

THE CORPORATION OF THE CITY OF SARNIA



DRAFT OPERATING BUDGET 2023

THE CORPORATION OF THE
CITY OF SARNIA

2023 DRAFT OPERATING BUDGET

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THE CORPORATION OF THE CITY OF SARNIA
2023 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
<u>Taxation and Rates Summary:</u>					
Taxation					
Current Operating (General Levy only)	52,190,352	52,231,183	53,743,290	1,552,938	2.98%
Police Services <i>(estimate)</i>	27,258,305	27,257,502	28,893,803	1,635,498	6.00%
General Taxation	79,448,657	79,488,685	82,637,093	3,188,436	4.01%
Transit Area	4,469,104	6,757,430	5,071,602	602,498	13.48%
Total Taxation <i>Before supplementary taxes</i>	83,917,761	86,246,115	87,708,695	3,790,934	4.52%
Supplementary Taxation	525,000	519,190	525,000	-	0.00%
Total Taxation Revenue	84,442,761	86,765,305	88,233,695	3,790,934	4.49%
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	17,907,336	17,922,176	18,955,324	1,047,988	5.85%
Sewer Rates	21,401,470	21,376,787	23,356,257	1,954,787	9.13%
Total Rates	39,308,806	39,298,963	42,311,581	3,002,775	7.64%
<u>Total Budget Expenditures:</u>					
Current Operating	85,085,351	85,524,360	89,431,284	4,345,933	5.11%
Police	29,961,026	30,035,785	31,596,524	1,635,498	5.46%
Transit	7,125,417	7,316,272	7,727,914	602,497	8.46%
Taxation Subtotal <i>now includes tax expenditures</i>	122,171,794	122,876,417	128,755,722	6,583,928	5.39%
Water Rates	18,412,377	18,343,838	19,185,577	773,200	4.20%
Sewer Rates	21,794,470	21,982,763	23,849,257	2,054,787	9.43%
User Rate Subtotal	40,206,847	40,326,601	43,034,834	2,827,987	7.03%
Total	162,378,641	163,203,018	171,790,556	9,411,915	5.80%
<u>2023 Draft Budget Summary - By Department</u>					
Non-Departmental Revenue					
Expenditures	1,793,494	2,514,081	4,652,584	2,859,090	159.41%
Revenues	(89,801,670)	(90,659,564)	(95,316,954)	(5,515,284)	6.14%
Non-Departmental Revenue - Net Budget	(88,008,176)	(88,145,483)	(90,664,370)	(2,656,194)	3.02%
Council & Administration					
Expenditures	3,429,912	3,530,551	3,033,671	(396,241)	-11.55%
Revenues	(1,967,434)	(2,133,436)	(1,482,855)	484,579	-24.63%
Council & Administration - Net Budget	1,462,478	1,397,115	1,550,816	88,338	6.04%
Corporate Services					
Expenditures	7,514,360	7,384,081	8,309,682	795,322	10.58%
Revenues	(1,398,515)	(1,492,783)	(1,580,045)	(181,530)	12.98%
Corporate Services - Net Budget	6,115,845	5,891,298	6,729,637	613,792	10.04%
Fire Services					
Expenditures	21,601,000	21,544,923	22,103,818	502,818	2.33%
Revenues	(164,235)	(127,827)	(168,555)	(4,320)	2.63%
Fire Services - Net Budget	21,436,765	21,417,096	21,935,263	498,498	2.33%
Engineering & Operations					
Expenditures	21,119,957	20,867,534	21,387,518	267,561	1.27%
Revenues	(9,812,616)	(10,053,383)	(9,042,289)	770,327	-7.85%
Engineering & Operations - Net Budget	11,307,341	10,814,151	12,345,229	1,037,888	9.18%
Community Services					
Expenditures	14,742,500	14,590,075	15,621,341	878,841	5.96%
Revenues	(6,259,237)	(5,924,790)	(6,344,440)	(85,203)	1.36%
Community Services - Net Budget	8,483,263	8,665,285	9,276,901	793,638	9.36%
Debt Charges & Unclassified					
Expenditures	14,884,128	15,093,115	14,322,670	(561,458)	-3.77%
Revenues	(2,939,949)	(3,612,585)	(4,389,949)	(1,450,000)	49.32%
Debt Charges & Unclassified - Net Budget	11,944,179	11,480,530	9,932,721	(2,011,458)	-16.84%

THE CORPORATION OF THE CITY OF SARNIA
2023 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
Police					
Expenditures	29,961,026	30,035,785	31,596,524	1,635,498	5.46%
Revenues	(2,702,721)	(2,778,283)	(2,702,721)	-	0.00%
Police - Net Budget	27,258,305	27,257,502	28,893,803	1,635,498	6.00%
Transit					
Expenditures	7,125,417	7,316,272	7,727,914	602,497	8.46%
Revenues	(7,125,417)	(7,414,319)	(7,727,914)	(602,497)	8.46%
Transit - Net Budget	-	(98,047)	-	-	-
Sewer					
Expenditures	21,794,470	21,982,763	23,849,257	2,054,787	9.43%
Revenues	(21,794,470)	(21,879,519)	(23,849,257)	(2,054,787)	9.43%
Sewer - Net Budget	-	103,244	-	-	-
Water					
Expenditures	18,412,377	18,343,838	19,185,577	773,200	4.20%
Revenues	(18,412,377)	(18,348,884)	(19,185,577)	(773,200)	4.20%
Water - Net Budget	-	(5,046)	-	-	-
Total Expenditures	162,378,641	163,203,018	171,790,556	9,411,915	
Total Revenues	(162,378,641)	(164,425,373)	(171,790,556)	(9,411,915)	
Net	-	(1,222,355)	-	-	

2023 Draft Budget Summary - By Sub-division
NON-DEPARTMENTAL REVENUE

Expenditures					
1000 Taxation-General	633,981	627,576	1,201,517	567,536	89.52%
1200 Ontario Grants - Unconditional	256,133	256,133	256,133	-	0.00%
1350 Other Revenue	903,380	1,630,372	3,194,934	2,291,554	253.66%
Total Expenditures	1,793,494	2,514,081	4,652,584	2,859,090	159.41%
Revenue					
1000 Taxation-General	(79,948,657)	(80,016,875)	(83,137,093)	(3,188,436)	3.99%
1100 Payments in Lieu Taxes	(1,370,140)	(1,403,968)	(1,405,434)	(35,294)	2.58%
1200 Ontario Grants - Unconditional	(3,623,200)	(3,623,200)	(3,623,200)	-	0.00%
1305 Rents, Concessions & Franchises	(63,211)	(62,159)	(63,211)	-	0.00%
1340 Bluewater Power	(2,850,082)	(2,847,678)	(2,850,082)	-	0.00%
1350 Other Revenue	(1,946,380)	(2,705,684)	(4,237,934)	(2,291,554)	117.73%
Total Revenue	(89,801,670)	(90,659,564)	(95,316,954)	(5,515,284)	6.14%
Total NON-DEPARTMENTAL REVENUE	(88,008,176)	(88,145,483)	(90,664,370)	(2,656,194)	3.02%

COUNCIL & ADMINISTRATION

Expenditures					
2000 Mayor & Council	393,763	405,872	423,350	29,587	7.51%
2001 Chief Administrative Officer	300,293	323,777	334,066	33,773	11.25%
2150 Economic Development	490,636	602,415	525,097	34,461	7.02%
2050,2100 City Clerk	1,147,007	1,189,097	837,348	(309,659)	(27.00%)
2065,2066 Harbours	1,098,213	1,009,390	913,810	(184,403)	(16.79%)
Total Expenditures	3,429,912	3,530,551	3,033,671	(396,241)	(11.55%)
Revenue					
2000 Mayor & Council	-	(549)	-	-	
2150 Economic Development	-	(151,124)	(30,000)	(30,000)	
2050,2100 City Clerk	(696,021)	(728,759)	(355,845)	340,176	(48.87%)
2065,2066 Harbours	(1,271,413)	(1,253,004)	(1,097,010)	174,403	(13.72%)
Total Revenue	(1,967,434)	(2,133,436)	(1,482,855)	484,579	(24.63%)
Total COUNCIL & ADMINISTRATION	1,462,478	1,397,115	1,550,816	88,338	6.04%

THE CORPORATION OF THE CITY OF SARNIA
2023 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
CORPORATE SERVICES					
Expenditures					
2009 Corporate Services - Admin	346,974	284,993	319,702	(27,272)	(7.86%)
2010-2012 Human Resources	947,787	1,092,749	1,056,881	109,094	11.51%
2022 Information Technology	2,271,272	2,255,593	2,881,179	609,907	26.85%
2020-2023 Finance	2,174,746	2,107,366	2,161,740	(13,006)	(0.60%)
2024 Customer Service	705,776	642,367	743,792	38,016	5.39%
2780 Emergency Management	399,140	419,124	358,092	(41,048)	(10.28%)
2005 Legal	560,325	486,674	647,016	86,691	15.47%
2013 Communications	108,340	95,215	141,280	32,940	100.00%
Total Expenditures	7,514,360	7,384,081	8,309,682	795,322	10.58%
Revenue					
2010-2012 Human Resources	(142,870)	(180,136)	(318,200)	(175,330)	122.72%
2022 Information Technology	(493,000)	(491,168)	(526,900)	(33,900)	6.88%
2020-2023 Finance	(704,445)	(742,055)	(696,745)	7,700	(1.09%)
2780 Emergency Management	-	-	-	-	
2005 Legal	(58,200)	(79,424)	(38,200)	20,000	(34.36%)
Total Revenue	(1,398,515)	(1,492,783)	(1,580,045)	(181,530)	12.98%
Total CORPORATE SERVICES	6,115,845	5,891,298	6,729,637	613,792	10.04%
FIRE SERVICES					
Expenditures					
2500 Fire Officers	21,419,013	21,336,655	21,905,409	486,396	2.27%
2550 Stations	181,987	208,268	198,409	16,422	9.02%
Total Expenditures	21,601,000	21,544,923	22,103,818	502,818	2.33%
Revenue					
2500 Fire Officers	(164,235)	(127,827)	(168,555)	(4,320)	2.63%
2550 Stations	-	-	-	-	
Total Revenue	(164,235)	(127,827)	(168,555)	(4,320)	2.63%
Total FIRE SERVICES	21,436,765	21,417,096	21,935,263	498,498	2.33%
ENGINEERING & OPERATIONS					
Expenditures					
3000 Engineering - Administration	337,581	365,392	340,307	2,726	0.81%
3033,3035,3036 Engineering	2,590,283	2,447,003	2,909,957	319,674	12.34%
3034 Traffic & Streetlighting	2,010,991	1,986,888	2,079,251	68,260	3.39%
3037 Shoreline Protection	500,000	278,480	500,000	-	0.00%
3040 Municipal Drains	236,456	200,723	291,462	55,006	23.26%
3005 Public Works - Administration	984,590	1,026,177	869,448	(115,142)	(11.69%)
3008-3011 Roads Maintenance	5,844,612	5,823,910	5,886,691	42,079	0.72%
3015-3020 Garage & Equipment Maintenance	3,094,187	3,031,540	3,146,546	52,359	1.69%
3800-3885 Garbage, Recycling & Compost	4,373,856	4,708,078	4,193,189	(180,667)	(4.13%)
3150-3195 Care-A-Van	1,147,401	999,343	1,170,667	23,266	2.03%
Total Expenditures	21,119,957	20,867,534	21,387,518	267,561	1.27%
Revenue					
3000 Engineering - Administration	(214,000)	(211,021)	(228,000)	(14,000)	6.54%
3033,3035,3036 Engineering	(2,310,049)	(2,244,245)	(1,854,224)	455,825	(19.73%)
3034, 3033 Traffic & Streetlighting	(152,400)	(201,635)	(143,400)	9,000	(5.91%)
3037 Shoreline Protection	(500,000)	(278,480)	(500,000)	-	0.00%
3040 Municipal Drains	(54,287)	(54,287)	(52,137)	2,150	(3.96%)
3005 Public Works - Administration	(735,800)	(735,800)	(756,400)	(20,600)	2.80%
3008-3011 Roads Maintenance	(1,409,116)	(1,450,366)	(1,297,658)	111,458	(7.91%)
3015-3020 Garage & Equipment Maintenance	(3,070,174)	(3,031,539)	(3,146,546)	(76,372)	2.49%
3800-3885 Garbage, Recycling & Compost	(1,127,591)	(1,650,598)	(824,725)	302,866	(26.86%)
3150-3195 Care-A-Van	(239,199)	(195,412)	(239,199)	-	0.00%
Total Revenue	(9,812,616)	(10,053,383)	(9,042,289)	770,327	(7.85%)
Total ENGINEERING & OPERATIONS	11,307,341	10,814,151	12,345,229	1,037,888	9.18%

THE CORPORATION OF THE CITY OF SARNIA
2023 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
COMMUNITY SERVICES					
Expenditures					
4500 Community Services - Administration	124,081	61,424	454,450	330,369	266.25%
4505-4551 Parks Maintenance	5,150,398	5,159,206	5,278,135	127,737	2.48%
4600-4601 Recreation & Strangway Centre	1,090,047	1,007,391	1,126,888	36,841	3.38%
4612-5025 Committees	124,505	174,082	124,505	-	0.00%
4700-4716 Facilities - Arenas & Pools	4,029,739	3,658,617	4,312,844	283,105	7.03%
2052-4903 Properties - Libraries & Other	1,063,012	1,234,434	1,136,075	73,063	6.87%
5005-5010 Planning & COA	1,031,641	994,204	1,035,135	3,494	0.34%
5020 Building	788,682	1,030,733	850,005	61,323	7.78%
5035 Bylaw Enforcement	1,340,395	1,269,984	1,303,304	(37,091)	(2.77%)
Total Expenditures	14,742,500	14,590,075	15,621,341	878,841	5.96%
Revenue					
4500 Parks & Recreation - Administration					
4505-4551 Parks Maintenance	(559,725)	(567,537)	(395,350)	164,375	(29.37%)
4600-4601 Recreation & Strangway Centre	(500,304)	(216,450)	(466,304)	34,000	(6.80%)
4612-5025 Committees	(45,000)	(94,733)	(45,000)	-	0.00%
4700-4716 Facilities - Arenas & Pools	(2,492,085)	(2,247,525)	(2,682,585)	(190,500)	7.64%
2052-4903 Properties - Libraries & Other	(32,500)	(21,947)	(122,500)	(90,000)	276.92%
5005-5010 Planning & COA	(1,168,891)	(1,203,917)	(1,158,697)	10,194	(0.87%)
5020 Building	(788,682)	(1,074,700)	(850,004)	(61,322)	7.78%
5035 Bylaw Enforcement	(672,050)	(497,981)	(624,000)	48,050	(7.15%)
Total Revenue	(6,259,237)	(5,924,790)	(6,344,440)	(85,203)	1.36%
Total COMMUNITY SERVICES	8,483,263	8,665,285	9,276,901	793,638	9.36%
DEBT CHARGES AND UNCLASSIFIED					
Expenditures					
2490 Other Municipal	12,758,147	12,792,014	12,173,344	(584,803)	(4.58%)
5500 Debt Charges	1,016,132	1,017,352	943,553	(72,579)	(7.14%)
5515 Unclassified	433,746	603,767	502,936	69,190	15.95%
5520 Municipal Grants	130,000	133,597	130,000	-	0.00%
5525 Contribution to Boards & Commissions	546,103	546,385	572,837	26,734	4.90%
Total Expenditures	14,884,128	15,093,115	14,322,670	(561,458)	(3.77%)
Revenue					
2490 Other Municipal	(2,939,949)	(3,612,585)	(4,389,949)	(1,450,000)	49.32%
Total Revenue	(2,939,949)	(3,612,585)	(4,389,949)	(1,450,000)	49.32%
Total DEBT CHARGES AND UNCLASSIFIED	11,944,179	11,480,530	9,932,721	(2,011,458)	(16.84%)
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
Expenditures					
2600 Officers	19,345,242	19,410,963	20,381,201	1,035,959	5.36%
2605 Court Security	850,207	850,206	901,221	51,014	6.00%
2610 Communications	2,784,628	2,784,628	2,917,244	132,616	4.76%
2615 Civilian	3,059,627	3,059,628	3,243,205	183,578	6.00%
2620 Janitorial	340,346	340,347	360,766	20,420	6.00%
2625 Station	3,531,071	3,524,343	3,740,588	209,517	5.93%
2630 Police Services Board	49,905	65,670	52,299	2,394	4.80%
Total Expenditures	29,961,026	30,035,785	31,596,524	1,635,498	5.46%
Revenue					
2600 Officers	(2,079,253)	(2,144,970)	(2,079,253)	-	0.00%
2610 Communications	(574,353)	(574,353)	(574,353)	-	0.00%
2625 Station	(39,115)	(32,385)	(39,115)	-	0.00%
2630 Police Services Board	(10,000)	(26,575)	(10,000)	-	0.00%
Total Revenue	(2,702,721)	(2,778,283)	(2,702,721)	-	0.00%
Total POLICE SERVICES	27,258,305	27,257,502	28,893,803	1,635,498	6.00%
Subtotal Expenditures	115,046,377	115,560,145	121,027,808	5,981,431	
Subtotal Revenues	(115,046,377)	(116,782,651)	(121,027,808)	(5,981,431)	
Subtotal Operating Budget (Surplus)/Deficit	-	(1,222,506)	-	-	

THE CORPORATION OF THE CITY OF SARNIA
2023 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
TRANSIT					
Expenditures					
1055 Taxation - Transit	231,083	241,552	231,083	-	0.00%
3100-3125 Transit	6,894,334	7,074,720	7,496,831	602,497	8.74%
Total Expenditures	7,125,417	7,316,272	7,727,914	602,497	8.46%
Revenue					
1055 Taxation - Transit	(4,494,104)	(4,494,081)	(5,096,601)	(602,497)	13.41%
3100-3125 Transit	-	(9,311)	-	-	
3140 Transit Revenue	(2,631,313)	(2,910,927)	(2,631,313)	-	0.00%
Total Revenue	(7,125,417)	(7,414,319)	(7,727,914)	(602,497)	8.46%
Total Transit Budget (Surplus)/Deficit	-	(98,047)	-	-	
SEWER					
Expenditures					
3500 Sanitary Sewer Maintenance	11,405,555	11,441,179	12,282,750	877,195	7.69%
3501 Pump Station Maintenance	1,992,306	2,244,111	2,175,385	183,079	9.19%
3502 Operations Centre	56,300	48,840	56,300	-	
3505-3507 Sewage Treatment Plant	4,872,768	4,844,578	5,257,097	384,329	7.89%
1050 Taxation	2,533,654	2,546,937	3,130,381	596,727	23.55%
3600 Storm Sewer Maintenance	933,887	857,118	947,344	13,457	1.44%
Total Expenditures	21,794,470	21,982,763	23,849,257	2,054,787	9.43%
Revenue					
3500 Sanitary Sewer Maintenance	-	(16,240)	-	-	
3501 Pump Station Maintenance	-	(164)	-	-	
3505-3507 Sewage Treatment Plant	(350,000)	(471,396)	(450,000)	(100,000)	28.57%
3590 Revenue & Costs Recovered	(20,510,583)	(20,512,314)	(22,451,913)	(1,941,330)	9.47%
3600 Storm Sewer Maintenance	(933,887)	(879,405)	(947,344)	(13,457)	1.44%
Total Revenue	(21,794,470)	(21,879,519)	(23,849,257)	(2,054,787)	9.43%
Total Sewer Budget (Surplus)/Deficit	-	103,244	-	-	
WATER					
Expenditures					
3700 3710 Administration	6,959,510	6,937,745	7,636,944	677,434	9.73%
3705-3706 Distribution & Lead Reduction	11,452,867	11,406,093	11,548,633	95,766	0.84%
Total Expenditures	18,412,377	18,343,838	19,185,577	773,200	4.20%
Revenue					
3705-3706 Distribution & Lead Reduction	(414,787)	(351,072)	(140,000)	274,787	(66.25%)
3790 Revenue & Costs Recovered	(17,997,590)	(17,997,812)	(19,045,577)	(1,047,987)	5.82%
Total Revenue	(18,412,377)	(18,348,884)	(19,185,577)	(773,200)	4.20%
Total Water Budget (Surplus)/Deficit	-	(5,046)	-	-	
Total Expendites	162,378,641	163,203,018	171,790,556	9,411,915	
Total Revenues	(162,378,641)	(164,425,373)	(171,790,556)	(9,411,915)	
Total Operating Budget Summary (Surplus)/Deficit	-	(1,222,355)	-	-	

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
2023 DRAFT OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
NON-DEPARTMENTAL REVENUE					
1000 Taxation - City	(79,314,676)	(79,389,299)	(81,935,577)	(2,620,901)	3.30%
1065 Other Collections Tax Roll	-	-	-		
1100 Payments in Lieu City	(1,370,140)	(1,403,968)	(1,405,434)	(35,294)	2.58%
1200 Ontario Grants Conditional	(3,367,067)	(3,367,067)	(3,367,067)	-	0.00%
1305 Rents Concessions Franchise	(63,211)	(62,159)	(63,211)	-	0.00%
1340 Bluewater Power	(2,850,082)	(2,847,678)	(2,850,082)	-	0.00%
1350 Other Revenue	(1,043,000)	(1,075,312)	(1,043,000)	-	0.00%
Total Non-Departmental Revenue	(88,008,176)	(88,145,483)	(90,664,371)	(2,656,195)	3.02%
COUNCIL & ADMINISTRATION					
2000 Mayor & Council	393,763	405,323	423,350	29,587	7.51%
2001 Chief Administrative Officer	300,293	323,777	334,066	33,773	11.25%
2150 Economic Development	490,636	451,291	495,097	4,461	0.91%
2050 City Clerk	179,162	180,222	326,333	147,171	82.14%
2100 Elections	271,824	280,116	155,170	(116,654)	(42.92%)
2065 Harbour	(173,200)	(243,272)	(183,200)	(10,000)	5.77%
2066 Sarnia Harbour	-	(342)	-	-	
2055 UNDRIP Committee	3,000	2,748	3,000	-	0.00%
Total Council & Administration	1,465,478	1,399,863	1,553,816	88,338	6.03%
CORPORATE SERVICES					
2009 Corporate Services - Admin	346,974	284,993	319,702	(27,272)	(7.86%)
2010 Human Resources	799,917	881,669	733,681	(66,236)	(8.28%)
2011 Accessibility Advisory Committee	5,000	5,000	5,000	-	0.00%
2012 Age Friendly	-	25,944	-	-	
2013 Communications	108,340	95,215	141,280	32,940	30.40%
2020 Accounting	785,673	722,882	772,917	(12,756)	(1.62%)
2021 Tax & Revenue Collections	236,137	217,456	240,916	4,779	2.02%
2022 Information Technology	1,778,272	1,764,425	2,354,279	576,007	32.39%
2023 Purchasing	448,491	424,973	451,162	2,671	0.60%
2024 Customer Service	705,776	642,367	743,792	38,016	5.39%
2780 Emergency Measures	399,140	419,124	358,092	(41,048)	(10.28%)
2005 Legal Services	502,125	407,250	608,816	106,691	21.25%
Total Corporate Services	6,115,845	5,891,298	6,729,637	613,792	10.04%
FIRE SERVICES					
2500 Fire Officers	21,254,778	21,208,828	21,736,854	482,076	2.27%
2550 Fire Stations	181,987	208,268	198,409	16,422	9.02%
Total Fire Services	21,436,765	21,417,096	21,935,263	498,498	2.33%
ENGINEERING & OPERATIONS					
3000 Engineering Administration	123,581	154,371	112,307	(11,274)	(9.12%)
3033 Engineering - Design	-	(102,794)	567,424	567,424	
3034 Engineering - Traffic	1,858,591	1,785,253	1,935,851	77,260	4.16%
3035 Engineering - Development	280,234	302,510	286,309	6,075	2.17%
3036 Engineering - Construction	-	3,042	202,000	202,000	
3037 Shoreline Protection	-	-	-	-	
3040 Municipal Drains	182,169	146,436	239,325	57,156	31.38%
3005 Public Works Administration	248,790	290,377	113,048	(135,742)	(54.56%)
3008 Roads Maintenance - Rural	1,375,161	1,396,117	1,472,017	96,856	7.04%
3009 Streets Maintenance - Concrete	840,737	784,164	874,303	33,566	3.99%
3010 Streets Maintenance - Urban	1,144,204	1,185,262	1,164,637	20,433	1.79%
3011 Winter Maintenance	1,075,394	1,008,001	1,078,076	2,682	0.25%
3015 Works Centre	4,013	1	-	(4,013)	
3020 Equipment Maintenance	20,000	-	-	(20,000)	
3800 Garbage	1,370,131	1,543,002	1,445,693	75,562	5.51%
3880 Recycling & Compost Collection	1,568,032	1,274,098	1,641,458	73,426	4.68%
3885 Compost Site	308,102	240,380	281,313	(26,789)	(8.69%)
3150 Care-A-Van - Transportation	783,251	652,497	802,485	19,234	2.46%
3165 Care-A-Van - Vehicle & Equipment Maintenance	167,516	155,038	166,876	(640)	(0.38%)
3170 Care-A-Van - Premises & Plant	60,392	58,094	65,392	5,000	8.28%
3175 Care-A-Van - Administration	136,242	133,714	135,914	(328)	(0.24%)
3195 Care-A-Van - Revenue	(239,199)	(195,412)	(239,199)	-	0.00%
Total Engineering & Operations	11,307,341	10,814,151	12,345,229	1,037,888	9.18%

THE CORPORATION OF THE CITY OF SARNIA
2023 DRAFT OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
COMMUNITY SERVICES					
4500 Parks & Recreation - Administration	124,081	61,424	454,450	330,369	266.25%
4505 Parks Administration	481,422	359,740	429,783	(51,639)	(10.73%)
4510 General Park Maintenance	2,721,301	2,724,167	2,935,774	214,473	7.88%
4511 Sports Fields Maintenance	(98,300)	(25,694)	(98,300)	-	0.00%
4515 Greenhouse & Horticulture	513,508	498,916	535,690	22,182	4.32%
4551 Arboriculture	972,742	1,034,540	1,079,838	107,096	11.01%
4600 Recreation - Administration	378,309	482,995	401,264	22,955	6.07%
4601 Recreation - Programs	103,243	125,159	119,147	15,904	15.40%
4610 Canada Day	45,000	50,175	45,000	-	0.00%
4611 Bluewater Trails Committee	22,000	24,757	22,000	-	0.00%
4612 Communities in Bloom	1,500	1,669	1,500	-	0.00%
4950 Strangway Centre	108,191	182,787	140,173	31,982	29.56%
5022 Environment Advisory Committee	3,230	-	3,230	-	0.00%
2052 Property Maintenance	836,129	937,280	786,992	(49,137)	(5.88%)
4700 Arenas Administration	281,728	224,597	303,810	22,082	7.84%
4705 Pat Stapleton Arena	209,095	240,019	253,784	44,689	21.37%
4708 Clearwater Arena	677,967	571,044	720,983	43,016	6.34%
4710 Progressive Auto Sales Arena	177,917	312,242	161,050	(16,867)	(9.48%)
4715 Jackson Pool	1,550	2,307	-	(1,550)	(100.00%)
4716 Tecumseh Pool	189,397	60,883	190,632	1,235	0.65%
4900 Sarnia Library	140,629	150,599	159,329	18,700	13.30%
4901 Lawrence House	30,650	29,783	38,650	8,000	26.10%
4902 Mall Road Library	-	71,536	-	-	#DIV/0!
4903 Bright's Grove Library	23,104	23,289	28,604	5,500	23.81%
5005 Planning Department	(137,250)	(209,713)	(123,562)	13,688	(9.97%)
5010 Committee of Adjustment	-	-	-	-	
5020 Building Department	-	(43,967)	1	1	
5025 Heritage Committee	4,775	-	4,775	-	0.00%
5035 Bylaw Enforcement	668,345	772,003	679,304	10,959	1.64%
Total Community Services	8,480,263	8,662,537	9,273,901	793,638	9.36%
DEBT CHARGES AND UNCLASSIFIED					
2490 Corporate Municipal	9,818,198	9,179,429	7,783,396	(2,034,802)	(20.72%)
5500 Debt Charges	1,016,132	1,017,352	943,553	(72,579)	(7.14%)
5515 Unclassified	433,746	603,767	502,936	69,190	15.95%
5520 Municipal Grants	130,000	133,597	130,000	-	0.00%
5525 Contribution to Boards & Commissions	546,103	546,385	572,837	26,734	4.90%
Total Debt Charges & Unclassified	11,944,179	11,480,530	9,932,722	(2,011,457)	(16.84%)
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
2600 Police - Officers	17,265,989	17,265,993	18,301,948	1,035,959	6.00%
2605 Police - Court Security	850,207	850,206	901,221	51,014	6.00%
2610 Police - Communications	2,210,275	2,210,275	2,342,891	132,616	6.00%
2615 Police - Civilian	3,059,627	3,059,628	3,243,205	183,578	6.00%
2620 Police - Janitorial	340,346	340,347	360,766	20,420	6.00%
2625 Police - Station	3,491,956	3,491,958	3,701,473	209,517	6.00%
2630 Police Services Board	39,905	39,095	42,299	2,394	6.00%
Total Police Budget	27,258,305	27,257,502	28,893,803	1,635,498	6.00%
Total Operating Budget (Surplus)/Deficit	-	(1,222,506)	-	-	
TRANSIT					
1055 Taxation - Transit Area	(4,263,021)	(4,252,529)	(4,865,519)	(602,498)	14.13%
3100 Transit - Transportation	4,459,872	4,488,020	4,888,851	428,979	9.62%
3115 Transit - Vehicle & Equipment Maintenance	1,058,305	1,131,229	1,143,111	84,806	8.01%
3120 Transit - Premises & Plant	258,693	274,484	260,193	1,500	0.58%
3125 Transit - Administration	1,117,464	1,171,676	1,204,677	87,213	7.80%
3140 Transit Revenue - Operations	(2,631,313)	(2,910,927)	(2,631,313)	-	0.00%
Total Transit Budget (Surplus)/Deficit	-	(98,047)	-	-	

THE CORPORATION OF THE CITY OF SARNIA
2023 DRAFT OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2022 Approved Budget	2022 Q2 Forecast	2023 Draft Budget	\$ Change	% Change
SEWER					
3510 Sewer - General Administration	2,533,654	2,546,937	3,130,381	596,727	23.55%
3590 Sewer Area - Revenue	(20,510,583)	(20,512,314)	(22,451,913)	(1,941,330)	9.47%
3500 Sewer - Sanitary Sewer Maintenance	11,405,555	11,424,939	12,282,750	877,195	7.69%
3501 Environmental Services Group	1,992,306	2,243,947	2,175,385	183,079	9.19%
3502 Operations Centre	56,300	48,840	56,300	-	100.00%
3505 Wastewater Pollution Control Centre	2,999,495	2,888,974	3,315,281	315,786	10.53%
3506 Brights Grove Lagoons	419,458	398,023	412,243	(7,215)	(1.72%)
3507 Sewer - NViro	1,103,815	1,086,185	1,079,573	(24,242)	(2.20%)
3600 Storm Sewer Maintenance	-	(22,287)	-	-	
Total Sewer Budget (Surplus)/Deficit	-	103,244	-	-	
WATER					
3700 Water - General Administration	6,959,510	6,937,745	7,636,945	677,435	9.73%
3705 Water - Distribution	11,038,080	11,082,300	11,187,451	149,371	1.35%
3706 Lead Reduction	-	(27,279)	221,182	221,182	
3790 Water Revenue	(17,997,590)	(17,997,812)	(19,045,578)	(1,047,988)	5.82%
Total Water Budget (Surplus)/Deficit	-	(5,046)	-	-	
Total Operating Budget (Surplus)/Deficit	-	(1,222,355)	-	-	

