

THE CORPORATION OF THE CITY OF SARNIA



APPROVED BUDGETS 2020

(Includes Operating, Water, Sewer, and Capital & Reserves)

THE CORPORATION OF THE CITY OF SARNIA

2020 APPROVED BUDGETS

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<div> <div>THE CORPORATION OF THE CITY OF SARNIA</div> <div>2020 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES</div> </div>								
	2019 Budget	2019 Forecast	2020 Budget	% Change	\$ Change	2021 Budget	% Change	\$ Change
<u>2020 Approved Operating Budget Summary</u>								
Taxation								
Current Operating (General Levy Only)	50,433,668	50,551,946	51,253,928	1.63%	820,260	54,514,167	6.36%	3,260,239
Police Services	23,853,954	23,735,676	25,177,450	5.55%	1,323,496	25,943,876	3.04%	766,426
General Taxation	74,287,622	74,287,622	76,431,378	2.89%	2,143,756	80,458,043	5.27%	4,026,665
Transit Area	4,005,330	4,003,461	4,244,344	5.97%	239,014	4,409,728	3.90%	165,384
Total Taxation	78,292,952	78,291,083	80,675,722	3.04%	2,382,770	84,867,771	5.20%	4,192,049
<i>Before supplementary taxes & petro-chemical area levy</i>								
Supplementary Taxation - General	-	-	500,000		500,000	500,000	0.00%	-
Supplementary Taxation - Transit Area	-	-	25,000		25,000	25,000	0.00%	-
Special Levy - Petro-Chemical Area	-	-	500,000		500,000	520,000	4.00%	20,000
Total Taxation Revenue	78,292,952	78,291,083	81,700,722	4.35%	3,407,770	85,912,771	5.16%	4,212,049
Water and Sewer (Sanitary and Storm) Rates								
Water Rates	16,476,009	15,997,025	16,914,972	2.66%	438,963	17,162,877	1.47%	247,905
Sewer Rates	18,229,353	17,585,719	18,603,802	2.05%	374,449	18,797,764	1.04%	193,962
Total Rates	34,705,362	33,582,744	35,518,774	2.34%	813,412	35,960,641	1.24%	441,867
<u>Total Budget Expenditures:</u>								
Current Operating	77,177,588	79,914,114	83,363,068	8.01%	6,185,480	86,427,306	3.68%	3,064,238
Police	26,254,896	26,074,251	27,632,806	5.25%	1,377,910	28,472,893	3.04%	840,087
Transit	6,508,932	6,269,652	6,886,157	5.80%	377,225	7,064,541	2.59%	178,384
Taxation Subtotal <i>now includes tax expenditures</i>	109,941,416	112,258,017	117,882,031	7.22%	7,940,615	121,964,740	3.46%	4,082,709
Water Rates	16,682,128	16,670,560	17,486,526	4.82%	804,398	17,736,712	1.43%	250,186
Sewer Rates	18,452,353	18,457,665	19,174,454	3.91%	722,101	19,368,416	1.01%	193,962
User Rate Subtotal	35,134,481	35,128,225	36,660,980	4.34%	1,526,499	37,105,128	1.21%	444,148
Total	145,075,897	147,386,242	154,543,011	6.53%	9,467,114	159,069,868	2.93%	4,526,857
Non-Departmental Revenue								
Expenditures								
1000 Taxation - City	1,712,457	1,713,139	2,136,524	24.76%	424,067	2,073,191	-2.96%	(63,333)
1200 Ontario Grants - Unconditional	-	1,034,140	256,133		256,133	1,135,152	343.19%	879,019
1350 Other Revenue	-	631,131	1,702,063		1,702,063	1,702,063	0.00%	-
Total Expenditures	1,712,457	3,378,410	4,094,720	139.11%	2,382,263	4,910,406	19.92%	815,686
Revenue								
1000 Taxation - City	(74,287,622)	(74,287,622)	(77,431,378)	4.23%	(3,143,756)	(82,457,923)	6.49%	(5,026,545)
1065 Other Collections Tax Roll	(132,737)	-	-	-100.00%	132,737	-		-
1100 Payments in Lieu - City	(1,234,400)	(1,230,428)	(1,229,141)	-0.43%	5,259	(1,229,141)	0.00%	-
1200 Ontario Grants - Unconditional	(1,988,160)	(3,022,300)	(3,415,100)	71.77%	(1,426,940)	(3,415,100)	0.00%	-
1305 Rents, Concessions & Franchises	(54,211)	(43,021)	(54,211)	0.00%	-	(54,211)	0.00%	-
1340 Bluewater Power	(2,502,700)	(2,544,524)	(2,667,729)	6.59%	(165,029)	(2,717,729)	1.87%	(50,000)
1350 Other Revenue	(1,314,000)	(2,692,284)	(3,002,063)	128.47%	(1,688,063)	(2,902,063)	-3.33%	100,000
Total Revenue	(81,513,830)	(83,820,179)	(87,799,622)	7.71%	(6,285,792)	(92,776,167)	5.67%	(4,976,545)
Total Non-Departmental Revenue	(79,801,373)	(80,441,769)	(83,704,902)	4.89%	(3,903,529)	(87,865,761)	4.97%	(4,160,859)
General Government								
Expenditures								
2000 Mayor & Council	382,358	380,564	388,718	1.66%	6,360	393,003	1.10%	4,285
2001 Chief Administrative Officer	347,194	292,712	354,633	2.14%	7,439	359,756	1.44%	5,123
2005 Legal Services	652,448	538,386	614,101	-5.88%	(38,347)	633,774	3.20%	19,673
2010-2012 Human Resources	1,096,056	1,142,695	1,177,026	7.39%	80,970	1,154,735	-1.89%	(22,291)
2020-2024 Finance	4,396,657	4,257,454	4,580,236	4.18%	183,579	4,716,460	2.97%	136,224
2050, 2055, 2100 City Clerk	792,091	796,572	801,750	1.22%	9,659	825,167	2.92%	23,417
2052, 2070 Properties	944,992	961,445	910,348	-3.67%	(34,644)	902,579	-0.85%	(7,769)
2065-2066 Harbours	1,079,528	1,053,907	1,088,420	0.82%	8,892	1,093,020	0.42%	4,600
2490 Other Municipal	9,501,205	9,515,607	10,421,170	9.68%	919,965	11,951,894	14.69%	1,530,724
4900-4903 Libraries	259,464	261,533	295,973	14.07%	36,509	293,973	-0.68%	(2,000)
Total Expenditures	19,451,993	19,200,875	20,632,375	6.07%	1,180,382	22,324,361	8.20%	1,691,986
Revenue								
2000 Mayor & Council	-	(3,445)	-			-		
2005 Legal Services	(71,450)	(79,307)	(95,800)	34.08%	(24,350)	(82,800)	-13.57%	13,000
2010-2012 Human Resources	(168,770)	(239,387)	(201,670)	19.49%	(32,900)	(172,870)	-14.28%	28,800
2020-2024 Finance	(1,205,252)	(1,084,690)	(1,252,907)	3.95%	(47,655)	(1,116,345)	-10.90%	136,562
2050, 2055, 2100 City Clerk	(349,345)	(356,955)	(353,845)	1.29%	(4,500)	(353,845)	0.00%	-
2052, 2070 Properties	(138,600)	(138,526)	(46,100)	-66.74%	92,500	(46,100)	0.00%	-
2065-2066 Harbours	(1,179,528)	(1,174,841)	(1,190,420)	0.92%	(10,892)	(1,196,020)	0.47%	(5,600)
Total Revenue	(3,112,945)	(3,077,151)	(3,140,742)	0.89%	(27,797)	(2,967,980)	-5.50%	172,762
Total General Government	16,339,048	16,123,724	17,491,633	7.05%	1,152,585	19,356,381	10.66%	1,864,748
Fire								
Expenditures								
2500 Fire Officers	19,677,532	20,461,711	20,387,489	3.61%	709,957	20,718,146	1.62%	330,657
2550 Fire Stations	163,000	181,780	355,350	118.01%	192,350	278,050	-21.75%	(77,300)
Total Expenditures	19,840,532	20,643,491	20,742,839	4.55%	902,307	20,996,196	1.22%	253,357
Revenue								
2500 Fire Officers	(175,215)	(162,508)	(165,540)	-5.52%	9,675	(167,206)	1.01%	(1,666)
2550 Fire Stations	-	-	(185,000)		(185,000)	(30,000)	-83.78%	155,000
Total Revenue	(175,215)	(162,508)	(350,540)	100.06%	(175,325)	(197,206)	-43.74%	153,334
Total Fire	19,665,317	20,480,983	20,392,299	3.70%	726,982	20,798,990	1.99%	406,691

THE CORPORATION OF THE CITY OF SARNIA
2020 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2019 Budget	2019 Forecast	2020 Budget	% Change	\$ Change	2021 Budget	% Change	\$ Change
Emergency Management								
Expenditures								
2780 Emergency Management	215,822	186,971	220,495	2.17%	4,673	183,471	-16.79%	(37,024)
Total Expenditures	215,822	186,971	220,495	2.17%	4,673	183,471	-16.79%	(37,024)
Revenue								
2780 Emergency Management	-	-	-		-	-		-
Total Revenue	-	-	-		-	-		-
Total Emergency Measures	215,822	186,971	220,495	2.17%	4,673	183,471	-16.79%	(37,024)
Engineering								
Expenditures								
3000 Engineering - Administration	321,417	306,590	327,986	2.04%	6,569	332,255	1.30%	4,269
3033 Engineering - Design	707,588	682,959	807,339	14.10%	99,751	821,563	1.76%	14,224
3034 Engineering - Traffic	717,112	856,361	772,890	7.78%	55,778	782,936	1.30%	10,046
3035 Engineering - Development	642,625	603,981	640,772	-0.29%	(1,853)	645,357	0.72%	4,585
3036 Engineering - Construction	567,240	574,994	671,326	18.35%	104,086	679,948	1.28%	8,622
3037 Shoreline Protection	-	464,474	-		-	-		-
3040 Municipal Drains	281,169	280,734	287,981	2.42%	6,812	290,131	0.75%	2,150
3300 Street Lighting	1,230,000	1,048,950	1,090,000	-11.38%	(140,000)	1,090,000	0.00%	-
Total Expenditures	4,467,151	4,819,043	4,598,294	2.94%	131,143	4,642,190	0.95%	43,896
Revenue								
3000 Engineering - Administration	(247,200)	(249,885)	(242,200)	-2.02%	5,000	(242,200)	0.00%	-
3033 Engineering - Design	(707,588)	(682,959)	(807,339)	14.10%	(99,751)	(821,563)	1.76%	(14,224)
3034 Engineering - Traffic	(82,400)	(155,871)	(126,400)	53.40%	(44,000)	(87,400)	-30.85%	39,000
3035 Engineering - Development	(396,213)	(366,476)	(411,213)	3.79%	(15,000)	(411,213)	0.00%	-
3036 Engineering - Construction	(567,240)	(574,995)	(671,326)	18.35%	(104,086)	(679,948)	1.28%	(8,622)
3040 Municipal Drains	(52,137)	(52,137)	(58,587)	12.37%	(6,450)	(56,437)	-3.67%	2,150
Total Revenue	(2,052,778)	(2,082,323)	(2,317,065)	12.87%	(264,287)	(2,298,761)	-0.79%	18,304
Total Engineering	2,414,373	2,736,720	2,281,229	-5.51%	(133,144)	2,343,429	2.73%	62,200
Public Works								
Expenditures								
3005 Public Works Administration	1,081,302	1,111,441	1,133,628	4.84%	52,326	1,151,549	1.58%	17,921
3008 Roads Maintenance - Rural	864,069	891,912	1,103,047	27.66%	238,978	1,178,649	6.85%	75,602
3009 Streets Maintenance - Concrete	687,785	689,646	825,121	19.97%	137,336	840,278	1.84%	15,157
3010 Streets Maintenance - Urban	2,147,289	2,150,801	2,189,047	1.94%	41,758	2,223,775	1.59%	34,728
3011 Winter Maintenance	1,549,578	1,576,522	1,576,374	1.73%	26,796	1,643,112	4.23%	66,738
3015 Works Centre	1,478,278	1,490,069	1,484,718	0.44%	6,440	1,502,374	1.19%	17,656
3020 Vehicle & Equipment Maintenance	1,428,000	1,551,463	1,624,643	13.77%	196,643	1,634,165	0.59%	9,522
Total Expenditures	9,236,301	9,461,854	9,936,578	7.58%	700,277	10,173,902	2.39%	237,324
Revenue								
3005 Works Administration	(805,200)	(810,725)	(820,800)	1.94%	(15,600)	(820,800)	0.00%	-
3008 Roads Maintenance - Rural	-	-	(197,665)		(197,665)	(131,832)	-33.31%	65,833
3009 Streets Maintenance - Concrete	-	-	(53,195)		(53,195)	(15,463)	-70.93%	37,732
3010 Streets Maintenance - Urban	(887,658)	(908,101)	(981,046)	10.52%	(93,388)	(923,916)	-5.82%	57,130
3011 Winter Maintenance	(305,000)	(495,219)	(381,796)	25.18%	(76,796)	(374,364)	-1.95%	7,432
3015 Works Centre	(1,478,278)	(1,490,068)	(1,484,718)	0.44%	(6,440)	(1,502,374)	1.19%	(17,656)
3020 Vehicle & Equipment Maintenance	(1,428,000)	(1,551,465)	(1,624,643)	13.77%	(196,643)	(1,634,165)	0.59%	(9,522)
Total Revenue	(4,904,136)	(5,255,578)	(5,543,863)	13.04%	(639,727)	(5,402,914)	-2.54%	140,949
Total Public Works	4,332,165	4,206,276	4,392,715	1.40%	60,550	4,770,988	8.61%	378,273
Waste Management								
Expenditures								
3800 Garbage	1,215,050	1,299,360	1,378,979	13.49%	163,929	1,641,903	19.07%	262,924
3880 Recycling & Compost Collection	2,916,444	2,918,270	2,591,664	-11.14%	(324,780)	2,646,520	2.12%	54,856
3885 Compost Site	-	-	455,567		455,567	465,376	2.15%	9,809
Total Expenditures	4,131,494	4,217,630	4,426,210	7.13%	294,716	4,753,799	7.40%	327,589
Revenue								
3800 Garbage	(26,480)	(25,755)	(36,480)	37.76%	(10,000)	(36,480)	0.00%	-
3880 Recycling & Compost Collection	(1,283,245)	(1,255,041)	(1,164,844)	-9.23%	118,401	(1,161,977)	-0.25%	2,867
3885 Compost Site	-	-	(127,000)		(127,000)	(127,000)	0.00%	-
Total Revenue	(1,309,725)	(1,280,796)	(1,328,324)	1.42%	(18,599)	(1,325,457)	-0.22%	2,867
Total Waste Management	2,821,769	2,936,834	3,097,886	9.79%	276,117	3,428,342	10.67%	330,456
Care-A-Van								
Expenditures								
3150-3175 Care-A-Van	1,093,758	1,077,003	1,116,367	2.07%	22,609	1,128,609	1.10%	12,242
Total Expenditures	1,093,758	1,077,003	1,116,367	2.07%	22,609	1,128,609	1.10%	12,242
Revenue								
3195 Care-A-Van Revenue - Operations	(230,199)	(235,376)	(239,199)	3.91%	(9,000)	(239,199)	0.00%	-
Total Revenue	(230,199)	(235,376)	(239,199)	3.91%	(9,000)	(239,199)	0.00%	-
Total Care-A-Van	863,559	841,627	877,168	1.58%	13,609	889,410	1.40%	12,242

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	2019 Budget	2019 Forecast	2020 Budget	% Change	\$ Change	2021 Budget	% Change	\$ Change
Parks & Recreation								
Expenditures								
4500 Parks & Recreation - Administration	416,828	391,475	451,144	8.23%	34,316	437,619	-3.00%	(13,525)
4505-4551 General Parks Maintenance	4,048,461	4,023,334	4,833,168	19.38%	784,707	5,022,274	3.91%	189,106
4511 Sports Field Maintenance	92,000	91,407	68,700	-25.33%	(23,300)	68,700	0.00%	-
4600-4601 Recreational Programs	642,495	592,442	686,578	6.86%	44,083	702,593	2.33%	16,015
4610 Canada Day	90,000	82,252	90,000	0.00%	-	90,000	0.00%	-
4611 Bluewater Trails Committee	22,000	93,525	22,000	0.00%	-	22,000	0.00%	-
4612 Communities in Bloom	1,500	32,741	1,500	0.00%	-	1,500	0.00%	-
4700-4710 Arenas	3,584,337	3,686,037	3,698,534	3.19%	114,197	3,747,249	1.32%	48,715
4715-4716 Pools	247,765	242,849	243,063	-1.90%	(4,702)	243,063	0.00%	-
4950 Strangway Centre	404,547	435,847	424,590	4.95%	20,043	432,039	1.75%	7,449
Total Expenditures	9,549,933	9,671,909	10,519,277	10.15%	969,344	10,767,037	2.36%	247,760
Revenue								
4500 Parks & Recreation - Administration	(21,000)	(480)	(21,000)	0.00%	-	(31,000)	47.62%	(10,000)
4505-4551 General Parks Maintenance	(206,850)	(195,960)	(718,475)	247.34%	(511,625)	(554,100)	-22.88%	164,375
4511 Sports Field Maintenance	(180,000)	(167,836)	(180,000)	0.00%	-	(180,000)	0.00%	-
4600-4601 Recreational Programs	(157,000)	(143,642)	(151,575)	-3.46%	5,425	(152,654)	0.71%	(1,079)
4610 Canada Day	(50,000)	(42,252)	(45,000)	-10.00%	5,000	(45,000)	0.00%	-
4611 Bluewater Trails Committee	-	(76,467)	-	-	-	-	-	-
4612 Communities in Bloom	-	(31,144)	-	-	-	-	-	-
4700-4710 Arenas	(2,608,785)	(2,558,798)	(2,475,285)	-5.12%	133,500	(2,452,785)	-0.91%	22,500
4715-4716 Pools	(74,300)	(75,252)	(74,300)	0.00%	-	(74,300)	0.00%	-
4950 Strangway Centre	(326,339)	(344,851)	(327,450)	0.34%	(1,111)	(327,450)	0.00%	-
Total Revenue	(3,624,274)	(3,636,682)	(3,993,085)	10.18%	(368,811)	(3,817,289)	-4.40%	175,796
Total Parks & Recreation	5,925,659	6,035,227	6,526,192	10.13%	600,533	6,949,748	6.49%	423,556
Community Development Services & Standards								
Expenditures								
2150 Economic Development	181,332	158,559	170,616	-5.91%	(10,716)	177,469	4.02%	6,853
5005 Planning & Development	956,040	892,032	1,017,911	6.47%	61,871	1,048,325	2.99%	30,414
5010 Committee of Adjustment	54,600	55,464	54,600	0.00%	-	54,600	0.00%	-
5020 Building Division	721,000	721,215	721,000	0.00%	-	721,000	0.00%	-
5022 Environmental Advisory Committee	5,230	4,103	3,230	-38.24%	(2,000)	3,230	0.00%	-
5025 Heritage Committee	12,275	12,337	6,275	-48.88%	(6,000)	4,775	-23.90%	(1,500)
5035 By-Law Enforcement	1,254,959	1,211,584	1,304,028	3.91%	49,069	1,336,388	2.48%	32,360
Total Expenditures	3,185,436	3,055,294	3,277,660	2.90%	92,224	3,345,787	2.08%	68,127
Revenue								
2150 Economic Development	-	(29)	-	-	-	-	-	-
5005 Planning & Development	(985,421)	(972,685)	(1,063,421)	7.92%	(78,000)	(1,063,421)	0.00%	-
5010 Committee of Adjustment	(54,600)	(52,398)	(54,600)	0.00%	-	(54,600)	0.00%	-
5020 Building Division	(721,000)	(721,213)	(721,000)	0.00%	-	(721,000)	0.00%	-
5025 Heritage Committee	-	(4,703)	-	-	-	-	-	-
5035 By-Law Enforcement	(689,712)	(637,223)	(675,150)	-2.11%	14,562	(674,600)	-0.08%	550
Total Revenue	(2,450,733)	(2,388,251)	(2,514,171)	2.59%	(63,438)	(2,513,621)	-0.02%	550
Total Community Development Services & Standards	734,703	667,043	763,489	3.92%	28,786	832,166	9.00%	68,677
Other								
Expenditures								
5500 Debt Charges	3,170,148	3,004,351	2,708,590	-14.56%	(461,558)	2,198,538	-18.83%	(510,052)
5515 Unclassified	645,514	684,846	537,792	-16.69%	(107,722)	431,261	-19.81%	(106,531)
5520 Municipal Grants	92,566	122,121	122,566	32.41%	30,000	122,566	0.00%	-
5525 Contribution to Boards & Commissions	384,483	390,316	429,305	11.66%	44,822	449,183	4.63%	19,878
Total Expenditures	4,292,711	4,201,634	3,798,253	-11.52%	(494,458)	3,201,548	-15.71%	(596,705)
Revenue								
5500 Debt Charges	(1,657,707)	(1,657,707)	(1,313,907)	-20.74%	343,800	(832,588)	-36.63%	481,319
5520 Municipal Grants	-	(30,000)	-	-	-	-	-	-
Total Revenue	(1,657,707)	(1,687,707)	(1,313,907)	-20.74%	343,800	(832,588)	-36.63%	481,319
Total Other	2,635,004	2,513,927	2,484,346	-5.72%	(150,658)	2,368,960	-4.64%	(115,386)
Police - approved by Police Service Board; total budget approved by Sarnia City Council								
Expenditures								
2600 Police - Officers	17,680,197	17,312,498	18,197,901	2.93%	517,704	18,751,670	3.04%	553,769
2605 Police - Court Security	817,487	779,277	830,693	1.62%	13,206	855,776	3.02%	25,083
2610 Police - Communications	2,394,496	2,289,511	2,714,511	13.37%	320,133	2,796,463	3.01%	81,834
2615 Police - Civilian	2,693,198	2,801,598	2,837,127	5.34%	143,929	2,922,871	3.02%	85,744
2620 Police - Janitorial	282,145	296,927	286,388	1.49%	4,193	294,992	3.02%	8,654
2625 Police - Station	2,327,773	2,535,317	2,706,518	16.27%	378,745	2,789,733	3.07%	83,215
2630 Police Services Board	59,600	59,123	59,600	0.00%	-	61,388	3.00%	1,788
Total Expenditures	26,254,896	26,074,251	27,632,806	5.25%	1,377,910	28,472,893	3.04%	840,087
Revenue								
2600 Police - Officers	(1,898,224)	(1,826,040)	(1,940,338)	2.22%	(42,114)	(1,998,549)	3.00%	(58,211)
2610 Police - Communications	(468,353)	(468,353)	(480,653)	2.63%	(12,300)	(495,072)	3.00%	(14,419)
2625 Police - Station	(24,365)	(36,227)	(24,365)	0.00%	-	(25,096)	3.00%	(731)
2630 Police Services Board	(10,000)	(7,955)	(10,000)	0.00%	-	(10,300)	3.00%	(300)
Total Revenue	(2,400,942)	(2,338,575)	(2,455,356)	2.27%	(54,414)	(2,529,017)	3.00%	(73,661)
Total Police	23,853,954	23,735,676	25,177,450	5.55%	1,323,496	25,943,876	3.04%	766,426
Total Operating Budget (Surplus)/Deficit	-	23,239	-		-	-		-

<div> <div>THE CORPORATION OF THE CITY OF SARNIA</div> <div>2020 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES</div> </div>								
	2019 Budget	2019 Forecast	2020 Budget	% Change	\$ Change	2021 Budget	% Change	\$ Change
Transit								
Expenditures								
1055 Taxation - Transit Area	70,300	75,303	72,100	2.56%	1,800	158,476	119.80%	86,376
3100-3125 Transit	6,438,632	6,194,349	6,814,057	5.83%	375,425	6,906,065	1.35%	92,008
Total Expenditures	6,508,932	6,269,652	6,886,157	5.80%	377,225	7,064,541	2.59%	178,384
Revenue								
1055 Taxation - Transit Area	(4,005,330)	(4,003,461)	(4,269,344)	6.59%	(264,014)	(4,434,728)	3.87%	(165,384)
3100-3125 Transit	-	(11,324)	-		-	-		-
3140 Transit Revenue - Operations	(2,503,602)	(2,464,059)	(2,616,813)	4.52%	(113,211)	(2,629,813)	0.50%	(13,000)
Total Revenue	(6,508,932)	(6,478,844)	(6,886,157)	5.80%	(377,225)	(7,064,541)	2.59%	(178,384)
Total Transit Budget (Surplus)/Deficit	-	(209,192)	-		-	-		-
Sewer								
Expenditures								
3500 Sanitary Sewer Maintenance	6,559,002	6,666,040	7,341,395	11.93%	782,393	7,379,055	0.51%	37,660
3501 Environmental Services Group	1,645,989	1,718,373	1,918,191	16.54%	272,202	1,953,403	1.84%	35,212
3505-3507 Sewage Treatment Plant	6,897,850	6,745,912	6,943,069	0.66%	45,219	6,995,050	0.75%	51,981
3510 Sewer - General Administration	2,463,906	2,461,749	2,251,353	-8.63%	(212,553)	2,311,188	2.66%	59,835
3600 Storm Sewer Maintenance	885,606	865,591	720,446	-18.65%	(165,160)	729,720	1.29%	9,274
Total Expenditures	18,452,353	18,457,665	19,174,454	3.91%	722,101	19,368,416	1.01%	193,962
Revenue								
3500 Sanitary Sewer Maintenance	-	(4,544)	(150,000)		(150,000)	-	-100.00%	150,000
3501 Environmental Services Group	-	(3,878)	(100,000)		(100,000)	-	-100.00%	100,000
3505-3507 Sewage Treatment Plant	(180,000)	(182,112)	(277,652)	54.25%	(97,652)	(175,000)	-36.97%	102,652
3590 Sewer Area - Revenue	(17,386,747)	(17,389,888)	(17,926,356)	3.10%	(539,609)	(18,463,696)	3.00%	(537,340)
3600 Storm Sewer Maintenance	(885,606)	(865,592)	(720,446)	-18.65%	165,160	(729,720)	1.29%	(9,274)
Total Revenue	(18,452,353)	(18,446,014)	(19,174,454)	3.91%	(722,101)	(19,368,416)	1.01%	(193,962)
Total Sewer Budget (Surplus)/Deficit	-	11,651	-		-	-		-
Water								
Expenditures								
3700 Water - General Administration	7,589,850	7,584,872	7,392,816	-2.60%	(197,034)	7,525,597	1.80%	132,781
3705 Water - Distribution	9,092,278	9,085,688	9,607,635	5.67%	515,357	9,722,759	1.20%	115,124
3706 Water - Lead Reduction	-	-	486,075		486,075	488,356	0.47%	2,281
Total Expenditures	16,682,128	16,670,560	17,486,526	4.82%	804,398	17,736,712	1.43%	250,186
Revenue								
3705 Water - Distribution	(120,640)	(128,664)	-	-100.00%	120,640	-		-
3790 Water - Revenue	(16,561,488)	(16,579,514)	(17,000,451)	2.65%	(438,963)	(17,248,356)	1.46%	(247,905)
3706 Water - Lead Reduction	-	-	(486,075)		(486,075)	(488,356)	0.47%	(2,281)
Total Revenue	(16,682,128)	(16,708,178)	(17,486,526)	4.82%	(804,398)	(17,736,712)	1.43%	(250,186)
Total Water Budget (Surplus)/Deficit	-	(37,618)	-		-	-		-
Total Operating Budget Summary (Surplus)/Deficit	-	(211,920)	-		-	-		-

Revenues

- >A positive percentage change represents a decrease to the levy due to a increase in revenue
- >A negative percentage change represents an increase to the levy due to an decrease in revenue

Expenditures

- >A positive percentage change represents an increase to the levy due to a increase in expenditures
- >A negative percentage change represents a decrease to the levy due to an decrease in expenditures

THE CORPORATION OF THE CITY OF SARNIA
2020 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2019 Budget	2019 Forecast	2020 Budget	% Change	\$ Change	2021 Budget	% Change	\$ Change
Non-Departmental Revenue								
1000 Taxation - City	(72,575,165)	(72,574,483)	(75,294,854)	3.75%	(2,719,689)	(80,384,732)	6.76%	(5,089,878)
1065 Other Collections Tax Roll	(132,737)	-	-	-100.00%	132,737	-	-	-
1100 Payments in Lieu - City	(1,234,400)	(1,230,428)	(1,229,141)	-0.43%	5,259	(1,229,141)	0.00%	-
1200 Ontario Grants - Unconditional	(1,988,160)	(1,988,160)	(3,158,967)	58.89%	(1,170,807)	(2,279,948)	-27.83%	879,019
1305 Rents, Concessions & Franchise	(54,211)	(43,021)	(54,211)	0.00%	-	(54,211)	0.00%	-
1340 Bluewater Power	(2,502,700)	(2,544,524)	(2,667,729)	6.59%	(165,029)	(2,717,729)	1.87%	(50,000)
1350 Other Revenue	(1,314,000)	(2,061,153)	(1,300,000)	-1.07%	14,000	(1,200,000)	-7.69%	100,000
Total Non-Departmental Revenue	(79,801,373)	(80,441,769)	(83,704,902)	4.89%	(3,903,529)	(87,865,761)	4.97%	(4,160,859)
Corporate								
2000 Mayor & Council	382,358	377,119	388,718	1.66%	6,360	393,003	1.10%	4,285
2001 Chief Administrative Officer	347,194	292,712	354,633	2.14%	7,439	359,756	1.44%	5,123
2010 Human Resources	922,286	896,827	964,106	4.53%	41,820	971,365	0.75%	7,259
2011 Accessibility Advisory Committee	5,000	6,481	5,750	15.00%	750	5,000	-13.04%	(750)
2012 Age Friendly	-	-	5,500	-	5,500	5,500	0.00%	-
2050 City Clerk	374,746	369,640	343,735	-8.28%	(31,011)	367,152	6.81%	23,417
2055 UNDRIP Committee	3,000	3,090	3,000	0.00%	-	3,000	0.00%	-
2100 Elections	65,000	66,887	101,170	55.65%	36,170	101,170	0.00%	-
2490 Corporate Municipal	9,501,205	9,515,607	10,421,170	9.68%	919,965	11,951,894	14.69%	1,530,724
Total Corporate	11,600,789	11,528,363	12,587,782	8.51%	986,993	14,157,840	12.47%	1,570,058
Legal & Property Management								
2005 Legal Services	580,998	459,079	518,301	-10.79%	(62,697)	550,974	6.30%	32,673
2052 Property Maintenance	838,392	854,424	864,248	3.08%	25,856	856,479	-0.90%	(7,769)
2065 Sidney Smith & Mission Park Docks	(100,000)	(120,935)	(102,000)	2.00%	(2,000)	(103,000)	0.98%	(1,000)
2066 Sarnia Harbour	-	1	-	-	-	-	-	-
2070 Ferry Dock Hill Lands	(32,000)	(31,505)	-	-100.00%	32,000	-	-	-
4900 Sarnia Public Library	144,919	146,287	168,919	16.56%	24,000	168,919	0.00%	-
4901 Lawrence House	30,651	30,061	31,650	3.26%	999	31,650	0.00%	-
4902 Lambton Mall Rd Library	66,790	68,199	69,300	3.76%	2,510	69,300	0.00%	-
4903 Faithorne House Library	17,104	16,986	26,104	52.62%	9,000	24,104	-7.66%	(2,000)
Total Legal and Properties	1,546,854	1,422,597	1,576,522	1.92%	29,668	1,598,426	1.39%	21,904
Finance								
2020 Accounting	840,673	884,100	865,385	2.94%	24,712	1,034,469	19.54%	169,084
2021 Tax & Revenue Collections	176,748	180,336	187,976	6.35%	11,228	197,958	5.31%	9,982
2022 Information Technology	1,403,358	1,362,931	1,478,268	5.34%	74,910	1,546,893	4.64%	68,625
2023 Purchasing	220,415	228,245	234,105	6.21%	13,690	237,356	1.39%	3,251
2024 Customer Service	550,211	517,152	561,595	2.07%	11,384	583,439	3.89%	21,844
Total Finance	3,191,405	3,172,764	3,327,329	4.26%	135,924	3,600,115	8.20%	272,786
Fire								
2500 Fire Officers	19,502,317	20,299,203	20,221,949	3.69%	719,632	20,550,940	1.63%	328,991
2550 Fire Stations	163,000	181,780	170,350	4.51%	7,350	248,050	45.61%	77,700
Total Fire	19,665,317	20,480,983	20,392,299	3.70%	726,982	20,798,990	1.99%	406,691
Emergency Measures								
2780 Emergency Measures	215,822	186,971	220,495	2.17%	183,085	183,471	-16.79%	(37,024)
Total Emergency Measures	215,822	186,971	220,495	2.17%	4,673	183,471	-16.79%	(37,024)
Engineering								
3000 Engineering - Administration	74,217	56,705	85,786	15.59%	11,569	90,055	4.98%	4,269
3033 Engineering - Design	-	-	-	-	-	-	-	-
3034 Engineering - Traffic	634,712	700,490	646,490	1.86%	11,778	695,536	7.59%	49,046
3035 Engineering - Development	246,412	237,505	229,559	-6.84%	(16,853)	234,144	2.00%	4,585
3036 Engineering - Construction	-	(1)	-	-	-	-	-	-
3037 Shoreline Protection	-	464,474	-	-	-	-	-	-
3040 Municipal Drains	229,032	228,597	229,394	0.16%	362	233,694	1.87%	4,300
3300 Street Lighting	1,230,000	1,048,950	1,090,000	-11.38%	(140,000)	1,090,000	0.00%	-
Total Engineering	2,414,373	2,736,720	2,281,229	-5.51%	(133,144)	2,343,429	2.73%	62,200
Public Works - Roads & Waste								
3005 Public Works Administration	276,102	300,716	312,828	13.30%	36,726	330,749	5.73%	17,921
3008 Roads Maintenance - Rural	864,069	891,912	905,382	4.78%	41,313	1,046,817	15.62%	141,435
3009 Streets Maintenance - Concrete	687,785	689,646	771,926	12.23%	84,141	824,815	6.85%	52,889
3010 Streets Maintenance - Urban	1,259,631	1,242,700	1,208,001	-4.10%	(51,630)	1,299,859	7.60%	91,858
3011 Winter Maintenance	1,244,578	1,081,303	1,194,578	-4.02%	(50,000)	1,268,748	6.21%	74,170
3015 Works Centre	-	1	-	-	-	-	-	-
3020 Vehicle & Equipment Maintenance	-	(2)	-	-	-	-	-	-
3800 Garbage	1,188,570	1,273,605	1,342,499	12.95%	153,929	1,605,423	19.58%	262,924
3880 Recycling & Compost Collection	1,633,199	1,663,229	1,426,820	-12.64%	(206,379)	1,484,543	4.05%	57,723
3885 Compost Site	-	-	328,567	-	328,567	338,376	2.99%	9,809
Total Public Works - Roads & Waste	7,153,934	7,143,110	7,490,601	4.71%	336,667	8,199,330	9.46%	708,729
Care-A-Van								
3150 Care-A-Van -Transportation	736,481	693,857	744,407	1.08%	7,926	752,578	1.10%	8,171
3165 Care-A-Van - Vehicle & Equipment Maintenance	142,651	169,641	163,119	14.35%	20,468	164,356	0.76%	1,237
3170 Care-A-Van - Premises & Plant	48,892	50,192	52,392	7.16%	3,500	52,392	0.00%	-
3175 Care-A-Van - Administration	165,734	164,169	156,449	-5.60%	(9,285)	159,283	1.81%	2,834
3195 Care-A-Van Revenue - Operations	(230,199)	(236,232)	(239,199)	3.91%	(9,000)	(239,199)	0.00%	-
Total Care-A-Van	863,559	841,627	877,168	1.58%	13,609	889,410	1.40%	12,242

THE CORPORATION OF THE CITY OF SARNIA
2020 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2019 Budget	2019 Forecast	2020 Budget	% Change	\$ Change	2021 Budget	% Change	\$ Change
Parks & Recreation								
4500 Parks & Recreation - Administration	395,828	390,995	430,144	8.67%	34,316	406,619	-5.47%	(23,525)
4505 Parks - Administration	386,465	434,731	462,347	19.63%	75,882	464,563	0.48%	2,216
4510 General Park Maintenance	2,287,292	2,261,065	2,383,026	4.19%	95,734	2,640,579	10.81%	257,553
4511 Sports Fields Maintenance	(88,000)	(76,429)	(111,300)	26.48%	(23,300)	(111,300)	0.00%	-
4515 Greenhouse & Horticulture	494,854	461,063	494,022	-0.17%	(832)	497,294	0.66%	3,272
4551 Arboriculture	673,000	670,515	775,298	15.20%	102,298	865,738	11.67%	90,440
4600 Recreation - Administration	410,262	407,007	453,151	10.45%	42,889	468,087	3.30%	14,936
4601 Recreation - Programs	75,233	41,793	81,852	8.80%	6,619	81,852	0.00%	-
4610 Canada Day	40,000	40,000	45,000	12.50%	5,000	45,000	0.00%	-
4611 Bluewater Trails Committee	22,000	17,058	22,000	0.00%	-	22,000	0.00%	-
4612 Communities in Bloom	1,500	1,597	1,500	0.00%	-	1,500	0.00%	-
4700 Arenas - Administration	281,844	320,895	325,068	15.34%	43,224	333,536	2.60%	8,468
4705 Sarnia Arena	257,142	234,573	261,113	1.54%	3,971	273,738	4.84%	12,625
4708 Clearwater Arena	537,448	553,755	548,393	2.04%	10,945	568,577	3.68%	20,184
4710 Progressive Auto Sales Arena	(100,882)	18,016	88,675	-187.90%	189,557	118,613	33.76%	29,938
4715 Jackson Pool	6,975	1,310	1,550	-77.78%	(5,425)	1,550	0.00%	-
4716 Tecumseh Pool	166,490	166,287	167,213	0.43%	723	167,213	0.00%	-
4950 Strangway Centre	78,208	90,996	97,140	24.21%	18,932	104,589	7.67%	7,449
Total Parks & Recreation	5,925,659	6,035,227	6,526,192	10.13%	600,533	6,949,748	6.49%	423,556
Community Development Services & Standards								
2150 Economic Development	181,332	158,530	170,616	-5.91%	(10,716)	177,469	4.02%	6,853
5005 Planning & Development	(29,381)	(80,653)	(45,510)	54.90%	(16,129)	(15,096)	-66.83%	30,414
5010 Committee of Adjustment	-	3,066	-	-	-	-	-	-
5020 Building Division	-	2	-	-	-	-	-	-
5022 Environment Advisory Committee	5,230	4,103	3,230	-38.24%	(2,000)	3,230	0.00%	-
5025 Heritage Committee	12,275	7,634	6,275	-48.88%	(6,000)	4,775	-23.90%	(1,500)
5035 By-Law Enforcement	565,247	574,361	628,878	11.26%	63,631	661,788	5.23%	32,910
Total Community Development Services & Standards	734,703	667,043	763,489	3.92%	28,786	832,166	9.00%	68,677
Debt Charges & Unclassified Financial								
5500 Debt Charges	1,512,441	1,346,644	1,394,683	-7.79%	(117,758)	1,365,950	-2.06%	(28,733)
5515 Unclassified	645,514	684,846	537,792	-16.69%	(107,722)	431,261	-19.81%	(106,531)
5520 Municipal Grants	92,566	92,121	122,566	32.41%	30,000	122,566	0.00%	-
5525 Contribution to Boards & Commissions	384,483	390,316	429,305	11.66%	44,822	449,183	4.63%	19,878
Total Debt Charges & Unclassified Financial	2,635,004	2,513,927	2,484,346	-5.72%	(150,658)	2,368,960	-4.64%	(115,386)
Police - approved by Police Service Board; total budget approved by Sarnia City Council								
2600 Police - Officers	15,781,973	15,486,458	16,257,563	3.01%	475,590	16,753,121	3.05%	495,558
2605 Police - Court Security	817,487	779,277	830,693	1.62%	13,206	855,776	3.02%	25,083
2610 Police - Communications	1,926,143	1,821,158	2,233,976	15.98%	307,833	2,301,391	3.02%	67,415
2615 Police - Civilian	2,693,198	2,801,598	2,837,127	5.34%	143,929	2,922,871	3.02%	85,744
2620 Police - Janitorial	282,145	296,927	286,338	1.49%	4,193	294,992	3.02%	8,654
2625 Police - Station	2,303,408	2,499,090	2,682,153	16.44%	378,745	2,764,637	3.08%	82,484
2630 Police Services Board	49,600	51,168	49,600	0.00%	-	51,088	3.00%	1,488
Total Police Budget	23,853,954	23,735,676	25,177,450	5.55%	1,323,496	25,943,876	3.04%	766,426
Total Operating Budget (Surplus)/Deficit	-	23,239	-		-	-		-
Transit								
1055 Taxation - Transit Area	(3,935,030)	(3,928,158)	(4,197,244)	6.66%	(262,214)	(4,276,252)	1.88%	(79,008)
3100 Transit - Transportation	4,057,998	3,927,787	4,385,987	8.08%	327,989	4,438,966	1.21%	52,979
3115 Transit - Vehicle & Equipment Maintenance	951,768	880,541	1,019,651	7.13%	67,883	1,028,209	0.84%	8,558
3120 Transit - Premises & Plant	291,293	277,768	241,193	-17.20%	(50,100)	241,193	0.00%	-
3125 Transit - General & Administration	1,137,573	1,096,929	1,167,226	2.61%	29,653	1,197,697	2.61%	30,471
3140 Transit Revenue - Operations	(2,503,602)	(2,464,059)	(2,616,813)	4.52%	(113,211)	(2,629,813)	0.50%	(13,000)
Total Transit Budget (Surplus)/Deficit	-	(209,192)	-		-	-		-
Sewer								
3510 Sewer - General Administration	2,463,906	2,461,749	2,251,353	-8.63%	(212,553)	2,311,188	2.66%	59,835
3590 Sewer Area - Revenue	(17,386,747)	(17,389,888)	(17,926,356)	3.10%	(539,609)	(18,463,696)	3.00%	(537,340)
3500 Sanitary Sewer Maintenance	6,559,002	6,661,496	7,191,395	9.64%	632,393	7,379,055	2.61%	187,660
3501 Environmental Services Group	1,645,989	1,714,495	1,818,191	10.46%	172,202	1,953,403	7.44%	135,212
3505 Water Pollution Control Centre	5,369,507	5,306,701	5,363,370	-0.11%	(6,137)	5,504,770	2.64%	141,400
3506 Brights Grove Lagoons	373,290	320,809	346,910	-7.07%	(26,380)	352,894	1.72%	5,984
3507 Bio Solids	975,053	936,290	955,137	-2.04%	(19,916)	962,386	0.76%	7,249
3600 Storm Sewer Maintenance	-	(1)	-	-	-	-	-	-
Total Sewer Budget (Surplus)/Deficit	-	11,651	-		-	-		-
Water								
3700 Water - General Administration	7,589,850	7,584,872	7,392,816	-2.60%	(197,034)	7,525,597	1.80%	132,781
3705 Water - Distribution	8,971,638	8,957,024	9,607,635	7.09%	635,997	9,722,759	1.20%	115,124
3706 Water - Lead Reduction	-	-	-	-	-	-	-	-
3790 Water - Revenue	(16,561,488)	(16,579,514)	(17,000,451)	2.65%	(438,963)	(17,248,356)	1.46%	(247,905)
Total Water Budget (Surplus)/Deficit	-	(37,618)	-		-	-		-
Total Operating Budget Summary (Surplus)/Deficit	-	(211,920)	-	-	-	-	-	-

Revenues - departments that have a budget in brackets ()

>A positive percentage change represents a decrease to the levy due to a increase in revenue

>A negative percentage change represents an increase to the levy due to an decrease in revenue

Expenditures - departments that do not have a bracket () around budget figures

>A positive percentage change represents an increase to the levy due to a increase in expenditures

>A negative percentage change represents a decrease to the levy due to an decrease in expenditures

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2019 Approved				Change			2020 Approved				Notes	Change			2021 Draft				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total		FT	PT	STU	FT	PT	STU	Total	
2000 Mayor & Council																				
2001 Chief Administrative Office	2.00			2.00				2.00			2.00					2.00			2.00	
2010 Human Resources	7.00		0.75	7.75				7.00		0.75	7.75					7.00		0.75	7.75	
2050 City Clerk	5.50		0.33	5.83	-0.50			5.00		0.33	5.33	FTE shared with Legal has been fully allocated to Legal				5.00		0.33	5.33	
2100 Elections																				
Corporate Services Total	14.50		1.41	15.91				14.00		1.08	15.08					14.00		1.08	15.08	
2005 Legal	3.50			3.50	0.50			4.00			4.00	FTE shared with City Clerk has been fully allocated to Legal				4.00			4.00	
2052 Property	5.00		0.33	5.33				5.00		0.33	5.33					5.00		0.33	5.33	
2066 Sarnia Harbour			0.33	0.33						0.33	0.33							0.33	0.33	
Legal, Property, Risk	8.50		0.33	8.83				9.00		0.66	9.66					9.00		0.66	9.66	
2020 Accounting	11.00		0.33	11.33	1.00			12.00		0.33	12.33	Addition for Asset Management project management, fully funded through capital				12.00		0.33	12.33	
2021 Property Taxation	3.00			3.00				3.00			3.00					3.00			3.00	
2022 Information Technology	9.00		1.33	10.33				9.00		1.33	10.33					9.00		1.33	10.33	
2023 Purchasing	2.00			2.00				2.00			2.00					2.00			2.00	
2024 Customer Service	6.00		0.33	6.33				6.00		0.33	6.33					6.00		0.33	6.33	
Finance Total	31.00		1.99	32.99				32.00		1.99	33.99					32.00		1.99	33.99	
2500 Fire Services	127.00	0.80		127.80				127.00	0.80		127.80					127.00	0.80		127.80	
2780 Emergency Management	1.25			1.25				1.25			1.25	Retirement overlap budgeted for 2019 did not occur, 0.25 FTE carried over to 2020	-0.25			1.00			1.00	
3000 Engineering - Administration	2.00			2.00				2.00			2.00					2.00			2.00	
3033 Engineering - Design	4.50		1.00	5.50	1.00			5.50		1.00	6.50	Additional Engineering Technologist to address workload capacity, fully funded from grant/capital dollars				5.50		1.00	6.50	
3034 Engineering - Traffic	1.00			1.00				1.00			1.00					1.00			1.00	
3035 Engineering - Development	3.00	2.00	0.33	5.33				3.00	2.00	0.33	5.33					3.00	2.00	0.33	5.33	
3036 Engineering - Construction	4.00		0.50	4.50	1.00			5.00		0.50	5.50	Addition of a Project Manager, fully funded from grant/capital dollars				5.00		0.50	5.50	
3040 Engineering - Municipal Drains	0.50			0.50				0.50			0.50					0.50			0.50	
Engineering Total	15.00	2.00	1.83	18.83				17.00	2.00	1.83	20.83					17.00	2.00	1.83	20.83	
3005 Public Works - Administration	9.00	0.80		9.80	-0.67		0.33	8.33	0.80	0.33	9.46	Re-allocated FTEs within Public Works				8.33	0.80	0.33	9.46	
3008 Roads Maintenance - Rural	5.00	1.00		6.00	1.00	-1.00		6.00			6.00	Re-allocated FTEs within Public Works				6.00			6.00	
3009 Streets Maintenance - Concrete	5.00			5.00	1.00			6.00			6.00	Re-allocated FTEs within Public Works				6.00			6.00	
3010 Streets Maintenance - Urban	14.00	1.00	2.33	17.33	-1.00		-0.33	13.00	1.00	2.00	16.00	Re-allocated FTEs within Public Works				13.00	1.00	2.00	16.00	
3015 Works Centre	11.00			11.00	-1.00			10.00			10.00	1 FTE on accomdation and FTE will be eliminated on retirement in 2019				10.00			10.00	
3500 Sanitary Sewer Maintenance	8.00			8.00				8.00			8.00					8.00			8.00	
3501 Pump Station Maintenance	6.00		0.33	6.33	1.00			7.00		0.33	7.33	Re-allocated FTEs within Public Works				7.00		0.33	7.33	
3505 Water Pollution Control Centre	11.00		1.33	12.33				11.00		1.33	12.33					11.00		1.33	12.33	
3506 Bright's Grove Lagoons	1.00			1.00				1.00			1.00					1.00			1.00	
3507 Bio-Solids	3.00			3.00				3.00			3.00					3.00			3.00	
3510 Sewer - General Administration	0.50			0.50				0.50			0.50					0.50			0.50	
3600 Storm Sewer Maintenance	5.00	1.00	0.67	6.67	-0.67	-1.00	-0.67	4.33			4.33	Re-allocated FTEs within Public Works				4.33			4.33	
3700 Water - Administration	0.50			0.50				0.50			0.50					0.50			0.50	
3705 Water - Distribution	16.00	1.00	2.67	19.67	0.34	-1.00	-2.00	16.34		0.67	17.01	Re-allocated FTEs within Public Works				16.34		0.67	17.01	
3706 Water - Lead Reduction						2.00	2.67		2.00	2.67	4.67	Re-allocated FTEs within Public Works					2.00	2.67	4.67	
3800 Waste Management - Collection	0.50			0.50	-0.17			0.33			0.33	Re-allocated FTEs within Public Works				0.33			0.33	
3880 Garbage Recycling	1.50		0.66	2.16	-1.17		-0.66	0.33			0.33	Removed 2019 one-time only 0.33 STU FTE				0.33			0.33	
3885 Compost Site					0.34	1.00	0.33	0.34	1.00	0.33	1.67	Re-allocated FTEs within Public Works				0.34	1.00	0.33	1.67	
Public Works Total	97.00	4.80	7.99	109.79				96.00	4.80	7.66	108.46					96.00	4.80	7.66	108.46	

