

**THE CORPORATION OF THE
TOWN OF INGERSOLL**

2023 BUDGET

March 6, 2023

Town of Ingersoll

2023 Budget

March 6, 2023

Introduction

2023 Operating Budget

The 2023 operating budget presents a total gross operating expenditure of \$17.56 million (\$17.28 million -2022). Property taxes remain the Town's largest source of revenue comprising 80% of the total funding sources. The total requirement from taxation in 2023 is \$16.96 million, compared to \$16.5 million in 2022. This represents an increase in the tax levy of \$506,908 or 3.08% which results in a tax rate increase of 1.8%.

Since the last budget submission presented on January 16, 2023 the following adjustments have been made:

| 2023 Budget Adjustments | Increase/ (Decrease), \$ |
|---|-------------------------------------|
| Tax Levy Starting Point - January 16, 2023 | \$ (16,823,188) |
| Council - revised budget for cell phones | \$ (200) |
| Council - revised budget for meetings & conferences | \$ 2,500 |
| Clerks - revised legal fees, reduced revenue for wedding ceremonies | \$ (1,750) |
| IT- removed Esend Module budget of \$7,000, already accounted in Treasury | \$ (7,000) |
| Utilities- revised electricity budget | \$ (10,000) |
| Fire Facility - increased building repair budget to repair fire panel | \$ 3,100 |
| Fire - increased recoveries from MTO | \$ (1,500) |
| OPP - reduced criminal check revenue | \$ 6,110 |
| Police Services Board Budget | \$ 1,654 |
| Engineering - reduced training budget | \$ (4,500) |
| Public Works - revised materials budget | \$ 4,480 |
| Seniors - added rent for soccer fields payable to GM | \$ 12,700 |
| Parks & Arena - revised snow removal and advertising budgets | \$ (7,162) |
| Parks - added Umpire Co-ed fees | \$ 4,000 |
| VPCC Facility - revised snow removal and training budgets | \$ (2,250) |
| Fusion - added 2 additional summer camp counselors | \$ 13,610 |
| Museum - added Gift Shop proceeds | \$ (1,700) |
| Transfers to reserves - increased transfer to MURC reserve | \$ 130,000 |
| Tax Levy Increase from last submission | \$ 142,092 |
| Tax Levy Ending Point - February 16, 2023 | \$ (16,965,280) |

Town of Ingersoll

2023 Budget

March 6, 2023

Introduction

2023 Assessment Update

2021 should have been the first year of a new reassessment cycle, with all destination (Full CVA) values being updated to reflect January 1, 2020 market conditions. However, due to the COVID-19 pandemic, the Province put a pause on reassessment for 2021, 2022 and 2023.

This means that property taxes for 2023 will again rely on the full destination values based on the January 1, 2016 valuation date.

The 2023 draft budget includes a 1.24% assessment growth which offsets tax rate increases. The entire assessment growth is allocated towards lowering the tax rate. The assessment growth included in the 2023 draft budget is lower than the Town has seen in recent years due to the low building activity in 2022.

As the Town grows and more properties are developed, the value of new development will increase the assessment base and provide incremental tax revenue to help pay for services and municipal infrastructure.

Salary and Benefits - Cost of Living Adjustments

The 2023 proposed compensation budget is \$8.4 million, a \$493 thousand increase over the 2022 levels. The increase covers 2023 requested additions and reductions, cost of living adjustments, regular step increases, and a provision for health benefits premium increases.

Historically, cost of living adjustments for non-union staff, volunteer fire fighters and Council have been based on several factors including COLA's set out in the collective agreements, Ontario all items Consumer Price Index for August, and market review of adjustments granted in other municipalities. Given that the current collective agreements will expire in June 2023, Staff does not recommend using them as a benchmark. The HR Coordinator and Treasurer reached out to other municipalities to collect data on proposed increases. Based on the data collected Staff are recommending to set the 2023 cost of living allowance for non-union staff at 3.5%.

The 2023 budget also includes five new full time positions:

- Deputy Treasurer
- Public Works Operator
- VPCC Admin Staff Manager
- VPCC Program Staff Supervisor
- Museum Assistant Curator

Town of Ingersoll

2023 Budget

March 6, 2023

Introduction

2023 Operating Budget Priorities and Highlights

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

Provides \$3.5 million in transfers to reserves to fund Town's future capital needs, and strengthen our financial position.

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 \$430 thousand in continued funding for the Multi Use Recreational Facility.

Provides additional \$390 thousand to address growing infrastructure gap.

The 2023 recommended budget requires no new debenture financing. Existing services will be maintained.

Comments are provided for each division / activity as a basis for the budget deliberations. Comments highlight the key drivers and implications of the proposed 2023 budget.

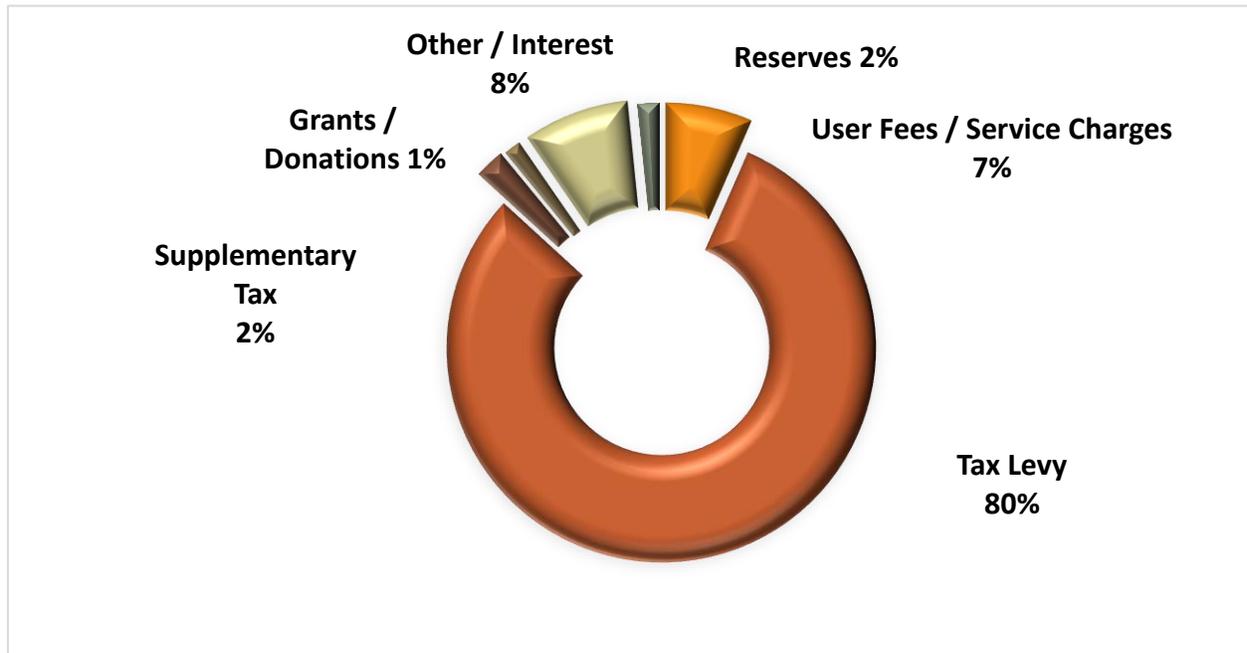
Town of Ingersoll

2023 Budget

March 6, 2023

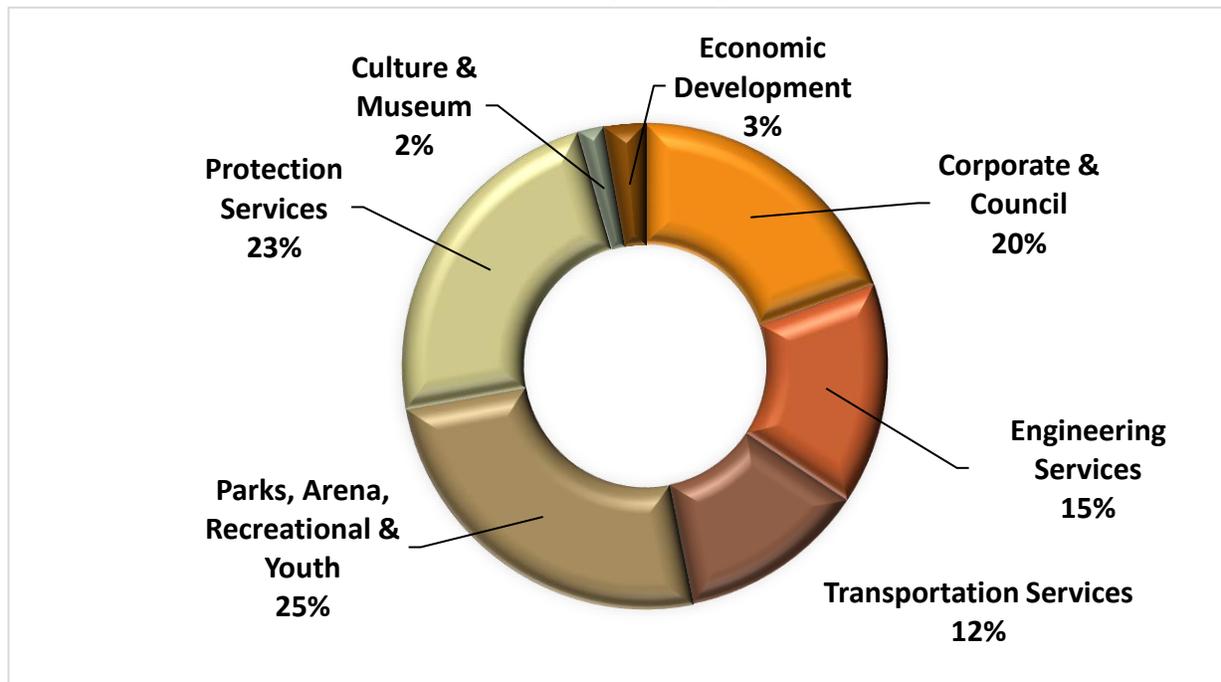
Introduction

2023 Total Revenue by Type



The operating budget can also be considered by service area, the below graph illustrates operating expenses by service.

2023 Total Expense by Service



Town of Ingersoll
2023 Operating Budget
March 6, 2023

Summary All Departments by Revenue/Expense Grouping

| | Actual | | Budget | | Change | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|------|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | 2022 to 2023 | |
| | | | | | (fav) unfav | |
| REVENUE | | | | | | |
| SALE OF GOODS OR SERVICES | (58,884) | (52,930) | (63,200) | (56,200) | 7,000 | |
| PERMITS/LICENSES | (273,300) | (580,537) | (186,650) | (184,150) | 2,500 | |
| ICE RENTAL | (141,131) | (201,978) | (205,209) | (205,210) | (1) | |
| RENT / LEASES | (163,677) | (203,660) | (211,448) | (212,156) | (708) | |
| USER FEES | (145,280) | (216,333) | (232,740) | (282,337) | (49,597) | |
| MEMBERSHIPS | (24,308) | (98,229) | (123,125) | (111,125) | 12,000 | |
| RECOVERIES | (116,247) | (136,258) | (111,519) | (119,019) | (7,500) | |
| COUNTY RECOVERY | (314,643) | (340,931) | (313,225) | (329,840) | (16,615) | |
| TAXATION - LEVY | (15,106,699) | (16,395,251) | (16,458,372) | (16,965,280) | (506,908) | (1) |
| TAXATION - SUPPLEMENTARIES & OTHER | (1,354,943) | (371,266) | (578,418) | (473,622) | 104,796 | (2) |
| INTEREST / DIVIDENDS | (906,952) | (932,584) | (624,500) | (1,359,400) | (734,900) | (3) |
| GRANTS / SUBSIDIES / REBATES | (488,476) | (114,078) | (91,323) | (85,215) | 6,108 | |
| LAND SALES | -- | (7,019,921) | (6,912,000) | -- | 6,912,000 | (4) |
| PROGRAM REVENUES | (23,217) | (84,861) | (195,281) | (211,250) | (15,969) | |
| DONATIONS / FUNDRAISING | (19,946) | (37,424) | (86,850) | (39,050) | 47,800 | (5) |
| | <u>(19,137,702)</u> | <u>(26,786,240)</u> | <u>(26,393,860)</u> | <u>(20,633,854)</u> | <u>5,760,006</u> | |
| EXPENSE | | | | | | |
| SALARIES, WAGES & BENEFITS | 7,038,439 | 7,483,241 | 7,907,186 | 8,400,814 | 493,628 | (6) |
| ADMINISTRATIVE EXPENSE | 76,784 | 134,533 | 138,488 | 99,918 | (38,570) | (7) |
| OPERATING EXPENSE | 321,286 | 191,732 | 218,395 | 267,995 | 49,600 | (8) |
| COMMUNICATIONS | 100,032 | 113,407 | 117,089 | 124,263 | 7,174 | |
| INSURANCE EXPENSE | 342,398 | 390,758 | 416,650 | 516,375 | 99,725 | (9) |
| UTILITIES - HEAT, HYDRO, WATER | 687,340 | 687,466 | 864,710 | 793,270 | (71,440) | (10) |
| SUPPLIES | 78,147 | 40,038 | 79,118 | 34,300 | (44,818) | (11) |
| PROGRAM EXPENSES | 78,419 | 85,693 | 196,440 | 138,880 | (57,560) | (12) |
| MEETINGS, CONFERENCES, TRAINING | 52,250 | 80,479 | 132,626 | 137,239 | 4,613 | |
| FUEL / TRANSPORTATION COSTS | 94,549 | 154,591 | 112,908 | 169,844 | 56,936 | (13) |
| PROFESSIONAL FEES | 405,923 | 265,062 | 378,500 | 177,500 | (201,000) | (14) |
| CONTRACTED SERVICES | 217,526 | 273,586 | 259,711 | 452,690 | 192,979 | (15) |
| PROPERTY TAX REFUNDS & ADJUSTMENTS | 1,418,781 | 1,345,154 | 1,478,500 | 1,444,765 | (33,735) | (16) |
| MARKETING & PROMOTION | 39,090 | 56,597 | 114,125 | 102,705 | (11,420) | |
| GRANTS TO VOLUNTEER ORGANIZATIONS | 85,873 | 85,489 | 106,400 | 91,400 | (15,000) | (17) |
| LAND MAINTENANCE & IMPROVEMENT | 52,851 | 113,450 | 94,000 | 75,700 | (18,300) | |
| EQUIP REPAIRS & MAINTENANCE | 224,749 | 246,855 | 238,478 | 267,078 | 28,600 | |
| BLDG REPAIRS & MAINTENANCE | 141,893 | 149,028 | 147,800 | 170,800 | 23,000 | |
| SNOW REMOVAL AND SANDING | 47,046 | 50,865 | 56,820 | 55,700 | (1,120) | |
| MAINTENANCE CONTRACTS | 176,024 | 156,540 | 191,255 | 192,285 | 1,030 | |
| LAND SALE EXPENSES | 16,853 | 122,757 | -- | -- | -- | |
| MATERIALS | 447,430 | 407,601 | 440,010 | 449,030 | 9,020 | |
| EQUIPMENT USAGE | 84,178 | 94,083 | 61,700 | 74,100 | 12,400 | |
| TRANSFER TO BIA | 82,265 | 84,172 | 82,228 | 82,228 | -- | |
| TRANSFERS TO CEMETERY BOARD | 104,505 | 120,781 | 104,505 | 117,902 | 13,397 | |
| | <u>12,414,630</u> | <u>12,933,959</u> | <u>13,937,642</u> | <u>14,436,781</u> | <u>499,139</u> | |
| NET OPERATING (REVENUE) EXPENSE | <u>(6,723,072)</u> | <u>(13,852,281)</u> | <u>(12,456,218)</u> | <u>(6,197,073)</u> | <u>6,259,145</u> | |
| OTHER | | | | | | |
| O.P.P. CONTRACT | 2,722,275 | 2,765,121 | 2,780,826 | 2,571,404 | (209,422) | (18) |
| OMPF - ONT MUN PARTNER GRANT | (203,100) | (172,700) | (172,700) | (146,800) | 25,900 | (19) |
| TRANSFER FROM RESERVES & RES FUNDS | (268,796) | (126,701) | (655,376) | (340,190) | 315,186 | (20) |
| TRANSFER TO RESERVES & RES FUNDS | 3,244,979 | 9,977,765 | 9,937,380 | 3,555,350 | (6,382,030) | (21) |
| DEBENTURE PAYMENT | 695,285 | 566,257 | 566,088 | 557,309 | (8,779) | |
| | <u>6,190,643</u> | <u>13,009,742</u> | <u>12,456,218</u> | <u>6,197,073</u> | <u>(6,259,145)</u> | |
| | <u>(532,429)</u> | <u>(842,539)</u> | <u>--</u> | <u>--</u> | <u>--</u> | |

Town of Ingersoll
2023 Operating Budget
March 6, 2023

Summary All Departments by Revenue/Expense Grouping

Variance Explanation:

Revenues:

- (1) Levy required to balance the budget.
- (2) Supplementary taxation revenue is expected to decrease due to a decline in building activity in 2022.
- (3) Rises in Bank of Canada interest rates (seven consecutive rate hikes in 2022). As a result, the Town investments and high interest savings accounts projected to earn significantly higher investment income compare to a year ago when interest rates were low due to the COVID-19 pandemic.
- (4) One time proceeds from the sale of the Clarke Rd industrial lands. Not expected in 2023.
- (5) Donations to the Fusion Centre and Museum are expected to decline.

Expenses:

- (6) Increase in the cost of health benefits and long term disability premiums for active and retired employees (4.1%), step increases, and annual wage indexing (3.5%). Added full time and part time staff for various departments. The impact of the mandatory offering of OMERS to all part time staff. In addition, staff compliment is projected to return to the pre-pandemic levels at VPCC and Fusion.
- (7) One time cost directly attributed to the 2022 municipal elections. Not expected in 2023.
- (8) Attributed to record high inflation - rising prices of safety gear for fire fighters, janitorial supplies, program supplies, etc.
- (9) Escalating insurance premiums due to the hardening market.
- (10) Adjust the cost of electricity that more accurately reflects the actual usage.
- (11) Directly attributed to a reduction of COVID-19 related expenses (PPE, cleaning etc.).
- (12) Directly attributed to a decrease in one time funding (\$50K) to the Ingersoll Primary Care Recruitment and Retention Advisory Committee intended for the development a plan for the future of Primary Care recruitment in Ingersoll.
- (13) Fuel prices are projected to remain high, the fuel budget has been adjusted accordingly.
- (14) One time funding is no longer required - Secondary Plan to include the annexed lands. Reduction in landfill related expenses.

Town of Ingersoll
2023 Operating Budget
March 6, 2023

Summary All Departments by Revenue/Expense Grouping

- (15) Attributed to special one time projects: Down town parking study (\$50K), Development Charges Study (\$35K), creating video content for the Museum (\$10K), services of a licenced engineer (\$20K). Also includes increases to the sidewalk winter maintenance contract (\$10K) and various contracted services for other departments.
- (16) Directly attributed to a reduction of phase-in refunds issued to the property owners on the annexed lands.
- (17) Based on the grants requests submitted by local service groups and clubs.

Other:

- (18) The 2023 OPP Contract renewal savings. The enhancement contract for one Constable under the 1000 Officers Program has been cancelled.
- (19) Annual decrease in the OMPF funding.
- (20) Reduced transfers from reserves to fund special one time projects including two contract Record Coordinators (\$80K), Municipal Elections (\$45K), and Council special projects (\$13K). Transfers from the COVID-19 Reserve have been reduced by \$80K.
- (21) Less the \$6.9 million transfer of the proceeds from the sale of the industrial lands on Clarke Rd to the reserves. Increased transfers to the capital reserves (\$390K) per Asset Management recommendations.

