

THE CORPORATION OF THE CITY OF SARNIA



APPROVED BUDGETS 2022

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

THE CORPORATION OF THE CITY OF SARNIA

2022 APPROVED BUDGETS

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THE CORPORATION OF THE CITY OF SARNIA
2022 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2021 Approved Budget	2021 Q2 Forecast	2022 Approved Budget	% Change	\$ Change
2022 Approved Operating Budget Summary					
Taxation					
Current Operating (General Levy only)	51,926,525	51,850,355	52,190,352	0.51%	263,827
Police Services	26,033,481	26,109,633	27,258,305	4.70%	1,224,824
General Taxation	77,960,006	77,959,988	79,448,657	1.91%	1,488,651
Transit Area	4,348,130	4,348,199	4,469,104	2.78%	120,974
Total Taxation	82,308,136	82,308,187	83,917,761	1.96%	1,609,625
<i>Before supplementary taxes</i>					
Supplementary Taxation	525,000	293,000	525,000	0.00%	-
Total Taxation Revenue	82,833,136	82,601,187	84,442,761	1.94%	1,609,625
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	17,345,160	17,345,579	17,907,336	3.24%	562,176
Sewer Rates	19,442,125	19,425,217	21,401,470	10.08%	1,959,345
Total Rates	36,787,285	36,770,796	39,308,806	6.85%	2,521,521
Total Budget Expenditures:					
Current Operating	82,517,093	81,011,750	85,085,351	3.11%	2,568,258
Police	28,619,572	28,432,731	29,961,026	4.69%	1,341,454
Transit	7,004,943	6,876,008	7,125,417	1.72%	120,474
Taxation Subtotal <i>now includes tax expenditures</i>	118,141,608	116,320,489	122,171,794	3.41%	4,030,186
Water Rates	17,927,366	17,630,794	18,412,377	2.71%	485,011
Sewer Rates	19,690,125	19,794,323	21,794,470	10.69%	2,104,345
User Rate Subtotal	37,617,491	37,425,117	40,206,847	6.88%	2,589,356
Total	155,759,099	153,745,606	162,378,641	4.25%	6,619,542
NON-DEPARTMENTAL REVENUE					
Expenditures					
1000 Taxation-General	633,981	689,651	633,981	0.00%	-
1200 Ontario Grants - Unconditional	256,133	256,133	256,133	0.00%	-
1350 Other Revenue	658,636	643,328	903,380	37.16%	244,744
Total Expenditures	1,548,750	1,589,112	1,793,494	15.80%	244,744
Revenue					
1000 Taxation-General	(78,460,006)	(78,252,988)	(79,948,657)	1.90%	(1,488,651)
1100 Payments in Lieu Taxes	(1,343,274)	(1,368,066)	(1,370,140)	2.00%	(26,866)
1200 Ontario Grants - Unconditional	(3,601,300)	(3,601,300)	(3,623,200)	0.61%	(21,900)
1305 Rents, Concessions & Franchises	(54,211)	(79,833)	(63,211)	16.60%	(9,000)
1340 Bluewater Power	(2,567,729)	(2,567,729)	(2,850,082)	11.00%	(282,353)
1350 Other Revenue	(1,818,809)	(1,856,847)	(1,946,380)	7.01%	(127,571)
Total Revenue	(87,845,329)	(87,726,763)	(89,801,670)	2.23%	(1,956,341)
Total NON-DEPARTMENTAL REVENUE	(86,296,579)	(86,137,651)	(88,008,176)	1.98%	(1,711,597)
COUNCIL & ADMINISTRATION					
Expenditures					
2000 Mayor & Council	386,052	350,271	393,763	2.00%	7,711
2001 Chief Administrative Officer	400,816	294,953	300,293	(25.08%)	(100,523)
2150 Economic Development	428,458	381,870	490,636	14.51%	62,178
2050,2100 City Clerk	641,617	632,597	1,147,007	78.77%	505,390
Total Expenditures	1,856,943	1,659,691	2,331,699	25.57%	474,756
Revenue					
2000 Mayor & Council	-	(40)	-		-
2050,2100 City Clerk	(353,845)	(113,548)	(696,021)	96.70%	(342,176)
Total Revenue	(353,845)	(113,588)	(696,021)	96.70%	(342,176)
Total COUNCIL & ADMINISTRATION	1,503,098	1,546,103	1,635,678	8.82%	132,580

THE CORPORATION OF THE CITY OF SARNIA
2022 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2021 Approved Budget	2021 Q2 Forecast	2022 Approved Budget	% Change	\$ Change
CORPORATE SERVICES					
Expenditures					
2009 Corporate Services - Admin	428,014	462,770	346,974	(18.93%)	(81,040)
2010-2012 Human Resources	1,007,539	877,870	947,787	(5.93%)	(59,752)
2022 Information Technology	1,893,514	1,957,123	2,271,272	19.95%	377,758
2020-2023 Finance	2,098,767	2,029,548	2,174,746	3.62%	75,979
2024 Customer Service	647,498	599,598	705,776	9.00%	58,278
2780 Emergency Management	266,840	479,127	399,140	49.58%	132,300
2005 Legal	531,620	408,676	560,325	5.40%	28,705
2013 Communications	-	-	108,340	100.00%	108,340
2065,2066 Harbours	1,097,095	1,098,866	1,098,213	0.10%	1,118
Total Expenditures	7,970,887	7,913,578	8,612,573	8.05%	641,686
Revenue					
2010-2012 Human Resources	(157,870)	(241,263)	(142,870)	(9.50%)	15,000
2022 Information Technology	(487,000)	(485,089)	(493,000)	1.23%	(6,000)
2020-2023 Finance	(833,134)	(699,146)	(704,445)	(15.45%)	128,689
2780 Emergency Management	-	(8,702)	-		-
2005 Legal	(58,200)	(68,474)	(58,200)	0.00%	-
2065,2066 Harbours	(1,270,295)	(1,351,070)	(1,271,413)	0.09%	(1,118)
Total Revenue	(2,806,499)	(2,853,744)	(2,669,928)	(4.87%)	136,571
Total CORPORATE SERVICES	5,164,388	5,059,834	5,942,645	15.07%	778,257
FIRE SERVICES					
Expenditures					
2500 Fire Officers	20,861,009	20,902,549	21,419,013	2.67%	558,004
2550 Stations	178,550	204,141	181,987	1.92%	3,437
Total Expenditures	21,039,559	21,106,690	21,601,000	2.67%	561,441
Revenue					
2500 Fire Officers	(166,450)	(167,356)	(164,235)	(1.33%)	2,215
2550 Stations	-	-	-		-
Total Revenue	(166,450)	(167,356)	(164,235)	(1.33%)	2,215
Total FIRE SERVICES	20,873,109	20,939,334	21,436,765	2.70%	563,656
ENGINEERING & OPERATIONS					
Expenditures					
3000 Engineering - Administration	316,491	341,437	337,581	6.66%	21,090
3033,3035,3036 Engineering	2,138,210	2,103,689	2,590,283	21.14%	452,073
3034, 3033 Traffic & Streetlighting	1,923,988	1,839,124	2,010,991	4.52%	87,003
3037 Shoreline Protection	500,000	266,829	500,000	0.00%	-
3040 Municipal Drains	182,715	167,446	236,456	29.41%	53,741
3005 Public Works - Administration	953,619	991,471	984,590	3.25%	30,971
3008-3011 Roads Maintenance	5,916,190	5,686,509	5,844,612	(1.21%)	(71,578)
3015-3020 Garage & Equipment Maintenance	3,124,474	3,055,551	3,094,187	(0.97%)	(30,287)
3800-3885 Garbage, Recycling & Compost	4,381,345	4,264,509	4,373,856	(0.17%)	(7,489)
3150-3195 Care-A-Van	1,144,158	801,057	1,147,401	0.28%	3,243
Total Expenditures	20,581,190	19,517,622	21,119,957	2.62%	538,767
Revenue					
3000 Engineering - Administration	(221,600)	(220,517)	(214,000)	(3.43%)	7,600
3033,3035,3036 Engineering	(1,900,872)	(1,859,491)	(2,310,049)	21.53%	(409,177)
3034, 3033 Traffic & Streetlighting	(142,400)	(150,930)	(152,400)	7.02%	(10,000)
3037 Shoreline Protection	(500,000)	(266,829)	(500,000)	0.00%	-
3040 Municipal Drains	(56,437)	(56,437)	(54,287)	(3.81%)	2,150
3005 Public Works - Administration	(855,800)	(855,800)	(735,800)	(14.02%)	120,000
3008-3011 Roads Maintenance	(1,660,575)	(1,627,715)	(1,409,116)	(15.14%)	251,459
3015-3020 Garage & Equipment Maintenance	(3,124,474)	(3,198,734)	(3,070,174)	(1.74%)	54,300
3800-3885 Garbage, Recycling & Compost	(1,090,457)	(1,215,248)	(1,127,591)	3.41%	(37,134)
3150-3195 Care-A-Van	(239,199)	(175,775)	(239,199)	0.00%	-
Total Revenue	(9,791,814)	(9,627,476)	(9,812,616)	0.21%	(20,802)
Total ENGINEERING & OPERATIONS	10,789,376	9,890,146	11,307,341	4.80%	517,965

THE CORPORATION OF THE CITY OF SARNIA					
2022 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES					
	2021 Approved Budget	2021 Q2 Forecast	2022 Approved Budget	% Change	\$ Change
COMMUNITY SERVICES					
Expenditures					
4500 Community Services - Administration	-	-	124,081		124,081
4505-4551 Parks Maintenance	5,084,537	4,958,627	5,150,398	1.30%	65,861
4600-4601 Recreation & Strangway Centre	1,318,333	966,254	1,090,047	(17.32%)	(228,286)
4612-5025 Committees	124,505	26,098	124,505	0.00%	-
4700-4716 Facilities - Arenas & Pools	3,869,433	3,516,870	4,029,739	4.14%	160,306
2052-4903 Properties - Libraries & Other	1,120,606	1,112,044	1,063,012	(5.14%)	(57,594)
5005-5010 Planning & COA	1,107,709	940,957	1,031,641	(6.87%)	(76,068)
5020 Building	721,000	901,232	788,682	9.39%	67,682
5035 Bylaw Enforcement	1,332,072	1,359,952	1,340,395	0.62%	8,323
Total Expenditures	14,678,195	13,782,034	14,742,500	0.44%	64,305
Revenue					
4505-4551 Parks Maintenance	(724,100)	(588,581)	(559,725)	(22.70%)	164,375
4600-4601 Recreation & Strangway Centre	(500,304)	(221,852)	(500,304)	0.00%	-
4612-5025 Committees	(45,000)	(124,149)	(45,000)	0.00%	-
4700-4716 Facilities - Arenas & Pools	(2,534,585)	(1,445,073)	(2,492,085)	(1.68%)	42,500
2052-4903 Properties - Libraries & Other	(32,500)	(30,156)	(32,500)	0.00%	-
5005-5010 Planning & COA	(1,224,806)	(1,194,415)	(1,168,891)	(4.57%)	55,915
5020 Building	(721,000)	(901,232)	(788,682)	9.39%	(67,682)
5035 Bylaw Enforcement	(674,600)	(502,584)	(672,050)	(0.38%)	2,550
Total Revenue	(6,456,895)	(5,008,042)	(6,259,237)	(3.06%)	197,658
Total COMMUNITY SERVICES	8,221,300	8,773,992	8,483,263	3.19%	261,963
DEBT CHARGES AND UNCLASSIFIED					
Expenditures					
2490 Other Municipal	13,092,472	13,184,284	12,758,147	(2.55%)	(334,325)
5500 Debt Charges	727,700	1,125,550	1,016,132	39.64%	288,432
5515 Unclassified	433,746	522,909	433,746	0.00%	-
5520 Municipal Grants	138,200	138,200	130,000	(5.93%)	(8,200)
5525 Contribution to Boards & Commissions	449,451	472,080	546,103	21.50%	96,652
Total Expenditures	14,841,569	15,443,023	14,884,128	0.29%	42,559
Revenue					
2490 Other Municipal	(1,129,742)	(2,511,765)	(2,939,949)	160.23%	(1,810,207)
Total Revenue	(1,129,742)	(2,511,765)	(2,939,949)	160.23%	(1,810,207)
Total DEBT CHARGES AND UNCLASSIFIED	13,711,827	12,931,258	11,944,179	(12.89%)	(1,767,648)
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
Expenditures					
2600 Officers	18,745,993	18,454,209	19,345,242	3.20%	599,249
2605 Court Security	857,000	681,515	850,207	(0.79%)	(6,793)
2610 Communications	2,756,483	2,612,746	2,784,628	1.02%	28,145
2615 Civilian	2,907,997	2,839,859	3,059,627	5.21%	151,630
2620 Janitorial	320,304	374,869	340,346	6.26%	20,042
2625 Station	2,986,890	3,245,647	3,531,071	18.22%	544,181
2630 Police Services Board	44,905	223,886	49,905	11.13%	5,000
Total Expenditures	28,619,572	28,432,731	29,961,026	4.69%	1,341,454
Revenue					
2600 Officers	(2,059,273)	(1,794,273)	(2,079,253)	0.97%	(19,980)
2610 Communications	(492,453)	(494,316)	(574,353)	16.63%	(81,900)
2625 Station	(24,365)	(34,362)	(39,115)	60.54%	(14,750)
2630 Police Services Board	(10,000)	(147)	(10,000)	0.00%	-
Total Revenue	(2,586,091)	(2,323,098)	(2,702,721)	4.51%	(116,630)
Total POLICE SERVICES	26,033,481	26,109,633	27,258,305	4.70%	1,224,824
Total Operating Budget (Surplus)/Deficit	-	(887,351)	-		-
TRANSIT					
Expenditures					
1055 Taxation - Transit	150,976	152,033	231,083	53.06%	80,107
3100-3125 Transit	6,853,967	6,723,975	6,894,334	0.59%	40,367
Total Expenditures	7,004,943	6,876,008	7,125,417	1.72%	120,474
Revenue					
1055 Taxation - Transit	(4,373,130)	(4,363,019)	(4,494,104)	2.77%	(120,974)
3100-3125 Transit	-	(48,994)	-		-
3140 Transit Revenue	(2,631,813)	(2,414,011)	(2,631,313)	(1.90%)	500
Total Revenue	(7,004,943)	(6,826,024)	(7,125,417)	1.72%	(120,474)
Total Transit Budget (Surplus)/Deficit	-	49,984	-		-

THE CORPORATION OF THE CITY OF SARNIA
2022 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2021 Approved Budget	2021 Q2 Forecast	2022 Approved Budget	% Change	\$ Change
SEWER					
Expenditures					
3500 Sanitary Sewer Maintenance	9,855,644	9,937,948	11,405,555	15.73%	1,549,911
3501 Pump Station Maintenance	1,955,341	1,975,178	1,992,306	1.89%	36,965
3502 Operations Centre	-	-	56,300		56,300
3505-3507 Sewage Treatment Plant	4,497,544	4,518,510	4,872,768	8.34%	375,224
1050 Taxation	2,596,542	2,599,054	2,533,654	(2.42%)	(62,888)
3600 Storm Sewer Maintenance	785,054	763,633	933,887	18.96%	148,833
Total Expenditures	19,690,125	19,794,323	21,794,470	10.69%	2,104,345
Revenue					
3501 Pump Station Maintenance	-	(165)	-		-
3505-3507 Sewage Treatment Plant	(205,000)	(359,324)	(350,000)	70.73%	(145,000)
3590 Revenue & Costs Recovered	(18,700,071)	(18,702,904)	(20,510,583)	9.68%	(1,810,512)
3600 Storm Sewer Maintenance	(785,054)	(763,633)	(933,887)	18.96%	(148,833)
Total Revenue	(19,690,125)	(19,826,026)	(21,794,470)	10.69%	(2,104,345)
Total Sewer Budget (Surplus)/Deficit	-	(31,703)	-		-
WATER					
Expenditures					
3700 3710 Administration	6,626,052	6,611,131	6,959,510	5.03%	333,458
3705-3706 Distribution & Lead Reduction	11,301,314	11,019,663	11,452,867	1.34%	151,553
Total Expenditures	17,927,366	17,630,794	18,412,377	2.71%	485,011
Revenue					
3705-3706 Distribution & Lead Reduction	(491,952)	(463,866)	(414,787)	(15.69%)	77,165
3790 Revenue & Costs Recovered	(17,435,414)	(17,456,788)	(17,997,590)	3.22%	(562,176)
Total Revenue	(17,927,366)	(17,920,654)	(18,412,377)	2.71%	(485,011)
Total Water Budget (Surplus)/Deficit	-	(289,860)	-		-
Total Operating Budget Summary (Surplus)/Defici	-	(1,158,930)	-		-

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

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

THE CORPORATION OF THE CITY OF SARNIA
2022 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2021 Approved Budget	2021 Q2 Forecast	2022 Approved Budget	% Change	\$ Change
NON-DEPARTMENTAL REVENUE					
1000 Taxation - City	(77,826,025)	(77,563,337)	(79,314,676)	1.91%	(1,488,651)
1100 Payments in Lieu City	(1,343,274)	(1,368,066)	(1,370,140)	2.00%	(26,866)
1200 Ontario Grants Conditional	(3,345,167)	(3,345,167)	(3,367,067)	0.65%	(21,900)
1305 Rents Concessions Franchise	(54,211)	(79,833)	(63,211)	16.60%	(9,000)
1340 Bluewater Power	(2,567,729)	(2,567,729)	(2,850,082)	11.00%	(282,353)
1350 Other Revenue	(1,160,173)	(1,213,519)	(1,043,000)	(10.10%)	117,173
Total Non-Departmental Revenue	(86,296,579)	(86,137,651)	(88,008,176)	1.98%	(1,711,597)
COUNCIL & ADMINISTRATION					
2000 Mayor & Council	386,052	350,231	393,763	2.00%	7,711
2001 Chief Administrative Officer	400,816	294,953	300,293	(25.08%)	(100,523)
2150 Economic Development	428,458	381,870	490,636	14.51%	62,178
2050 City Clerk	132,602	363,936	179,162	35.11%	46,560
2100 Elections	155,170	155,113	271,824	75.18%	116,654
Total Council & Administration	1,503,098	1,546,103	1,635,678	8.82%	132,580
CORPORATE SERVICES					
2009 Corporate Services - Admin	428,014	462,770	346,974	(18.93%)	(81,040)
2010 Human Resources	844,669	661,971	799,917	(5.30%)	(44,752)
2011 Accessibility Advisory Committee	5,000	2,735	5,000	0.00%	-
2012 Age Friendly	-	(28,099)	-		-
2013 Communications	-	-	108,340	100.00%	108,340
2020 Accounting	648,921	737,524	785,673	21.07%	136,752
2021 Tax & Revenue Collections	227,272	245,278	236,137	3.90%	8,865
2022 Information Technology	1,406,514	1,472,034	1,778,272	26.43%	371,758
2023 Purchasing	389,440	347,600	448,491	15.16%	59,051
2024 Customer Service	647,498	599,598	705,776	9.00%	58,278
2780 Emergency Measures	266,840	470,425	399,140	49.58%	132,300
2005 Legal Services	473,420	340,202	502,125	6.06%	28,705
2065 Harbour	(173,200)	(191,838)	(173,200)	0.00%	-
2066 Sarnia Harbour	-	(60,366)	-		-
Total Corporate Services	5,164,388	5,059,834	5,942,645	15.07%	778,257
FIRE SERVICES					
2500 Fire Officers	20,694,559	20,735,193	21,254,778	2.71%	560,219
2550 Fire Stations	178,550	204,141	181,987	1.92%	3,437
Total Fire Services	20,873,109	20,939,334	21,436,765	2.70%	563,656
ENGINEERING & OPERATIONS					
3000 Engineering Administration	94,891	120,920	123,581	30.23%	28,690
3033 Engineering - Design	-	-	-		-
3034 Engineering - Traffic	1,781,588	1,688,194	1,858,591	4.32%	77,003
3035 Engineering - Development	237,338	244,197	280,234	18.07%	42,896
3036 Engineering - Construction	-	1	-		-
3037 Shoreline Protection	-	-	-		-
3040 Municipal Drains	126,278	111,009	182,169	44.26%	55,891
3005 Public Works Administration	97,819	135,671	248,790	154.34%	150,971
3008 Roads Maintenance - Rural	1,147,825	1,191,198	1,375,161	19.81%	227,336
3009 Streets Maintenance - Concrete	833,211	848,522	840,737	0.90%	7,526
3010 Streets Maintenance - Urban	1,158,867	1,016,405	1,144,204	(1.27%)	(14,663)
3011 Winter Maintenance	1,115,712	1,002,669	1,075,394	(3.61%)	(40,318)
3015 Works Centre	-	(69,292)	4,013		4,013
3020 Equipment Maintenance	-	(73,891)	20,000		20,000
3800 Garbage	1,344,256	1,306,849	1,370,131	1.92%	25,875
3880 Recycling & Compost Collection	1,672,330	1,639,825	1,568,032	(6.24%)	(104,298)
3885 Compost Site	274,302	102,587	308,102	12.32%	33,800
3150 Care-A-Van - Transportation	767,042	457,788	783,251	2.11%	16,209
3165 Care-A-Van - Vehicle & Equipment Mai	165,991	147,999	167,516	0.92%	1,525
3170 Care-A-Van - Premises & Plant	50,392	45,128	60,392	19.84%	10,000
3175 Care-A-Van - Administration	160,733	150,142	136,242	(15.24%)	(24,491)
3195 Care-A-Van - Revenue	(239,199)	(175,775)	(239,199)	0.00%	-
Total Engineering & Operations	10,789,376	9,890,146	11,307,341	4.80%	517,965

THE CORPORATION OF THE CITY OF SARNIA
2022 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2021 Approved Budget	2021 Q2 Forecast	2022 Approved Budget	% Change	\$ Change
COMMUNITY SERVICES					
4500 Parks & Recreation - Administration	-	-	124,081	100.00%	124,081
4505 Parks Administration	471,810	459,715	481,422	2.04%	9,612
4510 General Park Maintenance	2,600,279	2,549,550	2,721,301	4.65%	121,022
4511 Sports Fields Maintenance	(98,300)	(43,023)	(98,300)	0.00%	-
4515 Greenhouse & Horticulture	502,619	420,276	513,508	2.17%	10,889
4551 Arboriculture	884,029	983,528	972,742	10.04%	88,713
4600 Recreation - Administration	626,759	600,189	378,309	(39.64%)	(248,450)
4601 Recreation - Programs	90,701	9,526	103,243	13.83%	12,542
4610 Canada Day	45,000	(39,946)	45,000	0.00%	-
4611 Bluewater Trails Committee	22,000	(63,400)	22,000	0.00%	-
4612 Communities in Bloom	1,500	(1,681)	1,500	0.00%	-
4950 Strangway Centre	100,569	134,687	108,191	7.58%	7,622
5022 Environment Advisory Committee	3,230	2,647	3,230	0.00%	-
2055 UNDRIP Committee	3,000	2,098	3,000	0.00%	-
2052 Property Maintenance	823,173	805,734	836,129	1.57%	12,956
4700 Arenas Administration	274,292	291,416	281,728	2.71%	7,436
4705 Sarnia Arena	257,593	308,480	209,095	(18.83%)	(48,498)
4708 Clearwater Arena	500,270	826,544	677,967	35.52%	177,697
4710 Progressive Auto Sales Arena	133,629	507,168	177,917	33.14%	44,288
4715 Jackson Pool	1,550	1,298	1,550	0.00%	-
4716 Tecumseh Pool	167,514	136,891	189,397	13.06%	21,883
4900 Sarnia Library	140,629	164,406	140,629	0.00%	-
4901 Lawrence House	30,650	22,073	30,650	0.00%	-
4902 Mall Road Library	70,550	71,005	-	(100.00%)	(70,550)
4903 Bright's Grove Library	23,104	18,670	23,104	0.00%	-
5005 Planning Department	(117,097)	(239,409)	(137,250)	17.21%	(20,153)
5010 Committee of Adjustment	-	(14,049)	-		-
5020 Building Department	-	-	-		-
5025 Heritage Committee	4,775	2,231	4,775	0.00%	-
5035 Bylaw Enforcement	657,472	857,368	668,345	1.65%	10,873
Total Community Services	8,221,300	8,773,992	8,483,263	3.19%	261,963
DEBT CHARGES AND UNCLASSIFIED					
2490 Corporate Municipal	11,962,730	10,672,519	9,818,198	(17.93%)	(2,144,532)
5500 Debt Charges	727,700	1,125,550	1,016,132	39.64%	288,432
5515 Unclassified	433,746	522,909	433,746	0.00%	-
5520 Municipal Grants	138,200	138,200	130,000	(5.93%)	(8,200)
5525 Contribution to Boards & Commissions	449,451	472,080	546,103	21.50%	96,652
Total Debt Charges & Unclassified	13,711,827	12,931,258	11,944,179	(12.89%)	(1,767,648)
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
2600 Police - Officers	16,686,720	16,659,936	17,265,989	3.47%	579,269
2605 Police - Court Security	857,000	681,515	850,207	(0.79%)	(6,793)
2610 Police - Communications	2,264,030	2,118,430	2,210,275	(2.37%)	(53,755)
2615 Police - Civilian	2,907,997	2,839,859	3,059,627	5.21%	151,630
2620 Police - Janitorial	320,304	374,869	340,346	6.26%	20,042
2625 Police - Station	2,962,525	3,211,285	3,491,956	17.87%	529,431
2630 Police Services Board	34,905	223,739	39,905	14.32%	5,000
Total Police Budget	26,033,481	26,109,633	27,258,305	4.70%	1,224,824
Total Operating Budget (Surplus)/Deficit	-	(887,351)	-		-
TRANSIT					
1055 Taxation - Transit Area	(4,222,154)	(4,210,986)	(4,263,021)	0.97%	(40,867)
3100 Transit - Transportation	4,385,325	4,306,965	4,459,872	1.70%	74,547
3115 Transit - Vehicle & Equipment Mainten	1,039,856	1,027,600	1,058,305	1.77%	18,449
3120 Transit - Premises & Plant	238,693	221,271	258,693	8.38%	20,000
3125 Transit - Administration	1,190,093	1,119,145	1,117,464	(6.10%)	(72,629)
3140 Transit Revenue - Operations	(2,631,813)	(2,414,011)	(2,631,313)	(0.02%)	500
Total Transit Budget (Surplus)/Deficit	-	49,984	-		-

THE CORPORATION OF THE CITY OF SARNIA
2022 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2021 Approved Budget	2021 Q2 Forecast	2022 Approved Budget	% Change	\$ Change
SEWER					
3510 Sewer - General Administration	2,596,542	2,599,054	2,533,654	(2.42%)	(62,888)
3590 Sewer Area - Revenue	(18,700,071)	(18,702,904)	(20,510,583)	9.68%	(1,810,512)
3500 Sewer - Sanitary Sewer Maintenance	9,855,644	9,937,948	11,405,555	15.73%	1,549,911
3501 Environmental Services Group	1,955,341	1,975,013	1,992,306	1.89%	36,965
3502 Operations Centre	-	-	56,300	100.00%	56,300
3505 Wastewater Pollution Control Centre	2,975,883	2,793,489	2,999,495	0.79%	23,612
3506 Brights Grove Lagoons	364,734	372,066	419,458	15.00%	54,724
3507 Sewer - NViro	951,927	993,631	1,103,815	15.96%	151,888
3600 Storm Sewer Maintenance	-	-	-		-
Total Sewer Budget (Surplus)/Deficit	-	(31,703)	-		-

WATER					
3700 Water - General Administration	6,626,052	6,611,131	6,959,510	5.03%	333,458
3705 Water - Distribution	10,809,362	10,555,797	11,038,080	2.12%	228,718
3706 Lead Reduction	-	-	-		-
3790 Water Revenue	(17,435,414)	(17,456,788)	(17,997,590)	3.22%	(562,176)
Total Water Budget (Surplus)/Deficit	-	(289,860)	-		-

Total Operating Budget (Surplus)/Deficit	-	(1,158,930)	-		-
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Revenues

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

Expenditures

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

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY												
	2021 Approved				Change			2022 Draft				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
2000 Mayor & Council	0.00			0.00				0.00			0.00	
2001 Chief Administrative Office	2.00			2.00	-1.00			1.00			1.00	1 position re-allocated to 2050 City Clerk
2050 City Clerk	3.00		0.33	3.33	1.00			4.00		0.33	4.33	1 position re-allocated from 2001 CAO
2100 Elections				0.00							0.00	
2150 Economic Development	2.00			2.00				2.00			2.00	
Administration Total	7.00	0.00	0.33	7.33	0.00	0.00	0.00	7.00	0.00	0.33	7.33	
Corporate Services Division												
2009 Corporate Services Administration	3.00			3.00	-1.00			2.00			2.00	1 position re-allocated to 2013 Communications
2005 Legal	4.00			4.00				4.00			4.00	
2010 Human Resources	6.00		0.75	6.75	1.00			7.00		0.75	7.75	1 position re-allocated from 2615 Police Civilian
2013 Communications	0.00			0.00	1.00			1.00			1.00	1 position re-allocated from 2009 Corporate Services Admin
2020 Accounting	11.00		0.33	11.33	-1.00			10.00		0.33	10.33	1 position (Project Manager) re-allocated to 3033 Engineering-Design
2021 Property Taxation	3.00			3.00				3.00			3.00	
2022 Information Technology	8.00		1.33	9.33				8.00		1.33	9.33	
2023 Purchasing	4.00			4.00				4.00			4.00	
2024 Customer Service	7.00		0.33	7.33				7.00		0.33	7.33	
2780 Emergency Management	1.00	0.50		1.50				1.00	0.50		1.50	
Corporate Services Total	47.00	0.50	2.74	50.24	0.00	0.00	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												
	2021 Approved				Change			2022 Draft				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
Community Services Division												
4500 Community Services Administration	0.00			0.00	2.00			2.00			2.00	1 position re-allocated from 5005 Planning and Development, 1 position re-allocated from 4600 Recreation-Administration
Parks												
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	20.00	12.20	9.66	41.86				20.00	12.20	9.66	41.86	
Recreation												
4600 Recreation - Administration	5.00			5.00	-2.00			3.00			3.00	1 position re-allocated to 4500, 1 position re-allocated to 5020 Building Division
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	7.00	0.78	8.38	16.16				5.00	0.78	8.38	14.16	
Facilities												
2052 Property	5.00		0.33	5.33				5.00		0.33	5.33	
2066 Sarnia Harbour			0.33	0.33						0.33	0.33	
4700 Arenas - Administration	2.00			2.00				2.00			2.00	
4705 Sarnia Arena	4.00	0.54		4.54	-1.00			3.00	0.54		3.54	1 position re-allocated to 4708 Clearwater Arena
4708 Clearwater Arena	10.00	1.06		11.06	1.00			11.00	1.06		12.06	1 position re-allocated from 4705 Sarnia Arena
4710 Progressive Auto Sales Arena	7.00	0.80		7.80				7.00	0.80		7.80	
Facilities Total	28.00	2.40	0.66	31.06				28.00	2.40	0.66	31.06	
Planning and Development												
5005 Planning and Development	9.00		0.33	9.33	-1.00			8.00		0.33	8.33	1 position re-allocated to 4500 Community Services Admin
5020 Building Division	5.00	0.46		5.46	2.00	-0.46		7.00	0.00		7.00	1 position added - funded from the Building Reserve, 1 part-time position eliminated, 1 position re-allocated from 4600 Recreation-Administration
5035 By-Law Enforcement	8.00	1.00	0.67	9.71				8.00	1.00	0.67	9.67	
Planning and Development Total	22.00	1.46	1.00	24.50				23.00	1.00	1.00	25.00	
Community Services Total	77.00	16.88	19.70	113.58	1.00	-0.46	0.00	78.00	16.38	19.70	114.08	

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												
	2021 Approved				Change			2022 Draft				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	0.50		-0.33	6.00		0.67	6.67	1 position re-allocated from 2020 Accounting, 0.5 FTE re-allocated to 3036 Engineering-Construction, 1 student moved to 3885 Compost Site
3034 Engineering - Traffic	1.00			1.00				1.00			1.00	
3035 Engineering - Development	3.00	2.00	0.33	5.33	0.50			3.50	2.00	0.33	5.83	0.5 FTE re-allocated from 3033 Engineering-Design
3036 Engineering - Construction	5.00		0.50	5.50	1.00		-0.50	6.00		0.00	6.00	1 additional position (Engineering Tech) requested, Students not required
3040 Engineering - Municipal Drains	0.50			0.50				0.50			0.50	
Engineering Total	17.00	2.00	1.83	20.83				19.00	2.00	1.00	22.00	
Public Works												
3005 Public Works - Administration	6.33	0.80	0.33	7.46	1.00	-0.80		7.33	0.00	0.33	7.66	1 PT position requested to move to FT to take on new responsibilities
3008 Roads Maintenance - Rural	6.00	1.00		7.00	2.00	-1.00		8.00	0.00		8.00	1 position re-allocated within PW, 1 Temp moved to FT
3009 Streets Maintenance - Concrete	6.00			6.00				6.00			6.00	
3010 Streets Maintenance - Urban	13.00	1.00	1.00	15.00	0.00	-1.00		13.00	0.00	1.00	14.00	1 position re-allocated within PW, 1 Temp moved to FT
3015 Works Centre	10.00			10.00				10.00			10.00	
3500 Sanitary Sewer Maintenance	8.00			8.00	-1.00			7.00			7.00	1 position re-allocated within PW
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	1.00	0.67	6.00	2.00	-1.00		6.33	0.00	0.67	7.00	1 position re-allocated within PW, 1 Temp moved to FT
3700 Water - Administration	0.50			0.50				0.50			0.50	
3705 Water - Distribution	16.33	0.00	0.67	17.01				16.33	0.00	0.67	17.00	
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			0.33				0.34			0.34	
3885 Compost Site	0.34	1.00	0.33	1.67	1.00		0.67	1.34	1.00	1.00	3.34	1 new position approved at October 4, 2021 Council Meeting, 1 student re-allocated from 3033 Engineering-Design and 1 additional student requested
Public Works Total	94.00	6.80	7.33	108.13				99.00	3.00	8.00	110.00	

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												
	2021 Approved				Change			2022 Draft				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	Student was classified as PT in error
3115 Transit Maintenance	8.00	0.33		8.33		-0.33	0.33	8.00	0.00	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	4.25	1.33	60.58	
Engineering and Operations Total	166.00	13.38	10.16	189.54	7.00	-4.13	0.17	173.00	9.25	10.33	192.58	
Fire Services												
2500 Fire Services	128.00	0.80		128.80				128.00	0.80		128.80	
Fire Services Total	128.00	0.80	0.00	128.80				128.00	0.80	0.00	128.80	
Total (without Police)	425.00	31.56	32.93	489.49	8.00	-4.59	0.17	433.00	26.93	33.10	493.03	
Police												
2600 Police - Officers	115.00	0.00		115.00	2.00			117.00	0.00		117.00	2 new uniformed officers added
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	0.00			24.00	1.72		25.72	1 position re-allocated to 2010 Human Resources, one new position added
2620 Police - Janitorial	2.00	1.15		3.15				2.00	1.15		3.15	
Police Total	159.00	9.93		168.93	2.00			161.00	9.93		170.93	
Total (with Police)	584.00	41.49	32.93	658.42	10.00	-4.59	0.17	594.00	36.86	33.10	663.96	

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

City of Sarnia

2022 Approved Operating Budget

1000 TAXATION - CITY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(76,431,404)	(77,960,006)	(77,959,988)	(80,020,244)	4,928,642	(4,197,055)	(160,000)	(79,448,657)	1.91%
4-00021 SUPPLEMENTARY TAX LEVY	(292,076)	(500,000)	(293,000)	(500,000)				(500,000)	
4-06200 CONTRIBUTION FROM RESERVE FUND	(1,009,980)								
Revenue Total	(77,733,460)	(78,460,006)	(78,252,988)	(80,520,244)	4,928,642	(4,197,055)	(160,000)	(79,948,657)	1.90%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	1,479,980	470,000	522,769	470,000				470,000	
5-00951 TAX REDUCTIONS		30,000	30,000	30,000				30,000	
5-00970 VACANCY REBATE	207,135		(1,819)						
5-00975 CHARITY TAX REBATE	52,380	57,000	61,285	57,000				57,000	
5-00978 HERITAGE REBATE	2,456	1,600	2,035	1,600				1,600	
5-00980 TAX EXEMPTIONS	22,934	30,000	30,000	30,000				30,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	281,258	45,381	45,381	45,381				45,381	
5-06100 CONTRIBUTION TO RESERVE	600,000			600,000	(600,000)				
Expense Total	2,646,143	633,981	689,651	1,233,981	(600,000)			633,981	
Net Expense	(75,087,317)	(77,826,025)	(77,563,337)	(79,286,263)	4,328,642	(4,197,055)	(160,000)	(79,314,676)	1.91%

5-06100 Contribution to Reserve - One year removal of contribution to tax stabilization reserve in 2021 has been deferred for another year.