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2019 Approved				Change			2020 Approved				Notes	Change			2021 Draft				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total		FT	PT	STU	FT	PT	STU	Total	
3100 Transit Transportation	30.00	4.25		34.25	1.00	1.00		31.00	4.25	1.00	36.25	Additional Transit Operator to support increased Lambton College routes. Added 1.0 PT FTE to perform bus shelter cleaning.				31.00	4.25	1.00	36.25	
3115 Transit Maintenance	8.00	0.33		8.33				8.00	0.33		8.33					8.00	0.33		8.33	
3125 Transit Administration	8.00			8.00				8.00			8.00	Of these 8.00 FTEs, 0.40 FTE is charged to Care-a-Van				8.00			8.00	
3150 C-Van Transportation	7.00			7.00				7.00			7.00					7.00			7.00	
3175 C-Van Administration	1.00			1.00				1.00			1.00					1.00			1.00	
Transit Total	54.00	4.58		58.58				55.00	4.58	1.00	60.58					55.00	4.58	1.00	60.58	
4500 Parks & Rec - Administration	3.00			3.00				3.00			3.00					3.00			3.00	
4505 Parks - Administration	3.00			3.00				3.00			3.00					3.00			3.00	
4510 General Parks Maintenance	7.00	8.00	8.33	23.33		1.00		7.00	9.00	8.33	24.33	Adding an additional 4 weeks to each seasonal worker		1.50		7.00	10.50	8.33	25.83	Adding 2 additional seasonal workers to address increasing property demands
4515 Greenhouse & Horticulture	3.00	2.50	1.33	6.83		0.37		3.00	2.87	1.33	7.20	Adding an additional 4 weeks to each seasonal worker				3.00	2.87	1.33	7.20	
4551 Arboriculture	7.00	0.33		7.33				7.00	0.33		7.33					7.00	0.33		7.33	
4600 Recreation - Administration	4.00			4.00				4.00			4.00					4.00			4.00	
4601 Recreation - Programs		0.11	3.17	3.28					0.11	3.17	3.28						0.11	3.17	3.28	
4700 Arenas - Administration	2.00			2.00				2.00			2.00					2.00			2.00	
4705 Sarnia Arena	4.00	0.54		4.54				4.00	0.54		4.54					4.00	0.54		4.54	
4708 Clearwater Arena	10.00	0.50	0.56	11.06		0.56	-0.56	10.00	1.06		11.06	STU FTEs are actually PT, corrected				10.00	1.06		11.06	
4710 Progressive Auto Sales Arena	8.00	0.80		8.80				8.00	0.80		8.80					8.00	0.80		8.80	
4716 Cox Youth Centre & Pool			5.21	5.21						5.21	5.21							5.21	5.21	
4950 Strangway Centre	2.00	0.33		2.33		0.33		2.00	0.67		2.67	To right-size the casual labour				2.00	0.67		2.67	
Parks & Rec Total	53.00	13.11	18.60	84.71				53.00	15.38	18.04	86.42					53.00	16.88	18.04	87.92	
5005 Planning and Development	9.00		0.33	9.33	1.00			10.00		0.33	10.33	Director's FTE budget is split between three departments, full FTE included here. 1 FTE added for Climate Change Initiative, which is 80% funded by a grant.				10.00		0.33	10.33	
5020 Building Division	5.00	0.46		5.46				5.00	0.46		5.46					5.00	0.46		5.46	
5035 ByLaw Enforcement	8.00	1.04	0.67	9.71				8.00	1.04	0.67	9.71					8.00	1.04	0.67	9.71	
2150 Economic Development	1.00			1.00				1.00			1.00					1.00			1.00	
Community Development Services & Standards Total	23.00	1.50	1.00	25.50				24.00	1.50	1.00	26.50					24.00	1.50	1.00	26.50	
Total (without Police)	424.25	26.79	33.16	484.20				428.25	29.06	33.26	490.57					428.00	30.56	33.26	491.82	
2600 Police - Officers	111.00			111.00	4.00			115.00			115.00	4 additional officers have been included in the draft Police budget				115.00			115.00	
2605 Police - Court Security	5.00	2.57		7.57				5.00	2.57		7.57					5.00	2.57		7.57	
2610 Police - Communications	13.00	4.49		17.49				13.00	4.49		17.49					13.00	4.49		17.49	
2615 Police - Civilian	24.00	1.72		25.72				24.00	1.72		25.72					24.00	1.72		25.72	
2620 Police - Janitorial	2.00	1.15		3.15				2.00	1.15		3.15					2.00	1.15		3.15	
Police Total	155.00	9.93		164.93				159.00	9.93		168.93					159.00	9.93		168.93	
Total (with Police)	579.25	36.72	33.16	649.13				587.25	38.99	33.26	659.50					587.00	40.49	33.26	660.75	

City of Sarnia

2020 Approved Operating Budget

1000 TAXATION - CITY

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00001 GENERAL TAX LEVY	(74,287,622)	(74,287,622)	(74,131,507)	979,880	(3,279,751)	(76,431,378)	2.89%	(979,880)	591,799	(4,618,464)	(81,437,923)	6.55%
4-00015 PETRO-CHEMICAL AREA					(500,000)	(500,000)				(20,000)	(520,000)	4.00%
4-00021 SUPPLEMENTARY TAX LEVY					(500,000)	(500,000)					(500,000)	
Revenue Total	(74,287,622)	(74,287,622)	(74,131,507)	979,880	(4,279,751)	(77,431,378)	4.23%	(979,880)	591,799	(4,638,464)	(82,457,923)	6.49%
EXPENSES												
5-00950 ASSESSMENT REDUCTIONS	500,000	467,605	500,000		(30,000)	470,000	(6.00%)				470,000	
5-00951 TAX REDUCTIONS		31,694			30,000	30,000					30,000	
5-00970 VACANCY REBATE	250,000	244,014	250,000		(83,333)	166,667	(33.33%)			(83,333)	83,334	(50.00%)
5-00975 CHARITY TAX REBATE	50,000	56,985	50,000		7,000	57,000	14.00%				57,000	
5-00978 HERITAGE REBATE	1,200	1,584	1,200		400	1,600	33.33%				1,600	
5-00980 TAX EXEMPTIONS	30,000	30,000	30,000			30,000					30,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	281,257	281,257	281,257			281,257					281,257	
5-06100 CONTRIBUTION TO RESERVES	600,000	600,000	600,000		500,000	1,100,000	83.33%			20,000	1,120,000	1.82%
Expense Total	1,712,457	1,713,139	1,712,457		424,067	2,136,524	24.76%			(63,333)	2,073,191	(2.96%)
Net Expense / (Net Revenue)	(72,575,165)	(72,574,483)	(72,419,050)	979,880	(3,855,684)	(75,294,854)	3.75%	(979,880)	591,799	(4,701,797)	(80,384,732)	6.76%

2020 Notes:

4-00015 Special Area Levy - Petro-Chemical Area - New levy established on the Petro Chemical Area for costs associated with emergency management and other services and assets directly tied to the area; the levy will be transferred to a new reserve to fund capital items required for the Petro Chemical Area; decreased on Budget Deliberation Day December 3, 2019 to \$500,000; offset by increase to **5-06100 Contribution to Reserve**

4-00021 Supplementary Tax Levy - Include budget for supplementary taxes to show the assessment growth impact in the budget and levy impact

5-00950 Assessment Reductions - Re-class approximate amount from budget to **5-00951 Tax Reductions** that relate to tax reductions and not property value assessment reductions for financial reporting purposes; no budget impact

5-00951 Tax Reductions - Budget transferred from **5-00950 Assessment Reductions** for financial reporting purposes; no budget impact

5-00970 Vacancy Rebate - Reduce by 1/3 per year as per direction from County of Lambton (year 1 of 3 phase out)

5-00975 Charity Rebate - Increase to right size based on historical trend

5-00978 Heritage Rebate - Increase to right size based on historical trend

5-05891 Brownfields Tax Incentive Program - \$279,341 budget based on 5 year payment schedule (2016-2021) for a Brownfield Incentive Grant (City Council April 10, 2017); \$1,916 budget amount for current Brownfield agreement ending 2023

5-06100 Contribution to Reserve - Increase to reserve **6625 Petro-Chemical Area Levy**; offset by increase in **4-00015 Special Area Levy - Petro-Chemical Area**

City of Sarnia

2020 Approved Operating Budget

1000 TAXATION - CITY

Source	5-06100 Contribution to Reserve	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6580	Tax Stabilization	600,000	600,000	600,000
6625	Petro-Chemical Area Levy	-	500,000	520,000
Total		600,000	1,100,000	1,120,000

2021 Notes:

4-00015 Special Area Levy - Petro-Chemical Area - Increase based on estimated 2% CPI; offset by increase to **5-06100 Contribution to Reserve**
5-00970 Vacancy Rebate - Reduce by 1/3 per year as per direction from County of Lambton (year 2 of 3 phase out)
5-06100 Contribution to Reserve - Increase to the **6625 Petro-Chemical Area Levy Reserve**; offset by increase in **4-00015 Special Area Levy - Petro-Chemical Area**

City of Sarnia

2020 Approved Operating Budget

1065 OTHER COLLECTIONS TAX ROLL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00045 LOCAL IMPROVEMENTS	(132,737)		(132,737)		132,737		(100.00%)					
Revenue Total	(132,737)		(132,737)		132,737		(100.00%)					
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(132,737)		(132,737)		132,737		(100.00%)					

2020 Notes:

4-00045 Local Improvements - Budget eliminated as all local improvements collected through taxation have ended

City of Sarnia

2020 Approved Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00150 CANADA	(100,000)	(103,800)	(100,000)			(100,000)					(100,000)	
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(90,100)	(85,420)	(90,100)		5,259	(84,841)	(5.84%)				(84,841)	
4-00160 HOSPITALS	(18,500)	(18,500)	(18,500)			(18,500)					(18,500)	
4-00165 CORRECTIONAL INSTITUTIONS	(4,600)	(4,600)	(4,600)			(4,600)					(4,600)	
4-00170 LAMBTON COLLEGE	(154,100)	(154,100)	(154,100)			(154,100)					(154,100)	
4-00175 LAMBTON HOUSING	(152,500)	(152,467)	(152,500)			(152,500)					(152,500)	
4-00180 HYDRO ONE	(134,600)	(131,264)	(134,600)			(134,600)					(134,600)	
4-00181 HYDRO ONE - LINEAR PROPERTIES	(31,800)	(32,176)	(31,800)			(31,800)					(31,800)	
4-00185 LAWSS PILT	(96,600)	(96,982)	(96,600)			(96,600)					(96,600)	
4-00190 PARKING FACILITIES	(33,500)	(33,500)	(33,500)			(33,500)					(33,500)	
4-00195 BLUEWATER POWER	(131,000)	(131,068)	(131,000)			(131,000)					(131,000)	
4-00200 PETROLIA P.U.C.	(13,500)	(12,951)	(13,500)			(13,500)					(13,500)	
4-00205 RAILROADS - LINEAR PROPERTIES	(11,900)	(11,900)	(11,900)			(11,900)					(11,900)	
4-00210 PUMP STATIONS	(261,700)	(261,700)	(261,700)			(261,700)					(261,700)	
Revenue Total	(1,234,400)	(1,230,428)	(1,234,400)		5,259	(1,229,141)	(0.43%)				(1,229,141)	
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(1,234,400)	(1,230,428)	(1,234,400)		5,259	(1,229,141)	(0.43%)				(1,229,141)	

2020 Notes:

4-00155 Municipal Tax Assistance Act - Reduce based on new assessment value

City of Sarnia

2020 Approved Operating Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00920 OMPF	(1,988,160)	(3,022,300)	(1,988,160)		(1,426,940)	(3,415,100)	71.77%				(3,415,100)	
Revenue Total	(1,988,160)	(3,022,300)	(1,988,160)		(1,426,940)	(3,415,100)	71.77%				(3,415,100)	
EXPENSES												
5-06100 CONTRIBUTION TO RESERVES		1,034,140			256,133	256,133				879,019	1,135,152	343.19%
Expense Total		1,034,140			256,133	256,133				879,019	1,135,152	343.19%
Net Expense / (Net Revenue)	(1,988,160)	(1,988,160)	(1,988,160)		(1,170,807)	(3,158,967)	58.89%			879,019	(2,279,948)	(27.83%)

2020 Notes:

4-00920 OMPF - Increase to funding to be received based on 2020 OMPF allocation (Budget Deliberation Day December 3, 2019)

5-06100 Contribution to Reserves - Due to the uncertainty surrounding the OMPF grant, reliance on the grant to fund operations will be phased out by allocating an increasing portion of the grant each year to reserves (Budget Deliberation Day December 3, 2019)

Source	5-06100 Contribution to Reserve	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6200	Capital Reserve	0	256,133	1,135,152
Total		0	256,133	1,135,152

2021 Notes:

5-06100 Contribution to Reserves - Due to the uncertainty surrounding the OMPF grant, reliance on the grant to fund operations will be phased out by allocating an increasing portion of the grant each year to reserves

City of Sarnia

2020 Approved Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00081 AREAWAYS	(211)	(211)	(211)			(211)					(211)	
4-00082 STREET OCCUPANCY	(10,000)	(10,051)	(10,000)			(10,000)					(10,000)	
4-00083 PIPELINE CROSSING AGREEMENTS	(39,000)	(27,677)	(39,000)			(39,000)					(39,000)	
4-00900 SUNDRY REVENUE	(5,000)	(5,082)	(5,000)			(5,000)					(5,000)	
Revenue Total	(54,211)	(43,021)	(54,211)			(54,211)					(54,211)	
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(54,211)	(43,021)	(54,211)			(54,211)					(54,211)	

City of Sarnia

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1340 BLUEWATER POWER

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00100 DIVIDEND - BLUEWATER POWER	(1,376,795)	(1,376,795)	(1,376,795)		(123,205)	(1,500,000)	8.95%			(50,000)	(1,550,000)	3.33%
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,125,905)	(1,167,729)	(1,125,905)		(41,824)	(1,167,729)	3.71%				(1,167,729)	
Revenue Total	(2,502,700)	(2,544,524)	(2,502,700)		(165,029)	(2,667,729)	6.59%			(50,000)	(2,717,729)	1.87%
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(2,502,700)	(2,544,524)	(2,502,700)		(165,029)	(2,667,729)	6.59%			(50,000)	(2,717,729)	1.87%

2020 Notes:

4-00100 Dividend - Bluewater Power - Increase based on historical actual dividends received plus additional \$100,000 increase passed on Budget Deliberation Day December 3, 2019
4-00101 Interest on Note - Bluewater Power - Increase based on estimated market rate for promissory note

2021 Notes:

4-00100 Dividend - Bluewater Power - Increase based on trend of historical actual dividends received

City of Sarnia

2020 Approved Operating Budget

1350 OTHER REVENUE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00102 PENALTY & INTEREST ON TAXES	(725,000)	(454,433)	(725,000)		275,000	(450,000)	(37.93%)			100,000	(350,000)	(22.22%)
4-00104 INTEREST ON PAST DUE ACCOUNTS	(2,000)	(3,357)	(2,000)			(2,000)					(2,000)	
4-00106 INCOME FROM INVESTMENTS	(500,000)	(2,144,037)	(500,000)		(1,559,063)	(2,059,063)	311.81%				(2,059,063)	
4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES	(80,000)	(80,000)	(80,000)			(80,000)					(80,000)	
4-00790 PROVINCE - SLOT MACHINE SHARE					(400,000)	(400,000)					(400,000)	
4-00900 SUNDRY REVENUE	(3,750)	(7,252)	(3,750)		(4,000)	(7,750)	106.67%				(7,750)	
4-00916 GREEN ENERGY REVENUE	(1,250)	(1,250)	(1,250)			(1,250)					(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,000)	(1,955)	(2,000)			(2,000)					(2,000)	
Revenue Total	(1,314,000)	(2,692,284)	(1,314,000)		(1,688,063)	(3,002,063)	128.47%			100,000	(2,902,063)	(3.33%)
EXPENSES												
5-05708 TRANSFER INTEREST TO RESERVE FUNDS		631,131			1,302,063	1,302,063					1,302,063	
5-06100 CONTRIBUTION TO RESERVES					400,000	400,000					400,000	
Expense Total		631,131			1,702,063	1,702,063					1,702,063	
Net Expense / (Net Revenue)	(1,314,000)	(2,061,153)	(1,314,000)		14,000	(1,300,000)	(1.07%)			100,000	(1,200,000)	(7.69%)

2020 Notes:

4-00102 Penalty & Interest on Taxes - Decrease due to the success of the PAP program, interest and penalty revenues continue to decrease

4-00106 Income From Investments - Increase due to recording the full amount of interest earned on all account balances including reserves which was previously netted in this account; the offsetting transfer to reserves for reserve interest earned will be shown as an expense below **5-05708 Transfer Interest to Reserve Funds**; the interest rate is also higher than previously budgeted for

4-00790 Province - Slot Machine - Budget estimated for expected City portion of the OLG slots revenue from Hiawatha; to be offset with transfer to **6200 Capital Reserve** through **5-06100 Contribution to Reserves**

4-00900 Sundry Revenue - Increase to right size budget

5-05708 Transfer Interest to Reserve Fund - Previously this amount was netted within **4-00106 Income From Investments**; net investment income in operating budget to equal \$500,000 with any net revenue in excess to be applied to

6615 Capital Infrastructure reserve per approved Reserves Policy (City Council September 9, 2019); amount transferred to reserve reduced by Council by \$257,000 (Budget Deliberation Day December 3, 2019)

5-06100 Contribution to Reserves - Transfer estimated slots revenue earned from OLG at Hiawatha slots to **6200 Capital Reserve**

City of Sarnia

2020 Approved Operating Budget

1350 OTHER REVENUE

Source	5-05708 Transfer Interest to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
Various	Various Reserves (interest applied to individual reserves)	0	650,000	650,000
6615	Capital Infrastructure (Interest as per Reserves Policy)	0	652,063	652,063
Total		0	1,302,063	1,302,063

Source	5-05708 Transfer Interest to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6200	Capital Reserve (Slots Revenue)	0	400,000	400,000
Total		0	400,000	400,000

2021 Notes:

4-00102 Penalty & Interest on Taxes - Decrease due to the success of the PAP program, interest and penalty revenues continue to decrease

City of Sarnia

2020 Approved Operating Budget

2000 MAYOR & COUNCIL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		(3,445)										
Revenue Total		(3,445)										
EXPENSES												
5-01065 COUNCIL SALARIES	266,600	268,528	266,600		3,999	270,599	1.50%			4,059	274,658	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,075	12,426	14,075		2,361	16,436	16.77%			226	16,662	1.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,958	5,504	7,958			7,958					7,958	
5-01253 CAR ALLOWANCE	5,755	5,628	5,755			5,755					5,755	
5-02104 PHONE	6,800	535	6,800			6,800					6,800	
5-02300 OFFICE EXPENSES	17,400	14,838	17,400			17,400					17,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	15,580	13,566	15,580			15,580					15,580	
5-02302 ADVERTISING	3,000	3,145	3,000			3,000					3,000	
5-02303 POSTAGE	1,400	1,472	1,400			1,400					1,400	
5-02310 TRAVEL & ACCOMODATIONS	5,000	5,095	5,000			5,000					5,000	
5-02311 TRAINING & EDUCATION	12,000	12,001	12,000			12,000					12,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,390	1,258	1,390			1,390					1,390	
5-04008 PROFESSIONAL FEES	10,000	9,939	10,000			10,000					10,000	
5-05000 SUNDRY	12,400	12,401	12,400			12,400					12,400	
5-05102 MUNICIPAL SOUVENIRS	3,000	3,000	3,000			3,000					3,000	
5-05500 REPLACEMENT EQUIPMENT		10,781										
5-05505 NEW EQUIPMENT		446										
Expense Total	382,358	380,563	382,358		6,360	388,718	1.66%			4,285	393,003	1.10%
Net Expense / (Net Revenue)	382,358	377,118	382,358		6,360	388,718	1.66%			4,285	393,003	1.10%

City of Sarnia

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2001 CHIEF ADMINISTRATIVE OFFICER

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	263,342	215,248	263,342		2,906	266,248	1.10%			4,233	270,481	1.59%
5-01025 SALARIES - OVERTIME		(138)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	50,387	45,512	50,387		1,672	52,059	3.32%			741	52,800	1.42%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	25,260	23,886	25,260		(2,834)	22,426	(11.22%)			149	22,575	0.66%
5-01253 CAR ALLOWANCE	1,350	1,350	1,350		4,400	5,750	325.93%				5,750	
5-02104 PHONE	1,300	1,000	1,300			1,300					1,300	
5-02300 OFFICE EXPENSES	650	627	650			650					650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	575	737	575		425	1,000	73.91%				1,000	
5-02303 POSTAGE	150	95	150			150					150	
5-02310 TRAVEL & ACCOMODATIONS	830	845	830		370	1,200	44.58%				1,200	
5-02311 TRAINING & EDUCATION	3,350	3,214	3,350		500	3,850	14.93%				3,850	
5-05500 REPLACEMENT EQUIPMENT		336										
Expense Total	347,194	292,712	347,194		7,439	354,633	2.14%			5,123	359,756	1.44%
Net Expense / (Net Revenue)	347,194	292,712	347,194		7,439	354,633	2.14%			5,123	359,756	1.44%

2020 Notes:

5-01253 Car Allowance - Increased per Council motion (Budget Deliberation Day December 3, 2019)

5-02301 Memberships & Subscriptions - Canadian Association of Municipal Administrators and Ontario Municipal Administrators Association annual subscription fees

City of Sarnia

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2005 LEGAL SERVICES

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00301 FEES - MUNICIPAL TAX SALES	(27,000)	(35,749)	(27,000)	(13,000)		(40,000)	48.15%	13,000			(27,000)	(32.50%)
4-00901 OTHER FEES & SERVICE CHARGES	(23,850)	(22,873)	(23,850)		(6,150)	(30,000)	25.79%				(30,000)	
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(3,000)	(3,085)	(3,000)		(5,200)	(8,200)	173.33%				(8,200)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(17,600)	(17,600)	(17,600)			(17,600)					(17,600)	
Revenue Total	(71,450)	(79,307)	(71,450)	(13,000)	(11,350)	(95,800)	34.08%	13,000			(82,800)	(13.57%)
EXPENSES												
5-01000 SALARIES	367,354	275,044	367,354		22,229	389,583	6.05%			17,391	406,974	4.46%
5-01025 SALARIES - OVERTIME		(103)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	72,297	58,267	72,297		6,913	79,210	9.56%			3,172	82,382	4.00%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,912	31,926	40,912		(654)	40,258	(1.60%)			610	40,868	1.52%
5-01253 CAR ALLOWANCE	1,350	678	1,350			1,350					1,350	
5-02104 PHONE	1,400	1,220	1,400		100	1,500	7.14%				1,500	
5-02300 OFFICE EXPENSES	5,000	5,065	5,000	1,000		6,000	20.00%	(1,000)			5,000	(16.67%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,000	4,698	5,000		2,500	7,500	50.00%				7,500	
5-02302 ADVERTISING	1,500	1,425	1,500	500		2,000	33.33%	(500)			1,500	(25.00%)
5-02303 POSTAGE	1,700	3,779	1,700			1,700					1,700	
5-02310 TRAVEL & ACCOMODATIONS	1,000	1,127	1,000		(1,000)		(100.00%)					
5-02311 TRAINING & EDUCATION	3,500	2,564	3,500		4,000	7,500	114.29%				7,500	
5-04001 LEGAL FEES	125,000	125,240	125,000		(75,000)	50,000	(60.00%)				50,000	
5-04004 SURVEY & APPRAISAL FEES	3,000	4,365	3,000			3,000					3,000	
5-04910 OTHER PURCHASED SERVICES	4,000	3,800	4,000		1,000	5,000	25.00%				5,000	
5-05122 SEARCH & REGISTRATION FEES	17,485	17,376	17,485		15	17,500	0.09%				17,500	
5-05500 REPLACEMENT EQUIPMENT	1,950	1,915	1,950		50	2,000	2.56%				2,000	
Expense Total	652,448	538,386	652,448	1,500	(39,847)	614,101	(5.88%)	(1,500)		21,173	633,774	3.20%
Net Expense / (Net Revenue)	580,998	459,079	580,998	(11,500)	(51,197)	518,301	(10.79%)	11,500		21,173	550,974	6.30%

City of Sarnia

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2005 LEGAL SERVICES

2020 Notes:

- 4-00301 Fees - Municipal Tax Sales** - Increase based on anticipated number of tax sales for 2020
- 4-00901 Other Fees & Service Charges** - Increase based on expected services provided by the legal department
- 4-00927 Costs Recovered - External Disbursements** - Increase based on expected services provided by the legal department
- 5-01### Salaries & Benefits** - Transfer 0.5 FTE from **2050 Clerks** department
- 5-02300 Office Expenses** - Increase due to the increased number of tax sales expected in 2020 which will increase general staff expenses
- 5-02301 Membership & Subscriptions** - Increase for 2 lawyers Law Society of Ontario membership fees plus other annual memberships
- 5-02302 Advertising** - Increase for tax sale advertising; offset by revenue recovered
- 5-02310 Travel & Accommodations** - Transferred to **5-02311 Training & Education**
- 5-02311 Training & Education** - Increase for anticipated training requirements for legal staff
- 5-04001 Legal Fees** - Decrease based on expected need for external legal counsel
- 5-04910 Other Purchased Services** - Increase based on historical actuals; payments to Lambton County for By-Law Prosecutions

City of Sarnia

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2010 HUMAN RESOURCES

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00750 PROVINCIAL SUBSIDY		(51,106)		(28,800)		(28,800)		28,800				(100.00%)
4-00795 OTHER GRANTS & SUBSIDIES	(17,470)	(17,470)	(17,470)			(17,470)					(17,470)	
4-00930 COSTS RECOVERED	(5,000)	(24,511)	(5,000)			(5,000)					(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(146,300)	(146,300)	(146,300)		(4,100)	(150,400)	2.80%				(150,400)	
Revenue Total	(168,770)	(239,387)	(168,770)	(28,800)	(4,100)	(201,670)	19.49%	28,800			(172,870)	(14.28%)
EXPENSES												
5-01000 SALARIES	661,159	667,643	661,159	35,000	38,112	734,271	11.06%	(35,000)		11,117	710,388	(3.25%)
5-01025 SALARIES - OVERTIME		175										
5-01030 SALARIES - CASUAL	21,840	11,991	21,840			21,840					21,840	
5-01050 WAGES		32,529										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	135,830	129,803	135,830		10,535	146,365	7.76%			1,953	148,318	1.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	79,277	66,514	79,277		(8,927)	70,350	(11.26%)			389	70,739	0.55%
5-02104 PHONE	950	782	950			950					950	
5-02300 OFFICE EXPENSES	2,200	3,114	2,200			2,200					2,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,900	4,929	4,900			4,900					4,900	
5-02303 POSTAGE	1,000	648	1,000			1,000					1,000	
5-02310 TRAVEL & ACCOMODATIONS	1,400	1,351	1,400			1,400					1,400	
5-02311 TRAINING & EDUCATION	6,400	6,479	6,400			6,400					6,400	
5-02705 PERSONNEL RECRUITMENT	14,000	19,369	14,000			14,000					14,000	
5-04008 PROFESSIONAL FEES	100,000	100,100	100,000			100,000					100,000	
5-04910 OTHER PURCHASED SERVICES	39,100	34,257	39,100			39,100					39,100	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	17,000	12,305	17,000			17,000					17,000	
5-05130 WELLNESS PROGRAM	5,000	4,085	5,000			5,000					5,000	
5-05500 REPLACEMENT EQUIPMENT	1,000	1,094	1,000			1,000					1,000	
5-05626 SPECIAL PROJECTS		15,852										
5-05866 AGE FRIENDLY		23,192										
Expense Total	1,091,056	1,136,212	1,091,056	35,000	39,720	1,165,776	6.85%	(35,000)		13,459	1,144,235	(1.85%)
Net Expense / (Net Revenue)	922,286	896,825	922,286	6,200	35,620	964,106	4.53%	(6,200)		13,459	971,365	0.75%

2020 Notes:

4-00750 Provincial Subsidy - Revenue from the Ontario Active Schools grant which is to offset contract employee costs to implement the program (City Council December 18, 2018; City Council June 17, 2019)

4-00939 Costs Recovered - Interdepartmental - Increase for cost of services performed for Water and Sewer departments; \$8,800 transferred to **2020 Accounting** for time spent by staff on harbour related activities

5-01### Salaries & Benefits - One time increase of 1.0FTE for the contract staff related to the Ontario Active Schools project; offset by portion covered through the grant in **4-00750 Provincial Subsidy**

City of Sarnia

2020 Approved Operating Budget

2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02300 OFFICE EXPENSES	250	553	250			250					250	
5-02302 ADVERTISING	500	500	500			500					500	
5-02310 TRAVEL & ACCOMODATIONS	250	410	250	750		1,000	300.00%	(750)			250	(75.00%)
5-05626 SPECIAL PROJECTS	4,000	5,018	4,000			4,000					4,000	
Expense Total	5,000	6,481	5,000	750		5,750	15.00%	(750)			5,000	(13.04%)
Net Expense / (Net Revenue)	5,000	6,481	5,000	750		5,750	15.00%	(750)			5,000	(13.04%)

2020 Notes:

5-02310 Travel & Accommodations - One time increase needed for costs to provide transportation for committee member

City of Sarnia

2020 Approved Operating Budget

2012 AGE FRIENDLY COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02300 OFFICE EXPENSES					1,000	1,000					1,000	
5-04040 SNOW REMOVAL					1,500	1,500					1,500	
5-05626 SPECIAL PROJECTS					3,000	3,000					3,000	
Expense Total					5,500	5,500					5,500	
Net Expense / (Net Revenue)					5,500	5,500					5,500	

2020 Notes:

- 5-02300 Office Expense** - Budget required for printing of seniors guide
- 5-04040 Snow Removal** - Senior snow removal program costs (City Council December 17, 2018)
- 5-05626 Special Projects** - Costs related to the Age Friendly Summit

City of Sarnia

2020 Approved Operating Budget

2020 ACCOUNTING

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		(453)										
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(396,600)	(396,600)	(396,600)		(22,400)	(419,000)	5.65%				(419,000)	
4-06220 CONTRIBUTION FROM RESERVES				(136,562)		(136,562)		136,562				(100.00%)
Revenue Total	(396,600)	(397,053)	(396,600)	(136,562)	(22,400)	(555,562)	40.08%	136,562			(419,000)	(24.58%)
EXPENSES												
5-01000 SALARIES	838,891	895,752	858,891		120,660	979,551	16.77%			38,934	1,018,485	3.97%
5-01025 SALARIES - OVERTIME		1,901										
5-01030 SALARIES - CASUAL	9,164	7,975	9,164			9,164					9,164	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	176,118	175,289	176,118		29,404	205,522	16.70%			7,312	212,834	3.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	118,035	108,286	118,035		(1,390)	116,645	(1.18%)			1,276	117,921	1.09%
5-01253 CAR ALLOWANCE	1,350	1,353	1,350			1,350					1,350	
5-02104 PHONE	900	679	900			900					900	
5-02300 OFFICE EXPENSES	8,760	8,791	8,760			8,760					8,760	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,650	5,504	6,650			6,650					6,650	
5-02302 ADVERTISING	630	790	630			630					630	
5-02303 POSTAGE	3,165	4,372	3,165			3,165					3,165	
5-02310 TRAVEL & ACCOMODATIONS	970	1,335	970			970					970	
5-02311 TRAINING & EDUCATION	14,840	12,091	14,840			14,840					14,840	
5-02405 OFFICE EQUIPMENT MAINTENANCE	800		800			800					800	
5-04000 AUDIT FEES	49,000	49,000	49,000			49,000					49,000	
5-04910 OTHER PURCHASED SERVICES	6,000	6,000	6,000	15,000		21,000	250.00%	(15,000)			6,000	(71.43%)
5-05500 REPLACEMENT EQUIPMENT	2,000	2,035	2,000			2,000					2,000	
Expense Total	1,237,273	1,281,153	1,257,273	15,000	148,674	1,420,947	14.85%	(15,000)		47,522	1,453,469	2.29%
Net Expense / (Net Revenue)	840,673	884,100	860,673	(121,562)	126,274	865,385	2.94%	121,562		47,522	1,034,469	19.54%

2020 Notes:

4-00939 Costs Recovered - Interdepartmental - Increase based on cost of service to Water and Sewer departments; \$8,800 transferred from **2010 Human Resources** for staff time spent on harbour related activities

4-06220 Contribution from Reserves - To offset the cost of adding an Asset Management Project Manager, using the new Asset Management Reserves contribution added in **2490 Corporate Municipal**

5-01### Salaries & Benefits - Increase 1.0 FTE for asset management position; offset in 2020 by **4-06220 Contribution from Reserves**

5-04910 Other Purchased Services - One time increase required for the development of software integration module between the Payroll and Human Resources softwares

City of Sarnia

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2021 TAX & REVENUE COLLECTIONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00300 TAX CERTIFICATES	(80,000)	(79,773)	(80,000)			(80,000)					(80,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(118,945)	(115,605)	(118,945)			(118,945)					(118,945)	
Revenue Total	(198,945)	(195,378)	(198,945)			(198,945)					(198,945)	
EXPENSES												
5-01000 SALARIES	222,074	221,958	222,074		10,476	232,550	4.72%			8,121	240,671	3.49%
5-01025 SALARIES - OVERTIME		1,320										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	46,074	46,024	46,074		3,448	49,522	7.48%			1,576	51,098	3.18%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,743	29,255	31,743		(2,696)	29,047	(8.49%)			285	29,332	0.98%
5-02104 PHONE	500	452	500			500					500	
5-02300 OFFICE EXPENSES	15,000	17,113	15,000			15,000					15,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,700	1,453	1,700			1,700					1,700	
5-02302 ADVERTISING	580	521	580			580					580	
5-02303 POSTAGE	41,500	40,964	41,500			41,500					41,500	
5-02310 TRAVEL & ACCOMODATIONS		425										
5-02311 TRAINING & EDUCATION	4,312	4,305	4,312			4,312					4,312	
5-02405 OFFICE EQUIPMENT MAINTENANCE	580	890	580			580					580	
5-04910 OTHER PURCHASED SERVICES	10,630	10,119	10,630			10,630					10,630	
5-05500 REPLACEMENT EQUIPMENT	1,000	915	1,000			1,000					1,000	
Expense Total	375,693	375,714	375,693		11,228	386,921	2.99%			9,982	396,903	2.58%
Net Expense / (Net Revenue)	176,748	180,336	176,748		11,228	187,976	6.35%			9,982	197,958	5.31%

City of Sarnia

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2022 INFORMATION TECHNOLOGY

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00903 RENTAL REVENUE	(900)	(900)	(900)			(900)					(900)	
4-00930 COSTS RECOVERED	(118,107)	(659)	(118,107)		108,107	(10,000)	(91.53%)				(10,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(490,700)	(490,700)	(490,700)		3,200	(487,500)	(0.65%)				(487,500)	
Revenue Total	(609,707)	(492,259)	(609,707)		111,307	(498,400)	(18.26%)				(498,400)	
EXPENSES												
5-01000 SALARIES	714,013	687,484	714,013		13,507	727,520	1.89%			31,287	758,807	4.30%
5-01025 SALARIES - OVERTIME	15,834	12,470	15,834			15,834					15,834	
5-01030 SALARIES - CASUAL	43,680	22,503	43,680			43,680					43,680	
5-01050 WAGES		9,521										
5-01095 CALL DUTY	15,182	15,271	15,182			15,182					15,182	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	155,062	153,271	155,062		6,807	161,869	4.39%			6,260	168,129	3.87%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	96,998	88,437	96,998		(10,065)	86,933	(10.38%)			1,078	88,011	1.24%
5-02104 PHONE	7,200	7,001	7,200			7,200					7,200	
5-02112 INTERNET/EMAIL SERVICES	5,000	3,674	5,000			5,000					5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	116,750	92,427	116,750			116,750					116,750	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	521,700	524,551	521,700		66,000	587,700	12.65%			30,000	617,700	5.10%
5-02220 VEHICLE EXPENSE	14,339	14,339	14,339		(4,539)	9,800	(31.65%)				9,800	
5-02300 OFFICE EXPENSES	2,000	4,686	2,000			2,000					2,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,000	4,186	4,000			4,000					4,000	
5-02303 POSTAGE	100	52	100			100					100	
5-02310 TRAVEL & ACCOMODATIONS	3,000	4,018	3,000			3,000					3,000	
5-02311 TRAINING & EDUCATION	12,000	11,361	12,000			12,000					12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,000	502	1,000			1,000					1,000	
5-04910 OTHER PURCHASED SERVICES	133,107	38,717	133,107		(108,107)	25,000	(81.22%)				25,000	
5-05500 REPLACEMENT EQUIPMENT	2,100	10,720	2,100			2,100					2,100	
5-06100 CONTRIBUTION TO RESERVES	150,000	150,000	150,000			150,000					150,000	
Expense Total	2,013,065	1,855,191	2,013,065		(36,397)	1,976,668	(1.81%)			68,625	2,045,293	3.47%
Net Expense / (Net Revenue)	1,403,358	1,362,932	1,403,358		74,910	1,478,268	5.34%			68,625	1,546,893	4.64%

City of Sarnia

2020 Approved Operating Budget

2022 INFORMATION TECHNOLOGY

2020 Notes:

4-00930 Costs Recovered - Remove the contract IT position from the budget as no longer required for the Bell project (2018 approved budget; City Council Nov 20, 2017); offset by reduction in **5-04910 Other Purchased Services**.
4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service provided to the Water and Sewer departments
5-02117 Software License & Maintenance - Increase due to \$20,000 added for the council voting software (City Council Jun 11, 2018; City Council Feb 11, 2019); \$26,000 added for parking ticket system support; \$20,000 added due to various IT related initiatives included in the 2020 budget
5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage
5-04910 Other Purchased Services - Decrease as contract IT position no longer required for the Bell Fibre project; offset by reduction in **4-00930 Costs Recovered** (2018 approved budget; City Council Nov 20, 2017)

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6490	Computer Equipment Replacement	150,000	150,000	150,000
Total		150,000	150,000	150,000

2021 Notes:

5-02117 Software License & Maintenance - Increase due to various IT related initiatives expected in the 2021 budget

City of Sarnia

2020 Approved Operating Budget

2023 PURCHASING

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	160,388	166,382	160,388		12,053	172,441	7.51%			2,680	175,121	1.55%
5-01025 SALARIES - OVERTIME		(51)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	32,959	34,049	32,959		3,262	36,221	9.90%			476	36,697	1.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,633	21,757	21,633		(2,075)	19,558	(9.59%)			95	19,653	0.49%
5-02104 PHONE	500	605	500		60	560	12.00%				560	
5-02300 OFFICE EXPENSES	560	555	560		190	750	33.93%				750	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	500	404	500			500					500	
5-02310 TRAVEL & ACCOMODATIONS	200	1,095	200			200					200	
5-02311 TRAINING & EDUCATION	2,675	2,533	2,675		200	2,875	7.48%				2,875	
5-05500 REPLACEMENT EQUIPMENT	1,000	915	1,000			1,000					1,000	
Expense Total	220,415	228,244	220,415		13,690	234,105	6.21%			3,251	237,356	1.39%
Net Expense / (Net Revenue)	220,415	228,244	220,415		13,690	234,105	6.21%			3,251	237,356	1.39%

City of Sarnia

2020 Approved Operating Budget

2024 CUSTOMER SERVICE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	370,769	351,605	370,769		11,743	382,512	3.17%			16,761	399,273	4.38%
5-01025 SALARIES - OVERTIME		1,438										
5-01050 WAGES	8,554	10,730	8,554			8,554					8,554	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	78,402	72,150	78,402		4,509	82,911	5.75%			3,497	86,408	4.22%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,948	56,033	60,948		(5,868)	55,080	(9.63%)			586	55,666	1.06%
5-02104 PHONE	600	484	600		(600)		(100.00%)					
5-02300 OFFICE EXPENSES	4,300	4,119	4,300			4,300					4,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	350	254	350		500	850	142.86%				850	
5-02303 POSTAGE	3,165	2,350	3,165		(1,000)	2,165	(31.60%)				2,165	
5-02310 TRAVEL & ACCOMODATIONS	530	280	530		600	1,130	113.21%				1,130	
5-02311 TRAINING & EDUCATION	8,093	4,505	8,093			8,093					8,093	
5-04910 OTHER PURCHASED SERVICES	13,500	12,233	13,500		500	14,000	3.70%				14,000	
5-05500 REPLACEMENT EQUIPMENT	1,000	972	1,000		1,000	2,000	100.00%			1,000	3,000	50.00%
Expense Total	550,211	517,153	550,211		11,384	561,595	2.07%			21,844	583,439	3.89%
Net Expense / (Net Revenue)	550,211	517,153	550,211		11,384	561,595	2.07%			21,844	583,439	3.89%

2020 Notes:

5-02301 Memberships & Subscriptions - Increase to add membership to Ontario Charitable Gaming Association

5-02303 Postage - Decrease based on actual postage use and expected 2020 usage

5-02310 Travel & Accommodations - Increase required to attend conferences

5-04910 Other Purchased Services - Increase to accommodate repairs as needed and to produce internal training modules for customer service training

5-05500 Equipment Replacement - Increase required to replace aging office furniture and equipment

2021 Notes:

5-05500 Replacement Equipment - Increase required to replace aging office furniture and equipment

City of Sarnia

2020 Approved Operating Budget

2050 CITY CLERK

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(30,000)	(33,591)	(30,000)		(3,500)	(33,500)	11.67%				(33,500)	
4-00324 LICENSE FEES - BUSINESS (OTHER)	(23,970)	(21,992)	(23,970)			(23,970)					(23,970)	
4-00325 LICENSE FEES - BINGOS	(171,000)	(176,710)	(171,000)			(171,000)					(171,000)	
4-00326 LICENSE FEES - RAFFLES	(25,000)	(22,959)	(25,000)			(25,000)					(25,000)	
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(1,000)	(1,336)	(1,000)			(1,000)					(1,000)	
4-00328 COMMISSIONING/NOTARY SERVICES	(4,000)	(4,030)	(4,000)			(4,000)					(4,000)	
4-00329 FREEDOM OF INFORMATION	(500)	(371)	(500)			(500)					(500)	
4-00330 LICENSE FEES - MARRIAGE	(60,000)	(61,235)	(60,000)		(1,000)	(61,000)	1.67%				(61,000)	
4-00335 DEATH CERTIFICATES	(20,375)	(20,837)	(20,375)			(20,375)					(20,375)	
4-00345 MARRIAGE CEREMONY FEES	(12,000)	(12,309)	(12,000)			(12,000)					(12,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(1,500)	(1,585)	(1,500)			(1,500)					(1,500)	
Revenue Total	(349,345)	(356,955)	(349,345)		(4,500)	(353,845)	1.29%				(353,845)	
EXPENSES												
5-01000 SALARIES	471,795	481,415	471,795		5,073	476,868	1.08%			19,313	496,181	4.05%
5-01025 SALARIES - OVERTIME		(1,571)										
5-01030 SALARIES - CASUAL	8,490	13,759	8,490			8,490					8,490	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	96,325	94,398	96,325		2,627	98,952	2.73%			3,426	102,378	3.46%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,580	55,422	60,580		(10,711)	49,869	(17.68%)			678	50,547	1.36%
5-01253 CAR ALLOWANCE	1,351	1,223	1,351			1,351					1,351	
5-02007 RECORDS MANAGEMENT	2,000	1,893	2,000			2,000					2,000	
5-02104 PHONE	2,000	1,726	2,000			2,000					2,000	
5-02223 OTHER LICENSES	20,000	19,200	20,000			20,000					20,000	
5-02300 OFFICE EXPENSES	3,000	3,163	3,000			3,000					3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,000	2,995	3,000			3,000					3,000	
5-02302 ADVERTISING	7,000	6,719	3,500			3,500	(50.00%)				3,500	
5-02303 POSTAGE	2,000	1,532	2,000			2,000					2,000	
5-02310 TRAVEL & ACCOMODATIONS	750	886	750			750					750	
5-02311 TRAINING & EDUCATION	6,500	6,612	6,500			6,500					6,500	
5-04910 OTHER PURCHASED SERVICES	28,800	28,181	8,800			8,800	(69.44%)				8,800	

City of Sarnia

2020 Approved Operating Budget

2050 CITY CLERK

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-05500 REPLACEMENT EQUIPMENT	2,000	1,435	2,000			2,000					2,000	
5-05505 NEW EQUIPMENT	3,000	2,250	3,000			3,000					3,000	
5-05801 CIVIC CORNER	5,500	5,359	5,500			5,500					5,500	
Expense Total	724,091	726,597	700,591		(3,011)	697,580	(3.66%)			23,417	720,997	3.36%
Net Expense / (Net Revenue)	374,746	369,642	351,246		(7,511)	343,735	(8.28%)			23,417	367,152	6.81%

2020 Notes:

4-00322 License Fees - Business (Eating Establishments) - Increase based on prior year actual results and consistent number of business licenses to be processed in 2020

4-00330 License Fees - Marriage - Increase based on prior year actual results and consistent number of licenses to be processed in 2020

5-01### Salaries & Benefits - Transfer 0.5 FTE to **2005 Legal**; decrease is offset with remaining FTE step increases

City of Sarnia

2020 Approved Operating Budget

2055 UNDRIP COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02300 OFFICE EXPENSES	500	500	500			500					500	
5-02302 ADVERTISING	500	500	500			500					500	
5-04910 OTHER PURCHASED SERVICES	1,500	1,500	1,500			1,500					1,500	
5-05626 SPECIAL PROJECTS	500	590	500			500					500	
Expense Total	3,000	3,090	3,000			3,000					3,000	
Net Expense / (Net Revenue)	3,000	3,090	3,000			3,000					3,000	

City of Sarnia

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2052 PROPERTY MAINTENANCE & PRINTING

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(17,000)	(17,000)	(17,000)			(17,000)					(17,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(29,100)	(29,620)	(29,100)			(29,100)					(29,100)	
Revenue Total	(46,100)	(46,620)	(46,100)			(46,100)					(46,100)	
EXPENSES												
5-01000 SALARIES	361,152	361,961	361,152		17,175	378,327	4.76%			5,892	384,219	1.56%
5-01025 SALARIES - OVERTIME		(867)										
5-01030 SALARIES - CASUAL	8,490	7,412	8,490			8,490					8,490	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	75,506	75,645	75,506		5,522	81,028	7.31%			1,132	82,160	1.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,624	52,595	52,624		(4,956)	47,668	(9.42%)			207	47,875	0.43%
5-01254 CLOTHING/BOOT ALLOWANCE	1,900	2,031	1,900			1,900					1,900	
5-02101 NATURAL GAS	35,000	33,542	35,000			35,000					35,000	
5-02102 ELECTRICITY	93,000	93,249	93,000			93,000					93,000	
5-02104 PHONE	3,000	4,314	3,000			3,000					3,000	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	28,000	27,350	28,000			28,000					28,000	
5-02220 VEHICLE EXPENSE	64,585	64,813	64,585		(28,385)	36,200	(43.95%)				36,200	
5-02300 OFFICE EXPENSES	16,490	16,943	16,490			16,490					16,490	
5-02303 POSTAGE	870	436	870			870					870	
5-02311 TRAINING & EDUCATION	1,175	1,190	1,175		5,000	6,175	425.53%				6,175	
5-02320 JANITORIAL SUPPLIES	6,500	6,576	6,500		1,500	8,000	23.08%				8,000	
5-02388 OVERTIME MEALS		151										
5-02410 EQUIPMENT MAINTENANCE	2,800	2,667	2,800			2,800					2,800	
5-02420 BUILDING MAINTENANCE	50,000	62,551	50,000	15,000	15,000	80,000	60.00%	(15,000)			65,000	(18.75%)
5-02425 ELEVATOR MAINTENANCE	10,000	10,814	10,000			10,000					10,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	7,500	6,343	7,500			7,500					7,500	
5-02436 CEMETERY MAINTENANCE	3,000	2,697	3,000			3,000					3,000	
5-04043 CONTRACT CLEANING		2,503										
5-05500 REPLACEMENT EQUIPMENT	1,000	4,227	1,000			1,000					1,000	
5-06100 CONTRIBUTION TO RESERVES	61,900	61,900	61,900			61,900					61,900	

City of Sarnia

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2052 PROPERTY MAINTENANCE & PRINTING

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
Expense Total	884,492	901,043	884,492	15,000	10,856	910,348	2.92%	(15,000)		7,231	902,579	(0.85%)
Net Expense / (Net Revenue)	838,392	854,423	838,392	15,000	10,856	864,248	3.08%	(15,000)		7,231	856,479	(0.90%)

2020 Notes:

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Increase budget to establish training program for property maintenance staff

5-02320 Janitorial Supplies - Increase based on the cost increase of cleaning supplies

5-02420 Building Maintenance - Increase required due to aging buildings and infrastructure

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6200	Capital Reserve - Lochiel Kiwanis	15,000	15,000	15,000
6495	City Hall Building	40,000	40,000	40,000
6500	City Hall Printing	6,900	6,900	6,900
Total		61,900	61,900	61,900

City of Sarnia

2020 Approved Operating Budget

2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00903 RENTAL REVENUE	(60,500)	(61,031)	(60,500)		(2,000)	(62,500)	3.31%			(1,000)	(63,500)	1.60%
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(52,000)	(52,526)	(52,000)			(52,000)					(52,000)	
4-00912 FEES - BERTHAGE	(5,000)	(3,885)	(5,000)			(5,000)					(5,000)	
4-00914 FEES - HARBOUR USAGE	(15,000)	(35,900)	(15,000)			(15,000)					(15,000)	
4-00930 COSTS RECOVERED	(3,000)	(3,000)	(3,000)			(3,000)					(3,000)	
Revenue Total	(135,500)	(156,342)	(135,500)		(2,000)	(137,500)	1.48%			(1,000)	(138,500)	0.73%
EXPENSES												
5-02102 ELECTRICITY	4,500	4,511	4,500			4,500					4,500	
5-02431 DOCK MAINTENANCE	4,500	4,500	4,500		(4,500)		(100.00%)					
5-02435 GROUNDS MAINTENANCE	4,500	4,538	4,500		4,500	9,000	100.00%				9,000	
5-04010 MANAGEMENT SERVICES	12,000	11,858	12,000			12,000					12,000	
5-06100 CONTRIBUTION TO RESERVES	10,000	10,000	10,000			10,000					10,000	
Expense Total	35,500	35,407	35,500			35,500					35,500	
Net Expense / (Net Revenue)	(100,000)	(120,935)	(100,000)		(2,000)	(102,000)	2.00%			(1,000)	(103,000)	0.98%

2020 Notes:

4-00903 Rental Revenue - Increase based on contractual lease agreement estimated 2% CPI increase

5-02431 Dock Maintenance - Transfer budget dollars to **5-02435 Grounds Maintenance** for consistent reporting purposes

5-02435 Grounds Maintenance - Budget transferred from **5-02431 Dock Maintenance** for reporting purposes

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6040	Federal Harbour Reserve Fund	10,000	10,000	10,000
Total		10,000	10,000	10,000

2021 Notes:

4-00903 Rental Revenue - Increase based on contractual lease agreement estimated 2% CPI increase

City of Sarnia

2020 Approved Operating Budget

2066 SARNIA HARBOUR

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00901 OTHER FEES & SERVICE CHARGES	(26,500)	(11,040)	(26,500)			(26,500)					(26,500)	
4-00903 RENTAL REVENUE	(69,000)	(69,478)	(69,000)		(3,500)	(72,500)	5.07%			(3,600)	(76,100)	4.97%
4-00912 FEES - BERTHAGE	(200,000)	(199,201)	(200,000)			(200,000)					(200,000)	
4-00914 FEES - HARBOUR USAGE	(65,000)	(62,785)	(65,000)			(65,000)					(65,000)	
4-00915 FEES - WHARFAGE	(2,500)		(2,500)			(2,500)					(2,500)	
4-00930 COSTS RECOVERED	(5,000)		(5,000)			(5,000)					(5,000)	
4-00936 COSTS RECOVERED - OTHER	(390,000)	(390,724)	(390,000)			(390,000)					(390,000)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(286,028)	(285,271)	(286,028)		(5,392)	(291,420)	1.89%			(1,000)	(292,420)	0.34%
Revenue Total	(1,044,028)	(1,018,499)	(1,044,028)		(8,892)	(1,052,920)	0.85%			(4,600)	(1,057,520)	0.44%
EXPENSES												
5-01030 SALARIES - CASUAL	9,776	4,888	9,776			9,776					9,776	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	1,052	526	1,052		26	1,078	2.47%				1,078	
5-02102 ELECTRICITY	332,000	332,194	332,000			332,000					332,000	
5-02103 WATER	1,500	1,301	1,500			1,500					1,500	
5-02104 PHONE	200	191	200			200					200	
5-02220 VEHICLE EXPENSE	7,000	7,000	7,000		(7,000)		(100.00%)					
5-02300 OFFICE EXPENSES	2,500	1,640	2,500			2,500					2,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,500	2,361	2,500			2,500					2,500	
5-02304 MARKETING	5,000	6,501	5,000			5,000					5,000	
5-02310 TRAVEL & ACCOMODATIONS	1,000	4,578	1,000			1,000					1,000	
5-02311 TRAINING & EDUCATION					4,500	4,500					4,500	
5-02400 REPAIRS & MAINTENANCE	93,000	72,640	93,000			93,000					93,000	
5-04000 AUDIT FEES	2,500	2,500	2,500			2,500					2,500	
5-04001 LEGAL FEES	5,000	5,000	5,000			5,000					5,000	
5-04005 INSURANCE	15,000	19,055	15,000		7,866	22,866	52.44%			1,000	23,866	4.37%
5-04008 PROFESSIONAL FEES	40,000	29,887	40,000			40,000					40,000	
5-04010 MANAGEMENT SERVICES	25,000	30,174	25,000			25,000					25,000	
5-04100 SECURITY SERVICES	2,500	1,940	2,500			2,500					2,500	
5-05140 REALTY TAXES	2,500	2,500	2,500			2,500					2,500	

City of Sarnia

2020 Approved Operating Budget

2066 SARNIA HARBOUR

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-05500 REPLACEMENT EQUIPMENT	10,000	7,624	10,000			10,000					10,000	
5-05650 ALLOCATED ADMINISTRATION	40,000	40,000	40,000			40,000					40,000	
5-06100 CONTRIBUTION TO RESERVES	446,000	446,000	446,000		3,500	449,500	0.78%			3,600	453,100	0.80%
Expense Total	1,044,028	1,018,500	1,044,028		8,892	1,052,920	0.85%			4,600	1,057,520	0.44%
Net Expense / (Net Revenue)		1										

2066 Sarnia Harbour is a net zero budget impact department. Net revenues (all revenues other than contribution from reserves, minus recoverable electricity) is transferred to **6365 Sarnia Harbour Reserve**. Net expenses (all expenses other than contribution to reserves, minus electricity recovered through revenue) is offset with a contribution from **6040 Federal Harbour Reserve** as per the 2014 Divestiture Agreement.

