

THE CORPORATION OF THE CITY OF SARNIA



2024 APPROVED BUDGETS

Includes: Budget Highlights, Operating, Water, Sewer, Capital, & Reserves

**THE CORPORATION OF THE
CITY OF SARNIA**

**APPROVED 2024 BUDGETS
(Operating, Water, Sewer, Capital & Reserve)**

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2024

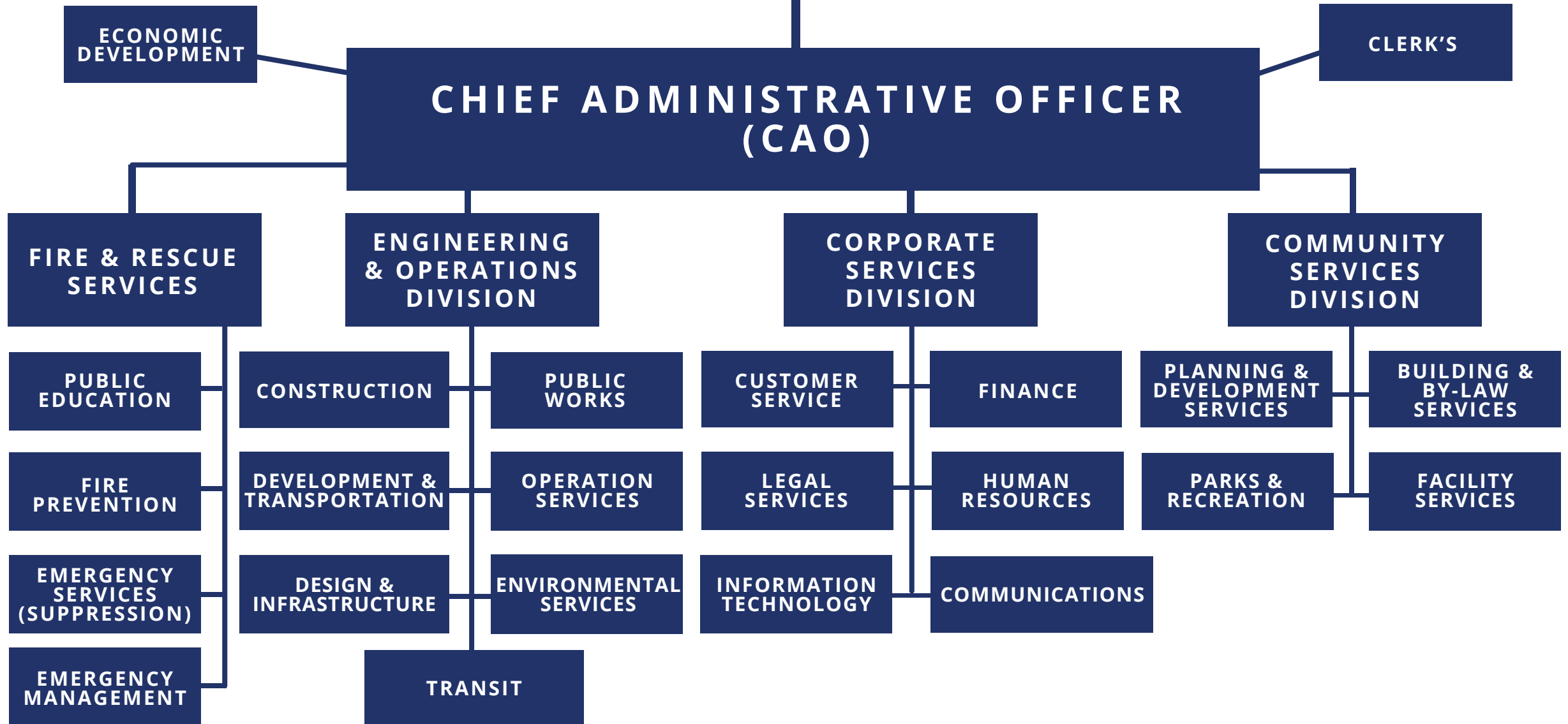
Budget Highlights



SARNIA
O N T A R I O



Mayor and City Council



BUDGET HIGHLIGHTS

This document provides a high-level overview of the budget process, aspects of the budget, and the approved changes for 2024.

BUDGET

The budget defines priorities for services and projects that are important to you, your family, and our community. The annual budget is made up of the following parts:

OPERATING BUDGET

Includes all daily activities needed to provide City services. There are five main categories:

1. *General Levy* - Includes net operating costs of all City department budgets except Conventional Transit, Water and Sewer.
2. *Police Budget* - Regulated by the Police Services Act, the Police Services Board approves the detailed Police budget. City Council does not have the authority to approve/disapprove specific items but approves the overall budget allocated to Police. The Police budget is included in the General Tax Levy.
3. *Transit Levy* - Properties within 450m of transit bus routes pay the transit tax levy to support the operations of the conventional transit bus system. Specialized transit operations are included in the General Tax Levy.
4. *Water Rates* - Provide the required funding for the City to operate and maintain the water distribution system which allows the water acquired through the Lambton Area Water Supply System (LAWSS) to be provided to municipal ratepayers.
5. *Sewer Rates* – Provide the required funding for the City to operate and maintain the municipal sanitary system, including the sewage treatment plant, Bright's Grove sewage lagoons, and storm sewers. These costs are recovered by charging a sewer surcharge on water users that have access to the municipality's sanitary and storm sewer systems.

CAPITAL BUDGET

A 10-year Capital Plan has been developed and includes costs for new municipal assets and major rehabilitation or replacement of the City's infrastructure, such as roads, watermains, sanitary/storm sewer separations, building upgrades, parks facilities, shoreline protection, vehicle replacements, etc.

RESERVES BUDGET

Reserves represent the financial foundation for long-term financial planning to ensure adequate financial resources are available to continually maintain and replace infrastructure now, and in the future. Reserves assist in minimizing tax fluctuations by smoothing demand over a longer period of time. The Reserves Budget includes expected inflows, including transfers from operating budget and external funding such as grants and developer levies. The Reserves Budget also includes outflows such as capital projects, vehicle and equipment replacement, and direct from reserves requests, for example studies and masterplans.

BUDGET PRINCIPLES

The following *Fiscal Fitness Pillars* are utilized as guiding principles for staff in preparing an initial draft of the budget.



Infrastructure
Renewal



Maintaining a
Reasonable
Tax Rate



Maintaining
Affordable
Service Levels



Increased
Reserves and
Reserve Funds

2024 APPROVED BUDGET OVERVIEW

Recognizing the difficult economic forecast, the 2024 Budget aims to utilize a wide range of mitigation measures to keep increases below inflation as measured by the 12-month average in CPI increases, while ensuring critical investments into taxpayer owned infrastructure and amenities continue.

2024 BUDGET CHALLENGES

Several external factors impact the City's ability to continue current levels of service and critical infrastructure investments with little or no increase to its portion of the property tax rate:

- Continued high inflation increasing day-to-day operational costs such as fuel and the cost of capital investments such as
- Increased policing costs, specifically a proposed 11.46 per cent increase to the Police Services Budget, representing a 4.26 increase to the City portion of taxes

MITIGATION

To mitigate tax rate increases several efforts were made to reduce the budget without impacting service levels, including:

- Utilization of \$3,900,000 from the Operating Contingency Reserve
- A deferral of \$900,000 to the Capital Infrastructure reserve which will be returned from the 2023 Operating Budget surplus
- A deferral of \$1,375,000 from contributions to the Capital Infrastructure Reserve
- A deferral of \$2,897,587 from earned interest to the Capital Infrastructure Reserve
- Realization of \$542,245 in insurance renewal savings
- A decrease of \$600,000 in contributions to the Tax Stabilization Reserve
- A reduction of \$475,000 to the Police Services Budget

GENERAL LEVY

As a result of these mitigation efforts, the City has offset 12.8 per cent in increases to the City portion of property taxes. The 2024 Approved Operating Budget of \$179,594,609 represents a 5.22 per cent increase to the City portion of property taxes. It is important to note, this increase does not include portions of the property tax consisting of Lambton County and Ministry of Education rates. The changes will see owners of a home valued at \$100,000 by the Municipal Property Assessment Corporation paying an additional \$47 in 2024 if they live outside the transit levy area, or \$49 more if they live inside the transit levy area.

Of the adopted City general levy increase, a 0.69 per cent increase represents decisions directly under management's control. An additional 3.65 per cent increase represents items outside of the City's control - such as wage and contract cost increases - and a 9.46 per cent increase relates to the impacts of prior decisions including the reversal of 2023 mitigation efforts.

CAPITAL INVESTMENT

The 2024 Capital Budget outlines \$54,515,763 in capital investments, including roads, water infrastructure, and facilities; continuing an aggressive plan for infrastructure renewal. Total capital investments from 2020 to 2024 amount to \$254,691,908, an increase of \$120,762,067, or approximately 90 per cent, over the previous five-year (2015-2019) capital investments total.

Major investments include:

- \$2,000,000 commitment to the Bright's Grove Library Project
- \$5,225,000 for City facilities and recreation spaces including arena improvements, playground equipment replacement, and park improvements
- \$3,750,000 for road rehabilitation
- \$2,500,000 in shoreline protection
- \$1,000,000 on the Active Transportation Master Plan Project
- \$2,700,000 in transit fleet replacement
- \$2,500,000 in zero-emission transit fleet upgrades
- \$1,170,000 for flood mitigation
- \$8,731,500 for combined sewer separation to protect the water system against extreme weather events

- \$2,640,000 in watermain replacement, in addition to \$4,625,000 for the Vidal Street watermain replacement

TRANSIT

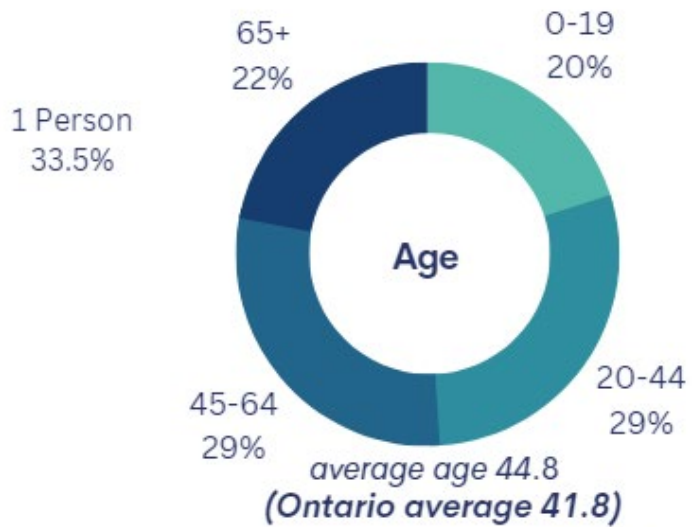
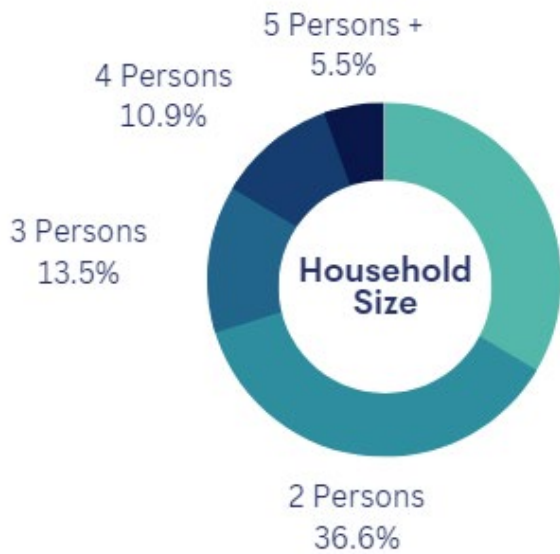
Rates in the Transit Levy area will increase by 3.33 per cent, as the City continues efforts to improve service delivery and maintain its fleet.

WATER AND SEWER

Water and sewer rates will see a combined increase of 6.78 per cent to accommodate increases in the City’s share of Lambton Area Water Supply System while still driving capital spending to facilitate flood mitigation and address infrastructure backlogs. Increases will apply to variable water rates and the sewer surcharge, with decreases to some fixed rate classes.

COMMUNITY PROFILE

72,047 people call Sarnia home.



Statistics - 2021 Census

\$103,263
average household income

3.4% property taxes as a per cent of household income. (Survey average 3.9%)

4.4% water/sewer + property taxes as a per cent of household income. (Survey average 5.0%)

Statistics - 2022 BMA Study

THINGS WE DO



FINANCE

15,557 Invoices Processed
14,474 EFT Payments
983 Cheques Issued
\$177.7M AP Disbursements
50,394 Tax Bills Issued
\$36.7M Construction Value Awarded
\$2.7M Services Value Awarded
\$1M Goods Value Awarded



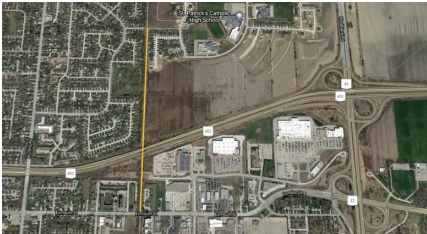
LEGAL SERVICES

94 Documents Registered
184 Property Searches
61 Notaries



TRANSIT

1,277,260 Passengers
21 Conventional Buses
17 Conventional Routes
51 Bus Shelters (39 Solar)
473 Bus Stops
13,750 Care-A-Van Passenger Trips
6 Care-A-Vans
1.5M Conventional Revenue kms
184K Care-A-Van Revenue kms



PLANNING / BUILDING / BY-LAW ENFORCEMENT

\$163M Development Applications
Reviewed & Approved
143 Zoning & Compliance Certificates
15 Home Occupations Permits
117 Planning Applications
53 Pre-Application Meetings
563 Building Permits
1,213 By-Law Complaints
8,239 Parking Violations

Sarnia

PEOPLE SERVING PEOPLE



COMMUNICATIONS

42 Media Releases

Facebook

14K Page Likes, ^ 7%
24 Median Engagements, ^ 20%

Instagram

21 Median Engagements, ^ 31.3%



WATER & SEWER

399 km Wastewater Collection/Conveyance
506 km of Watermains
355 km of Sanitary Sewer
328 km of Storm Sewer
50 km of Forcemains
128 Watermain Breaks
77 Service Repairs
6,800 Service Locates
501 Water On/Off
60 Pumping Stations
2 Wastewater Treatment Facilities
8 Stormwater Facilities
2 Storage Buildings



PARKS & RECREATION / FACILITIES

9 Community Events - Hosted
83 Community Events - Assisted
14 Hectares of Beach/Waterfront
50 km of Trails and Pathways
1,200 acres of Parkland/Trails Maintained
77 Recreational Programs
4 Community Centres
1 Pool, 1 Splash Pad
13 Tennis Courts, 4 Locations
6 Pickleball Courts, 1 Location
3 Arenas, 5 Ice Surfaces
16 Ball Diamonds
32 Soccer Fields
2 Football/Rugby Fields
30 Shelters/Gazebos
3 Greenhouses
89,500 Municipal Trees
600 Trees Planted
34,022 sq. m of Gardens



CUSTOMER SERVICE

40,000+ Customer Service Calls
1,648 Tax Certificates
4,031 Dog Licenses
366 Business Licenses
418 Marriage Licenses
114 Lottery Licenses
14,000+ Receipts
30,377 Recycle Coach App Users



CLERKS

58 MFIPPA Requests
12 Live Stream Council Meetings
Municipal Elections Coordination



ENGINEERING / PUBLIC WORKS

444 km of Roads
2 Public Works Centres
32 Bridges / Culverts
95 Traffic Lights
8,185 Street Lights
35,220 Single & Multi-Family
Households for Waste Pickup
3,970 Tonnes of Compostable
Material Collected



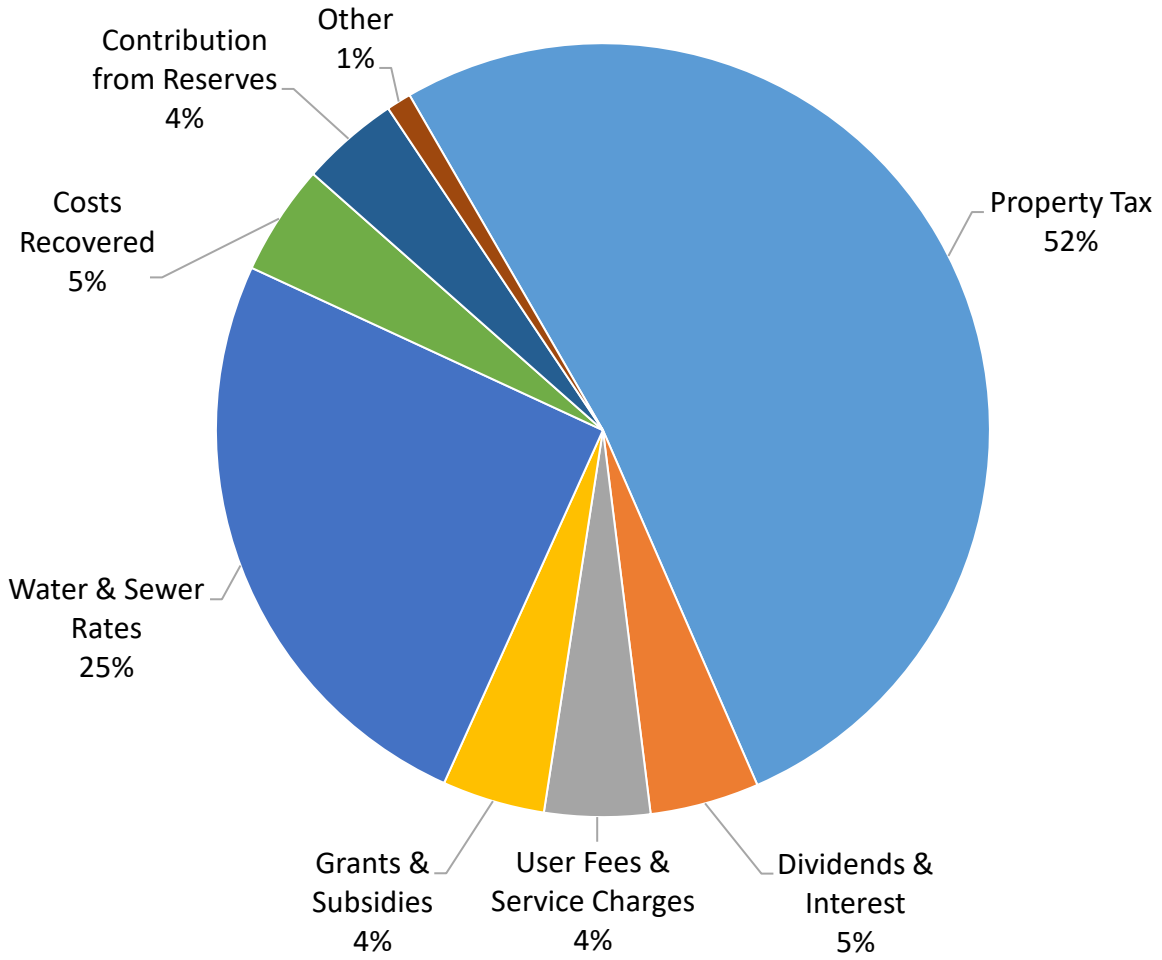
FIRE & RESCUE SERVICES

5 Fire Stations
0 Civilian Injuries
16 Firefighter Injuries
0 Fire Related Deaths
464 Fire Prevention Inspections
217 Motor Vehicle Collisions
3,645 Responses
3 Haz-Mat Responses
14 Marine Responses
1,493 Tiered Response
12,251 Public Education Interactions


Data Based on 2022 Stats

WHERE DOES THE MONEY COME FROM?


2024 REVENUE SOURCES



WHERE DOES THE MONEY GO?



Operating
Operating budgets include the day-to-day activities needed to provide City services, including expenditures such as wages, service contracts, supplies, equipment, insurance, and utilities.



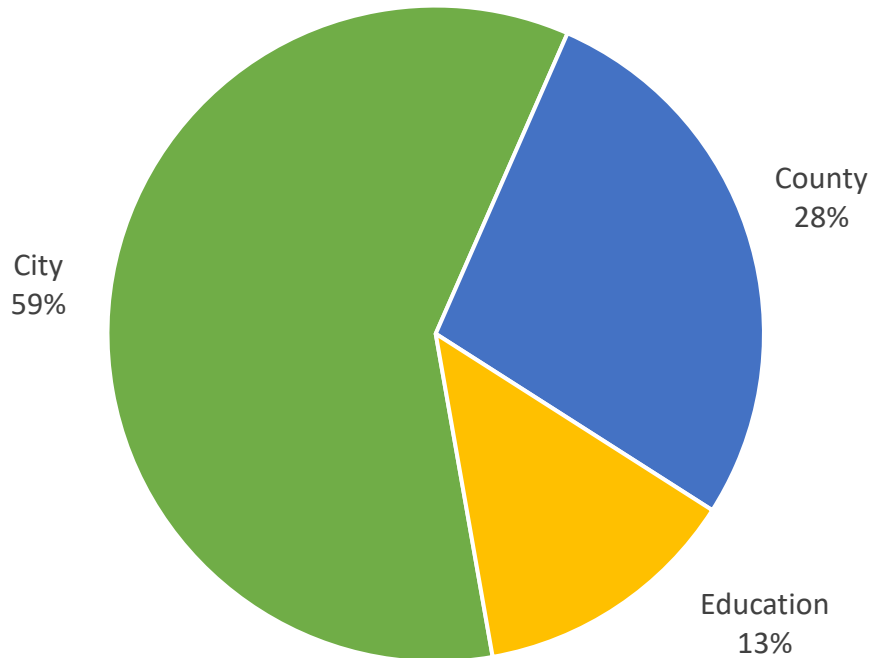
Capital
Capital budgets include costs for new, major rehabilitation, or replacement of the City's infrastructure, including road and underground service rehabilitation, shoreline protection, fire trucks, building and technology upgrades.

PROPERTY TAXATION – WHERE DOES IT GO?




The City of Sarnia is part of a two-tier municipality, where our residents receive one tax bill to cover the total cost of services provided by the City, County, and School Boards. The County of Lambton is the “upper tier” and the City of Sarnia is the “lower tier”.

Here is how your tax bill is split:

PROPERTY TAX - WHERE DOES IT GO?



SUMMARY OF PUBLIC SERVICES AND WHO PROVIDES THEM...

<ul style="list-style-type: none"> Parks, Trails, Arenas, & Sports Fields Recreation Centres, Programs & Events Building Permitting, Land Use Planning Fire & Rescue Services Police Services Economic Development Emergency Management Tax Collection Business & Marriage Licencing Maintaining Local Roads/Bridges Solid Waste Collection, Recycling & Compost Water Distribution & Wastewater Elimination Stormwater Management & Drainage Public Transit 	 City of Sarnia	<ul style="list-style-type: none"> Emergency Medical Services Housing Services Public Health Social & Family Services Long Term Care Child Care & Children Services Provincial Offences Administration Libraries, Museums & Cultural Services Maintaining County Roads/Bridges Septic & Plumbing Permits Solid Waste Management Tourism through SLEP/Tourism Sarnia Lambton 	 County of Lambton	<ul style="list-style-type: none"> Elementary Education Secondary Education Lambton Kent District School Board St. Clair Catholic District School Board Counseil Scholaire Viamonde Counsei Scholaire Catholiques Providence 	 School Boards
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2024 APPROVED BUDGET EXPENDITURES

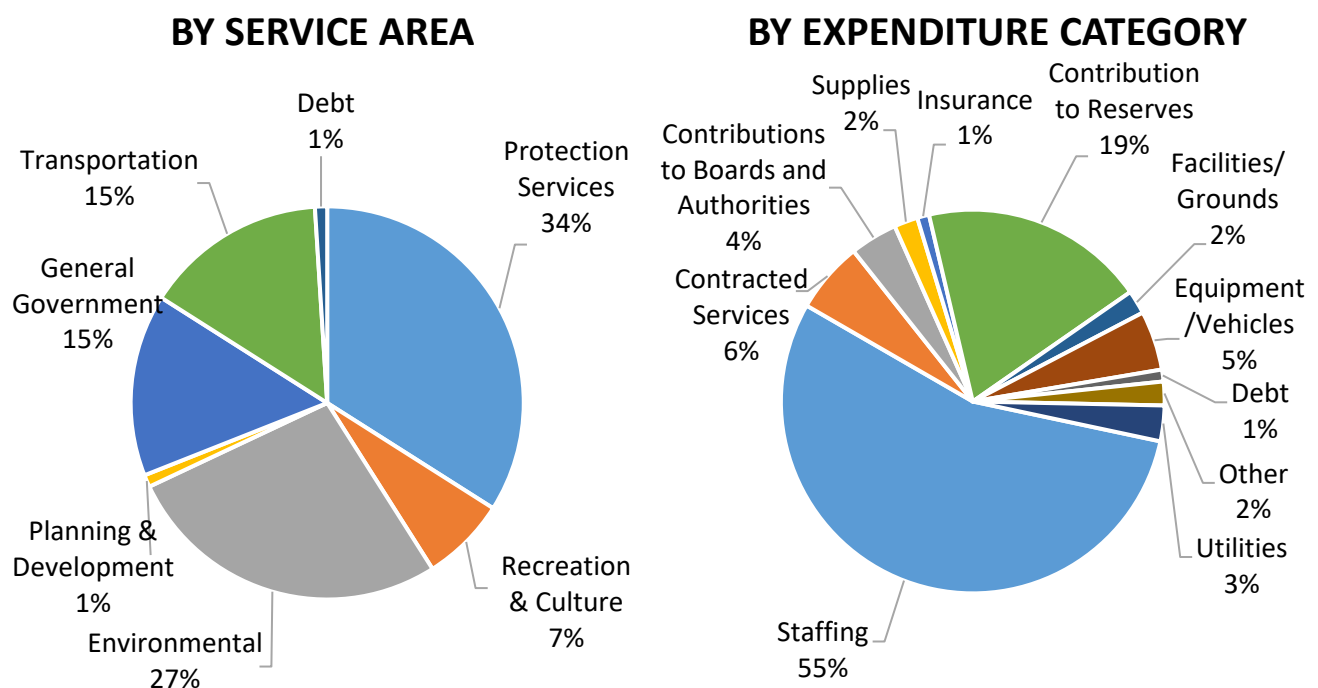
Here we will look at the City’s total expenditures; this is everything the City spends money on. Expenditures are higher than what is collected through property taxes. Other projected revenues, such as water and sewer charges; investment income and dividends; and grant funding make up the difference to determine what is required in property tax to create a balanced budget.

Projected Expenditures – Projected Non-Tax Revenues = Property Taxes Required

Budget Expenditures	2023 Approved Expenditures	2024 Approved Expenditures	Change \$	Change %
General Operating	87,705,643	89,225,119	1,519,476	1.73%
Police Services	33,199,158	36,486,508	3,287,350	9.90%
Transit Area	7,727,914	8,069,229	341,315	4.42%
Water	19,185,577	20,057,263	871,686	4.54%
Sewer	23,849,257	25,756,490	1,907,233	8.00%
Total Expenditures	171,667,549	179,594,609	7,927,060	4.62%

Every time your street is plowed, your garbage/recycling is collected, or you visit a park or arena, you are witnessing your municipal tax dollars at work. Budget decisions set the funding for the infrastructure, programs, services, and facilities we depend on.

Below you can see how we break down the City’s expenditure dollars in two different ways to help explain how this money is spent.



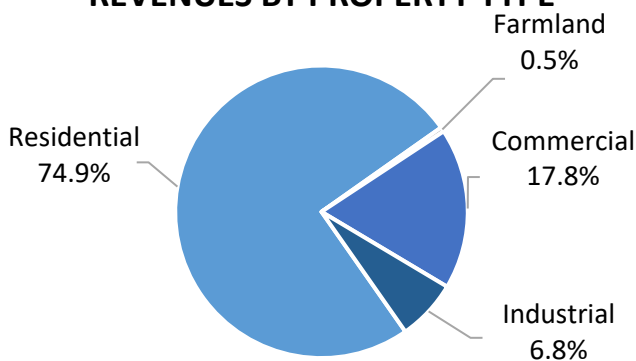
TOTAL AMOUNT TO BE COLLECTED THROUGH TAXATION AND RATES

Property taxes and water/sewer rates are the City’s largest source of revenue. Property tax is the number that “balances” the budget. The City only collects sufficient taxes to provide services, maintain assets and invest in infrastructure. An increase to the City’s total property assessment value does not automatically result in the City collecting more tax.

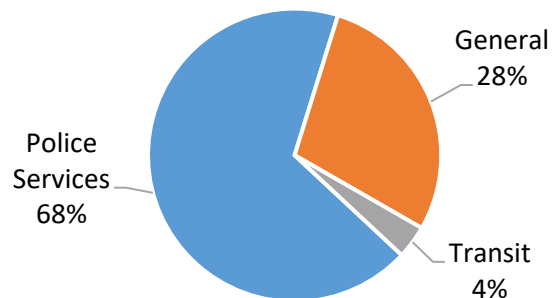
TAXATION	2023 Approved Budget	2024 Approved Budget	Change \$	Change %
General Operating	51,354,090	52,617,518	1,263,428	2.46%
Police Services	30,400,274	33,408,295	3,008,021	9.89%
General Taxation	81,754,364	86,025,813	\$4,271,449	5.22%
Transit Area	4,871,602	5,033,818	162,216	3.33%
Total Taxation	\$86,625,966	\$91,059,631	\$4,433,665	5.12%
Taxation Growth Impact	525,000	525,000	-	0.00%
Total Taxation Revenue	\$87,150,966	\$91,584,631	\$4,433,665	5.09%

RATES	2023 Approved Budget	2024 Approved Budget	Change \$	Change %
Water	18,955,323	19,967,009	1,011,686	5.34%
Sewer	23,356,257	25,213,490	1,857,233	7.95%
Total Rates	\$42,311,580	\$45,180,499	\$2,868,919	6.78%

CURRENT CITY PROPERTY TAX REVENUES BY PROPERTY TYPE



APPROVED PROPERTY TAX INCREASE BY SERVICE TYPE



WHAT DOES THIS APPROVED PROPERTY TAX INCREASE MEAN TO SARNIA’S RESIDENTIAL PROPERTY OWNERS?

The amount of property tax revenue adopted by the Municipality is spread between property owners based on assessment value. The assessed value is determined by the Municipal Property Assessment Corporation.

Based on these residential values, the approved increase is broken down between the general tax, which applies to everyone, and the conventional transit tax, which is charged only to those within the conventional transit service area.

City Portion of Property Tax	Average Value	2023 City Tax	Increase (General Tax)	Increase (Transit Tax)	2024 Approved City Tax
Residence valued at \$100K	-	972	48	2	1,021
Single Family Detached	219,737	1,878	104	5	1,987
Link Home	183,515	1,635	87	4	1,726
Freehold Rowhouse	167,017	957	79	3	1,040
Semi-Detached	137,008	1,220	65	3	1,288
Single Family on Water	986,292	8,437	469	20	8,927
Condominium	148,778	1,190	71	3	1,264
Approved Increase – City Portion Only					5.12%

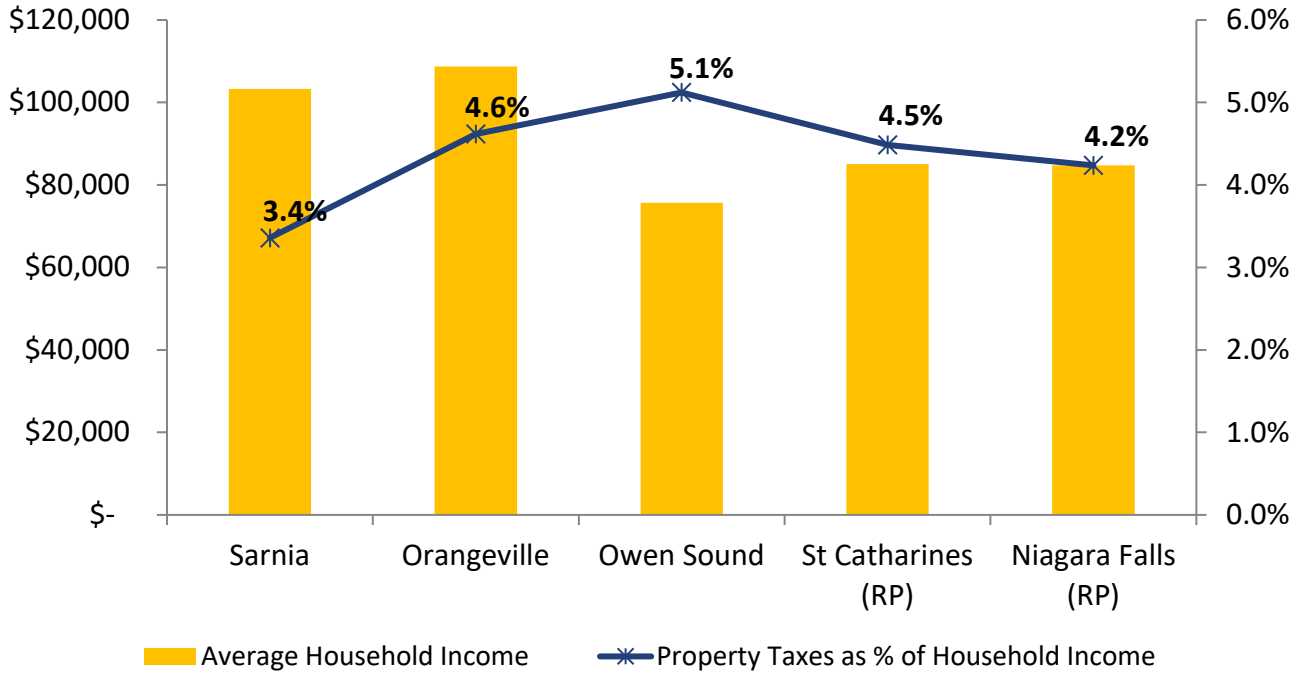
Based on 2022 City of Sarnia Average Values

PROPERTY TAX COMPARISON WITH SIMILAR MUNICIPALITIES

The following chart demonstrates the affordability of property taxes in Sarnia. The average household income in the City of Sarnia and the average property taxes as a percentage of this income are compared to our comparator municipalities.

Please note that St. Catharines and Niagara Falls both have Regional Police (RP) Services.

Property Taxes As % Of Household Income



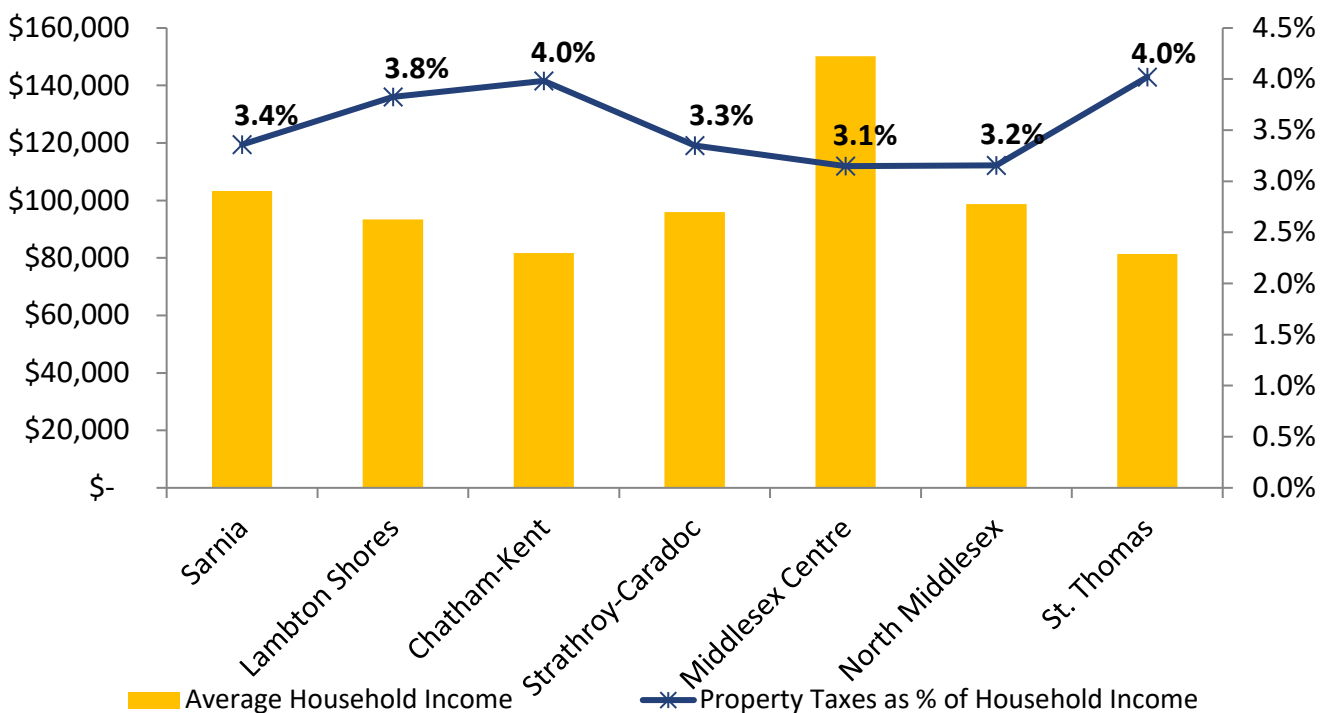
Source: 2022 BMA Municipal Study

PROPERTY TAX COMPARISON WITH NEIGHBOURING MUNICIPALITIES

The following chart demonstrates the affordability of property taxes in Sarnia. The average household income in the City of Sarnia and the average property taxes as a percentage of this income are compared to our neighbouring municipalities.