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												
	2022 Approved				Change			2023 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	1.00			1.00				1.00			1.00	
2050 City Clerk	4.00		0.33	4.33	1.00		-0.33	5.00			5.00	1 additional position requested, student not required
2100 Elections	0.00			0.00				0.00			0.00	
2150 Economic Development	2.00			2.00		0.18		2.00	0.18		2.18	.18 PT one-time position added
Administration Total	7.00	0.00	0.33	7.33	1.00	0.18	-0.33	8.00	0.18	0.00	8.18	
Corporate Services Division												
2009 Corporate Services Administration	2.00			2.00				2.00			2.00	
2005 Legal	4.00			4.00				4.00			4.00	
2010 Human Resources	7.00		0.75	7.75				7.00		0.75	7.75	
2013 Communications	1.00			1.00				1.00			1.00	
2020 Accounting	10.00		0.33	10.33	1.00			11.00		0.33	11.33	1 additional position requested
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	-1.00	1.60		6.00	1.60	0.33	7.93	1 FT position changed to two 0.80 PT FTE
2780 Emergency Management	1.00	0.50		1.50		-0.50		1.00			1.00	2 PT positions eliminated
Corporate Services Total	47.00	0.50	2.74	50.24	0.00	1.10	0.00	47.00	1.60	2.74	51.34	

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													
	2022 Approved				Change			2023 Draft				Notes	
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total		
Community Services Division													
4500 Community Services Administration	2.00			2.00	1.60			3.60			3.60	1 FTE re-allocated from 5035 By-Law Enforcement, 1 FTE re-allocated from 2052 Property, (0.40) FTE re-formatted to include split between departments	
Parks													
4505 Parks - Supervision	3.00			3.00				3.00			3.00		
4510 General Parks Maintenance	7.00	9.00	8.33	24.33	1.00			8.00	9.00	8.33	25.33	1 position re-allocated from 4708 Clearwater Arena	
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		-0.33	0.33	7.00		0.33	7.33	Student classified as PT prior year	
Parks Total	20.00	12.20	9.66	41.86				21.00	11.87	9.99	42.86		
Recreation													
4600 Recreation - Administration	3.00			3.00				3.00			3.00		
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	5.00	0.78	8.38	14.16				5.00	0.78	8.38	14.16		
Facilities													
2052 Property	5.00		0.33	5.33	-1.00			4.00		0.33	4.33	1 position re-allocated to 4500 Community Services Administration	
2066 Sarnia Harbour			0.33	0.33				0.00		0.33	0.33		
4700 Arenas - Administration	2.00			2.00				2.00			2.00		
4705 Pat Stapleton Arena	3.00	0.54		3.54				3.00	0.54		3.54		
4708 Clearwater Arena	11.00	1.06		12.06	-1.00			10.00	1.06		11.06	1 position re-allocated to 4510 General Parks Maintenance	
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				26.00	2.40	0.66	29.06		
Planning and Development													
5005 Planning and Development	8.00		0.33	8.33	0.20			8.20		0.33	8.53	Re-formatting of FTE Split 0.20 FTE from 4500 Community Services Administration	
5020 Building Division	7.00			7.00	-0.30			6.70			6.70	Re-formatting of FTE Split 0.20 FTE from 4500 (0.50) FTE to 5035 By-Law Enforcement	
5035 By-Law Enforcement	8.00	1.00	0.67	9.67	-1.50	1.10		6.50	2.10	0.67	9.27	1 position re-allocated to 4500 Community Services Administration, 1 Permanent part-time re-classified to PT, re-formatting of FTE Split 0.50 FTE from 5020	
Planning and Development Total	23.00	1.00	1.00	25.00				21.40	2.10	1.00	24.50		
Community Services Total	78.00	16.38	19.70	114.08	-1.00	0.77	0.33	77.00	17.15	20.03	114.18		

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												
	2022 Approved				Change			2023 Draft				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
Engineering and Operations Division												
Engineering												
3000 Engineering - Administration	2.00			2.00	-0.15			1.85			1.85	Re-formatting of FTE summary 0.15 FTE to 3125 Transit Administration 1 FT position added and approved at July 25, 2022 council meeting
3033 Engineering - Design	6.00		0.67	6.67	1.00			7.00		0.67	7.67	
3034 Engineering - Traffic	1.00			1.00				1.00			1.00	
3035 Engineering - Development	3.50	2.00	0.33	5.83				3.50	2.00	0.33	5.83	
3036 Engineering - Construction	6.00			6.00				6.00			6.00	
3040 Engineering - Municipal Drains	0.50			0.50				0.50			0.50	
Engineering Total	19.00	2.00	1.00	22.00				19.85	2.00	1.00	22.85	
Public Works												
3005 Public Works - Administration	7.33		0.33	7.66	-1.00			6.33		0.33	6.66	1 position re-allocated to 3505 Water Pollution Control Centre
3008 Roads Maintenance - Rural	8.00			8.00				8.00			8.00	
3009 Streets Maintenance - Concrete	6.00			6.00				6.00			6.00	
3010 Streets Maintenance - Urban	13.00		1.00	14.00				13.00		1.00	14.00	
3011 Winter Maintenance				0.00				0.00			0.00	
3015 Works Centre	10.00			10.00				10.00			10.00	
3500 Sanitary Sewer Maintenance	7.00			7.00				7.00			7.00	
3510 Sewer - General Administration	0.50			0.50				0.50			0.50	
3600 Storm Sewer Maintenance	6.33		0.67	7.00				6.33		0.67	7.00	
3700 Water - Administration	0.50			0.50				0.50			0.50	
3705 Water - Distribution	16.33		0.67	17.00				16.33		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	0.34			0.34				0.34			0.34	
3885 Compost Site	1.34	1.00	1.00	3.34	-0.50	0.66	-0.66	0.84	1.66	0.34	2.84	
Public Works Total	77.00	3.00	6.34	86.34				75.50	3.66	5.68	84.84	

FT - full-time
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STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY													
	2022 Approved				Change			2023 Draft				Notes	
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total		
Environmental Services													
3501 Environmental Services Group	7.00		0.33	7.33	1.00			8.00		0.33	8.33	1 additional position requested	
3505 Water Pollution Control Centre	11.00		1.33	12.33	3.00			14.00		1.33	15.33	1 position re-allocated from 3005 Public Works, 0.50 position re-allocated from 3885 Compost Site, 1 position re-allocated from 3507 Bio-solids, 0.50 position re-allocated from 3125 Transit Administration	
3506 Bright's Grove Lagoons	1.00			1.00				1.00			1.00		
3507 Bio-Solids	3.00			3.00	-1.00			2.00			2.00	1 position re-allocated to 3505 Water Pollution Control Centre	
Environmental Services Total	22.00	0.00	1.66	23.66				25.00	0.00	1.66	26.66		
Transit													
3100 Transit Transportation	31.00	4.25	1.00	36.25				31.00	4.25	1.00	36.25	Re-formatting of FTE summary to include 0.15 FTE from 3000 Engineering Administration , 0.50 FTE re-allocated to 3505 Water Pollution Control Centre	
3115 Transit Maintenance	8.00		0.33	8.33				8.00		0.33	8.33		
3125 Transit Administration	8.00			8.00	-0.35			7.65			7.65		
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	4.25	1.33	60.58				54.65	4.25	1.33	60.23		
Engineering and Operations Total	173.00	9.25	10.33	192.58	2.00	0.66	-0.66	175.00	9.91	9.67	194.58		
Fire Services													
2500 Fire Services	128.00	0.80		128.80	1.00	-0.80		129.00			129.00	1 permanent part-time position switched to full-time	
Fire Services Total	128.00	0.80	0.00	128.80	1.00	-0.80	0.00	129.00	0.00	0.00	129.00		
Total (without Police)	433.00	26.93	33.10	493.03	3.00	1.91	-0.66	436.00	28.84	32.44	497.28		
Police													
2600 Police - Officers	117.00			117.00				117.00			117.00	2023 changes to be approved by Sarnia Police Services Board	
2605 Police - Court Security	5.00	2.57		7.57				5.00	2.57		7.57		
2610 Police - Communications	13.00	4.49		17.49				13.00	4.49		17.49		
2615 Police - Civilian	24.00	1.72		25.72				24.00	1.72		25.72		
2620 Police - Janitorial	2.00	1.15		3.15				2.00	1.15		3.15		
Police Total	161.00	9.93	0.00	170.93				161.00	9.93	0.00	170.93		
Total (with Police)	594.00	36.86	33.10	663.96	3.00	1.91	-0.66	597.00	38.77	32.44	668.21		

FT - full-time

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

STU - includes students and lifeguards

City of Sarnia

2023 Draft Operating Budget

1000 TAXATION - CITY

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(77,959,988)	(79,448,657)	(79,488,685)	(84,376,051)	5,786,418	(3,720,410)	(327,050)	(82,637,093)	4.01%
4-00021 SUPPLEMENTARY TAX LEVY	(418,404)	(500,000)	(528,190)	(500,000)				(500,000)	
Revenue Total	(78,378,392)	(79,948,657)	(80,016,875)	(84,876,051)	5,786,418	(3,720,410)	(327,050)	(83,137,093)	3.99%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	486,730	470,000	471,295	470,000				470,000	
5-00951 TAX REDUCTIONS	30,609	30,000	30,000	30,000				30,000	
5-00952 TAX WRITE OFF			25,000						
5-00970 VACANCY REBATE	(2,288)								
5-00975 CHARITY TAX REBATE	64,797	57,000	66,673	57,000		10,000		67,000	17.54%
5-00978 HERITAGE REBATE	2,035	1,600	2,692	1,600		1,000		2,600	62.50%
5-00980 TAX EXEMPTIONS	4,855	30,000	30,000	30,000				30,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	45,381	45,381	1,916	45,381		(43,465)		1,916	(95.78%)
5-06100 CONTRIBUTION TO RESERVES				600,000				600,000	
Expense Total	632,119	633,981	627,576	1,233,981		(32,465)		1,201,516	89.52%
Net Expense / (Net Revenue)	(77,746,273)	(79,314,676)	(79,389,299)	(83,642,070)	5,786,418	(3,752,875)	(327,050)	(81,935,577)	3.30%

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

5-06100 Contribution to Reserves -

Reserve	2022ApprovedBudget	2023 Draft Budget
6580 - Tax Stabilization	0	600,000
Total	0	600,000

City of Sarnia
2023 Draft Operating Budget

1065 OTHER COLLECTIONS TAX ROLL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(82,069)								
Revenue Total	(82,069)								
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(82,069)								

City of Sarnia

2023 Draft Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00150 CANADA	(93,009)	(109,132)	(92,505)	(109,132)		15,352		(93,780)	(14.07%)
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(112,502)	(86,538)	(111,538)	(86,538)		(27,257)		(113,795)	31.50%
4-00160 HOSPITALS	(18,783)	(18,870)	(18,715)	(18,870)		155		(18,715)	(0.82%)
4-00165 CORRECTIONAL INSTITUTIONS	(3,858)	(4,692)	(3,844)	(4,692)		848		(3,844)	(18.07%)
4-00170 LAMBTON COLLEGE	(140,011)	(157,182)	(196,658)	(157,182)		(39,476)		(196,658)	25.11%
4-00175 LAMBTON HOUSING	(121,736)	(155,550)	(123,331)	(155,550)		32,219		(123,331)	(20.71%)
4-00180 HYDRO ONE	(137,126)	(138,906)	(138,906)	(138,906)		762		(138,144)	(0.55%)
4-00181 HYDRO ONE - LINEAR PROPERTIES	(32,584)	(32,436)	(32,513)	(32,436)		(110)		(32,546)	0.34%
4-00185 LAWSS PILT	(171,926)	(180,681)	(173,544)	(180,681)		7,566		(173,115)	(4.19%)
4-00190 PARKING FACILITIES	(43,215)	(44,944)	(43,551)	(44,944)		1,393		(43,551)	(3.10%)
4-00195 BLUEWATER POWER	(138,088)	(146,847)	(139,515)	(146,847)		7,687		(139,160)	(5.23%)
4-00200 PETROLIA P.U.C.	(35,523)	(12,621)	(29,249)	(12,621)		(16,076)		(28,697)	127.38%
4-00205 RAILROADS - LINEAR PROPERTIES	(15,569)	(12,138)	(15,513)	(12,138)		(3,375)		(15,513)	27.81%
4-00210 PUMP STATIONS	(289,529)	(269,603)	(284,586)	(269,603)		(14,982)		(284,585)	5.56%
Revenue Total	(1,353,459)	(1,370,140)	(1,403,968)	(1,370,140)		(35,294)		(1,405,434)	2.58%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,353,459)	(1,370,140)	(1,403,968)	(1,370,140)		(35,294)		(1,405,434)	2.58%

1100 Payments in Lieu - City - Budgets adjusted per 2022 calculated billings

City of Sarnia

2023 Draft Operating Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00920 OMPF	(3,601,300)	(3,623,200)	(3,623,200)	(3,623,200)				(3,623,200)	
Revenue Total	(3,601,300)	(3,623,200)	(3,623,200)	(3,623,200)				(3,623,200)	
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	256,133	256,133	256,133	256,133				256,133	
Expense Total	256,133	256,133	256,133	256,133				256,133	
Net Expense / (Net Revenue)	(3,345,167)	(3,367,067)	(3,367,067)	(3,367,067)				(3,367,067)	

4-00760 Ontario Municipal Support Program - Budget assumes that funding will remain at the 2022 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 2023 to mitigate budget pressures

Reserve	2022ApprovedBudget	2023 Draft Budget
6615-CapitalInfrastructureReserve	256,133	256,133
Total	256,133	256,133

City of Sarnia
2023 Draft Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(402)	(211)				(211)	
4-00082 STREET OCCUPANCY	(26,688)	(15,000)	(16,271)	(15,000)				(15,000)	
4-00083 PIPELINE CROSSING AGREEMENTS	(87,518)	(43,000)	(40,486)	(43,000)				(43,000)	
4-00900 SUNDRY REVENUE	(4,643)	(5,000)	(5,000)	(5,000)				(5,000)	
Revenue Total	(119,060)	(63,211)	(62,159)	(63,211)				(63,211)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(119,060)	(63,211)	(62,159)	(63,211)				(63,211)	

City of Sarnia

2023 Draft Operating Budget

1340 BLUEWATER POWER

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,560,331)	(1,682,353)	(1,682,353)	(1,682,353)				(1,682,353)	
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,167,729)	(1,167,729)	(1,165,325)	(1,167,729)				(1,167,729)	
Revenue Total	(2,728,060)	(2,850,082)	(2,847,678)	(2,850,082)				(2,850,082)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,728,060)	(2,850,082)	(2,847,678)	(2,850,082)				(2,850,082)	

City of Sarnia

2023 Draft Operating Budget

1350 OTHER REVENUE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(626,900)	(450,000)	(477,980)	(450,000)				(450,000)	
4-00104 INTEREST ON PAST DUE ACCOUNTS		(2,000)		(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(1,238,766)	(1,003,380)	(1,731,816)	(1,003,380)		(2,291,554)		(3,294,934)	228.38%
4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES	(154,421)	(80,000)	(86,784)	(80,000)				(80,000)	
4-00790 PROVINCE - SLOT MACHINE SHARE	(178,931)	(400,000)	(398,556)	(400,000)				(400,000)	
4-00900 SUNDRY REVENUE	(22,431)	(7,750)	(7,540)	(7,750)				(7,750)	
4-00916 GREEN ENERGY REVENUE	(1,189)	(1,250)	(1,082)	(1,250)				(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,863)	(2,000)	(1,926)	(2,000)				(2,000)	
Revenue Total	(2,224,501)	(1,946,380)	(2,705,684)	(1,946,380)		(2,291,554)		(4,237,934)	117.73%
EXPENSES									
5-05708 TRANSFER INTEREST TO RESERVE FUNDS	621,593	503,380	1,231,816	503,380		2,291,554		2,794,934	455.23%
5-06100 CONTRIBUTION TO RESERVES	178,931	400,000	398,556	400,000				400,000	
Expense Total	800,524	903,380	1,630,372	903,380		2,291,554		3,194,934	253.66%
Net Expense / (Net Revenue)	(1,423,977)	(1,043,000)	(1,075,312)	(1,043,000)				(1,043,000)	

4-00106 Income from Investments - Increase due to increase in estimated interest rate (estimated at 3.25%) based on average bank account balances; offset with increase in **5-05708 Transfer Interest to Reserves**

5-05708 Transfer Interest to Reserves - net investment income in the operating budget is equal to \$500,000 with any net revenue in excess to be applied to the capital infrastructure reserve per the approved Reserves Policy

Reserve	2022 Approved Budget	2023 Draft Budget
Various - individual reserves (estimated)	258,636	701,551
6615 Capital Infrastructure (per Reserves Policy)	244,744	2,093,383
Total	503,380	2,794,934

5-06100 Contribution to Reserves

Reserve	2022 Approved Budget	2023 Draft Budget
6615 Capital Infrastructure	400,000	400,000
Total	400,000	400,000

City of Sarnia

2023 Draft Operating Budget

2000 MAYOR & COUNCIL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(3,231)		(549)						
Revenue Total	(3,231)		(549)						
EXPENSES									
5-01065 COUNCIL SALARIES	266,207	273,722	279,649	273,722		21,559		295,281	7.88%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	11,799	18,358	14,896	18,358		2,028		20,386	11.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,394	7,958	4,873	7,958				7,958	
5-01253 CAR ALLOWANCE	5,628	5,755	5,689	5,755				5,755	
5-02104 PHONE	456	6,800	635	6,800		(5,000)		1,800	(73.53%)
5-02300 OFFICE EXPENSES	11,108	10,400	11,893	10,400				10,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	14,084	15,580	14,364	15,580				15,580	
5-02302 ADVERTISING	2,748	3,000	3,080	3,000				3,000	
5-02303 POSTAGE	2,169	1,400	1,855	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS		5,000	2,498	5,000				5,000	
5-02311 TRAINING & EDUCATION	7,912	12,000	13,441	12,000				12,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,390		1,390				1,390	
5-04008 PROFESSIONAL FEES	11,271	10,000	31,023	10,000				10,000	
5-05000 SUNDRY	3,759	12,400	12,814	12,400				12,400	
5-05102 MUNICIPAL SOUVENIRS		3,000	2,162	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT		7,000	7,000	7,000	11,000			18,000	157.14%
Expense Total	339,535	393,763	405,872	393,763	11,000	18,587		423,350	7.51%
Net Expense / (Net Revenue)	336,304	393,763	405,323	393,763	11,000	18,587		423,350	7.51%

Salaries & Benefits - estimated increase in CPI

5-02014 Phone - Decrease to right size account

5-05500 Replacement Equipment - One time funding for new council per term technology allowance

City of Sarnia

2023 Draft Operating Budget

2001 CHIEF ADMINISTRATIVE OFFICER

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	220,277	222,392	243,357	222,392		27,168		249,560	12.22%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	43,111	41,551	45,720	41,551		4,777		46,328	11.50%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,612	17,394	12,723	17,394		1,828		19,222	10.51%
5-01253 CAR ALLOWANCE	10,806	10,806	12,000	10,806				10,806	
5-02104 PHONE	2,970	1,300	2,914	1,300				1,300	
5-02300 OFFICE EXPENSES	400	650	693	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	687	1,000	1,171	1,000				1,000	
5-02303 POSTAGE		150	263	150				150	
5-02310 TRAVEL & ACCOMODATIONS		1,200	1,200	1,200				1,200	
5-02311 TRAINING & EDUCATION	1,098	3,850	3,737	3,850				3,850	
Expense Total	292,961	300,293	323,778	300,293		33,773		334,066	11.25%
Net Expense / (Net Revenue)	292,961	300,293	323,778	300,293		33,773		334,066	11.25%

Salaries & Benefits - non-unionmarket analysis

City of Sarnia

2023 Draft Operating Budget

2150 ECONOMIC DEVELOPMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES			(151,124)		(30,000)			(30,000)	
Revenue Total			(151,124)		(30,000)			(30,000)	
EXPENSES									
5-01000 SALARIES	204,849	217,987	223,360	217,987		8,718		226,705	4.00%
5-01025 SALARIES - OVERTIME	11,477	9,998		9,998		(9,998)			(100.00%)
5-01030 SALARIES - CASUAL			60,000						
5-01050 WAGES			36,199			10,028		10,028	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	42,264	45,183	55,508	45,183		4,080		49,263	9.03%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,529	24,868	20,505	24,868		(667)		24,201	(2.68%)
5-02102 ELECTRICITY		300		300				300	
5-02104 PHONE	1,013	2,500	1,960	2,500				2,500	
5-02300 OFFICE EXPENSES	202	1,500	1,081	1,500				1,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,221	2,200	697	2,200		800		3,000	36.36%
5-02302 ADVERTISING	1,056	40,000	35,253	40,000				40,000	
5-02303 POSTAGE		100		100				100	
5-02310 TRAVEL & ACCOMODATIONS		4,000	4,000	4,000				4,000	
5-02311 TRAINING & EDUCATION	1,928	6,000	6,564	6,000				6,000	
5-04910 OTHER PURCHASED SERVICES	2,849	75,000	36,000	75,000				75,000	
5-05000 SUNDRY	17,392	60,000	31,350	60,000				60,000	
5-05500 REPLACEMENT EQUIPMENT	1,046	1,000	1,000	1,000		1,500		2,500	150.00%
5-05626 SPECIAL PROJECTS	54,903		88,939		20,000			20,000	
Expense Total	357,729	490,636	602,416	490,636	20,000	14,461		525,097	7.02%
Net Expense / (Net Revenue)	357,729	490,636	451,292	490,636	(10,000)	14,461		495,097	0.91%

4-00795 Other Grants & Subsidies - Main Street Community Activator grant; offset by **5-05626 Special Projects** & **5-01050 Wages Salaries & Benefits** - progression through the salary grid

City of Sarnia

2023 Draft Operating Budget

2050 CITY CLERK

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(16,468)	(35,500)	(3,720)	(35,500)				(35,500)	
4-00324 LICENSE FEES - BUSINESS (OTHER)	(14,667)	(2,000)	(20,064)	(23,970)				(23,970)	1,098.50%
4-00325 LICENSE FEES - BINGOS	(89,793)	(128,000)	(165,945)	(171,000)				(171,000)	33.59%
4-00326 LICENSE FEES - RAFFLES	(5,172)	(26,000)	(16,123)	(26,000)				(26,000)	
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(255)		(476)						
4-00328 COMMISSIONING/NOTARY SERVICES	(223)	(4,000)	(1,585)	(4,000)				(4,000)	
4-00329 FREEDOM OF INFORMATION	(880)	(500)	(495)	(500)				(500)	
4-00330 LICENSE FEES - MARRIAGE	(43,655)	(61,000)	(69,364)	(61,000)				(61,000)	
4-00335 DEATH CERTIFICATES	(30,875)	(20,375)	(29,136)	(20,375)				(20,375)	
4-00345 MARRIAGE CEREMONY FEES	(796)	(6,000)	(9,810)	(12,000)				(12,000)	100.00%
4-00901 OTHER FEES & SERVICE CHARGES	(350)	(1,500)	(895)	(1,500)				(1,500)	
4-06220 CONTRIBUTION FROM RESERVES		(70,970)	(70,970)						(100.00%)
Revenue Total	(203,134)	(355,845)	(388,583)	(355,845)				(355,845)	
EXPENSES									
5-01000 SALARIES	339,649	350,100	354,783	350,100		121,630		471,730	34.74%
5-01025 SALARIES - OVERTIME	925		(478)						
5-01030 SALARIES - CASUAL		9,400	5,236	9,400		(9,400)			(100.00%)
5-01050 WAGES			46,026						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	63,733	75,017	72,089	75,017		25,557		100,574	34.07%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	36,302	45,340	37,511	45,340		9,384		54,724	20.70%
5-01253 CAR ALLOWANCE	(25)								
5-02007 RECORDS MANAGEMENT	(356)								
5-02104 PHONE	1,284	1,100	671	1,100				1,100	
5-02223 OTHER LICENSES	14,400	20,000	18,723	20,000				20,000	
5-02300 OFFICE EXPENSES	3,425	3,000	2,000	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	918	2,000	1,279	2,000				2,000	
5-02302 ADVERTISING		2,000	1,952	2,000				2,000	
5-02303 POSTAGE	358	2,000	834	2,000				2,000	
5-02311 TRAINING & EDUCATION	2,441	5,750	5,734	5,750				5,750	
5-04910 OTHER PURCHASED SERVICES	9,785	8,800	12,030	8,800				8,800	

City of Sarnia

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2050 CITY CLERK

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-05100 FACILITY RENT	1,968	2,000	2,164	2,000				2,000	
5-05505 NEW EQUIPMENT		3,000	3,000	3,000				3,000	
5-05801 CIVIC CORNER	4,898	5,500	5,252	5,500				5,500	
Expense Total	479,705	535,007	568,806	535,007		147,171		682,178	27.51%
Net Expense / (Net Revenue)	276,571	179,162	180,223	179,162		147,171		326,333	82.14%

Salaries & Benefits - increase due to 1 additional position request, progression through the salary grid and non-union market analysis, elimination of 1 student in 5-01050 wages

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2055 UNDRIP COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		500	248	500				500	
5-02302 ADVERTISING		500	500	500				500	
5-04910 OTHER PURCHASED SERVICES		1,500	1,500	1,500				1,500	
5-05626 SPECIAL PROJECTS	600	500	500	500				500	
Expense Total	600	3,000	2,748	3,000				3,000	
Net Expense / (Net Revenue)	600	3,000	2,748	3,000				3,000	

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2100 ELECTIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES		(340,176)	(340,176)						(100.00%)
Revenue Total		(340,176)	(340,176)						(100.00%)
EXPENSES									
5-01252 ELECTION REMUNERATION		235,000	235,000						(100.00%)
5-02009 ELECTION SUPPLIES	52,265	373,000	373,681						(100.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	7,886	4,000	11,194	4,000				4,000	
5-02302 ADVERTISING			417						
5-06100 CONTRIBUTION TO RESERVES	151,170			151,170				151,170	
Expense Total	211,321	612,000	620,292	155,170				155,170	(74.65%)
Net Expense / (Net Revenue)	211,321	271,824	280,116	155,170				155,170	(42.92%)

2100Elections contributes each year to 6400 Elections Reserve to fund the costs of the municipal election every four years

City of Sarnia

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2066 SARNIA HARBOUR

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(25,500)	(26,500)	(32,000)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(72,487)	(76,100)	(73,178)	(76,100)				(76,100)	
4-00912 FEES - BERTHAGE	(302,167)	(200,000)	(218,586)	(200,000)				(200,000)	
4-00914 FEES - HARBOUR USAGE	(129,450)	(65,000)	(112,064)	(65,000)				(65,000)	
4-00915 FEES - WHARFAGE		(2,500)		(2,500)				(2,500)	
4-00930 COSTS RECOVERED	(738)	(5,000)		(5,000)				(5,000)	
4-00936 COSTS RECOVERED - OTHER	(309,970)	(390,000)	(363,351)	(390,000)				(390,000)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(314,216)	(292,613)	(163,690)	(292,613)		184,403		(108,210)	(63.02%)
Revenue Total	(1,154,528)	(1,057,713)	(962,869)	(1,057,713)		184,403		(873,310)	(17.43%)
EXPENSES									
5-01030 SALARIES - CASUAL	9,636	10,750		10,750		(10,750)			(100.00%)
5-01050 WAGES			8,734						
5-01060 WAGES - CASUAL						10,636		10,636	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	1,197	1,234	1,089	1,234		972		2,206	78.77%
5-02102 ELECTRICITY	283,955	332,000	316,330	332,000				332,000	
5-02103 WATER	1,237	1,500	1,317	1,500				1,500	
5-02104 PHONE	104	200		200				200	
5-02300 OFFICE EXPENSES		2,500		2,500				2,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,313	2,500	2,395	2,500				2,500	
5-02304 MARKETING	2,264	5,000	2,508	5,000				5,000	
5-02310 TRAVEL & ACCOMODATIONS	81	1,000	500	1,000				1,000	
5-02311 TRAINING & EDUCATION	2,030	4,500	2,250	4,500				4,500	
5-02400 REPAIRS & MAINTENANCE	40,396	93,000	79,617	93,000		(18,000)		75,000	(19.35%)
5-04000 AUDIT FEES	2,500	2,500	2,500	2,500		(2,500)			(100.00%)
5-04001 LEGAL FEES		5,000		5,000		(5,000)			(100.00%)
5-04005 INSURANCE	19,488	22,929	18,704	22,929		1,918		24,847	8.36%
5-04008 PROFESSIONAL FEES	12,948	40,000	23,055	40,000				40,000	
5-04010 MANAGEMENT SERVICES	28,853	25,000	29,753	25,000				25,000	
5-04100 SECURITY SERVICES		2,500		2,500				2,500	
5-05140 REALTY TAXES	2,121	2,500	4,655	2,500				2,500	

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2066 SARNIA HARBOUR

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-05500 REPLACEMENT EQUIPMENT		10,000		10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	66,989	40,000	40,000	40,000		(40,000)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	747,903	453,100	429,120	453,100		(121,679)		331,421	(26.85%)
Expense Total	1,224,015	1,057,713	962,527	1,057,713		(184,403)		873,310	(17.43%)
Net Expense / (Net Revenue)	69,487		(342)						

4-06212 Contribution from Federal Harbour Reserve - the net costs of the Sarnia Harbour were offset with a contribution each year from the federal harbour divestiture payment received from the federal government when the City took over operations of the harbour. The funding received will be fully depleted in 2023

5-04000 Audit Fees - remove allocation of financial statement audit fees

5-04001 Legal Fees - account has not been used historically

5-05650 Allocated Administration - remove allocation as reporting for federal divestiture spending will cease

5-06100 Contribution to Reserves - decrease to offset the reduction in funding from the federal harbour reserve

Reserve	2022 Approved Budget	2023 Draft Budget
6365 Sarnia Harbour Reserve	453,100	331,421
Total	453,100	331,421