**Town of Ingersoll
2023 Operating Budget
March 6, 2023**

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 \$2,037/yr or \$170 /month. This tax bill represents the Town portion of property tax and excludes the County and Education taxes.

| | Average Tax Bill | |
|---------------------------------------|-------------------|------------------|
| | Annual \$2,037 | Monthly \$170 |
| CAPITAL & RESERVES | \$ 411 | \$ 34.3 |
| POLICE | \$ 305 | \$ 25.4 |
| PUBLIC WORKS | \$ 213 | \$ 17.8 |
| VICTORIA PARK COMMUNITY CENTRE | \$ 162 | \$ 13.5 |
| PARKS AND ARENA | \$ 157 | \$ 13.0 |
| FIRE | \$ 129 | \$ 10.8 |
| TAX REFUNDS & SUPPS | \$ 116 | \$ 9.6 |
| ENGINEERING | \$ 83 | \$ 6.9 |
| CLERKS | \$ 79 | \$ 6.6 |
| YOUTH CENTRE - FUSION | \$ 73 | \$ 6.1 |
| DEBT REPAYMENT | \$ 66 | \$ 5.5 |
| INFORMATION TECHNOLOGY | \$ 47 | \$ 3.9 |
| ADMINISTRATION | \$ 40 | \$ 3.4 |
| ECONOMIC DEVELOPMENT | \$ 36 | \$ 3.0 |
| MUSEUMS | \$ 34 | \$ 2.8 |
| COUNCIL | \$ 30 | \$ 2.5 |
| TREASURY | \$ 15 | \$ 1.2 |
| PUBLIC BUILDINGS | \$ 12 | \$ 1.0 |
| PROPERTY STANDARDS | \$ 12 | \$ 1.0 |
| CROSSING GUARDS | \$ 8 | \$ 0.7 |
| PARA TRANSIT | \$ 7 | \$ 0.6 |
| PARKING | \$ 2 | \$ 0.2 |
| BUILDING INSPECTION | \$ - | \$ - |

**Town of Ingersoll
2023 Operating Budget
March 6, 2023**

Summary All Departments by Revenue/Expense Grouping

| | Actual | | Budget | | Change | Change |
|---------------------------------------|------------------|--------------------|--------------|---------------------|--------------|--------------|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | 2022 to 2023 | 2022 to 2023 |
| | | | | | (fav) unfav | % |
| COUNCIL | 213,729 | 223,409 | 235,155 | 253,605 | 18,450 | 8% |
| CHIEF ADMINISTRATIVE OFFICER | 803,921 | 329,458 | 335,445 | 339,690 | 4,245 | 1% |
| CLERKS | | | | | | |
| ADMINISTRATION | 636,378 | 558,762 | 587,440 | 661,575 | 74,135 | 13% |
| PARATRANSIT | 22,892 | 31,156 | 42,030 | 43,590 | 1,560 | 4% |
| CROSSING GUARDS | 34,832 | 61,899 | 80,600 | 66,970 | (13,630) | -17% |
| PARKING | 14,716 | 10,240 | 17,700 | 17,700 | - | 0% |
| INFORMATION TECHNOLOGY | 341,571 | 386,200 | 405,165 | 413,925 | 8,760 | 2% |
| TREASURY | | | | | | |
| ADMINISTRATION | 678,568 | 659,798 | 1,025,494 | 460,494 | (565,000) | -55% |
| SUPPLEMENTARIES LESS ADJUSTMENTS | 63,838 | 973,888 | 900,082 | 971,143 | 71,061 | 8% |
| TAX LEVY | (15,106,699) | (16,395,251) | (16,458,372) | (16,965,280) | (506,908) | 3.08% |
| BUILDING INSPECTION | | | | | | |
| INSPECTION | - | - | - | - | - | 0% |
| PROPERTY STANDARDS | 28,402 | 30,492 | 47,690 | 97,375 | 49,685 | 104% |
| TOWN CENTRE | 147,931 | 147,273 | 167,438 | 160,043 | (7,395) | -4% |
| PUBLIC BUILDINGS - OTHER | (1,187) | (9,283) | (5,360) | (6,020) | (660) | 12% |
| FIRE | | | | | | |
| ADMINISTRATION | 1,118,629 | 1,161,930 | 1,195,171 | 1,252,167 | 56,996 | 5% |
| FACILITY | 20,925 | 25,805 | 19,904 | 23,505 | 3,601 | 18% |
| POLICE | | | | | | |
| ADMINISTRATION | 2,676,932 | 2,704,166 | 2,729,174 | 2,525,752 | (203,422) | -7% |
| POLICE SERVICES BOARD | 26,549 | 24,981 | 36,585 | 39,414 | 2,829 | 8% |
| FACILITY | 20,172 | 8,780 | 13,131 | 9,540 | (3,591) | -27% |
| ENGINEERING | | | | | | |
| ADMINISTRATION | 2,044,593 | 2,130,164 | 2,138,380 | 2,203,325 | 64,945 | 3% |
| STREET LIGHTING & TRAFFIC SIGNALS | 305,308 | 262,137 | 307,300 | 301,500 | (5,800) | -2% |
| PUBLIC WORKS | | | | | | |
| ADMINISTRATION & EQUIPMENT | 396,361 | 386,559 | 445,909 | 513,017 | 67,108 | 15% |
| BRIDGES & CULVERTS | 8,896 | 6,904 | 10,770 | 11,130 | 360 | 3% |
| ROADSIDE MAINTENANCE | 256,157 | 234,060 | 271,790 | 273,840 | 2,050 | 1% |
| SURFACE MAINTENANCE | 230,632 | 249,474 | 284,830 | 292,575 | 7,745 | 3% |
| ROADS, SIDEWALKS & PARKING LOTS | 377,764 | 248,906 | 268,510 | 293,220 | 24,710 | 9% |
| WINTER CONTROL | 429,578 | 465,859 | 455,900 | 549,120 | 93,220 | 20% |
| ENVIRONMENTAL SERVICES | 117,777 | 99,736 | 119,555 | 138,425 | 18,870 | 16% |
| PARKS AND ARENA | | | | | | |
| ADMINISTRATION | 188,073 | 150,392 | 203,181 | 185,300 | (17,881) | -9% |
| ARENA | 520,084 | 448,117 | 479,801 | 668,483 | 188,682 | 39% |
| PARKS | 766,947 | 858,205 | 877,771 | 861,325 | (16,446) | -2% |
| PARKS PROGRAMS | 39,448 | 60,508 | 71,650 | 71,125 | (525) | -1% |
| CAMI PARKS / SUZUKI HOUSE | 208,850 | 266,974 | 281,882 | 318,580 | 36,698 | 13% |
| VICTORIA PARK COMMUNITY CENTRE | | | | | | |
| ADMINISTRATION | 55,586 | 118,188 | 91,366 | 230,782 | 139,416 | 153% |
| AQUATICS | 200,728 | 243,644 | 154,310 | 257,065 | 102,755 | 67% |
| FITNESS | 183,138 | 190,140 | 210,413 | 225,142 | 14,729 | 7% |
| GENERAL PROGRAMS | 101,268 | 97,883 | 91,449 | 153,912 | 62,463 | 68% |
| FACILITY | 479,186 | 600,633 | 658,233 | 610,565 | (47,668) | -7% |
| YOUTH CENTRE | | | | | | |
| FACILITY | 133,839 | 96,550 | 113,168 | 213,874 | 100,706 | 89% |
| GENERAL PROGRAMS | 331,251 | 422,634 | 427,318 | 504,805 | 77,487 | 18% |
| MUSEUMS | | | | | | |
| FACILITY | 25,858 | 38,354 | 32,360 | 33,560 | 1,200 | 4% |
| PROGRAMS | 141,995 | 164,416 | 168,302 | 259,467 | 91,165 | 54% |
| ECONOMIC DEVELOPMENT | 182,152 | 383,322 | 461,380 | 464,675 | 3,295 | 1% |
| | <u>(532,429)</u> | <u>(842,539)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

**Town of Ingersoll
POLICE
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: POLICE | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|---------------------------------|---------------|---------------|----------------------|---------------------|----------------|-----|
| ACTIVITY: POLICE SERVICES BOARD | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| The 2023 PSB budget is pending Board's approval. | | | | | | | |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 22,328 | 22,587 | 24,935 | 27,210 | 2,275 | | |
| ADMINISTRATIVE EXPENSE | 139 | -- | 150 | 100 | (50) | | |
| COMMUNICATIONS | 949 | 1,048 | 1,200 | 1,464 | 264 | | |
| PROGRAM EXPENSES | 1,264 | 1,264 | 2,500 | 2,840 | 340 | | |
| MEETINGS, CONFERENCES, TRAINING | 973 | -- | 5,200 | 5,200 | -- | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 800 | 800 | -- | | |
| MARKETING & PROMOTION | 895 | 82 | 1,800 | 1,800 | -- | | |
| | <u>26,549</u> | <u>24,981</u> | <u>36,585</u> | <u>39,414</u> | <u>2,829</u> | | |
| NET OPERATING (REVENUE) EXPENSE | 26,549 | 24,981 | 36,585 | 39,414 | 2,829 | | |
| OTHER | -- | -- | -- | -- | -- | | |
| | <u>26,549</u> | <u>24,981</u> | <u>36,585</u> | <u>39,414</u> | <u>2,829</u> | 8% | |
| EXPLANATION OF CHANGE: | INCLUDES DEPARTMENTS: | | | | | | |
| Revenue No significant changes | 3230-4000 Police Services Board | | | | | | |
| Expenses No significant changes | | | | | | | |

**Town of Ingersoll
COUNCIL
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: COUNCIL | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|------------------------------|----------------|-----------------|----------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 199,213 | 201,507 | 198,930 | 207,860 | 8,930 | | |
| ADMINISTRATIVE EXPENSE | 634 | 209 | 825 | 825 | -- | | |
| COMMUNICATIONS | 957 | 1,118 | 1,800 | 1,600 | (200) | | |
| PROGRAM EXPENSES | 5,424 | 5,727 | 5,600 | 5,820 | 220 | | |
| MEETINGS, CONFERENCES, TRAINING | 4,425 | 9,730 | 12,500 | 22,000 | 9,500 | 76% | (1) |
| FUEL / TRANSPORTATION COSTS | -- | 650 | 900 | 900 | -- | | |
| PROFESSIONAL FEES | 23,899 | -- | 5,000 | 5,000 | -- | | |
| CONTRACTED SERVICES | -- | -- | 12,500 | -- | (12,500) | 100% | (2) |
| MARKETING & PROMOTION | 3,077 | 4,469 | 9,600 | 9,600 | -- | | |
| | <u>237,629</u> | <u>223,409</u> | <u>247,655</u> | <u>253,605</u> | <u>5,950</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>237,629</u> | <u>223,409</u> | <u>247,655</u> | <u>253,605</u> | <u>5,950</u> | | |
| OTHER | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | (23,900) | -- | (12,500) | -- | 12,500 | 100% | (3) |
| | <u>(23,900)</u> | <u>--</u> | <u>(12,500)</u> | <u>--</u> | <u>12,500</u> | | |
| | <u>213,729</u> | <u>223,409</u> | <u>235,155</u> | <u>253,605</u> | <u>18,450</u> | 8% | |
| EXPLANATION OF CHANGES: | INCLUDES DEPARTMENTS: | | | | | | |
| | 0900-4000 Administration | | | | | | |
| Expenses | | | | | | | |
| (1) One time funding- trip to Asia (\$7K), increase in meetings and conferences budget (\$2.5K) | | | | | | | |
| (2) One time funding reduction for special projects | | | | | | | |
| (3) Drop in funding requirements for special projects | | | | | | | |

Town of Ingersoll

2023 Budget

March 6, 2023

Tax Impact

Overall Impact

| | Total Assessment | | Change | |
|---------------------------------------|-------------------|-------------------|-----------------|--------------|
| | 2022 | 2023 | \$ | % |
| Tax Levy Requirement | \$16,458,372 | \$16,965,280 | \$506,908 | 3.08% |
| Weighted Assessment | 1,826,016,616 | 1,848,905,403 | 22,888,787 | 1.25% |
| Ingersoll Residential Tax Rate | 0.00901327 | 0.00917585 | 0.000163 | 1.80% |

Tax Levy Increase:

| | | |
|---------------------|------------------|-------|
| Growth Related Levy | \$206,312 | 1.25% |
| Existing Ratepayers | \$300,596 | 1.83% |
| | <u>\$506,908</u> | |

Impact on Median Single Family Home



| | Assessment | | Assessment Change | |
|------------------------------|------------|-----------|-------------------|-------|
| | 2022 | 2023 | \$ | % |
| Detached Single Family Home | \$222,000 | \$222,000 | \$0 | 0.00% |
| Residential Condominium Unit | \$155,000 | \$155,000 | \$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 | | 2022 Taxes | 2023 Taxes | Change | |
|-------------------------------------|-------------------|-------------------|-----------------|-----------------|--------------|--------------|
| | 2022 | 2023 | | | \$ | % |
| Median Single Family Home | 0.00901327 | 0.00917585 | \$2,001 | \$2,037 | \$36 | 1.80% |
| Residential Condominium Unit | 0.00901327 | 0.00917585 | \$1,397 | \$1,422 | \$25 | 1.80% |
| Small Office Building | 0.01714144 | 0.01745063 | \$2,571 | \$2,618 | \$46 | 1.80% |
| Standard Industrial Property | 0.02370490 | 0.02413249 | \$15,795 | \$16,079 | \$285 | 1.80% |

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

| | 2022 CVA | 2023 CVA | Change |
|----------------------|----------------------|----------------------|--------------|
| | | | 2022 vs 2023 |
| Residential | 1,128,650,009 | 1,145,245,418 | 1.47% |
| Multi-residential | 27,643,600 | 27,650,600 | 0.03% |
| Farmland | 13,172,800 | 11,023,300 | -16.32% |
| Commercial | 153,495,600 | 154,451,600 | 0.62% |
| Industrial | 135,461,300 | 138,151,300 | 1.99% |
| Total Taxable | 1,458,423,309 | 1,476,522,218 | 1.24% |

Town of Ingersoll
CHIEF ADMINISTRATIVE OFFICER
2023 Operating Budget
March 6, 2023

| DEPARTMENT: CHIEF ADMINISTRATIVE OFFICER | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|------------------|----------------|-----------------|------------------------|-----------------|----------------|---------------------|--|--|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | | | |
| | | | | | unfav | & +/- 5% | ref | | |
| REVENUE | | | | | | | | | |
| | -- | -- | -- | -- | -- | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 493,384 | 197,964 | 201,745 | 206,040 | 4,295 | | | | |
| ADMINISTRATIVE EXPENSE | -- | -- | 150 | 100 | (50) | | | | |
| COMMUNICATIONS | 667 | 283 | 850 | 850 | -- | | | | |
| PROGRAM EXPENSES | 3,125 | 1,656 | 61,500 | 11,500 | (50,000) | 81% | (1) | | |
| MEETINGS, CONFERENCES, TRAINING | -- | 2,345 | 3,000 | 3,000 | -- | | | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 800 | 800 | -- | | | | |
| PROFESSIONAL FEES | 307,621 | 120,343 | 150,000 | 120,000 | (30,000) | 20% | (2) | | |
| MARKETING & PROMOTION | 4,753 | 6,868 | 7,400 | 7,400 | -- | | | | |
| | <u>953,119</u> | <u>329,458</u> | <u>425,445</u> | <u>349,690</u> | <u>(75,755)</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>953,119</u> | <u>329,458</u> | <u>425,445</u> | <u>349,690</u> | <u>(75,755)</u> | | | | |
| OTHER | | | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | (149,198) | -- | (90,000) | (10,000) | 80,000 | 89% | (3) | | |
| | <u>(149,198)</u> | <u>--</u> | <u>(90,000)</u> | <u>(10,000)</u> | <u>80,000</u> | | | | |
| | <u>803,921</u> | <u>329,458</u> | <u>335,445</u> | <u>339,690</u> | <u>4,245</u> | 1% | | | |

EXPLANATION OF CHANGES:

INCLUDES DEPARTMENTS:

0900-4000 Administration

Revenue No significant changes projected

Expenses

(1) Directly attributed to a decrease in one time funding to the Ingersoll Primary Care Recruitment and Retention Advisory Committee to develop a plan for the future of Primary Care recruitment in Ingersoll.

(2) Based on anticipated legal and PR expenses

| | 2022 | 2023 |
|--|-------------------|-------------------|
| General Legal/ HR | \$ 50,000 | \$ 50,000 |
| Consulting Fees / Planning Studies | - | \$ 70,000 |
| North Town Line OP Zone, Planning Consultant | 20,000 | - |
| Landfill Lobbying Consultants | 80,000 | - |
| | <u>\$ 150,000</u> | <u>\$ 120,000</u> |

Other

(3) Reduction in funding for professional fees related to the landfill opposition efforts.

**Town of Ingersoll
CLERKS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: CLERKS | Actual | | Budget | | Change 2022 to 2023 | | |
|--|-------------------|--------------------|--------------------|-----------------------------------|---------------------|----------------|-----|
| ACTIVITY: ADMINISTRATION | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (80) | (406) | (100) | (100) | -- | | |
| PERMITS/LICENSES | (15,716) | (15,686) | (23,850) | (21,350) | 2,500 | | |
| USER FEES | (43,856) | (36,637) | (32,625) | (34,600) | (1,975) | | (1) |
| LAND SALES | -- | (7,019,921) | (6,912,000) | -- | 6,912,000 | 100% | (2) |
| | <u>(59,652)</u> | <u>(7,072,650)</u> | <u>(6,968,575)</u> | <u>(56,050)</u> | <u>6,912,525</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 480,767 | 481,516 | 526,240 | 473,230 | (53,010) | 10% | (3) |
| ADMINISTRATIVE EXPENSE | 29,467 | 80,453 | 72,955 | 29,155 | (43,800) | 60% | (4) |
| OPERATING EXPENSE | 5,867 | 3,052 | 10,500 | 10,500 | -- | | |
| COMMUNICATIONS | 9,058 | 8,146 | 9,000 | 9,300 | 300 | | |
| SUPPLIES | 60,317 | 14,759 | 50,000 | -- | (50,000) | 100% | (5) |
| PROGRAM EXPENSES | 9,539 | 10,674 | 22,450 | 19,750 | (2,700) | | |
| MEETINGS, CONFERENCES, TRAINING | 3,225 | 7,581 | 6,695 | 7,200 | 505 | | |
| FUEL / TRANSPORTATION COSTS | -- | 1,530 | 1,100 | 1,100 | -- | | |
| PROFESSIONAL FEES | 2,721 | 1,623 | 7,500 | 5,500 | (2,000) | | |
| CONTRACTED SERVICES | 43,997 | 33,728 | 37,808 | 101,890 | 64,082 | 169% | (6) |
| MARKETING & PROMOTION | 2,057 | 3,038 | 5,000 | 5,000 | -- | | |
| GRANTS TO VOLUNTEER ORGANIZATIONS | 39,473 | 39,089 | 60,000 | 45,000 | (15,000) | 25% | (7) |
| LAND SALE EXPENSES | 16,853 | 122,757 | -- | -- | -- | | |
| | <u>703,341</u> | <u>807,946</u> | <u>809,248</u> | <u>707,625</u> | <u>(101,623)</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>643,688.80</u> | <u>(6,264,704)</u> | <u>(6,159,327)</u> | <u>651,575</u> | <u>6,810,902</u> | | |
| OTHER | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | (22,311) | (73,698) | (180,233) | -- | 180,233 | 100% | (8) |
| TRANSFER TO RESERVES & RES FUNDS | 15,000 | 6,897,164 | 6,927,000 | 10,000 | (6,917,000) | 100% | (9) |
| | <u>(7,311)</u> | <u>6,823,466</u> | <u>6,746,767</u> | <u>10,000</u> | <u>(6,736,767)</u> | | |
| | <u>636,378</u> | <u>558,762</u> | <u>587,440</u> | <u>661,575</u> | <u>74,135</u> | 13% | |
| EXPLANATION OF CHANGE: | | | | INCLUDES DEPARTMENTS: | | | |
| Revenue | | | | 1000-4000 Administration | | | |
| (1) Directly attributed to an increase in planning applications. | | | | 1000-4005 Committee of Adjustment | | | |
| (2) One time proceeds from the sale of the Clarke Rd industrial lands. Not expected in 2023 | | | | 1000-4007 Wedding Ceremonies | | | |
| | | | | 1000-4008 Human Resources | | | |
| Expenses | | | | 3600-4000 Animal Control | | | |
| (3) Reduction in part time wages - end of records coordinator contract . | | | | | | | |
| (4) One time costs directly attributed to the 2022 municipal elections. Not expected in 2023. | | | | | | | |
| (5) Directly attributed to a reduction of COVID-19 related expenses (PPE, cleaning etc.). | | | | | | | |
| (6) Attributed to a new special project anticipated for implementation in 2022: Downtown Parking Review. | | | | | | | |
| (7) Based on grants requests from local service groups and clubs. | | | | | | | |
| Other | | | | | | | |
| (8) No funding from reserves or reserve fund required in 2023. | | | | | | | |
| (9) One time large transfer to reserve funds (sale of the industrial lands). Not expected in 2023. | | | | | | | |

**Town of Ingersoll
PARATRANSIT
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: CLERKS ACTIVITY: PARATRANSIT | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|----------------------|----------------------|----------------------|-----------------------------|------------------------------|----------------------------|---------------------|-----|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 & +/- 5% | unfav | ref | |
| REVENUE | | | | | | | | | |
| SALE OF GOODS OR SERVICES | (9,483) | (12,525) | (10,000) | (12,000) | (2,000) | | | | |
| | <u>(9,483)</u> | <u>(12,525)</u> | <u>(10,000)</u> | <u>(12,000)</u> | <u>(2,000)</u> | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 9,872 | 14,506 | 16,730 | 20,290 | 3,560 | 21% | | | (1) |
| CONTRACTED SERVICES | 37,504 | 43,718 | 50,000 | 50,000 | -- | | | | |
| MARKETING & PROMOTION | -- | 458 | 300 | 300 | -- | | | | |
| | <u>47,375</u> | <u>58,681</u> | <u>67,030</u> | <u>70,590</u> | <u>3,560</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>37,892</u> | <u>46,156</u> | <u>57,030</u> | <u>58,590</u> | <u>1,560</u> | | | | |
| OTHER | | | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | (15,000) | (15,000) | (15,000) | (15,000) | -- | | | | |
| | <u>(15,000)</u> | <u>(15,000)</u> | <u>(15,000)</u> | <u>(15,000)</u> | <u>--</u> | | | | |
| | <u><u>22,892</u></u> | <u><u>31,156</u></u> | <u><u>42,030</u></u> | <u><u>43,590</u></u> | <u><u>1,560</u></u> | | | | 4% |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | | | 1001-4000 Administration | | | | |
| Expenses | | | | | | | | | |
| (1) Based on anticipated cost of living increases. | | | | | | | | | |

**Town of Ingersoll
CLERKS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: CLERKS | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|------------------|---------------|------------------------------|----------------------|---------------------|----------------|-----|
| ACTIVITY: CROSSING GUARDS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 34,684 | 57,057 | 71,800 | 66,170 | (5,630) | 8% | (1) |
| OPERATING EXPENSE | 148 | 263 | 700 | 700 | -- | | |
| PROGRAM EXPENSES | -- | -- | 100 | 100 | -- | | |
| PROFESSIONAL FEES | -- | 4,579 | 8,000 | -- | (8,000) | 100% | (2) |
| | <u>34,832</u> | <u>61,899</u> | <u>80,600</u> | <u>66,970</u> | <u>(13,630)</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>34,832.40</u> | <u>61,899</u> | <u>80,600</u> | <u>66,970</u> | <u>(13,630)</u> | | |
| OTHER | | | | | | | |
| | <u>34,832</u> | <u>61,899</u> | <u>80,600</u> | <u>66,970</u> | <u>(13,630)</u> | 17% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 3220-4000 Crossing Guards | | | | |
| Expenses | | | | | | | |
| (1) Based in the proposed time schedule. | | | | | | | |
| (2) Directly attributed to the crossing guards gap analysis. One time project - not expected in 2023. | | | | | | | |

