

**THE CORPORATION OF THE CITY OF SARNIA**  
**People Serving People**

**CORPORATE SERVICES DIVISION**

**OPEN SESSION REPORT**

TO: Mayor and Members of Council

FROM: Jane Qi, City Treasurer  
Michelle Alton, General Manager of Corporate Services and City Solicitor

DATE: June 27, 2022

SUBJECT: 2021 Preliminary Year-End Results

---

**Recommendation:**

It is recommended:

1. That Sarnia City Council authorize Staff to transfer the 2021 preliminary General operating surplus of \$2,819,952 to the 6581 Operating Contingency Reserve; and
2. That Sarnia City Council authorize Staff to transfer the 2021 preliminary Sarnia Police Services operating surplus of \$58,449 to the 6565 Police Operating Contingency Reserve; and
3. That Sarnia City Council accept the Transit preliminary operating results that include \$262,034 of Provincial Gas Tax funding and \$748,663 of Safe Restart funding resulting in actual operations equal to the budget; and
4. That Sarnia City Council authorize Staff to transfer the 2021 preliminary Sanitary Sewer surplus of \$85,326 as follows to the 6590 Sewer Rates Stabilization Reserve; and
5. That Sarnia City Council authorize Staff to transfer the 2021 preliminary Water surplus of \$791,347 to the 6450 Water Rates Stabilization Reserve.

**Executive Summary:**

The 2021 preliminary year-end operating results for all budgets combined is a surplus of \$3,755,071, which represents 2.41% of the \$155,759,099 combined budget. This includes:

- A surplus of \$2,878,401 (2.59%) in the General Operating Budget, including a \$58,449 surplus in Sarnia Police Services budget
- A nil variance in the Transit Operating Budget
- A surplus of \$85,326 (0.43%) in the Sewer Budget
- A surplus of \$791,347 (4.41%) in the Water Budget

The City has no unfunded COVID-19 financial impacts in the 2021 preliminary year-end operating results. Expense pressures were fully offset by mitigation efforts as well as the utilization of \$2,467,046 of Safe Restart funding provided by the Federal and Ontario Governments.

The number of arrears accounts are higher than last year, however the dollar amount is lower. While arrears appear to be a concern, monitoring is still warranted.

### **Background:**

In preparation for the 2021 year-end audit, staff has prepared the preliminary year-end financial results and are reporting these to Council. These figures are still subject to audit by the City's external auditors and as such, amounts may change.

Attachment 1 provides a summary by department with columns defined as:

- 2021 Budget represents the Operating, Transit, Sewer, and Water budgets as approved by Council;
- 2021 YTD Actuals represents the actual revenues and expenses from January to December 2021;
- Variance represents the difference between the Budget column and the YTD Actuals column. A variance in brackets represents a negative variance and is an unfavourable result.

### **Comments:**

#### **Total Combined Budget – Preliminary Year-End Results**

The 2021 year-end financial results identify \$156,463,281 in revenue and \$152,708,210 in expenditures including General Operating, Transit, Sewer, and Water. This results in a combined surplus of \$3,755,071. The key drivers to these surpluses are identified and discussed below.

#### **General Operating Budget**

The 2021 General Operating surplus (excluding Transit, Sewer, and Water) is \$2,878,401. This represents 2.59% of the \$111,136,665 total 2021 General Operating Budget.

The table below highlights the key drivers of the surplus:

<b>Key Drivers</b>	<b>Variance \$ Surplus (Deficit)</b>
Savings:	
Labour costs – salary, wages, and benefits	2,206,690
COVID-19 Safe Restart funding	1,514,409
Bluebox collection and processing	896,114
Subdivision agreement review fees	450,600
Recreational programming	326,086
Training and education	208,241
Facilities heat and hydro	196,949
Penalty and interest on taxes	176,900
Street lights electricity and maintenance	160,509
Bluewater Power dividend	160,331
COVID-19 School crossing guard agreement	132,797
Winter maintenance	132,671
Pressures:	
COVID-19 Arenas, Sportsfields and Strangway revenues	(1,894,948)
COVID-19 expenses	(438,068)
Debt charges	(396,091)
Year end adjustments	(305,216)
IT initiatives	(254,816)
Facilities maintenance	(246,737)
By-law revenues	(245,677)
Business licences and bingo revenues	(101,035)
All other variances combined	140,243
Police surplus	58,449
<b>Total General Operating surplus</b>	<b>2,878,401</b>

### **Revenue Increases:**

- **COVID-19 – Safe Restart funding** - \$1,514,409, plus \$203,974 related to Police, was transferred from reserves to offset the general operating budget financial impacts of the COVID-19 pandemic (discussed further in the Financial Impacts of COVID-19 Pandemic section of the report).
- **Subdivision agreement review fees** – over budget by \$450,600 due to increased development activity and higher construction costs. As a result of this unprecedented levels of fees, the Engineering group reviewed the fee structure and reduced the fees in the 2022 Fees for Service schedule.