2020 Notes:

4-00903 Rental Revenue - Increases per contractual lease agreements at the Sarnia Harbour; CPI related increases estimated at 2%

4-06212 Contribution from Federal Harbour - Increase to fund the eligible expenses of the harbour from the federal harbour reserve as per the Divestiture Agreement

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Budget added to train staff on harbour related items

5-04005 Insurance - Increase based on estimated premiums

5-06100 Contribution to Reserve - Increase based on net revenue from Harbour

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6365	Sarnia Harbour	446,000	449,500	453,100
Total		446,000	449,500	453,100
2021 Notes:				

4-00903 Rental Revenue - Increases per contractual lease agreements at the Sarnia Harbour; CPI related increases estimated at 2%

4-06212 Contribution from Federal Harbour - Increase to fund the eligible expenses of the harbour from the federal harbour reserve as per the Divestiture Agreement

5-04005 Insurance - Increase based on estimated premiums

5-06100 Contribution to Reserve - Increase based on net revenue from Harbour

City of Sarnia

2020 Approved Operating Budget

2070 FERRY DOCK HILL LANDS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00903 RENTAL REVENUE	(86,000)	(85,406)	(86,000)		86,000		(100.00%)					
4-00930 COSTS RECOVERED	(6,500)	(6,500)	(6,500)		6,500		(100.00%)					
Revenue Total	(92,500)	(91,906)	(92,500)		92,500		(100.00%)					
EXPENSES												
5-02480 MAINTENANCE	5,000	4,967	5,000		(5,000)		(100.00%)					
5-05140 REALTY TAXES	25,500	25,434	25,500		(25,500)		(100.00%)					
5-06100 CONTRIBUTION TO RESERVES	30,000	30,000	30,000		(30,000)		(100.00%)					
Expense Total	60,500	60,401	60,500		(60,500)		(100.00%)					
Net Expense / (Net Revenue)	(32,000)	(31,505)	(32,000)		32,000		(100.00%)					

2020 Notes:

Due to rising water levels, the integrity of the building structure has been compromised and is unsafe to continue occupying. Due to the safety conditions, this building will be demolished in 2020, and as such all operating revenues and expenses have been removed from the budget

City of Sarnia

2020 Approved Operating Budget

2100 ELECTIONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02009 ELECTION SUPPLIES		444										
5-02104 PHONE		466										
5-02302 ADVERTISING		977										
5-06100 CONTRIBUTION TO RESERVES	65,000	65,000	65,000		36,170	101,170	55.65%				101,170	
Expense Total	65,000	66,887	65,000		36,170	101,170	55.65%				101,170	
Net Expense / (Net Revenue)	65,000	66,887	65,000		36,170	101,170	55.65%				101,170	

2020 Notes:

5-06100 Contribution to Reserve - Increase to the election reserve needed to fully fund a potential hybrid electronic/paper voting system which has a significantly higher cost than electronic only

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6400	Election Expenses Reserve	65,000	101,170	101,170
Total		65,000	101,170	101,170

City of Sarnia

2020 Approved Operating Budget

2490 CORPORATE MUNICIPAL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02104 PHONE	40,400	40,214	40,400			40,400					40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,950	5,894	5,950			5,950					5,950	
5-02311 TRAINING & EDUCATION	25,000	21,511	25,000			25,000					25,000	
5-04005 INSURANCE	309,311	324,906	309,311		61,862	371,173	20.00%			16,239	387,412	4.38%
5-05104 LONG SERVICE RECOGNITION	8,500	11,704	8,500			8,500					8,500	
5-05106 VOLUNTEER RECOGNITION	3,000	2,650	3,000			3,000					3,000	
5-05112 STRATEGIC PLANNING					(600,000)	(600,000)					(600,000)	
5-05134 HEALTH & OCCUPATIONAL SAFETY	1,500	1,125	1,500			1,500					1,500	
5-05626 SPECIAL PROJECTS	18,250	18,309	21,250			21,250	16.44%				21,250	
5-06100 CONTRIBUTION TO RESERVES	9,089,294	9,089,294	9,029,294		1,515,103	10,544,397	16.01%			1,514,485	12,058,882	14.36%
Expense Total	9,501,205	9,515,607	9,444,205		976,965	10,421,170	9.68%			1,530,724	11,951,894	14.69%
Net Expense / (Net Revenue)	9,501,205	9,515,607	9,444,205		976,965	10,421,170	9.68%			1,530,724	11,951,894	14.69%

2020 Notes:

5-04005 Insurance - Increase based on estimated 5% increase on 2019 premiums

5-05112 Strategic Planning - Savings expected to be found from the service delivery review

5-06100 Contribution to Reserves - Increase in retired debt from **5500 Debt Charges** = \$117,758; reduce \$130,000 for the transfer of PASA surcharge revenue from **4710 Progressive Auto Sales Arena**; increase contribution to capital reserve by 2% of prior year tax levy (\$1,485,752) for asset management costs; increase \$41,593 for Self Insurance Reserve contribution (Budget Deliberation Day December 3, 2019)

City of Sarnia

2020 Approved Operating Budget

2490 CORPORATE MUNICIPAL

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
Various	Retired Debt	\$3,952,471	\$4,070,229	\$4,098,960
6200	Capital Reserve	\$336,000	\$276,000	\$853,300
6220	WSIB Reserve - 5 Yr Repayment plan ending in 2020; WSIB Presumptive Claims (Special Meeting Sept. 21, 2015 - \$2.3M to be repaid to WSIB Reserve in the amount of \$460,000 per year with final repayment transferred in 2020)	\$460,000	\$460,000	-
6225	Self Insurance Reserve	\$445,000	\$486,593	\$486,593
6265	Airport Reserve	\$25,000	\$25,000	\$25,000
6200	Capital Reserve - 5 Yr Repayment plan ending in 2020; Lambton Mall Assessment Appeal (City Council Oct. 5, 2015 - \$585,000 to be repaid to capital reserve in the amount of \$117,300 each year with final repayment transferred in 2020)	\$117,300	\$117,300	-
6485	Energy Management Reserve	\$303,523	\$303,523	\$303,523
6581	Operating Contingency Reserve	\$250,000	\$250,000	\$250,000
6610	Parks & Recreation Facilities Reserve	\$250,000	\$120,000	\$120,000
6615	Capital Infrastructure Reserve	\$2,850,000	\$2,850,000	\$2,850,000
6615	Capital Infrastructure Reserve - Asset Management Contribution	\$0	\$1,485,752	\$2,971,504
6640	Accessibility Reserve	\$100,000	\$100,000	\$100,000
Total		\$9,089,294	\$10,544,397	\$12,058,882

2021 Notes:

5-04005 Insurance - Increase based on estimated 5% increase on 2020 estimated premiums

5-06100 Contribution to Reserves - Increase in retired debt from **5500 Debt Charges** = \$28,733; increase contribution to capital reserve by 2% of 2018 tax levy (\$1,485,752) for asset management costs

City of Sarnia

2020 Approved Operating Budget

4900 SARNIA PUBLIC LIBRARY

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02101 NATURAL GAS	14,500	14,458	14,500			14,500					14,500	
5-02102 ELECTRICITY	74,000	75,461	74,000			74,000					74,000	
5-02103 WATER	9,000	9,588	9,000		1,000	10,000	11.11%				10,000	
5-02420 BUILDING MAINTENANCE	15,021	15,002	15,021		10,000	25,021	66.57%				25,021	
5-02425 ELEVATOR MAINTENANCE	7,108	7,178	7,108			7,108					7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	9,790	9,100	9,790		13,000	22,790	132.79%				22,790	
5-06100 CONTRIBUTION TO RESERVES	15,500	15,500	15,500			15,500					15,500	
Expense Total	144,919	146,287	144,919		24,000	168,919	16.56%				168,919	
Net Expense / (Net Revenue)	144,919	146,287	144,919		24,000	168,919	16.56%				168,919	

2020 Notes:

5-02103 Water - Increase to right size budget based on prior year actual usage

5-02420 Building Maintenance - Increase due aging building which requires an increasing amount of ongoing maintenance; decreased \$15,000 on Budget Deliberation Day December 3, 2019

5-02430 Air Conditioning/Heating Maintenance - Increase due to ongoing maintenance required ; decreased by \$5,000 on Budget Deliberation Day December 3, 2019

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6560	Library Facilities	15,500	15,500	15,500
Total		15,500	15,500	15,500

City of Sarnia

2020 Approved Operating Budget

4901 LAWRENCE HOUSE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02101 NATURAL GAS	1,601	1,534	1,601		399	2,000	24.92%				2,000	
5-02102 ELECTRICITY	5,000	5,027	5,000			5,000					5,000	
5-02103 WATER	1,200	1,059	1,200			1,200					1,200	
5-02320 JANITORIAL SUPPLIES	900	675	900		600	1,500	66.67%				1,500	
5-02420 BUILDING MAINTENANCE	11,785	11,453	11,785			11,785					11,785	
5-02425 ELEVATOR MAINTENANCE	2,365	2,397	2,365			2,365					2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,600	1,658	1,600			1,600					1,600	
5-04043 CONTRACT CLEANING	5,200	5,258	5,200			5,200					5,200	
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000			1,000					1,000	
Expense Total	30,651	30,061	30,651		999	31,650	3.26%				31,650	
Net Expense / (Net Revenue)	30,651	30,061	30,651		999	31,650	3.26%				31,650	

2020 Notes:

5-02101 Natural Gas - Increase to right size budget
5-02320 Janitorial Supplies - Higher costs for cleaning supplies expected

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6560	Library Facilities	1,000	1,000	1,000
Total		1,000	1,000	1,000

City of Sarnia

2020 Approved Operating Budget

4902 LAMBTON MALL ROAD LIBRARY

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02101 NATURAL GAS	1,500	1,387	1,500			1,500					1,500	
5-02102 ELECTRICITY	5,300	5,224	5,300			5,300					5,300	
5-02420 BUILDING MAINTENANCE	490	244	490		(490)		(100.00%)					
5-05100 FACILITY RENT	59,500	61,344	59,500		3,000	62,500	5.04%				62,500	
Expense Total	66,790	68,199	66,790		2,510	69,300	3.76%				69,300	
Net Expense / (Net Revenue)	66,790	68,199	66,790		2,510	69,300	3.76%				69,300	

2020 Notes:

5-05100 Facility Rent - Increase based on estimated rent payments based on the approved 3 year lease ending December 31, 2020 (City Council October 23, 2017)

City of Sarnia

2020 Approved Operating Budget

4903 FAITHORNE HOUSE LIBRARY

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02101 NATURAL GAS	2,000	1,960	2,000			2,000					2,000	
5-02102 ELECTRICITY	3,000	2,800	3,000			3,000					3,000	
5-02103 WATER	1,104	1,006	1,104			1,104					1,104	
5-02420 BUILDING MAINTENANCE	3,000	3,263	3,000	2,000	4,500	9,500	216.67%	(2,000)			7,500	(21.05%)
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,000	1,199	1,000		2,500	3,500	250.00%				3,500	
5-04040 SNOW REMOVAL	6,000	5,758	6,000			6,000					6,000	
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000			1,000					1,000	
Expense Total	17,104	16,986	17,104	2,000	7,000	26,104	52.62%	(2,000)			24,104	(7.66%)
Net Expense / (Net Revenue)	17,104	16,986	17,104	2,000	7,000	26,104	52.62%	(2,000)			24,104	(7.66%)

2020 Notes:

5-02420 Building Maintenance - One time increase \$2,000 for masonry repair work; \$4,500 increase needed due to aging building requiring more regular maintenance and repairs

5-02430 Air Conditioning/Heating Maintenance - Increase needed due to aging infrastructure

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6560	Library Facilities	1,000	1,000	1,000
Total		1,000	1,000	1,000

City of Sarnia

2020 Approved Operating Budget

2500 FIRE OFFICERS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00350 FIRE INSPECTIONS & REPORTS	(50,000)	(39,354)	(50,000)		5,000	(45,000)	(10.00%)			1,000	(44,000)	(2.22%)
4-00366 FIRE SUPPRESSION	(3,990)	(1,582)	(3,990)			(3,990)				(240)	(4,230)	6.02%
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(10,200)	(9,708)	(10,200)			(10,200)				100	(10,100)	(0.98%)
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(79,625)	(79,625)	(79,625)		(1,725)	(81,350)	2.17%			(2,026)	(83,376)	2.49%
4-00905 DONATIONS		(1,712)										
4-00930 COSTS RECOVERED	(31,400)	(24,927)	(31,400)		6,400	(25,000)	(20.38%)			(500)	(25,500)	2.00%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(5,600)										
Revenue Total	(175,215)	(162,508)	(175,215)		9,675	(165,540)	(5.52%)			(1,666)	(167,206)	1.01%
EXPENSES												
5-01000 SALARIES	13,752,007	13,843,352	13,752,007		117,468	13,869,475	0.85%			252,035	14,121,510	1.82%
5-01020 SALARIES - MANDATED TRAINING	27,808	45,468	27,808		560	28,368	2.01%			568	28,936	2.00%
5-01025 SALARIES - OVERTIME	511,524	1,121,081	511,524		365,346	876,870	71.42%				876,870	
5-01100 ACTING RANK	105,002	100,798	105,002		6,382	111,384	6.08%				111,384	
5-01115 STAT HOLIDAY PAY	69,888	63,241	69,888		2,184	72,072	3.13%				72,072	
5-01130 SEVERANCE PAY	120,002	231,237	120,002		60,000	180,002	50.00%				180,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,871,610	2,827,780	2,871,610		110,683	2,982,293	3.85%			46,603	3,028,896	1.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,103,108	1,071,715	1,103,108		(19,675)	1,083,433	(1.78%)			2,835	1,086,268	0.26%
5-02104 PHONE	8,100	9,565	8,100		1,400	9,500	17.28%			100	9,600	1.05%
5-02200 GASOLINE	57,560	59,020	57,560		1,500	59,060	2.61%			500	59,560	0.85%
5-02222 RADIO LICENSE	3,000	3,674	3,000		670	3,670	22.33%			100	3,770	2.72%
5-02300 OFFICE EXPENSES	5,500	6,072	5,500		500	6,000	9.09%			100	6,100	1.67%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,000	2,909	3,000			3,000				100	3,100	3.33%
5-02303 POSTAGE	700	550	700			700					700	
5-02310 TRAVEL & ACCOMODATIONS	1,978	1,425	1,978			1,978				50	2,028	2.53%
5-02311 TRAINING & EDUCATION	60,776	57,971	60,776		1,224	62,000	2.01%			500	62,500	0.81%
5-02321 CLEANING SUPPLIES	5,000	4,837	5,000		(1,000)	4,000	(20.00%)				4,000	
5-02322 SAFETY SUPPLIES	15,000	14,697	15,000			15,000					15,000	
5-02323 SAFETY PROGRAM	9,750	9,320	9,750		250	10,000	2.56%			100	10,100	1.00%
5-02324 FIRE PREVENTION	8,185	10,508	8,185		2,315	10,500	28.28%			500	11,000	4.76%

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2500 FIRE OFFICERS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-02325 MONITORING	11,220	10,924	11,220			11,220				100	11,320	0.89%
5-02360 CLOTHING & UNIFORMS	53,000	52,489	53,000			53,000				500	53,500	0.94%
5-02384 RADIO & RADAR	34,390	34,870	34,390		910	35,300	2.65%			700	36,000	1.98%
5-02405 OFFICE EQUIPMENT MAINTENANCE	3,000	227	3,000		(3,000)		(100.00%)					
5-02410 EQUIPMENT MAINTENANCE	18,000	17,567	18,000		500	18,500	2.78%			400	18,900	2.16%
5-02440 VEHICLE MAINTENANCE	70,000	79,284	70,000		1,500	71,500	2.14%			1,000	72,500	1.40%
5-02460 OPTICOM MAINTENANCE	2,330	2,330	2,330			2,330				200	2,530	8.58%
5-02700 BUNKER GEAR CLEANING & REPAIR	7,375	30,569	7,375		30,000	37,375	406.78%			725	38,100	1.94%
5-02702 RESPIRATORY PROTECTION PLAN	19,260	19,101	19,260		5,740	25,000	29.80%			1,300	26,300	5.20%
5-05000 SUNDRY	2,000	1,765	2,000			2,000					2,000	
5-05126 MEDICAL EXAMINATIONS	1,459	2,424	1,459		1,000	2,459	68.54%			141	2,600	5.73%
5-05500 REPLACEMENT EQUIPMENT	67,000	65,816	67,000			67,000				1,000	68,000	1.49%
5-05630 OTHER RECOVERABLE WORK		825										
5-05655 ALLOCATED CENTRAL DISPATCH	454,000	454,000	454,000		12,000	466,000	2.64%			13,000	479,000	2.79%
5-06100 CONTRIBUTION TO RESERVES	85,000	85,000	85,000		2,500	87,500	2.94%			2,500	90,000	2.86%
5-39010 EMERGENCY APPARATUS MAINTENANCE	110,000	119,301	110,000		9,000	119,000	8.18%			5,000	124,000	4.20%
Expense Total	19,677,532	20,461,712	19,677,532		709,957	20,387,489	3.61%			330,657	20,718,146	1.62%
Net Expense / (Net Revenue)	19,502,317	20,299,204	19,502,317		719,632	20,221,949	3.69%			328,991	20,550,940	1.63%

2020 Notes:

- 4-00350 Fire Inspections & Reports** - Reduce budget based on prior year history
- 4-00368 Fire Service - Aamjiwnaang First Nation** - Increase based on estimated 2% CPI per agreement
- 4-00930 Cost Recovered** - Decrease budget based on prior year history
- 5-01025 Salaries - Overtime** - Increase to overtime to right size budget
- 5-02104 Phone** - Increase to right-size based on prior year history
- 5-02200 Gasoline** - Increase budget per needs of the fire fleet and rising costs of fuel
- 5-02222 Radio License** - Increase based on cost of radio licenses
- 5-02300 Office Expenses** - Increase based on prior year history
- 5-02311 Training & Education** - Increase due to rising costs of training fire personnel

City of Sarnia

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2500 FIRE OFFICERS

5-02321 Cleaning Supplies - Decrease due to prior year history
5-02323 Safety Program - Increase due to the needs of the mandatory smoke alarm program
5-02324 Fire Prevention - Increase to reflect actual cost of the fire prevention program
5-02384 Radio & Radar - Increase based on historical actuals
5-02405 Office Equipment Maintenance - Budget dollars transferred to **2550 Fire Stations** equipment maintenance
5-02410 Equipment Maintenance - Increase based on rising costs of maintaining fire officer equipment
5-02440 Vehicle Maintenance - Increase to maintain small fire vehicles based on prior year history on annual maintenance costs
5-02700 Bunker Gear Cleaning & Repair - Increase due to new requirement to inspect bunker gear twice a year
5-02702 Respiratory Protection Plan - Increase due to regulatory requirements to maintain aging equipment
5-05126 Medical Examinations - Regulatory requirement; increase due to high costs of medical examinations required for fire officers
5-05655 Allocated Central Dispatch - Increase per Police budget for dispatch costs
5-06100 Contribution to Reserves - Increase by \$2,500 per year to be allocated to **6600 Fire Station Reserve**
5-39010 Emergency Apparatus Maintenance - Increase due to change in technology and rising costs of maintenance

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6510	Fire Equipment	85,000	85,000	85,000
6600	Fire Station	0	2,500	5,000
Total		85,000	87,500	90,000

2021 Notes:

4-00350 Fire Inspections & Reports - Reduce budget based on prior year history
4-00368 Fire Service - Aamjiwnaang First Nation - Increase based on estimated 2% CPI per agreement
5-02440 Vehicle Maintenance - Increase to maintain small fire vehicles based on prior year history on annual maintenance costs
5-02702 Respiratory Protection Plan - Increase due to regulatory requirements to maintain aging equipment
5-05500 Replacement Equipment - Increase due to inflation and higher cost of equipment required
5-05655 Allocated Central Dispatch - Increase per Police budget for dispatch costs
5-06100 Contribution to Reserves - Increase by \$2,500 per year to be allocated to **6600 Fire Station Reserve**
5-39010 Emergency Apparatus Maintenance - Increase due to change in technology and rising costs of maintenance

City of Sarnia

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2550 FIRE STATIONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-06220 CONTRIBUTION FROM RESERVES				(185,000)		(185,000)		185,000	(30,000)		(30,000)	(83.78%)
Revenue Total				(185,000)		(185,000)		185,000	(30,000)		(30,000)	(83.78%)
EXPENSES												
5-02101 NATURAL GAS	30,000	27,390	30,000			30,000					30,000	
5-02102 ELECTRICITY	41,000	40,880	41,000			41,000				300	41,300	0.73%
5-02103 WATER	9,000	9,273	9,000		350	9,350	3.89%			100	9,450	1.07%
5-02104 PHONE	6,000	6,868	6,000		1,500	7,500	25.00%			100	7,600	1.33%
5-02420 BUILDING MAINTENANCE	74,000	91,299	74,000	185,000	2,000	261,000	252.70%	(185,000)	30,000	77,000	183,000	(29.89%)
5-02435 GROUNDS MAINTENANCE	3,000	3,215	3,000		500	3,500	16.67%			200	3,700	5.71%
5-05500 REPLACEMENT EQUIPMENT		2,855			3,000	3,000					3,000	
Expense Total	163,000	181,780	163,000	185,000	7,350	355,350	118.01%	(185,000)	30,000	77,700	278,050	(21.75%)
Net Expense / (Net Revenue)	163,000	181,780	163,000		7,350	170,350	4.51%			77,700	248,050	45.61%

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized

5-02104 Phone - Increase based on historical actuals, due to more technology requiring data in the fire trucks

5-02420 Building Maintenance - Increase due to aging fire stations throughout the City that require ongoing repairs; one time funded by contribution from reserves which includes the following major maintenance: Station 1 guardrails for fall protection, Station 2 repairs to concrete walls & stairway, Station 2 A/C unit replacement, Station 3 repairs to roofing system & drainage, Station 3 replace exterior windows & doors, various other repairs to all fire stations

5-05500 Replacement Equipment - Budget added to fund the purchases of various equipment and furniture required throughout all fire stations

2021 Notes:

5-02420 Building Maintenance - Increase due to aging fire stations throughout the City that require ongoing repairs; one time major repairs include: Station 5 Washrooms, Furnace, A/C Unit

City of Sarnia

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2780 EMERGENCY MANAGEMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	122,850	98,283	122,850		1,796	124,646	1.46%			(23,909)	100,737	(19.18%)
5-01120 SERVICE PAY	500	850	500			500					500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	25,056	23,387	25,056		1,007	26,063	4.02%			(4,962)	21,101	(19.04%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,334	15,049	19,334		(239)	19,095	(1.24%)			(8,153)	10,942	(42.70%)
5-01253 CAR ALLOWANCE	3,242	3,243	3,242			3,242					3,242	
5-02102 ELECTRICITY	1,500	1,414	1,500			1,500					1,500	
5-02104 PHONE	11,000	12,209	11,000		1,000	12,000	9.09%				12,000	
5-02300 OFFICE EXPENSES	4,180	3,261	4,180			4,180					4,180	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	855	509	855			855					855	
5-02302 ADVERTISING	500		500			500					500	
5-02310 TRAVEL & ACCOMODATIONS	500	248	500			500					500	
5-02311 TRAINING & EDUCATION	3,100	2,290	3,100			3,100					3,100	
5-02410 EQUIPMENT MAINTENANCE	5,455	5,510	5,455		109	5,564	2.00%				5,564	
5-05000 SUNDRY	200	451	200			200					200	
5-05500 REPLACEMENT EQUIPMENT	2,550	5,267	2,550			2,550					2,550	
5-06100 CONTRIBUTION TO RESERVES	15,000	15,000	15,000		1,000	16,000	6.67%				16,000	
Expense Total	215,822	186,971	215,822		4,673	220,495	2.17%			(37,024)	183,471	(16.79%)
Net Expense / (Net Revenue)	215,822	186,971	215,822		4,673	220,495	2.17%			(37,024)	183,471	(16.79%)

2020 Notes:

5-02104 Phone - Increase to right size budget

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6530	Emergency Management	15,000	16,000	16,000
Total		15,000	16,000	16,000

City of Sarnia

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3000 ENGINEERING - ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00901 OTHER FEES & SERVICE CHARGES	(25,000)	(28,513)	(25,000)			(25,000)					(25,000)	
4-00930 COSTS RECOVERED	(3,000)	(2,498)	(3,000)			(3,000)					(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		326										
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(219,200)	(219,200)	(219,200)		5,000	(214,200)	(2.28%)				(214,200)	
Revenue Total	(247,200)	(249,885)	(247,200)		5,000	(242,200)	(2.02%)				(242,200)	
EXPENSES												
5-01000 SALARIES	217,389	215,626	217,389		8,334	225,723	3.83%			3,529	229,252	1.56%
5-01025 SALARIES - OVERTIME		(263)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	42,524	33,425	42,524		2,438	44,962	5.73%			616	45,578	1.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,632	21,410	23,632		(2,203)	21,429	(9.32%)			124	21,553	0.58%
5-01253 CAR ALLOWANCE	1,892		1,892			1,892					1,892	
5-02104 PHONE	7,500	7,595	7,500			7,500					7,500	
5-02300 OFFICE EXPENSES	10,240	9,789	10,240			10,240					10,240	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,800	4,965	6,800			6,800					6,800	
5-02302 ADVERTISING		786										
5-02303 POSTAGE	1,250	5,602	1,250			1,250					1,250	
5-02310 TRAVEL & ACCOMODATIONS	190	94	190			190					190	
5-02311 TRAINING & EDUCATION	7,000	5,215	7,000		(2,000)	5,000	(28.57%)				5,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	500	370	500			500					500	
5-04910 OTHER PURCHASED SERVICES	1,000	502	1,000			1,000					1,000	
5-05500 REPLACEMENT EQUIPMENT	1,500	1,476	1,500			1,500					1,500	
Expense Total	321,417	306,592	321,417		6,569	327,986	2.04%			4,269	332,255	1.30%
Net Expense / (Net Revenue)	74,217	56,707	74,217		11,569	85,786	15.59%			4,269	90,055	4.98%

2020 Notes:

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

5-02311 Training & Education - Reduction based on expected training plan needs

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3033 ENGINEERING - DESIGN

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(502,574)	(477,945)	(502,574)		(102,033)	(604,607)	20.30%				(604,607)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(205,014)	(205,014)	(205,014)		2,282	(202,732)	(1.11%)			(14,224)	(216,956)	7.02%
Revenue Total	(707,588)	(682,959)	(707,588)		(99,751)	(807,339)	14.10%			(14,224)	(821,563)	1.76%
EXPENSES												
5-01000 SALARIES	379,165	378,911	379,165		88,991	468,156	23.47%			11,590	479,746	2.48%
5-01025 SALARIES - OVERTIME	5,072	6,005	5,072			5,072					5,072	
5-01030 SALARIES - CASUAL	36,400	18,200	36,400			36,400					36,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	81,988	78,890	81,988		20,966	102,954	25.57%			2,227	105,181	2.16%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,268	46,344	49,268		5,029	54,297	10.21%			407	54,704	0.75%
5-01254 CLOTHING/BOOT ALLOWANCE	1,200	1,373	1,200			1,200					1,200	
5-02002 GRAPHIC PRINTING & SUPPLIES	1,460	1,210	1,460			1,460					1,460	
5-02220 VEHICLE EXPENSE	15,235	15,235	15,235		(15,235)		(100.00%)					
5-02300 OFFICE EXPENSES	1,000	502	1,000			1,000					1,000	
5-02311 TRAINING & EDUCATION	10,000	9,869	10,000			10,000					10,000	
5-02388 OVERTIME MEALS		107										
5-05500 REPLACEMENT EQUIPMENT	4,000	3,512	4,000			4,000					4,000	
5-05650 ALLOCATED ADMINISTRATION	122,800	122,800	122,800			122,800					122,800	
Expense Total	707,588	682,958	707,588		99,751	807,339	14.10%			14,224	821,563	1.76%
Net Expense / (Net Revenue)		(1)										

2020 Notes:

4-00930 Costs Recovered - Increase to recover the cost of a new design technologist from capital projects that are being funded by various grants including the Disaster Mitigation Fund

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

5-01### Salaries & Benefits - Increase 1.0 FTE for a design technician for the capital projects that are funded through grants; offset by **4-00930 Costs Recovered**

5-02220 Vehicle Expense - Eliminate one underutilized vehicle

2021 Notes:

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

City of Sarnia

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3034 ENGINEERING - TRAFFIC

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00901 OTHER FEES & SERVICE CHARGES	(4,000)	(14,478)	(4,000)			(4,000)					(4,000)	
4-00930 COSTS RECOVERED	(3,400)	(3,250)	(3,400)			(3,400)					(3,400)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(75,000)	(74,477)	(75,000)		(5,000)	(80,000)	6.67%				(80,000)	
4-00936 COSTS RECOVERED - OTHER		(63,666)										
4-06220 CONTRIBUTION FROM RESERVES				(39,000)		(39,000)		39,000				(100.00%)
Revenue Total	(82,400)	(155,871)	(82,400)	(39,000)	(5,000)	(126,400)	53.40%	39,000			(87,400)	(30.85%)
EXPENSES												
5-01000 SALARIES	79,638	75,500	79,638		4,009	83,647	5.03%			1,255	84,902	1.50%
5-01025 SALARIES - OVERTIME		(1,830)										
5-01030 SALARIES - CASUAL		30,507										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,467	17,775	16,467		1,274	17,741	7.74%			247	17,988	1.39%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,772	10,629	10,772		(870)	9,902	(8.08%)			44	9,946	0.44%
5-01254 CLOTHING/BOOT ALLOWANCE	1,000	471	1,000			1,000					1,000	
5-02102 ELECTRICITY	14,000	14,325	14,000		1,000	15,000	7.14%				15,000	
5-02220 VEHICLE EXPENSE	15,235	15,235	15,235		(6,635)	8,600	(43.55%)				8,600	
5-02311 TRAINING & EDUCATION	4,000	2,965	4,000		(500)	3,500	(12.50%)				3,500	
5-02466 CONTRACT EXPENSE	365,000	365,127	365,000		8,500	373,500	2.33%			8,500	382,000	2.28%
5-03005 MATERIALS					5,000	5,000					5,000	
5-04040 SNOW REMOVAL					15,000	15,000					15,000	
5-04910 OTHER PURCHASED SERVICES	20,000	18,480	20,000		(10,000)	10,000	(50.00%)				10,000	
5-05630 OTHER RECOVERABLE WORK		71,697										
5-46008 TRAFFIC SIGNAL MAINTENANCE	191,000	235,480	191,000		39,000	230,000	20.42%				230,000	
Expense Total	717,112	856,361	717,112		55,778	772,890	7.78%			10,046	782,936	1.30%
Net Expense / (Net Revenue)	634,712	700,490	634,712	(39,000)	50,778	646,490	1.86%	39,000		10,046	695,536	7.59%

2020 Notes:

4-00901 Costs Recovered - Other Municipalities - Increase to right size budget; performing more work on behalf of other municipalities to maintain aging traffic signal infrastructure

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3034 ENGINEERING - TRAFFIC

4-06220 Contribution from Reserves - Utilizing the new reserve contribution for Asset Management Replacement & Rehabilitation added in **2490 Corporate Municipal** to fund the increase in **5-46008 Traffic Signal Maintenance** required to rehabilitate aging traffic infrastructure

5-02102 Electricity - Increase to right size budget

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Decrease to right size budget

5-02466 Contract Expense - Contractual increase for crossing guards

5-03005 Materials - New budget for traffic calming

5-04040 Snow Removal - Separated budget from **5-04910 Other Purchased Services** for reporting consistency and increased due to new contract price

5-04910 Other Purchased Services - Transfer budget to **5-04030 Snow Removal**

5-46008 Traffic Signal Maintenance - Asset management related increase based on historical actual's to maintain aging infrastructure; offset by **4-06220 Contribution from Reserves** for 2020

2021 Notes:

5-02466 Contract Expense - Contractual increase for crossing guards

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3035 ENGINEERING - DEVELOPMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00901 OTHER FEES & SERVICE CHARGES	(70,000)	(70,432)	(70,000)			(70,000)					(70,000)	
4-00930 COSTS RECOVERED	(266,213)	(238,868)	(266,213)			(266,213)					(266,213)	
4-00936 COSTS RECOVERED - OTHER	(60,000)	(57,176)	(60,000)		(15,000)	(75,000)	25.00%				(75,000)	
Revenue Total	(396,213)	(366,476)	(396,213)		(15,000)	(411,213)	3.79%				(411,213)	
EXPENSES												
5-01000 SALARIES	272,865	281,668	272,865		11,727	284,592	4.30%			4,367	288,959	1.53%
5-01025 SALARIES - OVERTIME	5,072	2,371	5,072			5,072					5,072	
5-01030 SALARIES - CASUAL	9,709	4,854	9,709		1	9,710	0.01%				9,710	
5-01050 WAGES	189,280	150,299	189,280			189,280				(728)	188,552	(0.38%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	73,616	73,238	73,616		4,736	78,352	6.43%			792	79,144	1.01%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,353	32,299	32,353		(2,887)	29,466	(8.92%)			154	29,620	0.52%
5-01254 CLOTHING/BOOT ALLOWANCE	1,500	1,412	1,500			1,500					1,500	
5-02104 PHONE		642										
5-02220 VEHICLE EXPENSE	32,230	32,845	32,230		(14,930)	17,300	(46.32%)				17,300	
5-02311 TRAINING & EDUCATION	5,000	3,891	5,000		(500)	4,500	(10.00%)				4,500	
5-04910 OTHER PURCHASED SERVICES	20,000	19,905	20,000			20,000					20,000	
5-05505 NEW EQUIPMENT	1,000	556	1,000			1,000					1,000	
Expense Total	642,625	603,980	642,625		(1,853)	640,772	(0.29%)			4,585	645,357	0.72%
Net Expense / (Net Revenue)	246,412	237,504	246,412		(16,853)	229,559	(6.84%)			4,585	234,144	2.00%

2020 Notes:

4-00936 Costs Recovered - Other - Increase to right size budget based on historical trend

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Decrease budget based on expected training plan

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3036 ENGINEERING - CONSTRUCTION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(460,943)	(468,697)	(460,943)		(133,627)	(594,570)	28.99%				(594,570)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(106,297)	(106,298)	(106,297)		29,541	(76,756)	(27.79%)			(8,622)	(85,378)	11.23%
Revenue Total	(567,240)	(574,995)	(567,240)		(104,086)	(671,326)	18.35%			(8,622)	(679,948)	1.28%
EXPENSES												
5-01000 SALARIES	348,764	348,885	348,764		110,420	459,184	31.66%			7,086	466,270	1.54%
5-01025 SALARIES - OVERTIME		16,326			15,016	15,016					15,016	
5-01030 SALARIES - CASUAL	15,016	7,508	15,016		(15,016)		(100.00%)					
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	72,650	73,542	72,650		23,489	96,139	32.33%			1,287	97,426	1.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	44,202	44,181	44,202		5,885	50,087	13.31%			249	50,336	0.50%
5-01254 CLOTHING/BOOT ALLOWANCE	1,900	2,004	1,900			1,900					1,900	
5-02220 VEHICLE EXPENSE	71,708	71,708	71,708		(35,708)	36,000	(49.80%)				36,000	
5-02311 TRAINING & EDUCATION	10,000	7,524	10,000		(2,000)	8,000	(20.00%)				8,000	
5-02388 OVERTIME MEALS		566			2,000	2,000					2,000	
5-05505 NEW EQUIPMENT	3,000	2,750	3,000			3,000					3,000	
Expense Total	567,240	574,994	567,240		104,086	671,326	18.35%			8,622	679,948	1.28%
Net Expense / (Net Revenue)		(1)										

3036 Engineering - Construction is a net zero budget department; Activities of this department are related to capital projects and recovered through the capital projects budget as well as a transfer from the water and sewer budget for the costs associated with construction for water and sewer related activities.