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6580	TaxStabilization	0	0
Total		0	0

City of Sarnia

2022 Approved Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00150 CANADA	(105,933)	(106,992)	(106,922)	(106,992)		(2,140)		(109,132)	2.00%
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(110,698)	(84,841)	(91,371)	(84,841)		(1,697)		(86,538)	2.00%
4-00160 HOSPITALS	(18,800)	(18,500)	(18,500)	(18,500)		(370)		(18,870)	2.00%
4-00165 CORRECTIONAL INSTITUTIONS	(3,862)	(4,600)	(4,600)	(4,600)		(92)		(4,692)	2.00%
4-00170 LAMBTON COLLEGE	(185,006)	(154,100)	(154,100)	(154,100)		(3,082)		(157,182)	2.00%
4-00175 LAMBTON HOUSING	(120,049)	(152,500)	(160,239)	(152,500)		(3,050)		(155,550)	2.00%
4-00180 HYDRO ONE	(129,788)	(136,182)	(137,452)	(136,182)		(2,724)		(138,906)	2.00%
4-00181 HYDRO ONE - LINEAR PROPERTIES	(32,594)	(31,800)	(32,242)	(31,800)		(636)		(32,436)	2.00%
4-00185 LAWSS PILT	(175,385)	(177,138)	(177,614)	(177,138)		(3,543)		(180,681)	2.00%
4-00190 PARKING FACILITIES	(43,628)	(44,063)	(44,063)	(44,063)		(881)		(44,944)	2.00%
4-00195 BLUEWATER POWER	(140,533)	(143,968)	(144,342)	(143,968)		(2,879)		(146,847)	2.00%
4-00200 PETROLIA P.U.C.	(12,251)	(12,373)	(20,404)	(12,373)		(248)		(12,621)	2.00%
4-00205 RAILROADS - LINEAR PROPERTIES	(15,584)	(11,900)	(11,900)	(11,900)		(238)		(12,138)	2.00%
4-00210 PUMP STATIONS	(271,664)	(264,317)	(264,317)	(264,317)		(5,286)		(269,603)	2.00%
Revenue Total	(1,365,775)	(1,343,274)	(1,368,066)	(1,343,274)		(26,866)		(1,370,140)	2.00%
EXPENSES									
Expense Total									
Net Expense	(1,365,775)	(1,343,274)	(1,368,066)	(1,343,274)		(26,866)		(1,370,140)	2.00%

1100 Payments in Lieu - City - Budget adjusted by estimated property tax increase

City of Sarnia

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1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00920 OMPF	(3,415,100)	(3,601,300)	(3,601,300)	(3,601,300)		(21,900)		(3,623,200)	0.61%
Revenue Total	(3,415,100)	(3,601,300)	(3,601,300)	(3,601,300)		(21,900)		(3,623,200)	0.61%
EXPENSES									
5-06100 CONTRIBUTION TO RESERVE	256,133	256,133	256,133	256,133				256,133	
Expense Total	256,133	256,133	256,133	256,133				256,133	
Net Expense	(3,158,967)	(3,345,167)	(3,345,167)	(3,345,167)		(21,900)		(3,367,067)	0.65%

4-00760 Ontario Municipal Support Program - Draft budget assumes that funding will remain at the 2021 level

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 2022 to mitigate budget pressures

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6615	Capital Infrastructure Reserve	256,133	256,133
Total		256,133	256,133

City of Sarnia

2022 Approved Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(402)	(211)				(211)	
4-00082 STREET OCCUPANCY	(17,793)	(10,000)	(42,255)	(10,000)		(5,000)		(15,000)	50.00%
4-00083 PIPELINE CROSSING AGREEMENTS	(42,276)	(39,000)	(32,534)	(39,000)		(4,000)		(43,000)	10.26%
4-00900 SUNDRY REVENUE	(4,586)	(5,000)	(4,642)	(5,000)				(5,000)	
Revenue Total	(64,866)	(54,211)	(79,833)	(54,211)		(9,000)		(63,211)	16.60%
EXPENSES									
Expense Total									
Net Expense	(64,866)	(54,211)	(79,833)	(54,211)		(9,000)		(63,211)	16.60%

4-00082 Street Occupancy- Budget increased to reflect actual experience

4-00083 Pipeline Crossing Agreements - Budget increased to actual experience

City of Sarnia

2022 Approved Operating Budget

1340 BLUEWATER POWER

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,682,353)	(1,400,000)	(1,400,000)	(1,400,000)		(282,353)		(1,682,353)	20.17%
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,167,729)	(1,167,729)	(1,167,729)	(1,167,729)				(1,167,729)	
Revenue Total	(2,850,082)	(2,567,729)	(2,567,729)	(2,567,729)		(282,353)		(2,850,082)	11.00%
EXPENSES									
Expense Total									
Net Expense	(2,850,082)	(2,567,729)	(2,567,729)	(2,567,729)		(282,353)		(2,850,082)	11.00%

4-00100 Dividend - Bluewater Power - Increase in budget based on recent dividends (2020 Dividend was \$1,682,353)

City of Sarnia

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1350 OTHER REVENUE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(419,888)	(450,000)	(503,687)	(450,000)				(450,000)	
4-00104 INTEREST ON PAST DUE ACCOUNTS	1,137	(2,000)	(998)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(1,385,967)	(875,809)	(1,093,628)	(875,809)		(127,571)		(1,003,380)	14.57%
4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES		(80,000)	(80,000)	(80,000)				(80,000)	
4-00790 PROVINCE - SLOT MACHINE SHARE	(149,833)	(400,000)	(166,873)	(400,000)				(400,000)	
4-00900 SUNDRY REVENUE	(15,752)	(7,750)	(8,279)	(7,750)				(7,750)	
4-00916 GREEN ENERGY REVENUE	(1,421)	(1,250)	(1,452)	(1,250)				(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,799)	(2,000)	(1,930)	(2,000)				(2,000)	
Revenue Total	(1,973,523)	(1,818,809)	(1,856,847)	(1,818,809)		(127,571)		(1,946,380)	7.01%
EXPENSES									
5-05708 TRANSFER INTEREST TO RESERVE FUNDS	1,302,063	258,636	476,455	258,636		244,744		503,380	94.63%
5-06100 CONTRIBUTION TO RESERVE	400,000	400,000	166,873	400,000				400,000	
Expense Total	1,702,063	658,636	643,328	658,636		244,744		903,380	37.16%
Net Expense	(271,460)	(1,160,173)	(1,213,519)	(1,160,173)		117,173		(1,043,000)	(10.10%)

4-00106 Income from Investments - Increase due to a higher expected bank balances with no change in expected interest rate (estimated 1%) ; offset with increase in **5-05708 Transfer Interest to Reserves**

5-05708 Transfer Interest to Reserve Fund - Net investment income in operating budget is to equal \$500,000 with any net revenue in excess to be applied to **6615 Capital Infrastructure** reserve per approved Reserves Policy (City Council September 9, 2019)

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

City of Sarnia
2022 Approved Operating Budget

1350 OTHER REVENUE

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
Various	Interest applied to various individual reserves	258,636	238,456
6615	Capital Infrastructure (per reserves policy)	0	264,924
Total		258,636	503,380

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6615	Capital Infrastructure (slots revenue)	400,000	400,000
Total		400,000	400,000

City of Sarnia

2022 Approved Operating Budget

2000 MAYOR & COUNCIL

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(600)		(40)						
Revenue Total	(600)		(40)						
EXPENSES									
5-01065 COUNCIL SALARIES	266,994	267,208	266,953	267,208		6,514		273,722	2.44%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	11,312	17,161	15,175	17,161		1,197		18,358	6.98%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,391	7,958	1,197	7,958				7,958	
5-01253 CAR ALLOWANCE	5,628	5,755	5,689	5,755				5,755	
5-02104 PHONE	815	6,800	540	6,800				6,800	
5-02300 OFFICE EXPENSES	6,998	10,400	12,280	10,400				10,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	13,847	15,580	13,797	15,580				15,580	
5-02302 ADVERTISING	2,490	3,000	3,068	3,000				3,000	
5-02303 POSTAGE	2,384	1,400	978	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS		5,000	288	5,000				5,000	
5-02311 TRAINING & EDUCATION	2,442	12,000	11,991	12,000				12,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	233	1,390	694	1,390				1,390	
5-04008 PROFESSIONAL FEES	26,232	10,000	10,000	10,000				10,000	
5-05000 SUNDRY	10,606	12,400	2,619	12,400				12,400	
5-05102 MUNICIPAL SOUVENIRS	250	3,000	1,500	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	5,048	7,000	3,502	7,000				7,000	
Expense Total	357,670	386,052	350,271	386,052		7,711		393,763	2.00%
Net Expense	357,070	386,052	350,231	386,052		7,711		393,763	2.00%

5-01000 - Salaries - increase based on estimate of CPI at December 31, 2021

City of Sarnia

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2001 CHIEF ADMINISTRATIVE OFFICER

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	274,629	297,829	218,893	297,829		(75,437)		222,392	(25.33%)
5-01025 SALARIES - OVERTIME	(41)								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	57,102	57,295	44,320	57,295		(15,744)		41,551	(27.48%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	27,078	26,736	15,378	26,736		(9,342)		17,394	(34.94%)
5-01253 CAR ALLOWANCE	9,512	10,806	10,803	10,806				10,806	
5-02104 PHONE	1,355	1,300	1,418	1,300				1,300	
5-02300 OFFICE EXPENSES	500	650	372	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	687	1,000	687	1,000				1,000	
5-02303 POSTAGE	22	150	72	150				150	
5-02310 TRAVEL & ACCOMODATIONS		1,200	400	1,200				1,200	
5-02311 TRAINING & EDUCATION	611	3,850	2,611	3,850				3,850	
Expense Total	371,455	400,816	294,954	400,816		(100,523)		300,293	(25.08%)
Net Expense	371,455	400,816	294,954	400,816		(100,523)		300,293	(25.08%)

Salaries & Benefits- transfer of one position to 2050 City Clerk

City of Sarnia

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2150 ECONOMIC DEVELOPMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	28,615	84,768	205,500	84,768		133,219		217,987	157.16%
5-01025 SALARIES - OVERTIME	12	9,998	5,384	9,998				9,998	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,405	18,138	31,703	18,138		27,045		45,183	149.11%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,997	11,004	14,429	11,004		13,864		24,868	125.99%
5-02102 ELECTRICITY		300	150	300				300	
5-02104 PHONE	495	2,000	2,552	2,000		500		2,500	25.00%
5-02300 OFFICE EXPENSES		650	363	650		850		1,500	130.77%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,500	687	1,500		700		2,200	46.67%
5-02302 ADVERTISING	2,936	30,000	15,000	30,000		10,000		40,000	33.33%
5-02303 POSTAGE		100	52	100				100	
5-02310 TRAVEL & ACCOMODATIONS		2,000	1,000	2,000		2,000		4,000	100.00%
5-02311 TRAINING & EDUCATION		2,000	2,428	2,000		2,000		4,000	100.00%
5-02312 CONFERENCES & SEMINARS						2,000		2,000	
5-04910 OTHER PURCHASED SERVICES	92,138	15,000	7,500	15,000			60,000	75,000	400.00%
5-05000 SUNDRY		250,000	94,621	250,000		(190,000)		60,000	(76.00%)
5-05500 REPLACEMENT EQUIPMENT	259	1,000	502	1,000				1,000	
Expense Total	141,857	428,458	381,871	428,458		2,178	60,000	490,636	14.51%
Net Expense	141,857	428,458	381,871	428,458		2,178	60,000	490,636	14.51%

Salaries & Benefits - in 2021 budget, the salary and benefits for the Director of Economic Development were included in "Sundry", they are now pulled out and included in the appropriate lines.

5-02302 Advertising- increase to reflect increasing activity of the department

5-02310 Travel & Accomodations, 5-02311 Travel & Education, 5-02312 Conferences & Seminars- increase to reflect increase staffing levels

5-04910 Other Purchased Services - increase needed to support the activities of the department mandate

5-05000 Sundry- remaining balance is being used to support tourism activities in the department's mandate

City of Sarnia

2022 Approved Operating Budget

2050 CITY CLERK

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(33,013)	(33,500)	(18,505)	(33,500)		(2,000)		(35,500)	5.97%
4-00324 LICENSE FEES - BUSINESS (OTHER)	(13,625)	(23,970)	(20,320)	(23,970)	21,970			(2,000)	(91.66%)
4-00325 LICENSE FEES - BINGOS	(167,104)	(171,000)	(13,454)	(171,000)	43,000			(128,000)	(25.15%)
4-00326 LICENSE FEES - RAFFLES	(13,733)	(25,000)	(1,366)	(25,000)		(1,000)		(26,000)	4.00%
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(210)	(1,000)		(1,000)		1,000			(100.00%)
4-00328 COMMISSIONING/NOTARY SERVICES	(858)	(4,000)	(1,336)	(4,000)				(4,000)	
4-00329 FREEDOM OF INFORMATION	(884)	(500)	(445)	(500)				(500)	
4-00330 LICENSE FEES - MARRIAGE	(36,024)	(61,000)	(32,360)	(61,000)				(61,000)	
4-00335 DEATH CERTIFICATES	(25,172)	(20,375)	(22,412)	(20,375)				(20,375)	
4-00345 MARRIAGE CEREMONY FEES	(2,633)	(12,000)	(3,000)	(12,000)	6,000			(6,000)	(50.00%)
4-00901 OTHER FEES & SERVICE CHARGES	(450)	(1,500)	(350)	(1,500)				(1,500)	
4-06220 CONTRIBUTION FROM RESERVES					(70,970)			(70,970)	
Revenue Total	(293,706)	(353,845)	(113,548)	(353,845)		(2,000)		(355,845)	0.57%
EXPENSES									
5-01000 SALARIES	316,179	314,100	325,859	314,100		36,000		350,100	11.46%
5-01025 SALARIES - OVERTIME	647		1,666						
5-01030 SALARIES - CASUAL	36,178	8,490	4,244	8,490		910		9,400	10.72%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	62,658	67,522	67,886	67,522		7,495		75,017	11.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,925	41,185	42,127	41,185		4,155		45,340	10.09%
5-01253 CAR ALLOWANCE	1,294		(25)						
5-02007 RECORDS MANAGEMENT	2,277		(356)						
5-02104 PHONE	947	1,100	1,902	1,100				1,100	
5-02223 OTHER LICENSES	14,400	20,000	10,000	20,000				20,000	
5-02300 OFFICE EXPENSES	1,583	3,000	1,989	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	824	2,000	66	2,000				2,000	
5-02302 ADVERTISING	2,015	2,000	998	2,000				2,000	
5-02303 POSTAGE	957	2,000	1,199	2,000				2,000	
5-02311 TRAINING & EDUCATION	661	5,750	2,345	5,750				5,750	
5-04910 OTHER PURCHASED SERVICES	9,065	8,800	9,312	8,800				8,800	

City of Sarnia

2022 Approved Operating Budget

2050 CITY CLERK

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-05100 FACILITY RENT		2,000	2,138	2,000				2,000	
5-05505 NEW EQUIPMENT	112	3,000	1,000	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	8,995								
5-05801 CIVIC CORNER	5,823	5,500	5,135	5,500				5,500	
Expense Total	497,540	486,447	477,485	486,447		48,560		535,007	9.98%
Net Expense	203,834	132,602	363,937	132,602		46,560		179,162	35.11%

License Fees - COVID-19 relief measures approved by Council in 2021 extended most license fees to the end of 2022; Break-open fees now included in raffle fees

4-06220 Contribution from Reserves - the budget is being prepared on a "normal operation" basis therefore the reduction in license fees that are already known have been offset with a transfer of COVID-19 Safe Restart funding

Salaries & Benefits - One position re-allocated from 2001 CAO, partially offset by staffing changes that resulted in lower existing salaries. Benefits driven by higher salaries and increases in CPP rates and maximum amounts and higher non-statutory benefit rates.

4-06220 Contribution from Reserves

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6581	Operating Contingency Reserve (Safe Restart funding)	0	70,970
Total		0	70,970

City of Sarnia

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2100 ELECTIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES					(340,176)			(340,176)	
Revenue Total					(340,176)			(340,176)	
EXPENSES									
5-01252 ELECTION REMUNERATION					235,000			235,000	
5-02009 ELECTION SUPPLIES					373,000			373,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	3,943	4,000	3,943	4,000				4,000	
5-06100 CONTRIBUTION TO RESERVE	101,170	151,170	151,170	151,170	(151,170)				(100.00%)
Expense Total	105,113	155,170	155,113	155,170	456,830			612,000	294.41%
Net Expense	105,113	155,170	155,113	155,170	116,654			271,824	75.18%

4-06220 Contribution from Reserves - transfer of the amount that has been set aside in reserves in the past 3 budgets

5-01252 Election Remuneration - election workers for the 2022 election

5-02009 Election Supplies - election supplies including equipment required to run a hybrid election

5-06100 Contribution to Reserve - 2022 is an election year therefore no contribution to reserves; contributions will resume in 2023

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6400	Election Reserve	151,170	(340,176)
Total		151,170	(340,176)

City of Sarnia

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2009 CORPORATE SERVICES & COMMUNICATIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	128,421	313,361	240,424	313,361		(56,866)		256,495	(18.15%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	23,620	62,799	51,382	62,799		(12,198)		50,601	(19.42%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	6,828	35,154	25,676	35,154		(8,976)		26,178	(25.53%)
5-01253 CAR ALLOWANCE	3,039	5,400	5,402	5,400				5,400	
5-02104 PHONE	527	1,800	1,228	1,800				1,800	
5-02300 OFFICE EXPENSES	130	3,000	1,500	3,000		(1,000)		2,000	(33.33%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,051	1,500	2,111	1,500				1,500	
5-02311 TRAINING & EDUCATION		3,000	1,000	3,000		(1,000)		2,000	(33.33%)
5-04910 OTHER PURCHASED SERVICES	18,590		96,758						
5-05500 REPLACEMENT EQUIPMENT	2,269	2,000	1,000	2,000		(1,000)		1,000	(50.00%)
5-05626 SPECIAL PROJECTS			36,200						
5-05627 UNPLANNED EXPENDITURES			90						
Expense Total	184,475	428,014	462,771	428,014		(81,040)		346,974	(18.93%)
Net Expense	184,475	428,014	462,771	428,014		(81,040)		346,974	(18.93%)

Salaries & Benefits- One position moved to 2013 Communications, partially offset by general increases

5-02300 Office Expenses, 5-02311 Training & Education, 5-05500 Replacement Equipment - budget moved to 2013 Communications

City of Sarnia

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2010 HUMAN RESOURCES

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(1,628)		(45,895)						
4-00795 OTHER GRANTS & SUBSIDIES		(17,470)	(17,470)	(17,470)				(17,470)	
4-00930 COSTS RECOVERED		(5,000)	(2,498)	(5,000)				(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(150,400)	(135,400)	(135,400)	(135,400)		15,000		(120,400)	(11.08%)
Revenue Total	(152,028)	(157,870)	(201,263)	(157,870)		15,000		(142,870)	(9.50%)
EXPENSES									
5-01000 SALARIES	640,686	575,508	509,846	575,508		(56,004)		519,504	(9.73%)
5-01025 SALARIES - OVERTIME	(43)		19						
5-01030 SALARIES - CASUAL		21,840	11,760	21,840		2,340		24,180	10.71%
5-01050 WAGES	28,493		555						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	137,578	120,915	120,539	120,915		(6,852)		114,063	(5.67%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	54,076	66,326	61,208	66,326		764		67,090	1.15%
5-02104 PHONE	1,377	950	2,685	950				950	
5-02300 OFFICE EXPENSES	2,333	2,200	8,475	2,200				2,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,312	4,900	1,642	4,900				4,900	
5-02303 POSTAGE	360	1,000	636	1,000				1,000	
5-02310 TRAVEL & ACCOMODATIONS		1,400	464	1,400				1,400	
5-02311 TRAINING & EDUCATION		6,400	4,738	6,400				6,400	
5-02705 PERSONNEL RECRUITMENT	10,145	14,000	12,784	14,000				14,000	
5-04001 LEGAL FEES		100,000	78,357	100,000				100,000	
5-04008 PROFESSIONAL FEES	12,879		989						
5-04910 OTHER PURCHASED SERVICES	7,720	64,100	33,998	64,100				64,100	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	11,279	17,000	11,318	17,000				17,000	
5-05130 WELLNESS PROGRAM	340	5,000	2,723	5,000				5,000	
5-05500 REPLACEMENT EQUIPMENT	475	1,000	500	1,000				1,000	
5-05626 SPECIAL PROJECTS	1,628								
Expense Total	911,638	1,002,539	863,236	1,002,539		(59,752)		942,787	(5.96%)
Net Expense	759,610	844,669	661,973	844,669		(44,752)		799,917	(5.30%)

Salaries & Benefits- Staff reorganization has resulted in lower overall salaries and benefits

City of Sarnia

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2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES	12	250	124	250				250	
5-02302 ADVERTISING		500	375	500				500	
5-02310 TRAVEL & ACCOMODATIONS		250	236	250				250	
5-05626 SPECIAL PROJECTS	366	4,000	2,000	4,000				4,000	
Expense Total	378	5,000	2,735	5,000				5,000	
Net Expense	378	5,000	2,735	5,000				5,000	

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2012 AGE FRIENDLY COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(5,952)		(40,000)						
Revenue Total	(5,952)		(40,000)						
EXPENSES									
5-02300 OFFICE EXPENSES	48								
5-04040 SNOW REMOVAL			21						
5-05626 SPECIAL PROJECTS	1,600		11,880						
Expense Total	1,648		11,901						
Net Expense	(4,304)		(28,099)						

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2013 COMMUNICATIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						77,448		77,448	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS						16,673		16,673	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						11,219		11,219	
5-02300 OFFICE EXPENSES						1,000		1,000	
5-02311 TRAINING & EDUCATION						1,000		1,000	
5-04910 OTHER PURCHASED SERVICES						1,000		1,000	
Expense Total						108,340		108,340	
Net Expense						108,340		108,340	

2013 Communications - new department

Salaries & Benefits- One position moved from 2009 Corporate Services

5-02300 Office Expenses, 5-02311 Training & Education, 5-05500 Replacement Equipment- budget moved from 2009 Corporate Services

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2020 ACCOUNTING

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(421,003)	(494,200)	(494,200)	(494,200)		(11,300)		(505,500)	2.29%
4-06220 CONTRIBUTION FROM RESERVES		(139,989)							(100.00%)
Revenue Total	(421,003)	(634,189)	(494,200)	(494,200)		(11,300)		(505,500)	(20.29%)
EXPENSES									
5-01000 SALARIES	818,988	876,000	847,324	876,000		(74,383)		801,617	(8.49%)
5-01025 SALARIES - OVERTIME	2,204		7,191						
5-01030 SALARIES - CASUAL		9,164	4,934	9,164		236		9,400	2.58%
5-01050 WAGES	(15)								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	174,036	185,137	181,010	185,137		(13,366)		171,771	(7.22%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	100,254	117,744	104,464	117,744		(5,224)		112,520	(4.44%)
5-01253 CAR ALLOWANCE	788	1,350		1,350				1,350	
5-02104 PHONE	189	900	(2,316)	900				900	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES			6						
5-02300 OFFICE EXPENSES	5,258	8,760	8,816	8,760				8,760	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,446	6,650	5,469	6,650				6,650	
5-02302 ADVERTISING	1,130	630	313	630				630	
5-02303 POSTAGE	4,974	3,165	6,829	3,165				3,165	
5-02310 TRAVEL & ACCOMODATIONS		970	324	970				970	
5-02311 TRAINING & EDUCATION	3,088	14,840	8,874	14,840				14,840	
5-02405 OFFICE EQUIPMENT MAINTENANCE		800	800	800				800	
5-04000 AUDIT FEES	45,273	49,000	49,000	49,000				49,000	
5-04910 OTHER PURCHASED SERVICES	29,205	6,000	6,000	6,000		100,800		106,800	1,680.00%
5-05500 REPLACEMENT EQUIPMENT	2,822	2,000	2,687	2,000				2,000	
5-05627 UNPLANNED EXPENDITURES	5,508								
Expense Total	1,198,148	1,283,110	1,231,725	1,283,110		8,063		1,291,173	0.63%
Net Expense	777,145	648,921	737,525	788,910		(3,237)		785,673	21.07%

4-00939 Costs Recovered - Interdepartment - increase due to HR/Payroll system processing fees that are allocated to Transit, Water and Sewer budgets

Salary & Benefits- one position reallocated to Engineering for Asset Management activities (3033 Engineering-Design), no decrease to CPP due to increases in rates and maximum amount

5-04910 Other Purchased Services - increase for HR/Payroll system processing fees

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2021 TAX & REVENUE COLLECTIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(92,377)	(80,000)	(84,078)	(80,000)				(80,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(94,153)	(118,945)	(120,868)	(118,945)				(118,945)	
Revenue Total	(186,530)	(198,945)	(204,946)	(198,945)				(198,945)	
EXPENSES									
5-01000 SALARIES	234,676	240,764	241,497	240,764		5,349		246,113	2.22%
5-01025 SALARIES - OVERTIME	424		1,065						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	50,932	51,118	50,438	51,118		1,662		52,780	3.25%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,234	32,433	32,565	32,433		1,854		34,287	5.72%
5-02104 PHONE	720	600	700	600				600	
5-02300 OFFICE EXPENSES	3,139	15,000	9,654	15,000				15,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,533	1,700	1,368	1,700				1,700	
5-02302 ADVERTISING		580	543	580				580	
5-02303 POSTAGE	7,928	31,500	60,881	31,500				31,500	
5-02311 TRAINING & EDUCATION	536	4,312	1,438	4,312				4,312	
5-02405 OFFICE EQUIPMENT MAINTENANCE		580	580	580				580	
5-04910 OTHER PURCHASED SERVICES	53,774	46,630	48,911	46,630				46,630	
5-05500 REPLACEMENT EQUIPMENT		1,000	334	1,000				1,000	
5-05627 UNPLANNED EXPENDITURES	82		250						
Expense Total	383,978	426,217	450,224	426,217		8,865		435,082	2.08%
Net Expense	197,448	227,272	245,278	227,272		8,865		236,137	3.90%

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2022 INFORMATION TECHNOLOGY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED	(478)	(2,000)	(89)	(2,000)				(2,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(487,500)	(484,100)	(484,100)	(484,100)		(6,000)		(490,100)	1.24%
Revenue Total	(488,878)	(487,000)	(485,089)	(487,000)		(6,000)		(493,000)	1.23%
EXPENSES									
5-01000 SALARIES	546,192	661,845	657,598	661,845		(4,390)		657,455	(0.66%)
5-01025 SALARIES - OVERTIME	13,172	15,834	19,669	15,834				15,834	
5-01030 SALARIES - CASUAL		43,680	23,520	43,680		2,430		46,110	5.56%
5-01050 WAGES	1,535		2,699						
5-01095 CALL DUTY	14,320	15,182	14,505	15,182				15,182	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	123,364	147,742	150,015	147,742		1,314		149,056	0.89%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	59,425	86,481	83,291	86,481		4,547		91,028	5.26%
5-02104 PHONE	7,046	7,200	7,502	7,200				7,200	
5-02112 INTERNET/EMAIL SERVICES	770	5,000	2,824	5,000				5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	156,404	125,450	142,796	125,450		24,000		149,450	19.13%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	584,477	716,100	723,560	716,100		345,857		1,061,957	48.30%
5-02220 VEHICLE EXPENSE	9,800	9,800	9,800	9,800				9,800	
5-02300 OFFICE EXPENSES	256	2,000	1,758	2,000				2,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,787	4,000	3,539	4,000				4,000	
5-02303 POSTAGE		100		100				100	
5-02310 TRAVEL & ACCOMODATIONS		3,000	2,856	3,000				3,000	
5-02311 TRAINING & EDUCATION	1,153	12,000	6,642	12,000				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		1,000	502	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	37,075	35,000	96,010	35,000				35,000	
5-05500 REPLACEMENT EQUIPMENT	7,244	2,100	5,876	6,100				6,100	190.48%
5-05627 UNPLANNED EXPENDITURES	17,853		2,161						
5-06100 CONTRIBUTION TO RESERVE	150,000								
Expense Total	1,734,873	1,893,514	1,957,123	1,897,514		373,758		2,271,272	19.95%

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2022 INFORMATION TECHNOLOGY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
Net Expense	1,245,995	1,406,514	1,472,034	1,410,514		367,758		1,778,272	26.43%

Salaries & Benefits- Staff reorganization has resulted in lower overall salaries and benefits

5-02113 Corporate Networking & Communications - increase due to additional sites added to the City's wifi network

5-02117 Software License & Maintenance - increase due to license fees for the Microsoft upgrade, security enhancements and the maintenance management system

City of Sarnia

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2023 PURCHASING

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	170,427	281,470	252,588	281,470		41,162		322,632	14.62%
5-01025 SALARIES - OVERTIME	28								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	36,538	59,800	52,173	59,800		9,331		69,131	15.60%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,924	37,450	33,785	37,450		7,558		45,008	20.18%
5-02104 PHONE	569	1,120	883	1,120				1,120	
5-02300 OFFICE EXPENSES	685	750	782	750		250		1,000	33.33%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	597	775	346	775		125		900	16.13%
5-02310 TRAVEL & ACCOMODATIONS	87	700	347	700				700	
5-02311 TRAINING & EDUCATION		4,375	3,250	4,375		625		5,000	14.29%
5-04910 OTHER PURCHASED SERVICES			2,198						
5-05500 REPLACEMENT EQUIPMENT	1,535	3,000	1,122	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	41		124						
Expense Total	229,431	389,440	347,598	389,440		59,051		448,491	15.16%
Net Expense	229,431	389,440	347,598	389,440		59,051		448,491	15.16%

Salaries & Benefits - increase due to the additional position added in 2021 included in the budget for a full year (1/2 year in 2021), CPP increase also includes increases in rates and maximum amount, non-statutory benefits include increases in rates

City of Sarnia

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2024 CUSTOMER SERVICE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	328,276	439,953	387,092	439,953		29,739		469,692	6.76%
5-01025 SALARIES - OVERTIME	635								
5-01050 WAGES	36,180	8,684	42,069	8,684		716		9,400	8.25%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	77,451	95,387	88,964	95,387		7,644		103,031	8.01%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,327	69,936	60,150	69,936		20,179		90,115	28.85%
5-02104 PHONE	63		131						
5-02300 OFFICE EXPENSES	2,877	4,300	4,095	4,300				4,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	267	850		850				850	
5-02302 ADVERTISING		500	248	500				500	
5-02303 POSTAGE	213	2,165	2,303	2,165				2,165	
5-02310 TRAVEL & ACCOMODATIONS		1,130	378	1,130				1,130	
5-02311 TRAINING & EDUCATION	1,018	8,093	5,640	8,093				8,093	
5-04910 OTHER PURCHASED SERVICES	9,251	13,500	7,201	13,500				13,500	
5-05500 REPLACEMENT EQUIPMENT	1,675	3,000	1,000	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	91		325						
Expense Total	510,324	647,498	599,596	647,498		58,278		705,776	9.00%
Net Expense	510,324	647,498	599,596	647,498		58,278		705,776	9.00%

Salaries & Benefits- increase due to staff progressing in the salary grid, increase in CPP due to increases in rates and maximum amount, increase in non-statutory benefits due to increases in rates

City of Sarnia

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2780 EMERGENCY MANAGEMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00905 DONATIONS	(85,000)		(7,500)						
4-00930 COSTS RECOVERED	(601)		(1,202)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(6,104)								
Revenue Total	(91,705)		(8,702)						
EXPENSES									
5-01000 SALARIES	150,231	98,280	156,632	98,280		8,084		106,364	8.23%
5-01025 SALARIES - OVERTIME	18,589		174						
5-01050 WAGES		31,200	16,800	31,200		52		31,252	0.17%
5-01120 SERVICE PAY	(1,583)	500		500				500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	41,571	24,444	32,396	24,444		1,880		26,324	7.69%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,814	11,610	19,405	11,610		284		11,894	2.45%
5-01253 CAR ALLOWANCE	1,351	3,242	1,622	3,242				3,242	
5-02102 ELECTRICITY	689	1,500	1,128	1,500				1,500	
5-02104 PHONE	14,252	13,000	11,009	13,000				13,000	
5-02220 VEHICLE EXPENSE		60,615	60,615	60,615				60,615	
5-02300 OFFICE EXPENSES	3,764	5,680	3,899	5,680				5,680	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	446	1,355	4,396	1,355		9,000		10,355	664.21%
5-02302 ADVERTISING	81	500	248	500				500	
5-02310 TRAVEL & ACCOMODATIONS	368	1,500	1,000	1,500				1,500	
5-02311 TRAINING & EDUCATION	1,356	4,100	2,156	4,100	13,000			17,100	317.07%
5-02410 EQUIPMENT MAINTENANCE	1,827	6,064	6,919	6,064				6,064	
5-04910 OTHER PURCHASED SERVICES							100,000	100,000	
5-05000 SUNDRY	260	200	405	200				200	
5-05500 REPLACEMENT EQUIPMENT	6,168	3,050	3,375	3,050				3,050	
5-05627 UNPLANNED EXPENDITURES	91,678		156,948						
5-06100 CONTRIBUTION TO RESERVE	16,000								
Expense Total	364,862	266,840	479,127	266,840	13,000	19,300	100,000	399,140	49.58%
Net Expense	273,157	266,840	470,425	266,840	13,000	19,300	100,000	399,140	49.58%

Salaries & Benefits- increase due to progression in the salary grid

5-02301 Memberships & Subscriptions - Additional costs for hosted website for Emergency Management and weather application

5-02311 Training & Educatio - One-time training cost to train six individuals in security management in order to build the skill set in the City

5-04910 Other Purchased Services - new needs identified to protect the City's assets; over time, should reduce insurance costs, overtime for staff call-outs as well as repairs

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2005 LEGAL SERVICES

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(4,990)		(15,539)						
4-00901 OTHER FEES & SERVICE CHARGES	(20,069)	(30,000)	(27,244)	(30,000)				(30,000)	
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(2,653)	(8,200)	(5,691)	(8,200)				(8,200)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(12,162)	(20,000)	(20,000)	(20,000)				(20,000)	
Revenue Total	(39,874)	(58,200)	(68,474)	(58,200)				(58,200)	
EXPENSES									
5-01000 SALARIES	345,231	328,636	240,589	328,636		7,176		335,812	2.18%
5-01025 SALARIES - OVERTIME	(154)		3						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	62,159	64,037	58,645	64,037		7,888		71,925	12.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	34,150	35,547	29,239	35,547		9,141		44,688	25.72%
5-01253 CAR ALLOWANCE	1,075	1,350	672	1,350				1,350	
5-02104 PHONE	1,060	1,350	933	1,350				1,350	
5-02300 OFFICE EXPENSES	728	5,000	3,371	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,697	7,500	2,006	7,500				7,500	
5-02302 ADVERTISING	1,917	1,500	908	1,500				1,500	
5-02303 POSTAGE	692	1,700	2,684	1,700				1,700	
5-02311 TRAINING & EDUCATION	1,630	7,500	6,953	7,500				7,500	
5-04001 LEGAL FEES	5,227	50,000	30,308	50,000				50,000	
5-04004 SURVEY & APPRAISAL FEES	3,529	3,000	6,995	3,000		4,500		7,500	150.00%
5-04910 OTHER PURCHASED SERVICES	983	5,000	6,600	5,000				5,000	
5-05122 SEARCH & REGISTRATION FEES	13,438	17,500	18,101	17,500				17,500	
5-05500 REPLACEMENT EQUIPMENT		2,000	668	2,000				2,000	
5-05627 UNPLANNED EXPENDITURES	386								
Expense Total	474,748	531,620	408,675	531,620		28,705		560,325	5.40%
Net Expense	434,874	473,420	340,201	473,420		28,705		502,125	6.06%

5-04004 Survey & Appraisal Fees - increase to reflect recent experience

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2066 SARNIA HARBOUR

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(13,174)	(26,500)	(38,252)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(67,728)	(76,100)	(74,589)	(76,100)				(76,100)	
4-00912 FEES - BERTHAGE	(155,412)	(200,000)	(252,213)	(200,000)				(200,000)	
4-00914 FEES - HARBOUR USAGE	(115,424)	(65,000)	(67,748)	(65,000)				(65,000)	
4-00915 FEES - WHARFAGE	(16,815)	(2,500)	(15,449)	(2,500)				(2,500)	
4-00930 COSTS RECOVERED	(1,706)	(5,000)	(3,236)	(5,000)				(5,000)	
4-00936 COSTS RECOVERED - OTHER	(161,549)	(390,000)	(381,146)	(390,000)				(390,000)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(137,548)	(291,495)	(291,495)	(291,495)		(1,118)		(292,613)	0.38%
Revenue Total	(669,356)	(1,056,595)	(1,124,128)	(1,056,595)		(1,118)		(1,057,713)	0.11%
EXPENSES									
5-01030 SALARIES - CASUAL		9,776	8,582	9,776		974		10,750	9.96%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		1,090	993	1,090		144		1,234	13.21%
5-02102 ELECTRICITY	157,327	332,000	331,776	332,000				332,000	
5-02103 WATER	1,237	1,500	1,545	1,500				1,500	
5-02104 PHONE	186	200	191	200				200	
5-02300 OFFICE EXPENSES		2,500	1,652	2,500				2,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		2,500	2,313	2,500				2,500	
5-02304 MARKETING		5,000	2,498	5,000				5,000	
5-02310 TRAVEL & ACCOMODATIONS		1,000	702	1,000				1,000	
5-02311 TRAINING & EDUCATION		4,500	4,280	4,500				4,500	
5-02400 REPAIRS & MAINTENANCE	12,064	93,000	48,191	93,000				93,000	
5-04000 AUDIT FEES	2,500	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES		5,000	5,000	5,000				5,000	
5-04005 INSURANCE	18,344	22,929	19,488	22,929				22,929	
5-04008 PROFESSIONAL FEES		40,000	40,000	40,000				40,000	
5-04010 MANAGEMENT SERVICES	28,150	25,000	29,259	25,000				25,000	
5-04100 SECURITY SERVICES		2,500	1,252	2,500				2,500	
5-05140 REALTY TAXES	2,389	2,500	2,500	2,500				2,500	
5-05500 REPLACEMENT EQUIPMENT	12,776	10,000	5,002	10,000				10,000	

City of Sarnia

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2066 SARNIA HARBOUR

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-05650 ALLOCATED ADMINISTRATION	29,069	40,000	40,000	40,000				40,000	
5-06100 CONTRIBUTION TO RESERVE	405,316	453,100	516,038	453,100				453,100	
Expense Total	669,358	1,056,595	1,063,762	1,056,595		1,118		1,057,713	0.11%
Net Expense	2		(60,366)						

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 Salaries & Benefits** - increase due to higher student rates caused by competitive market

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6365	Sarnia Harbour	453,100	453,100
Total		453,100	453,100

City of Sarnia

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2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00903 RENTAL REVENUE	(86,293)	(88,700)	(88,074)	(88,700)				(88,700)	
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(74,192)	(102,000)	(100,101)	(102,000)				(102,000)	
4-00912 FEES - BERTHAGE	(5,846)	(5,000)	(2,498)	(5,000)				(5,000)	
4-00914 FEES - HARBOUR USAGE	(44,400)	(15,000)	(20,925)	(15,000)				(15,000)	
4-00915 FEES - WHARFAGE	(70,726)		(12,598)						
4-00930 COSTS RECOVERED	(23)	(3,000)	(2,746)	(3,000)				(3,000)	
Revenue Total	(281,480)	(213,700)	(226,942)	(213,700)				(213,700)	
EXPENSES									
5-02102 ELECTRICITY	6,092	4,500	5,520	4,500				4,500	
5-02435 GROUNDS MAINTENANCE	151	9,000	5,599	9,000				9,000	
5-04010 MANAGEMENT SERVICES	18,816	27,000	23,985	27,000				27,000	
5-06100 CONTRIBUTION TO RESERVE	17,587								
Expense Total	42,646	40,500	35,104	40,500				40,500	
Net Expense	(238,834)	(173,200)	(191,838)	(173,200)				(173,200)	

City of Sarnia

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2500 FIRE OFFICERS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(33,884)	(44,000)	(39,343)	(44,000)		3,870		(40,130)	(8.80%)
4-00366 FIRE SUPPRESSION	(1,363)	(3,990)	(2,097)	(3,990)				(3,990)	
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION		(10,200)	(6,565)	(10,200)				(10,200)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(81,137)	(82,760)	(82,760)	(82,760)		(1,655)		(84,415)	2.00%
4-00750 PROVINCIAL SUBSIDY			(22,200)						
4-00930 COSTS RECOVERED	(17,825)	(25,500)	(14,391)	(25,500)		3,500		(22,000)	(13.73%)
4-00936 COSTS RECOVERED - OTHER						(3,500)		(3,500)	
Revenue Total	(134,209)	(166,450)	(167,356)	(166,450)		2,215		(164,235)	(1.33%)
EXPENSES									
5-01000 SALARIES	13,590,791	14,278,865	14,239,003	14,278,865		274,639		14,553,504	1.92%
5-01020 SALARIES - MANDATED TRAINING	1,037	28,900	28,900	28,900		578		29,478	2.00%
5-01025 SALARIES - OVERTIME	807,005	750,000	737,743	750,000		(3)		749,997	
5-01100 ACTING RANK	107,989	111,384	96,129	111,384				111,384	
5-01115 STAT HOLIDAY PAY	76,017	72,072	74,762	72,072				72,072	
5-01130 SEVERANCE PAY	217,271	236,311	290,015	236,311		3,693		240,004	1.56%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,968,080	3,049,184	3,137,384	3,049,184		96,472		3,145,656	3.16%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,022,103	1,154,670	1,156,756	1,154,670		60,759		1,215,429	5.26%
5-02104 PHONE	7,726	9,600	8,544	9,600		192		9,792	2.00%
5-02200 GASOLINE	43,434	59,500	52,390	59,500		1,190		60,690	2.00%
5-02222 RADIO LICENSE		3,670	3,670	3,670				3,670	
5-02300 OFFICE EXPENSES	8,263	6,000	7,446	6,000		1,500		7,500	25.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,247	5,300	3,645	4,500				4,500	(15.09%)
5-02303 POSTAGE	562	700	770	700				700	
5-02310 TRAVEL & ACCOMODATIONS	173	1,978	988	1,978		500		2,478	25.28%
5-02311 TRAINING & EDUCATION	68,748	122,000	93,981	122,000				122,000	
5-02321 CLEANING SUPPLIES	1,749	4,000	3,539	4,000				4,000	
5-02322 SAFETY SUPPLIES	25,406	15,000	18,110	15,000		2,500		17,500	16.67%
5-02323 SAFETY PROGRAM	6,699	10,200	10,668	10,200				10,200	
5-02324 FIRE PREVENTION	2,525	9,000	7,554	9,000				9,000	

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2500 FIRE OFFICERS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-02325 MONITORING	7,493	11,220	13,218	11,220				11,220	
5-02360 CLOTHING & UNIFORMS	50,717	53,500	48,684	53,500		1,070		54,570	2.00%
5-02384 RADIO & RADAR	26,842	35,300	28,123	35,300	8,800			44,100	24.93%
5-02410 EQUIPMENT MAINTENANCE	22,136	18,850	18,114	18,850		377		19,227	2.00%
5-02420 BUILDING MAINTENANCE			922						
5-02440 VEHICLE MAINTENANCE	91,063	72,000	65,918	72,000		1,440		73,440	2.00%
5-02460 OPTICOM MAINTENANCE		2,330	2,219	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	24,740	37,775	19,955	37,775				37,775	
5-02702 RESPIRATORY PROTECTION PLAN	18,235	25,000	20,979	25,000		500		25,500	2.00%
5-04910 OTHER PURCHASED SERVICES	30,326								
5-05000 SUNDRY	583	2,500	1,639	2,500				2,500	
5-05126 MEDICAL EXAMINATIONS	646	2,700	2,725	2,700		1,300		4,000	48.15%
5-05134 HEALTH & OCCUPATIONAL SAFETY		5,000	3,998	5,000		15,000		20,000	300.00%
5-05500 REPLACEMENT EQUIPMENT	59,414	67,000	82,483	67,000				67,000	
5-05655 ALLOCATED CENTRAL DISPATCH	466,000	477,500	477,500	477,500		80,297		557,797	16.82%
5-06100 CONTRIBUTION TO RESERVE	87,500								
5-39010 EMERGENCY APPARATUS MAINTENANCE	118,951	122,000	144,076	122,000		8,000		130,000	6.56%
Expense Total	19,963,471	20,861,009	20,902,550	20,860,209	8,800	550,004		21,419,013	2.67%
Net Expense	19,829,262	20,694,559	20,735,194	20,693,759	8,800	552,219		21,254,778	2.71%

4-00350 Fire Inspections & Reports - decrease to reflect recent experience

Salaries & Benefits - Contractual increases, progression in the salary grid partially offset by retirements; CPP includes increases in rates and maximum amounts; non-statutory benefits increases due to rate increases

5-02384 Radio & Radar - one-time purchase of frequencies in advance of changing over the radio system in order to secure them with CRTC, this causes two set of frequencies included in 2022 expenses. 2023 is expected to revert to only one set of frequency licenses

5-05134 Health & Occupational Safety - Annual certification and medical oversight costs regarding delegated medical acts (previously approved by Council)

5-05655 Allocated Central Dispatch - Sarnia Police Services is adding NexGen 911 to their system and 20% of the cost of operations, including contributions to the Police reserves, has been attributed to the Fire Services budget.