- **Interest and penalties** – over budget by \$176,900 due to higher than budgeted arrears balances. See the discussion of Property Tax Arrears later in this report.
- **Bluewater Power Dividend** – over budget by \$160,331 based on the actual Blue Water Power dividend received for 2021.

#### **Revenue Pressures:**

- **COVID-19 Arenas, sportsfields and Strangway revenues** – under budget by \$1,894,948 due to pandemic-related closures and reduced programming.
- **By-law revenues** – under budget by \$245,677 due to COVID-19-related reductions in parking lot and parking violation revenues and other fines.
- **Business license and bingo revenue** – under budget by \$101,035 due to COVID-19-related relief measures approved by Council at its March 22, 2021 Regular Council Meeting.

#### **Expense Savings:**

- **Labour Costs** – forecasting to be under budget by \$2,206,690 due to vacancies, of which approximately \$700,952 is related to lower staffing levels in recreational programming due to the COVID-19-related closures.
- **Blue Box collection and processing** – under budget by \$896,114 due to lower collection costs, higher commodity process, and a small increase in funding.
- **Recreational programming** – under budget by \$326,086 due to COVID-19-related cancellation of programming.
- **Training and education** – under budget by \$208,241 due to COVID-19 pandemic related restrictions.
- **Electricity and natural gas** – under budget by \$196,949, primarily due to COVID-19-related closures.
- **Street lights electricity and maintenance** - The City is realizing approximately \$160,509 in savings due to the conversion of streetlights to more efficient LED lighting.
- **Crossing guards** – under budget by \$132,797 due to COVID-19-related school closures.
- **Winter maintenance** – under budget by \$132,671 due to a milder than expected winter experienced both in the first and last quarters.

## Expense Pressures:

- **COVID-19 Direct expenses** – the City incurred \$438,068 in direct COVID-19-related expenses, primarily related to the mass vaccination centre and additional cleaning supplies.
- **Debt Charges** – the City renewed a loan agreement in January 2021. At its January 18, 2021 Regular Council Meeting, Council directed staff to renew with a five year amortization period. The debt repayment expense included in the budget reflected a ten-year amortization period resulting in debt charges being over budget by \$396,091.
- **Year end adjustments** – inventory adjustments and adjusting entries to account for the City’s investment in Bluewater Power resulted in expenses of \$305,216.
- **IT Initiatives** – over budget by \$254,816 due to significant initiatives on network security and associated support.
- **Facilities maintenance** – over budget by \$246,737 due to a number of unplanned facilities repairs.

## Transit Budget

The 2021 Transit Budget is balanced with lower than budgeted Provincial Gas Tax funding of \$431,177.

The table below highlights the key drivers of Transit results:

<b>Key Drivers</b>	<b>Variance \$ Surplus (Deficit)</b>
Savings	
Salaries and benefits (\$305,884 related to COVID-19)	531,088
COVID-19 Safe Restart funding	748,663
Fuel savings	93,166
Pressures	
COVID-19 fare revenues	(780,111)
COVID-19 direct costs	(169,839)
Insurance	(112,700)
Provincial Gas Tax funding not required	(431,177)
All other variances combined	120,910
<b>Total Transit balanced budget</b>	<b>0</b>

The Transit budget is balanced to zero through the transfer of funding from 6020 Provincial Gas Tax Reserve. The Transit results were in a surplus position prior to the transfer of any Provincial Gas Tax funds and therefore funding was lower than budget by \$431,177.