2020 Notes:

4-00930 Costs Recovered - Increase to recover the cost of a new project manager from capital projects that are being funded by various grants including the Disaster Mitigation Fund

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

5-01### Salaries & Benefits - Increase 1.0 FTE for a project manager for the capital projects that are funded through grants; offset by **4-00930 Costs Recovered**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Reduction based on expected staff training plan

5-02388 Overtime Meals - New budget based on historical actual's

2021 Notes:

4-00939 Costs Recovered - Interdepartmental - Increase based on cost of service to Water and Sewer departments

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3037 SHORELINE PROTECTION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-03005 MATERIALS		1,374										
5-04910 OTHER PURCHASED SERVICES		463,100										
Expense Total		464,474										
Net Expense / (Net Revenue)		464,474										

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3040 MUNICIPAL DRAINS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00750 PROVINCIAL SUBSIDY	(52,137)	(52,137)	(52,137)			(52,137)					(52,137)	
4-06220 CONTRIBUTION FROM RESERVES				(6,450)		(6,450)		6,450	(4,300)		(4,300)	(33.33%)
Revenue Total	(52,137)	(52,137)	(52,137)	(6,450)		(58,587)	12.37%	6,450	(4,300)		(56,437)	(3.67%)
EXPENSES												
5-01000 SALARIES	41,210	41,198	41,210		607	41,817	1.47%				41,817	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,513	8,090	8,513		249	8,762	2.92%				8,762	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,446	5,404	5,446		(494)	4,952	(9.07%)				4,952	
5-02220 VEHICLE EXPENSE					6,450	6,450				2,150	8,600	33.33%
5-02303 POSTAGE		83										
5-02311 TRAINING & EDUCATION	2,000	1,867	2,000			2,000					2,000	
5-02480 MAINTENANCE	24,000	24,091	24,000			24,000					24,000	
5-06100 CONTRIBUTION TO RESERVES	200,000	200,000	200,000			200,000					200,000	
Expense Total	281,169	280,733	281,169		6,812	287,981	2.42%			2,150	290,131	0.75%
Net Expense / (Net Revenue)	229,032	228,596	229,032	(6,450)	6,812	229,394	0.16%	6,450	(4,300)	2,150	233,694	1.87%

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**
5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6619	Municipal Drain Rehabilitation Reserve	200,000	200,000	200,000
Total		200,000	200,000	200,000

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022
5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

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3300 STREET LIGHTING

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02102 ELECTRICITY	970,000	795,302	970,000		(140,000)	830,000	(14.43%)				830,000	
5-02400 REPAIRS & MAINTENANCE	260,000	253,648	260,000			260,000					260,000	
Expense Total	1,230,000	1,048,950	1,230,000		(140,000)	1,090,000	(11.38%)				1,090,000	
Net Expense / (Net Revenue)	1,230,000	1,048,950	1,230,000		(140,000)	1,090,000	(11.38%)				1,090,000	

2020 Notes:

5-02102 Electricity - Right size budget based on savings from conversion to LED streetlights

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3005 PUBLIC WORKS ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		(5,525)										
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(705,200)	(705,200)	(705,200)		(15,600)	(720,800)	2.21%				(720,800)	
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)			(100,000)					(100,000)	
Revenue Total	(805,200)	(810,725)	(805,200)		(15,600)	(820,800)	1.94%				(820,800)	
EXPENSES												
5-01000 SALARIES	742,663	753,411	742,663		44,968	787,631	6.05%			14,140	801,771	1.80%
5-01025 SALARIES - OVERTIME		3,863										
5-01030 SALARIES - CASUAL		12,653										
5-01050 WAGES					24,622	24,622				238	24,860	0.97%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	151,210	154,900	151,210		16,061	167,271	10.62%			2,735	170,006	1.64%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	88,505	85,374	88,505		(2,981)	85,524	(3.37%)			408	85,932	0.48%
5-01254 CLOTHING/BOOT ALLOWANCE	3,100	3,039	3,100			3,100					3,100	
5-02104 PHONE	3,500	4,921	3,500		1,500	5,000	42.86%				5,000	
5-02220 VEHICLE EXPENSE	59,834	59,834	59,834		(37,634)	22,200	(62.90%)				22,200	
5-02300 OFFICE EXPENSES	14,000	14,619	14,000		6,000	20,000	42.86%			400	20,400	2.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,780	3,096	2,780			2,780					2,780	
5-02311 TRAINING & EDUCATION	4,940	6,659	4,940		1,560	6,500	31.58%				6,500	
5-02388 OVERTIME MEALS		31										
5-05500 REPLACEMENT EQUIPMENT	10,770	9,040	10,770		(1,770)	9,000	(16.43%)				9,000	
Expense Total	1,081,302	1,111,440	1,081,302		52,326	1,133,628	4.84%			17,921	1,151,549	1.58%
Net Expense / (Net Revenue)	276,102	300,715	276,102		36,726	312,828	13.30%			17,921	330,749	5.73%

2020 Notes:

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

5-01#### Salaries & Benefits - Reallocate 0.33 student FTE from **3010 Streets Maintenance - Urban**; Reallocated 1.0 FTE to **3501 Pump Station Maintenance**; Reallocate 1.0 FTE from **3880 Garbage**; Reallocate 0.67 FTE to **3600 Storm Sewer Maintenance**

5-02104 Phone - Increase to right size budget based on historical actuals

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02300 Office Expenses - Increase to right size budget based on historical actuals

5-02311 Training & Education - Increase to right size budget based on expected staff training plan

5-05500 Replacement Equipment - Decrease to right size budget based on historical actuals and department needs

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3008 ROADS MAINTENANCE - RURAL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-06220 CONTRIBUTION FROM RESERVES				(197,665)		(197,665)		197,665	(131,832)		(131,832)	(33.31%)
Revenue Total				(197,665)		(197,665)		197,665	(131,832)		(131,832)	(33.31%)
EXPENSES												
5-01000 SALARIES	87,804	87,752	87,804		6,010	93,814	6.84%			3,238	97,052	3.45%
5-01050 WAGES	291,761	303,021	291,761		15,857	307,618	5.43%			4,636	312,254	1.51%
5-01055 WAGES - OVERTIME		3,671										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	75,020	78,432	75,020		11,306	86,326	15.07%			1,451	87,777	1.68%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,012	56,496	52,012		8,140	60,152	15.65%			277	60,429	0.46%
5-02220 VEHICLE EXPENSE	114,547	114,547	114,547		197,665	312,212	172.56%			66,000	378,212	21.14%
5-02311 TRAINING & EDUCATION	5,000	4,436	5,000			5,000					5,000	
5-02388 OVERTIME MEALS	925	639	925			925					925	
5-03005 MATERIALS	15,000	15,739	15,000			15,000					15,000	
5-04910 OTHER PURCHASED SERVICES	222,000	227,180	222,000			222,000					222,000	
Expense Total	864,069	891,913	864,069		238,978	1,103,047	27.66%			75,602	1,178,649	6.85%
Net Expense / (Net Revenue)	864,069	891,913	864,069	(197,665)	238,978	905,382	4.78%	197,665	(131,832)	75,602	1,046,817	15.62%

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 2020 increase to **5-02220 Vehicle Expense**

5-01### Salaries & Benefits - Reallocate 1.0 FTE from **3010 Street Maintenance - Urban**; Reallocated 1.0 PTE

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

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3009 STREETS MAINTENANCE - CONCRETE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-06220 CONTRIBUTION FROM RESERVES				(53,195)		(53,195)		53,195	(15,463)		(15,463)	(70.93%)
Revenue Total				(53,195)		(53,195)		53,195	(15,463)		(15,463)	(70.93%)
EXPENSES												
5-01000 SALARIES	94,247	94,199	94,247		1,369	95,616	1.45%			1,434	97,050	1.50%
5-01050 WAGES	250,042	221,559	250,042		57,200	307,242	22.88%			4,631	311,873	1.51%
5-01055 WAGES - OVERTIME		5,742										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	71,647	66,655	71,647		14,819	86,466	20.68%			1,148	87,614	1.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,450	46,778	52,450		7,753	60,203	14.78%			213	60,416	0.35%
5-01254 CLOTHING/BOOT ALLOWANCE	500	1,943	500		3,000	3,500	600.00%				3,500	
5-02220 VEHICLE EXPENSE	92,974	92,974	92,974		23,195	116,169	24.95%			7,731	123,900	6.65%
5-02311 TRAINING & EDUCATION	5,000	4,169	5,000			5,000					5,000	
5-02388 OVERTIME MEALS	925	478	925			925					925	
5-03005 MATERIALS	40,000	32,009	40,000			40,000					40,000	
5-04910 OTHER PURCHASED SERVICES	80,000	123,138	80,000		30,000	110,000	37.50%				110,000	
Expense Total	687,785	689,644	687,785		137,336	825,121	19.97%			15,157	840,278	1.84%
Net Expense / (Net Revenue)	687,785	689,644	687,785	(53,195)	137,336	771,926	12.23%	53,195	(15,463)	15,157	824,815	6.85%

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the \$23,195 2020 increase to **5-02220 Vehicle Expense**; offsetting the \$30,000 increase to **5-04910 Other Purchased Services**

5-01### Salaries & Benefits - Reallocated 1.0 FTE from **3500 Sanitary Sewer Maintenance**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-01254 Clothing/Boot Allowance - Increase to right size budget based on contractual obligations

5-04910 Other Purchased Services - Increase to address sidewalk trip hazards in accordance with minimum maintenance standards O.Reg 366/18. (Asset management); offset by **4-06220 Contribution from Reserves** in 2020

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

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3010 STREETS MAINTENANCE - URBAN

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(30,000)	(50,892)	(30,000)			(30,000)					(30,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(152,375)	(149,827)	(152,375)			(152,375)					(152,375)	
4-00936 COSTS RECOVERED - OTHER	(2,575)	(4,674)	(2,575)			(2,575)					(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(702,708)	(702,708)			(702,708)					(702,708)	
4-06220 CONTRIBUTION FROM RESERVES				(93,388)		(93,388)		93,388	(36,258)		(36,258)	(61.17%)
Revenue Total	(887,658)	(908,101)	(887,658)	(93,388)		(981,046)	10.52%	93,388	(36,258)		(923,916)	(5.82%)
EXPENSES												
5-01000 SALARIES	94,247	94,193	94,247		1,369	95,616	1.45%			1,434	97,050	1.50%
5-01025 SALARIES - OVERTIME		14,169										
5-01050 WAGES	833,435	812,492	833,435		(49,498)	783,937	(5.94%)			12,046	795,983	1.54%
5-01055 WAGES - OVERTIME	63,168	48,678	63,168			63,168					63,168	
5-01060 WAGES - CASUAL	67,950	33,975	67,950		(9,710)	58,240	(14.29%)				58,240	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	198,714	194,713	198,714		(1,637)	197,077	(0.82%)			2,644	199,721	1.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	144,153	138,350	144,153		(14,154)	129,999	(9.82%)			475	130,474	0.37%
5-01254 CLOTHING/BOOT ALLOWANCE	500	6,832	500		7,000	7,500	1,400.00%				7,500	
5-02220 VEHICLE EXPENSE	292,183	292,183	292,183		54,388	346,571	18.61%			18,129	364,700	5.23%
5-02311 TRAINING & EDUCATION	7,000	7,000	7,000			7,000					7,000	
5-02388 OVERTIME MEALS	4,939	3,503	4,939			4,939					4,939	
5-02435 GROUNDS MAINTENANCE					15,000	15,000					15,000	
5-03005 MATERIALS	340,000	330,631	340,000			340,000					340,000	
5-04910 OTHER PURCHASED SERVICES	101,000	174,082	101,000		39,000	140,000	38.61%				140,000	
Expense Total	2,147,289	2,150,801	2,147,289		41,758	2,189,047	1.94%			34,728	2,223,775	1.59%
Net Expense / (Net Revenue)	1,259,631	1,242,700	1,259,631	(93,388)	41,758	1,208,001	(4.10%)	93,388	(36,258)	34,728	1,299,859	7.60%

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting \$54,388 in 2020 for **5-02220 Vehicle Expense** increase; offsetting \$39,000 in 2020 for **5-04910 Other Purchased Services** increase

City of Sarnia

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3010 STREETS MAINTENANCE - URBAN

5-01### Salaries & Benefits - Reallocate 0.33 STU FTE to **3005 Public Works - Admin**; Reallocate 1.0 FTE to **3008 Roads Maintenance - Rural**

5-01254 Clothing/Boot Allowance - Increase to right size budget per contractual obligations

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02435 Grounds Maintenance - Budget established to fund the cutting of the grass along Lakeshore at Mandaumin per Council request (City Council July 8, 2019)

5-04910 Other Purchased Services - Increase based on historical actuals and increased costs to maintain deteriorating roads (Asset management); offset with **4-06220 Contribution from Reserves** for 2020

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to

5-02220 Vehicle Expense to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

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3011 WINTER MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(305,000)	(495,219)	(305,000)		(50,000)	(355,000)	16.39%				(355,000)	
4-06220 CONTRIBUTION FROM RESERVES				(26,796)		(26,796)		26,796	(19,364)		(19,364)	(27.74%)
Revenue Total	(305,000)	(495,219)	(305,000)	(26,796)	(50,000)	(381,796)	25.18%	26,796	(19,364)		(374,364)	(1.95%)
EXPENSES												
5-01055 WAGES - OVERTIME	154,790	205,242	154,790		100,000	254,790	64.60%			54,788	309,578	21.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,016	25,022	3,016			3,016				3,018	6,034	100.07%
5-02220 VEHICLE EXPENSE	409,772	409,772	409,772		26,796	436,568	6.54%			8,932	445,500	2.05%
5-02388 OVERTIME MEALS	7,000	11,723	7,000			7,000					7,000	
5-03005 MATERIALS	675,000	647,311	675,000			675,000					675,000	
5-04910 OTHER PURCHASED SERVICES	300,000	277,452	300,000		(100,000)	200,000	(33.33%)				200,000	
Expense Total	1,549,578	1,576,522	1,549,578		26,796	1,576,374	1.73%			66,738	1,643,112	4.23%
Net Expense / (Net Revenue)	1,244,578	1,081,303	1,244,578	(26,796)	(23,204)	1,194,578	(4.02%)	26,796	(19,364)	66,738	1,268,748	6.21%

2020 Notes:

4-00931 Costs Recovered - Other Municipalities - Increase based on prior year amounts collected for snow removal provided by the City for other municipalities

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting increase in 2020 for **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-04910 Other Purchased Services - Transferred to **5-01055 Wages - Overtime** as more in-house resources utilized instead of outsourced

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase in **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

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3015 WORKS CENTRE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(1,500)	(8,346)	(1,500)			(1,500)					(1,500)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(50,108)										
4-00936 COSTS RECOVERED - OTHER	(95,000)	(106,003)	(95,000)			(95,000)					(95,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(786,470)	(786,470)	(786,470)			(786,470)					(786,470)	
4-00940 SALE OF MATERIALS	(5,000)	(3,132)	(5,000)			(5,000)					(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(590,308)	(536,009)	(590,308)		(6,440)	(596,748)	1.09%			(17,656)	(614,404)	2.96%
Revenue Total	(1,478,278)	(1,490,068)	(1,478,278)		(6,440)	(1,484,718)	0.44%			(17,656)	(1,502,374)	1.19%
EXPENSES												
5-01000 SALARIES	105,948	105,900	105,948		5,151	111,099	4.86%			1,766	112,865	1.59%
5-01050 WAGES	643,123	640,043	643,123		(32,720)	610,403	(5.09%)			9,200	619,603	1.51%
5-01055 WAGES - OVERTIME	32,994	53,918	32,994			32,994					32,994	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	156,279	163,126	156,279		(1,760)	154,519	(1.13%)			2,105	156,624	1.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	115,298	108,797	115,298		(13,033)	102,265	(11.30%)			385	102,650	0.38%
5-01254 CLOTHING/BOOT ALLOWANCE	29,000	9,637	29,000		(10,000)	19,000	(34.48%)				19,000	
5-01256 TOOL ALLOWANCE	5,000	5,236	5,000			5,000					5,000	
5-02101 NATURAL GAS	17,500	23,779	17,500		5,000	22,500	28.57%			500	23,000	2.22%
5-02102 ELECTRICITY	58,000	57,990	58,000			58,000				1,200	59,200	2.07%
5-02104 PHONE	13,000	13,591	13,000			13,000					13,000	
5-02220 VEHICLE EXPENSE	77,298	77,355	77,298		41,002	118,300	53.04%				118,300	
5-02222 RADIO LICENSE	33,000	36,749	33,000			33,000					33,000	
5-02300 OFFICE EXPENSES	4,970	5,026	4,970			4,970					4,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,950	2,987	3,950			3,950					3,950	
5-02311 TRAINING & EDUCATION	8,668	7,695	8,668			8,668					8,668	
5-02360 CLOTHING & UNIFORMS	7,500	7,358	7,500			7,500					7,500	
5-02388 OVERTIME MEALS	3,000	3,914	3,000			3,000					3,000	
5-02420 BUILDING MAINTENANCE	82,200	87,503	82,200		12,800	95,000	15.57%			2,000	97,000	2.11%
5-03002 OTHER OPERATING SUPPLIES	15,550	14,153	15,550			15,550					15,550	
5-04043 CONTRACT CLEANING	34,500	34,055	34,500			34,500					34,500	
5-04910 OTHER PURCHASED SERVICES	30,000	29,785	30,000			30,000				500	30,500	1.67%

City of Sarnia

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3015 WORKS CENTRE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-05500 REPLACEMENT EQUIPMENT	1,500	1,473	1,500			1,500					1,500	
Expense Total	1,478,278	1,490,070	1,478,278		6,440	1,484,718	0.44%			17,656	1,502,374	1.19%
Net Expense / (Net Revenue)		2										

3015 Works Centre is a net zero budget; this cost centre is funded through recoveries of wages used to repair Fire and Police vehicles, through interdepartmental transfers to allocate costs to Water and Sewer budgets based on services provided to water and sewer as well as a transfer from **6525 Works Equipment Reserve** to balance the department to zero.

2020 Notes:

4-06220 Contribution from Reserves - Increase to balance overall budget to zero

5-01### Salaries & Benefits - Reduce 1.0 FTE

5-01254 Clothing/Boot Allowance - Decrease to right size budget based on contractual obligations

5-02101 Natural Gas - Increase to right size budget

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Increase due to the aging infrastructure requiring increasing annual maintenance

2021 Notes:

5-02101 Natural Gas - Increase to right size budget

5-02102 Electricity - Increase based on estiamted increase to hydro costs

5-02420 Building Maintenance - Increase due to the aging infrastructure requiring increasing annual maintenance

City of Sarnia

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3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(133,000)	(246,483)	(133,000)		(117,000)	(250,000)	87.97%				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(1,295,000)	(1,304,982)	(1,295,000)		(79,643)	(1,374,643)	6.15%			(9,522)	(1,384,165)	0.69%
Revenue Total	(1,428,000)	(1,551,465)	(1,428,000)		(196,643)	(1,624,643)	13.77%			(9,522)	(1,634,165)	0.59%
EXPENSES												
5-02200 GASOLINE	400,000	457,206	400,000		70,000	470,000	17.50%				470,000	
5-02221 VEHICLE LICENSE	62,000	60,398	62,000			62,000					62,000	
5-03005 MATERIALS	760,000	607,572	760,000		(120,000)	640,000	(15.79%)				640,000	
5-04005 INSURANCE	186,000	181,006	186,000		31,643	217,643	17.01%			9,522	227,165	4.38%
5-04910 OTHER PURCHASED SERVICES	20,000	245,281	20,000		200,000	220,000	1,000.00%				220,000	
5-05500 REPLACEMENT EQUIPMENT					15,000	15,000					15,000	
Expense Total	1,428,000	1,551,463	1,428,000		196,643	1,624,643	13.77%			9,522	1,634,165	0.59%
Net Expense / (Net Revenue)		(2)										

All departments (excluding Police, Fire and Transit) that use vehicles and equipment contribute an amount that is transferred annually to the **6525 Works Equipment Reserve**. Out of this reserve the costs of the vehicles and equipment are funded. Actual purchases of new and replacement vehicles and equipment are expensed directly to this reserve and budgeted through the annual Fleet Replacement list approved each budget. Repairs and maintenance costs are expensed through department **3015 Works Centre** which pays for the mechanics, funded partially from **6525 Works Equipment Reserve**. Parts, gasoline, insurance and other miscellaneous vehicle maintenance costs are expensed through **3020 Equipment Maintenance**, and funded from cost recoveries from Fire and Police for parts used on repairs of their fleet, and the remainder funded 100% through a transfer from the **6525 Works Equipment Reserve**.

2020 Notes:

4-00930 Costs Recovered - Increase based on prior year recoveries from Police and Fire for cost of materials purchased to repair the Fire and Police fleet

4-06220 Contribution from Reserves - Increase needed to balance the department to zero

5-02220 Gasoline - Increase to budget based on monthly fuel costs for the fleet

5-03005 Materials - Decrease based on prior year material purchases lower than budget originally established, to be transferred to **5-04910 Other Purchased Services**

5-04005 Insurance - Increased based on estimated 2020 premiums

5-04910 Other Purchased Services - Increase based on prior year external services utilized for repairs that could not be completed in house, increase also due to aging fleet age requiring a larger amount of maintenance to keep fleet running until replacement can be funded

4-05500 Replacement Equipment - Budget line added for small equipment purchases

2021 Notes:

4-06220 Contribution from Reserves - Increase needed to balance the department to zero

5-04005 Insurance - Increased based on 5% estimated increase on 2020 estimated premiums

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3800 GARBAGE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00510 GARBAGE CONTAINER EXEMPT FEE	(1,000)	(619)	(1,000)			(1,000)					(1,000)	
4-00511 GARBAGE BAG TAG FEE	(24,480)	(24,634)	(24,480)			(24,480)					(24,480)	
4-00930 COSTS RECOVERED	(1,000)	(502)	(1,000)		(10,000)	(11,000)	1,000.00%				(11,000)	
Revenue Total	(26,480)	(25,755)	(26,480)		(10,000)	(36,480)	37.76%				(36,480)	
EXPENSES												
5-01000 SALARIES	41,222	41,806	41,222		(14,073)	27,149	(34.14%)			1,727	28,876	6.36%
5-01025 SALARIES - OVERTIME		(686)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,512	8,645	8,512		(2,745)	5,767	(32.25%)			341	6,108	5.91%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,446	4,706	5,446		(2,158)	3,288	(39.63%)			61	3,349	1.86%
5-01254 CLOTHING/BOOT ALLOWANCE	500	471	500			500					500	
5-02302 ADVERTISING	10,000	10,177	10,000			10,000					10,000	
5-02466 CONTRACT EXPENSE	32,250	30,517	32,250		(32,250)		(100.00%)					
5-04021 GARBAGE COLLECTION	1,117,120	1,203,725	1,117,120		184,855	1,301,975	16.55%			260,395	1,562,370	20.00%
5-04204 BULK ITEMS RECYCLING					30,300	30,300				400	30,700	1.32%
Expense Total	1,215,050	1,299,361	1,215,050		163,929	1,378,979	13.49%			262,924	1,641,903	19.07%
Net Expense / (Net Revenue)	1,188,570	1,273,606	1,188,570		153,929	1,342,499	12.95%			262,924	1,605,423	19.58%

2020 Notes:

4-00930 Costs Recovered - Establish budget for recovering the costs of dumpster pickup from 3 large charitable organizations for the additional pickups required greater than the 52 covered by the City of Sarnia; offset by increase in the expense **5-04204 Bulk Items Recycling**

5-01### Salaries & Benefits - Reallocate 0.17 FTE so 1.0 FTE now split equally with **3880 Recycling & Compost Collection** and **3885 Compost Site**

5-02466 Contract Expense - Eliminate budget for bulk item pickup as now covered in the monthly garbage collection cost in new contract

5-04021 Garbage Collection - Contractual increase estimated at 2% CPI, increase also due to first full year of new contract (City Council Report May 28, 2018)

5-04204 Bulk Items Recycling - Transfer budget from **3880 Recycling & Compost Collection** as this is the cost of weekly pickups of 3 charities dumpsters where the City covers the cost of 52 pickups per year; \$10,000 added for the amounts required greater than the 52 pickups for which we recover the costs in **4-00930 Costs Recovered**; no budget impact

2021 Notes:

5-04021 Garbage Collection - Contractual increase estimated at 2% CPI (City Council Report May 28, 2018)

City of Sarnia

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3880 RECYCLING & COMPOST COLLECTION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(74,000)	(74,000)	(74,000)		30,000	(44,000)	(40.54%)				(44,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,000)	(1,051)	(1,000)			(1,000)					(1,000)	
4-00934 COSTS RECOVERED - RECYCLABLES	(540,000)	(510,306)	(540,000)			(540,000)					(540,000)	
4-00936 COSTS RECOVERED - OTHER	(566,245)	(566,244)	(566,245)			(566,245)					(566,245)	
4-00940 SALE OF MATERIALS	(102,000)	(103,440)	(102,000)		97,000	(5,000)	(95.10%)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES				(8,599)		(8,599)		8,599	(5,732)		(5,732)	(33.34%)
Revenue Total	(1,283,245)	(1,255,041)	(1,283,245)	(8,599)	127,000	(1,164,844)	(9.23%)	8,599	(5,732)		(1,161,977)	(0.25%)
EXPENSES												
5-01000 SALARIES	111,840	111,786	111,840		(84,696)	27,144	(75.73%)				27,144	
5-01025 SALARIES - OVERTIME	5,200	2,839	5,200		(5,200)		(100.00%)					
5-01030 SALARIES - CASUAL	19,512	19,568	19,512		(19,512)		(100.00%)					
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	25,375	25,417	25,375		(19,607)	5,768	(77.27%)				5,768	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,902	15,160	15,902		(12,630)	3,272	(79.42%)				3,272	
5-02104 PHONE	700	651	700			700					700	
5-02220 VEHICLE EXPENSE	31,350	31,350	15,235		8,599	23,834	(23.97%)			2,866	26,700	12.02%
5-02300 OFFICE EXPENSES	2,500	1,040	2,500		(500)	2,000	(20.00%)			400	2,400	20.00%
5-02302 ADVERTISING	36,000	32,525	30,000		2,000	32,000	(11.11%)			640	32,640	2.00%
5-02388 OVERTIME MEALS		15										
5-02420 BUILDING MAINTENANCE	5,000	3,763	5,000		(5,000)		(100.00%)					
5-03005 MATERIALS	70,000	67,777	9,000		(2,000)	7,000	(90.00%)			150	7,150	2.14%
5-04022 COMPOST COLLECTION	494,382	497,284	494,382		(64,575)	429,807	(13.06%)			9,800	439,607	2.28%
5-04023 COMPOST PROCESSING	335,000	329,483	335,000		(335,000)		(100.00%)					
5-04200 BLUEBOX PROCESSING	790,140	798,032	790,140		164,919	955,059	20.87%			19,000	974,059	1.99%
5-04201 BLUEBOX COLLECTION	945,743	945,775	945,743		151,837	1,097,580	16.05%			22,000	1,119,580	2.00%
5-04204 BULK ITEMS RECYCLING	20,300	28,285	20,300		(20,300)		(100.00%)					
5-04910 OTHER PURCHASED SERVICES	6,000	6,769	6,000			6,000					6,000	
5-05500 REPLACEMENT EQUIPMENT	1,500	750	1,500			1,500					1,500	
Expense Total	2,916,444	2,918,269	2,833,329		(241,665)	2,591,664	(11.14%)			54,856	2,646,520	2.12%

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3880 RECYCLING & COMPOST COLLECTION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
Net Expense / (Net Revenue)	1,633,199	1,663,228	1,550,084	(8,599)	(114,665)	1,426,820	(12.64%)	8,599	(5,732)	54,856	1,484,543	4.05%

2020 Notes:

4-00931 Costs Recovered - Other Municipalities - Transfer budget dollars to **3885 Compost Site**; remaining budget reflects the amount recovered for recycling & compost collection for Aamjiwnaang and the Village of Point Edward

4-00940 Sale of Materials - Transfer budget dollars to **3885 Compost Site**; remaining budget reflects revenue for sale of blue boxes

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-01### Salaries & Benefits - Reallocate 0.17 FTE so 1.0 FTE is now split equally with **3800 Garbage** and **3885 Compost Site**; Reallocate 1.0 FTE to **3005 Public Works Admin**; Reallocate 0.33 STU FTE to **3885 Compost Site**; Remove 0.33 STU FTE 2019 one time only increase

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02300 Office Expenses - Transfer budget dollars to **3885 Compost Site**

5-02302 Advertising - Additional fee to cover cost of the waste app which provides details of collection schedules, materials, etc.

5-02420 Building Maintenance - Transfer budget dollars to **3885 Compost Site**

5-03005 Materials - Transfer budget dollars to **3885 Compost Site**; remaining budget reflects cost of recycling materials including cost of blue boxes sold to public

5-04022 Compost Collection - Reduced cost with new contract (City Council July 16, 2018)

5-04023 Compost Processing - Transfer budget dollars to **3885 Compost Site**

5-04200 Bluebox Processing - Contractual increase estimated at 2% CPI; first full year of new contract (City Council July 16, 2018)

5-04201 Bluebox Collection - Contractual increase estimated at 2% CPI; first full year of new contract (City Council July 16, 2018)

5-04204 Bulk Items Recycling - Transfer budget to **3800 Garbage** as this cost is to provide dumpster pickup for 52 pickups per year to 3 charitable organizations

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to

5-02220 Vehicle Expense to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-04022 Compost Collection - Contractual increase estimated at 2% CPI (City Council July 16, 2018)

5-04200 Bluebox Processing - Contractual increase estimated at 2% CPI (City Council July 16, 2018)

5-04201 Bluebox Collection - Contractual increase estimated at 2% CPI (City Council July 16, 2018)

City of Sarnia

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3885 COMPOST SITE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES					(30,000)	(30,000)					(30,000)	
4-00940 SALE OF MATERIALS					(97,000)	(97,000)					(97,000)	
Revenue Total					(127,000)	(127,000)					(127,000)	
EXPENSES												
5-01000 SALARIES					27,148	27,148				2,442	29,590	9.00%
5-01025 SALARIES - OVERTIME					5,200	5,200					5,200	
5-01030 SALARIES - CASUAL					8,488	8,488					8,488	
5-01050 WAGES					56,366	56,366					56,366	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS					12,593	12,593				482	13,075	3.83%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY					3,272	3,272				85	3,357	2.60%
5-02300 OFFICE EXPENSES					500	500					500	
5-02302 ADVERTISING					3,500	3,500				100	3,600	2.86%
5-02420 BUILDING MAINTENANCE					5,000	5,000				100	5,100	2.00%
5-02435 GROUNDS MAINTENANCE					25,000	25,000				500	25,500	2.00%
5-02466 CONTRACT EXPENSE					210,000	210,000				4,200	214,200	2.00%
5-03005 MATERIALS					2,000	2,000					2,000	
5-04910 OTHER PURCHASED SERVICES					95,000	95,000				1,900	96,900	2.00%
5-05700 BANK CHARGES					1,500	1,500					1,500	
Expense Total					455,567	455,567				9,809	465,376	2.15%
Net Expense / (Net Revenue)					328,567	328,567				9,809	338,376	2.99%

3885 Compost Site has been established for the 2020 budget to separate the costs of operating the compost site on St. Andrews Street out of the **3880 Recycling & Compost Collection** department

2020 Notes:

4-00931 Costs Recovered - Other Municipalities - Transfer budget dollars from **3880 Recycling & Compost Collection** for the amounts collected from other municipalities who use the compost site

4-00940 Sale of Materials - Transfer budget dollars from **3880 Recycling & Compost Collection** for the revenue earned through sale of compost materials at the Compost Site

5-01### Salaries & Benefits - Reallocated 1.0 STU FTE from **3008 Roads Maintenance - Rural**; Reallocated 0.34 FTE from **3800 Garbage** and **3880 Recycling & Compost Collection**; Reallocate 0.33 STU FTE from **3880 Recycling & Compost Collection**

City of Sarnia

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3885 COMPOST SITE

5-02300 Office Expenses - Budget transferred from **3880 Recycling & Compost Collection**

5-02302 Advertising - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for advertising related to the Compost Site

5-02420 Building Maintenance - Budget transferred from **3880 Recycling & Compost Collection**

5-02435 Grounds Maintenance - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for expenses related to the grounds upkeep and maintenance (i.e. filling holes, grading work etc.)

5-02466 Contract Expense - Budget transferred from **3880 Recycling & Compost Collection** for the Compost Site equipment operation contract ending December 31, 2020 (City Council October 23, 2017)

5-03005 Materials - Budget transferred from **3880 Recycling & Compost Collection**

5-04910 Other Purchased Services - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for expenses such as lab testing services, studies, annual reports etc.

5-05700 Bank Charges - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for debit machine fees

2021 Notes:

5-02466 Contract Expense - Increase estimated 2% for the Compost Site equipment operation contract ending December 31, 2020 (City Council October 23, 2017)

5-04910 Other Purchased Services - Increase based on estimated 2% CPI increase for services purchased for compost site operations

City of Sarnia

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3150 CARE-A-VAN - TRANSPORTATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		856										
Revenue Total		856										
EXPENSES												
5-01050 WAGES	429,160	419,549	429,160		5,260	434,420	1.23%			6,134	440,554	1.41%
5-01055 WAGES - OVERTIME	16,950	27,937	16,950			16,950					16,950	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	88,023	88,307	88,023		3,720	91,743	4.23%			1,212	92,955	1.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	76,802	70,190	76,802		18,696	95,498	24.34%			575	96,073	0.60%
5-01254 CLOTHING/BOOT ALLOWANCE	750	892	750		250	1,000	33.33%			250	1,250	25.00%
5-02200 GASOLINE	98,000	58,299	98,000		(20,000)	78,000	(20.41%)				78,000	
5-02210 TIRES	2,500	4,741	2,500			2,500					2,500	
5-02221 VEHICLE LICENSE	1,956	1,978	1,956			1,956					1,956	
5-02360 CLOTHING & UNIFORMS	3,100	2,914	3,100			3,100					3,100	
5-02388 OVERTIME MEALS	100	67	100			100					100	
5-05100 FACILITY RENT	2,640	1,628	2,640			2,640					2,640	
5-05650 ALLOCATED ADMINISTRATION	16,500	16,500	16,500			16,500					16,500	
Expense Total	736,481	693,002	736,481		7,926	744,407	1.08%			8,171	752,578	1.10%
Net Expense / (Net Revenue)	736,481	693,858	736,481		7,926	744,407	1.08%			8,171	752,578	1.10%

2020 Notes:

5-02200 Gasoline - Budget reduced per Council motion (Budget Deliberation Day December 3, 2019)

City of Sarnia

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01050 WAGES	61,974	89,171	61,974		972	62,946	1.57%			944	63,890	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,046	20,006	13,046		485	13,531	3.72%			204	13,735	1.51%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,919	16,523	14,919		4,357	19,276	29.20%			89	19,365	0.46%
5-02384 RADIO & RADAR	3,863	3,068	3,863			3,863					3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	48,849	40,875	48,849		14,654	63,503	30.00%				63,503	
Expense Total	142,651	169,643	142,651		20,468	163,119	14.35%			1,237	164,356	0.76%
Net Expense / (Net Revenue)	142,651	169,643	142,651		20,468	163,119	14.35%			1,237	164,356	0.76%

2020 Notes:

5-42300 Vehicle Maintenance - Care-A-Van - Increase due to aging Care-A-Van fleet; increase also required due to ARBOC & NOVA buses warranty expiration

City of Sarnia

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3170 CARE-A-VAN - PREMISES & PLANT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02101 NATURAL GAS	5,500	6,704	5,500		1,500	7,000	27.27%				7,000	
5-02102 ELECTRICITY	7,000	6,190	7,000		(1,000)	6,000	(14.29%)				6,000	
5-02103 WATER	3,366	4,131	3,366		1,000	4,366	29.71%				4,366	
5-02420 BUILDING MAINTENANCE	10,000	9,930	10,000		2,000	12,000	20.00%				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		363										
5-03002 OTHER OPERATING SUPPLIES	410	230	410			410					410	
5-04043 CONTRACT CLEANING	2,000	2,028	2,000			2,000					2,000	
5-05140 REALTY TAXES	15,616	15,616	15,616			15,616					15,616	
5-06100 CONTRIBUTION TO RESERVES	5,000	5,000	5,000			5,000					5,000	
Expense Total	48,892	50,192	48,892		3,500	52,392	7.16%				52,392	
Net Expense / (Net Revenue)	48,892	50,192	48,892		3,500	52,392	7.16%				52,392	

2020 Notes:

5-02101 Natural Gas - Increase to right size budget

5-02102 Electricity - Decreased to right size budget; lower due to energy efficiency projects

5-02103 Water - Increased to right size based on trend

5-02420 Building Maintenance - Aging building requires more repair and annual maintenance

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6480	Transit Building Reserve	5,000	5,000	5,000
Total		5,000	5,000	5,000

City of Sarnia

2020 Approved Operating Budget

3175 CARE-A-VAN - ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	116,456	114,305	116,456		(8,014)	108,442	(6.88%)			2,326	110,768	2.14%
5-01025 SALARIES - OVERTIME		(5,036)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	24,102	23,537	24,102		(1,155)	22,947	(4.79%)			427	23,374	1.86%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,874	20,483	16,874		(3,416)	13,458	(20.24%)			81	13,539	0.60%
5-01254 CLOTHING/BOOT ALLOWANCE	100	94	100			100					100	
5-02104 PHONE	2,100	5,753	2,100		3,200	5,300	152.38%				5,300	
5-02300 OFFICE EXPENSES	1,000	748	1,000			1,000					1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,500	1,551	1,500		100	1,600	6.67%				1,600	
5-02302 ADVERTISING	650	831	650			650					650	
5-02303 POSTAGE	102	110	102			102					102	
5-02311 TRAINING & EDUCATION	1,500	1,028	1,500			1,500					1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	350		350			350					350	
5-04910 OTHER PURCHASED SERVICES	1,000	765	1,000			1,000					1,000	
Expense Total	165,734	164,169	165,734		(9,285)	156,449	(5.60%)			2,834	159,283	1.81%
Net Expense / (Net Revenue)	165,734	164,169	165,734		(9,285)	156,449	(5.60%)			2,834	159,283	1.81%

2020 Notes:

5-02104 Phone - Increase based on historical trend, also for data usage devices required in the buses

City of Sarnia

2020 Approved Operating Budget

3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00470 CASH FARES	(9,000)	(14,883)	(9,000)		(2,000)	(11,000)	22.22%				(11,000)	
4-00471 TICKETS REDEEMED	(28,000)	(16,470)	(28,000)			(28,000)					(28,000)	
4-00472 BUS PASSES	(43,000)	(55,485)	(43,000)		(7,000)	(50,000)	16.28%				(50,000)	
4-00473 CHARTERS	(1,000)		(1,000)			(1,000)					(1,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(120,000)	(120,000)	(120,000)			(120,000)					(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(29,199)	(29,394)	(29,199)			(29,199)					(29,199)	
Revenue Total	(230,199)	(236,232)	(230,199)		(9,000)	(239,199)	3.91%				(239,199)	
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(230,199)	(236,232)	(230,199)		(9,000)	(239,199)	3.91%				(239,199)	

2020 Notes:

4-00470 Cash Fares - Increase based on historical trend

4-00472 Bus Passes - Increase based on historical trend

City of Sarnia

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4500 PARKS & RECREATION - ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00474 ADVERTISING	(20,000)		(20,000)			(20,000)				(10,000)	(30,000)	50.00%
4-00930 COSTS RECOVERED	(1,000)	(480)	(1,000)			(1,000)					(1,000)	
Revenue Total	(21,000)	(480)	(21,000)			(21,000)				(10,000)	(31,000)	47.62%
EXPENSES												
5-01000 SALARIES	248,193	233,476	248,193		1,731	249,924	0.70%			12,355	262,279	4.94%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	50,081	38,136	50,081		1,019	51,100	2.03%			2,287	53,387	4.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,687	27,558	32,687		(3,454)	29,233	(10.57%)			433	29,666	1.48%
5-01253 CAR ALLOWANCE	1,402	1,250	1,402			1,402					1,402	
5-02104 PHONE	1,530	1,451	1,530			1,530					1,530	
5-02111 TRANSACTION AND PROCESSING FEES	60,000	70,069	60,000		8,000	68,000	13.33%				68,000	
5-02300 OFFICE EXPENSES	6,120	6,016	6,120			6,120					6,120	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,820	1,221	1,820			1,820					1,820	
5-02302 ADVERTISING	6,115	5,037	6,115			6,115					6,115	
5-02303 POSTAGE	2,000	1,593	2,000			2,000					2,000	
5-02311 TRAINING & EDUCATION	3,300	2,496	3,300			3,300					3,300	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,000	502	1,000		(1,000)		(100.00%)					
5-04910 OTHER PURCHASED SERVICES		686										
5-05000 SUNDRY	580		580		(580)		(100.00%)					
5-05500 REPLACEMENT EQUIPMENT	2,000	1,983	2,000			2,000					2,000	
5-05626 SPECIAL PROJECTS				28,600		28,600		(28,600)				(100.00%)
Expense Total	416,828	391,474	416,828	28,600	5,716	451,144	8.23%	(28,600)		15,075	437,619	(3.00%)
Net Expense / (Net Revenue)	395,828	390,994	395,828	28,600	5,716	430,144	8.67%	(28,600)		5,075	406,619	(5.47%)

2020 Notes:

5-02111 Transaction & Processing Fees - Increase based on prior year actual results; cost per transaction paid to Parks and Recreation booking software provider

5-02405 Office Equipment Maintenance - Budget eliminated as is not required

5-05000 Sundry - Budget eliminated as is not required

5-05626 Special Projects - Add one time budget for one year pilot of providing free menstrual products in public facing buildings (Budget Deliberation Day December 3, 2019)

2021 Notes:

4-00474 Advertising - Increase based on plan for more advertising and sponsorship within Parks and Recreation facilities

City of Sarnia

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4505 PARKS - ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	270,828	287,501	270,828		40,950	311,778	15.12%			1,846	313,624	0.59%
5-01025 SALARIES - OVERTIME	5,592	35,445	5,592		27,194	32,786	486.30%				32,786	
5-01095 CALL DUTY	9,100	9,700	9,100			9,100					9,100	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	56,857	59,820	56,857		9,816	66,673	17.26%			305	66,978	0.46%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	33,488	33,674	33,488		(2,078)	31,410	(6.21%)			65	31,475	0.21%
5-01254 CLOTHING/BOOT ALLOWANCE	1,500	1,412	1,500			1,500					1,500	
5-02104 PHONE	3,000	2,507	3,000			3,000					3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,000		1,000			1,000					1,000	
5-02311 TRAINING & EDUCATION	4,500	3,821	4,500			4,500					4,500	
5-02388 OVERTIME MEALS	600	851	600			600					600	
Expense Total	386,465	434,731	386,465		75,882	462,347	19.63%			2,216	464,563	0.48%
Net Expense / (Net Revenue)	386,465	434,731	386,465		75,882	462,347	19.63%			2,216	464,563	0.48%

2020 Notes:

5-01### Salaries & Benefits - Increase due to contractual increases and increasing supervisor work hours to 40 hour work weeks, instead of 35 hour work weeks
5-01025 Salaries - Overtime - Increase to right-size budget for supervisor required overtime

City of Sarnia

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4510 GENERAL PARK MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00661 CONCESSION REVENUE	(57,050)	(52,500)	(57,050)			(57,050)					(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(90,000)	(90,000)	(90,000)		(10,000)	(100,000)	11.11%				(100,000)	
4-00903 RENTAL REVENUE	(48,800)	(42,960)	(48,800)			(48,800)					(48,800)	
4-00930 COSTS RECOVERED	(9,500)	(9,500)	(9,500)			(9,500)					(9,500)	
4-06220 CONTRIBUTION FROM RESERVES				(233,925)	(10,000)	(243,925)		233,925	(155,950)		(165,950)	(31.97%)
Revenue Total	(205,350)	(194,960)	(205,350)	(233,925)	(20,000)	(459,275)	123.65%	233,925	(155,950)		(381,300)	(16.98%)
EXPENSES												
5-01050 WAGES	427,942	431,821	427,942		6,285	434,227	1.47%			6,122	440,349	1.41%
5-01051 WAGES - SEASONAL	362,878	321,688	362,878		52,505	415,383	14.47%			68,040	483,423	16.38%
5-01055 WAGES - OVERTIME	42,914	38,691	42,914			42,914					42,914	
5-01060 WAGES - CASUAL	242,667	229,176	242,667		9,705	252,372	4.00%				252,372	
5-01115 STAT HOLIDAY PAY	8,034	7,297	8,034			8,034					8,034	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	208,567	193,389	208,567		17,003	225,570	8.15%			14,726	240,296	6.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	67,536	65,113	67,536		453	67,989	0.67%			215	68,204	0.32%
5-01254 CLOTHING/BOOT ALLOWANCE	3,500	3,436	3,500			3,500					3,500	
5-02101 NATURAL GAS	34,583	34,208	34,583			34,583					34,583	
5-02102 ELECTRICITY	140,000	139,602	140,000			140,000					140,000	
5-02103 WATER	33,890	32,964	33,890			33,890					33,890	
5-02104 PHONE	14,400	17,369	14,400			14,400					14,400	
5-02220 VEHICLE EXPENSE	384,500	384,500	384,500		233,925	618,425	60.84%			77,975	696,400	12.61%
5-02311 TRAINING & EDUCATION	3,750	3,333	3,750			3,750					3,750	
5-02360 CLOTHING & UNIFORMS		147										
5-02388 OVERTIME MEALS	1,000	1,519	1,000			1,000					1,000	
5-02420 BUILDING MAINTENANCE					10,000	10,000					10,000	
5-02435 GROUNDS MAINTENANCE					225,000	225,000				5,000	230,000	2.22%
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	25,000	24,665	25,000			25,000				5,000	30,000	20.00%
5-03005 MATERIALS					55,000	55,000				2,500	57,500	4.55%
5-04021 GARBAGE COLLECTION	15,060	14,847	15,060			15,060					15,060	
5-04900 CONTRACT WORK	127,045	159,977	127,045		(127,045)		(100.00%)					

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4510 GENERAL PARK MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-04902 CONTRACT WORK - CHILDREN'S FARM	145,204	145,204	145,204			145,204					145,204	
5-05500 REPLACEMENT EQUIPMENT		(38)			10,000	10,000					10,000	
5-05865 LOCOMOTIVE 6069	5,000	17,440	5,000			5,000					5,000	
5-06100 CONTRIBUTION TO RESERVES	16,000	16,000	16,000		10,000	26,000	62.50%				26,000	
5-47400 PARK MAINTENANCE & SUPPLIES	153,172	150,422	153,172		(153,172)		(100.00%)					
5-47404 TRAILS AND NATURAL AREAS	30,000	23,256	30,000			30,000					30,000	
Expense Total	2,492,642	2,456,026	2,492,642		349,659	2,842,301	14.03%			179,578	3,021,879	6.32%
Net Expense / (Net Revenue)	2,287,292	2,261,066	2,287,292	(233,925)	329,659	2,383,026	4.19%	233,925	(155,950)	179,578	2,640,579	10.81%

2020 Notes:

4-00663 Sarnia Bay Marina Revenue - Increase per approved lease agreement (City Council May 7, 2018); offset by increase to **5-06100 Contribution to Reserves**

4-06220 Contribution from Reserves - \$10,000 Increase to fund regular maintenance done at Bluewater Gymnastics as per agreement; offset by increase in **5-02420 Building Maintenance**; to offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting **5-02220 Vehicle Expense** 2020 increase

5-01051 Wages - Seasonal - Increase to extend all seasonal workers by 4 weeks

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget for regular maintenance performed at Bluewater Gymnastics building as per agreement; offset by **4-06220 Contribution from Reserves**

5-02435 Grounds Maintenance - Budget reallocated from **5-04900 Contract Work** and **5-47400 Parks Maintenance & Supplies** for reporting consistency; no budget impact

5-03005 Materials - Budget reallocated from **5-04900 Contract Work** and **5-47400 Parks Maintenance & Supplies** for reporting consistency; no budget impact

5-04900 Contract Work - Budget reallocated to **5-02435 Grounds Maintenance** & **5-03005 Materials**; for reporting consistency; no budget impact

5-05500 Replacement Equipment - Budget added for replacement of small equipment

5-06100 Contribution to Reserves - Increase to reserve offset by increase to **4-00663 Sarnia Bay Marina Revenue**

5-47400 Park Maintenance & Supplies - Budget reallocated to **5-02435 Grounds Maintenance** & **5-03005 Materials** for reporting consistency; no budget impact

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6335	Sarnia Bay Capital Improvements	10,000	20,000	20,000
6610	Parks & Recreation Facilities	6,000	6,000	6,000
Total		16,000	26,000	26,000

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4510 GENERAL PARK MAINTENANCE

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of 2020 & 2021 increase in **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02435 Grounds Maintenance - Increase due to rising costs to maintain parkland and waterfront assets

5-02525 Playground Maintenance - Increase to incorporate costs of adding new playground equipment and areas into new development areas

5-03005 Materials - Increase due to rising costs to maintain parkland and waterfront assets

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4511 SPORTS FIELDS MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00625 FACILITY FEES	(80,000)	(78,211)	(80,000)			(80,000)					(80,000)	
4-00627 SUBSIDIZED RENTALS	(100,000)	(89,625)	(100,000)			(100,000)					(100,000)	
Revenue Total	(180,000)	(167,836)	(180,000)			(180,000)					(180,000)	
EXPENSES												
5-02220 VEHICLE EXPENSE	30,000	30,000	30,000		(26,300)	3,700	(87.67%)				3,700	
5-02435 GROUNDS MAINTENANCE					60,000	60,000					60,000	
5-03005 MATERIALS					5,000	5,000					5,000	
5-47401 SPORTS FIELDS	62,000	61,407	62,000		(62,000)		(100.00%)					
Expense Total	92,000	91,407	92,000		(23,300)	68,700	(25.33%)				68,700	
Net Expense / (Net Revenue)	(88,000)	(76,429)	(88,000)		(23,300)	(111,300)	26.48%				(111,300)	

2020 Notes:

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02435 Grounds Maintenance - Budget reallocated from **5-47401 Sports Fields** for reporting consistency

5-03005 Materials - Budget reallocated from **5-47401 Sports Fields** for reporting consistency; \$3,000 added due to rising costs of materials

5-47401 Sports Fields - Budget reallocated to **5-02435 Grounds Maintenance** and **5-03005 Materials** for reporting consistency

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4515 GREENHOUSE & HORTICULTURE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01050 WAGES	175,939	164,000	175,939		2,694	178,633	1.53%			2,619	181,252	1.47%
5-01051 WAGES - SEASONAL	111,779	100,894	111,779		18,470	130,249	16.52%				130,249	
5-01055 WAGES - OVERTIME	5,500	6,601	5,500			5,500					5,500	
5-01060 WAGES - CASUAL	38,826	38,712	38,826			38,826					38,826	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,229	54,955	68,229		7,391	75,620	10.83%			561	76,181	0.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,931	28,914	28,931		(387)	28,544	(1.34%)			92	28,636	0.32%
5-01254 CLOTHING/BOOT ALLOWANCE	1,500	1,473	1,500			1,500					1,500	
5-02220 VEHICLE EXPENSE	40,000	40,000	40,000		(29,000)	11,000	(72.50%)				11,000	
5-02388 OVERTIME MEALS	150	236	150			150					150	
5-02420 BUILDING MAINTENANCE					12,000	12,000					12,000	
5-03005 MATERIALS					12,000	12,000					12,000	
5-47450 FACILITY MAINTENANCE & SUPPLIES	24,000	25,279	24,000		(24,000)		(100.00%)					
Expense Total	494,854	461,064	494,854		(832)	494,022	(0.17%)			3,272	497,294	0.66%
Net Expense / (Net Revenue)	494,854	461,064	494,854		(832)	494,022	(0.17%)			3,272	497,294	0.66%

2020 Notes:

5-01### Salaries & Benefits - Increase due to adding an additional 4 weeks of working hours for each seasonal worker

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget reallocated from **5-47450 Facility Maintenance & Supplies** for reporting consistency; no budget impact

5-03005 Materials - Budget reallocated from **5-47450 Facility Maintenance & Supplies** for reporting consistency; no budget impact

5-47450 Facility Maintenance & Supplies - Budget reallocated to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

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4551 ARBORICULTURE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00905 DONATIONS	(1,500)		(1,500)		1,500		(100.00%)					
4-00930 COSTS RECOVERED		(1,000)										
4-06220 CONTRIBUTION FROM RESERVES				(259,200)		(259,200)		259,200	(172,800)		(172,800)	(33.33%)
Revenue Total	(1,500)	(1,000)	(1,500)	(259,200)	1,500	(259,200)	17,180.00%	259,200	(172,800)		(172,800)	(33.33%)
EXPENSES												
5-01050 WAGES	405,572	394,906	405,572		6,253	411,825	1.54%			6,089	417,914	1.48%
5-01055 WAGES - OVERTIME	6,500	9,282	6,500			6,500					6,500	
5-01060 WAGES - CASUAL	10,400	6,240	10,400			10,400					10,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,380	84,743	86,380		3,811	90,191	4.41%			1,336	91,527	1.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	67,448	67,427	67,448		(936)	66,512	(1.39%)			215	66,727	0.32%
5-01254 CLOTHING/BOOT ALLOWANCE	3,450	3,436	3,450			3,450					3,450	
5-02220 VEHICLE EXPENSE	34,000	34,000	34,000		259,200	293,200	762.35%			86,400	379,600	29.47%
5-02388 OVERTIME MEALS	1,000	1,381	1,000			1,000					1,000	
5-03005 MATERIALS	14,420	20,713	14,420			14,420					14,420	
5-04901 CONTRACT WORK-TREE CONTRACTOR	14,360	14,494	14,360		(14,360)		(100.00%)					
5-04910 OTHER PURCHASED SERVICES				90,000	47,000	137,000		(90,000)			47,000	(65.69%)
5-47651 TREE MAINTENANCE	30,970	34,893	30,970		(30,970)		(100.00%)					
Expense Total	674,500	671,515	674,500	90,000	269,998	1,034,498	53.37%	(90,000)		94,040	1,038,538	0.39%
Net Expense / (Net Revenue)	673,000	670,515	673,000	(169,200)	271,498	775,298	15.20%	169,200	(172,800)	94,040	865,738	11.67%

2020 Notes:

4-00905 Donations - Remove budget as per historical results

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

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4551 ARBORICULTURE

5-04901 Contract Work - Tree Contractor - Budget reallocated to **5-04910 Other Purchased Services** for reporting consistency

5-04910 Other Purchased Services - Budget reallocated from **5-04901 Contract Work - Tree Contractor** and **5-47651 Tree Maintenance** plus a small increase added due to rising costs and the additional number of trees added to the City each year that are to be maintained by the Arboriculture department; \$90,000 one time budget added for the Gypsy Moth Control Program (Budget Deliberation Day December 3, 2019)

5-47651 Tree Maintenance - Budget reallocated to **5-04910 Other Purchased Services** for reporting consistency

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

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4600 RECREATION - ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(20,000)	(19,099)	(20,000)		(1,575)	(21,575)	7.88%			(1,079)	(22,654)	5.00%
Revenue Total	(20,000)	(19,099)	(20,000)		(1,575)	(21,575)	7.88%			(1,079)	(22,654)	5.00%
EXPENSES												
5-01000 SALARIES	309,155	309,486	309,155		20,460	329,615	6.62%			12,168	341,783	3.69%
5-01025 SALARIES - OVERTIME		(854)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	63,345	63,442	63,345		5,765	69,110	9.10%			2,341	71,451	3.39%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,812	42,784	42,812		(3,819)	38,993	(8.92%)			427	39,420	1.10%
5-02104 PHONE	3,000	2,616	3,000		500	3,500	16.67%				3,500	
5-02220 VEHICLE EXPENSE	3,000	3,000	3,000		(3,000)		(100.00%)					
5-02300 OFFICE EXPENSES	850	424	850			850					850	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,100	16	1,100		(100)	1,000	(9.09%)				1,000	
5-02302 ADVERTISING	3,000	2,250	3,000			3,000					3,000	
5-02310 TRAVEL & ACCOMODATIONS	1,000	715	1,000			1,000					1,000	
5-02311 TRAINING & EDUCATION	3,000	2,228	3,000			3,000					3,000	
5-04005 INSURANCE					24,658	24,658				1,079	25,737	4.38%
Expense Total	430,262	426,107	430,262		44,464	474,726	10.33%			16,015	490,741	3.37%
Net Expense / (Net Revenue)	410,262	407,008	410,262		42,889	453,151	10.45%			14,936	468,087	3.30%