Town of Ingersoll
INFORMATION TECHNOLOGY
2023 Operating Budget
March 6, 2023

| DEPARTMENT: IT | Actual | | Budget | | Change 2022 to 2023 | | |
|---|-----------------------|-----------------------|-----------------------|------------------------------|------------------------------|-------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| ACTIVITY: INFORMATION TECHNOLOGY | | | | | | | |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 197,739 | 216,057 | 217,890 | 225,820 | 7,930 | | |
| ADMINISTRATIVE EXPENSE | -- | -- | 100 | 100 | -- | | |
| OPERATING EXPENSE | 43,158 | 53,374 | 58,800 | 65,500 | 6,700 | 11% | (1) |
| COMMUNICATIONS | 1,393 | 1,591 | 1,700 | 700 | (1,000) | | |
| PROGRAM EXPENSES | 347 | 344 | 275 | 280 | 5 | | |
| MEETINGS, CONFERENCES, TRAINING | 3,837 | 4,945 | 8,600 | 8,675 | 75 | | |
| FUEL / TRANSPORTATION COSTS | 589 | 840 | 700 | 1,000 | 300 | | |
| CONTRACTED SERVICES | -- | 7,202 | 7,000 | -- | (7,000) | | (2) |
| MARKETING & PROMOTION | -- | -- | 100 | 100 | -- | | |
| EQUIP REPAIRS & MAINTENANCE | 3,776 | 4,151 | 3,500 | 3,650 | 150 | | |
| MAINTENANCE CONTRACTS | 70,731 | 77,695 | 86,500 | 88,100 | 1,600 | | |
| | <u>321,571</u> | <u>366,200</u> | <u>385,165</u> | <u>393,925</u> | <u>8,760</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>321,571</u> | <u>366,200</u> | <u>385,165</u> | <u>393,925</u> | <u>8,760</u> | | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 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><u>341,571</u></u> | <u><u>386,200</u></u> | <u><u>405,165</u></u> | <u><u>413,925</u></u> | <u><u>8,760</u></u> | 2% | |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | |
| Revenue No significant changes projected | | | | | 1002-4000 Administration | | |
| Expenses | | | | | | | |
| (1) Increase in annual licence fees. | | | | | | | |
| (2) Directly attributed to External/Perimeter network penetration testing (required for Cyber Insurance renewal). Required to be done every other year. Not required in 2023. | | | | | | | |

**Town of Ingersoll
TREASURY
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: TREASURY ACTIVITY: ADMINISTRATION | Actual | | Budget | | Change 2022 to 2023 | | |
|--|--------------------|------------------|------------------|---------------------------|---------------------|----------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (17,150) | (16,500) | (17,000) | (17,000) | -- | | |
| USER FEES | (15,793) | (16,592) | (18,500) | (18,500) | -- | | |
| RECOVERIES | (5,667) | (5,503) | (4,200) | (4,200) | -- | | |
| INTEREST / DIVIDENDS | (906,952) | (932,584) | (624,500) | (1,359,400) | (734,900) | 118% | (1) |
| | <u>(1,317,977)</u> | <u>(971,179)</u> | <u>(664,200)</u> | <u>(1,399,100)</u> | <u>(734,900)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 641,650 | 631,772 | 687,046 | 701,120 | 14,074 | | (2) |
| ADMINISTRATIVE EXPENSE | 10,106 | 10,332 | 10,890 | 11,390 | 500 | | |
| OPERATING EXPENSE | 232 | -- | 200 | 200 | -- | | |
| COMMUNICATIONS | 339 | 768 | 450 | 700 | 250 | | |
| INSURANCE EXPENSE | 342,768 | 391,773 | 416,000 | 516,615 | 100,615 | 24% | (3) |
| PROGRAM EXPENSES | 2,375 | 1,850 | 2,600 | 2,260 | (340) | | |
| MEETINGS, CONFERENCES, TRAINING | 1,268 | 1,747 | 1,740 | 3,110 | 1,370 | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 150 | 150 | -- | | |
| PROFESSIONAL FEES | 27,531 | 26,122 | 25,000 | 27,000 | 2,000 | | |
| CONTRACTED SERVICES | 13,855 | 4,412 | 2,000 | 57,500 | 55,500 | 2775% | (4) |
| MARKETING & PROMOTION | 399 | 1,418 | 1,250 | 1,285 | 35 | | |
| EQUIP REPAIRS & MAINTENANCE | 568 | 276 | 250 | 250 | -- | | |
| TRANSFER TO BIA | 82,265 | 84,172 | 82,228 | 82,228 | -- | | |
| TRANSFERS TO CEMETERY BOARD | 104,505 | 120,781 | 104,505 | 117,902 | 13,397 | 13% | (5) |
| | <u>1,227,860</u> | <u>1,275,423</u> | <u>1,334,309</u> | <u>1,521,710</u> | <u>187,401</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>(90,118)</u> | <u>304,244</u> | <u>670,109</u> | <u>122,610</u> | <u>(547,499)</u> | | |
| OTHER | | | | | | | |
| OMPF - ONT MUN PARTNER GRANT | (203,100) | (172,700) | (172,700) | (146,800) | 25,900 | 15% | (6) |
| TRANSFER FROM RESERVES & RES FUNDS | (43,049) | (38,003) | (38,003) | (72,625) | (34,622) | 91% | (7) |
| DEBENTURE PAYMENT | 695,285 | 566,257 | 566,088 | 557,309 | (8,779) | | |
| | <u>768,686</u> | <u>355,554</u> | <u>355,385</u> | <u>337,884</u> | <u>(17,501)</u> | | |
| | <u>678,568</u> | <u>659,798</u> | <u>1,025,494</u> | <u>460,494</u> | <u>(565,000)</u> | 55% | |

EXPLANATION OF CHANGE:

Revenue

(1) Increased investment revenue due to high interest rates.

Expenses

(2) Based on anticipated cost of living increases as well as increases to extended health benefits for retirees (in 2022 two persons were added to the retiree pool).

Added one full time position - Deputy Treasurer with tentative start date July, 2023

(3) This variance represents the recent increase to the Town's insurance premiums.

(4) Directly attributed to the 2023 update to the Development Charges Study and By-Law (a one time project) to reflect the changes to the D.C. Act. The study will be funded from the DC Reserve Fund thus no impact on the levy. In addition, two special projects are proposed for implementation in 2023: Great Plains Email module (\$9,500) and A/P Automation software (Beanworks) \$11,000.

(5) As per the Cemetery Board 2023 budget request.

Other

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

(7) Required funding from reserves and reserve funds.

INCLUDES DEPARTMENTS:

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

**Town of Ingersoll
TAXATION
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: TREASURY ACTIVITY: TAXATION | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|---|------------------------------------|---------------------|---------------------|----------------------------|------------------|----------------|---------------------|----------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | | |
| TAXATION - LEVY | (15,106,699) | (16,395,251) | (16,458,372) | (16,965,280) | (506,908) | 3.08% | | | (1) |
| TAXATION - SUPPLEMENTARIES & OTHER | (1,354,943) | (371,266) | (578,418) | (473,622) | 104,796 | 18% | | | (2) |
| | <u>(16,461,642)</u> | <u>(16,766,517)</u> | <u>(17,036,790)</u> | <u>(17,438,902)</u> | <u>(402,112)</u> | 2.36% | | | |
| EXPENSE | | | | | | | | | |
| PROPERTY TAX REFUNDS & ADJUSTMENTS | 1,418,781 | 1,345,154 | 1,478,500 | 1,444,765 | (33,735) | 2% | | | (3) |
| | <u>1,418,781</u> | <u>1,345,154</u> | <u>1,478,500</u> | <u>1,444,765</u> | <u>(33,735)</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>(15,042,861)</u> | <u>(15,421,363)</u> | <u>(15,558,290)</u> | <u>(15,994,137)</u> | <u>(435,847)</u> | | | | |
| | <u>(15,042,861)</u> | <u>(15,421,363)</u> | <u>(15,558,290)</u> | <u>(15,994,137)</u> | <u>(435,847)</u> | 2.80% | | | |
| EXPLANATION OF CHANGE: | | | | | | | | | |
| Revenue | | | | | | | | | |
| (1) Required levy increase to balance the budget. | | | | | | | | | |
| (2) Supplementary taxation revenue is expected to decrease due to a decline in building activity in 2022. | | | | | | | | | |
| Expenses | | | | | | | | | |
| (3) Directly attributed to a decrease in phase-in refunds to the property owners on the annexed lands. | | | | | | | | | |
| | INCLUDES DEPARTMENTS: | | | | | | | | |
| | 1400-99** County and Education Tax | | | | | | | | |
| | 1401-99** Municipal Taxation | | | | | | | | |

Town of Ingersoll
BUILDING INSPECTION & MUNICIPAL BUILDINGS
2023 Operating Budget
March 6, 2023

| DEPARTMENT: BUILDING ACTIVITY: TOTAL ALL ACTIVITIES | Actual | | Budget | | Change 2022 to 2023 | | |
|--|------------------|------------------|------------------|-------------------------|---------------------|----------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| PERMITS/LICENSES | (243,434) | (550,251) | (147,600) | (147,600) | -- | | |
| RENT / LEASES | (9,927) | (9,900) | (9,890) | (9,890) | -- | | |
| USER FEES | (3,146) | (3,544) | (2,300) | (2,300) | -- | | |
| COUNTY RECOVERY | (82,416) | (97,230) | (97,230) | (113,845) | (16,615) | | 17% |
| | <u>(338,924)</u> | <u>(660,925)</u> | <u>(257,020)</u> | <u>(273,635)</u> | <u>(16,615)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 306,360 | 378,301 | 455,970 | 458,495 | 2,525 | | |
| ADMINISTRATIVE EXPENSE | 2,577 | 1,022 | 1,700 | 1,700 | -- | | |
| OPERATING EXPENSE | 2,298 | 1,731 | 4,150 | 3,250 | (900) | | |
| COMMUNICATIONS | 1,665 | 1,336 | 2,198 | 2,198 | -- | | |
| UTILITIES - HEAT, HYDRO, WATER | 61,252 | 63,399 | 85,830 | 76,070 | (9,760) | | 11% |
| PROGRAM EXPENSES | 1,556 | 315 | 1,675 | 1,675 | -- | | |
| MEETINGS, CONFERENCES, TRAINING | 3,801 | -- | 10,300 | 10,300 | -- | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 1,200 | 1,200 | -- | | |
| PROFESSIONAL FEES | 590 | 1,170 | 4,000 | 4,000 | -- | | |
| CONTRACTED SERVICES | 43,076 | 57,857 | 50,200 | 93,800 | 43,600 | | 87% |
| MARKETING & PROMOTION | 879 | 284 | 625 | 300 | (325) | | |
| LAND MAINTENANCE & IMPROVEMENT | -- | -- | 650 | -- | (650) | | |
| EQUIP REPAIRS & MAINTENANCE | 29,110 | 14,979 | 24,550 | 24,550 | -- | | |
| BLDG REPAIRS & MAINTENANCE | 16,430 | 7,228 | 21,000 | 22,000 | 1,000 | | |
| SNOW REMOVAL AND SANDING | 1,526 | -- | 3,820 | 5,100 | 1,280 | | |
| MAINTENANCE CONTRACTS | 7,438 | 5,145 | 7,210 | 11,610 | 4,400 | | 61% |
| | <u>478,559</u> | <u>532,768</u> | <u>675,078</u> | <u>716,248</u> | <u>41,170</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>139,636</u> | <u>(128,157)</u> | <u>418,058</u> | <u>442,613</u> | <u>24,555</u> | | |
| OTHER | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | (14,490) | -- | (258,290) | (241,215) | 17,075 | | 7% |
| TRANSFER TO RESERVES & RES FUNDS | 50,000 | 296,638 | 50,000 | 50,000 | -- | | |
| | <u>35,510</u> | <u>296,638</u> | <u>(208,290)</u> | <u>(191,215)</u> | <u>17,075</u> | | |
| | <u>175,145</u> | <u>168,482</u> | <u>209,768</u> | <u>251,398</u> | <u>41,630</u> | | 20% |
| SUMMARY OF ALL BUILDING ACTIVITIES: | | | | | | | |
| INSPECTION | | | -- | -- | -- | | |
| TOWN CENTRE | | | 167,438 | 160,043 | (7,395) | | |
| PUBLIC BUILDINGS - OTHER | | | (5,360) | (6,020) | (660) | | |
| | | | <u>162,078</u> | <u>154,023</u> | <u>(8,055)</u> | | |

Town of Ingersoll
BUILDING INSPECTION
2023 Operating Budget
March 6, 2023

| DEPARTMENT: BUILDING ACTIVITY: INSPECTION | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|------------------|------------------|------------------|-------------------------|-----------------|----------------|---------------------|----------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | | |
| PERMITS/LICENSES | (243,434) | (550,251) | (147,600) | (147,600) | -- | | | | |
| USER FEES | (3,146) | (3,544) | (2,300) | (2,300) | -- | | | | |
| | <u>(246,580)</u> | <u>(553,794)</u> | <u>(149,900)</u> | <u>(149,900)</u> | -- | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 228,085 | 267,655 | 359,340 | 347,690 | (11,650) | | | | (1) |
| ADMINISTRATIVE EXPENSE | 2,511 | 1,000 | 1,400 | 1,400 | -- | | | | |
| OPERATING EXPENSE | 591 | 606 | 950 | 850 | (100) | | | | |
| COMMUNICATIONS | 701 | 362 | 500 | 500 | -- | | | | |
| PROGRAM EXPENSES | 1,556 | 315 | 1,675 | 1,675 | -- | | | | |
| MEETINGS, CONFERENCES, TRAINING | 3,801 | -- | 8,900 | 8,900 | -- | | | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 1,200 | 1,200 | -- | | | | |
| PROFESSIONAL FEES | 590 | 1,170 | 4,000 | 4,000 | -- | | | | |
| CONTRACTED SERVICES | 21,255 | 33,984 | 28,100 | 23,100 | (5,000) | 18% | | | (2) |
| MARKETING & PROMOTION | 879 | 284 | 625 | 300 | (325) | | | | |
| EQUIP REPAIRS & MAINTENANCE | 1,103 | 1,779 | 1,500 | 1,500 | -- | | | | |
| | <u>261,071</u> | <u>307,156</u> | <u>408,190</u> | <u>391,115</u> | <u>(17,075)</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>14,490</u> | <u>(246,638)</u> | <u>258,290</u> | <u>241,215</u> | <u>(17,075)</u> | | | | |
| OTHER | | | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | (14,490) | -- | (258,290) | (241,215) | 17,075 | 7% | | | (3) |
| TRANSFER TO RESERVES & RES FUNDS | -- | 246,638 | -- | -- | -- | | | | |
| | <u>(14,490)</u> | <u>246,638</u> | <u>(258,290)</u> | <u>(241,215)</u> | <u>17,075</u> | | | | |
| | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | | | | 0% |

EXPLANATION OF CHANGE:

Revenue No significant changes projected

Expenses

- (1) Based on anticipated cost of living increases and changing Admin contract position to full time.
- (2) One time project - Building Fees Study (\$7,000). No expected in 2023.

Other

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

INCLUDES DEPARTMENTS:

3400-4000 Administration

**Town of Ingersoll
PROPERTY STANDARDS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: BUILDING | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|----------------------|----------------------|----------------------|-----------------------------|------------------------------|----------------|---------------------|----------|------|
| ACTIVITY: PROPERTY STANDARDS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | -- | -- | -- | -- | -- | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 28,336 | 30,470 | 45,990 | 47,675 | 1,685 | | | | |
| ADMINISTRATIVE EXPENSE | 66 | 22 | 300 | 300 | -- | | | | |
| MEETINGS, CONFERENCES, TRAINING | -- | -- | 1,400 | 1,400 | -- | | | | |
| CONTRACTED SERVICES | -- | -- | -- | 48,000 | 48,000 | | | | (1) |
| | <u>28,402</u> | <u>30,492</u> | <u>47,690</u> | <u>97,375</u> | <u>49,685</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>28,402</u> | <u>30,492</u> | <u>47,690</u> | <u>97,375</u> | <u>49,685</u> | | | | |
| OTHER | -- | -- | -- | -- | -- | | | | |
| | <u><u>28,402</u></u> | <u><u>30,492</u></u> | <u><u>47,690</u></u> | <u><u>97,375</u></u> | <u><u>49,685</u></u> | | | | 104% |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | | | 3400-4006 Administration | | | | |
| Expenses | | | | | | | | | |
| (1) By-Law enforcement contract based on 40hrs per week. | | | | | | | | | |

Town of Ingersoll
TOWN CENTRE
2023 Operating Budget
March 6, 2023

| DEPARTMENT: BUILDING ACTIVITY: TOWN CENTRE | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|----------|----------|------------|------------------|------------------------------|-----------------------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | | | unfav | & +/- 5% | |
| REVENUE | | | | | | | | | |
| COUNTY RECOVERY | (82,416) | (97,230) | (97,230) | (113,845) | (16,615) | | | 17% | (1) |
| | (82,416) | (97,230) | (97,230) | (113,845) | (16,615) | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 49,940 | 80,175 | 50,640 | 63,130 | 12,490 | | | 25% | (2) |
| OPERATING EXPENSE | 1,707 | 1,125 | 3,200 | 2,400 | (800) | | | | |
| COMMUNICATIONS | 964 | 974 | 1,698 | 1,698 | -- | | | | |
| UTILITIES - HEAT, HYDRO, WATER | 60,501 | 62,782 | 84,820 | 75,000 | (9,820) | | | 12% | (3) |
| CONTRACTED SERVICES | 21,821 | 23,873 | 22,100 | 22,700 | 600 | | | | |
| LAND MAINTENANCE & IMPROVEMENT | -- | -- | 650 | -- | (650) | | | | |
| EQUIP REPAIRS & MAINTENANCE | 28,007 | 13,200 | 23,050 | 23,050 | -- | | | | |
| BLDG REPAIRS & MAINTENANCE | 9,206 | 7,228 | 19,000 | 20,000 | 1,000 | | | | |
| SNOW REMOVAL AND SANDING | 763 | -- | 2,300 | 4,300 | 2,000 | | | | |
| MAINTENANCE CONTRACTS | 7,438 | 5,145 | 7,210 | 11,610 | 4,400 | | | 61% | (4) |
| | 180,347 | 194,503 | 214,668 | 223,888 | 9,220 | | | | |
| NET OPERATING (REVENUE) EXPENSE | 97,931 | 97,273 | 117,438 | 110,043 | (7,395) | | | | |
| OTHER | | | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 50,000 | 50,000 | 50,000 | 50,000 | -- | | | | |
| | 50,000 | 50,000 | 50,000 | 50,000 | -- | | | | |
| | 147,931 | 147,273 | 167,438 | 160,043 | (7,395) | | | 4% | |
| EXPLANATION OF CHANGE: | | | | | | | | | |
| Revenue | | | | | INCLUDES DEPARTMENTS: | | | | |
| (1) Based on the 50% recovery of operating expenses from the County. | | | | | 2000-4025 | Town Hall - Shared Cost | | | |
| | | | | | 2000-4030 | Town Hall - Non Shared Cost | | | |
| Expenses | | | | | | | | | |
| (2) To bring in line with actuals hours Facility Manager dedicates to this facility. | | | | | | | | | |
| (3) To reflect actual usage. | | | | | | | | | |
| (4) Added boiler water inspections and front door maintenance and inspection. | | | | | | | | | |

**Town of Ingersoll
PUBLIC BUILDINGS - OTHER
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: BUILDING | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|---------|------------|--|----------------|---------------------|----------------|-----|
| ACTIVITY: PUBLIC BUILDINGS - OTHER | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| RENT / LEASES | (9,927) | (9,900) | (9,890) | (9,890) | -- | | |
| | (9,927) | (9,900) | (9,890) | (9,890) | -- | | |
| EXPENSE | | | | | | | |
| UTILITIES - HEAT, HYDRO, WATER | 752 | 617 | 1,010 | 1,070 | 60 | | |
| BLDG REPAIRS & MAINTENANCE | 7,225 | -- | 2,000 | 2,000 | -- | | |
| SNOW REMOVAL AND SANDING | 763 | -- | 1,520 | 800 | (720) | | |
| | 8,740 | 617 | 4,530 | 3,870 | (660) | | |
| NET OPERATING (REVENUE) EXPENSE | (1,187) | (9,283) | (5,360) | (6,020) | (660) | | |
| OTHER | | | | | | | |
| | -- | -- | -- | -- | -- | | |
| | (1,187) | (9,283) | (5,360) | (6,020) | (660) | | 12% |
| EXPLANATION OF CHANGE: | | | | | | | |
| Revenue No significant changes projected | | | INCLUDES DEPARTMENTS: | | | | |
| | | | 2000-4020 Other Misc. Public Buildings | | | | |
| Expenses No significant changes projected | | | | | | | |