## **Financial Impacts of COVID-19 Pandemic**

The table below presents the COVID-19 Financial impacts:

<b>Key Drivers</b>	<b>Variance \$ Surplus (Deficit)</b>
Safe Restart Funding:	
General	1,514,409
Police	203,974
Transit	748,663
Savings:	
Salaries and benefits	700,952
Salaries and benefits - Transit	305,884
Recreation programming	326,086
Training and education	208,241
Transit fuel and maintenance savings	129,930
School crossing guard agreement	132,797
Heat and hydro	77,486
Pressures:	
Arenas, Sportsfields and Strangway revenues	(1,894,948)
Transit fare revenues	(780,111)
Direct costs (General \$438,068, Transit \$169,839)	(607,907)
By-law revenue	(245,677)
Slots revenue	(221,069)
Business licenses and bingo revenues	(101,035)
Care-a-Van revenue	(69,734)
Transit fare system	(262,000)
Police COVID net expenses	(203,974)
Other net impacts	37,922
<b>Total General Operating COVID unfunded impacts</b>	<b>0</b>

The City has received \$3,741,670 of general Safe Restart funding under 3 phases. The City utilized \$1,350,652 of funding in 2020 and \$1,718,383 in 2021 to offset the COVID-19 financial impacts. Total remaining funding available to alleviate future COVID-19 financial impacts is \$672,635.

The City received Transit Phase 1 Safe Restart funding totalling \$1,103,777 and was allocated a further \$2,457,014 of claims-based funding under Phases 2 and 3. The City utilized \$524,007 of funding in 2020 and \$748,663 in 2021 to offset the COVID-19 financial impacts. The City has used a

portion of the funding in 2022 to implement a Transit Fare Smart Card System to eliminate the physical interaction between the driver and the passengers. Total remaining funding available to alleviate future COVID-19 financial impacts is \$2,288,121.

### **Sewer Budget**

The 2021 Sewer Budget surplus is \$85,326. This represents 0.43% of the \$19,690,125 Sewer Budget.

The table below highlights the key drivers of the surplus:

<b>Key Drivers</b>	<b>Variance \$ Surplus (Deficit)</b>
<b>Savings:</b>	
Chemicals, materials, and UV system supplies	181,717
Electricity	173,223
Raw sewage revenue	144,775
<b>Pressures:</b>	
Equipment maintenance	(303,728)
COVID-19 direct expenses	(92,329)
Insurance	(84,641)
All other variances combined	66,309
<b>Total Sewer surplus</b>	<b>85,326</b>

### **Increased Revenues:**

- **Raw sewage** – revenue for accepting raw sewage for processing was previously recorded directly in reserves, this was changed to an operating item during 2021. There is no impact to the City’s overall revenues.

### **Expense Savings:**

- **Chemicals, materials, and UV system supplies** – under budget by \$181,717 due to difficulty getting certain supplies as well as fewer bulbs required for the UV system.
- **Electricity at WPCC** – under budget by \$173,223 due to the efficiency of the new UV system as well as one blower being down for maintenance.

### **Expense Pressures:**

- **Equipment maintenance at WPCC** – over budget by \$303,728 due to aging equipment.

- **COVID-19 Direct expenses** – the City incurred \$92,329 in direct COVID-19-related expenses in the Sewer area.
- **Insurance** – over budget by \$84,641 due to challenges in the insurance market causing higher premiums.

### **Water Budget**

The 2021 Water Budget surplus is \$791,347. This represents 4.41% of the \$17,927,366 total Water Budget.

The table below highlights the key drivers of the surplus:

<b>Key Drivers</b>	<b>Variance \$ Surplus (Deficit)</b>
<b>Savings:</b>	
Salaries and benefits	347,351
Contract expense	249,198
Water meter maintenance	74,536
Materials	73,893
All other variances combined	46,369
<b>Total Water surplus</b>	<b>791,347</b>

### **Expense Savings:**

- **Salaries and benefits** –under budget by \$347,351 due to staff vacancies.
- **Contract expenses** – under budget by \$249,198 primarily due to emergency repairs that have been handled internally and therefore less external contractor costs have been incurred.
- **Water meter maintenance** – under budget by \$74,536 due to less maintenance being required than anticipated.

### **Stabilization Reserve Balances**

Although there is no target level associated with reserve balances, a 2004 BMA Reserve and Financial Policy report prepared for the City of Sarnia indicated that stabilization reserves should be approximately 5-10% of gross expenditures.

