

# **THE CORPORATION OF THE CITY OF SARNIA**



## **APPROVED BUDGETS 2021**

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

# THE CORPORATION OF THE CITY OF SARNIA

## 2021 APPROVED BUDGETS

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THE CORPORATION OF THE CITY OF SARNIA  
2021 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2020 Approved Budget	2020 Q2 Forecast	2021 Approved Budget	% Change	\$ Change
<b><u>2021 Approved Operating Budget Summary</u></b>					
<b>Taxation</b>					
Current Operating (General Levy Only)	51,253,928	51,234,739	51,926,525	1.31%	672,597
Police Services	25,177,450	25,179,333	26,033,481	3.40%	856,031
General Taxation	76,431,378	76,414,072	77,960,006	2.00%	1,528,628
Transit Area	4,244,344	4,245,449	4,348,130	2.45%	103,786
Total Taxation	80,675,722	80,659,521	82,308,136	2.02%	1,632,414
<i>Before supplementary taxes &amp; petro-chemical area levy</i>					
Supplementary Taxation	525,000	523,559	525,000	0.00%	-
Special Levy - Petro-Chemical Area	500,000	500,000	-	-100.00%	(500,000)
Total Taxation Revenue	81,700,722	81,683,080	82,833,136	1.39%	1,132,414
<b>Water and Sewer (Sanitary and Storm) Rates</b>					
Water Rates	16,914,972	16,917,209	17,345,160	2.54%	430,188
Sewer Rates	18,603,802	18,598,716	19,442,125	4.51%	838,323
Total Rates	35,518,774	35,515,925	36,787,285	3.57%	1,268,511
<b><u>Total Budget Expenditures:</u></b>					
Current Operating	83,363,068	79,214,953	82,517,093	-1.01%	(845,975)
Police	27,632,806	27,548,784	28,619,572	3.57%	986,766
Transit	6,886,157	6,222,542	7,004,943	1.72%	118,786
Taxation Subtotal <i>now includes tax expenditures</i>	117,882,031	112,986,279	118,141,608	0.22%	259,577
Water Rates	17,486,526	17,329,069	17,927,366	2.52%	440,840
Sewer Rates	19,174,454	19,058,681	19,690,125	2.69%	515,671
User Rate Subtotal	36,660,980	36,387,750	37,617,491	2.61%	956,511
Total	154,543,011	149,374,029	155,759,099	0.79%	1,216,088
<b>NON-DEPARTMENTAL REVENUE</b>					
Expenditures					
1000 Taxation - City	2,136,524	2,356,939	633,981	-70.33%	(1,502,543)
1001 Taxation - Petro-Chemical Levy	-	-	-		-
1200 Ontario Grants - Unconditional	256,133	256,133	256,133	0.00%	-
1350 Other Revenue	1,702,063	582,065	658,636	-61.30%	(1,043,427)
<b>Total Expenditures</b>	4,094,720	3,195,137	1,548,750	-62.18%	(2,545,970)
Revenue					
1000 Taxation - City	(77,431,378)	(77,665,825)	(78,460,006)	1.33%	(1,028,628)
1001 Taxation - Petro-Chemical Levy	-	-	-		-
1100 Payments in Lieu - City	(1,229,141)	(1,293,082)	(1,343,274)	9.29%	(114,133)
1200 Ontario Grants - Unconditional	(3,415,100)	(3,415,100)	(3,601,300)	5.45%	(186,200)
1305 Rents, Concessions & Franchises	(54,211)	(50,862)	(54,211)	0.00%	-
1340 Bluewater Power	(2,667,729)	(2,461,348)	(2,567,729)	-3.75%	100,000
1350 Other Revenue	(3,002,063)	(1,769,081)	(1,818,809)	-39.41%	1,183,254
<b>Total Revenue</b>	(87,799,622)	(86,655,298)	(87,845,329)	0.05%	(45,707)
<b>Total Non-Departmental Revenue</b>	(83,704,902)	(83,460,161)	(86,296,579)	3.10%	(2,591,677)
<b>COUNCIL &amp; ADMINISTRATION</b>					
Expenditures					
2000 Mayor & Council	388,718	371,472	386,052	-0.69%	(2,666)
2001 Chief Administrative Officer	354,633	418,283	400,816	13.02%	46,183
2065-2066 Harbours	1,088,420	868,518	1,097,095	0.80%	8,675
2150 Economic Development	170,616	202,537	428,458	151.12%	257,842
2050, 2100 City Clerk	798,750	550,981	641,617	-19.67%	(157,133)
<b>Total Expenditures</b>	2,801,137	2,411,791	2,954,038	5.46%	152,901
Revenue					
2000 Mayor & Council	-	-	-		-
2065-2066 Harbours	(1,190,420)	(979,912)	(1,270,295)	6.71%	(79,875)
2150 Economic Development	-	-	-		-
2050, 2100 City Clerk	(353,845)	(361,386)	(353,845)	0.00%	-
<b>Total Revenue</b>	(1,544,265)	(1,341,298)	(1,624,140)	5.17%	(79,875)
<b>Total Council &amp; Administration</b>	1,256,872	1,070,493	1,329,898	5.81%	73,026

**THE CORPORATION OF THE CITY OF SARNIA**  
**2021 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES**

	2020 Approved Budget	2020 Q2 Forecast	2021 Approved Budget	% Change	\$ Change
<b>CORPORATE SERVICES</b>					
Expenditures					
2009 Administration & Communications	-	152,358	428,014		428,014
2010-2012 Human Resources	1,177,026	1,078,218	1,007,539	-14.40%	(169,487)
2022 Information Technology	1,976,668	1,694,337	1,893,514	-4.21%	(83,154)
2020-2023 Finance	2,041,973	1,911,038	2,098,767	2.78%	56,794
2024 Customer Service	561,595	517,152	647,498	15.30%	85,903
2780 Emergency Management	220,495	658,808	266,840	21.02%	46,345
2005 Legal Services	614,101	519,741	531,620	-13.43%	(82,481)
<b>Total Expenditures</b>	<b>6,591,858</b>	<b>6,531,652</b>	<b>6,873,792</b>	<b>4.28%</b>	<b>281,934</b>
Revenue					
2010-2012 Human Resources	(201,670)	(352,349)	(157,870)	-21.72%	43,800
2022 Information Technology	(498,400)	(489,438)	(487,000)	-2.29%	11,400
2020-2023 Finance	(754,507)	(658,137)	(833,134)	10.42%	(78,627)
2780 Emergency Management	-	(85,601)	-		-
2005 Legal Services	(95,800)	(58,229)	(58,200)	-39.25%	37,600
<b>Total Revenue</b>	<b>(1,550,377)</b>	<b>(1,643,754)</b>	<b>(1,536,204)</b>	<b>-0.91%</b>	<b>14,173</b>
<b>Total Corporate Services</b>	<b>5,041,481</b>	<b>4,887,898</b>	<b>5,337,588</b>	<b>5.87%</b>	<b>296,107</b>
<b>FIRE SERVICES</b>					
Expenditures					
2500 Fire Officers	20,387,489	20,137,841	20,861,009	2.32%	473,520
2550 Fire Stations	355,350	295,874	178,550	-49.75%	(176,800)
<b>Total Expenditures</b>	<b>20,742,839</b>	<b>20,433,715</b>	<b>21,039,559</b>	<b>1.43%</b>	<b>296,720</b>
Revenue					
2500 Fire Officers	(165,540)	(144,493)	(166,450)	0.55%	(910)
2550 Fire Stations	(185,000)	(135,000)	-	-100.00%	185,000
<b>Total Revenue</b>	<b>(350,540)</b>	<b>(279,493)</b>	<b>(166,450)</b>	<b>-52.52%</b>	<b>184,090</b>
<b>Total Fire</b>	<b>20,392,299</b>	<b>20,154,222</b>	<b>20,873,109</b>	<b>2.36%</b>	<b>480,810</b>
<b>ENGINEERING &amp; OPERATIONS</b>					
Expenditures					
3000 Engineering - Administration	327,986	294,240	316,491	-3.50%	(11,495)
3033, 3035, 3036 Engineering	2,119,437	1,726,433	2,138,210	0.89%	18,773
3034, 3300 Traffic & Streetlighting	1,862,890	1,806,024	1,923,988	3.28%	61,098
3037 Shoreline Protection	-	569,922	500,000		500,000
3040 Municipal Drains	287,981	274,188	182,715	-36.55%	(105,266)
3005 Public Works - Administration	1,133,628	1,033,620	953,619	-15.88%	(180,009)
3008-3011 Roads Maintenance	5,693,589	5,431,520	5,916,190	3.91%	222,601
3015-3020 Garage & Equipment Maintenance	3,109,361	2,961,223	3,124,474	0.49%	15,113
3800-3885 Garbage, Recycling & Compost	4,426,210	4,131,356	4,381,345	-1.01%	(44,865)
3150-3195 Specialized Transit - Care-A-Van	1,116,367	892,267	1,144,158	2.49%	27,791
<b>Total Expenditures</b>	<b>20,077,449</b>	<b>19,120,793</b>	<b>20,581,190</b>	<b>2.51%</b>	<b>503,741</b>
Revenue					
3000 Engineering - Administration	(242,200)	(258,304)	(221,600)	-8.51%	20,600
3033, 3035, 3036 Engineering	(1,889,878)	(1,531,493)	(1,900,872)	0.58%	(10,994)
3034, 3300 Traffic & Streetlighting	(126,400)	(174,734)	(142,400)	12.66%	(16,000)
3037 Shoreline Protection	-	(569,922)	(500,000)		(500,000)
3040 Municipal Drains	(58,587)	(58,587)	(56,437)	-3.67%	2,150
3005 Public Works - Administration	(820,800)	(820,800)	(855,800)	4.26%	(35,000)
3008-3011 Roads Maintenance	(1,613,702)	(1,602,508)	(1,660,575)	2.90%	(46,873)
3015-3020 Garage & Equipment Maintenance	(3,109,361)	(2,961,223)	(3,124,474)	0.49%	(15,113)
3800-3885 Garbage, Recycling & Compost	(1,328,324)	(963,952)	(1,090,457)	-17.91%	237,867
3150-3195 Specialized Transit - Care-A-Van	(239,199)	(193,644)	(239,199)	0.00%	-
<b>Total Revenue</b>	<b>(9,189,252)</b>	<b>(8,941,523)</b>	<b>(9,552,615)</b>	<b>3.95%</b>	<b>(363,363)</b>
<b>Total Engineering &amp; Operations</b>	<b>10,648,998</b>	<b>9,985,626</b>	<b>10,789,376</b>	<b>1.32%</b>	<b>140,378</b>

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	2020 Approved Budget	2020 Q2 Forecast	2021 Approved Budget	% Change	\$ Change
<b>COMMUNITY SERVICES</b>					
Expenditures					
4500 Parks & Recreation - Administration	451,144	353,160	-	-100.00%	(451,144)
4505-4551 Parks Maintenance	4,901,868	4,277,492	5,084,537	3.73%	182,669
4600-4601 Recreation & Strangway Centre	1,111,168	924,090	1,318,333	18.64%	207,165
2055,4610,4611,4612,5022,5025 Committees	126,005	40,132	124,505	-1.19%	(1,500)
4700-4710 Facilities - Arenas & Pools	3,941,597	3,742,188	3,869,433	-1.83%	(72,164)
4700-4710 Facilities - Libraries & Other	1,206,321	1,137,094	1,120,606	-7.11%	(85,715)
5005-5010 Planning & Committee of Adjustment	1,072,511	974,391	1,107,709	3.28%	35,198
5020 Building Division	721,000	664,352	721,000	0.00%	-
5035 By-Law Enforcement	1,304,028	1,298,372	1,332,072	2.15%	28,044
<b>Total Expenditures</b>	<b>14,835,642</b>	<b>13,411,271</b>	<b>14,678,195</b>	<b>-1.06%</b>	<b>(157,447)</b>
Revenue					
4500 Parks & Recreation - Administration	(21,000)	(86,025)	-	-100.00%	21,000
4505-4551 Parks Maintenance	(898,475)	(682,208)	(724,100)	-19.41%	174,375
4600-4601 Recreation & Strangway Centre	(479,025)	(163,603)	(500,304)	4.44%	(21,279)
2055,4610,4611,4612,5022,5025 Committees	(45,000)	(993)	(45,000)	0.00%	-
4700-4710 Facilities - Arenas & Pools	(2,549,585)	(1,535,375)	(2,534,585)	-0.59%	15,000
4700-4710 Facilities - Libraries & Other	(46,100)	(32,326)	(32,500)	-29.50%	13,600
5005-5010 Planning & Committee of Adjustment	(1,118,021)	(1,202,578)	(1,224,806)	9.55%	(106,785)
5020 Building Division	(721,000)	(664,353)	(721,000)	0.00%	-
5035 By-Law Enforcement	(675,150)	(538,336)	(674,600)	-0.08%	550
<b>Total Revenue</b>	<b>(6,553,356)</b>	<b>(4,367,461)</b>	<b>(5,782,295)</b>	<b>-11.77%</b>	<b>771,061</b>
<b>Total Community Services</b>	<b>8,282,286</b>	<b>8,505,474</b>	<b>8,221,300</b>	<b>-0.74%</b>	<b>(60,986)</b>
<b>DEBT CHARGES &amp; UNCLASSIFIED</b>					
Expenditures					
2490 Other Municipal	10,421,170	11,090,387	13,092,472	25.63%	2,671,302
5500 Debt Charges	2,708,590	1,553,278	727,700	-73.13%	(1,980,890)
5515 Unclassified	537,792	915,520	433,746	-19.35%	(104,046)
5520 Municipal Grants	122,566	122,170	138,200	12.76%	15,634
5525 Contribution to Boards & Commissions	429,305	429,239	449,451	4.69%	20,146
<b>Total Expenditures</b>	<b>14,219,423</b>	<b>14,110,594</b>	<b>14,841,569</b>	<b>4.38%</b>	<b>622,146</b>
Revenue					
2490 Other Municipal	-	-	(1,129,742)		(1,129,742)
5500 Debt Charges	(1,313,907)	(689,467)	-	-100.00%	1,313,907
5520 Municipal Grants	-	-	-		-
<b>Total Revenue</b>	<b>(1,313,907)</b>	<b>(689,467)</b>	<b>(1,129,742)</b>	<b>-14.02%</b>	<b>184,165</b>
<b>Total Debt Charges &amp; Unclassified</b>	<b>12,905,516</b>	<b>13,421,127</b>	<b>13,711,827</b>	<b>6.25%</b>	<b>806,311</b>
<b>POLICE SERVICES - approved by Police Service Board; total budget approved by Sarnia City Council</b>					
Expenditures					
2600 Police - Officers	18,197,901	17,856,762	18,745,993	3.01%	548,092
2605 Police - Court Security	830,693	830,604	857,000	3.17%	26,307
2610 Police - Communications	2,714,629	2,742,226	2,756,483	1.54%	41,854
2615 Police - Civilian	2,837,127	2,767,869	2,907,997	2.50%	70,870
2620 Police - Janitorial	286,338	350,211	320,304	11.86%	33,966
2625 Police - Station	2,706,518	2,949,033	2,986,890	10.36%	280,372
2630 Police Services Board	59,600	52,079	44,905	-24.66%	(14,695)
<b>Total Expenditures</b>	<b>27,632,806</b>	<b>27,548,784</b>	<b>28,619,572</b>	<b>3.57%</b>	<b>986,766</b>
Revenue					
2600 Police - Officers	(1,940,338)	(1,850,576)	(2,059,273)	6.13%	(118,935)
2610 Police - Communications	(480,653)	(480,653)	(492,453)	2.45%	(11,800)
2625 Police - Station	(24,365)	(36,032)	(24,365)	0.00%	-
2630 Police Services Board	(10,000)	(2,190)	(10,000)	0.00%	-
<b>Total Revenue</b>	<b>(2,455,356)</b>	<b>(2,369,451)</b>	<b>(2,586,091)</b>	<b>5.32%</b>	<b>(130,735)</b>
<b>Total Police Services</b>	<b>25,177,450</b>	<b>25,179,333</b>	<b>26,033,481</b>	<b>3.40%</b>	<b>856,031</b>
<b>Total Operating Budget (Surplus)/Deficit</b>	<b>-</b>	<b>(255,988)</b>	<b>-</b>		<b>-</b>

**THE CORPORATION OF THE CITY OF SARNIA**  
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	2020 Approved Budget	2020 Q2 Forecast	2021 Approved Budget	% Change	\$ Change
<b>TRANSIT</b>					
Expenditures					
1055 Taxation - Transit Area	72,100	74,182	150,976	109.40%	78,876
3100-3125 Transit	6,814,057	6,148,360	6,853,967	0.59%	39,910
<b>Total Expenditures</b>	<b>6,886,157</b>	<b>6,222,542</b>	<b>7,004,943</b>	<b>1.72%</b>	<b>118,786</b>
Revenue					
1055 Taxation - Transit Area	(4,269,344)	(4,270,160)	(4,373,130)	2.43%	(103,786)
3100-3125 Transit	-	(20,333)	-		-
3140 Transit Revenue - Operations	(2,616,813)	(1,841,485)	(2,631,813)	0.57%	(15,000)
<b>Total Revenue</b>	<b>(6,886,157)</b>	<b>(6,131,978)</b>	<b>(7,004,943)</b>	<b>1.72%</b>	<b>(118,786)</b>
<b>Total Transit Budget (Surplus)/Deficit</b>	<b>-</b>	<b>90,564</b>	<b>-</b>		<b>-</b>
<b>SEWER</b>					
Expenditures					
3500 Sanitary Sewer Maintenance	7,341,395	7,277,307	9,855,644	34.25%	2,514,249
3501 Environmental Services Group	1,918,191	2,051,247	1,955,341	1.94%	37,150
3505-3507 Sewage Treatment Plant	6,943,069	6,714,563	4,497,544	-35.22%	(2,445,525)
3510 Sewer - General Administration	2,251,353	2,288,199	2,596,542	15.33%	345,189
3600 Storm Sewer Maintenance	720,446	727,365	785,054	8.97%	64,608
<b>Total Expenditures</b>	<b>19,174,454</b>	<b>19,058,681</b>	<b>19,690,125</b>	<b>2.69%</b>	<b>515,671</b>
Revenue					
3500 Sanitary Sewer Maintenance	(150,000)	(150,000)	-		150,000
3501 Environmental Services Group	(100,000)	(100,000)	-		100,000
3505-3507 Sewage Treatment Plant	(277,652)	(300,367)	(205,000)	-26.17%	72,652
3590 Sewer Area - Revenue	(17,926,356)	(17,928,433)	(18,700,071)	4.32%	(773,715)
3600 Storm Sewer Maintenance	(720,446)	(727,365)	(785,054)	8.97%	(64,608)
<b>Total Revenue</b>	<b>(19,174,454)</b>	<b>(19,206,165)</b>	<b>(19,690,125)</b>	<b>2.69%</b>	<b>(515,671)</b>
<b>Total Sewer Budget (Surplus)/Deficit</b>	<b>-</b>	<b>(147,484)</b>	<b>-</b>		<b>-</b>
<b>WATER</b>					
Expenditures					
3700 Water - General Administration	7,392,816	7,402,566	6,626,052	-10.37%	(766,764)
3705-3706 Water - Distribution & Lead Reduction	10,093,710	9,926,503	11,301,314	11.96%	1,207,604
<b>Total Expenditures</b>	<b>17,486,526</b>	<b>17,329,069</b>	<b>17,927,366</b>	<b>2.52%</b>	<b>440,840</b>
Revenue					
3705-3706 Water - Distribution & Lead Reduction	(486,075)	(416,727)	(491,952)	1.21%	(5,877)
3790 Water - Revenue	(17,000,451)	(17,000,017)	(17,435,414)	2.56%	(434,963)
<b>Total Revenue</b>	<b>(17,486,526)</b>	<b>(17,416,744)</b>	<b>(17,927,366)</b>	<b>2.52%</b>	<b>(440,840)</b>
<b>Total Water Budget (Surplus)/Deficit</b>	<b>-</b>	<b>(87,675)</b>	<b>-</b>		<b>-</b>
<b>Total Operating Budget Summary (Surplus)/Deficit</b>	<b>-</b>	<b>(400,583)</b>	<b>-</b>		<b>-</b>

**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  
2021 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2020 Approved Budget	2020 Q2 Forecast	2021 Approved Budget	% Change	\$ Change
<b>NON-DEPARTMENTAL REVENUE</b>					
1000 Taxation - City	(75,294,854)	(75,308,886)	(77,826,025)	3.36%	(2,531,171)
1001 Taxation - Petro-Chemical Levy	-	-	-		-
1065 Other Collections Tax Roll	-	-	-		-
1100 Payments in Lieu - City	(1,229,141)	(1,293,082)	(1,343,274)	9.29%	(114,133)
1200 Ontario Grants - Unconditional	(3,158,967)	(3,158,967)	(3,345,167)	5.89%	(186,200)
1305 Rents, Concessions & Franchise	(54,211)	(50,862)	(54,211)	0.00%	-
1340 Bluewater Power	(2,667,729)	(2,461,348)	(2,567,729)	-3.75%	100,000
1350 Other Revenue	(1,300,000)	(1,187,016)	(1,160,173)	-10.76%	139,827
<b>Total Non-Departmental Revenue</b>	<b>(83,704,902)</b>	<b>(83,460,161)</b>	<b>(86,296,579)</b>	<b>3.10%</b>	<b>(2,591,677)</b>
<b>COUNCIL &amp; ADMINISTRATION</b>					
2000 Mayor & Council	388,718	371,472	386,052	-0.69%	(2,666)
2001 Chief Administrative Officer	354,633	418,283	400,816	13.02%	46,183
2065 Sidney Smith & Mission Park Docks	(102,000)	(111,396)	(173,200)	69.80%	(71,200)
2066 Sarnia Harbour	-	2	-		-
2150 Economic Development	170,616	202,537	428,458	151.12%	257,842
2050 City Clerk	343,735	84,482	132,602	-61.42%	(211,133)
2100 Elections	101,170	105,113	155,170	53.38%	54,000
<b>Total Council &amp; Administration</b>	<b>1,256,872</b>	<b>1,070,493</b>	<b>1,329,898</b>	<b>5.81%</b>	<b>73,026</b>
<b>CORPORATE SERVICES</b>					
2009 Administration & Communications	-	152,358	428,014		428,014
2010 Human Resources	964,106	718,296	844,669	-12.39%	(119,437)
2011 Accessibility Advisory Committee	5,750	5,384	5,000	-13.04%	(750)
2012 Age Friendly	5,500	2,189	-	-100.00%	(5,500)
2020 Accounting	865,385	800,692	648,921	-25.01%	(216,464)
2021 Tax & Revenue Collections	187,976	221,929	227,272	20.90%	39,296
2022 Information Technology	1,478,268	1,204,899	1,406,514	-4.85%	(71,754)
2023 Purchasing	234,105	230,280	389,440	66.35%	155,335
2024 Customer Service	561,595	517,152	647,498	15.30%	85,903
2780 Emergency Management	220,495	573,207	266,840	21.02%	183,085
2005 Legal Services	518,301	461,512	473,420	-8.66%	(44,881)
<b>Total Corporate Services</b>	<b>5,041,481</b>	<b>4,887,898</b>	<b>5,337,588</b>	<b>5.87%</b>	<b>296,107</b>
<b>FIRE SERVICES</b>					
2500 Fire Officers	20,221,949	19,993,348	20,694,559	2.34%	472,610
2550 Fire Stations	170,350	160,874	178,550	4.81%	8,200
<b>Total Fire</b>	<b>20,392,299</b>	<b>20,154,222</b>	<b>20,873,109</b>	<b>2.36%</b>	<b>480,810</b>
<b>ENGINEERING &amp; OPERATIONS</b>					
<b>Engineering</b>					
3000 Engineering - Administration	85,786	35,936	94,891	10.61%	9,105
3033 Engineering - Design	-	2	-		-
3034 Engineering - Traffic & Streetlighting	646,490	521,443	1,781,588	175.58%	1,135,098
3035 Engineering - Development	229,559	194,938	237,338	3.39%	7,779
3036 Engineering - Construction	-	-	-		-
3037 Shoreline Protection	-	-	-		-
3040 Municipal Drains	229,394	215,601	126,278	-44.95%	(103,116)
3300 Street Lighting	1,090,000	1,109,847	-	-100.00%	(1,090,000)
<b>Total Engineering</b>	<b>2,281,229</b>	<b>2,077,767</b>	<b>2,240,095</b>	<b>-1.80%</b>	<b>(41,134)</b>
<b>Public Works - Roads &amp; Waste</b>					
3005 Public Works Administration	312,828	212,820	97,819	-68.73%	(215,009)
3008 Roads Maintenance - Rural	905,382	1,021,159	1,147,825	26.78%	242,443
3009 Streets Maintenance - Concrete	771,926	760,024	833,211	7.94%	61,285
3010 Streets Maintenance - Urban	1,208,001	1,152,851	1,158,867	-4.07%	(49,134)
3011 Winter Maintenance	1,194,578	894,978	1,115,712	-6.60%	(78,866)
3015 Works Centre	-	-	-		-
3020 Vehicle & Equipment Maintenance	-	-	-		-
3800 Garbage	1,342,499	1,314,447	1,344,256	0.13%	1,757
3880 Recycling & Compost Collection	1,426,820	1,647,314	1,672,330	17.21%	245,510
3885 Compost Site	328,567	205,643	274,302	-16.52%	(54,265)
<b>Total Public Works - Roads &amp; Waste</b>	<b>7,490,601</b>	<b>7,209,236</b>	<b>7,644,322</b>	<b>2.05%</b>	<b>153,721</b>



THE CORPORATION OF THE CITY OF SARNIA  
2021 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2020 Approved Budget	2020 Q2 Forecast	2021 Approved Budget	% Change	\$ Change
<b>Care-A-Van</b>					
3150 Care-A-Van -Transportation	744,407	551,244	767,042	3.04%	22,635
3165 Care-A-Van - Vehicle & Equipment Maintenance	163,119	155,365	165,991	1.76%	2,872
3170 Care-A-Van - Premises & Plant	52,392	48,824	50,392	-3.82%	(2,000)
3175 Care-A-Van - Administration	156,449	136,834	160,733	2.74%	4,284
3195 Care-A-Van Revenue - Operations	(239,199)	(193,644)	(239,199)	0.00%	-
<b>Total Care-A-Van</b>	<b>877,168</b>	<b>698,623</b>	<b>904,959</b>	<b>3.17%</b>	<b>27,791</b>
<b>Total Engineering &amp; Operations</b>	<b>10,648,998</b>	<b>9,985,626</b>	<b>10,789,376</b>	<b>1.32%</b>	<b>140,378</b>
<b>COMMUNITY SERVICES</b>					
<b>Parks &amp; Recreation</b>					
4500 Parks & Recreation - Administration	430,144	267,135	-	-100.00%	(430,144)
4505 Parks - Administration	462,347	458,816	471,810	2.05%	9,463
4510 General Park Maintenance	2,383,026	1,962,036	2,600,279	9.12%	217,253
4511 Sports Fields Maintenance	(111,300)	49,574	(98,300)	-11.68%	13,000
4515 Greenhouse & Horticulture	494,022	357,870	502,619	1.74%	8,597
4551 Arboriculture	775,298	766,988	884,029	14.02%	108,731
4600 Recreation - Administration	453,151	493,493	626,759	38.31%	173,608
4601 Recreation - Programs	81,852	91,681	90,701	10.81%	8,849
4610 Canada Day	45,000	12,928	45,000	0.00%	-
4611 Bluewater Trails Committee	22,000	14,852	22,000	0.00%	-
4612 Communities in Bloom	1,500	-	1,500	0.00%	-
4950 Strangway Centre	97,140	175,313	100,569	3.53%	3,429
5022 Environment Advisory Committee	3,230	385	3,230	0.00%	-
2055 UNDRIP Committee	3,000	-	3,000	0.00%	-
<b>Total Parks &amp; Recreation</b>	<b>5,140,410</b>	<b>4,651,071</b>	<b>5,253,196</b>	<b>2.19%</b>	<b>112,786</b>
<b>Facility Management</b>					
2052 Property Maintenance	864,248	856,522	823,173	-4.75%	(41,075)
2070 Ferry Dock Hill Lands	-	-	-		-
4700 Arenas - Administration	325,068	312,218	274,292	-15.62%	(50,776)
4705 Sarnia Arena	261,113	248,791	257,593	-1.35%	(3,520)
4708 Clearwater Arena	548,393	850,182	500,270	-8.78%	(48,123)
4710 Progressive Auto Sales Arena	88,675	675,149	133,629	50.70%	44,954
4715 Jackson Pool	1,550	1,277	1,550	0.00%	-
4716 Tecumseh Pool	167,213	119,196	167,514	0.18%	301
4900 Sarnia Library	168,919	137,305	140,629	-16.75%	(28,290)
4901 Lawrence House	31,650	25,375	30,650	-3.16%	(1,000)
4902 Mall Road Library	69,300	67,167	70,550	1.80%	1,250
4903 Bright's Grove Library	26,104	18,399	23,104	-11.49%	(3,000)
<b>Total Facility Management</b>	<b>2,552,233</b>	<b>3,311,581</b>	<b>2,422,954</b>	<b>-5.07%</b>	<b>(129,279)</b>
<b>Development Services &amp; Standards</b>					
5005 Planning & Development	(45,510)	(229,306)	(117,097)	157.30%	(71,587)
5010 Committee of Adjustment	-	1,119	-		-
5020 Building Division	-	(1)	-		-
5025 Heritage Committee	6,275	10,974	4,775	-23.90%	(1,500)
5035 By-Law Enforcement	628,878	760,036	657,472	4.55%	28,594
<b>Total Development Services &amp; Standards</b>	<b>589,643</b>	<b>542,822</b>	<b>545,150</b>	<b>-7.55%</b>	<b>(44,493)</b>
<b>Total Community Services</b>	<b>8,282,286</b>	<b>8,505,474</b>	<b>8,221,300</b>	<b>-0.74%</b>	<b>(60,986)</b>
<b>DEBT CHARGES &amp; UNCLASSIFIED</b>					
2490 Corporate Municipal	10,421,170	11,090,387	11,962,730	14.79%	1,541,560
5500 Debt Charges	1,394,683	863,811	727,700	-47.82%	(666,983)
5515 Unclassified	537,792	915,520	433,746	-19.35%	(104,046)
5520 Municipal Grants	122,566	122,170	138,200	12.76%	15,634
5525 Contribution to Boards & Commissions	429,305	429,239	449,451	4.69%	20,146
<b>Total Debt Charges &amp; Unclassified Financial</b>	<b>12,905,516</b>	<b>13,421,127</b>	<b>13,711,827</b>	<b>6.25%</b>	<b>806,311</b>

THE CORPORATION OF THE CITY OF SARNIA  
2021 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2020 Approved Budget	2020 Q2 Forecast	2021 Approved Budget	% Change	\$ Change
<b>POLICE SERVICES</b> - <i>approved by Police Service Board; total budget approved by Sarnia City Council</i>					
2600 Police - Officers	16,257,563	16,006,186	16,686,720	2.64%	429,157
2605 Police - Court Security	830,693	830,604	857,000	3.17%	26,307
2610 Police - Communications	2,233,976	2,261,573	2,264,030	1.35%	30,054
2615 Police - Civilian	2,837,127	2,767,869	2,907,997	2.50%	70,870
2620 Police - Janitorial	286,338	350,211	320,304	11.86%	33,966
2625 Police - Station	2,682,153	2,913,001	2,962,525	10.45%	280,372
2630 Police Services Board	49,600	49,889	34,905	-29.63%	(14,695)
<b>Total Police Budget</b>	<b>25,177,450</b>	<b>25,179,333</b>	<b>26,033,481</b>	<b>3.40%</b>	<b>856,031</b>
<b>Total Operating Budget (Surplus)/Deficit</b>	<b>-</b>	<b>(255,988)</b>	<b>-</b>		<b>-</b>
<b>TRANSIT</b>					
1055 Taxation - Transit Area	(4,197,244)	(4,195,978)	(4,222,154)	0.59%	(24,910)
3100 Transit - Transportation	4,385,987	3,773,739	4,385,325	-0.02%	(662)
3115 Transit - Vehicle & Equipment Maintenance	1,019,651	947,044	1,039,856	1.98%	20,205
3120 Transit - Premises & Plant	241,193	217,825	238,693	-1.04%	(2,500)
3125 Transit - General & Administration	1,167,226	1,189,419	1,190,093	1.96%	22,867
3140 Transit Revenue - Operations	(2,616,813)	(1,841,485)	(2,631,813)	0.57%	(15,000)
<b>Total Transit Budget (Surplus)/Deficit</b>	<b>-</b>	<b>90,564</b>	<b>-</b>		<b>-</b>
<b>SEWER</b>					
3510 Sewer - General Administration	2,251,353	2,288,199	2,596,542	15.33%	345,189
3590 Sewer Area - Revenue	(17,926,356)	(17,928,433)	(18,700,071)	4.32%	(773,715)
3500 Sanitary Sewer Maintenance	7,191,395	7,127,307	9,855,644	37.05%	2,664,249
3501 Environmental Services Group	1,818,191	1,951,247	1,955,341	7.54%	137,150
3505 Water Pollution Control Centre	5,363,370	5,154,377	2,975,883	-44.51%	(2,387,487)
3506 Bright's Grove Lagoons	346,910	346,135	364,734	5.14%	17,824
3507 Bio Solids	955,137	913,684	951,927	-0.34%	(3,210)
3600 Storm Sewer Maintenance	-	-	-		-
<b>Total Sewer Budget (Surplus)/Deficit</b>	<b>-</b>	<b>(147,484)</b>	<b>-</b>		<b>-</b>
<b>WATER</b>					
3700 Water - General Administration	7,392,816	7,402,566	6,626,052	-10.37%	(766,764)
3705 Water - Distribution	9,607,635	9,509,776	10,809,362	12.51%	1,201,727
3706 Water - Lead Reduction	-	-	-		-
3790 Water - Revenue	(17,000,451)	(17,000,017)	(17,435,414)	2.56%	(434,963)
<b>Total Water Budget (Surplus)/Deficit</b>	<b>-</b>	<b>(87,675)</b>	<b>-</b>		<b>-</b>
<b>Total Operating Budget Summary (Surplus)/Deficit</b>	<b>-</b>	<b>(400,583)</b>	<b>-</b>		<b>-</b>

**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												
	2020 Approved				Change			2021 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
2000 Mayor & Council	0.00	0.00		0.00				0.00	0.00		0.00	
2001 Chief Administrative Office	2.00	0.00		2.00				2.00	0.00		2.00	
2050 City Clerk	5.00		0.33	5.33	-2.00			3.00		0.33	3.33	One position eliminated, one position moved to Corporate Services.
2150 Economic Development	1.00			1.00	1.00			2.00			2.00	New Senior EcDev Officer.
Administration Total	8.00	0.00	0.33	8.33	-1.00	0.00	0.00	7.00	0.00	0.33	7.33	
Corporate Services Division												
2009 Corporate Services					3.00			3.00			3.00	One position re-allocated from IT to become the General Manager Corporate Services, one position re-allocated from Clerks (Communications Co-ordinator), one administrative position allocated from Accounting.
2005 Legal	4.00			4.00				4.00			4.00	
2100 Elections		0.00		0.00					0.00		0.00	
2010 Human Resources	7.00		0.75	7.75	-1.00			6.00		0.75	6.75	One position eliminated
2020 Accounting	12.00		0.33	12.33	-1.00			11.00		0.33	11.33	One position eliminated (Director). One position moved to Corporate Services. One new position to address capacity.
2021 Property Taxation	3.00	0.00		3.00				3.00	0.00		3.00	
2022 Information Technology	9.00		1.33	10.33	-1.00			8.00		1.33	9.33	One position re-allocated to Corporate Services.
2023 Purchasing	2.00			2.00	2.00			4.00			4.00	One FTE reallocated from PW, one new FTE to address capacity.
2024 Customer Service	6.00		0.33	6.33	1.00			7.00		0.33	7.33	One FTE being reallocated from P&R.
2780 Emergency Management	1.25		0.00	1.25	-0.25	0.50		1.00	0.50	0.00	1.50	Eliminated the retirement overlap and added 0.5 FTE of casual labour.
Corporate Services Total	44.25	0.00	2.74	46.99	2.75	0.50	0.00	47.00	0.50	2.74	50.24	

FT - full-time

PT - includes part-time, contract, seasonal, and temporary labourer positions

STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY												
	2020 Approved				Change			2021 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
Community Services Division												
Parks												
4500 Parks & Rec - Administration	3.00			3.00	-3.00			0.00			0.00	One position eliminated (Director), remaining two are a reallocation - one within P&R and the other to Customer Service.
4505 Parks - Administration	3.00			3.00				3.00			3.00	
4510 General Parks Maintenance	7.00	9.00	8.33	24.33				7.00	9.00	8.33	24.33	
4515 Greenhouse & Horticulture	3.00	2.87	1.33	7.20				3.00	2.87	1.33	7.20	
4551 Arboriculture	7.00	0.33		7.33				7.00	0.33		7.33	
Parks Total	23.00	12.20	9.66	44.86				20.00	12.20	9.66	41.86	
Recreation												
4600 Recreation - Administration	4.00			4.00	1.00			5.00			5.00	Reallocation within P&R.
4601 Recreation - Programs	0.00	0.11	3.17	3.28				0.00	0.11	3.17	3.28	
4950 Strangway Centre	2.00	0.67		2.67				2.00	0.67		2.67	
4716 Cox Youth Centre & Pool	0.00		5.21	5.21				0.00		5.21	5.21	
Recreation Total	6.00	0.78	8.38	15.16				7.00	0.78	8.38	16.16	
Facilities												
2052 Property	5.00		0.33	5.33				5.00		0.33	5.33	One position eliminated due to the consolidation of Arenas with Facilities.
2066 Sarnia Harbour			0.33	0.33						0.33	0.33	
4700 Arenas - Administration	2.00	0.00		2.00				2.00	0.00		2.00	
4705 Sarnia Arena	4.00	0.54		4.54				4.00	0.54		4.54	
4708 Clearwater Arena	10.00	1.06	0.00	11.06				10.00	1.06	0.00	11.06	
4710 Progressive Auto Sales Arena	8.00	0.80		8.80	-1.00			7.00	0.80		7.80	
Facilities Total	29.00	2.40	0.66	32.06				28.00	2.40	0.66	31.06	
Planning and Development												
5005 Planning and Development	10.00		0.33	10.33	-1.00			9.00		0.33	9.33	Climate Change FTE (externally funded) has been eliminated.
5020 Building Division	5.00	0.46		5.46				5.00	0.46		5.46	
5035 By-Law Enforcement	8.00	1.04	0.67	9.71				8.00	1.04	0.67	9.71	
Planning and Development Total	23.00	1.50	1.00	25.50				22.00	1.50	1.00	24.50	
Community Services Total	81.00	16.88	19.70	117.58	-4.00	0.00	0.00	77.00	16.88	19.70	113.58	