2020 Notes:

4-00930 Costs Recovered - Increase to match the revenues collected to pay for the insurance related to the user group - Sports & Leisure Policy

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-04005 Insurance - Budget added for the user group - sports & leisure policy costs which are collected through user fees to offset in **4-00930 Costs Recovered**

2021 Notes:

4-00930 Costs Recovered - Increase to match the revenues collected to pay for the insurance related to the user group - Sports & Leisure Policy

5-04005 Insurance - Increase based on estimated 5% increase to insurance premiums for the user group - sports & leisure policy costs which are collected through user fees to offset in **4-00930 Costs Recovered**

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4612 COMMUNITIES IN BLOOM COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00905 DONATIONS		(31,144)										
Revenue Total		(31,144)										
EXPENSES												
5-02300 OFFICE EXPENSES		519										
5-02302 ADVERTISING	150	72	150			150					150	
5-05626 SPECIAL PROJECTS	1,350	32,150	1,350			1,350					1,350	
Expense Total	1,500	32,741	1,500			1,500					1,500	
Net Expense / (Net Revenue)	1,500	1,597	1,500			1,500					1,500	

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4601 RECREATION - PROGRAMS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(66,000)	(66,051)	(66,000)			(66,000)					(66,000)	
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(1,000)		(1,000)			(1,000)					(1,000)	
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY	(38,600)	(38,600)	(38,600)			(38,600)					(38,600)	
4-00905 DONATIONS	(17,000)	(4,958)	(17,000)		7,000	(10,000)	(41.18%)				(10,000)	
4-00930 COSTS RECOVERED	(12,000)	(12,534)	(12,000)			(12,000)					(12,000)	
4-06220 CONTRIBUTION FROM RESERVES	(2,400)	(2,400)	(2,400)			(2,400)					(2,400)	
Revenue Total	(137,000)	(124,543)	(137,000)		7,000	(130,000)	(5.11%)				(130,000)	
EXPENSES												
5-01050 WAGES	9,596	10,843	9,596			9,596					9,596	
5-01060 WAGES - CASUAL	48,534	25,544	48,534			48,534					48,534	
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	48,360	31,447	48,360			48,360					48,360	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,413	7,781	12,413		449	12,862	3.62%				12,862	
5-02302 ADVERTISING	7,000	5,798	7,000			7,000					7,000	
5-47251 RECREATION PROGRAMS	30,500	29,603	30,500		(1,000)	29,500	(3.28%)				29,500	
5-47252 SUMMER ACTIVITY CENTRES	11,500	11,327	11,500			11,500					11,500	
5-47253 SPECIAL ACTIVITIES	28,000	28,804	28,000			28,000					28,000	
5-47254 COMMUNITY DEVELOPMENT	1,000		1,000			1,000					1,000	
5-47262 LIFEGUARD SUPPLIES CANATARA PARK	4,000	3,789	4,000			4,000					4,000	
5-47355 CONCERTS/ENTERTAINMENT	11,330	11,400	11,330		170	11,500	1.50%				11,500	
Expense Total	212,233	166,336	212,233		(381)	211,852	(0.18%)				211,852	
Net Expense / (Net Revenue)	75,233	41,793	75,233		6,619	81,852	8.80%				81,852	

2020 Notes:

4-00905 Donations - Reduced to reflect historical trend, and to reduce reliance on funding programs through the donations which have been decreasing

5-47251 Recreation Programs - Decrease to right size budget

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4610 CANADA DAY COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00661 CONCESSION REVENUE		(4,532)			(5,000)	(5,000)					(5,000)	
4-00800 FEDERAL SUBSIDY	(20,000)	(20,000)	(20,000)			(20,000)					(20,000)	
4-00905 DONATIONS	(3,000)	(7,279)	(3,000)		(5,000)	(8,000)	166.67%				(8,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(8,000)	(5,000)	(8,000)			(8,000)					(8,000)	
4-00992 FUND RAISING	(4,000)	(1,430)	(4,000)			(4,000)					(4,000)	
4-00993 BINGO PROCEEDS	(15,000)	(4,011)	(15,000)		15,000		(100.00%)					
Revenue Total	(50,000)	(42,252)	(50,000)		5,000	(45,000)	(10.00%)				(45,000)	
EXPENSES												
5-04005 INSURANCE	2,000	1,523	2,000			2,000					2,000	
5-04100 SECURITY SERVICES	2,000	2,695	2,000			2,000					2,000	
5-05817 CANADA DAY-PUBLICITY	3,000	2,442	3,000			3,000					3,000	
5-05819 CANADA DAY-FIREWORKS	40,000	39,191	40,000			40,000					40,000	
5-05821 CANADA DAY-SOUND SYSTEM	14,000	9,239	14,000			14,000					14,000	
5-05825 CANADA DAY-PARADE	3,000	1,250	3,000			3,000					3,000	
5-05826 CANADA DAY-WASHROOMS	4,000	3,905	4,000			4,000					4,000	
5-05829 CANADA DAY-BINGO EXPENSES		1,200										
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30	8,000	12,322	8,000			8,000					8,000	
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30	6,000	3,607	6,000			6,000					6,000	
5-05832 CANADA DAY-MISCELLANEOUS	8,000	4,878	8,000			8,000					8,000	
Expense Total	90,000	82,252	90,000			90,000					90,000	
Net Expense / (Net Revenue)	40,000	40,000	40,000		5,000	45,000	12.50%				45,000	

2020 Notes:

4-00661 Concession Revenue - Budget added based on fees collected for food vendors at the Canada Day celebrations

4-00905 Donations - Increase based on historical trend and to offset the impact of the loss of bingo revenue

4-00993 Bingo Proceeds - Budget eliminated as the City is not permitted to use proceeds from Bingo to fund City operations as per OLG regulations

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4611 BLUEWATER TRAILS COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00905 DONATIONS		(76,467)										
Revenue Total		(76,467)										
EXPENSES												
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,500	1,028	1,500			1,500					1,500	
5-02302 ADVERTISING	3,000	2,725	3,000			3,000					3,000	
5-03005 MATERIALS	5,000	2,498	5,000			5,000					5,000	
5-04910 OTHER PURCHASED SERVICES	5,000	2,839	5,000			5,000					5,000	
5-05626 SPECIAL PROJECTS	7,500	84,435	7,500			7,500					7,500	
Expense Total	22,000	93,525	22,000			22,000					22,000	
Net Expense / (Net Revenue)	22,000	17,058	22,000			22,000					22,000	

City of Sarnia

2020 Approved Operating Budget

4700 ARENAS - ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-06220 CONTRIBUTION FROM RESERVES				(9,450)		(9,450)		9,450	(6,300)		(6,300)	(33.33%)
Revenue Total				(9,450)		(9,450)		9,450	(6,300)		(6,300)	(33.33%)
EXPENSES												
5-01000 SALARIES	192,014	200,449	192,014		19,406	211,420	10.11%			1,806	213,226	0.85%
5-01025 SALARIES - OVERTIME	2,822	25,796	2,822		19,602	22,424	694.61%				22,424	
5-01095 CALL DUTY	3,654	4,347	3,654			3,654					3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	39,612	44,713	39,612		5,034	44,646	12.71%			299	44,945	0.67%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,742	22,833	22,742		(1,818)	20,924	(7.99%)			63	20,987	0.30%
5-01254 CLOTHING/BOOT ALLOWANCE	1,000	1,455	1,000			1,000					1,000	
5-02104 PHONE	2,000	1,793	2,000			2,000					2,000	
5-02220 VEHICLE EXPENSE	14,000	14,000	14,000		9,450	23,450	67.50%			3,150	26,600	13.43%
5-02311 TRAINING & EDUCATION	4,000	3,818	4,000			4,000					4,000	
5-02388 OVERTIME MEALS		987			1,000	1,000					1,000	
5-05505 NEW EQUIPMENT		704										
Expense Total	281,844	320,895	281,844		52,674	334,518	18.69%			5,318	339,836	1.59%
Net Expense / (Net Revenue)	281,844	320,895	281,844	(9,450)	52,674	325,068	15.34%	9,450	(6,300)	5,318	333,536	2.60%

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the increase in 2020 to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02338 Overtime Meals - Budget established as per prior year trends

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the increase in 2020 & 2021 to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Approved Operating Budget

4705 SARNIA ARENA

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00626 GENERAL ICE RENTALS	(89,141)	(88,884)	(89,141)			(89,141)					(89,141)	
4-00627 SUBSIDIZED RENTALS	(233,850)	(233,333)	(233,850)			(233,850)					(233,850)	
4-00629 SPECIAL EVENTS	(1,650)	(1,650)	(1,650)			(1,650)					(1,650)	
4-00660 HALL RENTAL	(3,500)	(7,273)	(3,500)		(1,000)	(4,500)	28.57%				(4,500)	
4-00661 CONCESSION REVENUE	(8,550)	(8,183)	(8,550)			(8,550)					(8,550)	
4-00900 SUNDRY REVENUE	(500)	(460)	(500)			(500)					(500)	
4-06220 CONTRIBUTION FROM RESERVES				(12,375)		(12,375)		12,375	(8,250)		(8,250)	(33.33%)
Revenue Total	(337,191)	(339,783)	(337,191)	(12,375)	(1,000)	(350,566)	3.97%	12,375	(8,250)		(346,441)	(1.18%)
EXPENSES												
5-01050 WAGES	228,137	201,833	228,137		3,485	231,622	1.53%			3,403	235,025	1.47%
5-01055 WAGES - OVERTIME	12,000	8,179	12,000			12,000					12,000	
5-01060 WAGES - CASUAL	15,596	14,573	15,596		(1)	15,595	(0.01%)				15,595	
5-01115 STAT HOLIDAY PAY	2,600	1,523	2,600			2,600					2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,931	45,272	49,931		2,014	51,945	4.03%			851	52,796	1.64%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	38,359	32,735	38,359		(527)	37,832	(1.37%)			121	37,953	0.32%
5-01254 CLOTHING/BOOT ALLOWANCE	2,000	1,473	2,000			2,000					2,000	
5-02101 NATURAL GAS	20,000	19,118	20,000			20,000					20,000	
5-02102 ELECTRICITY	111,000	105,688	111,000			111,000					111,000	
5-02103 WATER	18,300	25,136	18,300			18,300					18,300	
5-02104 PHONE	3,000	3,059	3,000			3,000					3,000	
5-02220 VEHICLE EXPENSE	16,000	16,000	16,000		12,375	28,375	77.34%			4,125	32,500	14.54%
5-02388 OVERTIME MEALS	300	165	300			300					300	
5-02420 BUILDING MAINTENANCE					57,110	57,110					57,110	
5-03005 MATERIALS					10,000	10,000					10,000	
5-04900 CONTRACT WORK	51,720	74,636	51,720		(51,720)		(100.00%)					
5-05500 REPLACEMENT EQUIPMENT					10,000	10,000					10,000	
5-47050 ARENA MAINTENANCE & SUPPLIES	25,390	24,967	25,390		(25,390)		(100.00%)					
Expense Total	594,333	574,357	594,333		17,346	611,679	2.92%			8,500	620,179	1.39%

City of Sarnia

2020 Approved Operating Budget

4705 SARNIA ARENA

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
Net Expense / (Net Revenue)	257,142	234,574	257,142	(12,375)	16,346	261,113	1.54%	12,375	(8,250)	8,500	273,738	4.84%

2020 Notes:

4-00660 Hall Rental - Increase based on prior year historical trend

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the increase in 2020 to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget reallocated from **5-04900 Contract Work** and **5-47050 Arena Maintenance & Supplies** for reporting consistency; no budget impact

5-03005 Materials - Budget reallocated from **5-04900 Contract Work** and **5-47050 Arena Maintenance & Supplies** for reporting consistency; no budget impact

5-04900 Contract Work - Budget reallocated to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

5-05500 Replacement Equipment- Budget reallocated from **5-04900 Contract Work** and **5-47050 Arena Maintenance & Supplies** for reporting consistency; no budget impact

5-47050 Arena Maintenance & Supplies - Budget reallocated to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Approved Operating Budget

4708 CLEARWATER ARENA

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00626 GENERAL ICE RENTALS	(154,067)	(153,506)	(154,067)			(154,067)					(154,067)	
4-00627 SUBSIDIZED RENTALS	(483,400)	(487,189)	(483,400)			(483,400)					(483,400)	
4-00629 SPECIAL EVENTS	(20,000)	(11,650)	(20,000)			(20,000)					(20,000)	
4-00660 HALL RENTAL	(12,000)	(11,715)	(12,000)			(12,000)					(12,000)	
4-00661 CONCESSION REVENUE	(8,550)	(8,789)	(8,550)			(8,550)					(8,550)	
4-00900 SUNDRY REVENUE		(1,590)			(1,500)	(1,500)					(1,500)	
4-06220 CONTRIBUTION FROM RESERVES				(13,875)		(13,875)		13,875	(9,250)		(9,250)	(33.33%)
Revenue Total	(678,017)	(674,439)	(678,017)	(13,875)	(1,500)	(693,392)	2.27%	13,875	(9,250)		(688,767)	(0.67%)
EXPENSES												
5-01050 WAGES	576,834	581,982	576,834		7,750	584,584	1.34%			8,541	593,125	1.46%
5-01051 WAGES - SEASONAL	22,684	30,451	22,684		338	23,022	1.49%				23,022	
5-01055 WAGES - OVERTIME	23,700	16,144	23,700			23,700					23,700	
5-01060 WAGES - CASUAL	16,420	5,911	16,420		(1)	16,419	(0.01%)				16,419	
5-01115 STAT HOLIDAY PAY	6,046	3,560	6,046			6,046					6,046	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	128,452	129,510	128,452		5,067	133,519	3.94%			2,090	135,609	1.57%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	95,992	92,199	95,992		(1,314)	94,678	(1.37%)			303	94,981	0.32%
5-01254 CLOTHING/BOOT ALLOWANCE	4,900	6,014	4,900			4,900					4,900	
5-02101 NATURAL GAS	41,382	41,732	41,382			41,382					41,382	
5-02102 ELECTRICITY	164,000	180,083	164,000			164,000					164,000	
5-02103 WATER	5,800	9,172	5,800			5,800					5,800	
5-02104 PHONE	860	2,699	860			860					860	
5-02220 VEHICLE EXPENSE	22,500	22,500	22,500		13,875	36,375	61.67%			4,625	41,000	12.71%
5-02388 OVERTIME MEALS	500	639	500			500					500	
5-02420 BUILDING MAINTENANCE					86,000	86,000					86,000	
5-03005 MATERIALS					10,000	10,000					10,000	
5-04900 CONTRACT WORK	75,000	73,710	75,000		(75,000)		(100.00%)					
5-05500 REPLACEMENT EQUIPMENT		2,275			10,000	10,000					10,000	
5-47150 GENERAL FACILITY MAINTENANCE	30,395	29,610	30,395		(30,395)		(100.00%)					

City of Sarnia

2020 Approved Operating Budget

4708 CLEARWATER ARENA

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
Expense Total	1,215,465	1,228,191	1,215,465		26,320	1,241,785	2.17%			15,559	1,257,344	1.25%
Net Expense / (Net Revenue)	537,448	553,752	537,448	(13,875)	24,820	548,393	2.04%	13,875	(9,250)	15,559	568,577	3.68%

2020 Notes:

4-00900 Sundry Revenue - Budget added based on historical trend for miscellaneous revenue received (ATM commission etc.)

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget reallocated from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact

5-03005 Materials- Budget reallocated from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact

5-04900 Contract Work - Budget reallocated to **5-02420 Building Maintenance**, **5-03005 Materials** and **5-05500 Replacement Equipment** for reporting consistency; no budget impact

5-05500 Replacement Equipment - Budget reallocated from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact

5-47150 General Facility Maintenance - Budget reallocated to **5-02420 Building Maintenance**, **5-03005 Materials** and **5-05500 Replacement Equipment** for reporting consistency; no budget impact

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Approved Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00474 ADVERTISING	(40,000)	(38,001)	(40,000)		40,000		(100.00%)					
4-00626 GENERAL ICE RENTALS	(508,487)	(460,149)	(508,487)		(2,000)	(510,487)	0.39%				(510,487)	
4-00627 SUBSIDIZED RENTALS	(305,000)	(352,536)	(305,000)		(2,000)	(307,000)	0.66%				(307,000)	
4-00629 SPECIAL EVENTS	(15,000)	(15,300)	(15,000)		(2,500)	(17,500)	16.67%				(17,500)	
4-00671 SUITE FEES	(350,000)	(314,443)	(350,000)		350,000		(100.00%)					
4-00672 TICKET PERCENTAGE	(140,000)	(130,959)	(140,000)		140,000		(100.00%)					
4-00673 TICKET SURCHARGE	(130,000)	(128,581)	(130,000)		130,000		(100.00%)					
4-00674 BUILDING NAMING RIGHTS	(23,090)	(23,090)	(23,090)			(23,090)					(23,090)	
4-00675 FOOD & BEVERAGE	(79,000)	(78,046)	(79,000)			(79,000)					(79,000)	
4-00676 ANNUAL FEES					(450,000)	(450,000)					(450,000)	
4-00900 SUNDRY REVENUE	(3,000)	(3,471)	(3,000)			(3,000)					(3,000)	
4-06220 CONTRIBUTION FROM RESERVES				(31,800)		(31,800)		31,800	(21,200)		(21,200)	(33.33%)
Revenue Total	(1,593,577)	(1,544,576)	(1,593,577)	(31,800)	203,500	(1,421,877)	(10.77%)	31,800	(21,200)		(1,411,277)	(0.75%)
EXPENSES												
5-01050 WAGES	451,118	467,230	451,118		9,288	460,406	2.06%			6,906	467,312	1.50%
5-01055 WAGES - OVERTIME	25,026	17,508	25,026			25,026					25,026	
5-01060 WAGES - CASUAL	23,244	35,192	23,244		(1)	23,243					23,243	
5-01115 STAT HOLIDAY PAY	7,176	6,247	7,176			7,176					7,176	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	99,074	103,296	99,074		4,734	103,808	4.78%			1,587	105,395	1.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	76,882	65,904	76,882		(964)	75,918	(1.25%)			245	76,163	0.32%
5-01254 CLOTHING/BOOT ALLOWANCE	4,500	3,927	4,500			4,500					4,500	
5-02101 NATURAL GAS	100,000	106,260	100,000			100,000					100,000	
5-02102 ELECTRICITY	390,000	389,110	390,000			390,000					390,000	
5-02103 WATER	20,225	21,274	20,225			20,225					20,225	
5-02104 PHONE	4,500	3,367	4,500			4,500					4,500	
5-02220 VEHICLE EXPENSE	15,000	15,000	15,000		31,800	46,800	212.00%			10,600	57,400	22.65%
5-02310 TRAVEL & ACCOMODATIONS	2,000	2,178	2,000			2,000					2,000	
5-02311 TRAINING & EDUCATION	5,000	5,042	5,000			5,000					5,000	
5-02388 OVERTIME MEALS	1,000	715	1,000			1,000					1,000	

City of Sarnia

2020 Approved Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-02420 BUILDING MAINTENANCE					164,450	164,450					164,450	
5-03002 OTHER OPERATING SUPPLIES	11,000	11,339	11,000		(11,000)		(100.00%)					
5-03005 MATERIALS					11,000	11,000					11,000	
5-04021 GARBAGE COLLECTION	7,500	7,505	7,500			7,500					7,500	
5-04040 SNOW REMOVAL	40,000	55,154	40,000			40,000					40,000	
5-04043 CONTRACT CLEANING		15,484										
5-04900 CONTRACT WORK	64,000	90,294	64,000		(64,000)		(100.00%)					
5-04910 OTHER PURCHASED SERVICES	40,000	40,291	40,000		(27,000)	13,000	(67.50%)				13,000	
5-05505 NEW EQUIPMENT	5,000	4,085	5,000			5,000					5,000	
5-47150 GENERAL FACILITY MAINTENANCE	100,450	96,189	100,450		(100,450)		(100.00%)					
Expense Total	1,492,695	1,562,591	1,492,695		17,857	1,510,552	1.20%			19,338	1,529,890	1.28%
Net Expense / (Net Revenue)	(100,882)	18,015	(100,882)	(31,800)	221,357	88,675	(187.90%)	31,800	(21,200)	19,338	118,613	33.76%

2020 Notes:

4-00474 Advertising - Budget removed as per the new proposed agreement with the Sarnia Sting; all revenue related to Sting lease agreement is consolidated into **4-00676 Sarnia Sting Revenue**

4-00626 General Ice Rentals - Increase based on expected ice usage

4-00627 Subsidized Rentals - Increase based on expected ice usage

4-00629 Special Events - Increase based on anticipated arena use for special events

4-00671 Suite Fees - Budget removed as per the new proposed agreement with the Sarnia Sting; all revenue related to Sting lease agreement is consolidated into **4-00676 Sarnia Sting Revenue**

4-00672 Ticket Percentage - Budget removed as per the new proposed agreement with the Sarnia Sting; all revenue related to Sting lease agreement is consolidated into **4-00676 Sarnia Sting Revenue**

4-00673 Ticket Surcharge - Budget removed as per the new proposed agreement with the Sarnia Sting; all ticket surcharge revenue related to Sarnia Sting ticket sales will be allocated directly to the **6610 Parks & Recreation Facilities**

reserve to be used at PASA for capital improvements; offset by a reduction in **2490 Corporate Municipal** transfer to reserves for a net zero budget impact on the tax levy

4-00676 Sarnia Sting Revenue - As per the new proposed lease agreement terms, the Sting will pay a monthly set fee

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220**

Vehicle Expense

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget transferred from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact

5-03002 Other Operating Supplies - Budget transferred to **5-03005 Materials** for reporting consistency; no budget impact

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4710 PROGRESSIVE AUTO SALES ARENA

5-04900 Contract Work - Budget transferred to **5-02420 Building Maintenance** for reporting consistency; no budget impact

5-04910 Other Purchased Services - Decrease due to the new lease arrangement with the Sarnia Sting which results in avoidance of costs associated with PASA suite sales

5-47150 General Facility Maintenance - Budget transferred to **5-02420 Building Maintenance** for reporting consistency; no budget impact

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to

5-02220 Vehicle Expense to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

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4715 JACKSON POOL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02101 NATURAL GAS	1,375		1,375		(1,375)		(100.00%)					
5-02102 ELECTRICITY	960	634	960			960					960	
5-02103 WATER	4,050		4,050		(4,050)		(100.00%)					
5-02104 PHONE	590	676	590			590					590	
Expense Total	6,975	1,310	6,975		(5,425)	1,550	(77.78%)				1,550	
Net Expense / (Net Revenue)	6,975	1,310	6,975		(5,425)	1,550	(77.78%)				1,550	

2020 Notes:

5-02101 Natural Gas - Budget removed as the natural gas has been shut off at Jackson pool as it is not in use

5-02103 Water - Budget removed as water meter has been removed as Jackson Pool is not in use

City of Sarnia

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4716 COX YOUTH CENTRE & POOL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00630 PUBLIC SWIMMING	(20,000)	(21,699)	(20,000)			(20,000)					(20,000)	
4-00635 SCHOOL RENTAL & AWARDS	(11,000)	(10,253)	(11,000)			(11,000)					(11,000)	
4-00640 REGISTRATION FEES	(43,300)	(43,300)	(43,300)			(43,300)					(43,300)	
Revenue Total	(74,300)	(75,252)	(74,300)			(74,300)					(74,300)	
EXPENSES												
5-01055 WAGES - OVERTIME		3,969										
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	168,020	165,893	168,020			168,020					168,020	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,090	19,859	20,090		723	20,813	3.60%				20,813	
5-02101 NATURAL GAS	4,670	4,831	4,670			4,670					4,670	
5-02102 ELECTRICITY	12,000	12,169	12,000			12,000					12,000	
5-02103 WATER	11,000	11,627	11,000			11,000					11,000	
5-02104 PHONE	800	778	800			800					800	
5-02420 BUILDING MAINTENANCE					11,310	11,310					11,310	
5-03005 MATERIALS					10,000	10,000					10,000	
5-47600 POOL MAINTENANCE & SUPPLIES	14,310	12,583	14,310		(14,310)		(100.00%)					
5-47603 POOL & BUILDING MAINTENANCE	7,000	7,293	7,000		(7,000)		(100.00%)					
5-47610 POOL LIFEGUARDS & SUPPLIES	2,900	2,537	2,900			2,900					2,900	
Expense Total	240,790	241,539	240,790		723	241,513	0.30%				241,513	
Net Expense / (Net Revenue)	166,490	166,287	166,490		723	167,213	0.43%				167,213	

2020 Notes:

5-02420 Building Maintenance - Budget transferred from **5-47600 Pool Maintenance & Supplies** and **5-47603 Pool & Building Maintenance** for reporting consistency; no budget impact

5-03005 Materials - Budget transferred from **5-47600 Pool Maintenance & Supplies** and **5-47603 Pool & Building Maintenance** for reporting consistency; no budget impact

5-47600 Pool Maintenance & Supplies - Budget transferred to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

5-47603 Pool & Building Maintenance - Budget transferred to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

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4950 STRANGWAY CENTRE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00655 MEMBERSHIP FEES	(22,500)	(21,571)	(22,500)		(1,000)	(23,500)	4.44%				(23,500)	
4-00661 CONCESSION REVENUE	(21,500)	(28,673)	(21,500)		(2,000)	(23,500)	9.30%				(23,500)	
4-00750 PROVINCIAL SUBSIDY	(43,964)	(51,140)	(43,964)			(43,964)					(43,964)	
4-00800 FEDERAL SUBSIDY	(1,386)	(1,386)	(1,386)			(1,386)					(1,386)	
4-00903 RENTAL REVENUE	(21,800)	(21,418)	(21,800)			(21,800)					(21,800)	
4-00905 DONATIONS	(13,389)	(1,000)	(13,389)		6,389	(7,000)	(47.72%)				(7,000)	
4-47803 COSTS RECOVERED - FUNDRAISING	(7,000)	(5,054)	(7,000)			(7,000)					(7,000)	
4-47805 COSTS RECOVERED - HOBBY SHOP	(1,800)	(1,719)	(1,800)		(2,500)	(4,300)	138.89%				(4,300)	
4-47806 COSTS RECOVERED - ACTIVITIES	(193,000)	(212,890)	(193,000)		(2,000)	(195,000)	1.04%				(195,000)	
Revenue Total	(326,339)	(344,851)	(326,339)		(1,111)	(327,450)	0.34%				(327,450)	
EXPENSES												
5-01000 SALARIES	148,259	148,295	148,259		8,623	156,882	5.82%			6,044	162,926	3.85%
5-01025 SALARIES - OVERTIME		(797)										
5-01030 SALARIES - CASUAL	9,709	9,844	9,709		9,687	19,396	99.77%				19,396	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	31,791	31,809	31,791		3,914	35,705	12.31%			1,193	36,898	3.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,195	21,191	21,195		(2,181)	19,014	(10.29%)			212	19,226	1.11%
5-02060 FOOD	12,000	18,207	12,000			12,000					12,000	
5-02101 NATURAL GAS	5,270	5,260	5,270			5,270					5,270	
5-02102 ELECTRICITY	16,000	14,274	16,000			16,000					16,000	
5-02103 WATER	9,500	9,568	9,500			9,500					9,500	
5-02104 PHONE	2,200	2,082	2,200			2,200					2,200	
5-02300 OFFICE EXPENSES	3,385	2,282	3,385			3,385					3,385	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	500	405	500			500					500	
5-02302 ADVERTISING	3,438	2,131	3,438			3,438					3,438	
5-02303 POSTAGE	300	300	300			300					300	
5-02311 TRAINING & EDUCATION	2,000	2,040	2,000			2,000					2,000	
5-02321 CLEANING SUPPLIES	2,500	2,138	2,500			2,500					2,500	
5-02420 BUILDING MAINTENANCE	15,000	20,568	15,000			15,000					15,000	
5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS		18										

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4950 STRANGWAY CENTRE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-03204 COMMITTEE EXPENSES-FUNDRAISING	2,000	1,523	2,000			2,000					2,000	
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	1,000	1,438	1,000			1,000					1,000	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	90,500	113,401	90,500			90,500					90,500	
5-04043 CONTRACT CLEANING	27,000	28,856	27,000			27,000					27,000	
5-05505 NEW EQUIPMENT	1,000	1,015	1,000			1,000					1,000	
Expense Total	404,547	435,848	404,547		20,043	424,590	4.95%			7,449	432,039	1.75%
Net Expense / (Net Revenue)	78,208	90,997	78,208		18,932	97,140	24.21%			7,449	104,589	7.67%

2020 Notes:

4-00655 Membership Fees - Increase to right size budget based on trend

4-00661 Concession Revenue - Increase to right size budget based on trend

4-00905 Donations - Decrease as per historical trend

4-47805 Costs Recovered - Hobbyshop - Increase based on expected hobby shop usage

4-47806 Costs Recovered - Activities - Increase based on historical trend

5-01### Salaries & Benefits - Increase 0.33 part time FTE's for an additional casual part time employee needed

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2150 ECONOMIC DEVELOPMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		(29)										
Revenue Total		(29)										
EXPENSES												
5-01000 SALARIES	86,543	79,079	86,543		(7,265)	79,278	(8.39%)			5,430	84,708	6.85%
5-01025 SALARIES - OVERTIME	9,998	5,736	9,998			9,998					9,998	
5-01030 SALARIES - CASUAL		(1,893)										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	18,027	15,589	18,027		(970)	17,057	(5.38%)			1,267	18,324	7.43%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	11,014	10,848	11,014		(1,281)	9,733	(11.63%)			156	9,889	1.60%
5-01253 CAR ALLOWANCE	1,500		1,500		(1,500)		(100.00%)					
5-02102 ELECTRICITY					300	300					300	
5-02104 PHONE	2,000	1,389	2,000			2,000					2,000	
5-02300 OFFICE EXPENSES	650	363	650			650					650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,500	1,083	1,500			1,500					1,500	
5-02302 ADVERTISING	15,000	14,345	15,000		15,000	30,000	100.00%				30,000	
5-02303 POSTAGE	100	56	100			100					100	
5-02304 MARKETING	15,000	14,989	15,000		(15,000)		(100.00%)					
5-02310 TRAVEL & ACCOMODATIONS	2,000	1,078	2,000			2,000					2,000	
5-02311 TRAINING & EDUCATION	2,000	897	2,000			2,000					2,000	
5-04910 OTHER PURCHASED SERVICES	15,000	15,000	15,000			15,000					15,000	
5-05500 REPLACEMENT EQUIPMENT	1,000		1,000			1,000					1,000	
Expense Total	181,332	158,559	181,332		(10,716)	170,616	(5.91%)			6,853	177,469	4.02%
Net Expense / (Net Revenue)	181,332	158,530	181,332		(10,716)	170,616	(5.91%)			6,853	177,469	4.02%

2020 Notes:

5-02102 Electricity - Set up budget for 402 Business park hydro costs

5-02302 Advertising - Budget transferred from **5-02304 Marketing** to consolidate the accounts

5-02304 Marketing - Budget transferred to **5-02302 Advertising** to consolidate the accounts

City of Sarnia

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5005 PLANNING AND DEVELOPMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(80,000)	(80,393)	(80,000)			(80,000)					(80,000)	
4-00701 ZONING VERIFICATION FEES	(18,000)	(18,707)	(18,000)			(18,000)					(18,000)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(7,800)	(7,750)	(7,800)			(7,800)					(7,800)	
4-00720 SALE OF PRINTS, MAPS, ETC	(6,000)	(5,874)	(6,000)			(6,000)					(6,000)	
4-00745 COUNTY RECOVERY	(825,971)	(804,311)	(825,971)			(825,971)					(825,971)	
4-00750 PROVINCIAL SUBSIDY		(8,000)										
4-00800 FEDERAL SUBSIDY					(78,000)	(78,000)					(78,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(47,650)	(47,650)	(47,650)			(47,650)					(47,650)	
Revenue Total	(985,421)	(972,685)	(985,421)		(78,000)	(1,063,421)	7.92%				(1,063,421)	
EXPENSES												
5-01000 SALARIES	675,757	636,763	675,757		47,128	722,885	6.97%			24,640	747,525	3.41%
5-01025 SALARIES - OVERTIME		722										
5-01030 SALARIES - CASUAL	8,490	6,882	8,490			8,490					8,490	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	140,152	127,539	140,152		14,261	154,413	10.18%			4,909	159,322	3.18%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	90,291	79,117	90,291		(518)	89,773	(0.57%)			865	90,638	0.96%
5-01253 CAR ALLOWANCE	1,350	897	1,350			1,350					1,350	
5-01254 CLOTHING/BOOT ALLOWANCE	250		250			250					250	
5-02104 PHONE	2,000	1,696	2,000			2,000					2,000	
5-02220 VEHICLE EXPENSE	1,000	1,000	1,000		(1,000)		(100.00%)					
5-02300 OFFICE EXPENSES	4,250	5,763	4,250			4,250					4,250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,500	2,144	2,500		2,500	5,000	100.00%				5,000	
5-02302 ADVERTISING	5,000	4,536	5,000			5,000					5,000	
5-02303 POSTAGE	3,000	3,679	3,000			3,000					3,000	
5-02311 TRAINING & EDUCATION	8,000	8,191	8,000			8,000					8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,000	624	1,000			1,000					1,000	
5-04910 OTHER PURCHASED SERVICES	7,000	7,064	7,000			7,000					7,000	
5-05500 REPLACEMENT EQUIPMENT	2,500	2,415	2,500			2,500					2,500	
5-05626 SPECIAL PROJECTS	3,000	3,000			3,000	3,000					3,000	
5-05880 DOWNTOWN REHABILITATION GRANT PROGRAM	500		500		(500)		(100.00%)					

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5005 PLANNING AND DEVELOPMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
Expense Total	956,040	892,032	953,040		64,871	1,017,911	6.47%			30,414	1,048,325	2.99%
Net Expense / (Net Revenue)	(29,381)	(80,653)	(32,381)		(13,129)	(45,510)	54.90%			30,414	(15,096)	(66.83%)

2020 Notes:

4-00800 Federal Subsidy - Estimated amount to be received for the FCM grant in 2020 as per the schedule of work to be completed per the agreement (City Council March 25, 2019)

5-01### Salaries & Benefits - 1.00 FTE added for FCM grant for climate change initiative of which 80% of the staff wages & benefits is covered by the grant

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02301 Memberships & Subscriptions - Increase based on membership requirements for planning staff

5-05626 Special Projects - Budget added for the Mitton Village Advisory Committee

5-05880 Downtown Rehabilitation Grant - Remove budget as program was completed in 2018

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5010 COMMITTEE OF ADJUSTMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(30,350)	(29,168)	(30,350)			(30,350)					(30,350)	
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(24,250)	(23,230)	(24,250)			(24,250)					(24,250)	
Revenue Total	(54,600)	(52,398)	(54,600)			(54,600)					(54,600)	
EXPENSES												
5-01253 CAR ALLOWANCE	2,000	2,200	2,000			2,000					2,000	
5-02300 OFFICE EXPENSES	100	35	100			100					100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	150		150			150					150	
5-02302 ADVERTISING	700	487	700			700					700	
5-02303 POSTAGE	1,000	502	1,000			1,000					1,000	
5-02311 TRAINING & EDUCATION	3,000	4,590	3,000			3,000					3,000	
5-05650 ALLOCATED ADMINISTRATION	47,650	47,650	47,650			47,650					47,650	
Expense Total	54,600	55,464	54,600			54,600					54,600	
Net Expense / (Net Revenue)		3,066										

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5020 BUILDING DIVISION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00710 BUILDING PERMIT	(715,000)	(715,318)	(715,000)			(715,000)					(715,000)	
4-00930 COSTS RECOVERED	(6,000)	(5,895)	(6,000)			(6,000)					(6,000)	
Revenue Total	(721,000)	(721,213)	(721,000)			(721,000)					(721,000)	
EXPENSES												
5-01000 SALARIES	415,796	400,933	415,796		(5,863)	409,933	(1.41%)			21,676	431,609	5.29%
5-01025 SALARIES - OVERTIME		2										
5-01030 SALARIES - CASUAL	13,312	8,552	13,312			13,312					13,312	
5-01050 WAGES		8,107										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	88,331	84,202	88,331		1,100	89,431	1.25%			4,098	93,529	4.58%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,224	52,718	57,224		(6,275)	50,949	(10.97%)			761	51,710	1.49%
5-01254 CLOTHING/BOOT ALLOWANCE	700	648	700		20	720	2.86%				720	
5-02104 PHONE	6,000	4,589	6,000			6,000					6,000	
5-02200 GASOLINE	1,500	1,271	1,500			1,500					1,500	
5-02220 VEHICLE EXPENSE	39,585	39,596	39,585		(15,485)	24,100	(39.12%)				24,100	
5-02300 OFFICE EXPENSES	3,000	2,690	3,000		(250)	2,750	(8.33%)				2,750	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,500	3,440	3,500			3,500					3,500	
5-02303 POSTAGE	500	520	500		(100)	400	(20.00%)				400	
5-02311 TRAINING & EDUCATION	11,500	11,161	11,500			11,500					11,500	
5-02360 CLOTHING & UNIFORMS		98			250	250					250	
5-04910 OTHER PURCHASED SERVICES	1,500	3,854	1,500			1,500					1,500	
5-05500 REPLACEMENT EQUIPMENT	1,000	1,488	1,000			1,000			4,000		5,000	400.00%
5-05650 ALLOCATED ADMINISTRATION	49,500	49,500	49,500			49,500					49,500	
5-06100 CONTRIBUTION TO RESERVES	28,052	47,846	28,052		26,603	54,655	94.83%		(4,000)	(26,535)	24,120	(55.87%)
Expense Total	721,000	721,215	721,000			721,000					721,000	
Net Expense / (Net Revenue)		2										

5020 Building Division is a net zero budget; the Building Code Act prohibits funds received from building permit revenue to be used for any expenses other than to fund the building department activities. Any surplus revenue over expenses is transferred to **6035 Building Permit Reserve**, which is used to pay for the needs of the building department.

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5020 BUILDING DIVISION

2020 Notes:

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-06100 Contribution to Reserves - Increase to reconcile the department to net zero

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6035	Building Permit Reserve	28,052	54,655	24,120
Total		28,052	54,655	24,120

2021 Notes:

5-05500 Replacement Equipment - One time budget needed to purchase large touch screen computers for digital plan review

5-06100 Contribution to Reserves - Decrease to reconcile the department to net zero

City of Sarnia

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02300 OFFICE EXPENSES	530	266	530			530					530	
5-02302 ADVERTISING	450	222	450			450					450	
5-02311 TRAINING & EDUCATION	500	248	500			500					500	
5-05626 SPECIAL PROJECTS	3,750	3,367	1,750			1,750	(53.33%)				1,750	
Expense Total	5,230	4,103	3,230			3,230	(38.24%)				3,230	
Net Expense / (Net Revenue)	5,230	4,103	3,230			3,230	(38.24%)				3,230	

City of Sarnia

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5025 HERITAGE COMMITTEE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00901 OTHER FEES & SERVICE CHARGES		(4,703)										
Revenue Total		(4,703)										
EXPENSES												
5-02300 OFFICE EXPENSES	300	172	300			300					300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	75	114	75			75					75	
5-02302 ADVERTISING	2,000	2,105	2,000			2,000					2,000	
5-02311 TRAINING & EDUCATION	2,000	1,956	2,000			2,000					2,000	
5-04910 OTHER PURCHASED SERVICES	7,500	7,525		1,500		1,500	(80.00%)	(1,500)				(100.00%)
5-05800 HERITAGE DAY	400	465	400			400					400	
Expense Total	12,275	12,337	4,775	1,500		6,275	(48.88%)	(1,500)			4,775	(23.90%)
Net Expense / (Net Revenue)	12,275	7,634	4,775	1,500		6,275	(48.88%)	(1,500)			4,775	(23.90%)

2020 Notes:

5-04910 Other Purchased Services - One time budget of \$1,500 for memorial plaque for committee member who passed away

City of Sarnia

2020 Approved Operating Budget

5035 BY-LAW ENFORCEMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00320 LICENSE FEES - ANIMAL (DOG)	(183,000)	(198,529)	(183,000)			(183,000)					(183,000)	
4-00711 PERMIT FEES	(3,000)	(2,805)	(3,000)		1,500	(1,500)	(50.00%)			500	(1,000)	(33.33%)
4-00715 PROPERTY STANDARDS INSPECTION FEES	(25,000)	(25,826)	(25,000)			(25,000)					(25,000)	
4-00750 PROVINCIAL SUBSIDY	(47,712)		(47,712)		47,712		(100.00%)					
4-00855 FINES	(90,000)	(90,000)	(90,000)			(90,000)					(90,000)	
4-00856 PARKING VIOLATIONS	(200,000)	(173,069)	(200,000)		(20,000)	(220,000)	10.00%				(220,000)	
4-00858 PARKING LOT REVENUE	(140,000)	(146,492)	(140,000)	2,500	(10,000)	(147,500)	5.36%	(2,500)			(150,000)	1.69%
4-00900 SUNDRY REVENUE	(1,000)	(502)	(1,000)		500	(500)	(50.00%)				(500)	
4-06220 CONTRIBUTION FROM RESERVES				(7,650)		(7,650)		7,650	(5,100)		(5,100)	(33.33%)
Revenue Total	(689,712)	(637,223)	(689,712)	(5,150)	19,712	(675,150)	(2.11%)	5,150	(5,100)	500	(674,600)	(0.08%)
EXPENSES												
5-01000 SALARIES	678,529	663,272	678,529		26,404	704,933	3.89%			24,437	729,370	3.47%
5-01025 SALARIES - OVERTIME		1,555										
5-01030 SALARIES - CASUAL	19,410	18,297	19,410			19,410					19,410	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	142,851	138,761	142,851		9,408	152,259	6.59%			4,852	157,111	3.19%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	86,107	83,618	86,107		(17,434)	68,673	(20.25%)			521	69,194	0.76%
5-01254 CLOTHING/BOOT ALLOWANCE	2,000	1,729	2,000		400	2,400	20.00%				2,400	
5-02102 ELECTRICITY	9,000	8,511	9,000			9,000					9,000	
5-02104 PHONE	4,500	5,349	4,500		6,500	11,000	144.44%				11,000	
5-02220 VEHICLE EXPENSE	52,000	52,000	52,000		7,650	59,650	14.71%			2,550	62,200	4.27%
5-02300 OFFICE EXPENSES	3,300	2,846	3,300			3,300					3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	400	419	400			400					400	
5-02302 ADVERTISING	500	383	500			500					500	
5-02303 POSTAGE	6,000	7,992	6,000			6,000					6,000	
5-02311 TRAINING & EDUCATION	4,000	4,281	4,000			4,000					4,000	
5-02360 CLOTHING & UNIFORMS	6,000	6,136	6,000			6,000					6,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	3,000	2,130	3,000		(3,000)		(100.00%)					
5-02410 EQUIPMENT MAINTENANCE	5,000	4,143	5,000		(5,000)		(100.00%)					
5-02435 GROUNDS MAINTENANCE	2,000	1,435	2,000		(2,000)		(100.00%)					

City of Sarnia

2020 Approved Operating Budget

5035 BY-LAW ENFORCEMENT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-04900 CONTRACT WORK	15,000	14,409	15,000		15,000	30,000	100.00%				30,000	
5-04910 OTHER PURCHASED SERVICES	16,000	17,113	16,000			16,000					16,000	
5-05000 SUNDRY	500	248	500			500					500	
5-05140 REALTY TAXES	42,500	42,500	42,500			42,500					42,500	
5-05500 REPLACEMENT EQUIPMENT	1,000	502	1,000		8,000	9,000	800.00%				9,000	
5-05646 BAD DEBT EXPENSE (RECOVERY)	15,000	(6,067)	15,000			15,000					15,000	
5-05813 SARNIA S.P.C.A. CONTRACT	116,362	116,023	116,362		3,141	119,503	2.70%				119,503	
5-06100 CONTRIBUTION TO RESERVES	24,000	24,000	24,000			24,000					24,000	
Expense Total	1,254,959	1,211,585	1,254,959		49,069	1,304,028	3.91%			32,360	1,336,388	2.48%
Net Expense / (Net Revenue)	565,247	574,362	565,247	(5,150)	68,781	628,878	11.26%	5,150	(5,100)	32,860	661,788	5.23%

2020 Notes:

4-00711 Permit Fees - Decrease as this represents one time fees for portable signs, only new applications would bring in revenue as most fees have now been collected

4-00750 Provincial Subsidy - One time subsidy from Ontario Cannabis Legalization Fund (OCLIF)

4-00856 Parking Violations - Decrease revenue due to extending on street night time parking to include April (\$15,000) and November (\$25,000) months; revenue increased due to reallocation of by-law staff to provide more patrol to downtown area

4-00858 Parking Lot Revenue - Increase \$10,000 per historical trend; decrease \$2,500 to provide one year pilot providing free day time parking at Victoria Street Lot (Budget Deliberation Day December 3, 2019)

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02104 Phone - Increase due to the transition to mobile platform which requires all officers to have cell phones and tablets that both require data

5-02405 Office Equipment Maintenance - Budget transferred to **5-05500 Replacement Equipment**; no budget impact

5-02410 Equipment Maintenance - Budget transferred to **5-05500 Replacement Equipment**; no budget impact

5-02435 Grounds Maintenance - Budget transferred to public works for maintenance of the parking lots

5-04900 Contract Work - Increase required based on the need for a different contact provider for dead / dying animals; this service is no longer being provided by the Humane Society

5-05500 Replacement Equipment - Budget transferred from **5-02405 Office Equipment Maintenance** and **5-02410 Equipment Maintenance**; no budget impact

5-05813 Sarnia S.P.C.A Contract - Increase per estimated CPI + 1% per the approved Pound Services Agreement in effect until June 30, 2020 (City Council March 23, 2015)

City of Sarnia

2020 Approved Operating Budget

5035 BY-LAW ENFORCEMENT

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6355	Parking Reserve	24,000	24,000	24,000
Total		24,000	24,000	24,000

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Approved Operating Budget

5500 DEBT CHARGES

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-05750 DEBT RECOVERY - SEWERS	(1,657,707)	(1,657,707)	(1,657,707)		343,800	(1,313,907)	(20.74%)			481,319	(832,588)	(36.63%)
Revenue Total	(1,657,707)	(1,657,707)	(1,657,707)		343,800	(1,313,907)	(20.74%)			481,319	(832,588)	(36.63%)
EXPENSES												
5-05735 BANK LOAN-PRINCIPAL	1,521,056	1,521,053	1,521,056		(274,001)	1,247,055	(18.01%)			(437,748)	809,307	(35.10%)
5-05736 BANK LOAN-INTEREST	136,651	136,649	136,651		(69,799)	66,852	(51.08%)			(43,571)	23,281	(65.18%)
5-05758 DEBT CHARGES - RBC PRINCIPAL	383,559	383,557	383,559		8,642	392,201	2.25%			8,836	401,037	2.25%
5-05759 DEBT CHARGES - RBC INTEREST	113,380	113,377	113,380		(8,642)	104,738	(7.62%)			(8,836)	95,902	(8.44%)
5-05770 DEBT CHARGES - SGH PRINCIPAL	464,432	342,674	464,432		2,672	467,104	0.58%			17,120	484,224	3.67%
5-05771 DEBT CHARGES - SGH INTEREST	182,025	137,996	182,025		(10,879)	171,146	(5.98%)			(17,120)	154,026	(10.00%)
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	347,277	347,277	347,277		(101,243)	246,034	(29.15%)			(21,532)	224,502	(8.75%)
5-05781 INTERNAL DEBT CHARGES - INTEREST	21,768	21,768	21,768		(8,308)	13,460	(38.17%)			(7,201)	6,259	(53.50%)
Expense Total	3,170,148	3,004,351	3,170,148		(461,558)	2,708,590	(14.56%)			(510,052)	2,198,538	(18.83%)
Net Expense / (Net Revenue)	1,512,441	1,346,644	1,512,441		(117,758)	1,394,683	(7.79%)			(28,733)	1,365,950	(2.06%)

5500 Debt Charges - Net changes in debt payments as per various approved debt payment schedules are transferred to **2490 Corporate Municipal** as contribution to reserves for retired debt

City of Sarnia

2020 Approved Operating Budget

5515 UNCLASSIFIED

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	18		18		(18)		(100.00%)					
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	632,996	630,327	632,996		(107,704)	525,292	(17.01%)			(106,531)	418,761	(20.28%)
5-05646 BAD DEBT EXPENSE (RECOVERY)	2,500	33,509	2,500			2,500					2,500	
5-05700 BANK CHARGES	10,000	21,011	10,000			10,000					10,000	
Expense Total	645,514	684,847	645,514		(107,722)	537,792	(16.69%)			(106,531)	431,261	(19.81%)
Net Expense / (Net Revenue)	645,514	684,847	645,514		(107,722)	537,792	(16.69%)			(106,531)	431,261	(19.81%)

5515 Unclassified represents the costs that cannot be identified to one specific department within the City. These costs includes the benefits associated with retirees , bank charges and bad debt expense.