In the tax-supported operations, this would currently equate to \$5.9 million to \$11.8 million based on the 2021 budget. The City has been slowly building these reserves, and the 2021 preliminary year end balances of the tax-supported stabilization reserves, after transferring 2021 surpluses, is \$12,645,533, comprised as follows:



<b>Reserve</b>	<b>2021 Ending Reserve Balance</b>
6581 Operating Contingency	11,537,487 <sup>(1)</sup>
6565 Police Operating Contingency	649,077
6585 Tax Stabilization – Transit	458,969
<b>Total</b>	<b>\$12,645,533</b>

(1) As part of the 2022 budget, Council approved the transfer of \$3,070,919 of the Operating Contingency reserve to the operating budget.

In the rates-supported operations, this would currently equate to \$1.9 million - \$3.8 million. The 2021 preliminary year-end balance of the rates-supported stabilization reserves is \$4,112,241, comprised as follows:

<b>Reserve</b>	<b>2021 Ending Reserve Balance</b>
6450 Water Rates Stabilization	2,740,789
6590 Sewer Rates Stabilization	1,371,452
<b>Total</b>	<b>\$4,112,241</b>

#### **Property Tax Arrears:**

Property tax arrears are the accounts and amounts that are past due. Staff regularly monitor tax arrears. The tax arrears at December 31, 2021 and December 31, 2020 are as follows:

	<b>December 31, 2021</b>	<b>December 31, 2020</b>	<b>Variance from December Increase (Decrease)</b>
Total accumulated arrears	3,045,598	\$3,154,913	(109,315)
Number of accounts	1,439	1,347	92

At December 31, 2021, the number of arrears accounts are up 92 from December 31, 2020. Total accumulated arrears have decreased \$109,315 from December 31, 2020. The year over year analysis indicates that the City's tax collections have not been significantly impacted by the COVID-19 pandemic, but continued monitoring is warranted. The City is well situated to ensure tax accounts stay current. The City has 28,220 property tax accounts, of which 10,800 are on pre-authorized payments and 6,480 are paid through mortgages, resulting in 61.5% of the accounts having very stable payments.

**Consultation:**

City Departments and Sarnia Police Services were consulted on information included in this report. The financial results are compiled by Finance staff in preparation for the City's year-end audit.

**Financial Implications:**

The financial implications of the 2021 Preliminary Year-End Results are stated throughout this report.

Reviewed by:

Michelle Alton  
General Manager of Corporate  
Services and City Solicitor

Approved by:

Chris Carter  
Chief Administrator Officer

This report has been prepared by Holly Reynolds, Former City Treasurer and reviewed by Jane Qi, City Treasurer.

Attachment: Preliminary Current Budget Status – December 31, 2021

ATTACHMENT 1  
**THE CORPORATION OF THE CITY OF SARNIA**  
**PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2021**

	2021 Budget	2021 Actuals	Variance
<b>CURRENT BUDGET SUMMARY</b>			
Taxation - Net (General, Transit & Sewer)	(84,176,410)	(84,182,291)	5,881
Provincial Subsidies	(4,822,177)	(6,806,899)	1,984,722
Federal Subsidies	(330,351)	(402,903)	72,552
Other Revenues & Costs Recovered	(66,430,161)	(65,071,189)	(1,358,972)
<b>Total Revenue</b>	<b>(155,759,099)</b>	<b>(156,463,281)</b>	<b>704,182</b>
Expenditures	155,759,099	152,708,210	3,050,889
<b>TOTAL (SURPLUS)/DEFICIT</b>		<b>(3,755,071)</b>	
<b>NON-DEPARTMENTAL REVENUE</b>			
Expenditures			
1000 Taxation - General	633,981	632,119	1,862
1200 Ontario Grants - Unconditional	256,133	256,133	-
1350 Other Revenue	658,636	800,524	(141,888)
<b>Total Expenditures</b>	<b>1,548,750</b>	<b>1,688,776</b>	<b>(140,026)</b>
Revenue			
1000 Taxation-General	(78,460,006)	(78,378,392)	(81,614)
1065 Other Collections Tax Roll	-	(82,069)	82,069
1100 Payments in Lieu Taxes	(1,343,274)	(1,353,459)	10,185
1200 Ontario Grants - Unconditional	(3,601,300)	(3,601,300)	-
1305 Rents, Concessions & Franchises	(54,211)	(119,060)	64,849
1340 Bluewater Power	(2,567,729)	(2,728,060)	160,331
1350 Other Revenue	(1,818,809)	(2,224,501)	405,692
<b>Total Revenue</b>	<b>(87,845,329)</b>	<b>(88,486,841)</b>	<b>641,512</b>
<b>Total NON-DEPARTMENTAL REVENUE</b>	<b>(86,296,579)</b>	<b>(86,798,065)</b>	<b>501,486</b>
<b>COUNCIL &amp; ADMINISTRATION</b>			
Expenditures			
2000 Mayor & Council	386,052	339,534	46,518
2001 Chief Administrative Officer	403,816	293,560	110,256
2050, 2100 City Clerk	641,617	691,026	(49,409)
2150 Economic Development	428,458	357,730	70,728
2065-2066 Harbours	1,097,095	1,272,318	(175,223)
<b>Total Expenditures</b>	<b>2,957,038</b>	<b>2,954,168</b>	<b>2,870</b>
Revenue			
2000 Mayor & Council	-	(3,231)	3,231
2050, 2100 City Clerk	(353,845)	(203,134)	(150,711)
2065-2066 Harbours	(1,270,295)	(1,476,590)	206,295
<b>Total Revenue</b>	<b>(1,624,140)</b>	<b>(1,682,955)</b>	<b>58,815</b>
<b>Total MAYOR &amp; COUNCIL</b>	<b>1,332,898</b>	<b>1,271,213</b>	<b>61,685</b>