FT - full-time  
PT - includes part-time, contract, seasonal, and temporary labourer positions  
STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY												
	2020 Approved				Change			2021 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
Engineering and Operations												
Engineering												
3000 Engineering - Administration	2.00			2.00				2.00			2.00	
3033 Engineering - Design	5.50		1.00	6.50				5.50		1.00	6.50	
3034 Engineering - Traffic	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	
3036 Engineering - Construction	5.00		0.50	5.50				5.00		0.50	5.50	
3040 Engineering - Municipal Drains	0.50			0.50				0.50			0.50	
Engineering Total	17.00	2.00	1.83	20.83				17.00	2.00	1.83	20.83	
Public Works												
3005 Public Works - Administration	8.33	0.80	0.33	9.46	-2.00			6.33	0.80	0.33	7.46	One FTE moved to Purchasing, one FTE eliminated.
3008 Roads Maintenance - Rural	6.00	0.00		6.00		1.00		6.00	1.00		7.00	One Temp removed from the schedule in error in 2020.
3009 Streets Maintenance - Concrete	6.00			6.00				6.00			6.00	
3010 Streets Maintenance - Urban	13.00	1.00	2.00	16.00			-1.00	13.00	1.00	1.00	15.00	
3015 Works Centre	10.00	0.00		10.00				10.00	0.00		10.00	
3500 Sanitary Sewer Maintenance	8.00			8.00				8.00			8.00	
3501 Pump Station Maintenance	7.00		0.33	7.33				7.00		0.33	7.33	
3505 Water Pollution Control Centre	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	
3507 Bio-Solids	3.00			3.00				3.00			3.00	
3510 Sewer - General Administration	0.50			0.50				0.50			0.50	
3600 Storm Sewer Maintenance	4.33	0.00	0.00	4.33		1.00	0.67	4.33	1.00	0.67	6.00	One Temp removed from the schedule in error in 2020.
3700 Water - Administration	0.50			0.50				0.50			0.50	
3705 Water - Distribution	16.34	0.00	0.67	17.01				16.34	0.00	0.67	17.01	
3706 Water - Lead Reduction		2.00	2.67	4.67					2.00	2.67	4.67	
3800 Waste Management - Collection	0.33			0.33				0.33			0.33	
3880 Garbage Recycling	0.33		0.00	0.33				0.33		0.00	0.33	
3885 Compost Site	0.34	1.00	0.33	1.67				0.34	1.00	0.33	1.67	
Public Works Total	96.00	4.80	7.66	108.46				94.00	6.80	7.33	108.13	

FT - full-time
PT - includes part-time, contract, seasonal, and temporary labourer positions
STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY												
	2020 Approved				Change			2021 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
Transit												
3100 Transit Transportation	31.00	4.25	1.00	36.25				31.00	4.25	1.00	36.25	
3115 Transit Maintenance	8.00	0.33		8.33				8.00	0.33		8.33	
3125 Transit Administration	8.00			8.00				8.00			8.00	
3150 C-Van Transportation	7.00			7.00				7.00			7.00	
3175 C-Van Administration	1.00			1.00				1.00			1.00	
Transit Total	55.00	4.58	1.00	60.58				55.00	4.58	1.00	60.58	
Engineering and Operations Total	168.00	11.38	10.49	189.87	-2.00	2.00	-0.33	166.00	13.38	10.16	189.54	
Fire Services												
2500 Fire Services	127.00	0.80		127.80	1.00			128.00	0.80		128.80	One additional Firefighter added to reduce overtime expense and balance platoons.
Fire Services Total	127.00	0.80	0.00	127.80	1.00	0.00	0.00	128.00	0.80	0.00	128.80	
Total (without Police)	428.25	29.06	33.26	490.57	-3.25	2.50	-0.33	425.00	31.56	32.93	489.49	
Police												
2600 Police - Officers	115.00	0.00		115.00				115.00	0.00		115.00	
2605 Police - Court Security	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	
2615 Police - Civilian	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	
Police Total	159.00	9.93		168.93				159.00	9.93		168.93	
Total (with Police)	587.25	38.99	33.26	659.50	-3.25	2.50	-0.33	584.00	41.49	32.93	658.42	

FT - full-time  
PT - includes part-time, contract, seasonal, and temporary labourer positions  
STU - includes students and lifeguards



# City of Sarnia

## 2021 Approved Operating Budget

### 1000 TAXATION - CITY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(74,287,646)	(76,431,378)	(76,414,072)	(77,411,258)	2,060,238	(2,336,486)	(272,500)	(77,960,006)	2.00%
4-00015 PETRO-CHEMICAL AREA		(500,000)	(500,000)	(500,000)		500,000			(100.00%)
4-00021 SUPPLEMENTARY TAX LEVY	(503,534)	(500,000)	(498,848)	(500,000)				(500,000)	
4-06200 CONTRIBUTION FROM RESERVE FUND	(724,098)		(252,905)						
Revenue Total	(75,515,278)	(77,431,378)	(77,665,825)	(78,411,258)	2,060,238	(1,836,486)	(272,500)	(78,460,006)	1.33%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	1,224,098	470,000	722,905	470,000				470,000	
5-00951 TAX REDUCTIONS	19,694	30,000	15,000	30,000				30,000	
5-00970 VACANCY REBATE	182,191	166,667	166,667	166,667		(166,667)			(100.00%)
5-00975 CHARITY TAX REBATE	61,067	57,000	40,124	57,000				57,000	
5-00978 HERITAGE REBATE	1,584	1,600	2,138	1,600				1,600	
5-00980 TAX EXEMPTIONS	22,416	30,000	30,000	30,000				30,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	281,258	281,257	281,257	281,257		(235,876)		45,381	(83.86%)
5-06100 CONTRIBUTION TO RESERVES	1,103,359	1,100,000	1,098,848	1,100,000	(600,000)	(500,000)			(100.00%)
Expense Total	2,895,667	2,136,524	2,356,939	2,136,524	(600,000)	(902,543)		633,981	(70.33%)
Net Expense / (Net Revenue)	(72,619,611)	(75,294,854)	(75,308,886)	(76,274,734)	1,460,238	(2,739,029)	(272,500)	(77,826,025)	3.36%

**4-00015 Petro-Chemical Area** - Levy removed as per Council re-consideration (City Council October 26, 2020)

**5-00970 Vacancy Rebate** - Vacancy rebate program eliminated per Lambton County Council (Lambton County Council November 6, 2019)

**5-05891 Brownfields Tax Incentive Program** - Final payment of 5 year Brownfield Incentive Grant (City Council April 7, 2017) of \$43,464.96; \$1,916 budget amount for current Brownfield agreement ending in 2023

**5-06100 Contribution to Reserve** - Transfer contribution of petro chemical area levy removed as per Council re-consideration (City Council October 26, 2020); one year removal of contribution to tax stabilization reserve to mitigate levy increase - reserve balance assessed as adequate for the 2021 budget year

Reserve #	Reserve Name	2020 Approved Budget	2021 Approved Budget
6580	Tax Stabilization	600,000	0
6625	Petro-Chemical Area Levy	500,000	0
Total		1,100,000	0

# City of Sarnia

## 2021 Approved Operating Budget

### 1065 OTHER COLLECTIONS TAX ROLL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(17,554)								
Revenue Total	(17,554)								
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(17,554)								

# City of Sarnia

## 2021 Approved Operating Budget

### 1100 PAYMENTS IN LIEU - CITY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00150 CANADA	(105,229)	(100,000)	(103,044)	(100,000)		(6,992)		(106,992)	6.99%
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(101,478)	(84,841)	(86,121)	(84,841)				(84,841)	
4-00160 HOSPITALS	(18,790)	(18,500)	(18,500)	(18,500)				(18,500)	
4-00165 CORRECTIONAL INSTITUTIONS	(3,860)	(4,600)	(4,600)	(4,600)				(4,600)	
4-00170 LAMBTON COLLEGE	(165,454)	(154,100)	(154,100)	(154,100)				(154,100)	
4-00175 LAMBTON HOUSING	(130,387)	(152,500)	(131,124)	(152,500)				(152,500)	
4-00180 HYDRO ONE	(127,683)	(134,600)	(132,410)	(134,600)		(1,582)		(136,182)	1.18%
4-00181 HYDRO ONE - LINEAR PROPERTIES	(32,588)	(31,800)	(32,239)	(31,800)				(31,800)	
4-00185 LAWSS PILT	(100,297)	(96,600)	(175,148)	(96,600)		(80,538)		(177,138)	83.37%
4-00190 PARKING FACILITIES	(39,204)	(33,500)	(33,500)	(33,500)		(10,563)		(44,063)	31.53%
4-00195 BLUEWATER POWER	(136,807)	(131,000)	(135,807)	(131,000)		(12,968)		(143,968)	9.90%
4-00200 PETROLIA P.U.C.	(12,413)	(13,500)	(12,889)	(13,500)		1,127		(12,373)	(8.35%)
4-00205 RAILROADS - LINEAR PROPERTIES	(15,575)	(11,900)	(11,900)	(11,900)				(11,900)	
4-00210 PUMP STATIONS	(269,529)	(261,700)	(261,700)	(261,700)		(2,617)		(264,317)	1.00%
Revenue Total	(1,259,294)	(1,229,141)	(1,293,082)	(1,229,141)		(114,133)		(1,343,274)	9.29%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,259,294)	(1,229,141)	(1,293,082)	(1,229,141)		(114,133)		(1,343,274)	9.29%

*1100 Payments in Lieu - City* - Budgets adjusted per estimated 2021 billings

# City of Sarnia

## 2021 Approved Operating Budget

### 1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00920 OMPF	(3,022,300)	(3,415,100)	(3,415,100)	(3,415,100)		(186,200)		(3,601,300)	5.45%
Revenue Total	(3,022,300)	(3,415,100)	(3,415,100)	(3,415,100)		(186,200)		(3,601,300)	5.45%
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	1,034,140	256,133	256,133	256,133				256,133	
Expense Total	1,034,140	256,133	256,133	256,133				256,133	
Net Expense / (Net Revenue)	(1,988,160)	(3,158,967)	(3,158,967)	(3,158,967)		(186,200)		(3,345,167)	5.89%

**4-00760 Ontario Municipal Support Program** - Increase per 2021 allocation (Budget Deliberation Day December 1, 2020)

**5-06100 Contribution to Reserves** - Due to 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; increase to reserves delayed for 2021 to mitigate budget pressures

Reserve #	Reserve Name	2020 Approved Budget	2021 Approved Budget
6615	Capital Infrastructure Reserve	256,133	256,133
Total		256,133	256,133

# City of Sarnia

## 2021 Approved Operating Budget

### 1305 RENTS, CONCESSIONS & FRANCHISE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(231)	(211)				(211)	
4-00082 STREET OCCUPANCY	(14,723)	(10,000)	(9,475)	(10,000)				(10,000)	
4-00083 PIPELINE CROSSING AGREEMENTS	(45,420)	(39,000)	(32,094)	(39,000)				(39,000)	
4-00900 SUNDRY REVENUE	(4,583)	(5,000)	(9,062)	(5,000)				(5,000)	
Revenue Total	(64,937)	(54,211)	(50,862)	(54,211)				(54,211)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(64,937)	(54,211)	(50,862)	(54,211)				(54,211)	

# City of Sarnia

## 2021 Approved Operating Budget

### 1340 BLUEWATER POWER

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,376,795)	(1,500,000)	(1,300,000)	(1,500,000)		100,000		(1,400,000)	(6.67%)
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,167,729)	(1,167,729)	(1,161,348)	(1,167,729)				(1,167,729)	
Revenue Total	(2,544,524)	(2,667,729)	(2,461,348)	(2,667,729)		100,000		(2,567,729)	(3.75%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,544,524)	(2,667,729)	(2,461,348)	(2,667,729)		100,000		(2,567,729)	(3.75%)

**4-00100 Dividend - Bluewater Power** - Decrease in estimated dividend per guidance from Bluewater Power



# City of Sarnia

## 2021 Approved Operating Budget

### 1350 OTHER REVENUE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(629,147)	(450,000)	(336,889)	(450,000)				(450,000)	
4-00104 INTEREST ON PAST DUE ACCOUNTS	(576)	(2,000)		(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(2,384,736)	(2,059,063)	(1,236,744)	(2,059,063)		1,183,254		(875,809)	(57.47%)
4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES	(137,360)	(80,000)	(80,000)	(80,000)				(80,000)	
4-00790 PROVINCE - SLOT MACHINE SHARE		(400,000)	(102,321)	(400,000)				(400,000)	
4-00900 SUNDRY REVENUE	(11,794)	(7,750)	(9,588)	(7,750)				(7,750)	
4-00916 GREEN ENERGY REVENUE	(1,256)	(1,250)	(1,634)	(1,250)				(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,919)	(2,000)	(1,905)	(2,000)				(2,000)	
Revenue Total	(3,166,788)	(3,002,063)	(1,769,081)	(3,002,063)		1,183,254		(1,818,809)	(39.41%)
EXPENSES									
5-05708 TRANSFER INTEREST TO RESERVE FUNDS	1,884,736	1,302,063	479,744	1,302,063		(1,043,427)		258,636	(80.14%)
5-06100 CONTRIBUTION TO RESERVES		400,000	102,321	400,000				400,000	
Expense Total	1,884,736	1,702,063	582,065	1,702,063		(1,043,427)		658,636	(61.30%)
Net Expense / (Net Revenue)	(1,282,052)	(1,300,000)	(1,187,016)	(1,300,000)		139,827		(1,160,173)	(10.76%)

**4-00106 Income From Investments** - Decrease due to a lower expected interest rate (estimated 1%) combined with lower balances in the bank; partially offset with decrease in **5-05708 Transfer Interest to Reserves**

Reserve #	Reserve Name	2020 Approved Budget	2021 Approved Budget
Various	Interest applied to various individual reserves	650,000	258,636
6615	Capital Infrastructure (per reserves policy)	652,063	0
Total		1,302,063	258,636

Reserve #	Reserve Name	2020 Approved Budget	2021 Approved Budget
6615	Capital Infrastructure (slots revenue)	400,000	400,000
Total		400,000	400,000

# City of Sarnia

## 2021 Approved Operating Budget

### 2000 MAYOR & COUNCIL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00906 SPONSORSHIP	(10,000)								
4-00930 COSTS RECOVERED	(3,445)								
Revenue Total	(13,445)								
EXPENSES									
5-01065 COUNCIL SALARIES	256,897	270,599	269,724	270,599		(3,391)		267,208	(1.25%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	10,112	16,436	13,966	16,436		725		17,161	4.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,051	7,958	2,582	7,958				7,958	
5-01253 CAR ALLOWANCE	5,628	5,755	5,689	5,755				5,755	
5-02104 PHONE	548	6,800	823	6,800				6,800	
5-02300 OFFICE EXPENSES	12,202	17,400	8,625	17,400		(7,000)		10,400	(40.23%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	13,683	15,580	13,847	15,580				15,580	
5-02302 ADVERTISING	3,074	3,000	2,250	3,000				3,000	
5-02303 POSTAGE	2,990	1,400	1,042	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS	705	5,000		5,000				5,000	
5-02311 TRAINING & EDUCATION	13,424	12,000	9,008	12,000				12,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	78	1,390		1,390				1,390	
5-04008 PROFESSIONAL FEES	15,252	10,000	22,802	10,000				10,000	
5-05000 SUNDRY	11,444	12,400	12,613	12,400				12,400	
5-05102 MUNICIPAL SOUVENIRS		3,000	1,500	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	3,886		7,000			7,000		7,000	
5-05626 SPECIAL PROJECTS	10,000								
Expense Total	362,974	388,718	371,471	388,718		(2,666)		386,052	(0.69%)
Net Expense / (Net Revenue)	349,529	388,718	371,471	388,718		(2,666)		386,052	(0.69%)

**5-02300 Office Expenses** - Reclassify funds to **5-05500 Replacement Equipment** for the approved councillor computer equipment purchases

# City of Sarnia

## 2021 Approved Operating Budget

### 2001 CHIEF ADMINISTRATIVE OFFICER

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	214,796	266,248	306,160	266,248		31,581		297,829	11.86%
5-01025 SALARIES - OVERTIME	(321)		(41)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	47,639	52,059	66,517	52,059		5,236		57,295	10.06%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	27,403	22,426	29,567	22,426		4,310		26,736	19.22%
5-01253 CAR ALLOWANCE	2,514	5,750	10,109	5,750		5,056		10,806	87.93%
5-02104 PHONE	980	1,300	1,247	1,300				1,300	
5-02300 OFFICE EXPENSES	398	650	469	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	935	1,000	900	1,000				1,000	
5-02303 POSTAGE	38	150	79	150				150	
5-02310 TRAVEL & ACCOMODATIONS	1,755	1,200	600	1,200				1,200	
5-02311 TRAINING & EDUCATION	2,228	3,850	2,676	3,850				3,850	
5-05500 REPLACEMENT EQUIPMENT	3,111								
Expense Total	301,476	354,633	418,283	354,633		46,183		400,816	13.02%
Net Expense / (Net Revenue)	301,476	354,633	418,283	354,633		46,183		400,816	13.02%

# City of Sarnia

## 2021 Approved Operating Budget

### 2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00903 RENTAL REVENUE	(61,030)	(62,500)	(73,825)	(62,500)		(26,200)		(88,700)	41.92%
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(173,794)	(52,000)	(63,409)	(52,000)		(50,000)		(102,000)	96.15%
4-00912 FEES - BERTHAGE	(9,962)	(5,000)	(5,765)	(5,000)				(5,000)	
4-00914 FEES - HARBOUR USAGE	(76,875)	(15,000)	(32,975)	(15,000)				(15,000)	
4-00915 FEES - WHARFAGE			(26,083)						
4-00930 COSTS RECOVERED	(4,882)	(3,000)	(3,320)	(3,000)				(3,000)	
Revenue Total	(326,543)	(137,500)	(205,377)	(137,500)		(76,200)		(213,700)	55.42%
EXPENSES									
5-02102 ELECTRICITY	5,517	4,500	5,173	4,500				4,500	
5-02431 DOCK MAINTENANCE	8,209								
5-02435 GROUNDS MAINTENANCE	51,818	9,000	5,151	9,000				9,000	
5-04010 MANAGEMENT SERVICES	32,426	12,000	13,939	12,000		15,000		27,000	125.00%
5-06100 CONTRIBUTION TO RESERVES	10,000	10,000	69,718	10,000		(10,000)			(100.00%)
Expense Total	107,970	35,500	93,981	35,500		5,000		40,500	14.08%
Net Expense / (Net Revenue)	(218,573)	(102,000)	(111,396)	(102,000)		(71,200)		(173,200)	69.80%

**4-00903 Rental Revenue** - Increase due to reclassifying lease revenue from reserve to operating budget (expires March 31, 2021); offset with increase to contribution to reserves in *2490 Corporate Municipal*

**4-00911 Fees - Sidney Smith Dock Berthage** - Increase due to reclassifying revenue from reserve to operating budget; offset with increase to contribution to reserves in *2490 Corporate Municipal*

**5-04010 Management Services** - Increase due to reclassifying management services commission attributed to revenue from berthage that was previously allocated to reserves; offset with decrease in contribution to reserves in *2490 Corporate Municipal*

**5-06100 Contribution to Reserves** - Transfer to *2490 Corporate Municipal* to consolidate reserve transfer accounts

# City of Sarnia

## 2021 Approved Operating Budget

### 2066 SARNIA HARBOUR

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(10,250)	(26,500)	(26,426)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(67,635)	(72,500)	(71,617)	(72,500)		(3,600)		(76,100)	4.97%
4-00912 FEES - BERTHAGE	(142,305)	(200,000)	(194,042)	(200,000)				(200,000)	
4-00914 FEES - HARBOUR USAGE	(88,919)	(65,000)	(78,998)	(65,000)				(65,000)	
4-00915 FEES - WHARFAGE		(2,500)		(2,500)				(2,500)	
4-00930 COSTS RECOVERED	(4,003)	(5,000)	(5,741)	(5,000)				(5,000)	
4-00936 COSTS RECOVERED - OTHER	(188,342)	(390,000)	(309,732)	(390,000)				(390,000)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(149,485)	(291,420)	(87,979)	(291,420)		(75)		(291,495)	0.03%
Revenue Total	(650,939)	(1,052,920)	(774,535)	(1,052,920)		(3,675)		(1,056,595)	0.35%
EXPENSES									
5-01030 SALARIES - CASUAL	7,404	9,776		9,776				9,776	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	871	1,078		1,078		12		1,090	1.11%
5-02102 ELECTRICITY	178,392	332,000	271,874	332,000				332,000	
5-02103 WATER	1,179	1,500	1,588	1,500				1,500	
5-02104 PHONE	186	200	191	200				200	
5-02220 VEHICLE EXPENSE	7,000								
5-02300 OFFICE EXPENSES	55	2,500		2,500				2,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,361	2,500		2,500				2,500	
5-02304 MARKETING	2,816	5,000		5,000				5,000	
5-02310 TRAVEL & ACCOMODATIONS	4,076	1,000		1,000				1,000	
5-02311 TRAINING & EDUCATION		4,500		4,500				4,500	
5-02400 REPAIRS & MAINTENANCE	17,705	93,000	51,306	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	
5-04005 INSURANCE	19,055	22,866	18,344	22,866		63		22,929	0.28%
5-04008 PROFESSIONAL FEES	222	40,000		40,000				40,000	
5-04010 MANAGEMENT SERVICES	27,463	25,000	27,807	25,000				25,000	
5-04100 SECURITY SERVICES		2,500		2,500				2,500	
5-05140 REALTY TAXES	2,421	2,500	2,500	2,500				2,500	
5-05500 REPLACEMENT EQUIPMENT		10,000		10,000				10,000	

# City of Sarnia

## 2021 Approved Operating Budget

### 2066 SARNIA HARBOUR

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-05650 ALLOCATED ADMINISTRATION	22,573	40,000	40,000	40,000				40,000	
5-06100 CONTRIBUTION TO RESERVES	354,661	449,500	358,427	449,500		3,600		453,100	0.80%
Expense Total	650,940	1,052,920	774,537	1,052,920		3,675		1,056,595	0.35%
Net Expense / (Net Revenue)	1		2						

**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 #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6365	Sarnia Harbour	449,500	453,100
Total		449,500	453,100



# City of Sarnia

## 2021 Approved Operating Budget

### 2150 ECONOMIC DEVELOPMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(29)								
Revenue Total	(29)								
EXPENSES									
5-01000 SALARIES	40,729	79,278	34,000	79,278		5,490		84,768	6.92%
5-01025 SALARIES - OVERTIME		9,998	12	9,998				9,998	
5-01030 SALARIES - CASUAL	(1,893)								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	9,011	17,057	917	17,057		1,081		18,138	6.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,648	9,733	10,134	9,733		1,271		11,004	13.06%
5-02102 ELECTRICITY	174	300		300				300	
5-02104 PHONE	792	2,000	434	2,000				2,000	
5-02300 OFFICE EXPENSES	37	650		650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,083	1,500		1,500				1,500	
5-02302 ADVERTISING	10,095	30,000	2,936	30,000				30,000	
5-02303 POSTAGE	4	100		100				100	
5-02304 MARKETING	8,467								
5-02310 TRAVEL & ACCOMODATIONS	1,078	2,000		2,000				2,000	
5-02311 TRAINING & EDUCATION	1,082	2,000		2,000				2,000	
5-04910 OTHER PURCHASED SERVICES		15,000	154,104	15,000				15,000	
5-05000 SUNDRY							250,000	250,000	
5-05500 REPLACEMENT EQUIPMENT		1,000		1,000				1,000	
Expense Total	85,307	170,616	202,537	170,616		7,842	250,000	428,458	151.12%
Net Expense / (Net Revenue)	85,278	170,616	202,537	170,616		7,842	250,000	428,458	151.12%

**5-05000 Sundry** -Additional budget added per Council approval (City Council October 5, 2020); to be split between salaries, benefits and other operating accounts

# City of Sarnia

## 2021 Approved Operating Budget

### 2050 CITY CLERK

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(34,811)	(33,500)	(31,245)	(33,500)				(33,500)	
4-00324 LICENSE FEES - BUSINESS (OTHER)	(19,552)	(23,970)	(15,756)	(23,970)				(23,970)	
4-00325 LICENSE FEES - BINGOS	(201,481)	(171,000)	(139,151)	(171,000)				(171,000)	
4-00326 LICENSE FEES - RAFFLES	(17,203)	(25,000)	(17,137)	(25,000)				(25,000)	
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(1,366)	(1,000)		(1,000)				(1,000)	
4-00328 COMMISSIONING/NOTARY SERVICES	(3,663)	(4,000)	(1,847)	(4,000)				(4,000)	
4-00329 FREEDOM OF INFORMATION	(447)	(500)	(671)	(500)				(500)	
4-00330 LICENSE FEES - MARRIAGE	(61,826)	(61,000)	(40,649)	(61,000)				(61,000)	
4-00335 DEATH CERTIFICATES	(26,275)	(20,375)	(22,229)	(20,375)				(20,375)	
4-00345 MARRIAGE CEREMONY FEES	(20,054)	(12,000)	(8,167)	(12,000)				(12,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(1,762)	(1,500)	(514)	(1,500)				(1,500)	
4-06220 CONTRIBUTION FROM RESERVES			(84,020)						
Revenue Total	(388,440)	(353,845)	(361,386)	(353,845)				(353,845)	
EXPENSES									
5-01000 SALARIES	485,004	476,868	279,057	476,868		(162,768)		314,100	(34.13%)
5-01025 SALARIES - OVERTIME	(5,320)		1,804						
5-01030 SALARIES - CASUAL	17,320	8,490	28,021	8,490				8,490	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	92,369	98,952	60,649	98,952		(31,430)		67,522	(31.76%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,933	49,869	40,199	49,869		(8,684)		41,185	(17.41%)
5-01253 CAR ALLOWANCE	1,226	1,351	675	1,351		(1,351)			(100.00%)
5-02007 RECORDS MANAGEMENT	1,557	2,000	1,948	2,000		(2,000)			(100.00%)
5-02104 PHONE	1,417	2,000	1,035	2,000		(900)		1,100	(45.00%)
5-02223 OTHER LICENSES	19,200	20,000	9,800	20,000				20,000	
5-02300 OFFICE EXPENSES	3,141	3,000	2,629	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,633	3,000	1,577	3,000		(1,000)		2,000	(33.33%)
5-02302 ADVERTISING	887	3,500	580	3,500		(1,500)		2,000	(42.86%)
5-02303 POSTAGE	1,245	2,000	1,131	2,000				2,000	
5-02310 TRAVEL & ACCOMODATIONS	666	750		750		(750)			(100.00%)
5-02311 TRAINING & EDUCATION	5,627	6,500	1,745	6,500		(750)		5,750	(11.54%)
5-04910 OTHER PURCHASED SERVICES	27,178	8,800	9,267	8,800				8,800	

# City of Sarnia

## 2021 Approved Operating Budget

### 2050 CITY CLERK

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-05100 FACILITY RENT						2,000		2,000	
5-05500 REPLACEMENT EQUIPMENT	907	2,000		2,000		(2,000)			(100.00%)
5-05505 NEW EQUIPMENT	841	3,000	1,500	3,000				3,000	
5-05801 CIVIC CORNER	4,899	5,500	4,251	5,500				5,500	
Expense Total	712,730	697,580	445,868	697,580		(211,133)		486,447	(30.27%)
Net Expense / (Net Revenue)	324,290	343,735	84,482	343,735		(211,133)		132,602	(61.42%)

**Salaries & Benefits** - 1 FTE transferred to 2009 Corporate Services & Communications; 1 FTE (senior position) eliminated due to restructuring

**5-02007 Records Management** - reclassify to 5-05100 Facility Rent for off-site records storage site lease

**5-02104 Phone** - Transfer budget dollars to 2009 Corporate Services

**5-02311 Training & Education** - Transfer budget dollars to 2009 Corporate Services

**5-05500 Replacement Equipment** - Transfer budget dollars to 2009 Corporate Services

# City of Sarnia

## 2021 Approved Operating Budget

### 2100 ELECTIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02009 ELECTION SUPPLIES	444								
5-02104 PHONE	466								
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	3,943		3,943			4,000		4,000	
5-02302 ADVERTISING	977								
5-06100 CONTRIBUTION TO RESERVES	65,000	101,170	101,170	101,170		50,000		151,170	49.42%
Expense Total	70,830	101,170	105,113	101,170		54,000		155,170	53.38%
Net Expense / (Net Revenue)	70,830	101,170	105,113	101,170		54,000		155,170	53.38%

**5-02117 Software License & Maintenance** - Set up budget for recurring annual license fee

**5-06100 Contribution to Reserve** - Increase for anticipated cost of potential hybrid election in 2022

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6400	Election Reserve	101,170	151,170
Total		101,170	151,170

# City of Sarnia

## 2021 Approved Operating Budget

### 2009 CORPORATE SERVICES & COMMUNICATIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES			121,538			313,361		313,361	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS			21,943			62,799		62,799	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY			1,845			35,154		35,154	
5-01253 CAR ALLOWANCE			938			5,400		5,400	
5-02104 PHONE			775			1,800		1,800	
5-02300 OFFICE EXPENSES			2,830			3,000		3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS			1,051			1,500		1,500	
5-02311 TRAINING & EDUCATION						3,000		3,000	
5-05500 REPLACEMENT EQUIPMENT			1,436			2,000		2,000	
Expense Total			152,356			428,014		428,014	
Net Expense / (Net Revenue)			152,356			428,014		428,014	

**2009 Corporate Services & Communications** - new department due to the organizational restructure completed in 2020

**Salaries & Benefits** -1 FTE transferred from 2050 City Clerk; 1 FTE transferred from 2020 Accounting; 1 FTE re-purposed & transferred from 2022 Information Technology due to restructuring

# City of Sarnia

## 2021 Approved Operating Budget

### 2010 HUMAN RESOURCES

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(61,183)	(28,800)	(41,764)						(100.00%)
4-00795 OTHER GRANTS & SUBSIDIES		(17,470)	(17,470)	(17,470)				(17,470)	
4-00930 COSTS RECOVERED	(18,560)	(5,000)	(5,500)	(5,000)				(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(137,500)	(150,400)	(150,400)	(150,400)		15,000		(135,400)	(9.97%)
4-06220 CONTRIBUTION FROM RESERVES			(91,263)						
Revenue Total	(217,243)	(201,670)	(306,397)	(172,870)		15,000		(157,870)	(21.72%)
EXPENSES									
5-01000 SALARIES	680,064	734,271	617,220	699,271		(123,763)		575,508	(21.62%)
5-01025 SALARIES - OVERTIME	(212)		(43)						
5-01030 SALARIES - CASUAL	13,719	21,840	21,840	21,840				21,840	
5-01050 WAGES	47,703		28,493						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	124,620	146,365	129,135	146,365		(25,450)		120,915	(17.39%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	55,174	70,350	59,609	70,350		(4,024)		66,326	(5.72%)
5-02104 PHONE	720	950	1,209	950				950	
5-02300 OFFICE EXPENSES	3,336	2,200	2,112	2,200				2,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,429	4,900	1,870	4,900				4,900	
5-02303 POSTAGE	330	1,000	628	1,000				1,000	
5-02310 TRAVEL & ACCOMODATIONS	1,161	1,400		1,400				1,400	
5-02311 TRAINING & EDUCATION	4,094	6,400	4,000	6,400				6,400	
5-02705 PERSONNEL RECRUITMENT	21,740	14,000	13,615	14,000				14,000	
5-04001 LEGAL FEES						100,000		100,000	
5-04008 PROFESSIONAL FEES	94,032	100,000	98,508	100,000		(100,000)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	46,616	39,100	8,660	39,100		25,000		64,100	63.94%
5-05128 EMPLOYEE ASSISTANCE PROGRAM	8,459	17,000	16,957	17,000				17,000	
5-05130 WELLNESS PROGRAM	3,124	5,000	4,880	5,000				5,000	
5-05500 REPLACEMENT EQUIPMENT	3,189	1,000	1,000	1,000				1,000	
5-05626 SPECIAL PROJECTS	19,181		15,000						
5-05866 AGE FRIENDLY	23,246								
Expense Total	1,153,725	1,165,776	1,024,693	1,130,776		(128,237)		1,002,539	(14.00%)



# City of Sarnia

## 2021 Approved Operating Budget

### 2010 HUMAN RESOURCES

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Net Expense / (Net Revenue)	936,482	964,106	718,296	957,906		(113,237)		844,669	(12.39%)

**Salaries & Benefits** - Elimination of 1 FTE

**4-00939 Costs Recovered - Interdepartmental** - Increase per allocation to water and sewer budget; reduce \$25,000 Police allocation eliminated

**5-04001 Legal Fees** - Reclassify budget from **5-04008 Professional Fees**

**5-04910 Other Purchased Services** - Increase to perform physical demands assessments for all positions

# City of Sarnia

## 2021 Approved Operating Budget

### 2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00906 SPONSORSHIP	(1,000)								
Revenue Total	(1,000)								
EXPENSES									
5-02300 OFFICE EXPENSES	664	250	136	250				250	
5-02302 ADVERTISING	91	500	248	500				500	
5-02310 TRAVEL & ACCOMODATIONS	1,199	1,000	1,000	250				250	(75.00%)
5-05626 SPECIAL PROJECTS	7,431	4,000	4,000	4,000				4,000	
Expense Total	9,385	5,750	5,384	5,000				5,000	(13.04%)
Net Expense / (Net Revenue)	8,385	5,750	5,384	5,000				5,000	(13.04%)

# City of Sarnia

## 2021 Approved Operating Budget

### 2012 AGE FRIENDLY COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES			(45,952)						
Revenue Total			(45,952)						
EXPENSES									
5-02300 OFFICE EXPENSES		1,000	550	1,000			(1,000)		(100.00%)
5-04040 SNOW REMOVAL		1,500	16,500	1,500			(1,500)		(100.00%)
5-05626 SPECIAL PROJECTS		3,000	31,091	3,000			(3,000)		(100.00%)
Expense Total		5,500	48,141	5,500			(5,500)		(100.00%)
Net Expense / (Net Revenue)		5,500	2,189	5,500			(5,500)		(100.00%)

**2012 Age Friendly** - Budget removed as the functions of age friendly activities will be completed by outside organization

# City of Sarnia

## 2021 Approved Operating Budget

### 2020 ACCOUNTING

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(191,115)								
4-00930 COSTS RECOVERED	(453)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(407,795)	(419,000)	(419,000)	(419,000)		(75,200)		(494,200)	17.95%
4-06220 CONTRIBUTION FROM RESERVES		(136,562)	(73,373)		(139,989)			(139,989)	2.51%
Revenue Total	(599,363)	(555,562)	(492,373)	(419,000)	(139,989)	(75,200)		(634,189)	14.15%
EXPENSES									
5-01000 SALARIES	882,628	979,551	900,099	979,551		(103,551)		876,000	(10.57%)
5-01025 SALARIES - OVERTIME	(1,812)		556						
5-01030 SALARIES - CASUAL	7,839	9,164		9,164				9,164	
5-01050 WAGES			(15)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	171,125	205,522	191,514	205,522		(20,385)		185,137	(9.92%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	100,338	116,645	107,131	116,645		1,099		117,744	0.94%
5-01253 CAR ALLOWANCE	1,351	1,350	675	1,350				1,350	
5-02104 PHONE	371	900	454	900				900	
5-02300 OFFICE EXPENSES	9,173	8,760	5,244	8,760				8,760	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,653	6,650	4,446	6,650				6,650	
5-02302 ADVERTISING	684	630	312	630				630	
5-02303 POSTAGE	4,877	3,165	3,155	3,165				3,165	
5-02310 TRAVEL & ACCOMODATIONS	3,696	970		970				970	
5-02311 TRAINING & EDUCATION	11,991	14,840	7,788	14,840				14,840	
5-02405 OFFICE EQUIPMENT MAINTENANCE	151	800		800				800	
5-04000 AUDIT FEES	50,583	49,000	49,000	49,000				49,000	
5-04910 OTHER PURCHASED SERVICES	194,489	21,000	21,205	6,000				6,000	(71.43%)
5-05500 REPLACEMENT EQUIPMENT	454	2,000	1,499	2,000				2,000	
Expense Total	1,443,591	1,420,947	1,293,063	1,405,947		(122,837)		1,283,110	(9.70%)
Net Expense / (Net Revenue)	844,228	865,385	800,690	986,947	(139,989)	(198,037)		648,921	(25.01%)

**4-00939 Costs Recovered - Interdepartmental** - Increase per allocation to harbour for time spent on harbour activities plus allocation to water and sewer

**Salaries & Benefits** - 1 FTE eliminated (senior position) due to restructuring; 1 FTE transferred to 2009 Corporate Services & Communications; 1 FTE (junior staff) added due to capital related work capacity

# City of Sarnia

## 2021 Approved Operating Budget

### 2021 TAX & REVENUE COLLECTIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(96,703)	(80,000)	(75,903)	(80,000)				(80,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(120,836)	(118,945)	(89,861)	(118,945)				(118,945)	
Revenue Total	(217,539)	(198,945)	(165,764)	(198,945)				(198,945)	
EXPENSES									
5-01000 SALARIES	223,070	232,550	232,631	232,550		8,214		240,764	3.53%
5-01025 SALARIES - OVERTIME	(491)		983						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	46,098	49,522	50,679	49,522		1,596		51,118	3.22%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,409	29,047	30,401	29,047		3,386		32,433	11.66%
5-02104 PHONE	518	500	579	500		100		600	20.00%
5-02300 OFFICE EXPENSES	16,909	15,000	6,943	15,000				15,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,453	1,700	1,255	1,700				1,700	
5-02302 ADVERTISING		580		580				580	
5-02303 POSTAGE	40,575	41,500	42,737	41,500		(10,000)		31,500	(24.10%)
5-02310 TRAVEL & ACCOMODATIONS	1,276								
5-02311 TRAINING & EDUCATION	3,656	4,312		4,312				4,312	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,208	580		580				580	
5-04910 OTHER PURCHASED SERVICES	5,856	10,630	20,470	10,630		36,000		46,630	338.66%
5-05500 REPLACEMENT EQUIPMENT		1,000	1,015	1,000				1,000	
Expense Total	368,537	386,921	387,693	386,921		39,296		426,217	10.16%
Net Expense / (Net Revenue)	150,998	187,976	221,929	187,976		39,296		227,272	20.90%

**5-04910 Other Purchased Services** - Increase to allow for third party printing of the final property tax bill which will result in savings in staff resources in Facilities