Town of Ingersoll
FIRE-TOTAL ACTIVITIES
2023 Operating Budget
March 6, 2023

| DEPARTMENT: FIRE ACTIVITY: TOTAL ALL ACTIVITIES | Actual | | Budget | | Change 2022 to 2023 | | |
|--|------------------|------------------|------------------|-------------------------|---------------------|-------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (20,136) | (444) | (1,450) | (1,450) | -- | | |
| USER FEES | (23,662) | (36,200) | (27,100) | (32,300) | (5,200) | 19% | |
| RECOVERIES | (10,193) | (4,106) | (2,500) | (4,000) | (1,500) | | |
| INTERNAL (REVENUE) EXPENSE | (83,698) | (74,566) | (79,616) | (81,305) | (1,689) | | |
| | <u>(142,689)</u> | <u>(115,316)</u> | <u>(110,666)</u> | <u>(119,055)</u> | <u>(8,389)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 850,505 | 888,237 | 904,725 | 938,355 | 33,630 | | |
| ADMINISTRATIVE EXPENSE | 2,737 | 1,767 | 2,100 | 2,100 | -- | | |
| OPERATING EXPENSE | 53,026 | 34,373 | 49,900 | 70,371 | 20,471 | 41% | |
| COMMUNICATIONS | 54,521 | 60,399 | 57,166 | 62,351 | 5,185 | 9% | |
| UTILITIES - HEAT, HYDRO, WATER | 18,104 | 19,814 | 23,800 | 21,900 | (1,900) | | |
| PROGRAM EXPENSES | 2,308 | 3,764 | 4,420 | 4,120 | (300) | | |
| MEETINGS, CONFERENCES, TRAINING | 7,843 | 12,310 | 15,800 | 9,100 | (6,700) | 42% | |
| FUEL / TRANSPORTATION COSTS | 6,198 | 9,901 | 7,000 | 12,000 | 5,000 | 71% | |
| CONTRACTED SERVICES | 33,557 | 40,420 | 38,800 | 44,000 | 5,200 | 13% | |
| MARKETING & PROMOTION | 2,794 | 5,770 | 8,000 | 8,250 | 250 | | |
| LAND MAINTENANCE & IMPROVEMENT | -- | -- | 50 | -- | (50) | | |
| EQUIP REPAIRS & MAINTENANCE | 26,681 | 30,149 | 24,600 | 30,300 | 5,700 | 23% | |
| BLDG REPAIRS & MAINTENANCE | 20,043 | 10,105 | 9,500 | 12,000 | 2,500 | | |
| MAINTENANCE CONTRACTS | 3,643 | 4,283 | 5,580 | 5,580 | -- | | |
| | <u>1,081,959</u> | <u>1,121,291</u> | <u>1,151,441</u> | <u>1,220,427</u> | <u>68,986</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>939,270</u> | <u>1,005,975</u> | <u>1,040,775</u> | <u>1,101,372</u> | <u>60,597</u> | | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 215,000 | 192,000 | 192,000 | 192,000 | -- | | |
| | <u>215,000</u> | <u>192,000</u> | <u>192,000</u> | <u>192,000</u> | <u>--</u> | | |
| | <u>1,154,270</u> | <u>1,197,975</u> | <u>1,232,775</u> | <u>1,293,372</u> | <u>60,597</u> | 5% | |
| SUMMARY OF ALL FIRE ACTIVITIES: | | | | | | | |
| ADMINISTRATION | | | 1,195,171 | 1,252,167 | 56,996 | | |
| FACILITY | | | 19,904 | 23,505 | 3,601 | | |
| PARKING | | | 17,700 | 17,700 | -- | | |
| | | | <u>1,232,775</u> | <u>1,293,372</u> | <u>60,597</u> | | |

Town of Ingersoll
FIRE - ADMINISTRATION
2023 Operating Budget
March 6, 2023

| DEPARTMENT: FIRE ACTIVITY: ADMINISTRATION | Actual | | Budget | | Change 2022 to 2023 | | |
|--|-------------------------|-------------------------|-------------------------|--------------------------------|----------------------|-------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (20,136) | (444) | (1,450) | (1,450) | -- | | |
| USER FEES | (5,255) | (7,410) | (7,000) | (7,000) | -- | | |
| RECOVERIES | (10,193) | (4,106) | (2,500) | (4,000) | (1,500) | | |
| | <u>(40,584)</u> | <u>(11,960)</u> | <u>(10,950)</u> | <u>(12,450)</u> | <u>(1,500)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 773,567 | 807,852 | 825,075 | 855,165 | 30,090 | | (1) |
| ADMINISTRATIVE EXPENSE | 2,737 | 1,767 | 2,100 | 2,100 | -- | | |
| OPERATING EXPENSE | 48,514 | 29,312 | 45,100 | 65,771 | 20,671 | 46% | (2) |
| COMMUNICATIONS | 54,521 | 60,399 | 57,166 | 62,351 | 5,185 | 9% | (3) |
| UTILITIES - HEAT, HYDRO, WATER | 18,104 | 19,814 | 23,800 | 21,900 | (1,900) | | |
| PROGRAM EXPENSES | 2,308 | 3,614 | 4,420 | 4,120 | (300) | | |
| MEETINGS, CONFERENCES, TRAINING | 7,843 | 12,310 | 15,800 | 9,100 | (6,700) | 42% | (4) |
| FUEL / TRANSPORTATION COSTS | 6,198 | 9,901 | 7,000 | 12,000 | 5,000 | 71% | (5) |
| MARKETING & PROMOTION | 2,794 | 5,770 | 8,000 | 8,250 | 250 | | |
| EQUIP REPAIRS & MAINTENANCE | 26,102 | 30,149 | 24,100 | 30,300 | 6,200 | 26% | (6) |
| BLDG REPAIRS & MAINTENANCE | -- | 62 | -- | -- | -- | | |
| MAINTENANCE CONTRACTS | 1,690 | 940 | 1,560 | 1,560 | -- | | |
| | <u>944,213</u> | <u>981,889</u> | <u>1,014,121</u> | <u>1,072,617</u> | <u>58,496</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>903,629</u> | <u>969,930</u> | <u>1,003,171</u> | <u>1,060,167</u> | <u>56,996</u> | | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 215,000 | 192,000 | 192,000 | 192,000 | -- | | |
| | <u>215,000</u> | <u>192,000</u> | <u>192,000</u> | <u>192,000</u> | <u>--</u> | | |
| | <u><u>1,118,629</u></u> | <u><u>1,161,930</u></u> | <u><u>1,195,171</u></u> | <u><u>1,252,167</u></u> | <u><u>56,996</u></u> | 4.77% | |

EXPLANATION OF CHANGE:

INCLUDES DEPARTMENTS:
3000-4000 Administration

Revenue No significant changes projected

Expenses

- (1) Based on anticipated cost of living increases.
- (2) Based on anticipated uniforms and clothing requirements for firefighters. Includes the implementation of emergency reporting and accountability software.
- (3) Tillsonburg amended Fire Communication Agreement. Starting January 1, 2022 Tillsonburg is charging the Town a fee per capita for dispatching service. This change resulted in an increase in dispatching costs.
- (4) Directly attributed to Auto Extraction Courses planned for completion in 2022. No required in 2023.
- (5) Increase in fuel cost.
- (6) Reflects inflationary increases.

**Town of Ingersoll
FIRE FACILITY
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: FIRE ACTIVITY: FACILITY | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|-----------------|-----------------|------------------------------|------------------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| INTERNAL (REVENUE) EXPENSE | (83,698) | (74,566) | (79,616) | (81,305) | (1,689) | | |
| | <u>(83,698)</u> | <u>(74,566)</u> | <u>(79,616)</u> | <u>(81,305)</u> | <u>(1,689)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 76,938 | 80,385 | 79,650 | 83,190 | 3,540 | | |
| OPERATING EXPENSE | 4,512 | 5,061 | 4,800 | 4,600 | (200) | | |
| PROGRAM EXPENSES | -- | 150 | -- | -- | -- | | |
| CONTRACTED SERVICES | 598 | 1,390 | 1,000 | 1,000 | -- | | |
| LAND MAINTENANCE & IMPROVEMENT | -- | -- | 50 | -- | (50) | | |
| EQUIP REPAIRS & MAINTENANCE | 579 | -- | 500 | -- | (500) | | |
| BLDG REPAIRS & MAINTENANCE | 20,043 | 10,043 | 9,500 | 12,000 | 2,500 | | |
| MAINTENANCE CONTRACTS | 1,953 | 3,342 | 4,020 | 4,020 | -- | | |
| | <u>104,623</u> | <u>100,371</u> | <u>99,520</u> | <u>104,810</u> | <u>5,290</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>20,925</u> | <u>25,805</u> | <u>19,904</u> | <u>23,505</u> | <u>3,601</u> | | |
| OTHER | | | | | | | |
| | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | | |
| | <u>20,925</u> | <u>25,805</u> | <u>19,904</u> | <u>23,505</u> | <u>3,601</u> | | 18% |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 3000-4100 Facility | | | | |
| Expenses No significant changes projected | | | | | | | |

Town of Ingersoll
PARKING ENFORCEMENT
2023 Operating Budget
March 6, 2023

| DEPARTMENT: FIRE ACTIVITY: PARKING ENFORCEMENT | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|---|-----------------|-----------------|-----------------|------------------------|---|------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | | | unfav | & +/- 5% | |
| REVENUE | | | | | | | | | |
| USER FEES | (18,407) | (28,790) | (20,100) | (25,300) | (5,200) | | | | |
| | <u>(18,407)</u> | <u>(28,790)</u> | <u>(20,100)</u> | <u>(25,300)</u> | <u>(5,200)</u> | | | | |
| EXPENSE | | | | | | | | | |
| CONTRACTED SERVICES | 33,123 | 39,030 | 37,800 | 43,000 | 5,200 | | | | |
| | <u>33,123</u> | <u>39,030</u> | <u>37,800</u> | <u>43,000</u> | <u>5,200</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>14,716</u> | <u>10,240</u> | <u>17,700</u> | <u>17,700</u> | <u>0</u> | | | | |
| OTHER | <u>---</u> | <u>---</u> | <u>---</u> | <u>---</u> | <u>---</u> | | | | |
| | <u>14,716</u> | <u>10,240</u> | <u>17,700</u> | <u>17,700</u> | <u>---</u> | | | | 0% |
| EXPLANATION OF CHANGE: | | | | | | | | | |
| Revenue No significant changes projected | | | | | | | | | |
| Expenses No significant changes projected | | | | | | | | | |
| | | | | | INCLUDES DEPARTMENTS: 1000-4240 Parking | | | | |

**Town of Ingersoll
POLICE
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: POLICE ACTIVITY: ADMINISTRATION | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|-----------|------------|------------------------------|------------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (4,474) | (2,080) | (11,000) | (5,000) | 6,000 | 55% | (1) |
| USER FEES | (2,216) | (2,270) | (4,000) | (4,000) | -- | | |
| GRANTS / SUBSIDIES / REBATES | (58,388) | (60,674) | (47,492) | (47,492) | -- | | |
| | (65,078) | (65,024) | (62,492) | (56,492) | 6,000 | | |
| EXPENSE | | | | | | | |
| PROGRAM EXPENSES | 15,261 | 2,068 | 8,840 | 8,840 | -- | | |
| | 15,261 | 2,068 | 8,840 | 8,840 | -- | | |
| NET OPERATING (REVENUE) EXPENSE | (49,816) | (62,956) | (53,652) | (47,652) | 6,000 | | |
| OTHER | | | | | | | |
| O.P.P. CONTRACT | 2,722,275 | 2,765,121 | 2,780,826 | 2,571,404 | (209,422) | 8% | (2) |
| TRANSFER TO RESERVES & RES FUNDS | 4,474 | 2,000 | 2,000 | 2,000 | -- | | |
| | 2,726,749 | 2,767,121 | 2,782,826 | 2,573,404 | (209,422) | | |
| | 2,676,932 | 2,704,166 | 2,729,174 | 2,525,752 | (203,422) | 7% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 3220-4000 Police Admin | | | | |
| Other | | | | | | | |
| (1) Directly attributed to a decrease in revenues for criminal record checks. This service is provided online, the majority of applicants are no longer required to attend an OPP detachment. | | | | | | | |
| (2) Decrease in the OPP Contract due to cancellation of the enhancement. | | | | | | | |

**Town of Ingersoll
POLICE FACILITY
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: POLICE ACTIVITY: FACILITY | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|----------------------|---------------------|------------------------------|----------------------------|-----------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| RENT / LEASES | (110,239) | (113,315) | (112,635) | (114,325) | (1,690) | | |
| INTERNAL (REVENUE) EXPENSE | 83,698 | 74,566 | 79,616 | 81,305 | 1,689 | | |
| | <u>(26,541)</u> | <u>(38,749)</u> | <u>(33,019)</u> | <u>(33,020)</u> | <u>(1)</u> | | |
| EXPENSE | | | | | | | |
| INSURANCE EXPENSE | 667 | 761 | 650 | 760 | 110 | | |
| UTILITIES - HEAT, HYDRO, WATER | 18,719 | 17,346 | 26,000 | 21,300 | (4,700) | 18% | (1) |
| BLDG REPAIRS & MAINTENANCE | 13,738 | 6,217 | 8,500 | 9,500 | 1,000 | | |
| MAINTENANCE CONTRACTS | -- | -- | 1,000 | 1,000 | -- | | |
| | <u>36,713</u> | <u>37,529</u> | <u>36,150</u> | <u>32,560</u> | <u>(3,590)</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>10,172</u> | <u>(1,220)</u> | <u>3,131</u> | <u>(460)</u> | <u>(3,591)</u> | 115% | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 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>--</u> | | |
| | <u><u>20,172</u></u> | <u><u>8,780</u></u> | <u><u>13,131</u></u> | <u><u>9,540</u></u> | <u><u>(3,591)</u></u> | 27% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 3200-4100 Facility | | | | |
| Expenses | | | | | | | |
| (1) To bring in line with actuals | | | | | | | |

**Town of Ingersoll
ENGINEERING
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: ENGINEERING | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|---|------------------|------------------|------------------|-------------------------|------------------------------|----------------|---------------------|----------|-----|
| ACTIVITY: ADMINISTRATION | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | | |
| PERMITS/LICENSES | (100) | (200) | (200) | (200) | -- | | | | |
| USER FEES | (2,505) | (875) | (1,500) | (1,500) | -- | | | | |
| RECOVERIES | (76,934) | (93,609) | (74,200) | (80,200) | (6,000) | | | 8% | (1) |
| | <u>(79,538)</u> | <u>(94,684)</u> | <u>(75,900)</u> | <u>(81,900)</u> | <u>(6,000)</u> | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 331,334 | 420,897 | 403,130 | 402,945 | (185) | | | | |
| ADMINISTRATIVE EXPENSE | 12,760 | 2,661 | 11,000 | 12,100 | 1,100 | | | | |
| OPERATING EXPENSE | 8,056 | 6,047 | 4,120 | 5,520 | 1,400 | | | | |
| COMMUNICATIONS | 5,271 | 13,265 | 11,000 | 11,500 | 500 | | | | |
| PROGRAM EXPENSES | 1,483 | 1,112 | 3,580 | 3,760 | 180 | | | | |
| MEETINGS, CONFERENCES, TRAINING | 61 | 5,189 | 12,550 | 8,500 | (4,050) | | | 32% | (2) |
| FUEL / TRANSPORTATION COSTS | 574 | 1,050 | 1,600 | 1,600 | -- | | | | |
| PROFESSIONAL FEES | 12,539 | 10,383 | 8,000 | 10,000 | 2,000 | | | | |
| CONTRACTED SERVICES | 1,528 | 1,789 | 2,500 | 22,500 | 20,000 | | | 800% | (3) |
| MARKETING & PROMOTION | -- | 326 | 1,000 | 1,000 | -- | | | | |
| EQUIP REPAIRS & MAINTENANCE | 68 | 4,392 | 5,750 | 5,750 | -- | | | | |
| EQUIPMENT USAGE | (9,069) | (4,845) | (8,450) | (7,950) | 500 | | | | |
| | <u>364,604</u> | <u>462,265</u> | <u>455,780</u> | <u>477,225</u> | <u>21,445</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>285,066</u> | <u>367,581</u> | <u>379,880</u> | <u>395,325</u> | <u>15,445</u> | | | | |
| OTHER | | | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 1,759,528 | 1,762,583 | 1,758,500 | 1,808,000 | 49,500 | | | | (4) |
| | <u>1,759,528</u> | <u>1,762,583</u> | <u>1,758,500</u> | <u>1,808,000</u> | <u>49,500</u> | | | | |
| | <u>2,044,593</u> | <u>2,130,164</u> | <u>2,138,380</u> | <u>2,203,325</u> | <u>64,945</u> | | | 3.0% | |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue | | | | | 4000-4000 Administration | | | | |
| (1) To bring in line with actuals. | | | | | 4000-5020 Locates | | | | |
| Expenses | | | | | | | | | |
| (2) As per the training schedule provided by the Engineering Department. | | | | | | | | | |
| (3) To cover the cost of licence engineer services while filling the Town Engineer vacancy. | | | | | | | | | |
| Other | | | | | | | | | |
| (4) Increase transfers to reserves as per the Asset Management recommendations. | | | | | | | | | |

**Town of Ingersoll
STREET LIGHTING & TRAFFIC SIGNALS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: ENGINEERING | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|----------------|----------------|------------------------------|-----------------------|---------------------|----------------|-----|
| ACTIVITY: STREET LIGHTING & TRAFFIC SIGNALS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| UTILITIES - HEAT, HYDRO, WATER | 260,716 | 241,405 | 271,300 | 263,500 | (7,800) | | |
| EQUIP REPAIRS & MAINTENANCE | 44,592 | 20,732 | 36,000 | 38,000 | 2,000 | | |
| | <u>305,308</u> | <u>262,137</u> | <u>307,300</u> | <u>301,500</u> | <u>(5,800)</u> | | |
| NET OPERATING (REVENUE) EXPENSE | 305,308 | 262,137 | 307,300 | 301,500 | (5,800) | | |
| OTHER | -- | -- | -- | -- | -- | | |
| | <u>305,308</u> | <u>262,137</u> | <u>307,300</u> | <u>301,500</u> | <u>(5,800)</u> | | 2% |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 4000-4400 Street Lights | | | | |
| Expenses No significant changes projected | | | 4000-4410 Traffic Signals | | | | |

Town of Ingersoll
PUBLIC WORKS-TOTAL ALL ACTIVITIES
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PUBLIC WORKS ACTIVITY: TOTAL ALL ACTIVITIES | Actual | | Budget | | Change 2022 to 2023 | | |
|--|------------------|------------------|------------------|-------------------------|---------------------|-------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (4,084) | (8,158) | (8,650) | (9,650) | (1,000) | | |
| PERMITS/LICENSES | (14,050) | (14,400) | (15,000) | (15,000) | -- | | |
| RECOVERIES | (15,077) | (23,644) | (21,000) | (21,000) | -- | | |
| COUNTY RECOVERY | (232,226) | (234,257) | (215,995) | (215,995) | -- | | |
| | <u>(265,437)</u> | <u>(281,033)</u> | <u>(260,645)</u> | <u>(261,645)</u> | <u>(1,000)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 1,113,641 | 1,120,399 | 1,140,169 | 1,243,067 | 102,898 | 9% | |
| ADMINISTRATIVE EXPENSE | 2,871 | 1,580 | 1,900 | 2,100 | 200 | | |
| OPERATING EXPENSE | 15,926 | 12,918 | 15,900 | 21,040 | 5,140 | 32% | |
| COMMUNICATIONS | 5,981 | 7,120 | 5,625 | 6,850 | 1,225 | | |
| UTILITIES - HEAT, HYDRO, WATER | 15,746 | 16,578 | 19,800 | 18,800 | (1,000) | | |
| PROGRAM EXPENSES | 1,321 | 2,062 | 1,530 | 1,530 | -- | | |
| MEETINGS, CONFERENCES, TRAINING | 2,073 | 12,201 | 7,660 | 11,860 | 4,200 | 55% | |
| FUEL / TRANSPORTATION COSTS | 65,530 | 107,123 | 69,075 | 112,075 | 43,000 | 62% | |
| CONTRACTED SERVICES | 33,864 | 53,755 | 41,500 | 52,200 | 10,700 | 26% | |
| MARKETING & PROMOTION | 245 | 4,040 | 5,200 | 5,270 | 70 | | |
| EQUIP REPAIRS & MAINTENANCE | -- | -- | 100 | 100 | -- | | |
| BLDG REPAIRS & MAINTENANCE | 17,432 | 16,023 | 9,000 | 11,500 | 2,500 | | |
| SNOW REMOVAL AND SANDING | 24,414 | 27,763 | 23,000 | 23,000 | -- | | |
| MAINTENANCE CONTRACTS | 13,508 | 7,769 | 11,470 | 12,000 | 530 | | |
| MATERIALS | 447,430 | 407,601 | 440,010 | 449,030 | 9,020 | | |
| EQUIPMENT USAGE | 93,247 | 98,927 | 70,150 | 82,050 | 11,900 | 17% | |
| | <u>1,853,229</u> | <u>1,895,861</u> | <u>1,862,089</u> | <u>2,052,472</u> | <u>190,383</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>1,587,792</u> | <u>1,614,828</u> | <u>1,601,444</u> | <u>1,790,827</u> | <u>189,383</u> | | |
| OTHER | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | (847) | -- | (1,350) | (1,350) | -- | | |
| TRANSFER TO RESERVES & RES FUNDS | 230,222 | 76,670 | 257,170 | 281,850 | 24,680 | 10% | |
| | <u>229,375</u> | <u>76,670</u> | <u>255,820</u> | <u>280,500</u> | <u>24,680</u> | | |
| | <u>1,817,167</u> | <u>1,691,498</u> | <u>1,857,264</u> | <u>2,071,327</u> | <u>214,063</u> | 11.5% | |
| SUMMARY OF ALL PUBLIC WORKS ACTIVITIES: | | | | | | | |
| ADMINISTRATION & EQUIPMENT | | | 445,909 | 513,017 | 67,108 | | |
| BRIDGES & CULVERTS | | | 10,770 | 11,130 | 360 | | |
| ROADSIDE MAINTENANCE | | | 271,790 | 273,840 | 2,050 | | |
| SURFACE MAINTENANCE | | | 284,830 | 292,575 | 7,745 | | |
| ROADS, SIDEWALKS & PARKING LOTS | | | 268,510 | 293,220 | 24,710 | | |
| WINTER CONTROL | | | 455,900 | 549,120 | 93,220 | | |
| ENVIRONMENTAL SERVICES | | | 119,555 | 138,425 | 18,870 | | |
| | | | <u>1,857,264</u> | <u>2,071,327</u> | <u>214,063</u> | | |

