

THE CORPORATION OF THE CITY OF SARNIA
People Serving People

CORPORATE SERVICES DIVISION

OPEN SESSION REPORT

TO: Mayor and Members of Council

FROM: Jane Qi, City Treasurer
David Stockdale, General Manager of Corporate Services

DATE: June 12, 2023

SUBJECT: 2022 Preliminary Year-End Results

Recommendation:

It is recommended:

1. That Sarnia City Council authorize Staff to transfer the 2022 preliminary General operating surplus of \$3,758,947 to the 6581 Operating Contingency Reserve; and
2. That Sarnia City Council authorize Staff to transfer the 2022 preliminary Sarnia Police Services operating surplus of \$23,908 to the 6565 Police Operating Contingency Reserve; and
3. That Sarnia City Council accept the Transit preliminary operating results that include \$633,789 of Provincial Gas Tax funding and \$350,295 of Safe Restart funding resulting in actual operations equal to the budget; and
4. That Sarnia City Council authorize Staff to transfer the 2022 preliminary Sanitary Sewer deficit of \$303,337 as follows to the 6590 Sewer Rates Stabilization Reserve; and
5. That Sarnia City Council authorize Staff to transfer the 2022 preliminary Water deficit of \$242,823 to the 6450 Water Rates Stabilization Reserve.

Executive Summary:

The 2022 preliminary year-end operating results for all budgets combined is a surplus of \$3,296,121, which represents 2.03 per cent of the \$162,378,641 combined budget. This includes:

- A surplus of \$3,782,859 (3.29 per cent) in the General Operating Budget, including a \$23,910 surplus in the Sarnia Police Services budget
- A nil variance in the Transit Operating Budget
- A deficit of \$303,337 (-1.39 per cent) in the Sewer Budget
- A deficit of \$242,823 (-1.32 per cent) in the Water Budget

The City has no unfunded COVID-19 financial impacts in the 2022 preliminary year-end operating results. Expense pressures were fully offset by mitigation efforts as well as the utilization of \$1,022,931 of Safe Restart funding provided by the Federal and Ontario Governments. However, there was no funding received in 2022 under the Safe Restart program. The remaining Safe Restart Transit Funding totaling \$456,422 will need to be paid back.

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

Background:

In preparation for the 2022 year-end audit, staff have prepared the preliminary year-end financial results and are reporting these to Council. These figures are still subject to audit by the City's external auditors and as such, amounts may change.

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

- 2022 Budget represents the Operating, Transit, Sewer, and Water budgets as approved by Council.
- 2022 YTD Actuals represents the actual revenues and expenses from January to December 2022.
- Variance represents the difference between the Budget column and the YTD Actuals column. A variance in brackets represents a negative variance and is an unfavourable result.

Comments:

Total Combined Budget – Preliminary Year-End Results

The 2022 year-end financial results identify \$165,663,350 in revenue and \$162,367,229 in expenditures including General Operating, Transit, Sewer, and Water. This results in a combined surplus of \$3,296,121. The key drivers to these surpluses are identified and discussed below.

General Operating Budget

The 2022 General Operating surplus (excluding Transit, Sewer, and Water) is \$3,782,857. This represents 3.29 per cent of the \$115,046,377 total 2022 General Operating Budget.

The table below highlights the key drivers of the surplus:

Key Drivers	Variance \$ Surplus (Deficit)
Savings:	
Labour costs – salary, wages, and benefits	2,439,022
COVID-19 Safe Restart funding	672,636
Bluebox collection and processing	635,592
Insurance	125,407
Electricity	256,606
Legal Fees	73,102
Business licences and bingo revenues	104,067
Supplemental billings and penalty and interest on taxes	493,327
Software and Licensing	128,177
Bluewater Power dividend	95,418
Investment Income and HST recovery	230,305
Training and Education	105,650
Pressures:	
Arenas, Sportsfields, and Strangway revenues	(604,525)
Gasoline	(112,924)
Garbage collection	(252,812)
Facilities maintenance	(508,914)
By-law revenues	(206,230)
All other variances combined	85,045
Police surplus	23,910
Total General Operating surplus	3,782,859

