247	257,070	260,580	260,230	3,510		
NET OPERATING (REVENUE) EXPENSE	233,699	236,247	257,070	260,580	260,230	3,510		
OTHER								
	--	--	--	--	--	--		
	233,699	236,247	257,070	260,580	260,230	3,510		1%
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:		
Revenue No significant changes projected						4500-4160	Signs & Guide Rails	
						4500-4161	Crossing Signals	
						4500-4200	Parking Lots	
						4500-4205	Detours	
						4500-4220	Sidewalk Repairs	
Expenses No significant changes projected								

**Town of Ingersoll
WINTER CONTROL
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: PUBLIC WORKS ACTIVITY: WINTER CONTROL	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	134,968	118,020	177,820	153,310	157,380	(24,510)	14%	(1)
CONTRACTED SERVICES	38,099	30,168	40,000	40,000	40,000	--		
MATERIALS	157,376	95,861	132,100	137,100	127,900	5,000		
EQUIPMENT USAGE	152,889	99,325	151,560	149,000	149,000	(2,560)		
	<u>483,332</u>	<u>343,374</u>	<u>501,480</u>	<u>479,410</u>	<u>474,280</u>	<u>(22,070)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>483,332</u>	<u>343,374</u>	<u>501,480</u>	<u>479,410</u>	<u>474,280</u>	<u>(22,070)</u>		
OTHER								
	--	--	--	--	--	--		
	<u>483,332</u>	<u>343,374</u>	<u>501,480</u>	<u>479,410</u>	<u>474,280</u>	<u>(22,070)</u>	-4%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue	No significant changes projected				4500-4150	Plowing, Sand and Salting		
					4500-4151	Snow Removal		
					4500-4152	Snow Fence		
					4500-4153	Winter Standby		
					4500-4221	Sidewalk Winter Control		
Expenses	(1) To bring in line with actual staff time required for winter control.							

Town of Ingersoll
ENVIRONMENTAL SERVICES
 2021 Budget - Draft
 February 22, 2021

DEPARTMENT: PUBLIC WORKS	ACTIVITY: ENVIRONMENTAL SERVICES	Actual		Budget		Projection	Change 2020 to 2021		
		2019	YTD Actual 2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE									
	SALE OF GOODS OR SERVICES	(8,053)	(4,204)	(7,180)	(7,180)	(7,150)	--		
	COUNTY RECOVERY	(41,752)	(31,196)	(28,678)	(32,993)	(29,493)	(4,315)	15%	(1)
		<u>(49,805)</u>	<u>(35,401)</u>	<u>(35,858)</u>	<u>(40,173)</u>	<u>(36,643)</u>	<u>(4,315)</u>		
EXPENSE									
	SALARIES, WAGES & BENEFITS	105,048	105,392	91,131	100,941	103,500	9,810	11%	(2)
	OPERATING EXPENSE	1,425	779	2,500	2,500	2,500	--		
	MARKETING & PROMOTION	5,820	3,880	500	5,000	500	4,500	900%	(3)
	MATERIALS	3,075	3,227	4,900	4,900	5,700	--		
	EQUIPMENT USAGE	50,040	69,034	45,500	57,500	57,500	12,000	26%	(4)
		<u>165,408</u>	<u>182,312</u>	<u>144,531</u>	<u>170,841</u>	<u>169,700</u>	<u>26,310</u>		
	NET OPERATING (REVENUE) EXPENSE	<u>115,603</u>	<u>146,911</u>	<u>108,673</u>	<u>130,668</u>	<u>133,057</u>	<u>21,995</u>		
OTHER									
	TRANSFER FROM RESERVES & RES FUNDS	--	--	(2,601)	(2,601)	(2,700)	--		
		<u>--</u>	<u>--</u>	<u>(2,601)</u>	<u>(2,601)</u>	<u>(2,700)</u>	<u>--</u>		
		<u>115,603</u>	<u>146,911</u>	<u>106,072</u>	<u>128,067</u>	<u>130,357</u>	<u>21,995</u>	21%	
EXPLANATION OF CHANGE:						INCLUDES DEPARTMENTS:			
Revenue						4500-4203	Promo Trees		
(1) Directly attributed to increases in the cost of environmental services that are billed back to the County.						4500-5000	Garbage & Recycling Admin		
Expenses						4500-5010	Waste Depot		
(2) To bring in line with actual staff time requirements.						4500-5012	Debris & Litter Pickup		
(3) Directly attributed to purchase of garbage tags. This cost is recovered through sales to Ingersoll residents.						4500-5013	Leaf Collection		
(4) Directly attributed to equipment usage estimates.									

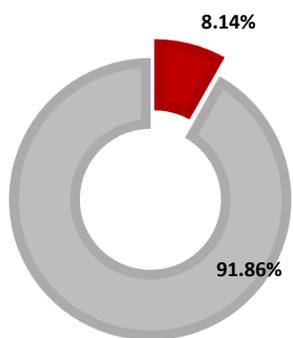
**Town of Ingersoll
Parks, Arena & Seniors Centre
2021 Budget - Draft
February 22, 2021**

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, Arena and Senior Centre facilities. The Parks Shop, Arena and Suzuki Centre deficiencies continued to be addressed in 2021 .
- Anticipated decrease in revenues due to the impact of COVID-19.
- Increased staffing costs required to meet provincial and public health guidelines.

Special Projects

- Continue the Multi Use Rec Facility project and fundraising campaign.
- Implementation of new Playground Inspection Software.

Median residential property valued at \$221,000 will pay \$164/year or \$13.6/month for this service.

Town of Ingersoll
PARKS AND ARENA TOTAL ACTIVITIES
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PARKS AND ARENA ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021	
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(6,883)	(6,784)	(7,700)	(6,000)	(7,700)	1,700	
ICE RENTAL	(234,295)	(150,784)	(244,965)	(187,580)	(244,965)	57,385	23%
RENT / LEASES	(23,751)	(13,375)	(16,508)	(15,308)	(16,720)	1,200	
USER FEES	(66,259)	(11,530)	(61,170)	(61,170)	(61,630)	--	
MEMBERSHIPS	--	--	(31,517)	(20,000)	(30,000)	11,517	37%
RECOVERIES	(8,200)	--	(8,200)	(8,200)	(8,200)	--	
DONATIONS / FUNDRAISING	(6,740)	(2,780)	--	--	--	--	
	<u>(351,003)</u>	<u>(185,254)</u>	<u>(370,060)</u>	<u>(298,258)</u>	<u>(369,215)</u>	<u>71,802</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	851,899	751,732	863,975	889,535	909,200	25,560	
ADMINISTRATIVE EXPENSE	829	1,042	625	625	775	--	
OPERATING EXPENSE	18,250	14,208	19,850	25,992	23,792	6,142	31%
COMMUNICATIONS	6,823	3,979	6,250	7,250	7,250	1,000	
INSURANCE EXPENSE	10	(1,263)	--	--	--	--	
UTILITIES - HEAT, HYDRO, WATER	234,296	185,590	248,800	248,100	254,260	(700)	
SUPPLIES	8,676	6,286	8,900	8,900	9,400	--	
PROGRAM EXPENSES	15,378	4,036	17,800	12,750	12,700	(5,050)	28%
MEETINGS, CONFERENCES, TRAINING	7,621	7,369	10,950	11,100	11,100	150	
FUEL / TRANSPORTATION COSTS	19,453	13,182	21,150	21,150	21,900	--	
PROFESSIONAL FEES	5,789	--	1,000	1,000	1,000	--	
CONTRACTED SERVICES	10,897	1,370	13,500	13,500	13,500	--	
MARKETING & PROMOTION	2,897	718	10,000	10,000	10,500	--	
GRANTS TO VOLUNTEER ORGANIZATIONS	46,400	57,000	57,000	46,400	46,400	(10,600)	19%
LAND MAINTENANCE & IMPROVEMENT	43,101	22,252	58,300	62,800	62,800	4,500	8%
EQUIP REPAIRS & MAINTENANCE	94,822	107,503	111,051	96,900	96,900	(14,151)	13%
BLDG REPAIRS & MAINTENANCE	42,920	20,723	46,500	40,400	40,400	(6,100)	13%
SNOW REMOVAL AND SANDING	9,060	5,924	12,500	12,500	12,500	--	
MAINTENANCE CONTRACTS	30,522	28,625	36,730	39,150	36,110	2,420	
	<u>1,449,641</u>	<u>1,230,277</u>	<u>1,544,881</u>	<u>1,548,052</u>	<u>1,570,487</u>	<u>3,171</u>	
NET OPERATING (REVENUE) EXPENSE	<u>1,098,638</u>	<u>1,045,023</u>	<u>1,174,821</u>	<u>1,249,794</u>	<u>1,201,272</u>	<u>74,973</u>	
OTHER							
TRANSFER TO RESERVES & RES FUNDS	434,210	609,210	609,210	529,210	529,210	(80,000)	13%
	<u>434,180</u>	<u>609,210</u>	<u>609,210</u>	<u>529,210</u>	<u>529,210</u>	<u>(80,000)</u>	
	<u>1,532,818</u>	<u>1,654,233</u>	<u>1,784,031</u>	<u>1,779,004</u>	<u>1,730,482</u>	<u>(5,027)</u>	0%
SUMMARY OF ALL PARKS ACTIVITIES:							
ADMINISTRATION			165,610	174,420		8,810	
ARENA			409,123	489,246		80,123	
PARKS			901,266	825,006		(76,260)	
PARKS PROGRAMS			75,140	67,910		(7,230)	
CAMI PARKS / SUZUKI HOUSE			232,892	222,422		(10,470)	
			<u>1,784,031</u>	<u>1,779,004</u>		<u>(5,027)</u>	