Town of Ingersoll
PUBLIC WORKS-ADMINISTRATION & EQUIPMENT
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PUBLIC WORKS | | | | Change 2022 to 2023 | | | | |
|--|----------------------------|------------------|------------------|------------------------------|-------------------------|---------------|----------------|-----|
| ACTIVITY: | ADMINISTRATION & EQUIPMENT | Actual | YTD Actual | Budget | | (fav) | % if > \$2,500 | |
| | | 2021 | 2022 | 2022 | 2023 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | |
| SALE OF GOODS OR SERVICES | | (133) | (1,717) | (1,500) | (1,500) | -- | | |
| PERMITS/LICENSES | | (14,050) | (14,400) | (15,000) | (15,000) | -- | | |
| RECOVERIES | | (15,077) | (23,644) | (21,000) | (21,000) | -- | | |
| COUNTY RECOVERY | | (188,751) | (185,706) | (180,000) | (180,000) | -- | | |
| | | <u>(218,010)</u> | <u>(226,042)</u> | <u>(217,500)</u> | <u>(217,500)</u> | -- | | |
| EXPENSE | | | | | | | | |
| SALARIES, WAGES & BENEFITS | | 541,092 | 536,449 | 568,749 | 632,442 | 63,693 | 11% | (1) |
| ADMINISTRATIVE EXPENSE | | 2,871 | 1,580 | 1,900 | 2,100 | 200 | | |
| OPERATING EXPENSE | | 15,441 | 11,115 | 13,400 | 18,440 | 5,040 | 38% | (2) |
| COMMUNICATIONS | | 5,981 | 7,120 | 5,625 | 6,850 | 1,225 | | |
| UTILITIES - HEAT, HYDRO, WATER | | 14,571 | 15,599 | 18,800 | 17,800 | (1,000) | | |
| PROGRAM EXPENSES | | 1,266 | 2,062 | 1,530 | 1,530 | -- | | |
| MEETINGS, CONFERENCES, TRAINING | | 2,073 | 12,201 | 7,660 | 11,860 | 4,200 | 55% | (3) |
| FUEL / TRANSPORTATION COSTS | | 65,530 | 107,123 | 69,075 | 112,075 | 43,000 | 62% | (4) |
| CONTRACTED SERVICES | | -- | 1,638 | 1,500 | 2,200 | 700 | | |
| MARKETING & PROMOTION | | 245 | 160 | 200 | 270 | 70 | | |
| EQUIP REPAIRS & MAINTENANCE | | -- | -- | 100 | 100 | -- | | |
| BLDG REPAIRS & MAINTENANCE | | 17,432 | 16,023 | 9,000 | 11,500 | 2,500 | | |
| MAINTENANCE CONTRACTS | | 13,508 | 7,769 | 11,470 | 12,000 | 530 | | |
| EQUIPMENT USAGE | | (295,013) | (182,910) | (302,770) | (380,500) | (77,730) | 26% | (5) |
| | | <u>384,996</u> | <u>535,931</u> | <u>406,239</u> | <u>448,667</u> | <u>42,428</u> | | |
| NET OPERATING (REVENUE) EXPENSE | | <u>166,986</u> | <u>309,889</u> | <u>188,739</u> | <u>231,167</u> | <u>42,428</u> | | |
| OTHER | | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | | 230,222 | 76,670 | 257,170 | 281,850 | 24,680 | 10% | (6) |
| | | <u>229,375</u> | <u>76,670</u> | <u>257,170</u> | <u>281,850</u> | <u>24,680</u> | | |
| | | <u>396,361</u> | <u>386,559</u> | <u>445,909</u> | <u>513,017</u> | <u>67,108</u> | 15% | |
| EXPLANATION OF CHANGE: | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | | 4500-4000 Administration | | | | |
| | | | | 4500-4100 Facility | | | | |
| | | | | 4500-4190 Supervisory | | | | |
| | | | | 4500-4230 Equipment Usage | | | | |
| Expenses | | | | | | | | |
| (1) Based on anticipated cost of living increases. Added one full time union position. | | | | | | | | |
| (2) Based on equipment replacement needs: asphalt cut-off saw blades, new compactor. | | | | | | | | |
| (3) Mandatory training: snow plow operator loader training. | | | | | | | | |
| (4) Increase in fuel prices. | | | | | | | | |
| (5) Due to increasing maintenance costs and prices of new equipment | | | | | | | | |
| Other | | | | | | | | |
| (6) Increase transfers to reserves as per the Asset Management recommendations. | | | | | | | | |

**Town of Ingersoll
BRIDGES & CULVERTS
2023 Operating Budget
March 6, 2023**

| | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|--------|------------|--|--------|---------------------|----------------|-----|
| DEPARTMENT: PUBLIC WORKS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| ACTIVITY: BRIDGES & CULVERTS | | | | | | | |
| | unfav | & +/- | 5% | | | | |
| REVENUE | -- | -- | -- | -- | | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 6,287 | 1,825 | 5,770 | 5,630 | (140) | | |
| MATERIALS | 925 | 3,969 | 3,000 | 3,000 | -- | | |
| EQUIPMENT USAGE | 1,685 | 1,110 | 2,000 | 2,500 | 500 | | |
| | 8,896 | 6,904 | 10,770 | 11,130 | 360 | | |
| NET OPERATING (REVENUE) EXPENSE | 8,896 | 6,904 | 10,770 | 11,130 | 360 | | |
| OTHER | -- | -- | -- | -- | | | |
| | 8,896 | 6,904 | 10,770 | 11,130 | 360 | 3% | |
| EXPLANATION OF CHANGE: | | | | | | | |
| Revenue No significant changes projected | | | INCLUDES DEPARTMENTS: 4500-4110 Bridges and Culverts | | | | |
| Expenses No significant changes projected | | | | | | | |

**Town of Ingersoll
ROADSIDE MAINTENANCE
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: PUBLIC WORKS ACTIVITY: ROADSIDE MAINTENANCE | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|----------------|----------------|----------------------------------|-----------------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 111,054 | 105,122 | 113,090 | 105,780 | (7,310) | | |
| MATERIALS | 72,425 | 98,321 | 81,200 | 86,560 | 5,360 | 7% | (1) |
| EQUIPMENT USAGE | 72,678 | 30,617 | 77,500 | 81,500 | 4,000 | | |
| | <u>256,157</u> | <u>234,060</u> | <u>271,790</u> | <u>273,840</u> | <u>2,050</u> | | |
| NET OPERATING (REVENUE) EXPENSE | 256,157 | 234,060 | 271,790 | 273,840 | 2,050 | | |
| OTHER | -- | -- | -- | -- | -- | | |
| | <u>256,157</u> | <u>234,060</u> | <u>271,790</u> | <u>273,840</u> | <u>2,050</u> | | 1% |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 4500-4120 Mowing, Weed and Spray | | | | |
| | | | 4500-4121 Tree Trimming | | | | |
| Expenses | | | 4500-4122 Ditching | | | | |
| (1) Directly attributed to estimates provided by the PW staff. | | | 4500-4123 Catch Basins | | | | |

Town of Ingersoll
SURFACE MAINTENANCE
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PUBLIC WORKS | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|----------------|----------------|-------------------------------|-----------------------|---------------------|----------------|-----|
| ACTIVITY: SURFACE MAINTENANCE | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 93,639 | 115,710 | 112,780 | 117,375 | 4,595 | | |
| MATERIALS | 70,911 | 91,250 | 111,500 | 101,000 | (10,500) | 9% | (1) |
| EQUIPMENT USAGE | 66,082 | 42,514 | 60,550 | 74,200 | 13,650 | 23% | (2) |
| | <u>230,632</u> | <u>249,474</u> | <u>284,830</u> | <u>292,575</u> | <u>7,745</u> | | |
| NET OPERATING (REVENUE) EXPENSE | 230,632 | 249,474 | 284,830 | 292,575 | 7,745 | | |
| OTHER | -- | -- | -- | -- | -- | | |
| | <u>230,632</u> | <u>249,474</u> | <u>284,830</u> | <u>292,575</u> | <u>7,745</u> | 3% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 4500-4130 Patching & Spray | | | | |
| | | | 4500-4131 Sweep, Flush, Clean | | | | |
| | | | 4500-4132 Shoulder | | | | |
| | | | 4500-4141 Dust Control | | | | |
| | | | 4500-4142 Gravel Spreading | | | | |
| Expenses | | | | | | | |
| (1) Revised materials budget for gravel roads dust control. | | | | | | | |
| (2) As a result of increased machine rates that reflect rising cost of new equipment. | | | | | | | |

Town of Ingersoll
ROADS, SIDEWALKS & PARKING LOTS
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PUBLIC WORKS | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|----------------|----------------|------------------------------|---------------------|---------------------|----------------|-----|
| ACTIVITY: ROADS, SIDEWALKS & PARKING LOTS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | -- | -- | -- | -- | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 124,849 | 102,736 | 117,480 | 116,050 | (1,430) | | |
| UTILITIES - HEAT, HYDRO, WATER | 1,175 | 980 | 1,000 | 1,000 | -- | | |
| SNOW REMOVAL AND SANDING | 24,414 | 27,763 | 23,000 | 23,000 | -- | | |
| MATERIALS | 180,989 | 93,749 | 103,660 | 105,320 | 1,660 | | |
| EQUIPMENT USAGE | 46,337 | 23,678 | 23,370 | 47,850 | 24,480 | 105% | (1) |
| | <u>377,764</u> | <u>248,906</u> | <u>268,510</u> | <u>293,220</u> | <u>24,710</u> | | |
| NET OPERATING (REVENUE) EXPENSE | 377,764 | 248,906 | 268,510 | 293,220 | 24,710 | | |
| OTHER | -- | -- | -- | -- | -- | | |
| | <u>377,764</u> | <u>248,906</u> | <u>268,510</u> | <u>293,220</u> | <u>24,710</u> | 9% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 4500-4160 | Signs & Guide Rails | | | |
| | | | 4500-4161 | Crossing Signals | | | |
| Expenses | | | 4500-4200 | Parking Lots | | | |
| (1) As a result of increased machine rates that reflect rising cost of new equipment. | | | 4500-4205 | Detours | | | |
| | | | 4500-4220 | Sidewalk Repairs | | | |

Town of Ingersoll
WINTER CONTROL
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PUBLIC WORKS | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|---|----------------|----------------|----------------|-----------------------|-------------------------------------|----------------|---------------------|----------|-----|
| ACTIVITY: WINTER CONTROL | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | -- | -- | -- | -- | -- | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 128,759 | 161,874 | 128,000 | 161,720 | 33,720 | 26% | | | (1) |
| CONTRACTED SERVICES | 33,864 | 52,116 | 40,000 | 50,000 | 10,000 | 25% | | | (2) |
| MATERIALS | 117,870 | 116,736 | 136,900 | 147,400 | 10,500 | 8% | | | (3) |
| EQUIPMENT USAGE | 149,085 | 135,132 | 151,000 | 190,000 | 39,000 | 26% | | | (4) |
| | <u>429,578</u> | <u>465,859</u> | <u>455,900</u> | <u>549,120</u> | <u>93,220</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>429,578</u> | <u>465,859</u> | <u>455,900</u> | <u>549,120</u> | <u>93,220</u> | | | | |
| OTHER | -- | -- | -- | -- | -- | | | | |
| | <u>429,578</u> | <u>465,859</u> | <u>455,900</u> | <u>549,120</u> | <u>93,220</u> | | | | 20% |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | | | 4500-4150 Plowing, Sand and Salting | | | | |
| | | | | | 4500-4151 Snow Removal | | | | |
| Expenses | | | | | 4500-4152 Snow Fence | | | | |
| (1) To bring in line with actual staff time required for winter control. | | | | | 4500-4153 Winter Standby | | | | |
| (2) Increase in the sidewalk plow contract. | | | | | 4500-4221 Sidewalk Winter Control | | | | |
| (3) Inflationary increases to the cost of salt / sand. | | | | | | | | | |
| (4) As a result of increased machine rates that reflect rising cost of new equipment. | | | | | | | | | |

**Town of Ingersoll
ENVIRONMENTAL SERVICES
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: PUBLIC WORKS | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|-----------------|-----------------|------------------------------|-------------------------|---------------------|----------------|-----|
| ACTIVITY: ENVIRONMENTAL SERVICES | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (3,951) | (6,441) | (7,150) | (8,150) | (1,000) | | |
| COUNTY RECOVERY | (43,476) | (48,551) | (35,995) | (35,995) | -- | | |
| | <u>(47,427)</u> | <u>(54,992)</u> | <u>(43,145)</u> | <u>(44,145)</u> | <u>(1,000)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 107,962 | 96,684 | 94,300 | 104,070 | 9,770 | 10% | (1) |
| OPERATING EXPENSE | 485 | 1,803 | 2,500 | 2,600 | 100 | | |
| MARKETING & PROMOTION | -- | 3,880 | 5,000 | 5,000 | -- | | |
| MATERIALS | 4,309 | 3,575 | 3,750 | 5,750 | 2,000 | | (2) |
| EQUIPMENT USAGE | 52,393 | 48,786 | 58,500 | 66,500 | 8,000 | 14% | (3) |
| | <u>165,204</u> | <u>154,728</u> | <u>164,050</u> | <u>183,920</u> | <u>19,870</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>117,777</u> | <u>99,736</u> | <u>120,905</u> | <u>139,775</u> | <u>18,870</u> | | |
| OTHER | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | -- | -- | (1,350) | (1,350) | -- | | |
| | <u>--</u> | <u>--</u> | <u>(1,350)</u> | <u>(1,350)</u> | <u>--</u> | | |
| | <u>117,777</u> | <u>99,736</u> | <u>119,555</u> | <u>138,425</u> | <u>18,870</u> | 16% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 4500-4203 | Promotional Trees | | | |
| | | | 4500-5000 | Environmental Services | | | |
| Expenses | | | 4500-5010 | Bush / Yard Waste Depot | | | |
| (1) To bring in line with actual staff time requirements. | | | 4500-5012 | Debris & Litter Pick Up | | | |
| (2) Build a third collection box for a truck to improve leaf collection services. | | | 4500-5013 | Leaf Collection | | | |
| (3) As a result of increased machine rates that reflect rising cost of new equipment. | | | | | | | |

Town of Ingersoll
PARKS AND ARENA TOTAL ACTIVITIES
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PARKS AND ARENA ACTIVITY: TOTAL ALL ACTIVITIES | Actual | | Budget | | Change 2022 to 2023 | | |
|---|------------------|------------------|------------------|-------------------------|---------------------|-------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (800) | (4,495) | (6,000) | (5,000) | 1,000 | | |
| ICE RENTAL | (141,131) | (201,978) | (205,209) | (205,210) | (1) | | |
| RENT / LEASES | (12,827) | (18,302) | (15,308) | (17,520) | (2,212) | | |
| USER FEES | (25,107) | (52,469) | (62,466) | (54,937) | 7,529 | 12% | |
| MEMBERSHIPS | (4,716) | (25,912) | (30,000) | (30,000) | -- | | |
| RECOVERIES | (8,200) | (8,200) | (8,200) | (8,200) | -- | | |
| | <u>(206,996)</u> | <u>(321,100)</u> | <u>(327,183)</u> | <u>(320,867)</u> | <u>6,316</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 857,237 | 896,477 | 1,003,200 | 954,160 | (49,040) | | |
| ADMINISTRATIVE EXPENSE | 1,625 | 1,369 | 775 | 825 | 50 | | |
| OPERATING EXPENSE | 25,880 | 26,360 | 30,547 | 31,050 | 503 | | |
| COMMUNICATIONS | 4,431 | 4,448 | 7,250 | 6,250 | (1,000) | | |
| INSURANCE EXPENSE | (1,036) | (1,776) | -- | (1,000) | (1,000) | | |
| UTILITIES - HEAT, HYDRO, WATER | 184,739 | 192,810 | 254,260 | 235,000 | (19,260) | 8% | |
| SUPPLIES | 6,960 | 7,740 | 9,400 | 10,900 | 1,500 | | |
| PROGRAM EXPENSES | 6,762 | 9,837 | 22,750 | 17,750 | (5,000) | 22% | |
| MEETINGS, CONFERENCES, TRAINING | 15,785 | 4,336 | 22,631 | 11,500 | (11,131) | 49% | |
| FUEL / TRANSPORTATION COSTS | 21,619 | 28,403 | 24,900 | 31,900 | 7,000 | 28% | |
| PROFESSIONAL FEES | 25,000 | 8,927 | 1,000 | 1,000 | -- | | |
| CONTRACTED SERVICES | 398 | 14,015 | 11,000 | 16,000 | 5,000 | 45% | |
| MARKETING & PROMOTION | 1,839 | 1,200 | 9,000 | 6,000 | (3,000) | 33% | |
| GRANTS TO VOLUNTEER ORGANIZATIONS | 46,400 | 46,400 | 46,400 | 46,400 | -- | | |
| LAND MAINTENANCE & IMPROVEMENT | 52,757 | 112,101 | 91,800 | 74,200 | (17,600) | 19% | |
| EQUIP REPAIRS & MAINTENANCE | 66,805 | 92,185 | 86,500 | 85,000 | (1,500) | | |
| BLDG REPAIRS & MAINTENANCE | 36,397 | 66,125 | 53,400 | 57,700 | 4,300 | 8% | |
| SNOW REMOVAL AND SANDING | 7,587 | 9,152 | 12,500 | 10,600 | (1,900) | | |
| MAINTENANCE CONTRACTS | 40,004 | 30,975 | 39,945 | 40,445 | 500 | | |
| | <u>1,401,188</u> | <u>1,551,086</u> | <u>1,727,258</u> | <u>1,635,680</u> | <u>(91,578)</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>1,194,192</u> | <u>1,229,985</u> | <u>1,400,075</u> | <u>1,314,813</u> | <u>(85,262)</u> | | |
| OTHER | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | -- | -- | (40,000) | -- | 40,000 | 100% | |
| TRANSFER TO RESERVES & RES FUNDS | 529,210 | 554,210 | 554,210 | 790,000 | 235,790 | 43% | |
| | <u>529,210</u> | <u>554,210</u> | <u>514,210</u> | <u>790,000</u> | <u>275,790</u> | | |
| | <u>1,723,402</u> | <u>1,784,195</u> | <u>1,914,285</u> | <u>2,104,813</u> | <u>190,528</u> | 10% | |
| SUMMARY OF ALL PARKS ACTIVITIES: | | | | | | | |
| ADMINISTRATION | | | 203,181 | 185,300 | (17,881) | | |
| ARENA | | | 479,801 | 668,483 | 188,682 | | |
| PARKS | | | 877,771 | 861,325 | (16,446) | | |
| PARKS PROGRAMS | | | 71,650 | 71,125 | (525) | | |
| CAMI PARKS / SUZUKI HOUSE | | | 281,882 | 318,580 | 36,698 | | |
| | | | <u>1,914,285</u> | <u>2,104,813</u> | <u>190,528</u> | | |

Town of Ingersoll
PARKS - ADMINISTRATION
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PARKS AND ARENA ACTIVITY: ADMINISTRATION | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|----------------|-----------------|------------------------------|----------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| USER FEES | (5,665) | (2,214) | (1,500) | (2,000) | (500) | | |
| COUNTY RECOVERY | -- | (9,444) | -- | -- | -- | | |
| DONATIONS / FUNDRAISING | -- | (300) | -- | -- | -- | | |
| | (5,665) | (11,958) | (1,500) | (2,000) | (500) | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 143,254 | 147,949 | 158,420 | 165,270 | 6,850 | | |
| ADMINISTRATIVE EXPENSE | 768 | 848 | 75 | 75 | -- | | |
| OPERATING EXPENSE | -- | -- | 255 | 255 | -- | | |
| COMMUNICATIONS | 358 | 801 | 3,000 | 2,000 | (1,000) | | |
| INSURANCE EXPENSE | (1,036) | (1,776) | -- | (1,000) | (1,000) | | |
| PROGRAM EXPENSES | 4,724 | 5,601 | 22,200 | 13,200 | (9,000) | 41% | (1) |
| MEETINGS, CONFERENCES, TRAINING | 9,111 | -- | 13,131 | 2,000 | (11,131) | 85% | (2) |
| FUEL / TRANSPORTATION COSTS | -- | -- | 1,500 | 1,500 | -- | | |
| PROFESSIONAL FEES | 25,000 | 8,927 | 1,000 | 1,000 | -- | | |
| MARKETING & PROMOTION | 189 | -- | 5,000 | 2,000 | (3,000) | 60% | |
| EQUIP REPAIRS & MAINTENANCE | 1,370 | -- | 100 | 1,000 | 900 | | |
| | 183,737 | 162,350 | 204,681 | 187,300 | (17,381) | | |
| NET OPERATING (REVENUE) EXPENSE | 178,073 | 150,392 | 203,181 | 185,300 | (17,881) | | |
| OTHER | | | | | | | |
| | 10,000 | -- | -- | -- | -- | | |
| | 188,073 | 150,392 | 203,181 | 185,300 | (17,881) | | 9% |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | 5000-4000 Administration | | | | |
| Expenses | | | | | | | |
| (1) Reallocate budget for cycling coordinator to salaries, wages & benefits line. | | | | | | | |
| (2) One time expense - Masters Certificate in Municipal Leadership program. Not anticipated in 2023. | | | | | | | |