City of Sarnia

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2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00903 RENTAL REVENUE	(91,775)	(88,700)	(118,106)	(88,700)		(5,000)		(93,700)	5.64%
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(95,107)	(102,000)	(69,282)	(102,000)				(102,000)	
4-00912 FEES - BERTHAGE	(6,989)	(5,000)	(6,252)	(5,000)				(5,000)	
4-00914 FEES - HARBOUR USAGE	(22,450)	(15,000)	(15,531)	(15,000)		(5,000)		(20,000)	33.33%
4-00915 FEES - WHARFAGE	(104,495)		(79,464)						
4-00930 COSTS RECOVERED	(1,246)	(3,000)	(1,500)	(3,000)				(3,000)	
Revenue Total	(322,062)	(213,700)	(290,135)	(213,700)		(10,000)		(223,700)	4.68%
EXPENSES									
5-02102 ELECTRICITY	5,760	4,500	5,668	4,500				4,500	
5-02435 GROUNDS MAINTENANCE	1,099	9,000	5,000	9,000				9,000	
5-04010 MANAGEMENT SERVICES	41,444	27,000	36,195	27,000				27,000	
Expense Total	48,303	40,500	46,863	40,500				40,500	
Net Expense / (Net Revenue)	(273,759)	(173,200)	(243,272)	(173,200)		(10,000)		(183,200)	5.77%

4-00903 Rental Revenue - contractual lease agreement increases estimated

4-00914 Harbour Usage - regular harbour usage fees consistent

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2005 LEGAL SERVICES

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(30,381)		(30,342)						
4-00901 OTHER FEES & SERVICE CHARGES	(29,234)	(30,000)	(18,538)	(30,000)				(30,000)	
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(3,122)	(8,200)	(10,544)	(8,200)				(8,200)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(25,277)	(20,000)	(20,000)	(20,000)		20,000			(100.00%)
Revenue Total	(88,014)	(58,200)	(79,424)	(58,200)		20,000		(38,200)	(34.36%)
EXPENSES									
5-01000 SALARIES	234,964	335,812	264,244	335,812		72,626		408,438	21.63%
5-01025 SALARIES - OVERTIME	23		(35)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,927	71,925	61,433	71,925		13,557		85,482	18.85%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	24,725	44,688	35,059	44,688		507		45,195	1.13%
5-01253 CAR ALLOWANCE		1,350		1,350				1,350	
5-02104 PHONE	767	1,350	934	1,350				1,350	
5-02300 OFFICE EXPENSES	1,040	5,000	4,190	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,018	7,500	6,870	7,500				7,500	
5-02302 ADVERTISING	429	1,500	10,054	1,500				1,500	
5-02303 POSTAGE	2,898	1,700	1,792	1,700				1,700	
5-02310 TRAVEL & ACCOMODATIONS	153								
5-02311 TRAINING & EDUCATION	4,751	7,500	7,551	7,500				7,500	
5-04001 LEGAL FEES	24,679	50,000	62,695	50,000				50,000	
5-04004 SURVEY & APPRAISAL FEES	7,530	7,500		7,500				7,500	
5-04910 OTHER PURCHASED SERVICES	5,598	5,000	5,570	5,000				5,000	
5-05122 SEARCH & REGISTRATION FEES	20,566	17,500	24,317	17,500				17,500	
5-05500 REPLACEMENT EQUIPMENT		2,000	2,000	2,000				2,000	
5-05627 UNPLANNED EXPENDITURES	391								
Expense Total	381,459	560,325	486,674	560,325		86,690		647,015	15.47%
Net Expense / (Net Revenue)	293,445	502,125	407,250	502,125		106,690		608,815	21.25%

4-00939 Costs Recovered - Interdepartment - removal of allocation to **2066 Sarnia Harbour**

Salaries & Benefits - to right-size vacant position from prior year combined with progressions through the salary grid

City of Sarnia

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2009 CORPORATE SERVICES ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	276,161	256,495	212,463	256,495		(18,899)		237,596	(7.37%)
5-01025 SALARIES - OVERTIME	230		(230)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	55,710	50,601	43,154	50,601		(2,314)		48,287	(4.57%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,129	26,178	19,960	26,178		(2,059)		24,119	(7.87%)
5-01253 CAR ALLOWANCE	5,403	5,400	3,443	5,400				5,400	
5-02104 PHONE	586	1,800	819	1,800		(1,000)		800	(55.56%)
5-02300 OFFICE EXPENSES	4,397	2,000	2,000	2,000		(1,500)		500	(75.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,233	1,500	1,384	1,500				1,500	
5-02311 TRAINING & EDUCATION		2,000	1,000	2,000		(1,000)		1,000	(50.00%)
5-04910 OTHER PURCHASED SERVICES	74,003								
5-05500 REPLACEMENT EQUIPMENT		1,000	1,000	1,000		(500)		500	(50.00%)
5-05626 SPECIAL PROJECTS	109,266								
5-05627 UNPLANNED EXPENDITURES	90								
Expense Total	551,208	346,974	284,993	346,974		(27,272)		319,702	(7.86%)
Net Expense / (Net Revenue)	551,208	346,974	284,993	346,974		(27,272)		319,702	(7.86%)

Salaries & Benefits - decrease due to positioning on salary grid

City of Sarnia

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2010 HUMAN RESOURCES

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY			(45,895)						
4-00795 OTHER GRANTS & SUBSIDIES		(17,470)		(17,470)		17,470			(100.00%)
4-00800 FEDERAL SUBSIDY	(194,558)					(200,000)		(200,000)	
4-00930 COSTS RECOVERED	(15,900)	(5,000)	(13,841)	(5,000)				(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(135,400)	(120,400)	(120,400)	(120,400)		7,200		(113,200)	(5.98%)
Revenue Total	(345,858)	(142,870)	(180,136)	(142,870)		(175,330)		(318,200)	122.72%
EXPENSES									
5-01000 SALARIES	556,702	519,504	610,396	519,504		121,466		640,970	23.38%
5-01025 SALARIES - OVERTIME	20		6						
5-01030 SALARIES - CASUAL	1,401	24,180		24,180		(24,180)			(100.00%)
5-01050 WAGES	14,598		45,234						
5-01060 WAGES - CASUAL						24,180		24,180	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	123,688	114,063	129,623	114,063		29,592		143,655	25.94%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,498	67,090	63,449	67,090		8,637		75,727	12.87%
5-02104 PHONE	3,575	950	5,026	950		3,500		4,450	368.42%
5-02300 OFFICE EXPENSES	11,877	2,200	9,122	2,200				2,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,993	4,900	2,407	4,900				4,900	
5-02303 POSTAGE	580	1,000	730	1,000				1,000	
5-02310 TRAVEL & ACCOMODATIONS	683	1,400	998	1,400				1,400	
5-02311 TRAINING & EDUCATION	3,945	6,400	5,950	6,400				6,400	
5-02705 PERSONNEL RECRUITMENT	9,293	14,000	14,407	14,000				14,000	
5-04001 LEGAL FEES	47,394	100,000	102,607	100,000				100,000	
5-04002 ARBITRATION COSTS	2,113								
5-04008 PROFESSIONAL FEES	989								
5-04910 OTHER PURCHASED SERVICES	190,860	64,100	37,551	64,100		(54,100)		10,000	(84.40%)
5-05128 EMPLOYEE ASSISTANCE PROGRAM	5,951	17,000	28,500	17,000				17,000	
5-05130 WELLNESS PROGRAM	580	5,000	4,615	5,000				5,000	
5-05500 REPLACEMENT EQUIPMENT	892	1,000	1,183	1,000				1,000	
5-05626 SPECIAL PROJECTS	34,856								
5-05627 UNPLANNED EXPENDITURES	509								

City of Sarnia

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2010 HUMAN RESOURCES

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
Expense Total	1,070,997	942,787	1,061,804	942,787		109,095		1,051,882	11.57%
Net Expense / (Net Revenue)	725,139	799,917	881,668	799,917		(66,235)		733,682	(8.28%)

4-00800 Federal Subsidy - annual grant applied for the recovery of summer student wages (previously was recorded in **4-00795 Other Grants & Subsidies** - budgetnowremoved)

Salaries & Benefits - increase due to one position re-allocated from 2615 Police Civilian from 2022, combined with progression through the salary grid and economic increases

5-04910 Other Purchased Services - decrease due to completion of physical demands assessments for all positions

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2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		250	250	250				250	
5-02302 ADVERTISING	105	500	500	500				500	
5-02310 TRAVEL & ACCOMODATIONS	136	250	250	250				250	
5-05626 SPECIAL PROJECTS		4,000	4,000	4,000				4,000	
Expense Total	241	5,000	5,000	5,000				5,000	
Net Expense / (Net Revenue)	241	5,000	5,000	5,000				5,000	

City of Sarnia
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2012 AGE FRIENDLY COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(40,000)								
Revenue Total	(40,000)								
EXPENSES									
5-04040 SNOW REMOVAL	2,468		12,468						
5-05626 SPECIAL PROJECTS	11,880		13,476						
Expense Total	14,348		25,944						
Net Expense / (Net Revenue)	(25,652)		25,944						

City of Sarnia
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2013 COMMUNICATIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		77,448	63,141	77,448		26,347		103,795	34.02%
5-01025 SALARIES - OVERTIME			191						
5-01050 WAGES			7,896						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		16,673	14,008	16,673		5,529		22,202	33.16%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		11,219	7,228	11,219		164		11,383	1.46%
5-02300 OFFICE EXPENSES		1,000	751	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						900		900	
5-02311 TRAINING & EDUCATION		1,000	1,000	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES		1,000	1,000	1,000				1,000	
Expense Total		108,340	95,215	108,340		32,940		141,280	30.40%
Net Expense / (Net Revenue)		108,340	95,215	108,340		32,940		141,280	30.40%

Salaries & Benefits - increase due to non-union market analysis

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2020 ACCOUNTING

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(64,062)		(22,490)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(484,823)	(505,500)	(505,500)	(505,500)		7,700		(497,800)	(1.52%)
4-06220 CONTRIBUTION FROM RESERVES	(139,988)								
Revenue Total	(688,873)	(505,500)	(527,990)	(505,500)		7,700		(497,800)	(1.52%)
EXPENSES									
5-01000 SALARIES	824,558	801,617	737,887	801,617		55,908		857,525	6.97%
5-01025 SALARIES - OVERTIME	8,406		22,210						
5-01030 SALARIES - CASUAL		9,400		9,400		(9,400)			(100.00%)
5-01050 WAGES	20,799		46,151						
5-01060 WAGES - CASUAL						10,062		10,062	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	174,831	171,771	170,491	171,771		15,638		187,409	9.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	85,964	112,520	69,020	112,520		4,222		116,742	3.75%
5-01253 CAR ALLOWANCE		1,350		1,350				1,350	
5-02104 PHONE	(2,278)	900	590	900		(300)		600	(33.33%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	85								
5-02300 OFFICE EXPENSES	7,668	8,760	9,802	8,760				8,760	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,469	6,650	3,714	6,650		(2,150)		4,500	(32.33%)
5-02302 ADVERTISING	587	630	630	630				630	
5-02303 POSTAGE	6,808	3,165	3,793	3,165		835		4,000	26.38%
5-02310 TRAVEL & ACCOMODATIONS		970		970		530		1,500	54.64%
5-02311 TRAINING & EDUCATION	7,178	14,840	19,947	14,840				14,840	
5-02405 OFFICE EQUIPMENT MAINTENANCE		800		800		(800)			(100.00%)
5-04000 AUDIT FEES	51,019	49,000	49,000	49,000		3,000		52,000	6.12%
5-04910 OTHER PURCHASED SERVICES	2,061	106,800	113,632	106,800		(100,000)		6,800	(93.63%)
5-05500 REPLACEMENT EQUIPMENT	3,360	2,000	4,004	2,000		2,000		4,000	100.00%
Expense Total	1,196,515	1,291,173	1,250,871	1,291,173		(20,455)		1,270,718	(1.58%)
Net Expense / (Net Revenue)	507,642	785,673	722,881	785,673		(12,755)		772,918	(1.62%)

Salaries & Benefits - one additional position requested to address capacity

5-04910 Other Purchased Services - annual software costs for ADP human resource/payroll program to be included in **2022 Information Technology** budget for software maintenance

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2021 TAX & REVENUE COLLECTIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(114,839)	(80,000)	(87,567)	(80,000)				(80,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(133,490)	(118,945)	(126,498)	(118,945)				(118,945)	
Revenue Total	(248,329)	(198,945)	(214,065)	(198,945)				(198,945)	
EXPENSES									
5-01000 SALARIES	242,061	246,113	243,001	246,113		4,331		250,444	1.76%
5-01025 SALARIES - OVERTIME	260		2,277						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	51,379	52,780	54,877	52,780		1,687		54,467	3.20%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,430	34,287	30,056	34,287		(1,239)		33,048	(3.61%)
5-02104 PHONE	755	600	748	600				600	
5-02300 OFFICE EXPENSES	3,395	15,000	5,410	15,000		(10,000)		5,000	(66.67%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,780	1,700	1,614	1,700				1,700	
5-02302 ADVERTISING	1,952	580	383	580				580	
5-02303 POSTAGE	41,974	31,500	48,843	31,500		15,000		46,500	47.62%
5-02311 TRAINING & EDUCATION	741	4,312	4,618	4,312				4,312	
5-02405 OFFICE EQUIPMENT MAINTENANCE		580		580				580	
5-04910 OTHER PURCHASED SERVICES	29,638	46,630	38,145	46,630		(5,000)		41,630	(10.72%)
5-05500 REPLACEMENT EQUIPMENT	978	1,000	1,000	1,000				1,000	
5-05627 UNPLANNED EXPENDITURES	499		549						
Expense Total	405,842	435,082	431,521	435,082		4,779		439,861	1.10%
Net Expense / (Net Revenue)	157,513	236,137	217,456	236,137		4,779		240,916	2.02%

5-02300 Office Expenses - budget re-allocated to **5-02303 Postage** for the cost of mailing property tax bills

5-04910 Other Purchased Services - budget re-allocated to **5-02303 Postage** for the cost of mailing property tax bills

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2022 INFORMATION TECHNOLOGY

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED	(7,132)	(2,000)	(168)	(2,000)				(2,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(484,100)	(490,100)	(490,100)	(490,100)		(33,900)		(524,000)	6.92%
Revenue Total	(492,132)	(493,000)	(491,168)	(493,000)		(33,900)		(526,900)	6.88%
EXPENSES									
5-01000 SALARIES	655,916	657,455	666,406	657,455		41,451		698,906	6.30%
5-01025 SALARIES - OVERTIME	24,359	15,834	20,895	15,834		274		16,108	1.73%
5-01030 SALARIES - CASUAL		46,110		46,110		(46,110)			(100.00%)
5-01050 WAGES	10,539		10,690						
5-01060 WAGES - CASUAL						37,610		37,610	
5-01095 CALL DUTY	18,540	15,182	17,252	15,182		6,320		21,502	41.63%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	141,762	149,056	150,901	149,056		13,828		162,884	9.28%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	75,780	91,028	77,926	91,028		(2,014)		89,014	(2.21%)
5-02104 PHONE	7,220	7,200	7,072	7,200				7,200	
5-02112 INTERNET/EMAIL SERVICES	326	5,000	455	5,000				5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	179,213	149,450	170,842	149,450			30,550	180,000	20.44%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	866,525	1,061,957	1,061,949	1,061,957		398,198		1,460,155	37.50%
5-02220 VEHICLE EXPENSE	9,800	9,800	9,800	9,800				9,800	
5-02300 OFFICE EXPENSES	2,756	2,000	1,802	2,000				2,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,760	4,000	4,054	4,000		1,800		5,800	45.00%
5-02303 POSTAGE		100	52	100				100	
5-02310 TRAVEL & ACCOMODATIONS	2,090	3,000	2,913	3,000				3,000	
5-02311 TRAINING & EDUCATION	5,781	12,000	11,805	12,000				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	2,249	1,000	750	1,000				1,000	
5-03005 MATERIALS						500		500	
5-04910 OTHER PURCHASED SERVICES	85,628	35,000	34,511	35,000			126,500	161,500	361.43%
5-05500 REPLACEMENT EQUIPMENT	7,222	6,100	5,435	6,100		1,000		7,100	16.39%
5-05627 UNPLANNED EXPENDITURES	2,161		83						
Expense Total	2,103,627	2,271,272	2,255,593	2,271,272		452,857	157,050	2,881,179	26.85%

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2022 INFORMATION TECHNOLOGY

	2021	2022	2022	2023	2023	2023	2023	2023	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Draft Budget	2023 to 2022 Budget
Net Expense / (Net Revenue)	1,611,495	1,778,272	1,764,425	1,778,272		418,957	157,050	2,354,279	32.39%

Salaries & Benefits - increase due to progressions through the salary grid

5-02113 Corporate Networking & Communications - A number of new sites have been connected as well as WiFi added to address significantly increased connectivity needs. Parks maintenance shops, WiFi for Arena ice resurfacers. Harbour front and Tecumseh also have new connectivity

5-02117 Software License & Maintenance - Software use and cost both continue to grow. Expected to level off at this point. Of note increases for ADP, GIS, CityWorks, OKTA, Absorb, Passport, Palo Alto, Diligent and Microsoft licensing

5-04910 Other Purchased Services - Azure cloud services supporting SQL, GIS and Cityworks

5-05505 Replacement Equipment - Supply chain cost increases

City of Sarnia

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2023 PURCHASING

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(303)								
Revenue Total	(303)								
EXPENSES									
5-01000 SALARIES	243,343	322,632	308,518	322,632		(8,458)		314,174	(2.62%)
5-01025 SALARIES - OVERTIME	636		(31)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	50,305	69,131	65,804	69,131		(1,218)		67,913	(1.76%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	29,330	45,008	36,306	45,008		(2,403)		42,605	(5.34%)
5-01254 CLOTHING/BOOT ALLOWANCE			1,136			1,250		1,250	
5-02104 PHONE	765	1,120	1,271	1,120				1,120	
5-02300 OFFICE EXPENSES	1,886	1,000	1,322	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,036	900	919	900				900	
5-02310 TRAVEL & ACCOMODATIONS	333	700	826	700				700	
5-02311 TRAINING & EDUCATION	1,726	5,000	4,393	5,000		1,000		6,000	20.00%
5-04910 OTHER PURCHASED SERVICES	2,198					5,000		5,000	
5-05500 REPLACEMENT EQUIPMENT	1,079	3,000	3,508	3,000	5,000	2,500		10,500	250.00%
5-05627 UNPLANNED EXPENDITURES	727		1,001						
Expense Total	333,364	448,491	424,973	448,491	5,000	(2,329)		451,162	0.60%
Net Expense / (Net Revenue)	333,061	448,491	424,973	448,491	5,000	(2,329)		451,162	0.60%

5-04910 Other Purchased Services - 3rd party engineering review required for all racking utilized by warehouse operations to conform to CSA standards plus repairs

5-05500 Replacement Equipment - An updated storage solution is required for pipe fittings to maximum floor space available and maintain stock levels required to support operations; staff required mobile devices and warehouse requirements to maintain safe operating conditions

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2024 CUSTOMER SERVICE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	311,617	469,692	436,170	469,692		52,286		521,978	11.13%
5-01025 SALARIES - OVERTIME	(391)		(13)						
5-01050 WAGES	85,227	9,400	13,531	9,400		1,168		10,568	12.43%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	76,438	103,031	96,488	103,031		13,310		116,341	12.92%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	38,172	90,115	61,579	90,115		(28,748)		61,367	(31.90%)
5-02104 PHONE	300		134						
5-02300 OFFICE EXPENSES	4,169	4,300	8,128	4,300				4,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		850		850				850	
5-02302 ADVERTISING		500		500				500	
5-02303 POSTAGE	1,286	2,165	1,756	2,165				2,165	
5-02310 TRAVEL & ACCOMODATIONS		1,130		1,130				1,130	
5-02311 TRAINING & EDUCATION	6,667	8,093	7,587	8,093				8,093	
5-04910 OTHER PURCHASED SERVICES	38,172	13,500	13,158	13,500				13,500	
5-05500 REPLACEMENT EQUIPMENT	1,160	3,000	3,323	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	583		526						
Expense Total	563,400	705,776	642,367	705,776		38,016		743,792	5.39%
Net Expense / (Net Revenue)	563,400	705,776	642,367	705,776		38,016		743,792	5.39%

Salaries & Benefits - increase due to progressions through the salary grid, economic increases and non-union market analysis, decrease in non-statutory benefits due to one full-time position converted to two part-time positions

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2780 EMERGENCY MANAGEMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00905 DONATIONS	(2,924)								
4-00930 COSTS RECOVERED	(5,395)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(31,090)								
Revenue Total	(39,409)								
EXPENSES									
5-01000 SALARIES	209,999	106,364	120,089	106,364		10,884		117,248	10.23%
5-01025 SALARIES - OVERTIME	(2,636)		3,498						
5-01050 WAGES		31,252	24,168	31,252		(31,252)			(100.00%)
5-01120 SERVICE PAY		500		500				500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	37,823	26,324	26,825	26,324		(1,895)		24,429	(7.20%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,970	11,894	10,883	11,894		95		11,989	0.80%
5-01253 CAR ALLOWANCE		3,242		3,242				3,242	
5-02102 ELECTRICITY	770	1,500	1,151	1,500				1,500	
5-02104 PHONE	9,944	13,000	13,485	13,000				13,000	
5-02220 VEHICLE EXPENSE	60,615	60,615	60,615	60,615				60,615	
5-02300 OFFICE EXPENSES	2,123	5,680	3,806	5,680		(1,680)		4,000	(29.58%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,770	10,355	5,611	10,355		(4,000)		6,355	(38.63%)
5-02302 ADVERTISING		500	629	500				500	
5-02310 TRAVEL & ACCOMODATIONS	400	1,500	1,567	1,500				1,500	
5-02311 TRAINING & EDUCATION	1,388	17,100	16,783	4,100				4,100	(76.02%)
5-02410 EQUIPMENT MAINTENANCE	5,373	6,064	20,511	6,064		20,000		26,064	329.82%
5-04910 OTHER PURCHASED SERVICES		100,000	80,000	100,000		(20,000)		80,000	(20.00%)
5-05000 SUNDRY	69,195	200	132	200		(200)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	3,177	3,050	4,555	3,050				3,050	
5-05627 UNPLANNED EXPENDITURES	243,738		24,814						
Expense Total	667,649	399,140	419,122	386,140		(28,048)		358,092	(10.28%)
Net Expense / (Net Revenue)	628,240	399,140	419,122	386,140		(28,048)		358,092	(10.28%)

Salaries & Benefits - decrease due to 2 part time positions eliminated

5-02410 Equipmen Maintenance - transferfundingfrom **5-04910 Other Purchased Services** to fund the regular maintenance and repairs of the emergency sirens

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2500 FIRE OFFICERS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(42,101)	(40,130)	(16,163)	(40,130)				(40,130)	
4-00366 FIRE SUPPRESSION	(640)	(3,990)	(1,583)	(3,990)				(3,990)	
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(1,465)	(10,200)	(5,000)	(10,200)				(10,200)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(82,760)	(84,415)	(86,401)	(84,415)		(4,320)		(88,735)	5.12%
4-00750 PROVINCIAL SUBSIDY	(22,200)								
4-00930 COSTS RECOVERED	(22,990)	(22,000)	(18,680)	(22,000)				(22,000)	
4-00936 COSTS RECOVERED - OTHER		(3,500)		(3,500)				(3,500)	
Revenue Total	(172,156)	(164,235)	(127,827)	(164,235)		(4,320)		(168,555)	2.63%
EXPENSES									
5-01000 SALARIES	14,147,284	14,553,504	14,532,802	14,553,504		448,345		15,001,849	3.08%
5-01020 SALARIES - MANDATED TRAINING	27,566	29,478	29,478	29,478				29,478	
5-01025 SALARIES - OVERTIME	818,416	749,997	732,623	749,997				749,997	
5-01100 ACTING RANK	117,852	111,384	124,489	111,384				111,384	
5-01115 STAT HOLIDAY PAY	85,253	72,072	75,034	72,072				72,072	
5-01130 SEVERANCE PAY	289,670	240,004	213,447	240,004				240,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,005,506	3,145,656	3,185,919	3,145,656		119,826		3,265,482	3.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,030,106	1,215,429	1,034,433	1,215,429		(137,159)		1,078,270	(11.28%)
5-02104 PHONE	7,194	9,792	8,303	9,792				9,792	
5-02200 GASOLINE	54,398	60,690	65,720	60,690		6,050		66,740	9.97%
5-02222 RADIO LICENSE		3,670	3,670	3,670				3,670	
5-02300 OFFICE EXPENSES	10,357	7,500	8,535	7,500		1,000		8,500	13.33%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,269	4,500	2,806	4,500				4,500	
5-02302 ADVERTISING	7								
5-02303 POSTAGE	652	700	813	700		14		714	2.00%
5-02310 TRAVEL & ACCOMODATIONS	117	2,478	2,422	2,478		1,500		3,978	60.53%
5-02311 TRAINING & EDUCATION	96,781	122,000	119,513	122,000		2,440		124,440	2.00%
5-02321 CLEANING SUPPLIES	1,537	4,000	2,425	4,000				4,000	
5-02322 SAFETY SUPPLIES	18,842	17,500	20,813	17,500		350		17,850	2.00%
5-02323 SAFETY PROGRAM	10,343	10,200	11,376	10,200				10,200	
5-02324 FIRE PREVENTION	6,647	9,000	9,677	9,000		180		9,180	2.00%

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2500 FIRE OFFICERS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-02325 MONITORING	14,036	11,220	11,411	11,220				11,220	
5-02360 CLOTHING & UNIFORMS	59,673	54,570	55,172	54,570		1,091		55,661	2.00%
5-02384 RADIO & RADAR	26,420	44,100	41,191	35,300		6,600		41,900	(4.99%)
5-02410 EQUIPMENT MAINTENANCE	16,122	19,227	22,266	19,227				19,227	
5-02420 BUILDING MAINTENANCE	354		891						
5-02440 VEHICLE MAINTENANCE	66,985	73,440	76,554	73,440		1,469		74,909	2.00%
5-02460 OPTICOM MAINTENANCE	219	2,330	2,330	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	18,319	37,775	36,978	37,775		756		38,531	2.00%
5-02702 RESPIRATORY PROTECTION PLAN	18,103	25,500	24,333	25,500				25,500	
5-05000 SUNDRY	655	2,500	2,213	2,500				2,500	
5-05126 MEDICAL EXAMINATIONS	2,305	4,000	3,325	4,000				4,000	
5-05134 HEALTH & OCCUPATIONAL SAFETY	1,500	20,000	22,160	20,000				20,000	
5-05500 REPLACEMENT EQUIPMENT	69,208	67,000	67,195	67,000		13,400		80,400	20.00%
5-05655 ALLOCATED CENTRAL DISPATCH	477,500	557,797	656,500	557,797		26,734		584,531	4.79%
5-39010 EMERGENCY APPARATUS MAINTENANCE	125,839	130,000	129,838	130,000		2,600		132,600	2.00%
Expense Total	20,628,035	21,419,013	21,336,655	21,410,213		495,196		21,905,409	2.27%
Net Expense / (Net Revenue)	20,455,879	21,254,778	21,208,828	21,245,978		490,876		21,736,854	2.27%

Salaries & Benefits - contractual increases plus annual progression increases

5-02200 Gasoline - increased fuel prices estimated

5-02384 Radio & Radar - increased cost of licensing new radio system

5-05500 Replacement Equipment - due to increase in supply costs for the equipment required for the fire officers

5-05655 Allocated Central Dispatch - estimated transfer to police budget for fire portion of 911 dispatch, final transfer amount to be determined by police budget

5-39010 Emergency Apparatus Maintenance - Increasing costs of supply chain for parts

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2550 FIRE STATIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	25,262	29,070	29,353	29,070		581		29,651	2.00%
5-02102 ELECTRICITY	37,283	41,820	41,270	41,820		836		42,656	2.00%
5-02103 WATER	11,035	9,945	11,082	9,945		2,000		11,945	20.11%
5-02104 PHONE	7,517	7,752	7,731	7,752				7,752	
5-02420 BUILDING MAINTENANCE	119,768	86,700	112,405	86,700		13,005		99,705	15.00%
5-02435 GROUNDS MAINTENANCE	1,411	3,700	2,412	3,700				3,700	
5-05500 REPLACEMENT EQUIPMENT	1,002	3,000	2,634	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	13,285		1,381						
Expense Total	216,563	181,987	208,268	181,987		16,422		198,409	9.02%
Net Expense / (Net Revenue)	216,563	181,987	208,268	181,987		16,422		198,409	9.02%

5-02420 Building Maintenance - based on historical spending actuals, costs to maintain all fire stations throughout the city have increased

City of Sarnia

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3000 ENGINEERING - ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(140)								
4-00930 COSTS RECOVERED	(277)	(3,000)	(21)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,842)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(218,600)	(211,000)	(211,000)	(211,000)		(14,000)		(225,000)	6.64%
Revenue Total	(224,859)	(214,000)	(211,021)	(214,000)		(14,000)		(228,000)	6.54%
EXPENSES									
5-01000 SALARIES	240,341	231,218	247,380	231,218		3,134		234,352	1.36%
5-01030 SALARIES - CASUAL	8,852								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,797	46,249	49,387	46,249		842		47,091	1.82%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,249	23,932	22,251	23,932		(950)		22,982	(3.97%)
5-01253 CAR ALLOWANCE	5,403	1,892	5,702	1,892				1,892	
5-02104 PHONE	7,461	8,600	8,166	8,600				8,600	
5-02300 OFFICE EXPENSES	20,276	9,500	13,003	9,500				9,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,659	5,000	5,026	5,000				5,000	
5-02302 ADVERTISING	1,111	1,000	1,207	1,000				1,000	
5-02303 POSTAGE	1,118	1,500	1,525	1,500		(300)		1,200	(20.00%)
5-02310 TRAVEL & ACCOMODATIONS		190	190	190				190	
5-02311 TRAINING & EDUCATION	2,417	5,000	4,472	5,000				5,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		500	1,000	500				500	
5-04910 OTHER PURCHASED SERVICES	125	1,000		1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT	4,375	2,000	6,016	2,000				2,000	
5-05627 UNPLANNED EXPENDITURES	227		68						
Expense Total	371,411	337,581	365,393	337,581		2,726		340,307	0.81%
Net Expense / (Net Revenue)	146,552	123,581	154,372	123,581		(11,274)		112,307	(9.12%)