**Town of Ingersoll
PARKS - ADMINISTRATION
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(787)	(1,290)	--	--	--	--		
DONATIONS / FUNDRAISING	(4,314)	(2,780)	--	--	--	--		
	<u>(5,101)</u>	<u>(4,070)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	124,868	132,336	130,885	139,695	142,000	8,810	7%	(1)
ADMINISTRATIVE EXPENSE	108	--	75	75	75	--		
OPERATING EXPENSE	--	--	100	100	100	--		
COMMUNICATIONS	1,373	343	3,000	3,000	3,000	--		
INSURANCE EXPENSE	10	(1,263)	--	--	--	--		
PROGRAM EXPENSES	9,524	3,495	12,200	12,200	12,200	--		
MEETINGS, CONFERENCES, TRAINING	1,427	2,299	2,000	2,000	2,000	--		
FUEL / TRANSPORTATION COSTS	--	--	1,250	1,250	1,500	--		
PROFESSIONAL FEES	5,789	--	1,000	1,000	1,000	--		
MARKETING & PROMOTION	584	394	5,000	5,000	5,000	--		
EQUIP REPAIRS & MAINTENANCE	--	60	100	100	100	--		
	<u>143,683</u>	<u>137,665</u>	<u>155,610</u>	<u>164,420</u>	<u>166,975</u>	<u>8,810</u>		
NET OPERATING (REVENUE) EXPENSE	<u>138,582</u>	<u>133,594</u>	<u>155,610</u>	<u>164,420</u>	<u>166,975</u>	<u>8,810</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><u>148,582</u></u>	<u><u>143,594</u></u>	<u><u>165,610</u></u>	<u><u>174,420</u></u>	<u><u>176,975</u></u>	<u><u>8,810</u></u>	5%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

(1) Wage and Health benefits premiums increases.

INCLUDES DEPARTMENTS:

5000-4000 Administration

**Town of Ingersoll
ARENA
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: PARKS AND ARENA ACTIVITY: ARENA	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(6,883)	(4,559)	(6,700)	(5,000)	(6,700)	1,700		
ICE RENTAL	(234,295)	(150,784)	(244,965)	(187,580)	(244,965)	57,385	23%	(1)
RENT / LEASES	(13,351)	(2,767)	(5,900)	(4,700)	(5,900)	1,200		
USER FEES	(12,386)	(5,346)	(8,070)	(8,070)	(8,070)	--		
MEMBERSHIPS	--	--	(31,517)	(20,000)	(30,000)	11,517	37%	(2)
	<u>(266,915)</u>	<u>(163,456)</u>	<u>(297,152)</u>	<u>(225,350)</u>	<u>(295,635)</u>	<u>71,802</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	233,328	217,989	214,730	243,560	249,700	28,830	13%	(3)
ADMINISTRATIVE EXPENSE	641	1,042	350	350	500	--		
OPERATING EXPENSE	4,721	5,751	7,304	7,296	7,396	(8)		
COMMUNICATIONS	3,636	2,024	2,000	3,000	3,000	1,000		
UTILITIES - HEAT, HYDRO, WATER	107,622	83,983	111,000	111,000	113,910	--		
SUPPLIES	362	158	400	400	400	--		
MEETINGS, CONFERENCES, TRAINING	5,594	4,900	6,950	7,100	7,100	150		
FUEL / TRANSPORTATION COSTS	2,081	1,761	2,900	2,900	3,400	--		
EQUIP REPAIRS & MAINTENANCE	39,916	43,159	42,531	29,500	29,500	(13,031)	31%	(4)
BLDG REPAIRS & MAINTENANCE	21,222	13,074	22,500	17,700	17,700	(4,800)	21%	(5)
SNOW REMOVAL AND SANDING	3,906	2,568	5,900	5,900	5,900	--		
MAINTENANCE CONTRACTS	15,647	15,635	20,500	16,680	16,680	(3,820)	19%	(6)
	<u>438,677</u>	<u>392,043</u>	<u>437,065</u>	<u>445,386</u>	<u>455,186</u>	<u>8,321</u>		
NET OPERATING (REVENUE) EXPENSE	<u>171,761</u>	<u>228,587</u>	<u>139,913</u>	<u>220,036</u>	<u>159,551</u>	<u>80,123</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	279,210	269,210	269,210	269,210	269,210	--		
	<u>279,210</u>	<u>269,210</u>	<u>269,210</u>	<u>269,210</u>	<u>269,210</u>	<u>--</u>		
	<u>450,971</u>	<u>497,797</u>	<u>409,123</u>	<u>489,246</u>	<u>428,761</u>	<u>80,123</u>	20%	

EXPLANATION OF CHANGE:

Revenue

- (1) Due to the COVID 19 guidelines and restrictions Arena is projected to operate at significantly reduced capacity which results in reduced revenues. The budget was prepared based upon the current guidelines and restrictions.
- (2) As result of capacity restrictions due to COVID 19.

Expenses

- (3) Increased staffing costs required to meet cleaning and sanitization requirements combined with annual wage and Health Premiums increases.
- (4) Revised budget for the repair and maintenance of the refrigeration plant.
- (5) Based on building maintenance needs for 2021.
- (6) Based on 2021 maintenance contracts.

INCLUDES DEPARTMENTS:

5000-6020 Arena

**Town of Ingersoll
PARKS
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(28,926)	(1,696)	(27,000)	(27,000)	(27,000)	--		
RECOVERIES	(8,200)	--	(8,200)	(8,200)	(8,200)	--		
	<u>(42,001)</u>	<u>(1,696)</u>	<u>(35,200)</u>	<u>(35,200)</u>	<u>(35,200)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	447,392	355,129	453,750	447,890	458,100	(5,860)		
ADMINISTRATIVE EXPENSE	80	--	200	200	200	--		
OPERATING EXPENSE	11,362	8,457	9,946	16,096	13,696	6,150	62%	(1)
COMMUNICATIONS	1,815	1,612	1,250	1,250	1,250	--		
UTILITIES - HEAT, HYDRO, WATER	35,616	27,842	42,100	42,100	43,850	--		
PROGRAM EXPENSES	5,854	541	5,600	550	500	(5,050)		
MEETINGS, CONFERENCES, TRAINING	599	170	2,000	2,000	2,000	--		
FUEL / TRANSPORTATION COSTS	17,372	11,421	17,000	17,000	17,000	--		
MARKETING & PROMOTION	778	324	1,500	1,500	2,000	--		
LAND MAINTENANCE & IMPROVEMENT	40,250	20,267	56,300	60,800	60,800	4,500	8%	(2)
EQUIP REPAIRS & MAINTENANCE	35,701	41,981	44,400	44,400	44,400	--		
BLDG REPAIRS & MAINTENANCE	14,490	5,235	13,000	13,000	13,000	--		
SNOW REMOVAL AND SANDING	--	--	1,100	1,100	1,100	--		
MAINTENANCE CONTRACTS	7,641	8,210	8,320	12,320	8,320	4,000	48%	(3)
	<u>618,949</u>	<u>481,189</u>	<u>656,466</u>	<u>660,206</u>	<u>666,216</u>	<u>3,740</u>		
NET OPERATING (REVENUE) EXPENSE	<u>576,949</u>	<u>479,492</u>	<u>621,266</u>	<u>625,006</u>	<u>631,016</u>	<u>3,740</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	145,000	280,000	280,000	200,000	200,000	(80,000)	29%	(4)
	<u>145,000</u>	<u>280,000</u>	<u>280,000</u>	<u>200,000</u>	<u>200,000</u>	<u>(80,000)</u>		
	<u>721,949</u>	<u>759,492</u>	<u>901,266</u>	<u>825,006</u>	<u>831,016</u>	<u>(76,260)</u>	-8%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:
5000-6050 Parks

Expenses

- (1) Directly attributed to the replacement of the walk behind blower and installation of Westfield Ball Diamond netting.
- (2) New foul poles for G.E. 1 Ball Diamond.
- (3) Purchase new Playground Inspection Software.
- (4) Based on anticipated requirements to fund capital projects identified in the 10 yr. capital forecast.

**Town of Ingersoll
PARKS PROGRAMS
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: PARKS AND ARENA	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
ACTIVITY: PARKS PROGRAMS	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
SALE OF GOODS OR SERVICES	--	(2,225)	(1,000)	(1,000)	(1,000)	--		
USER FEES	(4,160)	(3,198)	(6,100)	(6,100)	(6,560)	--		
	<u>(6,586)</u>	<u>(5,423)</u>	<u>(7,100)</u>	<u>(7,100)</u>	<u>(7,560)</u>	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	37,069	35,900	54,240	47,010	47,800	(7,230)	13%	(1)
OPERATING EXPENSE	2,167	--	2,500	2,500	2,600	--		
SUPPLIES	8,314	6,128	8,500	8,500	9,000	--		
CONTRACTED SERVICES	10,897	1,370	13,500	13,500	13,500	--		
MARKETING & PROMOTION	1,535	--	3,500	3,500	3,500	--		
	<u>59,981</u>	<u>43,398</u>	<u>82,240</u>	<u>75,010</u>	<u>76,400</u>	<u>(7,230)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>53,395</u>	<u>37,975</u>	<u>75,140</u>	<u>67,910</u>	<u>68,840</u>	<u>(7,230)</u>		
OTHER								
	<u>(30)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u><u>53,365</u></u>	<u><u>37,975</u></u>	<u><u>75,140</u></u>	<u><u>67,910</u></u>	<u><u>68,840</u></u>	<u><u>(7,230)</u></u>	-10%	
EXPLANATION OF CHANGE:					INCLUDES DEPARTMENTS:			
Revenue No significant changes projected					5000-6100	Winter Lights & Santa Village		
					5000-6110	Festival of Lights		
Expenses								
(1) Based on actuals hours.								