# City of Sarnia

## 2021 Approved Operating Budget

### 2022 INFORMATION TECHNOLOGY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED	(1,311)	(10,000)	(1,038)	(10,000)		8,000		(2,000)	(80.00%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(490,700)	(487,500)	(487,500)	(487,500)		3,400		(484,100)	(0.70%)
4-06220 CONTRIBUTION FROM RESERVES	(20,047)								
Revenue Total	(512,958)	(498,400)	(489,438)	(498,400)		11,400		(487,000)	(2.29%)
EXPENSES									
5-01000 SALARIES	656,859	727,520	536,356	727,520		(65,675)		661,845	(9.03%)
5-01025 SALARIES - OVERTIME	598	15,834	12,554	15,834				15,834	
5-01030 SALARIES - CASUAL		43,680	24,304	43,680				43,680	
5-01050 WAGES	41,389		1,535						
5-01095 CALL DUTY	15,950	15,182	14,149	15,182				15,182	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	146,258	161,869	125,357	161,869		(14,127)		147,742	(8.73%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	77,913	86,933	71,133	86,933		(452)		86,481	(0.52%)
5-02104 PHONE	8,071	7,200	6,997	7,200				7,200	
5-02112 INTERNET/EMAIL SERVICES	1,051	5,000	1,177	5,000				5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	112,478	116,750	114,085	116,750		8,700		125,450	7.45%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	496,173	587,700	592,651	587,700		128,400		716,100	21.85%
5-02220 VEHICLE EXPENSE	14,339	9,800	9,800	9,800				9,800	
5-02300 OFFICE EXPENSES	3,897	2,000	1,439	2,000				2,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	518	4,000	4,133	4,000				4,000	
5-02303 POSTAGE	47	100	100	100				100	
5-02310 TRAVEL & ACCOMODATIONS	4,018	3,000		3,000				3,000	
5-02311 TRAINING & EDUCATION	10,699	12,000	6,611	12,000				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,044	1,000	1,000	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	54,657	25,000	18,425	25,000		10,000		35,000	40.00%
5-05500 REPLACEMENT EQUIPMENT	12,280	2,100	2,531	2,100				2,100	
5-06100 CONTRIBUTION TO RESERVES	150,000	150,000	150,000	150,000		(150,000)			(100.00%)
Expense Total	1,808,239	1,976,668	1,694,337	1,976,668		(83,154)		1,893,514	(4.21%)

# City of Sarnia

## 2021 Approved Operating Budget

### 2022 INFORMATION TECHNOLOGY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Net Expense / (Net Revenue)	1,295,281	1,478,268	1,204,899	1,478,268		(71,754)		1,406,514	(4.85%)

**4-00930 Costs Recovered** - Reduced work for others (LAWSS)

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

**Salaries & Benefits** - 1 FTE transferred to 2009 Corporate Services & Communications due to restructuring; offset with step increases in department staff

**5-02113 Corporate Networking & Communications** - Adding WIFI to be available to the public in City hall lobby, Council chambers and committee room 2; to be separate from admin WIFI and serve as backup internet for Council

**5-02117 Software License & Maintenance Fees** - Increase for software initiatives added

**5-04910 Other Purchased Services** - Increase for contract to supply professional services over the cloud as required for IT related concerns internal resources cannot complete

**5-06100 Contribution to Reserves** - Reclassify to 2490 Corporate Municipal to consolidate reserve transfer accounts; no budget impact

# City of Sarnia

## 2021 Approved Operating Budget

### 2023 PURCHASING

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(180)								
Revenue Total	(180)								
EXPENSES									
5-01000 SALARIES	168,020	172,441	170,926	172,441		109,029		281,470	63.23%
5-01025 SALARIES - OVERTIME	(51)		28						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	34,440	36,221	36,513	36,221		23,579		59,800	65.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,853	19,558	19,710	19,558		17,892		37,450	91.48%
5-02104 PHONE	687	560	567	560		560		1,120	100.00%
5-02300 OFFICE EXPENSES	1,152	750	1,006	750				750	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	850	500	414	500		275		775	55.00%
5-02310 TRAVEL & ACCOMODATIONS	1,977	200		200		500		700	250.00%
5-02311 TRAINING & EDUCATION	1,566	2,875		2,875		1,500		4,375	52.17%
5-05500 REPLACEMENT EQUIPMENT	212	1,000	1,114	1,000		2,000		3,000	200.00%
Expense Total	230,706	234,105	230,278	234,105		155,335		389,440	66.35%
Net Expense / (Net Revenue)	230,526	234,105	230,278	234,105		155,335		389,440	66.35%

**Salaries & Benefits** - 1 FTE transferred from 3005 Public Works Admin; 1 FTE added in last quarter due to capital workload

**5-02104 Phone**- Additional staff phone required for remote work

**5-02301 Memberships & Subscriptions** - Additional staff requested in budget requires another membership

**5-02310 Travel & Accommodations** - Increased to due distance between locations

**5-02311 Training & Education** - Additional staff requested requires training dollars

**5-05500 Replacement Equipment** - Stores shelving and small equipment replacement requirements



# City of Sarnia

## 2021 Approved Operating Budget

### 2024 CUSTOMER SERVICE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	351,440	382,512	334,451	382,512		57,441		439,953	15.02%
5-01025 SALARIES - OVERTIME			388						
5-01050 WAGES	15,953	8,554	27,290	8,554		130		8,684	1.52%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	71,616	82,911	78,609	82,911		12,476		95,387	15.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,522	55,080	54,913	55,080		14,856		69,936	26.97%
5-02104 PHONE	599		153						
5-02300 OFFICE EXPENSES	2,843	4,300	3,553	4,300				4,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	254	850		850				850	
5-02302 ADVERTISING						500		500	
5-02303 POSTAGE	53	2,165	167	2,165				2,165	
5-02310 TRAVEL & ACCOMODATIONS	593	1,130		1,130				1,130	
5-02311 TRAINING & EDUCATION	3,784	8,093	2,843	8,093				8,093	
5-04910 OTHER PURCHASED SERVICES	9,824	14,000	13,309	14,000		(500)		13,500	(3.57%)
5-05500 REPLACEMENT EQUIPMENT	752	2,000	1,478	2,000		1,000		3,000	50.00%
Expense Total	509,233	561,595	517,154	561,595		85,903		647,498	15.30%
Net Expense / (Net Revenue)	509,233	561,595	517,154	561,595		85,903		647,498	15.30%

**Salaries & Benefits** - 1 FTE transferred from 4500 Parks & Recreation - Admin

**5-05500 Replacement Equipment** - Increase to provide for annual equipment replacement schedule

# City of Sarnia

## 2021 Approved Operating Budget

### 2780 EMERGENCY MANAGEMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00905 DONATIONS			(85,000)						
4-00930 COSTS RECOVERED			(601)						
Revenue Total			(85,601)						
EXPENSES									
5-01000 SALARIES	100,047	124,646	148,924	124,646		(26,366)		98,280	(21.15%)
5-01025 SALARIES - OVERTIME			9,941						
5-01050 WAGES						31,200		31,200	
5-01120 SERVICE PAY	850	500	(1,547)	500				500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,919	26,063	38,541	26,063		(1,619)		24,444	(6.21%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,764	19,095	16,928	19,095		(7,485)		11,610	(39.20%)
5-01253 CAR ALLOWANCE	3,242	3,242	2,973	3,242				3,242	
5-02102 ELECTRICITY	1,176	1,500	1,097	1,500				1,500	
5-02104 PHONE	12,533	12,000	9,292	12,000		1,000		13,000	8.33%
5-02220 VEHICLE EXPENSE						60,615		60,615	
5-02300 OFFICE EXPENSES	2,291	4,180	4,350	4,180		1,500		5,680	35.89%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	509	855	1,095	855		500		1,355	58.48%
5-02302 ADVERTISING		500	248	500				500	
5-02310 TRAVEL & ACCOMODATIONS		500	248	500		1,000		1,500	200.00%
5-02311 TRAINING & EDUCATION	342	3,100	2,216	3,100		1,000		4,100	32.26%
5-02410 EQUIPMENT MAINTENANCE	16,577	5,564	3,046	5,564		500		6,064	8.99%
5-05000 SUNDRY	353	200	402,710	200				200	
5-05500 REPLACEMENT EQUIPMENT	7,928	2,550	2,746	2,550		500		3,050	19.61%
5-06100 CONTRIBUTION TO RESERVES	15,000	16,000	16,000	16,000		(16,000)			(100.00%)
Expense Total	192,531	220,495	658,808	220,495		46,345		266,840	21.02%
Net Expense / (Net Revenue)	192,531	220,495	573,207	220,495		46,345		266,840	21.02%

**Salaries & Benefits** - 0.25 FTE retirement overlap eliminated; 0.5 FTE added for part time position

**5-02104 Phone** - Increase to add a volunteer phone

**5-02220 Vehicle Expense** - Budget added for the annual contribution to fleet maintenance and replacement for the emergency management command centre plus 7 trailers

**5-02300 Office Expenses** - Higher level of supplies required for Emergency Operating Center

**5-02310 Travel & Accommodation** - Increase to visit emergency operating centers in other communities

**5-02311 Training & Education** - To provide additional staff training on emergency management

**5-06100 Contribution to Reserve** - Consolidated into 2490 Corporate Municipal contribution to reserve account

# City of Sarnia

## 2021 Approved Operating Budget

### 2005 LEGAL SERVICES

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(39,992)	(40,000)	(14,532)	(27,000)		27,000			(100.00%)
4-00901 OTHER FEES & SERVICE CHARGES	(21,616)	(30,000)	(22,316)	(30,000)				(30,000)	
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(4,472)	(8,200)	(3,781)	(8,200)				(8,200)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(13,645)	(17,600)	(17,600)	(17,600)		(2,400)		(20,000)	13.64%
Revenue Total	(79,725)	(95,800)	(58,229)	(82,800)		24,600		(58,200)	(39.25%)
EXPENSES									
5-01000 SALARIES	261,937	389,583	339,954	389,583		(60,947)		328,636	(15.64%)
5-01025 SALARIES - OVERTIME	(193)		1,046						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	57,059	79,210	68,802	79,210		(15,173)		64,037	(19.16%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,057	40,258	40,105	40,258		(4,711)		35,547	(11.70%)
5-01253 CAR ALLOWANCE	619	1,350	1,347	1,350				1,350	
5-02104 PHONE	1,346	1,500	1,260	1,500		(150)		1,350	(10.00%)
5-02300 OFFICE EXPENSES	2,934	6,000	3,366	5,000				5,000	(16.67%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,310	7,500	2,572	7,500				7,500	
5-02302 ADVERTISING	104	2,000	2,797	1,500				1,500	(25.00%)
5-02303 POSTAGE	3,522	1,700	1,387	1,700				1,700	
5-02310 TRAVEL & ACCOMODATIONS	643								
5-02311 TRAINING & EDUCATION	816	7,500	407	7,500				7,500	
5-04001 LEGAL FEES	17,147	50,000	28,063	50,000				50,000	
5-04004 SURVEY & APPRAISAL FEES	9,045	3,000	8,779	3,000				3,000	
5-04910 OTHER PURCHASED SERVICES	7,893	5,000	4,315	5,000				5,000	
5-05122 SEARCH & REGISTRATION FEES	16,188	17,500	14,544	17,500				17,500	
5-05500 REPLACEMENT EQUIPMENT	417	2,000	998	2,000				2,000	
Expense Total	412,844	614,101	519,742	612,601		(80,981)		531,620	(13.43%)
Net Expense / (Net Revenue)	333,119	518,301	461,513	529,801		(56,381)		473,420	(8.66%)

**4-00301 Fees- Municipal Tax Sale** - Remove budget as will have third party complete tax sales who will receive the revenue generated in return; will free up internal staff time to be able to do realty services for leases within City asset portfolio to generate additional revenue throughout organization

**4-00939 Costs Recovered** - Allocated administration for time spent on federal harbour related activities to be recovered

# City of Sarnia

## 2021 Approved Operating Budget

### 2500 FIRE OFFICERS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(37,595)	(45,000)	(32,437)	(45,000)		1,000		(44,000)	(2.22%)
4-00366 FIRE SUPPRESSION	(50)	(3,990)	(103)	(3,990)				(3,990)	
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(5,268)	(10,200)	(5,100)	(10,200)				(10,200)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(79,781)	(81,350)	(81,137)	(81,350)		(1,410)		(82,760)	1.73%
4-00905 DONATIONS	(4,274)								
4-00930 COSTS RECOVERED	(18,057)	(25,000)	(25,716)	(25,000)		(500)		(25,500)	2.00%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,600)								
Revenue Total	(150,625)	(165,540)	(144,493)	(165,540)		(910)		(166,450)	0.55%
EXPENSES									
5-01000 SALARIES	14,004,199	13,869,475	13,733,235	13,869,475		409,390		14,278,865	2.95%
5-01020 SALARIES - MANDATED TRAINING	29,020	28,368	14,184	28,368		532		28,900	1.88%
5-01025 SALARIES - OVERTIME	1,106,478	876,870	764,575	876,870		(126,870)		750,000	(14.47%)
5-01100 ACTING RANK	116,251	111,384	103,817	111,384				111,384	
5-01115 STAT HOLIDAY PAY	69,852	72,072	70,442	72,072				72,072	
5-01130 SEVERANCE PAY	313,298	180,002	162,593	180,002		56,309		236,311	31.28%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,958,512	2,982,293	3,051,061	2,982,293		66,891		3,049,184	2.24%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,048,249	1,083,433	1,079,301	1,083,433		71,237		1,154,670	6.58%
5-02104 PHONE	9,518	9,500	8,728	9,500		100		9,600	1.05%
5-02200 GASOLINE	59,755	59,060	51,180	59,060		440		59,500	0.75%
5-02222 RADIO LICENSE		3,670	3,600	3,670				3,670	
5-02300 OFFICE EXPENSES	6,984	6,000	5,940	6,000				6,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,783	3,000	2,857	3,000	800	1,500		5,300	76.67%
5-02303 POSTAGE	525	700	537	700				700	
5-02310 TRAVEL & ACCOMODATIONS	1,090	1,978	173	1,978				1,978	
5-02311 TRAINING & EDUCATION	29,636	62,000	66,801	62,000		60,000		122,000	96.77%
5-02321 CLEANING SUPPLIES	2,272	4,000	3,590	4,000				4,000	
5-02322 SAFETY SUPPLIES	10,293	15,000	15,543	15,000				15,000	
5-02323 SAFETY PROGRAM	9,442	10,000	7,377	10,000		200		10,200	2.00%
5-02324 FIRE PREVENTION	8,757	10,500	7,215	10,500		(1,500)		9,000	(14.29%)
5-02325 MONITORING	7,142	11,220	10,234	11,220				11,220	

# City of Sarnia

## 2021 Approved Operating Budget

### 2500 FIRE OFFICERS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-02360 CLOTHING & UNIFORMS	51,143	53,000	47,320	53,000		500		53,500	0.94%
5-02384 RADIO & RADAR	30,270	35,300	31,230	35,300				35,300	
5-02405 OFFICE EQUIPMENT MAINTENANCE	227								
5-02410 EQUIPMENT MAINTENANCE	15,819	18,500	18,525	18,500		350		18,850	1.89%
5-02440 VEHICLE MAINTENANCE	85,110	71,500	79,838	71,500		500		72,000	0.70%
5-02460 OPTICOM MAINTENANCE		2,330		2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	25,483	37,375	23,242	37,375		400		37,775	1.07%
5-02702 RESPIRATORY PROTECTION PLAN	25,673	25,000	20,318	25,000				25,000	
5-04910 OTHER PURCHASED SERVICES			19,781						
5-05000 SUNDRY	3,141	2,000	1,089	2,000		500		2,500	25.00%
5-05126 MEDICAL EXAMINATIONS	2,127	2,459	1,875	2,459		241		2,700	9.80%
5-05134 HEALTH & OCCUPATIONAL SAFETY						5,000		5,000	
5-05500 REPLACEMENT EQUIPMENT	49,907	67,000	63,465	67,000				67,000	
5-05630 OTHER RECOVERABLE WORK	825								
5-05655 ALLOCATED CENTRAL DISPATCH	454,000	466,000	466,000	466,000		11,500		477,500	2.47%
5-06100 CONTRIBUTION TO RESERVES	85,000	87,500	87,500	87,500		(87,500)			(100.00%)
5-39010 EMERGENCY APPARATUS MAINTENANCE	145,894	119,000	114,676	119,000		3,000		122,000	2.52%
Expense Total	20,767,675	20,387,489	20,137,842	20,387,489	800	472,720		20,861,009	2.32%
Net Expense / (Net Revenue)	20,617,050	20,221,949	19,993,349	20,221,949	800	471,810		20,694,559	2.34%

**4-00368 Fire Service - Aamjiwnaang First Nation** - Increase based on estimated 2% CPI as per agreement  
**Salaries & Benefits** - 1 FTE added for full year; additional increase due to collective agreement & step increases  
**5-01025 Overtime** - Additional FTE is expected to alleviate some pressure on overtime  
**5-02311 Training & Education** - Increase to address the industrial training gap  
**5-05134 Health & Occupational Safety** - To address the training needed for peer to peer support  
**5-05655 Allocated Central Dispatch** - Estimated increase to cost of dispatch services provided by Police  
**5-06100 Contribution to Reserve** - Consolidated into *2490 Corporate Municipal* contribution to reserve account

# City of Sarnia

## 2021 Approved Operating Budget

### 2550 FIRE STATIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES		(185,000)	(135,000)						(100.00%)
Revenue Total		(185,000)	(135,000)						(100.00%)
EXPENSES									
5-02101 NATURAL GAS	24,540	30,000	24,733	30,000		(1,500)		28,500	(5.00%)
5-02102 ELECTRICITY	32,731	41,000	37,502	41,000				41,000	
5-02103 WATER	9,575	9,350	9,910	9,350		400		9,750	4.28%
5-02104 PHONE	8,325	7,500	6,997	7,500		100		7,600	1.33%
5-02420 BUILDING MAINTENANCE	98,424	261,000	211,054	76,000		9,000		85,000	(67.43%)
5-02435 GROUNDS MAINTENANCE	2,459	3,500	2,314	3,500		200		3,700	5.71%
5-05500 REPLACEMENT EQUIPMENT	6,534	3,000	3,364	3,000				3,000	
Expense Total	182,588	355,350	295,874	170,350		8,200		178,550	(49.75%)
Net Expense / (Net Revenue)	182,588	170,350	160,874	170,350		8,200		178,550	4.81%

**5-02420 Building Maintenance** - Increase due to aging fire stations throughout the City that require ongoing repairs

# City of Sarnia

## 2021 Approved Operating Budget

### 3000 ENGINEERING - ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(67,431)	(25,000)	(43,747)	(25,000)		25,000			(100.00%)
4-00930 COSTS RECOVERED	(348)	(3,000)	(357)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,293)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(219,200)	(214,200)	(214,200)	(214,200)		(4,400)		(218,600)	2.05%
Revenue Total	(292,272)	(242,200)	(258,304)	(242,200)		20,600		(221,600)	(8.51%)
EXPENSES									
5-01000 SALARIES	207,300	225,723	181,953	225,723		(10,117)		215,606	(4.48%)
5-01025 SALARIES - OVERTIME	(263)								
5-01050 WAGES	23,605		20,059						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	30,147	44,962	40,081	44,962		(2,317)		42,645	(5.15%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,455	21,429	26,586	21,429		1,129		22,558	5.27%
5-01253 CAR ALLOWANCE	338	1,892	3,675	1,892				1,892	
5-02104 PHONE	8,476	7,500	8,588	7,500		1,100		8,600	14.67%
5-02300 OFFICE EXPENSES	9,396	10,240	8,478	10,240		(740)		9,500	(7.23%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,088	6,800	417	6,800		(1,800)		5,000	(26.47%)
5-02302 ADVERTISING	1,063		1,183			1,000		1,000	
5-02303 POSTAGE	6,920	1,250	800	1,250		250		1,500	20.00%
5-02310 TRAVEL & ACCOMODATIONS	839	190		190				190	
5-02311 TRAINING & EDUCATION	718	5,000		5,000				5,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	122	500		500				500	
5-04910 OTHER PURCHASED SERVICES	260	1,000	502	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT	1,505	1,500	1,920	1,500				1,500	
Expense Total	319,969	327,986	294,242	327,986		(11,495)		316,491	(3.50%)
Net Expense / (Net Revenue)	27,697	85,786	35,938	85,786		9,105		94,891	10.61%

**4-00901 Other Fees & Service Charges** - Revenue from oversize load permits moved to *3034 Engineering - Traffic*

# City of Sarnia

## 2021 Approved Operating Budget

### 3033 ENGINEERING - DESIGN

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(466,100)	(604,607)	(438,390)	(604,607)				(604,607)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(205,014)	(202,732)	(202,732)	(202,732)		1,749		(200,983)	(0.86%)
Revenue Total	(671,114)	(807,339)	(641,122)	(807,339)		1,749		(805,590)	(0.22%)
EXPENSES									
5-01000 SALARIES	382,823	468,156	353,126	468,156		(6,056)		462,100	(1.29%)
5-01025 SALARIES - OVERTIME	7,466	5,072	1,709	5,072				5,072	
5-01030 SALARIES - CASUAL	9,668	36,400	19,600	36,400				36,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	78,118	102,954	86,656	102,954		(1,314)		101,640	(1.28%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,845	54,297	46,618	54,297		5,621		59,918	10.35%
5-01254 CLOTHING/BOOT ALLOWANCE	1,373	1,200	1,373	1,200				1,200	
5-02002 GRAPHIC PRINTING & SUPPLIES		1,460		1,460				1,460	
5-02220 VEHICLE EXPENSE	15,235								
5-02300 OFFICE EXPENSES		1,000	543	1,000				1,000	
5-02311 TRAINING & EDUCATION	7,908	10,000	6,681	10,000				10,000	
5-02388 OVERTIME MEALS	367		15						
5-05500 REPLACEMENT EQUIPMENT	1,510	4,000	2,002	4,000				4,000	
5-05650 ALLOCATED ADMINISTRATION	122,800	122,800	122,800	122,800				122,800	
Expense Total	671,113	807,339	641,123	807,339		(1,749)		805,590	(0.22%)
Net Expense / (Net Revenue)	(1)		1						

**3033 Engineering - Design** 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



# City of Sarnia

## 2021 Approved Operating Budget

### 3034 ENGINEERING - TRAFFIC & STREET LIGHTING

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(13,673)	(4,000)	(2,002)	(4,000)		(35,000)		(39,000)	875.00%
4-00930 COSTS RECOVERED	(94,128)	(3,400)	(45,029)	(3,400)				(3,400)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(115,891)	(80,000)	(80,000)	(80,000)		(20,000)		(100,000)	25.00%
4-00936 COSTS RECOVERED - OTHER	(101,725)		(8,703)						
4-06220 CONTRIBUTION FROM RESERVES		(39,000)	(39,000)						(100.00%)
Revenue Total	(325,417)	(126,400)	(174,734)	(87,400)		(55,000)		(142,400)	12.66%
EXPENSES									
5-01000 SALARIES	78,836	83,647	72,632	83,647		1,264		84,911	1.51%
5-01025 SALARIES - OVERTIME	(2,042)		228						
5-01030 SALARIES - CASUAL	64,652		27,795						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,967	17,741	20,655	17,741		226		17,967	1.27%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,485	9,902	10,215	9,902		1,108		11,010	11.19%
5-01254 CLOTHING/BOOT ALLOWANCE	471	1,000	471	1,000				1,000	
5-02102 ELECTRICITY	14,557	15,000	14,957	15,000		830,000		845,000	5,533.33%
5-02220 VEHICLE EXPENSE	15,235	8,600	8,600	8,600				8,600	
5-02311 TRAINING & EDUCATION	443	3,500	2,001	3,500				3,500	
5-02445 STREET LIGHTING MAINTENANCE						280,000		280,000	
5-02466 CONTRACT EXPENSE	347,931	373,500	259,264	373,500		8,500		382,000	2.28%
5-03005 MATERIALS		5,000	4,363	5,000				5,000	
5-04040 SNOW REMOVAL		15,000	12,359	15,000				15,000	
5-04910 OTHER PURCHASED SERVICES	12,238	10,000	10,165	10,000				10,000	
5-05630 OTHER RECOVERABLE WORK	132,736								
5-46008 TRAFFIC SIGNAL MAINTENANCE	313,773	230,000	252,473	230,000		30,000		260,000	13.04%
Expense Total	1,010,282	772,890	696,178	772,890		1,151,098		1,923,988	148.93%
Net Expense / (Net Revenue)	684,865	646,490	521,444	685,490		1,096,098		1,781,588	175.58%

**4-00901 Other Fees & Service Charges** - Moved revenue from oversize load permits previously under 3000 - Engineering Admin and increased value based on historical actuals

**4-00931 Costs Recovered Other Municipalities** - Increase based on historical recoveries plus increasing costs

**5-02102 Electricity** - Reclassify budget from *3300 Street Lighting* to consolidate departments

**5-02445 Street Lighting Maintenance** - Budget reclassified from *3300 Street Lighting* to consolidate departments with a \$20,000 increase to maintain deteriorating assets and to account for street lights added through development each year

**5-02466 Contract Expense** - Estimated increase on crossing guards contract per agreement

**5-46008 Traffic Signal Maintenance** - Increase based on historical actuals needed to maintain deteriorating infrastructure; \$20,000 of the increase is offset by recoveries from other municipalities

# City of Sarnia

## 2021 Approved Operating Budget

### 3035 ENGINEERING - DEVELOPMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(79,103)	(70,000)	(67,582)	(70,000)				(70,000)	
4-00930 COSTS RECOVERED	(288,758)	(266,213)	(221,678)	(266,213)				(266,213)	
4-00936 COSTS RECOVERED - OTHER	(79,794)	(75,000)	(72,576)	(75,000)		(5,000)		(80,000)	6.67%
Revenue Total	(447,655)	(411,213)	(361,836)	(411,213)		(5,000)		(416,213)	1.22%
EXPENSES									
5-01000 SALARIES	266,358	284,592	272,223	284,592		(564)		284,028	(0.20%)
5-01025 SALARIES - OVERTIME	(4,565)	5,072	3,210	5,072				5,072	
5-01030 SALARIES - CASUAL	20,634	9,710	38,624	9,710		(1)		9,709	(0.01%)
5-01050 WAGES	89,522	189,280	103,376	189,280		2,836		192,116	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	67,697	78,352	69,781	78,352		1,096		79,448	1.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,136	29,466	28,836	29,466		4,412		33,878	14.97%
5-01254 CLOTHING/BOOT ALLOWANCE	1,443	1,500	1,157	1,500				1,500	
5-02104 PHONE	613		546						
5-02220 VEHICLE EXPENSE	32,845	17,300	17,300	17,300				17,300	
5-02311 TRAINING & EDUCATION	1,393	4,500	971	4,500				4,500	
5-04910 OTHER PURCHASED SERVICES	14,678	20,000	20,074	20,000		5,000		25,000	25.00%
5-05505 NEW EQUIPMENT	166	1,000	675	1,000				1,000	
Expense Total	521,920	640,772	556,773	640,772		12,779		653,551	1.99%
Net Expense / (Net Revenue)	74,265	229,559	194,937	229,559		7,779		237,338	3.39%

**4-00936 Costs Recovered - Other** - Based on historical revenues received

**5-04910 Other Purchased Services** - Increase support for development applications and community improvement efforts

# City of Sarnia

## 2021 Approved Operating Budget

### 3036 ENGINEERING - CONSTRUCTION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(472,126)	(594,570)	(451,779)	(594,570)		17,730		(576,840)	(2.98%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(106,298)	(76,756)	(76,756)	(76,756)		(25,473)		(102,229)	33.19%
Revenue Total	(578,424)	(671,326)	(528,535)	(671,326)		(7,743)		(679,069)	1.15%
EXPENSES									
5-01000 SALARIES	350,202	459,184	359,977	459,184		1,887		461,071	0.41%
5-01025 SALARIES - OVERTIME	36,150	15,016	12,973	15,016				15,016	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	72,366	96,139	75,007	96,139		155		96,294	0.16%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,271	50,087	38,377	50,087		5,701		55,788	11.38%
5-01254 CLOTHING/BOOT ALLOWANCE	2,004	1,900	1,797	1,900				1,900	
5-02104 PHONE			25						
5-02220 VEHICLE EXPENSE	71,708	36,000	36,000	36,000				36,000	
5-02311 TRAINING & EDUCATION	1,117	8,000		8,000				8,000	
5-02388 OVERTIME MEALS	1,194	2,000	1,105	2,000				2,000	
5-05505 NEW EQUIPMENT	410	3,000	3,274	3,000				3,000	
Expense Total	578,422	671,326	528,535	671,326		7,743		679,069	1.15%
Net Expense / (Net Revenue)	(2)								

**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

# City of Sarnia

## 2021 Approved Operating Budget

### 3037 SHORELINE PROTECTION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND			(569,922)			(500,000)		(500,000)	
Revenue Total			(569,922)			(500,000)		(500,000)	
EXPENSES									
5-03005 MATERIALS	1,374								
5-04910 OTHER PURCHASED SERVICES	1,190,355		569,922			500,000		500,000	
Expense Total	1,191,729		569,922			500,000		500,000	
Net Expense / (Net Revenue)	1,191,729								

**4-06200 Contribution from Reserves** - Emergency repairs to be funded from the Shoreline Protection capital account

**5-04910 Other Purchased Services** - To budget for the repairs required each year to the shoreline

# City of Sarnia

## 2021 Approved Operating Budget

### 3040 MUNICIPAL DRAINS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(40,081)	(52,137)	(52,137)	(52,137)				(52,137)	
4-06220 CONTRIBUTION FROM RESERVES		(6,450)	(6,450)		(4,300)			(4,300)	(33.33%)
Revenue Total	(40,081)	(58,587)	(58,587)	(52,137)	(4,300)			(56,437)	(3.67%)
EXPENSES									
5-01000 SALARIES	41,372	41,817	17,940	41,817		(6,462)		35,355	(15.45%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,988	8,762	3,959	8,762		(1,199)		7,563	(13.68%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,386	4,952	1,845	4,952		245		5,197	4.95%
5-02220 VEHICLE EXPENSE		6,450	6,450	6,450		2,150		8,600	33.33%
5-02311 TRAINING & EDUCATION	2,620	2,000	962	2,000				2,000	
5-02480 MAINTENANCE	19,770	24,000	43,032	24,000				24,000	
5-06100 CONTRIBUTION TO RESERVES	200,000	200,000	200,000	200,000		(100,000)		100,000	(50.00%)
Expense Total	277,136	287,981	274,188	287,981		(105,266)		182,715	(36.55%)
Net Expense / (Net Revenue)	237,055	229,394	215,601	235,844	(4,300)	(105,266)		126,278	(44.95%)

**5-06100 Contribution to Reserves -** Reserve was reviewed for adequacy and it was determined a decrease in the contribution could be accommodated.

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6619	MunicipalDrainRehabilitationReserve	200,000	100,000
Total		200,000	100,000

# City of Sarnia

## 2021 Approved Operating Budget

### 3300 STREET LIGHTING

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02102 ELECTRICITY	808,392	830,000	802,681	830,000		(830,000)			(100.00%)
5-02400 REPAIRS & MAINTENANCE	291,091	260,000	307,166	260,000		(260,000)			(100.00%)
Expense Total	1,099,483	1,090,000	1,109,847	1,090,000		(1,090,000)			(100.00%)
Net Expense / (Net Revenue)	1,099,483	1,090,000	1,109,847	1,090,000		(1,090,000)			(100.00%)

**5-02102 Electricity** - Budget reclassified to *3034 Engineering - Traffic* to consolidate the departments into *3034 Engineering - Traffic & Street Lighting*

**5-02445 Street Lighting Maintenance** - Budget reclassified to *3034 Engineering - Traffic* to consolidate the departments into *3034 Engineering - Traffic & Street Lighting*

# City of Sarnia

## 2021 Approved Operating Budget

### 3005 PUBLIC WORKS ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(40)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(705,200)	(720,800)	(720,800)	(720,800)		(35,000)		(755,800)	4.86%
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(805,240)	(820,800)	(820,800)	(820,800)		(35,000)		(855,800)	4.26%
EXPENSES									
5-01000 SALARIES	700,698	787,631	726,370	787,631		(122,815)		664,816	(15.59%)
5-01025 SALARIES - OVERTIME	(5,305)		9,561						
5-01030 SALARIES - CASUAL	16,588								
5-01050 WAGES		24,622	6,222	24,622		(15,666)		8,956	(63.63%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	143,759	167,271	152,140	167,271		(29,246)		138,025	(17.48%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	68,302	85,524	71,957	85,524		(13,432)		72,092	(15.71%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,039	3,100	2,098	3,100				3,100	
5-02104 PHONE	6,405	5,000	4,751	5,000		750		5,750	15.00%
5-02220 VEHICLE EXPENSE	59,834	22,200	22,200	22,200				22,200	
5-02300 OFFICE EXPENSES	19,266	20,000	19,137	20,000		400		20,400	2.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,740	2,780	2,581	2,780				2,780	
5-02311 TRAINING & EDUCATION	5,618	6,500	7,242	6,500				6,500	
5-02388 OVERTIME MEALS	44								
5-05500 REPLACEMENT EQUIPMENT	7,264	9,000	9,360	9,000				9,000	
Expense Total	1,027,252	1,133,628	1,033,619	1,133,628		(180,009)		953,619	(15.88%)
Net Expense / (Net Revenue)	222,012	312,828	212,819	312,828		(215,009)		97,819	(68.73%)

**4-00939 Costs Recovered - Interdepartmental** - Cost of service to Water and Sewer departments  
**Salaries & Benefits** - 1 FTE transferred to 2023 Purchasing; 1 FTE eliminated

# City of Sarnia

## 2021 Approved Operating Budget

### 3008 ROADS MAINTENANCE - RURAL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES		(197,665)	(197,665)		(131,832)			(131,832)	(33.31%)
Revenue Total		(197,665)	(197,665)		(131,832)			(131,832)	(33.31%)
EXPENSES									
5-01000 SALARIES	88,225	93,814	93,826	93,814		3,260		97,074	3.47%
5-01050 WAGES	328,057	307,618	315,333	307,618		54,636		362,254	17.76%
5-01055 WAGES - OVERTIME	3,759		9,365						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	78,562	86,326	92,149	86,326		7,823		94,149	9.06%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	66,082	60,152	67,373	60,152		6,151		66,303	10.23%
5-02220 VEHICLE EXPENSE	114,547	312,212	312,212	312,212		66,000		378,212	21.14%
5-02311 TRAINING & EDUCATION	823	5,000		5,000				5,000	
5-02388 OVERTIME MEALS	522	925	610	925				925	
5-03005 MATERIALS	15,688	15,000	12,419	15,000		300		15,300	2.00%
5-04900 CONTRACT WORK						20,000		20,000	
5-04910 OTHER PURCHASED SERVICES	200,353	222,000	315,536	222,000		18,440		240,440	8.31%
Expense Total	896,618	1,103,047	1,218,823	1,103,047		176,610		1,279,657	16.01%
Net Expense / (Net Revenue)	896,618	905,382	1,021,158	1,103,047	(131,832)	176,610		1,147,825	26.78%

**Salaries & Benefits -** 1 temporary labourer was removed in error in 2020 Approved Budget

**5-04900 Contract Work** - Budget transferred from *5035 By-Law Enforcement*; public works now responsible for contract of the removal of dead animals

**5-04910 Other Purchased Services** - Budget added for annual bridge inspections previously paid out of capital budget



# City of Sarnia

## 2021 Approved Operating Budget

### 3009 STREETS MAINTENANCE - CONCRETE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY			(19,000)		(50,000)			(50,000)	
4-00800 FEDERAL SUBSIDY					(60,000)			(60,000)	
4-06220 CONTRIBUTION FROM RESERVES		(53,195)	(53,195)		(15,463)			(15,463)	(70.93%)
Revenue Total		(53,195)	(72,195)		(125,463)			(125,463)	135.85%
EXPENSES									
5-01000 SALARIES	96,225	95,616	95,073	95,616		1,458		97,074	1.52%
5-01050 WAGES	201,202	307,242	305,485	307,242		6,039		313,281	1.97%
5-01055 WAGES - OVERTIME	(1,234)		3,585						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	55,296	86,466	85,511	86,466		1,437		87,903	1.66%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	41,994	60,203	59,268	60,203		6,088		66,291	10.11%
5-01254 CLOTHING/BOOT ALLOWANCE	1,943	3,500	2,925	3,500				3,500	
5-02220 VEHICLE EXPENSE	92,974	116,169	116,169	116,169		7,731		123,900	6.65%
5-02311 TRAINING & EDUCATION	1,471	5,000		5,000				5,000	
5-02388 OVERTIME MEALS	38	925	509	925				925	
5-03005 MATERIALS	38,171	40,000	34,568	40,000		800		40,800	2.00%
5-04910 OTHER PURCHASED SERVICES	80,146	110,000	100,969	110,000	(40,000)			70,000	(36.36%)
5-05626 SPECIAL PROJECTS			28,156		150,000			150,000	
Expense Total	608,226	825,121	832,218	825,121	110,000	23,553		958,674	16.19%
Net Expense / (Net Revenue)	608,226	771,926	760,023	825,121	(15,463)	23,553		833,211	7.94%

**4-00750 Provincial Subsidy** - Provincial portion of ICIP funding to remove tripping hazards from sidewalks

**4-00800 Federal Subsidy** - Federal portion of ICIP funding to remove tripping hazards from sidewalks

**5-04910 Other Purchased Services** - Funding moved to provide matching contribution for 5-05626 Special Projects for the ICIP funded project

**5-05626 Special Projects** - ICIP Transit Grant funded project to remove tripping hazards from sidewalks. Two year project with 73% grant funding and 27% matching municipal funding.