Revenue Increases:

- **COVID-19 – Safe Restart funding** - \$672,636 was transferred from reserves to offset the general operating budget financial impacts of the COVID-19 pandemic.
- **Supplemental Billings and Interest and penalties** – over budget by \$493,327 due to higher than budgeted arrears balances and increased supplemental billings.
- **Bluewater Power Dividend** – over budget by \$95,418 based on the actual Bluewater Power dividend received for 2022.

- **Business license and bingo revenue** –over budget by \$104,067 due to increased events and business operations resulting from pandemic recovery.
- **Investment income and HST recovery** – over budget by \$230,305 due to increased HST recovery on commercial activities.

Revenue Pressures:

- **COVID-19 Arenas, Sports fields, and Strangway revenues** – under budget by \$604,525 due to pandemic-related closures and reduced programming.
- **By-law revenues** – under budget by \$206,230 due to COVID-19 related reductions in parking lot and parking violation revenues and other fines.

Expense Savings:

- **Labour Costs** – forecasting to be under budget by \$2,439,022 due to vacancies and leaves.
- **Blue Box collection and processing** – under budget by \$635,592 due to lower collection costs, higher commodity process, and a small increase in funding.
- **Insurance** – under budget by \$125,407 due to lower insurance costs.
- **Training and education** – underbudget by \$105,650 due to COVID-19 pandemic related restrictions.
- **Electricity** – under budget by \$256,606, due to COVID-19 related closures and conversions to more efficient LED lighting.
- **Legal Fees** – under budget by \$73,102 due to lower-than-expected legal expenses.
- **Software and Licensing** – under budget by \$128,177 due to the purchase of software levelling off.

Expense Pressures:

- **Gasoline** – over budget by \$112,924 due to increasing prices of gasoline.
- **Garbage collection** – over budget by \$252,812 due to increased contract costs for waste collection.
- **Facilities maintenance** – over budget by \$508,914 due to a number of unplanned facility repairs and increasing costs of services.

Transit Budget

The 2022 Transit Budget is balanced with lower than budgeted Provincial Gas Tax funding of \$59,423.

The table below highlights the key drivers of Transit results:

Key Drivers	Variance \$ Surplus (Deficit)
Savings	
Salaries and benefits	231,486
COVID-19 Safe Restart funding	350,295
Pressures	
COVID-19 fare revenues	(217,986)
Gasoline	(239,740)
Insurance	(120,455)
Provincial Gas Tax funding not required	(59,423)
All other variances combined	55,823
Total Transit balanced budget	0

The Transit budget is balanced to zero through the transfer of funding from 6020 Provincial Gas Tax Reserve. The Transit results were in a surplus position prior to the transfer of any Provincial Gas Tax funds and therefore funding was lower than budget by \$59,423.

Financial Impacts of COVID-19 Pandemic

The table below presents the COVID-19 Financials for Safe Restart Funding:

Phase No.	Year	Actual Received	Used - 2020	Used - 2021	Used - 2022	Total Used	Remaining Funding
General Funding							
<i>Phase 1</i>	2020	2,033,600	-1,350,652	-682,948		-2,033,600	0
<i>Phase 2</i>	2021	407,000	0	-407,000		-407,000	0
<i>Phase 3</i>	2021	1,301,071	0	-628,435	-672,636	-1,301,071	0
Subtotal		3,741,671	-1,350,652	-1,718,383	-672,636	-3,741,671	0
Transit Funding							
<i>Phase 1</i>	2020	1,103,777	-524,007	-395,789		-919,796	183,981
<i>Phase 2</i>							
<i>Phase 3</i>	2021	1,066,622		-443,866	-350,295	-794,161	272,461
Subtotal		2,170,399	-524,007	-839,655	-350,295	456,442	456,442
Combined Total		5,912,070	-1,874,659	-2,558,038	-1,022,931	-5,455,628	456,442