City of Sarnia

2020 Approved Operating Budget

5520 MUNICIPAL GRANTS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-06220 CONTRIBUTION FROM RESERVES		(30,000)										
Revenue Total		(30,000)										
EXPENSES												
5-05890 MAJOR EVENTS ASSISTANCE	20,000	49,555	20,000		30,000	50,000	150.00%				50,000	
5-05892 MUNICIPAL GRANTS	72,566	72,566	72,566			72,566					72,566	
Expense Total	92,566	122,121	92,566		30,000	122,566	32.41%				122,566	
Net Expense / (Net Revenue)	92,566	92,121	92,566		30,000	122,566	32.41%				122,566	

2020 Notes:

5-05890 Major Events Assistance - Increase as per Council resolution to set budget to \$50,000 and to raise the fee subsidy for applicable events from 50% to 75% (City Council Jun 17, 2019); all assistance is approved throughout the year through the Festival & Event Policy

5-05892 Municipal Grants	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
Healthcare Recruitment Task force	\$72,366	\$72,366	
Lambton Farm Safety Association	\$200		
Municipal Grants *		200	72,566
Total	72,566	72,566	72,566

*municipal grants allocated by City Council on Budget Deliberation Day on December 3, 2019

City of Sarnia

2020 Approved Operating Budget

5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01070 OTHER REMUNERATION	8,788	9,322	8,788			8,788					8,788	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	172	167	172			172					172	
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	2,200	2,200	2,200			2,200					2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	373,323	378,627	373,323		44,822	418,145	12.01%			19,878	438,023	4.75%
Expense Total	384,483	390,316	384,483		44,822	429,305	11.66%			19,878	449,183	4.63%
Net Expense / (Net Revenue)	384,483	390,316	384,483		44,822	429,305	11.66%			19,878	449,183	4.63%

2020 Notes:

5-05814 St. Clair Conservation Authority - Increase based on draft SCRCa budget (Budget Deliberation Day December 3, 2019)

2021 Notes:

5-05814 St. Clair Conservation Authority - Increase in budget based on estimated 5% increase on estimated 2020 levy assessed by SCRCa

City of Sarnia

2020 Approved Operating Budget

2600 POLICE - OFFICERS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)			(374,653)				(11,240)	(385,893)	3.00%
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(938,282)	(938,282)	(938,282)		(71,103)	(1,009,385)	7.58%			(30,282)	(1,039,667)	3.00%
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(118,000)	(119,000)	(118,000)		(1,000)	(119,000)	0.85%			(3,570)	(122,570)	3.00%
4-00404 POLICE ESCORT SERVICE	(35,000)	(26,123)	(35,000)		(10,000)	(45,000)	28.57%			(1,350)	(46,350)	3.00%
4-00405 FEES - IDENTIFICATION SERVICES	(5,000)	(2,004)	(5,000)		1,000	(4,000)	(20.00%)			(120)	(4,120)	3.00%
4-00407 LICENSE FEES - BUSINESS	(115,000)	(109,530)	(115,000)		(5,000)	(120,000)	4.35%			(3,600)	(123,600)	3.00%
4-00750 PROVINCIAL SUBSIDY	(49,289)	(45,802)	(49,289)		3,489	(45,800)	(7.08%)			(1,374)	(47,174)	3.00%
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(150,000)	(112,500)	(150,000)		37,500	(112,500)	(25.00%)			(3,375)	(115,875)	3.00%
4-00805 FEDERAL CROWN RECOVERIES		(16,895)										
4-00901 OTHER FEES & SERVICE CHARGES	(55,000)	(28,427)	(55,000)			(55,000)				(1,650)	(56,650)	3.00%
4-00925 ADMINISTRATION-FEES	(50,000)	(40,838)	(50,000)			(50,000)				(1,500)	(51,500)	3.00%
4-00930 COSTS RECOVERED	(8,000)	(11,986)	(8,000)		3,000	(5,000)	(37.50%)			(150)	(5,150)	3.00%
Revenue Total	(1,898,224)	(1,826,040)	(1,898,224)		(42,114)	(1,940,338)	2.22%			(58,211)	(1,998,549)	3.00%
EXPENSES												
5-01000 SALARIES	12,158,940	11,802,813	12,158,940		370,863	12,529,803	3.05%			379,600	12,909,403	3.03%
5-01020 SALARIES - MANDATED TRAINING		2,107										
5-01025 SALARIES - OVERTIME	620,000	702,568	620,000			620,000				18,600	638,600	3.00%
5-01035 SALARIES - SPECIALIST PAY	6,300	6,500	6,300			6,300				189	6,489	3.00%
5-01090 COURT TIME	111,900	109,167	111,900			111,900				3,357	115,257	3.00%
5-01095 CALL DUTY	75,000	78,653	75,000			75,000				2,250	77,250	3.00%
5-01100 ACTING RANK	48,000	53,159	48,000			48,000				1,440	49,440	3.00%
5-01110 VACATION PAY	2,000	29,657	2,000			2,000				60	2,060	3.00%
5-01115 STAT HOLIDAY PAY	141,000	139,419	141,000			141,000				4,230	145,230	3.00%
5-01125 SHIFT DIFFERENTIAL	20,000	18,589	20,000			20,000				600	20,600	3.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,532,823	2,593,877	2,532,823		134,599	2,667,422	5.31%			82,392	2,749,814	3.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,640,670	1,434,698	1,640,670		8,442	1,649,112	0.51%			51,230	1,700,342	3.11%
5-01253 CAR ALLOWANCE	2,400	2,400	2,400			2,400				72	2,472	3.00%
5-01254 CLOTHING/BOOT ALLOWANCE	25,400	27,508	25,400			25,400				762	26,162	3.00%
5-01258 DRY CLEANING ALLOWANCE	17,100	17,100	17,100			17,100				513	17,613	3.00%

City of Sarnia

2020 Approved Operating Budget

2600 POLICE - OFFICERS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	10,428	10,736	10,428		500	10,928	4.79%			328	11,256	3.00%
5-02310 TRAVEL & ACCOMODATIONS	30,180	30,353	30,180		3,300	33,480	10.93%			1,004	34,484	3.00%
5-02311 TRAINING & EDUCATION	108,000	109,783	108,000			108,000				3,240	111,240	3.00%
5-02360 CLOTHING & UNIFORMS	60,856	61,473	60,856			60,856				1,826	62,682	3.00%
5-02388 OVERTIME MEALS	10,000	9,989	10,000			10,000				300	10,300	3.00%
5-02396 PERSONAL EQUIPMENT	15,700	15,775	15,700			15,700				471	16,171	3.00%
5-05000 SUNDRY	1,500	1,541	1,500			1,500				45	1,545	3.00%
5-05126 MEDICAL EXAMINATIONS	10,000	24,005	10,000			10,000				300	10,300	3.00%
5-05128 EMPLOYEE ASSISTANCE PROGRAM	10,000	10,012	10,000			10,000				300	10,300	3.00%
5-05130 WELLNESS PROGRAM	22,000	20,616	22,000			22,000				660	22,660	3.00%
Expense Total	17,680,197	17,312,498	17,680,197		517,704	18,197,901	2.93%			553,769	18,751,670	3.04%
Net Expense / (Net Revenue)	15,781,973	15,486,458	15,781,973		475,590	16,257,563	3.01%			495,558	16,753,121	3.05%

2020 Notes:

As presented and approved at the November 4, 2019 Police Service Board meeting

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase on original draft budget across the all accounts added as placeholder

City of Sarnia

2020 Approved Operating Budget

2605 POLICE - COURT SECURITY

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	599,480	599,480	599,480		7,817	607,297	1.30%			18,269	625,566	3.01%
5-01025 SALARIES - OVERTIME	14,600	14,600	14,600		400	15,000	2.74%			450	15,450	3.00%
5-01040 SALARIES - TRAINING PAY					500	500				15	515	3.00%
5-01110 VACATION PAY	7,855	7,855	7,855		645	8,500	8.21%			255	8,755	3.00%
5-01115 STAT HOLIDAY PAY	15,000	15,000	15,000			15,000				450	15,450	3.00%
5-01120 SERVICE PAY	3,000	3,000	3,000			3,000				90	3,090	3.00%
5-01125 SHIFT DIFFERENTIAL		2										
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	125,076	101,116	125,076		4,447	129,523	3.56%			3,955	133,478	3.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,376	37,962	52,376		(603)	51,773	(1.15%)			1,596	53,369	3.08%
5-02388 OVERTIME MEALS	100	262	100			100				3	103	3.00%
Expense Total	817,487	779,277	817,487		13,206	830,693	1.62%			25,083	855,776	3.02%
Net Expense / (Net Revenue)	817,487	779,277	817,487		13,206	830,693	1.62%			25,083	855,776	3.02%

2020 Notes:

As presented and approved at the November 4, 2019 Police Service Board meeting

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase on original draft budget across the all accounts added as placeholder

City of Sarnia

2020 Approved Operating Budget

2610 POLICE - COMMUNICATIONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00402 DISPATCH SERVICE CHARGE	(11,375)	(11,375)	(11,375)		(300)	(11,675)	2.64%			(350)	(12,025)	3.00%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)			(2,978)				(89)	(3,067)	2.99%
4-00930 COSTS RECOVERED	(454,000)	(454,000)	(454,000)		(12,000)	(466,000)	2.64%			(13,980)	(479,980)	3.00%
Revenue Total	(468,353)	(468,353)	(468,353)		(12,300)	(480,653)	2.63%			(14,419)	(495,072)	3.00%
EXPENSES												
5-01000 SALARIES	1,545,310	1,474,528	1,545,310		23,192	1,568,502	1.50%			47,184	1,615,686	3.01%
5-01025 SALARIES - OVERTIME	40,000	96,393	40,000			40,000				1,200	41,200	3.00%
5-01040 SALARIES - TRAINING PAY	1,200	1,247	1,200			1,200				36	1,236	3.00%
5-01110 VACATION PAY	15,665	16,466	15,665			15,665				470	16,135	3.00%
5-01115 STAT HOLIDAY PAY	42,000	36,195	42,000			42,000				1,260	43,260	3.00%
5-01120 SERVICE PAY	7,000	5,050	7,000			7,000				210	7,210	3.00%
5-01125 SHIFT DIFFERENTIAL	5,000	4,651	5,000			5,000				150	5,150	3.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	322,493	251,667	322,493		10,870	333,363	3.37%			10,187	343,550	3.06%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	139,314	114,204	139,314		(11,248)	128,066	(8.07%)			3,922	131,988	3.06%
5-02104 PHONE	63,200	75,879	63,200		(40,000)	23,200	(63.29%)			696	23,896	3.00%
5-02222 RADIO LICENSE	7,000	6,977	7,000			7,000				210	7,210	3.00%
5-02300 OFFICE EXPENSES	3,495	3,500	3,495			3,495				105	3,600	3.00%
5-02388 OVERTIME MEALS	1,000	1,214	1,000			1,000				30	1,030	3.00%
5-02410 EQUIPMENT MAINTENANCE	78,969	45,026	78,969		29,569	108,538	37.44%			3,256	111,794	3.00%
5-03100 PROGRAM SUPPLIES	500	500	500			500				15	515	3.00%
5-05100 FACILITY RENT	12,350	46,015	12,350		12,750	25,100	103.24%			753	25,853	3.00%
5-06100 CONTRIBUTION TO RESERVES	110,000	110,000	110,000		295,000	405,000	268.18%			12,150	417,150	3.00%
Expense Total	2,394,496	2,289,512	2,394,496		320,133	2,714,629	13.37%			81,834	2,796,463	3.01%
Net Expense / (Net Revenue)	1,926,143	1,821,159	1,926,143		307,833	2,233,976	15.98%			67,415	2,301,391	3.02%

2020 Notes:

As presented and approved at the November 4, 2019 Police Service Board meeting

City of Sarnia
2020 Approved Operating Budget

2610 POLICE - COMMUNICATIONS

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase on original draft budget across the all accounts added as placeholder

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6520	911 Equipment	110,000	405,000	400,000
Total		110,000	405,000	400,000

City of Sarnia

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2615 POLICE - CIVILIAN

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	1,987,976	2,106,851	1,987,976		109,771	2,097,747	5.52%			63,105	2,160,852	3.01%
5-01025 SALARIES - OVERTIME	10,000	27,910	10,000			10,000				300	10,300	3.00%
5-01040 SALARIES - TRAINING PAY	600	1,212	600			600				18	618	3.00%
5-01110 VACATION PAY	4,735	6,209	4,735		5,265	10,000	111.19%			300	10,300	3.00%
5-01115 STAT HOLIDAY PAY	15,000	14,912	15,000			15,000				450	15,450	3.00%
5-01120 SERVICE PAY	11,000	9,250	11,000			11,000				330	11,330	3.00%
5-01125 SHIFT DIFFERENTIAL	2,600	1,823	2,600			2,600				78	2,678	3.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	410,104	405,797	410,104		31,802	441,906	7.75%			13,506	455,412	3.06%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	250,583	227,015	250,583		(2,909)	247,674	(1.16%)			7,639	255,313	3.08%
5-01253 CAR ALLOWANCE	600	620	600			600				18	618	3.00%
Expense Total	2,693,198	2,801,599	2,693,198		143,929	2,837,127	5.34%			85,744	2,922,871	3.02%
Net Expense / (Net Revenue)	2,693,198	2,801,599	2,693,198		143,929	2,837,127	5.34%			85,744	2,922,871	3.02%

2020 Notes:

As presented and approved at the November 4, 2019 Police Service Board meeting

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase on original draft budget across the all accounts added as placeholder

City of Sarnia

2020 Approved Operating Budget

2620 POLICE - JANITORIAL

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	210,554	228,774	210,554		3,162	213,716	1.50%			6,429	220,145	3.01%
5-01025 SALARIES - OVERTIME	375	960	375			375				11	386	2.93%
5-01110 VACATION PAY	3,055	5,614	3,055			3,055				92	3,147	3.01%
5-01115 STAT HOLIDAY PAY	3,000	3,854	3,000			3,000				90	3,090	3.00%
5-01120 SERVICE PAY	1,000	650	1,000			1,000				30	1,030	3.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	44,184	41,510	44,184		1,509	45,693	3.42%			1,393	47,086	3.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,977	15,565	19,977		(478)	19,499	(2.39%)			609	20,108	3.12%
Expense Total	282,145	296,927	282,145		4,193	286,338	1.49%			8,654	294,992	3.02%
Net Expense / (Net Revenue)	282,145	296,927	282,145		4,193	286,338	1.49%			8,654	294,992	3.02%

2020 Notes:

As presented and approved at the November 4, 2019 Police Service Board meeting

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase on original draft budget across the all accounts added as placeholder

City of Sarnia

2020 Approved Operating Budget

2625 POLICE - STATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(24,365)	(23,477)	(24,365)			(24,365)				(731)	(25,096)	3.00%
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT		(12,750)										
Revenue Total	(24,365)	(36,227)	(24,365)			(24,365)				(731)	(25,096)	3.00%
EXPENSES												
5-02006 PHOTOGRAPHY SUPPLIES	11,850	11,813	11,850		(250)	11,600	(2.11%)			348	11,948	3.00%
5-02101 NATURAL GAS	30,000	33,096	30,000			30,000				900	30,900	3.00%
5-02102 ELECTRICITY	140,000	146,908	140,000			140,000				4,200	144,200	3.00%
5-02103 WATER	11,000	11,056	11,000			11,000				330	11,330	3.00%
5-02104 PHONE	170,860	188,356	170,860			170,860				5,126	175,986	3.00%
5-02220 VEHICLE EXPENSE	204,820	203,856	204,820			204,820				6,145	210,965	3.00%
5-02224 VEHICLE RENTALS	1,000	1,000	1,000			1,000				30	1,030	3.00%
5-02300 OFFICE EXPENSES	57,650	57,652	57,650		500	58,150	0.87%			1,745	59,895	3.00%
5-02303 POSTAGE	15,000	15,024	15,000			15,000				450	15,450	3.00%
5-02320 JANITORIAL SUPPLIES	12,500	12,505	12,500			12,500				375	12,875	3.00%
5-02384 RADIO & RADAR	11,650	11,611	11,650			11,650				350	12,000	3.00%
5-02386 MEALS FOR PRISONERS	3,000	3,336	3,000			3,000				90	3,090	3.00%
5-02400 REPAIRS & MAINTENANCE	153,810	185,817	153,810		1,800	155,610	1.17%			4,668	160,278	3.00%
5-02405 OFFICE EQUIPMENT MAINTENANCE	283,921	305,189	283,921		34,100	318,021	12.01%			9,541	327,562	3.00%
5-02410 EQUIPMENT MAINTENANCE	6,520	6,690	6,520			6,520				196	6,716	3.01%
5-02435 GROUNDS MAINTENANCE	31,000	39,930	31,000			31,000				930	31,930	3.00%
5-02440 VEHICLE MAINTENANCE	130,000	170,078	130,000			130,000				3,900	133,900	3.00%
5-03101 PROGRAM SUPPLIES-C.I.D.	14,600	14,619	14,600		(770)	13,830	(5.27%)			415	14,245	3.00%
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	5,000	5,149	5,000			5,000				150	5,150	3.00%
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	13,517	14,486	13,517			13,517				406	13,923	3.00%
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	70,600	70,532	70,600			70,600				2,118	72,718	3.00%
5-03105 PROGRAM SUPPLIES-COURT SECURITY	500	571	500			500				15	515	3.00%
5-03106 PROGRAM SUPPLIES-TRAFFIC	9,050	8,994	9,050			9,050				272	9,322	3.01%
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	5,400	5,411	5,400			5,400				162	5,562	3.00%
5-03108 PROGRAM SUPPLIES-FIREARMS	77,350	77,222	77,350		14,695	92,045	19.00%			2,761	94,806	3.00%

City of Sarnia

2020 Approved Operating Budget

2625 POLICE - STATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-03109 PROGRAM SUPPLIES-MORALITY	1,500	1,543	1,500		1,000	2,500	66.67%			75	2,575	3.00%
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	6,000	6,319	6,000			6,000				180	6,180	3.00%
5-03111 PROGRAM SUPPLIES-BIKE PATROL	3,500	3,436	3,500			3,500				105	3,605	3.00%
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION	1,000	1,081	1,000			1,000				30	1,030	3.00%
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	17,525	28,979	17,525		2,875	20,400	16.41%			612	21,012	3.00%
5-04005 INSURANCE	242,830	253,926	242,830		47,795	290,625	19.68%			7,285	297,910	2.51%
5-04910 OTHER PURCHASED SERVICES	11,320	11,409	11,320		(500)	10,820	(4.42%)			325	11,145	3.00%
5-05000 SUNDRY	1,500	980	1,500			1,500				45	1,545	3.00%
5-05100 FACILITY RENT	30,000	72,196	30,000		30,000	60,000	100.00%			1,800	61,800	3.00%
5-05650 ALLOCATED ADMINISTRATION	25,000	25,000	25,000			25,000				750	25,750	3.00%
5-06100 CONTRIBUTION TO RESERVES	500,000	500,000	500,000		247,500	747,500	49.50%			25,875	773,375	3.46%
5-06910 PROVISION CAPITAL EXPENDITURE	17,000	17,000	17,000			17,000				510	17,510	3.00%
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT		12,547										
Expense Total	2,327,773	2,535,317	2,327,773		378,745	2,706,518	16.27%			83,215	2,789,733	3.07%
Net Expense / (Net Revenue)	2,303,408	2,499,090	2,303,408		378,745	2,682,153	16.44%			82,484	2,764,637	3.08%

2020 Notes:

As presented and approved at the November 4, 2019 Police Service Board meeting

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase on original draft budget across the all accounts added as placeholder

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6515	Police Building	100,000	120,000	120,000
6565	Police Operating Contingency	0	100,000	100,000
6595	Police Equipment	400,000	527,500	553,375
Total		500,000	747,500	773,375

City of Sarnia

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2630 POLICE SERVICES BOARD

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00941 SALE OF EQUIPMENT	(10,000)	(7,955)	(10,000)			(10,000)				(300)	(10,300)	3.00%
Revenue Total	(10,000)	(7,955)	(10,000)			(10,000)				(300)	(10,300)	3.00%
EXPENSES												
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,100	4,354	4,100			4,100				123	4,223	3.00%
5-02305 MICSCCELLANEOUS SUPPLIES	8,000	8,000	8,000			8,000				240	8,240	3.00%
5-02311 TRAINING & EDUCATION	2,500	2,455	2,500			2,500				75	2,575	3.00%
5-03100 PROGRAM SUPPLIES	2,500	2,485	2,500			2,500				75	2,575	3.00%
5-04001 LEGAL FEES	40,000	39,641	40,000			40,000				1,200	41,200	3.00%
5-05000 SUNDRY	2,500	2,188	2,500			2,500				75	2,575	3.00%
Expense Total	59,600	59,123	59,600			59,600				1,788	61,388	3.00%
Net Expense / (Net Revenue)	49,600	51,168	49,600			49,600				1,488	51,088	3.00%

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

City of Sarnia

2020 Approved Operating Budget

1055 TAXATION - TRANSIT AREA

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00001 GENERAL TAX LEVY	(4,005,330)	(4,003,461)	(4,005,330)		(239,014)	(4,244,344)	5.97%			(165,384)	(4,409,728)	3.90%
4-00021 SUPPLEMENTARY TAX LEVY					(25,000)	(25,000)					(25,000)	
Revenue Total	(4,005,330)	(4,003,461)	(4,005,330)		(264,014)	(4,269,344)	6.59%			(165,384)	(4,434,728)	3.87%
EXPENSES												
5-00950 ASSESSMENT REDUCTIONS	30,000	28,580	30,000			30,000					30,000	
5-00951 TAX REDUCTIONS		931										
5-00970 VACANCY REBATE	7,500	11,128	7,500			7,500					7,500	
5-00975 CHARITY TAX REBATE	1,800	3,561	1,800		1,800	3,600	100.00%				3,600	
5-00980 TAX EXEMPTIONS	1,000	1,103	1,000			1,000					1,000	
5-06100 CONTRIBUTION TO RESERVES	30,000	30,000	30,000			30,000				86,376	116,376	287.92%
Expense Total	70,300	75,303	70,300		1,800	72,100	2.56%			86,376	158,476	119.80%
Net Expense / (Net Revenue)	(3,935,030)	(3,928,158)	(3,935,030)		(262,214)	(4,197,244)	6.66%			(79,008)	(4,276,252)	1.88%

2020 Notes:

4-00021 Supplementary Tax Levy - To include assessment growth in budget (Budget Deliberation Day December 3, 2019)

5-00975 Charity Rebate - Increase to right size based on historical trend

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6585	Tax Stabilization - Transit	30,000	30,000	30,000
6480	Transit Building	0	0	86,376
Total		30,000	30,000	116,376

2021 Notes:

5-06100 Contribution to Reserves - Increase based on 2% of 2019 tax levy to be applied to asset management related costs going forward

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01050 WAGES	2,014,883	1,977,834	2,014,883		135,137	2,150,020	6.71%			29,682	2,179,702	1.38%
5-01055 WAGES - OVERTIME	192,466	191,188	192,466			192,466					192,466	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	414,057	384,417	414,057		39,644	453,701	9.57%			5,908	459,609	1.30%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	337,477	330,768	337,477		128,587	466,064	38.10%			2,548	468,612	0.55%
5-01254 CLOTHING/BOOT ALLOWANCE	6,200	5,174	6,200		400	6,600	6.45%			400	7,000	6.06%
5-02102 ELECTRICITY	13,550	12,471	13,550			13,550					13,550	
5-02103 WATER	1,150	1,247	1,150		228	1,378	19.83%			228	1,606	16.55%
5-02200 GASOLINE	672,000	568,069	672,000		(50,576)	621,424	(7.53%)				621,424	
5-02210 TIRES	28,000	31,622	28,000			28,000					28,000	
5-02220 VEHICLE EXPENSE	7,500	7,500	7,500		(7,500)		(100.00%)					
5-02221 VEHICLE LICENSE	13,500	14,952	13,500		1,500	15,000	11.11%				15,000	
5-02223 OTHER LICENSES	29,000	28,584	29,000		(17,500)	11,500	(60.34%)				11,500	
5-02360 CLOTHING & UNIFORMS	11,500	10,686	11,500			11,500					11,500	
5-02388 OVERTIME MEALS	2,000	1,959	2,000			2,000					2,000	
5-02800 SCHEDULING	6,000	6,000	6,000			6,000					6,000	
5-02801 TICKETS & PASSES	4,000	5,278	4,000		1,300	5,300	32.50%				5,300	
5-02802 TRANSFERS	800	800	800			800					800	
5-03002 OTHER OPERATING SUPPLIES	6,000	5,145	6,000			6,000					6,000	
5-04005 INSURANCE	250,395	298,928	250,395		74,483	324,878	29.75%			14,213	339,091	4.37%
5-05100 FACILITY RENT	21,020	19,039	21,020			21,020					21,020	
5-05500 REPLACEMENT EQUIPMENT	1,500	1,125	1,500			1,500					1,500	
5-06100 CONTRIBUTION TO RESERVES	25,000	25,000	25,000		22,286	47,286	89.14%				47,286	
Expense Total	4,057,998	3,927,786	4,057,998		327,989	4,385,987	8.08%			52,979	4,438,966	1.21%
Net Expense / (Net Revenue)	4,057,998	3,927,786	4,057,998		327,989	4,385,987	8.08%			52,979	4,438,966	1.21%

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

2020 Notes:

5-01### Wages & Benefits - 1.00 FTE added for additional operator to support increased Lambton College routes; 1.0 PT FTE added to perform bus shelter snow clearing and cleaning; offset by reduction in **3120 Transit Premise & Plant**

5-02200 Gasoline - Reduce as per current year estimated forecast, replacing buses provides for better fuel efficiency; reallocated to various accounts

5-02220 Vehicle Expense - Transferred to **5-06100 Contribution to Reserves**

5-02221 Vehicle License - Increase as per historical trend due to the increase in cost of vehicle licenses

5-02223 Other Licenses - Decrease as per historical trend; other licenses represents the hosting licenses

5-02801 Tickets & Passes - Increase due to the increase in usage of tickets and monthly passes instead of cash fares which requires more tickets and passes to be printed

5-04005 Insurance - Increase based on estimated 2020 insurance premiums

5-06100 Contribution to Reserves - Transferred from **5-02220 Vehicle Expense**

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6225	Self-Insurance Reserve	25,000	47,286	47,286
Total		25,000	47,286	47,286

2021 Notes:

5-04005 Insurance - Increase based on estimated 5% increase on estimated 2020 premiums

City of Sarnia

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3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		(11,324)										
Revenue Total		(11,324)										
EXPENSES												
5-01050 WAGES	441,124	403,020	441,124		9,078	450,202	2.06%			6,574	456,776	1.46%
5-01055 WAGES - OVERTIME	10,298	10,206	10,298			10,298					10,298	
5-01060 WAGES - CASUAL	9,608	4,804	9,608			9,608					9,608	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	93,665	85,192	93,665		4,124	97,789	4.40%			1,368	99,157	1.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	96,252	83,823	96,252		27,014	123,266	28.07%			616	123,882	0.50%
5-01254 CLOTHING/BOOT ALLOWANCE	2,200	2,161	2,200			2,200					2,200	
5-01256 TOOL ALLOWANCE	4,525	4,525	4,525			4,525					4,525	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,000	899	1,000		945	1,945	94.50%				1,945	
5-02311 TRAINING & EDUCATION	3,000	3,047	3,000			3,000					3,000	
5-02360 CLOTHING & UNIFORMS	6,900	6,925	6,900			6,900					6,900	
5-02384 RADIO & RADAR	15,000	15,084	15,000			15,000					15,000	
5-02388 OVERTIME MEALS	100	67	100			100					100	
5-02401 SMALL TOOLS	300	234	300		300	600	100.00%				600	
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	264,226	268,103	264,226		26,422	290,648	10.00%				290,648	
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	3,570	3,775	3,570			3,570					3,570	
Expense Total	951,768	891,865	951,768		67,883	1,019,651	7.13%			8,558	1,028,209	0.84%
Net Expense / (Net Revenue)	951,768	880,541	951,768		67,883	1,019,651	7.13%			8,558	1,028,209	0.84%

2020 Notes:

5-02301 Memberships & Subscriptions - Increase for new subscription for diagnostic programmes for maintenance for the new NOVA buses

5-02401 Small Tools - Increase due to the increasing price of small tools & equipment

5-42100 Vehicle Maintenance - Bus Repairs - Increase due to aging fleet requiring high amount of maintenance until buses can be replaced; also due to warranty expiration

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3120 TRANSIT - PREMISES & PLANT

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-02101 NATURAL GAS	25,000	21,520	25,000			25,000					25,000	
5-02102 ELECTRICITY	28,000	25,064	28,000		(5,000)	23,000	(17.86%)				23,000	
5-02103 WATER	14,000	14,039	14,000		1,400	15,400	10.00%				15,400	
5-02215 ENVIRONMENTAL DISPOSAL	5,500	5,558	5,500			5,500					5,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	11,000	9,036	11,000		(1,000)	10,000	(9.09%)				10,000	
5-03002 OTHER OPERATING SUPPLIES	4,850	3,718	4,850			4,850					4,850	
5-04043 CONTRACT CLEANING	7,980	8,050	7,980			7,980					7,980	
5-05140 REALTY TAXES	62,463	62,463	62,463			62,463					62,463	
5-06100 CONTRIBUTION TO RESERVES	15,000	15,000	15,000			15,000					15,000	
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING	37,500	34,391	37,500		7,500	45,000	20.00%				45,000	
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	80,000	78,929	80,000		(53,000)	27,000	(66.25%)				27,000	
Expense Total	291,293	277,768	291,293		(50,100)	241,193	(17.20%)				241,193	
Net Expense / (Net Revenue)	291,293	277,768	291,293		(50,100)	241,193	(17.20%)				241,193	

2020 Notes:

5-02012 Electricity - Decrease due to historical trend

5-02103 Water - Increase as per historical trend

5-02430 Air Conditioning/Heating Maintenance - Decrease due to historical trend

5-42200 Building Maintenance - General Building - Increase due to aging building requiring more repairs

5-42202 Building Maintenance - Bus Stop Maintenance - Decrease as two part time employees will be hired who will perform the bus stop snow clearing and cleaning internally instead of contracting work as the 2019 bids for the contract came in significantly over budget; offset by increase in **3100 Transit Transportation** wages & benefits

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6480	Transit Building	15,000	15,000	15,000
Total		15,000	15,000	15,000

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3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	603,166	567,485	603,166		28,477	631,643	4.72%			24,358	656,001	3.86%
5-01025 SALARIES - OVERTIME	3,288	10,685	3,288			3,288					3,288	
5-01030 SALARIES - CASUAL		14,934										
5-01095 CALL DUTY	3,004	1,892	3,004			3,004					3,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	124,786	118,716	124,786		8,951	133,737	7.17%			4,758	138,495	3.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	81,381	70,169	81,381		(5,775)	75,606	(7.10%)			855	76,461	1.13%
5-01254 CLOTHING/BOOT ALLOWANCE	1,100	1,241	1,100			1,100					1,100	
5-02104 PHONE	15,000	15,642	15,000			15,000				500	15,500	3.33%
5-02300 OFFICE EXPENSES	4,000	3,675	4,000			4,000					4,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,200	6,205	7,200			7,200					7,200	
5-02302 ADVERTISING	24,000	22,072	24,000			24,000					24,000	
5-02303 POSTAGE	510	499	510			510					510	
5-02310 TRAVEL & ACCOMODATIONS	500	540	500			500					500	
5-02311 TRAINING & EDUCATION	5,250	4,219	5,250			5,250					5,250	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,600	1,465	1,600			1,600					1,600	
5-04910 OTHER PURCHASED SERVICES	7,000	6,058	7,000		(2,000)	5,000	(28.57%)				5,000	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	5,000	4,845	5,000			5,000					5,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING	4,200		4,200			4,200					4,200	
5-06100 CONTRIBUTION TO RESERVES	246,588	246,588	246,588			246,588					246,588	
Expense Total	1,137,573	1,096,930	1,137,573		29,653	1,167,226	2.61%			30,471	1,197,697	2.61%
Net Expense / (Net Revenue)	1,137,573	1,096,930	1,137,573		29,653	1,167,226	2.61%			30,471	1,197,697	2.61%

2020 Notes:

5-04910 Other Purchased Services - Decrease due to change in service level needed

Source	5-06100 Contribution to Reserves	2019 Approved Budget	2020 Approved Budget	2021 Draft Budget
6200	Capital Reserve	47,805	47,805	47,805
6430	Transit - Vehicle	198,783	198,783	198,783
Total		246,588	246,588	246,588

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3140 TRANSIT REVENUE - OPERATIONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00470 CASH FARES	(470,000)	(378,672)	(470,000)		100,000	(370,000)	(21.28%)				(370,000)	
4-00471 TICKETS REDEEMED	(200,000)	(261,396)	(200,000)		(10,000)	(210,000)	5.00%				(210,000)	
4-00472 BUS PASSES	(977,000)	(981,064)	(977,000)		(90,000)	(1,067,000)	9.21%			(13,000)	(1,080,000)	1.22%
4-00473 CHARTERS	(25,000)	(17,559)	(25,000)			(25,000)					(25,000)	
4-00474 ADVERTISING	(72,200)	(66,772)	(72,200)			(72,200)					(72,200)	
4-00475 OUT OF TOWN BUS SERVICING	(500)		(500)			(500)					(500)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(580,000)	(580,000)	(580,000)		(113,211)	(693,211)	19.52%				(693,211)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(178,902)	(178,596)	(178,902)			(178,902)					(178,902)	
Revenue Total	(2,503,602)	(2,464,059)	(2,503,602)		(113,211)	(2,616,813)	4.52%			(13,000)	(2,629,813)	0.50%
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(2,503,602)	(2,464,059)	(2,503,602)		(113,211)	(2,616,813)	4.52%			(13,000)	(2,629,813)	0.50%

2020 Notes:

4-00470 Cash Fares - Reduce budget to be in line with historical trend of more riders using tickets or bus passes

4-00471 Tickets Redeemed - Increase budget to be in line with historical trend of more riders using tickets or bus passes

4-00472 Bus Passes - Increase budget to be in line with historical trend of more riders using tickets or bus passes

4-00759 Provincial Subsidy - Gas Tax - Increase to offset increase in expenses while still remaining within the City's acceptable range of 8% to 10% of operations

2021 Notes:

4-00472 Bus Passes - Increase based on expected ridership increases due to revised routes

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3500 SANITARY SEWER MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		(4,544)										
4-06220 CONTRIBUTION FROM RESERVES				(150,000)		(150,000)		150,000				(100.00%)
Revenue Total		(4,544)		(150,000)		(150,000)		150,000				(100.00%)
EXPENSES												
5-01000 SALARIES	113,280	105,919	113,280		(917)	112,363	(0.81%)			1,291	113,654	1.15%
5-01050 WAGES	431,409	509,802	431,409		(27,214)	404,195	(6.31%)			5,505	409,700	1.36%
5-01055 WAGES - OVERTIME	92,284	111,447	92,284		61,999	154,283	67.18%				154,283	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	116,545	132,467	116,545		(2,395)	114,150	(2.06%)			1,369	115,519	1.20%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	85,805	88,705	85,805		(3,981)	81,824	(4.64%)			239	82,063	0.29%
5-01254 CLOTHING/BOOT ALLOWANCE	916	4,398	916		3,482	4,398	380.13%				4,398	
5-02220 VEHICLE EXPENSE	246,822	246,822	246,822		118,478	365,300	48.00%				365,300	
5-02311 TRAINING & EDUCATION	20,430	19,952	20,430		(5,000)	15,430	(24.47%)			300	15,730	1.94%
5-02388 OVERTIME MEALS	6,583	6,493	6,583		4,000	10,583	60.76%			210	10,793	1.98%
5-03005 MATERIALS	112,886	97,471	112,886		37,114	150,000	32.88%			3,000	153,000	2.00%
5-04005 INSURANCE	335,358	346,203	335,358		80,179	415,537	23.91%			18,180	433,717	4.38%
5-04910 OTHER PURCHASED SERVICES	228,305	227,983	228,305		150,000	378,305	65.70%			7,566	385,871	2.00%
5-05650 ALLOCATED ADMINISTRATION	37,900	37,900	37,900			37,900					37,900	
5-06100 CONTRIBUTION TO RESERVES	4,730,479	4,730,479	4,730,479		366,648	5,097,127	7.75%				5,097,127	
Expense Total	6,559,002	6,666,041	6,559,002		782,393	7,341,395	11.93%			37,660	7,379,055	0.51%
Net Expense / (Net Revenue)	6,559,002	6,661,497	6,559,002	(150,000)	782,393	7,191,395	9.64%	150,000		37,660	7,379,055	2.61%

2020 Notes:

4-06220 Contribution from Reserves - To offset the increase in **5-04910 Other Purchased Services** for Asset Management; no budget impact

5-01254 Clothing/Boot Allowance - Increase required to right size budget

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

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3500 SANITARY SEWER MAINTENANCE

-
- 5-02311 Training and Education** - Budget transferred to **3705-02311**; no budget impact
 - 5-03005 Materials** - Increase due to aging infrastructure
 - 5-04005 Insurance** - Increase in premiums
 - 5-04910 Other Purchased Services** - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact
 - 5-06110 Contribution to Reserves** - An increase of 2% on 2019 sanitary sewer revenue, plus a contribution increase of \$18,913 to the Self Insurance Reserve

2021 Notes:

- 5-03005 Materials** - Increase of 2% for inflation
- 5-04005 Insurance** - Increase based on 5% estimated increase in premiums
- 5-04910 Other Purchased Services** - Increase of 2% for inflation

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3501 ENVIRONMENTAL SERVICES GROUP

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED		(3,878)										
4-06220 CONTRIBUTION FROM RESERVES				(100,000)		(100,000)		100,000				(100.00%)
Revenue Total		(3,878)		(100,000)		(100,000)		100,000				(100.00%)
EXPENSES												
5-01000 SALARIES	572,341	567,391	572,341		90,489	662,830	15.81%			14,536	677,366	2.19%
5-01025 SALARIES - OVERTIME	36,986	45,646	36,986			36,986					36,986	
5-01030 SALARIES - CASUAL	10,880	12,009	10,880			10,880					10,880	
5-01055 WAGES - OVERTIME		272										
5-01095 CALL DUTY	10,802	7,520	10,802			10,802					10,802	
5-01100 ACTING RANK	1,496	869	1,496			1,496					1,496	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	120,341	121,259	120,341		22,310	142,651	18.54%			2,765	145,416	1.94%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	68,022	67,776	68,022		3,549	71,571	5.22%			510	72,081	0.71%
5-01254 CLOTHING/BOOT ALLOWANCE	1,552	1,551	1,552			1,552					1,552	
5-02054 CHEMICALS	1,500	1,199	1,500		(1,000)	500	(66.67%)				500	
5-02101 NATURAL GAS	1,000	975	1,000			1,000				20	1,020	2.00%
5-02102 ELECTRICITY	280,275	281,456	280,275		30,000	310,275	10.70%			6,206	316,481	2.00%
5-02103 WATER	8,725	10,224	8,725		1,275	10,000	14.61%			200	10,200	2.00%
5-02104 PHONE	30,000	46,560	30,000		8,000	38,000	26.67%			760	38,760	2.00%
5-02220 VEHICLE EXPENSE	135,729	135,729	135,729		(39,329)	96,400	(28.98%)				96,400	
5-02300 OFFICE EXPENSES	2,500	1,844	2,500			2,500					2,500	
5-02311 TRAINING & EDUCATION	8,000	6,353	8,000			8,000					8,000	
5-02360 CLOTHING & UNIFORMS	18,000	17,576	18,000		188	18,188	1.04%			364	18,552	2.00%
5-02388 OVERTIME MEALS	2,000	2,585	2,000			2,000					2,000	
5-02410 EQUIPMENT MAINTENANCE	160,000	156,110	160,000		10,000	170,000	6.25%			3,400	173,400	2.00%
5-02420 BUILDING MAINTENANCE	69,840	86,389	69,840		100,000	169,840	143.18%			3,397	173,237	2.00%
5-03005 MATERIALS	10,000	10,013	10,000		5,000	15,000	50.00%			300	15,300	2.00%
5-03006 LANDFILL MONITORING	30,000	46,692	30,000		600	30,600	2.00%			612	31,212	2.00%
5-04910 OTHER PURCHASED SERVICES	56,000	54,454	56,000		1,120	57,120	2.00%			1,142	58,262	2.00%
5-04925 SPILLS RESPONSE	10,000	35,921	10,000		40,000	50,000	400.00%			1,000	51,000	2.00%

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3501 ENVIRONMENTAL SERVICES GROUP

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
Expense Total	1,645,989	1,718,373	1,645,989		272,202	1,918,191	16.54%			35,212	1,953,403	1.84%
Net Expense / (Net Revenue)	1,645,989	1,714,495	1,645,989	(100,000)	272,202	1,818,191	10.46%	100,000		35,212	1,953,403	7.44%

2020 Notes:

4-06220 Contribution from Reserves - To offset the increase in **5-02420 Building Maintenance** for Asset Management; no budget impact

5-02054 Chemicals - Decrease to right size budget based on historical actuals

5-02102 Electricity - Increase to right size budget based on historical actuals

5-02103 Water - Increase to right size budget based on historical actuals

5-02104 Phone - Increase to right size budget based on historical actuals

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02410 Equipment Maintenance - Increase required to maintain aging infrastructure

5-02420 Building Maintenance - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact

5-03005 Materials - Increase to right size budget based on historical actuals

5-03006 Landfill Monitoring - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase of 2% for inflation

5-04925 Spills Response - Increase to right size budget based on historical actuals

2021 Notes:

5-02102 Electricity - Increase of 2% for inflation

5-02410 Equipment Maintenance - Increase of 2% for inflation

5-02420 Building Maintenance - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase of 2% for inflation

5-04925 Spills Response - Increase of 2% for inflation

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3505 WATER POLLUTION CONTROL CENTRE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00901 OTHER FEES & SERVICE CHARGES	(175,000)	(177,112)	(175,000)			(175,000)					(175,000)	
4-00903 RENTAL REVENUE	(5,000)	(5,000)	(5,000)		5,000		(100.00%)					
4-06220 CONTRIBUTION FROM RESERVES				(102,652)		(102,652)		102,652				(100.00%)
Revenue Total	(180,000)	(182,112)	(180,000)	(102,652)	5,000	(277,652)	54.25%	102,652			(175,000)	(36.97%)
EXPENSES												
5-01000 SALARIES	902,397	895,192	902,397		13,169	915,566	1.46%			13,734	929,300	1.50%
5-01025 SALARIES - OVERTIME	40,572	37,024	40,572			40,572					40,572	
5-01030 SALARIES - CASUAL	38,829	36,653	38,829		1	38,830					38,830	
5-01095 CALL DUTY	13,496	13,228	13,496			13,496					13,496	
5-01100 ACTING RANK	15,016	14,832	15,016			15,016					15,016	
5-01115 STAT HOLIDAY PAY	20,996	20,699	20,996			20,996					20,996	
5-01125 SHIFT DIFFERENTIAL	7,164	6,769	7,164			7,164					7,164	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	199,063	201,272	199,063		8,250	207,313	4.14%			2,562	209,875	1.24%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	119,536	114,317	119,536		(11,269)	108,267	(9.43%)			482	108,749	0.45%
5-01254 CLOTHING/BOOT ALLOWANCE	4,654	4,705	4,654		51	4,705	1.10%				4,705	
5-02052 LAB SUPPLIES	15,000	11,176	15,000		(3,000)	12,000	(20.00%)				12,000	
5-02054 CHEMICALS	125,820	193,895	125,820		40,000	165,820	31.79%			3,316	169,136	2.00%
5-02056 UV SYSTEM SUPPLIES	40,000	39,990	105,915		2,118	108,033	170.08%			2,161	110,194	2.00%
5-02101 NATURAL GAS	150,000	128,549	150,000		(30,000)	120,000	(20.00%)				120,000	
5-02102 ELECTRICITY	825,000	734,656	825,000		(100,000)	725,000	(12.12%)				725,000	
5-02104 PHONE	20,000	19,612	20,000		3,000	23,000	15.00%			460	23,460	2.00%
5-02200 GASOLINE	12,000	6,605	12,000		(5,000)	7,000	(41.67%)				7,000	
5-02220 VEHICLE EXPENSE	38,715	38,715	38,715		(12,915)	25,800	(33.36%)				25,800	
5-02300 OFFICE EXPENSES	5,000	4,832	5,000			5,000					5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,000	917	1,000			1,000					1,000	
5-02303 POSTAGE	400	1,415	400		600	1,000	150.00%				1,000	
5-02311 TRAINING & EDUCATION	21,945	21,460	21,945		(1,945)	20,000	(8.86%)				20,000	
5-02370 SLUDGE SCREENING & GRIT REMOVAL	42,500	42,427	42,500		5,000	47,500	11.76%			950	48,450	2.00%
5-02388 OVERTIME MEALS	990	855	990			990					990	

City of Sarnia

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3505 WATER POLLUTION CONTROL CENTRE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
5-02390 COMBINED SEWER OVERFLOW FACILITY	24,378	23,692	24,378		488	24,866	2.00%			497	25,363	2.00%
5-02391 SEWAGE USE BY-LAW ENFORCEMENT	6,600	6,000	6,600			6,600					6,600	
5-02392 LAGOON OPERATION	18,725	16,570	18,725			18,725					18,725	
5-02410 EQUIPMENT MAINTENANCE	326,850	324,293	326,850		73,150	400,000	22.38%			8,000	408,000	2.00%
5-02420 BUILDING MAINTENANCE	120,498	140,620	120,498		29,502	150,000	24.48%			3,000	153,000	2.00%
5-04910 OTHER PURCHASED SERVICES	35,000	51,940	35,000		15,000	50,000	42.86%			1,000	51,000	2.00%
5-04920 SCADA MAINTENANCE	59,291	38,406	59,291			59,291				1,186	60,477	2.00%
5-05144 QUALITY ASSURANCE/CONTROL	25,000	24,316	25,000			25,000					25,000	
5-05500 REPLACEMENT EQUIPMENT	5,000	4,268	5,000			5,000					5,000	
5-05505 NEW EQUIPMENT		841										
5-05650 ALLOCATED ADMINISTRATION	33,000	33,000	33,000		(600)	32,400	(1.82%)			1,400	33,800	4.32%
5-05720 DEBT CHARGES-PRINCIPAL	1,521,056	1,521,056	1,521,056		(274,001)	1,247,055	(18.01%)			(437,748)	809,307	(35.10%)
5-05721 DEBT CHARGES-INTEREST	136,650	136,650	136,650		(69,798)	66,852	(51.08%)			(43,571)	23,281	(65.18%)
5-06100 CONTRIBUTION TO RESERVES	577,366	577,366	577,366		343,799	921,165	59.55%			481,319	1,402,484	52.25%
Expense Total	5,549,507	5,488,813	5,615,422		25,600	5,641,022	1.65%			38,748	5,679,770	0.69%
Net Expense / (Net Revenue)	5,369,507	5,306,701	5,435,422	(102,652)	30,600	5,363,370	(0.11%)	102,652		38,748	5,504,770	2.64%

2020 Notes:

4-00903 Rental Revenue - Contract ceased October 2018

4-06220 Contribution from Reserves - To offset the increase in **5-02410 Equipment Maintenance** and **5-02420 Building Maintenance** for Asset Management; no budget impact

5-02052 Lab Supplies - Decrease to right size budget based on historical actuals

5-02054 Chemicals - Budget transferred from **3506-02054 Chemicals** and **3507-02054 Chemicals**; no budget impact

5-02056 UV System Supplies - Increase of 2% for inflation

5-02101 Natural Gas - Decrease to right size budget based on historical actuals

5-02102 Electricity - Decrease due to energy efficiency related projects

5-02104 Phone - Increase to right size budget based on historical actuals

5-02200 Gasoline - Decrease to right size budget based on historical actuals

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and

City of Sarnia

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3505 WATER POLLUTION CONTROL CENTRE

operating costs of the garage

5-02370 Sludge Screening & Grit Removal - Increase to right size budget based on historical actuals

5-02303 Postage - Increase to right size budget based on historical actuals

5-02311 Training & Education - Decrease to right size budget based on historical actuals

5-02410 Equipment Maintenance - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact

5-02420 Building Maintenance - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact

5-04910 Other Purchased Services - Increase to right size budget based on historical actuals

5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments

5-05720 Debt Charges-Principal - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05721 Debt Charges-Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

2021 Notes:

5-02054 Chemicals - Increase of 2% for inflation

5-02056 UV System Supplies - Increase of 2% for inflation

5-02370 Sludge Screening & Grit Removal - Increase of 2% for inflation

5-02410 Equipment Maintenance - Increase of 2% for inflation

5-02420 Building Maintenance - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase of 2% for inflation

5-04920 SCADA Maintenance - Increase of 2% for inflation

5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments

5-05720 Debt Charges-Principal - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05721 Debt Charges-Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

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3506 BRIGHTS GROVE LAGOONS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	65,820	65,814	65,820		961	66,781	1.46%			1,002	67,783	1.50%
5-01025 SALARIES - OVERTIME	4,706	3,230	4,706			4,706					4,706	
5-01100 ACTING RANK	2,002	1,853	2,002			2,002					2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,136	14,453	14,136		609	14,745	4.31%			197	14,942	1.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,286	10,286	10,286		(981)	9,305	(9.54%)			35	9,340	0.38%
5-01254 CLOTHING/BOOT ALLOWANCE	471	471	471			471					471	
5-02054 CHEMICALS	90,000	48,607	90,000		(20,000)	70,000	(22.22%)			1,600	71,600	2.29%
5-02102 ELECTRICITY	100,000	91,883	100,000		(10,000)	90,000	(10.00%)			1,800	91,800	2.00%
5-02104 PHONE	600	600	600			600					600	
5-02200 GASOLINE	4,000	6,897	4,000		3,000	7,000	75.00%			150	7,150	2.14%
5-02220 VEHICLE EXPENSE	21,569	21,569	21,569		(11,269)	10,300	(52.25%)				10,300	
5-02388 OVERTIME MEALS		15										
5-02410 EQUIPMENT MAINTENANCE	30,000	26,371	30,000		5,000	35,000	16.67%			700	35,700	2.00%
5-02420 BUILDING MAINTENANCE	18,700	17,811	18,700		6,300	25,000	33.69%			500	25,500	2.00%
5-05144 QUALITY ASSURANCE/CONTROL	11,000	10,949	11,000			11,000					11,000	
Expense Total	373,290	320,809	373,290		(26,380)	346,910	(7.07%)			5,984	352,894	1.72%
Net Expense / (Net Revenue)	373,290	320,809	373,290		(26,380)	346,910	(7.07%)			5,984	352,894	1.72%

2020 Notes:

5-02054 Chemicals - Budget transferred to **3505-02054 Chemicals**; no budget impact

5-02102 Electricity - Decrease to right size budget based on historical actuals

5-02200 Gasoline - Right size budget based on historical actuals

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02410 Equipment Maintenance - Increase to right size budget based on historical actuals

5-02420 Building Maintenance - Increase to right size budget based on historical actuals

2021 Notes:

5-02054 Chemicals - Inflationary increase

5-02102 Electricity - Inflationary increase

5-02410 Equipment Maintenance - Inflationary increase

5-02420 Building Maintenance - Inflationary increase

City of Sarnia

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3507 BIO-SOLIDS

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	221,156	221,276	221,156		3,225	224,381	1.46%			3,366	227,747	1.50%
5-01025 SALARIES - OVERTIME	28,734	36,389	28,734		1,269	30,003	4.42%				30,003	
5-01100 ACTING RANK	17,004	16,700	17,004			17,004					17,004	
5-01125 SHIFT DIFFERENTIAL	2,002	2,102	2,002			2,002					2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,192	52,894	49,192		2,079	51,271	4.23%			665	51,936	1.30%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,710	31,701	31,710		(2,956)	28,754	(9.32%)			118	28,872	0.41%
5-01254 CLOTHING/BOOT ALLOWANCE	942	1,412	942		470	1,412	49.89%				1,412	
5-02054 CHEMICALS	128,750	106,745	128,750		(20,000)	108,750	(15.53%)				108,750	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	158,000	138,860	158,000		(18,000)	140,000	(11.39%)				140,000	
5-02220 VEHICLE EXPENSE	28,903	28,903	28,903		(2,003)	26,900	(6.93%)				26,900	
5-02300 OFFICE EXPENSES		532										
5-02388 OVERTIME MEALS	400	636	400			400					400	
5-02410 EQUIPMENT MAINTENANCE	100,000	84,054	100,000			100,000					100,000	
5-02420 BUILDING MAINTENANCE	10,000	9,000	10,000			10,000					10,000	
5-04010 MANAGEMENT SERVICES	152,000	152,457	152,000		3,000	155,000	1.97%			3,100	158,100	2.00%
5-04910 OTHER PURCHASED SERVICES	46,260	52,630	46,260		13,000	59,260	28.10%				59,260	
Expense Total	975,053	936,291	975,053		(19,916)	955,137	(2.04%)			7,249	962,386	0.76%
Net Expense / (Net Revenue)	975,053	936,291	975,053		(19,916)	955,137	(2.04%)			7,249	962,386	0.76%

2020 Notes:

5-02054 Chemicals - Budget transferred to **3505-02454 Chemicals**; no budget impact

5-02055 Nviro Chemicals - Aekaline Admixture - Decrease to right size budget based on historical actuals

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-04010 Management Services - Increase to right size budget based on historical actuals

5-04910 Other Purchased Services - Increase to right size budget based on historical actuals

2021 Notes:

5-04910 Other Purchased Services - Increase of 2% for inflation

City of Sarnia

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3510 SEWER - GENERAL ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	42,392	42,366	42,392		619	43,011	1.46%			645	43,656	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,741	8,734	8,741		371	9,112	4.24%			127	9,239	1.39%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,486	5,480	5,486		(504)	4,982	(9.19%)			23	5,005	0.46%
5-01254 CLOTHING/BOOT ALLOWANCE		471										
5-02466 CONTRACT EXPENSE	378,235	375,647	378,235		(229,894)	148,341	(60.78%)			7,417	155,758	5.00%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589			744,589					744,589	
5-05140 REALTY TAXES	261,483	261,483	261,483		15,517	277,000	5.93%			7,000	284,000	2.53%
5-05650 ALLOCATED ADMINISTRATION	930,406	930,406	930,406		1,338	931,744	0.14%			44,623	976,367	4.79%
5-06100 CONTRIBUTION TO RESERVES	92,574	92,574	92,574			92,574					92,574	
Expense Total	2,463,906	2,461,750	2,463,906		(212,553)	2,251,353	(8.63%)			59,835	2,311,188	2.66%
Net Expense / (Net Revenue)	2,463,906	2,461,750	2,463,906		(212,553)	2,251,353	(8.63%)			59,835	2,311,188	2.66%

2020 Notes:

5-02466 Contract Expense - Budget re-allocated to **3600-02466 Contract Expense** and **3705-02466 Contract Expense**

5-05140 Realty Taxes - Increase in payments in lieu to taxes of 5.93%

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

2021 Notes:

5-02466 Contract Expense - Estimated increase of 5% for Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)

5-05140 Realty Taxes - Increase in payments in lieu to taxes of 2.53%

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

City of Sarnia

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3590 SEWER AREA - REVENUE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00580 SEWER SURCHARGE	(17,386,747)	(17,389,888)	(17,452,662)	352,652	(826,346)	(17,926,356)	3.10%	(352,652)		(184,688)	(18,463,696)	3.00%
Revenue Total	(17,386,747)	(17,389,888)	(17,452,662)	352,652	(826,346)	(17,926,356)	3.10%	(352,652)		(184,688)	(18,463,696)	3.00%
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(17,386,747)	(17,389,888)	(17,452,662)	352,652	(826,346)	(17,926,356)	3.10%	(352,652)		(184,688)	(18,463,696)	3.00%

2020 Notes:

4-00580 Sewer Surcharge - Increase in revenue collected through sewer surcharges required to fund the sewer budget.