# City of Sarnia

## 2021 Approved Operating Budget

### 3010 STREETS MAINTENANCE - URBAN

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(133,571)	(30,000)	(60,979)	(30,000)		(80,000)		(110,000)	266.67%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(228,040)	(152,375)	(150,366)	(152,375)		(25,000)		(177,375)	16.41%
4-00936 COSTS RECOVERED - OTHER	(2,099)	(2,575)	(1,285)	(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)		(36,258)			(36,258)	(61.17%)
Revenue Total	(1,066,418)	(981,046)	(1,008,726)	(887,658)	(36,258)	(105,000)		(1,028,916)	4.88%
EXPENSES									
5-01000 SALARIES	94,565	95,616	92,181	95,616		(20,345)		75,271	(21.28%)
5-01025 SALARIES - OVERTIME	3,187		10,113						
5-01050 WAGES	827,875	783,937	810,949	783,937		46,849		830,786	5.98%
5-01055 WAGES - OVERTIME	79,914	63,168	35,139	63,168		948		64,116	1.50%
5-01060 WAGES - CASUAL		58,240	31,360	58,240		(58,240)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	177,978	197,077	205,383	197,077		(8,417)		188,660	(4.27%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	133,514	129,999	137,428	129,999		12,012		142,011	9.24%
5-01254 CLOTHING/BOOT ALLOWANCE	6,832	7,500	6,832	7,500				7,500	
5-02220 VEHICLE EXPENSE	292,183	346,571	346,571	346,571		18,129		364,700	5.23%
5-02311 TRAINING & EDUCATION	6,017	7,000		7,000				7,000	
5-02388 OVERTIME MEALS	3,763	4,939	2,847	4,939				4,939	
5-02435 GROUNDS MAINTENANCE		15,000	14,404	15,000				15,000	
5-03005 MATERIALS	330,054	340,000	323,023	340,000		5,000		345,000	1.47%
5-04910 OTHER PURCHASED SERVICES	148,202	140,000	145,347	140,000		2,800		142,800	2.00%
Expense Total	2,104,084	2,189,047	2,161,577	2,189,047		(1,264)		2,187,783	(0.06%)
Net Expense / (Net Revenue)	1,037,666	1,208,001	1,152,851	1,301,389	(36,258)	(106,264)		1,158,867	(4.07%)

**4-00930 Costs Recovered** - Increased based on historical actuals

**4-00931 Costs Recovered - Other Municipalities** - Increased based on historical actuals

**5-01050 Wages** - Reallocation of students

**5-03005 Materials** - Increased cost to maintain City parking lots in deteriorating condition

# City of Sarnia

## 2021 Approved Operating Budget

### 3011 WINTER MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(362,160)	(355,000)	(297,126)	(355,000)				(355,000)	
4-06220 CONTRIBUTION FROM RESERVES		(26,796)	(26,796)		(19,364)			(19,364)	(27.74%)
Revenue Total	(362,160)	(381,796)	(323,922)	(355,000)	(19,364)			(374,364)	(1.95%)
EXPENSES									
5-01050 WAGES			6,164						
5-01055 WAGES - OVERTIME	251,607	254,790	167,473	254,790		2,766		257,556	1.09%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	26,606	3,016	21,816	3,016		2,004		5,020	66.45%
5-02220 VEHICLE EXPENSE	409,772	436,568	436,568	436,568		8,932		445,500	2.05%
5-02388 OVERTIME MEALS	14,350	7,000	10,580	7,000				7,000	
5-03005 MATERIALS	486,484	675,000	458,854	675,000		(75,000)		600,000	(11.11%)
5-04910 OTHER PURCHASED SERVICES	112,375	200,000	117,446	200,000		(25,000)		175,000	(12.50%)
5-05500 REPLACEMENT EQUIPMENT	19,650								
Expense Total	1,320,844	1,576,374	1,218,901	1,576,374		(86,298)		1,490,076	(5.47%)
Net Expense / (Net Revenue)	958,684	1,194,578	894,979	1,221,374	(19,364)	(86,298)		1,115,712	(6.60%)

**5-03005 Materials** - Decrease in budget due to historical spending with typical winter in recent years

**5-04910 Other Purchased Services** - Decrease in budget due to historical spending with typical winter in recent years

# City of Sarnia

## 2021 Approved Operating Budget

### 3015 WORKS CENTRE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(14,905)	(1,500)	(810)	(1,500)				(1,500)	
4-00936 COSTS RECOVERED - OTHER	(111,058)	(95,000)	(104,398)	(95,000)		(15,000)		(110,000)	15.79%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(786,470)	(786,470)	(786,503)	(786,470)				(786,470)	
4-00940 SALE OF MATERIALS	(4,220)	(5,000)	(3,647)	(5,000)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(516,664)	(596,748)	(540,991)	(596,748)		(14,100)		(610,848)	2.36%
Revenue Total	(1,433,317)	(1,484,718)	(1,436,349)	(1,484,718)		(29,100)		(1,513,818)	1.96%
EXPENSES									
5-01000 SALARIES	106,331	111,099	109,432	111,099		1,790		112,889	1.61%
5-01050 WAGES	641,931	610,403	585,990	610,403		17,304		627,707	2.83%
5-01055 WAGES - OVERTIME	30,670	32,994	45,571	32,994		494		33,488	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	156,558	154,519	156,800	154,519		3,474		157,993	2.25%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	98,274	102,265	100,486	102,265		10,838		113,103	10.60%
5-01254 CLOTHING/BOOT ALLOWANCE	9,985	19,000	4,398	19,000		(9,000)		10,000	(47.37%)
5-01256 TOOL ALLOWANCE	6,700	5,000	6,967	5,000				5,000	
5-02101 NATURAL GAS	21,725	22,500	19,701	22,500		500		23,000	2.22%
5-02102 ELECTRICITY	57,431	58,000	57,378	58,000		1,200		59,200	2.07%
5-02104 PHONE	17,052	13,000	15,856	13,000				13,000	
5-02220 VEHICLE EXPENSE	77,392	118,300	118,338	118,300				118,300	
5-02222 RADIO LICENSE	37,528	33,000	33,504	33,000				33,000	
5-02300 OFFICE EXPENSES	4,773	4,970	4,616	4,970				4,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,861	3,950	4,066	3,950				3,950	
5-02311 TRAINING & EDUCATION	3,591	8,668	3,335	8,668				8,668	
5-02360 CLOTHING & UNIFORMS	1,871	7,500	5,405	7,500				7,500	
5-02388 OVERTIME MEALS	4,365	3,000	2,523	3,000				3,000	
5-02420 BUILDING MAINTENANCE	78,559	95,000	86,139	95,000	(15,000)	2,000		82,000	(13.68%)
5-03002 OTHER OPERATING SUPPLIES	12,742	15,550	18,034	15,550				15,550	
5-04043 CONTRACT CLEANING	34,277	34,500	26,258	34,500				34,500	
5-04910 OTHER PURCHASED SERVICES	25,890	30,000	30,188	30,000		500		30,500	1.67%
5-05500 REPLACEMENT EQUIPMENT	809	1,500	1,364	1,500	15,000			16,500	1,000.00%

# City of Sarnia

## 2021 Approved Operating Budget

### 3015 WORKS CENTRE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Expense Total	1,433,315	1,484,718	1,436,349	1,484,718		29,100		1,513,818	1.96%
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.

**5-02420 Building Maintenance** - One time transfer of funds to **5-05500 Replacement Equipment** for A/C unit replacements

# City of Sarnia

## 2021 Approved Operating Budget

### 3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(277,070)	(250,000)	(224,220)	(250,000)				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(1,379,015)	(1,374,643)	(1,300,654)	(1,374,643)		13,987		(1,360,656)	(1.02%)
Revenue Total	(1,656,085)	(1,624,643)	(1,524,874)	(1,624,643)		13,987		(1,610,656)	(0.86%)
EXPENSES									
5-02200 GASOLINE	512,625	470,000	457,382	470,000				470,000	
5-02221 VEHICLE LICENSE	55,275	62,000	56,186	62,000				62,000	
5-03005 MATERIALS	566,039	640,000	616,107	640,000				640,000	
5-04005 INSURANCE	181,006	217,643	162,925	217,643		(13,987)		203,656	(6.43%)
5-04910 OTHER PURCHASED SERVICES	341,139	220,000	223,248	220,000				220,000	
5-05500 REPLACEMENT EQUIPMENT		15,000	9,026	15,000				15,000	
Expense Total	1,656,084	1,624,643	1,524,874	1,624,643		(13,987)		1,610,656	(0.86%)
Net Expense / (Net Revenue)	(1)								

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*.

**5-04005 Insurance** - Estimated increase of 25% of 2020 premiums based on direction from other municipal increases and industry direction; new insurance provider premiums are allocated more to properties than to vehicles compared to prior provider resulting in decrease; actual premium change not known until late in the year

# City of Sarnia

## 2021 Approved Operating Budget

### 3800 GARBAGE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(352)	(1,000)	(619)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(19,111)	(24,480)	(23,066)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED	(300)	(11,000)	(11,000)	(11,000)				(11,000)	
Revenue Total	(19,763)	(36,480)	(34,685)	(36,480)				(36,480)	
EXPENSES									
5-01000 SALARIES	59,121	27,149	26,667	27,149		1,158		28,307	4.27%
5-01025 SALARIES - OVERTIME	2,986		125						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,238	5,767	6,226	5,767		219		5,986	3.80%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	6,433	3,288	3,330	3,288		380		3,668	11.56%
5-01254 CLOTHING/BOOT ALLOWANCE	471	500	471	500				500	
5-02302 ADVERTISING	5,421	10,000	11,209	10,000				10,000	
5-02466 CONTRACT EXPENSE	32,411								
5-04021 GARBAGE COLLECTION	1,141,033	1,301,975	1,272,277	1,301,975				1,301,975	
5-04204 BULK ITEMS RECYCLING		30,300	28,827	30,300				30,300	
Expense Total	1,260,114	1,378,979	1,349,132	1,378,979		1,757		1,380,736	0.13%
Net Expense / (Net Revenue)	1,240,351	1,342,499	1,314,447	1,342,499		1,757		1,344,256	0.13%

**5-04021 Garbage Collection** - Estimated 2% CPI increase to garbage collection contract results in no increase required due to lower expected fuel costs than previously budgeted

# City of Sarnia

## 2021 Approved Operating Budget

### 3880 RECYCLING & COMPOST COLLECTION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED			(11,332)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(109,840)	(44,000)	(44,400)	(44,000)				(44,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,434)	(1,000)	(1,051)	(1,000)				(1,000)	
4-00934 COSTS RECOVERED - RECYCLABLES	(311,022)	(540,000)	(225,074)	(540,000)		230,000		(310,000)	(42.59%)
4-00936 COSTS RECOVERED - OTHER	(566,246)	(566,245)	(513,256)	(566,245)				(566,245)	
4-00940 SALE OF MATERIALS	(111,121)	(5,000)	(5,113)	(5,000)			5,000		(100.00%)
4-06220 CONTRIBUTION FROM RESERVES		(8,599)	(8,599)		(5,732)			(5,732)	(33.34%)
Revenue Total	(1,099,663)	(1,164,844)	(808,825)	(1,156,245)	(5,732)	230,000	5,000	(926,977)	(20.42%)
EXPENSES									
5-01000 SALARIES	129,138	27,144	39,580	27,144		1,163		28,307	4.28%
5-01025 SALARIES - OVERTIME	9,211		202						
5-01030 SALARIES - CASUAL	28,795		4,290						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	30,186	5,768	10,230	5,768		218		5,986	3.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,886	3,272	4,704	3,272		396		3,668	12.10%
5-02104 PHONE	715	700	666	700				700	
5-02220 VEHICLE EXPENSE	31,350	23,834	23,834	23,834		2,866		26,700	12.02%
5-02300 OFFICE EXPENSES		2,000		2,000				2,000	
5-02302 ADVERTISING	18,206	32,000	15,337	32,000				32,000	
5-02388 OVERTIME MEALS	47								
5-02420 BUILDING MAINTENANCE	2,443								
5-03005 MATERIALS	49,861	7,000	3,542	7,000			(5,000)	2,000	(71.43%)
5-04022 COMPOST COLLECTION	466,157	429,807	434,970	429,807		5,000		434,807	1.16%
5-04023 COMPOST PROCESSING	331,445								
5-04200 BLUEBOX PROCESSING	732,848	955,059	880,791	955,059				955,059	
5-04201 BLUEBOX COLLECTION	866,177	1,097,580	1,034,243	1,097,580		9,000		1,106,580	0.82%
5-04204 BULK ITEMS RECYCLING	24,000								
5-04910 OTHER PURCHASED SERVICES	6,849	6,000	3,000	6,000		(6,000)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	16	1,500	750	1,500				1,500	
Expense Total	2,744,330	2,591,664	2,456,139	2,591,664		12,643	(5,000)	2,599,307	0.29%



# City of Sarnia

## 2021 Approved Operating Budget

### 3880 RECYCLING & COMPOST COLLECTION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Net Expense / (Net Revenue)	1,644,667	1,426,820	1,647,314	1,435,419	(5,732)	242,643		1,672,330	17.21%

**4-00934 Costs Recovered - Recyclable** - Decrease due to the reduction in commodity prices for sale of recyclable materials

**4-00940 Sale of Materials** - Remove budget as blue boxes will no longer be sold by the City (Budget Deliberation Day December 1, 2020)

**5-03005 Materials** - Remove the cost of purchasing blue boxes as they will no longer be sold by the City (Budget Deliberation Day December 1, 2020)

**5-04022 Compost Collection** - Increase of estimated 2% CPI to contract costs offset with decrease in budgeted fuel costs estimate

**5-04200 Bluebox Processing** - Increase of estimated 2% CPI to contract costs; actual costs are dependent on tonnage collected resulting in no change to budget due to lower than anticipated tonnage collected to date

**5-04201 Bluebox Collection** - Increase of estimated 2% CPI to contract costs offset with decrease in budgeted fuel costs estimate; actual costs are dependent on tonnage collected

**5-04910 Other Purchased Services** - Account no longer required

# City of Sarnia

## 2021 Approved Operating Budget

### 3885 COMPOST SITE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(30,000)	(30,809)	(30,000)				(30,000)	
4-00940 SALE OF MATERIALS		(97,000)	(89,633)	(97,000)				(97,000)	
Revenue Total		(127,000)	(120,442)	(127,000)				(127,000)	
EXPENSES									
5-01000 SALARIES		27,148	26,204	27,148		1,159		28,307	4.27%
5-01025 SALARIES - OVERTIME	91	5,200	2,804	5,200				5,200	
5-01030 SALARIES - CASUAL		8,488	5,086	8,488		(8,488)			(100.00%)
5-01050 WAGES		56,366	28,184	56,366		2,085		58,451	3.70%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		12,593	9,382	12,593		583		13,176	4.63%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		3,272	3,377	3,272		396		3,668	12.10%
5-02300 OFFICE EXPENSES		500	274	500				500	
5-02302 ADVERTISING		3,500	872	3,500				3,500	
5-02420 BUILDING MAINTENANCE		5,000	2,726	5,000				5,000	
5-02435 GROUNDS MAINTENANCE		25,000	12,502	25,000				25,000	
5-02466 CONTRACT EXPENSE		210,000	158,725	210,000		(50,000)		160,000	(23.81%)
5-03005 MATERIALS		2,000	1,573	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES		95,000	73,289	95,000				95,000	
5-05700 BANK CHARGES		1,500	1,087	1,500				1,500	
Expense Total	91	455,567	326,085	455,567		(54,265)		401,302	(11.91%)
Net Expense / (Net Revenue)	91	328,567	205,643	328,567		(54,265)		274,302	(16.52%)

**5-02466ContractExpense** - Contract is volume driven not fixed price; decreased to reflect recent activity - staff will monitor

# City of Sarnia

## 2021 Approved Operating Budget

### 3150 CARE-A-VAN - TRANSPORTATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	856								
Revenue Total	856								
EXPENSES									
5-01050 WAGES	443,174	434,420	303,253	434,420		7,991		442,411	1.84%
5-01055 WAGES - OVERTIME	42,232	16,950	22,071	16,950		250		17,200	1.47%
5-01085 EDUCATION LEAVE	3,125		592						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	90,417	91,743	72,213	91,743		1,426		93,169	1.55%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	62,459	95,498	90,248	95,498		9,118		104,616	9.55%
5-01254 CLOTHING/BOOT ALLOWANCE	882	1,000	881	1,000		250		1,250	25.00%
5-02200 GASOLINE	51,258	78,000	33,100	78,000		(2,000)		76,000	(2.56%)
5-02210 TIRES	8,156	2,500	5,545	2,500		5,600		8,100	224.00%
5-02221 VEHICLE LICENSE	1,378	1,956	2,071	1,956				1,956	
5-02360 CLOTHING & UNIFORMS	3,089	3,100	1,990	3,100				3,100	
5-02388 OVERTIME MEALS	94	100	140	100				100	
5-05100 FACILITY RENT	1,628	2,640	2,640	2,640				2,640	
5-05650 ALLOCATED ADMINISTRATION	16,500	16,500	16,500	16,500				16,500	
Expense Total	724,392	744,407	551,244	744,407		22,635		767,042	3.04%
Net Expense / (Net Revenue)	725,248	744,407	551,244	744,407		22,635		767,042	3.04%

# City of Sarnia

## 2021 Approved Operating Budget

### 3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	63,499	62,946	62,946	62,946		933		63,879	1.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,404	13,531	13,531	13,531		325		13,856	2.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,756	19,276	19,276	19,276		1,614		20,890	8.37%
5-02384 RADIO & RADAR	3,618	3,863	3,767	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	44,357	63,503	55,845	63,503				63,503	
Expense Total	139,634	163,119	155,365	163,119		2,872		165,991	1.76%
Net Expense / (Net Revenue)	139,634	163,119	155,365	163,119		2,872		165,991	1.76%

# City of Sarnia

## 2021 Approved Operating Budget

### 3170 CARE-A-VAN - PREMISES & PLANT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	3,576	7,000	5,580	7,000		(1,000)		6,000	(14.29%)
5-02102 ELECTRICITY	4,603	6,000	5,008	6,000		(1,000)		5,000	(16.67%)
5-02103 WATER	3,911	4,366	4,415	4,366				4,366	
5-02420 BUILDING MAINTENANCE	8,872	12,000	10,786	12,000				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	725		134						
5-03002 OTHER OPERATING SUPPLIES	392	410	336	410				410	
5-04043 CONTRACT CLEANING	1,934	2,000	1,949	2,000				2,000	
5-05000 SUNDRY	70								
5-05140 REALTY TAXES	14,245	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	43,328	52,392	48,824	52,392		(2,000)		50,392	(3.82%)
Net Expense / (Net Revenue)	43,328	52,392	48,824	52,392		(2,000)		50,392	(3.82%)

### 5-06100ContributiontoReserves

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6614	CapitalInfrastructure-Transit	5,000	5,000
Total		5,000	5,000

# City of Sarnia

## 2021 Approved Operating Budget

### 3175 CARE-A-VAN - ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	108,481	108,442	93,116	108,442		2,345		110,787	2.16%
5-01025 SALARIES - OVERTIME	(5,036)								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	22,348	22,947	19,857	22,947		410		23,357	1.79%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,931	13,458	15,255	13,458		1,529		14,987	11.36%
5-01254 CLOTHING/BOOT ALLOWANCE	94	100	94	100				100	
5-02104 PHONE	5,561	5,300	4,904	5,300				5,300	
5-02300 OFFICE EXPENSES	738	1,000	657	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,551	1,600	1,453	1,600				1,600	
5-02302 ADVERTISING	913	650		650				650	
5-02303 POSTAGE	91	102	69	102				102	
5-02311 TRAINING & EDUCATION	535	1,500	750	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	136	350	176	350				350	
5-04910 OTHER PURCHASED SERVICES		1,000	502	1,000				1,000	
Expense Total	158,343	156,449	136,833	156,449		4,284		160,733	2.74%
Net Expense / (Net Revenue)	158,343	156,449	136,833	156,449		4,284		160,733	2.74%

# City of Sarnia

## 2021 Approved Operating Budget

### 3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00470 CASH FARES	(14,691)	(11,000)	(6,807)	(11,000)				(11,000)	
4-00471 TICKETS REDEEMED	(14,606)	(28,000)	(14,912)	(28,000)				(28,000)	
4-00472 BUS PASSES	(56,161)	(50,000)	(22,816)	(50,000)				(50,000)	
4-00473 CHARTERS		(1,000)		(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(116,921)	(120,000)	(120,000)	(120,000)				(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(29,021)	(29,199)	(29,109)	(29,199)				(29,199)	
Revenue Total	(231,400)	(239,199)	(193,644)	(239,199)				(239,199)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(231,400)	(239,199)	(193,644)	(239,199)				(239,199)	

# City of Sarnia

## 2021 Approved Operating Budget

### 4500 PARKS & RECREATION - ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00474 ADVERTISING		(20,000)		(20,000)		20,000			(100.00%)
4-00930 COSTS RECOVERED	(504)	(1,000)	(562)	(1,000)		1,000			(100.00%)
4-06220 CONTRIBUTION FROM RESERVES			(85,463)						
Revenue Total	(504)	(21,000)	(86,025)	(21,000)		21,000			(100.00%)
EXPENSES									
5-01000 SALARIES	229,886	249,924	215,396	249,924		(249,924)			(100.00%)
5-01025 SALARIES - OVERTIME	152								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	26,775	51,100	39,184	51,100		(51,100)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,974	29,233	26,230	29,233		(29,233)			(100.00%)
5-01253 CAR ALLOWANCE	1,170	1,402	675	1,402		(1,402)			(100.00%)
5-02104 PHONE	1,658	1,530	1,615	1,530		(1,530)			(100.00%)
5-02111 TRANSACTION AND PROCESSING FEES	70,633	68,000	45,855	68,000		(68,000)			(100.00%)
5-02300 OFFICE EXPENSES	5,086	6,120	5,175	6,120		(6,120)			(100.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	16	1,820	1,550	1,820		(1,820)			(100.00%)
5-02302 ADVERTISING	920	6,115	2,853	6,115		(6,115)			(100.00%)
5-02303 POSTAGE	647	2,000	1,671	2,000		(2,000)			(100.00%)
5-02311 TRAINING & EDUCATION	(412)	3,300		3,300		(3,300)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	686								
5-05500 REPLACEMENT EQUIPMENT	3,285	2,000	998	2,000		(2,000)			(100.00%)
5-05626 SPECIAL PROJECTS		28,600	11,958						(100.00%)
Expense Total	363,476	451,144	353,160	422,544		(422,544)			(100.00%)
Net Expense / (Net Revenue)	362,972	430,144	267,135	401,544		(401,544)			(100.00%)

**4500 Parks & Recreation Administration** has been consolidated into **4600 Recreation Admin** in 2021 budget  
**Salaries & Benefits** - 1 FTE eliminated (senior position) due to restructuring; 1 FTE transferred to 2024 Customer Service; 1 FTE transferred to 4600 Recreation Admin



# City of Sarnia

## 2021 Approved Operating Budget

### 4505 PARKS - ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	299,606	311,778	310,303	311,778		4,832		316,610	1.55%
5-01025 SALARIES - OVERTIME	45,848	32,786	33,489	32,786				32,786	
5-01095 CALL DUTY	10,850	9,100	9,795	9,100				9,100	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	52,510	66,673	64,208	66,673		737		67,410	1.11%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	34,208	31,410	33,191	31,410		3,894		35,304	12.40%
5-01254 CLOTHING/BOOT ALLOWANCE	1,412	1,500	1,412	1,500				1,500	
5-02104 PHONE	2,117	3,000	2,753	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,000	1,327	1,000				1,000	
5-02311 TRAINING & EDUCATION	1,884	4,500	1,951	4,500				4,500	
5-02388 OVERTIME MEALS	1,062	600	387	600				600	
5-05500 REPLACEMENT EQUIPMENT	614								
Expense Total	450,111	462,347	458,816	462,347		9,463		471,810	2.05%
Net Expense / (Net Revenue)	450,111	462,347	458,816	462,347		9,463		471,810	2.05%

# City of Sarnia

## 2021 Approved Operating Budget

### 4510 GENERAL PARK MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(32,545)	(57,050)	(57,001)	(57,050)				(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(90,000)	(100,000)	(100,000)	(100,000)				(100,000)	
4-00903 RENTAL REVENUE	(39,554)	(48,800)	(5,680)	(48,800)				(48,800)	
4-00905 DONATIONS	(902)								
4-00930 COSTS RECOVERED	(27,169)	(9,500)	(9,500)	(9,500)				(9,500)	
4-06220 CONTRIBUTION FROM RESERVES		(243,925)	(243,925)	(10,000)	(155,950)	10,000		(155,950)	(36.07%)
Revenue Total	(190,170)	(459,275)	(416,106)	(225,350)	(155,950)	10,000		(371,300)	(19.16%)
EXPENSES									
5-01050 WAGES	450,057	434,227	399,663	434,227		6,029		440,256	1.39%
5-01051 WAGES - SEASONAL	284,533	415,383	259,236	415,383		(864)		414,519	(0.21%)
5-01055 WAGES - OVERTIME	29,965	42,914	36,702	42,914		648		43,562	1.51%
5-01060 WAGES - CASUAL	312,038	252,372	19,065	252,372				252,372	
5-01115 STAT HOLIDAY PAY	8,992	8,034	4,444	8,034				8,034	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	180,787	225,570	169,181	225,570		4,000		229,570	1.77%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	61,464	67,989	66,091	67,989		4,990		72,979	7.34%
5-01254 CLOTHING/BOOT ALLOWANCE	3,436	3,500	2,945	3,500				3,500	
5-02101 NATURAL GAS	29,599	34,583	30,091	34,583				34,583	
5-02102 ELECTRICITY	123,615	140,000	135,829	140,000				140,000	
5-02103 WATER	36,741	33,890	71,833	33,890		40,000		73,890	118.03%
5-02104 PHONE	19,718	14,400	16,157	14,400				14,400	
5-02220 VEHICLE EXPENSE	384,500	618,425	618,425	618,425		77,975		696,400	12.61%
5-02311 TRAINING & EDUCATION	7,357	3,750	1,419	3,750				3,750	
5-02360 CLOTHING & UNIFORMS	147								
5-02388 OVERTIME MEALS	1,815	1,000	1,362	1,000				1,000	
5-02420 BUILDING MAINTENANCE	373	10,000	7,558	10,000		40,000		50,000	400.00%
5-02435 GROUNDS MAINTENANCE	37	225,000	183,342	225,000		(90,000)	15,000	150,000	(33.33%)
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	22,340	25,000	19,420	25,000		5,000		30,000	20.00%
5-03005 MATERIALS	5	55,000	109,312	55,000		42,500		97,500	77.27%
5-04021 GARBAGE COLLECTION	11,440	15,060	14,098	15,060				15,060	
5-04900 CONTRACT WORK	212,861								

# City of Sarnia

## 2021 Approved Operating Budget

### 4510 GENERAL PARK MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-04902 CONTRACT WORK - CHILDREN'S FARM	145,204	145,204	145,204	145,204		10,000		155,204	6.89%
5-05500 REPLACEMENT EQUIPMENT	4,535	10,000	13,831	10,000				10,000	
5-05865 LOCOMOTIVE 6069	5,902	5,000	3,981	5,000				5,000	
5-06100 CONTRIBUTION TO RESERVES	16,000	26,000	26,000	26,000		(26,000)			(100.00%)
5-47400 PARK MAINTENANCE & SUPPLIES	146,495								
5-47404 TRAILS AND NATURAL AREAS	13,665	30,000	22,954	30,000				30,000	
Expense Total	2,513,621	2,842,301	2,378,143	2,842,301		114,278	15,000	2,971,579	4.55%
Net Expense / (Net Revenue)	2,323,451	2,383,026	1,962,037	2,616,951	(155,950)	124,278	15,000	2,600,279	9.12%

**4-06220 Contribution from Reserves** - Remove allocation for Bluewater Gymnastics regular maintenance; One time funding using asset management levy funding to offset the increase to **5-02220 Vehicle Expense** - total increase is being phased in

**5-02103 Water**- Increase due to addition of two water meters, where previous water usage was un-metered

**5-02435 Grounds Maintenance** - Reallocate budget to 5-03005 Materials based on usage of funds; increase to reflect maintenance agreement with contractor for annual maintenance of the Canatara Park BMX track; re-allocate \$10,000 to 5-04902 Contract Work - Children's Farm to transfer additional site maintenance responsibilities to Sarnia District Humane Society (City Council October 5, 2020)

**5-02525 Playground Equipment Maintenance** - Increase required to align with our Playground Improvement Plan and Park Revitalization strategy

**5-03005 Materials** - Budget reallocated from 5-02435 Grounds Maintenance, slight increase due to rising prices on materials required

**5-06100 Contribution to Reserve** - Consolidated into *2490 Corporate Municipal* contribution to reserve account

# City of Sarnia

## 2021 Approved Operating Budget

### 4511 SPORTS FIELDS MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00625 FACILITY FEES	(73,992)	(80,000)	(15,586)	(80,000)				(80,000)	
4-00627 SUBSIDIZED RENTALS	(67,301)	(100,000)	8,984	(100,000)				(100,000)	
Revenue Total	(141,293)	(180,000)	(6,602)	(180,000)				(180,000)	
EXPENSES									
5-02220 VEHICLE EXPENSE	30,000	3,700	3,700	3,700				3,700	
5-02435 GROUNDS MAINTENANCE		60,000	41,964	60,000			13,000	73,000	21.67%
5-03005 MATERIALS		5,000	10,512	5,000				5,000	
5-47401 SPORTS FIELDS	55,029								
Expense Total	85,029	68,700	56,176	68,700			13,000	81,700	18.92%
Net Expense / (Net Revenue)	(56,264)	(111,300)	49,574	(111,300)			13,000	(98,300)	(11.68%)

**5-02435 Grounds Maintenance** - Increase needed to cover annual maintenance agreement for repairs to the tennis court surfaces

# City of Sarnia

## 2021 Approved Operating Budget

### 4515 GREENHOUSE & HORTICULTURE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	155,911	178,633	156,941	178,633		2,573		181,206	1.44%
5-01051 WAGES - SEASONAL	131,476	130,249	74,864	130,249		2,000		132,249	1.54%
5-01055 WAGES - OVERTIME	6,259	5,500	5,271	5,500		78		5,578	1.42%
5-01060 WAGES - CASUAL	67,113	38,826		38,826				38,826	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	54,057	75,620	56,942	75,620		1,216		76,836	1.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,900	28,544	29,717	28,544		2,730		31,274	9.56%
5-01254 CLOTHING/BOOT ALLOWANCE	1,473	1,500	982	1,500				1,500	
5-02220 VEHICLE EXPENSE	40,000	11,000	11,000	11,000				11,000	
5-02388 OVERTIME MEALS	376	150	18	150				150	
5-02420 BUILDING MAINTENANCE		12,000	6,148	12,000		(3,000)		9,000	(25.00%)
5-03005 MATERIALS		12,000	15,987	12,000		3,000		15,000	25.00%
5-47450 FACILITY MAINTENANCE & SUPPLIES	30,030								
Expense Total	515,595	494,022	357,870	494,022		8,597		502,619	1.74%
Net Expense / (Net Revenue)	515,595	494,022	357,870	494,022		8,597		502,619	1.74%

# City of Sarnia

## 2021 Approved Operating Budget

### 4551 ARBORICULTURE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(7,104)		(300)						
4-06220 CONTRIBUTION FROM RESERVES		(259,200)	(259,200)		(172,800)			(172,800)	(33.33%)
Revenue Total	(7,104)	(259,200)	(259,500)		(172,800)			(172,800)	(33.33%)
EXPENSES									
5-01050 WAGES	375,288	411,825	394,682	411,825		5,992		417,817	1.45%
5-01055 WAGES - OVERTIME	6,574	6,500	4,824	6,500		101		6,601	1.55%
5-01060 WAGES - CASUAL		10,400	6,240	10,400				10,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	80,211	90,191	88,412	90,191		1,455		91,646	1.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	66,197	66,512	67,998	66,512		6,383		72,895	9.60%
5-01254 CLOTHING/BOOT ALLOWANCE	3,436	3,450	3,313	3,450				3,450	
5-02220 VEHICLE EXPENSE	34,000	293,200	293,200	293,200		86,400		379,600	29.47%
5-02388 OVERTIME MEALS	1,423	1,000	847	1,000				1,000	
5-02401 SMALL TOOLS	105								
5-03005 MATERIALS	20,713	14,420	24,697	14,420				14,420	
5-04901 CONTRACT WORK-TREE CONTRACTOR	18,740								
5-04910 OTHER PURCHASED SERVICES		137,000	142,275	47,000	12,000			59,000	(56.93%)
5-47651 TREE MAINTENANCE	26,418								
Expense Total	633,105	1,034,498	1,026,488	944,498	12,000	100,331		1,056,829	2.16%
Net Expense / (Net Revenue)	626,001	775,298	766,988	944,498	(160,800)	100,331		884,029	14.02%

**4-06220 Contribution from Reserves** - One time funding using asset management levy funding to offset the increase to **5-02220 Vehicle Expense** - total increase is being phased in  
**5-04910 Other Purchased Services** - One time budget requested to complete Gypsy Moth egg mass survey to determine if additional spraying is required to prevent tree damage

# City of Sarnia

## 2021 Approved Operating Budget

### 4600 RECREATION - ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00474 ADVERTISING						(15,000)		(15,000)	
4-00930 COSTS RECOVERED	(15,574)	(21,575)	(7,044)	(21,575)		(2,079)		(23,654)	9.64%
Revenue Total	(15,574)	(21,575)	(7,044)	(21,575)		(17,079)		(38,654)	79.16%
EXPENSES									
5-01000 SALARIES	319,477	329,615	345,996	329,615		71,564		401,179	21.71%
5-01025 SALARIES - OVERTIME	(3,077)		(1,281)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	63,980	69,110	75,604	69,110		15,153		84,263	21.93%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,773	38,993	41,579	38,993		14,615		53,608	37.48%
5-02104 PHONE	2,586	3,500	2,984	3,500				3,500	
5-02111 TRANSACTION AND PROCESSING FEES						68,000		68,000	
5-02220 VEHICLE EXPENSE	3,000								
5-02300 OFFICE EXPENSES	1,348	850	424	850		6,120		6,970	720.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	16	1,000		1,000		1,820		2,820	182.00%
5-02302 ADVERTISING		3,000		3,000		6,115		9,115	203.83%
5-02303 POSTAGE						2,000		2,000	
5-02310 TRAVEL & ACCOMODATIONS	77	1,000		1,000				1,000	
5-02311 TRAINING & EDUCATION	1,819	3,000		3,000		3,300		6,300	110.00%
5-04005 INSURANCE		24,658	35,233	24,658				24,658	
5-05500 REPLACEMENT EQUIPMENT						2,000		2,000	
Expense Total	431,999	474,726	500,539	474,726		190,687		665,413	40.17%
Net Expense / (Net Revenue)	416,425	453,151	493,495	453,151		173,608		626,759	38.31%

Budget amount transferred from 4500 Parks and Recreation Admin (no budget impact): **4-00474 Advertising;**  
**5-02111 Transaction & Processing Fees;** **5-02300 Office Expenses;** **5-02301 Memberships & Subscriptions;** **5-02302 Advertising;** **5-02303 Postage;** **5-02311 Training & Education;** **5-05500 Replacement Equipment**

**Salaries & Benefits** - 1 FTE transferred from 4500 Parks and Recreation Admin

# City of Sarnia

## 2021 Approved Operating Budget

### 4601 RECREATION - PROGRAMS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(68,731)	(66,000)	(17,101)	(66,000)				(66,000)	
4-00645 REGISTRATION FEES - SPECIAL EVENTS		(1,000)		(1,000)		1,000			(100.00%)
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY	(30,761)	(38,600)		(38,600)				(38,600)	
4-00905 DONATIONS	(5,726)	(10,000)	(400)	(10,000)				(10,000)	
4-00930 COSTS RECOVERED	(9,620)	(12,000)	(2,615)	(12,000)				(12,000)	
4-06220 CONTRIBUTION FROM RESERVES	(2,400)	(2,400)		(2,400)				(2,400)	
Revenue Total	(117,238)	(130,000)	(20,116)	(130,000)		1,000		(129,000)	(0.77%)
EXPENSES									
5-01050 WAGES	17,485	9,596	5,168	9,596		152		9,748	1.58%
5-01055 WAGES - OVERTIME	632								
5-01060 WAGES - CASUAL	37,653	48,534	31,359	48,534				48,534	
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	44,043	48,360	48,360	48,360				48,360	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	11,230	12,862	10,030	12,862		197		13,059	1.53%
5-02302 ADVERTISING	8,552	7,000	3,250	7,000				7,000	
5-47251 RECREATION PROGRAMS	28,103	29,500	8,918	29,500		(2,500)		27,000	(8.47%)
5-47252 SUMMER ACTIVITY CENTRES	10,564	11,500		11,500				11,500	
5-47253 SPECIAL ACTIVITIES	28,239	28,000	798	28,000		10,000		38,000	35.71%
5-47254 COMMUNITY DEVELOPMENT	175	1,000		1,000				1,000	
5-47262 LIFEGUARD SUPPLIES CANATARA PARK	3,850	4,000	3,599	4,000				4,000	
5-47355 CONCERTS/ENTERTAINMENT	10,700	11,500	315	11,500				11,500	
Expense Total	201,226	211,852	111,797	211,852		7,849		219,701	3.70%
Net Expense / (Net Revenue)	83,988	81,852	91,681	81,852		8,849		90,701	10.81%

**5-47253 Special Activities** Increase for Waterfront & Downtown Events and Animation initiatives



# City of Sarnia

## 2021 Approved Operating Budget

### 4610 CANADA DAY COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(5,523)	(5,000)	7	(5,000)				(5,000)	
4-00800 FEDERAL SUBSIDY	(20,000)	(20,000)		(20,000)				(20,000)	
4-00905 DONATIONS	(7,279)	(8,000)	(1,000)	(8,000)				(8,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,000)	(8,000)		(8,000)				(8,000)	
4-00992 FUND RAISING	(1,430)	(4,000)		(4,000)				(4,000)	
4-00993 BINGO PROCEEDS	(5,081)								
Revenue Total	(44,313)	(45,000)	(993)	(45,000)				(45,000)	
EXPENSES									
5-04005 INSURANCE	1,523	2,000		2,000				2,000	
5-04100 SECURITY SERVICES	2,695	2,000		2,000				2,000	
5-05817 CANADA DAY-PUBLICITY	2,442	3,000		3,000				3,000	
5-05819 CANADA DAY-FIREWORKS	38,840	40,000	13,921	40,000				40,000	
5-05821 CANADA DAY-SOUND SYSTEM	9,489	14,000		14,000				14,000	
5-05825 CANADA DAY-PARADE	2,100	3,000		3,000				3,000	
5-05826 CANADA DAY-WASHROOMS	3,905	4,000		4,000				4,000	
5-05827 CANADA DAY-BALLOONS, CANDY	338								
5-05829 CANADA DAY-BINGO EXPENSES	1,200								
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30	12,171	8,000		8,000				8,000	
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30	3,943	6,000		6,000				6,000	
5-05832 CANADA DAY-MISCELLANEOUS	5,666	8,000		8,000				8,000	
Expense Total	84,312	90,000	13,921	90,000				90,000	
Net Expense / (Net Revenue)	39,999	45,000	12,928	45,000				45,000	

# City of Sarnia

## 2021 Approved Operating Budget

### 4611 BLUEWATER TRAILS COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00905 DONATIONS	(3,778)								
Revenue Total	(3,778)								
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	278	1,500	278	1,500				1,500	
5-02302 ADVERTISING	1,225	3,000	2,324	3,000				3,000	
5-03005 MATERIALS		5,000	2,498	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	2,264	5,000	2,625	5,000				5,000	
5-05626 SPECIAL PROJECTS	22,010	7,500	7,127	7,500				7,500	
Expense Total	25,777	22,000	14,852	22,000				22,000	
Net Expense / (Net Revenue)	21,999	22,000	14,852	22,000				22,000	

# City of Sarnia

## 2021 Approved Operating Budget

### 4612 COMMUNITIES IN BLOOM COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00905 DONATIONS	(2,700)								
Revenue Total	(2,700)								
EXPENSES									
5-02300 OFFICE EXPENSES	519								
5-02302 ADVERTISING	250	150		150				150	
5-05626 SPECIAL PROJECTS	3,431	1,350		1,350				1,350	
Expense Total	4,200	1,500		1,500				1,500	
Net Expense / (Net Revenue)	1,500	1,500		1,500				1,500	