5-39010 Emergency Apparatus Maintenance - EPA Emissions standards are adding additional maintenance costs of fire truck engines

City of Sarnia

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2550 FIRE STATIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(185,000)								
Revenue Total	(185,000)								
EXPENSES									
5-02101 NATURAL GAS	23,045	28,500	26,680	28,500		570		29,070	2.00%
5-02102 ELECTRICITY	35,564	41,000	38,897	41,000		820		41,820	2.00%
5-02103 WATER	10,370	9,750	10,229	9,750		195		9,945	2.00%
5-02104 PHONE	6,600	7,600	8,378	7,600		152		7,752	2.00%
5-02420 BUILDING MAINTENANCE	191,173	85,000	103,545	85,000		1,700		86,700	2.00%
5-02435 GROUNDS MAINTENANCE	1,157	3,700	2,473	3,700				3,700	
5-05500 REPLACEMENT EQUIPMENT	62,144	3,000	1,000	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	140,367		12,939						
Expense Total	470,420	178,550	204,141	178,550		3,437		181,987	1.92%
Net Expense	285,420	178,550	204,141	178,550		3,437		181,987	1.92%

City of Sarnia

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3000 ENGINEERING - ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(39,026)		(140)						
4-00930 COSTS RECOVERED	(357)	(3,000)	(1,777)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,432)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(214,200)	(218,600)	(218,600)	(218,600)		7,600		(211,000)	(3.48%)
Revenue Total	(259,015)	(221,600)	(220,517)	(221,600)		7,600		(214,000)	(3.43%)
EXPENSES									
5-01000 SALARIES	177,575	215,606	227,493	215,606		15,612		231,218	7.24%
5-01030 SALARIES - CASUAL			3,287						
5-01050 WAGES	43,345								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	43,688	42,645	49,507	42,645		3,604		46,249	8.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,000	22,558	26,628	22,558		1,374		23,932	6.09%
5-01253 CAR ALLOWANCE	3,377	1,892	3,646	1,892				1,892	
5-02104 PHONE	8,408	8,600	7,788	8,600				8,600	
5-02300 OFFICE EXPENSES	5,489	9,500	7,933	9,500				9,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,711	5,000	4,948	5,000				5,000	
5-02302 ADVERTISING	2,149	1,000	1,151	1,000				1,000	
5-02303 POSTAGE	1,002	1,500	832	1,500				1,500	
5-02310 TRAVEL & ACCOMODATIONS		190	90	190				190	
5-02311 TRAINING & EDUCATION		5,000	3,945	5,000				5,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		500	500	500				500	
5-04910 OTHER PURCHASED SERVICES		1,000	502	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT	23,853	1,500	3,033	1,500		500		2,000	33.33%
5-05627 UNPLANNED EXPENDITURES	85		156						
Expense Total	342,682	316,491	341,439	316,491		21,090		337,581	6.66%
Net Expense	83,667	94,891	120,922	94,891		28,690		123,581	30.23%

Salaries & Benefits - increase due to staff progression in the salary grid

City of Sarnia

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3033 ENGINEERING - DESIGN

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(370,336)	(604,607)	(598,559)	(604,607)				(604,607)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(202,732)	(200,983)	(155,473)	(200,983)		(229,600)		(430,583)	114.24%
Revenue Total	(573,068)	(805,590)	(754,032)	(805,590)		(229,600)		(1,035,190)	28.50%
EXPENSES									
5-01000 SALARIES	332,367	462,100	434,915	462,100		68,307		530,407	14.78%
5-01025 SALARIES - OVERTIME	(2,209)	5,072	2,980	5,072				5,072	
5-01030 SALARIES - CASUAL		36,400	19,600	36,400		(12,130)		24,270	(33.32%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	72,329	101,640	92,082	101,640		13,934		115,574	13.71%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,843	59,918	52,740	59,918		9,489		69,407	15.84%
5-01254 CLOTHING/BOOT ALLOWANCE	1,912	1,200	1,119	1,200				1,200	
5-02002 GRAPHIC PRINTING & SUPPLIES		1,460	728	1,460				1,460	
5-02300 OFFICE EXPENSES	9,133	1,000	549	1,000				1,000	
5-02311 TRAINING & EDUCATION	3,878	10,000	7,970	10,000				10,000	
5-02388 OVERTIME MEALS	15								
5-04910 OTHER PURCHASED SERVICES			9,193			150,000		150,000	
5-05500 REPLACEMENT EQUIPMENT		4,000	9,357	4,000				4,000	
5-05650 ALLOCATED ADMINISTRATION	122,800	122,800	122,800	122,800				122,800	
Expense Total	573,068	805,590	754,033	805,590		229,600		1,035,190	28.50%
Net Expense			1						

3033Engineering-Design - is a net zero budget department; activities of this department are related to capital projects and are recovered through the capital projects budget as well as a transfer from the water and sewer budget for the costs associated with water and sewer-related construction activities

Salaries & Benefits- One position re-allocated from 2020 Accounting for the Asset Management role, partially offset by the transfer of 0.5 of a position to Department 3035. One student moved to 3885 Compost Site

5-04910 Other Purchased Services - new budget line for Geotechnical and Environmental Assessments that must be completed prior to project development

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3034 ENGINEERING - TRAFFIC & STREET LIGHTING

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(5,085)	(39,000)	(20,340)	(39,000)				(39,000)	
4-00930 COSTS RECOVERED	(66,742)	(3,400)	(28,074)	(3,400)				(3,400)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(103,496)	(100,000)	(100,835)	(100,000)		(10,000)		(110,000)	10.00%
4-00936 COSTS RECOVERED - OTHER	(34,693)		(1,681)						
4-06220 CONTRIBUTION FROM RESERVES	(8,600)								
Revenue Total	(218,616)	(142,400)	(150,930)	(142,400)		(10,000)		(152,400)	7.02%
EXPENSES									
5-01000 SALARIES	45,302	84,911	76,627	84,911		(1,406)		83,505	(1.66%)
5-01025 SALARIES - OVERTIME	207								
5-01030 SALARIES - CASUAL	61,904		24,027						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,500	17,967	17,723	17,967		(73)		17,894	(0.41%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,255	11,010	7,075	11,010		482		11,492	4.38%
5-01254 CLOTHING/BOOT ALLOWANCE	471	1,000	523	1,000				1,000	
5-02102 ELECTRICITY	14,623	845,000	809,350	845,000		(20,000)		825,000	(2.37%)
5-02220 VEHICLE EXPENSE	8,641	8,600	8,600	8,600				8,600	
5-02311 TRAINING & EDUCATION	5,845	3,500	2,487	3,500				3,500	
5-02445 STREET LIGHTING MAINTENANCE		280,000	227,647	280,000				280,000	
5-02466 CONTRACT EXPENSE	250,489	382,000	311,577	382,000		48,000		430,000	12.57%
5-03005 MATERIALS	7,504	5,000	2,498	5,000				5,000	
5-04040 SNOW REMOVAL	13,533	15,000	24,522	15,000		45,000		60,000	300.00%
5-04910 OTHER PURCHASED SERVICES	14,529	10,000	5,918	10,000				10,000	
5-05630 OTHER RECOVERABLE WORK	21,736		29,341						
5-46008 TRAFFIC SIGNAL MAINTENANCE	311,001	260,000	291,209	260,000		15,000		275,000	5.77%
Expense Total	782,540	1,923,988	1,839,124	1,923,988		87,003		2,010,991	4.52%
Net Expense	563,924	1,781,588	1,688,194	1,781,588		77,003		1,858,591	4.32%

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

4-02102 Electricity - decrease to reflect recent experience

5-02466 Contract Expense- increase due to higher costs for the school crossing guard contract

5-04040 Snow Removal- increase due to contract costs finalized during 2021

5-46008 Traffic Signal Maintenance - increase based on historical experience to maintain deteriorating infrastructure

City of Sarnia

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3035 ENGINEERING - DEVELOPMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(57,286)	(70,000)	(78,643)	(70,000)		(5,000)		(75,000)	7.14%
4-00930 COSTS RECOVERED	(221,052)	(266,213)	(249,570)	(266,213)		(35,000)		(301,213)	13.15%
4-00936 COSTS RECOVERED - OTHER	(81,703)	(80,000)	(81,189)	(80,000)				(80,000)	
Revenue Total	(360,041)	(416,213)	(409,402)	(416,213)		(40,000)		(456,213)	9.61%
EXPENSES									
5-01000 SALARIES	288,441	284,028	284,560	284,028		48,928		332,956	17.23%
5-01025 SALARIES - OVERTIME	(140)	5,072	2,761	5,072				5,072	
5-01030 SALARIES - CASUAL	50,265	9,709	9,318	9,709		2,421		12,130	24.94%
5-01050 WAGES		192,116	156,189	192,116		4,132		196,248	2.15%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	67,828	79,448	75,136	79,448		12,385		91,833	15.59%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	29,031	33,878	35,414	33,878		7,769		41,647	22.93%
5-01254 CLOTHING/BOOT ALLOWANCE	1,458	1,500	1,105	1,500				1,500	
5-02104 PHONE	524		295						
5-02220 VEHICLE EXPENSE	17,300	17,300	17,300	17,300		7,261		24,561	41.97%
5-02311 TRAINING & EDUCATION	348	4,500	3,933	4,500				4,500	
5-04910 OTHER PURCHASED SERVICES	26,408	25,000	66,428	25,000				25,000	
5-05505 NEW EQUIPMENT	4,762	1,000	1,160	1,000				1,000	
Expense Total	486,225	653,551	653,599	653,551		82,896		736,447	12.68%
Net Expense	126,184	237,338	244,197	237,338		42,896		280,234	18.07%

4-00901 Other Fees & Service Charges - increase to reflect recent experience and increase in fees for service

4-00930 Cost Recovered- increase due to increased costs to support development activities

Salaries & Benefits- increase due to 0.5 of a position re-allocated from 3033 Engineering-Design

5-02220 Vehicle Expense- One vehicle added to the department fleet

City of Sarnia

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3036 ENGINEERING - CONSTRUCTION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(434,463)	(576,840)	(565,340)	(576,840)				(576,840)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(76,756)	(102,229)	(130,717)	(102,229)		(139,577)		(241,806)	136.53%
Revenue Total	(511,219)	(679,069)	(696,057)	(679,069)		(139,577)		(818,646)	20.55%
EXPENSES									
5-01000 SALARIES	340,285	461,071	473,426	461,071		94,611		555,682	20.52%
5-01025 SALARIES - OVERTIME	21,567	15,016	21,859	15,016				15,016	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	73,875	96,294	99,675	96,294		21,192		117,486	22.01%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,283	55,788	54,508	55,788		14,774		70,562	26.48%
5-01254 CLOTHING/BOOT ALLOWANCE	1,797	1,900	1,882	1,900				1,900	
5-02104 PHONE	148		124						
5-02220 VEHICLE EXPENSE	36,000	36,000	36,000	36,000		9,000		45,000	25.00%
5-02311 TRAINING & EDUCATION	427	8,000	5,067	8,000				8,000	
5-02388 OVERTIME MEALS	2,113	2,000	2,031	2,000				2,000	
5-05505 NEW EQUIPMENT	2,723	3,000	1,485	3,000				3,000	
Expense Total	511,218	679,069	696,057	679,069		139,577		818,646	20.55%
Net Expense	(1)								

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

Salaries & Benefits - One additional position requested (Engineering Technologist)

5-02220 Vehicle Expense- Additional vehicle for additional staff

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3037 SHORELINE PROTECTION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(1,046,547)	(500,000)	(266,829)	(500,000)				(500,000)	
Revenue Total	(1,046,547)	(500,000)	(266,829)	(500,000)				(500,000)	
EXPENSES									
5-04910 OTHER PURCHASED SERVICES	1,046,547	500,000	266,829	500,000				500,000	
Expense Total	1,046,547	500,000	266,829	500,000				500,000	
Net Expense									

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3040 MUNICIPAL DRAINS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(31,173)	(52,137)	(52,137)	(52,137)				(52,137)	
4-06220 CONTRIBUTION FROM RESERVES	(6,450)	(4,300)	(4,300)		(2,150)			(2,150)	(50.00%)
Revenue Total	(37,623)	(56,437)	(56,437)	(52,137)	(2,150)			(54,287)	(3.81%)
EXPENSES									
5-01000 SALARIES	17,940	35,355	19,318	35,355		2,713		38,068	7.67%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,959	7,563	3,885	7,563		639		8,202	8.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,845	5,197	2,812	5,197		389		5,586	7.49%
5-02220 VEHICLE EXPENSE	6,450	8,600	8,600	8,600				8,600	
5-02311 TRAINING & EDUCATION	962	2,000	1,668	2,000				2,000	
5-02480 MAINTENANCE	14,923	24,000	16,468	24,000				24,000	
5-04910 OTHER PURCHASED SERVICES	18,603		14,695						
5-06100 CONTRIBUTION TO RESERVE	200,000	100,000	100,000	100,000		50,000		150,000	50.00%
Expense Total	264,682	182,715	167,446	182,715		53,741		236,456	29.41%
Net Expense	227,059	126,278	111,009	130,578	(2,150)	53,741		182,169	44.26%

5-06100 Contribution to Reserve - Need to increase contribution to reserve to ensure sufficient funds in place for future projects

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6619	Municipal Drain Rehabilitation Reserve	100,000	150,000
Total		100,000	150,000

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3300 STREET LIGHTING

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02102 ELECTRICITY	822,476								
5-02400 REPAIRS & MAINTENANCE	321,896								
Expense Total	1,144,372								
Net Expense	1,144,372								

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3005 PUBLIC WORKS ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(720,800)	(755,800)	(755,800)	(755,800)		120,000		(635,800)	(15.88%)
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(820,800)	(855,800)	(855,800)	(855,800)		120,000		(735,800)	(14.02%)
EXPENSES									
5-01000 SALARIES	711,540	664,816	698,641	664,816		20,172		684,988	3.03%
5-01025 SALARIES - OVERTIME	229		473						
5-01030 SALARIES - CASUAL			3,560						
5-01050 WAGES	3,422	8,956	2,239	8,956		438		9,394	4.89%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	145,937	138,025	149,432	138,025		6,006		144,031	4.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	65,301	72,092	73,046	72,092		4,355		76,447	6.04%
5-01254 CLOTHING/BOOT ALLOWANCE	2,098	3,100	2,039	3,100				3,100	
5-02104 PHONE	4,524	5,750	5,152	5,750				5,750	
5-02220 VEHICLE EXPENSE	22,200	22,200	22,200	22,200				22,200	
5-02300 OFFICE EXPENSES	17,531	20,400	15,412	20,400				20,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,581	2,780	955	2,780				2,780	
5-02311 TRAINING & EDUCATION	7,821	6,500	7,117	6,500				6,500	
5-02388 OVERTIME MEALS			31						
5-05500 REPLACEMENT EQUIPMENT	8,301	9,000	5,770	9,000				9,000	
5-05627 UNPLANNED EXPENDITURES	8,948		5,404						
Expense Total	999,433	953,619	991,471	953,619		30,971		984,590	3.25%
Net Expense	178,633	97,819	135,671	97,819		150,971		248,790	154.34%

4-00939 Costs Recovered - Interdepartmental - Cost of service to Water and Sewer departments
Salaries & Benefits - one part-time position moved to full-time

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3008 ROADS MAINTENANCE - RURAL

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(197,665)	(131,832)	(131,832)		(65,916)			(65,916)	(50.00%)
Revenue Total	(197,665)	(131,832)	(131,832)		(65,916)			(65,916)	(50.00%)
EXPENSES									
5-01000 SALARIES	94,679	97,074	97,929	97,074		1,636		98,710	1.69%
5-01050 WAGES	322,262	362,254	387,078	362,254		62,850		425,104	17.35%
5-01055 WAGES - OVERTIME	2,970		11,224						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,278	94,149	103,105	94,149		20,011		114,160	21.25%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	69,655	66,303	75,800	66,303		25,723		92,026	38.80%
5-01254 CLOTHING/BOOT ALLOWANCE			3,838						
5-02220 VEHICLE EXPENSE	312,212	378,212	378,212	378,212				378,212	
5-02311 TRAINING & EDUCATION	154	5,000	3,665	5,000		200		5,200	4.00%
5-02388 OVERTIME MEALS	285	925	509	925				925	
5-03005 MATERIALS	22,352	15,300	32,234	15,300				15,300	
5-04900 CONTRACT WORK		20,000	9,998	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	250,578	240,440	219,439	240,440		51,000		291,440	21.21%
Expense Total	1,161,425	1,279,657	1,323,031	1,279,657		161,420		1,441,077	12.61%
Net Expense	963,760	1,147,825	1,191,199	1,279,657	(65,916)	161,420		1,375,161	19.81%

Salaries & Benefits- one position re-allocated within Public Works to balance work

5-04910 Other Purchased Services - increase to reflect increase maintenance costs in Rural areas; \$45,000 was transferred from 3010 Streets Maintenance Urban (Materials) and added to Rural (Other Purchased Services) and has no budget impact; \$6,000 added to cover increase costs over and above County budget for additional grass cutting on Confederation St. from Finch Dr. to Murphy Road

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3009 STREETS MAINTENANCE - CONCRETE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(59,841)	(50,000)	(25,000)						(100.00%)
4-00800 FEDERAL SUBSIDY	(71,817)	(60,000)	(30,000)						(100.00%)
4-06220 CONTRIBUTION FROM RESERVES	(23,195)	(15,463)	(15,463)		(7,731)			(7,731)	(50.00%)
Revenue Total	(154,853)	(125,463)	(70,463)		(7,731)			(7,731)	(93.84%)
EXPENSES									
5-01000 SALARIES	95,798	97,074	97,971	97,074		1,672		98,746	1.72%
5-01050 WAGES	256,051	313,281	287,267	313,281		(6,950)		306,331	(2.22%)
5-01055 WAGES - OVERTIME	(2,301)		2,470						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	73,436	87,903	83,476	87,903		98		88,001	0.11%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,661	66,291	62,748	66,291		3,058		69,349	4.61%
5-01254 CLOTHING/BOOT ALLOWANCE	2,925	3,500	2,434	3,500				3,500	
5-02220 VEHICLE EXPENSE	116,169	123,900	123,900	123,900				123,900	
5-02311 TRAINING & EDUCATION	154	5,000	2,668	5,000		100		5,100	2.00%
5-02388 OVERTIME MEALS	92	925	470	925				925	
5-03005 MATERIALS	37,001	40,800	36,573	40,800		816		41,616	2.00%
5-04910 OTHER PURCHASED SERVICES	38,810	70,000	48,875	110,000		1,000		111,000	58.57%
5-05626 SPECIAL PROJECTS	179,542	150,000	170,133						(100.00%)
Expense Total	849,338	958,674	918,985	848,674		(206)		848,468	(11.50%)
Net Expense	694,485	833,211	848,522	848,674	(7,731)	(206)		840,737	0.90%

5-01050 Wages - Rounding over time caused an increase in rates; rates were corrected with the ratification of the collective agreement in 2021

5-05626 Special Projects- ICIP Transit grant-funded project to remove tripping hazards will be complete end of 2021

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3010 STREETS MAINTENANCE - URBAN

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(114,795)	(110,000)	(90,763)	(110,000)		40,000		(70,000)	(36.36%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(216,350)	(177,375)	(170,882)	(177,375)				(177,375)	
4-00936 COSTS RECOVERED - OTHER	(1,245)	(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	(54,388)	(36,258)	(36,258)		(18,129)			(18,129)	(50.00%)
Revenue Total	(1,089,486)	(1,028,916)	(1,001,896)	(992,658)	(18,129)	40,000		(970,787)	(5.65%)
EXPENSES									
5-01000 SALARIES	89,261	75,271	82,356	75,271		6,301		81,572	8.37%
5-01025 SALARIES - OVERTIME	15,664		1,403						
5-01050 WAGES	816,842	830,786	797,237	830,786		(79,060)		751,726	(9.52%)
5-01055 WAGES - OVERTIME	49,092	64,116	69,790	64,116				64,116	
5-01060 WAGES - CASUAL			1,931						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	196,736	188,660	188,004	188,660		(8,882)		179,778	(4.71%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	130,427	142,011	138,369	142,011		5,853		147,864	4.12%
5-01254 CLOTHING/BOOT ALLOWANCE	6,832	7,500	6,691	7,500				7,500	
5-02220 VEHICLE EXPENSE	346,571	364,700	364,700	364,700				364,700	
5-02311 TRAINING & EDUCATION	804	7,000	2,334	7,000		140		7,140	2.00%
5-02388 OVERTIME MEALS	2,342	4,939	2,734	4,939				4,939	
5-02435 GROUNDS MAINTENANCE	3,948	15,000	12,000	15,000				15,000	
5-03005 MATERIALS	228,123	345,000	226,946	345,000		(45,000)		300,000	(13.04%)
5-04910 OTHER PURCHASED SERVICES	175,110	142,800	123,804	142,800		47,856		190,656	33.51%
Expense Total	2,061,752	2,187,783	2,018,299	2,187,783		(72,792)		2,114,991	(3.33%)
Net Expense	972,266	1,158,867	1,016,403	1,195,125	(18,129)	(32,792)		1,144,204	(1.27%)

4-00930 Costs Recovered- Decrease based on reduction in fees to more accurately reflect costs

Salaries & Benefits- one position-reallocated within PW to balance work

5-03005 Materials - Decrease based on increase to Rural maintenance. Transfer \$45,000 to **5-04910 Other Purchased Services**

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3011 WINTER MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(265,057)	(355,000)	(404,160)	(355,000)				(355,000)	
4-06220 CONTRIBUTION FROM RESERVES	(26,796)	(19,364)	(19,364)		(9,682)			(9,682)	(50.00%)
Revenue Total	(291,853)	(374,364)	(423,524)	(355,000)	(9,682)			(364,682)	(2.59%)
EXPENSES									
5-01050 WAGES	6,841		14,805						
5-01055 WAGES - OVERTIME	212,940	257,556	220,290	257,556				257,556	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	23,042	5,020	26,579	5,020				5,020	
5-02220 VEHICLE EXPENSE	436,568	445,500	445,500	445,500				445,500	
5-02388 OVERTIME MEALS	9,548	7,000	9,696	7,000		5,000		12,000	71.43%
5-03005 MATERIALS	386,394	600,000	582,256	600,000		(20,000)		580,000	(3.33%)
5-04910 OTHER PURCHASED SERVICES	105,238	175,000	127,066	175,000		(35,000)		140,000	(20.00%)
Expense Total	1,180,571	1,490,076	1,426,192	1,490,076		(50,000)		1,440,076	(3.36%)
Net Expense	888,718	1,115,712	1,002,668	1,135,076	(9,682)	(50,000)		1,075,394	(3.61%)

5-3011-02388 Overtime Meals - Increase to reflect historical experience

5-3011-03005 Materials - Decrease based on historical experience

5-3011-04910 Other Purchased Services - Decrease based on historical experience

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3015 WORKS CENTRE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(60)	(1,500)	(31,699)	(1,500)				(1,500)	
4-00936 COSTS RECOVERED - OTHER	(116,692)	(110,000)	(101,070)	(110,000)				(110,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(787,256)	(786,470)	(786,873)	(786,470)		54,300		(732,170)	(6.90%)
4-00940 SALE OF MATERIALS	(3,746)	(5,000)	(8,812)	(5,000)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(461,430)	(610,848)	(610,848)	(610,848)				(610,848)	
Revenue Total	(1,369,184)	(1,513,818)	(1,539,302)	(1,513,818)		54,300		(1,459,518)	(3.59%)
EXPENSES									
5-01000 SALARIES	109,628	112,889	111,409	112,889		1,825		114,714	1.62%
5-01050 WAGES	539,762	627,707	596,097	627,707		(7,304)		620,403	(1.16%)
5-01055 WAGES - OVERTIME	27,817	33,488	45,698	33,488				33,488	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	144,763	157,993	151,404	157,993		1,084		159,077	0.69%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	88,857	113,103	106,144	113,103		5,408		118,511	4.78%
5-01254 CLOTHING/BOOT ALLOWANCE	4,398	10,000	4,398	10,000				10,000	
5-01256 TOOL ALLOWANCE	6,340	5,000	5,956	5,000				5,000	
5-02101 NATURAL GAS	18,601	23,000	20,507	23,000		(7,200)		15,800	(31.30%)
5-02102 ELECTRICITY	52,874	59,200	57,105	59,200		(8,400)		50,800	(14.19%)
5-02104 PHONE	16,987	13,000	13,761	13,000		(1,200)		11,800	(9.23%)
5-02220 VEHICLE EXPENSE	118,338	118,300	118,300	118,300				118,300	
5-02222 RADIO LICENSE	33,663	33,000	37,934	33,000				33,000	
5-02300 OFFICE EXPENSES	1,491	4,970	4,612	4,970		(2,500)		2,470	(50.30%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,554	3,950	5,897	3,950		3,000		6,950	75.95%
5-02311 TRAINING & EDUCATION	12,043	8,668	9,236	8,668				8,668	
5-02360 CLOTHING & UNIFORMS	1,875	7,500	5,206	7,500				7,500	
5-02388 OVERTIME MEALS	1,778	3,000	3,091	3,000				3,000	
5-02420 BUILDING MAINTENANCE	96,304	82,000	92,593	97,000		(63,500)		33,500	(59.15%)
5-03002 OTHER OPERATING SUPPLIES	17,136	15,550	16,894	15,550				15,550	
5-04043 CONTRACT CLEANING	36,881	34,500	32,508	34,500				34,500	
5-04910 OTHER PURCHASED SERVICES	16,194	30,500	17,383	30,500		(10,000)		20,500	(32.79%)
5-05500 REPLACEMENT EQUIPMENT	15,900	16,500	13,875	1,500				1,500	(90.91%)

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3015 WORKS CENTRE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-47620 FACILITY MAINTENANCE & SUPPLIES						38,500		38,500	
Expense Total	1,369,184	1,513,818	1,470,008	1,513,818		(50,287)		1,463,531	(3.32%)
Net Expense			(69,294)			4,013		4,013	

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.

4-00939 Costs Recovered-Interdepartment - A new department was created in Sewer, 3502 Operation Centre, to capture the costs of the Confederation Line facility which were previously included in 3015, Works Centre and allocated to Sewer; Costs will now be directly included in 3205 and therefore the 3015 Works Centre allocation has been reduced

5-01050 Wages- Rounding over time caused an increase in rates; rates were corrected with the ratification of the collective agreement in 2021

5-02100 Natural Gas, 5-02102 Electricity, 5-20104 Phone, 5-02300 Office Expense, 5-04940 Other Purchased Services - budget has been re-allocated to new department 3205 Operations Centre

5-02301 Memberships & Subscriptions - increase to reflect recent experience

5-02420 Building Maintenance- decrease due to \$25,000 being moved to new department, 3205 Operations Centre, remaining \$38,500 re-allocated to **5-47620 Facility Maintenance & Supplies** to reflect the centralization of certain facilities maintenance activities

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3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(232,092)	(250,000)	(298,776)	(250,000)				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(1,186,823)	(1,360,656)	(1,360,656)	(1,360,656)				(1,360,656)	
Revenue Total	(1,418,915)	(1,610,656)	(1,659,432)	(1,610,656)				(1,610,656)	
EXPENSES									
5-02200 GASOLINE	367,627	470,000	463,474	470,000				470,000	
5-02221 VEHICLE LICENSE	56,266	62,000	55,922	62,000				62,000	
5-03005 MATERIALS	598,828	640,000	672,960	640,000				640,000	
5-04005 INSURANCE	162,925	203,656	151,060	203,656				203,656	
5-04910 OTHER PURCHASED SERVICES	221,239	220,000	230,151	220,000	20,000			240,000	9.09%
5-05500 REPLACEMENT EQUIPMENT	12,028	15,000	11,974	15,000				15,000	
Expense Total	1,418,913	1,610,656	1,585,541	1,610,656	20,000			1,630,656	1.24%
Net Expense	(2)		(73,891)		20,000			20,000	

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*.

5-04910 Other Purchased Services - Increase due to MTO updating the Vehicle Inspection Program in the summer of 2022. There will be onetime costs for equipment and supplies to produce annual inspection stickers and dedicated Wi-Fi; these costs are an estimate as the program and provincial vendor have not been finalized

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3800 GARBAGE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(469)	(1,000)	(451)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(27,066)	(24,480)	(26,510)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED		(11,000)	(11,428)	(11,000)				(11,000)	
Revenue Total	(27,535)	(36,480)	(38,389)	(36,480)				(36,480)	
EXPENSES									
5-01000 SALARIES	24,577	28,307	29,037	28,307		487		28,794	1.72%
5-01025 SALARIES - OVERTIME	125		370						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	6,142	5,986	5,971	5,986		172		6,158	2.87%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,407	3,668	3,679	3,668		216		3,884	5.89%
5-01254 CLOTHING/BOOT ALLOWANCE	471	500	471	500				500	
5-02302 ADVERTISING	6,207	10,000	10,000	10,000				10,000	
5-04021 GARBAGE COLLECTION	1,251,926	1,301,975	1,275,944	1,301,975		25,000		1,326,975	1.92%
5-04204 BULK ITEMS RECYCLING	20,824	30,300	19,765	30,300				30,300	
Expense Total	1,313,679	1,380,736	1,345,237	1,380,736		25,875		1,406,611	1.87%
Net Expense	1,286,144	1,344,256	1,306,848	1,344,256		25,875		1,370,131	1.92%

5-04021 Garbage Collection- increase due to contractual CPI increase as well as additional collection points as the City grows

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3880 RECYCLING & COMPOST COLLECTION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(135,747)	(44,000)	(44,211)	(44,000)				(44,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,797)	(1,000)	(1,245)	(1,000)				(1,000)	
4-00934 COSTS RECOVERED - RECYCLABLES	(283,034)	(310,000)	(313,888)	(310,000)		(40,000)		(350,000)	12.90%
4-00936 COSTS RECOVERED - OTHER	(497,629)	(566,245)	(566,245)	(566,245)				(566,245)	
4-00940 SALE OF MATERIALS	(7,667)		(66,741)						
4-06220 CONTRIBUTION FROM RESERVES	(8,599)	(5,732)	(5,732)		(2,866)			(2,866)	(50.00%)
Revenue Total	(934,473)	(926,977)	(998,062)	(921,245)	(2,866)	(40,000)		(964,111)	4.01%
EXPENSES									
5-01000 SALARIES	40,917	28,307	28,224	28,307		487		28,794	1.72%
5-01025 SALARIES - OVERTIME	233		1,858						
5-01030 SALARIES - CASUAL	27,955		43,238						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,023	5,986	8,887	5,986		172		6,158	2.87%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,573	3,668	3,679	3,668		216		3,884	5.89%
5-02104 PHONE	688	700	784	700				700	
5-02220 VEHICLE EXPENSE	23,834	26,700	27,459	26,700		8,600		35,300	32.21%
5-02300 OFFICE EXPENSES		2,000	998	2,000				2,000	
5-02302 ADVERTISING	(661)	32,000	29,164	32,000				32,000	
5-02388 OVERTIME MEALS			77						
5-03005 MATERIALS	75	2,000	998	2,000				2,000	
5-04022 COMPOST COLLECTION	439,474	434,807	430,382	434,807		5,000		439,807	1.15%
5-04200 BLUEBOX PROCESSING	863,296	955,059	955,059	955,059		(30,059)		925,000	(3.15%)
5-04201 BLUEBOX COLLECTION	982,735	1,106,580	1,106,580	1,106,580		(51,580)		1,055,000	(4.66%)
5-04910 OTHER PURCHASED SERVICES	36								
5-05500 REPLACEMENT EQUIPMENT		1,500	500	1,500				1,500	
Expense Total	2,396,178	2,599,307	2,637,887	2,599,307		(67,164)		2,532,143	(2.58%)
Net Expense	1,461,705	1,672,330	1,639,825	1,678,062	(2,866)	(107,164)		1,568,032	(6.24%)

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3885 COMPOST SITE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(11,332)								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,809)	(30,000)	(30,000)	(30,000)				(30,000)	
4-00940 SALE OF MATERIALS	(79,100)	(97,000)	(148,797)	(97,000)				(97,000)	
Revenue Total	(96,241)	(127,000)	(178,797)	(127,000)				(127,000)	
EXPENSES									
5-01000 SALARIES	27,536	28,307	28,223	28,307		487		28,794	1.72%
5-01025 SALARIES - OVERTIME	202	5,200	3,170	5,200				5,200	
5-01030 SALARIES - CASUAL	840								
5-01050 WAGES		58,451		58,451		70,688		129,139	120.94%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	5,891	13,176	9,901	13,176		13,768		26,944	104.49%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,512	3,668	3,730	3,668		8,857		12,525	241.47%
5-02220 VEHICLE EXPENSE						100,000		100,000	
5-02300 OFFICE EXPENSES	956	500	561	500				500	
5-02302 ADVERTISING		3,500	2,100	3,500				3,500	
5-02420 BUILDING MAINTENANCE	512	5,000	4,499	5,000				5,000	
5-02435 GROUNDS MAINTENANCE	712	25,000	15,000	25,000				25,000	
5-02466 CONTRACT EXPENSE	171,701	160,000	137,427	160,000		(160,000)			(100.00%)
5-03005 MATERIALS	962	2,000	2,228	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	78,901	95,000	73,692	95,000				95,000	
5-05627 UNPLANNED EXPENDITURES	1,012								
5-05700 BANK CHARGES	1,728	1,500	852	1,500				1,500	
Expense Total	294,465	401,302	281,383	401,302		33,800		435,102	8.42%
Net Expense	198,224	274,302	102,586	274,302		33,800		308,102	12.32%

3885 Compost Site- At its October 4, 2021 Regular Council meeting, Council approved the addition of one position and a loader at the compost site to bring the turning of the hedgerows in-house after the contract quote came in significantly higher than the previous contract cost. The contract cost has been removed from the budget

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3150 CARE-A-VAN - TRANSPORTATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	232,127	442,411	242,775	442,411		6,701		449,112	1.51%
5-01055 WAGES - OVERTIME	8,418	17,200	13,021	17,200				17,200	
5-01085 EDUCATION LEAVE	1,290								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	54,044	93,169	51,765	93,169		2,524		95,693	2.71%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	65,909	104,616	62,643	104,616		5,984		110,600	5.72%
5-01254 CLOTHING/BOOT ALLOWANCE	881	1,250	297	1,250				1,250	
5-02200 GASOLINE	28,101	76,000	54,011	76,000				76,000	
5-02210 TIRES	8,904	8,100	8,089	8,100				8,100	
5-02221 VEHICLE LICENSE	2,071	1,956	2,995	1,956		1,000		2,956	51.12%
5-02360 CLOTHING & UNIFORMS	1,187	3,100	2,922	3,100				3,100	
5-02388 OVERTIME MEALS	88	100	130	100				100	
5-05100 FACILITY RENT	2,035	2,640	2,640	2,640				2,640	
5-05650 ALLOCATED ADMINISTRATION	16,500	16,500	16,500	16,500				16,500	
Expense Total	421,555	767,042	457,788	767,042		16,209		783,251	2.11%
Net Expense	421,555	767,042	457,788	767,042		16,209		783,251	2.11%

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	62,946	63,879	63,879	63,879		1,012		64,891	1.58%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,531	13,856	13,856	13,856		367		14,223	2.65%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,276	20,890	20,890	20,890		1,146		22,036	5.49%
5-02384 RADIO & RADAR	3,576	3,863	3,670	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	43,894	63,503	45,704	63,503		(1,000)		62,503	(1.57%)
Expense Total	143,223	165,991	147,999	165,991		1,525		167,516	0.92%
Net Expense	143,223	165,991	147,999	165,991		1,525		167,516	0.92%

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3170 CARE-A-VAN - PREMISES & PLANT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	3,452	6,000	3,000	6,000				6,000	
5-02102 ELECTRICITY	3,864	5,000	4,735	5,000				5,000	
5-02103 WATER	4,179	4,366	4,328	4,366				4,366	
5-02420 BUILDING MAINTENANCE	8,945	12,000	10,261	12,000				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE			274						
5-03002 OTHER OPERATING SUPPLIES	409	410	612	410				410	
5-04043 CONTRACT CLEANING	2,450	2,000	1,302	2,000				2,000	
5-05140 REALTY TAXES	14,099	15,616	15,616	15,616				15,616	
5-06100 CONTRIBUTION TO RESERVE	5,000	5,000	5,000	5,000		10,000		15,000	200.00%
Expense Total	42,398	50,392	45,128	50,392		10,000		60,392	19.84%
Net Expense	42,398	50,392	45,128	50,392		10,000		60,392	19.84%

5-06100 Contribution to Reserves - Increase required for transition to battery electric busses

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6614	Capital Infrastructure - Transit	5,000	15,000
Total		5,000	15,000

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3175 CARE-A-VAN - ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	96,467	110,787	100,946	110,787		(22,763)		88,024	(20.55%)
5-01025 SALARIES - OVERTIME	2,974		2,141						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,727	23,357	20,567	23,357		(4,335)		19,022	(18.56%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,456	14,987	17,264	14,987		(1,743)		13,244	(11.63%)
5-01254 CLOTHING/BOOT ALLOWANCE	94	100	94	100				100	
5-02104 PHONE	4,447	5,300	4,875	5,300				5,300	
5-02300 OFFICE EXPENSES	217	1,000	696	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,453	1,600	1,517	1,600				1,600	
5-02302 ADVERTISING		650	961	650		350		1,000	53.85%
5-02303 POSTAGE	37	102	66	102				102	
5-02311 TRAINING & EDUCATION		1,500	500	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	136	350		350				350	
5-04910 OTHER PURCHASED SERVICES	62	1,000	516	1,000			4,000	5,000	400.00%
Expense Total	145,070	160,733	150,143	160,733		(28,491)	4,000	136,242	(15.24%)
Net Expense	145,070	160,733	150,143	160,733		(28,491)	4,000	136,242	(15.24%)

5-04910 Other Purchased Services - increase for new software to allow for on-demand service that has been successful during the pandemic and will be implemented permanently

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3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00470 CASH FARES	(4,168)	(11,000)	(5,507)	(11,000)				(11,000)	
4-00471 TICKETS REDEEMED	(4,279)	(28,000)	(10,912)	(28,000)				(28,000)	
4-00472 BUS PASSES	(19,741)	(50,000)	(23,747)	(50,000)				(50,000)	
4-00473 CHARTERS		(1,000)	(502)	(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX		(120,000)	(120,000)	(120,000)				(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(21,801)	(29,199)	(15,107)	(29,199)				(29,199)	
Revenue Total	(49,989)	(239,199)	(175,775)	(239,199)				(239,199)	
EXPENSES									
Expense Total									
Net Expense	(49,989)	(239,199)	(175,775)	(239,199)				(239,199)	

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4500 COMMUNITY SERVICES - ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(148)								
Revenue Total	(148)								
EXPENSES									
5-01000 SALARIES	185,912					96,524		96,524	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	23,141					18,819		18,819	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,675					8,738		8,738	
5-01253 CAR ALLOWANCE	1,351								
5-02104 PHONE	1,321								
5-02111 TRANSACTION AND PROCESSING FEES	38,029								
5-02300 OFFICE EXPENSES	2,711								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	202								
5-02302 ADVERTISING	1,675								
5-02303 POSTAGE	802								
5-05500 REPLACEMENT EQUIPMENT	1,894								
5-05626 SPECIAL PROJECTS	6,432								
Expense Total	284,145					124,081		124,081	
Net Expense	283,997					124,081		124,081	

Salaries & Benefits- increase due to the re-allocation of a partial position from 5005 Planning and Development to reflect the 2020 re-organization of Community Services and one FTE re-allocated from 4600 Recreation Admin

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4505 PARKS - ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	306,475	316,610	316,557	316,610		5,348		321,958	1.69%
5-01025 SALARIES - OVERTIME	17,137	32,786	25,997	32,786				32,786	
5-01095 CALL DUTY	10,985	9,100	9,870	9,100				9,100	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	54,872	67,410	63,318	67,410		2,258		69,668	3.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,978	35,304	35,581	35,304		2,006		37,310	5.68%
5-01254 CLOTHING/BOOT ALLOWANCE	1,511	1,500	1,412	1,500				1,500	
5-02104 PHONE	2,341	3,000	3,492	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	327	1,000	299	1,000				1,000	
5-02311 TRAINING & EDUCATION	2,215	4,500	2,798	4,500				4,500	
5-02388 OVERTIME MEALS	117	600	392	600				600	
Expense Total	428,958	471,810	459,716	471,810		9,612		481,422	2.04%
Net Expense	428,958	471,810	459,716	471,810		9,612		481,422	2.04%

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4510 GENERAL PARK MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(25,908)	(57,050)	(40,385)	(57,050)				(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(102,368)	(100,000)	(60,000)	(100,000)				(100,000)	
4-00903 RENTAL REVENUE	(5,877)	(48,800)	(23,884)	(48,800)				(48,800)	
4-00905 DONATIONS			(13,037)						
4-00930 COSTS RECOVERED	(2,500)	(9,500)	(9,500)	(9,500)				(9,500)	
4-06220 CONTRIBUTION FROM RESERVES	(243,925)	(155,950)	(155,950)		(77,975)			(77,975)	(50.00%)
Revenue Total	(380,578)	(371,300)	(302,756)	(215,350)	(77,975)			(293,325)	(21.00%)
EXPENSES									
5-01050 WAGES	385,839	440,256	390,141	440,256		7,148		447,404	1.62%
5-01051 WAGES - SEASONAL	164,387	414,519	391,975	414,519		(1)		414,518	
5-01055 WAGES - OVERTIME	21,212	43,562	38,734	43,562				43,562	
5-01060 WAGES - CASUAL	84,195	252,372	239,548	252,372		27,038		279,410	10.71%
5-01115 STAT HOLIDAY PAY	3,572	8,034	5,854	8,034				8,034	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	127,959	229,570	199,001	229,570		4,814		234,384	2.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,638	72,979	68,915	72,979		4,048		77,027	5.55%
5-01254 CLOTHING/BOOT ALLOWANCE	2,945	3,500	3,378	3,500				3,500	
5-02101 NATURAL GAS	30,161	34,583	34,865	34,583				34,583	
5-02102 ELECTRICITY	93,584	140,000	133,027	140,000				140,000	
5-02103 WATER	52,307	73,890	59,094	73,890				73,890	
5-02104 PHONE	20,959	14,400	21,457	14,400				14,400	
5-02220 VEHICLE EXPENSE	618,425	696,400	696,400	696,400				696,400	
5-02311 TRAINING & EDUCATION	2,546	3,750	2,208	3,750				3,750	
5-02388 OVERTIME MEALS	1,408	1,000	1,374	1,000				1,000	
5-02420 BUILDING MAINTENANCE	43,415	50,000	51,106	50,000				50,000	
5-02435 GROUNDS MAINTENANCE	142,202	150,000	134,730	150,000				150,000	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	10,594	30,000	25,209	30,000				30,000	
5-03005 MATERIALS	89,918	97,500	108,221	97,500				97,500	
5-04021 GARBAGE COLLECTION	20,405	15,060	16,069	15,060				15,060	
5-04902 CONTRACT WORK - CHILDREN'S FARM	145,204	155,204	194,005	155,204				155,204	

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4510 GENERAL PARK MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-05500 REPLACEMENT EQUIPMENT	27,031	10,000	5,499	10,000				10,000	
5-05627 UNPLANNED EXPENDITURES	12,897		982						
5-05865 LOCOMOTIVE 6069	481	5,000	3,000	5,000				5,000	
5-06100 CONTRIBUTION TO RESERVE	26,000								
5-47404 TRAILS AND NATURAL AREAS	15,693	30,000	27,514	30,000				30,000	
Expense Total	2,206,977	2,971,579	2,852,306	2,971,579		43,047		3,014,626	1.45%
Net Expense	1,826,399	2,600,279	2,549,550	2,756,229	(77,975)	43,047		2,721,301	4.65%

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

04-01060 Wages Casual- increase due to the increase in student rates as a result of the competitive market