Town of Ingersoll
CAMI PARKS / SUZUKI HOUSE
2021 Budget - Draft
February 22, 2021

DEPARTMENT: PARKS AND ARENA ACTIVITY: CAMI PARKS / SUZUKI HOUSE	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
RENT / LEASES	(10,400)	(10,608)	(10,608)	(10,608)	(10,820)	--		
USER FEES	(20,000)	--	(20,000)	(20,000)	(20,000)	--		
	<u>(30,400)</u>	<u>(10,608)</u>	<u>(30,608)</u>	<u>(30,608)</u>	<u>(30,820)</u>	<u>--</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	9,241	10,379	10,370	11,380	11,600	1,010		
UTILITIES - HEAT, HYDRO, WATER	91,058	73,765	95,700	95,000	96,500	(700)		
GRANTS TO VOLUNTEER ORGANIZATIONS	46,400	57,000	57,000	46,400	46,400	(10,600)	19%	(1)
LAND MAINTENANCE & IMPROVEMENT	2,851	1,985	2,000	2,000	2,000	--		
EQUIP REPAIRS & MAINTENANCE	19,204	22,303	24,020	22,900	22,900	(1,120)		
BLDG REPAIRS & MAINTENANCE	7,208	2,414	11,000	9,700	9,700	(1,300)		
SNOW REMOVAL AND SANDING	5,154	3,356	5,500	5,500	5,500	--		
MAINTENANCE CONTRACTS	7,234	4,780	7,910	10,150	11,110	2,240		(2)
	<u>188,351</u>	<u>175,983</u>	<u>213,500</u>	<u>203,030</u>	<u>205,710</u>	<u>(10,470)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>157,951</u>	<u>165,375</u>	<u>182,892</u>	<u>172,422</u>	<u>174,890</u>	<u>(10,470)</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	--	50,000	50,000	50,000	50,000	--		
	<u>--</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>--</u>		
	<u>157,950.78</u>	<u>215,375</u>	<u>232,892</u>	<u>222,422</u>	<u>224,890</u>	<u>(10,470)</u>	-4%	

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

5000-6030 CAMI Soccer Park
5000-6040 Suzuki House

Expenses

- (1) The 2020 grant was \$10,600 higher at the special request from Seniors Centre. The 2021 budget reflects the standard annual grant of \$46,400.
(2) Portion of garbage pick up services to be paid by the Town, increase in the annual fire alarm maintenance contract.

**Town of Ingersoll
Victoria Park Community Centre
2021 Budget - Draft
February 22, 2021**

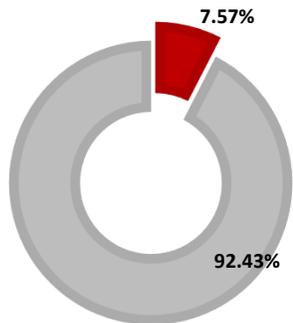
What We Do

The Victoria Park Community Centre offers following services:

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 Victoria Park Community Center. The VPCC deficiencies continue to be addressed in 2021.
- Anticipated decrease in program and membership revenues due to the impact of COVID-19.
- Increased staffing costs required to meet provincial and public health guidelines.

Median residential property valued at \$221,000 will pay \$152/year or \$12.7/month for this service.

Town of Ingersoll
VICTORIA PARK COMMUNITY CENTRE
2021 Budget - Draft
February 22, 2021

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021	
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(1,557)	(611)	(3,500)	(7,000)	(7,000)	(3,500)	100%
RENT / LEASES	(17,657)	(9,950)	(32,215)	(29,239)	(29,314)	2,976	9%
USER FEES	(113,165)	(40,189)	(98,264)	(43,202)	(99,227)	55,062	56%
MEMBERSHIPS	(132,728)	(46,421)	(110,311)	(70,000)	(80,000)	40,311	37%
RECOVERIES	(931)	(240)	(1,354)	(169)	(169)	1,185	
GRANTS / SUBSIDIES / REBATES	(13,269)	--	(22,658)	(4,480)	(4,480)	18,178	80%
PROGRAM REVENUES	(160,645)	(32,876)	(232,938)	(89,317)	(225,686)	143,621	62%
	<u>(439,952)</u>	<u>(130,287)</u>	<u>(501,240)</u>	<u>(243,407)</u>	<u>(445,876)</u>	<u>257,833</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	1,029,712	740,409	1,098,270	1,067,870	1,164,357	(30,400)	
ADMINISTRATIVE EXPENSE	17,811	11,479	17,075	17,075	17,195	--	
OPERATING EXPENSE	24,363	20,068	36,082	25,999	28,301	(10,083)	28%
COMMUNICATIONS	12,397	7,334	10,072	10,000	10,000	(72)	
UTILITIES - HEAT, HYDRO, WATER	138,804	118,390	156,500	148,000	153,500	(8,500)	5%
SUPPLIES	11,652	4,450	8,269	7,484	10,201	(785)	
PROGRAM EXPENSES	13,791	7,185	22,815	6,369	15,609	(16,446)	72%
MEETINGS, CONFERENCES, TRAINING	9,826	3,140	14,780	12,180	12,910	(2,600)	18%
FUEL / TRANSPORTATION COSTS	939	258	1,817	1,667	1,185	(150)	
CONTRACTED SERVICES	2,279	2,913	1,848	4,956	4,956	3,108	168%
MARKETING & PROMOTION	811	100	2,250	1,750	1,550	(500)	
EQUIP REPAIRS & MAINTENANCE	64,902	24,655	41,468	36,668	37,118	(4,800)	12%
BLDG REPAIRS & MAINTENANCE	28,939	15,563	26,050	28,050	28,050	2,000	
SNOW REMOVAL AND SANDING	6,925	3,313	8,000	8,000	8,000	--	
MAINTENANCE CONTRACTS	16,779	21,878	28,830	29,330	29,330	500	
	<u>1,379,930</u>	<u>981,136</u>	<u>1,474,126</u>	<u>1,405,398</u>	<u>1,522,262</u>	<u>(68,728)</u>	
NET OPERATING (REVENUE) EXPENSE	<u>939,978</u>	<u>850,848</u>	<u>972,886</u>	<u>1,161,991</u>	<u>1,076,386</u>	<u>189,105</u>	
OTHER							
TRANSFER TO RESERVES & RES FUNDS	200,000	70,000	70,000	70,000	70,000	--	
	<u>200,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>--</u>	
	<u>1,139,978</u>	<u>920,848</u>	<u>1,042,886</u>	<u>1,231,991</u>	<u>1,146,386</u>	<u>189,105</u>	18%
SUMMARY OF ALL VICTORIA PARK COMMUNITY CENTRE ACTIVITIES:							
ADMINISTRATION			97,521	91,996		(5,525)	
AQUATICS			167,225	233,090		65,865	
FITNESS			169,853	209,756		39,903	
PROGRAMS			11,710	77,716		66,006	
FACILITY			596,577	619,433		22,856	
			<u>1,042,886</u>	<u>1,231,991</u>		<u>189,105</u>	

Town of Ingersoll
 VPCC - ADMINISTRATION
 2021 Budget - Draft
 February 22, 2021

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: ADMINISTRATION	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021	
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500 unfav & +/- 5% ref
REVENUE							
SALE OF GOODS OR SERVICES	(1,005)	(611)	(1,000)	(4,500)	(4,500)	(3,500)	
USER FEES	--	--	(500)	(500)	(500)	--	
RECOVERIES	(402)	(240)	(1,354)	(169)	(169)	1,185	
	<u>(1,407)</u>	<u>(851)</u>	<u>(2,854)</u>	<u>(5,169)</u>	<u>(5,169)</u>	<u>(2,315)</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	77,685	29,293	69,700	65,490	70,747	(4,210)	
ADMINISTRATIVE EXPENSE	17,811	11,479	17,075	17,075	17,195	--	
OPERATING EXPENSE	645	1,270	3,000	1,000	1,300	(2,000)	
COMMUNICATIONS	10,654	5,945	10,000	10,000	10,000	--	
SUPPLIES	817	182	--	3,500	3,500	3,500	
PROGRAM EXPENSES	182	147	100	100	100	--	
MEETINGS, CONFERENCES, TRAINING	137	467	500	--	--	(500)	
	<u>107,931</u>	<u>48,784</u>	<u>100,375</u>	<u>97,165</u>	<u>102,842</u>	<u>(3,210)</u>	
NET OPERATING (REVENUE) EXPENSE	<u>106,524</u>	<u>47,933</u>	<u>97,521</u>	<u>91,996</u>	<u>97,673</u>	<u>(5,525)</u>	
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	
	<u>106,524</u>	<u>47,933</u>	<u>97,521</u>	<u>91,996</u>	<u>97,673</u>	<u>(5,525)</u>	-6%