Safe Restart General Funding under Phase One totaled \$2,033,600. After transferring \$1,350,652 to general operations to offset the COVID-19 financial impact in 2020, \$682,948 of the Phase One funding remains. The

City was allocated two additional Safe Restart funding amounts of \$407,000 in Phase Two and \$1,301,071 under Phase Three in 2021. The amount of \$1,718,383 was utilized in 2021 and the remaining funding of \$672,635 was used in 2022 to offset the COVID-19 financial impact. The City has fully utilized all of the \$3,741,671 funding received. There is no remaining balance of general Safe Restart funds.

Transit Phase One Safe Restart Funding totaled \$1,103,777, leaving \$183,981 after transferring \$542,007 and \$395,789 in 2020 and 2021 respectively. The City was allocated a further \$1,066,622 of claims-based funding under Phase Three. The amount of \$794,161 was utilized in 2021 and 2022 to offset the COVID-19 financial impact leaving \$272,461 for Phase Three. The total of \$456,422 unused funding will need to be paid back as they are claims-based funds.

Sewer Budget

The 2022 Sewer Budget deficit is \$303,337. This represents -1.39 per cent of the \$21,794,470 Sewer Budget.

The table below highlights the key drivers of the surplus:

Key Drivers	Variance \$ Surplus (Deficit)
Savings:	
Raw sewage revenue	226,990
CCTV inspections/repairs	179,433
Electricity	168,083
Pressures:	
Sewer surcharge revenue	(395,504)
Building/facility maintenance	(196,463)
Sludge screening and grit removal	(152,895)
All other variances combined	(132,981)
Total Sewer deficit	(303,337)

Increased Revenues:

- **Raw sewage** – two new agreements, and an increase in one existing overstrength agreement during 2022 resulted in an increase in revenue of \$226,990.

Decreased Revenues:

- **Sewer surcharge revenue** – less water distribution revenue than expected as well as more days in the December billing cycle accrued to January 2023 resulted in \$395,504 less sewer revenue.

Expense Savings:

- **CCTV inspections/repairs** – the CCTV operator was unable to fulfil the contractual obligations, resulting in 2022 savings \$179,433. The work was deferred to 2023.
- **Electricity at WPCC** – savings of \$168,083 due to the efficiency of the new UV system as well as the bio-solids process not being operational during the Capital upgrade.

Expense Pressures:

- **Sludge screening and grit removal at WPCC** – overbudget by \$152,895 due to an overabundance of illegal materials disposed into the collection system which caused a significant increase in screenings and landfill material.
- **Environmental Services Group and WPCC building maintenance** – an increase in wet well cleaning due to an overabundance of illegal materials disposed into the collection system and an increase in the cost of materials resulted in \$196,463 in additional costs.

Water Budget

The 2022 Water Budget deficit is \$242,823. This represents -1.32 per cent of the \$18,412,377 total Water Budget.

The table below highlights the key drivers of the surplus:

Key Drivers	Variance \$ Surplus (Deficit)
Savings:	
Salaries and benefits	130,126
Pressures:	
Water revenue	(200,863)
Materials	(152,449)
All other variances combined	(19,636)
Total Water deficit	(242,823)

Decreased Revenues:

- **Water revenue** - less water distribution revenue than expected as well as more days in the December billing cycle accrued to January 2023 resulted in \$200,863 less water revenue.

Expense Savings:

- **Salaries and benefits** – full complement of staff was not required as the operating phase of the Lead Reduction Program is coming to an end. Capital work to begin in 2023.

Expense Pressures:

- **Water Distribution materials** – over budget by \$152,449 due to an increase in watermain breaks and the cost of materials.