ATTACHMENT 1  
**THE CORPORATION OF THE CITY OF SARNIA**  
**PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2021**

	2021 Budget	2021 Actuals	Variance
<b>CORPORATE SERVICES</b>			
Expenditures			
2009 Administration & Communications	428,014	551,207	(123,193)
2005 Legal	531,620	381,458	150,162
2010-2012 Human Resources	1,007,539	1,085,584	(78,045)
2020-2023 Finance	2,098,767	1,935,720	163,047
2022 Information Technology	1,893,514	2,103,627	(210,113)
2024 Customer Services	647,498	563,398	84,100
2780 Emergency Services	266,840	667,647	(400,807)
<b>Total Expenditures</b>	<b>6,873,792</b>	<b>7,288,641</b>	<b>(414,849)</b>
Revenue			
2005 Legal	(58,200)	(88,014)	29,814
2010-2012 Human Resources	(157,870)	(385,858)	227,988
2020-2023 Finance	(833,134)	(937,505)	104,371
2022 Information Technology	(487,000)	(492,132)	5,132
2780 Emergency Services	-	(39,409)	39,409
<b>Total Revenue</b>	<b>(1,536,204)</b>	<b>(1,942,918)</b>	<b>406,714</b>
<b>Total CORPORATE SERVICES</b>	<b>5,337,588</b>	<b>5,345,723</b>	<b>(8,135)</b>
<b>FIRE</b>			
Expenditures			
2500 Fire Officers	20,861,009	20,628,036	232,973
2550 Fire Stations	178,550	216,563	(38,013)
<b>Total Expenditures</b>	<b>21,039,559</b>	<b>20,844,599</b>	<b>194,960</b>
Revenue			
2500 Fire Officers	(166,450)	(172,156)	5,706
2550 Fire Stations	-	-	-
<b>Total Revenue</b>	<b>(166,450)</b>	<b>(172,156)</b>	<b>5,706</b>
<b>Total FIRE</b>	<b>20,873,109</b>	<b>20,672,443</b>	<b>200,666</b>

ATTACHMENT 1  
**THE CORPORATION OF THE CITY OF SARNIA**  
**PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2021**

	2021 Budget	2021 Actuals	Variance
<b>ENGINEERING &amp; OPERATIONS</b>			
Expenditures			
3000 Administration - Engineering	316,491	371,411	(54,920)
3033, 3035, 3036 Engineering	2,138,210	2,215,493	(77,283)
3034, 3300 Traffic & Streetlighting	1,923,988	1,786,154	137,834
3037 Shoreline Protection	500,000	196,956	303,044
3040 Municipal Drains	182,715	186,904	(4,189)
3005 Administration - Public Works	953,619	977,303	(23,684)
3008 - 3011 Road Maintenance	5,916,190	5,348,676	567,514
3015, 3020 Works Centre	3,124,474	2,902,738	221,736
3880-3885 Garbage, Recycling & Compost	4,381,345	4,029,516	351,829
3150-3195 Care-A-Van	1,144,158	673,743	470,415
<b>Total Expenditures</b>	<b>20,581,190</b>	<b>18,688,894</b>	<b>1,892,296</b>
Revenue			
3000 Administration - Engineering	(221,600)	(224,859)	3,259
3033, 3035, 3036 Engineering	(1,900,872)	(2,417,148)	516,276
3034, 3300 Traffic & Streetlighting	(142,400)	(200,358)	57,958
3037 Shoreline Protection	(500,000)	(196,956)	(303,044)
3040 Municipal Drains	(56,437)	(16,262)	(40,175)
3005 Administration - Public Works	(855,800)	(856,074)	274
3008 - 3011 Road Maintenance	(1,660,575)	(1,621,346)	(39,229)
3015, 3020 Works Centre	(3,124,474)	(2,902,741)	(221,733)
3880-3885 Garbage, Recycling & Compost	(1,090,457)	(1,737,409)	646,952
3150-3195 Care-A-Van	(239,199)	(123,603)	(115,596)
<b>Total Revenue</b>	<b>(9,791,814)</b>	<b>(10,296,756)</b>	<b>504,942</b>
<b>Total ENGINEERING &amp; OPERATIONS</b>	<b>10,789,376</b>	<b>8,392,138</b>	<b>2,397,238</b>