5-02303 Postage- Reduction to reflect historical actuals

City of Sarnia

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3033 ENGINEERING - DESIGN

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(517,539)	(604,607)	(557,285)	(604,607)		604,607			(100.00%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(200,984)	(430,583)	(450,583)	(430,583)		(326,210)		(756,793)	75.76%
Revenue Total	(718,523)	(1,035,190)	(1,007,868)	(1,035,190)		278,397		(756,793)	(26.89%)
EXPENSES									
5-01000 SALARIES	406,383	530,407	418,945	530,407		58,615		589,022	11.05%
5-01025 SALARIES - OVERTIME		5,072		5,072				5,072	
5-01030 SALARIES - CASUAL	8,100	24,270	17,819	24,270		(24,270)			(100.00%)
5-01050 WAGES			18,631						
5-01060 WAGES - CASUAL						24,282		24,282	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,488	115,574	110,868	115,574		17,022		132,596	14.73%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,921	69,407	53,666	69,407		7,378		76,785	10.63%
5-01254 CLOTHING/BOOT ALLOWANCE	1,119	1,200	1,750	1,200				1,200	
5-02002 GRAPHIC PRINTING & SUPPLIES		1,460		1,460				1,460	
5-02104 PHONE			115						
5-02300 OFFICE EXPENSES	1,104	1,000	1,129	1,000				1,000	
5-02311 TRAINING & EDUCATION	3,364	10,000	8,282	10,000				10,000	
5-04910 OTHER PURCHASED SERVICES	34,759	150,000	150,000	150,000		50,000	150,000	350,000	133.33%
5-05500 REPLACEMENT EQUIPMENT	10,487	4,000	1,070	4,000		6,000		10,000	150.00%
5-05650 ALLOCATED ADMINISTRATION	122,800	122,800	122,800	122,800				122,800	
Expense Total	718,525	1,035,190	905,075	1,035,190		139,027	150,000	1,324,217	27.92%
Net Expense / (Net Revenue)	2		(102,793)			417,424	150,000	567,424	

4-00930 Costs Recovered - change in recording of costs, department costs no longer flowing through capital projects - offset with a reduction in transfer to reserves in 2490 Corporate Municipal and an increase to water and sewer budget, no overall net impact

Salaries & Benefits - 1 additional position approved at July 25, 2022 council meeting

5-04910 Other Purchased Services - annual cost of pre-capital work including assessments, studies and surveys which are also increasing due to more stringent provincial requirements combined with more preliminary work required for grant application purposes

5-05500 Replacement Equipment - new computers required by staff for functionality with new software

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3034 ENGINEERING - TRAFFIC & STREET LIGHTING

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(10,426)	(39,000)	(32,373)	(39,000)		9,000		(30,000)	(23.08%)
4-00930 COSTS RECOVERED	(55,591)	(3,400)	(30,706)	(3,400)				(3,400)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(114,078)	(110,000)	(113,556)	(110,000)				(110,000)	
4-00936 COSTS RECOVERED - OTHER	(20,263)		(25,000)						
Revenue Total	(200,358)	(152,400)	(201,635)	(152,400)		9,000		(143,400)	(5.91%)
EXPENSES									
5-01000 SALARIES	69,365	83,505	64,367	83,505		4,387		87,892	5.25%
5-01025 SALARIES - OVERTIME	(20)		20						
5-01030 SALARIES - CASUAL	52,406		14,922						
5-01050 WAGES			24,920						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,106	17,894	15,581	17,894		1,145		19,039	6.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,939	11,492	6,958	11,492		(272)		11,220	(2.37%)
5-01254 CLOTHING/BOOT ALLOWANCE	523	1,000	471	1,000				1,000	
5-02102 ELECTRICITY	770,520	825,000	788,611	825,000		(10,000)		815,000	(1.21%)
5-02220 VEHICLE EXPENSE	8,600	8,600	8,600	8,600				8,600	
5-02311 TRAINING & EDUCATION	1,867	3,500	2,378	3,500				3,500	
5-02445 STREET LIGHTING MAINTENANCE	193,971	280,000	299,525	280,000				280,000	
5-02466 CONTRACT EXPENSE	249,203	430,000	396,449	430,000		50,000		480,000	11.63%
5-03005 MATERIALS	8,175	5,000	5,650	5,000				5,000	
5-04040 SNOW REMOVAL	35,260	60,000	52,414	60,000		3,000		63,000	5.00%
5-04910 OTHER PURCHASED SERVICES	27,534	10,000	34,433	10,000			20,000	30,000	200.00%
5-05630 OTHER RECOVERABLE WORK	37,003								
5-46008 TRAFFIC SIGNAL MAINTENANCE	308,701	275,000	271,591	275,000				275,000	
Expense Total	1,786,153	2,010,991	1,986,890	2,010,991		48,260	20,000	2,079,251	3.39%
Net Expense / (Net Revenue)	1,585,795	1,858,591	1,785,255	1,858,591		57,260	20,000	1,935,851	4.16%

4-00901 Other Fees & Service Charges - reduction due to historical revenues achieved

Salaries & Benefits - contractual change and economic increases

5-02102 Electricity - decrease due to LED streetlight program success

5-02466 Contract Expense - annual increase estimated for school crossing guards contract

5-04910 Other Purchased Services - increase for traffic data program to use for informative purposes and better decision making tools

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3035 ENGINEERING - DEVELOPMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(100,919)	(75,000)	(89,199)	(75,000)		(5,000)		(80,000)	6.67%
4-00930 COSTS RECOVERED	(796,138)	(301,213)	(301,545)	(301,213)		(18,787)		(320,000)	6.24%
4-00936 COSTS RECOVERED - OTHER	(50,450)	(80,000)	(80,974)	(80,000)		(5,000)		(85,000)	6.25%
Revenue Total	(947,507)	(456,213)	(471,718)	(456,213)		(28,787)		(485,000)	6.31%
EXPENSES									
5-01000 SALARIES	301,427	332,956	393,211	332,956		15,196		348,152	4.56%
5-01025 SALARIES - OVERTIME	205	5,072	4,227	5,072				5,072	
5-01030 SALARIES - CASUAL	9,864	12,130	7,041	12,130		(12,130)			(100.00%)
5-01050 WAGES	109,991	196,248	173,269	196,248		(196,248)			(100.00%)
5-01055 WAGES - OVERTIME			101						
5-01060 WAGES - CASUAL						201,866		201,866	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	78,730	91,833	95,666	91,833		25,801		117,634	28.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,823	41,647	37,369	41,647		(1,095)		40,552	(2.63%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,105	1,500	2,217	1,500				1,500	
5-02104 PHONE	840		1,202						
5-02220 VEHICLE EXPENSE	17,300	24,561	24,620	24,561		1,474		26,035	6.00%
5-02311 TRAINING & EDUCATION	2,175	4,500	3,455	4,500				4,500	
5-04910 OTHER PURCHASED SERVICES	186,450	25,000	30,125	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	547		700						
5-05505 NEW EQUIPMENT	4,394	1,000	1,024	1,000				1,000	
Expense Total	745,851	736,447	774,227	736,447		34,864		771,311	4.73%
Net Expense / (Net Revenue)	(201,656)	280,234	302,509	280,234		6,077		286,311	2.17%

4-XXXXX Revenues - Increase based on increased permit values combined with high development in the past few years

Salaries & Benefits - increase in salaries due to progression through the salary grid and contractual increases, increase in OMERS due to OMERS expanding eligibility requirement to non-full-time employees, re-classification of 5-01030 salaries - casual and 5-01050 wages to 5-01060 wages - casual

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3036 ENGINEERING - CONSTRUCTION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(648,888)	(576,840)	(522,853)	(576,840)		576,840			(100.00%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(102,230)	(241,806)	(241,806)	(241,806)		(370,625)		(612,431)	153.27%
Revenue Total	(751,118)	(818,646)	(764,659)	(818,646)		206,215		(612,431)	(25.19%)
EXPENSES									
5-01000 SALARIES	471,669	555,682	499,666	555,682		(2,506)		553,176	(0.45%)
5-01025 SALARIES - OVERTIME	43,157	15,016	19,319	15,016				15,016	
5-01050 WAGES			17,987						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	99,883	117,486	107,321	117,486		919		118,405	0.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	48,674	70,562	50,921	70,562		(2,626)		67,936	(3.72%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,882	1,900	4,963	1,900				1,900	
5-02104 PHONE	247		124						
5-02220 VEHICLE EXPENSE	36,057	45,000	45,152	45,000				45,000	
5-02311 TRAINING & EDUCATION	899	8,000	8,000	8,000				8,000	
5-02388 OVERTIME MEALS	2,235	2,000	2,312	2,000				2,000	
5-05505 NEW EQUIPMENT	46,414	3,000	11,937	3,000				3,000	
Expense Total	751,117	818,646	767,702	818,646		(4,213)		814,433	(0.51%)
Net Expense / (Net Revenue)	(1)		3,043			202,002		202,002	

4-00930 Costs Recovered - change in recording of costs, department costs no longer flowing through capital projects - offset with a reduction in transfer to reserves in 2490 Corporate Municipal and an increase to water and sewer budget, no overall net impact

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3037 SHORELINE PROTECTION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(196,956)	(500,000)	(278,480)	(500,000)				(500,000)	
Revenue Total	(196,956)	(500,000)	(278,480)	(500,000)				(500,000)	
EXPENSES									
5-04910 OTHER PURCHASED SERVICES	196,956	500,000	278,480	500,000				500,000	
Expense Total	196,956	500,000	278,480	500,000				500,000	
Net Expense / (Net Revenue)									

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3040 MUNICIPAL DRAINS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(11,962)	(52,137)	(52,137)	(52,137)				(52,137)	
4-06220 CONTRIBUTION FROM RESERVES	(4,300)	(2,150)	(2,150)						(100.00%)
Revenue Total	(16,262)	(54,287)	(54,287)	(52,137)				(52,137)	(3.96%)
EXPENSES									
5-01000 SALARIES		38,068		38,068		4,097		42,165	10.76%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		8,202		8,202		964		9,166	11.75%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		5,586		5,586		(55)		5,531	(0.98%)
5-02220 VEHICLE EXPENSE	8,600	8,600	8,600	8,600				8,600	
5-02311 TRAINING & EDUCATION	1,523	2,000	2,366	2,000				2,000	
5-02480 MAINTENANCE	10,257	24,000	34,074	24,000				24,000	
5-04910 OTHER PURCHASED SERVICES	66,524		5,683						
5-06100 CONTRIBUTION TO RESERVES	100,000	150,000	150,000	150,000		50,000		200,000	33.33%
Expense Total	186,904	236,456	200,723	236,456		55,006		291,462	23.26%
Net Expense / (Net Revenue)	170,642	182,169	146,436	184,319		55,006		239,325	31.38%

Salaries & Benefits - progression through the salary grid
5-06100 Contribution to Reserves - increase due to expected wrap up of drain projects resulting in higher costs of City required contributions in the next couple of years

Reserve	2022ApprovedBudget	2023 Draft Budget
6619 Municipal Drains	150,000	200,000
Total	150,000	200,000

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3005 PUBLIC WORKS ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(274)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(755,800)	(635,800)	(635,800)	(635,800)		(20,600)		(656,400)	3.24%
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(856,074)	(735,800)	(735,800)	(735,800)		(20,600)		(756,400)	2.80%
EXPENSES									
5-01000 SALARIES	705,105	684,988	696,657	684,988		(123,998)		560,990	(18.10%)
5-01025 SALARIES - OVERTIME	(2,578)		3,575						
5-01030 SALARIES - CASUAL	11,653								
5-01050 WAGES		9,394	39,014	9,394		(9,394)			(100.00%)
5-01060 WAGES - CASUAL						9,398		9,398	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	136,817	144,031	151,731	144,031		(22,003)		122,028	(15.28%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	65,118	76,447	67,941	76,447		(5,945)		70,502	(7.78%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,039	3,100	2,510	3,100				3,100	
5-02104 PHONE	5,197	5,750	5,459	5,750		1,800		7,550	31.30%
5-02220 VEHICLE EXPENSE	22,214	22,200	22,200	22,200				22,200	
5-02300 OFFICE EXPENSES	16,364	20,400	19,908	20,400				20,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	955	2,780	1,316	2,780	15,000	10,000		27,780	899.28%
5-02311 TRAINING & EDUCATION	4,558	6,500	5,952	6,500				6,500	
5-02388 OVERTIME MEALS	31								
5-05500 REPLACEMENT EQUIPMENT	3,536	9,000	9,092	9,000				9,000	
5-05505 NEW EQUIPMENT					10,000			10,000	
5-05627 UNPLANNED EXPENDITURES	6,295		823						
Expense Total	977,304	984,590	1,026,178	984,590	25,000	(140,142)		869,448	(11.69%)
Net Expense / (Net Revenue)	121,230	248,790	290,378	248,790	25,000	(160,742)		113,048	(54.56%)

Salaries & Benefits - 1 position re-allocated to **3505 Water Pollution Control Centre**

5-02104 Phone \$1,800 increase to cover monthly charges for 10 tablets

5-02301 Memberships & Subscriptions \$15,000 one time fee to set up new Qualification Call List. Existing system is aging and limited support. \$10,000 annual subscription fees

5-05505 New Equipment \$10,000 increase for purchase of 10 tablets that will be utilized for implementation of Cityworks software

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3008 ROADS MAINTENANCE - RURAL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(131,832)	(65,916)	(65,916)						(100.00%)
Revenue Total	(131,832)	(65,916)	(65,916)						(100.00%)
EXPENSES									
5-01000 SALARIES	97,933	98,710	102,116	98,710		6,708		105,418	6.80%
5-01025 SALARIES - OVERTIME			8,727						
5-01050 WAGES	426,839	425,104	392,132	425,104		22,976		448,080	5.40%
5-01055 WAGES - OVERTIME	7,899		42,150						
5-01095 CALL DUTY			1,680						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	107,818	114,160	107,958	114,160		7,989		122,149	7.00%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	72,585	92,026	77,199	92,026		(9,908)		82,118	(10.77%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,872		2,556			3,000		3,000	
5-02220 VEHICLE EXPENSE	378,212	378,212	378,212	378,212				378,212	
5-02311 TRAINING & EDUCATION	5,563	5,200	5,056	5,200				5,200	
5-02388 OVERTIME MEALS	160	925	931	925		175		1,100	18.92%
5-03005 MATERIALS	17,259	15,300	34,312	15,300				15,300	
5-04900 CONTRACT WORK	8,778	20,000	20,625	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	245,819	291,440	288,379	291,440				291,440	
Expense Total	1,372,737	1,441,077	1,462,033	1,441,077		30,940		1,472,017	2.15%
Net Expense / (Net Revenue)	1,240,905	1,375,161	1,396,117	1,441,077		30,940		1,472,017	7.04%

Salaries & Benefits - increase due to contractual and economic increases

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3009 STREETS MAINTENANCE - CONCRETE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(50,539)								
4-00800 FEDERAL SUBSIDY	(60,653)								
4-06220 CONTRIBUTION FROM RESERVES	(15,463)	(7,731)	(7,731)						(100.00%)
Revenue Total	(126,655)	(7,731)	(7,731)						(100.00%)
EXPENSES									
5-01000 SALARIES	97,802	98,746	105,337	98,746		6,672		105,418	6.76%
5-01025 SALARIES - OVERTIME			10,146						
5-01050 WAGES	245,028	306,331	243,166	306,331		19,341		325,672	6.31%
5-01055 WAGES - OVERTIME	3,340		13,480						
5-01095 CALL DUTY			610						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	71,083	88,001	79,167	88,001		6,834		94,835	7.77%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	50,806	69,349	56,714	69,349		(7,012)		62,337	(10.11%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,454	3,500	3,783	3,500				3,500	
5-02220 VEHICLE EXPENSE	123,900	123,900	123,900	123,900				123,900	
5-02311 TRAINING & EDUCATION		5,100	4,971	5,100				5,100	
5-02388 OVERTIME MEALS	111	925	560	925				925	
5-03005 MATERIALS	47,237	41,616	40,108	41,616				41,616	
5-04910 OTHER PURCHASED SERVICES	8,965	111,000	109,952	111,000				111,000	
5-05626 SPECIAL PROJECTS	151,632								
Expense Total	802,358	848,468	791,894	848,468		25,835		874,303	3.04%
Net Expense / (Net Revenue)	675,703	840,737	784,163	848,468		25,835		874,303	3.99%

Salaries & Benefits - increase due to contractual and economic increases

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3010 STREETS MAINTENANCE - URBAN

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(110,102)	(70,000)	(82,361)	(70,000)				(70,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(217,733)	(177,375)	(192,149)	(177,375)		(20,000)		(197,375)	11.28%
4-00936 COSTS RECOVERED - OTHER	(906)	(2,575)	(2,575)	(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(702,708)	(702,708)	(702,708)				(702,708)	
4-06220 CONTRIBUTION FROM RESERVES	(36,258)	(18,129)	(18,129)						(100.00%)
Revenue Total	(1,067,707)	(970,787)	(997,922)	(952,658)		(20,000)		(972,658)	0.19%
EXPENSES									
5-01000 SALARIES	90,427	81,572	101,961	81,572		23,846		105,418	29.23%
5-01025 SALARIES - OVERTIME	1,956		12,420						
5-01050 WAGES	761,073	751,726	821,784	751,726		11,317		763,043	1.51%
5-01055 WAGES - OVERTIME	45,557	64,116	70,717	64,116				64,116	
5-01060 WAGES - CASUAL	7,356								
5-01095 CALL DUTY			1,075						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	179,831	179,778	199,054	179,778		11,478		191,256	6.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	120,333	147,864	121,186	147,864		(24,487)		123,377	(16.56%)
5-01254 CLOTHING/BOOT ALLOWANCE	7,187	7,500	9,334	7,500				7,500	
5-02220 VEHICLE EXPENSE	364,700	364,700	364,700	364,700				364,700	
5-02311 TRAINING & EDUCATION	5,084	7,140	7,179	7,140		150		7,290	2.10%
5-02388 OVERTIME MEALS	1,326	4,939	4,350	4,939				4,939	
5-02435 GROUNDS MAINTENANCE		15,000	5,000	15,000		(15,000)			(100.00%)
5-03005 MATERIALS	194,369	300,000	275,397	300,000		(20,000)		280,000	(6.67%)
5-04910 OTHER PURCHASED SERVICES	124,289	190,656	189,026	190,656	60,000	(25,000)		225,656	18.36%
Expense Total	1,903,488	2,114,991	2,183,183	2,114,991	60,000	(37,696)		2,137,295	1.05%
Net Expense / (Net Revenue)	835,781	1,144,204	1,185,261	1,162,333	60,000	(57,696)		1,164,637	1.79%

4-00931 Costs Recovered - Other Municipalities - costs for work done on County roads increasing due to overall cost increases for wages, materials and supplies

Salaries & Benefits - progression through the salary grid, contractual and economic increases

5-02435 Grounds Maintenance - Miscellaneous grass cutting will be overseen by parks department

5-03005 Materials - right sizing for amount of materials purchased annually on average

5-04910 Other Purchased Services - \$60,000 one time funding - to have PCI Pavement Condition Index completed; \$25,000 decrease based on actual amount of contracted services utilized on an annual basis

City of Sarnia

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3011 WINTER MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(275,788)	(355,000)	(369,115)	(355,000)		30,000		(325,000)	(8.45%)
4-06220 CONTRIBUTION FROM RESERVES	(19,364)	(9,682)	(9,682)						(100.00%)
Revenue Total	(295,152)	(364,682)	(378,797)	(355,000)		30,000		(325,000)	(10.88%)
EXPENSES									
5-01050 WAGES	15,643		10,695						
5-01055 WAGES - OVERTIME	207,416	257,556	214,105	257,556				257,556	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	28,299	5,020	31,224	5,020				5,020	
5-02220 VEHICLE EXPENSE	445,500	445,500	445,500	445,500				445,500	
5-02388 OVERTIME MEALS	10,116	12,000	14,102	12,000		3,000		15,000	25.00%
5-03005 MATERIALS	484,357	580,000	489,800	580,000		(50,000)		530,000	(8.62%)
5-04910 OTHER PURCHASED SERVICES	78,760	140,000	181,372	140,000		10,000		150,000	7.14%
Expense Total	1,270,091	1,440,076	1,386,798	1,440,076		(37,000)		1,403,076	(2.57%)
Net Expense / (Net Revenue)	974,939	1,075,394	1,008,001	1,085,076		(7,000)		1,078,076	0.25%

4-00931 Costs Recovered - Other Municipality - based on prior recent years actual costs for snow removal on county roads
5-03005 Materials - decrease based on annual amount of winter maintenance materials actually required in recent years
5-04910 Other Purchased Services - based on contract to have applicable company snow plows on standby for City required services in the event of a snowfall, more contracted services have been utilized

City of Sarnia

2023 Draft Operating Budget

3015 WORKS CENTRE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(50,119)	(1,500)	(8,583)	(1,500)				(1,500)	
4-00936 COSTS RECOVERED - OTHER	(94,240)	(110,000)	(109,107)	(110,000)				(110,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(787,107)	(732,170)	(743,594)	(732,170)		2,000		(730,170)	(0.27%)
4-00940 SALE OF MATERIALS	(13,161)	(5,000)	(7,781)	(5,000)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(435,933)	(610,848)	(572,625)	(610,848)		(13,609)		(624,457)	2.23%
Revenue Total	(1,380,560)	(1,459,518)	(1,441,690)	(1,459,518)		(11,609)		(1,471,127)	0.80%
EXPENSES									
5-01000 SALARIES	109,687	114,714	114,093	114,714		4,314		119,028	3.76%
5-01050 WAGES	554,214	620,403	556,049	620,403		6,144		626,547	0.99%
5-01055 WAGES - OVERTIME	29,254	33,488	30,949	33,488		1		33,489	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	144,042	159,077	149,831	159,077		4,654		163,731	2.93%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	91,039	118,511	97,052	118,511		(14,017)		104,494	(11.83%)
5-01254 CLOTHING/BOOT ALLOWANCE	4,438	10,000	4,642	10,000		(3,000)		7,000	(30.00%)
5-01256 TOOL ALLOWANCE	7,389	5,000	6,417	5,000		2,000		7,000	40.00%
5-02101 NATURAL GAS	18,270	15,800	18,068	15,800		5,000		20,800	31.65%
5-02102 ELECTRICITY	48,112	50,800	48,544	50,800				50,800	
5-02104 PHONE	14,263	11,800	20,224	11,800				11,800	
5-02220 VEHICLE EXPENSE	119,674	118,300	118,300	118,300				118,300	
5-02222 RADIO LICENSE	46,281	33,000	73,480	33,000				33,000	
5-02300 OFFICE EXPENSES	3,343	2,470	1,869	2,470				2,470	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	9,518	6,950	9,825	6,950				6,950	
5-02311 TRAINING & EDUCATION	8,797	8,668	8,481	8,668				8,668	
5-02360 CLOTHING & UNIFORMS	1,889	7,500	3,485	7,500				7,500	
5-02388 OVERTIME MEALS	2,110	3,000	2,246	3,000				3,000	
5-02420 BUILDING MAINTENANCE	72,742	33,500	107,694	33,500				33,500	
5-03002 OTHER OPERATING SUPPLIES	15,183	15,550	9,826	15,550				15,550	
5-04043 CONTRACT CLEANING	35,458	34,500	37,958	34,500		2,500		37,000	7.25%
5-04910 OTHER PURCHASED SERVICES	14,730	20,500	21,163	20,500				20,500	
5-05500 REPLACEMENT EQUIPMENT	30,124	1,500	1,494	1,500				1,500	
5-47620 FACILITY MAINTENANCE & SUPPLIES		38,500		38,500				38,500	

City of Sarnia

2023 Draft Operating Budget

3015 WORKS CENTRE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
Expense Total	1,380,557	1,463,531	1,441,690	1,463,531		7,596		1,471,127	0.52%
Net Expense / (Net Revenue)	(3)	4,013		4,013		(4,013)			(100.00%)

3015 Works Centre is a net zero budget; this cost center is funded through recoveries of wages used to repair fire and police vehicles, through interdepartmental transfers to allocate costs to water and sewer budgets as well as a transfer from **6525 Works Equipment Reserve** to balance the department to zero.

City of Sarnia

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3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(300,228)	(250,000)	(246,115)	(250,000)				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(1,221,953)	(1,360,656)	(1,343,734)	(1,360,656)	(20,000)	(44,763)		(1,425,419)	4.76%
Revenue Total	(1,522,181)	(1,610,656)	(1,589,849)	(1,610,656)	(20,000)	(44,763)		(1,675,419)	4.02%
EXPENSES									
5-02200 GASOLINE	468,828	470,000	538,735	470,000		50,000		520,000	10.64%
5-02221 VEHICLE LICENSE	55,952	62,000	61,144	62,000				62,000	
5-03005 MATERIALS	654,746	640,000	656,419	640,000		75,000		715,000	11.72%
5-04005 INSURANCE	75,530	203,656	82,016	203,656		(105,237)		98,419	(51.67%)
5-04910 OTHER PURCHASED SERVICES	258,802	240,000	238,438	220,000	20,000	25,000		265,000	10.42%
5-05500 REPLACEMENT EQUIPMENT	8,323	15,000	13,097	15,000				15,000	
Expense Total	1,522,181	1,630,656	1,589,849	1,610,656	20,000	44,763		1,675,419	2.75%
Net Expense / (Net Revenue)		20,000							(100.00%)

All departments (excluding Police, Fire and Transit) that use vehicles and equipment contribute an amount annually that is transferred to the **6525 Works Equipment** reserve. Out of this reserve the costs of the vehicles and equipment are funded. 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. Parts, gasoline, insurance and other miscellaneous maintenance costs are expenses through **3020 Equipment Maintenance** and are funded from cost recoveries from Fire and Police for parts used on repairs of their fleet, with the remaining costs funded 100% through a transfer from **6525 Works Equipment**.

5-02200 Gasoline - Increase due to higher costs per litre of regular gasoline and diesel

5-03005 Materials - Increase in costs of replacement parts

5-04005 Insurance - Lower premium overall for fleet insurance, combined with an anticipated 18% increase over prior year actual premium costs

5-04910 Other Purchased Services - new MTO platform for inspections

City of Sarnia

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3800 GARBAGE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(469)	(1,000)	(735)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(29,684)	(24,480)	(26,000)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED	(428)	(11,000)	(275)	(11,000)				(11,000)	
Revenue Total	(30,581)	(36,480)	(27,010)	(36,480)				(36,480)	
EXPENSES									
5-01000 SALARIES	27,468	28,794	28,795	28,794		506		29,300	1.76%
5-01025 SALARIES - OVERTIME	3,014		(6)						
5-01050 WAGES			5,080						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	6,017	6,158	7,775	6,158		196		6,354	3.18%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,530	3,884	4,948	3,884		(140)		3,744	(3.60%)
5-01254 CLOTHING/BOOT ALLOWANCE	471	500	471	500				500	
5-02302 ADVERTISING	11,780	10,000		10,000				10,000	
5-04021 GARBAGE COLLECTION	1,279,011	1,326,975	1,493,197	1,326,975		75,000		1,401,975	5.65%
5-04204 BULK ITEMS RECYCLING	8,907	30,300	29,751	30,300				30,300	
Expense Total	1,340,198	1,406,611	1,570,011	1,406,611		75,562		1,482,173	5.37%
Net Expense / (Net Revenue)	1,309,617	1,370,131	1,543,001	1,370,131		75,562		1,445,693	5.51%

5-04021 Garbage Collection - Annual contractual CPI increase plus increase in fuel costs; additional stops required due to new streets added

City of Sarnia

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3880 RECYCLING & COMPOST COLLECTION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(106,899)	(44,000)	(110,225)	(44,000)				(44,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,549)	(1,000)	(1,367)	(1,000)				(1,000)	
4-00934 COSTS RECOVERED - RECYCLABLES	(710,764)	(350,000)	(701,408)	(350,000)		50,000		(300,000)	(14.29%)
4-00936 COSTS RECOVERED - OTHER	(688,344)	(566,245)	(672,874)	(566,245)		250,000		(316,245)	(44.15%)
4-00940 SALE OF MATERIALS	(67,393)		(651)						
4-06220 CONTRIBUTION FROM RESERVES	(5,732)	(2,866)	(2,866)						(100.00%)
Revenue Total	(1,580,681)	(964,111)	(1,489,391)	(961,245)		300,000		(661,245)	(31.41%)
EXPENSES									
5-01000 SALARIES	27,374	28,794	28,791	28,794		506		29,300	1.76%
5-01025 SALARIES - OVERTIME	5,574								
5-01030 SALARIES - CASUAL	44,728								
5-01050 WAGES			39,967						
5-01055 WAGES - OVERTIME			1,361						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,192	6,158	7,715	6,158		196		6,354	3.18%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,218	3,884	2,800	3,884		(142)		3,742	(3.66%)
5-01254 CLOTHING/BOOT ALLOWANCE			471						
5-02104 PHONE	752	700	846	700				700	
5-02220 VEHICLE EXPENSE	27,473	35,300	35,300	35,300				35,300	
5-02300 OFFICE EXPENSES		2,000		2,000				2,000	
5-02302 ADVERTISING	26,215	32,000	25,661	32,000				32,000	
5-02388 OVERTIME MEALS	199		61						
5-03005 MATERIALS		2,000	961	2,000				2,000	
5-04022 COMPOST COLLECTION	517,421	439,807	458,731	439,807		70,000		509,807	15.92%
5-04200 BLUEBOX PROCESSING	809,066	925,000	999,104	925,000		(350,000)		575,000	(37.84%)
5-04201 BLUEBOX COLLECTION	942,221	1,055,000	1,160,218	1,055,000		(400,000)		655,000	(37.91%)
5-05500 REPLACEMENT EQUIPMENT		1,500	1,500	1,500				1,500	
5-06100 CONTRIBUTION TO RESERVES						450,000		450,000	
Expense Total	2,419,433	2,532,143	2,763,487	2,532,143		(229,440)		2,302,703	(9.06%)

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3880 RECYCLING & COMPOST COLLECTION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
Net Expense / (Net Revenue)	838,752	1,568,032	1,274,096	1,570,898		70,560		1,641,458	4.68%

4-00934 Costs Recovered - Recyclables - due to blue box transition scheduled to begin July 1, 2023, the City will no longer be receiving this revenue

4-00936 Costs Recovered - Other - annual bluebox program payment from RPFA - due to blue box transition scheduled to begin July 1, 2023, the City will no longer be receiving this revenue

5-04022 Compost Collection - contractual increase plus estimated increase in fuel costs and additional stops required for new streets added

5-04200 Bluebox Processing - blue box transition scheduled to commence July 1, 2023. City will remain responsible for processing recyclables from ICI sectors.

5-04201 Bluebox Collection - blue box transition scheduled to commence July 1, 2023. City will remain responsible for collecting recyclables from ICI sectors.