It is important to note that not all these municipalities offer the same bundle of services.

Property Taxes As % Of Household Income

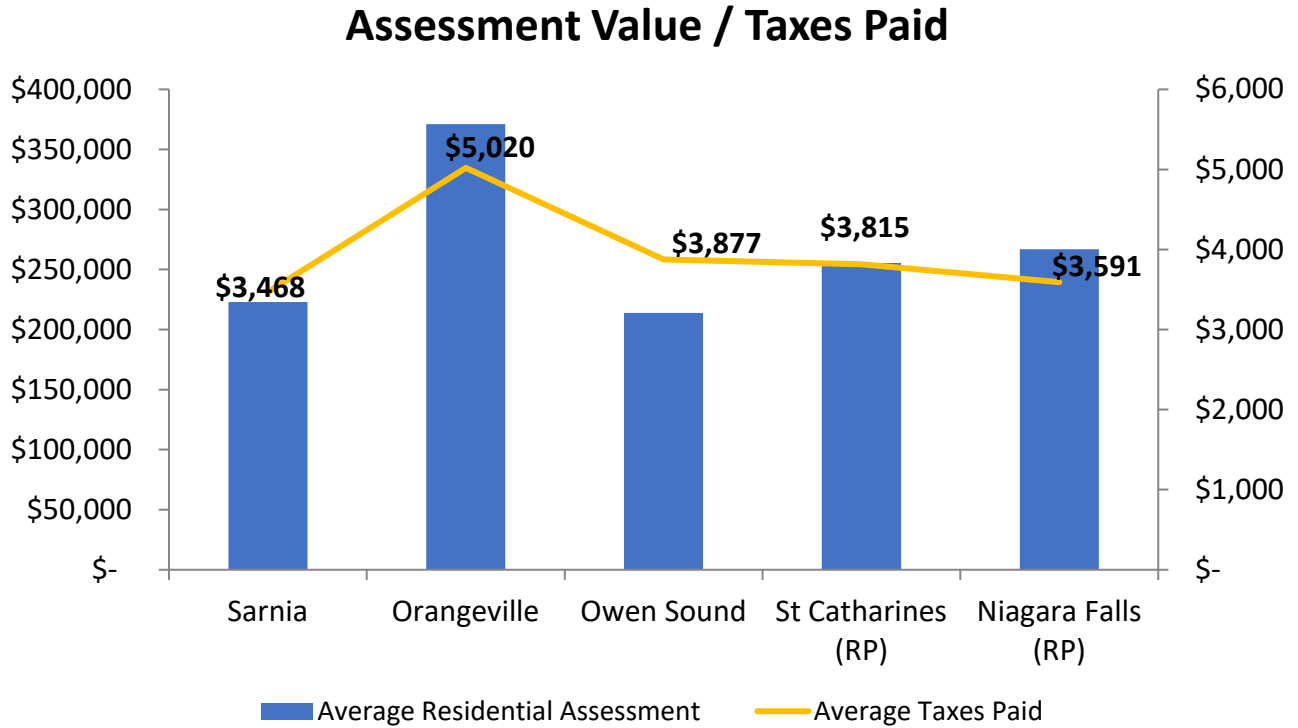


Source: 2022 BMA Municipal Study

HOW DO CITY OF SARNIA TAXES COMPARE WITH SIMILAR MUNICIPALITIES?

The following chart shows how the Sarnia's taxes compare to similar sized municipalities in Ontario. The bar graph indicates the average residential assessment value of a home, whereas the line graph indicator above shows the average property taxes paid.

Please note that St. Catharines and Niagara Falls both have Regional Police (RP) Services.

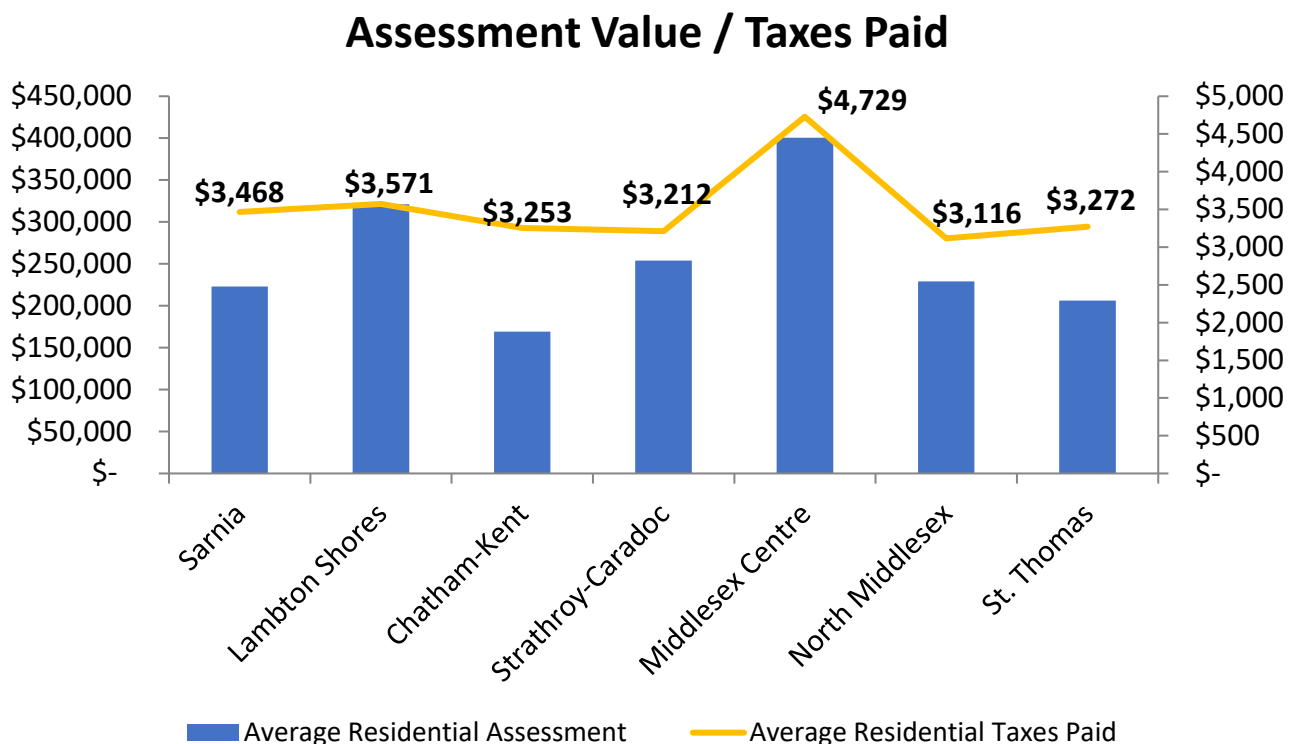


Source: 2022 BMA Municipal Study

HOW DO CITY OF SARNIA TAXES COMPARE TO OUR NEIGHBOURING MUNICIPALITIES?

The following chart shows how the Sarnia's taxes compare to our neighbouring municipalities. The bar graph indicates the average residential assessment value of a home, whereas the line graph indicator above shows the average property taxes paid.

It is important to note that not all these municipalities offer the same bundle of services.



Source: 2022 BMA Municipal Study






WHAT DOES THE CITY'S APPROVED INCREASE MEAN FOR MY TOTAL TAX BILL?

As a part of a two-tier municipality, property taxes are collected by the City of Sarnia for the County of Lambton and the Ministry of Education. For the residential homeowner located in the transit area, this chart shows the estimated change to your total tax bill. It is estimated using the most recent median residential assessment values. The County of Lambton and the School Boards have a separate budgeting process from the City, and their changes will not be finalized until early 2024. This chart is shown for an estimate only and will change based on the approved budgets and any real assessment growth.

Total Property Tax Estimate	2023 Total Tax Bill	Approved Increase City	Estimated Increase County and School Boards	2024 Estimated Total Tax Bill
Residence valued at \$100K	1,596	50	9	1,656
Single Family Detached	3,085	190	21	3,215
Link Home	2,686	91	17	2,794
Freehold Rowhouse	1,573	83	16	1,671
Semi-Detached	2,004	68	13	2,084
Single Family on Water	13,862	489	93	14,444
Condominium	1,956	74	14	2,044
Estimated Increase on Total Property Tax Bill				3.70%

County and Education changes will not be known until Spring 2024, estimated increase only.

Residential information has been shown, but property taxes are shared by all property owners; this includes all property classes, such as residential, multi-residential, farm, commercial, and industrial. Heavily regulated by the Province, the County of Lambton sets policy to determine what portion of taxes each property class throughout the County pays. As the total tax collected is based on the approved budget, any change to this policy shifts tax liability from one property class to another, but the total amount collected stays the same.

 <p>Single Family Home Assessed at \$219,737 \$3,274 ↑ \$189 over 2023</p>	 <p>Single Family Lakefront Assessed at \$986,292 \$14,709 ↑ \$847 over 2023</p>
 <p>Link Home Assessed at \$183,515 \$2,844 ↑ \$158 over 2023</p>	 <p>Semi-Detached Assessed at \$137,008 \$2,121 ↑ \$118 over 2023</p>
 <p>Condominium Assessed at \$148,778 \$2,084 ↑ \$128 over 2023</p>	

ASSET MANAGEMENT - CAPITAL BUDGET

The City’s assets continue to be inventoried as part of Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure. In 2022, the Core Asset Management Plan (water, wastewater, stormwater, roads, bridges, and culverts) was developed to inform and prioritize infrastructure needs.

All Municipal assets are targeted for inventory and inclusion in the asset management plan by July 1, 2024:

O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure				
2019	2022	2024	2025	2025+
POLICY	CORE PLAN	FULL PLAN	BUDGET INTEGRATION	PERMANANCE
Asset Management Policy Development	Asset Management Plan for Core Infrastructure Current Levels of Service	Asset Management Plan for All Municipal Assets Current Levels of Service	Asset Management Plan incorporating: Proposed Levels of Service Lifecycle Management Financial Strategy	Public Posting and Consultation Annual Review by Council (July) Review and Update of Policy and Plan every 5 years (min)

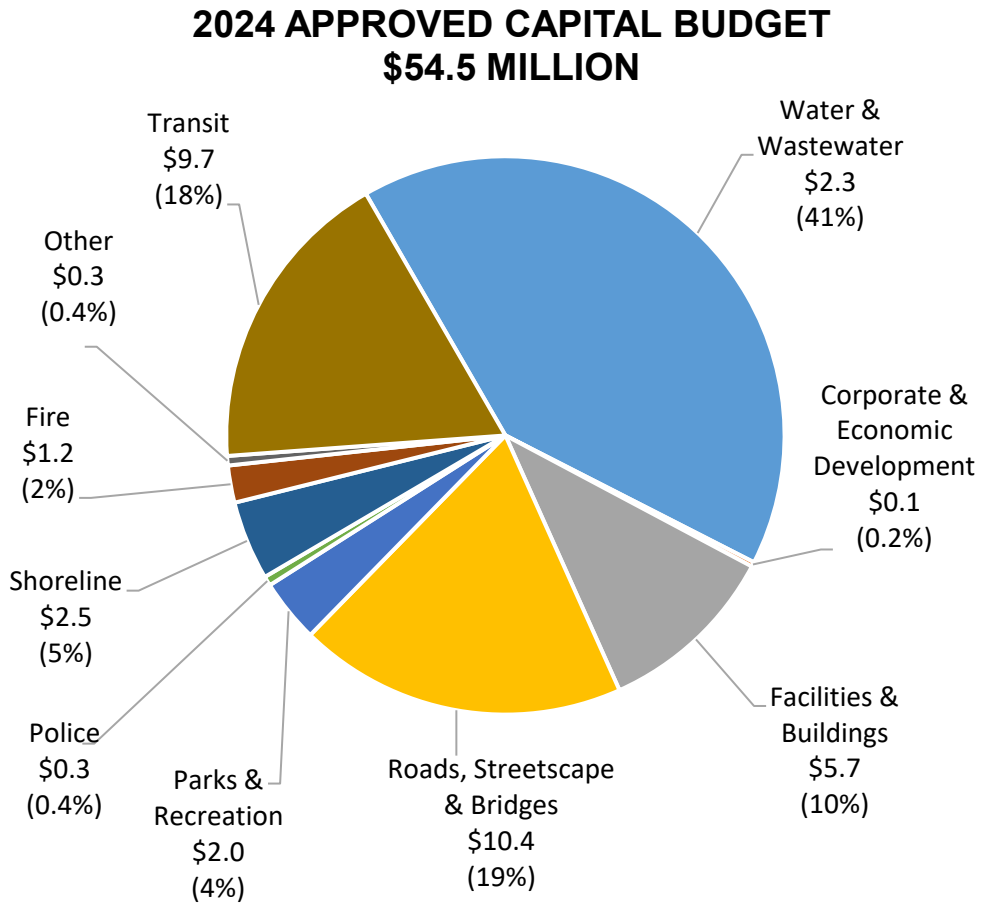
As part of the July 1, 2024, update, assets will be categorized per O. Reg. 588/17 and target re-investment rates will be identified for inclusion in future capital budget processes. These targets will be based on maintaining current levels of service. Proposed changes to levels of service will be identified in 2025 and will include public consultation.

Currently, the City’s revenues are not sufficient to meet the outstanding infrastructure needs or address the infrastructure backlog (Core Asset Management Plan, 2022). The backlog of core infrastructure is estimated to be \$381 million. The current prioritization for infrastructure rehabilitation and replacement focuses on urgency, available resources, readiness to proceed, and affordability.

The City has had success obtaining Federal and Provincial grants for transit, roads, sewer, and water main replacements. These often rely on a partnership with City ranging from 27-60 percent of project costs. It is expected that the City’s 10-year capital plan will align to the Asset Management process through 2024-2025. The full asset management process will help the City with data-driven decision making.

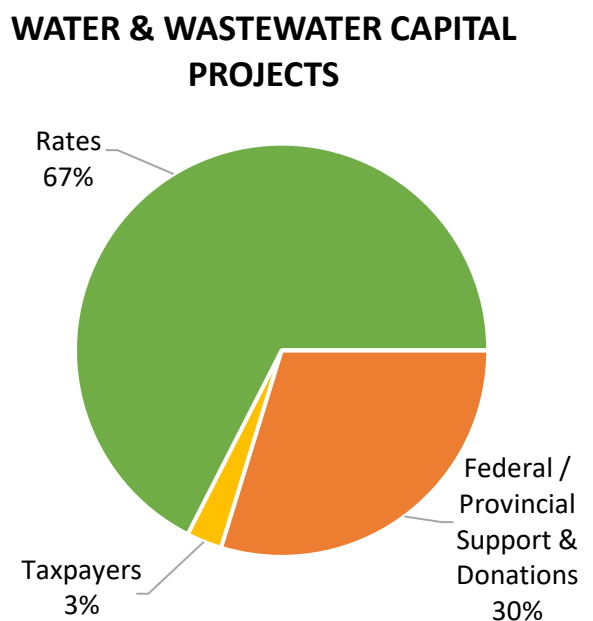
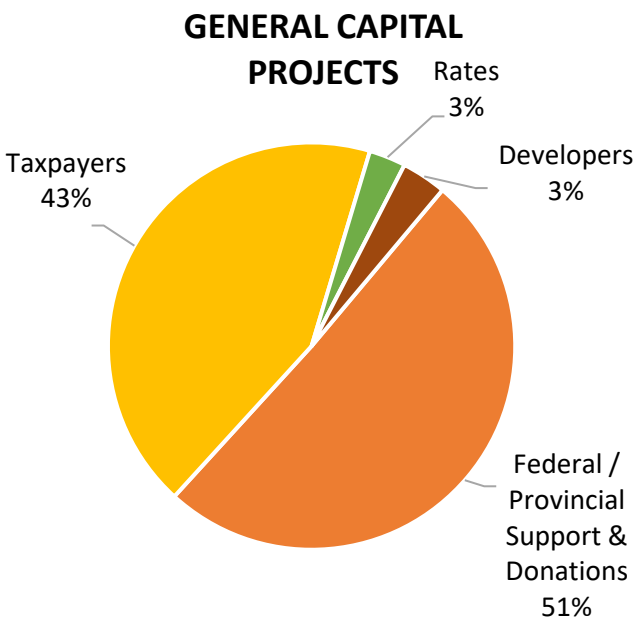
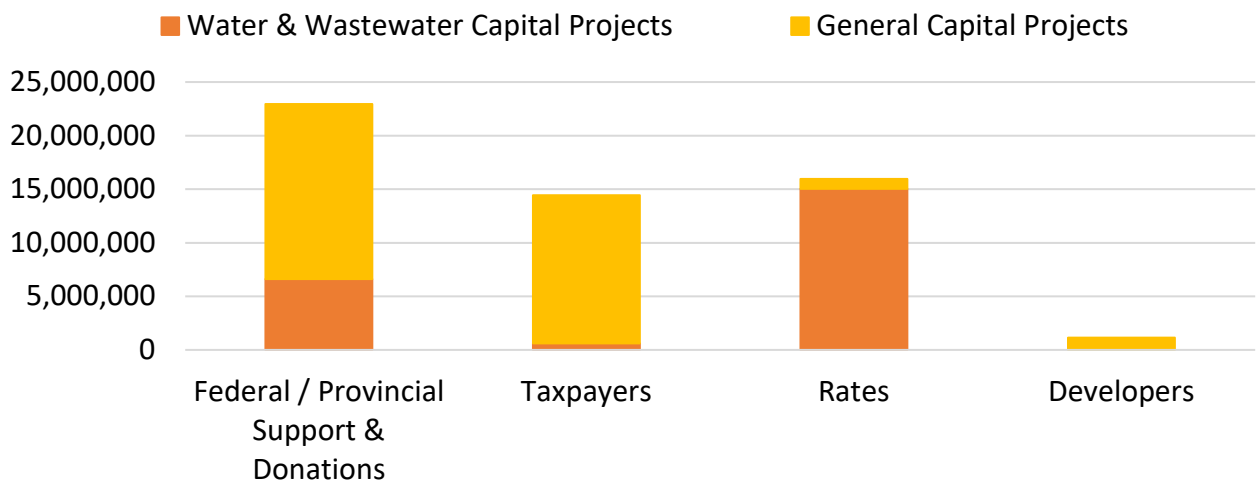
2024 APPROVED CAPITAL BUDGET

The pie chart below illustrates the recommended capital spending by infrastructure category.



The bar graph and pie charts below illustrate where the money comes from.

Where the \$ Comes From



2024

Operating Budget



SARNIA
ONTARIO

THE CORPORATION OF THE CITY OF SARNIA
2024 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
Taxation and Rates Summary:					
Taxation					
Current Operating (General Levy only)	51,354,090	51,240,613	52,617,518	1,263,428	2.46%
Police Services	30,400,274	30,513,746	33,408,295	3,008,021	9.89%
General Taxation	81,754,364	81,754,359	86,025,813	4,271,449	5.22%
Transit Area	4,871,602	4,871,788	5,033,818	162,216	3.33%
Total Taxation Before supplementary taxes	86,625,966	86,626,147	91,059,631	4,433,665	5.12%
Supplementary Taxation	525,000	525,000	525,000	-	0.00%
Total Taxation Revenue	87,150,966	87,151,147	91,584,631	4,433,665	5.09%
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	18,955,323	18,944,394	19,967,009	1,011,686	5.34%
Sewer Rates	23,356,257	23,223,009	25,213,490	1,857,233	7.95%
Total Rates	42,311,580	42,167,403	45,180,499	2,868,919	6.78%
Total Budget Expenditures:					
Current Operating	87,705,643	87,502,555	89,225,119	1,519,476	1.73%
Police	33,199,158	33,312,630	36,486,508	3,287,350	9.90%
Transit	7,727,914	7,632,956	8,069,229	341,315	4.42%
Taxation Subtotal now includes tax expenditures	128,632,715	128,448,141	133,780,856	5,148,141	4.00%
Water Rates	19,185,577	19,294,305	20,057,263	871,686	4.54%
Sewer Rates	23,849,257	24,276,818	25,756,490	1,907,233	8.00%
User Rate Subtotal	43,034,834	43,571,123	45,813,753	2,778,919	6.46%
Total	171,667,549	172,019,264	179,594,609	7,927,060	4.62%
2024 Approved Budget Summary - By Department					
Non-Departmental Revenue					
Expenditures	3,552,583	3,685,470	2,550,667	(1,001,916)	-28.20%
Revenues	(94,512,425)	(94,531,262)	(100,282,206)	(5,769,781)	6.10%
Non-Departmental Revenue - Net Budget	(90,959,842)	(90,845,792)	(97,731,539)	(6,771,697)	7.44%
Council & Administration					
Expenditures	2,991,671	3,080,185	3,240,029	248,358	8.30%
Revenues	(1,482,855)	(1,576,968)	(1,482,460)	395	-0.03%
Council & Administration - Net Budget	1,508,816	1,503,217	1,757,569	248,753	16.49%
Corporate Services					
Expenditures	7,959,590	7,949,854	8,860,569	900,979	11.32%
Revenues	(1,580,045)	(1,597,710)	(1,670,311)	(90,266)	5.71%
Corporate Services - Net Budget	6,379,545	6,352,144	7,190,258	810,713	12.71%
Fire Services					
Expenditures	22,461,910	22,332,232	23,545,263	1,083,353	4.82%
Revenues	(168,555)	(160,311)	(190,584)	(22,029)	13.07%
Fire Services - Net Budget	22,293,355	22,171,921	23,354,679	1,061,324	4.76%
Engineering & Operations					
Expenditures	20,937,518	20,983,146	20,803,453	(134,065)	-0.64%
Revenues	(9,042,289)	(8,937,281)	(8,741,014)	301,275	-3.33%
Engineering & Operations - Net Budget	11,895,229	12,045,865	12,062,439	167,210	1.41%
Community Services					
Expenditures	15,618,341	15,421,703	16,847,362	1,229,021	7.87%
Revenues	(6,344,440)	(6,553,575)	(6,366,839)	(22,399)	0.35%
Community Services - Net Budget	9,273,901	8,868,128	10,480,523	1,206,622	13.01%
Debt Charges & Unclassified					
Expenditures	14,184,030	14,049,965	13,377,776	(806,254)	-5.68%
Revenues	(4,975,308)	(4,975,308)	(3,900,000)	1,075,308	-21.61%
Debt Charges & Unclassified - Net Budget	9,208,722	9,074,657	9,477,776	269,054	2.92%

THE CORPORATION OF THE CITY OF SARNIA
2024 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
Police					
Police - Net Budget	30,400,274	30,513,746	33,408,295	3,008,021	9.89%
Transit					
Expenditures	7,727,914	7,632,956	8,069,229	341,315	4.42%
Revenues	(7,727,914)	(7,795,145)	(8,069,229)	(341,315)	4.42%
Transit - Net Budget	-	(162,189)	-	-	-
Sewer					
Expenditures	23,849,257	24,276,818	25,756,490	1,907,233	8.00%
Revenues	(23,849,257)	(23,840,383)	(25,756,490)	(1,907,233)	8.00%
Sewer - Net Budget	-	436,435	-	-	-
Water					
Expenditures	19,185,577	19,294,305	20,057,263	871,686	4.54%
Revenues	(19,185,577)	(19,160,355)	(20,057,263)	(871,686)	4.54%
Water - Net Budget	-	133,950	-	-	-
Total Expenditures	171,667,549	172,019,264	179,594,609	7,927,060	
Total Revenues	(171,667,549)	(171,927,182)	(179,594,609)	(7,927,060)	
Net	-	92,082	-	-	

2024 Approved Budget Summary - By Sub-division

NON-DEPARTMENTAL REVENUE

Expenditures					
1000 Taxation-General	601,516	734,403	599,600	(1,916)	(0.32%)
1200 Ontario Grants - Unconditional	256,133	256,133	256,133	-	0.00%
1350 Other Revenue	2,694,934	2,694,934	1,694,934	(1,000,000)	(37.11%)
Total Expenditures	3,552,583	3,685,470	2,550,667	(1,001,916)	(28.20%)
Revenue					
1000 Taxation-General	(82,254,364)	(82,254,359)	(86,525,813)	(4,271,449)	5.19%
1100 Payments in Lieu Taxes	(1,405,434)	(1,452,904)	(1,445,379)	(39,945)	2.84%
1200 Ontario Grants - Unconditional	(3,601,400)	(3,601,400)	(3,567,200)	34,200	(0.95%)
1305 Rents, Concessions & Franchises	(63,211)	7,079	(58,211)	5,000	(7.91%)
1340 Bluewater Power	(2,950,082)	(2,950,082)	(3,050,082)	(100,000)	3.39%
1350 Other Revenue	(4,237,934)	(4,279,596)	(5,635,521)	(1,397,587)	32.98%
Total Revenue	(94,512,425)	(94,531,262)	(100,282,206)	(5,769,781)	6.10%
Total NON-DEPARTMENTAL REVENUE	(90,959,842)	(90,845,792)	(97,731,539)	(6,771,697)	7.44%

COUNCIL & ADMINISTRATION

Expenditures					
2000 Mayor & Council	423,350	424,945	437,983	14,633	3.46%
2001 Chief Administrative Officer	334,066	332,032	348,266	14,200	4.25%
2150 Economic Development	525,097	542,247	618,237	93,140	17.74%
2050,2100 City Clerk	767,348	742,682	899,408	132,060	17.21%
2065,2066 Harbours	913,810	1,010,279	908,135	(5,675)	(0.62%)
2055 UNDRIP Committee	28,000	28,000	28,000	-	0.00%
Total Expenditures	2,991,671	3,080,185	3,240,029	248,358	8.30%
Revenue					
2000 Mayor & Council	-	(637)	-	-	0.00%
2150 Economic Development	(30,000)	(27,452)	(58,000)	(28,000)	93.33%
2050,2100 City Clerk	(355,845)	(390,962)	(358,625)	(2,780)	0.78%
2065,2066 Harbours	(1,097,010)	(1,157,917)	(1,065,835)	31,175	(2.84%)
Total Revenue	(1,482,855)	(1,576,968)	(1,482,460)	395	(0.03%)
Total COUNCIL & ADMINISTRATION	1,508,816	1,503,217	1,757,569	248,753	16.49%

THE CORPORATION OF THE CITY OF SARNIA
2024 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
CORPORATE SERVICES					
Expenditures					
2009 Corporate Services - Admin	319,702	342,599	364,521	44,819	14.02%
2010-2012 Human Resources	1,056,881	1,039,358	1,156,935	100,054	9.47%
2022 Information Technology	2,881,179	2,873,421	3,346,545	465,366	16.15%
2020-2021 Finance	1,718,578	1,705,246	1,855,485	136,907	7.97%
2024 Customer Service	743,792	687,460	765,503	21,711	2.92%
2005, 2023 Legal	1,098,178	1,158,771	1,215,213	117,035	10.66%
2013 Communications	141,280	142,999	156,367	15,087	100.00%
Total Expenditures	7,959,590	7,949,854	8,860,569	900,979	11.32%
Revenue					
2010-2012 Human Resources	(318,200)	(318,200)	(281,200)	37,000	(11.63%)
2022 Information Technology	(526,900)	(525,898)	(581,900)	(55,000)	10.44%
2020-2021 Finance	(696,745)	(715,211)	(730,678)	(33,933)	4.87%
2005, 2023 Legal	(38,200)	(38,401)	(76,533)	(38,333)	100.35%
Total Revenue	(1,580,045)	(1,597,710)	(1,670,311)	(90,266)	5.71%
Total CORPORATE SERVICES	6,379,545	6,352,144	7,190,258	810,713	12.71%
FIRE SERVICES					
Expenditures					
2500 Fire Officers	21,905,409	21,831,096	22,929,646	1,024,237	4.68%
2550 Stations	198,409	222,902	337,192	138,783	69.95%
2780 Emergency Management	358,092	278,234	278,425	(79,667)	(22.25%)
Total Expenditures	22,461,910	22,332,232	23,545,263	1,083,353	4.82%
Revenue					
2500 Fire Officers	(168,555)	(152,811)	(190,584)	(22,029)	13.07%
2780 Emergency Management	-	(7,500)	-	-	
Total Revenue	(168,555)	(160,311)	(190,584)	(22,029)	13.07%
Total FIRE SERVICES	22,293,355	22,171,921	23,354,679	1,061,324	4.76%
ENGINEERING & OPERATIONS					
Expenditures					
3000 Engineering - Administration	340,307	362,416	366,171	25,864	7.60%
3033,3035,3036 Engineering	2,909,957	2,815,626	2,685,110	(224,847)	(7.73%)
3034 Traffic & Streetlighting	2,079,251	2,114,694	2,070,201	(9,050)	(0.44%)
3037 Shoreline Protection	500,000	500,000	500,000	-	0.00%
3040 Municipal Drains	291,462	286,607	540,463	249,001	85.43%
3005 Public Works - Administration	869,448	927,389	887,062	17,614	2.03%
3008-3011 Roads Maintenance	5,886,691	5,977,299	5,948,359	61,668	1.05%
3015-3020 Garage & Equipment Maintenance	3,146,546	3,151,918	3,431,772	285,226	9.06%
3800-3885 Garbage, Recycling & Compost	3,743,189	3,796,359	3,167,528	(575,661)	(15.38%)
3150-3195 Care-A-Van	1,170,667	1,050,838	1,206,787	36,120	3.09%
Total Expenditures	20,937,518	20,983,146	20,803,453	(134,065)	(0.64%)
Revenue					
3000 Engineering - Administration	(228,000)	(228,000)	(226,800)	1,200	(0.53%)
3033,3035,3036 Engineering	(1,854,224)	(1,855,108)	(1,870,766)	(16,542)	0.89%
3034, 3033 Traffic & Streetlighting	(143,400)	(182,741)	(155,000)	(11,600)	8.09%
3037 Shoreline Protection	(500,000)	(500,000)	(500,000)	-	0.00%
3040 Municipal Drains	(52,137)	(52,137)	(52,137)	-	0.00%
3005 Public Works - Administration	(756,400)	(756,400)	(756,400)	-	0.00%
3008-3011 Roads Maintenance	(1,297,658)	(1,297,645)	(1,297,658)	-	0.00%
3015-3020 Garage & Equipment Maintenance	(3,146,546)	(3,151,918)	(3,431,773)	(285,227)	9.06%
3800-3885 Garbage, Recycling & Compost	(824,725)	(704,069)	(211,480)	613,245	(74.36%)
3150-3195 Care-A-Van	(239,199)	(209,263)	(239,000)	199	(0.08%)
Total Revenue	(9,042,289)	(8,937,281)	(8,741,014)	301,275	(3.33%)
Total ENGINEERING & OPERATIONS	11,895,229	12,045,865	12,062,439	167,210	1.41%

THE CORPORATION OF THE CITY OF SARNIA
2024 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
COMMUNITY SERVICES					
Expenditures					
4500 Community Services - Administration	454,450	457,306	-	(454,450)	(100.00%)
4505-4551 Parks Maintenance	5,278,135	5,304,028	5,259,757	(18,378)	(0.35%)
4600-4601 Recreation & Strangway Centre	1,126,888	1,031,195	1,343,297	216,409	19.20%
4612-5025 Committees	121,505	87,679	146,005	24,500	20.16%
4700-4716 Facilities - Arenas & Pools	4,312,844	4,384,807	4,613,676	300,832	6.98%
2052-4903 Properties - Libraries & Other	1,136,075	1,120,611	1,745,963	609,888	53.68%
5005-5010 Planning & COA	1,035,135	985,871	1,258,734	223,599	21.60%
5020 Building	850,005	829,098	988,577	138,572	16.30%
5035 Bylaw Enforcement	1,303,304	1,221,108	1,491,353	188,049	14.43%
Total Expenditures	15,618,341	15,421,703	16,847,362	1,229,021	7.87%
Revenue					
4500 Parks & Recreation - Administration					
4505-4551 Parks Maintenance	(395,350)	(386,290)	(416,150)	(20,800)	5.26%
4600-4601 Recreation & Strangway Centre	(466,304)	(461,851)	(407,164)	59,140	(12.68%)
4612-5025 Committees	(45,000)	(36,759)	(53,000)	(8,000)	17.78%
4700-4716 Facilities - Arenas & Pools	(2,682,585)	(2,963,599)	(2,679,230)	3,355	(0.13%)
2052-4903 Properties - Libraries & Other	(122,500)	(122,500)	(40,333)	82,167	(67.08%)
5005-5010 Planning & COA	(1,158,697)	(1,183,534)	(1,168,645)	(9,948)	0.86%
5020 Building	(850,004)	(829,097)	(988,577)	(138,573)	16.30%
5035 Bylaw Enforcement	(624,000)	(569,945)	(613,740)	10,260	(1.64%)
Total Revenue	(6,344,440)	(6,553,575)	(6,366,839)	(22,399)	0.35%
Total COMMUNITY SERVICES	9,273,901	8,868,128	10,480,523	1,206,622	13.01%
DEBT CHARGES AND UNCLASSIFIED					
Expenditures					
2490 Other Municipal	12,371,234	12,371,235	11,333,514	(1,037,720)	(8.39%)
5500 Debt Charges	992,053	987,431	976,905	(15,148)	(1.53%)
5515 Unclassified	102,936	(42,692)	442,716	339,780	330.09%
5520 Municipal Grants	130,200	130,200	-	(130,200)	(100.00%)
5525 Contribution to Boards & Commissions	587,607	603,791	624,641	37,034	6.30%
Total Expenditures	14,184,030	14,049,965	13,377,776	(806,254)	(5.68%)
Revenue					
2490 Other Municipal	(4,975,308)	(4,975,308)	(3,900,000)	1,075,308	(21.61%)
Total Revenue	(4,975,308)	(4,975,308)	(3,900,000)	1,075,308	(21.61%)
Total DEBT CHARGES AND UNCLASSIFIED	9,208,722	9,074,657	9,477,776	269,054	2.92%
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
Total POLICE SERVICES	30,400,274	30,513,746	33,408,295	3,008,021	9.89%
Subtotal Expenditures	120,904,801	120,815,185	125,711,627	4,806,826	
Subtotal Revenues	(120,904,801)	(121,131,299)	(125,711,627)	(4,806,826)	
Subtotal Operating Budget (Surplus)/Deficit	-	(316,114)	-	-	
TRANSIT					
Expenditures					
1055 Taxation - Transit	231,083	226,367	231,083	-	0.00%
3100-3125 Transit	7,496,831	7,406,589	7,838,146	341,315	4.55%
Total Expenditures	7,727,914	7,632,956	8,069,229	341,315	4.42%
Revenue					
1055 Taxation - Transit	(4,896,602)	(4,896,788)	(5,058,818)	(162,216)	3.31%
3100-3125 Transit	-	-	-	-	
3140 Transit Revenue	(2,831,312)	(2,898,357)	(3,010,411)	(179,099)	632.57%
Total Revenue	(7,727,914)	(7,795,145)	(8,069,229)	(341,315)	4.42%
Total Transit Budget (Surplus)/Deficit	-	(162,189)	-	-	