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4511 SPORTS FIELDS MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00625 FACILITY FEES	(12,543)	(80,000)	(53,616)	(80,000)				(80,000)	
4-00627 SUBSIDIZED RENTALS	4,673	(100,000)	(55,409)	(100,000)				(100,000)	
Revenue Total	(7,870)	(180,000)	(109,025)	(180,000)				(180,000)	
EXPENSES									
5-02220 VEHICLE EXPENSE	3,700	3,700	3,700	3,700				3,700	
5-02435 GROUNDS MAINTENANCE	34,859	73,000	50,312	73,000				73,000	
5-03005 MATERIALS	20,869	5,000	11,990	5,000				5,000	
Expense Total	59,428	81,700	66,002	81,700				81,700	
Net Expense	51,558	(98,300)	(43,023)	(98,300)				(98,300)	

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4515 GREENHOUSE & HORTICULTURE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	115,985	181,206	141,755	181,206		3,064		184,270	1.69%
5-01051 WAGES - SEASONAL	26,233	132,249	106,288	132,249				132,249	
5-01055 WAGES - OVERTIME	1,825	5,578	3,915	5,578				5,578	
5-01060 WAGES - CASUAL		38,826	48,147	38,826		4,160		42,986	10.71%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	29,341	76,836	57,758	76,836		1,947		78,783	2.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	27,362	31,274	24,284	31,274		1,718		32,992	5.49%
5-01254 CLOTHING/BOOT ALLOWANCE	982	1,500	491	1,500				1,500	
5-02220 VEHICLE EXPENSE	11,000	11,000	11,000	11,000				11,000	
5-02388 OVERTIME MEALS	36	150	72	150				150	
5-02420 BUILDING MAINTENANCE	597	9,000	5,979	9,000				9,000	
5-03005 MATERIALS	16,807	15,000	20,588	15,000				15,000	
Expense Total	230,168	502,619	420,277	502,619		10,889		513,508	2.17%
Net Expense	230,168	502,619	420,277	502,619		10,889		513,508	2.17%

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4551 ARBORICULTURE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(5,940)		(4,000)						
4-06220 CONTRIBUTION FROM RESERVES	(259,200)	(172,800)	(172,800)		(86,400)			(86,400)	(50.00%)
Revenue Total	(265,140)	(172,800)	(176,800)		(86,400)			(86,400)	(50.00%)
EXPENSES									
5-01050 WAGES	392,429	417,817	460,247	417,817		7,108		424,925	1.70%
5-01055 WAGES - OVERTIME	3,506	6,601	13,205	6,601				6,601	
5-01060 WAGES - CASUAL		10,400	5,778	10,400		346		10,746	3.33%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	84,826	91,646	101,190	91,646		2,831		94,477	3.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	62,489	72,895	73,029	72,895		4,028		76,923	5.53%
5-01254 CLOTHING/BOOT ALLOWANCE	3,313	3,450	3,881	3,450				3,450	
5-02220 VEHICLE EXPENSE	293,200	379,600	379,600	379,600				379,600	
5-02388 OVERTIME MEALS	1,162	1,000	1,275	1,000				1,000	
5-03005 MATERIALS	35,134	14,420	25,354	14,420				14,420	
5-04910 OTHER PURCHASED SERVICES	106,175	59,000	96,770	47,000				47,000	(20.34%)
Expense Total	982,234	1,056,829	1,160,329	1,044,829		14,313		1,059,142	0.22%
Net Expense	717,094	884,029	983,529	1,044,829	(86,400)	14,313		972,742	10.04%

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

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4600 RECREATION - ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00474 ADVERTISING		(15,000)		(15,000)				(15,000)	
4-00930 COSTS RECOVERED	(3,228)	(23,654)	(232)	(23,654)				(23,654)	
Revenue Total	(3,228)	(38,654)	(232)	(38,654)				(38,654)	
EXPENSES									
5-01000 SALARIES	367,148	401,179	407,535	401,179		(189,053)		212,126	(47.12%)
5-01025 SALARIES - OVERTIME	(1,281)		306						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	79,536	84,263	86,768	84,263		(38,523)		45,740	(45.72%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	46,975	53,608	54,773	53,608		(20,874)		32,734	(38.94%)
5-02104 PHONE	2,399	3,500	3,194	3,500				3,500	
5-02111 TRANSACTION AND PROCESSING FEES		68,000	32,592	68,000				68,000	
5-02300 OFFICE EXPENSES		6,970	4,067	6,970				6,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		2,820	513	2,820				2,820	
5-02302 ADVERTISING		9,115	4,928	9,115				9,115	
5-02303 POSTAGE		2,000	1,094	2,000				2,000	
5-02310 TRAVEL & ACCOMODATIONS		1,000	500	1,000				1,000	
5-02311 TRAINING & EDUCATION		6,300	3,150	6,300				6,300	
5-04005 INSURANCE	35,233	24,658		24,658				24,658	
5-05500 REPLACEMENT EQUIPMENT		2,000	1,000	2,000				2,000	
Expense Total	530,010	665,413	600,420	665,413		(248,450)		416,963	(37.34%)
Net Expense	526,782	626,759	600,188	626,759		(248,450)		378,309	(39.64%)

Salaries & Benefits- one position re-allocated to 4500 Community Services Administration and one position re-allocated to 5020 Building Division

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4601 RECREATION - PROGRAMS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(17,101)	(66,000)	177	(66,000)				(66,000)	
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY		(38,600)		(38,600)				(38,600)	
4-00905 DONATIONS	(400)	(10,000)		(10,000)				(10,000)	
4-00930 COSTS RECOVERED	(2,724)	(12,000)		(12,000)				(12,000)	
4-06220 CONTRIBUTION FROM RESERVES		(2,400)	(2,400)	(2,400)				(2,400)	
Revenue Total	(20,225)	(129,000)	(2,223)	(129,000)				(129,000)	
EXPENSES									
5-01050 WAGES		9,748		9,748		208		9,956	2.13%
5-01060 WAGES - CASUAL	2,239	48,534		48,534		5,200		53,734	10.71%
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	10,966	48,360		48,360		5,460		53,820	11.29%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	1,350	13,059		13,059		1,674		14,733	12.82%
5-02302 ADVERTISING	427	7,000		7,000				7,000	
5-47251 RECREATION PROGRAMS	3,998	27,000		27,000				27,000	
5-47252 SUMMER ACTIVITY CENTRES		11,500		11,500				11,500	
5-47253 SPECIAL ACTIVITIES	1,318	38,000	1,821	38,000				38,000	
5-47254 COMMUNITY DEVELOPMENT		1,000		1,000				1,000	
5-47262 LIFEGUARD SUPPLIES CANATARA PARK	2,342	4,000	4,928	4,000				4,000	
5-47355 CONCERTS/ENTERTAINMENT	315	11,500	5,000	11,500				11,500	
Expense Total	22,955	219,701	11,749	219,701		12,542		232,243	5.71%
Net Expense	2,730	90,701	9,526	90,701		12,542		103,243	13.83%

5-01060 Wages - Casual, 5-01080 Wages - Concessions/Lifeguards - increase in student rates due to competitive market

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4610 CANADA DAY COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00661 CONCESSION REVENUE	7	(5,000)	(3,000)	(5,000)				(5,000)	
4-00800 FEDERAL SUBSIDY		(20,000)	(20,000)	(20,000)				(20,000)	
4-00905 DONATIONS	(1,000)	(8,000)	(2,500)	(8,000)				(8,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(8,000)		(8,000)				(8,000)	
4-00992 FUND RAISING		(4,000)	(4,000)	(4,000)				(4,000)	
4-00993 BINGO PROCEEDS			(16,263)						
Revenue Total	(993)	(45,000)	(45,763)	(45,000)				(45,000)	
EXPENSES									
5-04005 INSURANCE		2,000		2,000				2,000	
5-04100 SECURITY SERVICES		2,000		2,000				2,000	
5-05817 CANADA DAY-PUBLICITY		3,000		3,000				3,000	
5-05819 CANADA DAY-FIREWORKS	13,921	40,000	2,748	40,000				40,000	
5-05821 CANADA DAY-SOUND SYSTEM		14,000		14,000				14,000	
5-05825 CANADA DAY-PARADE		3,000		3,000				3,000	
5-05826 CANADA DAY-WASHROOMS		4,000		4,000				4,000	
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30		8,000		8,000				8,000	
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30		6,000		6,000				6,000	
5-05832 CANADA DAY-MISCELLANEOUS	25	8,000	3,069	8,000				8,000	
Expense Total	13,946	90,000	5,817	90,000				90,000	
Net Expense	12,953	45,000	(39,946)	45,000				45,000	

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4611 BLUEWATER TRAILS COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00905 DONATIONS			(75,205)						
Revenue Total			(75,205)						
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	278	1,500		1,500				1,500	
5-02302 ADVERTISING	824	3,000	1,500	3,000				3,000	
5-03005 MATERIALS	1,202	5,000	2,498	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	1,945	5,000	3,307	5,000				5,000	
5-05626 SPECIAL PROJECTS	7,505	7,500	4,500	7,500				7,500	
Expense Total	11,754	22,000	11,805	22,000				22,000	
Net Expense	11,754	22,000	(63,400)	22,000				22,000	

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4612 COMMUNITIES IN BLOOM COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00905 DONATIONS	(25,263)		(3,181)						
Revenue Total	(25,263)		(3,181)						
EXPENSES									
5-02302 ADVERTISING		150	150	150				150	
5-05626 SPECIAL PROJECTS	26,763	1,350	1,350	1,350				1,350	
Expense Total	26,763	1,500	1,500	1,500				1,500	
Net Expense	1,500	1,500	(1,681)	1,500				1,500	

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4950 STRANGWAY CENTRE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(21,636)	(23,500)	(11,655)	(23,500)				(23,500)	
4-00661 CONCESSION REVENUE	(5,742)	(23,500)	(11,752)	(23,500)				(23,500)	
4-00750 PROVINCIAL SUBSIDY	(54,014)	(52,964)	(52,964)	(52,964)				(52,964)	
4-00800 FEDERAL SUBSIDY		(1,386)	(22,490)	(1,386)				(1,386)	
4-00903 RENTAL REVENUE	(6,090)	(21,800)	(10,898)	(21,800)				(21,800)	
4-00905 DONATIONS	(2,797)	(5,000)	(2,498)	(5,000)				(5,000)	
4-47803 COSTS RECOVERED - FUNDRAISING	(286)	(7,000)	(3,502)	(7,000)				(7,000)	
4-47805 COSTS RECOVERED - HOBBY SHOP	(463)	(2,500)	(1,252)	(2,500)				(2,500)	
4-47806 COSTS RECOVERED - ACTIVITIES	(53,746)	(195,000)	(102,386)	(195,000)				(195,000)	
Revenue Total	(144,774)	(332,650)	(219,397)	(332,650)				(332,650)	
EXPENSES									
5-01000 SALARIES	154,796	163,006	162,527	163,006		3,016		166,022	1.85%
5-01030 SALARIES - CASUAL	1,223	19,396	10,444	19,396		2,080		21,476	10.72%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	33,877	36,924	35,762	36,924		1,326		38,250	3.59%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,755	21,300	21,415	21,300		1,200		22,500	5.63%
5-02060 FOOD	3,247	12,000	6,000	12,000				12,000	
5-02101 NATURAL GAS	3,745	5,270	4,556	5,270				5,270	
5-02102 ELECTRICITY	7,438	16,000	11,616	16,000				16,000	
5-02103 WATER	10,497	9,500	11,875	9,500				9,500	
5-02104 PHONE	1,863	2,200	3,242	2,200				2,200	
5-02300 OFFICE EXPENSES	3,420	3,385	1,701	3,385				3,385	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	450	500	563	500				500	
5-02302 ADVERTISING	656	3,438	1,991	3,438				3,438	
5-02303 POSTAGE	109	300	150	300				300	
5-02311 TRAINING & EDUCATION	67	2,000	1,000	2,000				2,000	
5-02321 CLEANING SUPPLIES	991	2,500	1,982	2,500				2,500	
5-02420 BUILDING MAINTENANCE	18,566	15,000	12,231	15,000				15,000	
5-03204 COMMITTEE EXPENSES-FUNDRAISING		1,000	502	1,000				1,000	
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	601	1,000	722	1,000				1,000	

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4950 STRANGWAY CENTRE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-03207 COMMITTEE EXPENSES-ACTIVITIES	38,091	90,500	49,385	90,500				90,500	
5-04043 CONTRACT CLEANING	22,329	27,000	15,920	27,000				27,000	
5-05505 NEW EQUIPMENT	2,317	1,000	500	1,000				1,000	
5-05627 UNPLANNED EXPENDITURES	2,610								
Expense Total	326,648	433,219	354,084	433,219		7,622		440,841	1.76%
Net Expense	181,874	100,569	134,687	100,569		7,622		108,191	7.58%

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		530	530	530				530	
5-02302 ADVERTISING		450	450	450				450	
5-02311 TRAINING & EDUCATION	385	500	500	500				500	
5-05626 SPECIAL PROJECTS		1,750	1,167	1,750				1,750	
Expense Total	385	3,230	2,647	3,230				3,230	
Net Expense	385	3,230	2,647	3,230				3,230	

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2055 UNDRIP COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		500	374	500				500	
5-02302 ADVERTISING		500	374	500				500	
5-04910 OTHER PURCHASED SERVICES		1,500	1,000	1,500				1,500	
5-05626 SPECIAL PROJECTS		500	350	500				500	
Expense Total		3,000	2,098	3,000				3,000	
Net Expense		3,000	2,098	3,000				3,000	

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5005 PLANNING AND DEVELOPMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00629 SPECIAL EVENTS	(500)								
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(98,523)	(80,000)	(96,703)	(80,000)				(80,000)	
4-00701 ZONING VERIFICATION FEES	(25,456)	(18,000)	(26,323)	(18,000)				(18,000)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(32,061)	(7,800)	(9,763)	(7,800)				(7,800)	
4-00720 SALE OF PRINTS, MAPS, ETC	(1,424)	(6,000)	(4,100)	(6,000)				(6,000)	
4-00745 COUNTY RECOVERY	(890,352)	(1,010,756)	(908,160)	(1,010,756)		84,433		(926,323)	(8.35%)
4-00800 FEDERAL SUBSIDY	(5,953)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(47,650)	(47,650)	(47,650)	(47,650)		(14,259)		(61,909)	29.92%
4-06200 CONTRIBUTION FROM RESERVE FUND	(15,609)		(34,137)						
Revenue Total	(1,117,528)	(1,170,206)	(1,126,836)	(1,170,206)		70,174		(1,100,032)	(6.00%)
EXPENSES									
5-01000 SALARIES	447,930	743,774	542,190	743,774		(77,454)		666,320	(10.41%)
5-01025 SALARIES - OVERTIME	479		667						
5-01030 SALARIES - CASUAL	32,345	8,490	50,343	8,490		910		9,400	10.72%
5-01050 WAGES	81,865		25,266						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	88,082	158,404	116,543	158,404		(8,194)		150,210	(5.17%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,684	100,091	66,817	100,091		(5,839)		94,252	(5.83%)
5-01253 CAR ALLOWANCE	3,377	1,350	3,374	1,350				1,350	
5-01254 CLOTHING/BOOT ALLOWANCE		250		250				250	
5-02104 PHONE	1,388	2,000	2,043	2,000				2,000	
5-02300 OFFICE EXPENSES	17,121	4,250	5,900	4,250		250		4,500	5.88%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,048	5,000	547	5,000				5,000	
5-02302 ADVERTISING	9,629	5,000	3,632	5,000				5,000	
5-02303 POSTAGE	1,204	3,000	1,634	3,000				3,000	
5-02311 TRAINING & EDUCATION	2,360	8,000	5,286	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	261	1,000	502	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	382	7,000	3,502	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT	615	2,500	1,984	2,500				2,500	
5-05626 SPECIAL PROJECTS	16,795	3,000	57,197	3,000				3,000	

City of Sarnia

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5005 PLANNING AND DEVELOPMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-05627 UNPLANNED EXPENDITURES	94								
5-06100 CONTRIBUTION TO RESERVE	150,000								
Expense Total	916,659	1,053,109	887,427	1,053,109		(90,327)		962,782	(8.58%)
Net Expense	(200,869)	(117,097)	(239,409)	(117,097)		(20,153)		(137,250)	17.21%

4-00745 - County Recovery - decrease reflects a true-up of the actual 2021 negotiated recovery, which was lower than budgeted, partially offset by an estimated inflationary increase of 2.0%.

4-00939 - Costs Recovered- Interdepartment - increase costs of internal staff time on 5010 Committee of Adjustment
Salaries & Benefits- a portion of one position has been re-allocated to 4500 Community Services Admin

City of Sarnia

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5010 COMMITTEE OF ADJUSTMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(44,048)	(30,350)	(42,257)	(30,350)		(10,226)		(40,576)	33.69%
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(18,313)	(24,250)	(25,322)	(24,250)		(4,033)		(28,283)	16.63%
Revenue Total	(62,361)	(54,600)	(67,579)	(54,600)		(14,259)		(68,859)	26.12%
EXPENSES									
5-01253 CAR ALLOWANCE	1,367	2,000	2,300	2,000				2,000	
5-02300 OFFICE EXPENSES	414	100	439	100				100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		150		150				150	
5-02302 ADVERTISING	98	700	225	700				700	
5-02303 POSTAGE	2,174	1,000	1,916	1,000				1,000	
5-02311 TRAINING & EDUCATION		3,000	1,000	3,000				3,000	
5-05650 ALLOCATED ADMINISTRATION	47,650	47,650	47,650	47,650		14,259		61,909	29.92%
Expense Total	51,703	54,600	53,530	54,600		14,259		68,859	26.12%
Net Expense	(10,658)		(14,049)						

4-00702 Committee of Adjustment Permission - increase to reflect recent experience

4-00703 Committee of Adjustment Consent - increase to reflect recent experience

5-05650 Allocated Administration - increase in staff costs in 5005 Planning and Development to support the Committee of Adjustment

City of Sarnia

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5020 BUILDING DIVISION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00710 BUILDING PERMIT	(634,159)	(715,000)	(897,864)	(715,000)				(715,000)	
4-00930 COSTS RECOVERED	(2,272)	(6,000)	(3,368)	(6,000)				(6,000)	
4-06220 CONTRIBUTION FROM RESERVES						(67,682)		(67,682)	
Revenue Total	(636,431)	(721,000)	(901,232)	(721,000)		(67,682)		(788,682)	9.39%
EXPENSES									
5-01000 SALARIES	325,033	437,988	360,915	437,988		65,649		503,637	14.99%
5-01025 SALARIES - OVERTIME	(263)		419						
5-01030 SALARIES - CASUAL	33,788	13,312	7,168	13,312		(13,312)			(100.00%)
5-01050 WAGES	17,326	193	8,643	193		(193)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	77,043	94,600	76,473	94,600		13,573		108,173	14.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	41,068	57,503	47,065	57,503		16,649		74,152	28.95%
5-01254 CLOTHING/BOOT ALLOWANCE	648	720	432	720				720	
5-02104 PHONE	3,463	6,000	4,758	6,000				6,000	
5-02200 GASOLINE	957	1,500	1,233	1,500				1,500	
5-02220 VEHICLE EXPENSE	24,153	24,100	24,100	24,100				24,100	
5-02300 OFFICE EXPENSES	1,257	2,750	10,864	2,750				2,750	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,040	3,500	1,206	3,500				3,500	
5-02303 POSTAGE	441	400	385	400				400	
5-02311 TRAINING & EDUCATION	2,153	11,500	11,051	11,500				11,500	
5-02360 CLOTHING & UNIFORMS	419	250		250				250	
5-04910 OTHER PURCHASED SERVICES	12,504	1,500	87,700	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	656	5,000	3,001	1,000				1,000	(80.00%)
5-05627 UNPLANNED EXPENDITURES	3,509								
5-05650 ALLOCATED ADMINISTRATION	49,500	49,500	49,500	49,500				49,500	
5-06100 CONTRIBUTION TO RESERVE	41,735	10,684	206,318	14,684		(14,684)			(100.00%)
Expense Total	636,430	721,000	901,231	721,000		67,682		788,682	9.39%
Net Expense	(1)		(1)						

City of Sarnia

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5020 BUILDING DIVISION

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. **Salaries and Benefits** - one new position added to address workload, funded from **6035 Building Permit Reserve**; one part-time position retired

4-06220 Contribution from Reserves

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6035	Building Permit Reserve	0	67,682
Total		0	67,682

5-06100 Contribution to Reserves

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6035	Building Permit Reserve	10,684	10,684
Total		10,684	10,684

City of Sarnia

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5025 HERITAGE COMMITTEE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(104)								
Revenue Total	(104)								
EXPENSES									
5-02300 OFFICE EXPENSES		300	150	300				300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	83	75	83	75				75	
5-02302 ADVERTISING		2,000	998	2,000				2,000	
5-02311 TRAINING & EDUCATION		2,000	1,000	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	7,898								
5-05800 HERITAGE DAY	60	400		400				400	
Expense Total	8,041	4,775	2,231	4,775				4,775	
Net Expense	7,937	4,775	2,231	4,775				4,775	

City of Sarnia

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5035 BY-LAW ENFORCEMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(173,667)	(183,000)	(161,343)	(183,000)				(183,000)	
4-00711 PERMIT FEES	(730)	(1,000)	(1,960)	(1,000)				(1,000)	
4-00715 PROPERTY STANDARDS INSPECTION FEES	(17,298)	(25,000)	(25,130)	(25,000)				(25,000)	
4-00855 FINES		(90,000)	(45,000)	(90,000)				(90,000)	
4-00856 PARKING VIOLATIONS	(125,141)	(220,000)	(156,417)	(220,000)				(220,000)	
4-00858 PARKING LOT REVENUE	(100,801)	(150,000)	(107,384)	(150,000)				(150,000)	
4-00900 SUNDRY REVENUE	(125)	(500)	(250)	(500)				(500)	
4-06220 CONTRIBUTION FROM RESERVES	(7,650)	(5,100)	(5,100)		(2,550)			(2,550)	(50.00%)
Revenue Total	(425,412)	(674,600)	(502,584)	(669,500)	(2,550)			(672,050)	(0.38%)
EXPENSES									
5-01000 SALARIES	600,441	730,792	703,327	730,792		4,292		735,084	0.59%
5-01025 SALARIES - OVERTIME	833		13						
5-01030 SALARIES - CASUAL	61,706	19,410	48,549	19,410		2,080		21,490	10.72%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	133,327	157,220	156,202	157,220		3,996		161,216	2.54%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	85,351	76,554	86,694	76,554		6,841		83,395	8.94%
5-01254 CLOTHING/BOOT ALLOWANCE	1,945	2,400	2,548	2,400				2,400	
5-02102 ELECTRICITY	7,238	9,000	8,191	9,000				9,000	
5-02104 PHONE	9,021	11,000	11,998	11,000				11,000	
5-02111 TRANSACTION AND PROCESSING FEES	32,446	15,000	29,064	15,000				15,000	
5-02220 VEHICLE EXPENSE	59,768	62,200	62,267	62,200		(8,886)		53,314	(14.29%)
5-02300 OFFICE EXPENSES	2,172	3,300	5,299	3,300				3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	200	400	359	400				400	
5-02302 ADVERTISING		500		500				500	
5-02303 POSTAGE	4,708	6,000	6,343	6,000				6,000	
5-02311 TRAINING & EDUCATION	4,912	4,000	1,250	4,000				4,000	
5-02360 CLOTHING & UNIFORMS	4,524	6,000	5,208	6,000				6,000	
5-04900 CONTRACT WORK	9,323	10,000	8,928	10,000				10,000	
5-04910 OTHER PURCHASED SERVICES	4,026	16,000	10,492	16,000				16,000	
5-05000 SUNDRY	290								

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5035 BY-LAW ENFORCEMENT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-05140 REALTY TAXES	55,364	56,500	56,500	56,500				56,500	
5-05500 REPLACEMENT EQUIPMENT	1,946	9,000	4,730	9,000				9,000	
5-05627 UNPLANNED EXPENDITURES	664								
5-05646 BAD DEBT EXPENSE (RECOVERY)	(20,545)	15,000	68	15,000				15,000	
5-05700 BANK CHARGES	485	500	270	500				500	
5-05813 SARNIA S.P.C.A. CONTRACT	119,619	121,296	151,652	121,296				121,296	
5-06100 CONTRIBUTION TO RESERVE	24,000								
Expense Total	1,203,764	1,332,072	1,359,952	1,332,072		8,323		1,340,395	0.62%
Net Expense	778,352	657,472	857,368	662,572	(2,550)	8,323		668,345	1.65%

5-02220 Vehicle Expenses- one vehicle removed from the fleet

City of Sarnia

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2052 PROPERTY MAINTENANCE & PRINTING

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(8,144)	(17,000)	(18,000)	(17,000)				(17,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(10,979)	(15,500)	(12,156)	(15,500)				(15,500)	
Revenue Total	(19,123)	(32,500)	(30,156)	(32,500)				(32,500)	
EXPENSES									
5-01000 SALARIES	384,773	384,285	347,934	384,285		6,509		390,794	1.69%
5-01025 SALARIES - OVERTIME	(1,043)		1,153						
5-01030 SALARIES - CASUAL		8,490	6,060	8,490		910		9,400	10.72%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	83,115	82,095	73,923	82,095		2,609		84,704	3.18%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,079	52,868	50,924	52,868		2,928		55,796	5.54%
5-01254 CLOTHING/BOOT ALLOWANCE	1,882	1,900	1,882	1,900				1,900	
5-02101 NATURAL GAS	20,873	30,000	23,392	30,000				30,000	
5-02102 ELECTRICITY	88,143	93,000	88,033	93,000				93,000	
5-02104 PHONE	5,245	3,000	4,406	3,000				3,000	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	27,752	28,000	29,327	28,000				28,000	
5-02220 VEHICLE EXPENSE	36,252	36,200	36,232	36,200				36,200	
5-02300 OFFICE EXPENSES	13,265	16,490	16,962	16,490				16,490	
5-02303 POSTAGE	7,901	870	7,341	870				870	
5-02311 TRAINING & EDUCATION	397	6,175	4,341	6,175				6,175	
5-02320 JANITORIAL SUPPLIES	6,593	8,000	5,626	8,000				8,000	
5-02388 OVERTIME MEALS	15		61						
5-02410 EQUIPMENT MAINTENANCE	7,810	2,800	7,466	2,800				2,800	
5-02420 BUILDING MAINTENANCE	82,549	80,000	73,782	80,000				80,000	
5-02425 ELEVATOR MAINTENANCE	7,300	10,000	11,321	10,000				10,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	13,222	7,500	3,803	7,500				7,500	
5-02436 CEMETERY MAINTENANCE		3,000	3,000	3,000				3,000	
5-04043 CONTRACT CLEANING	17,210		2,504						
5-05500 REPLACEMENT EQUIPMENT	5,355	1,000	698	1,000				1,000	
5-05627 UNPLANNED EXPENDITURES	77,101		35,718						
5-06100 CONTRIBUTION TO RESERVE	61,900								

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2052 PROPERTY MAINTENANCE & PRINTING

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
Expense Total	996,689	855,673	835,889	855,673		12,956		868,629	1.51%
Net Expense	977,566	823,173	805,733	823,173		12,956		836,129	1.57%

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4700 ARENAS - ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(9,450)	(6,300)	(6,300)		(3,150)			(3,150)	(50.00%)
Revenue Total	(9,450)	(6,300)	(6,300)		(3,150)			(3,150)	(50.00%)
EXPENSES									
5-01000 SALARIES	193,881	101,850	156,947	101,850		1,772		103,622	1.74%
5-01025 SALARIES - OVERTIME	7,017	22,424	14,005	22,424				22,424	
5-01050 WAGES		59,813	21,625	59,813		1,033		60,846	1.73%
5-01095 CALL DUTY	5,590	3,654	4,544	3,654				3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	45,704	35,133	44,955	35,133		1,160		36,293	3.30%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,188	23,118	23,569	23,118		321		23,439	1.39%
5-01254 CLOTHING/BOOT ALLOWANCE	941	1,000	941	1,000				1,000	
5-02104 PHONE	1,523	2,000	1,694	2,000				2,000	
5-02220 VEHICLE EXPENSE	23,450	26,600	26,600	26,600				26,600	
5-02311 TRAINING & EDUCATION	2,511	4,000	2,334	4,000				4,000	
5-02388 OVERTIME MEALS	44	1,000	502	1,000				1,000	
5-05505 NEW EQUIPMENT	711								
Expense Total	303,560	280,592	297,716	280,592		4,286		284,878	1.53%
Net Expense	294,110	274,292	291,416	280,592	(3,150)	4,286		281,728	2.71%

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4705 SARNIA ARENA

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(35,884)	(89,141)	(33,000)	(89,141)				(89,141)	
4-00627 SUBSIDIZED RENTALS	(154,883)	(233,850)	(105,000)	(233,850)				(233,850)	
4-00629 SPECIAL EVENTS		(21,650)	(21,650)	(1,650)				(1,650)	(92.38%)
4-00660 HALL RENTAL	(1,816)	(4,500)	(1,125)	(4,500)				(4,500)	
4-00661 CONCESSION REVENUE	(1,738)	(8,550)	(3,550)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(88)	(500)	(122)	(500)				(500)	
4-06220 CONTRIBUTION FROM RESERVES	(12,375)	(8,250)	(8,250)		(4,125)			(4,125)	(50.00%)
Revenue Total	(206,784)	(366,441)	(172,697)	(338,191)	(4,125)			(342,316)	(6.58%)
EXPENSES									
5-01050 WAGES	117,186	234,977	165,016	234,977		(54,570)		180,407	(23.22%)
5-01055 WAGES - OVERTIME	1,577	12,182	10,386	12,182				12,182	
5-01060 WAGES - CASUAL	3,834	15,595	9,773	15,595		1,674		17,269	10.73%
5-01115 STAT HOLIDAY PAY	1,007	2,600	1,140	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	27,499	53,045	38,391	53,045		(11,083)		41,962	(20.89%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,420	41,425	25,513	41,425		(8,644)		32,781	(20.87%)
5-01254 CLOTHING/BOOT ALLOWANCE	982	2,000	982	2,000				2,000	
5-02101 NATURAL GAS	14,594	20,000	17,964	20,000				20,000	
5-02102 ELECTRICITY	109,124	111,000	81,421	111,000				111,000	
5-02103 WATER	21,279	18,300	19,780	18,300				18,300	
5-02104 PHONE	3,364	3,000	3,646	3,000				3,000	
5-02200 GASOLINE	2,417	3,000	1,749	3,000				3,000	
5-02220 VEHICLE EXPENSE	28,375	32,500	32,500	32,500				32,500	
5-02388 OVERTIME MEALS	174	300	375	300				300	
5-02420 BUILDING MAINTENANCE	47,412	52,110	61,164	52,110				52,110	
5-03005 MATERIALS	3,773	10,000	5,002	10,000				10,000	
5-04021 GARBAGE COLLECTION	749	2,000	1,373	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	197								
5-05500 REPLACEMENT EQUIPMENT		10,000	5,002	10,000				10,000	
5-05627 UNPLANNED EXPENDITURES	2,282								

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4705 SARNIA ARENA

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
Expense Total	402,245	624,034	481,177	624,034		(72,623)		551,411	(11.64%)
Net Expense	195,461	257,593	308,480	285,843	(4,125)	(72,623)		209,095	(18.83%)

Salaries & Benefits- one position re-allocated to 4708 Clearwater Arena

City of Sarnia

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4708 CLEARWATER ARENA

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(70,061)	(154,067)	(89,875)	(154,067)				(154,067)	
4-00627 SUBSIDIZED RENTALS	(321,462)	(483,400)	(187,532)	(483,400)				(483,400)	
4-00629 SPECIAL EVENTS		(15,000)		(15,000)				(15,000)	
4-00660 HALL RENTAL	(3,187)	(12,000)	(2,230)	(12,000)				(12,000)	
4-00661 CONCESSION REVENUE	(2,062)	(8,550)	(3,611)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(92)	(1,500)	(375)	(1,500)				(1,500)	
4-06220 CONTRIBUTION FROM RESERVES	(13,875)	(9,250)	(9,250)		(4,625)			(4,625)	(50.00%)
Revenue Total	(410,739)	(683,767)	(292,873)	(674,517)	(4,625)			(679,142)	(0.68%)
EXPENSES									
5-01050 WAGES	559,464	533,183	459,914	533,183		67,479		600,662	12.66%
5-01051 WAGES - SEASONAL	136,229	23,377	92,352	23,377		26,191		49,568	112.04%
5-01055 WAGES - OVERTIME	991	24,062	13,148	24,062				24,062	
5-01060 WAGES - CASUAL		16,419	10,289	16,419		1,762		18,181	10.73%
5-01115 STAT HOLIDAY PAY	1,086	6,046	4,505	6,046				6,046	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	146,637	123,302	123,370	123,302		21,769		145,071	17.66%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	91,370	93,206	104,310	93,206		49,071		142,277	52.65%
5-01254 CLOTHING/BOOT ALLOWANCE	5,454	4,900	4,909	4,900				4,900	
5-02101 NATURAL GAS	32,694	41,382	41,147	41,382		1,500		42,882	3.62%
5-02102 ELECTRICITY	136,617	164,000	123,791	164,000		5,300		169,300	3.23%
5-02103 WATER	5,892	5,800	4,051	5,800				5,800	
5-02104 PHONE	2,669	860	1,742	860				860	
5-02200 GASOLINE	4,616	6,000	3,441	6,000				6,000	
5-02220 VEHICLE EXPENSE	36,375	41,000	41,000	41,000				41,000	
5-02388 OVERTIME MEALS	394	500	361	500				500	
5-02420 BUILDING MAINTENANCE	51,196	76,000	54,318	76,000				76,000	
5-03005 MATERIALS	16,096	10,000	7,270	10,000				10,000	
5-04021 GARBAGE COLLECTION	5,211	4,000	2,922	4,000				4,000	
5-04910 OTHER PURCHASED SERVICES	341		327						
5-05500 REPLACEMENT EQUIPMENT	4,070	10,000	5,002	10,000				10,000	

City of Sarnia

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4708 CLEARWATER ARENA

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-05627 UNPLANNED EXPENDITURES	2,657		21,248						
Expense Total	1,240,059	1,184,037	1,119,417	1,184,037		173,072		1,357,109	14.62%
Net Expense	829,320	500,270	826,544	509,520	(4,625)	173,072		677,967	35.52%

Salary & Benefits- one position re-allocated from 4705 Sarnia Arena and additional seasonal time

5-02101 Natural Gas, 5-02102 Electricity - expenses transfered from 4902 Mall Road Library

City of Sarnia

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(234,874)	(510,487)	(305,441)	(510,487)				(510,487)	
4-00627 SUBSIDIZED RENTALS	(260,234)	(307,000)	(136,379)	(307,000)				(307,000)	
4-00629 SPECIAL EVENTS		(10,000)	(5,000)	(10,000)				(10,000)	
4-00671 SUITE FEES	(82,020)								
4-00674 BUILDING NAMING RIGHTS	(42,500)	(23,090)	(23,090)	(23,090)				(23,090)	
4-00675 FOOD & BEVERAGE	(23,942)	(79,000)	(26,269)	(79,000)				(79,000)	
4-00676 ANNUAL FEES	(208,302)	(450,000)	(386,524)	(450,000)				(450,000)	
4-00900 SUNDRY REVENUE	(865)	(3,000)	(1,500)	(3,000)				(3,000)	
4-06220 CONTRIBUTION FROM RESERVES	(31,800)	(21,200)	(21,200)		(10,600)			(10,600)	(50.00%)
Revenue Total	(884,537)	(1,403,777)	(905,403)	(1,382,577)	(10,600)			(1,393,177)	(0.76%)
EXPENSES									
5-01000 SALARIES			978						
5-01050 WAGES	470,271	467,204	465,571	467,204		8,065		475,269	1.73%
5-01055 WAGES - OVERTIME	5,051	25,402	18,619	25,402				25,402	
5-01060 WAGES - CASUAL	15,723	23,244	12,874	23,244		2,484		25,728	10.69%
5-01115 STAT HOLIDAY PAY	6,828	7,176	5,880	7,176				7,176	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	106,521	105,659	104,190	105,659		3,540		109,199	3.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,908	83,146	75,380	83,146		4,599		87,745	5.53%
5-01254 CLOTHING/BOOT ALLOWANCE	3,927	4,500	3,927	4,500				4,500	
5-02101 NATURAL GAS	70,414	100,000	66,219	100,000				100,000	
5-02102 ELECTRICITY	364,685	390,000	388,998	390,000				390,000	
5-02103 WATER	22,842	20,225	22,025	20,225				20,225	
5-02104 PHONE	1,455	4,500	3,166	4,500				4,500	
5-02200 GASOLINE	450	4,000	2,161	4,000				4,000	
5-02220 VEHICLE EXPENSE	46,800	57,400	57,400	57,400		15,000		72,400	26.13%
5-02310 TRAVEL & ACCOMODATIONS		2,000	1,000	2,000				2,000	
5-02311 TRAINING & EDUCATION	2,801	5,000	2,468	5,000				5,000	
5-02388 OVERTIME MEALS	204	1,000	594	1,000				1,000	
5-02420 BUILDING MAINTENANCE	107,896	131,450	108,880	131,450				131,450	

City of Sarnia

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	578								
5-03005 MATERIALS	42,911	40,000	23,725	40,000				40,000	
5-04021 GARBAGE COLLECTION	5,484	7,500	4,154	7,500				7,500	
5-04040 SNOW REMOVAL	51,858	40,000	29,376	40,000				40,000	
5-04910 OTHER PURCHASED SERVICES	7,429	13,000	9,513	13,000				13,000	
5-05505 NEW EQUIPMENT	15,606	5,000	2,498	5,000				5,000	
5-05627 UNPLANNED EXPENDITURES	26,952		2,975						
Expense Total	1,440,594	1,537,406	1,412,571	1,537,406		33,688		1,571,094	2.19%
Net Expense	556,057	133,629	507,168	154,829	(10,600)	33,688		177,917	33.14%

5-01060 Wages - Casual- increase in student rates due to competitive market

5-02220 Vehicle Expense- increase due to additional vehicle added to the fleet

City of Sarnia

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4715 JACKSON POOL

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02102 ELECTRICITY	122	960	480	960				960	
5-02104 PHONE	819	590	818	590				590	
Expense Total	941	1,550	1,298	1,550				1,550	
Net Expense	941	1,550	1,298	1,550				1,550	

City of Sarnia

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4716 COX YOUTH CENTRE & POOL

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00630 PUBLIC SWIMMING		(20,000)	(18,500)	(20,000)				(20,000)	
4-00635 SCHOOL RENTAL & AWARDS	143	(11,000)	(6,000)	(11,000)				(11,000)	
4-00640 REGISTRATION FEES		(43,300)	(43,300)	(43,300)				(43,300)	
Revenue Total	143	(74,300)	(67,800)	(74,300)				(74,300)	
EXPENSES									
5-01055 WAGES - OVERTIME	711								
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	29,992	168,020	140,320	168,020		18,970		186,990	11.29%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,075	21,114	17,447	21,114		2,913		24,027	13.80%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	246								
5-02101 NATURAL GAS	1,300	4,670	2,784	4,670				4,670	
5-02102 ELECTRICITY	7,658	12,000	10,635	12,000				12,000	
5-02103 WATER	12,305	11,000	14,731	11,000				11,000	
5-02104 PHONE	819	800	920	800				800	
5-02420 BUILDING MAINTENANCE	2,040	11,310	9,036	11,310				11,310	
5-03005 MATERIALS	2,769	10,000	6,715	10,000				10,000	
5-47610 POOL LIFEGUARDS & SUPPLIES	281	2,900	2,102	2,900				2,900	
Expense Total	61,196	241,814	204,690	241,814		21,883		263,697	9.05%
Net Expense	61,339	167,514	136,890	167,514		21,883		189,397	13.06%

5-01080 - Wages - Concessions/Lifeguards - increase to student rates due to competitive market

City of Sarnia

2022 Approved Operating Budget

4900 SARNIA LIBRARY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	15,679	14,500	16,821	14,500				14,500	
5-02102 ELECTRICITY	38,478	74,000	61,933	74,000				74,000	
5-02103 WATER	10,285	10,000	10,037	10,000				10,000	
5-02420 BUILDING MAINTENANCE	31,884	25,021	36,848	25,021				25,021	
5-02425 ELEVATOR MAINTENANCE	6,305	7,108	11,296	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,162	10,000	27,471	10,000				10,000	
5-06100 CONTRIBUTION TO RESERVE	15,500								
Expense Total	119,293	140,629	164,406	140,629				140,629	
Net Expense	119,293	140,629	164,406	140,629				140,629	

City of Sarnia

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4901 LAWRENCE HOUSE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,341	2,000	1,669	2,000				2,000	
5-02102 ELECTRICITY	2,478	5,000	3,418	5,000				5,000	
5-02103 WATER	865	1,200	1,066	1,200				1,200	
5-02320 JANITORIAL SUPPLIES	77								
5-02420 BUILDING MAINTENANCE	4,509	13,285	8,419	13,285				13,285	
5-02425 ELEVATOR MAINTENANCE	2,564	2,365	2,038	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	433	1,600	802	1,600				1,600	
5-04043 CONTRACT CLEANING	6,523	5,200	4,661	5,200				5,200	
5-06100 CONTRIBUTION TO RESERVE	1,000								
Expense Total	19,790	30,650	22,073	30,650				30,650	
Net Expense	19,790	30,650	22,073	30,650				30,650	

City of Sarnia

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4902 MALL ROAD LIBRARY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,153	1,500	1,522	1,500		(1,500)			(100.00%)
5-02102 ELECTRICITY	2,869	5,300	3,762	5,300		(5,300)			(100.00%)
5-05100 FACILITY RENT	61,774	63,750	65,721	63,750		(63,750)			(100.00%)
Expense Total	65,796	70,550	71,005	70,550		(70,550)			(100.00%)
Net Expense	65,796	70,550	71,005	70,550		(70,550)			(100.00%)

4902 - Mall Road Library- as approved by Council, the Mall Road Library will relocate to the Clearwater Arena at the end of 2021 , rent budget will no longer be required, natural gas and electricity budgets have been transferred to 4708 Clearwater Arena