**Town of Ingersoll
ARENA
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: PARKS AND ARENA | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|---|------------------|------------------|------------------|------------------|------------------------------|----------------|---------------------|----------|-----|
| ACTIVITY: ARENA | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | | |
| SALE OF GOODS OR SERVICES | -- | (3,045) | (5,000) | (4,000) | 1,000 | | | | |
| ICE RENTAL | (141,131) | (201,978) | (205,209) | (205,210) | (1) | | | | |
| RENT / LEASES | (2,219) | (7,694) | (4,700) | (6,700) | (2,000) | | | | |
| USER FEES | (2,655) | (8,390) | (7,406) | (7,407) | (1) | | | | |
| MEMBERSHIPS | (4,716) | (25,912) | (30,000) | (30,000) | -- | | | | |
| | <u>(150,721)</u> | <u>(247,019)</u> | <u>(252,315)</u> | <u>(253,317)</u> | <u>(1,002)</u> | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 254,717 | 244,279 | 285,060 | 265,715 | (19,345) | 7% | | | (1) |
| ADMINISTRATIVE EXPENSE | 760 | 486 | 500 | 550 | 50 | | | | |
| OPERATING EXPENSE | 4,791 | 6,852 | 9,196 | 9,195 | (1) | | | | |
| COMMUNICATIONS | 2,458 | 2,490 | 3,000 | 3,000 | -- | | | | |
| UTILITIES - HEAT, HYDRO, WATER | 71,973 | 82,291 | 113,910 | 102,000 | (11,910) | 10% | | | (2) |
| SUPPLIES | 106 | 442 | 400 | 400 | -- | | | | |
| MEETINGS, CONFERENCES, TRAINING | 4,413 | 2,965 | 7,000 | 7,000 | -- | | | | |
| FUEL / TRANSPORTATION COSTS | 1,964 | 2,725 | 3,400 | 4,400 | 1,000 | | | | |
| EQUIP REPAIRS & MAINTENANCE | 20,911 | 45,261 | 32,500 | 33,000 | 500 | | | | |
| BLDG REPAIRS & MAINTENANCE | 15,748 | 21,572 | 24,500 | 25,000 | 500 | | | | |
| SNOW REMOVAL AND SANDING | 3,965 | 3,216 | 5,900 | 4,000 | (1,900) | | | | |
| MAINTENANCE CONTRACTS | 19,789 | 13,346 | 17,540 | 17,540 | -- | | | | |
| | <u>401,594</u> | <u>425,926</u> | <u>502,906</u> | <u>471,800</u> | <u>(31,106)</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>250,874</u> | <u>178,907</u> | <u>250,591</u> | <u>218,483</u> | <u>(32,108)</u> | | | | |
| OTHER | | | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | -- | -- | (40,000) | -- | 40,000 | 100% | | | (3) |
| TRANSFER TO RESERVES & RES FUNDS | 269,210 | 269,210 | 269,210 | 450,000 | 180,790 | 67% | | | (4) |
| | <u>269,210</u> | <u>269,210</u> | <u>229,210</u> | <u>450,000</u> | <u>220,790</u> | | | | |
| | <u>520,084</u> | <u>448,117</u> | <u>479,801</u> | <u>668,483</u> | <u>188,682</u> | 39% | | | |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes projected | | | | | 5000-6020 Arena | | | | |
| Expenses | | | | | | | | | |
| (1) End of contract - COVID-19 vaccine screeners. | | | | | | | | | |
| (2) To align with actual electricity usage. | | | | | | | | | |
| Other | | | | | | | | | |
| (3) Funding for COVID-19 vaccine screeners not required in 2023. | | | | | | | | | |
| (4) Increase transfers to reserves as per the Asset Management recommendations. | | | | | | | | | |

**Town of Ingersoll
PARKS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: PARKS AND ARENA ACTIVITY: PARKS | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|-----------------|-----------------|-----------------|------------------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| REVENUE | | | | | | | |
| USER FEES | (13,200) | (26,716) | (27,000) | (27,970) | (970) | | |
| RECOVERIES | (8,200) | (8,200) | (8,200) | (8,200) | -- | | |
| | <u>(35,615)</u> | <u>(34,916)</u> | <u>(35,200)</u> | <u>(36,170)</u> | <u>(970)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 410,092 | 440,277 | 485,230 | 455,200 | (30,030) | 6% | (1) |
| ADMINISTRATIVE EXPENSE | 97 | 36 | 200 | 200 | -- | | |
| OPERATING EXPENSE | 21,089 | 19,508 | 18,596 | 19,100 | 504 | | |
| COMMUNICATIONS | 1,615 | 1,157 | 1,250 | 1,250 | -- | | |
| UTILITIES - HEAT, HYDRO, WATER | 35,114 | 37,246 | 43,850 | 42,000 | (1,850) | | |
| PROGRAM EXPENSES | 2,038 | 4,236 | 550 | 4,550 | 4,000 | 727% | (2) |
| MEETINGS, CONFERENCES, TRAINING | 2,261 | 1,371 | 2,500 | 2,500 | -- | | |
| FUEL / TRANSPORTATION COSTS | 19,655 | 25,677 | 20,000 | 26,000 | 6,000 | 30% | (3) |
| CONTRACTED SERVICES | 398 | 1,922 | -- | -- | -- | | |
| MARKETING & PROMOTION | 1,650 | -- | 2,000 | 2,000 | -- | | |
| LAND MAINTENANCE & IMPROVEMENT | 51,701 | 112,101 | 89,800 | 72,200 | (17,600) | 20% | (4) |
| EQUIP REPAIRS & MAINTENANCE | 31,566 | 23,740 | 32,000 | 27,000 | (5,000) | 16% | (5) |
| BLDG REPAIRS & MAINTENANCE | 14,230 | 27,498 | 18,200 | 16,200 | (2,000) | | |
| SNOW REMOVAL AND SANDING | 682 | 714 | 1,100 | 1,100 | -- | | |
| MAINTENANCE CONTRACTS | 10,373 | 12,638 | 12,695 | 13,195 | 500 | | |
| | <u>602,562</u> | <u>708,121</u> | <u>727,971</u> | <u>682,495</u> | <u>(45,476)</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>566,947</u> | <u>673,205</u> | <u>692,771</u> | <u>646,325</u> | <u>(46,446)</u> | | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 200,000 | 185,000 | 185,000 | 215,000 | 30,000 | 16% | (6) |
| | <u>200,000</u> | <u>185,000</u> | <u>185,000</u> | <u>215,000</u> | <u>30,000</u> | | |
| | <u>766,947</u> | <u>858,205</u> | <u>877,771</u> | <u>861,325</u> | <u>(16,446)</u> | 2% | |

EXPLANATION OF CHANGE:

Revenue No significant changes projected

INCLUDES DEPARTMENTS:

5000-6050 Parks

Expenses

- (1) Reduced interdepartmental allocation of wages to this department - removed Community Services Administrator allocation, revised Facility Manager allocation. Also includes proposed pay equity and cost of living increases for all staff.
- (2) Return to pre-COVID Umpire Co-Ed fees.
- (3) Increased fuel prices.
- (4) One time upgrades to parks and diamonds. No special projects planned in 2023.
- (5) As per estimates provided by the Parks Manager.

Other

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

**Town of Ingersoll
PARKS PROGRAMS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: PARKS AND ARENA | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|---|----------------|----------------|----------------|-----------------------|---|----------------|---------------------|----------|-----|
| ACTIVITY: PARKS PROGRAMS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | | |
| SALE OF GOODS OR SERVICES | (800) | (1,450) | (1,000) | (1,000) | -- | | | | |
| USER FEES | (3,588) | (4,265) | (6,560) | (5,560) | 1,000 | | | | |
| | <u>(4,388)</u> | <u>(5,715)</u> | <u>(7,560)</u> | <u>(6,560)</u> | <u>1,000</u> | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 36,983 | 45,632 | 54,710 | 46,685 | (8,025) | 15% | | | (1) |
| OPERATING EXPENSE | -- | -- | 2,500 | 2,500 | -- | | | | |
| SUPPLIES | 6,854 | 7,298 | 9,000 | 10,500 | 1,500 | | | | |
| CONTRACTED SERVICES | -- | 12,093 | 11,000 | 16,000 | 5,000 | 45% | | | (2) |
| MARKETING & PROMOTION | -- | 1,200 | 2,000 | 2,000 | -- | | | | |
| | <u>43,836</u> | <u>66,223</u> | <u>79,210</u> | <u>77,685</u> | <u>(1,525)</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>39,448</u> | <u>60,508</u> | <u>71,650</u> | <u>71,125</u> | <u>(525)</u> | | | | |
| OTHER | | | | | | | | | |
| | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | | | | |
| | <u>39,448</u> | <u>60,508</u> | <u>71,650</u> | <u>71,125</u> | <u>(525)</u> | | | | 1% |
| 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 projected hours for Festival of Lights and Santa Village programs. | | | | | | | | | |
| (2) Inflationary increases. | | | | | | | | | |

Town of Ingersoll
CAMI PARKS / SUZUKI HOUSE
2023 Operating Budget
March 6, 2023

| DEPARTMENT: PARKS AND ARENA ACTIVITY: CAMI PARKS / SUZUKI HOUSE | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|-------------------|-----------------|-----------------|------------------------|---------------|----------------|---------------------|----------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | | |
| RENT / LEASES | (10,608) | (10,608) | (10,608) | (10,820) | (212) | | | | |
| USER FEES | -- | (10,884) | (20,000) | (12,000) | 8,000 | 40% | | (1) | |
| | <u>(10,608)</u> | <u>(21,492)</u> | <u>(30,608)</u> | <u>(22,820)</u> | <u>7,788</u> | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 12,191 | 18,341 | 19,780 | 21,290 | 1,510 | | | | |
| UTILITIES - HEAT, HYDRO, WATER | 77,652 | 73,274 | 96,500 | 91,000 | (5,500) | 6% | | (2) | |
| GRANTS TO VOLUNTEER ORGANIZATIONS | 46,400 | 46,400 | 46,400 | 46,400 | -- | | | | |
| LAND MAINTENANCE & IMPROVEMENT | 1,057 | -- | 2,000 | 2,000 | -- | | | | |
| EQUIP REPAIRS & MAINTENANCE | 12,958 | 23,184 | 21,900 | 24,000 | 2,100 | | | | |
| BLDG REPAIRS & MAINTENANCE | 6,419 | 17,054 | 10,700 | 16,500 | 5,800 | 54% | | (3) | |
| SNOW REMOVAL AND SANDING | 2,940 | 5,222 | 5,500 | 5,500 | -- | | | | |
| MAINTENANCE CONTRACTS | 9,842 | 4,991 | 9,710 | 9,710 | -- | | | | |
| | <u>169,458</u> | <u>188,466</u> | <u>212,490</u> | <u>216,400</u> | <u>3,910</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>158,850</u> | <u>166,974</u> | <u>181,882</u> | <u>193,580</u> | <u>11,698</u> | | | | |
| OTHER | | | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 50,000 | 100,000 | 100,000 | 125,000 | 25,000 | 25% | | (4) | |
| | <u>50,000</u> | <u>100,000</u> | <u>100,000</u> | <u>125,000</u> | <u>25,000</u> | | | | |
| | <u>208,850.30</u> | <u>266,974</u> | <u>281,882</u> | <u>318,580</u> | <u>36,698</u> | 13% | | | |

EXPLANATION OF CHANGE:

INCLUDES DEPARTMENTS:

5000-6030 CAMI Soccer Park
5000-6040 Suzuki House

Revenue

(1) New agreement with Minor Soccer. The Town started invoicing them for actual time used vs a flat fee of \$20,000.

Expenses

(2) Reduced budget to align with actual usage.
(3) Aging facility and inflationary increases.

Other

(4) Based on anticipated requirements to fund capital projects identified in the facility assessment report.

Town of Ingersoll
VICTORIA PARK COMMUNITY CENTRE
2023 Operating Budget
March 6, 2023

| DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE | | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | | |
|--|--|------------------|------------------|------------------|-------------------------|-----------------|----------------|---------------------|----------|-----|--|
| | | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref | |
| ACTIVITY: TOTAL ALL ACTIVITIES | | | | | | | | | | | |
| REVENUE | | | | | | | | | | | |
| SALE OF GOODS OR SERVICES | | (800) | (1,241) | (7,000) | (4,000) | 3,000 | | 43% | | | |
| RENT / LEASES | | (8,398) | (15,277) | (29,239) | (24,525) | 4,714 | | 16% | | | |
| USER FEES | | (21,499) | (65,199) | (43,580) | (104,400) | (60,820) | | 140% | | | |
| MEMBERSHIPS | | (16,718) | (70,472) | (82,000) | (80,000) | 2,000 | | | | | |
| RECOVERIES | | (177) | (1,196) | (169) | (169) | -- | | | | | |
| GRANTS / SUBSIDIES / REBATES | | (16,932) | (12,505) | (4,480) | (4,480) | -- | | | | | |
| PROGRAM REVENUES | | (23,217) | (82,507) | (187,781) | (203,250) | (15,469) | | 8% | | | |
| | | <u>(87,740)</u> | <u>(248,397)</u> | <u>(354,249)</u> | <u>(420,824)</u> | <u>(66,575)</u> | | | | | |
| EXPENSE | | | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | | 782,305 | 1,063,891 | 1,090,040 | 1,421,202 | 331,162 | | 30% | | | |
| ADMINISTRATIVE EXPENSE | | 9,216 | 19,240 | 17,195 | 18,775 | 1,580 | | | | | |
| OPERATING EXPENSE | | 11,995 | 24,024 | 27,663 | 38,602 | 10,939 | | 40% | | | |
| COMMUNICATIONS | | 10,648 | 9,198 | 10,000 | 11,200 | 1,200 | | | | | |
| UTILITIES - HEAT, HYDRO, WATER | | 105,188 | 106,879 | 149,000 | 120,000 | (29,000) | | 19% | | | |
| SUPPLIES | | 5,136 | 7,051 | 7,318 | 6,000 | (1,318) | | | | | |
| PROGRAM EXPENSES | | 7,331 | 10,151 | 16,900 | 15,980 | (920) | | | | | |
| MEETINGS, CONFERENCES, TRAINING | | 4,790 | 5,188 | 13,250 | 17,894 | 4,644 | | 35% | | | |
| FUEL / TRANSPORTATION COSTS | | 39 | 345 | 1,833 | 1,519 | (314) | | | | | |
| CONTRACTED SERVICES | | 5,529 | 2,856 | 6,103 | 4,500 | (1,603) | | | | | |
| MARKETING & PROMOTION | | 29 | 133 | 1,550 | 800 | (750) | | | | | |
| EQUIP REPAIRS & MAINTENANCE | | 32,188 | 64,531 | 37,328 | 62,278 | 24,950 | | 67% | | | |
| BLDG REPAIRS & MAINTENANCE | | 27,246 | 20,068 | 27,900 | 32,600 | 4,700 | | 17% | | | |
| SNOW REMOVAL AND SANDING | | 6,315 | 5,630 | 8,000 | 7,000 | (1,000) | | | | | |
| MAINTENANCE CONTRACTS | | 29,692 | 19,702 | 25,940 | 19,940 | (6,000) | | 23% | | | |
| | | <u>1,037,646</u> | <u>1,358,884</u> | <u>1,440,020</u> | <u>1,778,290</u> | <u>338,270</u> | | | | | |
| NET OPERATING (REVENUE) EXPENSE | | <u>949,906</u> | <u>1,110,488</u> | <u>1,085,771</u> | <u>1,357,466</u> | <u>271,695</u> | | | | | |
| OTHER | | | | | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | | -- | -- | (20,000) | -- | 20,000 | | 100% | | | |
| TRANSFER TO RESERVES & RES FUNDS | | 70,000 | 140,000 | 140,000 | 120,000 | (20,000) | | 14% | | | |
| | | <u>70,000</u> | <u>140,000</u> | <u>120,000</u> | <u>120,000</u> | <u>--</u> | | | | | |
| | | <u>1,019,906</u> | <u>1,250,488</u> | <u>1,205,771</u> | <u>1,477,466</u> | <u>271,695</u> | | 23% | | | |
| SUMMARY OF ALL VICTORIA PARK COMMUNITY CENTRE ACTIVITIES: | | | | | | | | | | | |
| ADMINISTRATION | | | | 91,366 | 230,782 | 139,416 | | | | | |
| AQUATICS | | | | 154,310 | 257,065 | 102,755 | | | | | |
| FITNESS | | | | 210,413 | 225,142 | 14,729 | | | | | |
| PROGRAMS | | | | 91,449 | 153,912 | 62,463 | | | | | |
| FACILITY | | | | 658,233 | 610,565 | (47,668) | | | | | |
| | | | | <u>1,205,771</u> | <u>1,477,466</u> | <u>271,695</u> | | | | | |

**Town of Ingersoll
VPCC - ADMINISTRATION
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: VICTORIA PARK COMMUNITY CENTR | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|----------------|----------------|----------------|------------------------------|---------------------|----------------|-----|
| ACTIVITY: ADMINISTRATION | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (800) | (1,241) | (4,500) | (1,500) | 3,000 | | |
| USER FEES | (904) | (139) | (500) | (500) | -- | | |
| RECOVERIES | (177) | (545) | (169) | (169) | -- | | |
| | <u>(2,092)</u> | <u>(1,925)</u> | <u>(5,169)</u> | <u>(2,169)</u> | <u>3,000</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 34,915 | 88,681 | 64,740 | 197,560 | 132,820 | 205% | (1) |
| ADMINISTRATIVE EXPENSE | 9,216 | 19,240 | 17,195 | 18,775 | 1,580 | | |
| OPERATING EXPENSE | 1,123 | 1,853 | 1,000 | 1,852 | 852 | | |
| COMMUNICATIONS | 9,984 | 8,452 | 10,000 | 10,000 | -- | | |
| SUPPLIES | 2,351 | 1,575 | 3,500 | 1,420 | (2,080) | | |
| PROGRAM EXPENSES | 60 | 180 | 100 | 100 | -- | | |
| MEETINGS, CONFERENCES, TRAINING | -- | -- | -- | 3,244 | 3,244 | | |
| MARKETING & PROMOTION | 29 | 133 | -- | -- | -- | | |
| | <u>57,678</u> | <u>120,113</u> | <u>96,535</u> | <u>232,951</u> | <u>136,416</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>55,586</u> | <u>118,188</u> | <u>91,366</u> | <u>230,782</u> | <u>139,416</u> | | |
| OTHER | | | | | | | |
| | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | | |
| | <u>55,586</u> | <u>118,188</u> | <u>91,366</u> | <u>230,782</u> | <u>139,416</u> | 153% | |
| EXPLANATION OF CHANGE: | | | | INCLUDES DEPARTMENTS: | | | |
| Revenue No significant changes | | | | 5100-4000 Administration | | | |
| Expenses | | | | | | | |
| (1) New full time position - Admin Staff Manager. This position was approved by Council as part of the reorganization of the VPCC org structure. Additional part time staff (equivalent of 1 FTE). Includes wage increases and OMERS for part-time staff. | | | | | | | |

**Town of Ingersoll
AQUATICS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: VICTORIA PARK COMMUNITY CENTR | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|-----------------|------------------|------------------|------------------------------|---------------------|----------------|-----|
| ACTIVITY: AQUATICS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| RENT / LEASES | (8,317) | (13,934) | (28,314) | (23,600) | 4,714 | | |
| USER FEES | (7,588) | (16,751) | (25,000) | (25,000) | -- | | |
| MEMBERSHIPS | (5,895) | (27,421) | (32,000) | (30,000) | 2,000 | | |
| RECOVERIES | -- | (650) | -- | -- | -- | | |
| PROGRAM REVENUES | (20,826) | (64,203) | (146,908) | (144,347) | 2,561 | | |
| | <u>(42,626)</u> | <u>(122,959)</u> | <u>(232,222)</u> | <u>(222,947)</u> | <u>9,275</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 232,783 | 353,520 | 360,840 | 447,300 | 86,460 | 24% | (1) |
| OPERATING EXPENSE | 1,393 | 3,779 | 6,827 | 13,157 | 6,330 | 93% | (2) |
| SUPPLIES | 404 | 1,376 | 1,300 | 2,320 | 1,020 | | |
| PROGRAM EXPENSES | 6,156 | 5,786 | 9,660 | 9,480 | (180) | | |
| MEETINGS, CONFERENCES, TRAINING | 2,619 | 1,952 | 7,000 | 7,000 | -- | | |
| FUEL / TRANSPORTATION COSTS | -- | 190 | 905 | 755 | (150) | | |
| | <u>243,354</u> | <u>366,602</u> | <u>386,532</u> | <u>480,012</u> | <u>93,480</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>200,728</u> | <u>243,644</u> | <u>154,310</u> | <u>257,065</u> | <u>102,755</u> | | |
| OTHER | | | | | | | |
| | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | | |
| | <u>200,728</u> | <u>243,644</u> | <u>154,310</u> | <u>257,065</u> | <u>102,755</u> | 67% | |
| EXPLANATION OF CHANGE: | | | | INCLUDES DEPARTMENTS: | | | |
| Revenue No significant changes | | | | 5100-6060 Aquatics | | | |
| Expenses | | | | | | | |
| (1) Added more part time staff - an equivalent of 1 additional FTE. Impacts of the minimum wage increase and cost of living increases and OMERS for part-time staff. | | | | | | | |
| (2) Bring program supplies to pre pandemic levels. Upgrade training supplies (water wheelchair, spine boards, etc.) | | | | | | | |

Town of Ingersoll

FITNESS

2023 Operating Budget

March 6, 2023

| DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: FITNESS | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|--|--|-----------------|------------------------------|------------------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| REVENUE | | | | | | | |
| USER FEES | (3,674) | (8,753) | -- | -- | -- | | |
| MEMBERSHIPS | (5,895) | (25,912) | (30,000) | (30,000) | -- | | |
| PROGRAM REVENUES | -- | (803) | (6,193) | (7,465) | (1,272) | | |
| | <u>(9,569)</u> | <u>(35,468)</u> | <u>(36,193)</u> | <u>(37,465)</u> | <u>(1,272)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 164,527 | 196,986 | 211,930 | 226,891 | 14,961 | 7% | (1) |
| OPERATING EXPENSE | 2,560 | 636 | 2,141 | 2,626 | 485 | | |
| SUPPLIES | 563 | 897 | 718 | 840 | 122 | | |
| PROGRAM EXPENSES | 328 | 540 | 400 | 400 | -- | | |
| MEETINGS, CONFERENCES, TRAINING | 787 | 1,656 | 1,500 | 2,250 | 750 | | |
| FUEL / TRANSPORTATION COSTS | 39 | 9 | 464 | 300 | (164) | | |
| CONTRACTED SERVICES | 3,129 | 2,856 | 6,103 | 4,500 | (1,603) | | |
| MARKETING & PROMOTION | -- | -- | 300 | 300 | -- | | |
| EQUIP REPAIRS & MAINTENANCE | 774 | 2,029 | 3,050 | 4,500 | 1,450 | | |
| | <u>172,708</u> | <u>205,608</u> | <u>226,606</u> | <u>242,607</u> | <u>16,001</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>163,138</u> | <u>170,140</u> | <u>190,413</u> | <u>205,142</u> | <u>14,729</u> | | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 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>--</u> | | |
| | <u>183,138</u> | <u>190,140</u> | <u>210,413</u> | <u>225,142</u> | <u>14,729</u> | 7% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue | No significant changes projected | | 5100-6070 Fitness Programs | | | | |
| Expenses | (1) Impacts of the minimum wage increase and cost of living increases. | | | | | | |