THE CORPORATION OF THE CITY OF SARNIA
2024 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
SEWER					
Expenditures					
3500 Sanitary Sewer Maintenance	12,282,750	12,282,156	13,467,936	1,185,186	9.65%
3501 Pump Station Maintenance	2,175,385	2,675,371	2,534,534	359,149	16.51%
3502 Operations Centre	56,300	50,631	40,300	(16,000)	
3505-3507 Sewage Treatment Plant	5,257,097	5,308,701	5,432,351	175,254	3.33%
1050 Taxation	3,130,381	3,113,658	3,385,057	254,676	8.14%
3600 Storm Sewer Maintenance	947,344	846,301	896,312	(51,032)	(5.39%)
Total Expenditures	23,849,257	24,276,818	25,756,490	1,907,233	8.00%
Revenue					
3500 Sanitary Sewer Maintenance	-	-	-	-	
3501 Pump Station Maintenance	-	-	-	-	
3505-3507 Sewage Treatment Plant	(450,000)	(574,622)	(500,000)	(50,000)	11.11%
3590 Revenue & Costs Recovered	(22,451,913)	(22,419,461)	(24,360,178)	(1,908,265)	8.50%
3600 Storm Sewer Maintenance	(947,344)	(846,300)	(896,312)	51,032	(5.39%)
Total Revenue	(23,849,257)	(23,840,383)	(25,756,490)	(1,907,233)	8.00%
Total Sewer Budget (Surplus)/Deficit	-	436,435	-	-	
WATER					
Expenditures					
3700 3710 Administration	7,526,327	7,502,880	8,271,106	744,779	9.90%
3705-3706 Distribution & Lead Reduction	11,659,250	11,791,425	11,786,157	126,907	1.09%
Total Expenditures	19,185,577	19,294,305	20,057,263	871,686	4.54%
Revenue					
3705-3706 Distribution & Lead Reduction	(140,000)	(137,765)	-	140,000	(100.00%)
3790 Revenue & Costs Recovered	(19,045,577)	(19,022,590)	(20,057,263)	(1,011,686)	5.31%
Total Revenue	(19,185,577)	(19,160,355)	(20,057,263)	(871,686)	4.54%
Total Water Budget (Surplus)/Deficit	-	133,950	-	-	
Total Expenditures	171,667,549	172,019,264	179,594,609	7,927,060	
Total Revenues	(171,667,549)	(171,927,182)	(179,594,609)	(7,927,060)	
Total Operating Budget Summary (Surplus)/Deficit	-	92,082	-	-	

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
2024 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
NON-DEPARTMENTAL REVENUE					
1000 Taxation - City	(81,652,848)	(81,519,956)	(85,926,213)	(4,273,365)	5.22%
1100 Payments in Lieu City	(1,405,434)	(1,452,904)	(1,445,379)	(39,945)	2.84%
1200 Ontario Grants Conditional	(3,345,267)	(3,345,267)	(3,311,067)	34,200	(1.02%)
1305 Rents Concessions Franchise	(63,211)	7,079	(58,211)	5,000	(7.91%)
1340 Bluewater Power	(2,950,082)	(2,950,082)	(3,050,082)	(100,000)	3.39%
1350 Other Revenue	(1,543,000)	(1,584,662)	(3,940,587)	(2,397,587)	155.38%
Total Non-Departmental Revenue	(90,959,842)	(90,845,792)	(97,731,539)	(6,771,697)	7.44%
COUNCIL & ADMINISTRATION					
2000 Mayor & Council	423,350	424,308	437,983	14,633	3.46%
2001 Chief Administrative Officer	334,066	332,032	348,266	14,200	4.25%
2150 Economic Development	495,097	514,795	560,237	65,140	13.16%
2050 City Clerk	256,333	194,374	385,613	129,280	50.43%
2065 Sidney Smith & Mission Park Docks	(183,200)	(147,638)	(157,700)	25,500	(13.92%)
2066 Sarnia Harbour	-	-	-	-	
2100 Elections	155,170	157,346	155,170	-	0.00%
2055 UNDRIP Committee	28,000	28,000	28,000	-	0.00%
Total Council & Administration	1,508,816	1,503,217	1,757,569	248,753	16.49%
CORPORATE SERVICES					
2009 Corporate Services - Admin	319,702	342,599	364,521	44,819	14.02%
2010 Human Resources	733,681	709,271	870,735	137,054	18.68%
2011 Accessibility Advisory Committee	5,000	5,000	5,000	-	0.00%
2012 Age Friendly	-	6,887	-	-	
2013 Communications	141,280	142,999	156,367	15,087	10.68%
2020 Accounting	780,917	776,292	876,154	95,237	12.20%
2021 Tax & Revenue Collections	240,916	213,743	248,653	7,737	3.21%
2022 Information Technology	2,354,279	2,347,523	2,764,645	410,366	17.43%
2023 Purchasing	451,162	424,352	481,596	30,434	6.75%
2024 Customer Service	743,792	687,460	765,503	21,711	2.92%
2005 Legal Services	608,816	696,018	657,084	48,268	7.93%
Total Corporate Services	6,379,545	6,352,144	7,190,258	810,713	12.71%
FIRE SERVICES					
2500 Fire Officers	21,736,854	21,678,285	22,739,062	1,002,208	4.61%
2550 Fire Stations	198,409	222,902	337,192	138,783	69.95%
2780 Emergency Management	358,092	270,734	278,425	(79,667)	(22.25%)
Total Fire Services	22,293,355	22,171,921	23,354,679	1,061,324	4.76%
ENGINEERING & OPERATIONS					
3000 Engineering Administration	112,307	134,416	139,371	27,064	24.10%
3033 Engineering - Design	567,424	493,796	338,929	(228,495)	(40.27%)
3034 Engineering - Traffic	1,935,851	1,931,953	1,915,201	(20,650)	(1.07%)
3035 Engineering - Development	286,309	238,848	311,120	24,811	8.67%
3036 Engineering - Construction	202,000	227,874	164,293	(37,707)	(18.67%)
3037 Shoreline Protection	-	-	-	-	
3040 Municipal Drains	239,325	234,470	488,326	249,001	104.04%
3005 Public Works Administration	113,048	170,989	130,663	17,615	15.58%
3008 Roads Maintenance - Rural	1,472,017	1,478,506	1,431,426	(40,591)	(2.76%)
3009 Streets Maintenance - Concrete	874,303	852,698	898,726	24,423	2.79%
3010 Streets Maintenance - Urban	1,164,637	1,198,890	1,227,473	62,836	5.40%
3011 Winter Maintenance	1,078,076	1,149,560	1,093,076	15,000	1.39%
3015 Works Centre	-	(1)	-	-	
3020 Equipment Maintenance	-	1	-	-	
3800 Garbage	1,445,693	1,576,378	1,845,706	400,013	27.67%
3880 Recycling & Compost Collection	1,191,458	1,294,969	851,795	(339,663)	(28.51%)
3885 Compost Site	281,313	220,943	258,547	(22,766)	(8.09%)
3150 Care-A-Van - Transportation	802,485	671,798	812,274	9,789	1.22%
3165 Care-A-Van - Vehicle & Equipment Maintenance	166,876	166,876	169,916	3,040	1.82%
3170 Care-A-Van - Premises & Plant	65,392	73,797	84,192	18,800	28.75%
3175 Care-A-Van - Administration	135,914	138,367	140,405	4,491	3.30%
3195 Care-A-Van - Revenue	(239,199)	(209,263)	(239,000)	199	(8.32%)
Total Engineering & Operations	11,895,229	12,045,865	12,062,439	167,210	1.41%

THE CORPORATION OF THE CITY OF SARNIA
2024 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
COMMUNITY SERVICES					
4500 Parks & Recreation - Administration	454,450	457,306	-	(454,450)	(100.00%)
4505 Parks Administration	429,783	370,919	-	(429,783)	(100.00%)
4510 General Park Maintenance	2,935,774	2,985,650	2,933,953	(1,821)	(0.06%)
4511 Sports Fields Maintenance	(98,300)	(68,986)	(46,600)	51,700	(52.59%)
4515 Greenhouse & Horticulture	535,690	595,579	708,023	172,333	32.17%
4551 Arboriculture	1,079,838	1,034,576	1,248,231	168,393	15.59%
4600 Recreation - Administration	401,264	313,016	-	(401,264)	(100.00%)
4601 Recreation - Programs	119,147	97,758	797,887	678,740	569.67%
4610 Canada Day	45,000	21,400	68,000	23,000	51.11%
4611 Bluewater Trails Committee	22,000	20,015	17,000	(5,000)	(22.73%)
4612 Communities in Bloom	1,500	1,500	-	(1,500)	(100.00%)
4950 Strangway Centre	140,173	158,570	138,246	(1,927)	(1.37%)
5022 Environment Advisory Committee	3,230	3,230	3,230	-	0.00%
2052 Facility Services	786,992	698,617	1,409,326	622,334	79.08%
4700 Arenas Administration	303,810	307,376	-	(303,810)	(100.00%)
4705 Pat Stapleton Arena	253,784	291,538	402,994	149,210	58.79%
4708 Clearwater Arena	720,983	362,879	726,032	5,049	0.70%
4710 Progressive Auto Sales Arena	161,050	357,100	606,292	445,242	276.46%
4715 Jackson Pool	-	508	-	-	
4716 Tecumseh Pool	190,632	101,807	199,130	8,498	4.46%
4900 Sarnia Library	159,329	158,726	147,000	(12,329)	(7.74%)
4901 Lawrence House	38,650	33,407	40,200	1,550	4.01%
4902 Mall Road Library	-	75,987	-	-	
4903 Bright's Grove Library	28,604	31,374	30,304	1,700	5.94%
5005 Planning Department	(123,562)	(197,664)	90,087	213,649	(172.91%)
5010 Committee of Adjustment	-	1	-	-	
5020 Building Department	-	1	-	-	
5025 Heritage Committee	4,775	4,775	4,775	-	0.00%
5035 Bylaw Enforcement	679,305	651,163	877,613	198,308	29.19%
4954 Lochiel Kiwanis Community Centre	-	-	60,000	60,000	
4953 Bluewater Gymnastics Building	-	-	18,800	18,800	
Total Community Services	9,273,901	8,868,128	10,480,523	1,206,622	13.01%
DEBT CHARGES AND UNCLASSIFIED					
2490 Corporate Municipal	7,395,926	7,395,927	7,433,514	37,588	0.51%
5500 Debt Charges	992,053	987,431	976,905	(15,148)	(1.53%)
5515 Unclassified	102,936	(42,692)	442,716	339,780	330.09%
5520 Municipal Grants	130,200	130,200	-	(130,200)	(100.00%)
5525 Contribution to Boards & Commissions	587,607	603,791	624,641	37,034	6.30%
Total Debt Charges & Unclassified	9,208,722	9,074,657	9,477,776	269,054	2.92%
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
Total Police Budget	30,400,274	30,513,746	33,408,295	3,008,021	9.89%
Total Operating Budget (Surplus)/Deficit	-	(316,114)	-	-	
TRANSIT					
1055 Taxation - Transit Area	(4,665,518)	(4,670,421)	(4,827,735)	(162,217)	3.48%
3100 Transit - Transportation	4,888,850	4,771,668	5,001,017	112,167	2.29%
3115 Transit - Vehicle & Equipment Maintenance	1,143,111	1,106,380	1,190,426	47,315	4.14%
3120 Transit - Premises & Plant	260,193	266,033	268,693	8,500	3.27%
3125 Transit - Administration	1,204,677	1,262,508	1,378,010	173,333	14.39%
3140 Transit Revenue - Operations	(2,831,313)	(2,898,357)	(3,010,411)	(179,098)	6.33%
Total Transit Budget (Surplus)/Deficit	-	(162,189)	-	-	

**THE CORPORATION OF THE CITY OF SARNIA
2024 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT**

	2023 Approved Budget	2023 Q2 Forecast	2024 Approved Budget	\$ Change	% Change
SEWER					
3510 Sewer - General Administration	3,130,381	3,113,658	3,385,057	254,676	8.14%
3590 Sewer Area - Revenue	(22,451,913)	(22,419,461)	(24,360,178)	(1,908,265)	8.50%
3500 Sewer - Sanitary Sewer Maintenance	12,282,750	12,282,156	13,467,936	1,185,186	9.65%
3501 Environmental Services Group	2,175,385	2,675,371	2,534,534	359,149	16.51%
3502 Operations Centre	56,300	50,631	40,300	(16,000)	100.00%
3505 Wastewater Pollution Control Centre	3,315,281	3,250,621	3,287,115	(28,166)	(0.85%)
3506 Brights Grove Lagoons	412,243	374,204	413,025	782	0.19%
3507 Sewer - NViro	1,079,573	1,109,254	1,232,211	152,638	14.14%
3600 Storm Sewer Maintenance	-	1	-	-	
Total Sewer Budget (Surplus)/Deficit	-	436,435	-	-	
WATER					
3700 Water - General Administration	7,526,327	7,502,880	8,271,106	744,779	9.90%
3705 Water - Distribution	11,298,068	11,497,397	11,709,117	411,049	3.64%
3706 Lead Reduction	221,182	156,263	77,040	(144,142)	
3790 Water Revenue	(19,045,577)	(19,022,590)	(20,057,263)	(1,011,686)	5.31%
Total Water Budget (Surplus)/Deficit	-	133,950	-	-	
Total Operating Budget (Surplus)/Deficit	-	92,082	-	-	

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

	2023 Approved					Change				2024 Approved					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
2000 Mayor & Council	-				-					-				-	
2001 Chief Administrative Office	1.00				1.00					1.00				1.00	
2050 City Clerk	5.00				5.00					5.00				5.00	
2100 Elections	-				-					-				-	
2150 Economic Development	2.00		0.18		2.18			0.82		2.00		1.00		3.00	1 temporary FTE added: 0.5 funded by tax levy 0.5 funded by RED grant (0.18) temporary FTE eliminated
Administration Total	8.00	-	0.18	-	8.18	-	-	0.82	-	8.00	0.00	1.00	-	9.00	
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	
2023 Purchasing	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	11.00			0.33	11.33					11.00			0.33	11.33	
2021 Property Taxation	3.00				3.00					3.00				3.00	
2022 Information Technology	8.00			1.33	9.33	0.50				8.50			1.33	9.83	1 additional position requested - Security Architect (0.25) FTE allocated to 3510 Sewer-General Administration (0.25) FTE allocated to 3700 Water-Administration
2024 Customer Service	6.00	1.60		0.33	7.93					6.00	1.60		0.33	7.93	
Corporate Services Total	46.00	1.60	-	2.74	50.34	0.50	-	-	-	46.50	1.60	-	2.74	50.84	

PFT - Permanent full time
PPT - Permanent part time
TEMP - Temporary
STU - Students

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2023 Approved					Change				2024 Approved					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
Community Services Division															
4500 Community Services Administration	3.60				3.60	(3.60)				-				-	
Parks															
4505 Parks - Supervision	3.00				3.00	(3.00)				-				-	
4510 General Parks Maintenance	8.00	1.00	9.00	7.33	25.33	(2.46)	(0.25)			5.54	0.75	9.00	7.33	22.62	
4515 Greenhouse & Horticulture	3.00		2.87	1.33	7.20	0.64				3.64		2.87	1.33	7.84	
4551 Arboriculture	7.00			0.33	7.33	0.64				7.64			0.33	7.97	
<i>Parks Total</i>	21.00	1.00	11.87	8.99	42.86					16.83	0.75	11.87	8.99	38.44	
Recreation															
4600 Recreation - Administration	3.00				3.00	(3.00)				-				-	
4601 Recreation - Programs	-		0.11	3.17	3.28	4.54		(0.11)	(0.33)	4.54		-	2.84	7.38	
4950 Strangway Centre	2.00		0.67		2.67	-		0.11	0.33	2.00		0.78	0.33	3.11	
4716 Cox Youth Centre & Pool	-			5.21	5.21	-			(5.21)	-				-	
<i>Recreation Total</i>	5.00	-	0.78	8.38	14.16					6.54	-	0.78	3.17	10.49	
Facility Services															
2052 Facility Services	4.00			0.33	4.33	4.00			(0.33)	8.00				8.00	
2066 Sarnia Harbour	-			0.33	0.33					-			0.33	0.33	
4700 Arenas - Administration	2.00				2.00	(2.00)				-				-	
4705 Pat Stapleton Arena	3.00		0.54		3.54	1.34				4.34		0.54		4.88	
4708 Clearwater Arena	10.00		1.06		11.06	(0.46)				9.54		1.06		10.60	
4710 Progressive Auto Sales Arena	7.00		0.80		7.80	1.54				8.54		0.80		9.34	
<i>Facility Services Total</i>	26.00	-	2.40	0.66	29.06					30.43	-	2.40	0.33	33.16	
Planning and Development															
5005 Planning and Development	8.20			0.33	8.53	0.45				8.65			0.33	8.98	
5020 Building Division	6.70				6.70	0.95				7.65				7.65	
5035 By-Law Enforcement	6.50	1.60	0.50	0.67	9.27	0.90				7.40	1.60	0.50	0.67	10.17	
<i>Planning and Development Total</i>	21.40	1.60	0.50	1.00	24.50					23.70	1.60	0.50	1.00	26.80	
Community Services Total	77.00	2.60	15.55	19.03	114.18	0.50	(0.25)	-	(5.54)	77.50	2.35	15.55	13.49	108.89	

See Note 1

Note 1

Community Services Division re-allocated a significant amount of FTEs within the division for 2024. No changes in the overall FTE count were made with the exception of the following:

- 4510 General Parks Maintenance (0.25) part time FTE eliminated
 - 4716 Cox Youth Centre & Pool (5.21) student FTEs eliminated (outsourced to YMCA approved May 15, 2023 council meeting)
 - 2052 Facility Services (0.33) student FTE eliminated
 - 5005 Planning and Development 0.25 full time FTE allocated from 3036 Engineering - Construction
 - 5020 Building Division 0.25 full time FTE allocated from 3036 Engineering - Construction
- (5.29)**

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TEMP - Temporary
STU - Students

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2023 Approved					Change				2024 Approved					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
Engineering and Operations Division															
Engineering															
3000 Engineering - Administration	1.85				1.85					1.85				1.85	
3033 Engineering - Design	7.00			0.67	7.67					7.00			0.67	7.67	
3034 Engineering - Traffic	1.00				1.00			8.45		1.00		8.45		9.45	8.45 temporary FTE approved July 10, 2023 council meeting, moving school crossing guards in house
3035 Engineering - Development	3.50		2.00	0.33	5.83			(0.50)		3.50		1.50	0.33	5.33	(0.50) temporary FTE eliminated
3036 Engineering - Construction	6.00				6.00	(1.00)				5.00				5.00	Re-allocation: (0.25) FTE to 5005 Planning and Development (0.25) FTE to 5020 Building Division (0.25) FTE to 3510 Sewer - General Administration (0.25) FTE to 3700 Water - Administration
3040 Engineering - Municipal Drains	0.50				0.50					0.50				0.50	
<i>Engineering Total</i>	19.85	-	2.00	1.00	22.85					18.85	-	9.95	1.00	29.80	
Public Works															
3005 Public Works - Administration	6.33			0.33	6.66	0.34				6.67			0.33	7.00	1 additional position requested - Administration (0.33) FTE allocated to 3510 Sewer - General Administration (0.33) FTE allocated to 3700 Water - Administration
3008 Roads Maintenance - Rural	8.00				8.00	(1.00)				7.00				7.00	(1) FTE re-allocated to 3010 Streets Maintenance - Urban
3009 Streets Maintenance - Concrete	6.00				6.00					6.00				6.00	
3010 Streets Maintenance - Urban	13.00			1.00	14.00	1.00				14.00			1.00	15.00	1 FTE re-allocated from 3008 Roads Maintenance - Rural
3011 Winter Maintenance	-				-					-				-	
3015 Works Centre	10.00				10.00					10.00				10.00	
3500 Sanitary Sewer Maintenance	7.00				7.00	2.00				9.00				9.00	2 FTE re-allocated from 3600 Storm Sewer Maintenance
3510 Sewer - General Administration	0.50				0.50	1.33				1.83				1.83	0.50 FTE re-allocated from 3700 Water - Administration 0.25 FTE re-allocated from 3036 Engineering - Construction 0.25 FTE request allocated from 2022 IT 0.34 FTE request allocated from 3005 Public Works - Administration
3600 Storm Sewer Maintenance	6.33			0.67	7.00	(2.00)				4.33			0.67	5.00	(2) FTE re-allocated to 3500 Sanitary Sewer Maintenance
3700 Water - Administration	0.50				0.50	1.33				1.83				1.83	(0.50) FTE re-allocated to 3510 Sewer - General Administration 0.25 FTE re-allocated from 3036 Engineering - Construction 0.25 FTE request allocated from 2022 IT 0.34 FTE request allocated from 3005 Public Works - Administration 1 additional position requested - Compliance Coordinator
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)	-				-	(2) temporary FTE eliminated (2.67) student FTE eliminated
<i>Public Works Total</i>	73.99	-	2.00	5.34	81.33					76.99	-	-	2.67	79.66	

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PPT - Permanent part time
TEMP - Temporary
STU - Students

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2023 Approved					Change				2024 Approved					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
Environmental Services															
3501 Environmental Services Group	8.00			0.33	8.33	2.00				10.00			0.33	10.33	1 additional position approved March 13, 2023 council meeting 1 additional position requested - Maintenance Mechanic
3505 Water Pollution Control Centre	14.00			1.33	15.33	(0.50)				13.50			1.33	14.83	0.50 additional position requested (1) FTE re-allocated to 3507 Bio-Solids
3506 Bright's Grove Lagoons	1.00				1.00					1.00				1.00	
3507 Bio-Solids	2.00				2.00	1.00				3.00				3.00	1 FTE re-allocated from 3505 Water Pollution Control Centre
3800 Waste Management - Collection	0.33				0.33					0.33				0.33	
3880 Garbage Recycling	0.33				0.33					0.33				0.33	
3885 Compost Site	0.85		1.66	0.33	2.84	1.00		(1.66)		1.85			0.33	2.18	(1) temporary FTE moved to 1 full time FTE (0.66) temporary FTE eliminated
<i>Environmental Services Total</i>	26.51	-	1.66	1.99	30.16					30.01	-	-	1.99	32.00	
Transit															
3100 Transit Transportation	31.00	4.25	1.00		36.25					31.00	4.25	1.00	0.00	36.25	
3115 Transit Maintenance	7.00			0.33	7.33					7.00			0.33	7.33	
3125 Transit Administration	7.45				7.45	1.00				8.45				8.45	1 additional position requested - Administrative Coordinator
3150 C-Van Transportation	7.00				7.00					7.00				7.00	
3165 C-Van Maintenance	1.00				1.00					1.00				1.00	
3175 C-Van Administration	1.20				1.20					1.20				1.20	
<i>Transit Total</i>	54.65	4.25	1.00	0.33	60.23					55.65	4.25	1.00	0.33	61.23	
Engineering and Operations Total	175.00	4.25	6.66	8.66	194.57	6.50	-	4.29	(2.67)	181.50	4.25	10.95	5.99	202.69	
Fire Services															
2500 Fire Services	129.00				129.00					129.00				129.00	
2780 Emergency Management	1.00				1.00					1.00				1.00	
Fire Services Total	130.00	-	-	-	130.00	-	-	-	-	130.00	-	-	-	130.00	
Total (without Police)	436.00	8.45	22.39	30.43	497.27	7.50	-0.25	5.11	-8.21	443.50	8.20	27.50	22.22	501.42	
Police															
2600 Police - Officers	124.00				124.00	The Sarnia Police Services Board met in open session on December 14, 2023 and approved an increase of 9 FTE's for its 2024 Revised Budget. The details of the Open Agenda, can be found on the link below, agenda item 6, page 11: https://www.sarniapolice.ca/wp-content/uploads/2023/12/Open-Agenda-December-14-2023.pdf									
2605 Police - Court Security	5.00	2.57			7.57										
2610 Police - Communications	13.00	4.49			17.49										
2615 Police - Civilian	30.00	1.12			31.12										
2620 Police - Janitorial	2.00	1.15			3.15										
Police Total	174.00	9.33	-	-	183.33										

PFT - Permanent full time
PPT - Permanent part time
TEMP - Temporary
STU - Students

Non-Departmental Revenue



City of Sarnia 2024 Approved Operating Budget

1000 TAXATION - CITY

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(79,488,685)	(81,754,364)	(81,754,359)	(88,476,741)	4,115,737	(1,985,956)	321,147	(86,025,813)	5.22%
4-00021 SUPPLEMENTARY TAX LEVY	(657,568)	(500,000)	(500,000)	(500,000)				(500,000)	
Revenue Total	(80,146,253)	(82,254,364)	(82,254,359)	(88,976,741)	4,115,737	(1,985,956)	321,147	(86,525,813)	5.19%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	300,855	470,000	470,000	470,000				470,000	
5-00951 TAX REDUCTIONS	18,656	30,000	30,000	30,000				30,000	
5-00952 TAX WRITE OFF	24,422		133,203						
5-00975 CHARITY TAX REBATE	77,245	67,000	67,000	67,000				67,000	
5-00978 HERITAGE REBATE	2,692	2,600	2,284	2,600				2,600	
5-00980 TAX EXEMPTIONS	4,916	30,000	30,000	30,000				30,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	1,916	1,916	1,916	1,916		(1,916)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES				600,000	(600,000)				
Expense Total	430,702	601,516	734,403	1,201,516	(600,000)	(1,916)		599,600	(0.32%)
Net Expense / (Net Revenue)	(79,715,551)	(81,652,848)	(81,519,956)	(87,775,225)	3,515,737	(1,987,872)	321,147	(85,926,213)	5.23%

5-05891 Brownfields Tax Incentive Program - 5-year Brownfield Incentive Grant (City Council April 7, 2017) now complete; final payment made in 2023

5-06100 Contribution to Reserve - At the 2024 budget deliberations, council approved deferring the tax stabilization reserve contribution to help mitigate the tax levy increase. This reserve contribution has been on hold since 2021.

Reserve	2023 Approved Budget	2024 Approved Budget
6580 - Tax Stabilization	\$0	\$0
Total	\$0	\$0

City of Sarnia

2024 Approved Operating Budget

1065 OTHER COLLECTIONS TAX ROLL

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(41,551)								
Revenue Total	(41,551)								
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(41,551)								

City of Sarnia

2024 Approved Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00150 CANADA	(93,780)	(93,780)	(93,780)	(93,780)		(2,858)		(96,638)	3.05%
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(114,196)	(113,795)	(113,795)	(113,795)				(113,795)	
4-00160 HOSPITALS	(18,715)	(18,715)	(18,715)	(18,715)		(561)		(19,276)	3.00%
4-00165 CORRECTIONAL INSTITUTIONS	(3,844)	(3,844)	(3,844)	(3,844)		(115)		(3,959)	2.99%
4-00170 LAMBTON COLLEGE	(196,658)	(196,658)	(239,306)	(196,658)		(7,179)		(203,837)	3.65%
4-00175 LAMBTON HOUSING	(123,331)	(123,331)	(126,428)	(123,331)		(3,793)		(127,124)	3.08%
4-00180 HYDRO ONE	(138,144)	(138,144)	(139,996)	(138,144)		(4,200)		(142,344)	3.04%
4-00181 HYDRO ONE - LINEAR PROPERTIES	(32,546)	(32,546)	(32,533)	(32,546)		(976)		(33,522)	3.00%
4-00185 LAWSS PILT	(173,115)	(173,115)	(173,115)	(173,115)		(4,214)		(177,329)	2.43%
4-00190 PARKING FACILITIES	(43,551)	(43,551)	(43,551)	(43,551)		(1,326)		(44,877)	3.04%
4-00195 BLUEWATER POWER	(139,160)	(139,160)	(139,160)	(139,160)		(4,728)		(143,888)	3.40%
4-00200 PETROLIA P.U.C.	(28,697)	(28,697)	(28,583)	(28,697)		(876)		(29,573)	3.05%
4-00205 RAILROADS - LINEAR PROPERTIES	(15,513)	(15,513)	(15,513)	(15,513)		(464)		(15,977)	2.99%
4-00210 PUMP STATIONS	(284,586)	(284,585)	(284,585)	(284,585)		(8,655)		(293,240)	3.04%
Revenue Total	(1,405,836)	(1,405,434)	(1,452,904)	(1,405,434)		(39,945)		(1,445,379)	2.84%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,405,836)	(1,405,434)	(1,452,904)	(1,405,434)		(39,945)		(1,445,379)	2.84%

1100 Payments in Lieu - City - Budgets adjusted per 2023 calculated billings

City of Sarnia

2024 Approved Operating Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00920 OMPF	(3,623,200)	(3,601,400)	(3,601,400)	(3,601,400)		34,200		(3,567,200)	(0.95%)
Revenue Total	(3,623,200)	(3,601,400)	(3,601,400)	(3,601,400)		34,200		(3,567,200)	(0.95%)
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)	(3,367,067)	(3,345,267)	(3,345,267)	(3,345,267)		34,200		(3,311,067)	(1.02%)

4-00920 OMPF -Reduction as per 2024 Allocation Notice. The City of Sarnia will receive \$3,567,200 in 2024, which is equivalent to \$105 per household

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 2024 to mitigate budget pressures

Reserve	2023 Approved Budget	2024 Approved Budget
6615 - Capital Infrastructure Reserve	\$256,133	\$256,133
Total	\$256,133	\$256,133

City of Sarnia

2024 Approved Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(211)	(211)				(211)	
4-00082 STREET OCCUPANCY	(12,679)	(15,000)	(15,000)	(15,000)				(15,000)	
4-00083 PIPELINE CROSSING AGREEMENTS	(26,972)	(43,000)	27,290	(43,000)				(43,000)	
4-00900 SUNDRY REVENUE	(1)	(5,000)	(5,000)	(5,000)		5,000			(100.00%)
Revenue Total	(39,863)	(63,211)	7,079	(63,211)		5,000		(58,211)	(7.91%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(39,863)	(63,211)	7,079	(63,211)		5,000		(58,211)	(7.91%)

4-00900 Sundry Revenue - Budget removed; account no longer utilized

City of Sarnia

2024 Approved Operating Budget

1340 BLUEWATER POWER

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,777,771)	(1,782,353)	(1,782,353)	(1,782,353)		(100,000)		(1,882,353)	5.61%
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,167,729)	(1,167,729)	(1,167,729)	(1,167,729)				(1,167,729)	
Revenue Total	(2,945,500)	(2,950,082)	(2,950,082)	(2,950,082)		(100,000)		(3,050,082)	3.39%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,945,500)	(2,950,082)	(2,950,082)	(2,950,082)		(100,000)		(3,050,082)	3.39%

City of Sarnia 2024 Approved Operating Budget

1350 OTHER REVENUE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(616,614)	(450,000)	(450,000)	(450,000)				(450,000)	
4-00104 INTEREST ON PAST DUE ACCOUNTS		(2,000)	(2,000)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(3,478,122)	(3,294,934)	(3,294,934)	(3,294,934)		(1,397,587)		(4,692,521)	42.42%
4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES	(309,914)	(80,000)	(80,000)	(80,000)				(80,000)	
4-00109 INTEREST - LOAN RECEIVABLE	(23,017)		(41,662)						
4-00790 PROVINCE - SLOT MACHINE SHARE	(384,960)	(400,000)	(400,000)	(400,000)				(400,000)	
4-00900 SUNDRY REVENUE	(7,903)	(7,750)	(7,750)	(7,750)				(7,750)	
4-00916 GREEN ENERGY REVENUE	(1,192)	(1,250)	(1,250)	(1,250)				(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,863)	(2,000)	(2,000)	(2,000)				(2,000)	
Revenue Total	(4,823,585)	(4,237,934)	(4,279,596)	(4,237,934)		(1,397,587)		(5,635,521)	32.98%
EXPENSES									
5-05708 TRANSFER INTEREST TO RESERVE FUNDS	2,977,731	2,294,934	2,294,934	2,294,934		(1,000,000)		1,294,934	(43.57%)
5-06100 CONTRIBUTION TO RESERVES	384,960	400,000	400,000	400,000				400,000	
Expense Total	3,362,691	2,694,934	2,694,934	2,694,934		(1,000,000)		1,694,934	(37.11%)
Net Expense / (Net Revenue)	(1,460,894)	(1,543,000)	(1,584,662)	(1,543,000)		(2,397,587)		(3,940,587)	155.38%

4-00106 Income from Investments - Increase in estimated revenue based on an estimated interest rate of 4.00% on average bank account balances

5-05708 Transfer Interest to Reserves - Budget based on interest amount calculated on reserve balances throughout the year. Net interest revenue to the operating budget is to be equal to \$500,000 per the reserves policy, with the difference being transferred to the Capital Infrastructure Reserve. During 2023 budget deliberations, council approved the net interest budget to be \$1,000,000. During the 2024 budget deliberations, in order to mitigate the tax levy increase, the contribution to the Capital Infrastructure Reserve was reduced to \$287,739 and the net interest budget increased to \$2,397,587.

Reserve	2023 Approved Budget	2024 Approved Budget
Various - individual reserves (estimated)	\$701,551	\$1,007,195
6615 Capital Infrastructure (per Reserves Policy)	\$1,593,383	\$287,739
Total	\$2,294,934	\$1,294,934

City of Sarnia

2024 Approved Operating Budget

1350 OTHER REVENUE

5-06100 Contribution to Reserves - see below

Reserve	2023 Approved Budget	2024 Approved Budget
6615 Capital Infrastructure	\$400,000	\$400,000
Total	\$400,000	\$400,000

Council & Administration



SARNIA
ONTARIO

City of Sarnia 2024 Approved Operating Budget

2000 MAYOR & COUNCIL

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(549)		(637)						
Revenue Total	(549)		(637)						
EXPENSES									
5-01065 COUNCIL SALARIES	279,649	295,281	297,954	295,281		17,719		313,000	6.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,893	20,386	23,497	20,386		1,414		21,800	6.94%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,322	7,958	5,618	7,958				7,958	
5-01253 CAR ALLOWANCE	5,628	5,755	5,715	5,755				5,755	
5-02104 PHONE	565	1,800	575	1,800				1,800	
5-02300 OFFICE EXPENSES	9,642	10,400	10,422	10,400				10,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	14,364	15,580	14,973	15,580				15,580	
5-02302 ADVERTISING	2,389	3,000	3,000	3,000				3,000	
5-02303 POSTAGE	808	1,400	1,400	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS		5,000	5,000	5,000				5,000	
5-02311 TRAINING & EDUCATION	14,223	12,000	12,000	12,000				12,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	264	1,390	1,390	1,390				1,390	
5-04008 PROFESSIONAL FEES	22,356	10,000	10,000	10,000				10,000	
5-05000 SUNDRY	6,135	12,400	12,400	12,400	6,500			18,900	52.42%
5-05102 MUNICIPAL SOUVENIRS	2,162	3,000	3,000	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT		18,000	18,000	7,000				7,000	(61.11%)
Expense Total	373,400	423,350	424,944	412,350	6,500	19,133		437,983	3.46%
Net Expense / (Net Revenue)	372,851	423,350	424,307	412,350	6,500	19,133		437,983	3.46%

Salaries & Benefits - Estimated 6% increase in CPI

5-05000 Sundry - Mayor's Honour List reception for 2020 and 2021 recipients. This reception could not occur due to COVID, so a combined reception will occur in 2024 to honour these recipients.