EXPLANATION OF CHANGE:
Revenue No significant changes

Expenses No significant changes

INCLUDES DEPARTMENTS:
 5100-4000 Administration

**Town of Ingersoll
AQUATICS
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: AQUATICS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021	
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5% ref
REVENUE							
RENT / LEASES	(15,775)	(9,585)	(31,290)	(28,314)	(28,314)	2,976	10%
USER FEES	(44,299)	(33,274)	(25,000)	(25,000)	(25,000)	--	
MEMBERSHIPS	(14,341)	28	(39,397)	(25,000)	(30,000)	14,397	37%
PROGRAM REVENUES	(83,187)	(12,748)	(146,359)	(35,182)	(144,035)	111,177	76%
	<u>(158,131)</u>	<u>(55,579)</u>	<u>(242,046)</u>	<u>(113,496)</u>	<u>(227,349)</u>	<u>128,550</u>	
EXPENSE							
SALARIES, WAGES & BENEFITS	309,157	203,910	377,030	325,720	393,900	(51,310)	14% (1)
OPERATING EXPENSE	9,443	6,148	8,195	7,324	9,185	(871)	
SUPPLIES	4,130	1,725	2,604	856	856	(1,748)	
PROGRAM EXPENSES	4,453	4,072	12,225	5,019	5,019	(7,206)	59% (2)
MEETINGS, CONFERENCES, TRAINING	3,661	970	8,200	6,800	6,800	(1,400)	
FUEL / TRANSPORTATION COSTS	939	133	1,017	867	385	(150)	
	<u>331,783</u>	<u>216,958</u>	<u>409,271</u>	<u>346,586</u>	<u>416,145</u>	<u>(62,685)</u>	
NET OPERATING (REVENUE) EXPENSE	<u>173,652</u>	<u>161,379</u>	<u>167,225</u>	<u>233,090</u>	<u>188,796</u>	<u>65,865</u>	
OTHER							
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	
	<u>173,652</u>	<u>161,379</u>	<u>167,225</u>	<u>233,090</u>	<u>188,796</u>	<u>65,865</u>	39%

EXPLANATION OF CHANGE:

Revenue

Budget prepared on current public health guidelines which significantly reduces building capacity and thus revenue. Swimming Lessons is a perfect example of just how much COVID 19 has impacted our revenue as we are limited in the amount of patrons that can attend at one time, we are also limited in the length of the classes and we have less available time to offer programming due to cleaning and sanitization requirements between each class.

Expenses

- (1) Reduced staffing requirements due to reduction in programming and swimming lessons.
- (2) Reduction in program supplies as result of reduction in programming and swimming lessons.

INCLUDES DEPARTMENTS:

5100-6060 Aquatics

**Town of Ingersoll
FITNESS
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: FITNESS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
USER FEES	(8,755)	(4,115)	(7,169)	(6,627)	(8,132)	542		
MEMBERSHIPS	(118,387)	(46,449)	(39,397)	(25,000)	(30,000)	14,397	37%	(1)
PROGRAM REVENUES	(14,658)	(2,134)	(15,619)	(6,193)	(15,619)	9,426		
	<u>(141,799)</u>	<u>(52,698)</u>	<u>(62,185)</u>	<u>(37,820)</u>	<u>(53,751)</u>	<u>24,365</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	150,184	155,461	193,530	214,280	197,230	20,750	11%	(2)
OPERATING EXPENSE	647	963	9,750	1,750	1,770	(8,000)	82%	(3)
SUPPLIES	658	413	180	360	360	180		
PROGRAM EXPENSES	150	102	400	400	400	--		
MEETINGS, CONFERENCES, TRAINING	1,883	1,073	1,980	1,980	1,980	--		
FUEL / TRANSPORTATION COSTS	--	--	300	300	300	--		
CONTRACTED SERVICES	2,279	2,913	1,848	4,956	4,956	3,108	168%	(4)
MARKETING & PROMOTION	53	100	1,000	500	300	(500)		
EQUIP REPAIRS & MAINTENANCE	1,148	857	3,050	3,050	3,500	--		
	<u>157,002</u>	<u>161,883</u>	<u>212,038</u>	<u>227,576</u>	<u>210,796</u>	<u>15,538</u>		
NET OPERATING (REVENUE) EXPENSE	<u>15,203</u>	<u>109,186</u>	<u>149,853</u>	<u>189,756</u>	<u>157,045</u>	<u>39,903</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	150,000	20,000	20,000	20,000	20,000	--		
	<u>150,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>--</u>		
	<u>165,203</u>	<u>129,186</u>	<u>169,853</u>	<u>209,756</u>	<u>177,045</u>	<u>39,903</u>	23%	

EXPLANATION OF CHANGE:

Revenue

- (1) Reduction in fitness classes and gym memberships revenues is another example of how COVID 19 impacted Town's revenue. VPCC is limited in the amount of patrons that can attend at one time, we are also limited in the length of the classes and we have less available time to offer programming due to cleaning and sanitization requirements between each class.

Expenses

- (2) Directly attributed to increases in part time staff hours to ensure proper supervision and extensive cleaning of the gym and class rooms between classes.
(3) To bring in line with actuals. The 2020 budget included a \$7,000 allowance to purchase 4 new spin bikes. This was a one time expense that is not projected in 2021.
(4) Directly attributed to the contract with Rogers for supply of Cable TV at VPCC.

INCLUDES DEPARTMENTS:

5100-6070 Fitness Programs

**Town of Ingersoll
VPCC - PROGRAMS
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
USER FEES	(60,111)	(2,800)	(65,595)	(11,075)	(65,595)	54,520	83%	
MEMBERSHIPS	--	--	(31,517)	(20,000)	(20,000)	11,517	37%	
GRANTS / SUBSIDIES / REBATES	(13,269)	--	(22,658)	(4,480)	(4,480)	18,178	80%	
PROGRAM REVENUES	<u>(62,800)</u>	<u>(17,994)</u>	<u>(70,960)</u>	<u>(47,942)</u>	<u>(66,032)</u>	<u>23,018</u>	<u>32%</u>	
	<u>(136,180)</u>	<u>(20,795)</u>	<u>(190,730)</u>	<u>(83,497)</u>	<u>(156,107)</u>	<u>107,233</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	205,391	114,824	181,540	153,360	185,780	(28,180)	16%	(1)
OPERATING EXPENSE	1,623	--	2,975	2,585	2,585	(390)		
SUPPLIES	5,102	1,320	5,485	2,768	5,485	(2,717)	50%	(2)
PROGRAM EXPENSES	9,006	2,863	10,090	850	10,090	(9,240)	92%	(3)
MEETINGS, CONFERENCES, TRAINING	1,860	180	1,100	400	1,100	(700)		
FUEL / TRANSPORTATION COSTS	--	124	500	500	500	--		
MARKETING & PROMOTION	558	--	750	750	750	--		
	<u>223,541</u>	<u>119,311</u>	<u>202,440</u>	<u>161,213</u>	<u>206,290</u>	<u>(41,227)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>87,360</u>	<u>98,517</u>	<u>11,710</u>	<u>77,716</u>	<u>50,183</u>	<u>66,006</u>		
OTHER								
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>87,360</u>	<u>98,517</u>	<u>11,710</u>	<u>77,716</u>	<u>50,183</u>	<u>66,006</u>	564%	

EXPLANATION OF CHANGE:

INCLUDES DEPARTMENTS:

5100-6090 Programs

Revenue

Due to the COVID 19 guidelines and restrictions Summer Camp programs are projected to operate with significantly reduced participation, same applies to the pre-school programs. Special youth classes (karate, tennis lessons, babysitting classes, etc.) will be operated at reduced capacity as well. These limitations to the amount of participants combined with extra time required for cleaning and sanitization will result in significant revenue losses.

Expenses

- (1) Directly attributed to reduction in requirements for Summer Camp seasonal staff, and instructors for special classes.
- (2) Due to reduced participation in programs.
- (3) Due to reduced participation in programs.

**Town of Ingersoll
VPCC - FACILITY
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
SALE OF GOODS OR SERVICES	(551)	--	(2,500)	(2,500)	(2,500)	--		
RENT / LEASES	(1,883)	(365)	(925)	(925)	(1,000)	--		
	<u>(2,434)</u>	<u>(365)</u>	<u>(3,425)</u>	<u>(3,425)</u>	<u>(3,500)</u>	--		
EXPENSE								
SALARIES, WAGES & BENEFITS	287,295	236,921	276,470	309,020	316,700	32,550	12%	(1)
OPERATING EXPENSE	12,005	11,688	12,162	13,340	13,461	1,178		
COMMUNICATIONS	1,743	1,389	72	--	--	(72)		
UTILITIES - HEAT, HYDRO, WATER	138,804	118,390	156,500	148,000	153,500	(8,500)	5%	(2)
SUPPLIES	944	811	--	--	--	--		
MEETINGS, CONFERENCES, TRAINING	2,285	450	3,000	3,000	3,030	--		
MARKETING & PROMOTION	200	--	500	500	500	--		
EQUIP REPAIRS & MAINTENANCE	63,754	23,797	38,418	33,618	33,618	(4,800)	12%	(3)
BLDG REPAIRS & MAINTENANCE	28,939	15,563	26,050	28,050	28,050	2,000		
SNOW REMOVAL AND SANDING	6,925	3,313	8,000	8,000	8,000	--		
MAINTENANCE CONTRACTS	16,779	21,878	28,830	29,330	29,330	500		
	<u>559,673</u>	<u>434,199</u>	<u>550,002</u>	<u>572,858</u>	<u>586,189</u>	<u>22,856</u>		
NET OPERATING (REVENUE) EXPENSE	<u>557,239</u>	<u>433,834</u>	<u>546,577</u>	<u>569,433</u>	<u>582,689</u>	<u>22,856</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	50,000	50,000	50,000	50,000	50,000	--		
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>--</u>		
	<u>607,239</u>	<u>483,834</u>	<u>596,577</u>	<u>619,433</u>	<u>632,689</u>	<u>22,856</u>	4%	

EXPLANATION OF CHANGE:
Revenue No significant changes

INCLUDES DEPARTMENTS:
5100-4100 Facility

Expenses

- (1) Extra cleaning and sanitization requirements due to COVID 19. Also includes wage and Health Benefits increases.
- (2) To bring in line with actuals.
- (3) Reduced repair and maintenance of the splash pad resulting from the direct to drain conversion.