# City of Sarnia

## 2021 Approved Operating Budget

### 4950 STRANGWAY CENTRE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(24,061)	(23,500)	(20,021)	(23,500)				(23,500)	
4-00661 CONCESSION REVENUE	(29,099)	(23,500)	(5,742)	(23,500)				(23,500)	
4-00750 PROVINCIAL SUBSIDY	(52,727)	(43,964)	(53,375)	(43,964)		(9,000)		(52,964)	20.47%
4-00800 FEDERAL SUBSIDY	(1,960)	(1,386)	(1,386)	(1,386)				(1,386)	
4-00903 RENTAL REVENUE	(21,707)	(21,800)	(10,632)	(21,800)				(21,800)	
4-00905 DONATIONS	(5,859)	(7,000)	(200)	(7,000)		2,000		(5,000)	(28.57%)
4-47803 COSTS RECOVERED - FUNDRAISING	(3,329)	(7,000)	(281)	(7,000)				(7,000)	
4-47805 COSTS RECOVERED - HOBBY SHOP	(1,103)	(4,300)	(359)	(4,300)		1,800		(2,500)	(41.86%)
4-47806 COSTS RECOVERED - ACTIVITIES	(202,424)	(195,000)	(44,447)	(195,000)				(195,000)	
Revenue Total	(342,269)	(327,450)	(136,443)	(327,450)		(5,200)		(332,650)	1.59%
EXPENSES									
5-01000 SALARIES	149,406	156,882	155,111	156,882		6,124		163,006	3.90%
5-01025 SALARIES - OVERTIME	(1,619)		891						
5-01030 SALARIES - CASUAL	12,288	19,396	9,776	19,396				19,396	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	32,140	35,705	35,390	35,705		1,219		36,924	3.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,183	19,014	19,892	19,014		2,286		21,300	12.02%
5-02060 FOOD	18,010	12,000	3,202	12,000				12,000	
5-02101 NATURAL GAS	3,842	5,270	4,505	5,270				5,270	
5-02102 ELECTRICITY	9,744	16,000	12,985	16,000				16,000	
5-02103 WATER	9,780	9,500	10,165	9,500				9,500	
5-02104 PHONE	2,160	2,200	1,949	2,200				2,200	
5-02300 OFFICE EXPENSES	1,841	3,385	2,581	3,385				3,385	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	405	500		500				500	
5-02302 ADVERTISING	1,365	3,438	381	3,438				3,438	
5-02303 POSTAGE		300		300				300	
5-02311 TRAINING & EDUCATION	278	2,000	45	2,000				2,000	
5-02321 CLEANING SUPPLIES	1,759	2,500	681	2,500				2,500	
5-02420 BUILDING MAINTENANCE	25,217	15,000	16,285	15,000				15,000	
5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS	18								
5-03204 COMMITTEE EXPENSES-FUNDRAISING	525	2,000		2,000		(1,000)		1,000	(50.00%)

# City of Sarnia

## 2021 Approved Operating Budget

### 4950 STRANGWAY CENTRE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	1,727	1,000	496	1,000				1,000	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	130,048	90,500	30,672	90,500				90,500	
5-04043 CONTRACT CLEANING	28,921	27,000	6,750	27,000				27,000	
5-05505 NEW EQUIPMENT	988	1,000		1,000				1,000	
Expense Total	450,026	424,590	311,757	424,590		8,629		433,219	2.03%
Net Expense / (Net Revenue)	107,757	97,140	175,314	97,140		3,429		100,569	3.53%

**4-00750 Provincial Subsidy** - It is anticipated that an additional Provincial seniors centre grant will be available in 2021

# City of Sarnia

## 2021 Approved Operating Budget

### 5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		530		530				530	
5-02302 ADVERTISING		450		450				450	
5-02311 TRAINING & EDUCATION	83	500	385	500				500	
5-05626 SPECIAL PROJECTS	747	1,750		1,750				1,750	
Expense Total	830	3,230	385	3,230				3,230	
Net Expense / (Net Revenue)	830	3,230	385	3,230				3,230	

# City of Sarnia

## 2021 Approved Operating Budget

### 2055 UNDRIP COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES	287	500		500				500	
5-02302 ADVERTISING		500		500				500	
5-04910 OTHER PURCHASED SERVICES	1,750	1,500		1,500				1,500	
5-05626 SPECIAL PROJECTS	534	500		500				500	
Expense Total	2,571	3,000		3,000				3,000	
Net Expense / (Net Revenue)	2,571	3,000		3,000				3,000	

# City of Sarnia

## 2021 Approved Operating Budget

### 5005 PLANNING AND DEVELOPMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00629 SPECIAL EVENTS	(1,572)		(500)						
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(122,031)	(80,000)	(83,905)	(80,000)				(80,000)	
4-00701 ZONING VERIFICATION FEES	(25,001)	(18,000)	(18,844)	(18,000)				(18,000)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(25,284)	(7,800)	(7,936)	(7,800)				(7,800)	
4-00720 SALE OF PRINTS, MAPS, ETC	(3,150)	(6,000)	(3,874)	(6,000)				(6,000)	
4-00745 COUNTY RECOVERY	(804,310)	(825,971)	(890,352)	(825,971)		(184,785)		(1,010,756)	22.37%
4-00750 PROVINCIAL SUBSIDY	(8,680)								
4-00800 FEDERAL SUBSIDY	(56,296)	(78,000)	(5,953)	(78,000)		78,000			(100.00%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(47,650)	(47,650)	(47,650)	(47,650)				(47,650)	
4-06200 CONTRIBUTION FROM RESERVE FUND			(91,893)						
Revenue Total	(1,093,974)	(1,063,421)	(1,150,907)	(1,063,421)		(106,785)		(1,170,206)	10.04%
EXPENSES									
5-01000 SALARIES	632,716	722,885	562,195	722,885		20,889		743,774	2.89%
5-01025 SALARIES - OVERTIME	(3,643)		878						
5-01030 SALARIES - CASUAL	7,616	8,490		8,490				8,490	
5-01050 WAGES	39,867		49,179						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	129,654	154,413	113,613	154,413		3,991		158,404	2.58%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	67,887	89,773	77,375	89,773		10,318		100,091	11.49%
5-01253 CAR ALLOWANCE	901	1,350	1,347	1,350				1,350	
5-01254 CLOTHING/BOOT ALLOWANCE		250		250				250	
5-02104 PHONE	1,374	2,000	1,162	2,000				2,000	
5-02220 VEHICLE EXPENSE	1,000								
5-02300 OFFICE EXPENSES	7,925	4,250	5,092	4,250				4,250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,929	5,000	1,777	5,000				5,000	
5-02302 ADVERTISING	5,665	5,000	6,363	5,000				5,000	
5-02303 POSTAGE	3,234	3,000	2,253	3,000				3,000	
5-02311 TRAINING & EDUCATION	7,460	8,000	1,669	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	122	1,000	261	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	6,800	7,000	3,884	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT	2,552	2,500	1,867	2,500				2,500	



# City of Sarnia

## 2021 Approved Operating Budget

### 5005 PLANNING AND DEVELOPMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-05626 SPECIAL PROJECTS	1,439	3,000	2,686	3,000				3,000	
5-06100 CONTRIBUTION TO RESERVES			90,000						
Expense Total	914,498	1,017,911	921,601	1,017,911		35,198		1,053,109	3.46%
Net Expense / (Net Revenue)	(179,476)	(45,510)	(229,306)	(45,510)		(71,587)		(117,097)	157.30%

**4-00745 County Recovery** - Budget to offset the planning staff costs recovered through the County of Lambton

**4-00800 Federal Subsidy** - Reduce for Climate Change grant program ended in 2020

**5-01000 Salaries** - Staff step increases

# City of Sarnia

## 2021 Approved Operating Budget

### 5010 COMMITTEE OF ADJUSTMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(27,103)	(30,350)	(24,285)	(30,350)				(30,350)	
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(33,440)	(24,250)	(27,386)	(24,250)				(24,250)	
Revenue Total	(60,543)	(54,600)	(51,671)	(54,600)				(54,600)	
EXPENSES									
5-01253 CAR ALLOWANCE	1,981	2,000	2,000	2,000				2,000	
5-02300 OFFICE EXPENSES	140	100	201	100				100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		150	150	150				150	
5-02302 ADVERTISING	237	700	450	700				700	
5-02303 POSTAGE	505	1,000	839	1,000				1,000	
5-02311 TRAINING & EDUCATION	3,450	3,000	1,500	3,000				3,000	
5-05650 ALLOCATED ADMINISTRATION	47,650	47,650	47,650	47,650				47,650	
Expense Total	53,963	54,600	52,790	54,600				54,600	
Net Expense / (Net Revenue)	(6,580)		1,119						

# City of Sarnia

## 2021 Approved Operating Budget

### 5020 BUILDING DIVISION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00710 BUILDING PERMIT	(932,697)	(715,000)	(659,981)	(715,000)				(715,000)	
4-00930 COSTS RECOVERED	(5,235)	(6,000)	(4,372)	(6,000)				(6,000)	
Revenue Total	(937,932)	(721,000)	(664,353)	(721,000)				(721,000)	
EXPENSES									
5-01000 SALARIES	349,006	409,933	382,060	409,933		28,055		437,988	6.84%
5-01025 SALARIES - OVERTIME	167		720						
5-01030 SALARIES - CASUAL	7,276	13,312	26,216	13,312				13,312	
5-01050 WAGES	17,382		8,119			193		193	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	75,329	89,431	87,758	89,431		5,169		94,600	5.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	45,167	50,949	47,732	50,949		6,554		57,503	12.86%
5-01254 CLOTHING/BOOT ALLOWANCE	648	720	648	720				720	
5-02104 PHONE	3,368	6,000	4,670	6,000				6,000	
5-02200 GASOLINE	1,138	1,500	1,045	1,500				1,500	
5-02220 VEHICLE EXPENSE	39,617	24,100	24,112	24,100				24,100	
5-02300 OFFICE EXPENSES	1,661	2,750	1,830	2,750				2,750	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,865	3,500	335	3,500				3,500	
5-02303 POSTAGE	148	400	384	400				400	
5-02311 TRAINING & EDUCATION	6,745	11,500	7,101	11,500				11,500	
5-02360 CLOTHING & UNIFORMS	714	250	419	250				250	
5-04910 OTHER PURCHASED SERVICES		1,500	750	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	1,245	1,000	502	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	333,957	54,655	20,453	54,655	(4,000)	(39,971)		10,684	(80.45%)
Expense Total	937,933	721,000	664,354	721,000				721,000	
Net Expense / (Net Revenue)	1		1						

**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.

#### 5-06100 Contribution to Reserves

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6035	BuildingPermitReserve	54,655	10,684
Total		54,655	10,684

# City of Sarnia

## 2021 Approved Operating Budget

### 5025 HERITAGE COMMITTEE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(2,106)								
4-00901 OTHER FEES & SERVICE CHARGES	(5,437)								
Revenue Total	(7,543)								
EXPENSES									
5-02300 OFFICE EXPENSES	22	300	150	300				300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	75	75	122	75				75	
5-02302 ADVERTISING	270	2,000	998	2,000				2,000	
5-02311 TRAINING & EDUCATION	621	2,000	998	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	3,897	1,500	8,444						(100.00%)
5-05800 HERITAGE DAY		400	262	400				400	
Expense Total	4,885	6,275	10,974	4,775				4,775	(23.90%)
Net Expense / (Net Revenue)	(2,658)	6,275	10,974	4,775				4,775	(23.90%)

# City of Sarnia

## 2021 Approved Operating Budget

### 5035 BY-LAW ENFORCEMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(195,724)	(183,000)	(180,265)	(183,000)				(183,000)	
4-00711 PERMIT FEES	(2,170)	(1,500)	(365)	(1,500)		500		(1,000)	(33.33%)
4-00715 PROPERTY STANDARDS INSPECTION FEES	(34,715)	(25,000)	(17,290)	(25,000)				(25,000)	
4-00855 FINES	(13,570)	(90,000)	(45,000)	(90,000)				(90,000)	
4-00856 PARKING VIOLATIONS	(167,598)	(220,000)	(150,466)	(220,000)				(220,000)	
4-00858 PARKING LOT REVENUE	(166,521)	(147,500)	(137,175)	(150,000)				(150,000)	1.69%
4-00900 SUNDRY REVENUE		(500)	(125)	(500)				(500)	
4-06220 CONTRIBUTION FROM RESERVES		(7,650)	(7,650)		(5,100)			(5,100)	(33.33%)
Revenue Total	(580,298)	(675,150)	(538,336)	(670,000)	(5,100)	500		(674,600)	(0.08%)
EXPENSES									
5-01000 SALARIES	642,521	704,933	678,710	704,933		25,859		730,792	3.67%
5-01025 SALARIES - OVERTIME	(6,520)		1,975						
5-01030 SALARIES - CASUAL	25,187	19,410	33,892	19,410				19,410	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	140,898	152,259	148,619	152,259		4,961		157,220	3.26%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	80,239	68,673	75,848	68,673		7,881		76,554	11.48%
5-01254 CLOTHING/BOOT ALLOWANCE	1,729	2,400	1,945	2,400				2,400	
5-02102 ELECTRICITY	7,875	9,000	8,280	9,000				9,000	
5-02104 PHONE	6,678	11,000	9,408	11,000				11,000	
5-02111 TRANSACTION AND PROCESSING FEES	181		38,873			15,000		15,000	
5-02220 VEHICLE EXPENSE	52,000	59,650	59,742	59,650		2,550		62,200	4.27%
5-02300 OFFICE EXPENSES	1,984	3,300	2,901	3,300				3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	217	400	200	400				400	
5-02302 ADVERTISING	135	500		500				500	
5-02303 POSTAGE	8,315	6,000	5,399	6,000				6,000	
5-02311 TRAINING & EDUCATION	4,738	4,000	4,233	4,000				4,000	
5-02360 CLOTHING & UNIFORMS	6,341	6,000	5,926	6,000				6,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,531								
5-02410 EQUIPMENT MAINTENANCE	3,015								
5-02435 GROUNDS MAINTENANCE	127								
5-04900 CONTRACT WORK	8,115	30,000	14,413	30,000		(20,000)		10,000	(66.67%)

# City of Sarnia

## 2021 Approved Operating Budget

### 5035 BY-LAW ENFORCEMENT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-04910 OTHER PURCHASED SERVICES	13,620	16,000	11,505	16,000				16,000	
5-05000 SUNDRY	47	500		500		(500)			(100.00%)
5-05140 REALTY TAXES	49,606	42,500	50,000	42,500		14,000		56,500	32.94%
5-05500 REPLACEMENT EQUIPMENT	7,122	9,000	4,500	9,000				9,000	
5-05646 BAD DEBT EXPENSE (RECOVERY)	(34,770)	15,000	(2,401)	15,000				15,000	
5-05700 BANK CHARGES			727			500		500	
5-05813 SARNIA S.P.C.A. CONTRACT	116,023	119,503	119,677	119,503		1,793		121,296	1.50%
5-06100 CONTRIBUTION TO RESERVES	24,000	24,000	24,000	24,000		(24,000)			(100.00%)
Expense Total	1,160,954	1,304,028	1,298,372	1,304,028		28,044		1,332,072	2.15%
Net Expense / (Net Revenue)	580,656	628,878	760,036	634,028	(5,100)	28,544		657,472	4.55%

**5-01000 Salaries** - Staff step increases

**5-02111 Transaction & Processing Fees** - Budget added for DocuPet online dog tag services; lower than 2020 due to the first year requiring initial dog tag costs which the dog owner only requires one per lifetime (per Council report December 9, 2019)

**5-04900 Contract Work** - Reclassify budget dollars to 3008 Rural Roads Maintenance will now be responsible for contract of dead animal removal, remaining budget to be used for contract of handling distemper animals; no budget impact

**5-05813 Sarnia S.P.C.A. Contract** - Increase per agreement ending June 30, 2030 for annual payment increased July 1, 2021 by CPI plus 1% (estimated at 3% total) (per Council report June 22, 2020)

**5-06100 Contribution to Reserve** - Consolidated into *2490 Corporate Municipal* contribution to reserve account

# City of Sarnia

## 2021 Approved Operating Budget

### 2052 PROPERTY MAINTENANCE & PRINTING

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(26,004)	(17,000)	(18,000)	(17,000)				(17,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(11,093)	(29,100)	(14,326)	(29,100)		13,600		(15,500)	(46.74%)
Revenue Total	(37,097)	(46,100)	(32,326)	(46,100)		13,600		(32,500)	(29.50%)
EXPENSES									
5-01000 SALARIES	370,498	378,327	375,653	378,327		5,958		384,285	1.57%
5-01025 SALARIES - OVERTIME	(8,960)		183						
5-01030 SALARIES - CASUAL	7,775	8,490	4,244	8,490				8,490	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	77,042	81,028	81,670	81,028		1,067		82,095	1.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	47,428	47,668	49,799	47,668		5,200		52,868	10.91%
5-01254 CLOTHING/BOOT ALLOWANCE	2,513	1,900	1,882	1,900				1,900	
5-02101 NATURAL GAS	20,553	35,000	27,555	35,000		(5,000)		30,000	(14.29%)
5-02102 ELECTRICITY	93,319	93,000	92,837	93,000				93,000	
5-02104 PHONE	4,572	3,000	4,299	3,000				3,000	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	27,350	28,000	27,752	28,000				28,000	
5-02220 VEHICLE EXPENSE	65,234	36,200	36,226	36,200				36,200	
5-02300 OFFICE EXPENSES	16,536	16,490	12,828	16,490				16,490	
5-02303 POSTAGE	841	870		870				870	
5-02311 TRAINING & EDUCATION		6,175		6,175				6,175	
5-02320 JANITORIAL SUPPLIES	6,683	8,000	8,054	8,000				8,000	
5-02388 OVERTIME MEALS	182		15						
5-02410 EQUIPMENT MAINTENANCE	1,545	2,800	1,524	2,800				2,800	
5-02420 BUILDING MAINTENANCE	78,058	80,000	76,668	65,000		15,000		80,000	
5-02425 ELEVATOR MAINTENANCE	10,174	10,000	9,806	10,000				10,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	4,470	7,500	13,313	7,500				7,500	
5-02436 CEMETERY MAINTENANCE	2,697	3,000		3,000				3,000	
5-04043 CONTRACT CLEANING	5,430		1,659						
5-05500 REPLACEMENT EQUIPMENT	4,257	1,000	979	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	61,900	61,900	61,900	61,900		(61,900)			(100.00%)
Expense Total	900,097	910,348	888,846	895,348		(39,675)		855,673	(6.01%)

# City of Sarnia

## 2021 Approved Operating Budget

### 2052 PROPERTY MAINTENANCE & PRINTING

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Net Expense / (Net Revenue)	863,000	864,248	856,520	849,248		(26,075)		823,173	(4.75%)

**4-00939 Costs Recovered - Interdepartmental** - Reallocate internal allocations for harbour

**5-02420 Building Maintenance** - Budget added for general maintenance required at Lochiel Kiwanis Centre, previously paid out of reserves

**5-06100 Contribution to Reserves** - Transferred to 2490 Corporate Municipal to consolidate transfer to reserve accounts



# City of Sarnia

## 2021 Approved Operating Budget

### 4700 ARENAS - ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES		(9,450)	(9,450)		(6,300)			(6,300)	(33.33%)
Revenue Total		(9,450)	(9,450)		(6,300)			(6,300)	(33.33%)
EXPENSES									
5-01000 SALARIES	214,203	211,420	204,300	211,420		(109,570)		101,850	(51.83%)
5-01025 SALARIES - OVERTIME	23,220	22,424	15,502	22,424				22,424	
5-01050 WAGES						59,813		59,813	
5-01095 CALL DUTY	5,745	3,654	4,445	3,654				3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	43,872	44,646	46,790	44,646		(9,513)		35,133	(21.31%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,035	20,924	22,107	20,924		2,194		23,118	10.49%
5-01254 CLOTHING/BOOT ALLOWANCE	1,455	1,000	941	1,000				1,000	
5-02104 PHONE	1,669	2,000	1,801	2,000				2,000	
5-02220 VEHICLE EXPENSE	14,000	23,450	23,450	23,450		3,150		26,600	13.43%
5-02311 TRAINING & EDUCATION	2,481	4,000	1,127	4,000				4,000	
5-02388 OVERTIME MEALS	1,034	1,000	546	1,000				1,000	
5-05505 NEW EQUIPMENT	704		659						
Expense Total	331,418	334,518	321,668	334,518		(53,926)		280,592	(16.12%)
Net Expense / (Net Revenue)	331,418	325,068	312,218	334,518	(6,300)	(53,926)		274,292	(15.62%)

**Salaries & Benefits** - 1 FTE eliminated due to restructuring; 1 FTE transferred from 4708 Clearwater Arena

# City of Sarnia

## 2021 Approved Operating Budget

### 4705 SARNIA ARENA

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(76,092)	(89,141)	(46,186)	(89,141)				(89,141)	
4-00627 SUBSIDIZED RENTALS	(193,621)	(233,850)	(173,558)	(233,850)				(233,850)	
4-00629 SPECIAL EVENTS	(1,650)	(1,650)		(1,650)	(20,000)			(21,650)	1,212.12%
4-00660 HALL RENTAL	(10,776)	(4,500)	(1,764)	(4,500)				(4,500)	
4-00661 CONCESSION REVENUE	(4,103)	(8,550)	(4,738)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(381)	(500)	(210)	(500)				(500)	
4-06220 CONTRIBUTION FROM RESERVES		(12,375)	(12,375)		(8,250)			(8,250)	(33.33%)
Revenue Total	(286,623)	(350,566)	(238,831)	(338,191)	(28,250)			(366,441)	4.53%
EXPENSES									
5-01050 WAGES	176,475	231,622	165,193	231,622		3,355		234,977	1.45%
5-01055 WAGES - OVERTIME	560	12,000	8,257	12,000		182		12,182	1.52%
5-01060 WAGES - CASUAL	20,485	15,595	11,944	15,595				15,595	
5-01115 STAT HOLIDAY PAY	585	2,600	1,623	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	40,023	51,945	40,116	51,945		1,100		53,045	2.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	26,321	37,832	28,649	37,832		3,593		41,425	9.50%
5-01254 CLOTHING/BOOT ALLOWANCE	1,473	2,000	982	2,000				2,000	
5-02101 NATURAL GAS	15,407	20,000	17,233	20,000				20,000	
5-02102 ELECTRICITY	124,048	111,000	106,287	111,000				111,000	
5-02103 WATER	25,311	18,300	18,665	18,300				18,300	
5-02104 PHONE	3,644	3,000	3,027	3,000				3,000	
5-02200 GASOLINE			2,394			3,000		3,000	
5-02220 VEHICLE EXPENSE	16,244	28,375	28,375	28,375		4,125		32,500	14.54%
5-02388 OVERTIME MEALS	40	300	299	300				300	
5-02420 BUILDING MAINTENANCE	1,739	57,110	38,286	57,110		(5,000)		52,110	(8.76%)
5-03005 MATERIALS		10,000	8,523	10,000				10,000	
5-04021 GARBAGE COLLECTION			605			2,000		2,000	
5-04900 CONTRACT WORK	75,567								
5-05500 REPLACEMENT EQUIPMENT	1,935	10,000	7,165	10,000				10,000	
5-47050 ARENA MAINTENANCE & SUPPLIES	21,525								

# City of Sarnia

## 2021 Approved Operating Budget

### 4705 SARNIA ARENA

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Expense Total	551,382	611,679	487,623	611,679		12,355		624,034	2.02%
Net Expense / (Net Revenue)	264,759	261,113	248,792	273,488	(28,250)	12,355		257,593	(1.35%)

**4-00629 Special Events** - One time Curling Event scheduled for Sarnia Arena in 2021

**5-02200 Gasoline**- Budget added for propane costs to operate the ice resurfacers in the arena; budget reallocated from 5-02420 Building Maintenance

**5-04021 Garbage Collection** - Budget added to be consistent with other City departments; budget reallocated from 5-02420 Building Maintenance

# City of Sarnia

## 2021 Approved Operating Budget

### 4708 CLEARWATER ARENA

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(225,470)	(154,067)	(106,505)	(154,067)				(154,067)	
4-00627 SUBSIDIZED RENTALS	(441,496)	(483,400)	(321,856)	(483,400)				(483,400)	
4-00629 SPECIAL EVENTS	(9,900)	(20,000)	(1,650)	(20,000)		5,000		(15,000)	(25.00%)
4-00660 HALL RENTAL	(15,492)	(12,000)	(3,582)	(12,000)				(12,000)	
4-00661 CONCESSION REVENUE	(5,030)	(8,550)	(5,114)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(1,927)	(1,500)	(467)	(1,500)				(1,500)	
4-06220 CONTRIBUTION FROM RESERVES		(13,875)	(13,875)		(9,250)			(9,250)	(33.33%)
Revenue Total	(699,315)	(693,392)	(453,049)	(679,517)	(9,250)	5,000		(683,767)	(1.39%)
EXPENSES									
5-01050 WAGES	558,365	584,584	593,560	584,584		(51,401)		533,183	(8.79%)
5-01051 WAGES - SEASONAL	83,478	23,022	79,148	23,022		355		23,377	1.54%
5-01055 WAGES - OVERTIME	4,146	23,700	16,217	23,700		362		24,062	1.53%
5-01060 WAGES - CASUAL		16,419	8,538	16,419				16,419	
5-01115 STAT HOLIDAY PAY	2,199	6,046	3,374	6,046				6,046	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	126,593	133,519	148,818	133,519		(10,217)		123,302	(7.65%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	82,171	94,678	98,878	94,678		(1,472)		93,206	(1.55%)
5-01254 CLOTHING/BOOT ALLOWANCE	6,253	4,900	5,454	4,900				4,900	
5-02101 NATURAL GAS	37,439	41,382	38,101	41,382				41,382	
5-02102 ELECTRICITY	188,101	164,000	163,545	164,000				164,000	
5-02103 WATER	9,286	5,800	7,345	5,800				5,800	
5-02104 PHONE	2,790	860	2,576	860				860	
5-02200 GASOLINE			5,334			6,000		6,000	
5-02220 VEHICLE EXPENSE	23,161	36,375	36,375	36,375		4,625		41,000	12.71%
5-02388 OVERTIME MEALS	632	500	504	500				500	
5-02420 BUILDING MAINTENANCE	6,356	86,000	67,226	86,000		(10,000)		76,000	(11.63%)
5-03005 MATERIALS	242	10,000	15,799	10,000				10,000	
5-04021 GARBAGE COLLECTION			3,365			4,000		4,000	
5-04900 CONTRACT WORK	58,184								
5-05500 REPLACEMENT EQUIPMENT	4,513	10,000	9,072	10,000				10,000	
5-47150 GENERAL FACILITY MAINTENANCE	42,435								

# City of Sarnia

## 2021 Approved Operating Budget

### 4708 CLEARWATER ARENA

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Expense Total	1,236,344	1,241,785	1,303,229	1,241,785		(57,748)		1,184,037	(4.65%)
Net Expense / (Net Revenue)	537,029	548,393	850,180	562,268	(9,250)	(52,748)		500,270	(8.78%)

**4-00629 Special Events** - Decrease to right size based on anticipated 2021 events

**Salaries & Benefits** - 1 FTE transferred to 4700 Arenas Admin

**5-02200 Gasoline** - Budget added for propane costs to operate the ice resurfacers in the arena; budget reallocated from 5-02420 Building Maintenance

**5-04021 Garbage Collection** - Budget added to be consistent with other City departments; budget reallocated from 5-02420 Building Maintenance

# City of Sarnia

## 2021 Approved Operating Budget

### 4710 PROGRESSIVE AUTO SALES ARENA

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00474 ADVERTISING	(24,668)								
4-00626 GENERAL ICE RENTALS	(631,801)	(510,487)	(247,584)	(510,487)				(510,487)	
4-00627 SUBSIDIZED RENTALS	(314,587)	(307,000)	(232,953)	(307,000)				(307,000)	
4-00629 SPECIAL EVENTS	(15,300)	(17,500)		(17,500)		7,500		(10,000)	(42.86%)
4-00671 SUITE FEES	(290,868)		(82,020)						
4-00672 TICKET PERCENTAGE	(80,416)								
4-00673 TICKET SURCHARGE	(111,366)								
4-00674 BUILDING NAMING RIGHTS	(23,090)	(23,090)	(23,090)	(23,090)				(23,090)	
4-00675 FOOD & BEVERAGE	(79,668)	(79,000)	(53,511)	(79,000)				(79,000)	
4-00676 ANNUAL FEES	(30,719)	(450,000)	(162,222)	(450,000)				(450,000)	
4-00900 SUNDRY REVENUE	(3,489)	(3,000)	(865)	(3,000)				(3,000)	
4-06220 CONTRIBUTION FROM RESERVES		(31,800)	(31,800)		(21,200)			(21,200)	(33.33%)
Revenue Total	(1,605,972)	(1,421,877)	(834,045)	(1,390,077)	(21,200)	7,500		(1,403,777)	(1.27%)
EXPENSES									
5-01050 WAGES	495,771	460,406	471,267	460,406		6,798		467,204	1.48%
5-01055 WAGES - OVERTIME	5,550	25,026	19,330	25,026		376		25,402	1.50%
5-01060 WAGES - CASUAL	51,330	23,243	28,493	23,243		1		23,244	
5-01115 STAT HOLIDAY PAY	6,252	7,176	7,808	7,176				7,176	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	105,109	103,808	110,794	103,808		1,851		105,659	1.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,980	75,918	73,631	75,918		7,228		83,146	9.52%
5-01254 CLOTHING/BOOT ALLOWANCE	3,927	4,500	3,927	4,500				4,500	
5-02101 NATURAL GAS	68,312	100,000	84,601	100,000				100,000	
5-02102 ELECTRICITY	448,719	390,000	395,276	390,000				390,000	
5-02103 WATER	23,580	20,225	26,333	20,225				20,225	
5-02104 PHONE	2,261	4,500	2,939	4,500				4,500	
5-02200 GASOLINE			1,212			4,000		4,000	
5-02220 VEHICLE EXPENSE	15,082	46,800	46,800	46,800		10,600		57,400	22.65%
5-02310 TRAVEL & ACCOMODATIONS	2,178	2,000		2,000				2,000	
5-02311 TRAINING & EDUCATION	2,544	5,000	2,801	5,000				5,000	
5-02388 OVERTIME MEALS	506	1,000	651	1,000				1,000	

# City of Sarnia

## 2021 Approved Operating Budget

### 4710 PROGRESSIVE AUTO SALES ARENA

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-02420 BUILDING MAINTENANCE	8,983	164,450	121,955	164,450		(33,000)		131,450	(20.07%)
5-02430 AIR CONDITIONING/HEATING MAINTENANCE			578						
5-03002 OTHER OPERATING SUPPLIES	6,831								
5-03005 MATERIALS	321	11,000	43,218	11,000		29,000		40,000	263.64%
5-04021 GARBAGE COLLECTION	2,380	7,500	6,624	7,500				7,500	
5-04040 SNOW REMOVAL	41,213	40,000	42,482	40,000				40,000	
5-04043 CONTRACT CLEANING	9,184								
5-04900 CONTRACT WORK	120,621								
5-04910 OTHER PURCHASED SERVICES	46,528	13,000	11,712	13,000				13,000	
5-05505 NEW EQUIPMENT	22,600	5,000	6,762	5,000				5,000	
5-47150 GENERAL FACILITY MAINTENANCE	150,367								
Expense Total	1,698,129	1,510,552	1,509,194	1,510,552		26,854		1,537,406	1.78%
Net Expense / (Net Revenue)	92,157	88,675	675,149	120,475	(21,200)	34,354		133,629	50.70%

**4-00629 Special Events** - Decrease to right size based on anticipated 2021 events

**5-02200 Gasoline**- Budget added for propane costs to operate the ice resurfacers in the arena; budget reallocated from 5-02420 Building Maintenance

**5-02420 Building Maintenance** - Budget reallocated to 5-02200 Gasoline and 5-03005 Materials as per actual spending allocations

**5-03005 Materials** - Budget reallocated from 5-02420 Building Maintenance

# City of Sarnia

## 2021 Approved Operating Budget

### 4715 JACKSON POOL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02102 ELECTRICITY	371	960	609	960				960	
5-02104 PHONE	910	590	668	590				590	
Expense Total	1,281	1,550	1,277	1,550				1,550	
Net Expense / (Net Revenue)	1,281	1,550	1,277	1,550				1,550	



# City of Sarnia

## 2021 Approved Operating Budget

### 4716 COX YOUTH CENTRE & POOL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00630 PUBLIC SWIMMING	(22,986)	(20,000)		(20,000)				(20,000)	
4-00635 SCHOOL RENTAL & AWARDS	(8,424)	(11,000)		(11,000)				(11,000)	
4-00640 REGISTRATION FEES	(45,827)	(43,300)		(43,300)				(43,300)	
Revenue Total	(77,237)	(74,300)		(74,300)				(74,300)	
EXPENSES									
5-01055 WAGES - OVERTIME	8,781								
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	139,797	168,020	67,208	168,020				168,020	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,990	20,813	8,154	20,813		301		21,114	1.45%
5-02101 NATURAL GAS	3,961	4,670	2,473	4,670				4,670	
5-02102 ELECTRICITY	11,223	12,000	9,861	12,000				12,000	
5-02103 WATER	11,744	11,000	13,948	11,000				11,000	
5-02104 PHONE	910	800	770	800				800	
5-02420 BUILDING MAINTENANCE	373	11,310	8,214	11,310				11,310	
5-03005 MATERIALS		10,000	6,668	10,000				10,000	
5-47600 POOL MAINTENANCE & SUPPLIES	8,148								
5-47603 POOL & BUILDING MAINTENANCE	8,287								
5-47610 POOL LIFEGUARDS & SUPPLIES	1,940	2,900	1,900	2,900				2,900	
Expense Total	211,154	241,513	119,196	241,513		301		241,814	0.12%
Net Expense / (Net Revenue)	133,917	167,213	119,196	167,213		301		167,514	0.18%

# City of Sarnia

## 2021 Approved Operating Budget

### 4900 SARNIA LIBRARY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	15,088	14,500	18,659	14,500				14,500	
5-02102 ELECTRICITY	66,628	74,000	58,137	74,000				74,000	
5-02103 WATER	9,795	10,000	9,612	10,000				10,000	
5-02420 BUILDING MAINTENANCE	37,155	25,021	18,412	25,021				25,021	
5-02425 ELEVATOR MAINTENANCE	10,376	7,108	6,328	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	5,402	22,790	10,657	22,790		(12,790)		10,000	(56.12%)
5-06100 CONTRIBUTION TO RESERVES	15,500	15,500	15,500	15,500		(15,500)			(100.00%)
Expense Total	159,944	168,919	137,305	168,919		(28,290)		140,629	(16.75%)
Net Expense / (Net Revenue)	159,944	168,919	137,305	168,919		(28,290)		140,629	(16.75%)

**5-02430 Air Conditioning/Heating Maintenance** - Reduce due to less maintenance required as a result of the capital projects to replace the HVAC units as well as utilizing internal staff resources

**5-06100 Contribution to Reserve** - Consolidated into *2490 Corporate Municipal* contribution to reserve account

# City of Sarnia

## 2021 Approved Operating Budget

### 4901 LAWRENCE HOUSE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,346	2,000	1,400	2,000				2,000	
5-02102 ELECTRICITY	2,910	5,000	3,705	5,000				5,000	
5-02103 WATER	936	1,200	1,024	1,200				1,200	
5-02320 JANITORIAL SUPPLIES		1,500	827	1,500		(1,500)			(100.00%)
5-02420 BUILDING MAINTENANCE	17,246	11,785	9,244	11,785		1,500		13,285	12.73%
5-02425 ELEVATOR MAINTENANCE	1,526	2,365	2,618	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	387	1,600	967	1,600				1,600	
5-04043 CONTRACT CLEANING	5,699	5,200	4,590	5,200				5,200	
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000	1,000		(1,000)			(100.00%)
Expense Total	31,050	31,650	25,375	31,650		(1,000)		30,650	(3.16%)
Net Expense / (Net Revenue)	31,050	31,650	25,375	31,650		(1,000)		30,650	(3.16%)

**5-06100 Contribution to Reserve** - Consolidated into 2490 Corporate Municipal contribution to reserve account

# City of Sarnia

## 2021 Approved Operating Budget

### 4902 MALL ROAD LIBRARY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	937	1,500	1,584	1,500				1,500	
5-02102 ELECTRICITY	3,604	5,300	3,971	5,300				5,300	
5-05100 FACILITY RENT	61,345	62,500	61,612	62,500		1,250		63,750	2.00%
Expense Total	65,886	69,300	67,167	69,300		1,250		70,550	1.80%
Net Expense / (Net Revenue)	65,886	69,300	67,167	69,300		1,250		70,550	1.80%

**5-05100 Facility Rent** - Lease for Mall Road Library expires January 31, 2021; adding an estimated 2% CPI increase to account for potential increase for lease costs

# City of Sarnia

## 2021 Approved Operating Budget

### 4903 BRIGHT'S GROVE LIBRARY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,667	2,000	1,697	2,000				2,000	
5-02102 ELECTRICITY	2,326	3,000	2,334	3,000				3,000	
5-02103 WATER	916	1,104	1,017	1,104				1,104	
5-02420 BUILDING MAINTENANCE	4,190	9,500	4,748	7,500				7,500	(21.05%)
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	890	3,500	1,845	3,500				3,500	
5-04040 SNOW REMOVAL	5,597	6,000	5,758	6,000				6,000	
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000	1,000		(1,000)			(100.00%)
Expense Total	16,586	26,104	18,399	24,104		(1,000)		23,104	(11.49%)
Net Expense / (Net Revenue)	16,586	26,104	18,399	24,104		(1,000)		23,104	(11.49%)

**5-06100 Contribution to Reserve** - Consolidated into 2490 Corporate Municipal contribution to reserve account

# City of Sarnia

## 2021 Approved Operating Budget

### 2490 CORPORATE MUNICIPAL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(939,731)					(1,129,742)		(1,129,742)	
Revenue Total	(939,731)					(1,129,742)		(1,129,742)	
EXPENSES									
5-02104 PHONE	36,567	40,400	34,894	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	9,888	5,950	5,900	5,950				5,950	
5-02311 TRAINING & EDUCATION	12,532	25,000	25,597	25,000				25,000	
5-04005 INSURANCE	325,607	371,173	444,712	371,173		184,717		555,890	49.77%
5-05104 LONG SERVICE RECOGNITION	11,704	8,500	12,009	8,500		3,500		12,000	41.18%
5-05106 VOLUNTEER RECOGNITION	2,650	3,000	3,000	3,000				3,000	
5-05112 STRATEGIC PLANNING		(600,000)		(600,000)		600,000			(100.00%)
5-05134 HEALTH & OCCUPATIONAL SAFETY		1,500		1,500		(1,500)			(100.00%)
5-05626 SPECIAL PROJECTS	15,090	21,250	19,679	21,250	(21,250)				(100.00%)
5-06100 CONTRIBUTION TO RESERVES	9,089,294	10,544,397	10,544,596	10,544,397	(700,000)	2,605,835		12,450,232	18.07%
Expense Total	9,503,332	10,421,170	11,090,387	10,421,170	(721,250)	3,392,552		13,092,472	25.63%
Net Expense / (Net Revenue)	8,563,601	10,421,170	11,090,387	10,421,170	(721,250)	2,262,810		11,962,730	14.79%

**4-06220 Contribution to Reserves** - To mitigate the cost increases in the 2021 budget

**5-04005 Insurance** - Estimated increase of 25% of 2020 premiums based on direction from other municipal increases and industry direction; actual premium change not known until late in the year

**5-05104 Long Service Recognition** - Increase based on past costs

**5-05112 Strategic Planning** - Savings to be found based on service delivery review; organization restructure resulting in savings equal or greater to \$600,000 are throughout the budget

**5-05134 Health & Safety** - Consolidated into other budget areas

**5-05626 Special Projects** - Remove budget for one year to mitigate budget pressures

**5-06100 Contribution to Reserves** - Consolidated contributions to reserves from individual departments due to the consolidation of reserves to the 6615 capital infrastructure reserve (\$150,000 from 01-5-2022-06100; \$16,000 from 01-5-2780-06100; \$61,900 from 01-5-2052-06100; \$10,000 from 01-5-2065-06100; \$15,500 from 01-5-4900-06100; \$1,000 from 01-5-4901-06100; \$1,000 from 01-5-4903-06100; \$87,500 from 01-5-2500-06100; \$26,000 from 01-5-4510-06100; \$24,000 from 01-5-5035-06100). Increase in retired debt of \$666,983 from 5500 Debt Charges. Increase of \$60,200 due to re-classing operating revenues from reserves from the 2065 Sidney Smith & Mission Park Harbour. One year reduction in fleet reserve funding to mitigate levy increase.