City of Sarnia

2024 Approved Operating Budget

2001 CHIEF ADMINISTRATIVE OFFICER

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	243,357	249,560	249,559	249,560		11,536		261,096	4.62%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	47,186	46,328	47,663	46,328		2,698		49,026	5.82%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,359	19,222	15,807	19,222		(34)		19,188	(0.18%)
5-01253 CAR ALLOWANCE	10,806	10,806	10,853	10,806				10,806	
5-02104 PHONE	2,682	1,300	1,300	1,300				1,300	
5-02300 OFFICE EXPENSES	640	650	650	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,171	1,000	1,000	1,000				1,000	
5-02303 POSTAGE	243	150	150	150				150	
5-02310 TRAVEL & ACCOMODATIONS	1,800	1,200	1,200	1,200				1,200	
5-02311 TRAINING & EDUCATION	850	3,850	3,850	3,850				3,850	
Expense Total	322,094	334,066	332,032	334,066		14,200		348,266	4.25%
Net Expense / (Net Revenue)	322,094	334,066	332,032	334,066		14,200		348,266	4.25%

Salaries & Benefits - General economic increase

City of Sarnia

2024 Approved Operating Budget

2050 CITY CLERK

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(20,142)	(35,500)	(35,500)	(35,500)				(35,500)	
4-00324 LICENSE FEES - BUSINESS (OTHER)	(37,995)	(23,970)	(43,908)	(23,970)		(11,530)		(35,500)	48.10%
4-00325 LICENSE FEES - BINGOS	(217,320)	(171,000)	(171,000)	(171,000)				(171,000)	
4-00326 LICENSE FEES - RAFFLES	(17,237)	(26,000)	(19,758)	(26,000)		6,000		(20,000)	(23.08%)
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(2,873)		(1,560)						
4-00328 COMMISSIONING/NOTARY SERVICES	(1,729)	(4,000)	(4,000)	(4,000)		2,000		(2,000)	(50.00%)
4-00329 FREEDOM OF INFORMATION	(724)	(500)	(500)	(500)				(500)	
4-00330 LICENSE FEES - MARRIAGE	(62,813)	(61,000)	(72,733)	(61,000)				(61,000)	
4-00335 DEATH CERTIFICATES	(35,800)	(20,375)	(26,250)	(20,375)				(20,375)	
4-00345 MARRIAGE CEREMONY FEES	(10,163)	(12,000)	(14,253)	(12,000)				(12,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(587)	(1,500)	(1,500)	(1,500)		750		(750)	(50.00%)
4-06220 CONTRIBUTION FROM RESERVES	(70,970)								
Revenue Total	(478,353)	(355,845)	(390,962)	(355,845)		(2,780)		(358,625)	0.78%
EXPENSES									
5-01000 SALARIES	355,152	401,730	405,632	401,730		109,884		511,614	27.35%
5-01025 SALARIES - OVERTIME	223		(1,329)						
5-01050 WAGES	9,968								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,460	100,574	85,151	100,574		9,670		110,244	9.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,775	54,724	44,513	54,724		4,806		59,530	8.78%
5-02104 PHONE	621	1,100	961	1,100				1,100	
5-02223 OTHER LICENSES	18,723	20,000	19,200	20,000		2,000		22,000	10.00%
5-02300 OFFICE EXPENSES	1,829	3,000	2,153	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,071	2,000	1,250	2,000				2,000	
5-02302 ADVERTISING	575	2,000	2,001	2,000				2,000	
5-02303 POSTAGE	1,166	2,000	1,814	2,000				2,000	
5-02311 TRAINING & EDUCATION	2,394	5,750	4,585	5,750		1,500		7,250	26.09%
5-04910 OTHER PURCHASED SERVICES	10,876	8,800	8,889	8,800		4,200		13,000	47.73%
5-05100 FACILITY RENT	1,848	2,000	2,000	2,000				2,000	
5-05505 NEW EQUIPMENT		3,000	3,000	3,000				3,000	
5-05801 CIVIC CORNER	3,354	5,500	5,518	5,500				5,500	

City of Sarnia

2024 Approved Operating Budget

2050 CITY CLERK

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
Expense Total	509,035	612,178	585,338	612,178		132,060		744,238	21.57%
Net Expense / (Net Revenue)	30,682	256,333	194,376	256,333		129,280		385,613	50.43%

Salaries & Benefits - Increase due to new full time equivalent position approved in 2023 was phased in part of year 2023, position is budgeted 100% for year 2024, progressions through the salary grid, and estimated contractual increases with related statutory and non-statutory benefit costs

4-00324 License Fees - Business (Other) - City to takeover management of taxi licenses in January 2024; unprecedented salesperson licenses issued in 2023 - expected to return to normal levels in 2024

4-00326 License Fees - Raffles - Right-size budget to reflect previous year actuals

5-04910 Other Purchased Services - Closed captioning service for council meetings

City of Sarnia

2024 Approved Operating Budget

2055 UNDRIP COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		500	500	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	300	25,500	25,500	500	25,000			25,500	
Expense Total	300	28,000	28,000	3,000	25,000			28,000	
Net Expense / (Net Revenue)	300	28,000	28,000	3,000	25,000			28,000	

5-05626 Special Projects - One-time funding budgeted in 2023 was not utilized as the Community Conversation Summit was delayed. One-time funding requested as Summit is expected to occur in 2024

City of Sarnia

2024 Approved Operating Budget

2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00903 RENTAL REVENUE	(118,104)	(93,700)	(123,573)	(93,700)				(93,700)	
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(34,767)	(102,000)	(20,031)	(102,000)		52,000		(50,000)	(50.98%)
4-00912 FEES - MISSION PARK DOCK BERTHAGE	(8,977)	(5,000)	(3,491)	(5,000)				(5,000)	
4-00914 FEES - HARBOUR USAGE	(8,250)	(20,000)	(13,963)	(20,000)		5,000		(15,000)	(25.00%)
4-00915 FEES - WHARFAGE	(125,588)								
4-00930 COSTS RECOVERED		(3,000)	(3,000)	(3,000)		1,500		(1,500)	(50.00%)
Revenue Total	(295,686)	(223,700)	(164,058)	(223,700)		58,500		(165,200)	(26.15%)
EXPENSES									
5-02102 ELECTRICITY	6,227	4,500	7,420	4,500		3,000		7,500	66.67%
5-02435 GROUNDS MAINTENANCE		9,000	9,000	9,000		(9,000)			(100.00%)
5-04010 MANAGEMENT SERVICES	33,598	27,000		27,000		(27,000)			(100.00%)
Expense Total	39,825	40,500	16,420	40,500		(33,000)		7,500	(81.48%)
Net Expense / (Net Revenue)	(255,861)	(183,200)	(147,638)	(183,200)		25,500		(157,700)	(13.92%)

4-00911 Fees - Sydney Smith Dock Berthage - Right-size budget based on previous year actuals

4-00914 Fees - Harbour Usage - Right-size budget based on previous year actuals

5-02102 Electricity - Right-size based on previous year actuals

5-02435 Grounds Maintenance - Remove budget; account no longer utilized

5-04010 Management Services - Remove budget; management services charged to 2066 Sarnia Harbour

City of Sarnia

2024 Approved Operating Budget

2066 SARNIA HARBOUR

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(32,000)	(26,500)	(26,250)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(73,178)	(76,100)	(84,437)	(76,100)				(76,100)	
4-00912 FEES - MISSION PARK DOCK BERTHAGE	(195,093)	(200,000)	(201,742)	(200,000)				(200,000)	
4-00914 FEES - HARBOUR USAGE	(126,975)	(65,000)	(101,824)	(65,000)				(65,000)	
4-00915 FEES - WHARFAGE		(2,500)	(28,964)	(2,500)				(2,500)	
4-00930 COSTS RECOVERED		(5,000)	(4,842)	(5,000)				(5,000)	
4-00936 COSTS RECOVERED - OTHER	(289,006)	(390,000)	(437,590)	(390,000)				(390,000)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(190,162)	(108,210)	(108,210)	(108,210)		(27,325)		(135,535)	25.25%
Revenue Total	(906,414)	(873,310)	(993,859)	(873,310)		(27,325)		(900,635)	3.13%
EXPENSES									
5-01050 WAGES	8,734								
5-01060 WAGES - CASUAL		10,636	8,048	10,636		1,178		11,814	11.08%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	1,106	2,206	1,460	2,206		411		2,617	18.63%
5-02102 ELECTRICITY	254,067	332,000	291,816	332,000				332,000	
5-02103 WATER	1,372	1,500	1,420	1,500				1,500	
5-02104 PHONE		200	134	200				200	
5-02300 OFFICE EXPENSES		2,500	1,752	2,500				2,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,395	2,500	2,500	2,500		(2,500)			(100.00%)
5-02304 MARKETING	2,019	5,000	4,514	5,000		(5,000)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS		1,000	750	1,000				1,000	
5-02311 TRAINING & EDUCATION		4,500	2,250	4,500				4,500	
5-02400 REPAIRS & MAINTENANCE	40,815	75,000	58,917	75,000				75,000	
5-04005 INSURANCE	18,704	24,847	24,847	24,847		(1,764)		23,083	(7.10%)
5-04008 PROFESSIONAL FEES	3,053	40,000	26,668	40,000		(15,000)		25,000	(37.50%)
5-04010 MANAGEMENT SERVICES	39,359	25,000	66,144	25,000		50,000		75,000	200.00%
5-04100 SECURITY SERVICES		2,500	1,666	2,500				2,500	
5-05140 REALTY TAXES	2,155	2,500	2,500	2,500				2,500	
5-05500 REPLACEMENT EQUIPMENT		10,000	10,000	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	40,000								
5-06100 CONTRIBUTION TO RESERVES	492,637	331,421	488,473	331,421				331,421	

City of Sarnia

2024 Approved Operating Budget

2066 SARNIA HARBOUR

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
Expense Total	906,416	873,310	993,859	873,310		27,325		900,635	3.13%
Net Expense / (Net Revenue)	2								

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 depleted within the next few years.

5-02301 Memberships & Subscriptions - Budget reallocated to **2150 Economic Development**

5-02304 Marketing - Budget reallocated to **2150 Economic Development**

5-04008 Professional Fees - Portion of budget reallocated to **2150 Economic Development**

5-04010 Management Services - As per contractual agreement

City of Sarnia

2024 Approved Operating Budget

2100 ELECTIONS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(340,176)								
Revenue Total	(340,176)								
EXPENSES									
5-01252 ELECTION REMUNERATION	131,233		100						
5-02009 ELECTION SUPPLIES	258,558		1,609						
5-02104 PHONE	6,646		467						
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	11,194	4,000	4,000	4,000				4,000	
5-02302 ADVERTISING	1,345								
5-06100 CONTRIBUTION TO RESERVES		151,170	151,170	151,170				151,170	
Expense Total	408,976	155,170	157,346	155,170				155,170	
Net Expense / (Net Revenue)	68,800	155,170	157,346	155,170				155,170	

City of Sarnia 2024 Approved Operating Budget

2150 ECONOMIC DEVELOPMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(106,242)	(30,000)	(27,452)		(58,000)			(58,000)	93.33%
Revenue Total	(106,242)	(30,000)	(27,452)		(58,000)			(58,000)	93.33%
EXPENSES									
5-01000 SALARIES	221,624	226,705	231,740	226,705		15,719		242,424	6.93%
5-01050 WAGES	35,779	10,028	(358)	10,028		(10,028)			(100.00%)
5-01060 WAGES - CASUAL			37,547		30,000	34,830		64,830	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,929	49,263	49,908	49,263		16,188		65,451	32.86%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,248	24,201	21,873	24,201		2,231		26,432	9.22%
5-02102 ELECTRICITY		300	198	300		(300)			(100.00%)
5-02104 PHONE	1,570	2,500	1,888	2,500				2,500	
5-02300 OFFICE EXPENSES	468	1,500	975	1,500				1,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,246	3,000	2,919	3,000		2,500		5,500	83.33%
5-02302 ADVERTISING	15,651	40,000	50,875	40,000		5,000		45,000	12.50%
5-02303 POSTAGE	16	100	58	100				100	
5-02310 TRAVEL & ACCOMODATIONS		4,000	2,000	4,000				4,000	
5-02311 TRAINING & EDUCATION	4,424	6,000	4,207	6,000		2,000		8,000	33.33%
5-04910 OTHER PURCHASED SERVICES	24,603	75,000	60,559	75,000		15,000		90,000	20.00%
5-05000 SUNDRY	1,895	60,000	58,193	60,000	28,000	(28,000)		60,000	
5-05500 REPLACEMENT EQUIPMENT		2,500	2,500	2,500				2,500	
5-05626 SPECIAL PROJECTS	16,101	20,000	17,166						(100.00%)
Expense Total	393,554	525,097	542,248	505,097	58,000	55,140		618,237	17.74%
Net Expense / (Net Revenue)	287,312	495,097	514,796	505,097		55,140		560,237	13.16%

4-00795 Other Grants & Subsidies - Rural Economic Development (RED) Grant; offset by **5-01060 Wages** & **5-05000 Sundry**

Salaries & Benefits - Increase due to progressions through the salary grid and estimated contractual increases with related statutory and non-statutory benefit costs.

5-01060 Wages - Casual - RED Grant 1 full time temporary position; 50% offset by **4-00795 Other Grants & Subsidies** and 50% funded by tax levy

City of Sarnia

2024 Approved Operating Budget

2150 ECONOMIC DEVELOPMENT

5-02301 Memberships & Subscriptions - Budget reallocated from **2066 - Sarnia Harbour (5-02301 Memberships and Subscriptions)**

5-02302 Advertising - Budget reallocated from **2066-Sarnia Harbour (5-02304 Marketing)**

5-02311 Training & Education - Conferences and Seminars budget reallocated to provide clarity

5-04910 Other Purchased Services - Partial budget reallocated from **2066 Sarnia Harbour (5-04008 Professional Fees)**

5-05000 Sundry - RED Grant program expenses moved to one-time to offset grant funding in **4-00795 Other Grants & Subsidies**

Corporate Services



SARNIA
O N T A R I O

Corporate Services Division

General Manager: David Stockdale

Summary

Corporate Services is the City division focused on internal services, including:

- Communications
- Customer Service
- Finance
- Human Resources
- Information Technology
- Legal Services

Corporate Services departments provide internal supports to public-facing departments and administration. Under the umbrella of Corporate Services all these departments deliver supports that allow or aid other departments to continue delivery of services to residents. This ranges from activities like managing the City’s workforce to the provision of legal advice, financial oversight, and informing and educating the public on City initiatives and business.

Full Time Equivalent (FTE) Summary

	2023 Approved	2024 Approved	Change
CORPORATE SERVICES Total	50.34	50.84	.50

Revenues & Expenses

CORPORATE SERVICES	2023 Approved Budget	2024 Approved Budget	\$ Change	% Change
Total Expenditures	7,959,590	8,860,569	900,979	11.32%
Total Revenue	(1,580,045)	(1,670,311)	(90,266)	5.71%
Total CORPORATE SERVICES	6,379,545	7,190,258	810,713	12.71%

City of Sarnia

2024 Approved Operating Budget

2005 LEGAL SERVICES

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(35,600)		(10,935)			(30,000)		(30,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(14,953)	(30,000)	(20,889)	(30,000)		15,000		(15,000)	(50.00%)
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(9,943)	(8,200)	(6,577)	(8,200)				(8,200)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(20,000)					(23,333)		(23,333)	
Revenue Total	(80,496)	(38,200)	(38,401)	(38,200)		(38,333)		(76,533)	100.35%
EXPENSES									
5-01000 SALARIES	264,850	408,438	348,645	408,438		52,083		460,521	12.75%
5-01025 SALARIES - OVERTIME	246								
5-01060 WAGES - CASUAL			49,788						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	55,920	85,482	74,126	85,482		11,223		96,705	13.13%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	29,864	45,195	38,699	45,195		4,846		50,041	10.72%
5-01253 CAR ALLOWANCE		1,350	672	1,350		(1,350)			(100.00%)
5-02104 PHONE	959	1,350	1,089	1,350				1,350	
5-02300 OFFICE EXPENSES	1,384	5,000	4,027	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,549	7,500	4,509	7,500		6,900		14,400	92.00%
5-02302 ADVERTISING	9,923	1,500	3,413	1,500		3,500		5,000	233.33%
5-02303 POSTAGE	2,564	1,700	578	1,700				1,700	
5-02310 TRAVEL & ACCOMODATIONS						900		900	
5-02311 TRAINING & EDUCATION	6,532	7,500	5,862	7,500				7,500	
5-04001 LEGAL FEES	57,621	50,000	130,133	50,000		3,000		53,000	6.00%
5-04004 SURVEY & APPRAISAL FEES		7,500	8,141	7,500		1,000		8,500	13.33%
5-04910 OTHER PURCHASED SERVICES	1,105	5,000	44,876	5,000				5,000	
5-05122 SEARCH & REGISTRATION FEES	26,610	17,500	17,736	17,500		4,500		22,000	25.71%
5-05500 REPLACEMENT EQUIPMENT		2,000	2,000	2,000				2,000	
5-05627 UNPLANNED EXPENDITURES	83		124						
Expense Total	464,210	647,015	734,418	647,015		86,602		733,617	13.38%
Net Expense / (Net Revenue)	383,714	608,815	696,017	608,815		48,269		657,084	7.93%

Salaries & Benefits - To right-size budget based on 2023 actuals and estimated contractual increase with related statutory and non-statutory benefit costs

5-02301 Memberships & Subscriptions - Addition of LawPro Insurance

5-02302 Advertising - Right-size budget based on previous year actuals

5-04001 Lega Fees - Estimated 6% increase to legal fees

City of Sarnia

2024 Approved Operating Budget

2009 CORPORATE SERVICES ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	201,402	237,596	256,558	237,596		34,768		272,364	14.63%
5-01025 SALARIES - OVERTIME	434								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	43,457	48,287	53,237	48,287		7,166		55,453	14.84%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,006	24,119	23,657	24,119		2,885		27,004	11.96%
5-01253 CAR ALLOWANCE	2,837	5,400	5,426	5,400				5,400	
5-02104 PHONE	861	800	799	800				800	
5-02300 OFFICE EXPENSES		500	392	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,137	1,500	1,029	1,500				1,500	
5-02311 TRAINING & EDUCATION	214	1,000	1,000	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT	654	500	500	500				500	
Expense Total	270,002	319,702	342,598	319,702		44,819		364,521	14.02%
Net Expense / (Net Revenue)	270,002	319,702	342,598	319,702		44,819		364,521	14.02%

Salaries & Benefits - Increase due to progressions through the salary grid and estimated contractual increase with related statutory and non statutory benefit costs

City of Sarnia

2024 Approved Operating Budget

2010 HUMAN RESOURCES

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00800 FEDERAL SUBSIDY		(200,000)	(200,000)	(200,000)		100,000		(100,000)	(50.00%)
4-00930 COSTS RECOVERED	(12,726)	(5,000)	(5,000)	(5,000)				(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(120,400)	(113,200)	(113,200)	(113,200)		(63,000)		(176,200)	55.65%
Revenue Total	(133,126)	(318,200)	(318,200)	(318,200)		37,000		(281,200)	(11.63%)
EXPENSES									
5-01000 SALARIES	629,087	640,970	617,315	640,970		39,872		680,842	6.22%
5-01025 SALARIES - OVERTIME	7		(47)						
5-01050 WAGES	46,442		(910)						
5-01060 WAGES - CASUAL		24,180	30,195	24,180		2,667		26,847	11.03%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	142,209	143,655	142,090	143,655		11,058		154,713	7.70%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	68,334	75,727	70,477	75,727		5,947		81,673	7.85%
5-02104 PHONE	4,643	4,450	4,197	4,450		(350)		4,100	(7.87%)
5-02300 OFFICE EXPENSES	7,362	2,200	3,167	2,200				2,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,403	4,900	4,763	4,900				4,900	
5-02303 POSTAGE	438	1,000	929	1,000				1,000	
5-02310 TRAVEL & ACCOMODATIONS		1,400	1,250	1,400				1,400	
5-02311 TRAINING & EDUCATION	2,525	6,400	6,396	6,400		(640)		5,760	(10.00%)
5-02705 PERSONNEL RECRUITMENT	15,323	14,000	14,000	14,000				14,000	
5-04001 LEGAL FEES	26,898	100,000	103,426	100,000				100,000	
5-04910 OTHER PURCHASED SERVICES	28,586	10,000	8,635	10,000				10,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	28,224	17,000	15,578	17,000		3,000		20,000	17.65%
5-05130 WELLNESS PROGRAM	1,736	5,000	5,000	5,000		(1,500)		3,500	(30.00%)
5-05500 REPLACEMENT EQUIPMENT	683	1,000	1,009	1,000				1,000	
5-05867 DISABILITY MANAGEMENT PROGRAM						40,000		40,000	
Expense Total	1,004,900	1,051,882	1,027,470	1,051,882		100,054		1,151,935	9.51%
Net Expense / (Net Revenue)	871,774	733,682	709,270	733,682		137,054		870,735	18.68%

4-00800 Federal Subsidy - Summer student grant denied in 2023; reduce by 50% in the expectation of some funding received in 2024

4-00939 Cost Recovered - Interdepartmental - Human Resources Services Agreement with Sarnia Police Services Board (June 12th, 2023 agreement for \$50,000); allocated administration for assisting other operating departments

Salaries & Benefits - Increase due to right-sizing estimated actuals for 2024, progression through the salary grid and estimated contractual increase with related statutory and non-statutory benefit costs

5-05867 Disability Management Program - As per contractual agreement

City of Sarnia

2024 Approved Operating Budget

2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES	9	250	250	250				250	
5-02302 ADVERTISING		500	500	500				500	
5-02310 TRAVEL & ACCOMODATIONS	13	250	250	250				250	
5-05626 SPECIAL PROJECTS	2,287	4,000	4,000	4,000				4,000	
Expense Total	2,309	5,000	5,000	5,000				5,000	
Net Expense / (Net Revenue)	2,309	5,000	5,000	5,000				5,000	

City of Sarnia

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2012 AGE FRIENDLY COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-04040 SNOW REMOVAL	377		2,245						
5-05626 SPECIAL PROJECTS	1,185		4,642						
Expense Total	1,562		6,887						
Net Expense / (Net Revenue)	1,562		6,887						

City of Sarnia

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2013 COMMUNICATIONS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	63,298	103,795	105,657	103,795		10,800		114,595	10.41%
5-01025 SALARIES - OVERTIME	191		(419)						
5-01050 WAGES	7,896								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,780	22,202	22,724	22,202		2,577		24,779	11.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,140	11,383	11,134	11,383		1,110		12,493	9.75%
5-02104 PHONE						600		600	
5-02300 OFFICE EXPENSES	101	1,000	1,000	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	149	900	900	900				900	
5-02311 TRAINING & EDUCATION	47	1,000	1,000	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	300	1,000	1,000	1,000				1,000	
Expense Total	91,902	141,280	142,996	141,280		15,087		156,367	10.68%
Net Expense / (Net Revenue)	91,902	141,280	142,996	141,280		15,087		156,367	10.68%

Salaries and Benefits - Increase due to progression through the salary grid, to right-size to actual 2023 and estimated contractual increase with related statutory and non-statutory benefit costs

City of Sarnia

2024 Approved Operating Budget

2020 ACCOUNTING

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(48,128)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(505,500)	(497,800)	(497,800)	(497,800)		(29,133)		(526,933)	5.85%
Revenue Total	(553,628)	(497,800)	(497,800)	(497,800)		(29,133)		(526,933)	5.85%
EXPENSES									
5-01000 SALARIES	720,497	857,525	816,409	857,525		81,310		938,835	9.48%
5-01025 SALARIES - OVERTIME	25,606		625						
5-01050 WAGES	46,151								
5-01060 WAGES - CASUAL		10,062	55,823	10,062		2,647		12,709	26.31%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	164,694	187,409	180,149	187,409		20,509		207,918	10.94%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	75,885	116,742	90,848	116,742		12,153		128,895	10.41%
5-01253 CAR ALLOWANCE		1,350	672	1,350		(1,350)			(100.00%)
5-02104 PHONE	810	600	1,286	600		600		1,200	100.00%
5-02300 OFFICE EXPENSES	8,109	8,760	6,749	8,760				8,760	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,737	4,500	4,343	4,500		1,000		5,500	22.22%
5-02302 ADVERTISING	105	630	630	630				630	
5-02303 POSTAGE	4,562	4,000	3,200	4,000				4,000	
5-02310 TRAVEL & ACCOMODATIONS	881	1,500	1,596	1,500		500		2,000	33.33%
5-02311 TRAINING & EDUCATION	19,278	14,840	10,419	14,840		2,000		16,840	13.48%
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,495								
5-04000 AUDIT FEES	57,055	60,000	90,000	60,000		5,000		65,000	8.33%
5-04910 OTHER PURCHASED SERVICES	81,740	6,800	5,441	6,800				6,800	
5-05500 REPLACEMENT EQUIPMENT	4,124	4,000	5,901	4,000				4,000	
Expense Total	1,215,729	1,278,718	1,274,091	1,278,718		124,369		1,403,087	9.73%
Net Expense / (Net Revenue)	662,101	780,918	776,291	780,918		95,236		876,154	12.20%

Salaries & Benefits - Increase due to progressions through the salary grid, to right-size to 2023 actuals, and estimated contractual increases with related statutory and non-statutory benefit costs

City of Sarnia

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2021 TAX & REVENUE COLLECTIONS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(95,618)	(80,000)	(93,023)	(80,000)		(4,800)		(84,800)	6.00%
4-00901 OTHER FEES & SERVICE CHARGES	(129,151)	(118,945)	(124,388)	(118,945)				(118,945)	
Revenue Total	(224,769)	(198,945)	(217,411)	(198,945)		(4,800)		(203,745)	2.41%
EXPENSES									
5-01000 SALARIES	244,474	250,444	250,438	250,444		6,881		257,325	2.75%
5-01025 SALARIES - OVERTIME	2,235		(733)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	53,085	54,467	54,649	54,467		2,500		56,967	4.59%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,630	33,048	32,610	33,048		2,856		35,904	8.64%
5-02104 PHONE	943	600	836	600				600	
5-02300 OFFICE EXPENSES	3,184	5,000	4,905	5,000		300		5,300	6.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,006	1,700	1,700	1,700				1,700	
5-02302 ADVERTISING	287	580	580	580				580	
5-02303 POSTAGE	47,781	46,500	41,486	46,500				46,500	
5-02311 TRAINING & EDUCATION	3,211	4,312	4,312	4,312				4,312	
5-02405 OFFICE EQUIPMENT MAINTENANCE		580	322	580				580	
5-04910 OTHER PURCHASED SERVICES	35,834	41,630	39,049	41,630				41,630	
5-05500 REPLACEMENT EQUIPMENT		1,000	1,000	1,000				1,000	
5-05627 UNPLANNED EXPENDITURES	373								
Expense Total	423,043	439,861	431,154	439,861		12,537		452,398	2.85%
Net Expense / (Net Revenue)	198,274	240,916	213,743	240,916		7,737		248,653	3.21%

Salaries & Benefits - Increase due to estimated contractual increase with related statutory and non-statutory benefit costs

City of Sarnia

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2022 INFORMATION TECHNOLOGY

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED	(7)	(2,000)	(998)	(2,000)				(2,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(490,100)	(524,000)	(524,000)	(524,000)		(55,000)		(579,000)	10.50%
Revenue Total	(491,007)	(526,900)	(525,898)	(526,900)		(55,000)		(581,900)	10.44%
EXPENSES									
5-01000 SALARIES	672,260	698,906	701,439	698,906		78,726		777,632	11.26%
5-01025 SALARIES - OVERTIME	34,272	16,108	16,141	16,108				16,108	
5-01050 WAGES	8,122								
5-01060 WAGES - CASUAL		37,610	24,591	37,610		4,151		41,761	11.04%
5-01095 CALL DUTY	20,568	21,502	21,121	21,502				21,502	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	150,823	162,884	161,698	162,884		20,827		183,711	12.79%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	70,535	89,014	76,056	89,014		14,160		103,174	15.91%
5-02104 PHONE	6,973	7,200	6,954	7,200				7,200	
5-02112 INTERNET/EMAIL SERVICES		5,000	4,800	5,000				5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	135,589	180,000	184,847	180,000		11,000		191,000	6.11%
5-02115 SOFTWARE SERVICES - CLOUD INFRASTRUCTURE						150,000		150,000	
5-02116 IT ACCESSORIES						144,000		144,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	926,586	1,460,155	1,464,152	1,460,155		171,902		1,632,057	11.77%
5-02220 VEHICLE EXPENSE	9,800	9,800	9,800	9,800				9,800	
5-02300 OFFICE EXPENSES	2,256	2,000	2,536	2,000		600		2,600	30.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,226	5,800	5,723	5,800				5,800	
5-02303 POSTAGE	333	100	67	100				100	
5-02310 TRAVEL & ACCOMODATIONS	3,602	3,000	1,727	3,000				3,000	
5-02311 TRAINING & EDUCATION	5,075	12,000	8,976	12,000				12,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		1,000	500	1,000				1,000	
5-03005 MATERIALS		500	332	500				500	
5-04910 OTHER PURCHASED SERVICES	24,084	161,500	177,154	161,500		(130,000)		31,500	(80.50%)
5-05500 REPLACEMENT EQUIPMENT	3,458	7,100	4,808	7,100				7,100	
5-05627 UNPLANNED EXPENDITURES	83								

City of Sarnia

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2022 INFORMATION TECHNOLOGY

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
Expense Total	2,079,645	2,881,179	2,873,422	2,881,179		465,366		3,346,545	16.15%
Net Expense / (Net Revenue)	1,588,638	2,354,279	2,347,524	2,354,279		410,366		2,764,645	17.43%

Salaries & Benefits - Increase due to one additional position request (1/4 allocated to **3510 Sewer - General Administration** and 1/4 allocated to **3700 Water - Administration**), progressions through the salary grid, and estimated contractual increase with related statutory and non-statutory benefit costs.

5-02113 Corporate Networking & Communications - New site connectivity required at Fire Station 3 and various other locations

5-02115 Software Services - Cloud Infrastructure - Previously budgeted in **04910 - Other Purchased Services**; pulled to its own line for clarity. Additional \$20,000 required for additional services

5-02116 IT Accessories - Previously included in yearly capital budget. Includes purchases of computers, monitors, and all accessories.

5-02117 Software License & Maintenance - Small number of newly deployed software packages and inflationary costs to licensing and subscriptions

5-04910 Other Purchased Services - \$130,000 reallocated to **02115 Software Services - Cloud Infrastructure** for clarity

City of Sarnia

2024 Approved Operating Budget

2023 PURCHASING

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	294,127	314,174	247,116	314,174		26,985		341,159	8.59%
5-01025 SALARIES - OVERTIME	1,055		598						
5-01060 WAGES - CASUAL			50,919						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	63,500	67,913	58,932	67,913		7,640		75,553	11.25%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,079	42,605	38,157	42,605		4,329		46,934	10.16%
5-01254 CLOTHING/BOOT ALLOWANCE	1,136	1,250	1,512	1,250				1,250	
5-02104 PHONE	1,341	1,120	1,031	1,120		(220)		900	(19.64%)
5-02300 OFFICE EXPENSES	45	1,000	3,832	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	719	900	900	900		400		1,300	44.44%
5-02310 TRAVEL & ACCOMODATIONS	282	700	700	700		(200)		500	(28.57%)
5-02311 TRAINING & EDUCATION	2,063	6,000	6,000	6,000		(600)		5,400	(10.00%)
5-04910 OTHER PURCHASED SERVICES		5,000	4,274	5,000	3,000	(5,000)		3,000	(40.00%)
5-05500 REPLACEMENT EQUIPMENT	1,316	10,500	10,380	5,500		(900)		4,600	(56.19%)
5-05627 UNPLANNED EXPENDITURES	812								
Expense Total	398,475	451,162	424,351	446,162	3,000	32,434		481,596	6.75%
Net Expense / (Net Revenue)	398,475	451,162	424,351	446,162	3,000	32,434		481,596	6.75%

Salaries & Benefits - Right-size to estimated actual rates and progressions through the salary grid with related statutory and non-statutory benefit costs

5-04910 Other Purchased Services - Implementation of e-sign program and supplier module for bids and tenders. Budget will move to **2022 Information Technology** in 2025

City of Sarnia

2024 Approved Operating Budget

2024 CUSTOMER SERVICE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	428,824	521,978	485,710	521,978		12,626		534,604	2.42%
5-01025 SALARIES - OVERTIME	2,141								
5-01050 WAGES	16,579	10,568	(600)	10,568		(10,568)			(100.00%)
5-01060 WAGES - CASUAL			9,470			10,440		10,440	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	92,778	116,341	108,976	116,341		3,954		120,295	3.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,877	61,367	51,135	61,367		5,259		66,626	8.57%
5-02104 PHONE	196								
5-02300 OFFICE EXPENSES	8,940	4,300	4,001	4,300				4,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		850	841	850				850	
5-02302 ADVERTISING		500	500	500				500	
5-02303 POSTAGE	186	2,165	2,171	2,165				2,165	
5-02310 TRAVEL & ACCOMODATIONS		1,130	1,000	1,130				1,130	
5-02311 TRAINING & EDUCATION	849	8,093	8,007	8,093				8,093	
5-04910 OTHER PURCHASED SERVICES	13,143	13,500	13,342	13,500				13,500	
5-05500 REPLACEMENT EQUIPMENT	5,828	3,000	2,906	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	289								
Expense Total	610,630	743,792	687,459	743,792		21,711		765,503	2.92%
Net Expense / (Net Revenue)	610,630	743,792	687,459	743,792		21,711		765,503	2.92%

Salaries & Benefits - Increase due to progressions through the salary grid and estimated contractual increase with related statutory and non-statutory benefit costs

Fire Services



SARNIA
ONTARIO

Fire Services

Fire Chief: Bryan Van Gaver

Summary

Sarnia Fire Rescue Services (SFRS) is committed to protecting people and property in our community. The service is responsive to the needs of our citizens by providing rapid, professional, humanitarian services essential to the health, safety, and the well-being of the community. Beyond fire suppression, prevention and emergency response, Sarnia Fire Services also includes the City's Emergency Management portfolio, ensuring City departments and partners are trained and prepared to work together effectively in an emergency.