**Town of Ingersoll
VPCC - PROGRAMS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: VICTORIA PARK COMMUNITY CENTRE | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|-----------------|-----------------|------------------------------|-------------------------|---------------------|----------------|-----|
| ACTIVITY: PROGRAMS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | |
| USER FEES | (9,333) | (39,556) | (18,080) | (78,900) | (60,820) | | |
| MEMBERSHIPS | (4,716) | (17,139) | (20,000) | (20,000) | -- | | |
| GRANTS / SUBSIDIES / REBATES | (16,932) | (12,505) | (4,480) | (4,480) | -- | | |
| PROGRAM REVENUES | (2,390) | (17,502) | (34,680) | (51,438) | (16,758) | | |
| | <u>(33,371)</u> | <u>(86,701)</u> | <u>(77,240)</u> | <u>(154,818)</u> | <u>(77,578)</u> | 100% | (1) |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 130,927 | 175,000 | 156,740 | 293,979 | 137,239 | 88% | (2) |
| OPERATING EXPENSE | 1,152 | 3,284 | 1,695 | 3,967 | 2,272 | | |
| SUPPLIES | 1,436 | 2,350 | 1,800 | 1,420 | (380) | | |
| PROGRAM EXPENSES | 786 | 3,646 | 6,740 | 6,000 | (740) | | |
| MEETINGS, CONFERENCES, TRAINING | 339 | 159 | 500 | 2,400 | 1,900 | | |
| FUEL / TRANSPORTATION COSTS | -- | 146 | 464 | 464 | -- | | |
| MARKETING & PROMOTION | -- | -- | 750 | 500 | (250) | | |
| | <u>134,640</u> | <u>184,584</u> | <u>168,689</u> | <u>308,730</u> | <u>140,041</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>101,268</u> | <u>97,883</u> | <u>91,449</u> | <u>153,912</u> | <u>62,463</u> | | |
| OTHER | | | | | | | |
| | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | | |
| | <u>101,268</u> | <u>97,883</u> | <u>91,449</u> | <u>153,912</u> | <u>62,463</u> | 68% | |
| EXPLANATION OF CHANGE: | | | INCLUDES DEPARTMENTS: | | | | |
| | | | 5100-6090 Programs | | | | |
| Revenue | | | | | | | |
| (1) Recover from the pandemic and grow community services revenues to pre pandemic levels. The summer camp program to be offered in 2023. | | | | | | | |
| Expenses | | | | | | | |
| (2) Bring staffing complement to pre-pandemic levels (camp councilors, specialty program staff). Added a new full time Program Supervisor position as approved by Council through the reorganization of the VPCC org structure. | | | | | | | |

**Town of Ingersoll
VPCC - FACILITY
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: VICTORIA PARK COMMUNITY CENTR ACTIVITY: FACILITY | Actual | YTD Actual | Budget | | Change 2022 to 2023 | | |
|---|---------|------------|----------|----------------|---------------------|----------------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | ref |
| | | | | | unfav | & +/- 5% | |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | -- | -- | (2,500) | (2,500) | -- | | |
| RENT / LEASES | (81) | (1,343) | (925) | (925) | -- | | |
| | (81) | (1,343) | (3,425) | (3,425) | -- | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 219,153 | 249,704 | 295,790 | 255,472 | (40,318) | 14% | (1) |
| OPERATING EXPENSE | 5,768 | 14,473 | 16,000 | 17,000 | 1,000 | | |
| COMMUNICATIONS | 664 | 745 | -- | 1,200 | 1,200 | | |
| UTILITIES - HEAT, HYDRO, WATER | 105,188 | 106,879 | 149,000 | 120,000 | (29,000) | 19% | (2) |
| SUPPLIES | 382 | 853 | -- | -- | -- | | |
| MEETINGS, CONFERENCES, TRAINING | 1,046 | 1,421 | 4,250 | 3,000 | (1,250) | | |
| MARKETING & PROMOTION | -- | -- | 500 | -- | (500) | | |
| EQUIP REPAIRS & MAINTENANCE | 31,414 | 62,502 | 34,278 | 57,778 | 23,500 | 69% | (3) |
| BLDG REPAIRS & MAINTENANCE | 27,246 | 20,068 | 27,900 | 32,600 | 4,700 | 17% | (4) |
| SNOW REMOVAL AND SANDING | 6,315 | 5,630 | 8,000 | 7,000 | (1,000) | | |
| MAINTENANCE CONTRACTS | 29,692 | 19,702 | 25,940 | 19,940 | (6,000) | 23% | (5) |
| | 429,267 | 481,977 | 561,658 | 513,990 | (47,668) | | |
| NET OPERATING (REVENUE) EXPENSE | 429,186 | 480,633 | 558,233 | 510,565 | (47,668) | | |
| OTHER | | | | | | | |
| TRANSFER FROM RESERVES & RES FUNDS | -- | -- | (20,000) | -- | 20,000 | 100% | (6) |
| TRANSFER TO RESERVES & RES FUNDS | 50,000 | 120,000 | 120,000 | 100,000 | (20,000) | 17% | (7) |
| | 50,000 | 120,000 | 100,000 | 100,000 | -- | | |
| | 479,186 | 600,633 | 658,233 | 610,565 | (47,668) | 7% | |

EXPLANATION OF CHANGE:

Revenue No significant changes

INCLUDES DEPARTMENTS:

5100-4100 Facility

Expenses

- (1) End of contract - COVID-19 vaccine screeners.
- (2) Revised utilities budget to reflect actual usage.
- (3) Additional funds required to maintain this aging facility.
- (4) Directly attribute to planned upgrade of vanities and washroom partitions.
- (5) Revised maintenance budget to reflect actuals.

Other

- (6) Funding for COVID-19 vaccine screeners not required in 2023.
- (7) Based on anticipated requirements to fund capital projects identified in the 10 yr. capital forecast.

Town of Ingersoll
YOUTH CENTRE - TOTAL ACTIVITIES
2023 Operating Budget
March 6, 2023

| DEPARTMENT: YOUTH CENTRE ACTIVITY: TOTAL ALL ACTIVITIES | Actual | | Budget | | Change 2022 to 2023 | | |
|--|-----------------|-----------------|------------------|-------------------------|---------------------|-------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| RENT / LEASES | (22,286) | (46,826) | (44,376) | (45,896) | (1,520) | | |
| USER FEES | (7,496) | (1,974) | (39,169) | (29,800) | 9,369 | 24% | |
| MEMBERSHIPS | (2,874) | (1,845) | (11,125) | (1,125) | 10,000 | 90% | |
| RECOVERIES | -- | -- | (1,250) | (1,250) | -- | | |
| GRANTS / SUBSIDIES / REBATES | (5,987) | (8,400) | (19,453) | (14,970) | 4,483 | 23% | |
| DONATIONS / FUNDRAISING | (10,415) | (28,732) | (65,700) | (34,500) | 31,200 | 47% | |
| | <u>(49,058)</u> | <u>(87,777)</u> | <u>(181,073)</u> | <u>(127,541)</u> | <u>53,532</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 439,266 | 512,826 | 608,166 | 615,100 | 6,934 | | |
| ADMINISTRATIVE EXPENSE | 3,029 | 4,181 | 4,748 | 5,548 | 800 | | |
| OPERATING EXPENSE | 7,627 | 19,047 | 13,465 | 18,812 | 5,347 | 40% | |
| COMMUNICATIONS | 2,643 | 2,176 | 6,600 | 6,600 | -- | | |
| UTILITIES - HEAT, HYDRO, WATER | 17,538 | 22,820 | 26,020 | 28,100 | 2,080 | | |
| SUPPLIES | 3,791 | 3,730 | 8,400 | 13,400 | 5,000 | 60% | |
| PROGRAM EXPENSES | 330 | 2,524 | 2,710 | 3,710 | 1,000 | | |
| MEETINGS, CONFERENCES, TRAINING | (739) | 736 | 450 | 900 | 450 | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 700 | 500 | (200) | | |
| MARKETING & PROMOTION | 318 | 312 | 2,250 | 1,500 | (750) | | |
| EQUIP REPAIRS & MAINTENANCE | 15,754 | 13,982 | 17,200 | 14,200 | (3,000) | 17% | |
| BLDG REPAIRS & MAINTENANCE | 8,460 | 8,491 | 11,000 | 18,000 | 7,000 | 64% | |
| SNOW REMOVAL AND SANDING | 2,623 | 2,665 | 5,000 | 5,000 | -- | | |
| MAINTENANCE CONTRACTS | 11,008 | 10,972 | 12,350 | 12,350 | -- | | |
| | <u>511,648</u> | <u>604,461</u> | <u>719,059</u> | <u>743,720</u> | <u>24,661</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>462,590</u> | <u>516,684</u> | <u>537,986</u> | <u>616,179</u> | <u>78,193</u> | | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 2,500 | 2,500 | 2,500 | 102,500 | 100,000 | 4000% | |
| | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> | <u>102,500</u> | <u>100,000</u> | | |
| | <u>465,090</u> | <u>519,184</u> | <u>540,486</u> | <u>718,679</u> | <u>178,193</u> | 33% | |
| SUMMARY OF ALL YOUTH CENTRE ACTIVITIES: | | | | | | | |
| FACILITY | | | 113,168 | 213,874 | | | |
| GENERAL PROGRAMS | | | 427,318 | 504,805 | | | |
| | | | <u>540,486</u> | <u>718,679</u> | | | |

**Town of Ingersoll
YOUTH CENTRE - FACILITY
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: YOUTH CENTRE ACTIVITY: FACILITY | Actual | | Budget | | Change 2022 to 2023 | | |
|--|---|-----------------|-----------------|------------------------|---------------------|-------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| RENT / LEASES | (22,286) | (46,826) | (44,176) | (45,696) | (1,520) | | |
| RECOVERIES | -- | -- | (1,250) | (1,250) | -- | | |
| DONATIONS / FUNDRAISING | (1,667) | (16,667) | -- | -- | -- | | |
| | <u>(23,953)</u> | <u>(63,493)</u> | <u>(45,426)</u> | <u>(46,946)</u> | <u>(1,520)</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 100,063 | 96,026 | 79,949 | 73,920 | (6,029) | 8% | (1) |
| OPERATING EXPENSE | 3,315 | 6,106 | 8,175 | 10,350 | 2,175 | | |
| UTILITIES - HEAT, HYDRO, WATER | 17,538 | 22,820 | 26,020 | 28,100 | 2,080 | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 400 | 400 | -- | | |
| EQUIP REPAIRS & MAINTENANCE | 14,784 | 12,964 | 15,700 | 12,700 | (3,000) | 19% | (2) |
| BLDG REPAIRS & MAINTENANCE | 8,460 | 8,491 | 11,000 | 18,000 | 7,000 | 64% | (3) |
| SNOW REMOVAL AND SANDING | 2,623 | 2,665 | 5,000 | 5,000 | -- | | |
| MAINTENANCE CONTRACTS | 11,008 | 10,972 | 12,350 | 12,350 | -- | | |
| | <u>157,791</u> | <u>160,043</u> | <u>158,594</u> | <u>160,820</u> | <u>2,226</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>133,839</u> | <u>96,550</u> | <u>113,168</u> | <u>113,874</u> | <u>706</u> | | |
| OTHER | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | -- | -- | -- | 100,000 | 100,000 | | (4) |
| | <u>--</u> | <u>--</u> | <u>--</u> | <u>100,000</u> | <u>100,000</u> | | |
| | <u>133,839</u> | <u>96,550</u> | <u>113,168</u> | <u>213,874</u> | <u>100,706</u> | 89% | |
| EXPLANATION OF CHANGE: | INCLUDES DEPARTMENTS: | | | | | | |
| | 5200-4100 Facility | | | | | | |
| Revenue | No significant changes | | | | | | |
| Expenses | | | | | | | |
| (1) | Reduced interdepartmental allocation of wages to this department. | | | | | | |
| (2) | Based on planned equipment upgrades and general allowance. | | | | | | |
| (3) | Directly attributed to garden and retaining wall repairs. | | | | | | |
| Other | | | | | | | |
| (4) | Based on anticipated requirements to fund capital projects identified in the 10 yr. capital forecast. | | | | | | |

Town of Ingersoll
YOUTH CENTRE - GENERAL PROGRAMS
2023 Operating Budget
March 6, 2023

| DEPARTMENT: YOUTH CENTRE | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|---|-----------------|-----------------|------------------|-----------------|------------------------------|----------------|---------------------|----------|-----|
| ACTIVITY: GENERAL PROGRAMS | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | | | | | | | | | |
| RENT / LEASES | -- | -- | (200) | (200) | -- | | | | |
| USER FEES | (7,496) | (1,974) | (39,169) | (29,800) | 9,369 | | | | |
| MEMBERSHIPS | (2,874) | (1,845) | (11,125) | (1,125) | 10,000 | | | | |
| GRANTS / SUBSIDIES / REBATES | (5,987) | (8,400) | (19,453) | (14,970) | 4,483 | | | | |
| DONATIONS / FUNDRAISING | (8,749) | (12,065) | (65,700) | (34,500) | 31,200 | | | | |
| | <u>(25,106)</u> | <u>(24,284)</u> | <u>(135,647)</u> | <u>(80,595)</u> | 55,052 | | | 41% | (1) |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 339,203 | 416,800 | 528,217 | 541,180 | 12,963 | | | | |
| ADMINISTRATIVE EXPENSE | 3,029 | 4,181 | 4,748 | 5,548 | 800 | | | | |
| OPERATING EXPENSE | 4,312 | 12,941 | 5,290 | 8,462 | 3,172 | | | 60% | (2) |
| COMMUNICATIONS | 2,643 | 2,176 | 6,600 | 6,600 | -- | | | | |
| SUPPLIES | 3,791 | 3,730 | 8,400 | 13,400 | 5,000 | | | 60% | (3) |
| PROGRAM EXPENSES | 330 | 2,524 | 2,710 | 3,710 | 1,000 | | | | |
| MEETINGS, CONFERENCES, TRAINING | (739) | 736 | 450 | 900 | 450 | | | | |
| FUEL / TRANSPORTATION COSTS | -- | -- | 300 | 100 | (200) | | | | |
| MARKETING & PROMOTION | 318 | 312 | 2,250 | 1,500 | (750) | | | | |
| EQUIP REPAIRS & MAINTENANCE | 969 | 1,018 | 1,500 | 1,500 | -- | | | | |
| | <u>353,857</u> | <u>444,418</u> | <u>560,465</u> | <u>582,900</u> | 22,435 | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>328,751</u> | <u>420,134</u> | <u>424,818</u> | <u>502,305</u> | 77,487 | | | | |
| OTHER | | | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 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>331,251</u> | <u>422,634</u> | <u>427,318</u> | <u>504,805</u> | 77,487 | | | 18% | |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue | | | | | 5200-6090 General Programs | | | | |
| (1) Membership fees overestimated in prior year budgets. Significant reduction in United Way donations. | | | | | | | | | |
| Expenses | | | | | | | | | |
| (2) Increased cost of new equipment (radios for staff, guitar supplies, batteries , etc.) | | | | | | | | | |
| (3) Increased cost of program supplies (art program, groceries for culinary program, sports equipment etc.) | | | | | | | | | |

Town of Ingersoll
MUSEUM - FACILITY
2023 Operating Budget
March 6, 2023

| DEPARTMENT: MUSEUMS FACILITY | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|--|--------|------------|---------------|--------|----------------|---------------------|----------|-----|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | unfav | & +/- 5% | ref |
| REVENUE | -- | -- | -- | -- | -- | | | | |
| EXPENSE | | | | | | | | | |
| OPERATING EXPENSE | 62 | 158 | 200 | 200 | -- | | | | |
| UTILITIES - HEAT, HYDRO, WATER | 5,337 | 6,415 | 8,700 | 8,600 | (100) | | | | |
| CONTRACTED SERVICES | -- | 630 | -- | -- | -- | | | | |
| LAND MAINTENANCE & IMPROVEMENT | 94 | 1,349 | 1,500 | 1,500 | -- | | | | |
| EQUIP REPAIRS & MAINTENANCE | 4,638 | 377 | 200 | 1,000 | 800 | | | | |
| BLDG REPAIRS & MAINTENANCE | 2,147 | 14,771 | 7,500 | 7,500 | -- | | | | |
| SNOW REMOVAL AND SANDING | 4,580 | 5,655 | 4,500 | 5,000 | 500 | | | | |
| MAINTENANCE CONTRACTS | -- | -- | 760 | 760 | -- | | | | |
| | 16,858 | 29,354 | 23,360 | 24,560 | 1,200 | | | | |
| NET OPERATING (REVENUE) EXPENSE | 16,858 | 29,354 | 23,360 | 24,560 | 1,200 | | | | |
| OTHER | | | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 9,000 | 9,000 | 9,000 | 9,000 | -- | | | | |
| | 9,000 | 9,000 | 9,000 | 9,000 | -- | | | | |
| | 25,858 | 38,354 | 32,360 | 33,560 | 1,200 | | | | 4% |
| EXPLANATION OF CHANGE: | | | | | | | | | |
| Revenue No significant changes | INCLUDES DEPARTMENTS: 6200-4100 Facility | | | | | | | | |
| Expenses No significant changes | | | | | | | | | |

**Town of Ingersoll
MUSEUMS
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: MUSEUMS PROGRAMS | Actual | | Budget | | Change 2022 to 2023 | | |
|--|-----------------------|-----------------------|-----------------------|------------------------------|----------------------|----------------------------|-----|
| | 2021 | YTD Actual 2022 | 2022 | 2023 | (fav) unfav | % if > \$2,500 & +/- 5% | ref |
| REVENUE | | | | | | | |
| SALE OF GOODS OR SERVICES | (1,877) | (7,082) | (2,000) | (2,000) | -- | | |
| RENT / LEASES | -- | (39) | -- | -- | -- | | |
| USER FEES | -- | -- | (1,500) | -- | 1,500 | | |
| GRANTS / SUBSIDIES / REBATES | (13,604) | (32,499) | (12,148) | (12,148) | -- | | |
| PROGRAM REVENUES | -- | (2,354) | (7,500) | (8,000) | (500) | | |
| DONATIONS / FUNDRAISING | (4,531) | (8,392) | (21,150) | (4,550) | 16,600 | 78% | (1) |
| | <u>(20,011)</u> | <u>(50,365)</u> | <u>(44,298)</u> | <u>(26,698)</u> | <u>17,600</u> | | |
| EXPENSE | | | | | | | |
| SALARIES, WAGES & BENEFITS | 143,939 | 186,643 | 174,240 | 232,750 | 58,510 | 34% | (2) |
| ADMINISTRATIVE EXPENSE | 1,262 | 1,139 | 1,450 | 2,550 | 1,100 | | |
| OPERATING EXPENSE | 3,359 | 2,856 | 1,550 | 1,550 | -- | | |
| COMMUNICATIONS | 1,057 | 1,048 | 750 | 1,200 | 450 | | |
| SUPPLIES | 1,944 | 6,759 | 4,000 | 4,000 | -- | | |
| PROGRAM EXPENSES | 4,807 | 10,845 | 19,860 | 22,415 | 2,555 | | |
| MEETINGS, CONFERENCES, TRAINING | 248 | 207 | 1,250 | 2,000 | 750 | | |
| FUEL / TRANSPORTATION COSTS | -- | 136 | 150 | 300 | 150 | | |
| CONTRACTED SERVICES | -- | -- | 300 | 10,300 | 10,000 | 3333% | (3) |
| MARKETING & PROMOTION | 4,324 | 4,045 | 6,050 | 6,600 | 550 | | |
| EQUIP REPAIRS & MAINTENANCE | 570 | 1,103 | 2,500 | 2,000 | (500) | | |
| MAINTENANCE CONTRACTS | -- | -- | 500 | 500 | -- | | |
| | <u>161,511</u> | <u>214,781</u> | <u>212,600</u> | <u>286,165</u> | <u>73,565</u> | | |
| NET OPERATING (REVENUE) EXPENSE | <u>141,500</u> | <u>164,416</u> | <u>168,302</u> | <u>259,467</u> | <u>91,165</u> | | |
| OTHER | | | | | | | |
| | <u>495</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | | |
| | <u><u>141,995</u></u> | <u><u>164,416</u></u> | <u><u>168,302</u></u> | <u><u>259,467</u></u> | <u><u>91,165</u></u> | 54% | |

EXPLANATION OF CHANGE:

Revenue

(1) Deferred donation from Oxford School Museum - not expected in 2023.

INCLUDES DEPARTMENTS:

6200-4000 Administration
6200-6810 Harvest Festival

Expenses

(2) Add one full time position - Assistant Curator, cost of living increases, OMERS for part time staff.
(3) Directly attributed to creating video content to promote tourism and capture history.