Stabilization Reserve Balances

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

In the tax-supported operations, this would currently equate to \$6.4 million to \$12.9 million based on the 2022 budget. The City has been slowly building these reserves, and the 2022 preliminary year end balances of the tax-supported stabilization reserves, after transferring 2022 surpluses, is \$13,347,418, comprised as follows:

Reserve	2022 Ending Reserve Balance
6581 Operating Contingency	12,280,455
6565 Police Operating Contingency	577,994
6585 Tax Stabilization – Transit	488,969
Total	\$13,347,418

- (1) As part of the 2022 budget, Council approved the transfer of \$2,939,909 of the Operating Contingency reserve to the operating budget.

In the rates-supported operations, this would currently equate to \$2.0 million - \$4.0 million. The 2022 preliminary year-end balance of the rates-supported stabilization reserves is \$3,565,783, comprised as follows:

Reserve	2022 Ending Reserve Balance
6450 Water Rates Stabilization	2,497,667
6590 Sewer Rates Stabilization	1,068,116
Total	\$3,565,783

Property Tax Arrears

Property tax arrears are the accounts and amounts that are past due. Staff regularly monitor tax arrears. The tax arrears at December 31, 2022 and December 31, 2021 are as follows:

	December 31, 2021	December 31, 2022	Change
Unpaid Accounts	1439	1342	-97
Year End Balance	3,045,598	3,433,944	388,346
Taxes Levied	142,210,905	145,249,726	2.14%
Per Cent Collected	97.86%	97.64%	-0.22%

The accounts with unpaid balances have decreased 97 accounts, from December 31, 2021. The year over year analysis indicates a very nominal increase of unpaid taxes, which has been attributed to a dozen newly acquired commercial properties. The total taxes levied in 2022, in accordance with the applicable levy by-laws and the regulations passed by the Province for the collection of the education taxes, equates to \$145,249,726. The increased year end amount of unpaid taxes equates to less than 0.27 per cent of the levy.

The City is well situated to ensure tax accounts stay current. The City has 28,228 property tax accounts, of which 11,654 are on pre-authorized payments and 5,882 are paid through mortgages, resulting in 62.12 per cent of the accounts having very stable payments.

Consultation:

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

Financial Implications:

The financial implications of the 2022 Preliminary Year-End Results are stated throughout this report.

Reviewed by:

David Stockdale
General Manager of Corporate
Services and City Solicitor

Approved by:

Chris Carter
Chief Administrator Officer

This report is prepared by Lauren Boyce, Accounting Analyst and Kelly Farr, Accounting Analyst; and reviewed by Jane Qi, City Treasurer.