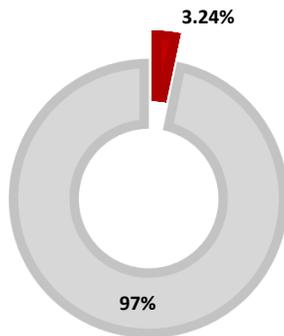
**Town of Ingersoll
Fusion Youth Centre
2021 Budget - Draft
February 22, 2021**

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

- Rental revenue losses due to COVID 19.
- Summer Camp programs and other specialty classes are projected to operate at significantly reduced capacity due to the COVID 19.

Special Projects

- Complete the Roof Replacement project that was started in 2020.

Median residential property valued at \$221,000 will pay \$65/year or \$5.4/month for this service.

Town of Ingersoll
YOUTH CENTRE - TOTAL ACTIVITIES
2021 Budget - Draft
February 22, 2021

DEPARTMENT: YOUTH CENTRE ACTIVITY: TOTAL ALL ACTIVITIES	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
RENT / LEASES	(39,647)	(27,220)	(41,745)	(32,445)	(41,745)	9,300		
USER FEES	(23,758)	(2,034)	(33,494)	(20,929)	(33,494)	12,565		
MEMBERSHIPS	(1,671)	(438)	(16,962)	(11,125)	(11,125)	5,837	34%	
RECOVERIES	--	--	(1,250)	(1,250)	(1,250)	--		
GRANTS / SUBSIDIES / REBATES	(42,396)	--	(12,429)	(7,480)	(7,480)	4,949	40%	
PROGRAM REVENUES	--	--	(500)	--	--	500		
DONATIONS / FUNDRAISING	(132,251)	(32,649)	(116,438)	(116,438)	(116,438)	--		
	<u>(239,722)</u>	<u>(62,341)</u>	<u>(222,818)</u>	<u>(189,667)</u>	<u>(211,532)</u>	<u>33,151</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	557,528	318,157	567,550	572,185	588,700	4,635		
ADMINISTRATIVE EXPENSE	2,573	3,460	4,820	4,600	4,600	(220)		
OPERATING EXPENSE	14,493	7,626	23,945	22,015	24,365	(1,930)		
COMMUNICATIONS	7,233	3,131	6,572	6,500	6,600	(72)		
UTILITIES - HEAT, HYDRO, WATER	20,142	19,577	29,934	27,400	28,420	(2,534)	8%	
SUPPLIES	24,204	1,144	11,150	8,000	11,150	(3,150)	28%	
PROGRAM EXPENSES	4,118	168	7,115	3,265	6,865	(3,850)	54%	
MEETINGS, CONFERENCES, TRAINING	10,151	774	6,250	1,450	5,550	(4,800)	77%	
FUEL / TRANSPORTATION COSTS	564	--	1,100	650	1,100	(450)		
CONTRACTED SERVICES	4,355	42	100	--	120	(100)		
MARKETING & PROMOTION	1,615	--	2,250	1,000	2,250	(1,250)		
EQUIP REPAIRS & MAINTENANCE	11,570	9,687	10,450	10,200	11,200	(250)		
BLDG REPAIRS & MAINTENANCE	12,375	8,363	10,000	12,000	12,000	2,000		
SNOW REMOVAL AND SANDING	1,215	2,478	5,000	5,000	5,000	--		
MAINTENANCE CONTRACTS	6,151	9,371	11,450	12,050	12,050	600		
	<u>678,287</u>	<u>383,978</u>	<u>697,686</u>	<u>686,315</u>	<u>719,970</u>	<u>(11,371)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>438,565</u>	<u>321,637</u>	<u>474,868</u>	<u>496,648</u>	<u>508,438</u>	<u>21,780</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	2,500	227,500	227,500	2,500	52,500	(225,000)	99%	
	<u>2,500</u>	<u>227,500</u>	<u>227,500</u>	<u>2,500</u>	<u>52,500</u>	<u>(225,000)</u>		
	<u>441,065</u>	<u>549,137</u>	<u>702,368</u>	<u>499,148</u>	<u>560,938</u>	<u>(203,220)</u>	-29%	
SUMMARY OF ALL YOUTH CENTRE ACTIVITIES:								
FACILITY			313,976	104,445	(209,531)			
GENERAL PROGRAMS			388,392	394,703	6,311			
			<u>702,368</u>	<u>499,148</u>	<u>(203,220)</u>			

**Town of Ingersoll
YOUTH CENTRE - FACILITY
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: YOUTH CENTRE ACTIVITY: FACILITY	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav) unfav	% if > \$2,500 & +/- 5%	ref
REVENUE								
RENT / LEASES	(39,483)	(27,191)	(41,545)	(32,245)	(41,545)	9,300	22%	(1)
RECOVERIES	--	--	(1,250)	(1,250)	(1,250)	--		
	<u>(39,483)</u>	<u>(27,191)</u>	<u>(42,795)</u>	<u>(33,495)</u>	<u>(42,795)</u>	<u>9,300</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	64,140	75,995	58,860	64,865	66,500	6,005	10%	(2)
OPERATING EXPENSE	4,863	6,851	7,105	7,575	7,575	470		
COMMUNICATIONS	38	--	72	--	--	(72)		
UTILITIES - HEAT, HYDRO, WATER	20,142	19,577	29,934	27,400	28,420	(2,534)		
FUEL / TRANSPORTATION COSTS	--	--	400	350	400	(50)		
EQUIP REPAIRS & MAINTENANCE	11,254	8,487	8,950	8,700	9,700	(250)		
BLDG REPAIRS & MAINTENANCE	12,375	8,363	10,000	12,000	12,000	2,000		
SNOW REMOVAL AND SANDING	1,215	2,478	5,000	5,000	5,000	--		
MAINTENANCE CONTRACTS	6,151	9,371	11,450	12,050	12,050	600		
	<u>124,359</u>	<u>131,122</u>	<u>131,771</u>	<u>137,940</u>	<u>141,645</u>	<u>6,169</u>		
NET OPERATING (REVENUE) EXPENSE	<u>84,876</u>	<u>103,931</u>	<u>88,976</u>	<u>104,445</u>	<u>98,850</u>	<u>15,469</u>		
OTHER								
TRANSFER TO RESERVES & RES FUNDS	--	225,000	225,000	--	50,000	(225,000)	100%	(3)
	<u>--</u>	<u>225,000</u>	<u>225,000</u>	<u>--</u>	<u>50,000</u>	<u>(225,000)</u>		
	<u>84,876</u>	<u>328,931</u>	<u>313,976</u>	<u>104,445</u>	<u>148,850</u>	<u>(209,531)</u>		-67%

EXPLANATION OF CHANGE:

Revenue

(1) Rental revenue losses due to COVID 19.

Expenses

(2) Wage and Health Benefits increases.

Other

(3) No additional funding required for future capital projects.