# City of Sarnia

## 2021 Approved Operating Budget

### 2490 CORPORATE MUNICIPAL

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
Various	Retired Debt	4,070,229	4,737,212
6225	SelfInsuranceReserve	486,593	486,593
6581	OperatingContingencyReserve	250,000	250,000
6615	CapitalInfrastructureReserve	2,850,000	4,704,923
6615	CapitalInfrastructureReserve-AssetManagementContribution	1,485,752	2,971,504
6200	CapitalReserve(consolidatedinto6615CapitalInfrastructure)	276,000	0
6220	WSIB Reserve (WSIB repayment ended in 2020; consolidated into 6615 Capital Infrastructure)	460,000	0
6265	AirportReserve(consolidatedinto6615CapitalInfrastructure)	25,000	0
6200	Capital Reserve (5 Yr Repayment Lambton Mall tax appeal ended in 2020; consolidated into 6615 Capital Infrastructure)	117,300	0
6485	EnergyManagementReserve(consolidatedinto6615CapitalInfrastructure)	303,523	0
6610	Parks & Recreation Facilities Reserve (consolidated into 6615 Capital Infrastructure)	120,000	0
6640	Accessibility Reserve(consolidatedinto6615CapitalInfrastructure)	100,000	0
6525	Fleet Reserve (one year reduction in contribution)	0	(700,000)
Total		10,544,397	12,450,232

# City of Sarnia

## 2021 Approved Operating Budget

### 5500 DEBT CHARGES

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-05750 DEBT RECOVERY - SEWERS	(1,657,707)	(1,313,907)	(689,467)	(1,313,907)		1,313,907			(100.00%)
Revenue Total	(1,657,707)	(1,313,907)	(689,467)	(1,313,907)		1,313,907			(100.00%)
EXPENSES									
5-05735 BANK LOAN-PRINCIPAL	1,521,056	1,247,055	663,795	1,247,055		(1,247,055)			(100.00%)
5-05736 BANK LOAN-INTEREST	136,651	66,852	25,672	66,852		(66,852)			(100.00%)
5-05758 DEBT CHARGES - RBC PRINCIPAL	383,551	392,201	392,201	392,201		8,836		401,037	2.25%
5-05759 DEBT CHARGES - RBC INTEREST	113,389	104,738	104,739	104,738		(8,836)		95,902	(8.44%)
5-05770 DEBT CHARGES - SGH PRINCIPAL	319,016	467,104	76,993	467,104		(467,104)			(100.00%)
5-05771 DEBT CHARGES - SGH INTEREST	125,880	171,146	30,384	171,146		(171,146)			(100.00%)
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	347,277	246,034	246,034	246,034		(21,532)		224,502	(8.75%)
5-05781 INTERNAL DEBT CHARGES - INTEREST	21,768	13,460	13,460	13,460		(7,201)		6,259	(53.50%)
Expense Total	2,968,588	2,708,590	1,553,278	2,708,590		(1,980,890)		727,700	(73.13%)
Net Expense / (Net Revenue)	1,310,881	1,394,683	863,811	1,394,683		(666,983)		727,700	(47.82%)

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



# City of Sarnia

## 2021 Approved Operating Budget

### 5515 UNCLASSIFIED

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES			200,000			13		13	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	567,774	525,292	536,295	525,292		(119,059)		406,233	(22.67%)
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	8,412								
5-05646 BAD DEBT EXPENSE (RECOVERY)	39,662	2,500	107,220	2,500				2,500	
5-05647 YEAR END INV ADJ EXPENSE (REVENUE)	59,907		50,000						
5-05700 BANK CHARGES	20,956	10,000	22,005	10,000		15,000		25,000	150.00%
Expense Total	696,711	537,792	915,520	537,792		(104,046)		433,746	(19.35%)
Net Expense / (Net Revenue)	696,711	537,792	915,520	537,792		(104,046)		433,746	(19.35%)

**5-01205 Employee Benefits** - Decrease due to retirees reaching maximum age and no longer eligible for benefits

# City of Sarnia

## 2021 Approved Operating Budget

### 5520 MUNICIPAL GRANTS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(1,765)								
Revenue Total	(1,765)								
EXPENSES									
5-05890 MAJOR EVENTS ASSISTANCE	21,765	50,000	49,804	50,000				50,000	
5-05892 MUNICIPAL GRANTS	72,566	72,566	72,366	72,566		15,634		88,200	21.54%
Expense Total	94,331	122,566	122,170	122,566		15,634		138,200	12.76%
Net Expense / (Net Revenue)	92,566	122,566	122,170	122,566		15,634		138,200	12.76%

5-05892MunicipalGrants	2020ApprovedBudget	2021ApprovedBudget
SarniaLambtonTaskforceonHealthcareWorkerRecruitment	72,366	80,000
Heaven'sWildlifeRescueRehabilitation& EducationCentre		8,200
Municipal Grants*	200	0
Total	72,566	88,200

\*municipal grants allocated as per City Council on budget deliberation day (December 1, 2020)

# City of Sarnia

## 2021 Approved Operating Budget

### 5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	8,381	8,788	8,724	8,788		264		9,052	3.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	153	172	170	172		4		176	2.33%
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	875	2,200	2,200	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	378,626	418,145	418,145	418,145		19,878		438,023	4.75%
Expense Total	388,035	429,305	429,239	429,305		20,146		449,451	4.69%
Net Expense / (Net Revenue)	388,035	429,305	429,239	429,305		20,146		449,451	4.69%

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

# City of Sarnia

## 2021 Approved Operating Budget

### 2600 POLICE - OFFICERS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(957,962)	(1,009,385)	(979,385)	(1,009,385)		(17,535)		(1,026,920)	1.74%
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(119,340)	(119,000)	(121,965)	(119,000)		(3,500)		(122,500)	2.94%
4-00404 POLICE ESCORT SERVICE	(53,430)	(45,000)	(28,307)	(45,000)		(10,000)		(55,000)	22.22%
4-00405 FEES - IDENTIFICATION SERVICES	(3,814)	(4,000)	(3,110)	(4,000)				(4,000)	
4-00407 LICENSE FEES - BUSINESS	(116,296)	(120,000)	(95,964)	(120,000)				(120,000)	
4-00750 PROVINCIAL SUBSIDY	(63,202)	(45,800)	(45,800)	(45,800)				(45,800)	
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(135,450)	(112,500)	(112,500)	(112,500)		(69,900)		(182,400)	62.13%
4-00805 FEDERAL CROWN RECOVERIES	(22,245)					(3,000)		(3,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(45,187)	(55,000)	(38,865)	(55,000)				(55,000)	
4-00925 ADMINISTRATION-FEES	(54,710)	(50,000)	(36,995)	(50,000)				(50,000)	
4-00930 COSTS RECOVERED	(18,595)	(5,000)	(13,032)	(5,000)		(15,000)		(20,000)	300.00%
Revenue Total	(1,964,884)	(1,940,338)	(1,850,576)	(1,940,338)		(118,935)		(2,059,273)	6.13%
EXPENSES									
5-01000 SALARIES	11,561,585	12,529,803	12,212,581	12,529,803		386,795		12,916,598	3.09%
5-01020 SALARIES - MANDATED TRAINING	1,331								
5-01025 SALARIES - OVERTIME	753,634	620,000	780,256	620,000				620,000	
5-01035 SALARIES - SPECIALIST PAY	6,600	6,300	6,300	6,300				6,300	
5-01090 COURT TIME	120,937	111,900	73,620	111,900		(11,900)		100,000	(10.63%)
5-01095 CALL DUTY	81,595	75,000	82,572	75,000				75,000	
5-01100 ACTING RANK	67,273	48,000	67,008	48,000		16,000		64,000	33.33%
5-01105 SPECIAL DUTY PAY	217								
5-01110 VACATION PAY	33,826	2,000	50,206	2,000				2,000	
5-01115 STAT HOLIDAY PAY	118,092	141,000	144,775	141,000		(16,000)		125,000	(11.35%)
5-01125 SHIFT DIFFERENTIAL	18,925	20,000	21,051	20,000				20,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,431,446	2,667,422	2,574,391	2,667,422		65,413		2,732,835	2.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,518,839	1,649,112	1,532,168	1,649,112		90,606		1,739,718	5.49%
5-01253 CAR ALLOWANCE	2,161	2,400	2,381	2,400				2,400	
5-01254 CLOTHING/BOOT ALLOWANCE	32,836	25,400	26,962	25,400		4,000		29,400	15.75%
5-01258 DRY CLEANING ALLOWANCE	15,264	17,100	17,100	17,100		(1,100)		16,000	(6.43%)

# City of Sarnia

## 2021 Approved Operating Budget

### 2600 POLICE - OFFICERS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,767	10,928	22,857	10,928		(1,466)		9,462	(13.42%)
5-02310 TRAVEL & ACCOMODATIONS	38,083	33,480	14,714	33,480		(2,500)		30,980	(7.47%)
5-02311 TRAINING & EDUCATION	100,178	108,000	90,527	108,000				108,000	
5-02360 CLOTHING & UNIFORMS	87,247	60,856	60,190	60,856		18,144		79,000	29.81%
5-02388 OVERTIME MEALS	9,826	10,000	9,669	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	41,640	15,700	15,748	15,700		5,300		21,000	33.76%
5-02705 PERSONNEL RECRUITMENT						4,800		4,800	
5-05000 SUNDRY	1,037	1,500	1,423	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	26,843	10,000	18,277	10,000		(2,000)		8,000	(20.00%)
5-05128 EMPLOYEE ASSISTANCE PROGRAM	3,637	10,000	9,822	10,000		(3,000)		7,000	(30.00%)
5-05130 WELLNESS PROGRAM	11,810	22,000	22,164	22,000		(5,000)		17,000	(22.73%)
Expense Total	17,092,629	18,197,901	17,856,762	18,197,901		548,092		18,745,993	3.01%
Net Expense / (Net Revenue)	15,127,745	16,257,563	16,006,186	16,257,563		429,157		16,686,720	2.64%

As presented and approved at the October 8, 2020 Police Services Board meeting

# City of Sarnia

## 2021 Approved Operating Budget

### 2605 POLICE - COURT SECURITY

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	565,869	607,297	607,299	607,297		10,290		617,587	1.69%
5-01025 SALARIES - OVERTIME	25,393	15,000	15,000	15,000				15,000	
5-01040 SALARIES - TRAINING PAY	202	500	517	500				500	
5-01110 VACATION PAY	22,873	8,500	8,479	8,500		11,500		20,000	135.29%
5-01115 STAT HOLIDAY PAY	12,093	15,000	14,948	15,000		(2,000)		13,000	(13.33%)
5-01120 SERVICE PAY	1,550	3,000	3,026	3,000				3,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	102,275	129,523	129,564	129,523		3,450		132,973	2.66%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	33,586	51,773	51,711	51,773		3,067		54,840	5.92%
5-02388 OVERTIME MEALS	383	100	61	100				100	
Expense Total	764,224	830,693	830,605	830,693		26,307		857,000	3.17%
Net Expense / (Net Revenue)	764,224	830,693	830,605	830,693		26,307		857,000	3.17%

As presented and approved at the October 8, 2020 Police Services Board meeting

# City of Sarnia

## 2021 Approved Operating Budget

### 2610 POLICE - COMMUNICATIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(11,375)	(11,675)	(11,675)	(11,675)		(300)		(11,975)	2.57%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED	(454,000)	(466,000)	(466,000)	(466,000)		(11,500)		(477,500)	2.47%
Revenue Total	(468,353)	(480,653)	(480,653)	(480,653)		(11,800)		(492,453)	2.45%
EXPENSES									
5-01000 SALARIES	1,352,350	1,568,502	1,548,545	1,568,502		23,423		1,591,925	1.49%
5-01025 SALARIES - OVERTIME	164,394	40,000	95,364	40,000				40,000	
5-01040 SALARIES - TRAINING PAY	1,747	1,200	2,498	1,200				1,200	
5-01110 VACATION PAY	23,123	15,665	10,475	15,665				15,665	
5-01115 STAT HOLIDAY PAY	41,413	42,000	41,456	42,000				42,000	
5-01120 SERVICE PAY	5,050	7,000	6,090	7,000				7,000	
5-01125 SHIFT DIFFERENTIAL	4,261	5,000	4,947	5,000		(500)		4,500	(10.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	229,278	333,363	282,048	333,363		6,742		340,105	2.02%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	118,513	128,066	132,526	128,066		18,921		146,987	14.77%
5-02104 PHONE	70,622	23,200	23,263	23,200				23,200	
5-02222 RADIO LICENSE	6,977	7,000	12,791	7,000		3,000		10,000	42.86%
5-02300 OFFICE EXPENSES	748	3,495	7,085	3,495				3,495	
5-02388 OVERTIME MEALS	978	1,000	949	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	107,658	108,538	129,933	108,538		(4,400)		104,138	(4.05%)
5-03100 PROGRAM SUPPLIES	2,178	500	500	500				500	
5-05100 FACILITY RENT	32,057	25,100	28,236	25,100		(332)		24,768	(1.32%)
5-05505 NEW EQUIPMENT			10,521						
5-06100 CONTRIBUTION TO RESERVES	110,000	405,000	405,000	405,000		(5,000)		400,000	(1.23%)
Expense Total	2,271,347	2,714,629	2,742,227	2,714,629		41,854		2,756,483	1.54%
Net Expense / (Net Revenue)	1,802,994	2,233,976	2,261,574	2,233,976		30,054		2,264,030	1.35%

As presented and approved at the October 8, 2020 Police Services Board meeting

# City of Sarnia

## 2021 Approved Operating Budget

### 2615 POLICE - CIVILIAN

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	2,053,733	2,097,747	2,065,675	2,097,747		39,956		2,137,703	1.90%
5-01025 SALARIES - OVERTIME	26,656	10,000	22,911	10,000				10,000	
5-01040 SALARIES - TRAINING PAY	1,354	600	1,067	600				600	
5-01110 VACATION PAY	21,900	10,000	6,440	10,000		5,000		15,000	50.00%
5-01115 STAT HOLIDAY PAY	16,063	15,000	14,631	15,000				15,000	
5-01120 SERVICE PAY	9,250	11,000	9,592	11,000				11,000	
5-01125 SHIFT DIFFERENTIAL	1,712	2,600	2,045	2,600		(500)		2,100	(19.23%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	420,033	441,906	425,084	441,906		11,192		453,098	2.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	227,488	247,674	219,418	247,674		14,742		262,416	5.95%
5-01253 CAR ALLOWANCE	540	600	1,005	600		480		1,080	80.00%
Expense Total	2,778,729	2,837,127	2,767,868	2,837,127		70,870		2,907,997	2.50%
Net Expense / (Net Revenue)	2,778,729	2,837,127	2,767,868	2,837,127		70,870		2,907,997	2.50%

As presented and approved at the October 8, 2020 Police Services Board meeting



# City of Sarnia

## 2021 Approved Operating Budget

### 2620 POLICE - JANITORIAL

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	244,842	213,716	276,247	213,716		25,740		239,456	12.04%
5-01025 SALARIES - OVERTIME	1,195	375	7,755	375		1,125		1,500	300.00%
5-01110 VACATION PAY	3,282	3,055	1,431	3,055				3,055	
5-01115 STAT HOLIDAY PAY	5,129	3,000	4,023	3,000				3,000	
5-01120 SERVICE PAY	650	1,000	965	1,000				1,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	44,754	45,693	44,986	45,693		6,032		51,725	13.20%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,556	19,499	14,806	19,499		1,069		20,568	5.48%
Expense Total	314,408	286,338	350,213	286,338		33,966		320,304	11.86%
Net Expense / (Net Revenue)	314,408	286,338	350,213	286,338		33,966		320,304	11.86%

As presented and approved at the October 8, 2020 Police Services Board meeting

# City of Sarnia

## 2021 Approved Operating Budget

### 2625 POLICE - STATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(23,477)	(24,365)	(24,000)	(24,365)				(24,365)	
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT	(12,750)		(12,032)						
Revenue Total	(36,227)	(24,365)	(36,032)	(24,365)				(24,365)	
EXPENSES									
5-02006 PHOTOGRAPHY SUPPLIES	17,687	11,600	12,404	11,600		445		12,045	3.84%
5-02101 NATURAL GAS	29,706	30,000	29,954	30,000				30,000	
5-02102 ELECTRICITY	142,665	140,000	140,714	140,000		2,500		142,500	1.79%
5-02103 WATER	13,233	11,000	14,234	11,000		2,500		13,500	22.73%
5-02104 PHONE	293,675	170,860	180,786	170,860		15,000		185,860	8.78%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES						166,500		166,500	
5-02220 VEHICLE EXPENSE	196,904	204,820	202,635	204,820				204,820	
5-02224 VEHICLE RENTALS		1,000	500	1,000				1,000	
5-02300 OFFICE EXPENSES	51,329	58,150	57,722	58,150				58,150	
5-02303 POSTAGE	9,121	15,000	14,948	15,000		(6,500)		8,500	(43.33%)
5-02320 JANITORIAL SUPPLIES	12,497	12,500	29,314	12,500				12,500	
5-02384 RADIO & RADAR	12,116	11,650	33,118	11,650				11,650	
5-02386 MEALS FOR PRISONERS	3,807	3,000	3,053	3,000				3,000	
5-02400 REPAIRS & MAINTENANCE	215,077	155,610	235,475	155,610		13,390		169,000	8.60%
5-02405 OFFICE EQUIPMENT MAINTENANCE	341,313	318,021	360,547	318,021		(143,771)		174,250	(45.21%)
5-02410 EQUIPMENT MAINTENANCE	5,265	6,520	6,500	6,520		14,000		20,520	214.72%
5-02435 GROUNDS MAINTENANCE	53,769	31,000	37,892	31,000		8,000		39,000	25.81%
5-02440 VEHICLE MAINTENANCE	236,232	130,000	187,048	130,000		15,000		145,000	11.54%
5-03101 PROGRAM SUPPLIES-C.I.D.	11,246	13,830	14,047	13,830		2,070		15,900	14.97%
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	6,956	5,000	6,994	5,000		1,750		6,750	35.00%
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	10,873	13,517	13,550	13,517		(17)		13,500	(0.13%)
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	75,920	70,600	71,096	70,600		12,800		83,400	18.13%
5-03105 PROGRAM SUPPLIES-COURT SECURITY	102	500	400	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	24,823	9,050	9,619	9,050		1,645		10,695	18.18%
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	5,742	5,400	5,352	5,400		2,000		7,400	37.04%
5-03108 PROGRAM SUPPLIES-FIREARMS	85,316	92,045	93,206	92,045		(8,340)		83,705	(9.06%)

# City of Sarnia

## 2021 Approved Operating Budget

### 2625 POLICE - STATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-03109 PROGRAM SUPPLIES-MORALITY	43	2,500	2,524	2,500		4,000		6,500	160.00%
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	17,248	6,000	9,548	6,000				6,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	1,887	3,500	4,109	3,500				3,500	
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION	881	1,000	200	1,000				1,000	
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	16,794	20,400	20,433	20,400		(1,600)		18,800	(7.84%)
5-04005 INSURANCE	253,952	290,625	271,932	290,625		48,500		339,125	16.69%
5-04910 OTHER PURCHASED SERVICES	14,992	10,820	11,898	10,820		3,000		13,820	27.73%
5-05000 SUNDRY	2,594	1,500	2,102	1,500				1,500	
5-05100 FACILITY RENT	31,256	60,000	60,080	60,000				60,000	
5-05500 REPLACEMENT EQUIPMENT			494						
5-05505 NEW EQUIPMENT			8,445						
5-05650 ALLOCATED ADMINISTRATION	25,000	25,000	25,000	25,000		(25,000)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	835,533	747,500	747,500	747,500		152,500		900,000	20.40%
5-06910 PROVISION CAPITAL EXPENDITURE	17,000	17,000	17,000	17,000				17,000	
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT	7,655		6,660						
Expense Total	3,080,209	2,706,518	2,949,033	2,706,518		280,372		2,986,890	10.36%
Net Expense / (Net Revenue)	3,043,982	2,682,153	2,913,001	2,682,153		280,372		2,962,525	10.45%

As presented and approved at the October 8, 2020 Police Services Board meeting

# City of Sarnia

## 2021 Approved Operating Budget

### 2630 POLICE SERVICES BOARD

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(8,331)	(10,000)	(2,190)	(10,000)				(10,000)	
Revenue Total	(8,331)	(10,000)	(2,190)	(10,000)				(10,000)	
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,354	4,100	4,495	4,100		305		4,405	7.44%
5-02305 MISCELLANEOUS SUPPLIES	610	8,000	2,364	8,000		(5,000)		3,000	(62.50%)
5-02311 TRAINING & EDUCATION	619	2,500	2,000	2,500				2,500	
5-03100 PROGRAM SUPPLIES	885	2,500	2,000	2,500				2,500	
5-04001 LEGAL FEES	4,616	40,000	36,483	40,000		(20,000)		20,000	(50.00%)
5-04910 OTHER PURCHASED SERVICES						10,000		10,000	
5-05000 SUNDRY	11,789	2,500	4,737	2,500				2,500	
5-05150 BUSINESS PLAN	7,327								
Expense Total	30,200	59,600	52,079	59,600		(14,695)		44,905	(24.66%)
Net Expense / (Net Revenue)	21,869	49,600	49,889	49,600		(14,695)		34,905	(29.63%)

As presented and approved at the October 8, 2020 Police Services Board meeting

# City of Sarnia

## 2021 Approved Operating Budget

### 1055 TAXATION - TRANSIT AREA

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(4,024,284)	(4,244,344)	(4,245,449)	(4,244,344)		(103,786)		(4,348,130)	2.45%
4-00021 SUPPLEMENTARY TAX LEVY	(24,626)	(25,000)	(24,711)	(25,000)				(25,000)	
4-06220 CONTRIBUTION FROM RESERVES	(33,578)								
Revenue Total	(4,082,488)	(4,269,344)	(4,270,160)	(4,269,344)		(103,786)		(4,373,130)	2.43%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	75,441	30,000	33,173	30,000				30,000	
5-00951 TAX REDUCTIONS	931								
5-00970 VACANCY REBATE	11,009	7,500	7,500	7,500		(7,500)			(100.00%)
5-00975 CHARITY TAX REBATE	3,817	3,600	2,509	3,600				3,600	
5-00980 TAX EXEMPTIONS	1,402	1,000	1,000	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	54,617	30,000	30,000	30,000		86,376		116,376	287.92%
Expense Total	147,217	72,100	74,182	72,100		78,876		150,976	109.40%
Net Expense / (Net Revenue)	(3,935,271)	(4,197,244)	(4,195,978)	(4,197,244)		(24,910)		(4,222,154)	0.59%

### 5-06100ContributiontoReserves

Reserve #	Reserve Name	2020ApprovedBudget	2021Approved Budget
6585	Tax Stabilization - Transit	30,000	30,000
6614	CapitalInfrastructure- Transit	0	86,376
Total		30,000	116,376

# City of Sarnia

## 2021 Approved Operating Budget

### 3100 TRANSIT - TRANSPORTATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED			(18,550)						
Revenue Total			(18,550)						
EXPENSES									
5-01050 WAGES	1,986,232	2,150,020	1,880,858	2,150,020		32,134		2,182,154	1.49%
5-01055 WAGES - OVERTIME	252,639	192,466	170,035	192,466		2,886		195,352	1.50%
5-01085 EDUCATION LEAVE	8,429		148						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	369,041	453,701	414,064	453,701		2,491		456,192	0.55%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	314,230	466,064	429,055	466,064		1,622		467,686	0.35%
5-01254 CLOTHING/BOOT ALLOWANCE	5,346	6,600	4,963	6,600		400		7,000	6.06%
5-02102 ELECTRICITY	10,265	13,550	10,894	13,550				13,550	
5-02103 WATER	1,246	1,378	1,194	1,378		228		1,606	16.55%
5-02200 GASOLINE	562,247	621,424	509,892	621,424		(9,000)		612,424	(1.45%)
5-02210 TIRES	32,622	28,000	24,183	28,000		4,400		32,400	15.71%
5-02220 VEHICLE EXPENSE	7,500								
5-02221 VEHICLE LICENSE	14,952	15,000	13,605	15,000				15,000	
5-02223 OTHER LICENSES	9,767	11,500	9,584	11,500				11,500	
5-02360 CLOTHING & UNIFORMS	11,890	11,500	8,691	11,500				11,500	
5-02388 OVERTIME MEALS	1,914	2,000	1,699	2,000				2,000	
5-02800 SCHEDULING		6,000	5,000	6,000				6,000	
5-02801 TICKETS & PASSES	9,376	5,300	5,025	5,300				5,300	
5-02802 TRANSFERS		800	800	800				800	
5-03002 OTHER OPERATING SUPPLIES	2,456	6,000	4,023	6,000				6,000	
5-04005 INSURANCE	298,942	324,878	231,244	324,878		(35,823)		289,055	(11.03%)
5-05100 FACILITY RENT	18,220	21,020	19,297	21,020				21,020	
5-05500 REPLACEMENT EQUIPMENT		1,500	750	1,500				1,500	
5-06100 CONTRIBUTION TO RESERVES	25,000	47,286	47,286	47,286				47,286	
Expense Total	3,942,314	4,385,987	3,792,290	4,385,987		(662)		4,385,325	(0.02%)
Net Expense / (Net Revenue)	3,942,314	4,385,987	3,773,740	4,385,987		(662)		4,385,325	(0.02%)

**City of Sarnia**  
**2021 Approved Operating Budget**

**3100 TRANSIT - TRANSPORTATION**

**5-04005 Insurance** - Estimated increase of 25% of 2020 premiums based on direction from other municipal increases and industry direction; allocation of premiums with new provider is higher on properties instead of vehicles which results in a decrease in estimated budget; actual premium change not known until late in year

**5-06100 Contribution to Reserves**

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6225	SelfInsuranceReserve	47,286	47,286
Total		47,286	47,286

# City of Sarnia

## 2021 Approved Operating Budget

### 3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(11,919)		(1,783)						
Revenue Total	(11,919)		(1,783)						
EXPENSES									
5-01050 WAGES	435,856	450,202	398,575	450,202		6,465		456,667	1.44%
5-01055 WAGES - OVERTIME	14,127	10,298	8,519	10,298		156		10,454	1.51%
5-01060 WAGES - CASUAL	2,011	9,608		9,608				9,608	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	91,866	97,789	95,152	97,789		1,956		99,745	2.00%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	78,454	123,266	117,863	123,266		10,628		133,894	8.62%
5-01254 CLOTHING/BOOT ALLOWANCE	2,377	2,200	2,259	2,200				2,200	
5-01256 TOOL ALLOWANCE	4,278	4,525	4,525	4,525				4,525	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,466	1,945	806	1,945				1,945	
5-02311 TRAINING & EDUCATION	2,297	3,000		3,000				3,000	
5-02360 CLOTHING & UNIFORMS	7,950	6,900	5,192	6,900				6,900	
5-02384 RADIO & RADAR	14,473	15,000	14,845	15,000				15,000	
5-02388 OVERTIME MEALS	15	100	67	100				100	
5-02401 SMALL TOOLS	258	600	468	600				600	
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	247,068	290,648	296,544	290,648				290,648	
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	3,528	3,570	4,011	3,570		1,000		4,570	28.01%
Expense Total	906,024	1,019,651	948,826	1,019,651		20,205		1,039,856	1.98%
Net Expense / (Net Revenue)	894,105	1,019,651	947,043	1,019,651		20,205		1,039,856	1.98%



# City of Sarnia

## 2021 Approved Operating Budget

### 3120 TRANSIT - PREMISES & PLANT

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	20,468	25,000	23,095	25,000		(2,000)		23,000	(8.00%)
5-02102 ELECTRICITY	18,411	23,000	19,032	23,000		(2,000)		21,000	(8.70%)
5-02103 WATER	15,646	15,400	15,595	15,400				15,400	
5-02215 ENVIRONMENTAL DISPOSAL	85	5,500	5,540	5,500				5,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	2,901	10,000	5,537	10,000				10,000	
5-03002 OTHER OPERATING SUPPLIES	2,723	4,850	3,599	4,850				4,850	
5-04043 CONTRACT CLEANING	8,107	7,980	5,625	7,980		1,500		9,480	18.80%
5-05000 SUNDRY	278								
5-05140 REALTY TAXES	56,980	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	37,349	45,000	42,121	45,000				45,000	
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	27,004	27,000	20,218	27,000				27,000	
Expense Total	204,952	241,193	217,825	241,193		(2,500)		238,693	(1.04%)
Net Expense / (Net Revenue)	204,952	241,193	217,825	241,193		(2,500)		238,693	(1.04%)

### 5-06100ContributiontoReserves

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6480	Transit Building	15,000	0
6614	CapitalInfrastructure-Transit	0	15,000
Total		15,000	15,000

# City of Sarnia

## 2021 Approved Operating Budget

### 3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	547,082	631,643	604,574	631,643		15,045		646,688	2.38%
5-01025 SALARIES - OVERTIME	13,529	3,288	8,782	3,288				3,288	
5-01030 SALARIES - CASUAL	26,399								
5-01055 WAGES - OVERTIME			(63)						
5-01095 CALL DUTY	630	3,004	1,582	3,004				3,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	114,178	133,737	129,203	133,737		2,622		136,359	1.96%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	59,726	75,606	75,775	75,606		8,700		84,306	11.51%
5-01254 CLOTHING/BOOT ALLOWANCE	1,241	1,100	1,241	1,100				1,100	
5-02104 PHONE	15,825	15,000	14,026	15,000		500		15,500	3.33%
5-02300 OFFICE EXPENSES	3,540	4,000	3,056	4,000				4,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,562	7,200	8,007	7,200				7,200	
5-02302 ADVERTISING	9,791	24,000	8,376	24,000		(4,000)		20,000	(16.67%)
5-02303 POSTAGE	363	510	338	510				510	
5-02310 TRAVEL & ACCOMODATIONS	292	500		500				500	
5-02311 TRAINING & EDUCATION	3,053	5,250		5,250				5,250	
5-02405 OFFICE EQUIPMENT MAINTENANCE	271	1,600		1,600				1,600	
5-04910 OTHER PURCHASED SERVICES	3,181	5,000	4,770	5,000				5,000	
5-05000 SUNDRY			80,000						
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	217	5,000	3,165	5,000				5,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING		4,200		4,200				4,200	
5-06100 CONTRIBUTION TO RESERVES	246,588	246,588	246,588	246,588				246,588	
Expense Total	1,053,468	1,167,226	1,189,420	1,167,226		22,867		1,190,093	1.96%
Net Expense / (Net Revenue)	1,053,468	1,167,226	1,189,420	1,167,226		22,867		1,190,093	1.96%

### 5-06100ContributiontoReserves

Reserve #	Reserve Name	2020ApprovedBudget	2021ApprovedBudget
6200	CapitalReserve(consolidatedinto6615CapitalInfrastructure)	47,805	0
6430	Transit - Vehicle	198,783	0
6615	CapitalInfrastructure	0	47,805
6614	CapitalInfrastructure - Transit	0	198,783
Total		246,588	246,588

# City of Sarnia

## 2021 Approved Operating Budget

### 3140 TRANSIT REVENUE - OPERATIONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00470 CASH FARES	(375,571)	(370,000)	(169,791)	(370,000)				(370,000)	
4-00471 TICKETS REDEEMED	(230,530)	(210,000)	(149,942)	(210,000)				(210,000)	
4-00472 BUS PASSES	(1,137,365)	(1,067,000)	(539,770)	(1,067,000)				(1,067,000)	
4-00473 CHARTERS	(24,413)	(25,000)	(3,160)	(25,000)				(25,000)	
4-00474 ADVERTISING	(65,226)	(72,200)	(22,764)	(72,200)				(72,200)	
4-00475 OUT OF TOWN BUS SERVICING		(500)		(500)				(500)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(132,016)	(693,211)	(693,211)	(693,211)				(693,211)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(194,446)	(178,902)	(262,847)	(178,902)		(15,000)		(193,902)	8.38%
Revenue Total	(2,159,567)	(2,616,813)	(1,841,485)	(2,616,813)		(15,000)		(2,631,813)	0.57%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,159,567)	(2,616,813)	(1,841,485)	(2,616,813)		(15,000)		(2,631,813)	0.57%

# City of Sarnia

## 2021 Approved Operating Budget

### 3500 SANITARY SEWER MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(4,544)								
4-06220 CONTRIBUTION FROM RESERVES		(150,000)	(150,000)						(100.00%)
Revenue Total	(4,544)	(150,000)	(150,000)						(100.00%)
EXPENSES									
5-01000 SALARIES	100,177	112,363	101,413	112,363		(24,997)		87,366	(22.25%)
5-01050 WAGES	628,846	404,195	367,007	404,195		32,659		436,854	8.08%
5-01055 WAGES - OVERTIME	97,995	154,283	142,816	154,283		(36,841)		117,442	(23.88%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	135,149	114,150	115,747	114,150		822		114,972	0.72%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	89,602	81,824	79,126	81,824		5,857		87,681	7.16%
5-01254 CLOTHING/BOOT ALLOWANCE	4,398	4,398	3,416	4,398				4,398	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES			841						
5-02220 VEHICLE EXPENSE	246,822	365,300	365,300	365,300				365,300	
5-02311 TRAINING & EDUCATION	7,621	15,430	9,284	15,430				15,430	
5-02388 OVERTIME MEALS	6,602	10,583	9,082	10,583				10,583	
5-03005 MATERIALS	159,880	150,000	150,353	150,000				150,000	
5-04005 INSURANCE	346,238	415,537	519,370	415,537		233,676		649,213	56.23%
5-04910 OTHER PURCHASED SERVICES	141,413	378,305	297,438	378,305		65,000		443,305	17.18%
5-05500 REPLACEMENT EQUIPMENT						3,000		3,000	
5-05650 ALLOCATED ADMINISTRATION	37,900	37,900	37,900	37,900				37,900	
5-06100 CONTRIBUTION TO RESERVES	4,730,479	5,097,127	5,078,214	5,097,127		2,235,073		7,332,200	43.85%
Expense Total	6,733,122	7,341,395	7,277,307	7,341,395		2,514,249		9,855,644	34.25%
Net Expense / (Net Revenue)	6,728,578	7,191,395	7,127,307	7,341,395		2,514,249		9,855,644	37.05%

**5-01055 Wages - Overtime** - Reduction based on historical actuals

**5-04005 Insurance** - Estimated increase of 25% on 2020 premiums based on direction from other municipal increases and industry direction

**5-04190 Other Purchased Services** - Increased costs to implement an annual sewer inspection program (\$50,000), and new regulations for soil disposal testing (\$15,000)

**5-05500 Replacement Equipment** - Budget added for small tools such as locators, pumps, and generators

**5-06100 Contribution to Reserves** - Transfer \$921,166 from **3505-5-06100** (no budget impact); increase in retired debt \$1,313,907 (no budget impact)

# City of Sarnia

## 2021 Approved Operating Budget

### 3501 ENVIRONMENTAL SERVICES GROUP

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(2,015)								
4-06220 CONTRIBUTION FROM RESERVES		(100,000)	(100,000)						(100.00%)
Revenue Total	(2,015)	(100,000)	(100,000)						(100.00%)
EXPENSES									
5-01000 SALARIES	589,062	662,830	687,797	662,830		14,697		677,527	2.22%
5-01025 SALARIES - OVERTIME	30,259	36,986	24,182	36,986				36,986	
5-01030 SALARIES - CASUAL	9,215	10,880	5,858	10,880				10,880	
5-01055 WAGES - OVERTIME	272		18,418						
5-01095 CALL DUTY	5,900	10,802	9,351	10,802				10,802	
5-01100 ACTING RANK	720	1,496	1,483	1,496				1,496	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	118,330	142,651	153,536	142,651		2,701		145,352	1.89%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	67,628	71,571	73,125	71,571		8,712		80,283	12.17%
5-01254 CLOTHING/BOOT ALLOWANCE	1,551	1,552	1,551	1,552				1,552	
5-02054 CHEMICALS		500	1,047	500				500	
5-02101 NATURAL GAS	963	1,000	1,605	1,000		20		1,020	2.00%
5-02102 ELECTRICITY	307,165	310,275	314,583	310,275		6,206		316,481	2.00%
5-02103 WATER	6,348	10,000	3,513	10,000		(8,000)		2,000	(80.00%)
5-02104 PHONE	46,897	38,000	48,249	38,000		760		38,760	2.00%
5-02220 VEHICLE EXPENSE	135,729	96,400	96,400	96,400				96,400	
5-02300 OFFICE EXPENSES	2,296	2,500	2,553	2,500				2,500	
5-02311 TRAINING & EDUCATION	722	8,000	7,828	8,000				8,000	
5-02360 CLOTHING & UNIFORMS	17,708	18,188	31,250	18,188		364		18,552	2.00%
5-02388 OVERTIME MEALS	2,224	2,000	2,183	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	166,581	170,000	169,920	170,000		16,760		186,760	9.86%
5-02420 BUILDING MAINTENANCE	156,589	169,840	246,282	169,840		3,397		173,237	2.00%
5-03005 MATERIALS	10,522	15,000	13,062	15,000				15,000	
5-03006 LANDFILL MONITORING	38,111	30,600	63,258	30,600		612		31,212	2.00%
5-04910 OTHER PURCHASED SERVICES	74,592	57,120	24,639	57,120		13,921		71,041	24.37%
5-04925 SPILLS RESPONSE	147,716	50,000	49,574	50,000		(30,000)		20,000	(60.00%)
5-05505 NEW EQUIPMENT					7,000			7,000	

# City of Sarnia

## 2021 Approved Operating Budget

### 3501 ENVIRONMENTAL SERVICES GROUP

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
Expense Total	1,937,100	1,918,191	2,051,247	1,918,191	7,000	30,150		1,955,341	1.94%
Net Expense / (Net Revenue)	1,935,085	1,818,191	1,951,247	1,918,191	7,000	30,150		1,955,341	7.54%

**5-02103 Water**- Water meter downsized at Pump Station #47 (Devine Street)

**5-02410 Equipment Maintenance** - Increase of \$16,760 for flow monitor maintenance fees

**5-04910 Other Purchased Services** - Increase of \$13,921 for flow monitor monitoring fees

**5-04925 Spills Response** - Recent forcemain replacements are expected to prevent future failures and spills to the environment