5-06100 Contribution to Reserves - net savings from transition of blue box program to be allocated to reserve dedicated to the future implementation of the organics waste program to be required by the province (City Council June 6, 2022)

Reserve	2022 Approved Budget	2023 Draft Budget
6655 Organic Waste Program Transition	0	450,000
Total	0	450,000

City of Sarnia

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3885 COMPOST SITE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(30,000)	(25,000)	(30,000)				(30,000)	
4-00940 SALE OF MATERIALS	(126,147)	(97,000)	(109,197)	(97,000)				(97,000)	
Revenue Total	(126,147)	(127,000)	(134,197)	(127,000)				(127,000)	
EXPENSES									
5-01000 SALARIES	28,548	28,794	37,338	28,794		506		29,300	1.76%
5-01025 SALARIES - OVERTIME	2,431	5,200	2,800	5,200				5,200	
5-01050 WAGES		129,139	64,577	129,139		(4,936)		124,203	(3.82%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	6,021	26,944	17,972	26,944		6,382		33,326	23.69%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,316	12,525	7,153	12,525		(3,741)		8,784	(29.87%)
5-02104 PHONE			703						
5-02220 VEHICLE EXPENSE		100,000	100,000	100,000		(25,000)		75,000	(25.00%)
5-02300 OFFICE EXPENSES	524	500	965	500				500	
5-02302 ADVERTISING	2,809	3,500	7,072	3,500				3,500	
5-02420 BUILDING MAINTENANCE	2,069	5,000	2,985	5,000				5,000	
5-02435 GROUNDS MAINTENANCE	102	25,000	23,579	25,000				25,000	
5-02466 CONTRACT EXPENSE	136,921		9,940						
5-03005 MATERIALS	1,593	2,000	2,126	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	83,412	95,000	95,321	95,000				95,000	
5-05700 BANK CHARGES	2,140	1,500	2,046	1,500				1,500	
Expense Total	269,886	435,102	374,577	435,102		(26,789)		408,313	(6.16%)
Net Expense / (Net Revenue)	143,739	308,102	240,380	308,102		(26,789)		281,313	(8.69%)

5-02220 Vehicle Expense - transfer to **6525 Works Equipment Reserve** for annual estimated costs of loader equipment

City of Sarnia

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3150 CARE-A-VAN - TRANSPORTATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	162,005	449,112	349,509	449,112		8,601		457,713	1.92%
5-01055 WAGES - OVERTIME	35,882	17,200	34,145	17,200		(1)		17,199	(0.01%)
5-01085 EDUCATION LEAVE	976								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	35,966	95,693	66,521	95,693		3,366		99,059	3.52%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,235	110,600	67,365	110,600		(13,542)		97,058	(12.24%)
5-01254 CLOTHING/BOOT ALLOWANCE	297	1,250	315	1,250				1,250	
5-02200 GASOLINE	55,756	76,000	96,434	76,000		12,000		88,000	15.79%
5-02210 TIRES	8,198	8,100	9,991	8,100				8,100	
5-02221 VEHICLE LICENSE	2,995	2,956	2,695	2,956				2,956	
5-02360 CLOTHING & UNIFORMS	3,655	3,100	2,996	3,100		2,910		6,010	93.87%
5-02388 OVERTIME MEALS	168	100	122	100				100	
5-05100 FACILITY RENT	1,791	2,640	5,904	2,640		5,900		8,540	223.48%
5-05650 ALLOCATED ADMINISTRATION	16,500	16,500	16,500	16,500				16,500	
Expense Total	356,424	783,251	652,497	783,251		19,234		802,485	2.46%
Net Expense / (Net Revenue)	356,424	783,251	652,497	783,251		19,234		802,485	2.46%

Salaries & Benefits - contractual increases offset by lower estimated cost of non-statutory benefits

5-02200 Gasoline- Increase based on higher cost per litre of fuel

5-05100 Facility Rent - contractual increase for transit terminal lease agreements

City of Sarnia
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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	68,794	64,891	64,391	64,891		3,096		67,987	4.77%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,922	14,223	10,392	14,223		906		15,129	6.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,497	22,036	16,520	22,036		(4,642)		17,394	(21.07%)
5-02384 RADIO & RADAR	3,478	3,863	3,618	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	30,464	62,503	60,117	62,503				62,503	
Expense Total	140,155	167,516	155,038	167,516		(640)		166,876	(0.38%)
Net Expense / (Net Revenue)	140,155	167,516	155,038	167,516		(640)		166,876	(0.38%)

Salaries & Benefits - contractual increases offset by lower estimated cost of non-statutory benefits

City of Sarnia
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3170 CARE-A-VAN - PREMISES & PLANT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	3,466	6,000	6,000	6,000				6,000	
5-02102 ELECTRICITY	4,094	5,000	4,894	5,000				5,000	
5-02103 WATER	4,480	4,366	4,442	4,366				4,366	
5-02420 BUILDING MAINTENANCE	10,833	12,000	10,039	12,000				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	476		454						
5-03002 OTHER OPERATING SUPPLIES	661	410	425	410				410	
5-04043 CONTRACT CLEANING	1,064	2,000	1,224	2,000				2,000	
5-05140 REALTY TAXES	14,214	15,616	15,616	15,616				15,616	
5-06100 CONTRIBUTION TO RESERVES	5,000	15,000	15,000	15,000		5,000		20,000	33.33%
Expense Total	44,288	60,392	58,094	60,392		5,000		65,392	8.28%
Net Expense / (Net Revenue)	44,288	60,392	58,094	60,392		5,000		65,392	8.28%

5-06100 Contribution to Reserve - Reserve needs to be increased to properly fund future vehicle replacements

Reserve	2022 Approved Budget	2023 Draft Budget
6614 Capital Infrastructure Reserve - Transit	15,000	20,000
Total	15,000	20,000

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3175 CARE-A-VAN - ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	87,053	88,024	87,472	88,024		1,546		89,570	1.76%
5-01025 SALARIES - OVERTIME	1,118		1,395						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	18,637	19,022	18,826	19,022		630		19,652	3.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,407	13,244	11,030	13,244		(504)		12,740	(3.81%)
5-01254 CLOTHING/BOOT ALLOWANCE	94	100	94	100				100	
5-02104 PHONE	4,388	5,300	4,830	5,300				5,300	
5-02300 OFFICE EXPENSES	285	1,000	1,658	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,517	1,600	1,540	1,600				1,600	
5-02302 ADVERTISING	970	1,000	676	1,000				1,000	
5-02303 POSTAGE	57	102	82	102				102	
5-02311 TRAINING & EDUCATION	34	1,500	759	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	292	350	350	350				350	
5-04910 OTHER PURCHASED SERVICES	24	5,000	5,000	5,000		(2,000)		3,000	(40.00%)
Expense Total	132,876	136,242	133,712	136,242		(328)		135,914	(0.24%)
Net Expense / (Net Revenue)	132,876	136,242	133,712	136,242		(328)		135,914	(0.24%)

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3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00470 CASH FARES	(4,935)	(11,000)	(11,468)	(11,000)				(11,000)	
4-00471 TICKETS REDEEMED	(5,396)	(28,000)	(10,897)	(28,000)				(28,000)	
4-00472 BUS PASSES	(8,935)	(50,000)	(24,047)	(50,000)				(50,000)	
4-00473 CHARTERS		(1,000)		(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY -GAS TAX	(84,102)	(120,000)	(120,000)	(120,000)				(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(20,235)	(29,199)	(29,000)	(29,199)				(29,199)	
Revenue Total	(123,603)	(239,199)	(195,412)	(239,199)				(239,199)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(123,603)	(239,199)	(195,412)	(239,199)				(239,199)	

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4500 COMMUNITY SERVICES - ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		96,524	45,169	96,524		246,261		342,785	255.13%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		18,819	11,885	18,819		52,732		71,551	280.21%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		8,738	4,370	8,738		31,377		40,115	359.09%
Expense Total		124,081	61,424	124,081		330,370		454,451	266.25%
Net Expense / (Net Revenue)		124,081	61,424	124,081		330,370		454,451	266.25%

Salaries & Benefits - 1 FTE re-allocated from 2052 Property, 1 FTE re-allocated from 5035 By-Law Enforcement, also, to right-size salary allocations from prior year

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4505 PARKS - ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	314,489	321,958	245,111	321,958		(43,763)		278,195	(13.59%)
5-01025 SALARIES - OVERTIME	23,296	32,786	14,623	32,786		3		32,789	0.01%
5-01095 CALL DUTY	11,815	9,100	9,910	9,100		2,900		12,000	31.87%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	55,595	69,668	52,422	69,668		(7,225)		62,443	(10.37%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	33,303	37,310	30,092	37,310		(3,554)		33,756	(9.53%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,412	1,500	1,412	1,500				1,500	
5-02104 PHONE	2,369	3,000	2,481	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,313	1,000	458	1,000				1,000	
5-02311 TRAINING & EDUCATION	298	4,500	2,536	4,500				4,500	
5-02388 OVERTIME MEALS	765	600	694	600				600	
5-05500 REPLACEMENT EQUIPMENT	863								
Expense Total	445,518	481,422	359,739	481,422		(51,639)		429,783	(10.73%)
Net Expense / (Net Revenue)	445,518	481,422	359,739	481,422		(51,639)		429,783	(10.73%)

Salaries & Benefits - decrease due to estimated positioning on salary grid

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4510 GENERAL PARK MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(48,436)	(57,050)	(56,332)	(57,050)				(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(100,000)	(100,000)	(118,462)	(100,000)				(100,000)	
4-00795 OTHER GRANTS & SUBSIDIES			(25,000)						
4-00903 RENTAL REVENUE	(8,094)	(48,800)	(39,755)	(48,800)				(48,800)	
4-00905 DONATIONS			(13,037)						
4-00930 COSTS RECOVERED	(3,122)	(9,500)	(3,000)	(9,500)				(9,500)	
4-06220 CONTRIBUTION FROM RESERVES	(155,950)	(77,975)	(77,975)						(100.00%)
Revenue Total	(315,602)	(293,325)	(333,561)	(215,350)				(215,350)	(26.58%)
EXPENSES									
5-01050 WAGES	365,371	447,404	669,177	447,404		64,604		512,008	14.44%
5-01051 WAGES - SEASONAL	418,913	414,518	327,702	414,518		19,771		434,289	4.77%
5-01055 WAGES - OVERTIME	23,693	43,562	37,774	43,562				43,562	
5-01060 WAGES - CASUAL	316,018	279,410	159,157	279,410		(10,851)		268,559	(3.88%)
5-01095 CALL DUTY			659						
5-01115 STAT HOLIDAY PAY	9,115	8,034	4,633	8,034				8,034	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	181,517	234,384	201,852	234,384		45,295		279,679	19.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,286	77,027	66,214	77,027		9,920		86,947	12.88%
5-01254 CLOTHING/BOOT ALLOWANCE	3,470	3,500	3,128	3,500				3,500	
5-02101 NATURAL GAS	32,897	34,583	35,088	34,583				34,583	
5-02102 ELECTRICITY	110,940	140,000	136,095	140,000				140,000	
5-02103 WATER	52,403	73,890	60,924	73,890				73,890	
5-02104 PHONE	20,919	14,400	21,862	14,400				14,400	
5-02220 VEHICLE EXPENSE	696,400	696,400	696,400	696,400				696,400	
5-02311 TRAINING & EDUCATION	653	3,750	3,221	3,750				3,750	
5-02388 OVERTIME MEALS	1,428	1,000	1,141	1,000				1,000	
5-02420 BUILDING MAINTENANCE	76,075	50,000	58,037	50,000				50,000	
5-02435 GROUNDS MAINTENANCE	155,897	150,000	171,761	150,000				150,000	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	11,234	30,000	29,076	30,000				30,000	
5-03005 MATERIALS	97,649	97,500	116,258	97,500				97,500	
5-04021 GARBAGE COLLECTION	28,965	15,060	19,688	15,060				15,060	

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4510 GENERAL PARK MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-04902 CONTRACT WORK - CHILDREN'S FARM	155,204	155,204	174,999	155,204		7,760		162,964	5.00%
5-05500 REPLACEMENT EQUIPMENT	48,306	10,000	15,766	10,000				10,000	
5-05627 UNPLANNED EXPENDITURES	3,124								
5-05865 LOCOMOTIVE 6069	2,655	5,000	18,187	5,000				5,000	
5-47404 TRAILS AND NATURAL AREAS	39,794	30,000	28,928	30,000				30,000	
Expense Total	2,909,926	3,014,626	3,057,727	3,014,626		136,499		3,151,125	4.53%
Net Expense / (Net Revenue)	2,594,324	2,721,301	2,724,166	2,799,276		136,499		2,935,775	7.88%

Salaries & Benefits - 1 FTE transferred from 4708 Clearwater Arena, increase in OMERS due to OMERS expanding eligibility requirement to non-full-time employees
5-04902 Contract Work - Children's Farm - Contractual CPI increase estimated at 5%

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4511 SPORTS FIELDS MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00625 FACILITY FEES	(69,802)	(80,000)	(71,557)	(80,000)				(80,000)	
4-00627 SUBSIDIZED RENTALS	(9,444)	(100,000)	(76,019)	(100,000)				(100,000)	
Revenue Total	(79,246)	(180,000)	(147,576)	(180,000)				(180,000)	
EXPENSES									
5-02220 VEHICLE EXPENSE	3,700	3,700	3,700	3,700				3,700	
5-02435 GROUNDS MAINTENANCE	41,282	73,000	48,330	73,000				73,000	
5-03005 MATERIALS	39,702	5,000	69,852	5,000				5,000	
Expense Total	84,684	81,700	121,882	81,700				81,700	
Net Expense / (Net Revenue)	5,438	(98,300)	(25,694)	(98,300)				(98,300)	

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4515 GREENHOUSE & HORTICULTURE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	125,450	184,270	240,667	184,270		5,415		189,685	2.94%
5-01051 WAGES - SEASONAL	103,014	132,249	84,588	132,249		8,596		140,845	6.50%
5-01055 WAGES - OVERTIME	1,796	5,578	3,010	5,578				5,578	
5-01060 WAGES - CASUAL	75,949	42,986	21,493	42,986				42,986	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,098	78,783	69,921	78,783		8,415		87,198	10.68%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,558	32,992	26,237	32,992		(244)		32,748	(0.74%)
5-01254 CLOTHING/BOOT ALLOWANCE	916	1,500	1,564	1,500				1,500	
5-02220 VEHICLE EXPENSE	11,000	11,000	11,000	11,000				11,000	
5-02388 OVERTIME MEALS		150	108	150				150	
5-02420 BUILDING MAINTENANCE	1,479	9,000	8,804	9,000				9,000	
5-03005 MATERIALS	27,725	15,000	31,525	15,000				15,000	
Expense Total	411,985	513,508	498,917	513,508		22,182		535,690	4.32%
Net Expense / (Net Revenue)	411,985	513,508	498,917	513,508		22,182		535,690	4.32%

Salaries & Benefits - economic increases

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4551 ARBORICULTURE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(4,000)								
4-06220 CONTRIBUTION FROM RESERVES	(172,800)	(86,400)	(86,400)						(100.00%)
Revenue Total	(176,800)	(86,400)	(86,400)						(100.00%)
EXPENSES									
5-01050 WAGES	500,691	424,925	464,705	424,925		15,369		440,294	3.62%
5-01055 WAGES - OVERTIME	15,780	6,601	9,218	6,601				6,601	
5-01060 WAGES - CASUAL		10,746	12,000	10,746				10,746	
5-01095 CALL DUTY			205						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	108,360	94,477	101,320	94,477		5,804		100,281	6.14%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	70,393	76,923	71,522	76,923		(477)		76,446	(0.62%)
5-01254 CLOTHING/BOOT ALLOWANCE	4,435	3,450	4,145	3,450				3,450	
5-02220 VEHICLE EXPENSE	379,600	379,600	379,640	379,600				379,600	
5-02388 OVERTIME MEALS	2,338	1,000	1,044	1,000				1,000	
5-03005 MATERIALS	30,956	14,420	30,462	14,420				14,420	
5-04910 OTHER PURCHASED SERVICES	82,250	47,000	46,678	47,000				47,000	
Expense Total	1,194,803	1,059,142	1,120,939	1,059,142		20,696		1,079,838	1.95%
Net Expense / (Net Revenue)	1,018,003	972,742	1,034,539	1,059,142		20,696		1,079,838	11.01%

Salaries & Benefits - to right size wages from prior year from contractual and economic increases

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4600 RECREATION - ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00474 ADVERTISING		(15,000)		(15,000)				(15,000)	
4-00930 COSTS RECOVERED	(7,114)	(23,654)	(16,653)	(23,654)				(23,654)	
Revenue Total	(7,114)	(38,654)	(16,653)	(38,654)				(38,654)	
EXPENSES									
5-01000 SALARIES	387,146	212,126	290,578	212,126		19,512		231,638	9.20%
5-01025 SALARIES - OVERTIME	592		1,982						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	83,704	45,740	59,667	45,740		4,979		50,719	10.89%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	50,069	32,734	32,560	32,734		(536)		32,198	(1.64%)
5-02104 PHONE	2,898	3,500	4,172	3,500				3,500	
5-02111 TRANSACTION AND PROCESSING FEES	17,039	68,000	80,715	68,000				68,000	
5-02300 OFFICE EXPENSES	3,005	6,970	6,200	6,970				6,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	513	2,820	600	2,820				2,820	
5-02302 ADVERTISING	776	9,115	5,101	9,115				9,115	
5-02303 POSTAGE	148	2,000	1,088	2,000		(1,000)		1,000	(50.00%)
5-02310 TRAVEL & ACCOMODATIONS		1,000		1,000				1,000	
5-02311 TRAINING & EDUCATION		6,300		6,300				6,300	
5-04005 INSURANCE	2,268	24,658	16,984	24,658				24,658	
5-05500 REPLACEMENT EQUIPMENT		2,000		2,000				2,000	
Expense Total	548,158	416,963	499,647	416,963		22,955		439,918	5.51%
Net Expense / (Net Revenue)	541,044	378,309	482,994	378,309		22,955		401,264	6.07%

Salaries & Benefits - increase due to position change, progression through the salary grid and general increases

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4601 RECREATION - PROGRAMS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	121	(66,000)	(595)	(66,000)				(66,000)	
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY		(38,600)		(38,600)				(38,600)	
4-00905 DONATIONS		(10,000)	(284)	(10,000)		10,000			(100.00%)
4-00930 COSTS RECOVERED		(12,000)		(12,000)		12,000			(100.00%)
4-06220 CONTRIBUTION FROM RESERVES	(2,400)	(2,400)	(2,400)	(2,400)				(2,400)	
Revenue Total	(2,279)	(129,000)	(3,279)	(129,000)		22,000		(107,000)	(17.05%)
EXPENSES									
5-01050 WAGES		9,956	47,808	9,956		(9,956)			(100.00%)
5-01055 WAGES - OVERTIME	170		160						
5-01060 WAGES - CASUAL	1,972	53,734	4,144	53,734		57,957		111,691	107.86%
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	28,713	53,820		53,820		(53,820)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,401	14,733	10,128	14,733		9,723		24,456	65.99%
5-02302 ADVERTISING		7,000	9,625	7,000				7,000	
5-47251 RECREATION PROGRAMS	224	27,000		27,000				27,000	
5-47252 SUMMER ACTIVITY CENTRES		11,500		11,500		(11,500)			(100.00%)
5-47253 SPECIAL ACTIVITIES	12,912	38,000	40,064	38,000				38,000	
5-47254 COMMUNITY DEVELOPMENT		1,000		1,000				1,000	
5-47262 LIFEGUARD SUPPLIES CANATARA PARK	3,746	4,000	3,051	4,000				4,000	
5-47355 CONCERTS/ENTERTAINMENT		11,500	13,458	11,500		1,500		13,000	13.04%
Expense Total	51,138	232,243	128,438	232,243		(6,096)		226,147	(2.62%)
Net Expense / (Net Revenue)	48,859	103,243	125,159	103,243		15,904		119,147	15.40%

4-00905 Donations - remove budget based on historical actuals
4-00930 Costs Recovered - Art goes to school program eliminated; offset by reduction in **5-47252 Special Activities**
Salaries & Benefits - increase in OMERS due to OMERS expanding eligibility requirement to non-full-time employees. Casual and Concessions/lifeguards consolidated to one account.

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4610 CANADA DAY COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00661 CONCESSION REVENUE		(5,000)	(4,609)	(5,000)				(5,000)	
4-00800 FEDERAL SUBSIDY	(6,930)	(20,000)	(15,000)	(20,000)				(20,000)	
4-00905 DONATIONS		(8,000)	(8,025)	(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)	
Revenue Total	(6,930)	(45,000)	(31,634)	(45,000)				(45,000)	
EXPENSES									
5-04005 INSURANCE		2,000	2,000	2,000				2,000	
5-04100 SECURITY SERVICES		2,000	2,000	2,000				2,000	
5-05817 CANADA DAY-PUBLICITY		3,000	3,000	3,000				3,000	
5-05819 CANADA DAY-FIREWORKS	2,748	40,000	30,735	40,000				40,000	
5-05821 CANADA DAY-SOUND SYSTEM		14,000	14,000	14,000				14,000	
5-05825 CANADA DAY-PARADE		3,000	2,750	3,000				3,000	
5-05826 CANADA DAY-WASHROOMS		4,000		4,000				4,000	
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30	1,114	8,000	15,846	8,000				8,000	
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30		6,000	4,016	6,000				6,000	
5-05832 CANADA DAY-MISCELLANEOUS	3,069	8,000	7,462	8,000				8,000	
Expense Total	6,931	90,000	81,809	90,000				90,000	
Net Expense / (Net Revenue)	1	45,000	50,175	45,000				45,000	

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4611 BLUEWATER TRAILS COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00905 DONATIONS	(15,287)		(59,918)						
Revenue Total	(15,287)		(59,918)						
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,500	1,500	1,500				1,500	
5-02302 ADVERTISING		3,000	3,000	3,000				3,000	
5-03005 MATERIALS		5,000	5,000	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	5,287	5,000	7,802	5,000				5,000	
5-05626 SPECIAL PROJECTS	10,000	7,500	67,373	7,500				7,500	
Expense Total	15,287	22,000	84,675	22,000				22,000	
Net Expense / (Net Revenue)		22,000	24,757	22,000				22,000	

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4612 COMMUNITIES IN BLOOM COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00905 DONATIONS			(3,181)						
Revenue Total			(3,181)						
EXPENSES									
5-02302 ADVERTISING		150		150				150	
5-05626 SPECIAL PROJECTS		1,350	4,850	1,350				1,350	
Expense Total		1,500	4,850	1,500				1,500	
Net Expense / (Net Revenue)		1,500	1,669	1,500				1,500	

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4950 STRANGWAY CENTRE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(1,441)	(23,500)	(12,044)	(23,500)				(23,500)	
4-00661 CONCESSION REVENUE		(23,500)		(23,500)				(23,500)	
4-00750 PROVINCIAL SUBSIDY	(62,700)	(52,964)	(54,180)	(52,964)				(52,964)	
4-00800 FEDERAL SUBSIDY	(21,104)	(1,386)		(1,386)				(1,386)	
4-00903 RENTAL REVENUE	(1,375)	(21,800)	(3,650)	(21,800)				(21,800)	
4-00905 DONATIONS	(1,521)	(5,000)		(5,000)		5,000			(100.00%)
4-47803 COSTS RECOVERED - FUNDRAISING		(7,000)	(595)	(7,000)		7,000			(100.00%)
4-47805 COSTS RECOVERED - HOBBY SHOP	941	(2,500)	(1,418)	(2,500)				(2,500)	
4-47806 COSTS RECOVERED - ACTIVITIES	(42,139)	(195,000)	(124,631)	(195,000)				(195,000)	
Revenue Total	(129,339)	(332,650)	(196,518)	(332,650)		12,000		(320,650)	(3.61%)
EXPENSES									
5-01000 SALARIES	155,305	166,022	102,448	166,022		9,256		175,278	5.58%
5-01030 SALARIES - CASUAL	10,810	21,476	13,869	21,476		(21,476)			(100.00%)
5-01050 WAGES			43,788						
5-01060 WAGES - CASUAL						21,476		21,476	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	33,964	38,250	33,288	38,250		4,374		42,624	11.44%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,055	22,500	18,375	22,500		(648)		21,852	(2.88%)
5-02060 FOOD		12,000		12,000				12,000	
5-02101 NATURAL GAS	3,843	5,270	7,068	5,270				5,270	
5-02102 ELECTRICITY	6,256	16,000	10,684	16,000				16,000	
5-02103 WATER	11,152	9,500	11,012	9,500				9,500	
5-02104 PHONE	3,028	2,200	2,902	2,200				2,200	
5-02300 OFFICE EXPENSES	370	3,385	1,058	3,385				3,385	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	699	500	636	500				500	
5-02302 ADVERTISING	275	3,438	2,190	3,438				3,438	
5-02303 POSTAGE		300	300	300				300	
5-02311 TRAINING & EDUCATION		2,000		2,000				2,000	
5-02321 CLEANING SUPPLIES	861	2,500	1,462	2,500				2,500	
5-02420 BUILDING MAINTENANCE	20,443	15,000	19,046	15,000		5,000		20,000	33.33%
5-03204 COMMITTEE EXPENSES-FUNDRAISING		1,000		1,000		(1,000)			(100.00%)

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4950 STRANGWAY CENTRE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	1,501	1,000	801	1,000				1,000	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	26,656	90,500	78,334	90,500				90,500	
5-04043 CONTRACT CLEANING	8,624	27,000	31,045	27,000		3,000		30,000	11.11%
5-05505 NEW EQUIPMENT		1,000	1,000	1,000				1,000	
Expense Total	303,842	440,841	379,306	440,841		19,982		460,823	4.53%
Net Expense / (Net Revenue)	174,503	108,191	182,788	108,191		31,982		140,173	29.56%

4-00905 Donations - removed based on historical actuals
4-47803 Costs Recovered - Fundraising - removed based on historical actuals
Salaries & Benefits - increase due to general increases and OMERS expanding eligibility requirement to non-full-time employees
5-02420 Building Maintenance - based on actual costs in recent years and higher costs of repairs in general combined with an aging facility

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		530		530				530	
5-02302 ADVERTISING		450		450				450	
5-02311 TRAINING & EDUCATION	83	500		500				500	
5-05626 SPECIAL PROJECTS		1,750		1,750				1,750	
Expense Total	83	3,230		3,230				3,230	
Net Expense / (Net Revenue)	83	3,230		3,230				3,230	

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5005 PLANNING AND DEVELOPMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(150,443)	(80,000)	(100,327)	(80,000)				(80,000)	
4-00701 ZONING VERIFICATION FEES	(32,401)	(18,000)	(28,773)	(18,000)				(18,000)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(25,635)	(7,800)	(365)	(7,800)				(7,800)	
4-00720 SALE OF PRINTS, MAPS, ETC	(2,310)	(6,000)	(3,892)	(6,000)				(6,000)	
4-00745 COUNTY RECOVERY	(908,159)	(926,323)	(926,322)	(926,323)		9,694		(916,629)	(1.05%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(47,650)	(61,909)	(67,448)	(61,909)		500		(61,409)	(0.81%)
4-06200 CONTRIBUTION FROM RESERVE FUND	(128,356)								
Revenue Total	(1,294,954)	(1,100,032)	(1,127,127)	(1,100,032)		10,194		(1,089,838)	(0.93%)
EXPENSES									
5-01000 SALARIES	347,449	666,320	572,607	666,320		(12,932)		653,388	(1.94%)
5-01025 SALARIES - OVERTIME	681		(253)						
5-01030 SALARIES - CASUAL	102,821	9,400	32,282	9,400		(9,400)			(100.00%)
5-01050 WAGES	39,839		73,973						
5-01060 WAGES - CASUAL						9,400		9,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	78,416	150,210	130,046	150,210		(7,585)		142,625	(5.05%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,853	94,252	64,389	94,252		(5,989)		88,263	(6.35%)
5-01253 CAR ALLOWANCE	5,403	1,350	5,702	1,350				1,350	
5-01254 CLOTHING/BOOT ALLOWANCE		250		250				250	
5-02104 PHONE	1,758	2,000	1,929	2,000				2,000	
5-02300 OFFICE EXPENSES	7,322	4,500	4,087	4,500				4,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,689	5,000	2,915	5,000				5,000	
5-02302 ADVERTISING	3,314	5,000	4,589	5,000				5,000	
5-02303 POSTAGE	937	3,000	1,599	3,000				3,000	
5-02311 TRAINING & EDUCATION	1,286	8,000	4,000	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,000	1,000	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	4,868	7,000	14,907	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT	734	2,500	1,186	2,500	30,000			32,500	1,200.00%
5-05626 SPECIAL PROJECTS	128,356	3,000	2,454	3,000				3,000	
Expense Total	753,726	962,782	917,412	962,782	30,000	(26,506)		966,276	0.36%

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5005 PLANNING AND DEVELOPMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
Net Expense / (Net Revenue)	(541,228)	(137,250)	(209,715)	(137,250)	30,000	(16,312)		(123,562)	(9.97%)

Salaries & Benefits - decrease due to vacant employee positioning on salary grid offset by progressions on the salary grid
5-05500 Replacement Equipment - laptops, docking stations, monitors for staff, required for new software and day to day operations including supporting on/off-site meetings.

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5010 COMMITTEE OF ADJUSTMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(47,303)	(40,576)	(36,305)	(40,576)				(40,576)	
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(33,114)	(28,283)	(40,485)	(28,283)				(28,283)	
Revenue Total	(80,417)	(68,859)	(76,790)	(68,859)				(68,859)	
EXPENSES									
5-01253 CAR ALLOWANCE	2,300	2,000	2,000	2,000				2,000	
5-02300 OFFICE EXPENSES	536	100	227	100				100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		150		150				150	
5-02302 ADVERTISING		700		700				700	
5-02303 POSTAGE	1,847	1,000	2,043	1,000		500		1,500	50.00%
5-02311 TRAINING & EDUCATION		3,000	1,500	3,000				3,000	
5-05650 ALLOCATED ADMINISTRATION	47,650	61,909	71,020	61,909		(500)		61,409	(0.81%)
Expense Total	52,333	68,859	76,790	68,859				68,859	
Net Expense / (Net Revenue)	(28,084)								

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5020 BUILDING DIVISION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00710 BUILDING PERMIT	(815,941)	(715,000)	(1,002,592)	(715,000)				(715,000)	
4-00930 COSTS RECOVERED	(952)	(6,000)	(4,426)	(6,000)				(6,000)	
4-06220 CONTRIBUTION FROM RESERVES		(67,682)	(67,682)	(67,682)		(61,322)		(129,004)	90.60%
Revenue Total	(816,893)	(788,682)	(1,074,700)	(788,682)		(61,322)		(850,004)	7.78%
EXPENSES									
5-01000 SALARIES	371,677	503,637	408,839	503,637		47,841		551,478	9.50%
5-01025 SALARIES - OVERTIME	487		(5)						
5-01050 WAGES	12,363								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	89,312	108,173	97,015	108,173		10,877		119,050	10.06%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	38,102	74,152	59,525	74,152		(1,072)		73,080	(1.45%)
5-01254 CLOTHING/BOOT ALLOWANCE	888	720	865	720		480		1,200	66.67%
5-02104 PHONE	3,956	6,000	5,179	6,000				6,000	
5-02200 GASOLINE	1,473	1,500	1,862	1,500				1,500	
5-02220 VEHICLE EXPENSE	24,224	24,100	24,126	24,100		1,446		25,546	6.00%
5-02300 OFFICE EXPENSES	11,240	2,750	2,630	2,750				2,750	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,044	3,500	4,120	3,500				3,500	
5-02303 POSTAGE	239	400	289	400				400	
5-02311 TRAINING & EDUCATION	9,807	11,500	5,977	11,500				11,500	
5-02360 CLOTHING & UNIFORMS		250		250		1,750		2,000	700.00%
5-04910 OTHER PURCHASED SERVICES	120,021	1,500	5,777	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	1,838	1,000	1,000	1,000				1,000	
5-05650 ALLOCATED ADMINISTRATION	49,500	49,500	49,500	49,500				49,500	
5-06100 CONTRIBUTION TO RESERVES	79,720		364,035						
Expense Total	816,891	788,682	1,030,734	788,682		61,322		850,004	7.78%
Net Expense / (Net Revenue)	(2)		(43,966)						

4-06220 Contribution from Reserves - the Building Code Act prohibits funds from building permit revenue to be used for any expenses other than to fund the building department activities. Increase in transfer from **6035 Salaries & Benefits** - increase due to contractual increases, progressions through the salary grid and non-union market analysis
Building Permit Reserve to cover the costs increases and balance the department to zero.