INCLUDES DEPARTMENTS:

5200-4100 Facility

Town of Ingersoll
YOUTH CENTRE - GENERAL PROGRAMS
2021 Budget - Draft
February 22, 2021

DEPARTMENT: YOUTH CENTRE ACTIVITY: GENERAL PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
REVENUE								
RENT / LEASES	(164)	(29)	(200)	(200)	(200)	--		
USER FEES	(23,758)	(2,034)	(33,494)	(20,929)	(33,494)	12,565	38%	
MEMBERSHIPS	(1,671)	(438)	(16,962)	(11,125)	(11,125)	5,837	34%	
GRANTS / SUBSIDIES / REBATES	(42,396)	--	(12,429)	(7,480)	(7,480)	4,949	40%	
PROGRAM REVENUES	--	--	(500)	--	--	500		
DONATIONS / FUNDRAISING	(132,251)	(32,649)	(116,438)	(116,438)	(116,438)	--		
	<u>(200,239)</u>	<u>(35,150)</u>	<u>(180,023)</u>	<u>(156,172)</u>	<u>(168,737)</u>	<u>23,851</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	493,388	242,162	508,690	507,320	522,200	(1,370)		
ADMINISTRATIVE EXPENSE	2,573	3,460	4,820	4,600	4,600	(220)		
OPERATING EXPENSE	9,630	775	16,840	14,440	16,790	(2,400)		
COMMUNICATIONS	7,195	3,131	6,500	6,500	6,600	--		
SUPPLIES	24,204	1,144	11,150	8,000	11,150	(3,150)	28%	
PROGRAM EXPENSES	4,118	168	7,115	3,265	6,865	(3,850)	54%	
MEETINGS, CONFERENCES, TRAINING	10,151	774	6,250	1,450	5,550	(4,800)	77%	
FUEL / TRANSPORTATION COSTS	564	--	700	300	700	(400)		
CONTRACTED SERVICES	175	42	100	--	120	(100)		
MARKETING & PROMOTION	1,615	--	2,250	1,000	2,250	(1,250)		
EQUIP REPAIRS & MAINTENANCE	315	1,200	1,500	1,500	1,500	--		
	<u>553,928</u>	<u>252,856</u>	<u>565,915</u>	<u>548,375</u>	<u>578,325</u>	<u>(17,540)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>353,689</u>	<u>217,706</u>	<u>385,892</u>	<u>392,203</u>	<u>409,588</u>	<u>6,311</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>356,189</u>	<u>220,206</u>	<u>388,392</u>	<u>394,703</u>	<u>412,088</u>	<u>6,311</u>	2%	

EXPLANATION OF CHANGE:

Revenue

Due to the COVID 19 guidelines and restrictions Summer Camp programs are projected to operate at significantly reduced capacity, same applies to other classes. Limits to the amount of participants combined with extra time required for cleaning and sanitization will result in significant revenue losses.

Expenses

Directly attributed to reduced participation in programs.

INCLUDES DEPARTMENTS:

5200-6090 General Programs

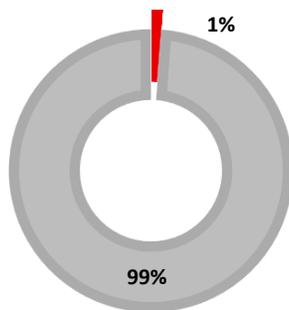
**Town of Ingersoll
Museum
2021 Budget - Draft
February 22, 2021**

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**



Challenges

- Sale of goods and services (summer programs) have been reduced due to COVID 19.

Special Projects

- Continue facility upgrades as recommended in the facility condition assessment.

Median residential property valued at \$221,000 will pay \$23/year or \$1.9/month for this service.

Town of Ingersoll
MUSEUM - FACILITY
2021 Budget - Draft
February 22, 2021

DEPARTMENT: MUSEUMS FACILITY	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500 & +/- 5%	ref
REVENUE	--	--	--	--	--	--		
EXPENSE								
OPERATING EXPENSE	77	40	200	200	200	--		
UTILITIES - HEAT, HYDRO, WATER	7,398	5,749	8,400	8,400	8,740	--		
LAND MAINTENANCE & IMPROVEMENT	32	--	1,500	1,500	1,500	--		
EQUIP REPAIRS & MAINTENANCE	--	--	500	500	500	--		
BLDG REPAIRS & MAINTENANCE	2,033	2,988	8,200	11,700	11,700	3,500		
SNOW REMOVAL AND SANDING	7,665	4,605	2,000	2,000	2,000	--		
MAINTENANCE CONTRACTS	505	505	760	760	760	--		
	<u>17,711</u>	<u>13,888</u>	<u>21,560</u>	<u>25,060</u>	<u>25,400</u>	<u>3,500</u>		
NET OPERATING (REVENUE) EXPENSE	<u>17,711</u>	<u>13,888</u>	<u>21,560</u>	<u>25,060</u>	<u>25,400</u>	<u>3,500</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>26,711</u>	<u>22,888</u>	<u>30,560</u>	<u>34,060</u>	<u>34,400</u>	<u>3,500</u>		11%

EXPLANATION OF CHANGE:
Revenue No significant changes

Expenses No significant changes

INCLUDES DEPARTMENTS:
6200-4100 Facility

**Town of Ingersoll
MUSEUMS
2021 Budget - Draft
February 22, 2021**

DEPARTMENT: MUSEUMS PROGRAMS	Actual	YTD Actual	Budget		Projection	Change 2020 to 2021		
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	ref
						unfav	& +/- 5%	
REVENUE								
SALE OF GOODS OR SERVICES	(4,980)	(1,176)	(5,000)	(2,000)	(2,000)	3,000	60%	(1)
RENT / LEASES	(120)	(40)	(100)	(100)	(100)	--		
USER FEES	(2,036)	--	(1,700)	(1,000)	(1,800)	700		
GRANTS / SUBSIDIES / REBATES	(9,936)	(29,243)	(12,148)	(12,148)	(12,148)	--		
PROGRAM REVENUES	(2,838)	(130)	(8,500)	(8,500)	(8,500)	--		
DONATIONS / FUNDRAISING	(57,941)	(14,989)	(14,550)	(21,455)	(21,455)	(6,905)	47%	(2)
	<u>(77,851)</u>	<u>(45,577)</u>	<u>(41,998)</u>	<u>(45,203)</u>	<u>(46,003)</u>	<u>(3,205)</u>		
EXPENSE								
SALARIES, WAGES & BENEFITS	150,380	152,337	167,400	161,960	164,490	(5,440)		
ADMINISTRATIVE EXPENSE	1,338	1,209	1,450	1,450	1,450	--		
OPERATING EXPENSE	1,122	--	1,550	1,550	1,550	--		
COMMUNICATIONS	687	331	750	750	750	--		
SUPPLIES	4,252	1,075	4,000	2,200	4,000	(1,800)		
PROGRAM EXPENSES	25,650	1,488	25,060	19,560	19,650	(5,500)	22%	
MEETINGS, CONFERENCES, TRAINING	857	--	1,700	1,250	1,700	(450)		
FUEL / TRANSPORTATION COSTS	123	--	300	150	400	(150)		
CONTRACTED SERVICES	--	--	300	300	300	--		
MARKETING & PROMOTION	4,880	2,550	6,250	6,250	5,250	--		
EQUIP REPAIRS & MAINTENANCE	450	--	2,500	2,500	2,500	--		
MAINTENANCE CONTRACTS	--	--	500	500	500	--		
	<u>189,738</u>	<u>158,990</u>	<u>211,760</u>	<u>198,420</u>	<u>202,540</u>	<u>(13,340)</u>		
NET OPERATING (REVENUE) EXPENSE	<u>111,887</u>	<u>113,414</u>	<u>169,762</u>	<u>153,217</u>	<u>156,537</u>	<u>(16,545)</u>		
OTHER								
	<u>40,903</u>	<u>20,745</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>		
	<u>152,790</u>	<u>134,159</u>	<u>169,762</u>	<u>153,217</u>	<u>156,537</u>	<u>(16,545)</u>	-10%	

EXPLANATION OF CHANGE:

Revenue

- (1) Sale of goods and services (summer programs) have been reduced due to COVID 19.
- (2) Deferred donation revenue from Oxford School Museum to subsidize the part time position.

INCLUDES DEPARTMENTS:

6200-4000 Administration
6200-6810 Harvest Festival

Expenses

Directly attributed to the reduction of sale and services due to COVID 19.

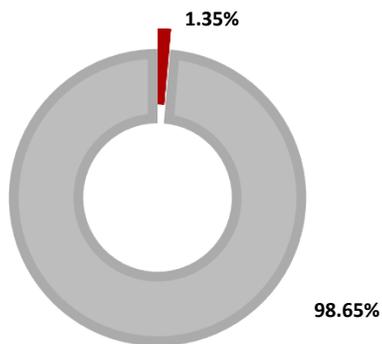
**Town of Ingersoll
Economic Development
2021 Budget - Draft
February 22, 2021**

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**



Challenges

- Reduced participation in tradeshow, exhibitions and other promo activities due to COVID-19.

Special Projects

- The 2021 budget includes a \$10K provision for Community Improvement grants and incentives as per the Community Improvement Plan recommendations.
- Continue marketing the industrial lands for sale.

Median residential property valued at \$221,000 will pay \$27/year or \$2.3/month for this service.

Town of Ingersoll
ECONOMIC DEVELOPMENT
2021 Budget - Draft
February 22, 2021

DEPARTMENT: ECONOMIC DEVELOPMENT	Actual		YTD Actual		Budget		Projection	Change 2020 to 2021			
	2019	2020	2020	2021	2022	(fav)	% if > \$2,500	unfav	& +/- 5%	ref	
REVENUE											
GRANTS / SUBSIDIES / REBATES	(3,125)	(8,157)	(7,750)	(7,750)	(7,750)	--					
	<u>(3,125)</u>	<u>(8,157)</u>	<u>(7,750)</u>	<u>(7,750)</u>	<u>(7,750)</u>	<u>--</u>					
EXPENSE											
SALARIES, WAGES & BENEFITS	148,962	131,506	153,390	142,700	146,250	(10,690)	7%		(1)		
ADMINISTRATIVE EXPENSE	1,770	--	550	550	550	--					
OPERATING EXPENSE	233	--	700	700	700	--					
COMMUNICATIONS	1,666	470	1,500	1,500	1,500	--					
PROGRAM EXPENSES	13,783	13,814	13,975	14,900	14,150	925					
MEETINGS, CONFERENCES, TRAINING	7,961	1,823	14,000	8,000	12,000	(6,000)	43%		(2)		
FUEL / TRANSPORTATION COSTS	3,346	299	3,500	2,000	4,000	(1,500)					
PROFESSIONAL FEES	12,475	11,270	40,500	5,000	5,000	(35,500)	88%		(3)		
MARKETING & PROMOTION	50,270	17,717	66,000	40,000	65,000	(26,000)	39%		(4)		
	<u>240,467</u>	<u>176,897</u>	<u>294,115</u>	<u>215,350</u>	<u>249,150</u>	<u>(78,765)</u>					
NET OPERATING (REVENUE) EXPENSE	<u>237,342</u>	<u>168,740</u>	<u>286,365</u>	<u>207,600</u>	<u>241,400</u>	<u>(78,765)</u>					
OTHER											
TRANSFER TO RESERVES & RES FUNDS	44,250	10,000	10,000	10,000	10,000	--					
	<u>44,250</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>--</u>					
	<u>281,592</u>	<u>178,740</u>	<u>296,365</u>	<u>217,600</u>	<u>251,400</u>	<u>(78,765)</u>					-27%

EXPLANATION OF CHANGE:

Revenue No significant changes

INCLUDES DEPARTMENTS:

7000-4000 Administration

Expenses

- (1) Due to the vacant Economic Development Administrator position. The vacancy to be filled later in the year.
- (2) Directly attributed to COVID 19 travel restrictions.
- (3) Directly attributed to the completion of the special one time project - Industrial Lands Transportation Study.
- (4) Reduced participation in trade shows and other promotional activities due to COVID 19.