ATTACHMENT 1  
**THE CORPORATION OF THE CITY OF SARNIA**  
**PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2021**

	2021 Budget	2021 Actuals	Variance
<b>COMMUNITY SERVICES</b>			
Expenditures			
4500 Parks & Recreation Administration	-	-	-
4505-4551 Parks Maintenance	5,084,537	5,046,912	37,625
4600-4601, 4950 Recreation & Strangway	1,318,333	903,138	415,195
4610, 4611, 4612, 5022, 5025 Committees	121,505	23,440	98,065
4700-4710, 4715-4716 Arenas & Pools	3,869,433	3,603,057	266,376
2052, 4900-4903 Facilities - Other & Libraries	1,120,606	1,161,230	(40,624)
5005, 5010 Planning & COA	1,107,709	806,059	301,650
5020 Building	721,000	816,891	(95,891)
5035 By-law Enforcement	1,332,072	1,264,638	67,434
<b>Total Expenditures</b>	<b>14,675,195</b>	<b>13,625,365</b>	<b>1,049,830</b>
Revenue			
4500 Parks & Recreation Administration	-	-	-
4505-4551 Parks Maintenance	(724,100)	(571,648)	(152,452)
4600-4601, 4950 Recreation & Strangway	(500,304)	(138,732)	(361,572)
4610, 4611, 4612, 5022, 5025 Committees	(45,000)	(22,217)	(22,783)
4700-4710, 4715-4716 Arenas & Pools	(2,534,585)	(1,192,783)	(1,341,802)
2052, 4900-4903 Facilities - Other & Libraries	(32,500)	5,271	(37,771)
5005, 5010 Planning & COA	(1,224,806)	(1,375,371)	150,565
5020 Building	(721,000)	(816,893)	95,893
5035 Bylaw Enforcement	(674,600)	(432,595)	(242,005)
<b>Total Revenue</b>	<b>(6,456,895)</b>	<b>(4,544,968)</b>	<b>(1,911,927)</b>
<b>Total COMMUNITY SERVICES</b>	<b>8,218,300</b>	<b>9,080,397</b>	<b>(862,097)</b>
<b>OTHER</b>			
Expenditures			
2490 Other Municipal	13,092,472	13,205,736	(113,264)
5500 Debt Charges	727,700	1,123,791	(396,091)
5515 Unclassified	433,746	762,815	(329,069)
5520 Municipal Grants	138,200	104,670	33,530
5525 Contribution to Boards & Commissions	449,451	469,526	(20,075)
<b>Total Expenditures</b>	<b>14,841,569</b>	<b>15,666,538</b>	<b>(824,969)</b>
Revenue			
2490 Other Municipal	(1,129,742)	(2,483,820)	1,354,078
5500 Debt Charges	-	-	-
<b>Total Revenue</b>	<b>(1,129,742)</b>	<b>(2,483,820)</b>	<b>1,354,078</b>
<b>Total OTHER</b>	<b>13,711,827</b>	<b>13,182,718</b>	<b>529,109</b>

ATTACHMENT 1  
**THE CORPORATION OF THE CITY OF SARNIA**  
**PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2021**