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5025 HERITAGE COMMITTEE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		300		300				300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	83	75		75				75	
5-02302 ADVERTISING	1,056	2,000		2,000				2,000	
5-02311 TRAINING & EDUCATION		2,000		2,000				2,000	
5-05800 HERITAGE DAY		400		400				400	
Expense Total	1,139	4,775		4,775				4,775	
Net Expense / (Net Revenue)	1,139	4,775		4,775				4,775	

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5035 BY-LAW ENFORCEMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(174,070)	(183,000)	(175,064)	(183,000)				(183,000)	
4-00711 PERMIT FEES	(1,460)	(1,000)	(865)	(1,000)				(1,000)	
4-00715 PROPERTY STANDARDS INSPECTION FEES	(23,863)	(25,000)	(22,590)	(25,000)				(25,000)	
4-00855 FINES		(90,000)		(90,000)		45,000		(45,000)	(50.00%)
4-00856 PARKING VIOLATIONS	(104,275)	(220,000)	(172,253)	(220,000)				(220,000)	
4-00858 PARKING LOT REVENUE	(123,827)	(150,000)	(124,124)	(150,000)				(150,000)	
4-00900 SUNDRY REVENUE		(500)	(535)	(500)		500			(100.00%)
4-06220 CONTRIBUTION FROM RESERVES	(5,100)	(2,550)	(2,550)						(100.00%)
Revenue Total	(432,595)	(672,050)	(497,981)	(669,500)		45,500		(624,000)	(7.15%)
EXPENSES									
5-01000 SALARIES	652,129	735,084	656,369	735,084		(57,922)		677,162	(7.88%)
5-01025 SALARIES - OVERTIME	5		(96)						
5-01030 SALARIES - CASUAL	68,937	21,490	10,146	21,490		(21,490)			(100.00%)
5-01050 WAGES			24,298						
5-01060 WAGES - CASUAL						47,745		47,745	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	146,785	161,216	154,291	161,216		(3,512)		157,704	(2.18%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	94,278	83,395	76,500	83,395		(11,913)		71,482	(14.29%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,650	2,400	1,945	2,400				2,400	
5-02102 ELECTRICITY	7,545	9,000	8,355	9,000				9,000	
5-02104 PHONE	12,409	11,000	12,442	11,000				11,000	
5-02111 TRANSACTION AND PROCESSING FEES	25,826	15,000	26,769	15,000				15,000	
5-02220 VEHICLE EXPENSE	62,267	53,314	53,330	53,314				53,314	
5-02300 OFFICE EXPENSES	3,969	3,300	3,382	3,300				3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	359	400	237	400				400	
5-02302 ADVERTISING		500		500				500	
5-02303 POSTAGE	5,013	6,000	5,466	6,000				6,000	
5-02311 TRAINING & EDUCATION	203	4,000	2,933	4,000				4,000	
5-02360 CLOTHING & UNIFORMS	2,825	6,000	5,856	6,000				6,000	
5-04900 CONTRACT WORK	23,779	10,000	26,032	10,000		10,000		20,000	100.00%
5-04910 OTHER PURCHASED SERVICES	4,670	16,000	2,781	16,000				16,000	

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5035 BY-LAW ENFORCEMENT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-05000 SUNDRY	1,495		(36)						
5-05140 REALTY TAXES	56,459	56,500	57,111	56,500				56,500	
5-05500 REPLACEMENT EQUIPMENT	230	9,000	5,724	9,000				9,000	
5-05646 BAD DEBT EXPENSE (RECOVERY)	(29,671)	15,000	5,065	15,000				15,000	
5-05700 BANK CHARGES	104	500	391	500				500	
5-05813 SARNIA S.P.C.A. CONTRACT	122,373	121,296	130,692	121,296				121,296	
Expense Total	1,264,639	1,340,395	1,269,983	1,340,395		(37,092)		1,303,303	(2.77%)
Net Expense / (Net Revenue)	832,044	668,345	772,002	670,895		8,408		679,303	1.64%

4-00855 Fines -due to Covid, there is a backlog of cases at the court from which fines are given out for by-law infractions other than the parking violations. No revenue is being received, and a significantly less than prior years amount is expected for the future

Salaries & Benefits - decrease due to 1 FTE re-allocated to **4500 Community Services Administration**, offset by contractual 2021 collective agreement changes and non-union market analysis, also, re-classed 5-01030 salaries-casual to 5-01060 wages-casual

5-04900 Contract Work - contract for removal of distemper animals, based on actual costs from prior year

City of Sarnia

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2052 PROPERTY MAINTENANCE & PRINTING

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	11,841	(17,000)	(7,500)	(17,000)				(17,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(6,570)	(15,500)	(14,447)	(15,500)				(15,500)	
4-06220 CONTRIBUTION FROM RESERVES					(90,000)			(90,000)	
Revenue Total	5,271	(32,500)	(21,947)	(32,500)	(90,000)			(122,500)	276.92%
EXPENSES									
5-01000 SALARIES	334,746	390,794	374,032	390,794		(64,636)		326,158	(16.54%)
5-01025 SALARIES - OVERTIME	2,261		3,112						
5-01030 SALARIES - CASUAL	7,351	9,400		9,400		(9,400)			(100.00%)
5-01050 WAGES			8,095						
5-01060 WAGES - CASUAL						10,745		10,745	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	73,508	84,704	86,896	84,704		(11,272)		73,432	(13.31%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,251	55,796	48,153	55,796		(12,074)		43,722	(21.64%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,882	1,900	1,882	1,900				1,900	
5-02101 NATURAL GAS	20,280	30,000	31,362	30,000				30,000	
5-02102 ELECTRICITY	75,377	93,000	88,903	93,000				93,000	
5-02104 PHONE	5,160	3,000	5,812	3,000				3,000	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	29,327	28,000	33,121	28,000				28,000	
5-02220 VEHICLE EXPENSE	36,303	36,200	36,385	36,200				36,200	
5-02300 OFFICE EXPENSES	23,201	16,490	26,529	16,490				16,490	
5-02303 POSTAGE	1,935	870	595	870				870	
5-02311 TRAINING & EDUCATION	686	6,175	4,357	6,175				6,175	
5-02320 JANITORIAL SUPPLIES	4,344	8,000	5,657	8,000				8,000	
5-02388 OVERTIME MEALS	184		15						
5-02410 EQUIPMENT MAINTENANCE	15,070	2,800	11,502	2,800				2,800	
5-02420 BUILDING MAINTENANCE	111,794	80,000	101,595	80,000		(30,000)		50,000	(37.50%)
5-02421 PEST CONTROL SERVICES						1,000		1,000	
5-02422 PLUMBING SERVICES						26,000		26,000	
5-02423 ELECTRICAL SERVICES						12,000		12,000	
5-02425 ELEVATOR MAINTENANCE	9,213	10,000	11,799	10,000				10,000	
5-02426 WATER TREATMENT SERVICES						1,500		1,500	

City of Sarnia

2023 Draft Operating Budget

2052 PROPERTY MAINTENANCE & PRINTING

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-02427 FLOOR MAT SERVICES						3,000		3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	14,903	7,500	37,263	7,500				7,500	
5-02436 CEMETERY MAINTENANCE		3,000	3,000	3,000				3,000	
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE					90,000			90,000	
5-03005 MATERIALS						20,000		20,000	
5-04043 CONTRACT CLEANING	5,353		38,251						
5-04100 SECURITY SERVICES						4,000		4,000	
5-05500 REPLACEMENT EQUIPMENT	1,235	1,000	911	1,000				1,000	
5-05627 UNPLANNED EXPENDITURES	35,718								
Expense Total	853,082	868,629	959,227	868,629	90,000	(49,137)		909,492	4.70%
Net Expense / (Net Revenue)	858,353	836,129	937,280	836,129		(49,137)		786,992	(5.88%)

4-06220 Contribution from Reserves to fund one time request for repairs outside of normal operations (from 6615 Capital Infrastructure Reserve)

Salaries & Wages - 1 FTE re-allocated to **4500 Community Services Administration**

5-02420 Building Maintenance - Budget re-allocated to different service area lines to better represent actual maintenance costs of facilities; also added budget dollars to maintenance due to the age and condition of the facilities

5-02456 Lochiel Kiwanis Ctr Maintenance - The Lochiel Kiwanis Community Centre is a unique space in the community as a dedicated non-profit space that is directly supported by the City of Sarnia. The City of Sarnia, as the owner of the building and McGibbon Park immediately adjacent to the Centre, provides all capital funding for building and park maintenance and re-investment. Given the age of the structure, regular maintenance of critical foundation components is required to ensure the building stays in good shape for the community.

City of Sarnia

2023 Draft Operating Budget

4700 ARENAS - ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(6,300)	(3,150)	(3,150)						(100.00%)
Revenue Total	(6,300)	(3,150)	(3,150)						(100.00%)
EXPENSES									
5-01000 SALARIES	220,334	103,622	122,784	103,622		86,365		189,987	83.35%
5-01025 SALARIES - OVERTIME	6,349	22,424	4,539	22,424		(12,424)		10,000	(55.40%)
5-01050 WAGES		60,846		60,846		(60,846)			(100.00%)
5-01095 CALL DUTY	5,975	3,654	5,068	3,654		1,208		4,862	33.06%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	46,741	36,293	43,672	36,293		5,548		41,841	15.29%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,430	23,439	21,019	23,439		(919)		22,520	(3.92%)
5-01254 CLOTHING/BOOT ALLOWANCE	941	1,000	941	1,000				1,000	
5-02104 PHONE	1,534	2,000	1,610	2,000				2,000	
5-02220 VEHICLE EXPENSE	26,600	26,600	26,600	26,600				26,600	
5-02311 TRAINING & EDUCATION	1,191	4,000	1,500	4,000				4,000	
5-02388 OVERTIME MEALS	92	1,000	15	1,000				1,000	
Expense Total	332,187	284,878	227,748	284,878		18,932		303,810	6.65%
Net Expense / (Net Revenue)	325,887	281,728	224,598	284,878		18,932		303,810	7.84%

Salaries & Benefits - increase due to 1 position right-sized from prior year which resulted in 1 position re-classified to 5-01000 salaries from 5-01050 wages

City of Sarnia

2023 Draft Operating Budget

4705 PAT STAPLETON ARENA

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(81,245)	(89,141)	(92,054)	(89,141)				(89,141)	
4-00627 SUBSIDIZED RENTALS	(55,127)	(233,850)	(186,241)	(233,850)				(233,850)	
4-00629 SPECIAL EVENTS		(1,650)	(243)	(1,650)				(1,650)	
4-00660 HALL RENTAL	(2,268)	(4,500)	(3,475)	(4,500)				(4,500)	
4-00661 CONCESSION REVENUE		(8,550)		(8,550)				(8,550)	
4-00900 SUNDRY REVENUE		(500)		(500)				(500)	
4-06220 CONTRIBUTION FROM RESERVES	(8,250)	(4,125)	(4,125)						(100.00%)
Revenue Total	(146,890)	(342,316)	(286,138)	(338,191)				(338,191)	(1.21%)
EXPENSES									
5-01050 WAGES	155,352	180,407	174,462	180,407		3,067		183,474	1.70%
5-01055 WAGES - OVERTIME	4,013	12,182	5,364	12,182				12,182	
5-01060 WAGES - CASUAL		17,269	9,401	17,269				17,269	
5-01115 STAT HOLIDAY PAY	369	2,600	1,688	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	33,745	41,962	39,183	41,962		2,746		44,708	6.54%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,633	32,781	22,310	32,781		(339)		32,442	(1.03%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,274	2,000	2,086	2,000				2,000	
5-02101 NATURAL GAS	16,027	20,000	19,385	20,000				20,000	
5-02102 ELECTRICITY	80,399	111,000	100,018	111,000				111,000	
5-02103 WATER	27,269	18,300	20,645	18,300				18,300	
5-02104 PHONE	3,739	3,000	3,761	3,000				3,000	
5-02112 INTERNET/EMAIL SERVICES						10,000		10,000	
5-02200 GASOLINE	3,106	3,000	1,162	3,000				3,000	
5-02220 VEHICLE EXPENSE	32,500	32,500	32,500	32,500				32,500	
5-02388 OVERTIME MEALS	249	300	84	300				300	
5-02410 EQUIPMENT MAINTENANCE						3,500		3,500	
5-02420 BUILDING MAINTENANCE	73,235	52,110	67,503	52,110		7,890		60,000	15.14%
5-02421 PEST CONTROL SERVICES						500		500	
5-02422 PLUMBING SERVICES						1,000		1,000	
5-02423 ELECTRICAL SERVICES						5,000		5,000	
5-02424 FIRE SERVICES						500		500	

City of Sarnia
2023 Draft Operating Budget

4705 PAT STAPLETON ARENA

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-02427 FLOOR MAT SERVICES						700		700	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						3,000		3,000	
5-03005 MATERIALS	2,975	10,000	7,150	10,000				10,000	
5-04021 GARBAGE COLLECTION	895	2,000	1,579	2,000				2,000	
5-04100 SECURITY SERVICES						3,000		3,000	
5-04910 OTHER PURCHASED SERVICES	804		7,875						
5-05500 REPLACEMENT EQUIPMENT		10,000	10,000	10,000				10,000	
5-05627 UNPLANNED EXPENDITURES	382								
Expense Total	446,966	551,411	526,156	551,411		40,564		591,975	7.36%
Net Expense / (Net Revenue)	300,076	209,095	240,018	213,220		40,564		253,784	21.37%

5-02112 Internet/Email Services - budget added for WIFI at the facility
5-02420 Building Maintenance - Budget re-allocated to different service area lines to better represent actual maintenance costs of facilities; also added budget dollars to maintenance due to the age and condition of the facilities

City of Sarnia

2023 Draft Operating Budget

4708 CLEARWATER ARENA

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00474 ADVERTISING	(3,600)								
4-00626 GENERAL ICE RENTALS	(255,588)	(154,067)	(349,609)	(154,067)				(154,067)	
4-00627 SUBSIDIZED RENTALS	25,740	(483,400)	(259,811)	(483,400)				(483,400)	
4-00629 SPECIAL EVENTS	63	(15,000)	(39,689)	(15,000)				(15,000)	
4-00660 HALL RENTAL	770	(12,000)		(12,000)				(12,000)	
4-00661 CONCESSION REVENUE	(61)	(8,550)		(8,550)				(8,550)	
4-00900 SUNDRY REVENUE		(1,500)		(1,500)				(1,500)	
4-06220 CONTRIBUTION FROM RESERVES	(9,250)	(4,625)	(4,625)		(200,000)			(200,000)	4,224.32%
Revenue Total	(241,926)	(679,142)	(653,734)	(674,517)	(200,000)			(874,517)	28.77%
EXPENSES									
5-01050 WAGES	451,991	600,662	507,778	600,662		28,305		628,967	4.71%
5-01051 WAGES - SEASONAL	140,494	49,568	48,800	49,568		(25,887)		23,681	(52.23%)
5-01055 WAGES - OVERTIME	4,093	24,062	17,073	24,062				24,062	
5-01060 WAGES - CASUAL		18,181	9,454	18,181				18,181	
5-01115 STAT HOLIDAY PAY	2,563	6,046	3,811	6,046				6,046	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	123,933	145,071	125,051	145,071		4,156		149,227	2.86%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	86,793	142,277	105,533	142,277		(34,134)		108,143	(23.99%)
5-01254 CLOTHING/BOOT ALLOWANCE	5,046	4,900	4,171	4,900				4,900	
5-02101 NATURAL GAS	30,813	42,882	33,486	42,882				42,882	
5-02102 ELECTRICITY	118,934	169,300	156,100	169,300				169,300	
5-02103 WATER	8,028	5,800	8,402	5,800				5,800	
5-02104 PHONE	2,422	860	2,631	860				860	
5-02112 INTERNET/EMAIL SERVICES						4,500		4,500	
5-02200 GASOLINE	3,967	6,000	4,223	6,000				6,000	
5-02220 VEHICLE EXPENSE	41,000	41,000	41,000	41,000				41,000	
5-02388 OVERTIME MEALS	204	500	517	500				500	
5-02410 EQUIPMENT MAINTENANCE						7,500		7,500	
5-02420 BUILDING MAINTENANCE	105,601	76,000	107,939	76,000	200,000			276,000	263.16%
5-02421 PEST CONTROL SERVICES						500		500	
5-02422 PLUMBING SERVICES						4,500		4,500	

City of Sarnia

2023 Draft Operating Budget

4708 CLEARWATER ARENA

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-02423 ELECTRICAL SERVICES						12,500		12,500	
5-02424 FIRE SERVICES						13,000		13,000	
5-02425 ELEVATOR MAINTENANCE						10,000		10,000	
5-02427 FLOOR MAT SERVICES						950		950	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						6,500		6,500	
5-03005 MATERIALS	6,461	10,000	15,436	10,000				10,000	
5-04021 GARBAGE COLLECTION	3,179	4,000	2,680	4,000				4,000	
5-04100 SECURITY SERVICES						6,000		6,000	
5-04910 OTHER PURCHASED SERVICES	2,256		20,693						
5-05500 REPLACEMENT EQUIPMENT		10,000	10,000	10,000				10,000	
5-05627 UNPLANNED EXPENDITURES	73,978								
Expense Total	1,211,756	1,357,109	1,224,778	1,357,109	200,000	38,390		1,595,499	17.57%
Net Expense / (Net Revenue)	969,830	677,967	571,044	682,592		38,390		720,982	6.34%

4-06220 Contribution from Reserves - to fund the one time requests of major maintenance work outside of normal operating repairs (from 6615 Capital Infrastructure)

Salaries & Benefits - 5-01050 Wages - 1 position re-allocated to 4510 General Parks Maintenance, dollar amount prior year for this was budgeted to 4510 Progressive Auto Sales Arena

5-02420 Building Maintenance -

- \$50,000 one time increase - for roof repairs as per a condition assessment completed in 2022, some areas of the roof are in need of repair to protect the interior of the building from water damage.

Additional work on the eaves trough system and general roof repairs will be completed to protect this asset;

- \$150,000 one time increase for brick and block repairs, caulking replacement around windows and doors; offset with contribution from reserves

- existing budget re-allocated to different service area lines to better represent actual maintenance costs of facilities; also added budget dollars to maintenance due to the age and condition of the facilities

City of Sarnia

2023 Draft Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(400,505)	(510,487)	(605,843)	(510,487)				(510,487)	
4-00627 SUBSIDIZED RENTALS	(65,361)	(307,000)	(187,765)	(307,000)				(307,000)	
4-00629 SPECIAL EVENTS		(10,000)	(7,238)	(10,000)				(10,000)	
4-00674 BUILDING NAMING RIGHTS	10,000	(23,090)	(20,000)	(23,090)				(23,090)	
4-00675 FOOD & BEVERAGE	(27,766)	(79,000)	(55,301)	(79,000)				(79,000)	
4-00676 ANNUAL FEES	(292,835)	(450,000)	(417,756)	(450,000)				(450,000)	
4-00900 SUNDRY REVENUE		(3,000)		(3,000)		3,000			(100.00%)
4-06220 CONTRIBUTION FROM RESERVES	(21,200)	(10,600)	(10,600)		(16,000)			(16,000)	50.94%
Revenue Total	(797,667)	(1,393,177)	(1,304,503)	(1,382,577)	(16,000)	3,000		(1,395,577)	0.17%
EXPENSES									
5-01000 SALARIES	978								
5-01050 WAGES	442,685	475,269	458,199	475,269		(53,715)		421,554	(11.30%)
5-01055 WAGES - OVERTIME	14,430	25,402	22,744	25,402				25,402	
5-01060 WAGES - CASUAL	13,655	25,728	39,891	25,728				25,728	
5-01115 STAT HOLIDAY PAY	7,461	7,176	7,456	7,176				7,176	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	96,133	109,199	104,501	109,199		(8,152)		101,047	(7.47%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	56,902	87,745	69,138	87,745		(11,822)		75,923	(13.47%)
5-01254 CLOTHING/BOOT ALLOWANCE	4,605	4,500	3,650	4,500				4,500	
5-02101 NATURAL GAS	56,545	100,000	128,842	100,000				100,000	
5-02102 ELECTRICITY	413,119	390,000	413,774	390,000				390,000	
5-02103 WATER	23,788	20,225	23,420	20,225				20,225	
5-02104 PHONE	1,980	4,500	2,426	4,500				4,500	
5-02112 INTERNET/EMAIL SERVICES						4,500		4,500	
5-02200 GASOLINE	1,920	4,000	2,624	4,000				4,000	
5-02220 VEHICLE EXPENSE	57,400	72,400	72,400	72,400				72,400	
5-02310 TRAVEL & ACCOMODATIONS		2,000		2,000				2,000	
5-02311 TRAINING & EDUCATION	535	5,000	67	5,000		5,000		10,000	100.00%
5-02388 OVERTIME MEALS	535	1,000	339	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE						8,500		8,500	
5-02420 BUILDING MAINTENANCE	158,670	131,450	131,088	131,450				131,450	

City of Sarnia

2023 Draft Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-02421 PEST CONTROL SERVICES						500		500	
5-02422 PLUMBING SERVICES						15,000		15,000	
5-02423 ELECTRICAL SERVICES						4,000		4,000	
5-02424 FIRE SERVICES						5,000		5,000	
5-02425 ELEVATOR MAINTENANCE						6,000		6,000	
5-02426 WATER TREATMENT SERVICES						3,840		3,840	
5-02427 FLOOR MAT SERVICES						882		882	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE			15,000						
5-03005 MATERIALS	11,512	40,000	40,794	40,000		(10,000)		30,000	(25.00%)
5-04021 GARBAGE COLLECTION	2,779	7,500	4,125	7,500				7,500	
5-04040 SNOW REMOVAL	37,282	40,000	50,756	40,000				40,000	
5-04100 SECURITY SERVICES						6,000		6,000	
5-04910 OTHER PURCHASED SERVICES	12,380	13,000	21,877	13,000		(6,000)		7,000	(46.15%)
5-05505 NEW EQUIPMENT	11,243	5,000	3,634	5,000	16,000			21,000	320.00%
5-05627 UNPLANNED EXPENDITURES	54,062								
5-47620 FACILITY MAINTENANCE & SUPPLIES	417								
Expense Total	1,481,016	1,571,094	1,616,745	1,571,094	16,000	(30,467)		1,556,627	(0.92%)
Net Expense / (Net Revenue)	683,349	177,917	312,242	188,517		(27,467)		161,050	(9.48%)

4-06220 Contribution from Reserves - to fund the one time requests of major maintenance work outside of normal operating repairs (from 6615 Capital Infrastructure)

Salaries & Benefits - 1 position wages re-allocated to **4510 General Parks Maintenance**

5-02420 Building Maintenance - existing budget re-allocated to different service area lines to better represent actual maintenance costs of facilities; also added budget dollars to maintenance due to the age and condition of the facilities

5-05505 New Equipment - A request from our Food & Beverage operator to update the Suites level kitchen in Progressive Auto Sales Arena with appropriate dishwashing capabilities to be able to offer a more efficient service. Work required would include additional electrical, plumbing, grease traps, and dishwashing equipment; offset with contribution from reserves

City of Sarnia

2023 Draft Operating Budget

4715 JACKSON POOL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS			1,785						
5-02102 ELECTRICITY		960		960		(960)			(100.00%)
5-02104 PHONE	894	590	522	590		(590)			(100.00%)
Expense Total	894	1,550	2,307	1,550		(1,550)			(100.00%)
Net Expense / (Net Revenue)	894	1,550	2,307	1,550		(1,550)			(100.00%)

City of Sarnia

2023 Draft Operating Budget

4716 COX YOUTH CENTRE & POOL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00630 PUBLIC SWIMMING		(20,000)		(20,000)				(20,000)	
4-00635 SCHOOL RENTAL & AWARDS		(11,000)		(11,000)				(11,000)	
4-00640 REGISTRATION FEES		(43,300)		(43,300)				(43,300)	
Revenue Total		(74,300)		(74,300)				(74,300)	
EXPENSES									
5-01055 WAGES - OVERTIME	271								
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	70,194	186,990		186,990				186,990	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,353	24,027		24,027		1,235		25,262	5.14%
5-02101 NATURAL GAS	5,804	4,670	4,748	4,670				4,670	
5-02102 ELECTRICITY	12,125	12,000	12,400	12,000				12,000	
5-02103 WATER	16,078	11,000	16,460	11,000				11,000	
5-02104 PHONE	898	800	986	800				800	
5-02420 BUILDING MAINTENANCE	14,679	11,310	11,417	11,310				11,310	
5-03005 MATERIALS	1,512	10,000	11,972	10,000				10,000	
5-47610 POOL LIFEGUARDS & SUPPLIES	1,322	2,900	2,900	2,900				2,900	
Expense Total	130,236	263,697	60,883	263,697		1,235		264,932	0.47%
Net Expense / (Net Revenue)	130,236	189,397	60,883	189,397		1,235		190,632	0.65%

4716 Cox Youth Centre & Pool is changing operations to allow the YMCA to operate and provide swimming instructions through their programming and lifeguards. Leaving the budget as is for 2023 until further agreement details and costs are known.

City of Sarnia

2023 Draft Operating Budget

4900 SARNIA LIBRARY

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	14,949	14,500	15,472	14,500				14,500	
5-02102 ELECTRICITY	48,317	74,000	61,129	74,000				74,000	
5-02103 WATER	10,797	10,000	10,616	10,000				10,000	
5-02112 INTERNET/EMAIL SERVICES						2,500		2,500	
5-02420 BUILDING MAINTENANCE	74,036	25,021	41,886	25,021				25,021	
5-02421 PEST CONTROL SERVICES						500		500	
5-02422 PLUMBING SERVICES						4,000		4,000	
5-02423 ELECTRICAL SERVICES						3,000		3,000	
5-02425 ELEVATOR MAINTENANCE	10,595	7,108	8,372	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	24,035	10,000	13,124	10,000				10,000	
5-03005 MATERIALS						5,700		5,700	
5-04100 SECURITY SERVICES						3,000		3,000	
Expense Total	182,729	140,629	150,599	140,629		18,700		159,329	13.30%
Net Expense / (Net Revenue)	182,729	140,629	150,599	140,629		18,700		159,329	13.30%

5-02420 Building Maintenance - existing budget re-allocated to different service area lines to better represent actual maintenance costs of facilities; also added budget dollars to maintenance due to the age and condition of the facilities

City of Sarnia

2023 Draft Operating Budget

4901 LAWRENCE HOUSE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,577	2,000	1,818	2,000				2,000	
5-02102 ELECTRICITY	2,368	5,000	3,948	5,000				5,000	
5-02103 WATER	915	1,200	1,019	1,200				1,200	
5-02420 BUILDING MAINTENANCE	20,532	13,285	13,742	13,285				13,285	
5-02421 PEST CONTROL SERVICES						500		500	
5-02422 PLUMBING SERVICES						2,500		2,500	
5-02423 ELECTRICAL SERVICES						1,000		1,000	
5-02424 FIRE SERVICES						500		500	
5-02425 ELEVATOR MAINTENANCE	4,920	2,365	1,794	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		1,600	168	1,600				1,600	
5-03005 MATERIALS						500		500	
5-04043 CONTRACT CLEANING	8,535	5,200	7,294	5,200				5,200	
5-04100 SECURITY SERVICES						3,000		3,000	
Expense Total	38,847	30,650	29,783	30,650		8,000		38,650	26.10%
Net Expense / (Net Revenue)	38,847	30,650	29,783	30,650		8,000		38,650	26.10%

5-02420 Building Maintenance - existing budget re-allocated to different service area lines to better represent actual maintenance costs of facilities; also added budget dollars to maintenance due to the age and condition of the facilities

City of Sarnia

2023 Draft Operating Budget

4902 MALL ROAD LIBRARY

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,169		1,193						
5-02102 ELECTRICITY	2,721		3,121						
5-05100 FACILITY RENT	66,737		67,222						
Expense Total	70,627		71,536						
Net Expense / (Net Revenue)	70,627		71,536						

4902 Mall Road Library is maintaining status quo operations and costs until the relocation to Clearwater Arena is finalized

City of Sarnia
2023 Draft Operating Budget

4903 BRIGHT'S GROVE LIBRARY

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,781	2,000	1,962	2,000				2,000	
5-02102 ELECTRICITY	2,164	3,000	2,799	3,000				3,000	
5-02103 WATER	848	1,104	955	1,104				1,104	
5-02420 BUILDING MAINTENANCE	2,197	7,500	7,300	7,500				7,500	
5-02422 PLUMBING SERVICES						1,000		1,000	
5-02423 ELECTRICAL SERVICES						1,000		1,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		3,500	3,413	3,500				3,500	
5-03005 MATERIALS						500		500	
5-04040 SNOW REMOVAL	8,954	6,000	6,860	6,000				6,000	
5-04100 SECURITY SERVICES						3,000		3,000	
Expense Total	15,944	23,104	23,289	23,104		5,500		28,604	23.81%
Net Expense / (Net Revenue)	15,944	23,104	23,289	23,104		5,500		28,604	23.81%

5-02420 Building Maintenance - existing budget re-allocated to different service area lines to better represent actual maintenance costs of facilities; also added budget dollars to maintenance due to the age and condition of the facilities

City of Sarnia

2023 Draft Operating Budget

2490 CORPORATE MUNICIPAL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(1,514,409)		(672,636)						
4-06220 CONTRIBUTION FROM RESERVES	(969,411)	(2,939,949)	(2,939,949)		(4,389,949)			(4,389,949)	49.32%
Revenue Total	(2,483,820)	(2,939,949)	(3,612,585)		(4,389,949)			(4,389,949)	49.32%
EXPENSES									
5-02104 PHONE	29,640	40,400	34,325	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,944	5,950	14,750	5,950				5,950	
5-02311 TRAINING & EDUCATION	45,479	25,000	36,172	25,000				25,000	
5-04005 INSURANCE	657,277	555,890	555,257	555,890		110,087		665,977	19.80%
5-05104 LONG SERVICE RECOGNITION	11,905	12,000	14,866	12,000				12,000	
5-05106 VOLUNTEER RECOGNITION		3,000	3,000	3,000				3,000	
5-05626 SPECIAL PROJECTS	6,259	21,250	21,287	21,250				21,250	
5-06100 CONTRIBUTION TO RESERVES	15,265,114	12,094,657	12,112,357	13,344,657	(1,517,469)	(427,421)		11,399,767	(5.75%)
Expense Total	16,020,618	12,758,147	12,792,014	14,008,147	(1,517,469)	(317,334)		12,173,344	(4.58%)
Net Expense / (Net Revenue)	13,536,798	9,818,198	9,179,429	14,008,147	(5,907,418)	(317,334)		7,783,395	(20.72%)