**Town of Ingersoll
2021 Budget - Draft
Reserve and Reserve Fund Continuity
February 22, 2021**

	2018	2019	2020	2021			2021	2020 / 2021
	Ending Balance	Ending Balance	Ending Balance Projected	Transfer In	Transfer Out	Income	Ending Balance	Change fav/(unfav)
RESERVES								
WORKING FUNDS	192,278	192,278	192,278				192,278	--
CURRENT PURPOSES	2,189,187	4,082,204	4,223,088	165,000	(535,856)	--	3,852,232.32	(370,856)
CAPITAL PURPOSES	7,952,077	8,413,160	10,924,904	2,921,010	(4,066,500)	--	9,779,414.41	(1,145,490)
	10,333,542	12,687,642	15,340,271	3,086,010	(4,602,356)	--	13,823,925	(1,516,346)
RESERVE FUNDS								
DISCRETIONARY	800,436	809,263	824,076	5,000	(3,465,000)	2,750,758	114,834	(709,242)
OBLIGATORY	2,326,974	3,237,335	3,637,045	--	(777,919)	659,023	3,518,149	(118,896)
	3,127,410	4,046,598	4,461,120	5,000	(4,242,919)	3,409,781	3,632,982	(828,138)
TOTAL	13,460,952	16,734,240	19,801,391	3,091,010	(8,845,275)	3,409,781	17,456,907	(2,344,484)

SOURCE OF TRANSACTIONS

OPERATING	3,091,010	(569,775)
CAPITAL		(8,275,500)
	3,091,010	(8,845,275)

Town of Ingersoll
2021 Budget - Draft
Reserve Fund Continuity Detail
February 22, 2021

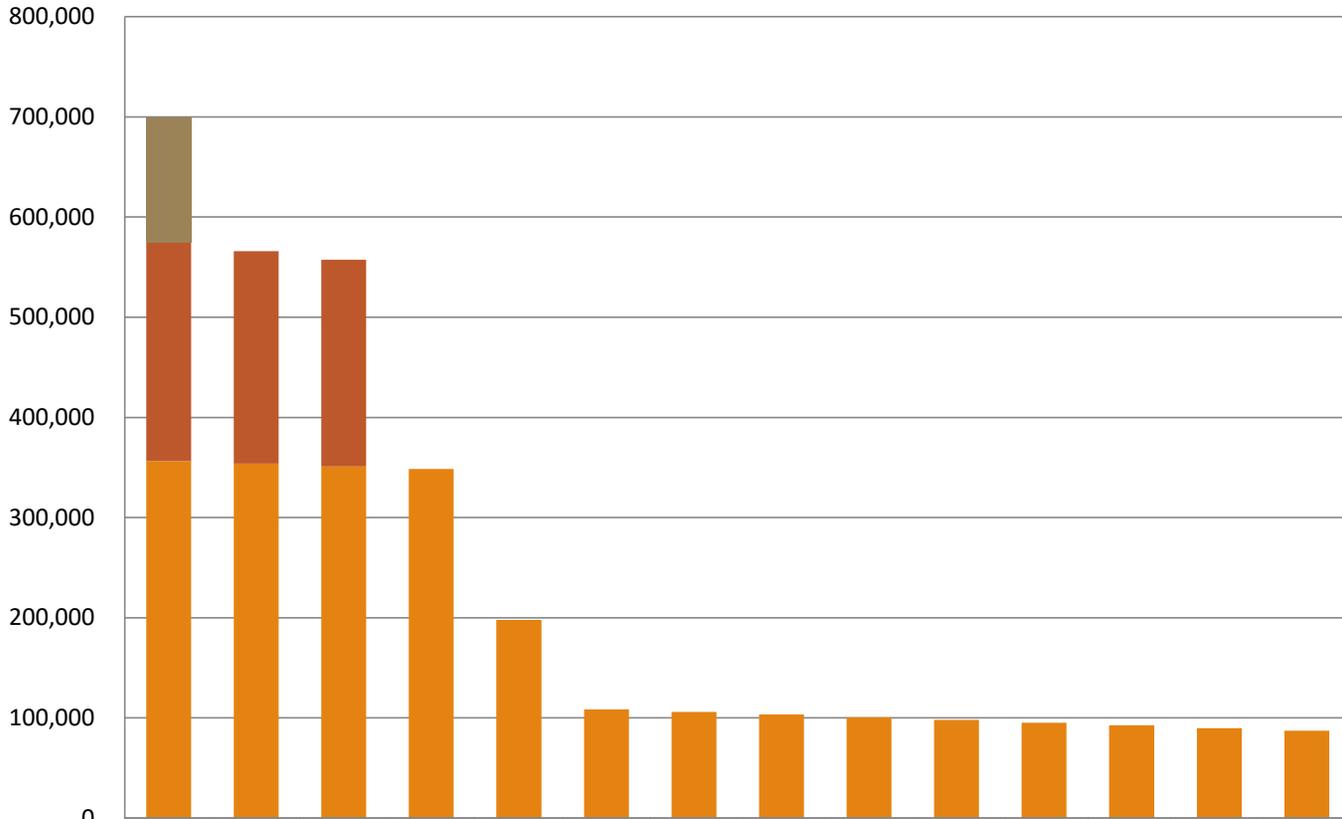
Reserve Funds	2020	Collected	Interest	Budgeted	2020	Transfers		Budgeted	2021
	Opening			Transfers		Ending	In	Interest	
	Balance			Out	Balance			Out	Balance
00950 Sick Leave	85,293	3,806	1,089	0	90,188	5,000	740	-	95,928
00953 Industrial Land	723,969	0	9,918	0	733,887	2,744,000	6,018	(3,465,000)	18,905
Discretionary Reserve Funds	809,262	3,806	11,007	0	824,076	2,749,000	6,758	(3,465,000)	114,834
Federal Gas Tax	1,101,453	386,999	14,259	(368,910)	1,133,802	386,999	9,297	(692,000)	838,098
Prov Dedicated Gas Tax	899,344	71,312	14,529	0	985,185	55,200	8,079	(15,000)	1,033,464
00955 Cash-In-Lieu of Parkland	21,552	44,649	204	0	66,404	4,000	545	0	70,949
00963 Development Charges (Fire Services)	62,617	27,230	694	0	90,541	20,000	742	0	111,283
00970 Development Charges (Roads/Related)	379,682	272,374	3,990	(98,144)	557,902	150,000	4,575	(33,919)	678,558
00975 Development Charges (Parks & Rec)	588,158	2,684	8,047	0	598,889	3,000	4,911	(37,000)	569,800
00960 Development Charges (Admin)	128,505	17,330	1,736	0	147,571	10,000	1,210	0	158,781
00965 Development Charges (Police)	7,185		97	0	7,282	0	60	0	7,342
00967 Development Charges (PW Fleet/Bldg)	24,958		322	0	25,279	0	207	0	25,486
00977 Development Charges (Stormwater)	23,882		308	0	24,190	0	198	0	24,388
Obligatory Reserve Fund	3,237,335	822,578	44,185	(467,054)	3,637,045	629,199	29,824	(777,919)	3,518,149
Total	\$4,046,598	\$ 826,384	\$ 55,192	\$ (467,054)	\$ 4,461,120	\$3,378,199	\$36,582	\$ (4,242,919)	\$ 3,632,982