Full Time Equivalent (FTE) Summary

	2023 Approved	2024 Approved	Change
FIRE SERVICES Total	130	130	-

Revenues & Expenses

FIRE SERVICES	2023 Approved Budget	2024 Approved Budget	\$ Change	% Change
Total Expenditures	22,461,910	23,545,263	1,083,353	4.82%
Total Revenue	(168,555)	(190,584)	(22,029)	13.07%
Total FIRE SERVICES	22,293,355	23,354,679	1,061,324	4.76%

City of Sarnia

2024 Approved Operating Budget

2500 FIRE OFFICERS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(13,214)	(40,130)	(26,917)	(40,130)		(15,130)		(55,260)	37.70%
4-00366 FIRE SUPPRESSION	(2,180)	(3,990)	(4,651)	(3,990)				(3,990)	
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(9,828)	(10,200)	(5,100)	(10,200)				(10,200)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(86,401)	(88,735)	(92,363)	(88,735)		(6,399)		(95,134)	7.21%
4-00905 DONATIONS	(14,596)								
4-00930 COSTS RECOVERED	(8,470)	(22,000)	(22,030)	(22,000)				(22,000)	
4-00936 COSTS RECOVERED - OTHER		(3,500)	(1,750)	(3,500)		(500)		(4,000)	14.29%
Revenue Total	(134,689)	(168,555)	(152,811)	(168,555)		(22,029)		(190,584)	13.07%
EXPENSES									
5-01000 SALARIES	14,649,173	15,001,849	15,036,202	15,001,849		607,751		15,609,600	4.05%
5-01020 SALARIES - MANDATED TRAINING	21,416	29,478	29,478	29,478		1,474		30,952	5.00%
5-01025 SALARIES - OVERTIME	742,419	749,997	706,041	749,997		3		750,000	
5-01050 WAGES	819								
5-01100 ACTING RANK	38,792	111,384	112,784	111,384				111,384	
5-01115 STAT HOLIDAY PAY	27,071	72,072	75,772	72,072		15,288		87,360	21.21%
5-01130 SEVERANCE PAY	213,447	240,004	120,002	240,004		(4)		240,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,113,030	3,265,482	3,308,570	3,265,482		211,804		3,477,286	6.49%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	950,473	1,078,270	1,054,670	1,078,270		91,265		1,169,535	8.46%
5-02104 PHONE	7,071	9,792	8,842	9,792				9,792	
5-02200 GASOLINE	81,762	66,740	74,389	66,740		12,149		78,889	18.20%
5-02222 RADIO LICENSE		3,670	3,670	3,670				3,670	
5-02300 OFFICE EXPENSES	6,836	8,500	9,714	8,500		1,000		9,500	11.76%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,695	4,500	4,500	4,500		300		4,800	6.67%
5-02303 POSTAGE	602	714	659	714				714	
5-02310 TRAVEL & ACCOMODATIONS	1,116	3,978	3,883	3,978		(3,978)			(100.00%)
5-02311 TRAINING & EDUCATION	57,689	124,440	104,005	124,440		10,660		135,100	8.57%
5-02321 CLEANING SUPPLIES	447	4,000	2,359	4,000		(4,000)			(100.00%)
5-02322 SAFETY SUPPLIES	20,932	17,850	32,244	17,850		7,150		25,000	40.06%
5-02323 SAFETY PROGRAM	9,626	10,200	9,467	10,200				10,200	
5-02324 FIRE PREVENTION	10,862	9,180	8,974	9,180		1,820		11,000	19.83%

City of Sarnia

2024 Approved Operating Budget

2500 FIRE OFFICERS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02325 MONITORING	8,171	11,220	8,304	11,220		780		12,000	6.95%
5-02360 CLOTHING & UNIFORMS	52,544	55,661	70,794	55,661		9,339		65,000	16.78%
5-02384 RADIO & RADAR	33,670	41,900	41,191	41,900				41,900	
5-02410 EQUIPMENT MAINTENANCE	22,751	19,227	20,008	19,227		2,773		22,000	14.42%
5-02440 VEHICLE MAINTENANCE	70,928	74,909	76,573	74,909		2,091		77,000	2.79%
5-02460 OPTICOM MAINTENANCE	341	2,330	2,330	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	18,999	38,531	35,240	38,531				38,531	
5-02702 RESPIRATORY PROTECTION PLAN	29,081	25,500	32,832	25,500		2,500		28,000	9.80%
5-05000 SUNDRY	3,224	2,500	1,780	2,500				2,500	
5-05126 MEDICAL EXAMINATIONS	2,055	4,000	6,830	4,000				4,000	
5-05134 HEALTH & OCCUPATIONAL SAFETY	3,660	20,000	688	20,000				20,000	
5-05500 REPLACEMENT EQUIPMENT	59,782	80,400	102,338	80,400		11,600		92,000	14.43%
5-05655 ALLOCATED CENTRAL DISPATCH	656,500	584,531	584,531	584,531		35,072		619,603	6.00%
5-39010 EMERGENCY APPARATUS MAINTENANCE	70,132	132,600	141,431	132,600		7,400		140,000	5.58%
Expense Total	20,988,116	21,905,409	21,831,095	21,905,409		1,024,237		22,929,646	4.68%
Net Expense / (Net Revenue)	20,853,427	21,736,854	21,678,284	21,736,854		1,002,208		22,739,062	4.61%

4-00350 Fire Inspections & Reports - Adjustments have been made to the business licence cycle for fire inspections. Reduction of burden on local businesses and staff time required

Salaries & Benefits - Estimated contractual increases and annual progression increases with related statutory and non-statutory benefit costs

5-02200 Gasoline - Increase to reflect rising gas prices and adjust to previous year actuals

5-02310 Travel & Accommodations - Reallocate budget to **02311 Training & Education**

5-02311 Training & Education - Reallocated budget from **02310 Travel & Accommodations**; increase to reflect mandatory certifications of firefighters

5-02321 Cleaning Supplies - Reallocated budget to **02322 Safety Supplies**

5-02322 Safety Supplies - Reallocated budget from **02321 Cleaning Supplies**; increase in stock of PPE and medical items

5-02360 Clothing & Uniforms - Increased shipping costs as well as increases in tailoring and other sidewing services

5-05500 Replacement Equipment - Added technical rescue components require additional equipment with recurring consumable costs

5-05655 Allocated Central Dispatch - Cost increase estimated by Sarnia Police Services

City of Sarnia

2024 Approved Operating Budget

2550 FIRE STATIONS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	30,309	29,651	28,617	29,651		1,779		31,430	6.00%
5-02102 ELECTRICITY	39,444	42,656	41,116	42,656		2,559		45,215	6.00%
5-02103 WATER	11,226	11,945	12,134	11,945		717		12,662	6.00%
5-02104 PHONE	7,364	7,752	7,529	7,752		465		8,217	6.00%
5-02420 BUILDING MAINTENANCE	125,214	99,705	127,901	99,705	133,263			232,968	133.66%
5-02435 GROUNDS MAINTENANCE	1,308	3,700	2,605	3,700				3,700	
5-05500 REPLACEMENT EQUIPMENT	(1,477)	3,000	3,000	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES	1,396								
Expense Total	214,784	198,409	222,902	198,409	133,263	5,520		337,192	69.95%
Net Expense / (Net Revenue)	214,784	198,409	222,902	198,409	133,263	5,520		337,192	69.95%

5-02420 Building Maintenance - Replacement of Apparatus bay doors at Station 1 due to age and overall condition (\$93,263) and accessibility upgrades required to relocate the Emergency Operations Centre from the Police Station to Fire Station 1 (\$40,000)

City of Sarnia 2024 Approved Operating Budget

2780 EMERGENCY MANAGEMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00905 DONATIONS			(7,500)						
Revenue Total			(7,500)						
EXPENSES									
5-01000 SALARIES	120,089	117,248	106,958	117,248		42,752		160,000	36.46%
5-01025 SALARIES - OVERTIME	3,498								
5-01050 WAGES	24,168								
5-01120 SERVICE PAY		500		500		(500)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	27,228	24,429	22,426	24,429		7,865		32,294	32.20%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,959	11,989	11,423	11,989		2,642		14,631	22.04%
5-01253 CAR ALLOWANCE		3,242	1,622	3,242		(3,242)			(100.00%)
5-02102 ELECTRICITY	810	1,500	1,139	1,500		(1,500)			(100.00%)
5-02104 PHONE	11,604	13,000	12,983	13,000		(11,500)		1,500	(88.46%)
5-02220 VEHICLE EXPENSE	60,615	60,615	60,615	60,615		(50,615)		10,000	(83.50%)
5-02300 OFFICE EXPENSES	4,526	4,000	4,000	4,000		(3,500)		500	(87.50%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,875	6,355	6,326	6,355		(4,855)		1,500	(76.40%)
5-02302 ADVERTISING	637	500	2,729	500		(500)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	113	1,500	1,500	1,500	1,500	(1,500)		1,500	
5-02311 TRAINING & EDUCATION	14,485	4,100	3,884	4,100		(2,600)		1,500	(63.41%)
5-02410 EQUIPMENT MAINTENANCE	2,652	26,064	17,747	26,064		(23,064)		3,000	(88.49%)
5-04910 OTHER PURCHASED SERVICES	19,234	80,000	18,332	80,000		(30,000)		50,000	(37.50%)
5-05000 SUNDRY	150								
5-05500 REPLACEMENT EQUIPMENT	12,303	3,050	2,440	3,050		(1,050)		2,000	(34.43%)
5-05627 UNPLANNED EXPENDITURES	20,955		4,109						
Expense Total	338,901	358,092	278,233	358,092	1,500	(81,167)		278,425	(22.25%)
Net Expense / (Net Revenue)	338,901	358,092	270,733	358,092	1,500	(81,167)		278,425	(22.25%)

2780 Emergency Management - Department previously under Corporate Services division. **2780 Emergency Management** department now under Fire division as per closed Council session.

City of Sarnia

2024 Approved Operating Budget

2780 EMERGENCY MANAGEMENT

Salaries & Benefits - One permanent position transferred to a Deputy Fire Chief

5-02102 Electricity - Budget removed; electricity charges no longer required

5-02104 Phone -Reduction to one cell phone

5-02220 Vehicle Expense - Change in allocation of costs due to moving under Fire division. Vehicle expenses include maintenance at the command post and on a pickup truck

5-02410 Equipment Maintenance- Reduction due to previous year actuals

5-04910 Other Purchased Services - Reduction due to previous year actuals. Siren repairs required in 2024

Engineering & Operations



SARNIA
O N T A R I O

Engineering & Operations Division

General Manager: David Jackson

Summary

Engineering and Operations is made of departments focused on the use and support of City infrastructure, including:

- Design, Infrastructure and Construction
- Development, Transportation and Drainage
- Environmental Services
- Public Works
- Transit

The core focus of Engineering and Operations is City Infrastructure, most notably roads and the water system. The teams not only maintain watermains, roads and sewers around the year, but also oversee the system as a whole, ensuring infrastructure is replaced as needed, and expanded to meet development needs while protecting the environment and delivering reliable public transit. Infrastructure doesn't end with roads and water, it extends to the construction of new operational facilities and efforts such as shoreline protection.

Full Time Equivalent (FTE) Summary

	2023 Approved	2024 Approved	Change
ENGINEERING AND OPERATIONS Total	194.57	202.69	8.12

Revenues & Expenses

	2023 Approved Budget	2024 Approved Budget	\$ Change	% Change
ENGINEERING & OPERATIONS				
Total Expenditures	20,937,518	20,803,453	(134,065)	(0.64%)
Total Revenue	(9,042,289)	(8,741,014)	301,275	(3.33%)
Total ENGINEERING & OPERATIONS	11,895,229	12,062,439	167,210	1.41%
WATER				
Total Expenditures	19,185,577	20,057,263	871,686	4.54%
Total Revenue	(19,185,577)	(20,057,263)	(871,686)	4.54%
Total WATER	-	-	-	-
SEWER				
Total Expenditures	23,849,257	25,756,490	1,907,233	8.00%
Total Revenue	(23,849,257)	(25,756,490)	(1,907,233)	8.00%
Total SEWER	-	-	-	-

City of Sarnia

2024 Approved Operating Budget

3000 ENGINEERING - ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(21)	(3,000)	(3,000)	(3,000)		3,000			(100.00%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(4,813)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(211,000)	(225,000)	(225,000)	(225,000)		(1,800)		(226,800)	0.80%
Revenue Total	(215,834)	(228,000)	(228,000)	(228,000)		1,200		(226,800)	(0.53%)
EXPENSES									
5-01000 SALARIES	247,179	234,352	239,450	234,352		19,538		253,890	8.34%
5-01025 SALARIES - OVERTIME	687		(595)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	51,255	47,091	53,016	47,091		4,430		51,521	9.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,103	22,982	24,522	22,982		2,086		25,068	9.08%
5-01253 CAR ALLOWANCE	5,403	1,892	5,403	1,892				1,892	
5-02104 PHONE	8,324	8,600	8,602	8,600				8,600	
5-02300 OFFICE EXPENSES	13,777	9,500	9,144	9,500				9,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,377	5,000	5,427	5,000				5,000	
5-02302 ADVERTISING	902	1,000	1,000	1,000				1,000	
5-02303 POSTAGE	2,371	1,200	1,202	1,200				1,200	
5-02310 TRAVEL & ACCOMODATIONS	1,145	190	190	190		(190)			(100.00%)
5-02311 TRAINING & EDUCATION	4,340	5,000	5,000	5,000				5,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	804	500	500	500				500	
5-04910 OTHER PURCHASED SERVICES		1,000	7,556	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT	5,619	2,000	2,000	2,000				2,000	
5-05627 UNPLANNED EXPENDITURES	82								
Expense Total	367,368	340,307	362,417	340,307		25,864		366,171	7.60%
Net Expense / (Net Revenue)	151,534	112,307	134,417	112,307		27,064		139,371	24.10%

4-00795 Costs Recovered - Budget removed as account no longer utilized

Salaries & Benefits - Increase due to progressions through the salary grid and estimated contractual increases with related statutory and non-statutory benefits costs

5-02310 Travel & Accommodations - Budget removed as account no longer utilized

City of Sarnia

2024 Approved Operating Budget

3033 ENGINEERING - DESIGN

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(718,161)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(200,984)	(756,793)	(756,794)	(756,793)		(126,018)		(882,811)	16.65%
Revenue Total	(919,145)	(756,793)	(756,794)	(756,793)		(126,018)		(882,811)	16.65%
EXPENSES									
5-01000 SALARIES	421,422	589,022	588,892	589,022		48,323		637,345	8.20%
5-01025 SALARIES - OVERTIME	291	5,072	2,380	5,072				5,072	
5-01030 SALARIES - CASUAL	17,819								
5-01050 WAGES	18,631								
5-01060 WAGES - CASUAL		24,282		24,282				24,282	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	93,925	132,596	130,316	132,596		12,470		145,066	9.40%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,761	76,785	69,289	76,785		7,890		84,675	10.28%
5-01254 CLOTHING/BOOT ALLOWANCE	1,518	1,200	2,220	1,200		300		1,500	25.00%
5-02002 GRAPHIC PRINTING & SUPPLIES		1,460	955	1,460		(1,460)			(100.00%)
5-02104 PHONE	516		1,026						
5-02300 OFFICE EXPENSES	133	1,000	1,000	1,000				1,000	
5-02311 TRAINING & EDUCATION	6,381	10,000	8,634	10,000				10,000	
5-04910 OTHER PURCHASED SERVICES	191,800	350,000	313,123	350,000		(170,000)		180,000	(48.57%)
5-05500 REPLACEMENT EQUIPMENT	1,149	10,000	9,954	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	122,800	122,800	122,800	122,800				122,800	
Expense Total	919,146	1,324,217	1,250,589	1,324,217		(102,477)		1,221,740	(7.74%)
Net Expense / (Net Revenue)	1	567,424	493,795	567,424		(228,495)		338,929	(40.27%)

Salaries & Benefits - Increase due to progressions through the salary grid and estimated contractual increases with statutory and non-statutory benefit costs

5-02002 Graphic Printing & Supplies - Budget removed as account no longer utilized

5-04910 Other Purchased Services - Right-size budget to reflect previous year actuals

City of Sarnia

2024 Approved Operating Budget

3034 ENGINEERING - TRAFFIC & STREET LIGHTING

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(23,549)	(30,000)	(33,415)	(30,000)		10,000		(20,000)	(33.33%)
4-00930 COSTS RECOVERED	(49,075)	(3,400)	(28,810)	(3,400)		(21,600)		(25,000)	635.29%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(100,382)	(110,000)	(110,835)	(110,000)				(110,000)	
4-00936 COSTS RECOVERED - OTHER	(17,229)		(9,681)						
Revenue Total	(190,235)	(143,400)	(182,741)	(143,400)		(11,600)		(155,000)	8.09%
EXPENSES									
5-01000 SALARIES	57,723	87,892	87,890	87,892		2,418		90,310	2.75%
5-01025 SALARIES - OVERTIME	2,085		1,340						
5-01030 SALARIES - CASUAL	14,922								
5-01050 WAGES	42,804		(429)						
5-01060 WAGES - CASUAL			152,135			340,690		340,690	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,515	19,039	53,234	19,039		68,372		87,411	359.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	6,482	11,220	11,092	11,220		970		12,190	8.65%
5-01254 CLOTHING/BOOT ALLOWANCE	471	1,000	471	1,000				1,000	
5-02102 ELECTRICITY	717,297	815,000	781,866	815,000		(40,000)		775,000	(4.91%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES						35,000		35,000	
5-02220 VEHICLE EXPENSE	8,824	8,600	8,742	8,600				8,600	
5-02311 TRAINING & EDUCATION	5,887	3,500	3,532	3,500		1,500		5,000	42.86%
5-02445 STREET LIGHTING MAINTENANCE	363,098	280,000	280,616	280,000				280,000	
5-02466 CONTRACT EXPENSE	414,656	480,000	302,726	480,000		(480,000)			(100.00%)
5-03005 MATERIALS	5,650	5,000	5,000	5,000				5,000	
5-04040 SNOW REMOVAL	35,133	63,000	63,263	63,000		12,000		75,000	19.05%
5-04910 OTHER PURCHASED SERVICES	79,867	30,000	40,428	30,000		10,000		40,000	33.33%
5-05630 OTHER RECOVERABLE WORK	59,036		(8,504)						
5-06100 CONTRIBUTION TO RESERVES						20,000		20,000	
5-46008 TRAFFIC SIGNAL MAINTENANCE	271,488	275,000	331,292	275,000		20,000		295,000	7.27%
Expense Total	2,101,938	2,079,251	2,114,694	2,079,251		(9,050)		2,070,201	(0.44%)
Net Expense / (Net Revenue)	1,911,703	1,935,851	1,931,953	1,935,851		(20,650)		1,915,201	(1.07%)

City of Sarnia

2024 Approved Operating Budget

3034 ENGINEERING - TRAFFIC & STREET LIGHTING

4-00901 Other Fees & Service Charges - Right-size budget to reflect previous year actuals

4-00930 Costs Recovered - Right-size budget to reflect previous year actuals

Salaries & Benefits - 5-01060 Wages - Casual - Pilot Crossing Guard program taken in house approved July 10, 2023; offset by **5-02466 Contract Expense**

5-02102 Electricity - Right-size budget to reflect previous year actuals

5-02117 Software License & Maintenance - Traffic program subscription service to replace AADT counting

5-02466 Contract Expense - Crossing Guard contract not renewed. Budget impact reflected in salaries and benefits.

5-04040 Snow Removal - Contract renewal increases

5-04910 Other Purchased Services - Canada Day bike lane program

5-06100 Contribution to Reserve - Yearly contribution to **6660 Pedestrian Safety Reserve** as per 2023 budget deliberations

5-46008 Traffic Signal Maintenance - Right-size budget to reflect 2023 actuals

City of Sarnia

2024 Approved Operating Budget

3035 ENGINEERING - DEVELOPMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(77,093)	(80,000)	(79,545)	(80,000)				(80,000)	
4-00930 COSTS RECOVERED	(296,940)	(320,000)	(320,003)	(320,000)		40,000		(280,000)	(12.50%)
4-00936 COSTS RECOVERED - OTHER	(89,788)	(85,000)	(85,586)	(85,000)				(85,000)	
4-00937 COSTS RECOVERED - CAPITAL			(750)						
Revenue Total	(463,821)	(485,000)	(485,884)	(485,000)		40,000		(445,000)	(8.25%)
EXPENSES									
5-01000 SALARIES	355,391	348,152	351,931	348,152		21,076		369,228	6.05%
5-01025 SALARIES - OVERTIME	4,675	5,072	3,148	5,072				5,072	
5-01050 WAGES	149,942		(909)						
5-01055 WAGES - OVERTIME	553		408						
5-01060 WAGES - CASUAL		201,866	165,244	201,866		(42,472)		159,394	(21.04%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	96,234	117,634	105,217	117,634		(3,042)		114,592	(2.59%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	38,029	40,552	40,496	40,552		3,747		44,299	9.24%
5-01254 CLOTHING/BOOT ALLOWANCE	1,907	1,500	1,628	1,500		500		2,000	33.33%
5-02104 PHONE	1,175		954						
5-02220 VEHICLE EXPENSE	24,771	26,035	26,212	26,035				26,035	
5-02311 TRAINING & EDUCATION	3,749	4,500	4,289	4,500				4,500	
5-04910 OTHER PURCHASED SERVICES	46,564	25,000	25,072	25,000		5,000		30,000	20.00%
5-05500 REPLACEMENT EQUIPMENT	700								
5-05505 NEW EQUIPMENT	339	1,000	1,042	1,000				1,000	
Expense Total	724,029	771,311	724,732	771,311		(15,191)		756,120	(1.97%)
Net Expense / (Net Revenue)	260,208	286,311	238,848	286,311		24,809		311,120	8.67%

4-00930 Costs Recovered - Right-size budget to reflect previous year actuals

Salaries & Benefits - Progressions through salary grid and estimated contractual increases with statutory and non-statutory benefit costs; offset by **5-01060 Wages - Casual** - 0.50 temporary full time equivalent eliminated

5-04910 Other Purchased Services - Right-size budget to reflect previous year actuals

City of Sarnia

2024 Approved Operating Budget

3036 ENGINEERING - CONSTRUCTION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(649,083)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(102,230)	(612,431)	(612,430)	(612,431)		69,476		(542,955)	(11.34%)
Revenue Total	(751,313)	(612,431)	(612,430)	(612,431)		69,476		(542,955)	(11.34%)
EXPENSES									
5-01000 SALARIES	481,219	553,176	540,895	553,176		(86,572)		466,604	(15.65%)
5-01025 SALARIES - OVERTIME	50,403	15,016	31,229	15,016				15,016	
5-01050 WAGES	15,066		(129)						
5-01060 WAGES - CASUAL			21,345						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	107,858	118,405	120,521	118,405		(16,454)		101,951	(13.90%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,026	67,936	57,593	67,936		(7,158)		60,777	(10.54%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,932	1,900	3,050	1,900				1,900	
5-02104 PHONE	479		153						
5-02220 VEHICLE EXPENSE	45,294	45,000	45,784	45,000				45,000	
5-02311 TRAINING & EDUCATION		8,000	8,346	8,000				8,000	
5-02388 OVERTIME MEALS	1,806	2,000	3,062	2,000				2,000	
5-05505 NEW EQUIPMENT	11,229	3,000	8,455	3,000		3,000		6,000	100.00%
Expense Total	751,312	814,433	840,304	814,433		(107,184)		707,248	(13.16%)
Net Expense / (Net Revenue)	(1)	202,002	227,874	202,002		(37,708)		164,293	(18.67%)

4-00939 Costs Recovered - Interdepartmental - Right-sizing after 2023 increase

Salaries & Benefits - Re-allocation of full time equivalent (1/4 to **5005 Planning and Development**, 1/4 to **5020 Building Division**, 1/4 to **3510 Sewer - General Administration** and 1/4 to **3700 Water - Administration**); offset partly due to progressions through the salary grid and estimated contractual increases with related statutory and non-statutory benefit costs

5-05505 New Equipment - Right-size budget to reflect previous year actuals

City of Sarnia

2024 Approved Operating Budget

3037 SHORELINE PROTECTION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND		(500,000)	(500,000)	(500,000)				(500,000)	
Revenue Total		(500,000)	(500,000)	(500,000)				(500,000)	
EXPENSES									
5-04910 OTHER PURCHASED SERVICES	43,641	500,000	500,000	500,000				500,000	
Expense Total	43,641	500,000	500,000	500,000				500,000	
Net Expense / (Net Revenue)	43,641								

City of Sarnia

2024 Approved Operating Budget

3040 MUNICIPAL DRAINS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(10,284)	(52,137)	(52,137)	(52,137)				(52,137)	
4-06220 CONTRIBUTION FROM RESERVES	(2,150)								
Revenue Total	(12,434)	(52,137)	(52,137)	(52,137)				(52,137)	
EXPENSES									
5-01000 SALARIES	39,006	42,165	42,163	42,165		3,529		45,694	8.37%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,881	9,166	7,062	9,166		895		10,061	9.76%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	842	5,531	2,781	5,531		577		6,108	10.43%
5-02220 VEHICLE EXPENSE	8,600	8,600	8,600	8,600				8,600	
5-02311 TRAINING & EDUCATION	3,146	2,000	2,000	2,000		(1,000)		1,000	(50.00%)
5-02480 MAINTENANCE	35,308	24,000	24,000	24,000				24,000	
5-04910 OTHER PURCHASED SERVICES	10,762								
5-06100 CONTRIBUTION TO RESERVES	150,000	200,000	200,000	200,000		245,000		445,000	122.50%
Expense Total	255,545	291,462	286,606	291,462		249,001		540,463	85.43%
Net Expense / (Net Revenue)	243,111	239,325	234,469	239,325		249,001		488,326	104.04%

5-06100 Contribution to Reserve - Increase to absorb costs of works in progress for 2024 and begin to reestablish reserve balances. See below:

Reserve	2023 Approved Budget	2024 Approved Budget
6619 Municipal Drains	\$200,000	\$445,000
Total	\$200,000	\$445,000

Salaries & Benefits - Increase due to estimated contractual increase with related statutory and non-statutory benefit costs

City of Sarnia

2024 Approved Operating Budget

3005 PUBLIC WORKS ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(635,800)	(656,400)	(656,400)	(656,400)				(656,400)	
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(735,800)	(756,400)	(756,400)	(756,400)				(756,400)	
EXPENSES									
5-01000 SALARIES	707,491	560,990	623,647	560,990		22,160		583,150	3.95%
5-01025 SALARIES - OVERTIME	4,068		6,656						
5-01050 WAGES	36,239								
5-01060 WAGES - CASUAL		9,398	29,083	9,398		905		10,303	9.63%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	149,332	122,028	125,883	122,028		7,054		129,082	5.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	69,548	70,502	63,423	70,502		8,746		79,248	12.41%
5-01254 CLOTHING/BOOT ALLOWANCE	2,510	3,100	3,120	3,100				3,100	
5-02104 PHONE	6,220	7,550	8,728	7,550		150		7,700	1.99%
5-02220 VEHICLE EXPENSE	22,200	22,200	22,200	22,200				22,200	
5-02300 OFFICE EXPENSES	16,002	20,400	19,018	20,400		(1,400)		19,000	(6.86%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,585	27,780	2,410	12,780		5,000		17,780	(36.00%)
5-02311 TRAINING & EDUCATION	6,375	6,500	5,083	6,500				6,500	
5-05500 REPLACEMENT EQUIPMENT	8,081	9,000	7,781	9,000				9,000	
5-05505 NEW EQUIPMENT		10,000	10,000						(100.00%)
5-05627 UNPLANNED EXPENDITURES	1,364		356						
Expense Total	1,031,015	869,448	927,388	844,448		42,615		887,063	2.03%
Net Expense / (Net Revenue)	295,215	113,048	170,988	88,048		42,615		130,663	15.58%

Salaries & Benefits - One additional position requested (1/3 allocated to **3510 Sewer - General Administration** and 1/3 allocated to **3700 Water - Administration**) and estimated contractual increases with related statutory and non-statutory benefit costs

5-02301 Memberships and Subscriptions - New after-hours call software

City of Sarnia 2024 Approved Operating Budget

3008 ROADS MAINTENANCE - RURAL

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(65,916)								
Revenue Total	(65,916)								
EXPENSES									
5-01000 SALARIES	103,902	105,418	106,098	105,418		2,898		108,316	2.75%
5-01025 SALARIES - OVERTIME	8,753		6,278						
5-01050 WAGES	386,794	448,080	434,160	448,080		(50,444)		397,636	(11.26%)
5-01055 WAGES - OVERTIME	50,989		3,566						
5-01095 CALL DUTY	5,953		2,340						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	107,650	122,149	126,109	122,149		(9,468)		112,681	(7.75%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	72,251	82,118	79,605	82,118		(2,837)		79,281	(3.45%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,556	3,000	4,120	3,000				3,000	
5-02220 VEHICLE EXPENSE	378,212	378,212	378,212	378,212				378,212	
5-02311 TRAINING & EDUCATION	2,416	5,200	5,147	5,200				5,200	
5-02388 OVERTIME MEALS	3,593	1,100	3,135	1,100		1,000		2,100	90.91%
5-03002 OTHER OPERATING SUPPLIES			144						
5-03005 MATERIALS	29,842	15,300	22,094	15,300		4,700		20,000	30.72%
5-04900 CONTRACT WORK	22,638	20,000	20,000	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	381,143	291,440	287,497	291,440		13,560		305,000	4.65%
Expense Total	1,556,692	1,472,017	1,478,505	1,472,017		(40,591)		1,431,426	(2.76%)
Net Expense / (Net Revenue)	1,490,776	1,472,017	1,478,505	1,472,017		(40,591)		1,431,426	(2.76%)

Salaries & Benefits - Re-allocation of wages for one position to **3010 Streets Maintenance - Urban**; partly offset by estimated contractual increase with related statutory and non-statutory benefit costs

5-02388 Overtime Meals - Right-size budget to reflect previous year actuals

5-03005 Materials - Right-size budget to reflect previous year actuals

5-04910 Other Purchased Services - Right-size budget to reflect previous year actuals

City of Sarnia

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3009 STREETS MAINTENANCE - CONCRETE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(7,731)								
Revenue Total	(7,731)								
EXPENSES									
5-01000 SALARIES	105,293	105,418	106,412	105,418		2,898		108,316	2.75%
5-01025 SALARIES - OVERTIME	3,203		563						
5-01050 WAGES	240,313	325,672	304,366	325,672		8,892		334,564	2.73%
5-01055 WAGES - OVERTIME	20,655		407						
5-01095 CALL DUTY	2,030		2,440						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	74,077	94,835	94,862	94,835		3,690		98,525	3.89%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	48,481	62,337	57,810	62,337		6,059		68,396	9.72%
5-01254 CLOTHING/BOOT ALLOWANCE	2,035	3,500	3,432	3,500				3,500	
5-02220 VEHICLE EXPENSE	123,900	123,900	123,900	123,900				123,900	
5-02311 TRAINING & EDUCATION	1,412	5,100	5,242	5,100				5,100	
5-02388 OVERTIME MEALS	910	925	1,971	925				925	
5-03005 MATERIALS	26,135	41,616	41,928	41,616		884		42,500	2.12%
5-04910 OTHER PURCHASED SERVICES	107,830	111,000	109,366	111,000		2,000		113,000	1.80%
Expense Total	756,274	874,303	852,699	874,303		24,423		898,726	2.79%
Net Expense / (Net Revenue)	748,543	874,303	852,699	874,303		24,423		898,726	2.79%

Salaries & Benefits - Estimated contractual increase with related statutory and non-statutory benefit costs

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3010 STREETS MAINTENANCE - URBAN

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(71,093)	(70,000)	(69,987)	(70,000)				(70,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(213,748)	(197,375)	(197,375)	(197,375)				(197,375)	
4-00936 COSTS RECOVERED - OTHER		(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	(18,129)								
Revenue Total	(1,005,678)	(972,658)	(972,645)	(972,658)				(972,658)	
EXPENSES									
5-01000 SALARIES	99,686	105,418	106,592	105,418		2,898		108,316	2.75%
5-01025 SALARIES - OVERTIME	11,491		4,918						
5-01050 WAGES	824,597	763,043	761,859	763,043		53,298		816,341	6.98%
5-01055 WAGES - OVERTIME	90,757	64,116	43,180	64,116				64,116	
5-01060 WAGES - CASUAL			40,628			36,400		36,400	
5-01095 CALL DUTY	5,005		2,370						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	198,308	191,256	202,336	191,256		24,608		215,864	12.87%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	96,900	123,377	113,716	123,377		31,078		154,455	25.19%
5-01254 CLOTHING/BOOT ALLOWANCE	9,334	7,500	10,452	7,500				7,500	
5-02220 VEHICLE EXPENSE	364,700	364,700	364,700	364,700				364,700	
5-02311 TRAINING & EDUCATION	6,280	7,290	10,332	7,290		210		7,500	2.88%
5-02388 OVERTIME MEALS	5,063	4,939	7,552	4,939				4,939	
5-02435 GROUNDS MAINTENANCE	2,701								
5-03005 MATERIALS	232,728	280,000	278,712	280,000		(15,000)		265,000	(5.36%)
5-04910 OTHER PURCHASED SERVICES	61,340	225,656	224,187	165,656		(10,656)		155,000	(31.31%)
Expense Total	2,008,890	2,137,295	2,171,534	2,077,295		122,836		2,200,131	2.94%
Net Expense / (Net Revenue)	1,003,212	1,164,637	1,198,889	1,104,637		122,836		1,227,473	5.40%

Salaries & Benefits - Re-allocated wages for one position from **3008 Roads Maintenance - Rural**, and estimated contractual increases with related statutory and non-statutory benefit costs

5-03005 Materials - Right-size budget to reflect previous year actuals

5-04910 Other Purchased Services - Right-size budget to reflect previous year actuals

City of Sarnia

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3011 WINTER MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(436,834)	(325,000)	(325,000)	(325,000)				(325,000)	
4-06220 CONTRIBUTION FROM RESERVES	(9,682)								
Revenue Total	(446,516)	(325,000)	(325,000)	(325,000)				(325,000)	
EXPENSES									
5-01050 WAGES	10,695								
5-01055 WAGES - OVERTIME	196,185	257,556	312,327	257,556				257,556	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	29,252	5,020	20,909	5,020				5,020	
5-02220 VEHICLE EXPENSE	445,500	445,500	445,500	445,500				445,500	
5-02388 OVERTIME MEALS	11,023	15,000	15,097	15,000				15,000	
5-03005 MATERIALS	573,571	530,000	530,035	530,000		15,000		545,000	2.83%
5-04910 OTHER PURCHASED SERVICES	171,531	150,000	150,692	150,000				150,000	
Expense Total	1,437,757	1,403,076	1,474,560	1,403,076		15,000		1,418,076	1.07%
Net Expense / (Net Revenue)	991,241	1,078,076	1,149,560	1,078,076		15,000		1,093,076	1.39%

5-03005 Materials - Increase to allow for premium cost of pre-treated salt and second supplier demand when required

City of Sarnia

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3015 WORKS CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(23,688)	(1,500)	(6,820)	(1,500)				(1,500)	
4-00936 COSTS RECOVERED - OTHER	(101,599)	(110,000)	(110,383)	(110,000)				(110,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(744,543)	(730,170)	(731,178)	(730,170)				(730,170)	
4-00940 SALE OF MATERIALS	(5,957)	(5,000)	(5,000)	(5,000)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(562,801)	(624,457)	(645,248)	(624,457)	(15,000)	(130,413)		(769,870)	23.29%
Revenue Total	(1,438,588)	(1,471,127)	(1,498,629)	(1,471,127)	(15,000)	(130,413)		(1,616,540)	9.88%
EXPENSES									
5-01000 SALARIES	113,367	119,028	119,030	119,028		7,060		126,088	5.93%
5-01050 WAGES	577,977	626,547	622,552	626,547		17,105		643,652	2.73%
5-01055 WAGES - OVERTIME	27,512	33,489	32,808	33,489		(1)		33,488	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	153,998	163,731	167,784	163,731		8,098		171,829	4.95%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	87,253	104,494	103,686	104,494		10,151		114,645	9.71%
5-01254 CLOTHING/BOOT ALLOWANCE	4,642	7,000	6,388	7,000				7,000	
5-01256 TOOL ALLOWANCE	7,594	7,000	7,088	7,000				7,000	
5-02101 NATURAL GAS	20,871	20,800	20,800	20,800				20,800	
5-02102 ELECTRICITY	39,392	50,800	53,495	50,800				50,800	
5-02104 PHONE	19,406	11,800	14,547	11,800				11,800	
5-02220 VEHICLE EXPENSE	118,300	118,300	118,300	118,300				118,300	
5-02222 RADIO LICENSE	40,754	33,000	30,979	33,000				33,000	
5-02300 OFFICE EXPENSES	1,566	2,470	1,685	2,470				2,470	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,607	6,950	7,290	6,950		2,000		8,950	28.78%
5-02311 TRAINING & EDUCATION	8,182	8,668	8,654	8,668		10,000		18,668	115.37%
5-02360 CLOTHING & UNIFORMS	2,048	7,500	7,500	7,500				7,500	
5-02388 OVERTIME MEALS	1,832	3,000	3,000	3,000				3,000	
5-02420 BUILDING MAINTENANCE	86,388	33,500	59,473	33,500		10,000		43,500	29.85%
5-03002 OTHER OPERATING SUPPLIES	8,184	15,550	15,550	15,550				15,550	
5-04043 CONTRACT CLEANING	40,749	37,000	37,000	37,000				37,000	
5-04910 OTHER PURCHASED SERVICES	69,463	20,500	36,610	20,500	15,000	65,000		100,500	390.24%
5-05500 REPLACEMENT EQUIPMENT	51	1,500	3,967	1,500		1,000		2,500	66.67%
5-47620 FACILITY MAINTENANCE & SUPPLIES		38,500	20,443	38,500				38,500	

City of Sarnia

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3015 WORKS CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
Expense Total	1,438,136	1,471,127	1,498,629	1,471,127	15,000	130,413		1,616,540	9.88%
Net Expense / (Net Revenue)	(452)								

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.

Salaries & Benefits - Estimated contractual increases and statutory and non-statutory benefit costs

5-04910-Other Purchased Services - \$15,000 one time fee increase requested for Dash-Cam installation to large fleet (13 Snow Plow trucks) and a \$65,000 increase inclusive of current city wide fleet GPS monitoring

5-02311 -Training & Education - \$10,000 increase to training for fleet electrification (approx. 8-10k per mechanic)

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3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(224,538)	(250,000)	(264,742)	(250,000)				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(1,372,701)	(1,425,419)	(1,388,547)	(1,405,419)	(25,000)	(134,813)		(1,565,232)	9.81%
Revenue Total	(1,597,239)	(1,675,419)	(1,653,289)	(1,655,419)	(25,000)	(134,813)		(1,815,232)	8.34%
EXPENSES									
5-02200 GASOLINE	587,114	520,000	527,707	520,000				520,000	
5-02221 VEHICLE LICENSE	53,938	62,000	44,622	62,000		(7,000)		55,000	(11.29%)
5-03005 MATERIALS	692,226	715,000	705,702	715,000		60,000		775,000	8.39%
5-04005 INSURANCE	82,016	98,419	86,401	98,419		60,313		158,732	61.28%
5-04910 OTHER PURCHASED SERVICES	178,598	265,000	274,844	245,000	25,000	20,000		290,000	9.43%
5-05500 REPLACEMENT EQUIPMENT	3,348	15,000	14,014	15,000		1,500		16,500	10.00%
Expense Total	1,597,240	1,675,419	1,653,290	1,655,419	25,000	134,813		1,815,232	8.34%
Net Expense / (Net Revenue)	1		1						

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 expensed 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** reserve.