**5-05505 New Equipment** - One time Increase required for new cellular phones

# City of Sarnia

## 2021 Approved Operating Budget

### 3505 WATER POLLUTION CONTROL CENTRE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY			(18,000)						
4-00901 OTHER FEES & SERVICE CHARGES	(146,040)	(175,000)	(175,969)	(175,000)		(30,000)		(205,000)	17.14%
4-00930 COSTS RECOVERED			(3,746)						
4-06220 CONTRIBUTION FROM RESERVES		(102,652)	(102,652)						(100.00%)
Revenue Total	(146,040)	(277,652)	(300,367)	(175,000)		(30,000)		(205,000)	(26.17%)
EXPENSES									
5-01000 SALARIES	892,605	915,566	921,679	915,566		13,894		929,460	1.52%
5-01025 SALARIES - OVERTIME	24,152	40,572	51,811	40,572				40,572	
5-01030 SALARIES - CASUAL	38,056	38,830	35,094	38,830		(1)		38,829	
5-01095 CALL DUTY	14,334	13,496	13,171	13,496				13,496	
5-01100 ACTING RANK	16,021	15,016	14,447	15,016				15,016	
5-01115 STAT HOLIDAY PAY	27,483	20,996	21,699	20,996				20,996	
5-01125 SHIFT DIFFERENTIAL	6,771	7,164	7,119	7,164				7,164	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	196,561	207,313	218,362	207,313		2,468		209,781	1.19%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	109,123	108,267	109,553	108,267		12,250		120,517	11.31%
5-01254 CLOTHING/BOOT ALLOWANCE	4,705	4,705	4,705	4,705				4,705	
5-02052 LAB SUPPLIES	11,232	12,000	11,342	12,000				12,000	
5-02054 CHEMICALS	207,497	165,820	201,105	165,820		40,000		205,820	24.12%
5-02056 UV SYSTEM SUPPLIES		108,033	107,641	108,033		2,161		110,194	2.00%
5-02101 NATURAL GAS	92,386	120,000	114,047	120,000				120,000	
5-02102 ELECTRICITY	644,274	725,000	597,053	725,000		(125,000)		600,000	(17.24%)
5-02104 PHONE	20,412	23,000	19,809	23,000				23,000	
5-02200 GASOLINE	3,864	7,000	5,459	7,000				7,000	
5-02220 VEHICLE EXPENSE	39,166	25,800	25,800	25,800				25,800	
5-02300 OFFICE EXPENSES	2,911	5,000	4,672	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	329	1,000	956	1,000				1,000	
5-02303 POSTAGE	515	1,000	600	1,000				1,000	
5-02311 TRAINING & EDUCATION	11,693	20,000	19,460	20,000				20,000	
5-02370 SLUDGE SCREENING & GRIT REMOVAL	54,503	47,500	47,214	47,500		7,500		55,000	15.79%
5-02388 OVERTIME MEALS	274	990	738	990				990	

# City of Sarnia

## 2021 Approved Operating Budget

### 3505 WATER POLLUTION CONTROL CENTRE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
5-02390 COMBINED SEWER OVERFLOW FACILITY	19,909	24,866	24,829	24,866		5,000		29,866	20.11%
5-02391 SEWAGE USE BY-LAW ENFORCEMENT		6,600	3,000	6,600				6,600	
5-02392 LAGOON OPERATION	2,970	18,725		18,725		(18,725)			(100.00%)
5-02410 EQUIPMENT MAINTENANCE	228,911	400,000	358,198	400,000		(200,000)		200,000	(50.00%)
5-02420 BUILDING MAINTENANCE	125,816	150,000	148,454	150,000				150,000	
5-04043 CONTRACT CLEANING						20,000		20,000	
5-04910 OTHER PURCHASED SERVICES	65,854	50,000	60,590	50,000		15,000		65,000	30.00%
5-04920 SCADA MAINTENANCE	5,406	59,291	8,979	59,291		1,186		60,477	2.00%
5-05144 QUALITY ASSURANCE/CONTROL	26,644	25,000	24,657	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	1,185	5,000	4,640	5,000				5,000	
5-05505 NEW EQUIPMENT	841		387						
5-05650 ALLOCATED ADMINISTRATION	33,000	32,400	32,400	32,400		(800)		31,600	(2.47%)
5-05720 DEBT CHARGES-PRINCIPAL	1,521,056	1,247,055	1,247,055	1,247,055		(1,247,055)			(100.00%)
5-05721 DEBT CHARGES-INTEREST	136,651	66,852	66,852	66,852		(66,852)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	577,366	921,165	921,166	921,165		(921,165)			(100.00%)
Expense Total	5,164,476	5,641,022	5,454,743	5,641,022		(2,460,139)		3,180,883	(43.61%)
Net Expense / (Net Revenue)	5,018,436	5,363,370	5,154,376	5,466,022		(2,490,139)		2,975,883	(44.51%)

**4-00901 Other Fees & Service Charges** - Increase in fees for processing of sludge

**5-02054 Chemicals** - Increase to right size budget

**5-02102 Electricity** - Decrease due to UV system upgrade

**5-02392 Lagoon Operation** - Budget removed due to sale of lagoon in 2020

**5-02410 Equipment Maintenance** - 2021 Capital improvements will reduce the need for equipment maintenance

**5-04043 Contract Cleaning** - Budget added due to covid-19 protocols

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

**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

**5-06100 Contribution to Reserves** - Transfer to **3500-5-06100 Contribution to Reserves** to consolidate transfer to Reserves; no budget impact



# City of Sarnia

## 2021 Approved Operating Budget

### 3506 BRIGHTS GROVE LAGOONS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	66,106	66,781	66,812	66,781		1,013		67,794	1.52%
5-01025 SALARIES - OVERTIME	1,902	4,706	4,373	4,706				4,706	
5-01100 ACTING RANK	2,084	2,002	2,143	2,002				2,002	
5-01115 STAT HOLIDAY PAY	64								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,865	14,745	15,535	14,745		349		15,094	2.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,287	9,305	9,711	9,305		962		10,267	10.34%
5-01254 CLOTHING/BOOT ALLOWANCE	471	471	471	471				471	
5-02054 CHEMICALS	58,875	70,000	61,944	70,000				70,000	
5-02102 ELECTRICITY	91,804	90,000	93,273	90,000		5,000		95,000	5.56%
5-02104 PHONE		600		600				600	
5-02200 GASOLINE	7,270	7,000	6,726	7,000				7,000	
5-02220 VEHICLE EXPENSE	21,569	10,300	10,300	10,300				10,300	
5-02388 OVERTIME MEALS	15		31						
5-02410 EQUIPMENT MAINTENANCE	18,550	35,000	34,657	35,000		10,000		45,000	28.57%
5-02420 BUILDING MAINTENANCE	27,165	25,000	29,165	25,000		500		25,500	2.00%
5-05144 QUALITY ASSURANCE/CONTROL	11,554	11,000	10,994	11,000				11,000	
Expense Total	331,581	346,910	346,135	346,910		17,824		364,734	5.14%
Net Expense / (Net Revenue)	331,581	346,910	346,135	346,910		17,824		364,734	5.14%

**5-02410 Equipment Maintenance** - Increase due to aging equipment

# City of Sarnia

## 2021 Approved Operating Budget

### 3507 BIO-SOLIDS

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	220,812	224,381	218,100	224,381		(4,939)		219,442	(2.20%)
5-01025 SALARIES - OVERTIME	39,148	30,003	29,608	30,003		1		30,004	
5-01100 ACTING RANK	17,016	17,004	17,533	17,004				17,004	
5-01125 SHIFT DIFFERENTIAL	2,294	2,002	2,677	2,002				2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	51,712	51,271	54,305	51,271		(1,020)		50,251	(1.99%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,692	28,754	29,865	28,754		2,748		31,502	9.56%
5-01254 CLOTHING/BOOT ALLOWANCE	1,412	1,412	1,412	1,412				1,412	
5-02054 CHEMICALS	85,723	108,750	95,249	108,750				108,750	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	116,166	140,000	140,184	140,000				140,000	
5-02220 VEHICLE EXPENSE	28,903	26,900	26,900	26,900				26,900	
5-02300 OFFICE EXPENSES	532								
5-02388 OVERTIME MEALS	364	400	331	400				400	
5-02410 EQUIPMENT MAINTENANCE	34,100	100,000	86,141	100,000				100,000	
5-02420 BUILDING MAINTENANCE	989	10,000	9,816	10,000				10,000	
5-04010 MANAGEMENT SERVICES	152,453	155,000	142,405	155,000				155,000	
5-04910 OTHER PURCHASED SERVICES	51,190	59,260	59,158	59,260				59,260	
Expense Total	834,506	955,137	913,684	955,137		(3,210)		951,927	(0.34%)
Net Expense / (Net Revenue)	834,506	955,137	913,684	955,137		(3,210)		951,927	(0.34%)

# City of Sarnia

## 2021 Approved Operating Budget

### 3510 SEWER - GENERAL ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	42,355	43,011	56,770	43,011		647		43,658	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,417	9,112	12,783	9,112		120		9,232	1.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,475	4,982	5,147	4,982		572		5,554	11.48%
5-01254 CLOTHING/BOOT ALLOWANCE	471		471						
5-02466 CONTRACT EXPENSE	375,645	148,341	148,209	148,341		254,799		403,140	171.77%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-05140 REALTY TAXES	270,155	277,000	277,000	277,000		2,876		279,876	1.04%
5-05650 ALLOCATED ADMINISTRATION	930,406	931,744	931,744	931,744		67,262		999,006	7.22%
5-06100 CONTRIBUTION TO RESERVES	138,627	92,574	111,487	92,574		18,913		111,487	20.43%
Expense Total	2,516,140	2,251,353	2,288,200	2,251,353		345,189		2,596,542	15.33%
Net Expense / (Net Revenue)	2,516,140	2,251,353	2,288,200	2,251,353		345,189		2,596,542	15.33%

**5-02466 Contract Expense** - Re-allocated from **3600-02466 Contract Expense** and **3705-02466 Contract Expense** plus a contractual increase of 1.17%

**5-05140 Realty Taxes** - Increase in payments in lieu of taxes of 3% on prior year actuals

**5-05650 Allocated Administration** - Increase in costs to perform services by the General Operating departments

**5-06100 Contribution to Reserves** - Increase to the Self Insurance Reserve

# City of Sarnia

## 2021 Approved Operating Budget

### 3590 SEWER AREA - REVENUE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(17,364,327)	(17,926,356)	(17,928,433)	(18,279,008)	(7,000)	(414,063)		(18,700,071)	4.32%
Revenue Total	(17,364,327)	(17,926,356)	(17,928,433)	(18,279,008)	(7,000)	(414,063)		(18,700,071)	4.32%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(17,364,327)	(17,926,356)	(17,928,433)	(18,279,008)	(7,000)	(414,063)		(18,700,071)	4.32%

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

# City of Sarnia

## 2021 Approved Operating Budget

### 3600 STORM SEWER MAINTENANCE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(758,287)	(677,446)	(670,283)	(677,446)		(64,608)		(742,054)	9.54%
4-00930 COSTS RECOVERED	(1,919)		(18,658)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(49,845)	(43,000)	(38,424)	(43,000)				(43,000)	
Revenue Total	(810,051)	(720,446)	(727,365)	(720,446)		(64,608)		(785,054)	8.97%
EXPENSES									
5-01000 SALARIES		39,781	38,643	39,781		637		40,418	1.60%
5-01050 WAGES	309,844	240,956	270,950	240,956		78,798		319,754	32.70%
5-01055 WAGES - OVERTIME	26,769	35,384	30,429	35,384		524		35,908	1.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	63,630	60,755	66,683	60,755		10,655		71,410	17.54%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,400	43,316	46,485	43,316		4,567		47,883	10.54%
5-02220 VEHICLE EXPENSE	116,520								
5-02388 OVERTIME MEALS	1,774	2,000	1,458	2,000				2,000	
5-02466 CONTRACT EXPENSE	23,478	47,425	47,351	47,425		(47,425)			(100.00%)
5-03005 MATERIALS	33,361	30,600	16,654	30,600				30,600	
5-04910 OTHER PURCHASED SERVICES	37,898	50,000	38,483	50,000				50,000	
5-06100 CONTRIBUTION TO RESERVES	153,377	170,229	170,229	170,229		16,852		187,081	9.90%
Expense Total	810,051	720,446	727,365	720,446		64,608		785,054	8.97%
Net Expense / (Net Revenue)									

**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

**5-02466ContractExpense** - Reallocated to **3510-02466ContractExpense** and **3705-02466ContractExpense**; no budget impact

**5-06100ContributiontoReserves** - 2% Increase for Asset Management Levy

# City of Sarnia

## 2021 Approved Operating Budget

### 3700 WATER - ADMINISTRATION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	40,822	43,073	58,868	43,073		585		43,658	1.36%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,417	9,112	12,784	9,112		120		9,232	1.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,475	4,982	5,146	4,982		572		5,554	11.48%
5-02500 LAWSS ADMINISTRATION	357,164	348,873	348,872	348,873		36,837		385,710	10.56%
5-04005 INSURANCE	86,135	103,445	93,567	103,445		13,514		116,959	13.06%
5-05114 LAWSS OPERATING COSTS	346,168	2,763,122	2,763,123	2,763,122		75,637		2,838,759	2.74%
5-05650 ALLOCATED ADMINISTRATION	362,550	374,500	374,500	374,500		35,700		410,200	9.53%
5-05710 CITY'S SHARE LAWSS CAPITAL	5,196,154	2,560,867	2,560,864	2,560,867		255,113		2,815,980	9.96%
5-06100 CONTRIBUTION TO RESERVES	1,342,184	1,184,842	1,184,842	1,184,842		(1,184,842)			(100.00%)
Expense Total	7,745,069	7,392,816	7,402,566	7,392,816		(766,764)		6,626,052	(10.37%)
Net Expense / (Net Revenue)	7,745,069	7,392,816	7,402,566	7,392,816		(766,764)		6,626,052	(10.37%)

**5-02500 LAWSS Administration** - Increase of 6.48% in LAWSS Draft Budget including a 1% increase in City's portion (based on 2019 flow data)

**5-04005 Insurance** - Estimated increase of 25% of 2020 premiums based on direction from other municipal increases and industry direction; actual premium change not known until late in the year

**5-05114 LAWSS Operating Costs** - Increase of 6.48% in LAWSS Draft Budget including a 1% increase in City's portion (based on 2019 flow data)

**5-05710 City's Share LAWSS Capital** - Increase of 6.48% in LAWSS Draft Budget including a 1% increase in City's portion (based on 2019 flow data)

**5-05650 Allocated Administration** - Increase in costs to perform services by the General Operating departments

**5-06100 Contribution to Reserves** - Transfer to **3705-06100 Contribution to Reserves** to consolidate contribution to reserve accounts; no budget impact

# City of Sarnia

## 2021 Approved Operating Budget

### 3700 WATER - ADMINISTRATION

2020	LAWSS Draft Budget			City of Sarnia Portion (Flows = 58.34%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500LAWSS Administration	598,000		598,000	348,873		348,873
5-05114LAWSS Operating	4,908,239	(172,000)	4,736,239	2,863,467	(100,345)	2,763,122
5-05710LAWSS 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

2021	LAWSS Draft Budget			City of Sarnia Portion (Flows = 59.34%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500LAWSS Administration	650,000		650,000	385,710		385,710
5-05114LAWSS Operating	4,998,889	(215,000)	4,783,889	2,966,341	(127,581)	2,838,760
5-05710LAWSS Capital	9,000,500	(4,255,000)	4,745,500	5,340,897	(2,524,917)	2,815,980
Total	14,649,389	(4,470,000)	10,179,389	8,692,947	(2,652,498)	6,040,449

# City of Sarnia

## 2021 Approved Operating Budget

### 3705 WATER - DISTRIBUTION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(8,024)		(13,460)						
Revenue Total	(8,024)		(13,460)						
EXPENSES									
5-01000 SALARIES	186,631	228,458	226,190	228,458		(90,975)		137,483	(39.82%)
5-01050 WAGES	1,098,254	1,041,416	1,022,667	1,041,416		(50,042)		991,374	(4.81%)
5-01055 WAGES - OVERTIME	276,069	330,226	267,100	330,226		4,952		335,178	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	250,847	263,659	282,218	263,659		(18,768)		244,891	(7.12%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	164,157	164,440	175,711	164,440		15,910		180,350	9.68%
5-01254 CLOTHING/BOOT ALLOWANCE	7,322	7,322	7,759	7,322				7,322	
5-02102 ELECTRICITY	4,760	3,000	2,604	3,000		1,500		4,500	50.00%
5-02104 PHONE	7,551	5,700	6,881	5,700		1,300		7,000	22.81%
5-02220 VEHICLE EXPENSE	436,308	324,400	324,400	324,400				324,400	
5-02300 OFFICE EXPENSES		2,000	1,728	2,000				2,000	
5-02311 TRAINING & EDUCATION	24,618	42,280	39,868	42,280				42,280	
5-02388 OVERTIME MEALS	15,006	15,000	14,547	15,000				15,000	
5-02466 CONTRACT EXPENSE	722,202	1,055,293	1,051,290	1,055,293		(452,362)		602,931	(42.87%)
5-02467 CONTRACT EXPENSE ABOVE FIXED						105,830		105,830	
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03004 MATERIALS - WATER METERS						40,000		40,000	
5-03005 MATERIALS	300,128	350,000	331,052	350,000				350,000	
5-04910 OTHER PURCHASED SERVICES	322,336	483,710	478,500	483,710		15,000		498,710	3.10%
5-05500 REPLACEMENT EQUIPMENT	383	1,000	990	1,000		6,000		7,000	600.00%
5-05650 ALLOCATED ADMINISTRATION	682,856	672,244	672,244	672,244		31,562		703,806	4.70%
5-06100 CONTRIBUTION TO RESERVES	3,543,378	3,872,898	3,872,898	3,872,898		1,591,820		5,464,718	41.10%
Expense Total	8,787,395	9,607,635	9,523,236	9,607,635		1,201,727		10,809,362	12.51%
Net Expense / (Net Revenue)	8,779,371	9,607,635	9,509,776	9,607,635		1,201,727		10,809,362	12.51%

**5-0100 Salaries & 5-01050 Wages - Staff restructuring**



# City of Sarnia

## 2021 Approved Operating Budget

### 3705 WATER - DISTRIBUTION

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**5-02466 Contract Expense** - Reallocated to Capital, **5-02467 Contract Expense Above Fixed**, **5-03004 Water Meters**, and **3510-02466 Contract Expense**

**5-02467 Contract Expense Above Fixed** - Reallocated from **5-02466 Contract Expense**; no budget impact

**5-03004 Materials-Water Meters** - Reallocated from **5-02466 Contract Expense**; no budget impact

**5-04910 Other Purchased Services** - Increase due to new regulations for increased soil disposal testing

**5-05500 Replacement Equipment** - Increase required for the purchase of small tools such as locators, pumps & generators

**5-05650 Allocated Administration** - Increase in costs to perform services by the General Operating departments

**5-06100 Contribution to Reserves** - Transferred from **3700-06100 Contribution to Reserves** to consolidate contribution to reserve accounts; no budget impact, plus 2% for Asset Management Levy

# City of Sarnia

## 2021 Approved Operating Budget

### 3706 WATER - LEAD REDUCTION

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00930 COSTS RECOVERED	(249,892)	(486,075)	(403,267)	(486,075)		(5,877)		(491,952)	1.21%
Revenue Total	(249,892)	(486,075)	(403,267)	(486,075)		(5,877)		(491,952)	1.21%
EXPENSES									
5-01050 WAGES	106,596	203,814	172,675	203,814		3,648		207,462	1.79%
5-01055 WAGES - OVERTIME	2,572								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,452	33,517	24,381	33,517		655		34,172	1.95%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		12,244	6,592	12,244		1,574		13,818	12.86%
5-02104 PHONE	873	2,500	2,457	2,500				2,500	
5-02220 VEHICLE EXPENSE		9,000	9,000	9,000				9,000	
5-02300 OFFICE EXPENSES	8,743	20,000	15,948	20,000				20,000	
5-02302 ADVERTISING	1,918	35,000	30,152	35,000				35,000	
5-02303 POSTAGE	3,513	3,000	2,899	3,000				3,000	
5-03005 MATERIALS	2,566	10,000	8,029	10,000				10,000	
5-04910 OTHER PURCHASED SERVICES	63,239	75,000	51,308	75,000				75,000	
5-05100 FACILITY RENT	7,491	12,000	11,234	12,000				12,000	
5-05124 TESTING	39,930	70,000	68,164	70,000				70,000	
5-05500 REPLACEMENT EQUIPMENT			427						
Expense Total	249,893	486,075	403,266	486,075		5,877		491,952	1.21%
Net Expense / (Net Revenue)	1		(1)						

**3706 Water - Lead Reduction** will be a net zero operating department until such time that \$1.5 million in previously approved 2018 and 2019 Capital funding if fully utilized

# City of Sarnia

## 2021 Approved Operating Budget

### 3790 WATER - REVENUE

Account	2019 Actuals	2020 Budget	2020 Forecast	2021 Base Budget	2021 One Time Budget	2021 Non-Service Level	2021 Service Level	2021 Approved Budget	Variance 2021 to 2020 Budget
REVENUE									
4-00570 WATER BILLINGS	(16,438,046)	(16,914,972)	(16,917,209)	(16,914,972)		(430,188)		(17,345,160)	2.54%
4-00571 HYDRANT USAGE CHARGE	(18,473)	(7,500)	(7,474)	(7,500)		(4,500)		(12,000)	60.00%
4-00572 WATER SHUT-OFF FEE		(153)	(150)	(153)		(275)		(428)	179.74%
4-00900 SUNDRY REVENUE	(27,060)	(35,000)	(32,367)	(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	(38,034)	(40,000)	(39,991)	(40,000)				(40,000)	
Revenue Total	(16,524,439)	(17,000,451)	(17,000,017)	(17,000,451)		(434,963)		(17,435,414)	2.56%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(16,524,439)	(17,000,451)	(17,000,017)	(17,000,451)		(434,963)		(17,435,414)	2.56%

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

CITY OF SARNIA - 2021 APPROVED 10-YEAR CAPITAL PLAN

Category	Department	Project Name	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Grand Total
General Government	Finance	Budgeting, Accounting, and Reporting Software			250,000	250,000							500,000
	Finance Total				250,000	250,000							500,000
	Human Resources	Integrated HRIS and Payroll System	450,000										450,000
	Human Resources Total		450,000										450,000
	Information Technology	IT Hardware Asset Lifecycle	165,000	365,000	220,000	240,000	240,000	260,000	260,000	260,000	260,000	260,000	2,530,000
	Information Technology Total		165,000	365,000	220,000	240,000	240,000	260,000	260,000	260,000	260,000	260,000	2,530,000
	Parks and Recreation	Park Infrastructure	230,000	75,000	77,500	210,000	165,000	150,000	150,000	150,000	150,000	150,000	1,507,500
		Park Infrastructure - Playground & Equipment Replacement	250,000	75,000	275,000	275,000	75,000	240,000	75,000	200,000	200,000	75,000	1,740,000
		Sport and Recreation	2,952,886	3,663,431	1,750,000	335,000	2,895,000	2,000,000	560,000	595,000	510,000		15,261,317
		Sport Field Development	156,000	350,000	275,000	325,000	325,000						1,431,000
		Waterfront - Ferry Dock Hill Revitalization	100,000	1,500,000									1,600,000
	Parks and Recreation Total		3,688,886	5,663,431	2,377,500	1,145,000	3,460,000	2,390,000	785,000	945,000	860,000	225,000	21,539,817
	Fire Services	Bunker Gear Replacement	92,000	90,000	420,000					425,000			1,027,000
		Command Vehicle Replacement			150,000								150,000
		Fire Station 1 - Rehabilitation & Expansion			915,000								915,000
		Fire Station 1 - Roof Replacement	126,000										126,000
		Fire Station 3 - Design, Demolition, Construction	1,090,000	2,160,000									3,250,000
		Fire Truck Replacements	1,500,000			850,000		950,000	1,500,000				4,800,000
		Marine Vessel Replacements					480,000						480,000
		Radio System & User Gear	563,000	1,498,377									2,061,377
		Records Management System		180,000									180,000
		Self-Contained Breathing Apparatus (SCBA)	710,000										710,000
		Station Paving					570,000						570,000
	Fire Services Total		4,081,000	3,928,377	1,485,000	850,000	1,050,000	950,000	1,500,000	425,000			14,269,377
	Engineering	Accessibility Improvements	302,500	192,500									495,000
		Active Transportation Projects	250,000	1,600,000	200,000	200,000	200,000	360,000					2,810,000
		Bridges & Culverts	700,000	1,000,000	1,600,000	1,800,000	1,800,000	1,200,000	1,250,000	1,300,000	1,350,000	1,400,000	13,400,000
		Dredging of Cow Creek	50,000										50,000
		Fleet Radio & GPS Units	125,000										125,000
		Former Michigan Ave. Landfill Remediation	130,000										130,000
		Oversized Load Corridor	3,790,000	1,107,516	1,980,000	200,000							7,077,516
		Public Works Facilities Improvements	300,000	1,500,000	1,500,000	500,000	400,000	1,400,000	200,000	200,000	200,000	450,000	6,650,000
		Rapids Parkway Road Extension	9,000,000										9,000,000
		Road Rehabilitation	2,500,000	3,750,000	4,000,000	4,250,000	4,500,000	4,750,000	5,000,000	5,250,000	5,500,000	5,750,000	45,250,000
		Shoreline Protection	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	26,250,000
		Soil Management Site	100,000										100,000
		Streetlights	600,000	200,000	200,000	250,000	250,000	275,000	275,000	300,000	325,000	325,000	3,000,000
		Traffic Signals	400,000	150,000	200,000	250,000	250,000	275,000	275,000	300,000	325,000	325,000	2,750,000
		Transit Signal Priority & Accessibility	374,953	836,000	627,000	627,000	418,000	922,047					3,805,000
		Transportation Master Plan & Streetscape Improvements	300,000	300,000	300,000	300,000	300,000	350,000	350,000	350,000	375,000	375,000	3,300,000
	Engineering Total		22,172,453	13,886,016	13,857,000	11,627,000	11,368,000	11,532,047	9,350,000	9,700,000	10,075,000	10,625,000	124,192,516
	Clerks	Electronic Documents and Records Management System	100,000	100,000	100,000								300,000
	Clerks Total		100,000	100,000	100,000								300,000
	Emergency Management	Facility Access Control Systems	75,000	60,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	335,000
		Mobile Command Vehicle Replacement	800,000										800,000
	Emergency Management Total		875,000	60,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	1,135,000

CITY OF SARNIA - 2021 APPROVED 10-YEAR CAPITAL PLAN

Category	Department	Project Name	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Grand Total	
General Government	Facilities	120 Seaway Road Building Improvements	85,000	86,000	78,000								249,000	
		Backflow Prevention	200,000	100,000										300,000
		City Hall Improvements	145,000	500,000	100,000	180,000	150,000	150,000	100,000	100,000	100,000	100,000	1,625,000	
		Clearwater Arena Improvements	175,000		855,000		1,110,000	320,000	500,000	200,000		300,000	3,460,000	
		Harbour Dredging					3,000,000						3,000,000	
		Lochiel Kiwanis Centre Improvements	110,000	120,000	120,000	225,000							575,000	
		Progressive Auto Sales Arena Improvements	1,530,000	525,000	680,000	445,000	165,000	190,000		150,000	300,000	300,000	4,285,000	
		Sarnia Arena Improvements	228,800		80,000	900,000		450,000	75,000			300,000	2,033,800	
		Sarnia Library Improvements	295,000	250,000	250,000	200,000							995,000	
	Facilities Total		2,768,800	1,581,000	2,163,000	1,950,000	4,425,000	1,110,000	675,000	450,000	400,000	1,000,000	16,522,800	
General Government Total			34,301,138	25,583,824	20,477,500	16,087,000	20,568,000	16,267,047	12,595,000	11,805,000	11,620,000	12,135,000	181,439,509	
Transit	Engineering	Facility Renovations			1,090,500		350,000	500,000			750,000		2,690,500	
		Fleet Upgrades - Fare Boxes and Radios	385,000										385,000	
		Maintenance Equipment Upgrades/Replacements	357,500	385,000	330,000				450,000				1,522,500	
		Transit Bus Stop Improvements	213,666	213,666	213,666	213,666	146,119	119,721					1,120,504	
		Transit Fleet Replacement & Expansion	1,340,000	1,320,000	1,980,000	1,320,000	1,298,000	1,254,000	1,300,000	1,300,000	920,000	1,400,000	13,432,000	
		Transit Terminal Upgrades	1,017,500	1,595,000		385,000							2,997,500	
	Engineering Total		3,313,666	3,513,666	3,614,166	1,918,666	1,794,119	1,873,721	1,750,000	1,300,000	1,670,000	1,400,000	22,148,004	
Transit Total			3,313,666	3,513,666	3,614,166	1,918,666	1,794,119	1,873,721	1,750,000	1,300,000	1,670,000	1,400,000	22,148,004	
Water & Sewer	Engineering	Combined Sewer Separation	4,100,000	4,000,000	4,000,000	4,500,000	5,000,000	5,250,000	5,500,000	5,750,000	6,000,000	6,250,000	50,350,000	
		Corrosion Protection Plan		1,200,000	1,200,000								2,400,000	
		Funding of Design & Construction		1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	10,800,000	
		Plank Road Reconstruction	4,700,000	5,200,000									9,900,000	
		Pumping Station Improvements	1,500,000	1,505,000	1,500,000	1,500,000	1,500,000	1,550,000	1,600,000	1,650,000	1,700,000	1,750,000	15,755,000	
		Sanitary Sewer Oversizing		125,000									125,000	
		Sarnia Sewer Upgrade Project	6,000,000										6,000,000	
		Stormwater Management Facilities Rehabilitation	440,000	500,000	500,000	500,000	200,000	100,000	100,000	500,000	100,000	100,000	3,040,000	
		Water Meters		150,000	150,000	175,000	175,000	200,000	200,000	225,000	225,000	250,000	1,750,000	
		Water Pollution Control Centre - Biosolids Processing Upgrades	1,000,000	2,750,000									3,750,000	
		Water Pollution Control Centre - Blower Upgrade	250,000										250,000	
		Water Pollution Control Centre - Building Improvements	400,000			1,000,000				2,000,000		800,000	4,200,000	
		Water Pollution Control Centre - Emergency Generator	900,000										900,000	
		Water Pollution Control Centre - Process Improvements	350,000	750,000	1,000,000	1,000,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000	1,500,000	10,600,000	
		Water Pollution Control Centre - UV Disinfection System Shelter	250,000										250,000	
		Watermain, Sanitary, and Storm Sewer Replacements	3,420,000	3,000,000	3,250,000	3,500,000	3,750,000	4,000,000	4,250,000	4,500,000	5,000,000	5,250,000	39,920,000	
	Engineering Total		23,435,000	20,255,000	12,800,000	13,375,000	12,825,000	13,400,000	14,050,000	17,125,000	15,625,000	17,100,000	159,990,000	
Water & Sewer Total			23,435,000	20,255,000	12,800,000	13,375,000	12,825,000	13,400,000	14,050,000	17,125,000	15,625,000	17,100,000	159,990,000	
Police	Police Services	911 Communication	360,000	360,000								2,240,000	2,960,000	
		Building Improvements	200,000	100,000	350,000								650,000	
		Police Technology	150,000										150,000	
	Police Services Total		710,000	460,000	350,000							2,240,000	3,760,000	
Police Total			710,000	460,000	350,000							2,240,000	3,760,000	
Grand Total			61,759,804	49,812,490	37,241,666	31,380,666	35,187,119	31,540,768	28,395,000	30,230,000	28,915,000	32,875,000	367,337,514	

2021 APPROVED CAPITAL BUDGET - FUNDING SOURCES							
	6005	6015	6016	6020	6025	6045	6055
	Parkland Dedication	Dvlpmt. Charges	Dvlpmt. Charges B- 2	Provincial Gas Tax	Federal Gas Tax	OCIF	ICIP
General Government							
120 Seaway Road Building Improvements							
Bridges & Culverts					700,000		
Bunker Gear Replacement							
City Hall Improvements							
Electronic Documents and Records Management System							
Fire Station 3 - Design, Demolition, Construction							
IT Hardware Asset Lifecycle							
Lochiel Kiwanis Centre Improvements							
Oversized Load Corridor							
Park Infrastructure	190,000		40,000				
Public Works Facilities Improvements							
Radio System & User Gear							
Rapids Parkway Road Extension		7,374,253					
Road Rehabilitation						2,500,000	
Shoreline Protection							
Soil Management Site							
Sport and Recreation					1,000,000		1,412,886
Streetlights							
Traffic Signals		157,650					
Transportation Master Plan & Streetscape Improvements							
Active Transportation Projects							183,325
Transit Signal Priority & Accessibility							274,953
Sarnia Library Improvements							
Integrated HRIS and Payroll System							
Mobile Command Vehicle Replacement							
Facility Access Control Systems							
Backflow Prevention							
Park Infrastructure - Playground & Equipment Replacement			70,000				
Accessibility Improvements							221,823
Fleet Radio & GPS Units							
Waterfront - Ferry Dock Hill Revitalization					100,000		
Sport Field Development			39,000				
Fire Truck Replacements							
Progressive Auto Sales Arena Improvements							
Clearwater Arena Improvements							
Sarnia Arena Improvements							
Former Michigan Ave. Landfill Remediation							
Self-Contained Breathing Apparatus (SCBA)							
Fire Station 1 - Roof Replacement							
Dredging of Cow Creek							
Transit							
Maintenance Equipment Upgrades/Replacements							262,155
Transit Bus Stop Improvements				56,985			156,681
Transit Fleet Replacement & Expansion				357,378			982,622
Fleet Upgrades - Fare Boxes and Radios							282,321
Transit Terminal Upgrades				271,367			746,133
Water & Sewer							
Combined Sewer Separation							
Plank Road Reconstruction		200,000					1,523,780
Pumping Station Improvements		225,000					
Sarnia Sewer Upgrade Project							
Stormwater Management Facilities Rehabilitation							
Watermain, Sanitary, and Storm Sewer Replacements							
Water Pollution Control Centre - Biosolids Processing Upgrades		500,000					
Water Pollution Control Centre - Building Improvements							
Water Pollution Control Centre - Emergency Generator							
Water Pollution Control Centre - Process Improvements							
Sanitary Sewer Oversizing							
Water Pollution Control Centre - Blower Upgrade							
Water Pollution Control Centre - UV Disinfection System Shelter							
Police							
911 Communication							
Building Improvements							
Police Technology							
Grand Total	190,000	8,456,903	149,000	685,730	1,800,000	2,500,000	6,046,679

2021 APPROVED CAPITAL BUDGET - FUNDING SOURCES												
6060	6365	6515	6520	6595	6614	6615	6616	6617				
Disaster Mitigation Fund	Sarnia Harbour	Police Bldg.	911 Equip.	Police Equip.	Capital Infra. - Transit	Capital Infra.	Capital Infra. - Sewer	Capital Infra. - Water	Potential Grants/ Subsidies/ Donations	Developer Paid	County	Grand Total
	85,000											85,000
												700,000
						92,000						92,000
						145,000						145,000
						100,000						100,000
						1,090,000						1,090,000
						165,000						165,000
						110,000						110,000
						3,790,000						3,790,000
												230,000
						100,000	100,000	100,000				300,000
						563,000						563,000
						1,124,747	107,000	394,000				9,000,000
												2,500,000
						3,250,000						3,250,000
						20,000	40,000	40,000				100,000
						540,000						2,952,886
						600,000						600,000
						171,517				35,000	35,833	400,000
						300,000						300,000
						66,675						250,000
						100,000						374,953
						295,000						295,000
						450,000						450,000
						600,000			200,000			800,000
						75,000						75,000
								200,000				200,000
						180,000						250,000
						80,677						302,500
						125,000						125,000
												100,000
						117,000						156,000
						1,500,000						1,500,000
						1,530,000						1,530,000
						175,000						175,000
						228,800						228,800
						130,000						130,000
						710,000						710,000
						126,000						126,000
						50,000						50,000
					95,345							357,500
												213,666
												1,340,000
					102,680							385,000
												1,017,500
1,480,000							1,310,000	1,310,000				4,100,000
						304,939		2,671,280				4,700,000
							1,275,000					1,500,000
							6,000,000					6,000,000
						300,000	140,000					440,000
						684,000	1,026,000	1,710,000				3,420,000
							500,000					1,000,000
							400,000					400,000
							900,000					900,000
							350,000					350,000
							125,000					125,000
							250,000					250,000
							250,000					250,000
			360,000									360,000
		200,000										200,000
				150,000								150,000
1,480,000	85,000	200,000	360,000	150,000	198,025	19,989,355	12,773,000	6,425,280	200,000	35,000	35,833	61,759,804

# RESERVE AND RESERVE FUNDS

Obligatory (have external restrictions):

Reserve Name	#	Purpose
<b>Building Permit Revenue</b>	6035	Administered under the Building Code Act. This reserve is used to offset Building Department administration and enforcement costs.
<b>Development Charges (DCs)</b>	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 – last update completed in 2019.
<b>Development Charges (DC's) B2</b>	6016	Development Charges that require a portion to be offset by other city funds (discounted). The Development Charges Act requires a minimum of two reserve accounts to separate the funds collected. The Background Study and Development Charges by-law that sets the rates are updated every 5 years –last update was completed in 2019.
<b>Disaster Mitigation Adaptation Fund (DMAF)</b>	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.
<b>Federal Gas Tax</b>	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.
<b>Federal Harbour</b>	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.
<b>ICIP (Investing in Canada Plan)</b>	6055	For revenues and expenditures allocated as part of the Investing in Canada Infrastructure Program. Applications for the Transit Stream and for the Rural & Northern Communities Stream (Plank Road Project) have been 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.
<b>OCIF (Ontario Community Infrastructure Fund)</b>	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.
<b>Ontario Municipal Commuter Cycling</b>	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. Agreement ends March 31, 2021.
<b>Parkland Dedication</b>	6005	Established under the Planning Act to provide funds for City parks improvements and other recreation purposes.
<b>Provincial Gas Tax</b>	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
<b>911 Equipment</b>	6520	Ensure funds are available for the future replacement of essential 911 equipment.
<b>Accessibility Reserve Closed</b>	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. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Airport</b>	6265	To fund the operation and maintenance of the Chris Hadfield Airport.
<b>Bluewater Gymnastics</b>	6340	To provide for major repairs and replacement for the Bluewater Gymnastics Building located at Lottie Neely Park.
<b>Business Park</b>	6300	To fund costs related to the development of industrial business parks.
<b>Canatara Park Projects</b>	6370	Funds donated to the City from the Estate of Edna Pocock for the purpose of capital projects and/or maintenance for Canatara Park.
<b>Capital Reserve Closed</b>	6200	Source of funding for general capital needs. Generally used to fund capital items identified outside of the timeliness of the Capital budgeting process. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Capital Infrastructure – Transit</b>	6614	Provide funding for major transit building repairs, upgrades and future replacement as well as conventional bus replacement.
<b>Capital Infrastructure</b>	6615	Provide funding for major infrastructure rehabilitation and replacement.
<b>Capital Infrastructure - Sewer</b>	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.
<b>Capital Infrastructure - Water</b>	6617	Provide funding for major water infrastructure rehabilitation and replacement. Infrastructure included in this area are all City water meters, watermain valves and watermains.
<b>Care-A-Van - Vehicle</b>	6470	Funds to replace and maintain Care-A-Van vehicles.
<b>City Hall Building Reserve Closed</b>	6495	Provide funds for major building rehabilitation and future replacement. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>City Hall Printing Reserve Closed</b>	6500	Fund costs of major repairs and to replace equipment. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Computer Equipment Replacement Reserve Closed</b>	6490	To fund corporate IT equipment and infrastructure. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Development Contingency</b>	6350	Fund the municipal portion of development services.
<b>Election Expenses</b>	6400	To fund costs of Municipal Elections.
<b>Elm-High-Ex-Wood Park</b>	6250	Monies collected by the Elm-High-Ex-Wood home owners association to build a passive park.
<b>Emergency Measures Equipment Reserve Closed</b>	6530	Ensure funds are available for the future replacement of critical Emergency Measures Equipment. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Energy Management Reserve Closed</b>	6485	Provide funds for implementation of energy management initiatives. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>

Reserve Name	#	Purpose
<b>Environmental Reserve Closed</b>	6245	Established to provide the City with a source of funding for environmental contingencies. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Façade Improvement Loan</b>	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Façade Loan program.
<b>Fire Equipment Reserve Closed</b>	6510	Fund the necessary costs to replace fire equipment and apparatus within expected life cycle. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Fire Station Reserve Closed</b>	6600	Used for the capital maintenance and replacement of the City's Fire Halls. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Internal Borrowing Reserve</b>	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.
<b>Land Purchase Reserve Closed</b>	6440	Provide funds for purchase of land for municipal purposes. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Legacy Fund</b>	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.
<b>Library Facilities Reserve Closed</b>	6560	Fund the rehabilitation and maintenance needs for the City's Libraries. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Municipal Drain Rehabilitation</b>	6619	Provide funds for the City's portion of reactive maintenance on the City's drain network.
<b>Operating Contingency</b>	6581	To offset unforeseen and unexpected general levy expenses.
<b>Parking Reserve Reserve Closed</b>	6355	To provide funds for City owned parking lot repairs and replacement, and other parking related capital items (such as parking meters etc.). <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Parks &amp; Recreation Facilities Reserve Closed</b>	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. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Perch Creek Harbour</b>	6305	Operation and maintenance of the Perch Creek Harbour (funds received from Fisheries & Oceans Canada (F&O) upon divestiture of this harbour).
<b>Petro Chemical Area Levy Reserve Closed</b>	6625	New special area levy on petrol chemical area to fund the asset management and other costs related to having a petrol chemical area (Donohue bridge replacement) <b>Special area levy reversed by City Council October 26, 2020</b>
<b>Police Building</b>	6515	Provide funds for major building repairs and future replacement costs.
<b>Police Equipment</b>	6595	Used for the replacement of Police cruisers and other capital equipment items.
<b>Police Operating Contingency</b>	6565	To offset extraordinary and unforeseen expenditures related to Police expenses.