Attachment: Preliminary Current Budget Status – December 31, 2023

ATTACHMENT 1
THE CORPORATION OF THE CITY OF SARNIA
PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2022

	2022 Budget	2022 Actuals	Variance
CURRENT BUDGET SUMMARY			
Taxation - Net (General, Transit & Sewer)	(85,812,901)	(86,101,536)	288,635
Provincial Subsidies	(4,812,227)	(5,756,975)	944,748
Federal Subsidies	(331,469)	(205,162)	(126,307)
Other Revenues & Costs Recovered	(71,422,044)	(73,599,677)	2,177,633
Total Revenue	(162,378,641)	(165,663,350)	3,284,709
Expenditures	162,378,641	162,367,229	11,412
TOTAL (SURPLUS)/DEFICIT		(3,296,121)	
NON-DEPARTMENTAL REVENUE			
Expenditures			
1000 Taxation - General	633,981	430,702	203,279
1200 Ontario Grants - Unconditional	256,133	256,133	-
1350 Other Revenue	903,380	3,362,691	(2,459,311)
Total Expenditures	1,793,494	4,049,526	(2,256,032)
Revenue			
1000 Taxation-General	(79,948,657)	(80,146,253)	197,596
1065 Other Collections Tax Roll	-	(41,551)	41,551
1100 Payments in Lieu Taxes	(1,370,140)	(1,405,836)	35,696
1200 Ontario Grants - Unconditional	(3,623,200)	(3,623,200)	-
1305 Rents, Concessions & Franchises	(63,211)	(39,863)	(23,348)
1340 Bluewater Power	(2,850,082)	(2,945,500)	95,418
1350 Other Revenue	(1,946,380)	(4,823,917)	2,877,537
Total Revenue	(89,801,670)	(93,026,120)	3,224,450
Total NON-DEPARTMENTAL REVENUE	(88,008,176)	(88,976,594)	968,418
COUNCIL & ADMINISTRATION			
Expenditures			
2000 Mayor & Council	393,763	373,398	20,365
2001 Chief Administrative Officer	303,293	322,394	(19,101)
2050, 2100 City Clerk	1,147,007	918,010	228,997
2150 Economic Development	490,636	393,554	97,082
2065-2066 Harbours	1,098,213	946,240	151,973
Total Expenditures	3,432,912	2,953,596	479,316
Revenue			
2000 Mayor & Council	-	(549)	549
2050, 2100 City Clerk	(696,021)	(818,529)	122,508
2150 Economic Development	-	(106,242)	106,242
2065-2066 Harbours	(1,271,413)	(1,202,100)	(69,313)
Total Revenue	(1,967,434)	(2,127,420)	159,986
Total MAYOR & COUNCIL	1,465,478	826,176	639,302

ATTACHMENT 1
THE CORPORATION OF THE CITY OF SARNIA
PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2022

	2022 Budget	2022 Actuals	Variance
CORPORATE SERVICES			
Expenditures			
2009 Administration & Communications	346,974	270,003	76,971
2005 Legal	560,325	464,208	96,117
2010-2012 Human Resources	947,787	1,008,769	(60,982)
2020-2023 Finance	2,174,746	2,037,244	137,502
2022 Information Technology	2,271,272	2,079,644	191,628
2024 Customer Services	705,776	610,629	95,147
2780 Emergency Services	399,140	338,901	60,239
2013 Communications	108,340	91,901	16,439
Total Expenditures	7,514,360	6,901,299	613,061
Revenue			
2005 Legal	(58,200)	(80,496)	22,296
2010-2012 Human Resources	(142,870)	(133,126)	(9,744)
2020-2023 Finance	(704,445)	(778,397)	73,952
2022 Information Technology	(493,000)	(491,007)	(1,993)
Total Revenue	(1,398,515)	(1,483,026)	84,511
Total CORPORATE SERVICES	6,115,845	5,418,273	697,572
FIRE			
Expenditures			
2500 Fire Officers	21,419,013	20,988,116	430,897
2550 Fire Stations	181,987	214,784	(32,797)
Total Expenditures	21,601,000	21,202,900	398,100
Revenue			
2500 Fire Officers	(164,235)	(134,689)	(29,546)
Total Revenue	(164,235)	(134,689)	(29,546)
Total FIRE	21,436,765	21,068,211	368,554