**Town of Ingersoll
ECONOMIC DEVELOPMENT
2023 Operating Budget
March 6, 2023**

| DEPARTMENT: ECONOMIC DEVELOPMENT | Actual | | YTD Actual | | Budget | | Change 2022 to 2023 | | |
|--|----------------|----------------|----------------|-----------------------|------------------------------|----------------|---------------------|--|--|
| | 2021 | 2022 | 2022 | 2023 | (fav) | % if > \$2,500 | | | |
| | | | | | unfav | & +/- 5% | ref | | |
| REVENUE | | | | | | | | | |
| GRANTS / SUBSIDIES / REBATES | (6,936) | -- | (7,750) | (6,125) | 1,625 | | | | |
| | <u>(6,936)</u> | <u>--</u> | <u>(7,750)</u> | <u>(6,125)</u> | <u>1,625</u> | | | | |
| EXPENSE | | | | | | | | | |
| SALARIES, WAGES & BENEFITS | 134,215 | 192,604 | 182,230 | 207,000 | 24,770 | 14% | (1) | | |
| ADMINISTRATIVE EXPENSE | 362 | 10,580 | 12,550 | 12,550 | -- | | | | |
| OPERATING EXPENSE | 80 | 7,529 | 700 | 700 | -- | | | | |
| COMMUNICATIONS | 453 | 1,463 | 1,500 | 1,500 | -- | | | | |
| PROGRAM EXPENSES | 15,187 | 21,499 | 19,150 | 16,550 | (2,600) | | | | |
| MEETINGS, CONFERENCES, TRAINING | 4,659 | 13,965 | 11,000 | 16,000 | 5,000 | 45% | (2) | | |
| FUEL / TRANSPORTATION COSTS | -- | 4,613 | 2,000 | 4,000 | 2,000 | | | | |
| PROFESSIONAL FEES | 6,020 | 91,915 | 170,000 | 5,000 | (165,000) | 97% | (3) | | |
| CONTRACTED SERVICES | 629 | -- | -- | -- | -- | | | | |
| MARKETING & PROMOTION | 17,483 | 24,155 | 55,000 | 47,500 | (7,500) | 14% | (4) | | |
| | <u>179,088</u> | <u>368,322</u> | <u>454,130</u> | <u>310,800</u> | <u>(143,330)</u> | | | | |
| NET OPERATING (REVENUE) EXPENSE | <u>172,152</u> | <u>368,322</u> | <u>446,380</u> | <u>304,675</u> | <u>(141,705)</u> | | | | |
| OTHER | | | | | | | | | |
| TRANSFER TO RESERVES & RES FUNDS | 10,000 | 15,000 | 15,000 | 160,000 | 145,000 | 967% | (5) | | |
| | <u>10,000</u> | <u>15,000</u> | <u>15,000</u> | <u>160,000</u> | <u>145,000</u> | | | | |
| | <u>182,152</u> | <u>383,322</u> | <u>461,380</u> | <u>464,675</u> | <u>3,295</u> | 1% | | | |
| EXPLANATION OF CHANGE: | | | | | INCLUDES DEPARTMENTS: | | | | |
| Revenue No significant changes | | | | | 7000-4000 Administration | | | | |
| Expenses | | | | | | | | | |
| (1) Step and cost of living increases. | | | | | | | | | |
| (2) Directly attributed to trip to Asia. | | | | | | | | | |
| (3) One time funding is not required - Secondary Plan to include the annexed lands. | | | | | | | | | |
| (4) Decreased Community Improvement Grant allowance. A healthy reserve has been established to fund future community improvement applications. | | | | | | | | | |
| Other | | | | | | | | | |
| (5) Transfer to the Industrial Land Reserve Fund for future opportunities. | | | | | | | | | |

**Town of Ingersoll
2023 Operating Budget
March 6, 2023**

Reserves and Reserve Funds

Included in the budget are reserve and reserve fund transfers to fund both operating and capital projects. The \$7 million 2023 Capital Budget to be funded \$4.76 million from reserve and reserve funds. A summary of reserve and reserve fund transfers is outlined below.

Reserve and Reserve Fund Continuity Schedule

| | 2020 | 2021 | 2022 | 2023 | | | 2023 | 2022 / 2023 |
|----------------------|-------------------|-------------------|--------------------------|------------------|--------------------|----------------|-------------------|--------------------|
| | Ending Balance | Ending Balance | Ending Balance Projected | Transfer In | Transfer Out | Income | Ending Balance | Change fav/(unfav) |
| RESERVES | | | | | | | | |
| WORKING FUNDS | 192,278 | 192,278 | 192,278 | | | | 192,278 | -- |
| CURRENT PURPOSES | 4,599,670 | 4,712,533 | 5,302,226 | 12,000 | (252,565) | -- | 5,061,661.23 | (240,565) |
| CAPITAL PURPOSES | 10,321,967 | 11,069,045 | 10,663,450 | 3,391,500 | (3,727,000) | -- | 10,327,949.64 | (335,500) |
| | 15,113,915 | 15,973,856 | 16,157,954 | 3,403,500 | (3,979,565) | -- | 15,581,889 | (576,065) |
| RESERVE FUNDS | | | | | | | | |
| DISCRETIONARY | 756,323 | (1,979,737) | 2,100,922 | 5,000 | -- | 180,420 | 2,286,342 | 185,420 |
| OBLIGATORY | 3,626,010 | 4,226,353 | 4,198,800 | -- | (1,099,625) | 562,755 | 3,661,930 | (536,870) |
| | 4,382,333 | 2,246,616 | 6,299,722 | 5,000 | (1,099,625) | 743,175 | 5,948,272 | (351,450) |
| TOTAL | 19,496,248 | 18,220,472 | 22,457,676 | 3,408,500 | (5,079,190) | 743,175 | 21,530,161 | (927,515) |

SOURCE OF TRANSACTIONS

OPERATING TRANSFERS
CAPITAL TRANSFERS

| | |
|-----------|-------------|
| 3,408,500 | (317,190) |
| | (4,762,000) |
| 3,408,500 | (5,079,190) |

Town of Ingersoll
2023 Operating Budget
Reserve Fund Continuity Detail
March 6, 2023

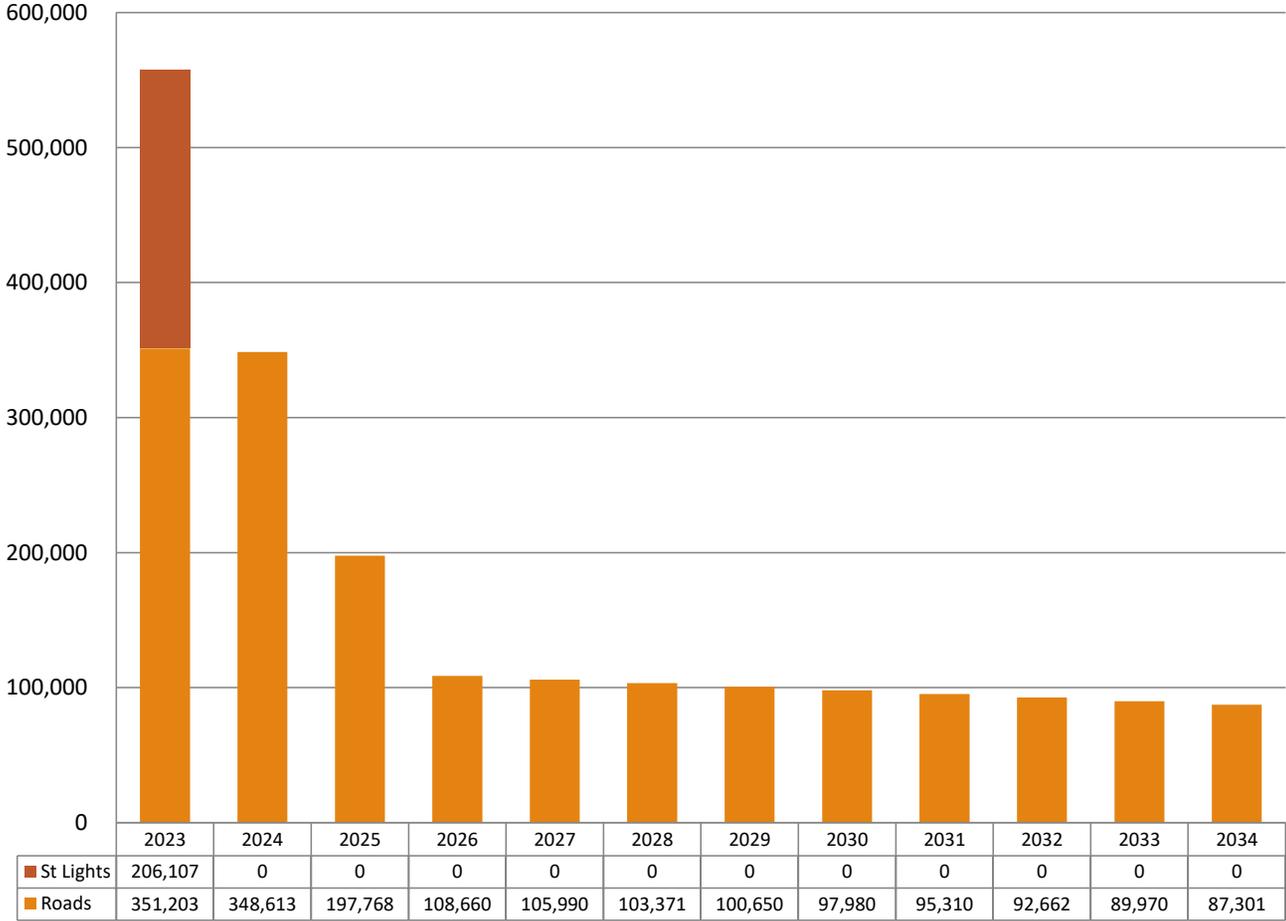
| <u>Reserve Funds</u> | <u>2022</u> <u>Opening</u> <u>Balance</u> | <u>Collected</u> | <u>Interest</u> | <u>Budgeted</u> <u>Transfers</u> <u>Out</u> | <u>2022</u> <u>Ending</u> <u>Balance</u> | <u>Transfers</u> <u>In</u> | <u>Interest</u> | <u>Budgeted</u> <u>Transfers</u> <u>Out</u> | <u>2023</u> <u>Ending</u> <u>Balance</u> |
|---|---|---------------------|-------------------|---|--|-------------------------------|------------------|---|--|
| 00950 Sick Leave | 77,787 | - | 2,100 | - | 79,887 | 5,000 | 420 | - | 85,307 |
| 00953 Industrial Land | (2,057,524) | 5,973,559 | 5,000 | (1,900,000) | 2,021,035 | 150,000 | 30,000 | -- | 2,201,035 |
| Discretionary Reserve Funds | (1,979,737) | 5,973,559 | 7,100 | (1,900,000) | 2,100,922 | 155,000 | 30,420 | -- | 2,286,342 |
| Federal Gas Tax | 1,572,308 | 404,590 | 42,000 | (414,380) | 1,604,518 | 407,000 | 5,500 | (1,008,000) | 1,009,018 |
| Prov Dedicated Gas Tax | 1,010,587 | 55,595 | 28,000 | (15,000) | 1,079,182 | 55,200 | 5,600 | (15,000) | 1,124,982 |
| 00955 Cash-In-Lieu of Parkland | 72,345 | 7,030 | - | - | 79,375 | 4,000 | 80 | - | 83,455 |
| 00963 Development Charges (Fire Services) | 106,624 | 5,806 | 3,000 | (199,000) | (83,570) | 7,000 | 270 | - | (76,300) |
| 00970 Development Charges (Roads/Related) | 696,160 | 57,430 | 12,000 | (38,003) | 727,587 | 65,000 | 1,540 | (37,625) | 756,502 |
| 00975 Development Charges (Parks & Rec) | 559,823 | 3,270 | 10,000 | - | 573,093 | 3,000 | 3,100 | - | 579,193 |
| 00960 Development Charges (Admin) | 151,408 | 2,540 | 4,000 | - | 157,948 | 4,500 | 670 | (35,000) | 128,118 |
| 00965 Development Charges (Police) | 7,323 | - | 500 | - | 7,823 | - | 40 | - | 7,863 |
| 00967 Development Charges (PW Fleet/Bldg) | 25,435 | - | 1,500 | - | 26,935 | - | 130 | (4,000) | 23,065 |
| 00977 Development Charges (Stormwater) | 24,339 | 69 | 1,500 | - | 25,908 | - | 125 | - | 26,033 |
| Obligatory Reserve Fund | 4,226,353 | 536,330 | 102,500 | (666,383) | 4,198,800 | 545,700 | 17,055 | (1,099,625) | 3,661,930 |
| Total | \$ 2,246,616 | \$ 6,509,889 | \$ 109,600 | \$ (2,566,383) | \$ 6,299,722 | \$ 700,700 | \$ 47,475 | \$ (1,099,625) | \$ 5,948,272 |

**Town of Ingersoll
2023 Operating Budget
Reserve Continuity Detail
March 6, 2023**

| Reserve | 2023 Beginning Balance | Notes | Budget | | Notes | 2023 Ending Balance |
|--|------------------------------|-----------------|---------------------|---------------------|-----------------|---------------------------|
| | | | Transfers In | Transfers Out | | |
| General Administration | | | | | | |
| Reserves - Working Capital | \$ 192,278 | | | | | \$ 192,278 |
| Reserves - Legal Fees | 378,228 | | | | | 378,228 |
| Reserves - Admin Equip/Programming | 57,605 | | | 12,000 | capital | 45,605 |
| Reserves - Finance | 3,351,041 | | | | | 3,351,041 |
| Reserves - Modernization | 387,609 | | | 140,000 | capital | 247,609 |
| Reserves - Clerk's Operational | 115,952 | | | | | 115,952 |
| Reserves - Capital Contingency | 624,252 | | | | | 624,252 |
| Reserves - Election | 12,346 | 1000-4000-98950 | 10,000 | | | 22,346 |
| Reserves - Health Recruitment | 74,257 | | | 10,000 | 0900-4000-01950 | 64,257 |
| Reserves - Administration Facility | 89,928 | 2000-4030-98950 | 50,000 | 55,000 | capital | 84,928 |
| Reserves - Public Buildings - General | 215,850 | 5000-6050-98950 | 50,000 | 363,000 | capital | 27,850 |
| | | 5000-6040-98950 | 75,000 | | | |
| | | 5200-4100-98950 | 50,000 | | | |
| Reserves - Economic Development | 3,078 | 7000-4000-98950 | 10,000 | | | 13,078 |
| Reserves - Building Inspection | 850,510 | | | 241,215 | 3400-4000-01950 | 559,295 |
| | | | | 50,000 | capital | |
| Reserves - I.T. Hardware | 43,661 | 1002-4000-98950 | 20,000 | | | 63,661 |
| Reserves - COVID 19 | 332,550 | | | | | 332,550 |
| Reserves - Community Improvement | 130,250 | | | | | 130,250 |
| Reserves - Heritage | 15,900 | | | | | 15,900 |
| Fire | | | | | | |
| Reserves - Fire | 187,510 | 3000-4000-98950 | 160,000 | 20,000 | capital | 327,510 |
| Reserves - Fire Facility | 24,453 | 3000-4000-98950 | 32,000 | 25,000 | capital | 31,453 |
| Police | | | | | | |
| Reserves - Police Services Board | 21,043 | 3200-4000-98950 | 2,000 | | | 23,043 |
| Reserves - Police Facility | 36,600 | 3200-4100-98950 | 10,000 | 10,000 | capital | 36,600 |
| Museum | | | | | | |
| Reserves - Museum | 146,136 | 6200-4100-98950 | 9,000 | 35,000 | capital | 120,136 |
| Reserves - Museum Artifact Donations | 1,100 | | | | | 1,100 |
| Reserves - Sports Hall of Fame | 10,739 | | | | | 10,739 |
| Public Works/Engineering | | | | | | |
| Reserves - PW Machinery / Equip | 537,833 | 4500-4230-98950 | 280,000 | 330,000 | capital | 487,833 |
| Reserves - PW Winter Control | 14,255 | | | | | 14,255 |
| Reserves - Replacement Trees | 5,895 | | | 1,350 | 4500-4023-01950 | 4,545 |
| Reserves - Engineering - Misc. Projects | 4,829,053 | 4000-4000-98950 | 1,800,000 | 2,076,000 | capital | 4,553,053 |
| Reserves - Engineering Vehicles | 14,397 | 4000-4230-98950 | 8,000 | | | 22,397 |
| Parks & Recreation | | | | | | |
| Reserves - Arena | 2,942,154 | 5000-6020-98950 | 430,000 | 186,000 | capital | 3,206,154 |
| | | 5000-6020-98950 | 20,000 | | | |
| Reserves - Parks Trails | 12,639 | 5000-6050-98950 | 20,000 | | | 32,639 |
| Reserves - Squash Club | 177 | | | | | 177 |
| Reserves - Parks Equipment | 20,473 | 5000-6050-98950 | 95,000 | 95,000 | capital | 20,473 |
| Reserves - Parks Facilities | 234,971 | 5000-6050-98950 | 50,000 | 290,000 | capital | 94,971 |
| | | 5000-6040-98950 | 50,000 | | | |
| | | 5200-4100-98950 | 50,000 | | | |
| Reserves - Parks VPCC Facility | 48,905 | 5100-4100-98950 | 100,000 | 40,000 | capital | 108,905 |
| Reserves - New Fitness Equipment | 91,923 | 5100-6070-98950 | 20,000 | | | 111,923 |
| Reserves - Fusion Technology Replacement | 18,117 | 5200-6170-98950 | 2,500 | | | 20,617 |
| Reserves - Recreation Admin - Future Use | 84,288 | | | | | 84,288 |
| Total | 16,157,954 | | 3,403,500 | 3,979,565 | | 15,581,889 |
| Working | 192,278 | | 0 | 0 | | 192,278 |
| Current | 5,302,226 | | 12,000 | 252,565 | operating | 5,011,661 |
| Capital | 10,663,450 | | 3,391,500 | 3,727,000 | capital | 10,377,950 |
| | \$ 16,157,954 | | \$ 3,403,500 | \$ 3,979,565 | | \$ 15,581,889 |

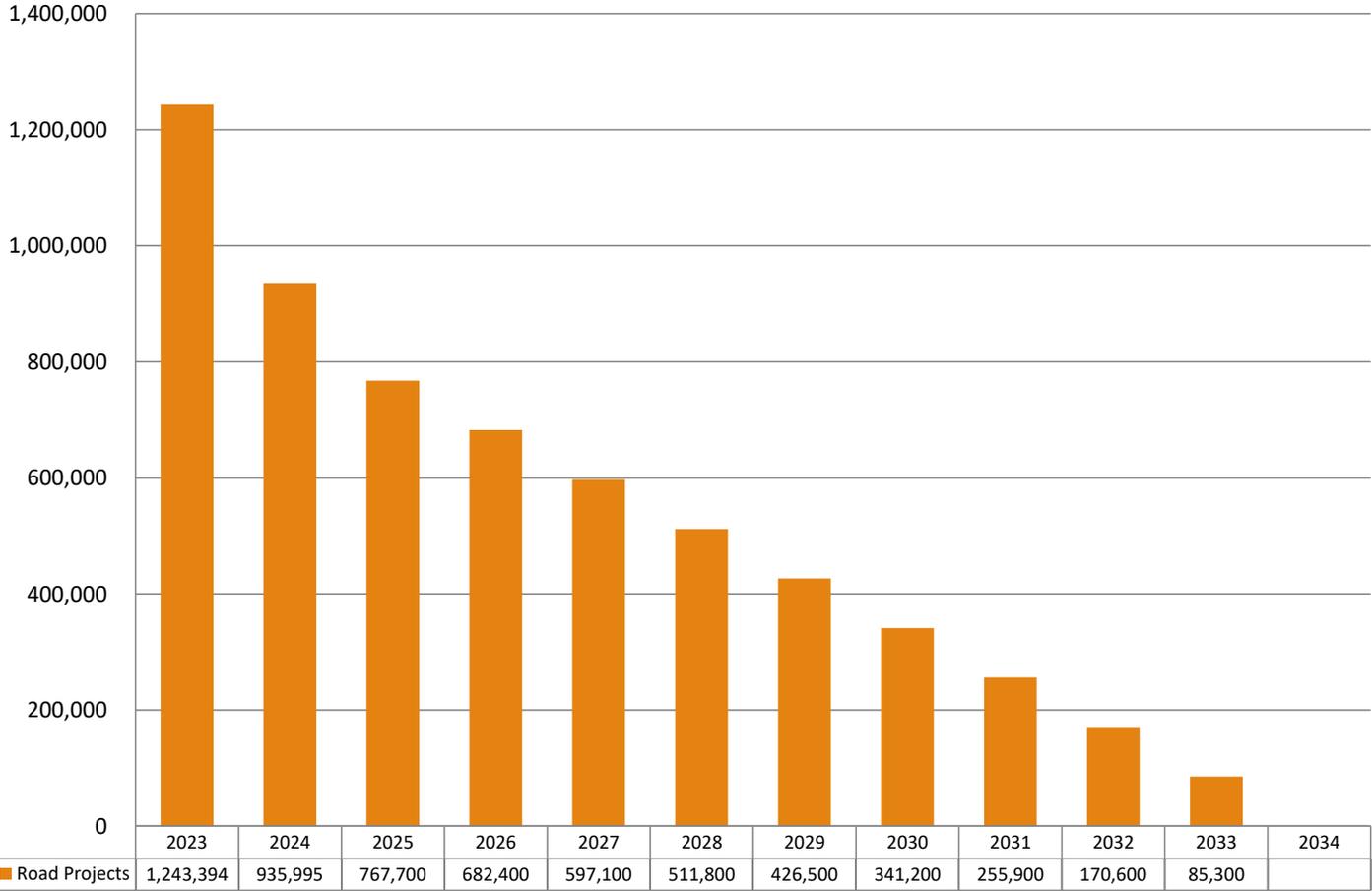
**Town of Ingersoll
Budget 2023 - Draft
March 6, 2023**

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



**Town of Ingersoll
Budget 2023 - Draft
March 6, 2023**

**Town of Ingersoll
2023 and Prior Debt Outstanding at End of Year**



2023 Community Development Grant Requests

| ORGANIZATION | AMOUNT GRANTED IN 2021 | AMOUNT GRANTED IN 2022 | AMOUNT REQUESTED FOR 2023 |
|--|------------------------|------------------------|---------------------------|
| Big Brothers Big Sisters of Oxford County | \$ 6,000 | \$ 6,000 | \$ 7,000 |
| Cycles of Life - Supportive Transitional Living | \$ - | \$ 1,000 | \$ 1,500 |
| Ingersoll Goju Ryu Karate - NEW 2021- SEED | \$ 5,000 | \$ - | \$ - |
| Ingersoll Lions Club (Municipal Portion of Taxes) | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| Ingersoll Lions Club - swap meet and car show project | \$ 1,500 | \$ 1,500 | - |
| Ingersoll Masonic Temple Corp. (Mun. Portion of Taxes) | \$ 2,200 | \$ 2,200 | \$ 2,200 |
| Ingersoll Pipe Band ***\$1000/year | \$ - | \$ 1,000 | \$ 1,000 |
| Inter-Church and Lunch Bunch | \$ 10,000 | \$ 12,000 | \$ 10,000 |
| Junior Achievement SWO - NEW 2022 | \$ - | \$ 650 | \$ 1,000 |
| Operation Sharing - Food for Friends | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Rotary Club (Christmas Parade) | \$ 3,000 | \$ 3,000 | \$ 3,500 |
| Grants to Athletes | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| Total: | \$ 42,600 | \$ 42,250 | \$ 41,100 |