2021 Notes:

4-00580 Sewer Surcharge - Increase in revenue collected through sewer surcharges required to fund the sewer budget.

City of Sarnia

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3600 STORM SEWER MAINTENANCE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00580 SEWER SURCHARGE	(842,606)	(797,672)	(842,606)		165,160	(677,446)	(19.60%)			(9,274)	(686,720)	1.37%
4-00930 COSTS RECOVERED		(1,668)										
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(43,000)	(66,252)	(43,000)			(43,000)					(43,000)	
Revenue Total	(885,606)	(865,592)	(885,606)		165,160	(720,446)	(18.65%)			(9,274)	(729,720)	1.29%
EXPENSES												
5-01000 SALARIES					39,781	39,781				632	40,413	1.59%
5-01050 WAGES	354,267	328,818	354,267		(113,311)	240,956	(31.98%)			3,632	244,588	1.51%
5-01055 WAGES - OVERTIME	35,384	35,431	35,384			35,384					35,384	
5-01060 WAGES - CASUAL	19,410	19,200	19,410		(19,410)		(100.00%)					
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	72,789	71,670	72,789		(12,034)	60,755	(16.53%)			849	61,604	1.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,253	46,053	51,253		(7,937)	43,316	(15.49%)			150	43,466	0.35%
5-02220 VEHICLE EXPENSE	116,520	116,520	116,520		(116,520)		(100.00%)					
5-02388 OVERTIME MEALS		1,050			2,000	2,000				40	2,040	2.00%
5-02466 CONTRACT EXPENSE	23,640	23,474	23,640		23,785	47,425	100.61%			2,371	49,796	5.00%
5-03005 MATERIALS	30,000	33,988	30,000		600	30,600	2.00%			600	31,200	1.96%
5-04910 OTHER PURCHASED SERVICES	28,966	36,010	28,966		21,034	50,000	72.62%			1,000	51,000	2.00%
5-06100 CONTRIBUTION TO RESERVES	153,377	153,377	153,377		16,852	170,229	10.99%				170,229	
Expense Total	885,606	865,591	885,606		(165,160)	720,446	(18.65%)			9,274	729,720	1.29%
Net Expense / (Net Revenue)		(1)										

2020 Notes:

3600 Storm Sewer Maintenance is a net zero operating budget, funded in full from sewer surcharge revenue

4-00580 Sewer Surcharge - Increase required to fund Storm Sewer Maintenance

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

City of Sarnia

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3600 STORM SEWER MAINTENANCE

-
- 5-02388 Overtime Meals** - Increase required to right size budget
 - 5-02466 Contract Expense** - Adjusted for CPI and Customer Growth as per Water Meter Reading & Billing Agreement (Bylaw 146 of 2016), as well as a portion re-allocated from **3510-02466 Contract Expense**
 - 5-03005 Materials** - Increase of 2% for inflation
 - 5-04910 Other Purchased Services** - Increase to right size budget based on historical actuals
 - 5-06100 Contribution to Reserves** - An increase of 2% of 2019 storm sewer revenue

2021 Notes:

- 5-02466 Contract Expense** - An estimated increase of 5% for Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)
- 5-03005 Materials** - Increase of 2% for inflation
- 5-04910 Other Purchased Services** - Increase of 2% for inflation

City of Sarnia

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3700 WATER - ADMINISTRATION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
Revenue Total												
EXPENSES												
5-01000 SALARIES	42,392	42,366	42,392		681	43,073	1.61%			648	43,721	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,741	8,734	8,741		371	9,112	4.24%			128	9,240	1.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,486	5,480	5,486		(504)	4,982	(9.19%)			23	5,005	0.46%
5-02500 LAWSS ADMINISTRATION	357,164	357,162	357,164		(8,291)	348,873	(2.32%)			6,977	355,850	2.00%
5-04005 INSURANCE	83,705	86,127	83,705		19,740	103,445	23.58%			4,526	107,971	4.38%
5-05114 LAWSS OPERATING COSTS	284,588	284,588	284,588		2,478,534	2,763,122	870.92%			55,262	2,818,384	2.00%
5-05650 ALLOCATED ADMINISTRATION	362,550	362,550	362,550		11,950	374,500	3.30%			14,000	388,500	3.74%
5-05710 CITY'S SHARE LAWSS CAPITAL	5,265,090	5,257,733	5,265,090		(2,704,223)	2,560,867	(51.36%)			51,217	2,612,084	2.00%
5-06100 CONTRIBUTION TO RESERVES	1,180,134	1,180,134	1,180,134		4,708	1,184,842	0.40%				1,184,842	
Expense Total	7,589,850	7,584,874	7,589,850		(197,034)	7,392,816	(2.60%)			132,781	7,525,597	1.80%
Net Expense / (Net Revenue)	7,589,850	7,584,874	7,589,850		(197,034)	7,392,816	(2.60%)			132,781	7,525,597	1.80%

2020 Notes:

5-02500 LAWSS Administration - Adjusted for 1.5% increase in LAWSS Draft Budget and a 3.84% decrease in City's portion (based on 2018 flow data)

5-04005 Insurance - Increase in premiums

5 - 05114 LAWSS Operating Costs - Adjusted for 1.5% increase in LAWSS Draft Budget and a 3.84% decrease in City's portion (based on 2018 flow data), and an internal re-allocation from **5-05710 City's Share LAWSS Capital**

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

5 - 05710 City's Share LAWSS Capital - Adjusted for 1.5% increase in LAWSS Draft Budget and a 3.84% decrease in City's portion (based on 2018 flow data), and an internal re-allocation to **5-05114 LAWSS Operating Costs**

5-06100 Contribution to Reserves - an increase in contributions to the Self Insurance Reserve

2021 Notes:

5-02500 LAWSS Administration - An estimated increase of 2%

5-04005 Insurance - Increase based on 5% estimated increase in premiums

5 - 05114 LAWSS Operating Costs - An estimated increase of 2%

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

5 - 05710 City's Share LAWSS Capital - An estimated increase of 2%

City of Sarnia

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3700 WATER - ADMINISTRATION

2019	LAWSS Draft Budget			City of Sarnia Portion (Flows = 61.58%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500 LAWSS Administration	580,000		580,000	357,164		357,164
5-05114 LAWSS Operating	5,009,143	(4,547,000)	462,143	3,084,630	(2,800,043)	284,588
5-05710 LAWSS Capital	8,550,000		8,550,000	5,265,090		5,265,090
Total	14,139,143	(4,547,000)	9,592,143	8,706,884	(2,800,043)	5,906,842

2020	LAWSS Draft Budget			City of Sarnia Portion (Flows = 58.34%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500 LAWSS Administration	598,000		598,000	348,873		348,873
5-05114 LAWSS Operating	4,908,239	(172,000)	4,736,239	2,863,467	(100,345)	2,763,122
5-05710 LAWSS Capital	10,887,556	(6,498,000)	4,389,556	6,351,800	(3,790,933)	2,560,867
Total	16,393,795	(6,670,000)	9,723,795	9,564,140	(3,891,933)	5,672,862

City of Sarnia

2020 Approved Operating Budget

3705 WATER - DISTRIBUTION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED	(120,640)	(128,664)	(120,640)		120,640		(100.00%)					
Revenue Total	(120,640)	(128,664)	(120,640)		120,640		(100.00%)					
EXPENSES												
5-01000 SALARIES	273,846	226,331	273,846		(45,388)	228,458	(16.57%)			6,061	234,519	2.65%
5-01050 WAGES	1,013,153	1,031,680	1,013,153		28,263	1,041,416	2.79%			13,239	1,054,655	1.27%
5-01055 WAGES - OVERTIME	330,226	346,278	330,226			330,226					330,226	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	260,488	271,447	260,488		3,171	263,659	1.22%			3,613	267,272	1.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	161,632	162,972	161,632		2,808	164,440	1.74%			678	165,118	0.41%
5-01254 CLOTHING/BOOT ALLOWANCE		7,322			7,322	7,322					7,322	
5-02102 ELECTRICITY	3,000	5,324	3,000			3,000					3,000	
5-02104 PHONE	5,700	7,621	5,700			5,700					5,700	
5-02220 VEHICLE EXPENSE	436,308	436,308	436,308		(111,908)	324,400	(25.65%)				324,400	
5-02300 OFFICE EXPENSES	2,000	600	2,000			2,000					2,000	
5-02311 TRAINING & EDUCATION	37,280	35,533	37,280		5,000	42,280	13.41%			845	43,125	2.00%
5-02388 OVERTIME MEALS	12,280	12,164	12,280		2,720	15,000	22.15%			300	15,300	2.00%
5-02466 CONTRACT EXPENSE	751,832	823,968	751,832		303,461	1,055,293	40.36%			52,765	1,108,058	5.00%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589			744,589					744,589	
5-03005 MATERIALS	350,000	333,325	350,000			350,000				7,000	357,000	2.00%
5-04910 OTHER PURCHASED SERVICES	483,710	413,609	483,710			483,710					483,710	
5-05500 REPLACEMENT EQUIPMENT		383			1,000	1,000					1,000	
5-05650 ALLOCATED ADMINISTRATION	682,856	682,856	682,856		(10,612)	672,244	(1.55%)			30,623	702,867	4.56%
5-06100 CONTRIBUTION TO RESERVES	3,543,378	3,543,378	3,543,378		329,520	3,872,898	9.30%				3,872,898	
Expense Total	9,092,278	9,085,688	9,092,278		515,357	9,607,635	5.67%			115,124	9,722,759	1.20%
Net Expense / (Net Revenue)	8,971,638	8,957,024	8,971,638		635,997	9,607,635	7.09%			115,124	9,722,759	1.20%

2020 Notes:

4-00930 Costs Recovered - Removal of the cost recovery for contract employee/students for the Lead Reduction (Corrosion Protection) Capital work;a new **3706 - Water - Lead Reduction** department has been created in the 2020 Budget

City of Sarnia

2020 Approved Operating Budget

3705 WATER - DISTRIBUTION

5-01254 Clothing/Boot Allowance - Increase required to right size budget

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02311 Training and Education - Budget transferred from **3500-02311 Training & Education**; no budget impact

5-02388 Overtime Meals - Increase required to right size budget

5-02466 Contract Expense - Adjusted for CPI and Customer Growth as per Water Meter Reading & Billing Agreement (Bylaw 146 of 2016), as well as a portion re-allocated from **3510-02466 Contract Expense**

5-05500 Replacement Equipment - Increase required to right sized budget

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

5-06100 Contribution to Reserves - An increase of 2% of 2019 water revenue

2021 Notes:

5-02466 Contract Expense - An estimated increase of 5% for Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)

5-03005 Materials - Increase of 2% for inflation

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

City of Sarnia

2020 Approved Operating Budget

3706 WATER - LEAD REDUCTION

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00930 COSTS RECOVERED					(486,075)	(486,075)				(2,281)	(488,356)	0.47%
Revenue Total					(486,075)	(486,075)				(2,281)	(488,356)	0.47%
EXPENSES												
5-01050 WAGES					203,814	203,814				1,900	205,714	0.93%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS					33,517	33,517				314	33,831	0.94%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY					12,244	12,244				67	12,311	0.55%
5-02104 PHONE					2,500	2,500					2,500	
5-02220 VEHICLE EXPENSE					9,000	9,000					9,000	
5-02300 OFFICE EXPENSES					20,000	20,000					20,000	
5-02302 ADVERTISING					35,000	35,000					35,000	
5-02303 POSTAGE					3,000	3,000					3,000	
5-03005 MATERIALS					10,000	10,000					10,000	
5-04910 OTHER PURCHASED SERVICES					75,000	75,000					75,000	
5-05100 FACILITY RENT					12,000	12,000					12,000	
5-05124 TESTING					70,000	70,000					70,000	
Expense Total					486,075	486,075				2,281	488,356	0.47%
Net Expense / (Net Revenue)												

2020 Notes:

3706 Water - Lead Reduction will be a net zero operating budget until such time that \$1.2 million in previously approved Capital funding is fully utilized

2021 Notes:

3706 Water - Lead Reduction will be a net zero operating budget until such time that \$1.2 million in previously approved Capital funding is fully utilized

City of Sarnia

2020 Approved Operating Budget

3790 WATER - REVENUE

Account	2019 Budget	2019 Forecast	2020 Base Budget	2020 One Time Budget	2020 Adjustments to Budget	2020 Approved Budget	Variance 2020 to 2019 Budget	2021 One Time Reversal	2021 One Time Budget	2021 Adjustments to Budget	2021 Draft Budget	Variance 2021 to 2020 Budget
REVENUE												
4-00570 WATER BILLINGS	(16,476,009)	(16,489,027)	(16,476,009)		(438,963)	(16,914,972)	2.66%			(247,905)	(17,162,877)	1.47%
4-00571 HYDRANT USAGE CHARGE	(7,500)	(9,535)	(7,500)			(7,500)					(7,500)	
4-00572 WATER SHUT-OFF FEE	(153)	(102)	(153)			(153)					(153)	
4-00900 SUNDRY REVENUE	(35,000)	(34,062)	(35,000)			(35,000)					(35,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,826)	(2,826)	(2,826)			(2,826)					(2,826)	
4-00940 SALE OF MATERIALS	(40,000)	(43,962)	(40,000)			(40,000)					(40,000)	
Revenue Total	(16,561,488)	(16,579,514)	(16,561,488)		(438,963)	(17,000,451)	2.65%			(247,905)	(17,248,356)	1.46%
EXPENSES												
Expense Total												
Net Expense / (Net Revenue)	(16,561,488)	(16,579,514)	(16,561,488)		(438,963)	(17,000,451)	2.65%			(247,905)	(17,248,356)	1.46%

2020 Notes:

4-00570 Water Billings- Increase in revenue collected through water rates required to fund the water budget

2021 Notes:

4-00570 Water Billings- Increase in revenue collected through water rates required to fund the water budget

CITY OF SARNIA - 2020 APPROVED 10-YEAR CAPITAL PLAN

Category	Department	Project Name	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
General Government	Finance	Capital Project Management and Tangible Capital Asset Software	120,000										120,000
		Energy Efficiency	325,000	320,000	325,000	325,000	315,000	315,000	330,000	315,000	325,000	370,000	3,265,000
	Finance Total		445,000	320,000	325,000	325,000	315,000	315,000	330,000	315,000	325,000	370,000	3,385,000
	Human Resources	AODA and Intersection Improvements	375,000	375,000	375,000								1,125,000
		City Hall AODA Improvements		100,000									100,000
		Fire Station 1 AODA Improvements	130,000										130,000
		Lawrence House AODA Improvements	240,000										240,000
	Human Resources Total		745,000	475,000	375,000								1,595,000
	Information Technology	IT Hardware Asset Lifecycle	165,000	165,000	365,000	220,000	240,000	260,000	260,000	260,000	260,000	260,000	2,455,000
	Information Technology Total		165,000	165,000	365,000	220,000	240,000	260,000	260,000	260,000	260,000	260,000	2,455,000
	Parks and Recreation	Arena Improvements	1,000,000	1,600,000	1,000,000	790,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,390,000
		Park Infrastructure	915,000	267,500	267,500	267,500	200,000	200,000	200,000	200,000	200,000	200,000	2,917,500
		Sport and Recreation	1,190,000	950,000	4,040,000	950,000	950,000	2,650,000	1,740,000	950,000	950,000	950,000	15,320,000
	Parks and Recreation Total		3,105,000	2,817,500	5,307,500	2,007,500	2,150,000	3,850,000	2,940,000	2,150,000	2,150,000	2,150,000	28,627,500
	Fire Services	Bunker Gear Replacement					420,000				425,000		845,000
		Command Vehicle Replacements					130,000						130,000
		Emergency Fire Apparatus	900,000										900,000
		Engine Replacements							900,000	925,000		925,000	2,750,000
		Fire Station 1 - Rehabilitation & Expansion			875,000								875,000
		Fire Station 3 - Design, Demolition, Construction	100,000	1,090,000	2,160,000								3,350,000
		Fire Station 4 Rehabilitation	185,000										185,000
		Firefighter Personal Protective Equipment (PPE)		710,000									710,000
		Ladder Truck Replacements		1,500,000			900,000						2,400,000
		Marine Vessel Replacements						160,000					160,000
		Pumper-Tanker Replacements			800,000								800,000
		Radio System & User Gear	100,000	650,000									750,000
		Station Paving						550,000					550,000
	Fire Services Total		1,285,000	3,950,000	3,035,000	1,350,000	900,000	710,000	900,000	925,000	425,000	925,000	14,405,000
	Customer Service	Corporate Customer Relationship Management System	50,000	250,000									300,000
	Customer Service Total		50,000	250,000									300,000
	Property	120 Seaway Road Building Improvements	84,000	80,000	86,000	78,000							328,000
		City Hall Improvements	395,000	250,000	270,000	275,000	100,000	100,000	100,000	100,000	100,000	100,000	1,790,000
		Ferry Dock Hill Demolition	300,000										300,000
		Library Improvements	230,000	250,000	250,000	250,000							980,000
		Lochiel Kiwanis Centre Improvements	81,000	120,000	120,000	120,000	120,000						561,000
	Property Total		1,090,000	700,000	726,000	723,000	220,000	100,000	100,000	100,000	100,000	100,000	3,959,000
	Engineering	Active Transportation Infrastructure - Confederation Trail	1,170,000										1,170,000
		Bridges & Culverts	1,900,000	1,500,000	1,500,000	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	12,400,000
		Oversized Load Corridor	900,000	2,915,000	2,300,000	2,600,000							8,715,000
		Parking Lot Reconstruction - Vendome	325,000										325,000
		Public Works Facilities Improvements	550,000	500,000	300,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,750,000
		Rapids Parkway Road Extension	300,000	5,500,000									5,800,000
		Road Rehabilitation	3,000,000	3,100,000	3,200,000	3,700,000	4,000,000	4,100,000	4,200,000	4,300,000	4,400,000	4,500,000	38,500,000
		Shoreline Protection	2,250,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	20,250,000
		Software - Computerized Maintenance Management System	900,000										900,000
		Soil Management Site	100,000										100,000
		Streetlights	100,000	100,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,800,000
		Traffic Signals	100,000	100,000	100,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000	1,550,000
		Transportation Master Plan & Streetscape Improvements	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,000,000
	Engineering Total		11,895,000	16,015,000	9,900,000	10,150,000	7,850,000	8,050,000	8,200,000	8,300,000	8,400,000	8,500,000	97,260,000

CITY OF SARNIA - 2020 APPROVED 10-YEAR CAPITAL PLAN

Category	Department	Project Name	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
General Government	Fleet	Showmobile	200,000										200,000
	Fleet Total		200,000										200,000
	Clerks	Electronic Documents and Records Management System	130,000	100,000	100,000	100,000							430,000
	Clerks Total		130,000	100,000	100,000	100,000							430,000
	Emergency Management	Petro-Chemical Area Projects	150,000	1,000,000	150,000	150,000	1,150,000	150,000	150,000	150,000	150,000	150,000	3,350,000
	Emergency Management Total		150,000	1,000,000	150,000	150,000	1,150,000	150,000	150,000	150,000	150,000	150,000	3,350,000
General Government Total			19,260,000	25,792,500	20,283,500	15,025,500	12,825,000	13,435,000	12,880,000	12,200,000	11,810,000	12,455,000	155,966,500
Transit	Engineering	Bus Fleet Upgrades		350,000									350,000
		Facility Renovations	400,000		1,050,000			350,000	500,000				2,300,000
		Maintenance Equipment Upgrades/Replacements	15,000	300,000	350,000	300,000							965,000
		Transit Bus Stop Improvements	150,000	150,000	150,000	150,000	150,000	150,000	150,000	95,000	95,000	100,000	1,340,000
		Vehicle Replacements - Care-A-Van	160,000					160,000				160,000	480,000
		Vehicle Replacements - Conventional Transit	1,300,000	1,300,000	1,300,000	1,950,000	1,300,000	1,180,000	1,340,000	1,300,000	1,300,000	760,000	13,030,000
	Engineering Total		2,025,000	2,100,000	2,850,000	2,400,000	1,450,000	1,840,000	1,990,000	1,395,000	1,395,000	1,020,000	18,465,000
Transit Total			2,025,000	2,100,000	2,850,000	2,400,000	1,450,000	1,840,000	1,990,000	1,395,000	1,395,000	1,020,000	18,465,000
Water & Sewer	Engineering	Biosolids Processing Upgrades	1,600,000	2,300,000									3,900,000
		Combined Sewer Separation	2,200,000	1,600,000	4,150,000	4,850,000	5,150,000	5,250,000	5,150,000	5,150,000	5,150,000	5,150,000	43,800,000
		Corrosion Protection Plan		600,000	1,200,000	1,200,000							3,000,000
		Plank Road Reconstruction	400,000	3,465,000	3,735,000								7,600,000
		Pumping Station Improvements	1,200,000	500,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,450,000
		Sarnia Sewer Upgrade Project	10,500,000	6,000,000									16,500,000
		Stormwater Management Facilities Rehabilitation	200,000	100,000	750,000	500,000	200,000	200,000	200,000	200,000	200,000	200,000	2,750,000
		Water Meters			150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,200,000
		Water Pollution Control Centre Improvements	500,000	500,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	8,750,000
		Watermain, Sanitary, and Storm Sewer Replacements	7,640,000	5,800,000	4,050,000	4,350,000	5,550,000	5,750,000	6,150,000	6,150,000	6,150,000	5,150,000	56,740,000
	Engineering Total		24,240,000	20,865,000	15,535,000	13,050,000	13,050,000	13,350,000	13,650,000	13,650,000	13,650,000	12,650,000	153,690,000
Water & Sewer Total			24,240,000	20,865,000	15,535,000	13,050,000	13,050,000	13,350,000	13,650,000	13,650,000	13,650,000	12,650,000	153,690,000
Police	Police Services	911 Communication	405,000	150,000								2,240,000	2,795,000
		Building Improvements		100,000		500,000							600,000
	Police Services Total		405,000	250,000		500,000						2,240,000	3,395,000
Police Total			405,000	250,000		500,000						2,240,000	3,395,000
Grand Total			45,930,000	49,007,500	38,668,500	30,975,500	27,325,000	28,625,000	28,520,000	27,245,000	26,855,000	28,365,000	331,516,500

	6005	6015	6020	6025	6045	6060	6200	6365	6470	6480
	Parkland Dedication	Dvlpmt. Charges	Provincial Gas Tax	Federal Gas Tax	OCIF	Disaster Mitigation Fund	Capital Reserve	Sarnia Harbour	Care-A- Van - Vehicle	Transit Bldg.
General Government										
Capital Project Management and Tangible Capital Asset Software							120,000			
Energy Efficiency										
AODA and Intersection Improvements										
City Hall Improvements							395,000			
Fire Station 1 AODA Improvements							130,000			
Lawrence House AODA Improvements				240,000						
IT Hardware Asset Lifecycle										
Arena Improvements										
Park Infrastructure	25,000	60,000					265,000			
Sport and Recreation		62,500					1,077,500			
120 Seaway Road Building Improvements								84,000		
Active Transportation Infrastructure - Confederation Trail		312,039								
Bridges & Culverts				1,900,000						
Corporate Customer Relationship Management System							50,000			
Electronic Documents and Records Management System							130,000			
Emergency Fire Apparatus							900,000			
Ferry Dock Hill Demolition							300,000			
Fire Station 3 - Design, Demolition, Construction										
Fire Station 4 Rehabilitation							185,000			
Library Improvements				230,000						
Lochiel Kiwanis Centre Improvements							81,000			
Oversized Load Corridor							900,000			
Parking Lot Reconstruction - Vendome										
Public Works Facilities Improvements							200,000			
Radio System & User Gear										
Rapids Parkway Road Extension		265,000								
Road Rehabilitation					2,949,359					
Shoreline Protection				1,250,000						
Snowmobile							115,000			
Software - Computerized Maintenance Management System										
Soil Management Site										
Streetlights										
Traffic Signals										
Transportation Master Plan & Streetscape Improvements										
Petro-Chemical Area Projects										
Transit										
Facility Renovations										108,000
Maintenance Equipment Upgrades/Replacements										4,050
Transit Bus Stop Improvements			40,500							
Vehicle Replacements - Care-A-Van									43,200	
Vehicle Replacements - Conventional Transit			351,000							
Water & Sewer										
Biosolids Processing Upgrades		800,000								
Combined Sewer Separation						800,000				
Plank Road Reconstruction										
Pumping Station Improvements										
Sarnia Sewer Upgrade Project		8,242,500								
Stormwater Management Facilities Rehabilitation										
Water Pollution Control Centre Improvements				500,000						
Watermain, Sanitary, and Storm Sewer Replacements		440,000								
Police										
911 Communication										
Grand Total	25,000	10,182,039	391,500	4,120,000	2,949,359	800,000	4,848,500	84,000	43,200	112,050

6485	6490	6510	6520	6600	6610	6615	6616	6617	6625	6650	Potential Grants/ Subsidies/ Donations	Grand Total
Energy Mgmt.	Computer Equip. Rpl.	Fire Equip.	911 Equip.	Fire Station	Park/Rec Facilities	Capital Infra.	Capital Infra. - Sewer	Capital Infra. Water	Petro-Chemical Area Levy	Suncor Agora Capital		
												120,000
325,000												325,000
						100,013					274,987	375,000
												395,000
												130,000
												240,000
	165,000											165,000
					1,000,000							1,000,000
										80,000	485,000	915,000
											50,000	1,190,000
												84,000
											857,961	1,170,000
												1,900,000
												50,000
												130,000
												900,000
												300,000
				100,000								100,000
												185,000
												230,000
												81,000
												900,000
						325,000						325,000
							175,000	175,000				550,000
		100,000										100,000
						35,000						300,000
						50,641						3,000,000
						1,000,000						2,250,000
											85,000	200,000
							200,000	200,000			500,000	900,000
						100,000						100,000
						100,000						100,000
						100,000						100,000
						300,000						300,000
									150,000			150,000
											292,000	400,000
											10,950	15,000
											109,500	150,000
											116,800	160,000
											949,000	1,300,000
							800,000					1,600,000
						400,000	850,000	150,000				2,200,000
						42,000		150,000			208,000	400,000
							1,200,000					1,200,000
							2,257,500					10,500,000
							200,000					200,000
												500,000
						300,000	1,600,000	5,300,000				7,640,000
			405,000									405,000
325,000	165,000	100,000	405,000	100,000	1,000,000	2,852,654	7,282,500	5,975,000	150,000	80,000	3,939,198	45,930,000

	6015	6020	6025	6045	6060	6200	6365	6430	6480	6485	6490
	Dvlpmt. Charges	Provincial Gas Tax	Federal Gas Tax	OCIF	Disaster Mitigation Fund	Capital Reserve	Sarnia Harbour	Transit - Vehicle	Transit Bldg.	Energy Mgmt.	Computer Equip. Rpl.
General Government											
120 Seaway Road Building Improvements							80,000				
AODA and Intersection											
Arena Improvements											
Bridges & Culverts			1,500,000								
City Hall AODA Improvements											
City Hall Improvements						250,000					
Corporate Customer Relationship Management System						250,000					
Electronic Documents and Records Management System						100,000					
Energy Efficiency										320,000	
Fire Station 3 - Design, Demolition, Construction											
Firefighter Personal Protective Equipment (PPE)											
IT Hardware Asset Lifecycle											165,000
Library Improvements			250,000								
Lochiel Kiwanis Centre						120,000					
Oversized Load Corridor						2,915,000					
Park Infrastructure	90,000										
Public Works Facilities						100,000					
Radio System & User Gear											
Rapids Parkway Road Extension	3,849,492										
Road Rehabilitation				2,506,955							
Shoreline Protection			1,000,000								
Sport and Recreation	72,000					803,000					
Streetlights											
Traffic Signals											
Transportation Master Plan & Streetscape Improvements											
Ladder Truck Replacements											
Petro-Chemical Area Projects											
Transit											
Bus Fleet Upgrades								94,500			
Maintenance Equipment Upgrades/Replacements									81,000		
Transit Bus Stop Improvements		40,500									
Vehicle Replacements - Conventional Transit		351,000									
Water & Sewer											
Biosolids Processing Upgrades	1,150,000										
Combined Sewer Separation					600,000						
Corrosion Protection Plan											
Plank Road Reconstruction											
Pumping Station Improvements											
Sarnia Sewer Upgrade Project											
Stormwater Management Facilities Rehabilitation											
Water Pollution Control Centre Improvements											
Watermain, Sanitary, and Storm Sewer Replacements											
Police											
911 Communication											
Building Improvements											
Grand Total	5,161,492	391,500	2,750,000	2,506,955	600,000	4,538,000	80,000	94,500	81,000	320,000	165,000

6510	6515	6520	6600	6610	6615	6616	6617	6625	6640	Potential Grants		Grand Total
Fire Equip.	Police Bldg.	911 Equip.	Fire Station	Park/Rec Facilities	Capital Infra.	Capital Infra. - Sewer	Capital Infra. - Water	Petro-Chemical Area Levy	Accessibility	Potential Grants/Subsidies/Donations	External Contr. - Deposits	
												80,000
					100,013					274,987		375,000
				1,600,000								1,600,000
												1,500,000
									100,000			100,000
												250,000
												250,000
												100,000
												320,000
			1,090,000									1,090,000
710,000												710,000
												165,000
												250,000
												120,000
												2,915,000
				177,500								267,500
						200,000	200,000					500,000
650,000												650,000
					428,215	378,508	67,000				776,785	5,500,000
					593,045							3,100,000
					1,000,000							2,000,000
										75,000		950,000
					100,000							100,000
					100,000							100,000
					300,000							300,000
1,500,000												1,500,000
								1,000,000				1,000,000
										255,500		350,000
										219,000		300,000
										109,500		150,000
										949,000		1,300,000
						1,150,000						2,300,000
					300,000	500,000	200,000					1,600,000
							600,000					600,000
					250,000		1,225,000			1,990,000		3,465,000
						500,000						500,000
						6,000,000						6,000,000
						100,000						100,000
						500,000						500,000
						1,500,000	4,300,000					5,800,000
		150,000										150,000
	100,000											100,000
2,860,000	100,000	150,000	1,090,000	1,777,500	3,171,273	10,828,508	6,592,000	1,000,000	100,000	3,872,987	776,785	49,007,500

RESERVE AND RESERVE FUNDS

Obligatory (have external restrictions):

Reserve Name	#	Purpose
Building Permit Revenue	6035	Administered under the Building Code Act. This reserve is used to offset Building Department administration and enforcement costs.
Development Charges (DCs)	6015	Development charges are collected to fund future City projects required to support expansion of the current infrastructure associated with growth and development. All capital items must be identified in the Development Charge Background Study to be eligible. The Background Study and Development Charges by-law that set the rates are updated every 5 years.
Disaster Mitigation Adaptation Fund	6060	\$10.4M in funding provided through the DMAF fund for a flooding & overflow mitigation project as per the approved agreement ending March 31, 2028.
Federal Gas Tax	6025	Federal Gas Tax is provided from the Federal Government as per an agreement with the Association of Municipalities of Ontario (AMO). Federal Gas Tax monies are to be used on Capital Projects defined in the agreement; the use of the funds must be reported to the AMO as well as outcomes from completed projects. Approved categories include road water and sewer, parks facilities, brownfields, etc.
Federal Harbour	6040	For the maintenance and operation of the Sarnia Harbour. Expenses must meet the eligibility requirements as per the divestiture agreement. Agreement is for a 15 year term ending March 27, 2028 with a possible 5 year extension.
ICIP	6055	For revenues and expenditures allocated as part of the Investing in Canada Infrastructure Program. Applications are currently pending approval; reserve will only be needed if approved. Investment in infrastructure projects will be allocated based on four priority areas in Ontario: public transit; green infrastructure; community, culture & recreation infrastructure; rural and northern communities.
OCIF	6045	The OCIF (Ontario Community Infrastructure Fund) builds on the work municipalities have undertaken to prioritize their core infrastructure needs through comprehensive asset management planning. The objective is to transition to full formula-based funding over time as critical projects are addressed and asset management plans are in place and used to guide infrastructure planning and investment decisions.
Ontario Municipal Commuter Cycling	6050	The Ontario Municipal Commuter Cycling Grant was provided from the Province of Ontario to be used on Capital Projects as defined in the agreement, with the City funding a minimum 20% of the eligible costs of each eligible project. Projects must be primarily for and increase commuter cycling.
Parkland Dedication	6005	Established under the Planning Act to provide funds for City parks improvements and other recreation purposes.
Provincial Gas Tax	6020	Provincial Gas Tax is provided from the Provincial Government as per an agreement with the AMO. Provincial Gas Tax monies are to be used on Capital Projects for the Transit Department, as well as supplementing Transit operating costs defined in the agreement.

Non-Obligatory:

Reserve Name	#	Purpose
911 Equipment	6520	Ensure funds are available for the future replacement of essential 911 equipment.
Accessibility	6640	To fund the City’s accessibility initiatives in accordance with the Accessibility for Ontarians with Disabilities Act (AODA) requirements as set out by the province.
Airport	6265	To fund the operation and maintenance of the Chris Hadfield Airport.
Bluewater Gymnastics	6340	To provide for major repairs and replacement for the Bluewater Gymnastics Building located at Lottie Neely Park.

Reserve Name	#	Purpose
Business Park	6300	Fund costs related to the development of industrial business parks.
Canatara Park Projects	6370	Funds donated to the City from the Estate of Edna Pocock for the purpose of capital projects and/or maintenance for Canatara Park.
Capital	6200	Source of funding for general capital needs. Generally used to fund capital items identified outside of the timeliness of the Capital budgeting process.
Capital Infrastructure	6615	Provide funding for major infrastructure rehabilitation and replacement.
Capital Infrastructure - Sewer	6616	Provide funding for major sewer infrastructure rehabilitation and replacement. Infrastructure included in this area are the City's pump stations, the Water Pollution Control Centre, all City storm and sanitary sewer mains and forcemains.
Capital Infrastructure - Water	6617	Provide funding for major water infrastructure rehabilitation and replacement. Infrastructure included in this area are all City water meters, watermain valves and watermains.
Care-A-Van - Vehicle	6470	Funds to replace and maintain Care-A-Van vehicles.
City Hall Building	6495	Provide funds for major building rehabilitation and future replacement.
City Hall Printing	6500	Fund costs of major repairs and to replace equipment.
Computer Equipment Replacement	6490	To fund corporate IT equipment and infrastructure.
Development Contingency	6350	Fund the municipal portion of development services.
Election Expenses	6400	To fund costs of Municipal Elections.
Elm-High-Ex-Wood Park	6250	Monies collected by the Elm-High-Ex-Wood home owners association to build a passive park.
Emergency Measures Equipment	6530	Ensure funds are available for the future replacement of critical Emergency Measures Equipment.
Energy Management	6485	Provide funds for implementation of energy management initiatives.
Environmental	6245	Established to provide the City with a source of funding for environmental contingencies.
Façade Improvement Loan	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Façade Loan program.
Fire Equipment	6510	Fund the necessary costs to replace fire equipment and apparatus within expected life cycle.
Fire Station	6600	Used for the capital maintenance and replacement of the City's Fire Halls.
Internal Borrowing Reserve	6900	To fund internal borrowing between reserves when borrowing is done against the total Reserve and Discretionary Reserve Fund balance rather than against a specific reserve.
Land Purchase	6440	Provide funds for purchase of land for municipal purposes.
Legacy Fund	6270	To accumulate funds for a major municipal expenditure that would benefit the citizens of the community. The disbursement should be as broad as possible so as not to favour any one group or organization.
Library Facilities	6560	Fund the rehabilitation and maintenance needs for the City's Libraries.
Municipal Drain Rehabilitation	6619	Provide funds for the City's portion of reactive maintenance on the City's drain network.
Operating Contingency	6581	To offset unforeseen and unexpected general levy expenses.
Parking Reserve	6355	To provide funds for City owned parking lot repairs and replacement, and other parking related capital items (such as parking meters etc.).
Parks & Recreation Facilities	6610	Provide funds for major building repairs and future replacements. This includes arenas, baseball and soccer facilities, parks, equipment and washrooms facilities and the Strangway Centre.
Perch Creek Harbour	6305	Operation and maintenance of the Perch Creek Harbour (funds received from Fisheries & Oceans Canada (F&O) upon divestiture of this harbour).
Petro Chemical Area Levy	6625	New special area levy on petrol chemical area to fund the asset management and other costs related to having a petrol chemical area (i.e. sirens, special training, bridge replacement)
Police Building	6515	Provide funds for major building repairs and future replacement costs.
Police Equipment	6595	Used for the replacement of Police cruisers and other capital equipment items.

Reserve Name	#	Purpose
Police Operating Contingency	6565	To offset extraordinary and unforeseen expenditures related to Police expenses.
Sarnia Bay Capital Improvements	6335	Funds originally received from Province of Ontario upon the City's assumption of responsibility of Centennial Park and Sarnia Bay Marina.
Sarnia Harbour	6365	For maintenance and operation of the Sarnia Harbour. All ineligible expenses from 6040 Federal Harbour (Obligatory/Externally Restricted Reserve) are paid through this reserve.
Seaway Kiwanis Campus	6635	To fund maintenance and future replacements within the Kiwanis Campus.
Self Insurance	6225	Deductibles on insurance claims against the City are funded from this reserve.
Sewage Treatment Plant	6535	Established to fund the on-going capital needs of the Water Treatment Control Centre.
Sewer Rates Stabilization	6590	Used to offset unforeseen and unexpected sewer levy expenses.
Strangway Centre Endowment	6240	This was set up through a bequest. Annual interest earned is transferred into the Strangway budget to help maintain reasonable membership rates.
Suncor Agora Capital	6650	To fund capital and amenity improvements within the park space defined as the Outdoor Stage & Gathering Area at Centennial Park. Funds were received from Naming Rights agreement ending in 2029.
Tax Stabilization	6580	To offset extraordinary and unforeseen general levy expenses, including property tax assessment appeals.
Tax Stabilization – Transit	6585	To offset extraordinary and unforeseen transit levy expenses, including property tax assessment appeals.
Transit - Building	6480	Provide funding for major transit building repairs, upgrades and future replacement.
Transit - Vehicle	6430	To fund the replacement of conventional Transit vehicles. Sarnia Transit currently operates with 23 buses, with a recommended replacement cycle of 2 buses per year.
Water Rates Stabilization	6450	To offset extraordinary and unforeseen water levy expenses.
Waterfront Development	6210	Established to provide adequate financial resources to support public and private ventures, create alliances with waterfront partners and stakeholders, and to promote and market the waterfront as a major attraction.
Works Equipment	6525	Ensure funds are available for the future replacement of the majority of the City's rolling stock. This includes vehicles from Winter Maintenance, Water & Sewer Maintenance, Parks & Recreation, and Roads Maintenance.
WSIB Self Insurance	6220	The City of Sarnia is a WSIB schedule 2 employer. This requires any WSIB claims processed during the year to be paid out of this reserve.
YMCA	6235	Earnings on City established endowment fund of \$600,000 to be paid to YMCA.