City of Sarnia

2022 Approved Operating Budget

4903 BRIGHT'S GROVE LIBRARY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,460	2,000	1,964	2,000				2,000	
5-02102 ELECTRICITY	1,865	3,000	2,505	3,000				3,000	
5-02103 WATER	874	1,104	974	1,104				1,104	
5-02420 BUILDING MAINTENANCE	4,652	7,500	3,955	7,500				7,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	97	3,500	1,748	3,500				3,500	
5-04040 SNOW REMOVAL	6,781	6,000	7,524	6,000				6,000	
5-06100 CONTRIBUTION TO RESERVE	1,000								
Expense Total	16,729	23,104	18,670	23,104				23,104	
Net Expense	16,729	23,104	18,670	23,104				23,104	

City of Sarnia

2022 Approved Operating Budget

2490 CORPORATE MUNICIPAL

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(1,200,128)		(1,382,023)						
4-06220 CONTRIBUTION FROM RESERVES	382,353	(1,129,742)	(1,129,742)	(1,129,742)	(2,939,949)	1,129,742		(2,939,949)	160.23%
Revenue Total	(817,775)	(1,129,742)	(2,511,765)	(1,129,742)	(2,939,949)	1,129,742		(2,939,949)	160.23%
EXPENSES									
5-02104 PHONE	29,350	40,400	35,075	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	544	5,950	4,400	5,950				5,950	
5-02311 TRAINING & EDUCATION	17,178	25,000	25,000	25,000				25,000	
5-04005 INSURANCE	444,712	555,890	657,277	555,890				555,890	
5-05104 LONG SERVICE RECOGNITION	12,485	12,000	8,300	12,000				12,000	
5-05106 VOLUNTEER RECOGNITION		3,000		3,000				3,000	
5-05626 SPECIAL PROJECTS	3,083		4,000	21,250				21,250	
5-06100 CONTRIBUTION TO RESERVE	12,394,617	12,450,232	12,450,232	13,150,232	(1,250,000)	194,425		12,094,657	(2.86%)
Expense Total	12,901,969	13,092,472	13,184,284	13,813,722	(1,250,000)	194,425		12,758,147	(2.55%)
Net Expense	12,084,194	11,962,730	10,672,519	12,683,980	(4,189,949)	1,324,167		9,818,198	(17.93%)

4-06220 Contribution from Reserves - \$3,818,491 being transferred from the Operating Contingency Reserve to provide operational support to the entire budget

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6581	Operating Contingency Reserve	1,129,742	2,939,949

City of Sarnia

2022 Approved Operating Budget

2490 CORPORATE MUNICIPAL

5-06100 Contribution to Reserves - Increase in retired debt of \$194,425 from 5500 Debt Charges

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
Various	Retired Debt	4,737,212	4,931,637
6225	Self Insurance Reserve	486,593	486,593
6581	Operating Contingency Reserve	250,000	0
6615	Capital Infrastructure Reserve	4,704,923	3,704,923
6615	Capital Infrastructure Reserve - Asset Management Contribution	2,971,504	2,971,504
6265	Airport Reserve	0	0
6525	Fleet Reserve (one year reduction in contribution)	(700,000)	0
Total		12,450,232	12,094,657

City of Sarnia

2022 Approved Operating Budget

5500 DEBT CHARGES

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-05750 DEBT RECOVERY - SEWERS	(689,466)								
4-06220 CONTRIBUTION FROM RESERVES	(273,611)								
Revenue Total	(963,077)								
EXPENSES									
5-05735 BANK LOAN-PRINCIPAL	663,794								
5-05736 BANK LOAN-INTEREST	25,672								
5-05758 DEBT CHARGES - RBC PRINCIPAL	391,349	401,037	830,830	401,037		482,857		883,894	120.40%
5-05759 DEBT CHARGES - RBC INTEREST	105,591	95,902	63,959	95,902		(50,758)		45,144	(52.93%)
5-05770 DEBT CHARGES - SGH PRINCIPAL	76,993								
5-05771 DEBT CHARGES - SGH INTEREST	30,384								
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	246,034	224,502	224,502	224,502		(139,264)		85,238	(62.03%)
5-05781 INTERNAL DEBT CHARGES - INTEREST	13,460	6,259	6,259	6,259		(4,403)		1,856	(70.35%)
5-05895 BREAKAGE FEE	273,611								
Expense Total	1,826,888	727,700	1,125,550	727,700		288,432		1,016,132	39.64%
Net Expense	863,811	727,700	1,125,550	727,700		288,432		1,016,132	39.64%

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

5-05758 Debt Charges - RBC Principal - increase due to shorter amortization period when loan was renewed in February 2021

5-05759 Debt Charges - RBC Interest - decrease due to lower interest rate upon renewal

City of Sarnia

2022 Approved Operating Budget

5515 UNCLASSIFIED

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	290,862	13		13				13	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS			(1)						
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	574,332	406,233	405,949	406,233				406,233	
5-05646 BAD DEBT EXPENSE (RECOVERY)	191,689	2,500	79,528	2,500				2,500	
5-05647 YEAR END INV ADJ EXPENSE (REVENUE)	53,875								
5-05700 BANK CHARGES	33,397	25,000	37,432	25,000				25,000	
Expense Total	1,144,155	433,746	522,908	433,746				433,746	
Net Expense	1,144,155	433,746	522,908	433,746				433,746	

City of Sarnia

2022 Approved Operating Budget

5520 MUNICIPAL GRANTS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05890 MAJOR EVENTS ASSISTANCE	17,283	50,000	50,000	50,000				50,000	
5-05892 MUNICIPAL GRANTS	72,366	88,200	88,200	88,200		(8,200)		80,000	(9.30%)
Expense Total	89,649	138,200	138,200	138,200		(8,200)		130,000	(5.93%)
Net Expense	89,649	138,200	138,200	138,200		(8,200)		130,000	(5.93%)

5-05892 Municipal Grants	2021 Approved Budget	2022 Approved Budget
Sarnia Lambton Taskforce on Healthcare Worker Recruitment	80,000	0
Heaven's Wildlife Rescue Rehabilitation & Education Centre	8,200	0
Municipal Grants*	0	80,000
Total	88,200	80,000

*municipal grants allocated as per City Council on budget deliberation day (December 7, 2021)

City of Sarnia

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5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	8,659	9,052	8,855	9,052				9,052	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	169	176	163	176				176	
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	1,055	2,200	2,200	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	418,145	438,023	460,862	438,023		96,652		534,675	22.07%
Expense Total	428,028	449,451	472,080	449,451		96,652		546,103	21.50%
Net Expense	428,028	449,451	472,080	449,451		96,652		546,103	21.50%

5-05814 St. Clair Region Conservation Authority - increase based on higher than budgeted 2021 budget and preliminary guidance received from the SCRCA

City of Sarnia

2022 Approved Operating Budget

2600 POLICE - OFFICERS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(777,063)	(1,026,920)	(896,519)	(1,026,920)		(18,580)		(1,045,500)	1.81%
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(121,965)	(122,500)	(122,819)	(122,500)		(1,500)		(124,000)	1.22%
4-00404 POLICE ESCORT SERVICE	(25,311)	(55,000)	(8,703)	(55,000)				(55,000)	
4-00405 FEES - IDENTIFICATION SERVICES	(3,027)	(4,000)	(714)	(4,000)				(4,000)	
4-00407 LICENSE FEES - BUSINESS	(96,961)	(120,000)	(118,768)	(120,000)		(2,000)		(122,000)	1.67%
4-00750 PROVINCIAL SUBSIDY	(226,323)	(45,800)	(33,800)	(45,800)		(5,400)		(51,200)	11.79%
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(181,365)	(182,400)	(182,400)	(182,400)				(182,400)	
4-00754 PROVINCIAL SUBSIDY-POLICE LEADERSHIP			(17,000)						
4-00805 FEDERAL CROWN RECOVERIES	(6,535)	(3,000)	(3,397)	(3,000)				(3,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(28,903)	(55,000)	(21,032)	(55,000)		2,500		(52,500)	(4.55%)
4-00925 ADMINISTRATION-FEES	(30,741)	(50,000)	(13,523)	(50,000)		2,500		(47,500)	(5.00%)
4-00930 COSTS RECOVERED	(9,787)	(20,000)	(945)	(20,000)		2,500		(17,500)	(12.50%)
Revenue Total	(1,882,634)	(2,059,273)	(1,794,273)	(2,059,273)		(19,980)		(2,079,253)	0.97%
EXPENSES									
5-01000 SALARIES	11,885,899	12,916,598	12,522,473	12,916,598		387,053		13,303,651	3.00%
5-01025 SALARIES - OVERTIME	824,542	620,000	935,771	620,000		20,000		640,000	3.23%
5-01035 SALARIES - SPECIALIST PAY	6,900	6,300	7,317	6,300		200		6,500	3.17%
5-01090 COURT TIME	48,717	100,000	74,223	100,000		(10,000)		90,000	(10.00%)
5-01095 CALL DUTY	89,762	75,000	78,076	75,000				75,000	
5-01100 ACTING RANK	100,934	64,000	70,496	64,000				64,000	
5-01105 SPECIAL DUTY PAY	(1,447)		4,802						
5-01110 VACATION PAY	80,856	2,000	39,462	2,000				2,000	
5-01115 STAT HOLIDAY PAY	99,447	125,000	119,774	125,000				125,000	
5-01125 SHIFT DIFFERENTIAL	19,554	20,000	20,053	20,000				20,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,596,393	2,732,835	2,667,498	2,732,835		178,396		2,911,231	6.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,526,466	1,739,718	1,557,967	1,739,718				1,739,718	
5-01253 CAR ALLOWANCE	2,161	2,400	2,280	2,400				2,400	
5-01254 CLOTHING/BOOT ALLOWANCE	32,644	29,400	26,949	29,400				29,400	

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2600 POLICE - OFFICERS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-01258 DRY CLEANING ALLOWANCE	15,129	16,000	16,000	16,000				16,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	29,008	9,462	3,811	9,462		13,600		23,062	143.73%
5-02310 TRAVEL & ACCOMODATIONS	34,833	30,980	29,445	30,980		(3,000)		27,980	(9.68%)
5-02311 TRAINING & EDUCATION	121,321	108,000	108,000	108,000		5,000		113,000	4.63%
5-02360 CLOTHING & UNIFORMS	48,375	79,000	77,932	79,000				79,000	
5-02388 OVERTIME MEALS	9,516	10,000	10,055	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	15,680	21,000	20,910	21,000				21,000	
5-02705 PERSONNEL RECRUITMENT		4,800	30,329	4,800		13,000		17,800	270.83%
5-05000 SUNDRY	1,991	1,500	1,670	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	18,273	8,000	3,117	8,000		(5,000)		3,000	(62.50%)
5-05128 EMPLOYEE ASSISTANCE PROGRAM	7,048	7,000	8,800	7,000				7,000	
5-05130 WELLNESS PROGRAM	17,535	17,000	17,000	17,000				17,000	
Expense Total	17,631,537	18,745,993	18,454,210	18,745,993		599,249		19,345,242	3.20%
Net Expense	15,748,903	16,686,720	16,659,937	16,686,720		579,269		17,265,989	3.47%

As presented and approved at the October 7, 2021 City of Sarnia Police Services Board meeting

City of Sarnia

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2605 POLICE - COURT SECURITY

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	458,986	617,587	498,287	617,587		9,192		626,779	1.49%
5-01025 SALARIES - OVERTIME	8,484	15,000	9,908	15,000		(5,000)		10,000	(33.33%)
5-01040 SALARIES - TRAINING PAY	58	500	210	500				500	
5-01110 VACATION PAY	8,773	20,000	8,767	20,000		(10,000)		10,000	(50.00%)
5-01115 STAT HOLIDAY PAY	5,857	13,000	7,641	13,000		(3,000)		10,000	(23.08%)
5-01120 SERVICE PAY	1,700	3,000	1,700	3,000		(1,000)		2,000	(33.33%)
5-01125 SHIFT DIFFERENTIAL			13						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	95,233	132,973	107,978	132,973		3,495		136,468	2.63%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	36,956	54,840	46,896	54,840		(480)		54,360	(0.88%)
5-02388 OVERTIME MEALS	77	100	115	100				100	
Expense Total	616,124	857,000	681,515	857,000		(6,793)		850,207	(0.79%)
Net Expense	616,124	857,000	681,515	857,000		(6,793)		850,207	(0.79%)

As presented and approved at the October 7, 2021 City of Sarnia Police Services Board meeting

City of Sarnia

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2610 POLICE - COMMUNICATIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(11,675)	(11,975)	(13,838)	(11,975)		(1,900)		(13,875)	15.87%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED	(466,000)	(477,500)	(477,500)	(477,500)		(80,000)		(557,500)	16.75%
Revenue Total	(480,653)	(492,453)	(494,316)	(492,453)		(81,900)		(574,353)	16.63%
EXPENSES									
5-01000 SALARIES	1,450,836	1,591,925	1,533,250	1,591,925		23,697		1,615,622	1.49%
5-01025 SALARIES - OVERTIME	79,614	40,000	34,366	40,000				40,000	
5-01040 SALARIES - TRAINING PAY	2,461	1,200	2,419	1,200				1,200	
5-01110 VACATION PAY	29,971	15,665	11,147	15,665				15,665	
5-01115 STAT HOLIDAY PAY	40,473	42,000	38,345	42,000				42,000	
5-01120 SERVICE PAY	6,000	7,000	5,150	7,000				7,000	
5-01125 SHIFT DIFFERENTIAL	4,721	4,500	4,500	4,500				4,500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	255,771	340,105	288,699	340,105		9,289		349,394	2.73%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	131,355	146,987	128,591	146,987		(841)		146,146	(0.57%)
5-02104 PHONE	27,741	23,200	14,068	23,200		(15,000)		8,200	(64.66%)
5-02222 RADIO LICENSE	12,924	10,000	8,875	10,000				10,000	
5-02300 OFFICE EXPENSES	7,549	3,495	3,500	3,495				3,495	
5-02388 OVERTIME MEALS	624	1,000	1,000	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	127,838	104,138	104,138	104,138		10,000		114,138	9.60%
5-03100 PROGRAM SUPPLIES	1,237	500	500	500				500	
5-05100 FACILITY RENT	31,676	24,768	28,115	24,768		1,000		25,768	4.04%
5-05505 NEW EQUIPMENT	12,946		6,082						
5-06100 CONTRIBUTION TO RESERVE	405,000	400,000	400,000	400,000				400,000	
Expense Total	2,628,737	2,756,483	2,612,745	2,756,483		28,145		2,784,628	1.02%
Net Expense	2,148,084	2,264,030	2,118,429	2,264,030		(53,755)		2,210,275	(2.37%)

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2615 POLICE - CIVILIAN

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	2,029,809	2,137,703	2,098,429	2,137,703		114,317		2,252,020	5.35%
5-01025 SALARIES - OVERTIME	24,358	10,000	12,362	10,000				10,000	
5-01040 SALARIES - TRAINING PAY	1,222	600	622	600				600	
5-01110 VACATION PAY	12,137	15,000	19,462	15,000		(3,000)		12,000	(20.00%)
5-01115 STAT HOLIDAY PAY	14,785	15,000	16,652	15,000				15,000	
5-01120 SERVICE PAY	9,450	11,000	10,150	11,000				11,000	
5-01125 SHIFT DIFFERENTIAL	1,605	2,100	2,309	2,100				2,100	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	430,081	453,098	441,489	453,098		30,778		483,876	6.79%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	225,662	262,416	237,345	262,416		9,535		271,951	3.63%
5-01253 CAR ALLOWANCE	946	1,080	1,040	1,080				1,080	
Expense Total	2,750,055	2,907,997	2,839,860	2,907,997		151,630		3,059,627	5.21%
Net Expense	2,750,055	2,907,997	2,839,860	2,907,997		151,630		3,059,627	5.21%

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2620 POLICE - JANITORIAL

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	272,502	239,456	297,971	239,456		15,884		255,340	6.63%
5-01025 SALARIES - OVERTIME	8,462	1,500	1,737	1,500				1,500	
5-01110 VACATION PAY	3,938	3,055	1,239	3,055		(55)		3,000	(1.80%)
5-01115 STAT HOLIDAY PAY	6,033	3,000	5,209	3,000				3,000	
5-01120 SERVICE PAY	950	1,000	950	1,000				1,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,761	51,725	54,705	51,725		4,301		56,026	8.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,558	20,568	13,057	20,568		(88)		20,480	(0.43%)
Expense Total	356,204	320,304	374,868	320,304		20,042		340,346	6.26%
Net Expense	356,204	320,304	374,868	320,304		20,042		340,346	6.26%

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City of Sarnia

2022 Approved Operating Budget

2625 POLICE - STATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(24,242)	(24,365)	(23,862)	(24,365)				(24,365)	
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT	(12,032)		(8,500)			(12,750)		(12,750)	
4-00903 RENTAL REVENUE	(2,800)		(2,000)			(2,000)		(2,000)	
Revenue Total	(39,074)	(24,365)	(34,362)	(24,365)		(14,750)		(39,115)	60.54%
EXPENSES									
5-02006 PHOTOGRAPHY SUPPLIES	13,444	12,045	12,463	12,045		(5,545)		6,500	(46.04%)
5-02101 NATURAL GAS	31,175	30,000	29,783	30,000				30,000	
5-02102 ELECTRICITY	153,220	142,500	141,928	142,500		3,000		145,500	2.11%
5-02103 WATER	17,209	13,500	14,033	13,500		1,500		15,000	11.11%
5-02104 PHONE	276,712	185,860	244,370	185,860		31,140		217,000	16.75%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES		166,500	214,868	166,500		106,341		272,841	63.87%
5-02220 VEHICLE EXPENSE	192,852	204,820	245,552	204,820		8,000		212,820	3.91%
5-02224 VEHICLE RENTALS		1,000		1,000				1,000	
5-02300 OFFICE EXPENSES	59,617	58,150	58,404	58,150				58,150	
5-02303 POSTAGE	9,354	8,500	7,007	8,500		(1,500)		7,000	(17.65%)
5-02320 JANITORIAL SUPPLIES	31,946	12,500	13,243	12,500				12,500	
5-02384 RADIO & RADAR	22,586	11,650	13,041	11,650				11,650	
5-02386 MEALS FOR PRISONERS	2,994	3,000	2,918	3,000				3,000	
5-02400 REPAIRS & MAINTENANCE	263,102	169,000	203,038	169,000		31,350		200,350	18.55%
5-02405 OFFICE EQUIPMENT MAINTENANCE	418,110	174,250	224,081	174,250		69,800		244,050	40.06%
5-02410 EQUIPMENT MAINTENANCE	13,453	20,520	26,874	20,520		2,800		23,320	13.65%
5-02435 GROUNDS MAINTENANCE	49,054	39,000	46,812	39,000		6,500		45,500	16.67%
5-02440 VEHICLE MAINTENANCE	211,872	145,000	176,581	145,000		5,000		150,000	3.45%
5-03101 PROGRAM SUPPLIES-C.I.D.	13,711	15,900	15,990	15,900				15,900	
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	9,588	6,750	7,074	6,750		3,800		10,550	56.30%
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	10,900	13,500	14,175	13,500		2,000		15,500	14.81%
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	65,204	83,400	83,500	83,400		(4,800)		78,600	(5.76%)
5-03105 PROGRAM SUPPLIES-COURT SECURITY	4,136	500	500	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	14,441	10,695	10,687	10,695		(1,645)		9,050	(15.38%)

City of Sarnia

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2625 POLICE - STATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	5,640	7,400	7,782	7,400				7,400	
5-03108 PROGRAM SUPPLIES-FIREARMS	99,222	83,705	83,809	83,705		14,490		98,195	17.31%
5-03109 PROGRAM SUPPLIES-MORALITY	5,753	6,500	6,695	6,500		500		7,000	7.69%
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	21,647	6,000	7,214	6,000		4,000		10,000	66.67%
5-03111 PROGRAM SUPPLIES-BIKE PATROL	4,316	3,500	3,706	3,500				3,500	
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION	377	1,000	1,000	1,000				1,000	
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	16,818	18,800	18,997	18,800		7,700		26,500	40.96%
5-04005 INSURANCE	271,932	339,125	299,991	339,125				339,125	
5-04910 OTHER PURCHASED SERVICES	18,204	13,820	14,086	13,820				13,820	
5-05000 SUNDRY	2,102	1,500	1,500	1,500				1,500	
5-05100 FACILITY RENT	61,942	60,000	65,754	60,000		3,750		63,750	6.25%
5-05500 REPLACEMENT EQUIPMENT	494								
5-05505 NEW EQUIPMENT	8,445								
5-05627 UNPLANNED EXPENDITURES	3,949								
5-05650 ALLOCATED ADMINISTRATION	25,000								
5-06100 CONTRIBUTION TO RESERVE	1,085,989	900,000	905,000	900,000		250,000		1,150,000	27.78%
5-06910 PROVISION CAPITAL EXPENDITURE	22,000	17,000	17,000	17,000				17,000	
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT	11,446		6,191			6,000		6,000	
Expense Total	3,549,956	2,986,890	3,245,647	2,986,890		544,181		3,531,071	18.22%
Net Expense	3,510,882	2,962,525	3,211,285	2,962,525		529,431		3,491,956	17.87%

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City of Sarnia

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2630 POLICE SERVICES BOARD

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(12,007)	(10,000)	(147)	(10,000)				(10,000)	
Revenue Total	(12,007)	(10,000)	(147)	(10,000)				(10,000)	
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,438	4,405	4,528	4,405				4,405	
5-02305 MICSCCELLANEOUS SUPPLIES	1,093	3,000	3,394	3,000				3,000	
5-02311 TRAINING & EDUCATION		2,500	2,500	2,500				2,500	
5-03100 PROGRAM SUPPLIES	36	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES	37,836	20,000	195,823	20,000		5,000		25,000	25.00%
5-04910 OTHER PURCHASED SERVICES		10,000	10,000	10,000				10,000	
5-05000 SUNDRY	11,804	2,500	5,141	2,500				2,500	
Expense Total	59,207	44,905	223,886	44,905		5,000		49,905	11.13%
Net Expense	47,200	34,905	223,739	34,905		5,000		39,905	14.32%

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City of Sarnia

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1055 TAXATION - TRANSIT AREA

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(4,244,351)	(4,348,130)	(4,348,119)	(4,348,130)		(120,974)		(4,469,104)	2.78%
4-00021 SUPPLEMENTARY TAX LEVY	(14,851)	(25,000)	(14,900)	(25,000)				(25,000)	
4-06220 CONTRIBUTION FROM RESERVES	(62,269)								
Revenue Total	(4,321,471)	(4,373,130)	(4,363,019)	(4,373,130)		(120,974)		(4,494,104)	2.77%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	92,269	30,000	30,229	30,000				30,000	
5-00970 VACANCY REBATE	12,686		(107)						
5-00975 CHARITY TAX REBATE	3,283	3,600	4,535	3,600				3,600	
5-00980 TAX EXEMPTIONS	1,474	1,000	1,000	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVE	30,000	116,376	116,376	116,376		80,107		196,483	68.83%
Expense Total	139,712	150,976	152,033	150,976		80,107		231,083	53.06%
Net Expense	(4,181,759)	(4,222,154)	(4,210,986)	(4,222,154)		(40,867)		(4,263,021)	0.97%

5-06100 Contribution to Reserves

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6585	Tax Stabilization - Transit	30,000	30,000
6614	Capital Infrastructure - Transit (2% Asset Management Levy)	86,376	166,483
Total		116,376	196,483

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(18,550)		(3,562)						
Revenue Total	(18,550)		(3,562)						
EXPENSES									
5-01050 WAGES	1,806,009	2,182,154	2,026,507	2,182,154		34,975		2,217,129	1.60%
5-01055 WAGES - OVERTIME	124,359	195,352	187,468	195,352				195,352	
5-01085 EDUCATION LEAVE	322								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	385,737	456,192	435,343	456,192		12,899		469,091	2.83%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	368,323	467,686	475,899	467,686		26,673		494,359	5.70%
5-01254 CLOTHING/BOOT ALLOWANCE	4,963	7,000	4,895	7,000				7,000	
5-02102 ELECTRICITY	8,618	13,550	11,330	13,550				13,550	
5-02103 WATER	1,023	1,606	802	1,606				1,606	
5-02200 GASOLINE	412,903	612,424	539,143	612,424				612,424	
5-02210 TIRES	27,235	32,400	32,355	32,400				32,400	
5-02221 VEHICLE LICENSE	13,605	15,000	13,604	15,000				15,000	
5-02223 OTHER LICENSES	9,584	11,500		11,500				11,500	
5-02311 TRAINING & EDUCATION			809						
5-02360 CLOTHING & UNIFORMS	6,032	11,500	10,075	11,500				11,500	
5-02388 OVERTIME MEALS	1,145	2,000	1,457	2,000				2,000	
5-02800 SCHEDULING		6,000	2,000	6,000				6,000	
5-02801 TICKETS & PASSES	25	5,300	5,804	5,300				5,300	
5-02802 TRANSFERS		800		800				800	
5-03002 OTHER OPERATING SUPPLIES	2,045	6,000	4,183	6,000				6,000	
5-04005 INSURANCE	231,244	289,055	401,755	289,055				289,055	
5-05100 FACILITY RENT	10,608	21,020	10,508	21,020				21,020	
5-05500 REPLACEMENT EQUIPMENT	551	1,500	500	1,500				1,500	
5-05627 UNPLANNED EXPENDITURES	126,479		98,804						
5-06100 CONTRIBUTION TO RESERVE	47,286	47,286	47,286	47,286				47,286	
Expense Total	3,588,096	4,385,325	4,310,527	4,385,325		74,547		4,459,872	1.70%

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3100 TRANSIT - TRANSPORTATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
Net Expense	3,569,546	4,385,325	4,306,965	4,385,325		74,547		4,459,872	1.70%

Salaries & Benefits - increase under the collective agreement; CPP increase due to increase in rates and maximum amount; nonstatutory benefits due to increases rates

5-06100 Contribution to Reserves

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6225	Self Insurance Reserve	47,286	47,286
Total		47,286	47,286

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3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(1,783)		(45,432)						
Revenue Total	(1,783)		(45,432)						
EXPENSES									
5-01050 WAGES	422,774	456,667	489,345	456,667		7,088		463,755	1.55%
5-01055 WAGES - OVERTIME	(2,069)	10,454	13,068	10,454				10,454	
5-01060 WAGES - CASUAL		9,608	8,477	9,608		1,028		10,636	10.70%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	91,883	99,745	107,266	99,745		2,831		102,576	2.84%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	102,921	133,894	129,488	133,894		7,502		141,396	5.60%
5-01254 CLOTHING/BOOT ALLOWANCE	2,446	2,200	2,940	2,200				2,200	
5-01256 TOOL ALLOWANCE	4,345	4,525	4,525	4,525				4,525	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,839	1,945	1,393	1,945				1,945	
5-02311 TRAINING & EDUCATION	810	3,000	1,000	3,000				3,000	
5-02360 CLOTHING & UNIFORMS	4,177	6,900	9,996	6,900				6,900	
5-02384 RADIO & RADAR	14,302	15,000	14,457	15,000				15,000	
5-02388 OVERTIME MEALS	15	100	113	100				100	
5-02401 SMALL TOOLS	206	600	516	600				600	
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	259,953	290,648	286,859	290,648				290,648	
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	4,283	4,570	3,591	4,570				4,570	
Expense Total	907,885	1,039,856	1,073,034	1,039,856		18,449		1,058,305	1.77%
Net Expense	906,102	1,039,856	1,027,602	1,039,856		18,449		1,058,305	1.77%

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3120 TRANSIT - PREMISES & PLANT

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	19,323	23,000	25,331	23,000				23,000	
5-02102 ELECTRICITY	15,455	21,000	17,898	21,000				21,000	
5-02103 WATER	16,715	15,400	16,511	15,400				15,400	
5-02215 ENVIRONMENTAL DISPOSAL	40	5,500	4,081	5,500				5,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,986	10,000	6,579	10,000		(5,000)		5,000	(50.00%)
5-03002 OTHER OPERATING SUPPLIES	3,145	4,850	5,149	4,850				4,850	
5-04043 CONTRACT CLEANING	7,627	9,480	5,956	9,480				9,480	
5-05140 REALTY TAXES	56,398	62,463	62,463	62,463				62,463	
5-06100 CONTRIBUTION TO RESERVE	15,000	15,000	15,000	15,000		25,000		40,000	166.67%
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING	34,280	45,000	39,057	45,000				45,000	
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	17,025	27,000	23,246	27,000				27,000	
Expense Total	186,994	238,693	221,271	238,693		20,000		258,693	8.38%
Net Expense	186,994	238,693	221,271	238,693		20,000		258,693	8.38%

5-02430 Air Conditioning/Heating Maintenance - Reduced based on historical actuals

5-06100 Contribution to Reserves - Increase required for transition to battery electric busses

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6614	Capital Infrastructure - Transit	15,000	40,000
Total		15,000	40,000

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3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	559,283	646,688	596,108	646,688		(65,992)		580,696	(10.20%)
5-01025 SALARIES - OVERTIME	(19,340)	3,288	6,978	3,288				3,288	
5-01055 WAGES - OVERTIME	(63)								
5-01095 CALL DUTY	1,140	3,004	5,938	3,004				3,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	117,089	136,359	131,046	136,359		(11,763)		124,596	(8.63%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	71,253	84,306	77,789	84,306		(5,061)		79,245	(6.00%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,241	1,100	1,241	1,100				1,100	
5-02104 PHONE	13,754	15,500	15,485	15,500				15,500	
5-02300 OFFICE EXPENSES	2,049	4,000	5,687	4,000	8,687	6,500		19,187	379.68%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,715	7,200	6,068	7,200				7,200	
5-02302 ADVERTISING	376	20,000	12,540	20,000		(5,000)		15,000	(25.00%)
5-02303 POSTAGE	294	510	322	510				510	
5-02310 TRAVEL & ACCOMODATIONS		500		500				500	
5-02311 TRAINING & EDUCATION		5,250	2,750	5,250				5,250	
5-02405 OFFICE EQUIPMENT MAINTENANCE	271	1,600	802	1,600				1,600	
5-04910 OTHER PURCHASED SERVICES	1,475	5,000	3,612	5,000				5,000	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	2,663	5,000	4,091	5,000				5,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING		4,200	2,100	4,200				4,200	
5-06100 CONTRIBUTION TO RESERVE	453,381	246,588	246,588	246,588				246,588	
Expense Total	1,211,581	1,190,093	1,119,145	1,190,093	8,687	(81,316)		1,117,464	(6.10%)
Net Expense	1,211,581	1,190,093	1,119,145	1,190,093	8,687	(81,316)		1,117,464	(6.10%)

5-02300 Office expenses - additional expenses to add on-demand service to the conventional fleet

5-02302 - Reduced based on historical actuals

5-06100 Contribution to Reserves - Increase required for transition to battery electric busses

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6615	Capital Infrastructure	47,805	47,805
6614	Capital Infrastructure - Transit	198,783	198,783
Total		246,588	246,588

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3140 TRANSIT REVENUE - OPERATIONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00470 CASH FARES	(215,488)	(370,000)	(276,334)	(370,000)				(370,000)	
4-00471 TICKETS REDEEMED	(90,570)	(210,000)	(157,477)	(210,000)				(210,000)	
4-00472 BUS PASSES	(636,115)	(1,067,000)	(672,391)	(1,067,000)				(1,067,000)	
4-00473 CHARTERS	(660)	(25,000)	(10,892)	(25,000)				(25,000)	
4-00474 ADVERTISING	(22,668)	(72,200)	(38,547)	(72,200)				(72,200)	
4-00475 OUT OF TOWN BUS SERVICING		(500)		(500)		500			(100.00%)
4-00750 PROVINCIAL SUBSIDY	(524,007)		(362,000)						
4-00759 PROVINCIAL SUBSIDY - GAS TAX		(693,211)	(693,211)	(693,211)				(693,211)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(202,954)	(193,902)	(203,159)	(193,902)				(193,902)	
Revenue Total	(1,692,462)	(2,631,813)	(2,414,011)	(2,631,813)		500		(2,631,313)	(0.02%)
EXPENSES									
Expense Total									
Net Expense	(1,692,462)	(2,631,813)	(2,414,011)	(2,631,813)		500		(2,631,313)	(0.02%)

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3500 SANITARY SEWER MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(150,000)								
Revenue Total	(150,000)								
EXPENSES									
5-01000 SALARIES	88,382	87,366	93,207	87,366		1,502		88,868	1.72%
5-01050 WAGES	314,929	436,854	442,617	436,854		(69,306)		367,548	(15.86%)
5-01055 WAGES - OVERTIME	95,061	117,442	121,100	117,442				117,442	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	98,593	114,972	123,204	114,972		(13,314)		101,658	(11.58%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	65,534	87,681	87,271	87,681		(7,348)		80,333	(8.38%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,416	4,398	3,838	4,398				4,398	
5-02220 VEHICLE EXPENSE	365,300	365,300	365,300	365,300				365,300	
5-02311 TRAINING & EDUCATION	1,892	15,430	14,152	15,430		308		15,738	2.00%
5-02388 OVERTIME MEALS	6,623	10,583	8,266	10,583				10,583	
5-03005 MATERIALS	165,661	150,000	146,019	150,000				150,000	
5-04005 INSURANCE	519,370	649,213	733,854	649,213				649,213	
5-04910 OTHER PURCHASED SERVICES	172,197	443,305	426,500	443,305		(200,000)		243,305	(45.12%)
5-04912 CCTV INSPECTIONS/REPAIRS						200,000		200,000	
5-05500 REPLACEMENT EQUIPMENT		3,000	1,500	3,000		100		3,100	3.33%
5-05627 UNPLANNED EXPENDITURES			1,020						
5-05650 ALLOCATED ADMINISTRATION	37,900	37,900	37,900	37,900				37,900	
5-06100 CONTRIBUTION TO RESERVE	5,078,214	7,332,200	7,332,200	7,332,200		1,637,969		8,970,169	22.34%
Expense Total	7,013,072	9,855,644	9,937,948	9,855,644		1,549,911		11,405,555	15.73%
Net Expense	6,863,072	9,855,644	9,937,948	9,855,644		1,549,911		11,405,555	15.73%

5-01000 Salaries- Collective agreement increases

5-01050 Wages - One FTE re-allocated to **3600 Storm Sewer Maintenance**

5-01200 Employee Benefits - Statutory & OMERS - Decrease in staff compliment offset by increase in rate and maximum contribution amount

5-01205 Employee Benefits - Non-Statutory - Decrease in staff compliment offset by increase in rate and maximum contribution amount

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3500 SANITARY SEWER MAINTENANCE

5-04910 Other Purchased Services - Transferred to **5-04912 CCTV Inspections/Repairs**; no budget impact

5-04912 CCTV Inspections/Repairs - Transferred from **5-04910 Other Purchased Services**; no budget impact

5-06100 Contribution to Reserves - Increase to the Capital Infrastructure Reserve for Asset Management (\$695,470), increase to the Capital Infrastructure Reserve for Contribution to Capital (\$942,498)

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6616	Sewer Infrastructure Renewal Reserve - Retired Debt	2,659,511	2,659,511
6616	Sewer Infrastructure Renewal Reserve - Contribution to Capital	4,324,954	5,267,452
6616	Sewer Infrastructure Renewal Reserve - Asset Management	347,735	1,043,205
Total		7,332,200	8,970,169

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3501 ENVIRONMENTAL SERVICES GROUP

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED			(165)						
4-06220 CONTRIBUTION FROM RESERVES	(100,000)								
Revenue Total	(100,000)		(165)						
EXPENSES									
5-01000 SALARIES	704,716	677,527	685,316	677,527		11,800		689,327	1.74%
5-01025 SALARIES - OVERTIME	29,112	36,986	32,726	36,986				36,986	
5-01030 SALARIES - CASUAL		10,880	9,588	10,880		962		11,842	8.84%
5-01095 CALL DUTY	7,720	10,802	9,006	10,802				10,802	
5-01100 ACTING RANK	1,723	1,496	1,139	1,496				1,496	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	150,327	145,352	147,576	145,352		4,172		149,524	2.87%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	72,212	80,283	82,074	80,283		4,531		84,814	5.64%
5-01254 CLOTHING/BOOT ALLOWANCE	1,551	1,552	1,513	1,552				1,552	
5-02054 CHEMICALS	2,101	500	1,647	500		500		1,000	100.00%
5-02101 NATURAL GAS	1,292	1,020	3,174	1,020		2,200		3,220	215.69%
5-02102 ELECTRICITY	287,013	316,481	290,520	316,481				316,481	
5-02103 WATER	1,250	2,000	1,848	2,000		(2,000)			(100.00%)
5-02104 PHONE	48,180	38,760	38,051	38,760		(1,200)		37,560	(3.10%)
5-02220 VEHICLE EXPENSE	96,400	96,400	96,400	96,400				96,400	
5-02300 OFFICE EXPENSES	2,748	2,500	2,464	2,500				2,500	
5-02311 TRAINING & EDUCATION	4,968	8,000	4,999	8,000				8,000	
5-02360 CLOTHING & UNIFORMS	29,826	18,552	29,257	18,552		11,000		29,552	59.29%
5-02388 OVERTIME MEALS	1,910	2,000	1,673	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	198,529	186,760	112,222	186,760				186,760	
5-02420 BUILDING MAINTENANCE	191,815	173,237	147,927	173,237				173,237	
5-03005 MATERIALS	26,280	15,000	11,508	15,000		(10,000)		5,000	(66.67%)
5-03006 LANDFILL MONITORING	55,877	31,212	83,413	31,212		22,000		53,212	70.49%
5-04910 OTHER PURCHASED SERVICES	19,967	71,041	76,104	71,041				71,041	
5-04925 SPILLS RESPONSE	3,763	20,000	15,729	20,000				20,000	
5-05505 NEW EQUIPMENT		7,000	6,421						(100.00%)

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3501 ENVIRONMENTAL SERVICES GROUP

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-05627 UNPLANNED EXPENDITURES	50,987		82,884						
Expense Total	1,990,267	1,955,341	1,975,179	1,948,341		43,965		1,992,306	1.89%
Net Expense	1,890,267	1,955,341	1,975,014	1,948,341		43,965		1,992,306	1.89%

5-01000 Salaries - Collective agreement increases

5-01030 Salaries - Casual - Increase in student rates to reflect the competitive market

5-01200 Employee Benefits - Statutory & OMERS - Increase in rate and maximum contribution amount

5-01205 Employee Benefits - Non-Statutory - Average increase of 5%

5-02054 Chemicals - Increase required for additional chemical costs during extreme hot weather

5-02101 Natural Gas - Increase required to convert from diesel to natural gas

5-02103 Water - Budget transferred to **3502 Operations Centre**; no budget impact

5-02104 Phone - Budget transferred to **3502 Operations Centre**; no budget impact

5-023620 Clothing & Uniforms - Increase required for full staff compliment

5-03005 Materials - Budget transferred to **3502 Operations Centre**; no budget impact

5-03006 Landfill Monitoring - Increase required for consultant fees when staff is unavailable

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3502 OPERATIONS CENTRE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS						7,200		7,200	
5-02102 ELECTRICITY						8,400		8,400	
5-02103 WATER						2,000		2,000	
5-02104 PHONE						1,200		1,200	
5-02300 OFFICE EXPENSES						2,500		2,500	
5-02410 EQUIPMENT MAINTENANCE						10,000		10,000	
5-02420 BUILDING MAINTENANCE						5,000		5,000	
5-03005 MATERIALS						10,000		10,000	
5-04910 OTHER PURCHASED SERVICES						10,000		10,000	
Expense Total						56,300		56,300	
Net Expense						56,300		56,300	

5-02101 Natural Gas- Budget transferred from **3015 Works Centre**; no budget impact

5-02102 Electricity- Budget transferred from **3015 Works Centre**; no budget impact

5-02103 Water - Budget transferred from **3501 Environmental Services Group**; no budget impact

5-02104 Phone- Budget transferred from **3501 Environmental Services Group**; no budget impact

5-02300 Office Expenses- Budget transferred from **3015 Works Centre**; no budget impact

5-02410 Equipment Maintenance- Budget transferred from **3015 Works Centre**; no budget impact

5-02420 Building Maintenance- Budget transferred from **3015 Works Centre**; no budget impact

5-03005 Materials- Budget transferred from **3501 Environmental Services Group**; no budget impact

5-04910 Other Purchased Services - Budget transferred from **3015 Works Centre**; no budget impact

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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(18,000)		(2,000)						
4-00901 OTHER FEES & SERVICE CHARGES	(187,231)	(205,000)	(357,324)	(205,000)		(145,000)		(350,000)	70.73%
4-00930 COSTS RECOVERED	(3,746)								
4-06220 CONTRIBUTION FROM RESERVES	(102,652)								
Revenue Total	(311,629)	(205,000)	(359,324)	(205,000)		(145,000)		(350,000)	70.73%
EXPENSES									
5-01000 SALARIES	927,485	929,460	923,949	929,460		41,095		970,555	4.42%
5-01025 SALARIES - OVERTIME	73,387	40,572	50,801	40,572				40,572	
5-01030 SALARIES - CASUAL	34,371	38,829	53,416	38,829		9,011		47,840	23.21%
5-01050 WAGES						15,751		15,751	
5-01095 CALL DUTY	14,198	13,496	14,814	13,496				13,496	
5-01100 ACTING RANK	20,531	15,016	16,985	15,016		(15,016)			(100.00%)
5-01115 STAT HOLIDAY PAY	22,581	20,996	19,808	20,996				20,996	
5-01125 SHIFT DIFFERENTIAL	6,347	7,164	6,115	7,164				7,164	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	215,571	209,781	223,759	209,781		13,319		223,100	6.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	105,108	120,517	114,587	120,517		10,752		131,269	8.92%
5-01254 CLOTHING/BOOT ALLOWANCE	4,811	4,705	4,963	4,705		300		5,005	6.38%
5-02052 LAB SUPPLIES	16,192	12,000	14,180	12,000		7,000		19,000	58.33%
5-02054 CHEMICALS	192,425	205,820	204,000	205,820		5,000		210,820	2.43%
5-02056 UV SYSTEM SUPPLIES	37,655	110,194	110,000	110,194				110,194	
5-02101 NATURAL GAS	95,320	120,000	109,789	120,000				120,000	
5-02102 ELECTRICITY	581,876	600,000	580,022	600,000				600,000	
5-02104 PHONE	18,407	23,000	22,125	23,000				23,000	
5-02200 GASOLINE	4,146	7,000	8,039	7,000		5,000		12,000	71.43%
5-02220 VEHICLE EXPENSE	25,800	25,800	25,800	25,800		15,000		40,800	58.14%
5-02300 OFFICE EXPENSES	4,545	5,000	4,986	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	889	1,000	982	1,000				1,000	
5-02303 POSTAGE	254	1,000	500	1,000				1,000	
5-02311 TRAINING & EDUCATION	4,886	20,000	10,130	20,000				20,000	