**Town of Ingersoll
2021 Budget - Draft
Reserve Continuity Detail
February 22, 2021**

Reserve	2020 Ending Balance	Budget		Notes	2021 Ending Balance
		Transfers In	Transfers Out		
General Administration					
Reserve - Unfinanced Industrial Land	(1,123,605)	1300-4000-98950	150,000		(973,605)
Reserves - Working Capital	192,278				192,278
Reserves - Legal Fees	525,216		220,000	0900-4000-01950	305,216
Reserves - Admin Equip/Programming	65,636		10,000	capital	55,636
Reserves - Finance	3,351,041				3,351,041
Reserves - Modernization	555,780		10,000	0100-4000-01950	481,305
			7,500	1000-4000-01950	
			56,975	1000-4000-01950	
Reserves - Oxford N Parking Lot Paving Lane	0				0
Reserves - Clerk's Operational	143,843	1000-4000-98950	5,000	50,000	0100-4000-01950
				5,000	1000-4000-01950
Reserves - Capital Contingency	624,252				624,252
Reserves - Election	51,044	1000-4000-98950	10,000		61,044
Reserves - Health Recruitment	26,467			15,000	0900-4000-01950
Reserves - Administration Facility	246,946	2000-4030-98950	50,000	290,000	capital
Reserves - Public Buildings - General	509,000			277,500	capital
Reserves - Economic Development	47,139	7000-4000-98950	10,000		231,500
					57,139
Reserves - Building Inspection	604,685			101,780	3400-4000-01950
				23,000	capital
Reserves - I.T. Hardware	38,368	1002-4000-98950	20,000	50,000	capital
					8,368
Reserves - COVID 19	67,000			67,000	1300-4000-01950
					0
Fire					
Reserves - Fire	1,204,189	3000-4000-98950	177,000		1,381,189
Reserves - Fire Facility	30,840	3000-4000-98950	38,000	50,000	capital
					18,840
Police					
Reserves - Police Services Board	1,467				1,467
Reserves - Police Facility	69,146	3200-4100-98950	10,000	23,000	capital
					56,146
Museum					
Reserves - Museum	187,301	6200-4100-98950	9,000	70,000	capital
Reserves - Museum Artifact Donations	1,100				1,100
Reserves - Sports Hall of Fame	10,244				10,244
Public Works/Engineering					
Reserves - PW Machinery / Equip	672,405	4500-4230-98950	246,800	245,000	capital
Reserves - PW Winter Control	14,255				674,205
Reserves - Replacement Trees	5,895			2,601	4500-4023-01950
					3,294
Reserves - Engineering - Misc. Projects	4,473,678	4000-4000-98950	1,750,000	175,000	capital
				339,000	capital
				683,000	capital
				263,000	capital
				256,000	capital
				269,000	capital
				248,000	capital
Reserves - Engineering Vehicles	40,545	4000-4230-98950	8,500		49,045
Parks & Recreation					
Reserves - Ice Fee Increase	2,071,244	5000-6020-98950	250,000	100,000	capital
		5000-6020-98950	19,210	170,000	capital
Reserves - Parks Trails	59,802	5000-6050-98950	15,000	14,000	capital
Reserves - Squash Club	177				60,802
Reserves - Parks Equipment	71,728	5000-6050-98950	75,000	50,000	capital
				55,000	capital
					41,728
Reserves - Parks Facilities	180,896	5000-6050-98950	110,000	25,000	capital
		5000-6040-98950	50,000	50,000	capital
				150,000	capital
Reserves - Parks VPCC Facility	149,073	5100-4100-98950	50,000	143,000	capital
Reserves - New Fitness Equipment	51,923	5100-6070-98950	20,000		56,073
Reserves - Fusion Technology Replacement	21,265	5200-6170-98950	2,500		71,923
					23,765
Reserves - Recreation Admin - Future Use	98,008	5000-4000-98950	10,000	38,000	capital
					70,008
Total	15,340,271		3,086,010	4,602,356	13,823,925
Working	192,278		0	0	192,278
Current	4,223,088		165,000	535,856	3,829,232
Capital	10,924,904		2,921,010	4,066,500	9,802,414
	15,340,271		3,086,010	4,602,356	13,823,925

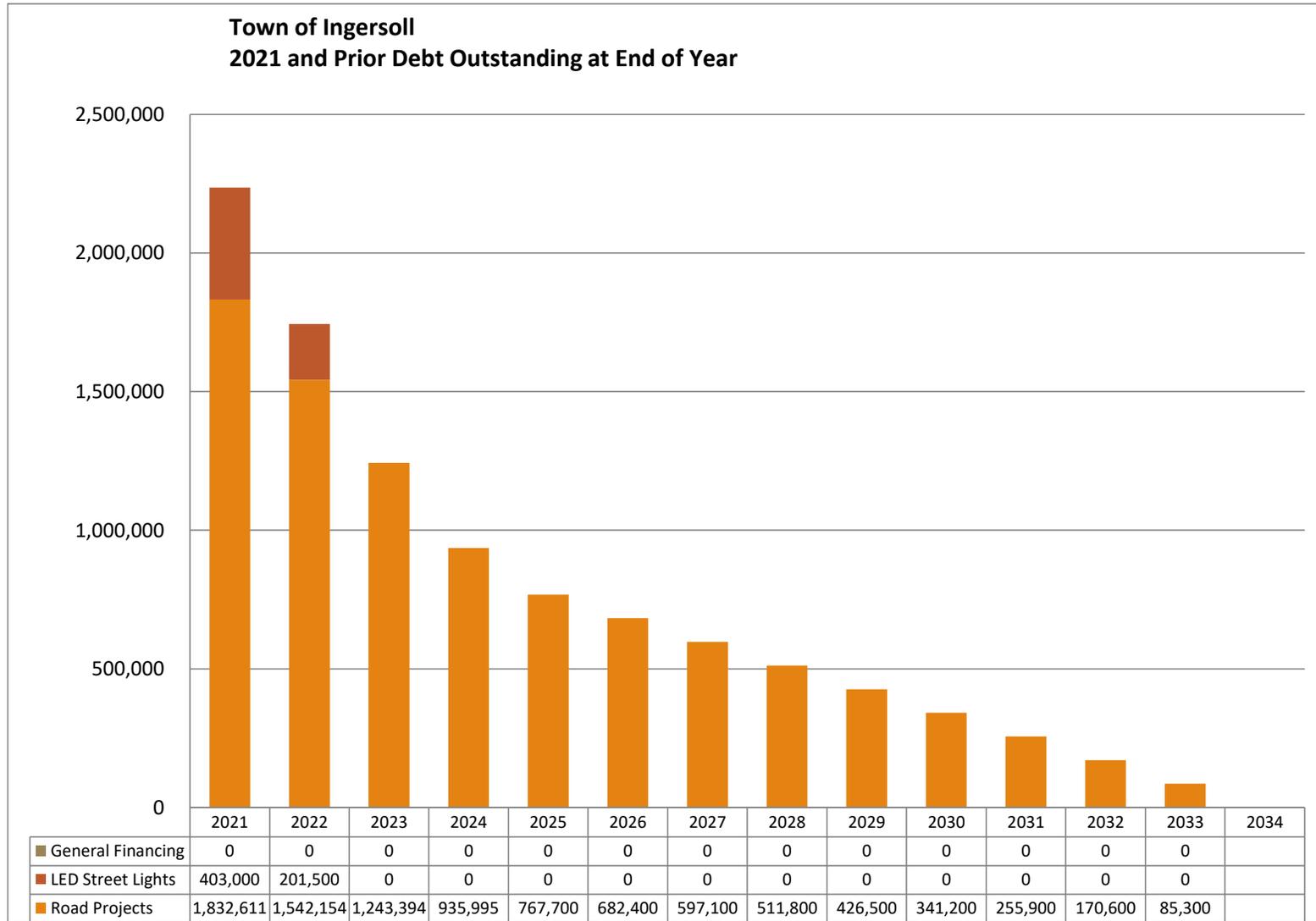
**Town of Ingersoll
Budget 2021 - Draft
February 22, 2021**

**Town of Ingersoll
Existing Debt - Principal and Interest Payments by Year**



	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
■ General Financing	124,837	0	0	0	0	0	0	0	0	0	0	0	0	0
■ St Lights	218,341	212,216	206,107	0	0	0	0	0	0	0	0	0	0	0
■ Roads	356,542	353,872	351,203	348,613	197,768	108,660	105,990	103,371	100,650	97,980	95,310	92,662	89,970	87,301

**Town of Ingersoll
Budget 2021 - Draft
February 22, 2021**



2021 Community Development Grant Requests

ORGANIZATION	AMOUNT REQUESTED FOR 2020	AMOUNT GRANTED IN 2020	AMOUNT REQUESTED FOR 2021	AMOUNT GRANTED IN 2021
Big Brothers Big Sisters of Oxford County	\$6,000	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Canadian National Shuffleboard Assn. SEED	\$1,500	\$ 1,500.00		
Cycles of Life - Supportive Transitional Living - NEW 2021	-	-	\$ 5,200.00	
First Baptist Church - NEW 2021 - SEED	-	-	\$ 8,500.00	
Ingersoll Goju Ryu Karate - NEW 2021- SEED	-	-	\$ 5,000.00	\$ 5,000.00
Ingersoll Lions Club (Municipal Portion of Taxes)	\$1,900	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
Ingersoll Lions Club - swap meet and car show project	\$1,500	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Ingersoll Masonic Temple Corp. (Mun. Portion of Taxes)	\$2,200	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
Ingersoll Pipe Band ***\$1000/year	\$1,000	\$ 1,000.00		
Inter-Church and Lunch Bunch	\$12,000	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00
Operation Sharing - Food for Friends	\$10,000	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Rotary Club (Christmas Parade)	\$3,000	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00
YFC/ Youth Unlimited Upper Deck Ingersoll	\$6,000	-		
Social Planning Oxford Council	\$2,000	-		
Grants to Athletes	\$6,000	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00
Total:	\$53,100	\$45,100	\$ 54,800.00	\$ 42,600.00