5-04005 Materials - Suppliers have said to expect an increase in 2024 of about 5 to 10% or more. This was hard for the vendors to estimate due to the fluctuating raw material prices driven by supply and demand. The delay with receiving new equipment also adds to the cost of maintaining the older equipment until the new equipment arrives.

5-04005 Insurance - Right-size budget based on 2023 actuals with an estimated 7% increase

5-04910 Other Purchased Services - The MTO has delayed the updated Inspection program for the second year. Required expenses include monthly bills from the MTO, WiFi, 8 Tablets and 2 printers

City of Sarnia

2024 Approved Operating Budget

3800 GARBAGE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(469)	(1,000)	(1,000)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(20,292)	(24,480)	(22,644)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED	(275)	(11,000)	(7,332)	(11,000)		5,000		(6,000)	(45.45%)
Revenue Total	(21,036)	(36,480)	(30,976)	(36,480)		5,000		(31,480)	(13.71%)
EXPENSES									
5-01000 SALARIES	28,798	29,300	27,195	29,300		(3,144)		26,156	(10.73%)
5-01025 SALARIES - OVERTIME	599		36						
5-01050 WAGES	5,079								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	11,293	6,354	5,677	6,354		(512)		5,842	(8.06%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,676	3,744	2,786	3,744		138		3,882	3.69%
5-01254 CLOTHING/BOOT ALLOWANCE	471	500	562	500				500	
5-02302 ADVERTISING	13,561	10,000	12,397	10,000				10,000	
5-04021 GARBAGE COLLECTION	1,570,654	1,401,975	1,523,918	1,401,975		408,831		1,810,806	29.16%
5-04204 BULK ITEMS RECYCLING	6,382	30,300	34,784	30,300		(10,300)		20,000	(33.99%)
Expense Total	1,645,513	1,482,173	1,607,355	1,482,173		395,013		1,877,186	26.65%
Net Expense / (Net Revenue)	1,624,477	1,445,693	1,576,379	1,445,693		400,013		1,845,706	27.67%

5-04021 Garbage Collection - Contract renewal increases as approved during the May 15th, 2023 council meeting

City of Sarnia

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3880 RECYCLING & COMPOST COLLECTION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(76,119)	(44,000)	(44,000)	(44,000)			44,000		(100.00%)
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,145)	(1,000)	(1,167)	(1,000)			1,000		(100.00%)
4-00934 COSTS RECOVERED - RECYCLABLES	(621,970)	(300,000)	(300,000)	(300,000)			300,000		(100.00%)
4-00936 COSTS RECOVERED - OTHER	(798,888)	(316,245)	(200,926)	(316,245)			316,245		(100.00%)
4-00940 SALE OF MATERIALS	(4,315)								
4-06220 CONTRIBUTION FROM RESERVES	(2,866)								
Revenue Total	(1,505,303)	(661,245)	(546,093)	(661,245)			661,245		(100.00%)
EXPENSES									
5-01000 SALARIES	28,790	29,300	17,129	29,300		(3,144)		26,156	(10.73%)
5-01025 SALARIES - OVERTIME	605		36						
5-01050 WAGES	39,618								
5-01055 WAGES - OVERTIME	3,314								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,331	6,354	3,199	6,354		(512)		5,842	(8.06%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	860	3,742	1,871	3,742		140		3,882	3.74%
5-01254 CLOTHING/BOOT ALLOWANCE	941		157						
5-02104 PHONE	882	700	700	700				700	
5-02220 VEHICLE EXPENSE	35,300	35,300	35,300	35,300				35,300	
5-02300 OFFICE EXPENSES		2,000	2,000	2,000				2,000	
5-02302 ADVERTISING	36,683	32,000	32,000	32,000				32,000	
5-02388 OVERTIME MEALS	199								
5-03005 MATERIALS	26	2,000	7,363	2,000				2,000	
5-04022 COMPOST COLLECTION	474,687	509,807	509,807	509,807			142,608	652,415	27.97%
5-04200 BLUEBOX PROCESSING	827,598	575,000	575,000	575,000			(575,000)		(100.00%)
5-04201 BLUEBOX COLLECTION	1,021,423	655,000	655,000	655,000			(565,000)	90,000	(86.26%)
5-05500 REPLACEMENT EQUIPMENT		1,500	1,500	1,500				1,500	
Expense Total	2,483,257	1,852,703	1,841,062	1,852,703		(3,516)	(997,392)	851,795	(54.02%)
Net Expense / (Net Revenue)	977,954	1,191,458	1,294,969	1,191,458		(3,516)	(336,147)	851,795	(28.51%)

3880 Recycling & Compost Collection - Producers of recyclables are now responsible for recycling costs - revenues and expenses eliminated as a result. A small portion of blue box collection expenses remain as there is still a small recycling cost for providing services to ICI

5-04022 Compost Collection Contract renewal increases as approved during the May 15th, 2023 council meeting

City of Sarnia

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3885 COMPOST SITE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(33,350)	(30,000)	(30,000)	(30,000)		(3,000)		(33,000)	10.00%
4-00940 SALE OF MATERIALS	(137,098)	(97,000)	(97,000)	(97,000)		(50,000)		(147,000)	51.55%
Revenue Total	(170,448)	(127,000)	(127,000)	(127,000)		(53,000)		(180,000)	41.73%
EXPENSES									
5-01000 SALARIES	37,336	29,300	53,587	29,300		50,105		79,405	171.01%
5-01025 SALARIES - OVERTIME	2,213	5,200	2,922	5,200		(5,200)			(100.00%)
5-01050 WAGES		124,203	33,334	124,203		(90,614)		33,589	(72.96%)
5-01055 WAGES - OVERTIME			858						
5-01060 WAGES - CASUAL			6,672			11,672		11,672	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	6,229	33,326	23,329	33,326		(5,795)		27,531	(17.39%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	886	8,784	6,442	8,784		11,066		19,850	125.98%
5-01254 CLOTHING/BOOT ALLOWANCE			668						
5-02104 PHONE	785		550						
5-02200 GASOLINE						12,000		12,000	
5-02220 VEHICLE EXPENSE	123,126	75,000	81,451	75,000	20,000			95,000	26.67%
5-02300 OFFICE EXPENSES	1,352	500	500	500				500	
5-02302 ADVERTISING	9,774	3,500	3,500	3,500				3,500	
5-02311 TRAINING & EDUCATION						2,000		2,000	
5-02388 OVERTIME MEALS			307						
5-02420 BUILDING MAINTENANCE	2,503	5,000	5,000	5,000				5,000	
5-02435 GROUNDS MAINTENANCE	3,904	25,000	25,000	25,000				25,000	
5-02466 CONTRACT EXPENSE	9,940								
5-03005 MATERIALS	5,013	2,000	2,197	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	108,766	95,000	95,000	95,000				95,000	
5-05144 QUALITY ASSURANCE/CONTROL							15,000	15,000	
5-05700 BANK CHARGES	1,967	1,500	1,580	1,500				1,500	
5-47620 FACILITY MAINTENANCE & SUPPLIES			5,044			10,000		10,000	
Expense Total	313,794	408,313	347,941	408,313	20,000	(4,766)	15,000	438,547	7.40%

City of Sarnia

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3885 COMPOST SITE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
Net Expense / (Net Revenue)	143,346	281,313	220,941	281,313	20,000	(57,766)	15,000	258,547	(8.09%)

4-00940 Sale of Materials - Increase based on 2022 actuals and expected increase in sales through 2024

Salaries & Benefits - Wages re-allocated to **3505 Water Pollution Control Centre**, **5-01000 Salaries** - one permanent full time equivalent created from **5-01060 Wages**

5-02220 Vehicle Expense - Transfer to **6525 Works Equipment Reserve** for the addition of a vehicle bucket and annual estimated costs of loader equipment

5-05144 Quality Assurance Control - Increased sampling of material to ensure adequate quality of outputs

5-47620 Facility Maintenance & Supplies - Addition of budget to reflect needs of Compost Site maintenance

City of Sarnia

2024 Approved Operating Budget

3150 CARE-A-VAN - TRANSPORTATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	221,490	457,713	375,051	457,713		7,746		465,459	1.69%
5-01055 WAGES - OVERTIME	59,091	17,199	34,602	17,199		1		17,200	0.01%
5-01085 EDUCATION LEAVE	733		378						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	45,849	99,059	73,627	99,059		3,744		102,803	3.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,319	97,058	59,369	97,058		(692)		96,366	(0.71%)
5-01254 CLOTHING/BOOT ALLOWANCE	315	1,250	915	1,250				1,250	
5-02200 GASOLINE	73,820	88,000	88,084	88,000				88,000	
5-02210 TIRES	8,458	8,100	8,388	8,100				8,100	
5-02221 VEHICLE LICENSE	2,695	2,956	2,228	2,956				2,956	
5-02360 CLOTHING & UNIFORMS	3,296	6,010	4,015	6,010		(1,010)		5,000	(16.81%)
5-02388 OVERTIME MEALS	138	100	100	100				100	
5-05100 FACILITY RENT	4,578	8,540	8,540	8,540				8,540	
5-05650 ALLOCATED ADMINISTRATION	16,500	16,500	16,500	16,500				16,500	
Expense Total	458,282	802,485	671,797	802,485		9,789		812,274	1.22%
Net Expense / (Net Revenue)	458,282	802,485	671,797	802,485		9,789		812,274	1.22%

Salaries & Benefits - Contractual increases with related statutory and non-statutory benefit costs

City of Sarnia

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	64,891	67,987	67,987	67,987		2,291		70,278	3.37%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,223	15,129	15,129	15,129		646		15,775	4.27%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,034	17,394	17,394	17,394		103		17,497	0.59%
5-02384 RADIO & RADAR	3,601	3,863	3,863	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	74,707	62,503	62,503	62,503				62,503	
Expense Total	179,456	166,876	166,876	166,876		3,040		169,916	1.82%
Net Expense / (Net Revenue)	179,456	166,876	166,876	166,876		3,040		169,916	1.82%

Salaries & Benefits - Contractual increases with statutory and non-statutory benefit costs

City of Sarnia

2024 Approved Operating Budget

3170 CARE-A-VAN - PREMISES & PLANT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS		6,000	12,612	6,000				6,000	
5-02102 ELECTRICITY	4,431	5,000	5,000	5,000				5,000	
5-02103 WATER	4,672	4,366	4,366	4,366				4,366	
5-02420 BUILDING MAINTENANCE	13,063	12,000	12,000	12,000		4,800		16,800	40.00%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	497		1,588						
5-03002 OTHER OPERATING SUPPLIES	276	410	615	410				410	
5-04043 CONTRACT CLEANING	1,815	2,000	2,000	2,000				2,000	
5-05140 REALTY TAXES	14,367	15,616	15,616	15,616				15,616	
5-06100 CONTRIBUTION TO RESERVES	15,000	20,000	20,000	20,000		14,000		34,000	70.00%
Expense Total	54,121	65,392	73,797	65,392		18,800		84,192	28.75%
Net Expense / (Net Revenue)	54,121	65,392	73,797	65,392		18,800		84,192	28.75%

5-02420 Building Maintenance - Right-size budget to reflect previous year actuals

5-06100 Contribution to Reserve - Increase to ensure matching funds are available for usage of grant funding

Reserve	2023 Approved Budget	2024 Approved Budget
6614 Capital Infrastructure Reserve - Transit	\$20,000	\$34,000
Total	\$20,000	\$34,000

City of Sarnia

2024 Approved Operating Budget

3175 CARE-A-VAN - ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	87,367	89,570	89,587	89,570		2,458		92,028	2.74%
5-01025 SALARIES - OVERTIME	7,952		1,941						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	18,051	19,652	18,920	19,652		929		20,581	4.73%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,669	12,740	11,473	12,740		1,104		13,844	8.67%
5-01254 CLOTHING/BOOT ALLOWANCE	94	100	94	100				100	
5-02104 PHONE	4,802	5,300	5,300	5,300				5,300	
5-02300 OFFICE EXPENSES	1,910	1,000	3,168	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,600	1,931	1,600				1,600	
5-02302 ADVERTISING	1,266	1,000	1,000	1,000				1,000	
5-02303 POSTAGE	176	102	102	102				102	
5-02311 TRAINING & EDUCATION	359	1,500	1,501	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	146	350	350	350				350	
5-04910 OTHER PURCHASED SERVICES	11,667	3,000	3,000	3,000				3,000	
Expense Total	143,459	135,914	138,367	135,914		4,491		140,405	3.30%
Net Expense / (Net Revenue)	143,459	135,914	138,367	135,914		4,491		140,405	3.30%

Salaries & Benefits - Estimated contractual increase with related statutory and non-statutory benefit costs

City of Sarnia

2024 Approved Operating Budget

3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00470 CASH FARES	(20,997)	(11,000)	(17,992)	(11,000)		(9,000)		(20,000)	81.82%
4-00471 TICKETS REDEEMED	(10,123)	(28,000)	(6,748)	(28,000)		9,000		(19,000)	(32.14%)
4-00472 BUS PASSES	(32,084)	(50,000)	(38,868)	(50,000)				(50,000)	
4-00473 CHARTERS		(1,000)	(1,000)	(1,000)		1,000			(100.00%)
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(98,953)	(120,000)	(120,000)	(120,000)				(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(23,009)	(29,199)	(24,655)	(29,199)		(801)		(30,000)	2.74%
Revenue Total	(185,166)	(239,199)	(209,263)	(239,199)		199		(239,000)	(0.08%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(185,166)	(239,199)	(209,263)	(239,199)		199		(239,000)	(0.08%)

4-00470 Cash Fares - Increase in cash usage; less interest in ticket usage. Right-size to reflect previous year actuals

4-00471 Tickets Redeemed - Decrease in ticket usage, higher interest in cash fares. Right-size to reflect previous year actuals

4-00473 Charters - Remove budget; service no longer utilized

Community Services



SARNIA
ONTARIO

Community Services Division

General Manager: Stacey Forfar

Summary

Community Services encompasses a diverse array of public-facing departments including:

- Building Services
- By-law Enforcement
- Facility Maintenance
- Parks & Recreation
- Planning & Development

The departments of Community Services are unified by their focus on the delivery of public-facing services to all levels of the community. These departments serve the needs of both residents and businesses including review and approval of site plans and permits for local builders; maintaining facilities and spaces our residents use for recreation; and on to the delivery of recreational programs and events to keep residents active and entertained.

Full Time Equivalent (FTE) Summary

	2023 Approved	2024 Approved	Change
COMMUNITY SERVICES Total	114.18	108.89	-5.29

Revenues & Expenses

COMMUNITY SERVICES	2023 Approved Budget	2024 Approved Budget	\$ Change	% Change
Total Expenditures	15,618,341	16,847,362	1,229,021	7.87%
Total Revenue	(6,344,440)	(6,366,839)	(22,399)	0.35%
Total COMMUNITY SERVICES	9,273,901	10,480,523	1,206,622	13.01%

City of Sarnia

2024 Approved Operating Budget

4500 COMMUNITY SERVICES - ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	66,503	342,785	340,654	342,785		(342,785)			(100.00%)
5-01025 SALARIES - OVERTIME	687								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,986	71,551	81,528	71,551		(71,551)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,514	40,115	35,125	40,115		(40,115)			(100.00%)
Expense Total	85,690	454,451	457,307	454,451		(454,451)			(100.00%)
Net Expense / (Net Revenue)	85,690	454,451	457,307	454,451		(454,451)			(100.00%)

Department re-allocated. Re-allocation of wages to **4510 General Parks Maintenance, 4601 Recreation - Programs, 5035 By-Law Enforcement, 5005 Planning and Development, 5020 Building Division, and 2052 Facility Services**

City of Sarnia

2024 Approved Operating Budget

4505 PARKS - ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	200,693	278,195	257,122	278,195		(278,195)			(100.00%)
5-01025 SALARIES - OVERTIME	12,258	32,789	16,703	32,789		(32,789)			(100.00%)
5-01095 CALL DUTY	4,990	12,000	8,040	12,000		(12,000)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	41,419	62,443	55,365	62,443		(62,443)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,480	33,756	27,156	33,756		(33,756)			(100.00%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,412	1,500	442	1,500		(1,500)			(100.00%)
5-02104 PHONE	1,782	3,000	2,137	3,000		(3,000)			(100.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	458	1,000	1,000	1,000		(1,000)			(100.00%)
5-02311 TRAINING & EDUCATION		4,500	2,606	4,500		(4,500)			(100.00%)
5-02388 OVERTIME MEALS	107	600	348	600		(600)			(100.00%)
Expense Total	280,599	429,783	370,919	429,783		(429,783)			(100.00%)
Net Expense / (Net Revenue)	280,599	429,783	370,919	429,783		(429,783)			(100.00%)

4505 Parks - Administration - Department reallocated; budgets moved to **4510 General Park Maintenance**, **4511 Sports Field Maintenance**, and **4515 Greenhouse & Horticulture**

City of Sarnia

2024 Approved Operating Budget

4510 GENERAL PARK MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(56,259)	(57,050)	(52,206)	(57,050)				(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(158,236)	(100,000)	(100,463)	(100,000)		(10,000)		(110,000)	10.00%
4-00795 OTHER GRANTS & SUBSIDIES	(24,573)								
4-00903 RENTAL REVENUE	(36,598)	(48,800)	(43,045)	(48,800)				(48,800)	
4-00905 DONATIONS	(28,945)								
4-00930 COSTS RECOVERED	(3,985)	(9,500)	(15,817)	(9,500)				(9,500)	
4-06220 CONTRIBUTION FROM RESERVES	(77,975)								
Revenue Total	(386,571)	(215,350)	(211,531)	(215,350)		(10,000)		(225,350)	4.64%
EXPENSES									
5-01000 SALARIES						161,081		161,081	
5-01025 SALARIES - OVERTIME						16,394		16,394	
5-01050 WAGES	1,155,129	512,008	508,784	512,008		(225,185)		286,823	(43.98%)
5-01051 WAGES - SEASONAL	7,779	434,289	387,158	434,289		19,267		453,556	4.44%
5-01055 WAGES - OVERTIME	40,202	43,562	48,839	43,562				43,562	
5-01060 WAGES - CASUAL	15,261	268,559	303,803	268,559		20,680		289,239	7.70%
5-01095 CALL DUTY	3,589		2,350			6,004		6,004	
5-01115 STAT HOLIDAY PAY	616	8,034	4,015	8,034		(8,034)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	195,230	279,679	266,396	279,679		(7,304)		272,375	(2.61%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	70,386	86,947	84,338	86,947		(21,685)		65,262	(24.94%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,128	3,500	5,061	3,500				3,500	
5-02101 NATURAL GAS	32,774	34,583	34,374	34,583				34,583	
5-02102 ELECTRICITY	124,873	140,000	140,475	140,000				140,000	
5-02103 WATER	50,280	73,890	72,069	73,890				73,890	
5-02104 PHONE	22,361	14,400	17,116	14,400				14,400	
5-02112 INTERNET/EMAIL SERVICES						4,100		4,100	
5-02220 VEHICLE EXPENSE	696,414	696,400	696,414	696,400				696,400	
5-02228 D LICENSE						500		500	
5-02300 OFFICE EXPENSES						2,000		2,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						1,000		1,000	
5-02311 TRAINING & EDUCATION	4,582	3,750	3,800	3,750				3,750	

City of Sarnia 2024 Approved Operating Budget

4510 GENERAL PARK MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02388 OVERTIME MEALS	1,087	1,000	1,083	1,000				1,000	
5-02420 BUILDING MAINTENANCE	48,756	50,000	63,568	50,000				50,000	
5-02421 PEST CONTROL SERVICES						360		360	
5-02422 PLUMBING SERVICES						10,000		10,000	
5-02423 ELECTRICAL SERVICES						20,000		20,000	
5-02424 FIRE SERVICES						3,000		3,000	
5-02427 FLOOR MAT SERVICES						2,000		2,000	
5-02429 IRRIGATION SERVICES						10,000		10,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						10,000		10,000	
5-02435 GROUNDS MAINTENANCE	173,864	150,000	191,991	150,000		(50,000)		100,000	(33.33%)
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	6,654	30,000	28,788	30,000				30,000	
5-02760 AED						1,000		1,000	
5-03005 MATERIALS	102,624	97,500	95,563	97,500		(2,500)		95,000	(2.56%)
5-04021 GARBAGE COLLECTION	25,184	15,060	19,375	15,060		4,000		19,060	26.56%
5-04100 SECURITY SERVICES						3,500		3,500	
5-04902 CONTRACT WORK - CHILDREN'S FARM	184,858	162,964	175,283	162,964		20,000		182,964	12.27%
5-05500 REPLACEMENT EQUIPMENT	10,066	10,000	11,540	10,000				10,000	
5-05627 UNPLANNED EXPENDITURES	82,214								
5-05865 LOCOMOTIVE 6069	6,035	5,000	5,000	5,000				5,000	
5-47404 TRAILS AND NATURAL AREAS	7,239	30,000	30,000	30,000		(30,000)			(100.00%)
5-47406 BMX TRACK						20,000		20,000	
5-47407 CANOE/KAYAK LAUNCH						3,000		3,000	
5-47408 PLAYGROUND WOOD FIBRE						15,000		15,000	
Expense Total	3,071,185	3,151,125	3,197,183	3,151,125		8,178		3,159,303	0.26%
Net Expense / (Net Revenue)	2,684,614	2,935,775	2,985,652	2,935,775		(1,822)		2,933,953	(0.06%)

4-00663 Sarnia Bay Marina Revenue - Adjusted budget based on contractual increase in agreement

Salaries & Benefits - 5-01000 Salaries - Salaries re-allocated from **4500 Community Services Administration** and **4505 Parks - Administration**. **5-01050 Wages** - Wages re-allocated to **2052 Facilities** and **4708 Clearwater Arena**

City of Sarnia

2024 Approved Operating Budget

4510 GENERAL PARK MAINTENANCE

5-02301 Memberships & Subscriptions - Budget reallocated from **4505 Parks - Administration**

5-02422 Plumbing Services - Budget reallocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

5-02423 Electrical Services - Budget reallocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

5-02429 Irrigation Services - Budget reallocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

5-02430 Air Conditioning/Heating Maintenance - Budget reallocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

5-02435 Grounds Maintenance - Budget partially reallocated to above

5-04902 Contract Work - Children's Farm - Contractual CPI increase estimated at 6%; right-size

5-47404 Trails & Natural Areas - Budget reallocated to **4515 Greenhouse & Horticulture**

5-47406 BMX Track - Budget addition to reflect costs of maintaining the BMX track located at Canatara Park

5-47408 Playground Wood Fibre - Budget addition to reflect costs of wood fibre flooring at various playgrounds

City of Sarnia 2024 Approved Operating Budget

4511 SPORTS FIELDS MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00625 FACILITY FEES	(64,658)	(80,000)	(83,687)	(80,000)		(4,800)		(84,800)	6.00%
4-00627 SUBSIDIZED RENTALS	(75,081)	(100,000)	(91,072)	(100,000)		(6,000)		(106,000)	6.00%
Revenue Total	(139,739)	(180,000)	(174,759)	(180,000)		(10,800)		(190,800)	6.00%
EXPENSES									
5-02220 VEHICLE EXPENSE	3,700	3,700	3,700	3,700				3,700	
5-02311 TRAINING & EDUCATION						4,500		4,500	
5-02423 ELECTRICAL SERVICES						40,000		40,000	
5-02429 IRRIGATION SERVICES						10,000		10,000	
5-02435 GROUNDS MAINTENANCE	64,969	73,000	73,000	73,000		(23,000)		50,000	(31.51%)
5-02760 AED						1,000		1,000	
5-03005 MATERIALS	71,052	5,000	29,073	5,000		15,000		20,000	300.00%
5-47613 COURT MAINTENANCE						10,000		10,000	
5-47615 FIELD ROLLING						5,000		5,000	
Expense Total	139,721	81,700	105,773	81,700		62,500		144,200	76.50%
Net Expense / (Net Revenue)	(18)	(98,300)	(68,986)	(98,300)		51,700		(46,600)	(52.59%)

5-02423 Electrical Services - Budget re-allocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

5-02429 Irrigation Services - Budget re-allocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

5-02435 Grounds Maintenance - Partial budget reallocated to various new accounts for clarity of expenses

5-03005 Materials - Right-size budget to reflect previous year actuals

5-47613 Court Maintenance - Budget re-allocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

5-47615 Field Rolling - Budget re-allocated from **02435 Grounds Maintenance**; pulled into own line to show actual costs

City of Sarnia

2024 Approved Operating Budget

4515 GREENHOUSE & HORTICULTURE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						63,409		63,409	
5-01025 SALARIES - OVERTIME						8,202		8,202	
5-01050 WAGES	396,880	189,685	189,463	189,685		5,789		195,474	3.05%
5-01051 WAGES - SEASONAL		140,845	151,633	140,845		3,789		144,634	2.69%
5-01055 WAGES - OVERTIME	4,574	5,578	9,644	5,578				5,578	
5-01060 WAGES - CASUAL		42,986	97,670	42,986		4,160		47,146	9.68%
5-01095 CALL DUTY						3,002		3,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,204	87,198	78,732	87,198		16,885		104,083	19.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,640	32,748	30,759	32,748		9,897		42,645	30.22%
5-01254 CLOTHING/BOOT ALLOWANCE	1,564	1,500	2,314	1,500				1,500	
5-02220 VEHICLE EXPENSE	11,000	11,000	11,000	11,000				11,000	
5-02300 OFFICE EXPENSES						200		200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						500		500	
5-02311 TRAINING & EDUCATION						2,000		2,000	
5-02388 OVERTIME MEALS	55	150	150	150				150	
5-02420 BUILDING MAINTENANCE	9,168	9,000	9,000	9,000				9,000	
5-03005 MATERIALS	43,361	15,000	15,214	15,000				15,000	
5-47404 TRAILS AND NATURAL AREAS						30,000		30,000	
5-47660 SEEDS						15,000		15,000	
5-47661 FOOD BEARING PLANTS						5,000		5,000	
5-47662 TULIP PROGRAM						4,500		4,500	
Expense Total	557,446	535,690	595,579	535,690		172,333		708,023	32.17%
Net Expense / (Net Revenue)	557,446	535,690	595,579	535,690		172,333		708,023	32.17%

Salaries & Benefits - 5-01000 Salaries - Salaries re-allocated from **4505 Parks - Administration**

5-47404 Trails & Natural Areas - Budget reallocated from **4510 General Park Maintenance**

5-47660 Seeds - Budget re-allocated from **03005 Materials**; pulled into own line to show actual costs

5-47661 Food Bearing Plants - Budget created as per council direction

5-47662 Tulip Program - Budget re-allocated from **03005 Materials**; pulled into own line to show actual costs

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4551 ARBORICULTURE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(13,690)								
4-06220 CONTRIBUTION FROM RESERVES	(86,400)								
Revenue Total	(100,090)								
EXPENSES									
5-01000 SALARIES						63,409		63,409	
5-01025 SALARIES - OVERTIME						8,202		8,202	
5-01050 WAGES	486,419	440,294	403,211	440,294		11,827		452,121	2.69%
5-01055 WAGES - OVERTIME	17,936	6,601	9,186	6,601				6,601	
5-01060 WAGES - CASUAL		10,746	5,373	10,746		1,184		11,930	11.02%
5-01095 CALL DUTY	2,555		320			3,002		3,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	110,412	100,281	93,412	100,281		18,242		118,523	18.19%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	67,887	76,446	65,041	76,446		12,447		88,893	16.28%
5-01254 CLOTHING/BOOT ALLOWANCE	4,237	3,450	3,598	3,450				3,450	
5-02220 VEHICLE EXPENSE	379,640	379,600	379,614	379,600				379,600	
5-02300 OFFICE EXPENSES						500		500	
5-02311 TRAINING & EDUCATION						10,000		10,000	
5-02388 OVERTIME MEALS	843	1,000	912	1,000				1,000	
5-03005 MATERIALS	45,606	14,420	31,710	14,420		5,580		20,000	38.70%
5-04910 OTHER PURCHASED SERVICES	28,587	47,000	42,200	47,000		(32,000)		15,000	(68.09%)
5-47650 NEW TREES						30,000		30,000	
5-47651 REPLACEMENT TREES						30,000		30,000	
5-47652 FOOD BEARING TREES						5,000		5,000	
5-47670 GLOVE TESTING						1,000		1,000	
Expense Total	1,144,122	1,079,838	1,034,577	1,079,838		168,393		1,248,231	15.59%
Net Expense / (Net Revenue)	1,044,032	1,079,838	1,034,577	1,079,838		168,393		1,248,231	15.59%

Salaries & Benefits - 5-01000 Salaries - Salaries re-allocated from **4505 Parks - Administration**

5-02311 Training & Education - Increase to reflect need for training levels to meet minimum requirements

5-04910 Other Purchased Services - Partial budget reallocated to **47650 New Trees** and **47651 Replacement Trees**

5-47650 New Trees - Estimated cost to plant approximately 100 new trees

5-47651 Replacement Trees - Estimated cost to replace approximately 100 trees

City of Sarnia

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4600 RECREATION - ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00474 ADVERTISING		(15,000)	(15,000)	(15,000)		15,000			(100.00%)
4-00930 COSTS RECOVERED	(16,426)	(23,654)	(65,897)	(23,654)		23,654			(100.00%)
Revenue Total	(16,426)	(38,654)	(80,897)	(38,654)		38,654			(100.00%)
EXPENSES									
5-01000 SALARIES	297,796	231,638	194,380	231,638		(231,638)			(100.00%)
5-01025 SALARIES - OVERTIME	5,828		(430)						
5-01060 WAGES - CASUAL			12,575						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	65,552	50,719	43,191	50,719		(50,719)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,573	32,198	24,751	32,198		(32,198)			(100.00%)
5-02104 PHONE	4,207	3,500	3,329	3,500		(3,500)			(100.00%)
5-02111 TRANSACTION AND PROCESSING FEES	80,875	68,000	66,152	68,000		(68,000)			(100.00%)
5-02300 OFFICE EXPENSES	5,992	6,970	6,271	6,970		(6,970)			(100.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	814	2,820	2,820	2,820		(2,820)			(100.00%)
5-02302 ADVERTISING	5,530	9,115	6,370	9,115		(9,115)			(100.00%)
5-02303 POSTAGE	596	1,000	732	1,000		(1,000)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	68	1,000	1,000	1,000		(1,000)			(100.00%)
5-02311 TRAINING & EDUCATION	198	6,300	6,113	6,300		(6,300)			(100.00%)
5-04005 INSURANCE	22,891	24,658	24,658	24,658		(24,658)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	356	2,000	2,000	2,000		(2,000)			(100.00%)
Expense Total	521,276	439,918	393,912	439,918		(439,918)			(100.00%)
Net Expense / (Net Revenue)	504,850	401,264	313,015	401,264		(401,264)			(100.00%)

4600 Recreation - Administration - Department reallocated; budgets moved to 4601 Recreation - Programs

City of Sarnia

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4601 RECREATION - PROGRAMS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00474 ADVERTISING						(15,000)		(15,000)	
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(2,644)	(66,000)	(43,598)	(66,000)				(66,000)	
4-00645 REGISTRATION FEES - SPECIAL EVENTS			(3,761)			(3,000)		(3,000)	
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY		(38,600)	(38,600)	(38,600)				(38,600)	
4-00905 DONATIONS	(284)		(5,200)						
4-06220 CONTRIBUTION FROM RESERVES	(2,400)	(2,400)	(2,400)	(2,400)				(2,400)	
Revenue Total	(5,328)	(107,000)	(93,559)	(107,000)		(18,000)		(125,000)	16.82%
EXPENSES									
5-01000 SALARIES						427,690		427,690	
5-01050 WAGES	52,152		(32)						
5-01055 WAGES - OVERTIME	160								
5-01060 WAGES - CASUAL	4,144	111,691	86,159	111,691		(10,270)		101,421	(9.20%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	5,728	24,456	13,889	24,456		91,179		115,635	372.83%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						54,867		54,867	
5-02111 TRANSACTION AND PROCESSING FEES						68,000		68,000	
5-02300 OFFICE EXPENSES						6,970		6,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						2,820		2,820	
5-02302 ADVERTISING	7,846	7,000	6,963	7,000		(4,000)		3,000	(57.14%)
5-02303 POSTAGE						1,000		1,000	
5-02311 TRAINING & EDUCATION						6,300		6,300	
5-04005 INSURANCE						26,384		26,384	
5-05500 REPLACEMENT EQUIPMENT						2,000		2,000	
5-47251 RECREATION PROGRAMS	350	27,000	27,000	27,000		(7,000)		20,000	(25.93%)
5-47253 SPECIAL ACTIVITIES	38,598	38,000	38,650	38,000		(30,000)		8,000	(78.95%)
5-47254 COMMUNITY DEVELOPMENT		1,000	1,000	1,000		(1,000)			(100.00%)
5-47262 BEACH OPERATIONS	2,678	4,000	4,038	4,000		6,000		10,000	150.00%
5-47267 BLUE FLAG PROGRAM						1,500		1,500	
5-47268 EASTER IN THE PARK						10,000		10,000	
5-47269 FRIGHT NIGHT						14,000		14,000	
5-47272 KIDS FUNFEST						14,000		14,000	

City of Sarnia

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4601 RECREATION - PROGRAMS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-47355 SOUNDS OF SUMMER	13,708	13,000	13,650	13,000		1,300		14,300	10.00%
5-47712 CHRISTMAS ON THE FARM						15,000		15,000	
Expense Total	125,364	226,147	191,317	226,147		696,740		922,887	308.09%
Net Expense / (Net Revenue)	120,036	119,147	97,758	119,147		678,740		797,887	569.67%

4-00474 Advertising - Budget reallocated from **4600 Recreation - Administration**

Salaries & Benefits - Budget reallocated from **4600 Recreation - Administration** and **4950 Strangway Centre**

5-02111 Transaction & Processing Fees - Budget reallocated from **4600 Recreation - Administration**

5-02300 Office Expenses - Budget reallocated from **4600 Recreation - Administration**

5-02311 Training & Education - Budget reallocated from **4600 Recreation - Administration**

5-04005 Insurance - Budget reallocated from **4600 Recreation - Administration**; 7% increase estimated

5-47251 Recreation Programs - Right-size budget to reflect previous year actuals

5-47253 Special Activities - Budget reallocated to new event accounts (**47267 Blue Flag Program, 47268 Easter in the Park, 47269 Fright Night, 47272 Kids Fun Fest, 47712 Christmas on the Farm**). Approved budget transfer of \$25,000 from **01-5-5520-05890-Major Events Assistance** as per February 28, 2022 council meeting also being allocated across these new event accounts

City of Sarnia

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4610 CANADA DAY COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(4,299)	(5,000)	(6,685)	(5,000)		(3,000)		(8,000)	60.00%
4-00800 FEDERAL SUBSIDY	(15,000)	(20,000)	(15,000)	(20,000)				(20,000)	
4-00905 DONATIONS	(10,525)	(8,000)	(1,610)	(8,000)		6,000		(2,000)	(75.00%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(8,000)	(10,000)	(8,000)		(12,000)		(20,000)	150.00%
4-00992 FUND RAISING	(1,211)	(4,000)		(4,000)		1,000		(3,000)	(25.00%)
4-00993 BINGO PROCEEDS	(14,784)		(1,479)						
Revenue Total	(45,819)	(45,000)	(34,774)	(45,000)		(8,000)		(53,000)	17.78%
EXPENSES									
5-02423 ELECTRICAL SERVICES						5,000		5,000	
5-04005 INSURANCE		2,000		2,000		(2,000)			(100.00%)
5-04100 SECURITY SERVICES	1,566	2,000		2,000		500		2,500	25.00%
5-05817 CANADA DAY-ADVERTISING	2,442	3,000		3,000		1,000		4,000	33.33%
5-05819 CANADA DAY-FIREWORKS	40,911	40,000	31,342	40,000		5,000		45,000	12.50%
5-05821 CANADA DAY-STAGE, SOUND, AND LIGHTING	15,099	14,000		14,000		2,000		16,000	14.29%
5-05825 CANADA DAY-PARADE	2,750	3,000	2,750	3,000				3,000	
5-05826 CANADA DAY-WASHROOMS	4,401	4,000		4,000		2,000		6,000	50.00%
5-05830 CANADA DAY-CANATARA PARK ENTERTAINMENT	13,974	8,000	19,584	8,000		12,000		20,000	150.00%
5-05831 CANADA DAY-CENTENNIAL PARK ENTERTAINMENT	4,028	6,000		6,000		8,000		14,000	133.33%
5-05832 CANADA DAY-MISCELLANEOUS	6,403	8,000	2,498	8,000		(2,500)		5,500	(31.25%)
Expense Total	91,574	90,000	56,174	90,000		31,000		121,000	34.44%
Net Expense / (Net Revenue)	45,755	45,000	21,400	45,000		23,000		68,000	51.11%

4-00905 Donations - Right-size budget to reflect previous year actuals

4-00931 Costs Recovered - Other Municipalities - Right-size budget to reflect previous year actuals

5-04005 Insurance - Budget removed as Canada Day insurance is encompassed under Community Service's insurance costs

5-05819 Canada Day - Fireworks - Remaining \$25,000 removed from **01-5-5520-05890 -5520 Major Events Assistance budget** and allocated across Canada Day accounts (\$5,000 to **05819 - Fireworks**, \$12,000 to **05830 - Canatara Park Entertainment**, and \$8,000 to **05831 - Centennial Park Entertainment**)

05830 - Canatara Park Entertainment - Remaining \$25,000 removed from **01-5-5520-05890 -5520 Major Events Assistance budget** and allocated across Canada Day accounts (\$5,000 to **05819 - Fireworks**, \$12,000 to **05830 - Canatara Park Entertainment**, and \$8,000 to **05831 - Centennial Park Entertainment**)

05831 Centennial Park Entertainment - Remaining \$25,000 removed from **01-5-5520-05890 -5520 Major Events Assistance budget** and allocated across Canada Day accounts (\$5,000 to **05819 - Fireworks**, \$12,000 to **05830 - Canatara Park Entertainment**, and \$8,000 to **05831 - Centennial Park Entertainment**)

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4611 BLUEWATER TRAILS COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00905 DONATIONS	(59,918)		(1,985)						
Revenue Total	(59,918)		(1,985)						
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	278	1,500	1,500	1,500				1,500	
5-02302 ADVERTISING		3,000	3,000	3,000				3,000	
5-03005 MATERIALS	481	5,000	5,000	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	6,533	5,000	5,000	5,000				5,000	
5-05626 SPECIAL PROJECTS		7,500	7,500	7,500		(5,000)		2,500	(66.67%)
Expense Total	7,292	22,000	22,000	22,000		(5,000)		17,000	(22.73%)
Net Expense / (Net Revenue)	(52,626)	22,000	20,015	22,000		(5,000)		17,000	(22.73%)

5-05626 Special Projects - Right-size budget to reflect previous year actuals

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4612 COMMUNITIES IN BLOOM COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00905 DONATIONS	(3,181)								
Revenue Total	(3,181)								
EXPENSES									
5-02302 ADVERTISING		150	150	150		(150)			(100.00%)
5-05626 SPECIAL PROJECTS	2,144	1,350	1,350	1,350		(1,350)			(100.00%)
Expense Total	2,144	1,500	1,500	1,500		(1,500)			(100.00%)
Net Expense / (Net Revenue)	(1,037)	1,500	1,500	1,500		(1,500)			(100.00%)

As per 2024 budget deliberations, Communities in Bloom Committee is no longer active and therefore this department's budget has been removed for 2024.