Reserve Name	#	Purpose
<b>Sarnia Bay Capital Improvements Reserve Closed</b>	6335	Funds originally received from Province of Ontario upon the City's assumption of responsibility of Centennial Park and Sarnia Bay Marina. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Sarnia Harbour</b>	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.
<b>Seaway Kiwanis Campus</b>	6635	To fund maintenance and future replacements within the Kiwanis Campus.
<b>Self Insurance</b>	6225	Deductibles on insurance claims against the City are funded from this reserve.
<b>Sewage Treatment Plant Reserve Closed</b>	6535	Established to fund the on-going capital needs of the Water Treatment Control Centre. <b>Reserve consolidated into 6616 Capital Infrastructure Reserve - Sewer</b>
<b>Sewer Rates Stabilization</b>	6590	Used to offset unforeseen and unexpected sewer levy expenses.
<b>Strangway Centre Endowment</b>	6240	This was set up through a bequest. Annual interest earned is transferred into the Strangway budget to help maintain reasonable membership rates.
<b>Suncor Agora Capital</b>	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.
<b>Tax Stabilization</b>	6580	To offset extraordinary and unforeseen general levy expenses, including property tax assessment appeals.
<b>Tax Stabilization – Transit</b>	6585	To offset extraordinary and unforeseen transit levy expenses, including property tax assessment appeals.
<b>Transit – Building Reserve Closed</b>	6480	Provide funding for major transit building repairs, upgrades and future replacement. <b>Reserve consolidated into 6614 Capital Infrastructure - Transit</b>
<b>Transit – Vehicle Reserve Closed</b>	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. <b>Reserve consolidated into 6614 Capital Infrastructure - Transit</b>
<b>Water Rates Stabilization</b>	6450	To offset extraordinary and unforeseen water levy expenses.
<b>Waterfront Development Reserve Closed</b>	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. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>Works Equipment Reserve Closed</b>	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. <b>Reserve consolidated into 6615 Capital Infrastructure Reserve</b>
<b>WSIB Self Insurance</b>	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.
<b>YMCA</b>	6235	Earnings on City established endowment fund of \$600,000 to be paid to YMCA.

2021 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)	1,360,000	
6016	Development Charges B-2	Development Charge Levies (est)	340,000	
6020	Provincial Gas Tax	Provincial Gas Tax	1,042,723	
6025	Federal Gas Tax	Federal Gas Tax	2,270,615	
6045	OCIF	OCIF Funding	2,506,955	
6055	ICIP - Investing in Canada Infrastructure Fund	ICIP Funding	6,046,679	
6060	Disaster Mitigation Fund	Disaster Mitigation Funding	1,480,000	
6235	YMCA Reserve	Investment Interest (est)	12,000	
6240	Strangway Centre Endowment	Investment Interest (est)	2,000	
6300	Business Park	Rental Income	8,433	
6340	Bluewater Gymnastics	Lease Payment	23,664	
6520	911 Equipment	Lease Payment	2,700	
6595	Police Equipment	Sale of Vehicles (est)	40,000	
6615	Capital Infrastructure Reserve	Lease Revenue	2,100	
6615	Capital Infrastructure Reserve	Sting Surcharge Revenue	130,000	
6615	Capital Infrastructure Reserve	Potential Donations	200,000	
6615	Capital Infrastructure Reserve	CESTAR Donation - OLC Dock	1,000,000	
6615	Capital Infrastructure Reserve	National Trade Corridor Fund Grant - OLC	2,550,000	
6615	Capital Infrastructure Reserve	Southwestern Ontario Development Fund Grant - OLC	230,000	
6615	Capital Infrastructure Reserve	Potential Grant - Playground Equipment	100,000	
6615	Capital Infrastructure Reserve	Fire Marque Cost Recovery Program (est)	5,000	
6615	Capital Infrastructure Reserve	County of Lambton - Traffic Signals Contribution	35,833	
6615	Capital Infrastructure Reserve	Developer Contributions - Traffic Signals	35,000	
6615	Capital Infrastructure Reserve	Prior Year Collected Developer Deposits - Rapids Pkwy	900,000	
6616	Capital Infrastructure - Sewer	Developer Contributions - Pumping Station Improvements	675,000	
6635	Seaway Kiwanis Campus	External Source	5,000	
Total Reserve Revenue:			21,023,702	
Expenditures Directly from Reserves				
6020	Provincial Gas Tax	Electric Transit Fleet Study		(100,000)
* 6220	WSIB Self Insurance	Claims Payments (est)		(1,810,404)
* 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)
6340	Bluewater Gymnastics	Principal Loan Repayment		(20,711)
6340	Bluewater Gymnastics	Window Upgrades - Bluewater Gymnastics Bldg		(30,000)
6615	Capital Infrastructure	Hose & Nozzles		(15,000)
6615	Capital Infrastructure	Accessible Path to Canoe/Kayak Launch		(60,000)
6615	Capital Infrastructure	I-City Online & Property Tax eBilling Module		(15,000)
6615	Capital Infrastructure	Emergency Operations Centre Revitalization		(20,000)
6615	Capital Infrastructure	Emergency Management Trailer Upgrades		(20,000)
6615	Capital Infrastructure	Siren Upgrades		(60,000)
6615	Capital Infrastructure	Waterfront Master Plan		(150,000)
6615	Capital Infrastructure	City Hall Replacement Blinds		(10,000)
6615	Capital Infrastructure	Lochiel Kiwanis Security Cameras		(10,000)
6615	Capital Infrastructure	Urban Tree Canopy & Inventory		(100,000)
6615	Capital Infrastructure	Urban Forest Management Plan		(70,000)
6615	Capital Infrastructure	Park Facilities Key Replacement Initiative		(25,000)
6615	Capital Infrastructure	Park Revitalization Strategy Consultant		(25,000)
6615	Capital Infrastructure	Election Support Services		(100,000)
6615	Capital Infrastructure	Equipment (Fleet) Replacement - Fire		(105,000)
6615	Capital Infrastructure	Community Improvement Plan Initiatives		(200,000)
6615	Capital Infrastructure	Airport Operator Payment		(360,000)
6515	Police Building	Building Upgrades		(70,000)
6515	Police Building	Furnishings		(20,000)
6525	Works Equipment	Equipment (Fleet) Replacement		(1,534,000)
* 6580	Tax Stabilization	Tax Appeals		(600,000)
* 6585	Tax Stabilization - Transit	Tax Appeals		(30,000)
6595	Police Equipment	Equipment (Fleet) Replacement - Police		(365,000)
6595	Police Equipment	Police Equipment		(27,400)
6595	Police Equipment	Police Technology		(13,000)
6595	Police Equipment	Systems & Softwares		(224,416)
6616	Capital Infrastructure - Sewer	Removal of Biosolids (Council Approved)		(600,000)
6616	Capital Infrastructure - Sewer	Water & Wastewater Service Review		(250,000)
6616	Capital Infrastructure - Sewer	WPCC Capacity & Alternate Solution Assessment Study		(300,000)
* 6619	Municipal Drain Rehabilitation	Annual Expenditures		(100,000)
6635	Seaway Kiwanis Campus	Kiwanis Campus Upgrades & Improvements		(15,000)
Total Reserve Expense:				(7,993,931)
Total Reserves Revenue and Expense:			21,023,702	(7,993,931)

\* Annual request for estimated expenditures; no Reserve Template Request form submitted by General Manager

2021 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2021	Total Revenue	Total Spent / Committed	Forecasted Balance December 2021
6005 Parkland Dedication Reserve Fund	Opening Balance	337,674			337,674
	Levies - Cash in Lieu of Parkland		20,000		20,000
	Park Infrastructure			(190,000)	(190,000)
6005 Parkland Dedication Reserve Fund Total		337,674	20,000	(190,000)	167,674
6015 Development Charges	Opening Balance	7,815,845			7,815,845
	Reserve Transfer - From 6900 Internal Borrowing Reserve (10 Yr Loan for Rapids Pkwy Extension)		3,849,492		3,849,492
	Reserve Transfer - To 6900 Internal Borrowing Reserve (2020 10 Yr Loan Repayment)			(824,250)	(824,250)
	Bio Solids Improvements			(500,000)	(500,000)
	Rapids Pkwy Extension			(7,374,253)	(7,374,253)
	Plank Road Reconstruction			(200,000)	(200,000)
	Traffic Signals			(157,650)	(157,650)
	Pumping Station Improvements			(225,000)	(225,000)
	Development Charge Levies		1,360,000		1,360,000
6015 Development Charges Total		7,815,845	5,209,492	(9,281,153)	3,744,184
6016 Development Charges Reserve Fund B-2	Opening Balance	2,107,249			2,107,249
	Park Infrastructure			(40,000)	(40,000)
	Park Infrastructure - Playground Equipment			(70,000)	(70,000)
	Sport Field Development			(39,000)	(39,000)
	Development Charge Levies		340,000		340,000
6016 Development Charges Reserve Fund B-2 Total		2,107,249	340,000	(149,000)	2,298,249
6020 Provincial Gas Tax	Opening Balance	1,688,518			1,688,518
	Provincial Gas Tax		1,042,723		1,042,723
	Transfer to Operating 3140 Transit Revenue			(693,211)	(693,211)
	Transfer to Operating 3195 Care-A-Van Revenue			(120,000)	(120,000)
	Fleet Expansion & Replacement - Conventional Bus			(357,378)	(357,378)
	Terminal Upgrades			(271,367)	(271,367)
	Transit Bus Stop Improvements			(56,985)	(56,985)
	Electric Transit Fleet Study			(100,000)	(100,000)
6020 Provincial Gas Tax Total		1,688,518	1,042,723	(1,598,941)	1,132,300
6025 Federal Gas Tax	Opening Balance	1,530,574			1,530,574
	Federal Gas Tax		2,270,615		2,270,615
	Sports & Recreation			(1,000,000)	(1,000,000)
	Bridges & Culverts			(700,000)	(700,000)
	Ferry Dock Hill			(100,000)	(100,000)
6025 Federal Gas Tax Total		1,530,574	2,270,615	(1,800,000)	2,001,189
6035 Building Permit Revenue	Opening Balance	1,304,587			1,304,587
	Transfer from Operating 5020 Building		10,684		10,684
6035 Building Permit Revenue Total		1,304,587	10,684		1,315,271
6040 Federal Harbour Reserve Fund	Opening Balance	2,124,271			2,124,271
	Transfer to Operating 2066 Sarnia Harbour			(291,495)	(291,495)
6040 Federal Harbour Reserve Fund Total		2,124,271		(291,495)	1,832,776
6045 OCIF	Opening Balance	-			-
	OCIF Funding		2,506,955		2,506,955
	Road Rehabilitation			(2,500,000)	(2,500,000)
6045 OCIF Total		-	2,506,955	(2,500,000)	6,955
6050 Ontario Municipal Commuter Cycling	Opening Balance	14			14
6050 Ontario Municipal Commuter Cycling Total		14			14
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	-			-
	Accessibility Improvement Projects (ICIP Grant)			(221,823)	(221,823)
	Active Transportation Projects (ICIP Grant)			(183,325)	(183,325)
	Fleet Expansion & Replacement - Conventional Bus (ICIP Grant)			(982,622)	(982,622)
	Fleet Upgrades - Fare Boxes & Radios (ICIP Grant)			(282,321)	(282,321)
	Terminal Upgrades (ICIP Grant)			(746,133)	(746,133)
	Transit Bus Stop Improvements (ICIP Grant)			(156,681)	(156,681)
	Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)			(262,155)	(262,155)
	Transit Signal Priority & Accessibility (ICIP Grant)			(274,953)	(274,953)
	ICIP Grant - Accessibility Improvement Projects		221,823		221,823
	ICIP Grant - Active Transportation Projects		183,325		183,325
	ICIP Grant - Fleet Expansion & Replacement - Conventional Bus		982,622		982,622
	ICIP Grant - Fleet Upgrades - Fare Boxes & Radios		282,321		282,321
	ICIP Grant - Terminal Upgrades		746,133		746,133
	ICIP Grant - Transit Bus Stop Improvements		156,681		156,681



2021 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2021	Total Revenue	Total Spent / Committed	Forecasted Balance December 2021
6055 ICIP - Investing in Canada Infrastructure Program	ICIP Grant - Transit Maintenance Equipment Upgrades & Replacements		262,155		262,155
	ICIP Grant - Transit Signal Priority & Accessibility		274,953		274,953
	ICIP Grant - Plank Road Reconstruction		1,523,780		1,523,780
	Plank Road Reconstruction (ICIP Grant)			(1,523,780)	(1,523,780)
	Potential ICIP Grant - Sport & Recreation (Jackson Pool)		1,412,886		1,412,886
	Sport & Recreation (Potential ICIP Grant - Jackson Pool)			(1,412,886)	(1,412,886)
6055 ICIP - Investing in Canada Infrastructure Program Total		-	6,046,678	(6,046,678)	-
6060 Disaster Mitigation Fund	Opening Balance	-			-
	Sewer Separation (Disaster Mitigation Funding)			(1,480,000)	(1,480,000)
	Disaster Mitigation Funding - Sewer Separation		1,480,000		1,480,000
6060 Disaster Mitigation Fund Total		-	1,480,000	(1,480,000)	-
6220 WSIB Self Insurance	Opening Balance	3,320,801			3,320,801
	Transfer from Operating - Payroll - WSIB		1,810,404		1,810,404
	Transfer to 6615 Reserve WSIB 5 yr repayment plan (prior 6200)			(150,128)	(150,128)
	Transfer to 6615 Reserve WSIB 5 yr repayment plan (prior 6315)			(154,000)	(154,000)
	WSIB Claims Estimate			(1,810,404)	(1,810,404)
6220 WSIB Self Insurance Total		3,320,801	1,810,404	(2,114,532)	3,016,673
6225 Self-Insurance Reserve	Opening Balance	1,534,860			1,534,860
	Transfer from Operating 2490 Corporate Municipal		486,593		486,593
	Transfer from Operating 3100 Transit Transportation		47,286		47,286
	Transfer from Operating 3705 Water Distribution		8,196		8,196
	Transfer from Operating 3510 Sewer Admin		21,142		21,142
	Self Insurance Claims Payments			(525,000)	(525,000)
6225 Self-Insurance Reserve Total		1,534,860	563,217	(525,000)	1,573,077
6230 Façade Improvement Loan	Opening Balance	23,294			23,294
6230 Façade Improvement Loan Total		23,294			23,294
6235 YMCA Reserve	Opening Balance	600,000			600,000
	Investment Interest		12,000		12,000
	YMCA Payments			(12,000)	(12,000)
6235 YMCA Reserve Total		600,000	12,000	(12,000)	600,000
6240 Strangway Centre Endowment	Opening Balance	151,378			151,378
	Annual Interest Payment Strangway			(2,000)	(2,000)
	Investment Interest		2,000		2,000
6240 Strangway Centre Endowment Total		151,378	2,000	(2,000)	151,378
6250 Elm-High-Ex-Wood Park	Opening Balance	4,972			4,972
6250 Elm-High-Ex-Wood Park Total		4,972			4,972
6265 Airport	Opening Balance	24,486			24,486
6265 Airport Total		24,486			24,486
6270 Legacy Fund	Opening Balance	51,784			51,784
	Transfer to Operating 4601 Recreation Programs - Kids Funfest			(2,400)	(2,400)
6270 Legacy Fund Total		51,784		(2,400)	49,384
6300 Business Park	Opening Balance	769,181			769,181
	Lease Revenue		8,433		8,433
6300 Business Park Total		769,181	8,433		777,614
6305 Perch Creek Harbour	Opening Balance	136,298			136,298
6305 Perch Creek Harbour Total		136,298			136,298
6340 Bluewater Gymnastics	Opening Balance	129,103			129,103
	Lease Revenue		23,664		23,664
	Principal Loan Repayment (Bluewater Gymnastics Building)			(20,711)	(20,711)
	Bluewater Gymnastics Building - Window Upgrades			(30,000)	(30,000)
6340 Bluewater Gymnastics Total		129,103	23,664	(50,711)	102,057
6350 Development Contingency	Opening Balance	45,645			45,645
6350 Development Contingency Total		45,645			45,645
6365 Sarnia Harbour	Opening Balance	1,984,387			1,984,387
	Transfer from Operating 2066 Sarnia Harbour		453,100		453,100
	120 Seaway Road Building Improvements			(85,000)	(85,000)
6365 Sarnia Harbour Total		1,984,387	453,100	(85,000)	2,352,487
6370 Canatara Park Projects	Opening Balance	110,252			110,252
6370 Canatara Park Projects Total		110,252			110,252
6400 Election Expenses	Opening Balance	189,006			189,006
	Transfer from Operating 2100 Elections		151,170		151,170
6400 Election Expenses Total		189,006	151,170		340,176
6450 Water Rates Stabilization	Opening Balance	1,106,182			1,106,182
6450 Water Rates Stabilization Total		1,106,182			1,106,182
6470 Care-A-Van - Vehicle	Opening Balance	19,500			19,500
	Retired Debt		17,706		17,706
6470 Care-A-Van - Vehicle Total		19,500	17,706		37,206

2021 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2021	Total Revenue	Total Spent / Committed	Forecasted Balance December 2021
6515 Police Building	Opening Balance	135,272			135,272
	Building Upgrades			(270,000)	(270,000)
	Transfer from Operating 2625 Police - Station		200,000		200,000
	Furnishings			(20,000)	(20,000)
6515 Police Building Total		135,272	200,000	(290,000)	45,272
6520 911 Equipment	Opening Balance	70,986			70,986
	Transfer from Operating 2610 Police - Communications		400,000		400,000
	Upgrades Next Generation 911			(360,000)	(360,000)
	Lease Revenue		2,700		2,700
6520 911 Equipment Total		70,986	402,700	(360,000)	113,686
6525 Works Equipment	Opening Balance	1,347,842			1,347,842
	Equipment (Fleet) Replacement			(1,534,000)	(1,534,000)
	Transfer to Operating 3005 PW Admin			(100,000)	(100,000)
	Transfer to Operating 3015 Work Centre			(610,848)	(610,848)
	Transfer to Operating 3020 Equipment Maintenance			(1,360,656)	(1,360,656)
	Transfer from Operating 2022 IT - Vehicle Contribution		9,800		9,800
	Transfer from Operating 2052 Property - Vehicle Contribution		36,200		36,200
	Transfer from Operating 3005 PW Admin - Vehicle Contribution		22,200		22,200
	Transfer from Operating 3008 Road Maintenance Rural - Vehicle Contribution		378,212		378,212
	Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution		123,900		123,900
	Transfer from Operating 3010 Street Maintenance Urban - Vehicle Contribution		364,700		364,700
	Transfer from Operating 3011 Street Maintenance Winter - Vehicle Contribution		445,500		445,500
	Contribution		118,300		118,300
	Transfer from Operating 3034 Engineering Traffic - Vehicle Contribution		8,600		8,600
	Transfer from Operating 3035 Engineering Development - Vehicle Contribution		17,300		17,300
	Transfer from Operating 3036 Engineering Construction - Vehicle Contribution		36,000		36,000
	Transfer from Operating 3040 Municipal Drains - Vehicle Contribution		8,600		8,600
	Transfer from Operating 3500 Sanitary Sewer Maintenance - Vehicle Contribution		365,300		365,300
	Transfer from Operating 3501 Pump Station Maintenance - Vehicle Contribution		96,400		96,400
	Transfer from Operating 3505 WPCC - Vehicle Contribution		25,800		25,800
	Contribution		10,300		10,300
	Transfer from Operating 3507 Bio-Solids - Vehicle Contribution		26,900		26,900
	Transfer from Operating 3705 Water Distribution - Vehicle Contribution		324,400		324,400
	Transfer from Operating 3706 Lead Reduction - Vehicle Contribution		9,000		9,000
	Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution		26,700		26,700
	Transfer from Operating 4510 General Park Maintenance - Vehicle Contribution		696,400		696,400
	Transfer from Operating 4511 Sports Field Maintenance - Vehicle Contribution		3,700		3,700
	Contribution		11,000		11,000
	Contribution		379,600		379,600
	Transfer from Operating 4700 Arenas Admin - Vehicle Contribution		26,600		26,600
	Contribution		32,500		32,500
	Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution		41,000		41,000
	Transfer from Operating 4710 PASA - Vehicle Contribution		57,400		57,400
	Transfer from Operating 5020 Building Department - Vehicle Contribution		24,100		24,100
	Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution		62,200		62,200
	Transfer from Operating 2780 Emergency Management - Vehicle Contribution		60,615		60,615
	Transfer to Operating 2490 Corporate Municipal - One Time			(700,000)	(700,000)
6525 Works Equipment Total		1,347,842	3,849,227	(4,305,504)	891,565

2021 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve		Forecasted Opening Balance January 2021	Total Revenue	Total Spent / Committed	Forecasted Balance December 2021
6565 Police Operating Contingency	Opening Balance	393,967			393,967
	Payback)			(141,828)	(141,828)
6565 Police Operating Contingency Total		393,967		(141,828)	252,139
6580 Tax Stabilization	Opening Balance	3,288,070			3,288,070
	Tax Appeals			(600,000)	(600,000)
6580 Tax Stabilization Total		3,288,070		(600,000)	2,688,070
6581 Operating Contingency	Opening Balance	5,340,444			5,340,444
	Transfer from Operating 2490 Corp Municipal		250,000		250,000
	Transfer to Operating 2490 Corporate Municipal One Time			(1,129,742)	(1,129,742)
6581 Operating Contingency Total		5,340,444	250,000	(1,129,742)	4,460,702
6585 Tax Stabilization - Transit	Opening Balance	254,444			254,444
	Transfer from Operating 1055 Taxation Transit Area		30,000		30,000
	Tax Appeals			(30,000)	(30,000)
6585 Tax Stabilization - Transit Total		254,444	30,000	(30,000)	254,444
6590 Sewer Rates Stabilization	Opening Balance	571,173			571,173
6590 Sewer Rates Stabilization Total		571,173			571,173
6595 Police Equipment	Opening Balance	68,033			68,033
	Transfer from Operating 2625 Police - Station		705,000		705,000
	Police Equipment			(27,400)	(27,400)
	Police Technology			(163,000)	(163,000)
	Systems & Software			(224,416)	(224,416)
	Sale of Vehicles		40,000		40,000
	Vehicle (Fleet) Replacement - Police			(365,000)	(365,000)
6595 Police Equipment Total		68,033	745,000	(779,816)	33,217
6614 Capital Infrastructure - Transit	Opening Balance	922,231			922,231
	Retired Debt		198,783		198,783
	Transfer from Operating 1055 Taxation - Transit Area - Asset Management		86,376		86,376
	Transfer from Operating 3120 Transit Premises		15,000		15,000
	Transfer from Operating 3170 Care-A-Van		5,000		5,000
	Fleet Upgrades - Fare Boxes & Radios			(102,680)	(102,680)
	Transit Maintenance Equipment Upgrades & Replacements			(95,345)	(95,345)
6614 Capital Infrastructure - Transit Total		922,231	305,159	(198,025)	1,029,365
6615 Capital Infrastructure	Opening Balance	5,744,140			5,744,140
	Bunker Gear			(92,000)	(92,000)
	Retired Debt		4,719,506		4,719,506
	Allocation		-		-
	Transfer from Operating 2490 Corp Municipal		4,704,923		4,704,923
	Management		2,971,504		2,971,504
	Internal Debt - Principle and Interest 5500 - 05780/05781		230,761		230,761
	Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		256,133		256,133
	Transfer from Operating 1350 Other Revenue - Slot Revenue		400,000		400,000
	Transfer from Operating 3125 Transit Admin		47,805		47,805
	Transfer from Operating 3705 Water Distribution		57,595		57,595
	Transfer from Operating 3510 Sewer Admin		90,345		90,345
	Transfer from reserve 6220 - WSIB 5 yr repayment plan		304,128		304,128
	Transfer from Reserve 6565 Police Operating Contingency - Radio Communication System 2 Year Repayment Plan		141,828		141,828
	Shoreline Protection			(3,250,000)	(3,250,000)
	Stormwater Management Facilities			(300,000)	(300,000)
	Streetlights			(600,000)	(600,000)
	Transfer to Operating 3008 Roads Maintenance - Rural - Asset Management (Vehicle Contribution Increase)			(131,832)	(131,832)
	Transfer to Operating 3009 Streets Maintenance - Concrete - Asset Management (Vehicle Contribution Increase)			(15,463)	(15,463)
	Transfer to Operating 3010 Streets Maintenance - Urban - Asset Management (Vehicle Contribution Increase)			(36,258)	(36,258)
	Transfer to Operating 3011 Winter Maintenance - Asset Management (Vehicle Contribution Increase)			(19,364)	(19,364)
	Transfer to Operating 3040 Municipal Drains - Asset Management (Vehicle Contribution Increase)			(4,300)	(4,300)
	Transfer to Operating 3880 Recycling & Comport Collection - Asset Management (Vehicle Contribution Increase)			(5,732)	(5,732)
	Transfer to Operating 4510 General Park Maintenance - Asset Management (Vehicle Contribution Increase)			(155,950)	(155,950)



2021 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2021	Total Revenue	Total Spent / Committed	Forecasted Balance December 2021
6615 Capital Infrastructure	Transfer to Operating 4551 Arboriculture - Asset Management (Vehicle Contribution Increase)			(172,800)	(172,800)
	Transfer to Operating 4700 Arenas Admin - Asset Management (Vehicle Contribution Increase)			(6,300)	(6,300)
	Transfer to Operating 4705 Sarnia Arena - Asset Management (Vehicle Contribution Increase)			(8,250)	(8,250)
	Transfer to Operating 4708 Clearwater Arena - Asset Management (Vehicle Contribution Increase)			(9,250)	(9,250)
	Transfer to Operating 4710 PASA - Asset Management (Vehicle Contribution Increase)			(21,200)	(21,200)
	Transfer to Operating 5035 By-Law Enforcement - Asset Management (Vehicle Contribution Increase)			(5,100)	(5,100)
	Rapids Pkwy Extension			(1,124,747)	(1,124,747)
	Park Infrastructure - Playground Equipment			(80,000)	(80,000)
	Sport Field Development			(117,000)	(117,000)
	Sports & Recreation			(190,000)	(190,000)
	Library Improvements			(295,000)	(295,000)
	Accessibility Improvement Projects			(80,677)	(80,677)
	Fleet Radio & GPS Units			(125,000)	(125,000)
	Active Transportation Projects			(66,675)	(66,675)
	Clearwater Arena Improvements			(175,000)	(175,000)
	Sarnia Arena Improvements			(228,800)	(228,800)
	PASA Improvements			(1,530,000)	(1,530,000)
	City Hall Building Improvements			(145,000)	(145,000)
	Electronic Documents & Records Management System			(100,000)	(100,000)
	Fire Station 3 Demolition, Design & Construction			(1,090,000)	(1,090,000)
	Fire Truck Replacement			(1,500,000)	(1,500,000)
	Self Contained Breathing Apparatus (SCBA)			(710,000)	(710,000)
	IT Hardware Asset Lifecycle			(165,000)	(165,000)
	Lochiel Kiwanis Centre Building Improvements			(110,000)	(110,000)
	Mobile Command Vehicle Replacement			(600,000)	(600,000)
	Mobile Command Vehicle Replacement (Donations)			(200,000)	(200,000)
	Oversized Load Corridor (Cestar Donation)			(1,000,000)	(1,000,000)
	Oversized Load Corridor (NTC Funding)			(2,550,000)	(2,550,000)
	Oversized Load Corridor (SWODF Funding)			(240,000)	(240,000)
	Park Infrastructure - Playground Equipment (Potential Grant)			(100,000)	(100,000)
	Plank Road Reconstruction			(304,940)	(304,940)
	Michigan Landfill Remedial Measures			(130,000)	(130,000)
	Public Works Facilities			(100,000)	(100,000)
	Radio System & User Gear			(563,000)	(563,000)
	Transit Signal Priority & Accessibility			(100,000)	(100,000)
	Transportation Master Plan & Streetscape Improvements			(300,000)	(300,000)
	Facility Access Control Systems			(75,000)	(75,000)
	Hose & Nozzles			(15,000)	(15,000)
	Accessible Pathway to Canoe/Kayak Launch			(60,000)	(60,000)
	iCity Online & Property Tax eBilling Module			(15,000)	(15,000)
	Emergency Operations Centre (EOC) Revitalization			(20,000)	(20,000)
	Emergency Management Trailer Upgrades			(20,000)	(20,000)
	Warning Sirens Replacement			(60,000)	(60,000)
	Waterfront Masterplan			(150,000)	(150,000)
	City Hall - Replacement of Blinds			(10,000)	(10,000)
	Lochiel Kiwanis Security Cameras			(10,000)	(10,000)
	Urban Tree Canopy Assessment & Inventory			(100,000)	(100,000)
	Urban Forest Management Plan			(70,000)	(70,000)
	Park Facilities Key Replacement Initiative			(25,000)	(25,000)
	Park Revitalization Strategy Consultant			(25,000)	(25,000)
	Human Resource Information & Payroll System			(450,000)	(450,000)
	Traffic Signals			(171,517)	(171,517)
	Watermain, Sanitary & Storm Sewer Replacement			(684,000)	(684,000)
	Traffic Signals - County Contribution		35,833	(35,833)	-
	Traffic Signals - Developer Contributions		35,000	(35,000)	-
	Soil Management Site			(20,000)	(20,000)
	Potential Donation - Mobile Command Vehicle Replacement		200,000		200,000
	Cestar Donation (Oversize Load Corridor)		1,000,000		1,000,000
	Lease Revenue - Tower		2,100		2,100
	Fire Marque Cost Recovery Program		5,000		5,000
	National Trade Corridor Grant - Oversize Load Corridor		2,550,000		2,550,000
	Sting Surcharge Revenue		130,000		130,000
	SWODF - Oversize Load Corridor		230,000		230,000
	Potential Grant - Park Infrastructure - Playground Equipment		100,000		100,000

2021 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2021	Total Revenue	Total Spent / Committed	Forecasted Balance December 2021
6615 Capital Infrastructure	Equipment (Fleet) Replacement - Fire			(105,000)	(105,000)
	Fire Station 1 Roof Replacement			(126,000)	(126,000)
	Deposits		900,000		900,000
	Transfer to Operating 2020 Accounting			(139,988)	(139,988)
	Election Support Services			(100,000)	(100,000)
	Demolition of Germain Arena			(350,000)	(350,000)
	Cow Creek Dredging			(50,000)	(50,000)
	Community Improvement Plan Initiatives			(200,000)	(200,000)
	Airport Operator Payment			(360,000)	(360,000)
6615 Capital Infrastructure Total		5,744,140	19,112,461	(22,336,976)	2,519,625
6616 Capital Infrastructure - Sewer	Opening Balance	5,729,775			5,729,775
	Retired Debt		2,659,511		2,659,511
	Transfer from Operating 3500 Sanitary Sewer Maintenance		4,324,954		4,324,954
	Transfer from Operating 3500 Sanitary Sewer Maintenance - Asset Management		347,735		347,735
	Transfer from Operating 3600 Storm Sewer Maintenance		153,377		153,377
	Transfer from Operating 3600 Storm Sewer Maintenance - Asset Management		33,704		33,704
	Sarnia Sewer Upgrade Project			(6,000,000)	(6,000,000)
	Stormwater Management Facilities			(140,000)	(140,000)
	Council Approved - Removal of Biosolids (Sale of Lagoon)			(600,000)	(600,000)
	Rapids Pkwy Extension			(107,000)	(107,000)
	WPCC Blower Upgrade			(250,000)	(250,000)
	WPCC UV Shelter			(250,000)	(250,000)
	Public Works Facilities			(100,000)	(100,000)
	Sewer Separation			(1,310,000)	(1,310,000)
	Watermain, Sanitary & Storm Sewer Replacement			(1,026,000)	(1,026,000)
	Bio Solids Improvements			(500,000)	(500,000)
	Pumping Station Improvements			(600,000)	(600,000)
	Pumping Station Improvements - Developer Contributions		675,000	(675,000)	-
	Soil Management Site			(40,000)	(40,000)
	WPCC Building Upgrades			(400,000)	(400,000)
	Sanitary Sewer Oversizing			(125,000)	(125,000)
	Wastewater & Water Service Review			(250,000)	(250,000)
	WPCC Capacity & Alternate Solution Assessment Study			(300,000)	(300,000)
	WPCC Emergency Generator			(900,000)	(900,000)
	WPCC Process Improvements			(350,000)	(350,000)
6616 Capital Infrastructure - Sewer Total		5,729,775	8,194,281	(13,923,000)	1,056
6617 Capital Infrastructure - Water	Opening Balance	3,736,425			3,736,425
	Transfer from Operating 3705 Water Distribution		4,739,887		4,739,887
	Transfer from Operating 3705 Water Distribution - Asset Management		659,040		659,040
	Rapids Pkwy Extension			(394,000)	(394,000)
	Backflow Prevention			(200,000)	(200,000)
	Plank Road Reconstruction			(2,671,280)	(2,671,280)
	Public Works Facilities			(100,000)	(100,000)
	Sewer Separation			(1,310,000)	(1,310,000)
	Watermain, Sanitary & Storm Sewer Replacement			(1,710,000)	(1,710,000)
	Soil Management Site			(40,000)	(40,000)
6617 Capital Infrastructure - Water Total		3,736,425	5,398,927	(6,425,280)	2,710,072
6619 Municipal Drain Rehabilitation	Opening Balance	645,988			645,988
	Transfer from Operating 3040 Municipal Drains		100,000		100,000
	Annual Drainage Expenditures			(100,000)	(100,000)
6619 Municipal Drain Rehabilitation Total		645,988	100,000	(100,000)	645,988
6625 Petro-Chemical Area Levy	Opening Balance	-			-
6625 Petro-Chemical Area Levy Total		-			-
6635 Seaway Kiwanis Campus	Opening Balance	39,590			39,590
	Kiwanis Campus Upgrades & Improvements			(15,000)	(15,000)
	Rental Revenue		5,000		5,000
6635 Seaway Kiwanis Campus Total		39,590	5,000	(15,000)	29,590
6650 Suncor Agora Capital	Opening Balance	151,657			151,657
6650 Suncor Agora Capital Total		151,657			151,657

2021 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2021	Total Revenue	Total Spent / Committed	Forecasted Balance December 2021
6900 Internal Borrowing Reserve	Opening Balance	(8,242,500)			(8,242,500)
	Reserve Transfer - From 6015 Development Charges (2020 10 Yr Loan Payback)		824,250		824,250
	Reserve Transfer - 6015 Development Charges (10 yr Rapids Pkwy Ext. loan)			(3,849,492)	(3,849,492)
6900 Internal Borrowing Reserve Total		(8,242,500)	824,250	(3,849,492)	(11,267,742)
Forecasted Balance December 2021		47,307,399	61,385,847	(80,613,573)	28,079,673

**2021 APPROVED EQUIPMENT REPLACEMENT LIST\***

<b>New or Replacement</b>	<b>Equipment Requested</b>	<b>Unit # to be Replaced</b>	<b>Description of Existing Equipment: Year Make Model</b>	<b>Primary User</b>	<b>Plans for Equipment Being Replaced</b>	<b>Fleet Reserve (6525)</b>	<b>Capital Infrastructure Reserve (6615)</b>
Replacement	1/2 Ton Extended Cab Truck 4x4	105	2006 Chevrolet 1/2 Ton Extended Cab	By-Law Enforcement	Sale	41,500	
Replacement	1/2 Ton Extended Cab Truck 4x4	11	2008 Chevrolet 1/2 Ton Extended Cab	By-Law Enforcement	Sale	41,500	
Replacement	Pickup Truck for Fire Investigator	FSI-2	2007 Ford F-150 Pickup Truck	Fire Rescue	Re-purpose to Public Works		55,000
Replacement	SUV for Fire Prevention Officer	FPO-2	2009 Ford Escape SUV	Fire Rescue	Sale		50,000
New	40 Foot Bucket Truck	432	40 Foot Bucket Truck	Parks & Recreation	Sale of 5-Ton Dump Truck	179,000	
Replacement	Ice Edger	702	Olympia Ice Edger, Propane Fuel	Parks & Recreation	Sale	10,500	
Replacement	Ice Edger	703	Olympia Ice Edger, Propane Fuel	Parks & Recreation	Sale	10,500	
Replacement	Ice Resurfacer	571	2004 Olympia	Parks & Recreation	Sale/Possible Trade	145,000	
Replacement	10' Mower	409	2009 10' Jacobsen R-311	Parks & Recreation	Sale/Possible Trade	95,000	
Replacement	4X4 SUV for Tony and replace a old with this truck	547	2004 Ford F1501/2 Ton Extended Cab Truck no 4x4	Public Works	Sale	42,000	
Replacement	20,000 kg Winter Control Truck	60	2010 PW Freightliner FM2	Public Works	Trade in	336,000	
Replacement	20,000 kg Winter Control Truck	62	2010 PW Freightliner FM2	Public Works	Trade in	336,000	
Replacement	Pay Loader	130	2000 Hyundai Wheel Loader	Public Works	Trade in	297,000	
						<b>\$1,534,000</b>	<b>\$ 105,000</b>

\*Excluding Police replacements