2020 DEDICATED RESERVE AND RESERVE FUND REVENUE AND EXPENDITURES

*	#	Reserve	Description	Reserve Revenue	Reserve Expense
Revenues Directly to Reserves					
	6005	Parkland Dedication Reserve Fund	Cash in Lieu of Parkland Levies (est)	20,000	
	6015	Development Charges	Development Charge Levies (est)	1,000,000	
	6020	Provincial Gas Tax	Provincial Gas Tax	1,010,828	
	6025	Federal Gas Tax	Federal Gas Tax	2,171,892	
	6045	OCIF	OCIF Funding	2,949,359	
	6055	ICIP - Investing in Canada Infrastructure Fund	ICIP Funding	3,319,198	
	6060	Disaster Mitigation Fund	Disaster Mitigation Funding	800,000	
	6200	Capital Reserve	Cestar Donation	1,000,000	
	6200	Capital Reserve	Cox Garden Donation	120,000	
	6200	Capital Reserve	National Trade Corridor Grant	630,000	
	6200	Capital Reserve	Potential Donations (Showmobile)	85,000	
	6200	Capital Reserve	Rotary Club Loan	16,000	
	6210	Waterfront Development	External Source - Lease Revenue	25,200	
	6210	Waterfront Development	External Source - Sidney Smith Dock User Fees	50,000	
	6235	YMCA Reserve	Investment Interest (est)	12,000	
	6240	Strangway Centre Endowment	Investment Interest (est)	2,000	
	6300	Business Park	Rental Income	8,433	
	6335	Sarnia Bay Capital Improvements	External Source	2,500	
	6340	Bluewater Gymnastics	Lease Payment	23,664	
	6510	Fire Equipment	Fire Marque Cost Recovery Program (est)	40,000	
	6510	Fire Equipment	Donation (Fire Extinguisher Training Unit)	6,000	
	6520	911 Equipment	Lease Payment	2,700	
	6535	Sewage Treatment Plant	Sewage Tickets	15,000	
	6595	Police Equipment	Sale of Vehicles (est)	40,000	
	6600	Fire Station	External Source	2,100	
	6610	Parks & Recreation Facilities	Sting Surcharge Revenue	130,000	
	6610	Parks & Recreation Facilities	Potential Donations	60,000	
	6610	Parks & Recreation Facilities	Potential Grant - Canadian Experiences Fund	475,000	
	6616	Capital Infrastructure - Sewer	Small Community Funding (SCF) Sarnia Sewer Upgrade Project	2,000,000	
	6635	Seaway Kiwanis Campus	External Source	5,000	
Total Reserve Revenue:				<u>16,021,874</u>	
Expenditures Directly from Reserves					
	6200	Capital Reserve	Business License Software		(16,000)
	6200	Capital Reserve	Community Benefit Charge Plan		(50,000)
	6200	Capital Reserve	Community Improvement Plan		(60,000)
	6200	Capital Reserve	Dog License Software		(40,000)
	6200	Capital Reserve	Flag Poles Installation		(50,000)
	6200	Capital Reserve	Lawrence House Flooring Replacement		(18,000)
	6200	Capital Reserve	Pathways Health Centre for Children Contribution		(100,000)
	6200	Capital Reserve	Sarnia Library Balcony Railing		(30,000)
	6200	Capital Reserve	Sarnia Library Sidewalk & Patio Replacement		(48,000)
	6200	Capital Reserve	Zoning By-Law Improvements & Public Engagement Support		(40,000)
*	6200	Capital Reserve	Lochiel Kiwanis Major Maintenance		(15,000)
*	6210	Waterfront Development	Harbour Master Commission		(10,000)
*	6220	WSIB Self Insurance	Claims Payments (est)		(1,320,600)
*	6225	Self-Insurance Reserve	Claims Payments (est)		(525,000)
*	6235	YMCA Reserve	YMCA Payment (est)		(12,000)
*	6240	Strangway Centre Endowment	Annual Interest Payment Strangway (est)		(2,000)
	6335	Sarnia Bay Capital Improvements	Upgrades & Improvements		(35,000)
	6340	Bluewater Gymnastics	Principal Loan Repayment		(19,800)
	6340	Bluewater Gymnastics	Upgrades & Improvements		(50,000)
	6355	Parking Reserve	Parking Ticket System		(70,000)
	6355	Parking Reserve	Pay & Display Machine Replacement		(10,000)
	6495	City Hall Building	City Hall Exterior Wall Repairs		(40,000)
	6510	Fire Equipment	Bunker Gear		(94,000)
	6510	Fire Equipment	Hose & Nozzles		(20,000)
	6510	Fire Equipment	Records Management System Upgrade		(40,000)
	6510	Fire Equipment	Small Vehicle - FPO-1		(40,000)
	6510	Fire Equipment	Small Vehicle - FSI-1		(45,000)
	6515	Police Building	Building Upgrades		(80,000)
	6515	Police Building	Furnishings		(10,000)
	6525	Works Equipment	Equipment (Fleet) Replacement		(1,206,500)
*	6580	Tax Stabilization	Tax Appeals		(600,000)
*	6585	Tax Stabilization - Transit	Tax Appeals		(30,000)
	6595	Police Equipment	Equipment (Fleet) Replacement - Police		(366,000)
	6595	Police Equipment	Police Equipment		(80,000)
	6595	Police Equipment	Police Technology		(1,500)
	6595	Police Equipment	Systems & Softwares		(180,000)
	6615	Capital Infrastructure	Subsurface Investigation of Former Michigan Ave. Landfill		(120,000)
	6616	Capital Infrastructure - Sewer	Sanitary & Stormwater Rate Study		(150,000)
	6617	Capital Infrastructure - Water	Water Rate Study		(50,000)
*	6619	Municipal Drain Rehabilitation	Annual Expenditures		(100,000)
	6625	Petro Chemical Area Levy	Siren Upgrades		(60,000)
	6635	Seaway Kiwanis Campus	Kiwanis Cmpus Upgrades & Improvements		(40,000)
	6640	Accessibility Reserve	Accessibility Plan - Consultant		(37,000)
	6640	Accessibility Reserve	Accessible Canoe/Kayak Launch		(70,000)
Total Reserve Expense:					<u>(5,981,400)</u>
Total Reserves Revenue and Expense:				<u>16,021,874</u>	<u>(5,981,400)</u>

* Annual request for estimated expenditures; no Reserve Template Request form submitted by Director

2020 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2020	Total Revenue	Total Spent / Committed	Forecasted Balance December 2020
6005 Parkland Dedication Reserve Fund	Opening Balance	108,332.27			108,332.27
	Direct to Reserves - Cash in Lieu of Parkland Levies		20,000.00		20,000.00
	Capital - Park Infrastructure			(25,000.00)	(25,000.00)
6005 Parkland Dedication Reserve Fund Total		108,332.27	20,000.00	(25,000.00)	103,332.27
6015 Development Charges	Opening Balance	8,911,952.52			8,911,952.52
	Direct to Reserves - Development Charge Levies		1,000,000.00		1,000,000.00
	Reserves Transfer - From 6900 Internal Borrowing Reserve (10 Yr Loan for Bedford Project)		8,242,500.00		8,242,500.00
	Capital - Bio Solids Improvements (WW Services; Dev Area 2; Prj #16; PCP Biosolids Upgrade)			(800,000.00)	(800,000.00)
	Capital - Confederation Multi-Use Trail (Sidewalks; Prj #4; Confed to Murphy to Upper Canada)			(312,039.00)	(312,039.00)
	Capital - Park Infrastructure (Parkland Development; Prj #11; Provision for Parkland Development)			(15,000.00)	(15,000.00)
	Capital - Park Infrastructure (Parkland Development; Prj #9; Access. Sun Shade Shelters - Cent Prk)			(45,000.00)	(45,000.00)
	Capital - Rapids Pkwy Extension (WW Services; Other Urban Areas; Prj #14; Rapids Forcemain - pumpstation to Willa)			(265,000.00)	(265,000.00)
	Capital - Sarnia Sewer Upgrade Project (WW Services; Dev Area 2; Prj #9; Bedford PS)			(3,382,500.00)	(3,382,500.00)
	Capital - Sarnia Sewer Upgrade Project (WW Services; Other Urban Areas; Prj #3; Bedford PS)			(4,860,000.00)	(4,860,000.00)
	Capital - Sports & Recreation (Parkland Development; Prj #2; Sportsfield Devel & Improvements)			(62,500.00)	(62,500.00)
	Capital - Watermain, Sanitary & Storm Sewer Replacement (Sidewalks; Prj #7; Michigan Ditch Enclosure & Sidewalk - Blackwell to Wheatly)			(440,000.00)	(440,000.00)
6015 Development Charges Total		8,911,952.52	9,242,500.00	(10,182,039.00)	7,972,413.52
6020 Provincial Gas Tax	Opening Balance	1,267,326.53			1,267,326.53
	Direct to Reserves - Provincial Gas Tax		1,010,828.00		1,010,828.00
	Capital - Transit Bus Stop Improvements			(40,500.00)	(40,500.00)
	Capital - Vehicle Replacements - Conventional Bus			(351,000.00)	(351,000.00)
	Transfer to Operating 3140 Transit Revenue			(693,211.00)	(693,211.00)
	Transfer to Operating 3195 Care-A-Van Revenue			(120,000.00)	(120,000.00)
6020 Provincial Gas Tax Total		1,267,326.53	1,010,828.00	(1,204,711.00)	1,073,443.53
6025 Federal Gas Tax	Opening Balance	3,084,677.95			3,084,677.95
	Direct to Reserves - Federal Gas Tax		2,171,892.32		2,171,892.32
	Capital - Bridges & Culverts			(1,900,000.00)	(1,900,000.00)
	Capital - Lawrence House AODA Improvements			(240,000.00)	(240,000.00)
	Capital - Library Improvements			(230,000.00)	(230,000.00)
	Capital - Shoreline Protection			(1,250,000.00)	(1,250,000.00)
	Capital - Water Pollution Control Centre (WPCC) Improvements			(500,000.00)	(500,000.00)
6025 Federal Gas Tax Total		3,084,677.95	2,171,892.32	(4,120,000.00)	1,136,570.27
6035 Building Permit Revenue	Opening Balance	848,574.73			848,574.73
	Transfer from Operating 5020 Building		54,655.00		54,655.00
6035 Building Permit Revenue Total		848,574.73	54,655.00		903,229.73
6040 Federal Harbour Reserve Fund	Opening Balance	2,276,258.40			2,276,258.40
	Transfer from Operating 2065 Harbour		10,000.00		10,000.00
	Transfer to Operating 2066 Sarnia Harbour			(291,420.00)	(291,420.00)
6040 Federal Harbour Reserve Fund Total		2,276,258.40	10,000.00	(291,420.00)	1,994,838.40
6045 OCIF	Opening Balance	0.00			0.00
	Direct to Reserves - OCIF Funding		2,949,359.00		2,949,359.00
	Capital - Road Rehabilitation			(2,949,359.00)	(2,949,359.00)
6045 OCIF Total		0.00	2,949,359.00	(2,949,359.00)	0.00
6050 Ontario Municipal Commuter Cycling	Opening Balance	0.00			0.00
	6050 Ontario Municipal Commuter Cycling Total				
		0.00			0.00
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	0.00			0.00
	Direct to Reserves - Potential Grant - Active Transportation Infrastructure - Confederation Multi-Use Trail (ICIP)		857,961.00		857,961.00
	Direct to Reserves - Potential Grant - AODA & Intersection Improvements (ICIP)		274,987.00		274,987.00
	Direct to Reserves - Potential Grant - Computerized Maintenance Management System (ICIP)		500,000.00		500,000.00
	Direct to Reserves - Potential Grant - Maintenance Equipment Upgrades & Replacements (ICIP)		10,950.00		10,950.00
	Direct to Reserves - Potential Grant - Plank Road Reconstruction (ICIP)		208,000.00		208,000.00
	Direct to Reserves - Potential Grant - Transit Bus Stop Improvements (ICIP)		109,500.00		109,500.00
	Direct to Reserves - Potential Grant - Transit Facility Upgrades (ICIP)		292,000.00		292,000.00
	Direct to Reserves - Potential Grant - Vehicle Replacement - Conventional Bus (ICIP)		949,000.00		949,000.00
	Direct to Reserves - Potential Grant - Vehicle Replacements - Care-A-Van Bus (ICIP)		116,800.00		116,800.00

2020 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2020	Total Revenue	Total Spent / Committed	Forecasted Balance December 2020
6055 ICIP - Investing in Canada Infrastructure Program	Capital - Active Transportation Infrastructure - Confederation Multi-Use Trail (Potential ICIP Grant Funding)			(857,961.00)	(857,961.00)
	Capital - AODA & Intersection Improvements (Potential Grant)			(274,987.00)	(274,987.00)
	Capital - Computerized Maintenance Management System (Potential Grant)			(500,000.00)	(500,000.00)
	Capital - Maintenance Equipment Upgrades & Replacements (Potential Grant)			(10,950.00)	(10,950.00)
	Capital - Plank Road Reconstruction (Potential ICIP Grant)			(208,000.00)	(208,000.00)
	Capital - Transit Bus Stop Improvements (Potential Grant)			(109,500.00)	(109,500.00)
	Capital - Transit Facility Upgrades (Potential Grant)			(292,000.00)	(292,000.00)
	Capital - Vehicle Replacement - Conventional Bus (Potential Grant)			(949,000.00)	(949,000.00)
	Capital - Vehicle Replacements - Care-A-Van Bus (Potential Grant)			(116,800.00)	(116,800.00)
6055 ICIP - Investing in Canada Infrastructure Program Total		0.00	3,319,198.00	(3,319,198.00)	0.00
6060 Disaster Mitigation Fund	Opening Balance	0.00			0.00
	Direct to Reserves - Disaster Mitigation Funding - Sewer Separation		800,000.00		800,000.00
	Capital - Sewer Separation (Disaster Mitigation Funding)			(800,000.00)	(800,000.00)
6060 Disaster Mitigation Fund Total		0.00	800,000.00	(800,000.00)	0.00
6200 Capital Reserve	Opening Balance	3,202,305.96			3,202,305.96
	Retired Debt		1,414,873.41		1,414,873.41
	Direct to Reserves - Cestar Donation (Oversize Load Corridor)		1,000,000.00		1,000,000.00
	Direct to Reserves - National Trade Corridor Grant - Oversize Load Corridor		630,000.00		630,000.00
	Direct to Reserves - Cox Garden Donation		120,000.00		120,000.00
	Direct to Reserves - Potential Donations - Showmobile Replacement		85,000.00		85,000.00
	Direct to Reserves - Rotary Club Loan		16,000.00		16,000.00
	Internal Debt - Principle and Interest 5500 - 05780/05781		259,494.00		259,494.00
	Transfer from Operating 1350 Other Revenue - Slot Revenue		400,000.00		400,000.00
	Transfer from Operating 2052 Property Maintenance - Lochiel Kiwanis Contribution		15,000.00		15,000.00
	Transfer from Operating 2490 Corporate Municipal		276,000.00		276,000.00
	Transfer from Operating 2490 Repayment Lbt Mall Tax Assess		117,300.00		117,300.00
	Transfer from Operating 3125 Transit Admin		47,805.00		47,805.00
	Transfer from Operating 3510 Sewer Admin		90,345.00		90,345.00
	Transfer from Operating 3705 Water Distribution		57,595.00		57,595.00
	Transfer from reserve 6220 - WSIB 5 yr repayment plan		304,128.00		304,128.00
	Transfer from Reserve 6565 Police Operating Contingency - Radio Communication System 2 Year Repayment Plan		141,828.00		141,828.00
	Capital - Sports & Recreation			(1,077,500.00)	(1,077,500.00)
	Capital - Oversized Load Corridor (Cestar Donation)			(1,000,000.00)	(1,000,000.00)
	Capital - Oversized Load Corridor (NTC Funding)			(630,000.00)	(630,000.00)
	Capital - Capital Project Management & TCA Software			(120,000.00)	(120,000.00)
	Capital - City Hall Building Improvements			(395,000.00)	(395,000.00)
	Capital - Corporate Customer Relationship Management System			(50,000.00)	(50,000.00)
	Capital - Electronic Documents & Records Management System			(130,000.00)	(130,000.00)
	Capital - Emergency Fire Apparatus - Heavy Water Tower & Platform			(900,000.00)	(900,000.00)
	Capital - Ferry Dock Hill			(300,000.00)	(300,000.00)
	Capital - Fire Station 1 AODA Improvements			(130,000.00)	(130,000.00)
	Capital - Fire Station 4 Facility Rehabilitation			(185,000.00)	(185,000.00)
	Capital - Lochiel Kiwanis Centre Building Improvements			(81,000.00)	(81,000.00)
	Capital - Park Infrastructure			(265,000.00)	(265,000.00)
	Capital - Public Works Facilities			(200,000.00)	(200,000.00)
	Capital - Showmobile Replacement			(115,000.00)	(115,000.00)
	Capital - Showmobile Replacement - Potential Donations			(85,000.00)	(85,000.00)
	Direct from Reserves - Community Benefit Charge (CBC) Plan			(50,000.00)	(50,000.00)
	Direct from Reserves - Community Improvement Plan (CIP) - Consultant			(60,000.00)	(60,000.00)
	Direct from Reserves - Dog Licence Software			(40,000.00)	(40,000.00)
	Direct from Reserves - Lawrence House Flooring Replacement			(18,000.00)	(18,000.00)
	Direct from Reserves - Lochiel Kiwanis Major Maintenance			(15,000.00)	(15,000.00)
	Direct from Reserves - Sarnia Library Balcony Railing			(30,000.00)	(30,000.00)
	Direct from Reserves - Sarnia Library Sidewalk & Patio Replacement			(48,000.00)	(48,000.00)
	Direct from Reserves - Zoning By-Law Improvements & Public Engagement Support Materials			(40,000.00)	(40,000.00)
	Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		256,133.00		256,133.00
	Direct from Reserves - Business License Software			(16,000.00)	(16,000.00)
	Direct from Reserves - Flag Poles Installation			(50,000.00)	(50,000.00)
	Direct from Reserves - Pathways Health Centre for Children Contribution			(100,000.00)	(100,000.00)
6200 Capital Reserve Total		3,202,305.96	5,231,501.41	(6,130,500.00)	2,303,307.37
6210 Waterfront Development	Opening Balance	195,721.95			195,721.95
	Direct to Reserves - External Source - Lease Revenue		25,200.00		25,200.00
	Direct to Reserves - External Source - Sidney Smith Dock User Fees		50,000.00		50,000.00
	Direct from Reserves - Harbour Master Commission			(10,000.00)	(10,000.00)
	Transfer to 6300 Business Park Reserve - 3 Yr Payback			(65,666.00)	(65,666.00)
6210 Waterfront Development Total		195,721.95	9,534.00	(10,000.00)	195,255.95

2020 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2020	Total Revenue	Total Spent / Committed	Forecasted Balance December 2020
6220 WSIB Self Insurance	Opening Balance	2,336,743.93			2,336,743.93
	Transfer from Operating - Payroll - WSIB		1,807,377.00		1,807,377.00
	Transfer from Operating 2490 WSIB 5 yr repayment plan		380,000.00		380,000.00
	Transfer from Operating 2490 WSIB 5 yr repayment plan 2015		80,000.00		80,000.00
	Direct from Reserves - WSIB Claims Estimate			(1,320,600.00)	(1,320,600.00)
	Transfer to 6200 Reserve WSIB 5 yr repayment plan			(150,128.00)	(150,128.00)
	Transfer to 6315 Reserve WSIB 5 yr repayment plan			(154,000.00)	(154,000.00)
6220 WSIB Self Insurance Total		2,336,743.93	2,267,377.00	(1,624,728.00)	2,979,392.93
6225 Self-Insurance Reserve	Opening Balance	1,201,761.66			1,201,761.66
	Transfer from Operating 2490 Corporate Municipal		486,593.00		486,593.00
	Transfer from Operating 3100 Transit Transportation		47,286.00		47,286.00
	Transfer from Operating 3700 Water Admin		8,196.00		8,196.00
	Transfer from Operating 3510 Sewer Admin		21,142.00		21,142.00
	Direct from Reserves - Self Insurance Claims Payments			(525,000.00)	(525,000.00)
6225 Self-Insurance Reserve Total		1,201,761.66	563,217.00	(525,000.00)	1,239,978.66
6230 Façade Improvement Loan	Opening Balance	21,261.35			21,261.35
6230 Façade Improvement Loan Total		21,261.35			21,261.35
6235 YMCA Reserve	Opening Balance	600,000.00			600,000.00
	Direct to Reserves - Investment Interest		12,000.00		12,000.00
	Direct from Reserves - YMCA Payments			(12,000.00)	(12,000.00)
6235 YMCA Reserve Total		600,000.00	12,000.00	(12,000.00)	600,000.00
6240 Strangway Centre Endowment	Opening Balance	151,378.44			151,378.44
	Direct to Reserves - Investment Interest		2,000.00		2,000.00
	Direct from Reserves - Annual Interest Payment Strangway			(2,000.00)	(2,000.00)
6240 Strangway Centre Endowment Total		151,378.44	2,000.00	(2,000.00)	151,378.44
6245 Environmental Reserve	Opening Balance	44,581.90			44,581.90
6245 Environmental Reserve Total		44,581.90			44,581.90
6250 Elm-High-Ex-Wood Park	Opening Balance	4,858.77			4,858.77
6250 Elm-High-Ex-Wood Park Total		4,858.77			4,858.77
6265 Airport	Opening Balance	8,244.24			8,244.24
	Transfer from Operating 2490 Corporate Municipal		25,000.00		25,000.00
6265 Airport Total		8,244.24	25,000.00		33,244.24
6270 Legacy Fund	Opening Balance	50,625.33			50,625.33
	Transfer to Operating 4601 Recreation Programs - Kids Funfest			(2,400.00)	(2,400.00)
6270 Legacy Fund Total		50,625.33		(2,400.00)	48,225.33
6300 Business Park	Opening Balance	780,750.05			780,750.05
	Direct to Reserves - Rental Income		8,433.33		8,433.33
	Transfer from 6210 Waterfront Development Reserve - 3 Yr Payback		65,666.00		65,666.00
6300 Business Park Total		780,750.05	74,099.33		854,849.38
6305 Perch Creek Harbour	Opening Balance	133,199.70			133,199.70
6305 Perch Creek Harbour Total		133,199.70			133,199.70
6335 Sarnia Bay Capital Improvements	Opening Balance	20,110.29			20,110.29
	Direct to Reserves - External Source		2,500.00		2,500.00
	Transfer from Operating 4510 General Park Maintenance		20,000.00		20,000.00
	Direct from Reserves - Upgrades & Improvements			(35,000.00)	(35,000.00)
6335 Sarnia Bay Capital Improvements Total		20,110.29	22,500.00	(35,000.00)	7,610.29
6340 Bluewater Gymnastics	Opening Balance	158,852.12			158,852.12
	Direct to Reserves - Lease Payment		23,664.34		23,664.34
	Direct from Reserves - Principal Loan Repayment			(19,800.20)	(19,800.20)
	Direct from Reserves - Upgrades & Improvements			(50,000.00)	(50,000.00)
	Transfer to Operating 4510 General Park Maintenance			(10,000.00)	(10,000.00)
6340 Bluewater Gymnastics Total		158,852.12	23,664.34	(79,800.20)	102,716.26
6350 Development Contingency	Opening Balance	45,736.03			45,736.03
6350 Development Contingency Total		45,736.03			45,736.03
6355 Parking Reserve	Opening Balance	68,463.58			68,463.58
	Transfer from Operating 5035 By-Law Enforcement		24,000.00		24,000.00
	Direct from Reserves - Parking Ticket System			(70,000.00)	(70,000.00)
	Direct from Reserves - Pay & Display Machine Replacement			(10,000.00)	(10,000.00)
6355 Parking Reserve Total		68,463.58	24,000.00	(80,000.00)	12,463.58
6365 Sarnia Harbour	Opening Balance	1,588,542.44			1,588,542.44
	Transfer from Operating 2066 Sarnia Harbour		449,500.00		449,500.00
	Capital - 120 Seaway Road Building Improvements			(84,000.00)	(84,000.00)
6365 Sarnia Harbour Total		1,588,542.44	449,500.00	(84,000.00)	1,954,042.44
6370 Canatara Park Projects	Opening Balance	107,746.22			107,746.22
6370 Canatara Park Projects Total		107,746.22			107,746.22
6400 Election Expenses	Opening Balance	87,835.95			87,835.95
	Transfer from Operating 2100 Elections		101,170.00		101,170.00
6400 Election Expenses Total		87,835.95	101,170.00		189,005.95
6430 Transit - Vehicle	Opening Balance	523,341.71			523,341.71
	Retired Debt		198,783.00		198,783.00
6430 Transit - Vehicle Total		523,341.71	198,783.00		722,124.71
6440 Land Purchase	Opening Balance	92,668.00			92,668.00
6440 Land Purchase Total		92,668.00			92,668.00
6450 Water Rates Stabilization	Opening Balance	944,132.93			944,132.93
6450 Water Rates Stabilization Total		944,132.93			944,132.93
6470 Care-A-Van - Vehicle	Opening Balance	44,993.80			44,993.80
	Retired Debt		17,706.32		17,706.32
	Capital - Vehicle Replacements - Care-A-Van Bus			(43,200.00)	(43,200.00)
6470 Care-A-Van - Vehicle Total		44,993.80	17,706.32	(43,200.00)	19,500.12

2020 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2020	Total Revenue	Total Spent / Committed	Forecasted Balance December 2020
6480 Transit Building	Opening Balance	146,007.37			146,007.37
	Transfer from Operating 3120 Transit Premises		15,000.00		15,000.00
	Transfer from Operating 3170 Care-A-Van		5,000.00		5,000.00
	Capital - Maintenance Equipment Upgrades & Replacements			(4,050.00)	(4,050.00)
	Capital - Transit Facility Upgrades			(108,000.00)	(108,000.00)
6480 Transit Building Total		146,007.37	20,000.00	(112,050.00)	53,957.37
6485 Energy Management	Opening Balance	182,895.29			182,895.29
	Transfer from Operating 2490 Corporate Municipal		303,523.00		303,523.00
	Capital - Energy Efficiency Projects			(325,000.00)	(325,000.00)
6485 Energy Management Total		182,895.29	303,523.00	(325,000.00)	161,418.29
6490 Computer Equipment Replacement	Opening Balance	222,883.60			222,883.60
	Retired Debt		100,000.00		100,000.00
	Transfer from Operating 2022 IT		150,000.00		150,000.00
	Capital - IT Hardware Asset Lifecycle			(165,000.00)	(165,000.00)
6490 Computer Equipment Replacement Total		222,883.60	250,000.00	(165,000.00)	307,883.60
6495 City Hall Building	Opening Balance	67,736.67			67,736.67
	Transfer from Operating 2052 Property		40,000.00		40,000.00
	Direct from Reserves - City Hall Exterior Wall Repairs			(40,000.00)	(40,000.00)
6495 City Hall Building Total		67,736.67	40,000.00	(40,000.00)	67,736.67
6500 City Hall Printing Room	Opening Balance	92,123.12			92,123.12
	Transfer from Operating 2052 Property		6,900.00		6,900.00
6500 City Hall Printing Room Total		92,123.12	6,900.00		99,023.12
6510 Fire Equipment	Opening Balance	159,467.95			159,467.95
	Retired Debt		547,602.00		547,602.00
	Direct to Reserves - Fire Marque Cost Recovery Program		40,000.00		40,000.00
	Direct to Reserves - Donation (Fire Extinguisher Training Unit)		6,000.00		6,000.00
	Transfer from Operating 2500 Fire Officers		85,000.00		85,000.00
	Capital - Radio System & User Gear			(100,000.00)	(100,000.00)
	Direct from Reserves - Bunker Gear			(94,000.00)	(94,000.00)
	Direct from Reserves - Hose & Nozzles			(20,000.00)	(20,000.00)
	Direct from Reserves - Records Management System Upgrade			(40,000.00)	(40,000.00)
	Direct from Reserves - Small Vehicle - FPO-1			(40,000.00)	(40,000.00)
	Direct from Reserves - Small Vehicle - FSI-1			(45,000.00)	(45,000.00)
6510 Fire Equipment Total		159,467.95	678,602.00	(339,000.00)	499,069.95
6515 Police Building	Opening Balance	70,912.83			70,912.83
	Transfer from Operating 2625 Police - Station		120,000.00		90,000.00
	Direct from Reserves - Building Upgrades			(80,000.00)	(80,000.00)
	Direct from Reserves - Furnishings			(10,000.00)	(10,000.00)
6515 Police Building Total		70,912.83	120,000.00	(90,000.00)	100,912.83
6520 911 Equipment	Opening Balance	41,003.67			41,003.67
	Transfer from Operating 2610 Police - Communications		405,000.00		405,000.00
	Direct to Reserves - Lease		2,700.00		2,700.00
	Capital - Upgrades Next Generation 911			(405,000.00)	(405,000.00)
6520 911 Equipment Total		41,003.67	407,700.00	(405,000.00)	43,703.67
6525 Works Equipment	Opening Balance	1,020,822.00			1,020,822.00
	Transfer from Operating 3500 Sanitary Sewer Maintenance		365,300.00		365,300.00
	Transfer from Operating 3705 Water Distribution		374,400.00		374,400.00
	Transfer from Operating 2022 IT		9,800.00		9,800.00
	Transfer from Operating 3040 Municipal Drains		6,450.00		6,450.00
	Transfer from Operating 2052 Property		36,200.00		36,200.00
	Transfer from Operating 5035 By-Law Enforcement		59,650.00		59,650.00
	Transfer from Operating 4510 General Park Maintenance		618,425.00		618,425.00
	Transfer from Operating 3005 PW Admin		22,200.00		22,200.00
	Transfer from Operating 3008 Road Maintenance Rural		312,212.00		312,212.00
	Transfer from Operating 3009 Street Maintenance Concrete		116,169.00		116,169.00
	Transfer from Operating 3010 Street Maintenance Urban		346,571.00		346,571.00
	Transfer from Operating 3011 Street Maintenance Winter		436,568.00		436,568.00
	Transfer from Operating 3015 Work Centre		118,300.00		118,300.00
	Transfer from Operating 3034 Engineering Traffic		8,600.00		8,600.00
	Transfer from Operating 3035 Engineering Development		17,300.00		17,300.00
	Transfer from Operating 3036 Engineering Construction		36,000.00		36,000.00
	Transfer from Operating 3501 Pump Station Maintenance		96,400.00		96,400.00
	Transfer from Operating 3505 WPCC		25,800.00		25,800.00
	Transfer from Operating 3506 BG Lagoons		10,300.00		10,300.00
	Transfer from Operating 3507 Bio-Solids		26,900.00		26,900.00
	Transfer from Operating 3706 Lead Reduction		9,000.00		9,000.00
	Transfer from Operating 3880 Garbage Recycling		23,834.00		23,834.00
	Transfer from Operating 4511 Sports Field Maintenance		3,700.00		3,700.00
	Transfer from Operating 4515 Greenhouse		11,000.00		11,000.00
	Transfer from Operating 4551 Arboriculture		293,200.00		293,200.00
	Transfer from Operating 4700 Arenas Admin		23,450.00		23,450.00
	Transfer from Operating 4705 Samia Arena		28,375.00		28,375.00
	Transfer from Operating 4708 Clearwater Arena		36,375.00		36,375.00
	Transfer from Operating 4710 PASA		15,000.00		15,000.00
	Transfer from Operating 5020 Building Department		24,100.00		24,100.00
	Direct from Reserves - Equipment (Fleet) Replacement			(1,206,500.00)	(1,206,500.00)
	Transfer to Operating 3005 PW Admin			(100,000.00)	(100,000.00)
	Transfer to Operating 3015 Work Centre			(596,748.00)	(596,748.00)
	Transfer to Operating 3020 Equipment Maintenance			(1,374,643.00)	(1,374,643.00)
6525 Works Equipment Total		1,020,822.00	3,511,579.00	(3,277,891.00)	1,254,510.00

2020 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2020	Total Revenue	Total Spent / Committed	Forecasted Balance December 2020
6530 Emergency Management	Opening Balance	35,459.45			35,459.45
	Transfer from Operating 2780 Emergency Management		16,000.00		16,000.00
6530 Emergency Management Total		35,459.45	16,000.00		51,459.45
6535 Sewage Treatment Plant	Opening Balance	195,620.51			195,620.51
	Direct to Reserves - Sewage Tickets		15,000.00		15,000.00
6535 Sewage Treatment Plant Total		195,620.51	15,000.00		210,620.51
6560 Library Facilities	Opening Balance	37,729.00			37,729.00
	Transfer from Operating 4900 Sarnia Public Library		15,500.00		15,500.00
	Transfer from Operating 4901 Lawrence House		1,000.00		1,000.00
	Transfer from Operating 4903 Faithorne Library		1,000.00		1,000.00
6560 Library Facilities Total		37,729.00	17,500.00		55,229.00
6565 Police Operating Contingency	Opening Balance	100,262.35			100,262.35
	Transfer from Operating 2625 Police Station		100,000.00		100,000.00
	Transfer to Reserve 6200 Capital (2 Year Payback)			(141,828.00)	(141,828.00)
6565 Police Operating Contingency Total		100,262.35	100,000.00	(141,828.00)	58,434.35
6580 Tax Stabilization	Opening Balance	3,031,359.15			3,031,359.15
	Transfer from Operating 1000 Taxation City		600,000.00		600,000.00
	Direct from Reserves - Tax Appeals			(600,000.00)	(600,000.00)
6580 Tax Stabilization Total		3,031,359.15	600,000.00	(600,000.00)	3,031,359.15
6581 Operating Contingency	Opening Balance	5,178,537.30			5,178,537.30
	Transfer from Operating 2490 Corp Municipal		250,000.00		250,000.00
6581 Operating Contingency Total		5,178,537.30	250,000.00		5,428,537.30
6585 Tax Stabilization - Transit	Opening Balance	233,405.32			233,405.32
	Transfer from Operating 1055 Taxation Transit Area		30,000.00		30,000.00
	Direct from Reserves - Tax Appeals			(30,000.00)	(30,000.00)
6585 Tax Stabilization - Transit Total		233,405.32	30,000.00	(30,000.00)	233,405.32
6590 Sewer Rates Stabilization	Opening Balance	525,120.14			525,120.14
6590 Sewer Rates Stabilization Total		525,120.14			525,120.14
6595 Police Equipment	Opening Balance	85,848.23			85,848.23
	Transfer from Operating 2625 Police - Station		527,500.00		527,500.00
	Direct to Reserves - Sale of Vehicles		40,000.00		40,000.00
	Direct from Reserves - Police Equipment			(80,000.00)	(80,000.00)
	Direct from Reserves - Police Technology			(1,500.00)	(1,500.00)
	Direct from Reserves - Systems & Software			(180,000.00)	(180,000.00)
	Direct from Reserves - Vehicle (Fleet) Replacement - Police			(366,000.00)	(366,000.00)
6595 Police Equipment Total		85,848.23	567,500.00	(627,500.00)	25,848.23
6600 Fire Station	Opening Balance	10,584.89			10,584.89
	Retired Debt		100,000.00		100,000.00
	Transfer from Operating 2500 Fire Officers		2,500.00		2,500.00
	Direct to Reserves - External Source		2,100.00		2,100.00
	Capital - Fire Station 3 Demolition, Design & Construction			(100,000.00)	(100,000.00)
		10,584.89	104,600.00	(100,000.00)	15,184.89
6600 Fire Station Total		10,584.89	104,600.00	(100,000.00)	15,184.89
6610 Park/Rec Facilities	Opening Balance	42,779.24			42,779.24
	Retired Debt		950,529.17		950,529.17
	Transfer from Operating 2490 Corporate Municipal		120,000.00		120,000.00
	Transfer from Operating 4510 General Park Maintenance		6,000.00		6,000.00
	Direct to Reserves - Sting Surcharge Revenue		130,000.00		130,000.00
	Direct to Reserves -Potential Donations - Park Infrastructure		10,000.00		10,000.00
	Direct to Reserves -Potential Donations - Sports & Recreation		50,000.00		50,000.00
	Direct to Reserves -Potential Grant - Park Infrastructure (Canadian Experiences Fund)		475,000.00		475,000.00
	Capital - Arena Improvements			(1,000,000.00)	(1,000,000.00)
	Capital - Park Infrastructure (Canadian Experiences Fund)			(475,000.00)	(475,000.00)
	Capital - Sports & Recreation (Donations)			(50,000.00)	(50,000.00)
	Capital - Park Infrastructure (Donations)			(10,000.00)	(10,000.00)
		42,779.24	1,741,529.17	(1,535,000.00)	249,308.41
6610 Park/Rec Facilities Total		42,779.24	1,741,529.17	(1,535,000.00)	249,308.41
6615 Capital Infrastructure	Opening Balance	895,782.62			895,782.62
	Retired Debt		939,517.00		939,517.00
	Transfer from Operating 1350 Other Revenue - Interest Allocation		652,063.00		652,063.00
	Transfer from Operating 2490 Corp Municipal		2,850,000.00		2,850,000.00
	Transfer from Operating 2490 Corp Municipal - Asset Management		1,485,752.00		1,485,752.00
	Capital - AODA & Intersection Improvements			(100,013.00)	(100,013.00)
	Capital - Parking Lot Reconstruction			(325,000.00)	(325,000.00)
	Capital - Plank Road Reconstruction			(42,000.00)	(42,000.00)
	Capital - Rapids Pkwy Extension			(35,000.00)	(35,000.00)
	Capital - Road Rehabilitation			(50,641.00)	(50,641.00)
	Capital - Sewer Separation			(400,000.00)	(400,000.00)
	Capital - Shoreline Protection			(1,000,000.00)	(1,000,000.00)
	Capital - Soil Management Site			(100,000.00)	(100,000.00)
	Capital - Streetlights			(100,000.00)	(100,000.00)
	Capital - Traffic Signals			(100,000.00)	(100,000.00)
	Capital - Transportation Master Plan & Streetscape Improvements			(300,000.00)	(300,000.00)
	Capital - Watermain, Sanitary & Storm Sewer Replacement			(300,000.00)	(300,000.00)
	Direct from Reserves - Subsurface Investigation of Former Michigan Ave. Landfill			(120,000.00)	(120,000.00)

2020 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2020	Total Revenue	Total Spent / Committed	Forecasted Balance December 2020
6615 Capital Infrastructure	Transfer to Operating 2020 Accounting - Asset Management			(136,562.00)	(136,562.00)
	Transfer to Operating 2550 Fire Stations - Asset Management			(185,000.00)	(185,000.00)
	Transfer to Operating 3008 Roads Maintenance - Rural - Asset Management (Fleet)			(263,581.00)	(263,581.00)
	Transfer to Operating 3009 Streets Maintenance - Concrete - Asset Management			(30,000.00)	(30,000.00)
	Transfer to Operating 3009 Streets Maintenance - Concrete - Asset Management (Fleet)			(23,195.00)	(23,195.00)
	Transfer to Operating 3010 Streets Maintenance - Urban - Asset Management			(39,000.00)	(39,000.00)
	Transfer to Operating 3010 Streets Maintenance - Urban - Asset Management (Fleet)			(54,388.00)	(54,388.00)
	Transfer to Operating 3011 Winter Maintenance - Asset Management (Fleet)			(26,976.00)	(26,976.00)
	Transfer to Operating 3034 Engineering - Traffic - Asset Management			(39,000.00)	(39,000.00)
	Transfer to Operating 3040 Municipal Drains - Asset Management (Fleet)			(6,450.00)	(6,450.00)
	Transfer to Operating 3880 Recycling & Comport Collection - Asset Management (Fleet)			(8,599.00)	(8,599.00)
	Transfer to Operating 4510 General Park Maintenance - Asset Management (Fleet)			(233,925.00)	(233,925.00)
	Transfer to Operating 4551 Arboriculture - Asset Management (Fleet)			(259,200.00)	(259,200.00)
	Transfer to Operating 4700 Arenas Admin - Asset Management (Fleet)			(9,450.00)	(9,450.00)
	Transfer to Operating 4705 Sarnia Arena - Asset Management (Fleet)			(12,375.00)	(12,375.00)
	Transfer to Operating 4708 Clearwater Arena - Asset Management (Fleet)			(13,875.00)	(13,875.00)
	Transfer to Operating 4710 PASA - Asset Management (Fleet)			(31,800.00)	(31,800.00)
	Transfer to Operating 5035 By-Law Enforcement - Asset Management (Fleet)			(7,650.00)	(7,650.00)
6615 Capital Infrastructure Total		895,782.62	5,927,332.00	(4,353,680.00)	2,469,434.62
6616 Capital Infrastructure - Sewer	Opening Balance	7,786,380.28			7,786,380.28
	Direct to Reserves - Small Community Funding (SCF) Sarnia Sewer Upgrade Project		2,000,000.00		2,000,000.00
	Retired Debt		1,345,605.00		1,345,605.00
	Transfer from Operating 3500 Sanitary Sewer Maintenance		4,306,040.00		4,306,040.00
	Transfer from Operating 3500 Sanitary Sewer Maintenance - Asset Management		347,735.00		347,735.00
	Transfer from Operating 3600 Storm Sewer Maintenance		153,377.00		153,377.00
	Transfer from Operating 3600 Storm Sewer Maintenance - Asset Management		16,852.00		16,852.00
	Capital - Bio Solids Improvements			(800,000.00)	(800,000.00)
	Capital - Computerized Maintenance Management System			(200,000.00)	(200,000.00)
	Capital - Public Works Facilities			(175,000.00)	(175,000.00)
	Capital - Pumping Station Improvements			(1,200,000.00)	(1,200,000.00)
	Capital - Sarnia Sewer Upgrade Project			(257,500.00)	(257,500.00)
	Capital - Sarnia Sewer Upgrade Project (SCF Funding)			(2,000,000.00)	(2,000,000.00)
	Capital - Sewer Separation			(850,000.00)	(850,000.00)
	Capital - Stormwater Management Facilities			(200,000.00)	(200,000.00)
	Capital - Watermain, Sanitary & Storm Sewer Replacement			(1,600,000.00)	(1,600,000.00)
	Direct from Reserves - Sanitary & Stormwater Rate Study			(60,000.00)	(60,000.00)
	Transfer to Operating 3500 Sanitary Sewer Maintenance - Asset Management			(150,000.00)	(150,000.00)
	Transfer to Operating 3501 Environmental Services Group - Asset Management			(100,000.00)	(100,000.00)
	Transfer to Operating 3505 WPCC - Asset Management			(102,652.00)	(102,652.00)
6616 Capital Infrastructure - Sewer Total		7,786,380.28	8,169,609.00	(7,695,152.00)	8,260,837.28
6617 Capital Infrastructure - Water	Opening Balance	3,177,373.77			3,177,373.77
	Transfer from Operating 3700 Water Admin		635,571.00		635,571.00
	Transfer from Operating 3705 Water Distribution		3,435,783.00		3,435,783.00
	Transfer from Operating 3700 LAWSS		506,480.00		506,480.00
	Transfer from Operating 3700 OCWA		34,595.00		34,595.00
	Transfer from Operating 3705 Water Distribution - Asset Management		329,520.00		329,520.00
	Capital - Computerized Maintenance Management System			(200,000.00)	(200,000.00)
	Capital - Plank Road Reconstruction			(150,000.00)	(150,000.00)
	Capital - Public Works Facilities			(175,000.00)	(175,000.00)
	Capital - Sewer Separation			(150,000.00)	(150,000.00)
	Capital - Watermain, Sanitary & Storm Sewer Replacement			(5,300,000.00)	(5,300,000.00)
	Direct from Reserves - Water Rate Study			(50,000.00)	(50,000.00)
6617 Capital Infrastructure - Water Total		3,177,373.77	4,941,949.00	(6,025,000.00)	2,094,322.77
6619 Municipal Drain Rehabilitation	Opening Balance	491,732.01			491,732.01
	Transfer from Operating 3040 Municipal Drains		200,000.00		200,000.00
	Direct from Reserves - Annual Expenditures			(100,000.00)	(100,000.00)
6619 Municipal Drain Rehabilitation Total		491,732.01	200,000.00	(100,000.00)	591,732.01
6625 Petro-Chemical Area Levy	Opening Balance	0.00			0.00
	Transfer from Operating 1000 Taxation City - Special Levy		500,000.00		500,000.00
	Capital - Specialty Equipment & Training			(150,000.00)	(150,000.00)
	Direct from Reserves - Siren Upgrade			(60,000.00)	(60,000.00)
6625 Petro-Chemical Area Levy Total		0.00	500,000.00	(210,000.00)	290,000.00

2020 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2020	Total Revenue	Total Spent / Committed	Forecasted Balance December 2020
6635 Seaway Kiwanis Campus	Opening Balance	52,938.61			52,938.61
	Direct to Reserves - External Source		5,000.00		5,000.00
	Direct from Reserves - Kiwanis Campus Upgrades & Improvements			(40,000.00)	(40,000.00)
6635 Seaway Kiwanis Campus Total		52,938.61	5,000.00	(40,000.00)	17,938.61
6640 Accessibility	Opening Balance	93,609.89			93,609.89
	Transfer from Operating 2490 Corporate Municipal		100,000.00		100,000.00
	Direct from Reserves - Accessibility Plan - Consultant			(37,000.00)	(37,000.00)
	Direct from Reserves - Accessible Canoe/Kayak Launch			(70,000.00)	(70,000.00)
6640 Accessibility Total		93,609.89	100,000.00	(107,000.00)	86,609.89
6650 Suncor Agora Capital	Opening Balance	231,656.74			231,656.74
	Capital - Park Infrastructure			(80,000.00)	(80,000.00)
6650 Suncor Agora Capital Total		231,656.74		(80,000.00)	151,656.74
6900 Internal Borrowing Reserve	Opening Balance	0.00			0.00
	Reserve Transfer - 6015 Development Charges (10 yr Bedford loan)			(8,242,500.00)	(8,242,500.00)
6900 Internal Borrowing Reserve Total		0.00		(8,242,500.00)	(8,242,500.00)
Forecasted Balance December 2020		53,121,010.75	57,224,807.89	(66,161,956.20)	44,183,862.44

2020 APPROVED EQUIPMENT REPLACEMENT LIST*

New or Replacement	Equipment Requested	Description of Existing Equipment: Year Make Model	Primary User	Plans for Equipment Being Replaced	Fleet Reserve	Fire Reserve
Replacement	20,000 kg Winter Control Truck	2008 International 7500 Single Axel Dump Truck/Front Plow/Belly Plow/Salt/Brine	Public Works	Trade In	300,000	
Replacement	20,000 kg Winter Control Truck	2009 Sterling Single Axel Dump Truck/Front Plow/Wing/Salt/Brine	Public Works	Trade In	300,000	
Replacement	20,000 kg Winter Control Truck	2009 Sterling Single Axel Dump Truck/Front Plow/Wing/Salt/Brine	Public Works	Trade In	300,000	
Replacement	Truck	2013 2500 Extended Cab 4WD Chevrolet	Public Works	Sale	37,000	
Replacement	5' Mower	2011 Toro Mower Groundmaster	Parks & Recreation	Sale/Possible Trade In	25,000	
Replacement	5' Mower	2011 Toro Mower Groundmaster	Parks & Recreation	Sale/Possible Trade In	25,000	
Replacement	Bobcat	2009 Bobcat 2200	Parks & Recreation	Sale/Possible Trade In	30,000	
Replacement	Tractor	1998 Kubota B-2100D	Parks & Recreation	Sale/Possible Trade In	32,000	
Replacement	Gator	1998 John Deere Gator	Parks & Recreation	Sale/Possible Trade In	30,000	
Replacement	1/2 Ton Extended Cab	1/2 Ton 4x4	Parks & Recreation	Sale	40,000	
New	Extended Cargo Van		Property Maintenance		43,000	
New	Tail Gate Lift	For Unit 669	Parks & Recreation		4,500	
New	Car		By-Law Enforcement		\$ 40,000.00	
Replacement	2019 Dodge Grand Caravan	2006 Chevrolet Uplander Van (FPO-1)	Fire	Sale		\$ 40,000.00
Replacement	2020 Chevrolet Silverado 2500HD 3/4 Ton Regular Cab	2007 Dodge Ram Pick-up Truck (FSI-1)	Fire	Sale		\$ 45,000.00
					\$ 1,206,500	\$ 85,000

*Excluding Police replacements

2021 DRAFT EQUIPMENT REPLACEMENT LIST*

New or Replacement	Equipment Requested	Description of Existing Equipment: Year Make Model	Primary User	Plans for Equipment Being Replaced	Fleet Reserve	Fire Reserve
Replacement	20,000 kg Winter Control Truck	2010 PW Freightliner FM2	Public Works	Trade In	300,000	
Replacement	20,000 kg Winter Control Truck	2010 PW Freightliner FM2	Public Works	Trade In	300,000	
Replacement	Pay Loader	2000 Hyundai Wheel Loader	Public Works	Trade In	275,000	
Replacement	Ice Edger	Olympia Ice Edger, Propane Fuel	Parks & Recreation	Sale	8,000	
Replacement	Ice Edger	Olympia Ice Edger, Propane Fuel	Parks & Recreation	Sale	8,000	
Replacement	Ice Resurfacer	2004 Olympia	Parks & Recreation	Sale/Possible Trade In	140,000	
Replacement	10' Mower	2009 10' Jacobsen R-311	Parks & Recreation	Sale/Possible Trade In	\$ 90,000.00	
Replacement	1/2 Ton Extended Cab Truck 4x4	2006 Chevrolet 1/2 Ton Extended Cab	By-Law Enforcement	Sale	\$ 40,000.00	
Replacement	1/2 Ton Extended Cab Truck 4x4	2008 Chevrolet 1/2 Ton Extended Cab	By-Law Enforcement	Sale	40,000	
Replacement	3/4 Ton Regular Cab Pick-up Truck with Towing Pkg	2009 Ford Escape SUV (FPO-2)	Fire	Sale		40,000
Replacement	3/4 Ton Regular Cab Pick-up Truck with Towing Pkg	2007 Ford F-150 Pick-up Truck (FSI-2)	Fire	TBD		45,000
					\$ 1,201,000	\$ 85,000

*Excluding Police replacements

RESERVE AND RESERVE FUND ADEQUACY INDICATORS

Measure	2019	2020	2021	Indicator/Target
General Tax Discretionary Reserves divided by General Property Tax Revenue (excluding Police)	26.9%	21.3%	33.1%	>50% is an indicator of financial stability
Police Tax Discretionary Reserves divided by Police Property Tax Revenue	1.2%	0.8%	0.8%	>50% is an indicator of financial stability
Transit Tax Discretionary Reserves divided by Transit Property Tax Revenue	22.5%	23.8%	25.8%	>50% is an indicator of financial stability
Combined Tax Discretionary Reserves divided by Property Tax Revenue	30.6%	23.5%	24.0%	>50% is an indicator of financial stability
Water Reserves divided by Water Own-Source Revenue	25.0%	18.0%	8.1%	>50% is an indicator of financial stability
Sewer Reserves divided by Sewer Own-Source Revenue	46.1%	46.9%	25.0%	>50% is an indicator of financial stability
Debt (excluding DC funded debt) to Reserves (excluding obligatory reserves) Ratio	0.09	0.09	0.08	< 1 is indicator of financial prudence
General Tax Supported Stabilization/Contingency Reserves & Reserve Funds (excluding Police)	10.6%	10.1%	10.1%	5-10% of gross expenditures
Police Tax Supported Stabilization/Contingency Reserves & Reserve Funds	0.4%	0.2%	0.1%	5-10% of gross expenditures
Transit Tax Supported Stabilization Reserves & Reserve Funds	3.6%	3.4%	3.3%	5-10% of gross expenditures
Combined Tax Supported Stabilization Reserves & Reserve Funds	3.0%	2.8%	2.7%	5-10% of gross expenditures
Water Rate Supported Stabilization Reserves & Reserve Funds	5.7%	5.4%	5.3%	5-10% of gross expenditures
Wastewater Rate Supported Stabilization Reserves & Reserve Funds	2.8%	2.7%	2.7%	5-10% of gross expenditures
Rate Supported Stabilization Reserves & Reserve Funds	4.2%	4.0%	4.0%	5-10% of gross expenditures
Facilities/Building Reserves for Asset Management	0.4%	0.4%	0.0%	2-3% of replacement costs
Water/Sewer Reserves for Asset Management	1.4%	1.3%	0.6%	1-2% of replacement costs
Vehicle/Equipment Reserves for Asset Management	not yet assessed	not yet assessed	not yet assessed	10% of replacement costs
All Other Assets Reserves for Asset Management	1.0%	1.1%	2.1%	2-3% of replacement costs
Employee Future Benefits	0	0	0	\$1,338,200 = 2 x the estimated annual benefit payments (669,100) from the most recent audited financial statements