City of Sarnia

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4950 STRANGWAY CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(13,496)	(23,500)	(19,264)	(23,500)		(1,400)		(24,900)	5.96%
4-00661 CONCESSION REVENUE		(23,500)		(23,500)		23,500			(100.00%)
4-00750 PROVINCIAL SUBSIDY	(52,290)	(52,964)	(63,554)	(52,964)				(52,964)	
4-00800 FEDERAL SUBSIDY		(1,386)	(1,386)	(1,386)		1,386			(100.00%)
4-00903 RENTAL REVENUE	(2,388)	(21,800)	(4,705)	(21,800)		15,000		(6,800)	(68.81%)
4-00905 DONATIONS	(20,124)		(500)						
4-47803 COSTS RECOVERED - FUNDRAISING	(936)		(466)						
4-47805 COSTS RECOVERED - HOBBY SHOP	(1,975)	(2,500)	(2,520)	(2,500)				(2,500)	
4-47806 COSTS RECOVERED - ACTIVITIES	(144,149)	(195,000)	(195,000)	(195,000)				(195,000)	
Revenue Total	(235,358)	(320,650)	(287,395)	(320,650)		38,486		(282,164)	(12.00%)
EXPENSES									
5-01000 SALARIES	102,448	175,278	155,102	175,278		(60,496)		114,782	(34.51%)
5-01025 SALARIES - OVERTIME	366		(373)						
5-01030 SALARIES - CASUAL	13,869								
5-01050 WAGES	38,258		(407)						
5-01055 WAGES - OVERTIME	22								
5-01060 WAGES - CASUAL		21,476	25,083	21,476		23,922		45,398	111.39%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	27,674	42,624	48,305	42,624		(7,140)		35,484	(16.75%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,327	21,852	22,383	21,852		(599)		21,253	(2.74%)
5-02060 FOOD		12,000		12,000		(12,000)			(100.00%)
5-02101 NATURAL GAS	6,392	5,270	5,114	5,270		315		5,585	5.98%
5-02102 ELECTRICITY	9,478	16,000	10,279	16,000				16,000	
5-02103 WATER	12,959	9,500	10,460	9,500		570		10,070	6.00%
5-02104 PHONE	2,894	2,200	2,484	2,200				2,200	
5-02300 OFFICE EXPENSES	1,160	3,385	3,821	3,385		1,615		5,000	47.71%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	271	500	545	500		100		600	20.00%
5-02302 ADVERTISING	750	3,438	2,604	3,438				3,438	
5-02303 POSTAGE		300	300	300				300	
5-02311 TRAINING & EDUCATION		2,000	1,057	2,000				2,000	
5-02321 CLEANING SUPPLIES	837	2,500	2,500	2,500		(2,500)			(100.00%)

City of Sarnia

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4950 STRANGWAY CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02420 BUILDING MAINTENANCE	19,780	20,000	20,193	20,000				20,000	
5-02422 PLUMBING SERVICES						2,000		2,000	
5-02423 ELECTRICAL SERVICES						2,000		2,000	
5-02424 FIRE SERVICES						2,000		2,000	
5-02427 FLOOR MAT SERVICES						1,000		1,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						5,000		5,000	
5-03005 MATERIALS						2,500		2,500	
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	1,646	1,000	1,300	1,000		500		1,500	50.00%
5-03207 COMMITTEE EXPENSES-ACTIVITIES	85,056	90,500	106,270	90,500				90,500	
5-04043 CONTRACT CLEANING	29,382	30,000	24,189	30,000				30,000	
5-04100 SECURITY SERVICES						800		800	
5-05505 NEW EQUIPMENT	366	1,000	4,756	1,000				1,000	
Expense Total	373,935	460,823	445,965	460,823		(40,413)		420,410	(8.77%)
Net Expense / (Net Revenue)	138,577	140,173	158,570	140,173		(1,927)		138,246	(1.37%)

4-00661 Concession Revenue - Budget removed as Strangway no longer serves concessions

4-00903 Rental Revenue - Right-size budget to reflect previous year actuals

Salaries & Benefits - Re-allocation of salaries to **4601 Recreation - Programs**; partly offset by re-allocation of salaries from **2052 Facility Services - 5-01060 Wages - Casual**

5-02060 Food - Budget removed as Strangway no longer serves concessions

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		530	530	530				530	
5-02302 ADVERTISING		450	450	450				450	
5-02311 TRAINING & EDUCATION		500	500	500				500	
5-05626 SPECIAL PROJECTS		1,750	1,750	1,750				1,750	
Expense Total		3,230	3,230	3,230				3,230	
Net Expense / (Net Revenue)		3,230	3,230	3,230				3,230	

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2052 FACILITY SERVICES

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(7,214)	(17,000)	(17,000)	(17,000)				(17,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(13,680)	(15,500)	(15,500)	(15,500)		(7,833)		(23,333)	50.54%
4-06220 CONTRIBUTION FROM RESERVES		(90,000)	(90,000)						(100.00%)
Revenue Total	(20,894)	(122,500)	(122,500)	(32,500)		(7,833)		(40,333)	(67.08%)
EXPENSES									
5-01000 SALARIES	371,723	326,158	251,117	326,158		171,227		497,385	52.50%
5-01025 SALARIES - OVERTIME	8,533		(2,043)						
5-01050 WAGES	8,094					190,805		190,805	
5-01060 WAGES - CASUAL		10,745		10,745		(10,745)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	82,601	73,432	54,254	73,432		77,559		150,991	105.62%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	44,215	43,722	36,764	43,722		52,356		96,078	119.75%
5-01254 CLOTHING/BOOT ALLOWANCE	1,882	1,900	941	1,900				1,900	
5-02101 NATURAL GAS	28,249	30,000	31,591	30,000		1,800		31,800	6.00%
5-02102 ELECTRICITY	80,625	93,000	90,577	93,000				93,000	
5-02104 PHONE	5,921	3,000	3,299	3,000				3,000	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	33,121	28,000	29,827	28,000		2,000		30,000	7.14%
5-02220 VEHICLE EXPENSE	36,655	36,200	36,271	36,200				36,200	
5-02300 OFFICE EXPENSES	27,217	16,490	18,830	16,490		2,510		19,000	15.22%
5-02303 POSTAGE	(1,847)	870	10,692	870		130		1,000	14.94%
5-02311 TRAINING & EDUCATION	419	6,175	5,496	6,175		825		7,000	13.36%
5-02320 JANITORIAL SUPPLIES	7,517	8,000	8,812	8,000		(8,000)			(100.00%)
5-02388 OVERTIME MEALS	46		46						
5-02410 EQUIPMENT MAINTENANCE	9,547	2,800	2,881	2,800				2,800	
5-02420 BUILDING MAINTENANCE	78,031	50,000	44,988	50,000		(10,000)		40,000	(20.00%)
5-02421 PEST CONTROL SERVICES		1,000	986	1,000				1,000	
5-02422 PLUMBING SERVICES		26,000	19,252	26,000		(6,000)		20,000	(23.08%)
5-02423 ELECTRICAL SERVICES		12,000	28,442	12,000		8,000		20,000	66.67%
5-02425 ELEVATOR MAINTENANCE	12,324	10,000	11,395	10,000		2,000		12,000	20.00%
5-02426 WATER TREATMENT SERVICES		1,500	1,311	1,500				1,500	
5-02427 FLOOR MAT SERVICES		3,000	3,442	3,000				3,000	

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2052 FACILITY SERVICES

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02428 GENERATOR SERVICES						1,200		1,200	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	33,581	7,500	10,112	7,500		2,500		10,000	33.33%
5-02436 CEMETERY MAINTENANCE		3,000	3,076	3,000				3,000	
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE		90,000	61,011						(100.00%)
5-02760 AED						1,000		1,000	
5-03005 MATERIALS		20,000	14,076	20,000		(5,000)		15,000	(25.00%)
5-04015 DESIGNATED SUBSTANCE SURVEYS						15,000		15,000	
5-04040 SNOW REMOVAL	4,455								
5-04043 CONTRACT CLEANING	47,470		24,469			50,000		50,000	
5-04100 SECURITY SERVICES		4,000	11,362	4,000		91,000		95,000	2,275.00%
5-04910 OTHER PURCHASED SERVICES			4,274						
5-05000 SUNDRY			2,898						
5-05500 REPLACEMENT EQUIPMENT	2,102	1,000	667	1,000				1,000	
Expense Total	922,481	909,492	821,116	819,492		630,167		1,449,659	59.39%
Net Expense / (Net Revenue)	901,587	786,992	698,616	786,992		622,334		1,409,326	79.08%

Salaries & Benefits - Salaries and wages re-allocated from **4500 Community Services Administration, 4700 Arenas Administration, 4510 General Parks Maintenance**; partly offset by salaries re-allocated to **4950 Strangway Centre**

5-02320 Janitorial Supplies - Budget reallocated to **5-04043 Contract Cleaning**

5-02420 Building Maintenance - Right-size budget to reflect previous year actuals

5-02422 Plumbing Services - Right-size budget to reflect previous year actuals

5-02423 Electrical Services - Right-size budget to reflect previous year actuals

5-04015 Designated Substance Surveys - New account to reflect costs required for undergoing designated substance surveys

5-04043 Contract Cleaning - Contractual increases and reallocation of **02320 Janitorial Supplies**

5-04100 Security Services - Increased due to security contract for all City facilities

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4700 ARENAS - ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(3,150)								
Revenue Total	(3,150)								
EXPENSES									
5-01000 SALARIES	120,014	189,987	192,822	189,987		(189,987)			(100.00%)
5-01025 SALARIES - OVERTIME	5,038	10,000	12,049	10,000		(10,000)			(100.00%)
5-01095 CALL DUTY	3,700	4,862	4,571	4,862		(4,862)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	29,083	41,841	43,304	41,841		(41,841)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,894	22,520	20,029	22,520		(22,520)			(100.00%)
5-01254 CLOTHING/BOOT ALLOWANCE	941	1,000	1,000	1,000		(1,000)			(100.00%)
5-02104 PHONE	893	2,000	2,000	2,000		(2,000)			(100.00%)
5-02220 VEHICLE EXPENSE	26,600	26,600	26,600	26,600		(26,600)			(100.00%)
5-02311 TRAINING & EDUCATION		4,000	4,000	4,000		(4,000)			(100.00%)
5-02388 OVERTIME MEALS	15	1,000	1,000	1,000		(1,000)			(100.00%)
Expense Total	197,178	303,810	307,375	303,810		(303,810)			(100.00%)
Net Expense / (Net Revenue)	194,028	303,810	307,375	303,810		(303,810)			(100.00%)

4700 Arenas - Administration - Department closed; budgets reallocated to **4705 Pat Stapleton Arena**, **4708 Clearwater Arena** and **2052 Facility Services**

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4705 PAT STAPLETON ARENA

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(133,420)	(89,141)	(89,140)	(89,141)		(5,350)		(94,491)	6.00%
4-00627 SUBSIDIZED RENTALS	(86,221)	(233,850)	(233,387)	(233,850)		(14,000)		(247,850)	5.99%
4-00629 SPECIAL EVENTS	(7,724)	(1,650)	(2,779)	(1,650)		(100)		(1,750)	6.06%
4-00660 HALL RENTAL	(1,845)	(4,500)	(8,939)	(4,500)		(270)		(4,770)	6.00%
4-00661 CONCESSION REVENUE		(8,550)		(8,550)				(8,550)	
4-00900 SUNDRY REVENUE		(500)	(500)	(500)				(500)	
4-06220 CONTRIBUTION FROM RESERVES	(4,125)								
Revenue Total	(233,335)	(338,191)	(334,745)	(338,191)		(19,720)		(357,911)	5.83%
EXPENSES									
5-01000 SALARIES						36,080		36,080	
5-01025 SALARIES - OVERTIME						2,002		2,002	
5-01050 WAGES	183,706	183,474	168,642	183,474		71,407		254,881	38.92%
5-01051 WAGES - SEASONAL			14,012						
5-01055 WAGES - OVERTIME	4,684	12,182	15,628	12,182				12,182	
5-01060 WAGES - CASUAL	421	17,269	8,979	17,269		1,905		19,174	11.03%
5-01095 CALL DUTY						974		974	
5-01115 STAT HOLIDAY PAY	388	2,600	1,300	2,600		(2,600)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	39,982	44,708	44,030	44,708		24,303		69,011	54.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,186	32,442	28,649	32,442		17,759		50,201	54.74%
5-01254 CLOTHING/BOOT ALLOWANCE	2,086	2,000	2,562	2,000				2,000	
5-02101 NATURAL GAS	15,465	20,000	42,961	20,000		5,000		25,000	25.00%
5-02102 ELECTRICITY	86,808	111,000	107,651	111,000				111,000	
5-02103 WATER	29,857	18,300	36,514	18,300		5,000		23,300	27.32%
5-02104 PHONE	4,020	3,000	3,537	3,000				3,000	
5-02112 INTERNET/EMAIL SERVICES		10,000	6,685	10,000		(2,000)		8,000	(20.00%)
5-02200 GASOLINE	324	3,000	1,807	3,000				3,000	
5-02220 VEHICLE EXPENSE	32,500	32,500	32,500	32,500				32,500	
5-02360 CLOTHING & UNIFORMS	1,601								
5-02388 OVERTIME MEALS	73	300	300	300				300	
5-02410 EQUIPMENT MAINTENANCE		3,500	2,833	3,500		(1,000)		2,500	(28.57%)

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4705 PAT STAPLETON ARENA

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02420 BUILDING MAINTENANCE	94,326	60,000	60,034	60,000				60,000	
5-02421 PEST CONTROL SERVICES		500	426	500				500	
5-02422 PLUMBING SERVICES		1,000	5,942	1,000		4,000		5,000	400.00%
5-02423 ELECTRICAL SERVICES		5,000	8,619	5,000		2,500		7,500	50.00%
5-02424 FIRE SERVICES		500	3,419	500		1,500		2,000	300.00%
5-02427 FLOOR MAT SERVICES		700	905	700				700	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		3,000	3,166	3,000		3,600		6,600	120.00%
5-02760 AED						1,000		1,000	
5-03005 MATERIALS	8,018	10,000	10,000	10,000		(2,500)		7,500	(25.00%)
5-04021 GARBAGE COLLECTION	809	2,000	2,148	2,000				2,000	
5-04100 SECURITY SERVICES		3,000	3,000	3,000				3,000	
5-04910 OTHER PURCHASED SERVICES	13,983								
5-05500 REPLACEMENT EQUIPMENT		10,000	10,034	10,000				10,000	
Expense Total	540,237	591,975	626,283	591,975		168,930		760,905	28.54%
Net Expense / (Net Revenue)	306,902	253,784	291,538	253,784		149,210		402,994	58.79%

Salaries & Benefits - Re-allocation of salaries and wages from **4505 Parks Administration**, **4700 Arenas Administration**, and **4710 Progressive Auto Sales Arena**, and estimated contractual increase with related statutory and non-statutory benefit costs

City of Sarnia

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4708 CLEARWATER ARENA

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00474 ADVERTISING	(4,740)								
4-00626 GENERAL ICE RENTALS	(316,918)	(154,067)	(218,905)	(154,067)		(10,500)		(164,567)	6.82%
4-00627 SUBSIDIZED RENTALS	(247,182)	(483,400)	(591,341)	(483,400)		(26,500)		(509,900)	5.48%
4-00629 SPECIAL EVENTS	(40,714)	(15,000)	(15,000)	(15,000)				(15,000)	
4-00660 HALL RENTAL		(12,000)	(11,808)	(12,000)		(725)		(12,725)	6.04%
4-00661 CONCESSION REVENUE		(8,550)		(8,550)				(8,550)	
4-00900 SUNDRY REVENUE		(1,500)	(1,500)	(1,500)				(1,500)	
4-06220 CONTRIBUTION FROM RESERVES	(4,625)	(200,000)	(200,000)						(100.00%)
Revenue Total	(614,179)	(874,517)	(1,038,554)	(674,517)		(37,725)		(712,242)	(18.56%)
EXPENSES									
5-01000 SALARIES						53,533		53,533	
5-01025 SALARIES - OVERTIME						4,004		4,004	
5-01050 WAGES	441,429	628,967	514,483	628,967		(53,181)		575,786	(8.46%)
5-01051 WAGES - SEASONAL	37,361	23,681	12,064	23,681		1,047		24,728	4.42%
5-01055 WAGES - OVERTIME	17,329	24,062	19,164	24,062				24,062	
5-01060 WAGES - CASUAL		18,181	9,454	18,181		2,006		20,187	11.03%
5-01095 CALL DUTY						1,948		1,948	
5-01115 STAT HOLIDAY PAY	788	6,046	3,024	6,046		(6,046)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	109,045	149,227	121,653	149,227		1,481		150,708	0.99%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	77,239	108,143	88,876	108,143		1,733		109,876	1.60%
5-01254 CLOTHING/BOOT ALLOWANCE	4,171	4,900	4,483	4,900				4,900	
5-02101 NATURAL GAS	38,851	42,882	50,871	42,882		2,600		45,482	6.06%
5-02102 ELECTRICITY	158,536	169,300	164,772	169,300		10,250		179,550	6.05%
5-02103 WATER	17,128	5,800	11,836	5,800		500		6,300	8.62%
5-02104 PHONE	2,496	860	1,233	860				860	
5-02112 INTERNET/EMAIL SERVICES		4,500	3,507	4,500				4,500	
5-02200 GASOLINE	3,986	6,000	6,223	6,000				6,000	
5-02220 VEHICLE EXPENSE	41,000	41,000	41,000	41,000				41,000	
5-02300 OFFICE EXPENSES						500		500	
5-02311 TRAINING & EDUCATION						5,000		5,000	

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4708 CLEARWATER ARENA

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02360 CLOTHING & UNIFORMS	1,601								
5-02388 OVERTIME MEALS	229	500	390	500				500	
5-02410 EQUIPMENT MAINTENANCE		7,500	7,700	7,500				7,500	
5-02420 BUILDING MAINTENANCE	163,263	276,000	264,851	76,000		24,000		100,000	(63.77%)
5-02421 PEST CONTROL SERVICES		500	463	500				500	
5-02422 PLUMBING SERVICES		4,500	7,080	4,500		1,500		6,000	33.33%
5-02423 ELECTRICAL SERVICES		12,500	10,313	12,500				12,500	
5-02424 FIRE SERVICES		13,000	13,000	13,000		(5,500)		7,500	(42.31%)
5-02425 ELEVATOR MAINTENANCE		10,000	7,906	10,000		(3,000)		7,000	(30.00%)
5-02427 FLOOR MAT SERVICES		950	1,150	950		200		1,150	21.05%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		6,500	13,325	6,500		4,200		10,700	64.62%
5-02760 AED						1,000		1,000	
5-03005 MATERIALS	20,076	10,000	11,142	10,000				10,000	
5-04021 GARBAGE COLLECTION	4,888	4,000	4,743	4,000				4,000	
5-04100 SECURITY SERVICES		6,000		6,000				6,000	
5-04910 OTHER PURCHASED SERVICES	18,159								
5-05500 REPLACEMENT EQUIPMENT		10,000	6,727	10,000		(5,000)		5,000	(50.00%)
Expense Total	1,157,575	1,595,499	1,401,433	1,395,499		42,775		1,438,274	(9.85%)
Net Expense / (Net Revenue)	543,396	720,982	362,879	720,982		5,050		726,032	0.70%

Salaries & Benefits - Re-allocation of salaries and wages from **4505 Parks Administration, 4700 Arenas Administration** and **4510 General Parks Maintenance**; offset by wages re-allocated to **4710 Progressive Auto Sales Arena**, estimated contractual increases with related statutory and non-statutory benefit costs

5-02420 Building Maintenance - Right-size budget to reflect previous year actuals

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(554,995)	(510,487)	(512,483)	(510,487)		(31,000)		(541,487)	6.07%
4-00627 SUBSIDIZED RENTALS	(186,755)	(307,000)	(310,524)	(307,000)		(18,500)		(325,500)	6.03%
4-00629 SPECIAL EVENTS	(25,808)	(10,000)	(10,000)	(10,000)				(10,000)	
4-00674 BUILDING NAMING RIGHTS	(10,000)	(23,090)	(23,090)	(23,090)				(23,090)	
4-00675 FOOD & BEVERAGE	(67,009)	(79,000)	(190,887)	(79,000)				(79,000)	
4-00676 ANNUAL FEES	(417,756)	(450,000)	(449,970)	(450,000)				(450,000)	
4-00900 SUNDRY REVENUE			(132)						
4-00905 DONATIONS	(913)								
4-00930 COSTS RECOVERED	(88)		(2,914)						
4-06220 CONTRIBUTION FROM RESERVES	(10,600)	(16,000)	(16,000)		(180,000)			(180,000)	1,025.00%
Revenue Total	(1,273,924)	(1,395,577)	(1,516,000)	(1,379,577)	(180,000)	(49,500)		(1,609,077)	15.30%
EXPENSES									
5-01000 SALARIES	10,523		3,041			53,533		53,533	
5-01025 SALARIES - OVERTIME						4,004		4,004	
5-01050 WAGES	438,452	421,554	378,067	421,554		79,873		501,427	18.95%
5-01055 WAGES - OVERTIME	45,245	25,402	41,586	25,402				25,402	
5-01060 WAGES - CASUAL	24,737	25,728	41,632	25,728		2,841		28,569	11.04%
5-01095 CALL DUTY	3,010		90			1,948		1,948	
5-01115 STAT HOLIDAY PAY	3,868	7,176	3,588	7,176		(7,176)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	100,937	101,047	98,265	101,047		30,393		131,440	30.08%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,838	75,923	58,774	75,923		22,608		98,531	29.78%
5-01254 CLOTHING/BOOT ALLOWANCE	3,650	4,500	4,836	4,500				4,500	
5-02101 NATURAL GAS	147,441	100,000	143,826	100,000		36,000		136,000	36.00%
5-02102 ELECTRICITY	420,224	390,000	413,764	390,000		23,400		413,400	6.00%
5-02103 WATER	30,699	20,225	22,780	20,225		5,000		25,225	24.72%
5-02104 PHONE	2,702	4,500	4,468	4,500				4,500	
5-02112 INTERNET/EMAIL SERVICES		4,500	3,507	4,500				4,500	
5-02200 GASOLINE	1,123	4,000	3,030	4,000				4,000	
5-02220 VEHICLE EXPENSE	72,400	72,400	72,400	72,400				72,400	
5-02300 OFFICE EXPENSES						500		500	

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02310 TRAVEL & ACCOMODATIONS		2,000	2,000	2,000				2,000	
5-02311 TRAINING & EDUCATION	67	10,000	8,529	10,000				10,000	
5-02360 CLOTHING & UNIFORMS	2,225								
5-02388 OVERTIME MEALS	458	1,000	762	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE		8,500	10,397	8,500				8,500	
5-02420 BUILDING MAINTENANCE	205,946	131,450	186,780	131,450	75,000			206,450	57.06%
5-02421 PEST CONTROL SERVICES		500	475	500				500	
5-02422 PLUMBING SERVICES		15,000	38,534	15,000				15,000	
5-02423 ELECTRICAL SERVICES		4,000	15,103	4,000		4,000		8,000	100.00%
5-02424 FIRE SERVICES		5,000	10,976	5,000				5,000	
5-02425 ELEVATOR MAINTENANCE		6,000	6,618	6,000		2,000		8,000	33.33%
5-02426 WATER TREATMENT SERVICES		3,840	3,755	3,840				3,840	
5-02427 FLOOR MAT SERVICES		882	1,381	882		318		1,200	36.05%
5-02428 GENERATOR SERVICES						2,000		2,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	11,762		170,579		250,000	50,000		300,000	
5-02435 GROUNDS MAINTENANCE	191								
5-02760 AED						1,000		1,000	
5-03005 MATERIALS	30,505	30,000	33,906	30,000				30,000	
5-04021 GARBAGE COLLECTION	6,812	7,500	9,065	7,500		2,500		10,000	33.33%
5-04040 SNOW REMOVAL	35,811	40,000	49,586	40,000		5,000		45,000	12.50%
5-04100 SECURITY SERVICES		6,000	8,567	6,000				6,000	
5-04910 OTHER PURCHASED SERVICES	38,429	7,000	7,234	7,000				7,000	
5-05505 NEW EQUIPMENT	1,402	21,000	15,198	5,000				5,000	(76.19%)
5-05627 UNPLANNED EXPENDITURES	2,615								
5-47164 EVENT SUPPORT - SARNIA STING					30,000			30,000	
Expense Total	1,693,072	1,556,627	1,873,099	1,540,627	355,000	319,742		2,215,369	42.32%
Net Expense / (Net Revenue)	419,148	161,050	357,099	161,050	175,000	270,242		606,292	276.46%

4-06220 Contribution from Reserves - One-time contribution to mitigate building and air conditioning/heating maintenance expenses

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4710 PROGRESSIVE AUTO SALES ARENA

Salaries & Benefits - Re-allocation of salaries and wages from **4505 Parks Administration**, **4700 Arenas Administration** and **4708 Clearwater Arena**; partly offset by wages re-allocated to **4705 Pat Stapleton Arena**, and estimated contractual increase with related statutory and non-statutory benefit costs

5-02101 Natural Gas - Right-size budget to reflect previous year actuals

5-02102 Electricity - Right-size budget to reflect previous year actuals

5-02430 Air Conditioning/Heating Maintenance - One-time request for temporary air conditioning unit; right-size to reflect previous year actuals

5-47164 Event Support - Sarnia Sting - New account created for clarity of expenses to support Sarnia Sting events at PASA

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4715 JACKSON POOL

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,785								
5-02104 PHONE	1,010		508						
Expense Total	2,795		508						
Net Expense / (Net Revenue)	2,795		508						

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4716 COX YOUTH CENTRE & POOL

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00630 PUBLIC SWIMMING		(20,000)	(20,000)	(20,000)		20,000			(100.00%)
4-00635 SCHOOL RENTAL & AWARDS		(11,000)	(11,000)	(11,000)		11,000			(100.00%)
4-00640 REGISTRATION FEES		(43,300)	(43,300)	(43,300)		43,300			(100.00%)
Revenue Total		(74,300)	(74,300)	(74,300)		74,300			(100.00%)
EXPENSES									
5-01080 WAGES - CONCESSIONS/LIFEGUARDS		186,990		186,990		(186,990)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		25,262		25,262		(25,262)			(100.00%)
5-02101 NATURAL GAS	171	4,670	3,020	4,670		280		4,950	6.00%
5-02102 ELECTRICITY	12,919	12,000	11,863	12,000		720		12,720	6.00%
5-02103 WATER	16,352	11,000	10,771	11,000		660		11,660	6.00%
5-02104 PHONE	1,047	800	868	800				800	
5-02420 BUILDING MAINTENANCE	8,203	11,310	11,060	11,310		(6,310)		5,000	(55.79%)
5-02422 PLUMBING SERVICES						2,500		2,500	
5-02423 ELECTRICAL SERVICES						1,000		1,000	
5-02760 AED						1,000		1,000	
5-03005 MATERIALS	5,621	10,000	10,000	10,000		(2,500)		7,500	(25.00%)
5-04044 CONTRACTS - YMCA						142,000		142,000	
5-04900 CONTRACT WORK	83,046		125,625						
5-47610 POOL LIFEGUARDS & SUPPLIES		2,900	2,900	2,900		(2,900)			(100.00%)
5-47614 SPLASH PAD MAINTENANCE						10,000		10,000	
Expense Total	127,359	264,932	176,107	264,932		(65,802)		199,130	(24.84%)
Net Expense / (Net Revenue)	127,359	190,632	101,807	190,632		8,498		199,130	4.46%

4-xxxxx - Budgets removed as all revenues go to the YMCA as per contractual agreement

Salaries & Benefits - Eliminated due to contractual agreement with the YMCA

5-02420 Building Maintenance - Right-size budget to reflect previous year actuals

5-04044 Contract - YMCA - Contractual agreement with the YMCA

5-47614 Splash Pad Maintenance - New account created for clarity; services for splash pad maintenance

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4900 SARNIA LIBRARY

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	17,897	14,500	28,466	14,500		5,500		20,000	37.93%
5-02102 ELECTRICITY	56,378	74,000	66,174	74,000		(10,000)		64,000	(13.51%)
5-02103 WATER	11,443	10,000	11,093	10,000		600		10,600	6.00%
5-02112 INTERNET/EMAIL SERVICES		2,500	1,904	2,500				2,500	
5-02420 BUILDING MAINTENANCE	27,855	25,021	16,838	25,021		(10,021)		15,000	(40.05%)
5-02421 PEST CONTROL SERVICES		500	332	500				500	
5-02422 PLUMBING SERVICES		4,000	6,843	4,000		2,000		6,000	50.00%
5-02423 ELECTRICAL SERVICES		3,000	2,147	3,000				3,000	
5-02425 ELEVATOR MAINTENANCE	8,309	7,108	7,198	7,108		92		7,200	1.29%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	12,124	10,000	11,612	10,000		2,000		12,000	20.00%
5-03005 MATERIALS		5,700	3,939	5,700		(2,500)		3,200	(43.86%)
5-04100 SECURITY SERVICES		3,000	2,180	3,000				3,000	
Expense Total	134,006	159,329	158,726	159,329		(12,329)		147,000	(7.74%)
Net Expense / (Net Revenue)	134,006	159,329	158,726	159,329		(12,329)		147,000	(7.74%)

5-02102 Electricity - Right-size budget based on previous year actuals

5-02420 Building Maintenance - Right-size budget based on previous year actuals

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4901 LAWRENCE HOUSE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,993	2,000	2,214	2,000		500		2,500	25.00%
5-02102 ELECTRICITY	2,633	5,000	4,034	5,000				5,000	
5-02103 WATER	914	1,200	1,080	1,200				1,200	
5-02420 BUILDING MAINTENANCE	9,860	13,285	9,043	13,285		(3,285)		10,000	(24.73%)
5-02421 PEST CONTROL SERVICES		500	499	500				500	
5-02422 PLUMBING SERVICES		2,500	1,666	2,500				2,500	
5-02423 ELECTRICAL SERVICES		1,000	3,477	1,000		3,000		4,000	300.00%
5-02424 FIRE SERVICES		500	332	500				500	
5-02425 ELEVATOR MAINTENANCE	2,941	2,365	2,285	2,365		635		3,000	26.85%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	168	1,600	400	1,600		(100)		1,500	(6.25%)
5-03005 MATERIALS		500	570	500				500	
5-04040 SNOW REMOVAL	446								
5-04043 CONTRACT CLEANING	7,786	5,200	5,806	5,200		800		6,000	15.38%
5-04100 SECURITY SERVICES		3,000	2,001	3,000				3,000	
Expense Total	26,741	38,650	33,407	38,650		1,550		40,200	4.01%
Net Expense / (Net Revenue)	26,741	38,650	33,407	38,650		1,550		40,200	4.01%

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4902 MALL ROAD LIBRARY

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	836		2,171						
5-02102 ELECTRICITY	3,540		2,262						
5-05100 FACILITY RENT	67,223		71,554						
Expense Total	71,599		75,987						
Net Expense / (Net Revenue)	71,599		75,987						

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4903 BRIGHT'S GROVE LIBRARY

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,986	2,000	2,014	2,000		150		2,150	7.50%
5-02102 ELECTRICITY	2,224	3,000	3,000	3,000				3,000	
5-02103 WATER	871	1,104	1,185	1,104		50		1,154	4.53%
5-02420 BUILDING MAINTENANCE	3,067	7,500	7,500	7,500				7,500	
5-02422 PLUMBING SERVICES		1,000	667	1,000				1,000	
5-02423 ELECTRICAL SERVICES		1,000	2,872	1,000				1,000	
5-02425 ELEVATOR MAINTENANCE	137								
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	5,095	3,500	3,500	3,500		(1,000)		2,500	(28.57%)
5-03005 MATERIALS		500	332	500				500	
5-04040 SNOW REMOVAL	7,936	6,000	8,303	6,000		2,500		8,500	41.67%
5-04100 SECURITY SERVICES		3,000	2,001	3,000				3,000	
Expense Total	21,316	28,604	31,374	28,604		1,700		30,304	5.94%
Net Expense / (Net Revenue)	21,316	28,604	31,374	28,604		1,700		30,304	5.94%

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4953 BLUEWATER GYMNASTICS BUILDING