	2021 Budget	2021 Actuals	Variance
<b>POLICE SERVICES</b>			
Expenditures			
2600 Police - Officers	18,745,993	18,399,767	346,226
2605 Police - Court Security	857,000	563,041	293,959
2610 Police - Communications	2,756,483	2,621,632	134,851
2615 Police - Civilian	2,907,997	2,744,236	163,761
2620 Police - Janitorial	320,304	377,300	(56,996)
2625 Police - Station	2,986,890	3,464,442	(477,552)
2630 Police Services Board	44,905	242,077	(197,172)
<b>Total Expenditures</b>	<b>28,619,572</b>	<b>28,412,495</b>	<b>207,077</b>
Revenue			
2600 Police - Officers	(2,059,273)	(1,915,238)	(144,035)
2610 Police - Communications	(492,453)	(494,316)	1,863
2625 Police - Station	(24,365)	(27,762)	3,397
2630 Police Services Board	(10,000)	(147)	(9,853)
<b>Total Revenue</b>	<b>(2,586,091)</b>	<b>(2,437,463)</b>	<b>(148,628)</b>
<b>Total POLICE SERVICES</b>	<b>26,033,481</b>	<b>25,975,032</b>	<b>58,449</b>
<b>TOTAL GENERAL OPERATING (SURPLUS)/DEFICIT</b>		<b>(2,878,401)</b>	
<b>TRANSIT CONVENTIONAL</b>			
Expenditures			
1055 Taxation - Transit Area	150,976	147,917	3,059
3100-3125 Transit	6,853,967	6,496,241	357,726
<b>Total Expenditures</b>	<b>7,004,943</b>	<b>6,644,158</b>	<b>360,785</b>
Revenue			
1055 Taxation - Transit Area	(4,373,130)	(4,368,371)	(4,759)
3100-3125 Transit	-	(108,848)	108,848
3140 Transit Revenue - Operations	(2,631,813)	(2,166,937)	(464,876)
<b>Total Revenue</b>	<b>(7,004,943)</b>	<b>(6,644,156)</b>	<b>(360,787)</b>
<b>Total TRANSIT CONVENTIONAL</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>TOTAL TRANSIT (SURPLUS)/DEFICIT</b>		<b>2</b>	

ATTACHMENT 1  
**THE CORPORATION OF THE CITY OF SARNIA**  
**PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2021**

	2021 Budget	2021 Actuals	Variance
<b>SEWER AREA</b>			
Expenditures			
3500 Sanitary Sewer Maintenance	9,855,644	9,760,228	95,416
3501 Environmental Services Group	1,955,341	2,125,075	(169,734)
3505-3507 Sewage Treatment Plant	4,497,544	4,406,943	90,601
3510 Sewer - General Administration	2,596,542	2,625,932	(29,390)
3600 Storm Sewer Maintenance	785,054	751,569	33,485
<b>Total Expenditures</b>	<b>19,690,125</b>	<b>19,669,747</b>	<b>20,378</b>
Revenue			
3500 Sanitary Sewer Maintenance	-	-	-
3501 Environmental Services Group	-	(165)	165
3505-3507 Sewage Treatment Plant	(205,000)	(351,775)	146,775
3600 Storm Sewer Maintenance	(785,054)	(751,569)	(33,485)
3590 Sewer Area - Revenue	(18,700,071)	(18,651,564)	(48,507)
<b>Total Revenue</b>	<b>(19,690,125)</b>	<b>(19,755,073)</b>	<b>64,948</b>
<b>Total SEWER</b>	<b>-</b>	<b>(85,326)</b>	<b>85,326</b>
<b>TOTAL SEWER (SURPLUS)/DEFICIT</b>		<b>(85,326)</b>	
<b>WATER AREA</b>			
Expenditures			
3700 Water - General Administration	6,626,052	6,611,514	14,538
3705-3706 Water - Distribution	11,301,314	10,613,314	688,000
<b>Total Expenditures</b>	<b>17,927,366</b>	<b>17,224,828</b>	<b>702,538</b>
Revenue			
3705-3706 Water - Distribution	(491,952)	(492,391)	439
3790 Water - Revenue	(17,435,414)	(17,523,784)	88,370
<b>Total Revenue</b>	<b>(17,927,366)</b>	<b>(18,016,175)</b>	<b>88,809</b>
<b>Total WATER</b>	<b>-</b>	<b>(791,347)</b>	<b>791,347</b>
<b>TOTAL WATER (SURPLUS)/DEFICIT</b>		<b>(791,347)</b>	
<b>TOTAL (SURPLUS)/DEFICIT</b>		<b>(3,755,071)</b>	