ATTACHMENT 1
THE CORPORATION OF THE CITY OF SARNIA
PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2022

	2022 Budget	2022 Actuals	Variance
ENGINEERING & OPERATIONS			
Expenditures			
3000 Administration - Engineering	337,581	367,369	(29,788)
3033, 3035, 3036 Engineering	2,590,283	2,394,487	195,796
3034, 3300 Traffic & Streetlighting	2,010,991	2,101,937	(90,946)
3037 Shoreline Protection	500,000	43,641	456,359
3040 Municipal Drains	236,456	255,545	(19,089)
3005 Administration - Public Works	984,590	1,031,016	(46,426)
3008 - 3011 Road Maintenance	5,844,612	5,759,615	84,997
3015, 3020 Works Centre	3,094,187	3,035,376	58,811
3880-3885 Garbage, Recycling & Compost	4,373,856	4,442,564	(68,708)
3150-3195 Care-A-Van	1,147,401	835,317	312,084
Total Expenditures	21,119,957	20,266,867	853,090
Revenue			
3000 Administration - Engineering	(214,000)	(215,834)	1,834
3033, 3035, 3036 Engineering	(2,310,049)	(2,134,279)	(175,770)
3034, 3300 Traffic & Streetlighting	(152,400)	(190,235)	37,835
3037 Shoreline Protection	(500,000)	-	(500,000)
3040 Municipal Drains	(54,287)	(12,434)	(41,853)
3005 Administration - Public Works	(735,800)	(735,800)	-
3008 - 3011 Road Maintenance	(1,409,116)	(1,525,841)	116,725
3015, 3020 Works Centre	(3,070,174)	(3,035,827)	(34,347)
3880-3885 Garbage, Recycling & Compost	(1,127,591)	(1,696,787)	569,196
3150-3195 Care-A-Van	(239,199)	(185,166)	(54,033)
Total Revenue	(9,812,616)	(9,732,203)	(80,413)
Total ENGINEERING & OPERATIONS	11,307,341	10,534,664	772,677

ATTACHMENT 1
THE CORPORATION OF THE CITY OF SARNIA
PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2022

	2022 Budget	2022 Actuals	Variance
COMMUNITY SERVICES			
Expenditures			
4500 Parks & Recreation Administration	124,081	85,690	38,391
4505-4551 Parks Maintenance	5,150,398	5,209,949	(59,551)
4600-4601, 4950 Recreation & Strangway	1,090,047	1,020,574	69,473
4610, 4611, 4612, 5022, 5025 Committees	121,505	101,010	20,495
4700-4710, 4715-4716 Arenas & Pools	4,029,739	3,718,217	311,522
2052, 4900-4903 Facilities - Other & Libraries	1,063,012	1,176,142	(113,130)
5005, 5010 Planning & COA	1,031,641	895,066	136,575
5020 Building	788,682	1,097,432	(308,750)
5035 By-law Enforcement	1,340,395	1,198,219	142,176
Total Expenditures	14,739,500	14,502,299	237,201
Revenue			
4505-4551 Parks Maintenance	(559,725)	(626,400)	66,675
4600-4601, 4950 Recreation & Strangway	(500,304)	(257,112)	(243,192)
4610, 4611, 4612, 5022, 5025 Committees	(45,000)	(108,918)	63,918
4700-4710, 4715-4716 Arenas & Pools	(2,492,085)	(2,124,588)	(367,497)
2052, 4900-4903 Facilities - Other & Libraries	(32,500)	(20,894)	(11,606)
5005, 5010 Planning & COA	(1,168,891)	(1,212,010)	43,119
5020 Building	(788,682)	(1,098,127)	309,445
5035 Bylaw Enforcement	(672,050)	(466,105)	(205,945)
Total Revenue	(6,259,237)	(5,914,154)	(345,083)
Total COMMUNITY SERVICES	8,480,263	8,588,145	(107,882)
OTHER			
Expenditures			
2490 Other Municipal	12,758,147	12,760,985	(2,838)
5500 Debt Charges	1,016,132	1,016,132	-
5515 Unclassified	433,746	693,087	(259,341)
5520 Municipal Grants	130,000	121,590	8,410
5525 Contribution to Boards & Commissions	546,103	544,660	1,443
Total Expenditures	14,884,128	15,136,454	(252,326)
Revenue			
2490 Other Municipal	(2,939,949)	(3,612,585)	672,636
Total Revenue	(2,939,949)	(3,612,585)	672,636
Total OTHER	11,944,179	11,523,869	420,310