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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
5-02370 SLUDGE SCREENING & GRIT REMOVAL	70,947	55,000	46,730	55,000				55,000	
5-02388 OVERTIME MEALS	291	990	599	990				990	
5-02390 COMBINED SEWER OVERFLOW FACILITY	39,536	29,866	29,612	29,866				29,866	
5-02391 SEWAGE USE BY-LAW ENFORCEMENT		6,600	3,300	6,600				6,600	
5-02392 LAGOON OPERATION	407								
5-02410 EQUIPMENT MAINTENANCE	266,571	200,000	255,992	200,000		60,000		260,000	30.00%
5-02420 BUILDING MAINTENANCE	207,849	150,000	144,444	150,000		(75,000)		75,000	(50.00%)
5-04043 CONTRACT CLEANING		20,000		20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	99,857	65,000	67,041	65,000				65,000	
5-04920 SCADA MAINTENANCE	16,906	60,477	9,148	60,477				60,477	
5-05144 QUALITY ASSURANCE/CONTROL	30,021	25,000	23,096	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	1,154	5,000	435	5,000				5,000	
5-05505 NEW EQUIPMENT	1,086								
5-05627 UNPLANNED EXPENDITURES	20,433		21,066						
5-05650 ALLOCATED ADMINISTRATION	32,400	31,600	31,600	31,600		1,400		33,000	4.43%
5-05720 DEBT CHARGES-PRINCIPAL	663,794								
5-05721 DEBT CHARGES-INTEREST	25,672								
5-06100 CONTRIBUTION TO RESERVE	921,166								
5-47620 FACILITY MAINTENANCE & SUPPLIES						75,000		75,000	
Expense Total	4,804,875	3,180,883	3,152,813	3,180,883		168,612		3,349,495	5.30%
Net Expense	4,493,246	2,975,883	2,793,489	2,975,883		23,612		2,999,495	0.79%

4-00901 Other Fees & Service Charges - Includes raw sewage ticket revenue, previously recorded in Reserves

5-01000 Salaries - As part of 2021 collective bargaining, Assistant Operators were converted to Operators

5-01030 Salaries - Casual - Increase in student rates to reflect the competitive market

5-01050 Wages - 0.25 FTE for a Heavy Equipment Operator, shared with **3885 Compost Site**

5-01100 Acting Rank - Eliminated as part of 2021 collective bargaining; Assistant Operators were converted to full Operators

City of Sarnia

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3505 WASTEWATER POLLUTION CONTROL CENTRE

5-01200 Employee Benefits - Statutory & OMERS- Increases in rates, compensation, and maximum contribution amount

5-01205 Employee Benefits - Non-Statutory - Increase in compliment and rates

5-02052 Lab Supplies - Calibration chemicals required for continuous phosphorus analyzer purchased in 2021

5-02054 Chemicals - Additional chemicals required to lower final effluent phosphorus leaving the plant; mandated by the MECP and Conservation

Authority **5-02200 Gasoline-** Additional gas required for a new loader, shared with **3885 Compost Site**

5-02220 Vehicle Expense - Cost to purchase & maintain a new loader, shared with **3885 Compost Site**

5-02410 Equipment Maintenance - Cost to replace two raw sewage pump variable frequency drives

5-02420 Building Maintenance - Budget transferred to **5-47620 Facility Maintenance & Supplies**; no budget impact

5-47620 Facility Maintenance & Supplies - Budget transferred from **5-02420 Building Maintenance**; no budget impact

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3506 BRIGHTS GROVE LAGOONS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	68,239	67,794	68,492	67,794		1,170		68,964	1.73%
5-01025 SALARIES - OVERTIME	6,477	4,706	4,571	4,706				4,706	
5-01100 ACTING RANK	2,645	2,002	2,363	2,002		(2,002)			(100.00%)
5-01115 STAT HOLIDAY PAY	69								
5-01125 SHIFT DIFFERENTIAL			42						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,504	15,094	15,853	15,094		(35)		15,059	(0.23%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,619	10,267	10,321	10,267		561		10,828	5.46%
5-01254 CLOTHING/BOOT ALLOWANCE	471	471	471	471		30		501	6.37%
5-02054 CHEMICALS	61,945	70,000	63,222	70,000				70,000	
5-02102 ELECTRICITY	84,026	95,000	81,160	95,000				95,000	
5-02104 PHONE	495	600	584	600				600	
5-02200 GASOLINE	5,412	7,000	6,946	7,000				7,000	
5-02220 VEHICLE EXPENSE	10,300	10,300	10,300	10,300				10,300	
5-02388 OVERTIME MEALS	61		46						
5-02410 EQUIPMENT MAINTENANCE	37,427	45,000	49,917	45,000	50,000			95,000	111.11%
5-02420 BUILDING MAINTENANCE	28,762	25,500	49,251	25,500		5,000		30,500	19.61%
5-05144 QUALITY ASSURANCE/CONTROL	17,225	11,000	8,527	11,000				11,000	
Expense Total	348,677	364,734	372,066	364,734	50,000	4,724		419,458	15.00%
Net Expense	348,677	364,734	372,066	364,734	50,000	4,724		419,458	15.00%

5-01000 Salaries - Collective agreement increases

5-01100 Acting Rank - Eliminated as part of 2021 collective bargaining

5-02410 Equipment Maintenance - For the replacement of aeration header pipe diffuser membranes (six year life expectancy)

5-02420 Building Maintenance - Cost of maintaining aging assets

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3507 BIO-SOLIDS

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	184,570	219,442	193,847	219,442		7,289		226,731	3.32%
5-01025 SALARIES - OVERTIME	28,662	30,004	44,553	30,004				30,004	
5-01100 ACTING RANK	16,683	17,004	18,052	17,004		(17,004)			(100.00%)
5-01115 STAT HOLIDAY PAY	1,542								
5-01125 SHIFT DIFFERENTIAL	2,644	2,002	2,688	2,002				2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	47,067	50,251	49,495	50,251		(400)		49,851	(0.80%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	24,975	31,502	27,094	31,502		1,903		33,405	6.04%
5-01254 CLOTHING/BOOT ALLOWANCE	1,412	1,412	941	1,412		100		1,512	7.08%
5-02054 CHEMICALS	85,723	108,750	95,249	108,750				108,750	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	137,286	140,000	139,906	140,000		10,000		150,000	7.14%
5-02220 VEHICLE EXPENSE	26,900	26,900	26,900	26,900				26,900	
5-02388 OVERTIME MEALS	184	400	279	400				400	
5-02410 EQUIPMENT MAINTENANCE	117,472	100,000	197,714	100,000	50,000	50,000		200,000	100.00%
5-02420 BUILDING MAINTENANCE	8,924	10,000	7,525	10,000				10,000	
5-04010 MANAGEMENT SERVICES	155,350	155,000	143,398	155,000				155,000	
5-04910 OTHER PURCHASED SERVICES	50,185	59,260	45,991	59,260		50,000		109,260	84.37%
Expense Total	889,579	951,927	993,632	951,927	50,000	101,888		1,103,815	15.96%
Net Expense	889,579	951,927	993,632	951,927	50,000	101,888		1,103,815	15.96%

5-01000 Salaries- As part of 2021 collective bargaining, Assistant Operators were converted to Operators

5-01100 Acting Rank - Eliminated as part of 2021 collective bargaining

5-01200 Employee Benefits - Statutory & OMERS - Reduction in OMERS due to elimination of Acting Rank

5-01205 Employee Benefits - Non-Statutory - Increases in rates, and maximum contribution amount

5-02055 NVIRO Chemicals - Alkaline Admixture - Increase in cost of CKD (lime)

5-02410 Equipment Maintenance- Non-service level increase to right size; one time budget increase to upgrade aging equipment

5-04910 Other Purchased Services - Cost of maintaining aging assets

City of Sarnia

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3510 SEWER - GENERAL ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	57,462	43,658	45,369	43,658		750		44,408	1.72%
5-01025 SALARIES - OVERTIME	12								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,075	9,232	9,464	9,232		259		9,491	2.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,329	5,554	5,651	5,554		312		5,866	5.62%
5-01254 CLOTHING/BOOT ALLOWANCE	471		471						
5-02466 CONTRACT EXPENSE	147,949	403,140	403,140	403,140		35,393		438,533	8.78%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589		(43,100)		701,489	(5.79%)
5-05140 REALTY TAXES	274,628	279,876	279,876	279,876		5,598		285,474	2.00%
5-05650 ALLOCATED ADMINISTRATION	931,744	999,006	999,007	999,006		(62,100)		936,906	(6.22%)
5-06100 CONTRIBUTION TO RESERVE	1,450,878	111,487	111,487	111,487				111,487	
Expense Total	3,625,137	2,596,542	2,599,054	2,596,542		(62,888)		2,533,654	(2.42%)
Net Expense	3,625,137	2,596,542	2,599,054	2,596,542		(62,888)		2,533,654	(2.42%)

5-02466 Contract Expense - Reallocated from **3705-02466 Contract Expense** plus a contractual increase of 2.5% for inflation plus customer growth (Bluewater Power voluntarily reduced the inflationary increase from 4.1% to 2.5% to make the increase more affordable for the City).

5-02490 Works Centre Operation - Decrease in costs to perform services for Works Centre Operations

5-05140 Realty Taxes - 2% Increase for Payment in Lieu of Taxes

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

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6225	Self Insurance Reserve	21,142	21,142
6615	Sewer Infrastructure Renewal Reserve	90,345	90,345
Total			111,487

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3590 SEWER AREA - REVENUE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(18,109,971)	(18,700,071)	(18,702,904)	(18,693,071)	(100,000)	(1,717,512)		(20,510,583)	9.68%
Revenue Total	(18,109,971)	(18,700,071)	(18,702,904)	(18,693,071)	(100,000)	(1,717,512)		(20,510,583)	9.68%
EXPENSES									
Expense Total									
Net Expense	(18,109,971)	(18,700,071)	(18,702,904)	(18,693,071)	(100,000)	(1,717,512)		(20,510,583)	9.68%

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

City of Sarnia

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3600 STORM SEWER MAINTENANCE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(621,808)	(742,054)	(722,313)	(742,054)		(148,833)		(890,887)	20.06%
4-00930 COSTS RECOVERED	(18,658)								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(57,655)	(43,000)	(41,320)	(43,000)				(43,000)	
Revenue Total	(698,121)	(785,054)	(763,633)	(785,054)		(148,833)		(933,887)	18.96%
EXPENSES									
5-01000 SALARIES	38,561	40,418	40,671	40,418		650		41,068	1.61%
5-01025 SALARIES - OVERTIME	473								
5-01030 SALARIES - CASUAL			7,711						
5-01050 WAGES	280,214	319,754	313,374	319,754		59,454		379,208	18.59%
5-01055 WAGES - OVERTIME	16,163	35,908	27,593	35,908				35,908	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	63,765	71,410	73,183	71,410		18,625		90,035	26.08%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,993	47,883	49,588	47,883		24,548		72,431	51.27%
5-01254 CLOTHING/BOOT ALLOWANCE			2,611						
5-02388 OVERTIME MEALS	944	2,000	1,430	2,000				2,000	
5-02466 CONTRACT EXPENSE	47,348								
5-03005 MATERIALS	7,856	30,600	22,869	30,600		(5,000)		25,600	(16.34%)
5-04910 OTHER PURCHASED SERVICES	31,576	50,000	37,521	50,000				50,000	
5-06100 CONTRIBUTION TO RESERVE	170,229	187,081	187,081	187,081		50,556		237,637	27.02%
Expense Total	698,122	785,054	763,632	785,054		148,833		933,887	18.96%
Net Expense	1		(1)						

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

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

5-01000 Salaries- Collective agreement increases

5-01050 Wages - One position re-allocated from **3500 Sanitary Sewer Maintenance** and one temporary labourer converted to full-time as part of 2021 collective bargaining

5-01200 Employee Benefits - Statutory & OMERS - Increase in staff compliment and rates

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3600 STORM SEWER MAINTENANCE

5-01205 Employee Benefits - Non-Statutory - Increase in staff compliment and rates

5-06100 Contribution to Reserves - Increase to the Capital Infrastructure Reserve (\$33,704); increase to the Capital Infrastructure Reserve for Asset Management (\$16,852)

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6616	Sewer Infrastructure Renewal Reserve	153,377	187,081
6616	Sewer Infrastructure Renewal Reserve - Asset Management	33,704	50,556
Total		187,081	237,637

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3700 WATER - ADMINISTRATION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	58,995	43,658	44,512	43,658		750		44,408	1.72%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,075	9,232	9,463	9,232		259		9,491	2.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,329	5,554	5,651	5,554		312		5,866	5.62%
5-02500 LAWSS ADMINISTRATION	319,800	385,710	385,710	385,710		69,623		455,333	18.05%
5-04005 INSURANCE	93,567	116,959	102,681	116,959				116,959	
5-05114 LAWSS OPERATING COSTS	3,005,600	2,838,759	2,839,209	2,838,759		274,955		3,113,714	9.69%
5-05627 UNPLANNED EXPENDITURES	65,084								
5-05650 ALLOCATED ADMINISTRATION	374,500	410,200	410,200	410,200		(800)		409,400	(0.20%)
5-05710 CITY'S SHARE LAWSS CAPITAL	2,347,461	2,815,980	2,813,704	2,815,980		(11,641)		2,804,339	(0.41%)
5-06100 CONTRIBUTION TO RESERVE	2,027,800								
Expense Total	8,310,211	6,626,052	6,611,130	6,626,052		333,458		6,959,510	5.03%
Net Expense	8,310,211	6,626,052	6,611,130	6,626,052		333,458		6,959,510	5.03%

5-01000 Salaries - Collective agreement increases

5-01200 Employee Benefits - Statutory & OMERS - Increase in rates and maximum contribution amount

5-01205 Employee Benefits - Non-Statutory - Increase in rates and maximum contribution amount

5-02500 LAWSS Administration - Increase of 3% in LAWSS Draft Budget including a 5.5% increase in City's portion (based on 2020 flow data)

5-05114 LAWSS Operating Costs - Increase of 3% in LAWSS Draft Budget including a 5.5% increase in City's portion (based on 2020 flow data)

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

5-05710 City's Share LAWSS Capital - Increase of 3% in LAWSS Draft Budget including a 5.5% increase in City's portion (based on 2020 flow data)

City of Sarnia

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3700 WATER - ADMINISTRATION

2021	LAWSS Draft Budget			City of Sarnia Portion (Flows = 59.34%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500 LAWSS Administration	650,000		650,000	385,710		385,710
5-05114 LAWSS Operating	4,998,889	- 215,000	4,783,889	2,966,341	- 127,581	2,838,760
5-05710 LAWSS 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

2022	LAWSS Draft Budget			City of Sarnia Portion (Flows = 60.81%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500 LAWSS Administration	748,780		748,780	455,333		455,333
5-05114 LAWSS Operating	5,315,398	- 195,000	5,120,398	3,232,293	- 118,580	3,113,714
5-05710 LAWSS Capital	8,599,000	- 3,987,359	4,611,641	5,229,052	- 2,424,713	2,804,339
Total	14,663,178	- 4,182,359	10,480,819	8,916,678	- 2,543,293	6,373,386

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3705 WATER - DISTRIBUTION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(19,447)		(69,382)						
Revenue Total	(19,447)		(69,382)						
EXPENSES									
5-01000 SALARIES	231,976	137,483	185,577	137,483		2,331		139,814	1.70%
5-01050 WAGES	963,397	991,374	935,658	991,374		(36,536)		954,838	(3.69%)
5-01055 WAGES - OVERTIME	203,055	335,178	321,851	335,178				335,178	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	265,158	244,891	258,785	244,891		(2,283)		242,608	(0.93%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	167,612	180,350	176,557	180,350		8,265		188,615	4.58%
5-01254 CLOTHING/BOOT ALLOWANCE	7,759	7,322	8,184	7,322				7,322	
5-02102 ELECTRICITY	1,840	4,500	3,380	4,500				4,500	
5-02104 PHONE	6,575	7,000	7,341	7,000				7,000	
5-02220 VEHICLE EXPENSE	324,400	324,400	324,400	324,400				324,400	
5-02300 OFFICE EXPENSES	2,007	2,000	1,320	2,000		50		2,050	2.50%
5-02311 TRAINING & EDUCATION	5,901	42,280	24,756	42,280		845		43,125	2.00%
5-02388 OVERTIME MEALS	10,793	15,000	13,681	15,000				15,000	
5-02466 CONTRACT EXPENSE	866,014	602,931	600,949	602,931		(10,283)		592,648	(1.71%)
5-02467 CONTRACT EXPENSE ABOVE FIXED	12,158	105,830	66,759	105,830		(80,390)		25,440	(75.96%)
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03004 MATERIALS - WATER METERS	1,425	40,000	31,165	40,000		(14,560)		25,440	(36.40%)
5-03005 MATERIALS	258,204	350,000	346,286	350,000				350,000	
5-04910 OTHER PURCHASED SERVICES	271,990	498,710	402,418	498,710		(98,710)		400,000	(19.79%)
5-05500 REPLACEMENT EQUIPMENT	5,357	7,000	3,000	7,000		140		7,140	2.00%
5-05627 UNPLANNED EXPENDITURES	162								
5-05650 ALLOCATED ADMINISTRATION	672,244	703,806	703,807	703,806		(63,800)		640,006	(9.06%)
5-06100 CONTRIBUTION TO RESERVE	3,872,898	5,464,718	5,464,718	5,464,718		523,649		5,988,367	9.58%
Expense Total	8,895,514	10,809,362	10,625,181	10,809,362		228,718		11,038,080	2.12%
Net Expense	8,876,067	10,809,362	10,555,799	10,809,362		228,718		11,038,080	2.12%

City of Sarnia

2022 Approved Operating Budget

3705 WATER - DISTRIBUTION

5-01000 Salaries - Collective agreement increases
5-01050 Wages - Correction of hourly rates
5-01200 Employee Benefits - Statutory & OMERS- Decrease due to correction of hourly rates
5-01205 Employee Benefits - Non-Statutory - Increase due to collective agreement increases
5-02311 Training & Education - 2% increase
5-02466 Contract Expense - Reallocated to **3705-02466 Contract Expense** plus a contractual increase of 2.5% for inflation plus customer growth (Bluewater Power voluntarily reduced the inflationary increase from 4.1% to 2.5% to make the increase more affordable for the City).
5-02467 Contract Expense Above Fixed - Decrease to right-size
5-02490 Works Centre Operation - Decrease in costs to perform services for Works Centre Operation
5-03004 Materials - Water Meters - Decrease to right-size
5-04910 Other Purchased Services - Decrease to right-size
5-05650 Allocated Administration - Decrease in costs to perform services for General Operating Departments
5-06100 Contribution to Reserves - Increase to the Capital Infrastructure Reserve for Asset Management (\$329,521), increase to the Capital Infrastructure Reserve for Capital Infrastructure (\$194,128)

Reserve #	Reserve Name	2021 Approved Budget	2022 Approved Budget
6617	Water Infrastructure Renewal Reserve - Capital Infrastructure	4,739,887	4,934,015
6617	Water Infrastructure Renewal Reserve - Asset Management	659,040	988,561
6615	Capital Infrastructure	57,595	57,595
6225	Self-Insurance Reserve - Self Insurance	8,196	8,196
Total		5,464,718	5,988,367

City of Sarnia

2022 Approved Operating Budget

3706 WATER - LEAD REDUCTION

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00930 COSTS RECOVERED	(358,680)	(491,952)	(394,484)	(491,952)		77,165		(414,787)	(15.69%)
Revenue Total	(358,680)	(491,952)	(394,484)	(491,952)		77,165		(414,787)	(15.69%)
EXPENSES									
5-01050 WAGES	161,295	207,462	162,597	207,462		14,368		221,830	6.93%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	24,085	34,172	25,772	34,172		2,442		36,614	7.15%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		13,818	7,547	13,818		1,025		14,843	7.42%
5-02104 PHONE	1,531	2,500	2,152	2,500				2,500	
5-02220 VEHICLE EXPENSE	9,000	9,000	9,000	9,000				9,000	
5-02300 OFFICE EXPENSES	2,420	20,000	18,875	20,000		(10,000)		10,000	(50.00%)
5-02302 ADVERTISING	152	35,000	34,800	35,000		(30,000)		5,000	(85.71%)
5-02303 POSTAGE	11,889	3,000	2,988	3,000				3,000	
5-03005 MATERIALS	3,104	10,000	7,057	10,000		(5,000)		5,000	(50.00%)
5-04910 OTHER PURCHASED SERVICES	55,107	75,000	74,030	75,000				75,000	
5-05100 FACILITY RENT	11,237	12,000	11,234	12,000				12,000	
5-05124 TESTING	78,435	70,000	38,431	70,000		(50,000)		20,000	(71.43%)
5-05500 REPLACEMENT EQUIPMENT	427								
Expense Total	358,682	491,952	394,483	491,952		(77,165)		414,787	(15.69%)
Net Expense	2		(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

5-01050 Wages - Increase in student rates to reflect the competitive market

5-01200 Employee Benefits - Statutory & OMERS - Increase in rates and maximum contribution amount

5-01205 Employee Benefits - Non-Statutory - Increase in rates and maximum contribution amount

5-02300 Office Expenses - As the program comes to its end, less office expenses are required

5-02302 Advertising - As the program comes to its end, less advertising is required

5-03005 Materials - As the program comes to its end, less materials are required

5-05124 Testing - As the program comes to its end, less testing is required

City of Sarnia

2022 Approved Operating Budget

3790 WATER - REVENUE

Account	2020 Actuals	2021 Budget	2021 Forecast	2022 Base Budget	2022 One Time Budget	2022 Non-Service Level	2022 Service Level	2022 Approved Budget	Variance 2022 to 2021 Budget
REVENUE									
4-00570 WATER BILLINGS	(17,099,681)	(17,345,160)	(17,345,579)	(17,345,160)		(562,176)		(17,907,336)	3.24%
4-00571 HYDRANT USAGE CHARGE	(18,316)	(12,000)	(12,062)	(12,000)				(12,000)	
4-00572 WATER SHUT-OFF FEE		(428)		(428)				(428)	
4-00900 SUNDRY REVENUE	(24,785)	(35,000)	(45,521)	(35,000)				(35,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,826)	(2,826)	(2,826)	(2,826)				(2,826)	
4-00940 SALE OF MATERIALS	(40,673)	(40,000)	(50,800)	(40,000)				(40,000)	
Revenue Total	(17,186,281)	(17,435,414)	(17,456,788)	(17,435,414)		(562,176)		(17,997,590)	3.22%
EXPENSES									
Expense Total									
Net Expense	(17,186,281)	(17,435,414)	(17,456,788)	(17,435,414)		(562,176)		(17,997,590)	3.22%

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

2022 APPROVED WATER AND SEWER RATES

2022 Approved Metered Rates			
Size of Meter	Water Distribution Charge (\$/month)	Water Consumption Charge (\$/m3)	Sewer Surcharge (%) *
5/8"	\$30.42	\$0.5322	125.81%
3/4"	\$42.96	\$0.5322	125.81%
1"	\$108.39	\$0.5322	125.81%
1 1/2"	\$216.78	\$0.5322	125.81%
2"	\$400.59	\$0.5322	125.81%
3"	\$770.95	\$0.5322	125.81%
4"	\$1,204.66	\$0.5322	125.81%
6"	\$2,504.13	\$0.5322	125.81%
8"	\$4,817.81	\$0.5322	125.81%
10"	\$7,980.84	\$0.5322	125.81%

* The sewer surcharge is calculated on your total water bill (distribution plus consumption).

Average Residential Water & Sewer Cost/Year (Based on 200 m3/Year Consumption)		
Water Meter Size	5/8"	3/4"
Distribution Charge (\$/month)	\$30.42	\$42.96
Water Consumption (\$/m3)	\$8.87	\$8.87
Distribution + Consumption	\$39.29	\$51.83
Sewer Surcharge (\$/month)	\$49.43	\$65.21
Average Cost (\$/month)	\$88.72	\$117.04
Average Cost (\$/year)	\$1,064.65	\$1,404.45

2022 APPROVED 10-YEAR CAPITAL PLAN

Category/ Division	Department	Project Name	Year 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Grand Total	
General Government														
City Administration	Clerks	Electronic Documents and Records Management System											(100,000)	
	Economic Development	Sarnia Chris Hadfield Airport Infrastructure Upgrades											(420,000) (1,035,000) - (1,205,000) (70,000) (875,000) (3,605,000)	
City Administration Total			(420,000)	(1,035,000)	(100,000)	(1,205,000)	(70,000)	(875,000)					(3,705,000)	
Community Services	Facilities	Backflow Prevention	(100,000)											(100,000)
		City Hall Improvements	(350,000)	(100,000)	(630,000)	(300,000)							(1,380,000)	
		Clearwater Arena Improvements	(300,000)		(2,000,000)								(2,300,000)	
		Facilities - TBD					(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(12,000,000)	
		Harbour Dredging				(3,000,000)							(3,000,000)	
		Lochiel Kiwanis Centre Improvements		(120,000)	(150,000)	(80,000)							(350,000)	
		Progressive Auto Sales Arena Improvements	(1,400,000)	(1,370,000)	(710,000)								(3,480,000)	
		Sarnia Arena Improvements			(400,000)	(1,700,000)							(2,100,000)	
		Sarnia Library Improvements	(80,000)	(180,000)	(225,000)								(485,000)	
	Parks and Recreation	Beach Volleyball Courts	(150,000)											(150,000)
		Blackwell Park			(550,000)	(100,000)								(650,000)
		Canatara Park	-	-		(350,000)								(350,000)
		Germain Park	(130,000)	(200,000)	(2,090,000)	(2,700,000)								(5,120,000)
		Neighbourhood Parks	(150,000)	(150,000)	(150,000)	(165,000)								(615,000)
		Norm Perry Park		(80,000)										(80,000)
		Parks & Recreation - TBD					(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(12,000,000)
		Playground Equipment Replacement	(300,000)											(300,000)
		Tecumseh Park/Cox Youth Centre Improvements	(1,920,670)	(380,000)	(730,000)	(1,200,000)								(4,230,670)
		Waterfront Improvements	(150,000)		(164,000)									(314,000)
Community Services Total			(5,030,670)	(2,580,000)	(7,799,000)	(9,595,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(49,004,670)	
Corporate Services	Customer Service	Website Redevelopments											-	
	Emergency Management	Facility Access Control Systems	(60,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)		(260,000)	
		Petro-Chemical Area Projects			(350,000)								(350,000)	
	Finance Information Technology	Budgeting, Accounting, and Reporting Software			-	-							-	
		Backup Solution	(80,000)											(80,000)
		IT Hardware Asset Lifecycle	(365,000)	(220,000)	(240,000)	(240,000)	(260,000)	(260,000)	(260,000)	(260,000)	(260,000)	(260,000)	(260,000)	(2,625,000)
			(90,000)										(90,000)	
Corporate Services Total			(595,000)	(245,000)	(615,000)	(265,000)	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)	(260,000)	(3,405,000)	
Engineering & Operations	Engineering	Accessibility Improvements	(192,500)											(192,500)
		Active Transportation Projects	(2,262,961)	(335,000)	(100,000)									(2,697,961)
		Bridges & Culverts	(850,000)	(1,600,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(18,450,000)
		City Entrance Signage	(225,000)											(225,000)
		Intersection Upgrades	(900,000)											(900,000)
		Oversized Load Corridor	(5,200,000)	(436,402)	(217,598)									(5,854,000)
		Parking Lot Reconstruction	(450,000)											(450,000)
		Road Rehabilitation	(1,100,000)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(27,644,231)
		Shoreline Protection	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(16,250,000)
		Streetlight Replacements	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)	(275,000)	(300,000)	(325,000)	(325,000)	(350,000)	(350,000)	(2,475,000)
		Traffic Signals	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)	(250,000)	(300,000)	(325,000)	(325,000)	(350,000)	(350,000)	(2,250,000)
		Transit Signal Priority & Accessibility		(836,000)	(627,000)	(627,000)	(418,000)	(922,047)						(3,430,047)
		Transportation Master Plan & Streetscape Improvements	(100,000)	(300,000)	(300,000)	(300,000)	(350,000)	(350,000)	(350,000)	(375,000)	(375,000)	(400,000)	(400,000)	(3,200,000)
	Operation Services													
	Public Works	Former Michigan Avenue Landfill Remediation		(300,000)	(100,000)	(100,000)	(75,000)			(75,000)		(75,000)	(75,000)	(725,000)
		Public Works Facilities Improvements		(1,500,000)	(500,000)	(400,000)	(1,400,000)	(200,000)	(200,000)	(200,000)	(450,000)	(500,000)	(500,000)	(5,350,000)
Engineering & Operations Total			(13,730,461)	(10,856,761)	(9,393,957)	(8,976,359)	(9,792,359)	(7,946,406)	(7,099,359)	(7,249,359)	(7,424,359)	(7,624,359)	(90,093,739)	
Fire Services	Fire Services	Bunker Gear Replacement	(90,000)	(420,000)					(425,000)					(935,000)
		Command Vehicle Replacement		-										-
		Fire Station 1 - Rehabilitation & Expansion		-										-
		Fire Station 3 - Demolition, Design, Construction	(2,566,665)											(2,566,665)
		Fire Truck Replacements			(900,000)		(1,250,000)	(1,750,000)		(1,250,000)	(1,250,000)	-	(6,400,000)	
		Marine Vessel Replacements				(480,000)							(480,000)	
		Radio System & User Gear	(2,355,776)											(2,355,776)
		Records Management System	(180,000)											(180,000)
		Station Paving				(570,000)								(570,000)
Fire Services Total			(5,192,441)	(420,000)	(900,000)	(1,050,000)	(1,250,000)	(1,750,000)	(425,000)	(1,250,000)	(1,250,000)	-	(13,487,441)	
General Government Total			(24,968,572)	(15,136,761)	(18,807,957)	(21,091,359)	(15,397,359)	(14,856,406)	(11,809,359)	(12,784,359)	(12,959,359)	(11,884,359)	(159,695,850)	

2022 APPROVED 10-YEAR CAPITAL PLAN

Category/ Division	Department	Project Name	Year 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Grand Total
Transit													
Engineering & Operations	Transit	Bus Stop Improvements	(213,666)	(213,666)	(213,666)	(146,119)	(119,721)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(1,156,838)
		Facility Renovations		(1,900,000)	(500,000)	(500,000)	(500,000)	(500,000)					(3,900,000)
		Fleet Replacement & Expansion	(1,600,000)	(2,800,000)	(1,600,000)	(1,600,000)	(1,600,000)	(2,100,000)	(1,400,000)	(2,800,000)	-	-	(15,500,000)
		Maintenance Equipment Upgrades/Replacements	(385,000)	(330,000)				(450,000)					(1,165,000)
		Terminal Upgrades	(1,595,000)		(385,000)								(1,980,000)
Engineering & Operations Total			(3,793,666)	(5,243,666)	(2,698,666)	(2,246,119)	(2,219,721)	(3,100,000)	(1,450,000)	(2,850,000)	(50,000)	(50,000)	(23,701,838)
Transit Total			(3,793,666)	(5,243,666)	(2,698,666)	(2,246,119)	(2,219,721)	(3,100,000)	(1,450,000)	(2,850,000)	(50,000)	(50,000)	(23,701,838)
Water & Sewer													
Engineering & Operations	Engineering	Combined Sewer Separation	(6,150,000)	(4,700,000)	(4,000,000)	(4,000,000)	(4,000,000)	(3,000,000)	(3,500,000)	(4,000,000)	(4,000,000)	(4,000,000)	(41,350,000)
		Funding of Design & Construction		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(13,500,000)
		Plank Road Reconstruction	(4,750,000)	(4,000,000)									(8,750,000)
		Watermain Replacements	(2,590,000)	(5,250,000)	(5,550,000)	(6,000,000)	(6,500,000)	(6,740,000)	(7,000,000)	(7,250,000)	(7,500,000)	(7,750,000)	(62,130,000)
	Operation Services	Bright's Grove Sewage Treatment Facility	(700,000)				(800,000)					(400,000)	(1,900,000)
		Pumping Station Improvements	(250,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,550,000)	(1,600,000)	(1,650,000)	(1,700,000)	(1,750,000)	(1,800,000)	(14,800,000)
		Stormwater Management Facilities Rehabilitation		(500,000)	(500,000)	(500,000)	(100,000)	(100,000)	(500,000)	(100,000)	(100,000)	(100,000)	(2,500,000)
		Wastewater Pollution Control Centre - Biosolids Processing Upgrades	(3,500,000)										(3,500,000)
		Wastewater Pollution Control Centre - Building Improvements			(1,000,000)				(2,000,000)		(800,000)		(3,800,000)
		Wastewater Pollution Control Centre - Process Improvements	(400,000)	(1,165,000)	(1,330,000)	(1,450,000)	(1,600,000)	(1,650,000)	(1,700,000)	(1,750,000)	(1,800,000)	(1,900,000)	(14,745,000)
	Public Works	Lead Reduction	(1,200,000)	(800,000)									(2,000,000)
		Water Meter Replacements	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(1,500,000)
Engineering & Operations Total			(19,690,000)	(19,565,000)	(15,530,000)	(15,100,000)	(16,200,000)	(14,740,000)	(18,000,000)	(16,450,000)	(17,600,000)	(17,600,000)	(170,475,000)
Water & Sewer Total			(19,690,000)	(19,565,000)	(15,530,000)	(15,100,000)	(16,200,000)	(14,740,000)	(18,000,000)	(16,450,000)	(17,600,000)	(17,600,000)	(170,475,000)
Police													
Police Services	Police Services	911 Communication	(360,000)	(360,000)								(2,240,000)	(2,960,000)
		Building Improvements	(150,000)	(600,000)									(750,000)
		Equipment		(2,000,000)									(2,000,000)
Police Services Total			(510,000)	(2,960,000)								(2,240,000)	(5,710,000)
Police Total			(510,000)	(2,960,000)								(2,240,000)	(5,710,000)
Grand Total			(48,962,238)	(42,905,427)	(37,036,623)	(38,437,478)	(33,817,080)	(32,696,406)	(31,259,359)	(32,084,359)	(30,609,359)	(31,774,359)	(359,582,687)

2022 APPROVED CAPITAL BUDGET - FUNDING SOURCES

Category/				Funding Source					Grand Total
Division	Department	Project Name	Sub-Project Name	Development Charges	Grants/Donations	Rates	Tax Levy	Transit Levy	
General Government									
City Administration	Economic Development	Sarnia Chris Hadfield Airport Infrastructure Upgrades	Equipment & Professional Services		(100,000)				(100,000)
			Storm Drains and Paving		(10,000)				(10,000)
			Taxiway Alpha		(150,000)				(150,000)
			Terminal Sidewalks & Entrance		(160,000)				(160,000)
		Sarnia Chris Hadfield Airport Infrastructure Upgrades Total				(420,000)			
City Administration Total					(420,000)				(420,000)
Community Services	Facilities	Backflow Prevention	Surveys and Installations			(100,000)			(100,000)
		Backflow Prevention Total				(100,000)			(100,000)
		City Hall Improvements	HVAC - Replacement				(250,000)		(250,000)
			Staircase Replacements				(100,000)		(100,000)
		City Hall Improvements Total					(350,000)		(350,000)
		Clearwater Arena Improvements	Façade & Interior - Design		(200,000)				(200,000)
			Roof Replacement		(100,000)				(100,000)
		Clearwater Arena Improvements Total				(300,000)			(300,000)
		Progressive Auto Sales Arena Improvements	Rink 2 Dehumidifier		(150,000)				(150,000)
			Rink Boards & Glass		-				-
			Roof Replacement		(1,250,000)				(1,250,000)
		Progressive Auto Sales Arena Improvements Total				(1,400,000)			(1,400,000)
		Sarnia Library Improvements	Security Camera Upgrade				(80,000)		(80,000)
		Sarnia Library Improvements Total					(80,000)		(80,000)
	Parks and Recreation	Beach Volleyball Courts	Design/Build - 3 New Courts		(150,000)				(150,000)
		Beach Volleyball Courts Total				(150,000)			(150,000)
		Canatara Park	Lifeguard & Washroom Building – Design				-		-
		Canatara Park Total					-		-
		Germain Park	Jackson Pool - Demolition				(30,000)		(30,000)
			Park Master Plan				(100,000)		(100,000)
			Strangway Community Centre - Gymnasium Design/Build				-		-
		Germain Park Total					(130,000)		(130,000)
		Neighbourhood Parks	Avondale, Hannah, Blundy Parks - Fencing				(15,000)		(15,000)
			Avondale, Hannah, Blundy Parks - Other Park Infrastructure	(40,000)					(40,000)
			Avondale, Hannah, Blundy Parks - Pathways				(30,000)		(30,000)
			Avondale, Hannah, Blundy Parks - Playground Equipment				(65,000)		(65,000)
		Neighbourhood Parks Total			(40,000)		(110,000)		(150,000)
		Playground Equipment Replacement	Parks TBD				(300,000)		(300,000)
		Playground Equipment Replacement Total					(300,000)		(300,000)
		Tecumseh Park/Cox Youth Centre Improvements	Ball Diamond Fencing				(200,000)		(200,000)
			Cox Youth Centre Building - AODA Upgrades		(500,934)		(269,736)		(770,670)
			Pool Concrete Replacement				(150,000)		(150,000)
			Pool Fencing				(200,000)		(200,000)
			Skateboard Park			(450,000)	(150,000)		(600,000)
		Tecumseh Park/Cox Youth Centre Improvements Total				(950,934)	(969,736)		(1,920,670)
		Waterfront Improvements	Ferry Dock Hill - Design		(150,000)				(150,000)
		Waterfront Improvements Total				(150,000)			(150,000)
Community Services Total				(40,000)	(2,950,934)	(100,000)	(1,939,736)	(5,030,670)	

2022 APPROVED CAPITAL BUDGET - FUNDING SOURCES

Category/				Funding Source					
Division	Department	Project Name	Sub-Project Name	Development Charges	Grants/ Donations	Rates	Tax Levy	Transit Levy	Grand Total
Corporate Services	Customer Service	Website Redevelopments	Intranet				-		-
			Public Website Redesign				-		-
		Website Redevelopments Total					-		-
	Emergency Management	Facility Access Control Systems	Proxycards/Door Swipes				(60,000)		(60,000)
		Facility Access Control Systems Total					(60,000)		(60,000)
	Information Technology	Backup Solution	Deploy & Implement				(80,000)		(80,000)
		Backup Solution Total					(80,000)		(80,000)
		IT Hardware Asset Lifecycle	End User Device Replacements				(90,000)		(90,000)
			Networking and Server Asset Refresh				(50,000)		(50,000)
			Telephone System Replacement				(225,000)		(225,000)
		IT Hardware Asset Lifecycle Total					(365,000)		(365,000)
		Virtual Server Infrastructure	Deploy & Implement				(90,000)		(90,000)
		Virtual Server Infrastructure Total					(90,000)		(90,000)
		Corporate Services Total							(595,000)
Engineering & Operations	Engineering	Accessibility Improvements	Sidewalk & Ramp Replacements		(141,160)		(51,340)		(192,500)
		Accessibility Improvements Total			(141,160)		(51,340)		(192,500)
		Active Transportation Projects	Confederation Multi-Use Trail	(112,961)					(112,961)
			London Line Multi-Use Trail	(400,000)	(714,968)		(160,033)		(1,275,000)
			London Road Trail	(225,000)			(25,000)		(250,000)
			Pedestrian Crossing/Signals		(109,995)		(40,005)		(150,000)
			Sidewalk Infill/Bike Lanes		(348,318)		(126,683)		(475,000)
		Active Transportation Projects Total		(737,961)	(1,173,280)		(351,720)		(2,262,961)
		Bridges & Culverts	Jackson Road Ridge (No. 70)		(850,000)				(850,000)
		Bridges & Culverts Total			(850,000)				(850,000)
		City Entrance Signage	Sign Replacements				(225,000)		(225,000)
		City Entrance Signage Total					(225,000)		(225,000)
		Intersection Upgrades	Cathcart & Indian Signals		(375,000)				(375,000)
			Cathcart & Murphy Signals		(375,000)				(375,000)
			Cathcart Lane Reductions & Calming		(150,000)				(150,000)
		Intersection Upgrades Total			(900,000)				(900,000)
		Oversized Load Corridor	Utility Upgrades/Roadwork/Dock		(2,929,416)		(2,270,584)		(5,200,000)
		Oversized Load Corridor Total			(2,929,416)		(2,270,584)		(5,200,000)
		Parking Lot Reconstruction	Mitton Village Parking Lot		(450,000)				(450,000)
		Parking Lot Reconstruction Total					(450,000)		(450,000)
		Road Rehabilitation	TBD		(1,100,000)				(1,100,000)
		Road Rehabilitation Total			(1,100,000)				(1,100,000)
		Shoreline Protection	TBD				(2,250,000)		(2,250,000)
		Shoreline Protection Total					(2,250,000)		(2,250,000)
		Streetlight Replacements	Pole and Wiring Replacement				(100,000)		(100,000)
		Streetlight Replacements Total					(100,000)		(100,000)
		Traffic Signals	Poles, Heads, Controllers, and Wiring Replacements				(100,000)		(100,000)
Traffic Signals Total					(100,000)		(100,000)		
Transportation Master Plan & Streetscape Improvements	Various				(100,000)		(100,000)		
Transportation Master Plan & Streetscape Improvements Total					(100,000)		(100,000)		
Engineering & Operations Total				(737,961)	(7,093,856)		(5,898,644)		(13,730,461)