4-06220 Contribution from Reserves - to provide operational support to entire budget

\$2,939,949 from **6581 Operating Contingency Reserve**

\$1,450,000 from **6220 WSIB Reserve**

5-04005 Insurance - Increase in premiums relating to property and an estimated 18% increase

5-06100 Contribution to Reserves -

Prior year one time reduction reversals:

- \$250,000 to Operating Contingency

- \$1,000,000 from 6615 Capital Infrastructure

2023 Changes:

- \$1,517,469 one time reduction to 6615 Capital Infrastructure to offset tax levy increase

- \$500,000 reduction to 6615 Capital Infrastructure - to offset reporting change in **3033 Engineering - Design** and **3036 Engineering - Construction**; no net impact

- \$72,579 increase to retired debt from **5500 Debt Charges** ; no net impact

- \$75,000 annual funding re-classified from 6615 Capital Infrastructure to new 6385 Community Improvement Plan Reserve; no net impact

City of Sarnia
2023 Draft Operating Budget

2490 CORPORATE MUNICIPAL

Reserve	2022 Approved Budget	2023 Draft Budget
6225 Self Insurance Reserve	486,593	486,593
6385 Community Improvement Plan	0	75,000
6470 Care-a-van Vehicle (retired debt)	17,706	17,706
6581 Operating Contingency	0	250,000
6615 Capital Infrastructure	3,704,923	2,612,454
6615 Capital Infrastructure (retired debt)	4,913,931	4,986,510
6615 Capital Infrastructure (asset mgmt)	2,971,504	2,971,504
Total	12,094,657	11,399,767

City of Sarnia
2023 Draft Operating Budget

5500 DEBT CHARGES

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05758 DEBT CHARGES - RBC PRINCIPAL	832,796	883,894	883,865	883,894		12,365		896,259	1.40%
5-05759 DEBT CHARGES - RBC INTEREST	60,234	45,144	46,393	45,144		(12,365)		32,779	(27.39%)
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	224,502	85,238	85,238	85,238		(70,778)		14,460	(83.04%)
5-05781 INTERNAL DEBT CHARGES - INTEREST	6,259	1,856	1,856	1,856		(1,801)		55	(97.04%)
Expense Total	1,123,791	1,016,132	1,017,352	1,016,132		(72,579)		943,553	(7.14%)
Net Expense / (Net Revenue)	1,123,791	1,016,132	1,017,352	1,016,132		(72,579)		943,553	(7.14%)

5500 Debt Charges - net changes in debt payments based on approved debt payment schedules are transferred to 2490 Corporate Municipal as contribution to reserves for retired debt

City of Sarnia

2023 Draft Operating Budget

5515 UNCLASSIFIED

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	(41,584)	13		13		(13)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	47,555		(1)						
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	561,343	406,233	485,281	406,233		69,203		475,436	17.04%
5-05646 BAD DEBT EXPENSE (RECOVERY)	14,032	2,500	46,759	2,500				2,500	
5-05647 YEAR END INV ADJ EXPENSE (REVENUE)	144,885		44,621						
5-05700 BANK CHARGES	36,584	25,000	27,107	25,000				25,000	
Expense Total	762,815	433,746	603,767	433,746		69,190		502,936	15.95%
Net Expense / (Net Revenue)	762,815	433,746	603,767	433,746		69,190		502,936	15.95%

5-01205 Employee Benefits - increase due to increase in retirees

City of Sarnia

2023 Draft Operating Budget

5520 MUNICIPAL GRANTS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05890 MAJOR EVENTS ASSISTANCE	16,470	50,000	53,597	50,000				50,000	
5-05892 MUNICIPAL GRANTS	88,200	80,000	80,000	80,000				80,000	
Expense Total	104,670	130,000	133,597	130,000				130,000	
Net Expense / (Net Revenue)	104,670	130,000	133,597	130,000				130,000	

5-05892 Municipal Grants	2022 Approved Budget	2023 Draft Budget
Blue Cost Primary Care - Recruitment & Retention	80,000	0
Municipal Grants*	0	80,000
Total	80,000	80,000

*municipal grants allocated as per City Council on budget deliberation day

City of Sarnia

2023 Draft Operating Budget

5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	8,518	9,052	8,854	9,052				9,052	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	146	176	167	176				176	
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND		2,200	2,690	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	460,862	534,675	534,674	534,675		26,734		561,409	5.00%
Expense Total	469,526	546,103	546,385	546,103		26,734		572,837	4.90%
Net Expense / (Net Revenue)	469,526	546,103	546,385	546,103		26,734		572,837	4.90%

5-05814 St Clair Conservation Authority - estimated 5% budget increase

City of Sarnia

2023 Draft Operating Budget

2600 POLICE - OFFICERS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(774,113)	(1,045,500)	(1,035,983)	(1,045,500)				(1,045,500)	
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(122,819)	(124,000)	(252,714)	(124,000)				(124,000)	
4-00404 POLICE ESCORT SERVICE	(20,202)	(55,000)	(39,251)	(55,000)				(55,000)	
4-00405 FEES - IDENTIFICATION SERVICES	(1,836)	(4,000)	(4,002)	(4,000)				(4,000)	
4-00407 LICENSE FEES - BUSINESS	(126,736)	(122,000)	(133,198)	(122,000)				(122,000)	
4-00750 PROVINCIAL SUBSIDY	(262,928)	(51,200)	(51,200)	(51,200)				(51,200)	
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(182,400)	(182,400)	(164,391)	(182,400)				(182,400)	
4-00805 FEDERAL CROWN RECOVERIES	(3,872)	(3,000)	(3,000)	(3,000)				(3,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(20,002)	(52,500)	(43,565)	(52,500)				(52,500)	
4-00925 ADMINISTRATION-FEES	(15,858)	(47,500)	(39,782)	(47,500)				(47,500)	
4-00930 COSTS RECOVERED	(9,819)	(17,500)	(3,231)	(17,500)				(17,500)	
Revenue Total	(1,915,238)	(2,079,253)	(2,144,970)	(2,079,253)				(2,079,253)	
EXPENSES									
5-01000 SALARIES	12,357,788	13,303,651	14,004,653	13,303,651		1,035,959		14,339,610	7.79%
5-01025 SALARIES - OVERTIME	1,034,075	640,000	628,687	640,000				640,000	
5-01035 SALARIES - SPECIALIST PAY	10,783	6,500	6,500	6,500				6,500	
5-01090 COURT TIME	54,113	90,000	87,769	90,000				90,000	
5-01095 CALL DUTY	83,015	75,000	76,427	75,000				75,000	
5-01100 ACTING RANK	92,944	64,000	58,462	64,000				64,000	
5-01105 SPECIAL DUTY PAY	1,521		61,753						
5-01110 VACATION PAY	75,517	2,000	28,552	2,000				2,000	
5-01115 STAT HOLIDAY PAY	93,359	125,000	97,005	125,000				125,000	
5-01125 SHIFT DIFFERENTIAL	26,736	20,000	10,792	20,000				20,000	
5-01130 SEVERANCE PAY	2,756								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,670,010	2,911,231	2,537,699	2,911,231				2,911,231	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,539,735	1,739,718	1,391,253	1,739,718				1,739,718	
5-01253 CAR ALLOWANCE	2,161	2,400	2,101	2,400				2,400	
5-01254 CLOTHING/BOOT ALLOWANCE	32,699	29,400	30,629	29,400				29,400	
5-01258 DRY CLEANING ALLOWANCE	14,724	16,000	16,019	16,000				16,000	

City of Sarnia

2023 Draft Operating Budget

2600 POLICE - OFFICERS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-02300 OFFICE EXPENSES			875						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,503	23,062	21,254	23,062				23,062	
5-02310 TRAVEL & ACCOMODATIONS	3,446	27,980	29,420	27,980				27,980	
5-02311 TRAINING & EDUCATION	146,510	113,000	152,736	113,000				113,000	
5-02360 CLOTHING & UNIFORMS	61,457	79,000	93,289	79,000				79,000	
5-02388 OVERTIME MEALS	12,018	10,000	9,539	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	37,112	21,000	25,384	21,000				21,000	
5-02705 PERSONNEL RECRUITMENT	28,086	17,800	10,752	17,800				17,800	
5-05000 SUNDRY	820	1,500	1,061	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	2,586	3,000	1,049	3,000				3,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	7,293	7,000	3,204	7,000				7,000	
5-05130 WELLNESS PROGRAM		17,000	24,098	17,000				17,000	
Expense Total	18,399,767	19,345,242	19,410,962	19,345,242		1,035,959		20,381,201	5.36%
Net Expense / (Net Revenue)	16,484,529	17,265,989	17,265,992	17,265,989		1,035,959		18,301,948	6.00%

Police Services Budget to be presented at the Police Service Board meeting on November 17, 2022. City staff have included an estimate of an overall increase of 6%. Final budget details and changes will be presented at the City Council Budget Deliberation Day meeting on January 10, 2023.

City of Sarnia

2023 Draft Operating Budget

2605 POLICE - COURT SECURITY

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	413,071	626,779	687,121	626,779		51,014		677,793	8.14%
5-01025 SALARIES - OVERTIME	10,548	10,000	7,640	10,000				10,000	
5-01040 SALARIES - TRAINING PAY		500		500				500	
5-01110 VACATION PAY	2,726	10,000	10,712	10,000				10,000	
5-01115 STAT HOLIDAY PAY	2,578	10,000	3,925	10,000				10,000	
5-01120 SERVICE PAY	1,700	2,000	1,850	2,000				2,000	
5-01125 SHIFT DIFFERENTIAL	15								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,512	136,468	96,670	136,468				136,468	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	45,752	54,360	42,269	54,360				54,360	
5-02388 OVERTIME MEALS	138	100	20	100				100	
Expense Total	563,040	850,207	850,207	850,207		51,014		901,221	6.00%
Net Expense / (Net Revenue)	563,040	850,207	850,207	850,207		51,014		901,221	6.00%

Police Services Budget to be presented at the Police Service Board meeting on November 17, 2022. City staff have included an estimate of an overall increase of 6%. Final budget details and changes will be presented at the City Council Budget Deliberation Day meeting January 10, 2023.

City of Sarnia

2023 Draft Operating Budget

2610 POLICE - COMMUNICATIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(13,838)	(13,875)	(13,875)	(13,875)				(13,875)	
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED	(477,500)	(557,500)		(557,500)				(557,500)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT			(557,500)						
Revenue Total	(494,316)	(574,353)	(574,353)	(574,353)				(574,353)	
EXPENSES									
5-01000 SALARIES	1,551,738	1,615,622	1,687,702	1,615,622		132,616		1,748,238	8.21%
5-01025 SALARIES - OVERTIME	51,211	40,000	35,975	40,000				40,000	
5-01040 SALARIES - TRAINING PAY	2,339	1,200		1,200				1,200	
5-01110 VACATION PAY	22,361	15,665	17,268	15,665				15,665	
5-01115 STAT HOLIDAY PAY	38,299	42,000	34,328	42,000				42,000	
5-01120 SERVICE PAY	5,150	7,000	6,550	7,000				7,000	
5-01125 SHIFT DIFFERENTIAL	5,124	4,500	2,306	4,500				4,500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	266,730	349,394	303,244	349,394				349,394	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	127,241	146,146	115,493	146,146				146,146	
5-02104 PHONE	2,348	8,200	11,183	8,200				8,200	
5-02222 RADIO LICENSE	8,875	10,000	9,060	10,000				10,000	
5-02300 OFFICE EXPENSES	614	3,495	3,690	3,495				3,495	
5-02388 OVERTIME MEALS	322	1,000	683	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	107,023	114,138	117,640	114,138				114,138	
5-03100 PROGRAM SUPPLIES	127	500	500	500				500	
5-05100 FACILITY RENT	26,046	25,768	28,012	25,768				25,768	
5-05505 NEW EQUIPMENT	6,082		10,994						
5-06100 CONTRIBUTION TO RESERVES	400,000	400,000	400,000	400,000				400,000	
Expense Total	2,621,630	2,784,628	2,784,628	2,784,628		132,616		2,917,244	4.76%
Net Expense / (Net Revenue)	2,127,314	2,210,275	2,210,275	2,210,275		132,616		2,342,891	6.00%

Police Services Budget to be presented at the Police Service Board meeting on November 17, 2022. City staff have included an estimate of an overall increase of 6%. Final budget details and changes will be presented at the City Council Budget Deliberation Day meeting January 10, 2023.

City of Sarnia

2023 Draft Operating Budget

2615 POLICE - CIVILIAN

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	2,029,774	2,252,020	2,403,365	2,252,020		183,578		2,435,598	8.15%
5-01025 SALARIES - OVERTIME	14,881	10,000	11,862	10,000				10,000	
5-01040 SALARIES - TRAINING PAY	2,111	600	676	600				600	
5-01110 VACATION PAY	23,623	12,000	21,814	12,000				12,000	
5-01115 STAT HOLIDAY PAY	15,981	15,000	11,379	15,000				15,000	
5-01120 SERVICE PAY	10,150	11,000	8,800	11,000				11,000	
5-01125 SHIFT DIFFERENTIAL	2,486	2,100	1,166	2,100				2,100	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	426,185	483,876	394,800	483,876				483,876	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	217,964	271,951	204,776	271,951				271,951	
5-01253 CAR ALLOWANCE	1,081	1,080	990	1,080				1,080	
Expense Total	2,744,236	3,059,627	3,059,628	3,059,627		183,578		3,243,205	6.00%
Net Expense / (Net Revenue)	2,744,236	3,059,627	3,059,628	3,059,627		183,578		3,243,205	6.00%

Police Services Budget to be presented at the Police Service Board meeting on November 17, 2022. City staff have included an estimate of an overall increase of 6%. Final budget details and changes will be presented at the City Council Budget Deliberation Day meeting January 10, 2023.

City of Sarnia

2023 Draft Operating Budget

2620 POLICE - JANITORIAL

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	295,326	255,340	260,387	255,340		20,420		275,760	8.00%
5-01025 SALARIES - OVERTIME	5,547	1,500	3,119	1,500				1,500	
5-01110 VACATION PAY	2,051	3,000	3,230	3,000				3,000	
5-01115 STAT HOLIDAY PAY	7,080	3,000	3,634	3,000				3,000	
5-01120 SERVICE PAY	950	1,000	1,962	1,000				1,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	53,489	56,026	53,174	56,026				56,026	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,858	20,480	14,840	20,480				20,480	
Expense Total	377,301	340,346	340,346	340,346		20,420		360,766	6.00%
Net Expense / (Net Revenue)	377,301	340,346	340,346	340,346		20,420		360,766	6.00%

Police Services Budget to be presented at the Police Service Board meeting on November 17, 2022. City staff have included an estimate of an overall increase of 6%. Final budget details and changes will be presented at the City Council Budget Deliberation Day meeting on January 10, 2023.

City of Sarnia

2023 Draft Operating Budget

2625 POLICE - STATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(23,862)	(24,365)	(24,365)	(24,365)				(24,365)	
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT		(12,750)	(6,020)	(12,750)				(12,750)	
4-00903 RENTAL REVENUE	(3,900)	(2,000)	(2,000)	(2,000)				(2,000)	
Revenue Total	(27,762)	(39,115)	(32,385)	(39,115)				(39,115)	
EXPENSES									
5-02006 PHOTOGRAPHY SUPPLIES	12,517	6,500	5,535	6,500		209,517		216,017	3,223.34%
5-02101 NATURAL GAS	29,981	30,000	43,278	30,000				30,000	
5-02102 ELECTRICITY	142,573	145,500	145,422	145,500				145,500	
5-02103 WATER	18,879	15,000	16,737	15,000				15,000	
5-02104 PHONE	335,301	217,000	268,260	217,000				217,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	240,935	272,841	100,998	272,841				272,841	
5-02220 VEHICLE EXPENSE	259,792	212,820	165,036	212,820				212,820	
5-02224 VEHICLE RENTALS		1,000	500	1,000				1,000	
5-02300 OFFICE EXPENSES	60,995	58,150	63,931	58,150				58,150	
5-02303 POSTAGE	5,170	7,000	5,576	7,000				7,000	
5-02320 JANITORIAL SUPPLIES	12,286	12,500	8,901	12,500				12,500	
5-02384 RADIO & RADAR	15,028	11,650	1,160	11,650				11,650	
5-02386 MEALS FOR PRISONERS	2,935	3,000	3,295	3,000				3,000	
5-02400 REPAIRS & MAINTENANCE	257,951	200,350	261,816	200,350				200,350	
5-02405 OFFICE EQUIPMENT MAINTENANCE	241,804	244,050	270,922	244,050				244,050	
5-02410 EQUIPMENT MAINTENANCE	24,516	23,320	25,718	23,320				23,320	
5-02435 GROUNDS MAINTENANCE	57,273	45,500	68,912	45,500				45,500	
5-02440 VEHICLE MAINTENANCE	194,488	150,000	187,432	150,000				150,000	
5-03101 PROGRAM SUPPLIES-C.I.D.	8,907	15,900	10,558	15,900				15,900	
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	1,441	10,550	4,084	10,550				10,550	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	11,405	15,500	12,908	15,500				15,500	
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	79,191	78,600	99,630	78,600				78,600	
5-03105 PROGRAM SUPPLIES-COURT SECURITY	957	500	4,004	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	10,056	9,050	7,449	9,050				9,050	
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	6,453	7,400	7,610	7,400				7,400	

City of Sarnia

2023 Draft Operating Budget

2625 POLICE - STATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-03108 PROGRAM SUPPLIES-FIREARMS	65,718	98,195	96,948	98,195				98,195	
5-03109 PROGRAM SUPPLIES-MORALITY	3,435	7,000	8,184	7,000				7,000	
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	7,563	10,000	18,373	10,000				10,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	1,010	3,500	2,548	3,500				3,500	
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION		1,000	1,000	1,000				1,000	
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	24,339	26,500	35,097	26,500				26,500	
5-04005 INSURANCE	299,991	339,125	288,637	339,125				339,125	
5-04910 OTHER PURCHASED SERVICES	19,269	13,820	19,783	13,820				13,820	
5-05000 SUNDRY	1,279	1,500	2,943	1,500				1,500	
5-05100 FACILITY RENT	64,012	63,750	64,849	63,750				63,750	
5-05500 REPLACEMENT EQUIPMENT			9,463						
5-05505 NEW EQUIPMENT	6,936								
5-05627 UNPLANNED EXPENDITURES	17,577		9,271						
5-06100 CONTRIBUTION TO RESERVES	963,456	1,150,000	1,150,000	1,150,000				1,150,000	
5-06910 PROVISION CAPITAL EXPENDITURE	17,000	17,000	20,864	17,000				17,000	
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT	479	6,000	6,711	6,000				6,000	
Expense Total	3,522,898	3,531,071	3,524,343	3,531,071		209,517		3,740,588	5.93%
Net Expense / (Net Revenue)	3,495,136	3,491,956	3,491,958	3,491,956		209,517		3,701,473	6.00%

Police Services Budget to be presented at the Police Service Board meeting on November 17, 2022. City staff have included an estimate of an overall increase of 6%. Final budget details and changes will be presented at the City Council Budget Deliberation Day meeting on January 10, 2023.

City of Sarnia

2023 Draft Operating Budget

2630 POLICE SERVICES BOARD

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(147)	(10,000)	(26,575)	(10,000)				(10,000)	
Revenue Total	(147)	(10,000)	(26,575)	(10,000)				(10,000)	
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,528	4,405	20,729	4,405				4,405	
5-02305 MICSCCELLANEOUS SUPPLIES	3,989	3,000	4,778	3,000				3,000	
5-02311 TRAINING & EDUCATION	253	2,500	356	2,500				2,500	
5-03100 PROGRAM SUPPLIES	740	2,500	2,650	2,500				2,500	
5-04001 LEGAL FEES	220,014	25,000	29,875	25,000				25,000	
5-04910 OTHER PURCHASED SERVICES	5,300	10,000	3,300	10,000		2,394		12,394	23.94%
5-05000 SUNDRY	7,253	2,500	3,982	2,500				2,500	
Expense Total	242,077	49,905	65,670	49,905		2,394		52,299	4.80%
Net Expense / (Net Revenue)	241,930	39,905	39,095	39,905		2,394		42,299	6.00%

Police Services Budget to be presented at the Police Service Board meeting on November 17, 2022. City staff have included an estimate of an overall increase of 6%. Final budget details and changes will be presented at the City Council Budget Deliberation Day meeting on January 10, 2023.

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1055 TAXATION - TRANSIT AREA

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(4,348,121)	(4,469,104)	(4,469,081)	(4,460,417)	(15,000)	(596,185)		(5,071,602)	13.48%
4-00021 SUPPLEMENTARY TAX LEVY	(20,250)	(25,000)	(25,000)	(25,000)				(25,000)	
Revenue Total	(4,368,371)	(4,494,104)	(4,494,081)	(4,485,417)	(15,000)	(596,185)		(5,096,602)	13.41%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	25,351	30,000	36,215	30,000				30,000	
5-00951 TAX REDUCTIONS	1,859								
5-00970 VACANCY REBATE	(127)								
5-00975 CHARITY TAX REBATE	4,148	3,600	7,854	3,600				3,600	
5-00980 TAX EXEMPTIONS	310	1,000	1,000	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	116,376	196,483	196,483	196,483				196,483	
Expense Total	147,917	231,083	241,552	231,083				231,083	
Net Expense / (Net Revenue)	(4,220,454)	(4,263,021)	(4,252,529)	(4,254,334)	(15,000)	(596,185)		(4,865,519)	14.13%

City of Sarnia

2023 Draft Operating Budget

3100 TRANSIT - TRANSPORTATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(17,413)								
Revenue Total	(17,413)								
EXPENSES									
5-01050 WAGES	1,876,270	2,217,129	1,921,154	2,217,129		60,332		2,277,461	2.72%
5-01055 WAGES - OVERTIME	244,622	195,352	199,443	195,352				195,352	
5-01085 EDUCATION LEAVE	3,903								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	405,136	469,091	445,619	469,091		32,321		501,412	6.89%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	416,371	494,359	428,383	494,359		(61,038)		433,321	(12.35%)
5-01254 CLOTHING/BOOT ALLOWANCE	4,988	7,000	5,588	7,000				7,000	
5-02102 ELECTRICITY	7,781	13,550	8,651	13,550				13,550	
5-02103 WATER		1,606		1,606				1,606	
5-02200 GASOLINE	519,258	612,424	899,256	612,424		125,000		737,424	20.41%
5-02210 TIRES	32,795	32,400	37,115	32,400				32,400	
5-02221 VEHICLE LICENSE	13,604	15,000	13,052	15,000				15,000	
5-02223 OTHER LICENSES	8,751	11,500	9,000	11,500		33,026		44,526	287.18%
5-02311 TRAINING & EDUCATION	938								
5-02360 CLOTHING & UNIFORMS	15,799	11,500	11,321	11,500		12,540		24,040	109.04%
5-02388 OVERTIME MEALS	1,562	2,000	1,956	2,000				2,000	
5-02800 SCHEDULING		6,000		6,000				6,000	
5-02801 TICKETS & PASSES	6,382	5,300	5,879	5,300				5,300	
5-02802 TRANSFERS		800		800				800	
5-03002 OTHER OPERATING SUPPLIES	2,507	6,000	5,292	6,000				6,000	
5-04005 INSURANCE	401,755	289,055	409,510	289,055		202,359		491,414	70.01%
5-05100 FACILITY RENT	7,164	21,020	16,275	21,020		24,438		45,458	116.26%
5-05500 REPLACEMENT EQUIPMENT	1,006	1,500	1,500	1,500				1,500	
5-05627 UNPLANNED EXPENDITURES	169,839		21,738						
5-06100 CONTRIBUTION TO RESERVES	47,286	47,286	47,286	47,286				47,286	
Expense Total	4,187,717	4,459,872	4,488,018	4,459,872		428,978		4,888,850	9.62%

City of Sarnia
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3100 TRANSIT - TRANSPORTATION

	2021	2022	2022	2023	2023	2023	2023	2023	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Draft Budget	2023 to 2022 Budget
Net Expense / (Net Revenue)	4,170,304	4,459,872	4,488,018	4,459,872		428,978		4,888,850	9.62%

Salaries & Benefits - contractual increases offset by lower estimated cost of non-statutory benefits
5-02200 Gasoline - increase in fuel costs expected due to rise in fuel prices in both regular gasoline and diesel
5-02360 Clothing & Uniforms - new uniform contract increased costs
5-04005 Insurance - increase in premium costs allocated to transit fleet plus an estimated 18% increase over prior year premiums
5-05100 Facility Rent - increase based on contractual lease agreements for transit terminals

City of Sarnia

2023 Draft Operating Budget

3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(91,435)		(9,311)						
Revenue Total	(91,435)		(9,311)						
EXPENSES									
5-01050 WAGES	511,768	463,755	475,437	463,755		14,646		478,401	3.16%
5-01055 WAGES - OVERTIME	8,866	10,454	18,050	10,454				10,454	
5-01060 WAGES - CASUAL	12,933	10,636	15,706	10,636				10,636	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	107,799	102,576	104,106	102,576		5,711		108,287	5.57%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	106,302	141,396	121,137	141,396		(25,848)		115,548	(18.28%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,038	2,200	2,799	2,200				2,200	
5-01256 TOOL ALLOWANCE	4,413	4,525	4,525	4,525				4,525	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,324	1,945	9,206	1,945	15,000	3,200		20,145	935.73%
5-02311 TRAINING & EDUCATION		3,000	3,000	3,000				3,000	
5-02360 CLOTHING & UNIFORMS	10,873	6,900	7,345	6,900		15,723		22,623	227.87%
5-02384 RADIO & RADAR	13,914	15,000	14,254	15,000				15,000	
5-02388 OVERTIME MEALS	107	100	15	100				100	
5-02401 SMALL TOOLS	350	600	532	600				600	
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	272,693	290,648	359,415	290,648		55,000		345,648	18.92%
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	4,445	4,570	5,014	4,570		1,375		5,945	30.09%
Expense Total	1,059,825	1,058,305	1,140,541	1,058,305	15,000	69,807		1,143,112	8.01%
Net Expense / (Net Revenue)	968,390	1,058,305	1,131,230	1,058,305	15,000	69,807		1,143,112	8.01%

Salaries & Benefits - contractual increases offset by lower estimated cost of non-statutory benefits

5-02301 Memberships & Subscriptions - new maintenance software subscription fees and a one time fee of \$15,000 for new MTO reporting equipment

5-02360 Clothing & Uniforms - new uniform contract resulting in higher costs

5-42100 Vehicle Maintenance - Bus Repairs - costs for parts have increased significantly

City of Sarnia

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3120 TRANSIT - PREMISES & PLANT

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	17,566	23,000	23,529	23,000				23,000	
5-02102 ELECTRICITY	17,562	21,000	20,057	21,000				21,000	
5-02103 WATER	17,921	15,400	16,766	15,400		1,500		16,900	9.74%
5-02215 ENVIRONMENTAL DISPOSAL	3,697	5,500	2,057	5,500				5,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	2,383	5,000	6,978	5,000				5,000	
5-03002 OTHER OPERATING SUPPLIES	3,748	4,850	4,136	4,850				4,850	
5-04043 CONTRACT CLEANING	4,256	9,480	7,449	9,480				9,480	
5-05140 REALTY TAXES	56,857	62,463	62,463	62,463				62,463	
5-06100 CONTRIBUTION TO RESERVES	15,000	40,000	40,000	40,000				40,000	
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING	52,393	45,000	64,283	45,000				45,000	
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	8,242	27,000	26,766	27,000				27,000	
Expense Total	199,625	258,693	274,484	258,693		1,500		260,193	0.58%
Net Expense / (Net Revenue)	199,625	258,693	274,484	258,693		1,500		260,193	0.58%

City of Sarnia

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3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	540,320	580,696	628,302	580,696		69,253		649,949	11.93%
5-01025 SALARIES - OVERTIME	15,379	3,288	5,083	3,288				3,288	
5-01030 SALARIES - CASUAL	1,956								
5-01095 CALL DUTY	11,940	3,004	8,198	3,004				3,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	117,726	124,596	131,792	124,596		16,307		140,903	13.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	64,453	79,245	73,263	79,245		3,340		82,585	4.21%
5-01254 CLOTHING/BOOT ALLOWANCE	1,241	1,100	1,173	1,100				1,100	
5-02104 PHONE	18,378	15,500	19,152	15,500		2,000		17,500	12.90%
5-02300 OFFICE EXPENSES	6,148	19,187	16,513	10,500				10,500	(45.28%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,068	7,200	8,821	7,200				7,200	
5-02302 ADVERTISING	9,483	15,000	11,069	15,000				15,000	
5-02303 POSTAGE	257	510	509	510				510	
5-02310 TRAVEL & ACCOMODATIONS		500		500				500	
5-02311 TRAINING & EDUCATION	137	5,250	3,076	5,250				5,250	
5-02388 OVERTIME MEALS	15		15						
5-02405 OFFICE EQUIPMENT MAINTENANCE	292	1,600	1,600	1,600				1,600	
5-04910 OTHER PURCHASED SERVICES	1,507	5,000	4,239	5,000				5,000	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	7,186	5,000	12,285	5,000		5,000		10,000	100.00%
5-05137 AGENTS' COMMISSION - BUS ADVERTISING		4,200		4,200				4,200	
5-06100 CONTRIBUTION TO RESERVES	246,588	246,588	246,588	246,588				246,588	
Expense Total	1,049,074	1,117,464	1,171,678	1,108,777		95,900		1,204,677	7.80%
Net Expense / (Net Revenue)	1,049,074	1,117,464	1,171,678	1,108,777		95,900		1,204,677	7.80%

Salaries & Benefits - increase due to progression through salary grids, economic increases and to right-size salaries from prior year

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3140 TRANSIT REVENUE - OPERATIONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00470 CASH FARES	(281,473)	(370,000)	(370,164)	(370,000)				(370,000)	
4-00471 TICKETS REDEEMED	(146,260)	(210,000)	(212,399)	(210,000)				(210,000)	
4-00472 BUS PASSES	(494,254)	(1,067,000)	(790,938)	(1,067,000)				(1,067,000)	
4-00473 CHARTERS	(2,077)	(25,000)	(6,122)	(25,000)				(25,000)	
4-00474 ADVERTISING	(20,304)	(72,200)	(29,900)	(72,200)				(72,200)	
4-00750 PROVINCIAL SUBSIDY	(748,663)		(600,000)						
4-00759 PROVINCIAL SUBSIDY -GAS TAX	(262,034)	(693,211)	(693,211)	(693,211)				(693,211)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(211,872)	(193,902)	(208,193)	(193,902)				(193,902)	
Revenue Total	(2,166,937)	(2,631,313)	(2,910,927)	(2,631,313)				(2,631,313)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,166,937)	(2,631,313)	(2,910,927)	(2,631,313)				(2,631,313)	