ATTACHMENT 1
THE CORPORATION OF THE CITY OF SARNIA
PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2022

	2022 Budget	2022 Actuals	Variance
POLICE SERVICES			
Expenditures			
2600 Police - Officers	19,345,242	19,058,892	286,350
2605 Police - Court Security	850,207	625,716	224,491
2610 Police - Communications	2,784,628	2,752,317	32,311
2615 Police - Civilian	3,059,627	2,953,294	106,333
2620 Police - Janitorial	340,346	395,350	(55,004)
2625 Police - Station	3,531,071	3,914,835	(383,764)
2630 Police Services Board	49,905	96,590	(46,685)
Total Expenditures	29,961,026	29,796,994	164,032
Revenue			
2600 Police - Officers	(2,079,253)	(1,936,375)	(142,878)
2610 Police - Communications	(574,353)	(574,353)	-
2625 Police - Station	(39,115)	(32,406)	(6,709)
2630 Police Services Board	(10,000)	(19,463)	9,463
Total Revenue	(2,702,721)	(2,562,597)	(140,124)
Total POLICE SERVICES	27,258,305	27,234,397	23,908
TOTAL GENERAL OPERATING (SURPLUS)/DEFICIT		(3,782,859)	
TRANSIT CONVENTIONAL			
Expenditures			
1055 Taxation - Transit Area	231,083	220,462	10,621
3100-3125 Transit	6,894,334	7,055,313	(160,979)
Total Expenditures	7,125,417	7,275,775	(150,358)
Revenue			
1055 Taxation - Transit Area	(4,494,104)	(4,507,896)	13,792
3100-3125 Transit	-	(9,311)	9,311
3140 Transit Revenue - Operations	(2,631,313)	(2,817,991)	186,678
Total Revenue	(7,125,417)	(7,335,198)	209,781
Total TRANSIT CONVENTIONAL	-	(59,423)	59,425
TOTAL TRANSIT (SURPLUS)/DEFICIT		(59,423)	

ATTACHMENT 1
THE CORPORATION OF THE CITY OF SARNIA
PRELIMINARY YEAR END RESULTS - DECEMBER 31, 2022

	2022 Budget	2022 Actuals	Variance
SEWER AREA			
Expenditures			
3500 Sanitary Sewer Maintenance	11,405,555	11,288,338	117,217
3501 Pump Station Maintenance	1,992,306	2,229,069	
3502 Operations Centre	56,300	21,080	35,220
3505-3507 Sewage Treatment Plant	4,872,768	4,905,009	(32,241)
3510 Sewer - General Administration	2,533,654	2,569,437	(35,783)
3600 Storm Sewer Maintenance	933,887	887,611	46,276
Total Expenditures	21,794,470	21,900,544	(106,074)
Revenue			
3500 Sanitary Sewer Maintenance	-	(16,240)	16,240
3501 Pump Station Maintenance	-	(164)	
3505-3507 Sewage Treatment Plant	(350,000)	(578,110)	228,110
3600 Storm Sewer Maintenance	(933,887)	(887,613)	(46,274)
3590 Revenue & Costs Recovered	(20,510,583)	(20,115,080)	(395,503)
Total Revenue	(21,794,470)	(21,597,207)	(197,263)
Total SEWER	-	303,337	(303,337)
TOTAL SEWER (SURPLUS)/DEFICIT		303,337	
WATER AREA			
Expenditures			
3700 Water - General Administration	6,959,510	6,935,579	23,931
3705-3706 Water - Distribution	11,452,867	11,445,395	7,472
Total Expenditures	18,412,377	18,380,974	31,403
Revenue			
3705-3706 Water - Distribution	(414,787)	(329,497)	(85,290)
3790 Water - Revenue	(17,997,590)	(17,808,654)	(188,936)
Total Revenue	(18,412,377)	(18,138,151)	(274,226)
Total WATER	-	242,823	(242,823)
TOTAL WATER (SURPLUS)/DEFICIT		242,823	
TOTAL (SURPLUS)/DEFICIT		(3,296,121)	