2022 APPROVED CAPITAL BUDGET - FUNDING SOURCES

Category/				Funding Source					
Division	Department	Project Name	Sub-Project Name	Development Charges	Grants/ Donations	Rates	Tax Levy	Transit Levy	Grand Total
Fire Services	Fire Services	Bunker Gear Replacement	Bunker Gear Replacement				(90,000)		(90,000)
		Bunker Gear Replacement Total					(90,000)		(90,000)
		Fire Station 3 - Demolition, Design, Construction	Construction (incl. contingency)		(2,386,665)				(2,386,665)
			Furnishings & Equipment		(65,000)				(65,000)
			Project Management,& Architectural Services		(75,000)				(75,000)
			Temporary Facility		(40,000)				(40,000)
		Fire Station 3 - Demolition, Design, Construction Total			(2,566,665)				(2,566,665)
		Radio System & User Gear	Consulting Services & Contingency (10%)				(494,303)		(494,303)
			Contractor, Project Management, Acceptance Testing				(459,759)		(459,759)
			Site Transmitter & Receiver Work				(763,106)		(763,106)
			Station, Portable, Dispatch & Back up Radios				(638,608)		(638,608)
		Radio System & User Gear Total					(2,355,776)		(2,355,776)
		Records Management System	Records Management System				(180,000)		(180,000)
		Records Management System Total					(180,000)		(180,000)
Fire Services Total					(2,566,665)		(2,625,776)		(5,192,441)
General Government Total				(777,961)	(13,031,455)	(100,000)	(11,059,156)		(24,968,572)
Transit									
Engineering & Operations	Transit	Bus Stop Improvements	Shelters & Concrete Pads		(213,666)				(213,666)
		Bus Stop Improvements Total			(213,666)				(213,666)
		Fleet Replacement & Expansion	Conventional Transit Bus Replacements		(1,600,000)				(1,600,000)
		Fleet Replacement & Expansion Total			(1,600,000)				(1,600,000)
		Maintenance Equipment Upgrades/Replacements	2 Hoists		(282,320)			(102,680)	(385,000)
		Maintenance Equipment Upgrades/Replacements Total			(282,320)			(102,680)	(385,000)
		Terminal Upgrades	Murphy Road Terminal		(1,595,000)				(1,595,000)
Terminal Upgrades Total			(1,595,000)				(1,595,000)		
Engineering & Operations Total					(3,690,986)			(102,680)	(3,793,666)
Transit Total					(3,690,986)			(102,680)	(3,793,666)
Water & Sewer									
Engineering & Operations	Engineering	Combined Sewer Separation	Alfred, Russell, and Shepherd Streets		(1,585,470)	(2,226,506)	(388,023)		(4,200,000)
			Crawford Street		(452,992)	(636,145)	(110,864)		(1,200,000)
			Design & Construction			(500,000)	(250,000)		(750,000)
		Combined Sewer Separation Total			(2,038,462)	(3,362,651)	(748,887)		(6,150,000)
		Plank Road Reconstruction	Design & Construction			(625,000)	(125,000)		(750,000)
			Plank Road - Phase 2		(1,320,610)	(1,614,994)	(1,064,397)		(4,000,000)
		Plank Road Reconstruction Total			(1,320,610)	(2,239,994)	(1,189,397)		(4,750,000)
		Watermain Replacements	Donalda			(540,371)	(239,629)		(780,000)
			LaSalle Connections			(415,670)	(184,330)		(600,000)
			Mandaumin			(762,062)	(337,938)		(1,100,000)
			Oldham			(76,206)	(33,794)		(110,000)
		Watermain Replacements Total				(1,794,310)	(795,690)		(2,590,000)

2022 APPROVED CAPITAL BUDGET - FUNDING SOURCES

Category/				Funding Source					
Division	Department	Project Name	Sub-Project Name	Development Charges	Grants/ Donations	Rates	Tax Levy	Transit Levy	Grand Total
Engineering & Operations	Operation Services	Bright's Grove Sewage Treatment Facility	Desludging - Cell #1		(700,000)				(700,000)
		Bright's Grove Sewage Treatment Facility Total			(700,000)				(700,000)
		Pumping Station Improvements	Design and tender preparation for PS# 32, 35, 41, 44			(250,000)			(250,000)
		Pumping Station Improvements Total				(250,000)			(250,000)
		Wastewater Pollution Control Centre - Biosolids Processing Upgrades	Phase II	(827,500)		(2,672,500)			(3,500,000)
		Wastewater Pollution Control Centre - Biosolids Processing Upgrades Total		(827,500)		(2,672,500)			(3,500,000)
		Wastewater Pollution Control Centre - Process Improvements	Internal Road Paving			(100,000)			(100,000)
			Raw Sewage Pumps			(300,000)			(300,000)
		Wastewater Pollution Control Centre - Process Improvements Total				(400,000)			(400,000)
	Public Works	Lead Reduction	TBD			(1,200,000)			(1,200,000)
		Lead Reduction Total				(1,200,000)			(1,200,000)
		Water Meter Replacements	Water Meter Replacements			(150,000)			(150,000)
		Water Meter Replacements Total				(150,000)			(150,000)
Engineering & Operations Total				(827,500)	(4,059,072)	(12,069,455)	(2,733,973)		(19,690,000)
Water & Sewer Total				(827,500)	(4,059,072)	(12,069,455)	(2,733,973)		(19,690,000)
Police									
Police Services	Police Services	911 Communication	Next Generation NG911 Upgrades				(360,000)		(360,000)
		911 Communication Total					(360,000)		(360,000)
		Building Improvements	HVAC Blower System Upgrades				(150,000)		(150,000)
		Building Improvements Total					(150,000)		(150,000)
Police Services Total							(510,000)		(510,000)
Police Total							(510,000)		(510,000)
Grand Total				(1,605,461)	(20,781,513)	(12,169,455)	(14,303,129)	(102,680)	(48,962,238)

Reserve and Reserve Funds

Obligatory (have external restrictions):

Reserve Name	#	Purpose
Building Permit Revenue	6035	Administered under the Building Code Act. This reserve is used to offset Building Department administration and enforcement costs.
Development Charges (DCs)	6015	Development charges are collected to fund future City projects required to support expansion of the current infrastructure associated with growth and development. All capital items must be identified in the Development Charge Background Study to be eligible. The Background Study and Development Charges by-law that set the rates are updated every 5 years – last updates completed in 2019 and 2021.
Development Charges (DC's) B2	6016	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 updates completed in 2019 and 2021.
Disaster Mitigation Adaptation Fund (DMAF)	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.
Canada Community Building Fund (formerly Federal Gas Tax)	6025	Canada Community Building Fund is provided from the Federal Government as per an agreement with the Association of Municipalities of Ontario (AMO). Canada Community Building Fund monies are to be used on Capital Projects defined in the agreement; the use of the funds must be reported to the AMO as well as outcomes from completed projects. Approved categories include road water and sewer, parks facilities, brownfields, etc.
Federal Harbour	6040	For the maintenance and operation of the Sarnia Harbour. Expenses must meet the eligibility requirements as per the divestiture agreement. Agreement is for a 15 year term ending March 27, 2028 with a possible 5 year extension.
ICIP (Investing in Canada Plan)	6055	For revenues and expenditures allocated as part of the Investing in Canada Infrastructure Program. Investment in infrastructure projects will be allocated based on four priority areas in Ontario: public transit; green infrastructure; community, culture & recreation infrastructure; rural and northern communities.
OCIF (Ontario Community Infrastructure Fund)	6045	The OCIF (Ontario Community Infrastructure Fund) builds on the work municipalities have undertaken to prioritize their core infrastructure needs through comprehensive asset management planning. The objective is to transition to full formula-based funding over time as critical projects are addressed and asset management plans are in place and used to guide infrastructure planning and investment decisions.
Ontario Municipal Commuter Cycling	6050	The Ontario Municipal Commuter Cycling Grant was provided from the Province of Ontario to be used on Capital Projects as defined in the agreement, with the City funding a minimum 20% of the eligible costs of each eligible project. Projects must be primarily for and increase commuter cycling. Agreement ended March 31, 2021.
Parkland Dedication	6005	Established under the Planning Act to provide funds for City parks improvements and other recreation purposes.
Provincial Gas Tax	6020	Provincial Gas Tax is provided from the Provincial Government as per an agreement with the AMO. Provincial Gas Tax monies are to be used on Capital Projects for the Transit Department, as well as supplementing Transit operating costs defined in the agreement.

Non-Obligatory:

Reserve Name	#	Purpose
911 Equipment	6520	Ensure funds are available for the future replacement of essential 911 equipment. Funded from Sarnia Police Services budget.
Airport	6265	To fund the operation and maintenance of the Chris Hadfield Airport.

Reserve Name	#	Purpose
Airport Operator	6375	To provide operational support to the operator of the Chris Hadfield Airport.
Bluewater Gymnastics	6340	To provide for major repairs and replacement for the Bluewater Gymnastics Building located at Lottie Neely Park.
Business Park	6300	To fund costs related to the development of industrial business parks.
Canatara Park Projects	6370	Funds donated to the City from the Estate of Edna Pocock for the purpose of capital projects and/or maintenance for Canatara Park.
Tourism Infrastructure	6380	To receive and distribute the City of Sarnia's share of revenue from the Municipal Accommodation Tax.
Capital Infrastructure – Transit	6614	Provide funding for transit building repairs, upgrades and future replacement as well as conventional bus replacement.
Capital Infrastructure	6615	Provide funding for infrastructure rehabilitation and replacement.
Capital Infrastructure - Sewer	6616	Provide funding for sewer infrastructure rehabilitation and replacement. Infrastructure included in this area are the City's pump stations, the Water Pollution Control Centre, all City storm and sanitary sewer mains and forcemains.
Capital Infrastructure - Water	6617	Provide funding for water infrastructure rehabilitation and replacement. Infrastructure included in this area are all City water meters, watermain valves and watermains.
Care-A-Van - Vehicle	6470	Funds to replace and maintain Care-A-Van vehicles.
Development Contingency	6350	Fund the municipal portion of development services.
Election Expenses	6400	To fund costs of Municipal Elections.
Elm-High-Ex-Wood Park	6250	Monies collected by the Elm-High-Ex-Wood homeowners association to build a passive park.
Facade Improvement Loan	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Facade Loan program.
Internal Borrowing Reserve	6900	To fund internal borrowing between reserves when borrowing is done against the total Reserve and Discretionary Reserve Fund balance rather than against a specific reserve.
Legacy Fund	6270	To accumulate funds for a major municipal expenditure that would benefit the citizens of the community. The disbursement should be as broad as possible so as not to favour any one group or organization.
Municipal Drain Rehabilitation	6619	Provide funds for the City's portion of reactive maintenance on the City's drain network.
Operating Contingency	6581	To offset unforeseen and unexpected general levy expenses.
Perch Creek Harbour	6305	Operation and maintenance of the Perch Creek Harbour (funds received from Fisheries & Oceans Canada (F&O) upon divestiture of this harbour).
Police Building	6515	Provide funds for major building repairs and future replacement costs.
Police Equipment	6595	Used for the replacement of Police cruisers and other capital equipment items.
Police Operating Contingency	6565	To offset extraordinary and unforeseen expenditures related to Police expenses.
Sarnia Harbour	6365	For maintenance and operation of the Sarnia Harbour. All ineligible expenses from 6040 Federal Harbour (Obligatory/Externally Restricted Reserve) are paid through this reserve.
Seaway Kiwanis Campus	6635	To fund maintenance and future replacements within the Kiwanis Campus.
Self-Insurance	6225	Deductibles on insurance claims against the City are funded from this reserve.
Sewer Rates Stabilization	6590	Used to offset unforeseen and unexpected sewer expenses impacting sewer rates.
Strangway Centre Endowment	6240	This was set up through a bequest. Annual interest earned is transferred into the Strangway budget to help maintain reasonable membership rates.
Suncor Agora Capital	6650	To fund capital and amenity improvements within the park space defined as the Outdoor Stage & Gathering Area at Centennial Park. Funds were received from Naming Rights agreement ending in 2029.
Tax Stabilization	6580	To offset extraordinary and unforeseen general levy expenses, including property tax assessment appeals.

Reserve Name	#	Purpose
Tax Stabilization – Transit	6585	To offset extraordinary and unforeseen transit levy expenses, including property tax assessment appeals.
Water Rates Stabilization	6450	To offset extraordinary and unforeseen water expenses impacting water rates.
WSIB Self Insurance	6220	The City of Sarnia is a WSIB schedule 2 employer. This requires any WSIB claims processed during the year to be paid out of this reserve.
YMCA	6235	Earnings on City established endowment fund of \$600,000 to be paid to YMCA.
Works Equipment	6525	Ensure funds are available for the future replacement of the majority of the City’s rolling stock. This includes vehicles from Winter Maintenance, Water & Sewer Maintenance, Parks & Recreation, and Roads Maintenance

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve		Type	Description	Year										
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
6005 Parkland Dedication Reserve Fund														
	Opening Balance	Opening Balance		416,738	396,738	376,738	356,738	326,738	346,738	366,738	386,738	406,738	426,738	
	Projected Revenue	Levies - Cash in Lieu of Parkland		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
	Proposed	Neighbourhood Parks		(40,000)	(40,000)	(40,000)	(50,000)							
6005 Parkland Dedication Reserve Fund Total				396,738	376,738	356,738	326,738	346,738	366,738	386,738	406,738	426,738	446,738	
6015 Development Charges	Opening Balance	Opening Balance		4,192,389	2,777,729	2,828,530	2,979,331	3,130,132	3,280,933	3,431,734	3,582,535	3,733,336	3,884,137	
	Projected Revenue	Development Charge Levies		1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	
	Proposed	Active Transportation - Confederation Multi-Use Trail - 2020		(112,961)										
		Active Transportation - Infill Sidewalk/Bike Lanes			(100,000)									
		Active Transportation - London Line Multi-Use Trail		(400,000)										
		Active Transportation - London Road Trail		(225,000)										
		Bio Solids Improvements		(827,500)										
		Reserve Transfer - To 6900 Internal Borrowing Reserve (2020 10 Yr Loan Repayment)		(824,250)	(824,250)	(824,250)	(824,250)	(824,250)	(824,250)	(824,250)	(824,250)	(824,250)		
		Reserve Transfer - To 6900 Internal Borrowing Reserve (2021 10 Yr Loan Repayment)		(384,949)	(384,949)	(384,949)	(384,949)	(384,949)	(384,949)	(384,949)	(384,949)	(384,949)	(384,949)	(384,949)
6015 Development Charges Total				2,777,729	2,828,530	2,979,331	3,130,132	3,280,933	3,431,734	3,582,535	3,733,336	3,884,137	4,859,188	
6016 Development Charges Reserve Fund B-2														
	Opening Balance	Opening Balance		2,366,034	2,706,034	3,046,034	3,386,034	3,726,034	4,066,034	4,406,034	4,746,034	5,086,034	5,426,034	
	Projected Revenue	Development Charge Levies		340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	
6016 Development Charges Reserve Fund B-2 Total				2,706,034	3,046,034	3,386,034	3,726,034	4,066,034	4,406,034	4,746,034	5,086,034	5,426,034	5,766,034	
6020 Provincial Gas Tax	Opening Balance	Opening Balance		2,193,589	1,514,010	939,777	582,905	346,727	117,589	347,101	576,613	806,125	1,035,637	
	Projected Revenue	Provincial Gas Tax		1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	
	Proposed	Fleet Expansion & Replacement - Conventional Bus		(426,720)	(746,760)	(426,720)	(426,720)	(426,720)						
		Terminal Upgrades		(425,386)		(102,679)								
		Transfer to Operating 3140 Transit Revenue		(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)
		Transfer to Operating 3195 Care-A-Van Revenue		(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
		Transit Bus Stop Improvements		(56,985)	(56,985)	(56,985)	(38,970)	(31,930)						
6020 Provincial Gas Tax Total				1,514,010	939,777	582,905	346,727	117,589	347,101	576,613	806,125	1,035,637	1,265,149	
6025 Canada Community Building Fund														
	Opening Balance	Opening Balance		4,013,765	597,714	268,329	138,944	409,558	680,173	950,788	1,221,403	1,492,017	1,762,632	
	Projected Revenue	Canada Community Building Fund		2,270,615	2,270,615	2,270,615	2,270,615	2,270,615	2,270,615	2,270,615	2,270,615	2,270,615	2,270,615	
	Proposed	Bridges & Culverts		(850,000)	(1,600,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
		Clearwater Arena Improvements		(300,000)										
		Fire Station 3 Demolition, Design & Construction		(2,566,665)										
		PASA Improvements		(1,400,000)	(500,000)									
		Samia Arena Improvements				(400,000)								
		Samia Chris Hadfield Airport Infrastructure Upgrades		(420,000)										
		Stormwater Management Facilities			(500,000)									
Waterfront Improvements			(150,000)											
6025 Canada Community Building Fund Total				597,714	268,329	138,944	409,558	680,173	950,788	1,221,403	1,492,017	1,762,632	2,033,247	
6035 Building Permit Revenue														
	Opening Balance	Opening Balance		1,115,027	1,047,345	1,058,029	1,068,713	1,079,397	1,090,081	1,100,765	1,111,449	1,122,133	1,132,817	
	Projected Revenue	Transfer from Operating 5020 Building		-	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	10,684	
	Proposed	Transfer to Operating 5020 Building		(67,682)										
6035 Building Permit Revenue Total				1,047,345	1,058,029	1,068,713	1,079,397	1,090,081	1,100,765	1,111,449	1,122,133	1,132,817	1,143,501	
6040 Federal Harbour Reserve Fund														
	Opening Balance	Opening Balance		428,080	70,467	70,467	70,467	70,467	70,467	70,467	70,467	70,467	70,467	
	Proposed	Security Enhancements		(65,000)										
		Transfer to Operating 2066 Samia Harbour		(292,613)										
6040 Federal Harbour Reserve Fund Total				70,467	70,467	70,467	70,467	70,467	70,467	70,467	70,467	70,467	70,467	

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve		Type	Description	Year										
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
6045 OCIF	Opening Balance	Opening Balance		30,140	279,499	279,499	279,499	279,499	279,499	279,499	279,499	279,499	279,499	
	Projected Revenue	OCIF Funding		2,949,359	2,949,359	2,949,359	2,949,359	2,949,359	2,949,359	2,949,359	2,949,359	2,949,359	2,949,359	
	Proposed	Bright's Grove Sewage Treatment Facility	(700,000)											
		Intersection Upgrades	(900,000)											
Road Rehabilitation				(1,100,000)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	(2,949,359)	
6045 OCIF Total				279,499	279,499	279,499	279,499	279,499	279,499	279,499	279,499	279,499	279,499	
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance		1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	
6050 Ontario Municipal Commuter Cycling Total				1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	Opening Balance		-	1	1	1	1	1	1	1	1	1	
		Projected Revenue	ICIP Grant - Accessibility Improvement Projects	141,160										
		ICIP Grant - Active Transportation Projects	1,173,281	172,326	73,330									
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus	1,173,280	2,053,240	1,173,280	1,173,280	1,173,280							
		ICIP Grant - Plank Road Reconstruction	1,320,610	1,320,610										
		ICIP Grant - Terminal Upgrades	1,169,614		282,321									
		ICIP Grant - Transit Bus Stop Improvements	156,681	156,681	156,681	107,149	87,791							
		ICIP Grant - Transit Facility Upgrades		1,393,270	366,650									
		ICIP Grant - Transit Maintenance Equipment Upgrades & Replacements	282,321	241,989										
		ICIP Grant - Transit Signal Priority & Accessibility		613,039	459,779	459,779	306,519	676,137						
		Proposed	Accessibility Improvement Projects (ICIP Grant)	(141,160)										
			Active Transportation Projects (ICIP Grant)	(1,173,281)	(172,326)	(73,330)								
	Fleet Expansion & Replacement - Conventional Bus (ICIP Grant)		(1,173,280)	(2,053,240)	(1,173,280)	(1,173,280)	(1,173,280)							
	Plank Road Reconstruction (ICIP Grant)		(1,320,610)	(1,320,610)										
	Terminal Upgrades (ICIP Grant)		(1,169,614)		(282,321)									
	Transit Bus Stop Improvements (ICIP Grant)		(156,681)	(156,681)	(156,681)	(107,149)	(87,791)							
	Transit Facility Upgrades			(1,393,270)										
	Transit Facility Upgrades (ICIP Grant)				(366,650)									
	Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)	(282,320)	(241,989)											
	Transit Signal Priority & Accessibility (ICIP Grant)				(613,039)	(459,779)	(459,779)	(306,519)	(676,137)					
	6055 ICIP - Investing in Canada Infrastructure Program Total				1	1	1	1	1	1	1	1	1	
6060 Disaster Mitigation Fund	Opening Balance	Opening Balance		-	-	-	-	-	-	-	-	-	-	
	Projected Revenue	Disaster Mitigation Funding - Sewer Separation		2,038,462	1,880,000	1,600,000	1,600,000	213,538						
	Proposed	Sewer Separation (Disaster Mitigation Funding)		(2,038,462)	(1,880,000)	(1,600,000)	(1,600,000)	(213,538)						
6060 Disaster Mitigation Fund Total				-	-	-	-	-	-	-	-	-	-	
6220 WSIB Self Insurance	Opening Balance	Opening Balance		3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	
	Projected Revenue	Transfer from Operating - Payroll - WSIB		1,810,404	1,810,404	1,810,404	1,810,404	1,810,404	1,810,404	1,810,404	1,810,404	1,810,404	1,810,404	
	Proposed	WSIB Claims Estimate		(1,810,404)	(1,810,404)	(1,810,404)	(1,810,404)	(1,810,404)	(1,810,404)	(1,810,404)	(1,810,404)	(1,810,404)	(1,810,404)	
6220 WSIB Self Insurance Total				3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626	3,374,626		
6225 Self-Insurance Reserve	Opening Balance	Opening Balance		1,930,545	1,968,762	2,006,979	2,045,196	2,083,413	2,121,630	2,159,847	2,198,064	2,236,281	2,274,498	
	Projected Revenue	Transfer from Operating 2490 Corporate Municipal		486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	
		Transfer from Operating 3100 Transit Transportation		47,286	47,286	47,286	47,286	47,286	47,286	47,286	47,286	47,286	47,286	
		Transfer from Operating 3510 Sewer Admin		21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	
		Transfer from Operating 3705 Water Distribution		8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	
	Proposed	Self Insurance Claims Payments		(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	
6225 Self-Insurance Reserve Total				1,968,762	2,006,979	2,045,196	2,083,413	2,121,630	2,159,847	2,198,064	2,236,281	2,274,498	2,312,715	

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve		Type	Description	Year									
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
6230 Façade Improvement Loan	Opening Balance	Opening Balance		24,358	24,358	24,358	24,358	24,358	24,358	24,358	24,358	24,358	24,358
6230 Façade Improvement Loan Total				24,358	24,358	24,358	24,358	24,358	24,358	24,358	24,358	24,358	24,358
6235 YMCA Reserve	Opening Balance	Opening Balance		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
	Projected Revenue	Investment Interest		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
	Proposed	YMCA Payments		(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
6235 YMCA Reserve Total				600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
6240 Strangway Centre Endowment	Opening Balance	Opening Balance		151,378	151,378	151,378	151,378	151,378	151,378	151,378	151,378	151,378	151,378
	Projected Revenue	Investment Interest		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Proposed	Annual Interest Payment Strangway		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
6240 Strangway Centre Endowment Total				151,378	151,378	151,378	151,378	151,378	151,378	151,378	151,378	151,378	151,378
6250 Elm-High-Ex-Wood Park	Opening Balance	Opening Balance		5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022
6250 Elm-High-Ex-Wood Park Total				5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022
6265 Airport	Opening Balance	Opening Balance		31,240	31,240	31,240	31,240	31,240	31,240	31,240	31,240	31,240	31,240
6265 Airport Total				31,240	31,240	31,240	31,240	31,240	31,240	31,240	31,240	31,240	31,240
6270 Legacy Fund	Opening Balance	Opening Balance		49,908	47,508	45,108	42,708	40,308	37,908	35,508	33,108	30,708	28,308
	Proposed	Transfer to Operating 4601 Recreation Programs - Kids Funfest		(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)
6270 Legacy Fund Total				47,508	45,108	42,708	40,308	37,908	35,508	33,108	30,708	28,308	25,908
6300 Business Park	Opening Balance	Opening Balance		694,623	628,056	636,489	644,923	653,356	661,789	670,223	678,656	687,089	695,523
	Projected Revenue	Lease Revenue		8,433	8,433	8,433	8,433	8,433	8,433	8,433	8,433	8,433	8,433
	Proposed	402 Business Park development strategies		(75,000)									
6300 Business Park Total				628,056	636,489	644,923	653,356	661,789	670,223	678,656	687,089	695,523	703,956
6305 Perch Creek Harbour	Opening Balance	Opening Balance		137,669	137,669	137,669	137,669	137,669	137,669	137,669	137,669	137,669	137,669
6305 Perch Creek Harbour Total				137,669	137,669	137,669	137,669	137,669	137,669	137,669	137,669	137,669	137,669
6340 Bluewater Gymnastics	Opening Balance	Opening Balance		103,636	106,118	107,626	129,406	153,070	176,735	200,399	224,063	247,728	271,392
	Projected Revenue	Lease Revenue		23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664
	Proposed	Principal Loan Repayment (Bluewater Gymnastics Building)		(21,182)	(22,156)	(1,885)							
6340 Bluewater Gymnastics Total				106,118	107,626	129,406	153,070	176,735	200,399	224,063	247,728	271,392	295,056
6350 Development Contingency	Opening Balance	Opening Balance		45,475	45,475	45,475	45,475	45,475	45,475	45,475	45,475	45,475	45,475
6350 Development Contingency Total				45,475	45,475	45,475	45,475	45,475	45,475	45,475	45,475	45,475	45,475
6365 Sarnia Harbour	Opening Balance	Opening Balance		2,423,556	2,876,656	3,038,261	3,035,866	197,471	359,076	520,681	682,286	843,891	1,005,496
	Projected Revenue	Transfer from Operating 2066 Sarnia Harbour		453,100	161,605	161,605	161,605	161,605	161,605	161,605	161,605	161,605	161,605
	Proposed	120 Seaway Road Building Improvements Harbour Dredging (Placeholder)				(164,000)	(3,000,000)						
6365 Sarnia Harbour Total				2,876,656	3,038,261	3,035,866	197,471	359,076	520,681	682,286	843,891	1,005,496	1,167,101
6370 Canatara Park Projects	Opening Balance	Opening Balance		111,361	111,361	111,361	111,361	111,361	111,361	111,361	111,361	111,361	111,361
6370 Canatara Park Projects Total				111,361	111,361	111,361	111,361	111,361	111,361	111,361	111,361	111,361	111,361
6375 Airport Operator	Opening Balance	Opening Balance		261,897	261,897	261,897	261,897	261,897	261,897	261,897	261,897	261,897	261,897
	Projected Revenue	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support		400,000									
	Proposed	Airport Operator Liquidity Support - 2022		(400,000)									
6375 Airport Operator Total				261,897	261,897	261,897	261,897	261,897	261,897	261,897	261,897	261,897	261,897
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance		96,722	192,472	288,222	383,972	479,722	575,472	671,222	766,972	862,722	958,472
	Projected Revenue	ORMHA - MAT TAX revenue		97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
	Proposed	Ontario Restaurant Hotel and Motel Association - 2021		(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
6380 Tourism Infrastructure Reserve Fund Total				192,472	288,222	383,972	479,722	575,472	671,222	766,972	862,722	958,472	1,054,222

2022 APPROVED 10-YEAR RESERVES PLAN

			Year									
Reserve	Type	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
6400 Election Expenses	Opening Balance	Opening Balance	340,176	-	151,170	302,340	453,510	-	151,170	302,340	453,510	-
		Transfer to Operating 2100 Elections										-
	Projected Revenue	Transfer from Operating 2100 Elections		151,170	151,170	151,170	151,170	151,170	151,170	151,170	151,170	151,170
	Proposed	Transfer to Operating 2100 Elections					(604,680)				(604,680)	
Transfer to Operating 2100 Elections - 2022			(340,176)									
6400 Election Expenses Total			-	151,170	302,340	453,510	-	151,170	302,340	453,510	-	151,170
6450 Water Rates Stabilization	Opening Balance	Opening Balance	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141
6450 Water Rates Stabilization Total			1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141	1,949,141
6470 Care-A-Van - Vehicle	Opening Balance	Opening Balance	37,206	54,912	72,619	90,325	108,031	125,738	143,444	161,150	178,857	196,563
	Projected Revenue	Retired Debt	17,706	17,706	17,706	17,706	17,706	17,706	17,706	17,706	17,706	17,706
6470 Care-A-Van - Vehicle Total			54,912	72,619	90,325	108,031	125,738	143,444	161,150	178,857	196,563	214,269
6515 Police Building	Opening Balance	Opening Balance	44,713	169,713	(287)	429,713	859,713	1,289,713	1,719,713	2,199,713	2,679,713	3,159,713
	Projected Revenue	Transfer from Operating 2625 Police - Station	450,000	550,000	550,000	550,000	550,000	550,000	600,000	600,000	600,000	600,000
	Proposed	Building Upgrades	(305,000)	(700,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
		Furnishings	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
6515 Police Building Total			169,713	(287)	429,713	859,713	1,289,713	1,719,713	2,199,713	2,679,713	3,159,713	3,639,713
6520 911 Equipment	Opening Balance	Opening Balance	113,686	121,386	104,086	506,786	599,486	942,186	1,344,886	1,712,586	2,055,286	2,457,986
	Projected Revenue	Lease Revenue	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
		Transfer from Operating 2610 Police - Communications	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
	Proposed	Upgrade Radio Comm. System (est'd 2035)										(2,240,000)
Upgrades Next Generation 911			(395,000)	(420,000)		(310,000)	(60,000)		(35,000)	(60,000)		
6520 911 Equipment Total			121,386	104,086	506,786	599,486	942,186	1,344,886	1,712,586	2,055,286	2,457,986	620,686
6525 Works Equipment	Opening Balance	Opening Balance	1,146,132	1,469,830	1,497,553	1,525,276	1,552,999	780,722	58,445	86,168	113,891	141,614
	Projected Revenue	Transfer from Operating 2022 IT - Vehicle Contribution	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800
		Transfer from Operating 2052 Property - Vehicle Contribution	36,200	36,200	36,200	36,200	36,200	36,200	36,200	36,200	36,200	36,200
		Transfer from Operating 2780 Emergency Management - Vehicle Contribution	60,615	60,615	60,615	60,615	60,615	60,615	60,615	60,615	60,615	60,615
		Transfer from Operating 3005 PW Admin - Vehicle Contribution	22,200	22,200	22,200	22,200	22,200	22,200	22,200	22,200	22,200	22,200
		Transfer from Operating 3008 Road Maintenance Rural - Vehicle Contribution	378,212	378,212	378,212	378,212	378,212	378,212	378,212	378,212	378,212	378,212
		Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution	123,900	123,900	123,900	123,900	123,900	123,900	123,900	123,900	123,900	123,900
		Transfer from Operating 3010 Street Maintenance Urban - Vehicle Contribution	364,700	364,700	364,700	364,700	364,700	364,700	364,700	364,700	364,700	364,700
		Transfer from Operating 3011 Street Maintenance Winter - Vehicle Contribution	445,500	445,500	445,500	445,500	445,500	445,500	445,500	445,500	445,500	445,500
		Transfer from Operating 3015 Work Centre - Vehicle Contribution	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300	118,300
		Transfer from Operating 3034 Engineering Traffic - Vehicle Contribution	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600
		Transfer from Operating 3035 Engineering Development - Vehicle Contribution	24,561	17,300	17,300	17,300	17,300	17,300	17,300	17,300	17,300	17,300
		Transfer from Operating 3036 Engineering Construction - Vehicle Contribution	45,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
		Transfer from Operating 3040 Municipal Drains - Vehicle Contribution	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Vehicle Contribution	365,300	365,300	365,300	365,300	365,300	365,300	365,300	365,300	365,300	365,300
		Transfer from Operating 3501 Pump Station Maintenance - Vehicle Contribution	96,400	96,400	96,400	96,400	96,400	96,400	96,400	96,400	96,400	96,400
		Transfer from Operating 3505 WPCC - Vehicle Contribution	40,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800
		Transfer from Operating 3506 BG Lagoons - Vehicle Contribution	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
		Transfer from Operating 3507 Bio-Solids - Vehicle Contribution	26,900	26,900	26,900	26,900	26,900	26,900	26,900	26,900	26,900	26,900

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	Year										
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
6525 Works Equipment	Projected Revenue	Transfer from Operating 3705 Water Distribution - Vehicle Contribution	324,400	324,400	324,400	324,400	324,400	324,400	324,400	324,400	324,400	324,400	
		Transfer from Operating 3706 Lead Reduction - Vehicle Contribution	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
		Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution	35,300	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	
		Transfer from Operating 4510 General Park Maintenance - Vehicle Contribution	696,400	696,400	696,400	696,400	696,400	696,400	696,400	696,400	696,400	696,400	
		Transfer from Operating 4511 Sports Field Maintenance - Vehicle Contribution	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	
		Transfer from Operating 4515 Greenhouse - Vehicle Contribution	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	
		Transfer from Operating 4551 Arboriculture - Vehicle Contribution	379,600	379,600	379,600	379,600	379,600	379,600	379,600	379,600	379,600	379,600	
		Transfer from Operating 4700 Arenas Admin - Vehicle Contribution	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	
		Transfer from Operating 4705 Sarnia Arena - Vehicle Contribution	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	
		Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	
		Transfer from Operating 4710 PASA - Vehicle Contribution	72,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	57,400	
		Transfer from Operating 5020 Building Department - Vehicle Contribution	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	
		Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution	53,314	62,200	62,200	62,200	62,200	62,200	62,200	62,200	62,200	62,200	
		Proposed	Equipment (Fleet) Replacement		(1,750,000)	(1,750,000)	(1,750,000)	(2,550,000)	(2,500,000)	(1,750,000)	(1,750,000)	(1,750,000)	(1,750,000)
			Equipment (Fleet) Replacement	(1,500,000)									
	Transfer to Operating 3005 PW Admin		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
	Transfer to Operating 3015 Work Centre		(610,848)	(610,848)	(610,848)	(610,848)	(610,848)	(610,848)	(610,848)	(610,848)	(610,848)	(610,848)	
	Transfer to Operating 3020 Equipment Maintenance			(1,360,656)	(1,360,656)	(1,360,656)	(1,360,656)	(1,360,656)	(1,360,656)	(1,360,656)	(1,360,656)	(1,360,656)	
6525 Works Equipment Total			1,469,830	1,497,553	1,525,276	1,552,999	780,722	58,445	86,168	113,891	141,614	169,337	
6565 Police Operating Contingency	Opening Balance	Opening Balance	495,628	495,628	495,628	495,628	495,628	495,628	495,628	495,628	495,628	495,628	
6565 Police Operating Contingency Total			495,628	495,628	495,628	495,628	495,628	495,628	495,628	495,628	495,628		
6580 Tax Stabilization	Opening Balance	Opening Balance	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	
	Projected Revenue	Transfer from Operating 1000 Taxation City	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	
	Proposed	Tax Appeals	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	
6580 Tax Stabilization Total			2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	2,278,090	
6581 Operating Contingency	Opening Balance	Opening Balance	7,857,204	3,846,285	4,096,285	4,346,285	4,596,285	4,846,285	5,096,285	5,346,285	5,596,285	5,846,285	
	Projected Revenue	Transfer from Operating 2490 Corp Municipal	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
	Proposed	Transfer to Operating 2050 Clerks -2022	(70,970)										
		Transfer to Operating 2490 Corporate Municipal -2022	(3,939,949)										
6581 Operating Contingency Total			3,846,285	4,096,285	4,346,285	4,596,285	4,846,285	5,096,285	5,346,285	5,596,285	5,846,285	6,096,285	
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	428,969	428,969	428,969	428,969	428,969	428,969	428,969	428,969	428,969	428,969	
	Projected Revenue	Transfer from Operating 1055 Taxation Transit Area	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
	Proposed	Tax Appeals	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	
6585 Tax Stabilization - Transit Total			428,969	428,969	428,969	428,969	428,969	428,969	428,969	428,969	428,969	428,969	
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	
6590 Sewer Rates Stabilization Total			1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123	1,286,123		

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve		Type	Description	Year									
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
6595 Police Equipment	Opening Balance	Opening Balance		11,093	171,893	(1,140,307)	(464,507)	86,293	862,093	1,702,393	2,600,193	3,125,993	3,931,793
	Projected Revenue	Sale of Vehicles		40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
		Transfer from Operating 2625 Police - Station		700,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	Proposed	Police Equipment		(55,000)	(50,000)	(50,000)	(300,000)				(50,000)	(100,000)	
		Police Technology		(9,200)	(66,200)	(89,200)	(64,200)	(3,200)	(14,700)	(17,200)	(103,200)	(9,200)	(3,200)
		Police Technology - 2023 (Capital)			(2,000,000)								
		Systems & Software		(150,000)	(371,000)	(275,000)	(175,000)	(311,000)	(235,000)	(175,000)	(411,000)	(175,000)	(100,000)
		Vehicle (Fleet) Replacement - Police		(365,000)	(365,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
6595 Police Equipment Total			171,893	(1,140,307)	(464,507)	86,293	862,093	1,702,393	2,600,193	3,125,993	3,931,793	4,918,593	
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance		2,099,919	2,417,505	2,214,299	2,472,484	2,364,019	2,255,554	47,089	388,624	730,159	1,071,694
	Projected Revenue	Retired Debt		198,783	198,783	198,783	198,783	198,783	198,783	198,783	198,783	198,783	198,783
		Transfer from Operating 1055 Taxation - Transit Area - Asset Management		166,483	172,752	172,752	172,752	172,752	172,752	172,752	172,752	172,752	172,752
		Transfer from Operating 3120 Transit Premises		40,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Transfer from Operating 3170 Care-A-Van		15,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Proposed	Fleet Expansion & Replacement - Conventional Bus							(2,100,000)				
		Transit Bus Stop Improvements								(50,000)	(50,000)	(50,000)	(50,000)
		Transit Facility Upgrades			(506,730)	(133,350)	(500,000)	(500,000)	(500,000)				
Transit Maintenance Equipment Upgrades & Replacements			(102,680)	(88,011)									
6614 Capital Infrastructure - Transit Total			2,417,505	2,214,299	2,472,484	2,364,019	2,255,554	47,089	388,624	730,159	1,071,694	1,413,229	
6615 Capital Infrastructure	Opening Balance	Opening Balance		5,305,599	526,507	4,611,397	4,782,565	4,951,336	8,089,543	8,191,936	11,974,593	13,527,250	17,886,574
	Projected Revenue	Fire Marque Cost Recovery Program		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		Internal Debt - Principle and Interest 5500 - 05780/05781		87,094	14,516	-							
		National Trade Corridor Grant - Oversize Load Corridor		800,000									
		Retired Debt		4,931,631	4,935,751	4,950,267	4,950,267	4,950,267	4,950,267	4,950,267	4,950,267	4,950,267	4,950,267
		Sting Surcharge Revenue		130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
		SWODF - Oversize Load Corridor		240,000	480,000								
		Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133
		Transfer from Operating 1350 Other Revenue - Interest Allocation		264,924	-	-	-	-	-	-	-	-	-
		Transfer from Operating 1350 Other Revenue - Slot Revenue		400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
		Transfer from Operating 2490 Corp Municipal		4,704,923	4,704,923	4,704,923	4,704,923	4,704,923	4,704,923	4,704,923	4,704,923	4,704,923	4,704,923
		Transfer from Operating 2490 Corp Municipal - Asset Management		2,971,504	4,457,256	4,457,256	4,457,256	4,457,256	1,782,902	4,457,256	4,457,256	4,457,256	4,457,256
		Transfer from Operating 3125 Transit Admin		47,805	47,805	47,805	47,805	47,805	47,805	47,805	47,805	47,805	47,805
		Transfer from Operating 3510 Sewer Admin		90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345
		Transfer from Operating 3705 Water Distribution		57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595
	Proposed	Accessibility Improvement Projects		(51,340)									
		Active Transportation Projects		(351,720)	(62,674)	(26,670)							
		Airport Operator Liquidity Support - 2022		(400,000)									
		Backup Solution		(80,000)									
		Blackwell Park				(550,000)	(100,000)						
		Budgeting, Accounting & Reporting Software				-	-						
		Bunker Gear		(90,000)	(420,000)					(425,000)			
		Canatara Park		-	-		(350,000)						
		Canatara Park- pilot project of inground dumpers		(20,000)									
		Capital Planning Software Module		(40,000)									
		Cargo Trailer										(25,000)	
		Chief 1			(55,000)								
		CIP Mitton Village – annual CIP grant funding		(75,000)									
		City Entrance Signage		(225,000)									
		City hall – exterior railing replacement		(30,000)									
		City Hall - Replacement of Blinds		-	-								

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	Year									
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
6615 Capital Infrastructure	Proposed	City Hall Building Improvements	(350,000)	(100,000)	(630,000)	(300,000)						
		Clearwater Arena Improvements			(2,000,000)							
		Command Vehicle Replacements		-								
		Commercial Strategy	(90,000)									
		Demonstration Plan	(15,000)									
		Dev. Area 2 Secondary Plan Update	(100,000)									
		Electronic Documents & Records Management System			(100,000)							
		Emergency Management Trailer Upgrades 2	(15,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
		Engineering Plotter	(13,333)									
		Equipment (Fleet) Replacement - Fire	(140,000)	(95,000)	(25,000)		(40,000)	(35,000)	(140,000)	(110,000)		
		Facility Access Control Systems	(60,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
		Fire Truck Replacement			(900,000)		(1,250,000)	(1,750,000)		(1,250,000)	(1,250,000)	-
		Fleet Expansion & Replacement - Care-A-Van Bus								(2,800,000)		
		Fleet Expansion & Replacement - Conventional Bus							(1,400,000)		-	-
		Former Michigan Landfill Remedial Measures		(300,000)	(100,000)	(100,000)	(75,000)			(75,000)		(75,000)
		FPO - 1									(50,000)	
		FPO - 2										(50,000)
		FPO - 3		(50,000)								
		FSI - 1									(70,000)	
		FSI - 2										(70,000)
		Funding of Design & Construction		(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
		Germain Park	(130,000)	(200,000)	(2,090,000)	(2,700,000)						
		H&S and Insurance Claim Management Solution	(68,000)									
		Haz - 1 Trailer			(40,000)							
		Hose & Nozzles	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
		Infrastructure Reserve Request		-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
		Intensification Guidelines	(25,000)									
		IT Hardware Asset Lifecycle	(365,000)	(220,000)	(240,000)	(240,000)	(260,000)	(260,000)	(260,000)	(260,000)	(260,000)	(260,000)
		Kiwanis community centre repairs	(40,000)									
		Lochiel Kiwanis Centre Building Improvements		(120,000)	(150,000)	(80,000)						
		Marine 2								(35,000)		
		Marine 3 - Program Enhancement	(25,000)									
		Marine Vessel Replacement				(480,000)						
		Mech - 1							(75,000)			
		Neighbourhood Parks	(110,000)	(110,000)	(110,000)	(115,000)						
		New Council Training	(20,000)									
		Norm Perry – turf assessment	-									
		Norm Perry Park		(80,000)								
		Operational Facilities - Preliminary Studies & Design Services	(133,333)									
		Oversized Load Corridor	(2,270,584)									
		Oversized Load Corridor - Cestar	(1,500,000)	(156,402)	(17,598)							
		Oversized Load Corridor (NTC Funding)	(1,069,416)									
		Oversized Load Corridor (SWODF Funding)	(360,000)	(280,000)	(200,000)							
		Park Revitalization Strategy Consultant (City Park Planning & Design)	-	(25,000)								
		Parking Lot Reconstruction	(450,000)									
		PASA Improvements		(870,000)	(710,000)							
		PASA -New recycling stations	-									
		PE - 1						(45,000)				
		Petro-Chemical Area Projects			(350,000)							
		Pipe Racking	(30,000)									
		Plank Road Reconstruction	(1,189,397)	(1,064,397)								
		Playground Equipment Replacement	(300,000)									
		Property Valuations	-									
		Public Works Facilities		(500,000)	(166,667)	(133,333)	(466,667)	(66,667)	(66,667)	(66,667)	(150,000)	(166,667)