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3500 SANITARY SEWER MAINTENANCE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED			(16,240)						
Revenue Total			(16,240)						
EXPENSES									
5-01000 SALARIES	98,289	88,868	105,358	88,868		16,550		105,418	18.62%
5-01025 SALARIES - OVERTIME			12,528						
5-01050 WAGES	435,593	367,548	481,798	367,548		17,086		384,634	4.65%
5-01055 WAGES - OVERTIME	99,744	117,442	116,823	117,442				117,442	
5-01060 WAGES - CASUAL						9,547		9,547	
5-01095 CALL DUTY			1,265						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	119,384	101,658	109,414	101,658		10,636		112,294	10.46%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	76,564	80,333	70,848	80,333		(8,208)		72,125	(10.22%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,872	4,398	3,599	4,398				4,398	
5-02220 VEHICLE EXPENSE	365,300	365,300	365,300	365,300		21,918		387,218	6.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						1,800		1,800	
5-02311 TRAINING & EDUCATION	7,591	15,738	15,610	15,738				15,738	
5-02388 OVERTIME MEALS	5,150	10,583	5,599	10,583				10,583	
5-03005 MATERIALS	97,881	150,000	148,951	150,000				150,000	
5-04005 INSURANCE	733,854	649,213	630,668	649,213		107,866		757,079	16.61%
5-04910 OTHER PURCHASED SERVICES	345,887	243,305	213,396	243,305				243,305	
5-04912 CCTV INSPECTIONS/REPAIRS		200,000	150,704	200,000				200,000	
5-05500 REPLACEMENT EQUIPMENT		3,100	1,250	3,100				3,100	
5-05627 UNPLANNED EXPENDITURES	1,020								
5-05650 ALLOCATED ADMINISTRATION	37,900	37,900	37,900	37,900				37,900	
5-05893 FLOOD MITIGATION GRANT PROGRAM						200,000		200,000	
5-06100 CONTRIBUTION TO RESERVES	7,332,200	8,970,169	8,970,168	8,970,169		500,000		9,470,169	5.57%
Expense Total	9,760,229	11,405,555	11,441,179	11,405,555		877,195		12,282,750	7.69%
Net Expense / (Net Revenue)	9,760,229	11,405,555	11,424,939	11,405,555		877,195		12,282,750	7.69%

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3500 SANITARY SEWER MAINTENANCE

Salaries & Benefits - Increase due to contractual increases for 5-01000 salaries and 5-01050 wages
5-02220 Vehicle Expense - Budget increase for the annual contribution to fleet maintenance and replacement
5-02301 Memberships & Subscriptions - Increase for annual subscription fees for new Blackline Monitoring system
5-04005 Insurance - Lower premium overall for fleet insurance, combined with an anticipated 18% increase over prior year actual premium costs
5-05893 Flood Mitigation Grant Program - To provide financial assistance to homeowners for flood mitigation as outlined in the July 12, 2021 Council Report
5-06100 Contribution to Reserves - Increase to the Capital Infrastructure - Sewer Reserve; see table below

Reserve #	Reserve Name	2022 Approved Budget	2023 Draft Budget
6616	Sewer Infrastructure Reserve - Retired Debt	2,659,511	2,659,511
6616	Sewer Infrastructure Reserve - Contribution to Capital	5,267,452	6,267,453
6616	Sewer Infrastructure Reserve - Asset Management	1,043,205	1,043,205
6616	Sewer Infrastructure Reserve - To offset increase in allocated administration to fund the design & construction operating departments		-500,000
Total		8,970,169	9,470,169

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3501 ENVIRONMENTAL SERVICES GROUP

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(165)		(164)						
Revenue Total	(165)		(164)						
EXPENSES									
5-01000 SALARIES	685,698	689,327	686,317	689,327		106,136		795,463	15.40%
5-01025 SALARIES - OVERTIME	28,246	36,986	44,748	36,986				36,986	
5-01030 SALARIES - CASUAL	10,024	11,842	3,112	11,842		(11,842)			(100.00%)
5-01050 WAGES			7,240						
5-01055 WAGES - OVERTIME	689		60						
5-01060 WAGES - CASUAL						10,636		10,636	
5-01095 CALL DUTY	7,890	10,802	10,656	10,802				10,802	
5-01100 ACTING RANK	1,964	1,496	1,218	1,496		(1,496)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	148,082	149,524	153,261	149,524		24,834		174,358	16.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	77,645	84,814	77,202	84,814		8,527		93,341	10.05%
5-01254 CLOTHING/BOOT ALLOWANCE	1,513	1,552	1,513	1,552				1,552	
5-02054 CHEMICALS	1,680	1,000	500	1,000				1,000	
5-02101 NATURAL GAS	3,522	3,220	10,076	3,220				3,220	
5-02102 ELECTRICITY	271,395	316,481	301,732	316,481				316,481	
5-02103 WATER	2,200		683						
5-02104 PHONE	36,692	37,560	37,492	37,560				37,560	
5-02220 VEHICLE EXPENSE	96,400	96,400	96,518	96,400		5,784		102,184	6.00%
5-02300 OFFICE EXPENSES	11,409	2,500	7,461	2,500				2,500	
5-02311 TRAINING & EDUCATION	799	8,000	4,655	8,000				8,000	
5-02360 CLOTHING & UNIFORMS	32,767	29,552	31,065	29,552		500		30,052	1.69%
5-02388 OVERTIME MEALS	1,393	2,000	1,379	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	92,499	186,760	183,963	186,760				186,760	
5-02420 BUILDING MAINTENANCE	246,193	173,237	264,480	173,237				173,237	
5-03005 MATERIALS	8,991	5,000	13,429	5,000				5,000	
5-03006 LANDFILL MONITORING	63,625	53,212	109,959	53,212		30,000		83,212	56.38%
5-04910 OTHER PURCHASED SERVICES	195,576	71,041	152,251	71,041				71,041	
5-04925 SPILLS RESPONSE	8,449	20,000	19,916	20,000				20,000	

City of Sarnia
2023 Draft Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-05505 NEW EQUIPMENT	19,760		22,777		10,000			10,000	
5-05627 UNPLANNED EXPENDITURES	69,973		447						
Expense Total	2,125,074	1,992,306	2,244,110	1,992,306	10,000	173,079		2,175,385	9.19%
Net Expense / (Net Revenue)	2,124,909	1,992,306	2,243,946	1,992,306	10,000	173,079		2,175,385	9.19%

Salaries & Benefits - 1 additional FTE requested, contractual increases and non-union market analysis
5-02220 Vehicle Expense - Budget increase for the annual contribution to fleet maintenance and replacement
5-02360 Clothing & Uniforms - Personal protective equipment for new FTE
5-03006 Landfill Monitoring - Increased monitoring requirements resulting from remedial measure installations
5-05505 New Equipment - Cellular phone replacements for maintenance staff

City of Sarnia
2023 Draft Operating Budget

3502 OPERATIONS CENTRE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS		7,200	6,500	7,200				7,200	
5-02102 ELECTRICITY		8,400	7,500	8,400				8,400	
5-02103 WATER		2,000	1,800	2,000				2,000	
5-02104 PHONE		1,200	1,100	1,200				1,200	
5-02300 OFFICE EXPENSES		2,500	2,200	2,500				2,500	
5-02410 EQUIPMENT MAINTENANCE		10,000	9,310	10,000				10,000	
5-02420 BUILDING MAINTENANCE		5,000	4,344	5,000				5,000	
5-03005 MATERIALS		10,000	8,000	10,000				10,000	
5-04910 OTHER PURCHASED SERVICES		10,000	8,086	10,000				10,000	
Expense Total		56,300	48,840	56,300				56,300	
Net Expense / (Net Revenue)		56,300	48,840	56,300				56,300	

City of Sarnia

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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(2,000)								
4-00901 OTHER FEES & SERVICE CHARGES	(349,775)	(350,000)	(471,396)	(350,000)		(100,000)		(450,000)	28.57%
Revenue Total	(351,775)	(350,000)	(471,396)	(350,000)		(100,000)		(450,000)	28.57%
EXPENSES									
5-01000 SALARIES	966,074	970,555	1,014,627	970,555		196,279		1,166,834	20.22%
5-01025 SALARIES - OVERTIME	63,891	40,572	50,052	40,572				40,572	
5-01030 SALARIES - CASUAL	65,953	47,840	24,517	47,840		(47,840)			(100.00%)
5-01050 WAGES		15,751	11,233	15,751		16,948		32,699	107.60%
5-01060 WAGES - CASUAL						47,839		47,839	
5-01095 CALL DUTY	17,667	13,496	12,338	13,496				13,496	
5-01100 ACTING RANK	13,745		180						
5-01115 STAT HOLIDAY PAY	19,441	20,996	12,999	20,996				20,996	
5-01125 SHIFT DIFFERENTIAL	2,258	7,164	3,858	7,164		(7,164)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	222,918	223,100	218,715	223,100		52,379		275,479	23.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	99,592	131,269	108,024	131,269		22,897		154,166	17.44%
5-01254 CLOTHING/BOOT ALLOWANCE	5,264	5,005	5,112	5,005		(3,500)		1,505	(69.93%)
5-02052 LAB SUPPLIES	16,144	19,000	18,652	19,000				19,000	
5-02054 CHEMICALS	173,344	210,820	238,135	210,820				210,820	
5-02056 UV SYSTEM SUPPLIES	30,837	110,194	91,243	110,194				110,194	
5-02101 NATURAL GAS	77,192	120,000	124,434	120,000				120,000	
5-02102 ELECTRICITY	552,289	600,000	572,147	600,000				600,000	
5-02103 WATER	693		697						
5-02104 PHONE	19,673	23,000	21,579	23,000				23,000	
5-02200 GASOLINE	6,743	12,000	9,158	12,000		(12,000)			(100.00%)
5-02220 VEHICLE EXPENSE	25,800	40,800	40,800	40,800	60,000	2,448		103,248	153.06%
5-02300 OFFICE EXPENSES	4,812	5,000	9,943	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,099	1,000	997	1,000				1,000	
5-02303 POSTAGE	295	1,000		1,000				1,000	
5-02311 TRAINING & EDUCATION	8,162	20,000	18,538	20,000				20,000	
5-02360 CLOTHING & UNIFORMS						35,000		35,000	

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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
5-02370 SLUDGE SCREENING & GRIT REMOVAL	40,402	55,000	48,427	55,000				55,000	
5-02388 OVERTIME MEALS	306	990	1,058	990				990	
5-02390 COMBINED SEWER OVERFLOW FACILITY	30,147	29,866	29,858	29,866				29,866	
5-02391 SEWAGE USE BY-LAW ENFORCEMENT		6,600	3,300	6,600				6,600	
5-02392 LAGOON OPERATION	560								
5-02410 EQUIPMENT MAINTENANCE	371,415	260,000	327,560	260,000				260,000	
5-02420 BUILDING MAINTENANCE	126,972	75,000	102,674	75,000		25,000		100,000	33.33%
5-04043 CONTRACT CLEANING		20,000	15,859	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	35,122	65,000	63,580	65,000				65,000	
5-04920 SCADA MAINTENANCE	21,324	60,477	53,741	60,477				60,477	
5-05144 QUALITY ASSURANCE/CONTROL	24,924	25,000	25,972	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	971	5,000	6,890	5,000	15,000	5,000		25,000	400.00%
5-05505 NEW EQUIPMENT	290		980						
5-05627 UNPLANNED EXPENDITURES	21,336		1,731						
5-05650 ALLOCATED ADMINISTRATION	31,600	33,000	33,000	33,000		7,500		40,500	22.73%
5-47620 FACILITY MAINTENANCE & SUPPLIES		75,000	37,764	75,000				75,000	
Expense Total	3,099,255	3,349,495	3,360,372	3,349,495	75,000	340,786		3,765,281	12.41%
Net Expense / (Net Revenue)	2,747,480	2,999,495	2,888,976	2,999,495	75,000	240,786		3,315,281	10.53%

4-00901 Other Fees & Service Charges - To right-size raw sewage ticket revenue

Salaries & Benefits - Increase due to 1 FTE re-allocated from **3005 - Public Works**, 0.50 FTE re-allocated from **3885 - Compost Site**, 1 FTE re-allocated from **3507 - Bio-Solids**, 0.50 FTE re-allocated from **3125 - Transit Administration**, **5-01125 shift differential** included in **5-01000 salaries**

5-02200 Gasoline - Budget not required; Fuel costs are included in **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - Increase for the annual contribution to fleet maintenance and replacement; one-time increase required for the purchase of two ATV's

5-02360 Clothing & Uniforms - Arc flash personal protective equipment for operators

5-02420 Building Maintenance - Cost of maintaining aging assets, increase in cost of materials/services

5-05500 Replacement Equipment - One time increase to replace cellular phones; increase in cost of maintaining aging assets, increase in cost of materials/services

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

City of Sarnia

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3506 BRIGHTS GROVE LAGOONS

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	73,782	68,964	85,217	68,964		16,344		85,308	23.70%
5-01025 SALARIES - OVERTIME	6,633	4,706	4,634	4,706				4,706	
5-01100 ACTING RANK	2,105								
5-01115 STAT HOLIDAY PAY			689						
5-01125 SHIFT DIFFERENTIAL	42								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,298	15,059	17,091	15,059		3,549		18,608	23.57%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,839	10,828	10,032	10,828		274		11,102	2.53%
5-01254 CLOTHING/BOOT ALLOWANCE	471	501	471	501				501	
5-02054 CHEMICALS	62,157	70,000	71,198	70,000				70,000	
5-02102 ELECTRICITY	57,382	95,000	74,715	95,000				95,000	
5-02104 PHONE	541	600	611	600				600	
5-02200 GASOLINE	7,012	7,000		7,000		(7,000)			(100.00%)
5-02220 VEHICLE EXPENSE	10,300	10,300	10,300	10,300		618		10,918	6.00%
5-02388 OVERTIME MEALS	46								
5-02410 EQUIPMENT MAINTENANCE	27,174	95,000	82,768	45,000		20,000		65,000	(31.58%)
5-02420 BUILDING MAINTENANCE	49,931	30,500	30,579	30,500		9,000		39,500	29.51%
5-05144 QUALITY ASSURANCE/CONTROL	8,675	11,000	9,718	11,000				11,000	
Expense Total	332,388	419,458	398,023	369,458		42,785		412,243	(1.72%)
Net Expense / (Net Revenue)	332,388	419,458	398,023	369,458		42,785		412,243	(1.72%)

Salaries & Benefits - Increase due to 2021 collective agreement change from Assistant Operators to Operators
5-02200 Gasoline- Budget not required; Fuel costs are included in **5-02220 Vehicle Expense**
5-02220 Vehicle Expense - Increase for the annual contribution to fleet maintenance and replacement
5-02410 Equipment Maintenance - Cost of maintaining aging assets, increase in cost of materials/services
5-02420 Building Maintenance - Cost of maintaining aging assets, increase in cost of materials/services

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3507 BIO-SOLIDS

	2021	2022	2022	2023	2023	2023	2023	2023	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Draft Budget	2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	168,204	226,731	198,249	226,731		(54,626)		172,105	(24.09%)
5-01025 SALARIES - OVERTIME	34,715	30,004	20,696	30,004		(1)		30,003	
5-01055 WAGES - OVERTIME			93						
5-01100 ACTING RANK	10,033								
5-01115 STAT HOLIDAY PAY	679		919						
5-01125 SHIFT DIFFERENTIAL	1,610	2,002	1,078	2,002		(2,002)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	41,460	49,851	48,643	49,851		(11,999)		37,852	(24.07%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,538	33,405	26,293	33,405		(11,228)		22,177	(33.61%)
5-01254 CLOTHING/BOOT ALLOWANCE	941	1,512	941	1,512				1,512	
5-02054 CHEMICALS	86,559	108,750	198,452	108,750		50,000		158,750	45.98%
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	111,950	150,000	140,898	150,000		50,000		200,000	33.33%
5-02200 GASOLINE			15,022			4,000		4,000	
5-02220 VEHICLE EXPENSE	26,900	26,900	26,900	26,900		1,614		28,514	6.00%
5-02388 OVERTIME MEALS	92	400	233	400				400	
5-02410 EQUIPMENT MAINTENANCE	292,771	200,000	176,395	150,000				150,000	(25.00%)
5-02420 BUILDING MAINTENANCE	4,830	10,000	18,270	10,000				10,000	
5-04010 MANAGEMENT SERVICES	130,364	155,000	161,002	155,000				155,000	
5-04910 OTHER PURCHASED SERVICES	43,653	109,260	52,101	109,260				109,260	
Expense Total	975,299	1,103,815	1,086,185	1,053,815		25,758		1,079,573	(2.20%)
Net Expense / (Net Revenue)	975,299	1,103,815	1,086,185	1,053,815		25,758		1,079,573	(2.20%)

Salaries & Benefits - 1 FTE re-allocated to **3505 Water Pollution Control Centre**
5-02054 Chemicals - To right-size and for increase in fuel surcharge and cost due to inflation
5-02055 Nviro Chemical - Aekaline Admixture - Increase in fuel surcharge and cost due to inflation
5-02200 Gasoline - Fuel surcharge for on-site heavy equipment
5-02220 Vehicle Expense - Increase for the annual contribution to fleet maintenance and replacement

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3510 SEWER - GENERAL ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	45,507	44,408	54,216	44,408		3,328		47,736	7.49%
5-01025 SALARIES - OVERTIME			(2)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	9,604	9,491	11,872	9,491		792		10,283	8.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,350	5,866	6,490	5,866		(92)		5,774	(1.57%)
5-01254 CLOTHING/BOOT ALLOWANCE	471		471						
5-02466 CONTRACT EXPENSE	403,140	438,533	438,533	438,533		13,156		451,689	3.00%
5-02490 WORKS CENTRE OPERATION	744,589	701,489	701,489	701,489		(13,200)		688,289	(1.88%)
5-05140 REALTY TAXES	306,777	285,474	285,474	285,474		27,937		313,411	9.79%
5-05650 ALLOCATED ADMINISTRATION	999,007	936,906	936,907	936,906		564,806		1,501,712	60.28%
5-06100 CONTRIBUTION TO RESERVES	196,817	111,487	111,487	111,487				111,487	
Expense Total	2,711,262	2,533,654	2,546,937	2,533,654		596,727		3,130,381	23.55%
Net Expense / (Net Revenue)	2,711,262	2,533,654	2,546,937	2,533,654		596,727		3,130,381	23.55%

Salaries & Benefits - Increase due to economic increases
5-02466 Contract Expense - Contractual increase of 3% for inflation plus customer growth
5-02490 Works Centre Operation - Decrease in costs to perform services for Works Centre Operations
5-05140 Realty Taxes - to right-size and increase 2023 payment in lieu of taxes for wastewater pumping stations
5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments

Reserve #	Reserve Name	2022 Approved Budget	2023 Draft Budget
6225	SelfInsuranceReserve	21,142	21,142
6615	SewerInfrastructureRenewalReserve	90,345	90,345
Total		111,487	111,487

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3590 SEWER AREA - REVENUE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(18,651,564)	(20,510,583)	(20,512,314)	(20,410,583)	(85,000)	(1,956,330)		(22,451,913)	9.47%
Revenue Total	(18,651,564)	(20,510,583)	(20,512,314)	(20,410,583)	(85,000)	(1,956,330)		(22,451,913)	9.47%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(18,651,564)	(20,510,583)	(20,512,314)	(20,410,583)	(85,000)	(1,956,330)		(22,451,913)	9.47%

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

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3600 STORM SEWER MAINTENANCE

	2021	2022	2022	2023	2023	2023	2023	2023	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Draft Budget	2023 to 2022 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(716,059)	(890,887)	(849,473)	(890,887)		(13,457)		(904,344)	1.51%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(35,510)	(43,000)	(29,932)	(43,000)				(43,000)	
Revenue Total	(751,569)	(933,887)	(879,405)	(933,887)		(13,457)		(947,344)	1.44%
EXPENSES									
5-01000 SALARIES	39,509	41,068	22,748	41,068		(158)		40,910	(0.38%)
5-01025 SALARIES - OVERTIME	1,363		117						
5-01030 SALARIES - CASUAL	19,287								
5-01050 WAGES	327,919	379,208	361,747	379,208		20,195		399,403	5.33%
5-01055 WAGES - OVERTIME	13,647	35,908	27,225	35,908				35,908	
5-01095 CALL DUTY			325						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	74,929	90,035	82,534	90,035		7,574		97,609	8.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	50,084	72,431	55,744	72,431		(8,554)		63,877	(11.81%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,642		3,285						
5-02388 OVERTIME MEALS	720	2,000	1,502	2,000				2,000	
5-03005 MATERIALS	12,287	25,600	16,123	25,600		(5,600)		20,000	(21.88%)
5-04910 OTHER PURCHASED SERVICES	22,101	50,000	48,120	50,000				50,000	
5-06100 CONTRIBUTION TO RESERVES	187,081	237,637	237,647	237,637				237,637	
Expense Total	751,569	933,887	857,117	933,887		13,457		947,344	1.44%
Net Expense / (Net Revenue)			(22,288)						

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

Salaries & Benefits - Increase due to economic increases

5-03005 Materials - Decrease based on historical actuals

City of Sarnia
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3600 STORM SEWER MAINTENANCE

Reserve #	Reserve Name	2022 Draft Budget	2023 Draft Budget
6616	SewerInfrastructureReserve	187,081	187,081
6616	SewerInfrastructureReserve- Asset Management	50,556	50,556
Total		237,637	237,637

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2023 Draft Operating Budget

3700 WATER - ADMINISTRATION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	45,507	44,408	45,094	44,408		3,328		47,736	7.49%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	9,604	9,491	7,647	9,491		792		10,283	8.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,349	5,866	4,275	5,866		(92)		5,774	(1.57%)
5-02500 LAWSS ADMINISTRATION	385,712	455,333	455,333	455,333		73,796		529,129	16.21%
5-04005 INSURANCE	102,681	116,959	97,943	116,959		585		117,544	0.50%
5-05114 LAWSS OPERATING COSTS	2,838,759	3,113,714	3,113,715	3,113,714		103,112		3,216,826	3.31%
5-05650 ALLOCATED ADMINISTRATION	410,200	409,400	409,400	409,400		17,000		426,400	4.15%
5-05710 CITY'S SHARE LAWSS CAPITAL	2,813,702	2,804,339	2,804,338	2,804,339		368,296		3,172,635	13.13%
5-06100 CONTRIBUTION TO RESERVES	791,349								
Expense Total	7,402,863	6,959,510	6,937,745	6,959,510		566,817		7,526,327	8.14%
Net Expense / (Net Revenue)	7,402,863	6,959,510	6,937,745	6,959,510		566,817		7,526,327	8.14%

Salaries & Benefits - Increase due to economic increases and to right-size from prior year
5-02500 LAWSS Administration - Increase of 11.67% in LAWSS Draft Budget including a 10.29% increase in City's portion (based on 2019-2021 average flow data)
5-04005 Insurance - Lower premium overall for fleet insurance, combined with an anticipated 18% increase over prior year actual premium costs
5-05114 LAWSS Operating Costs - Increase of 11.67% in LAWSS Draft Budget including a 10.29% increase in City's portion (based on 2019-2021 average flow data)
5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments
5-05710 City's Share LAWSS Capital - Increase of 11.67% in LAWSS Draft Budget including a 10.29% increase in City's portion (based on 2019-2021 average flow data)

2022	LAWSS Approved Budget			City of Sarnia Portion (Flows = 60.81%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500 LAWSS Administration	260,000		260,000	158,106		158,106
5-05114 LAWSS Operating	4,219,902	8,500	4,228,402	2,566,122	5,169	2,571,291
5-05710 LAWSS Capital	15,256,088	3,500	15,259,588	9,277,227	2,128	9,279,355
Total	19,735,990	12,000	19,747,990	12,001,455	7,297	12,008,753

City of Sarnia
2023 Draft Operating Budget

3700 WATER - ADMINISTRATION

2023	LAWSS Draft Budget			City of Sarnia Portion (Flows = 60.06%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500 LAWSS Administration	881,000		881,000	529,129		529,129
5-05114 LAWSS Operating	5,576,020	- 220,000	5,356,020	3,348,958	- 132,132	3,216,826
5-05710 LAWSS Capital	5,282,443		5,282,443	3,172,635	-	3,172,635
Total	11,739,463	- 220,000	11,519,463	7,050,721	- 132,132	6,918,589

City of Sarnia

2023 Draft Operating Budget

3705 WATER - DISTRIBUTION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(92,854)		(3,279)						
Revenue Total	(92,854)		(3,279)						
EXPENSES									
5-01000 SALARIES	236,455	139,814	223,940	139,814		111,930		251,744	80.06%
5-01025 SALARIES - OVERTIME			4,159						
5-01050 WAGES	839,446	954,838	899,555	954,838		(3,343)		951,495	(0.35%)
5-01055 WAGES - OVERTIME	241,984	335,178	320,205	335,178				335,178	
5-01095 CALL DUTY			755						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	239,736	242,608	245,854	242,608		28,054		270,662	11.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	145,863	188,615	153,926	188,615		(19,204)		169,411	(10.18%)
5-01254 CLOTHING/BOOT ALLOWANCE	8,250	7,322	7,355	7,322				7,322	
5-02102 ELECTRICITY	2,107	4,500	4,354	4,500				4,500	
5-02104 PHONE	7,347	7,000	7,132	7,000				7,000	
5-02220 VEHICLE EXPENSE	324,400	324,400	324,400	324,400		19,464		343,864	6.00%
5-02300 OFFICE EXPENSES	376	2,050	626	2,050				2,050	
5-02311 TRAINING & EDUCATION	12,246	43,125	42,813	43,125		(10,000)		33,125	(23.19%)
5-02388 OVERTIME MEALS	12,241	15,000	14,942	15,000				15,000	
5-02466 CONTRACT EXPENSE	602,123	592,648	592,648	592,648		17,779		610,427	3.00%
5-02467 CONTRACT EXPENSE ABOVE FIXED	31,294	25,440	32,000	25,440		763		26,203	3.00%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03004 MATERIALS - WATER METERS	35,684	25,440	25,203	25,440		763		26,203	3.00%
5-03005 MATERIALS	308,404	350,000	400,323	350,000				350,000	
5-04910 OTHER PURCHASED SERVICES	249,512	400,000	396,587	400,000		(50,000)		350,000	(12.50%)
5-05500 REPLACEMENT EQUIPMENT	3,195	7,140	15,841	7,140		2,860		10,000	40.06%
5-05650 ALLOCATED ADMINISTRATION	703,807	640,006	640,007	640,006		550,306		1,190,312	85.98%
5-06100 CONTRIBUTION TO RESERVES	5,464,718	5,988,367	5,988,367	5,988,367		(389,383)		5,598,984	(6.50%)
Expense Total	10,213,777	11,038,080	11,085,581	11,038,080		259,989		11,298,069	2.36%
Net Expense / (Net Revenue)	10,120,923	11,038,080	11,082,302	11,038,080		259,989		11,298,069	2.36%

City of Sarnia
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3705 WATER - DISTRIBUTION

Salaries & Benefits - to right-size from prior year, economic increases, and contractual increases
5-02220 Vehicle Expense - Budget increase for the annual contribution to fleet maintenance and replacement
5-02311 Training & Education - To right-size
5-02466 Contract Expense - Contractual increase of 3% for inflation plus customer growth
5-02467 Contract Expense Above Fixed - Contractual increase of 3% for inflation plus customer growth
5-03004 Materials - Water Meters - Contractual increase of 3% for inflation plus customer growth
5-04910 Other Purchased Services - Decreased based on historical actuals
5-05500 Replacement Equipment - Increased based on historical actuals
5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments
5-06100 Contribution to Reserves - See table below

Reserve #	Reserve Name	2022 Approved Budget	2023 Draft Budget
6617	Water Infrastructure Reserve - Capital Infrastructure	4,934,015	4,934,015
6617	Water Infrastructure Reserve - Asset Management	988,561	988,561
6615	Capital Infrastructure	57,595	57,595
6225	Self-Insurance Reserve	8,196	8,196
6617	Water Infrastructure Reserve - To offset increase in allocated administration to fund 3033 Engineering Design & 3036 Engineering - Construction operating departments	-	-389,383
Total		5,988,367	5,598,984

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2023 Draft Operating Budget

3706 WATER - LEAD REDUCTION

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00930 COSTS RECOVERED	(399,537)	(414,787)	(347,793)	(414,787)		274,787		(140,000)	(66.25%)
Revenue Total	(399,537)	(414,787)	(347,793)	(414,787)		274,787		(140,000)	(66.25%)
EXPENSES									
5-01050 WAGES	141,978	221,830	141,502	221,830		2,362		224,192	1.06%
5-01055 WAGES - OVERTIME			829						
5-01060 WAGES - CASUAL	16,891								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,879	36,614	22,417	36,614		9,937		46,551	27.14%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		14,843	7,421	14,843		(1,444)		13,399	(9.73%)
5-02104 PHONE	2,539	2,500	3,280	2,500				2,500	
5-02220 VEHICLE EXPENSE	9,000	9,000	9,000	9,000		540		9,540	6.00%
5-02300 OFFICE EXPENSES	1,478	10,000	2,476	10,000				10,000	
5-02302 ADVERTISING		5,000	600	5,000				5,000	
5-02303 POSTAGE	5,039	3,000	2,048	3,000				3,000	
5-03005 MATERIALS	4,562	5,000	3,078	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	127,154	75,000	102,389	75,000		(65,000)		10,000	(86.67%)
5-05100 FACILITY RENT	11,237	12,000	11,650	12,000				12,000	
5-05124 TESTING	58,781	20,000	13,824	20,000				20,000	
Expense Total	399,538	414,787	320,514	414,787		(53,605)		361,182	(12.92%)
Net Expense / (Net Revenue)	1		(27,279)			221,182		221,182	

3706 Water - Lead Reduction was a net zero operating department until such time that \$1.5 million in previously approved 2018 and 2019 Capital funding was fully utilized. In 2023 this funding will be exhausted and will have an operating impact of \$221,182.

Salaries & Benefits - Increase due to OMERS plan changes
5-02220 Vehicle Expense - Budget increase for the annual contribution to fleet maintenance and replacement
5-04910 Other Purchased Services - Decrease due to the operating needs of the program nearing completion

City of Sarnia
2023 Draft Operating Budget

3790 WATER - REVENUE

Account	2021 Actuals	2022 Budget	2022 Forecast	2023 Base Budget	2023 One Time Budget	2023 Non-Service Level	2023 Service Level	2023 Draft Budget	Variance 2023 to 2022 Budget
REVENUE									
4-00570 WATER BILLINGS	(17,386,074)	(17,907,336)	(17,900,176)	(17,907,336)		(1,047,988)		(18,955,324)	5.85%
4-00571 HYDRANT USAGE CHARGE	(19,462)	(12,000)	(11,909)	(12,000)				(12,000)	
4-00572 WATER SHUT-OFF FEE		(428)		(428)				(428)	
4-00900 SUNDRY REVENUE	(52,879)	(35,000)	(36,923)	(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	(62,543)	(40,000)	(45,978)	(40,000)				(40,000)	
Revenue Total	(17,523,784)	(17,997,590)	(17,997,812)	(17,997,590)		(1,047,988)		(19,045,578)	5.82%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(17,523,784)	(17,997,590)	(17,997,812)	(17,997,590)		(1,047,988)		(19,045,578)	5.82%