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	Year									
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
6615 Capital Infrastructure	Proposed	Radio System & User Gear - 2022	(2,355,776)									
		Records Management System	(180,000)									
		Residential Infill Guidelines	-									
		Risk, Security and Health and Safety Site Reviews	(20,000)	(20,000)	(20,000)	(20,000)						
		Road Rehabilitation		-	-	-	-	-	-	-	-	-
		S - 9							(65,000)			
		Sarnia Arena – Rubber flooring replacement	(50,000)									
		Sarnia Arena Improvements				(1,700,000)						
		Sarnia Chris Hadfield Airport Infrastructure Upgrades		(1,035,000)		(1,205,000)	(70,000)	(875,000)				
		Sarnia Library- carpet replacement	-									
		Sarnia Library Improvements	(80,000)	(180,000)	(225,000)							
		Sewer Separation	(748,887)	(423,000)	(360,000)	(360,000)	(567,969)	(450,000)	(525,000)	(600,000)	(600,000)	(600,000)
		Shoreline Protection	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(2,250,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
		SO - 1								(65,000)		
		SO - 2					(60,000)					
		Station 1 Rehabilitation & Expansion2		-								
		Station Paving				(570,000)						
		Stormwater Management Facilities			(250,000)	(250,000)	(50,000)	(50,000)	(250,000)	(50,000)	(50,000)	(50,000)
		Streetlights	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)	(275,000)	(300,000)	(325,000)	(325,000)	(350,000)
		Subdivision Design Guidelines	(40,000)									
		Sydney Smith Dock Fencing	(55,000)									
		TBD - placeholder					(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
		Tecumseh Park/Cox Youth Centre Improvements	(1,920,670)	(380,000)	(730,000)	(1,200,000)						
		Tecumseh Splash pad resurfacing	(60,000)									
		Traffic Signals	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)	(250,000)	(300,000)	(325,000)	(325,000)	(350,000)
		Transfer to Operating 3008 Roads Maintenance - Rural - Asset Management (Vehicle Contribution Increase)	(65,916)									
		Transfer to Operating 3009 Streets Maintenance - Concrete - Asset Management (Vehicle Contribution Increase)	(7,731)									
		Transfer to Operating 3010 Streets Maintenance - Urban - Asset Management (Vehicle Contribution Increase)	(18,129)									
		Transfer to Operating 3011 Winter Maintenance - Asset Management (Vehicle Contribution Increase)	(9,682)									
		Transfer to Operating 3040 Municipal Drains - Asset Management (Vehicle Contribution Increase)	(2,150)									
		Transfer to Operating 3880 Recycling & Comport Collection - Asset Management (Vehicle Contribution Increase)	(2,866)									
		Transfer to Operating 4510 General Park Maintenance - Asset Management (Vehicle Contribution Increase)	(77,975)									
		Transfer to Operating 4551 Arboriculture - Asset Management (Vehicle Contribution Increase)2	(86,400)									
		Transfer to Operating 4700 Arenas Admin - Asset Management (Vehicle Contribution Increase)	(3,150)									
		Transfer to Operating 4705 Sarnia Arena - Asset Management (Vehicle Contribution Increase)	(4,125)									
		Transfer to Operating 4708 Clearwater Arena - Asset Management (Vehicle Contribution Increase)	(4,625)									
		Transfer to Operating 4710 PASA - Asset Management (Vehicle Contribution Increase)	(10,600)									
		Transfer to Operating 5035 By-Law Enforcement - Asset Management (Vehicle Contribution Increase)	(2,550)									
		Transit Bus Stop Improvements						(50,000)				
		Transit Maintenance Equipment Upgrades & Replacements						(450,000)				
		Transit Signal Priority & Accessibility		(222,961)	(167,221)	(167,221)	(111,481)	(245,910)				
		Transportation Master Plan & Streetscape Improvements	(100,000)	(300,000)	(300,000)	(300,000)	(350,000)	(350,000)	(350,000)	(375,000)	(375,000)	(400,000)

2022 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	Year										
			2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
6615 Capital Infrastructure	Proposed	TSO-1	(70,000)										
		Virtual Server Infrastructure	(90,000)										
		Warning Sirens Replacement	(60,000)	(15,000)				(60,000)					
		Waste Management Strategy	(100,000)										
		Waterfront – security camera upgrades	(30,000)										
		Watermain Replacement	(795,690)	(1,050,000)	(1,110,000)	(1,200,000)	(1,300,000)	(1,350,000)	(1,400,000)	(1,450,000)	(1,500,000)	(1,550,000)	
		Weather alerting	(7,000)										
		Website redevelopments	-										
6615 Capital Infrastructure Total			526,507	4,611,397	4,782,565	4,951,336	8,089,543	8,191,936	11,974,593	13,527,250	17,886,574	23,329,231	
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	974,117	3,104,718	3,020,199	2,511,813	2,781,761	950,362	617,976	(2,394,410)	(3,676,796)	(6,017,515)	
		Projected Revenue	Retired Debt	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511
	Projected Revenue	Transfer from Operating 3500 Sanitary Sewer Maintenance	5,267,452	4,324,954	4,324,954	4,324,954	4,324,954	4,324,954	4,324,954	4,324,954	4,324,954	4,324,954	
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Asset Management	1,043,205	347,735	347,735	347,735	347,735	347,735	347,735	347,735	347,735	347,735	
		Transfer from Operating 3600 Storm Sewer Maintenance	187,081	153,377	153,377	153,377	153,377	153,377	153,377	153,377	153,377	153,377	
		Transfer from Operating 3600 Storm Sewer Maintenance - Asset Management	50,566	33,704	33,704	33,704	33,704	33,704	33,704	33,704	33,704	33,704	
		Proposed	Bio Solids Improvements	(2,672,500)									
			Bright's Grove Sewage Treatment Facility					(800,000)					(400,000)
	Combined Sewer areas - Alternate Design Options Study		(150,000)										
	Council Approved - Removal of Biosolids (Sale of Lagoon)		(600,000)	(500,000)									
	Engineering Plotter		(13,333)										
	Funding of Design & Construction			(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	
	Operational Facilities - Preliminary Studies & Design Services		(133,333)										
	Plank Road Reconstruction		(312,500)										
	Pollution Prevention Control Plan		(300,000)										
	Public Works Facilities			(500,000)	(166,667)	(133,333)	(466,667)	(66,667)	(66,667)	(66,667)	(150,000)	(166,667)	
	Pumping Station Improvements		(250,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,550,000)	(1,600,000)	(1,650,000)	(1,700,000)	(1,750,000)	(1,800,000)	
	Sewer Reserve Request			(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	
	Sewer Separation		(2,245,547)	(1,663,800)	(1,416,000)	(1,416,000)	(2,234,013)	(1,770,000)	(2,065,000)	(2,360,000)	(2,360,000)	(2,360,000)	
	Stormwater Management Facilities			(250,000)	(250,000)	(250,000)	(50,000)	(50,000)	(250,000)	(50,000)	(50,000)	(50,000)	
	Watermain Replacement			(1,575,000)	(1,665,000)	(1,800,000)	(1,950,000)	(2,015,000)	(2,100,000)	(2,175,000)	(2,250,000)	(2,325,000)	
	WPCC Building Upgrades				(1,000,000)				(2,000,000)		(800,000)		
	WPCC Process Improvements		(400,000)	(1,165,000)	(1,330,000)	(1,450,000)	(1,600,000)	(1,650,000)	(1,700,000)	(1,750,000)	(1,800,000)	(1,900,000)	
	6616 Capital Infrastructure - Sewer Total			3,104,718	3,020,199	2,511,813	2,781,761	950,362	617,976	(2,394,410)	(3,676,796)	(6,017,515)	(8,199,901)
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	4,218,831	3,605,832	1,981,565	3,064,825	3,956,419	3,904,199	4,331,459	4,503,719	4,420,979	4,129,906	
		Projected Revenue	Transfer from Operating 3705 Water Distribution	4,934,015	4,739,887	4,739,887	4,739,887	4,739,887	4,739,887	4,739,887	4,739,887	4,739,887	4,739,887
	Proposed	Transfer from Operating 3705 Water Distribution - Asset Management	988,561	659,040	659,040	659,040	659,040	659,040	659,040	659,040	659,040	659,040	
		Backflow Prevention	(100,000)										
		Engineering Plotter	(13,333)										
		Funding of Design & Construction		(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	
		Lead Reduction	(1,200,000)	(800,000)									
		Operational Facilities - Preliminary Studies & Design Services	(133,333)										
		Plank Road Reconstruction	(1,927,494)	(1,614,994)									
		Public Works Facilities		(500,000)	(166,667)	(133,333)	(466,667)	(66,667)	(66,667)	(66,667)	(150,000)	(166,667)	
		Sewer Separation	(1,117,104)	(733,200)	(624,000)	(624,000)	(984,480)	(780,000)	(910,000)	(1,040,000)	(1,040,000)	(1,040,000)	
		Water meter Replacement Project	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	
		Water Reserve Request		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
		Water System Model Calibration	(100,000)										
		Watermain Replacement	(1,794,310)	(2,625,000)	(2,775,000)	(3,000,000)	(3,250,000)	(3,375,000)	(3,500,000)	(3,625,000)	(3,750,000)	(3,875,000)	
6617 Capital Infrastructure - Water Total			3,605,832	1,981,565	3,064,825	3,956,419	3,904,199	4,331,459	4,503,719	4,420,979	4,129,906	3,697,166	

2022 APPROVED 10-YEAR RESERVES PLAN

			Year										
Reserve	Type	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
6619 Municipal Drain Rehabilitation													
	Opening Balance	Opening Balance	709,365	759,365	759,365	759,365	759,365	759,365	759,365	759,365	759,365	759,365	
	Projected Revenue	Transfer from Operating 3040 Municipal Drains	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
	Proposed	Annual Drainage Expenditures	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
6619 Municipal Drain Rehabilitation Total			759,365	759,365	759,365	759,365	759,365	759,365	759,365	759,365	759,365	759,365	
6625 Petro-Chemical Area Levy	Opening Balance	Opening Balance	-	-	-	-	-	-	-	-	-	-	
6625 Petro-Chemical Area Levy Total			-	-	-	-	-	-	-	-	-	-	
6635 Seaway Kiwanis Campus													
	Opening Balance	Opening Balance	41,985	46,985	51,985	56,985	61,985	66,985	71,985	76,985	81,985	86,985	
	Projected Revenue	Rental Revenue	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
6635 Seaway Kiwanis Campus Total			46,985	51,985	56,985	61,985	66,985	71,985	76,985	81,985	86,985	91,985	
6650 Suncor Agora Capital	Opening Balance	Opening Balance	218,617	218,617	218,617	218,617	168,617	168,617	168,617	168,617	138,617	108,617	
	Proposed	Suncor Agora Upgrades & Improvements				(50,000)				(30,000)	(30,000)		
6650 Suncor Agora Capital Total			218,617	218,617	218,617	168,617	168,617	168,617	168,617	138,617	108,617	108,617	
6900 Internal Borrowing Reserve	Opening Balance	Opening Balance	(11,267,742)	(10,058,543)	(8,849,344)	(7,640,145)	(6,430,946)	(5,221,747)	(4,012,548)	(2,803,349)	(1,594,150)	(384,951)	
	Projected Revenue	Reserve Transfer - From 6015 Development Charges (2020 10 Yr Loan Payback)	824,250	824,250	824,250	824,250	824,250	824,250	824,250	824,250	824,250		
		Reserve Transfer - From 6015 Development Charges (2021 10 Yr Loan Payback)	384,949	384,949	384,949	384,949	384,949	384,949	384,949	384,949	384,949	384,949	
6900 Internal Borrowing Reserve Total			(10,058,543)	(8,849,344)	(7,640,145)	(6,430,946)	(5,221,747)	(4,012,548)	(2,803,349)	(1,594,150)	(384,951)	(2)	
Grand Total			32,846,902	34,962,079	39,290,217	41,027,554	44,866,527	46,786,009	52,823,254	57,678,500	63,809,067	69,615,313	

2022 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	Canada Community Building Fund	2,270,615	
	6045	OCIF	OCIF Funding	2,949,359	
	6055	ICIP - Investing in Canada Infrastructure Fund	ICIP Funding	8,130,826	
	6060	Disaster Mitigation Fund	Disaster Mitigation Funding	2,038,462	
	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	Sting Surcharge Revenue	130,000	
	6615	Capital Infrastructure Reserve	National Trade Corridor Fund Grant - OLC	800,000	
	6615	Capital Infrastructure Reserve	Southwestern Ontario Development Fund Grant - OLC	240,000	
	6615	Capital Infrastructure Reserve	Fire Marque Cost Recovery Program (est)	5,000	
	6635	Seaway Kiwanis Campus	External Source	5,000	
Total Reserve Revenue:				19,420,782	
Expenditures Directly from Reserves					
	6040	Federal Harbour Reserve	Security Enhancements		(65,000)
*	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)
	6300	Business Park	Business Park Development Strategies		(75,000)
	6340	Bluewater Gymnastics	Principal Loan Repayment		(21,182)
	6375	Airport Operator	Airport Liquidity Support		(400,000)
	6380	Tourism Infrastructure Reserve	ORMHA Fees		(1,250)
	6615	Capital Infrastructure	Hose & Nozzles		(25,000)
	6615	Capital Infrastructure	Sydney Smith Dock Fencing		(55,000)
	6615	Capital Infrastructure	Risk, Security, and Health Safety Site Review		(20,000)
	6615	Capital Infrastructure	Weather alert system		(7,000)
	6615	Capital Infrastructure	Emergency Management Trailer Upgrades		(15,000)
	6615	Capital Infrastructure	Warning Siren Upgrades		(60,000)
	6615	Capital Infrastructure	Waterfront Security Camera upgrades		(30,000)
	6616	Capital Infrastructure	City Hall – Exterior Railing Replacement		(30,000)
	6615	Capital Infrastructure	Kiwanis Community Centre Repairs		(40,000)
	6615	Capital Infrastructure	H&S and Insurance Claim Management Solution		(68,000)
	6615	Capital Infrastructure	Storage Pipe Racking		(30,000)
	6615	Capital Infrastructure	Capital Planning Software Module		(40,000)
	6615	Capital Infrastructure	Demonstration Plan - Land		(15,000)
	6615	Capital Infrastructure	Intensification Guidelines		(25,000)
	6615	Capital Infrastructure	Development Area 2 Secondary Plan Update		(100,000)
	6615	Capital Infrastructure	Subdivision Design Guidelines		(40,000)
	6615	Capital Infrastructure	Commercial Land Strategy		(90,000)
	6615	Capital Infrastructure	Canatara Park- Pilot Project of Inground Dumpers		(20,000)
	6615	Capital Infrastructure	Sarnia Arena – Rubber Flooring Replacement		(50,000)
	6615	Capital Infrastructure	Community Improvement Plan Initiatives - Mitton Village		(75,000)
	6615	Capital Infrastructure	Waste Management Strategy		(100,000)
	6615	Capital Infrastructure	TSO-1 Replacement		(70,000)
	6615	Capital Infrastructure	Tecumseh Splash Pad Resurfacing		(60,000)
	6515	Police Building	Building Upgrades		(155,000)
	6515	Police Building	Furnishings		(20,000)
	6520	911 Equipment	Next Generation 911		(35,000)
	6525	Works Equipment	Equipment (Fleet) Replacement		(1,500,000)
*	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		(55,000)
	6595	Police Equipment	Police Technology		(9,200)
	6595	Police Equipment	Systems & Software		(150,000)
	6616	Capital Infrastructure - Sewer	Removal of Biosolids (Council Approved)		(600,000)
	6615/6616/6617	Capital Infrastructure - Sewer	Engineering Plotter		(40,000)
	6615/6616/6617	Capital Infrastructure - Sewer	Operational Facilities - Preliminary Studies & Design Services		(400,000)
	6616	Capital Infrastructure - Sewer	Combined Sewer areas - Alternate Design Options Study		(150,000)
	6616	Capital Infrastructure - Sewer	Pollution Prevention Control Plan		(300,000)
	6617	Capital Infrastructure - Water	Water System Model Calibration		(100,000)
*	6619	Municipal Drain Rehabilitation	Annual Expenditures		(100,000)
Total Reserves Revenue and Expense:				19,420,782	(8,586,036)

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

2022 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2022	Total Revenue	Total Spent / Committed	Forecasted Balance December 2022
6005 Parkland Dedication Reserve Fund	Opening Balance	416,738			416,738
	Neighbourhood Parks			(40,000)	(40,000)
	Levies - Cash in Lieu of Parkland		20,000		20,000
6005 Parkland Dedication Reserve Fund Total		416,738	20,000	(40,000)	396,738
6015 Development Charges	Opening Balance	4,192,389			4,192,389
	Reserve Transfer - To 6900 Internal Borrowing Reserve (2020 10 Yr Loan Repayment)			(824,250)	(824,250)
	Reserve Transfer - To 6900 Internal Borrowing Reserve (2021 10 Yr Loan Repayment)			(384,949)	(384,949)
	Bio Solids Improvements			(827,500)	(827,500)
	Active Transportation - Confederation Multi-Use Trail - 2020			(112,961)	(112,961)
	Active Transportation - London Line Multi-Use Trail			(400,000)	(400,000)
	Active Transportation - London Road Trail			(225,000)	(225,000)
	Development Charge Levies		1,360,000		1,360,000
6015 Development Charges Total		4,192,389	1,360,000	(2,774,660)	2,777,729
6016 Development Charges Reserve Fund B-2	Opening Balance	2,366,034			2,366,034
	Development Charge Levies		340,000		340,000
6016 Development Charges Reserve Fund B-2 Total		2,366,034	340,000		2,706,034
6020 Provincial Gas Tax	Opening Balance	2,193,589			2,193,589
	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			(426,720)	(426,720)
	Terminal Upgrades			(425,386)	(425,386)
	Transit Bus Stop Improvements			(56,985)	(56,985)
6020 Provincial Gas Tax Total		2,193,589	1,042,723	(1,722,302)	1,514,010
6025 Canada Community Buildin	Opening Balance	4,013,765			4,013,765
	Canada Community Building Fund		2,270,615		2,270,615
	Bridges & Culverts			(850,000)	(850,000)
	Clearwater Arena Improvements			(300,000)	(300,000)
	PASA Improvements			(1,400,000)	(1,400,000)
	Fire Station 3 Demolition, Design & Construction			(2,566,665)	(2,566,665)
	Sarnia Chris Hadfield Airport Infrastructure Upgrades			(420,000)	(420,000)
	Waterfront Improvements			(150,000)	(150,000)
	Beach Volleyball courts			(150,000)	(150,000)
6025 Canada Community Building Fund Total		4,013,765	2,270,615	(5,836,665)	447,714
6035 Building Permit Revenue	Opening Balance	1,115,027			1,115,027
	Transfer from Operating 5020 Building		-		-
	Transfer to Operating 5020 Building			(67,682)	(67,682)
	Electronic Plans Review solution			(60,000)	(60,000)
6035 Building Permit Revenue Total		1,115,027	-	(127,682)	987,345
6040 Federal Harbour Reserve Fund	Opening Balance	428,080			428,080
	Transfer to Operating 2066 Sarnia Harbour			(292,613)	(292,613)
	Security Enhancements			(65,000)	(65,000)
6040 Federal Harbour Reserve Fund Total		428,080		(357,613)	70,467
6045 OCIF	Opening Balance	30,140			30,140
	OCIF Funding		2,949,359		2,949,359
	Road Rehabilitation			(1,100,000)	(1,100,000)
	Bright's Grove Sewage Treatment Facility			(700,000)	(700,000)
	Intersection Upgrades			(900,000)	(900,000)
6045 OCIF Total		30,140	2,949,359	(2,700,000)	279,499
6050 Ontario Municipal Commuter Cycling	Opening Balance	1,812			1,812
6050 Ontario Municipal Commuter Cycling Total		1,812			1,812
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	-			-
	ICIP Grant - Accessibility Improvement Projects		141,160		141,160
	ICIP Grant - Active Transportation Projects		1,173,281		1,173,281
	ICIP Grant - Fleet Expansion & Replacement - Conventional Bus		1,173,280		1,173,280
	ICIP Grant - Terminal Upgrades		1,169,614		1,169,614
	ICIP Grant - Transit Bus Stop Improvements		156,681		156,681
	ICIP Grant - Transit Maintenance Equipment Upgrades & Replacements		282,321		282,321
	ICIP Grant - Plank Road Reconstruction		1,320,610		1,320,610
	Accessibility Improvement Projects (ICIP Grant)			(141,160)	(141,160)
	Active Transportation Projects (ICIP Grant)			(1,173,281)	(1,173,281)
	Fleet Expansion & Replacement - Conventional Bus (ICIP Grant)			(1,173,280)	(1,173,280)
	Terminal Upgrades (ICIP Grant)			(1,169,614)	(1,169,614)
	Transit Bus Stop Improvements (ICIP Grant)			(156,681)	(156,681)
	Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)			(282,320)	(282,320)
	Plank Road Reconstruction (ICIP Grant)			(1,320,610)	(1,320,610)
6055 ICIP - Investing in Canada Infrastructure Program Total		-	5,416,947	(5,416,946)	1

2022 APPROVED RESERVE AND RESERVE FUND BUDGET					
Reserve	Description	Forecasted Opening Balance January 2022	Total Revenue	Total Spent / Committed	Forecasted Balance December 2022
6060 Disaster Mitigation Fund	Opening Balance	-			-
	Disaster Mitigation Funding - Sewer Separation		2,038,462		2,038,462
	Sewer Separation (Disaster Mitigation Funding)			(2,038,462)	(2,038,462)
6060 Disaster Mitigation Fund Total		-	2,038,462	(2,038,462)	-
6220 WSIB Self Insurance	Opening Balance	3,374,626			3,374,626
	Transfer from Operating - Payroll - WSIB		1,810,404		1,810,404
	WSIB Claims Estimate			(1,810,404)	(1,810,404)
6220 WSIB Self Insurance Total		3,374,626	1,810,404	(1,810,404)	3,374,626
6225 Self-Insurance Reserve	Opening Balance	1,930,545			1,930,545
	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	1,930,545	563,217	(525,000)	1,968,762
6230 Façade Improvement Loan	Opening Balance	24,358			24,358
	6230 Façade Improvement Loan Total	24,358			24,358
6235 YMCA Reserve	Opening Balance	600,000			600,000
	YMCA Payments			(12,000)	(12,000)
	Investment Interest		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	5,022			5,022
6250 Elm-High-Ex-Wood Park Total		5,022			5,022
6265 Airport	Opening Balance	31,240			31,240
6265 Airport Total		31,240			31,240
6270 Legacy Fund	Opening Balance	49,908			49,908
	Transfer to Operating 4601 Recreation Programs - Kids Funfest			(2,400)	(2,400)
	6270 Legacy Fund Total	49,908		(2,400)	47,508
6300 Business Park	Opening Balance	694,623			694,623
	Lease Revenue		8,433		8,433
	402 Business Park development strategies			(75,000)	(75,000)
6300 Business Park Total		694,623	8,433	(75,000)	628,056
6305 Perch Creek Harbour	Opening Balance	137,669			137,669
6305 Perch Creek Harbour Total		137,669			137,669
6340 Bluewater Gymnastics	Opening Balance	103,636			103,636
	Lease Revenue		23,664		23,664
	Principal Loan Repayment (Bluewater Gymnastics Building)			(21,182)	(21,182)
6340 Bluewater Gymnastics Total		103,636	23,664	(21,182)	106,118
6350 Development Contingency	Opening Balance	45,475			45,475
6350 Development Contingency Total		45,475			45,475
6365 Sarnia Harbour	Opening Balance	2,423,556			2,423,556
	Transfer from Operating 2066 Sarnia Harbour		453,100		453,100
6365 Sarnia Harbour Total		2,423,556	453,100		2,876,656
6370 Canatara Park Projects	Opening Balance	111,361			111,361
6370 Canatara Park Projects Total		111,361			111,361
6375 Airport Operator	Opening Balance	261,897			261,897
	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support		400,000		400,000
	Airport Operator Liquidity Support - 2022			(400,000)	(400,000)
6375 Airport Operator Total		261,897	400,000	(400,000)	261,897
6380 Tourism Infrastructure Reserve	Opening Balance	96,722			96,722
	ORMHA - MAT TAX revenue		97,000		97,000
	Ontario Restaurant Hotel and Motel Association - 2021			(1,250)	(1,250)
6380 Tourism Infrastructure Reserve Fund Total		96,722	97,000	(1,250)	192,472
6400 Election Expenses	Opening Balance	340,176			340,176
	Transfer to Operating 2100 Elections - 2022			(340,176)	(340,176)
6400 Election Expenses Total		340,176		(340,176)	-
6450 Water Rates Stabilization	Opening Balance	1,949,141			1,949,141
6450 Water Rates Stabilization Total		1,949,141			1,949,141
6470 Care-A-Van - Vehicle	Opening Balance	37,206			37,206
	Retired Debt		17,706		17,706
6470 Care-A-Van - Vehicle Total		37,206	17,706		54,912
6515 Police Building	Opening Balance	44,713			44,713
	Transfer from Operating 2625 Police - Station		450,000		450,000
	Building Upgrades			(155,000)	(155,000)
	Furnishings			(20,000)	(20,000)
6515 Police Building Total	Building Upgrades			(150,000)	(150,000)
		44,713	450,000	(325,000)	169,713

2022 APPROVED RESERVE AND RESERVE FUND BUDGET					
Reserve	Description	Forecasted Opening Balance January 2022	Total Revenue	Total Spent / Committed	Forecasted Balance December 2022
6520 911 Equipment	Opening Balance	113,686			113,686
	Lease Revenue		2,700		2,700
	Transfer from Operating 2610 Police - Communications		400,000		400,000
	Upgrades Next Generation 911			(35,000)	(35,000)
	Upgrades Next Generation 911			(360,000)	(360,000)
6520 911 Equipment Total		113,686	402,700	(395,000)	121,386
6525 Works Equipment	Opening Balance	1,146,132			1,146,132
	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)
	Equipment (Fleet) Replacement			(1,500,000)	(1,500,000)
	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
	Transfer from Operating 3015 Work Centre - Vehicle 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		24,561		24,561
	Transfer from Operating 3036 Engineering Construction - Vehicle Contribution		45,000		45,000
	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		40,800		40,800
	Transfer from Operating 3506 BG Lagoons - Vehicle 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		35,300		35,300
	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
	Transfer from Operating 4515 Greenhouse - Vehicle Contribution		11,000		11,000
	Transfer from Operating 4551 Arboriculture - Vehicle Contribution		379,600		379,600
	Transfer from Operating 4700 Arenas Admin - Vehicle Contribution		26,600		26,600
	Transfer from Operating 4705 Sarnia Arena - Vehicle Contribution		32,500		32,500
	Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution		41,000		41,000
	Transfer from Operating 4710 PASA - Vehicle Contribution		72,400		72,400
	Transfer from Operating 5020 Building Department - Vehicle Contribution		24,100		24,100
	Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution		53,314		53,314
	Transfer from Operating 2780 Emergency Management - Vehicle Contribution		60,615		60,615
6525 Works Equipment Total		1,146,132	3,895,202	(3,571,504)	1,469,830
6565 Police Operating Contingency	Opening Balance	495,628			495,628
6565 Police Operating Contingency Total		495,628			495,628
6580 Tax Stabilization	Opening Balance	2,278,090			2,278,090
	Tax Appeals			(600,000)	(600,000)
6580 Tax Stabilization Total		2,278,090		(600,000)	1,678,090
6581 Operating Contingency	Opening Balance	7,857,204			7,857,204
	Transfer from Operating 2490 Corp Municipal		-		-
	Transfer to Operating 2490 Corporate Municipal -2022			(2,939,949)	(2,939,949)
	Transfer to Operating 2050 Clerks -2022			(70,970)	(70,970)
6581 Operating Contingency Total		7,857,204	-	(3,010,919)	4,846,285

2022 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2022	Total Revenue	Total Spent / Committed	Forecasted Balance December 2022
6585 Tax Stabilization - Transit	Opening Balance	428,969			428,969
	Transfer from Operating 1055 Taxation Transit Area		30,000		30,000
	Tax Appeals			(30,000)	(30,000)
6585 Tax Stabilization - Transit Total		428,969	30,000	(30,000)	428,969
6590 Sewer Rates Stabilization	Opening Balance	1,286,123			1,286,123
6590 Sewer Rates Stabilization Total		1,286,123			1,286,123
6595 Police Equipment	Opening Balance	11,093			11,093
	Sale of Vehicles		40,000		40,000
	Transfer from Operating 2625 Police - Station		700,000		700,000
	Police Equipment			(55,000)	(55,000)
	Police Technology			(9,200)	(9,200)
	Systems & Software			(150,000)	(150,000)
	Vehicle (Fleet) Replacement - Police			(365,000)	(365,000)
6595 Police Equipment Total		11,093	740,000	(579,200)	171,893
6614 Capital Infrastructure - Transit	Opening Balance	2,099,919			2,099,919
	Retired Debt		198,783		198,783
	Transfer from Operating 1055 Taxation - Transit Area - Asset Management		166,483		166,483
	Transfer from Operating 3120 Transit Premises		40,000		40,000
	Transfer from Operating 3170 Care-A-Van		15,000		15,000
	Transit Maintenance Equipment Upgrades & Replacements			(102,680)	(102,680)
	6614 Capital Infrastructure - Transit Total	2,099,919	420,266	(102,680)	2,417,505
6615 Capital Infrastructure	Opening Balance	5,305,599			5,305,599
	National Trade Corridor Grant - Oversize Load Corridor		800,000		800,000
	SWODF - Oversize Load Corridor		240,000		240,000
	Fire Marque Cost Recovery Program		5,000		5,000
	Sting Surcharge Revenue		130,000		130,000
	Airport Operator Liquidity Support - 2022			(400,000)	(400,000)
	Retired Debt		4,931,631		4,931,631
	Transfer from Operating 1350 Other Revenue - Interest Allocation		264,924		264,924
	Transfer from Operating 2490 Corp Municipal		3,704,923		3,704,923
	Transfer from Operating 2490 Corp Municipal - Asset Management		2,971,504		2,971,504
	Internal Debt - Principle and Interest 5500 - 05780/05781		87,094		87,094
	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 to Operating 3008 Roads Maintenance - Rural - Asset Management (Vehicle Contribution Increase)			(65,916)	(65,916)
	Transfer to Operating 3009 Streets Maintenance - Concrete - Asset Management (Vehicle Contribution Increase)			(7,731)	(7,731)
	Transfer to Operating 3010 Streets Maintenance - Urban - Asset Management (Vehicle Contribution Increase)			(18,129)	(18,129)
	Transfer to Operating 3011 Winter Maintenance - Asset Management (Vehicle Contribution Increase)			(9,682)	(9,682)
	Transfer to Operating 3040 Municipal Drains - Asset Management (Vehicle Contribution Increase)			(2,150)	(2,150)
	Transfer to Operating 3880 Recycling & Comport Collection - Asset Management (Vehicle Contribution Increase)			(2,866)	(2,866)
	Transfer to Operating 4510 General Park Maintenance - Asset Management (Vehicle Contribution Increase)			(77,975)	(77,975)
	Transfer to Operating 4700 Arenas Admin - Asset Management (Vehicle Contribution Increase)			(3,150)	(3,150)
	Transfer to Operating 4705 Samia Arena - Asset Management (Vehicle Contribution Increase)			(4,125)	(4,125)
	Transfer to Operating 4708 Clearwater Arena - Asset Management (Vehicle Contribution Increase)			(4,625)	(4,625)
	Transfer to Operating 4710 PASA - Asset Management (Vehicle Contribution Increase)			(10,600)	(10,600)
	Transfer to Operating 5035 By-Law Enforcement - Asset Management (Vehicle Contribution Increase)			(2,550)	(2,550)
	Transfer to Operating 4551 Arboriculture - Asset Management (Vehicle Contribution Increase)2			(86,400)	(86,400)
	Hose & Nozzles			(25,000)	(25,000)
	Warning Sirens Replacement			(60,000)	(60,000)
	H&S and Insurance Claim Management Solution			(68,000)	(68,000)
	Pipe Racking			(30,000)	(30,000)
	Capital Planning Software Module			(40,000)	(40,000)
	Demonstration Plan			(15,000)	(15,000)
	Intensification Guidelines			(25,000)	(25,000)
	Dev. Area 2 Secondary Plan Update			(100,000)	(100,000)
	Subdivision Design Guidelines			(40,000)	(40,000)
	Commercial Strategy			(90,000)	(90,000)
	Canatara Park- pilot project of inground dumpers			(20,000)	(20,000)
	Waterfront – security camera upgrades			(30,000)	(30,000)
	City hall – exterior railing replacement			(30,000)	(30,000)
	Kiwanis community centre repairs			(40,000)	(40,000)

2022 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2022	Total Revenue	Total Spent / Committed	Forecasted Balance December 2022
6615 Capital Infrastructure	CIP Mitton Village – annual CIP grant funding			(75,000)	(75,000)
	Tecumseh Splash pad resurfacing			(60,000)	(60,000)
	Sydney Smith Dock Fencing			(55,000)	(55,000)
	TSO-1			(70,000)	(70,000)
	Weather alerting			(7,000)	(7,000)
	Waste Management Strategy			(100,000)	(100,000)
	Operational Facilities - Preliminary Studies & Design Services			(133,333)	(133,333)
	Engineering Plotter			(13,333)	(13,333)
	New Council Training			(20,000)	(20,000)
	Sarnia Arena – Rubber flooring replacement			(50,000)	(50,000)
	Risk, Security and Health and Safety Site Reviews			(20,000)	(20,000)
	Emergency Management Trailer Upgrades 2			(15,000)	(15,000)
	Ice Suits - Fire Services			(9,000)	(9,000)
	Disc Golf Course			(25,000)	(25,000)
	Bunker Gear			(90,000)	(90,000)
	Shoreline Protection			(2,250,000)	(2,250,000)
	Streetlights			(100,000)	(100,000)
	Accessibility Improvement Projects			(51,340)	(51,340)
	Active Transportation Projects			(351,720)	(351,720)
	City Hall Building Improvements			(350,000)	(350,000)
	IT Hardware Asset Lifecycle			(365,000)	(365,000)
	Oversized Load Corridor (NTC Funding)			(1,069,416)	(1,069,416)
	Oversized Load Corridor (SWODF Funding)			(360,000)	(360,000)
	Plank Road Reconstruction			(1,189,397)	(1,189,397)
	Records Management System			(180,000)	(180,000)
	Sewer Separation			(748,887)	(748,887)
	Transportation Master Plan & Streetscape Improvements			(100,000)	(100,000)
	Facility Access Control Systems			(60,000)	(60,000)
	Oversized Load Corridor			(2,270,584)	(2,270,584)
	Traffic Signals			(100,000)	(100,000)
	Backup Solution			(80,000)	(80,000)
	Virtual Server Infrastructure			(90,000)	(90,000)
	City Entrance Signage			(225,000)	(225,000)
	Oversized Load Corridor - Cestar			(1,500,000)	(1,500,000)
	Parking Lot Reconstruction			(450,000)	(450,000)
	Sarnia Library Improvements			(80,000)	(80,000)
	Tecumseh Park/Cox Youth Centre Improvements			(1,920,670)	(1,920,670)
	Playground Equipment Replacement			(300,000)	(300,000)
	Neighbourhood Parks			(110,000)	(110,000)
	Germain Park			(130,000)	(130,000)
	Watermain Replacement			(795,690)	(795,690)
	Radio System & User Gear - 2022			(2,355,776)	(2,355,776)
	Equipment (Fleet) Replacement - Fire			(140,000)	(140,000)
6615 Capital Infrastructure Total		5,305,599	13,986,954	(19,775,046)	(482,493)
6616 Capital Infrastructure - Sewer	Opening Balance	974,117			974,117
	Retired Debt		2,659,511		2,659,511
	Transfer from Operating 3500 Sanitary Sewer Maintenance		5,267,452		5,267,452
	Transfer from Operating 3500 Sanitary Sewer Maintenance - Asset Management		1,043,205		1,043,205
	Transfer from Operating 3600 Storm Sewer Maintenance		187,081		187,081
	Transfer from Operating 3600 Storm Sewer Maintenance - Asset Management		50,566		50,566
	Council Approved - Removal of Biosolids (Sale of Lagoon)			(600,000)	(600,000)
	Pollution Prevention Control Plan			(300,000)	(300,000)
	Operational Facilities - Preliminary Studies & Design Services			(133,333)	(133,333)
	Engineering Plotter			(13,333)	(13,333)
	Combined Sewer areas - Alternate Design Options Study			(150,000)	(150,000)
	Plank Road Reconstruction			(312,500)	(312,500)
	Sewer Separation			(2,245,547)	(2,245,547)
	Bio Solids Improvements			(2,672,500)	(2,672,500)
	Pumping Station Improvements			(250,000)	(250,000)
	WPCC Process Improvements			(400,000)	(400,000)
6616 Capital Infrastructure - Sewer Total		974,117	9,207,815	(7,077,214)	3,104,718
6617 Capital Infrastructure - Water	Opening Balance	4,218,831			4,218,831
	Transfer from Operating 3705 Water Distribution		4,934,015		4,934,015
	Transfer from Operating 3705 Water Distribution - Asset Management		988,561		988,561
	Operational Facilities - Preliminary Studies & Design Services			(133,333)	(133,333)
	Engineering Plotter			(13,333)	(13,333)
	Water System Model Calibration			(100,000)	(100,000)
	Water meter Replacement Project			(150,000)	(150,000)
	Backflow Prevention			(100,000)	(100,000)
	Plank Road Reconstruction			(1,927,494)	(1,927,494)
	Sewer Separation			(1,117,104)	(1,117,104)
	Lead Reduction			(1,200,000)	(1,200,000)
	Watermain Replacement			(1,794,310)	(1,794,310)
6617 Capital Infrastructure - Water Total		4,218,831	5,922,576	(6,535,575)	3,605,832

2022 APPROVED RESERVE AND RESERVE FUND BUDGET					
Reserve	Description	Forecasted Opening Balance January 2022	Total Revenue	Total Spent / Committed	Forecasted Balance December 2022
6619 Municipal Drain Rehabilitation	Opening Balance	709,365			709,365
	Transfer from Operating 3040 Municipal Drains		150,000		150,000
	Annual Drainage Expenditures			(100,000)	(100,000)
6619 Municipal Drain Rehabilitation Total		709,365	150,000	(100,000)	759,365
6625 Petro-Chemical Area Levy	Opening Balance	-			-
6625 Petro-Chemical Area Levy Total		-			-
6635 Seaway Kiwanis Campus	Opening Balance	41,985			41,985
	Rental Revenue		5,000		5,000
6635 Seaway Kiwanis Campus Total		41,985	5,000		46,985
6650 Suncor Agora Capital	Opening Balance	218,617			218,617
6650 Suncor Agora Capital Total		218,617			218,617
6900 Internal Borrowing Reserve	Opening Balance	(11,267,742)			(11,267,742)
	Reserve Transfer - From 6015 Development Charges (2020 10 Yr Loan Payback)		824,250		824,250
	Reserve Transfer - From 6015 Development Charges (2021 10 Yr Loan Payback)		384,949		384,949
	6900 Internal Borrowing Reserve Total	(11,267,742)	1,209,199		(10,058,543)
Forecasted Balance December 2022		43,088,439	55,245,342	(66,305,879)	32,027,902

2022 APPROVED EQUIPMENT REPLACEMENT LIST*							
New or Replacement	Equipment Requested	Unit # to be Replaced	Description of Existing Equipment: Year Make Model	Primary User	Plans for Equipment Being Replaced	Fleet Reserve (6525)	Capital Infrastructure Reserve (6615)
Replacement	5,000 kg Winter Control Truck	136 EX-Plow	2011 Freightliner Model M2106V	Public Works	Sale/Possible Trade	350,000	
Replacement	10,000 kg Winter Control Truck	110 Tandem No Plow	2008 International Model 7600 6x4	Public Works	Sale/Possible Trade	275,000	
Replacement	Combo Truck	138 and 140	138 - 2012 Mack Model 814 140 - 2008 International 7500	Public Works	Sale/Possible Trade	700,000	
Replacement	16FT Mower	465	2008 Toro 580D 5264	Parks & Recreation	Sale/Possible Trade	175,000	
Replacement	Pickup truck	Chief 2-FD	2012 Chevrolet Tahoe	Fire Services	Re-purpose to Public Works		70,000
						\$ 1,500,000	\$ 70,000

***Excluding Police replacements**

This list represents the anticipated fleet needs for the current budget year. Unexpected equipment failures and/or changes in the supply chain or economics may result in revisions to the equipment replaced during the year. The City will stay within the approved replacement budget.