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02420 BUILDING MAINTENANCE						5,000		5,000	
5-02422 PLUMBING SERVICES						2,500		2,500	
5-02423 ELECTRICAL SERVICES						2,500		2,500	
5-02424 FIRE SERVICES						2,000		2,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						2,500		2,500	
5-03005 MATERIALS						500		500	
5-04021 GARBAGE COLLECTION						800		800	
5-04100 SECURITY SERVICES						3,000		3,000	
Expense Total						18,800		18,800	
Net Expense / (Net Revenue)						18,800		18,800	

4953 Bluewater Gymnastics Building - New department to provide clarity of costs directly related to the Bluewater Gymnastics Building

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4954 LOCHIEL KIWANIS COMMUNITY CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02420 BUILDING MAINTENANCE					20,000	15,000		35,000	
5-02422 PLUMBING SERVICES						5,000		5,000	
5-02423 ELECTRICAL SERVICES						5,000		5,000	
5-02424 FIRE SERVICES						2,000		2,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						12,000		12,000	
5-03005 MATERIALS						1,000		1,000	
Expense Total					20,000	40,000		60,000	
Net Expense / (Net Revenue)					20,000	40,000		60,000	

4954 Lochiel Kiwanis Community Centre - New department to provide clarity of costs directly related to the Lochiel Kiwanis Community Centre; previously included in a budget line under **2052 Facility Services**

5-02420 Building Maintenance - One-time cost of a garbage enclosure

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5005 PLANNING AND DEVELOPMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(106,306)	(80,000)	(94,047)	(80,000)		(4,800)		(84,800)	6.00%
4-00701 ZONING VERIFICATION FEES	(26,488)	(18,000)	(20,367)	(18,000)		(1,080)		(19,080)	6.00%
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(3,238)	(7,800)	(7,857)	(7,800)		(468)		(8,268)	6.00%
4-00720 SALE OF PRINTS, MAPS, ETC	(2,023)	(6,000)	(4,671)	(6,000)				(6,000)	
4-00745 COUNTY RECOVERY	(926,322)	(916,629)	(926,324)	(916,629)				(916,629)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(67,448)	(61,409)	(61,409)	(61,409)				(61,409)	
Revenue Total	(1,131,825)	(1,089,838)	(1,114,675)	(1,089,838)		(6,348)		(1,096,186)	0.58%
EXPENSES									
5-01000 SALARIES	540,582	653,388	607,661	653,388		72,613		726,000	11.11%
5-01025 SALARIES - OVERTIME	1,520		(68)						
5-01030 SALARIES - CASUAL	26,136								
5-01050 WAGES	70,855		(731)						
5-01060 WAGES - CASUAL		9,400	53,616	9,400		1,034		10,434	11.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	112,325	142,625	126,171	142,625		18,238		160,863	12.79%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	39,891	88,263	63,831	88,263		13,114		101,376	14.86%
5-01253 CAR ALLOWANCE	5,403	1,350	3,398	1,350		2,500		3,850	185.19%
5-01254 CLOTHING/BOOT ALLOWANCE		250		250				250	
5-02104 PHONE	1,403	2,000	1,763	2,000				2,000	
5-02300 OFFICE EXPENSES	584	4,500	3,322	4,500				4,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,765	5,000	4,197	5,000				5,000	
5-02302 ADVERTISING	3,482	5,000	3,620	5,000				5,000	
5-02303 POSTAGE	813	3,000	2,137	3,000				3,000	
5-02311 TRAINING & EDUCATION	2,891	8,000	7,836	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,000	1,000	1,000				1,000	
5-02780 COMMUNITY IMPROVEMENT PROJECTS						75,000		75,000	
5-04910 OTHER PURCHASED SERVICES	10,123	7,000	7,000	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT	763	32,500	21,829	2,500		2,500		5,000	(84.62%)
5-05626 SPECIAL PROJECTS	3,554	3,000	10,430	3,000		65,000		68,000	2,166.67%
Expense Total	822,090	966,276	917,012	936,276		249,999		1,186,273	22.77%

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5005 PLANNING AND DEVELOPMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
Net Expense / (Net Revenue)	(309,735)	(123,562)	(197,663)	(153,562)		243,651		90,087	(172.91%)

Salaries & Benefits - Salaries re-allocated from **3036 Engineering - Construction** and **4500 Community Services Administration**, progressions through the salary grid and estimated contractual increase with statutory and non-statutory benefit costs

5-02780 Community Improvement Projects (CIP) - Previously included in reserves, moving to Operating to reduce circular recording

5-05626 Special Projects - Increased to cover general upgrades and aerial photography work for CityWorks and GIS

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5010 COMMITTEE OF ADJUSTMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(30,995)	(40,576)	(40,576)	(40,576)		(2,400)		(42,976)	5.91%
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(49,190)	(28,283)	(28,283)	(28,283)		(1,200)		(29,483)	4.24%
Revenue Total	(80,185)	(68,859)	(68,859)	(68,859)		(3,600)		(72,459)	5.23%
EXPENSES									
5-01070 OTHER REMUNERATION						7,500		7,500	
5-01253 CAR ALLOWANCE	1,801	2,000	2,000	2,000		(2,000)			(100.00%)
5-02300 OFFICE EXPENSES	280	100	100	100				100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	738	150	150	150				150	
5-02302 ADVERTISING	630	700	700	700				700	
5-02303 POSTAGE	2,081	1,500	1,500	1,500				1,500	
5-02311 TRAINING & EDUCATION		3,000	3,001	3,000		2,000		5,000	66.67%
5-05650 ALLOCATED ADMINISTRATION	67,448	61,409	61,409	61,409		(3,900)		57,509	(6.35%)
Expense Total	72,978	68,859	68,860	68,859		3,600		72,459	5.23%
Net Expense / (Net Revenue)	(7,207)		1						

5-01070 Other Remuneration - Reallocated from **01253 Car Allowance**; change to per meeting payments versus maximum of \$400/year

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5020 BUILDING DIVISION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00710 BUILDING PERMIT	(1,027,495)	(715,000)	(715,679)	(715,000)		(42,000)		(757,000)	5.87%
4-00930 COSTS RECOVERED	(2,950)	(6,000)	(6,564)	(6,000)				(6,000)	
4-06220 CONTRIBUTION FROM RESERVES	(67,682)	(129,004)	(106,854)	(129,004)		(96,573)		(225,577)	74.86%
Revenue Total	(1,098,127)	(850,004)	(829,097)	(850,004)		(138,573)		(988,577)	16.30%
EXPENSES									
5-01000 SALARIES	402,510	551,478	548,069	551,478		96,305		647,783	17.46%
5-01025 SALARIES - OVERTIME	1,066								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	84,649	119,050	112,192	119,050		22,911		141,961	19.24%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	50,004	73,080	63,501	73,080		17,107		90,187	23.41%
5-01254 CLOTHING/BOOT ALLOWANCE	865	1,200	1,213	1,200				1,200	
5-02104 PHONE	4,531	6,000	5,254	6,000				6,000	
5-02200 GASOLINE	2,000	1,500	1,825	1,500		500		2,000	33.33%
5-02220 VEHICLE EXPENSE	24,154	25,546	25,546	25,546				25,546	
5-02300 OFFICE EXPENSES	1,270	2,750	2,051	2,750		250		3,000	9.09%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,291	3,500	4,072	3,500		1,500		5,000	42.86%
5-02303 POSTAGE	117	400	282	400				400	
5-02311 TRAINING & EDUCATION	5,503	11,500	10,912	11,500				11,500	
5-02360 CLOTHING & UNIFORMS	125	2,000	2,000	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	7,641	1,500	1,681	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	1,168	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	456,037								
Expense Total	1,097,431	850,004	829,098	850,004		138,573		988,577	16.30%
Net Expense / (Net Revenue)	(696)		1						

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 Building Permit Reserve** to cover the cost increases and balance the department to zero.

Salaries & Benefits - re-allocation of salaries from **4500 Community Services Administration**, re-allocation of salaries from **3036 Engineering - Construction**, progressions through the salary grid and estimated contractual increase with related statutory and non-statutory benefit costs

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5025 HERITAGE COMMITTEE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		300	300	300				300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		75	75	75				75	
5-02302 ADVERTISING		2,000	2,000	2,000				2,000	
5-02311 TRAINING & EDUCATION		2,000	2,000	2,000				2,000	
5-05800 HERITAGE DAY		400	400	400				400	
Expense Total		4,775	4,775	4,775				4,775	
Net Expense / (Net Revenue)		4,775	4,775	4,775				4,775	

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5035 BY-LAW ENFORCEMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(160,033)	(183,000)	(160,940)	(183,000)		(10,980)		(193,980)	6.00%
4-00711 PERMIT FEES	(730)	(1,000)	(787)	(1,000)		(60)		(1,060)	6.00%
4-00715 PROPERTY STANDARDS INSPECTION FEES	(13,086)	(25,000)	(18,160)	(25,000)		(1,500)		(26,500)	6.00%
4-00855 FINES		(45,000)	(22,500)	(45,000)		45,000			(100.00%)
4-00856 PARKING VIOLATIONS	(161,190)	(220,000)	(220,511)	(220,000)		(13,200)		(233,200)	6.00%
4-00858 PARKING LOT REVENUE	(127,731)	(150,000)	(147,047)	(150,000)		(9,000)		(159,000)	6.00%
4-00900 SUNDRY REVENUE	(785)								
4-06220 CONTRIBUTION FROM RESERVES	(2,550)								
Revenue Total	(466,105)	(624,000)	(569,945)	(624,000)		10,260		(613,740)	(1.64%)
EXPENSES									
5-01000 SALARIES	621,382	677,162	609,293	677,162		105,230		782,392	15.54%
5-01025 SALARIES - OVERTIME	992		(535)						
5-01030 SALARIES - CASUAL	10,146								
5-01050 WAGES	33,571		(1,148)						
5-01060 WAGES - CASUAL		47,745	53,519	47,745		6,347		54,092	13.29%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	143,040	157,704	156,970	157,704		26,321		184,025	16.69%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	76,594	71,482	70,385	71,482		16,952		88,434	23.72%
5-01254 CLOTHING/BOOT ALLOWANCE	1,945	2,400	1,585	2,400				2,400	
5-02102 ELECTRICITY	7,917	9,000	8,847	9,000				9,000	
5-02104 PHONE	12,759	11,000	11,279	11,000				11,000	
5-02111 TRANSACTION AND PROCESSING FEES	23,329	15,000	17,200	15,000		2,200		17,200	14.67%
5-02220 VEHICLE EXPENSE	53,389	53,314	53,498	53,314				53,314	
5-02300 OFFICE EXPENSES	3,902	3,300	2,557	3,300				3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	237	400	268	400				400	
5-02302 ADVERTISING		500	332	500				500	
5-02303 POSTAGE	5,272	6,000	4,900	6,000				6,000	
5-02311 TRAINING & EDUCATION	3,264	4,000	2,668	4,000		1,000		5,000	25.00%
5-02360 CLOTHING & UNIFORMS	4,977	6,000	5,015	6,000				6,000	
5-04900 CONTRACT WORK	16,118	20,000	15,769	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	9,976	16,000	18,246	16,000				16,000	

City of Sarnia

2024 Approved Operating Budget

5035 BY-LAW ENFORCEMENT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-05000 SUNDRY	(36)								
5-05140 REALTY TAXES	57,111	56,500	56,500	56,500				56,500	
5-05500 REPLACEMENT EQUIPMENT	724	9,000	6,201	9,000				9,000	
5-05626 SPECIAL PROJECTS	5,000								
5-05646 BAD DEBT EXPENSE (RECOVERY)	(24,340)	15,000	(36,925)	15,000				15,000	
5-05700 BANK CHARGES	258	500	436	500				500	
5-05813 SARNIA S.P.C.A. CONTRACT	130,692	121,296	164,248	121,296		30,000		151,296	24.73%
Expense Total	1,198,219	1,303,303	1,221,108	1,303,303		188,050		1,491,353	14.43%
Net Expense / (Net Revenue)	732,114	679,303	651,163	679,303		198,310		877,613	29.19%

4-00855 Fines -Remove budget as fine collection process has not returned post-COVID; no revenues expected moving forward

Salaries & Benefits - Re-allocation of salaries from **4500 Community Services Administration**, progressions through the salary grid and estimated contractual increase with related statutory and non-statutory benefit costs

5-05813 Sarnia S.P.C.A Contract - Contractual agreement; estimated 6% increase; right-size

Other - Debt Charges & Unclassified Financial



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City of Sarnia 2024 Approved Operating Budget

2490 CORPORATE MUNICIPAL

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(672,636)								
4-06220 CONTRIBUTION FROM RESERVES	(2,939,949)	(4,975,308)	(4,975,308)		(3,900,000)			(3,900,000)	(21.61%)
Revenue Total	(3,612,585)	(4,975,308)	(4,975,308)		(3,900,000)			(3,900,000)	(21.61%)
EXPENSES									
5-02104 PHONE	31,421	40,400	40,400	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,944	5,950	5,950	5,950				5,950	
5-02311 TRAINING & EDUCATION	29,394	25,000	25,000	25,000				25,000	
5-04005 INSURANCE	555,257	639,467	639,468	639,467		(196,239)		443,228	(30.69%)
5-04008 PROFESSIONAL FEES						59,000		59,000	
5-05104 LONG SERVICE RECOGNITION	13,484	12,000	12,000	12,000		2,000		14,000	16.67%
5-05106 VOLUNTEER RECOGNITION		3,000	3,000	3,000		500		3,500	16.67%
5-05626 SPECIAL PROJECTS	14,128	21,250	21,250	21,250		(1,250)		20,000	(5.88%)
5-05892 MUNICIPAL GRANTS						80,200		80,200	
5-06100 CONTRIBUTION TO RESERVES	15,871,314	11,624,167	11,624,167	12,917,236		(2,275,000)		10,642,236	(8.45%)
Expense Total	16,519,942	12,371,234	12,371,235	13,664,303		(2,330,789)		11,333,514	(8.39%)
Net Expense / (Net Revenue)	12,907,357	7,395,926	7,395,927	13,664,303	(3,900,000)	(2,330,789)		7,433,514	0.51%

4-06210 Contribution from Reserve - One-time transfer from **6581 Operating Contingency** to mitigate budget pressures

5-04008 Professional Fees - Facilitation services for a Strategic Plan

5-05892 Municipal Grants - Budget reallocated from department **5520 Municipal Grants**

5-06100 Contribution to Reserves - Removal of \$75,000 from 6385 Community Improvement Plan as moved directly to **5005 Planning budget**. Deferral of \$900,000 contribution to **6615 Capital Infrastructure** (to be transferred back in 2024 from 2023 surplus). Reduction of \$1,375,000 contribution to **6615 Capital Infrastructure** to mitigate the tax levy increase

City of Sarnia

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2490 CORPORATE MUNICIPAL

Reserve	2023 Approved Budget	2024 Approved Budget
6225 Self Insurance Reserve	\$486,593	\$486,593
6385 Community Improvement Plan	\$75,000	\$0
6470 Care-A-Van - Vehicle (Retired Debt)	\$17,706	\$17,706
6581 Operating Contingency	\$250,000	\$250,000
6615 Capital Infrastructure	\$2,836,854	\$1,914,775
6615 Capital Infrastructure (Retired Debt)	\$4,986,510	\$5,001,658
6615 Capital Infrastructure (Asset Mgmt)	\$2,971,504	\$2,971,504
Total	\$11,642,167	\$10,642,236

City of Sarnia

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5500 DEBT CHARGES

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05758 DEBT CHARGES - RBC PRINCIPAL	884,063	896,259	850,028	896,259		(3,604)		892,655	(0.40%)
5-05759 DEBT CHARGES - RBC INTEREST	44,975	81,279	122,888	81,279		2,971		84,250	3.66%
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	85,238	14,460	14,460	14,460		(14,460)			(100.00%)
5-05781 INTERNAL DEBT CHARGES - INTEREST	1,856	55	55	55		(55)			(100.00%)
Expense Total	1,016,132	992,053	987,431	992,053		(15,148)		976,905	(1.53%)
Net Expense / (Net Revenue)	1,016,132	992,053	987,431	992,053		(15,148)		976,905	(1.53%)

5-05758 Debt Charges - RBC Principal & 5-05759 Debt Charges - RBC Interest - The Bank loan from the Royal Bank of Canada (RBC) matured on January 27, 2023. City Council approved a renewal on January 16, 2023. The loan was renewed with a 3 year amortization period at an interest rate of 5.57%

5-05780 Internal Debt Charges - Principal & 5-05781 Internal Debt Charges - Interest - Internal debt borrowings were approved in 2013 with a 10 year payback period at an interest rate of 3.05%. The final payment for this debt was recorded in 2023 and this debt is fully repaid. No budget line required going forward.

The \$15,148 net savings from the change in debt payments is transferred to **2490 Corporate Municipal 5-06100 Contribution to Reserves** as an increase to retired debt which is allocated to **6615 Capital Infrastructure Reserve**

City of Sarnia

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5515 UNCLASSIFIED

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	57,500	(400,000)	(400,000)	(400,000)		400,000			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	30,229		1,033			(44,054)		(44,054)	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	522,303	475,436	465,346	475,436		(28,666)		446,770	(6.03%)
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	(30,188)								
5-05646 BAD DEBT EXPENSE (RECOVERY)	20,304	2,500	(134,071)	2,500		12,500		15,000	500.00%
5-05647 YEAR END INV ADJ EXPENSE (REVENUE)	72,903								
5-05700 BANK CHARGES	20,035	25,000	25,000	25,000				25,000	
Expense Total	693,086	102,936	(42,692)	102,936		339,780		442,716	330.09%
Net Expense / (Net Revenue)	693,086	102,936	(42,692)	102,936		339,780		442,716	330.09%

5-01212 OMERS -Students and temporary part-time staff have been budgeted to enrol in OMERS in 2023, however, only a portion enrolled in OMERS. From the \$80,000 budgeted in various departments, we have reduced this amount by \$44,000 in unclassified to reflect the students and temporary part-time staff that will not enroll.

5-05646 Bad Debt Expense (Recovery) - Right-size budget to reflect prior year actuals

Grants, Boards & Commissions



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City of Sarnia

2024 Approved Operating Budget

5520 MUNICIPAL GRANTS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05890 MAJOR EVENTS ASSISTANCE	41,590	50,000	50,000	50,000		(50,000)			(100.00%)
5-05892 MUNICIPAL GRANTS	80,000	80,200	80,200	80,200		(80,200)			(100.00%)
Expense Total	121,590	130,200	130,200	130,200		(130,200)			(100.00%)
Net Expense / (Net Revenue)	121,590	130,200	130,200	130,200		(130,200)			(100.00%)

5520 Municipal Grants - Department closed; budget lines reallocated

5-05890 Major Events Assistance - \$25,000 transferred to **4601 Recreation Programs** as per February 28, 2022 council meeting. Remaining \$25,000 transferred to **4610 Canada Day**

5-05892 Municipal Grants - Budget reallocated to **2490 Corporate Municipal**

City of Sarnia

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5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	8,657	9,052	8,726	9,052				9,052	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	163	176	170	176				176	
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	1,165	2,200	2,200	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	534,675	576,179	592,695	576,179		37,034		613,213	6.43%
Expense Total	544,660	587,607	603,791	587,607		37,034		624,641	6.30%
Net Expense / (Net Revenue)	544,660	587,607	603,791	587,607		37,034		624,641	6.30%

Police Services



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AMENDED SARNIA POLICE SERVICES BOARD BUDGET

City Category		2022 Budget	2022 Actuals	2023 Budget	Increase	2024 Budget	% Change
Revenues	Revenues 911/Communications Ctr	(\$574,353)	(\$574,353)	(\$601,546)	(\$154,022)	(\$755,568)	25.60%
	Revenues General	(\$437,500)	(\$426,442)	(\$445,500)	\$7,000	(\$438,500)	-1.57%
	Grants	(\$1,690,868)	(\$1,561,802)	(\$1,751,838)	(\$96,000)	(\$1,847,838)	5.48%
Revenues Total		(\$2,702,721)	(\$2,562,597)	(\$2,798,884)	(\$243,022)	(\$3,041,906)	8.68%
Expenditures	Salary/Benefits Uniform	\$19,034,898	\$18,675,446	\$20,493,327	\$1,658,533	\$22,151,860	8.09%
	Salary/Benefits Court Security	\$850,207	\$625,715	\$856,232	\$84,448	\$940,680	9.86%
	Salary/Benefits 911/Communication Ctr	\$2,222,528	\$2,186,768	\$2,251,284	\$317,523	\$2,568,807	14.10%
	Salary/Benefits Civilian	\$3,059,628	\$2,951,234	\$3,795,197	\$401,874	\$4,197,071	10.59%
	Salary/Benefits Facility/Fleet Maintenance	\$340,346	\$395,350	\$344,597	\$53,016	\$397,613	15.38%
	Operating Expenditures Uniform	\$310,342	\$383,446	\$406,193	\$46,900	\$453,093	11.55%
	Operating Expenditures 911/Communications Ctr	\$39,763	\$43,337	\$39,763	\$5,200	\$44,963	13.08%
	Operating Expenditures Facility/Fleet	\$1,307,665	\$1,529,162	\$1,380,665	\$8,000	\$1,388,665	0.58%
	Operating Expenditures Program Supplies	\$299,195	\$285,475	\$378,345	\$72,200	\$450,545	19.08%
	Operating Expenditures IT & Systems	\$879,549	\$1,057,469	\$1,092,649	\$124,350	\$1,216,999	11.38%
	Operating Expenditures PSB	\$49,905	\$96,590	\$49,905	\$25,000	\$74,905	50.10%
	Transfer to Others	\$17,000	\$17,000	\$21,000	\$54,000	\$75,000	257.14%
	Transfer to Reserves	\$1,550,000	\$1,573,910	\$2,090,000	\$400,000	\$2,490,000	19.14%
	Reserves Infusion						
Expenditures Total		\$29,961,026	\$29,820,902	\$33,199,157	\$3,251,044	\$36,450,201	9.79%
Total		\$27,258,305	\$27,258,305	\$30,400,273	\$3,008,022	\$33,408,295	9.89%

Transit



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City of Sarnia 2024 Approved Operating Budget

1055 TAXATION - TRANSIT AREA

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(4,469,081)	(4,871,602)	(4,871,788)	(4,856,602)		(177,216)		(5,033,818)	3.33%
4-00021 SUPPLEMENTARY TAX LEVY	(38,815)	(25,000)	(25,000)	(25,000)				(25,000)	
Revenue Total	(4,507,896)	(4,896,602)	(4,896,788)	(4,881,602)		(177,216)		(5,058,818)	3.31%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	17,530	30,000	27,760	30,000				30,000	
5-00951 TAX REDUCTIONS	1,198		580						
5-00975 CHARITY TAX REBATE	4,935	3,600	544	3,600				3,600	
5-00980 TAX EXEMPTIONS	316	1,000	1,000	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	196,483	196,483	196,483	196,483				196,483	
Expense Total	220,462	231,083	226,367	231,083				231,083	
Net Expense / (Net Revenue)	(4,287,434)	(4,665,519)	(4,670,421)	(4,650,519)		(177,216)		(4,827,735)	3.48%

5-06100 Contribution to Reserve - see below

Reserve	2023 Approved Budget	2024 Approved Budget
6614 Capital Infrastructure - Transit - Asset Management	166,483	166,483
6585 Tax Stabilization - Transit	30,000	30,000
Total	\$196,483	\$196,483

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	2,028,448	2,277,461	2,183,084	2,277,461		(9,463)		2,267,998	(0.42%)
5-01055 WAGES - OVERTIME	256,976	195,352	229,723	195,352				195,352	
5-01060 WAGES - CASUAL			23,727			52,624		52,624	
5-01085 EDUCATION LEAVE	2,930		1,513						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	457,059	501,412	498,623	501,412		19,093		520,505	3.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	366,700	433,321	439,249	433,321		(2,565)		430,756	(0.59%)
5-01254 CLOTHING/BOOT ALLOWANCE	5,869	7,000	10,200	7,000				7,000	
5-02102 ELECTRICITY	4,656	13,550	8,960	13,550		(4,000)		9,550	(29.52%)
5-02103 WATER		1,606	802	1,606		(1,606)			(100.00%)
5-02200 GASOLINE	852,164	737,424	685,592	737,424				737,424	
5-02210 TIRES	33,406	32,400	34,297	32,400				32,400	
5-02221 VEHICLE LICENSE	13,009	15,000	13,344	15,000				15,000	
5-02223 OTHER LICENSES	9,938	44,526	29,273	44,526				44,526	
5-02360 CLOTHING & UNIFORMS	13,889	24,040	30,957	24,040				24,040	
5-02388 OVERTIME MEALS	2,963	2,000	2,568	2,000				2,000	
5-02800 SCHEDULING	2,370	6,000	6,000	6,000		(6,000)			(100.00%)
5-02801 TICKETS & PASSES	5,107	5,300	5,300	5,300		(3,000)		2,300	(56.60%)
5-02802 TRANSFERS		800	800	800		(800)			(100.00%)
5-03002 OTHER OPERATING SUPPLIES	3,469	6,000	6,000	6,000				6,000	
5-04005 INSURANCE	409,510	491,414	454,752	491,414		(83,629)		407,785	(17.02%)
5-05100 FACILITY RENT	16,278	45,458	45,458	45,458				45,458	
5-05500 REPLACEMENT EQUIPMENT		1,500	1,500	1,500				1,500	
5-05627 UNPLANNED EXPENDITURES	29,236		12,659						
5-06100 CONTRIBUTION TO RESERVES	47,286	47,286	47,286	47,286		151,513		198,799	320.42%
Expense Total	4,561,263	4,888,850	4,771,667	4,888,850		112,167		5,001,017	2.29%
Net Expense / (Net Revenue)	4,561,263	4,888,850	4,771,667	4,888,850		112,167		5,001,017	2.29%

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

Salaries & Benefits - Re-classification of **5-01050 Wages** to **5-01060 Wages - Casual**, expected decrease in weekly indemnity benefit premiums, expected contractual increases related with statutory and non-statutory benefit costs

5-02800 Scheduling - Budget removed; account no longer utilized

5-02801 Tickets & Passes - Right-size budget to reflect previous year actuals

5-02802 Transfers - Budget removed; account no longer utilized

5-06100 Contribution to Reserve - Increase contribution to ensure adequate reserve balance

Reserve	2023 Approved Budget	2024 Approved Budget
6225 Self-Insurance Reserve	\$47,286	\$151,513
Total	\$47,286	\$151,513

City of Sarnia

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3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(9,311)								
Revenue Total	(9,311)								
EXPENSES									
5-01050 WAGES	454,219	478,401	453,686	478,401		17,187		495,588	3.59%
5-01055 WAGES - OVERTIME	22,084	10,454	20,627	10,454				10,454	
5-01060 WAGES - CASUAL	10,388	10,636	7,317	10,636		1,180		11,816	11.09%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	102,041	108,287	106,170	108,287		5,160		113,447	4.77%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	81,215	115,548	99,893	115,548		712		116,260	0.62%
5-01254 CLOTHING/BOOT ALLOWANCE	6,079	2,200	1,102	2,200				2,200	
5-01256 TOOL ALLOWANCE	4,953	4,525	4,525	4,525		975		5,500	21.55%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,937	20,145	20,145	5,145				5,145	(74.46%)
5-02311 TRAINING & EDUCATION	787	3,000	3,000	3,000		2,000		5,000	66.67%
5-02360 CLOTHING & UNIFORMS	6,806	22,623	22,623	22,623				22,623	
5-02384 RADIO & RADAR	14,402	15,000	15,000	15,000				15,000	
5-02388 OVERTIME MEALS	77	100	100	100				100	
5-02401 SMALL TOOLS	366	600	600	600				600	
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	311,903	345,648	345,648	345,648		34,500		380,148	9.98%
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	9,520	5,945	5,945	5,945		600		6,545	10.09%
Expense Total	1,027,777	1,143,112	1,106,381	1,128,112		62,314		1,190,426	4.14%
Net Expense / (Net Revenue)	1,018,466	1,143,112	1,106,381	1,128,112		62,314		1,190,426	4.14%

Salaries & Benefits - Expected contractual increases related with statutory and non-statutory benefit costs

5-02311 Training & Education - Increase to support upcoming required training requirements

5-42100 Vehicle Maintenance - Bus Repairs - Increase to account for higher costs on replacement parts and repairs

City of Sarnia

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3120 TRANSIT - PREMISES & PLANT

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	25,304	23,000	32,929	23,000		2,000		25,000	8.70%
5-02102 ELECTRICITY	21,840	21,000	19,626	21,000				21,000	
5-02103 WATER	18,688	16,900	13,949	16,900				16,900	
5-02215 ENVIRONMENTAL DISPOSAL	5,675	5,500	5,500	5,500				5,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	3,833	5,000	8,047	5,000		2,000		7,000	40.00%
5-03002 OTHER OPERATING SUPPLIES	5,531	4,850	3,589	4,850				4,850	
5-04043 CONTRACT CLEANING	7,260	9,480	8,666	9,480				9,480	
5-05140 REALTY TAXES	57,469	62,463	62,463	62,463				62,463	
5-06100 CONTRIBUTION TO RESERVES	40,000	40,000	40,000	40,000				40,000	
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING	53,340	45,000	45,000	45,000		4,500		49,500	10.00%
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	13,618	27,000	26,264	27,000				27,000	
Expense Total	252,558	260,193	266,033	260,193		8,500		268,693	3.27%
Net Expense / (Net Revenue)	252,558	260,193	266,033	260,193		8,500		268,693	3.27%

City of Sarnia

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3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	628,740	649,949	655,597	649,949		101,296		751,245	15.59%
5-01025 SALARIES - OVERTIME	17,921	3,288	7,970	3,288				3,288	
5-01060 WAGES - CASUAL			4,839						
5-01095 CALL DUTY	13,750	3,004	11,182	3,004		9,500		12,504	316.25%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	140,272	140,903	147,858	140,903		26,099		167,002	18.52%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	78,099	82,585	81,857	82,585		22,526		105,111	27.28%
5-01254 CLOTHING/BOOT ALLOWANCE	1,173	1,100	1,241	1,100				1,100	
5-02104 PHONE	20,937	17,500	19,693	17,500		500		18,000	2.86%
5-02300 OFFICE EXPENSES	9,795	10,500	17,578	10,500				10,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	16,523	7,200	7,325	7,200				7,200	
5-02302 ADVERTISING	9,451	15,000	14,028	15,000				15,000	
5-02303 POSTAGE	704	510	510	510				510	
5-02310 TRAVEL & ACCOMODATIONS	68	500	3,119	500				500	
5-02311 TRAINING & EDUCATION	2,590	5,250	4,470	5,250				5,250	
5-02388 OVERTIME MEALS	31		35						
5-02405 OFFICE EQUIPMENT MAINTENANCE	292	1,600	1,066	1,600				1,600	
5-04910 OTHER PURCHASED SERVICES	1,800	5,000	11,470	5,000				5,000	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	24,887	10,000	23,283	10,000				10,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING		4,200	2,799	4,200				4,200	
5-06100 CONTRIBUTION TO RESERVES	246,588	246,588	246,588	246,588		13,412		260,000	5.44%
Expense Total	1,213,621	1,204,677	1,262,508	1,204,677		173,333		1,378,010	14.39%
Net Expense / (Net Revenue)	1,213,621	1,204,677	1,262,508	1,204,677		173,333		1,378,010	14.39%

Salaries & Benefits - One additional position requested, progressions through the salary grid and related statutory and non-statutory benefit costs, increase in **5-01095 Call Duty** to right-size to historical figures

5-06100 Contribution to Reserve - Increase to ensure adequate funds available for matching grant funding

City of Sarnia
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3125 TRANSIT - GENERAL & ADMINISTRATION

Reserve	2023 Approved Budget	2024 Approved Budget
6615 Capital Infrastructure	\$47,805	\$47,805
6614 Capital Infrastructure - Transit - Retired Debt	\$198,783	\$212,195
Total	\$246,588	\$260,000

City of Sarnia

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3140 TRANSIT REVENUE - OPERATIONS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00470 CASH FARES	(378,991)	(370,000)	(377,854)	(370,000)		(30,000)		(400,000)	8.11%
4-00471 TICKETS REDEEMED	(211,523)	(210,000)	(224,476)	(210,000)		(15,000)		(225,000)	7.14%
4-00472 BUS PASSES	(930,834)	(1,067,000)	(1,116,432)	(1,067,000)		(133,000)		(1,200,000)	12.46%
4-00473 CHARTERS	(4,332)	(25,000)	(20,471)	(25,000)		15,000		(10,000)	(60.00%)
4-00474 ADVERTISING	(29,770)	(72,200)	(61,680)	(72,200)				(72,200)	
4-00750 PROVINCIAL SUBSIDY	(350,295)								
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(633,789)	(893,211)	(893,211)	(893,211)				(893,211)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(219,035)	(193,902)	(204,233)	(193,902)		(16,098)		(210,000)	8.30%
Revenue Total	(2,758,569)	(2,831,313)	(2,898,357)	(2,831,313)		(179,098)		(3,010,411)	6.33%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,758,569)	(2,831,313)	(2,898,357)	(2,831,313)		(179,098)		(3,010,411)	6.33%

4-00470 Cash Fares - Right-size to reflect previous year actuals

4-00471 Tickets Redeemed - Right-size to reflect previous year actuals

4-00472 Bus Passes - Right-size to reflect previous year actuals

4-00473 Charters - Right-size to reflect previous year actuals

4-00931 Costs Recovered - Other Municipalities - Right-size to reflect previous year actuals

Sewer

(Sanitary & Storm)



SARNIA
O N T A R I O

City of Sarnia

2024 Approved Operating Budget

3500 SANITARY SEWER MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(16,240)								
Revenue Total	(16,240)								
EXPENSES									
5-01000 SALARIES	105,822	105,418	106,158	105,418		2,898		108,316	2.75%
5-01025 SALARIES - OVERTIME	13,980		15,071						
5-01050 WAGES	474,906	384,634	436,093	384,634		141,699		526,333	36.84%
5-01055 WAGES - OVERTIME	108,520	117,442	132,052	117,442				117,442	
5-01060 WAGES - CASUAL		9,547	4,771	9,547		(9,547)			(100.00%)
5-01095 CALL DUTY	3,040		840						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	130,363	112,294	134,320	112,294		31,576		143,870	28.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	78,331	72,125	79,382	72,125		29,068		101,193	40.30%
5-01254 CLOTHING/BOOT ALLOWANCE	3,599	4,398	4,120	4,398				4,398	
5-02220 VEHICLE EXPENSE	365,300	387,218	387,218	387,218				387,218	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,800		1,800				1,800	
5-02311 TRAINING & EDUCATION	11,890	15,738	6,084	15,738		(3,738)		12,000	(23.75%)
5-02388 OVERTIME MEALS	5,794	10,583	7,344	10,583		(2,583)		8,000	(24.41%)
5-03005 MATERIALS	121,139	150,000	148,869	150,000		(10,000)		140,000	(6.67%)
5-04005 INSURANCE	630,668	757,079	724,774	757,079		(202,347)		554,732	(26.73%)
5-04910 OTHER PURCHASED SERVICES	141,213	243,305	237,548	243,305				243,305	
5-04912 CCTV INSPECTIONS/REPAIRS	20,567	200,000	179,885	200,000				200,000	
5-05500 REPLACEMENT EQUIPMENT	3,098	3,100	2,000	3,100				3,100	
5-05650 ALLOCATED ADMINISTRATION	37,900	37,900	37,900	37,900				37,900	
5-05893 FLOOD MITIGATION GRANT PROGRAM	62,039	200,000	167,559	200,000		(100,000)		100,000	(50.00%)
5-06100 CONTRIBUTION TO RESERVES	8,970,168	9,470,169	9,470,168	9,470,169		1,308,160		10,778,329	13.81%
Expense Total	11,288,337	12,282,750	12,282,156	12,282,750		1,185,186		13,467,936	9.65%
Net Expense / (Net Revenue)	11,272,097	12,282,750	12,282,156	12,282,750		1,185,186		13,467,936	9.65%

Salaries & Benefits - Re-allocation of wages from **3600 Storm Sewer Maintenance** and estimated contractual increases with related statutory and non-statutory benefit costs

City of Sarnia

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3500 SANITARY SEWER MAINTENANCE

5-03005 Materials - Right sized based on historical actuals

5-04005 Insurance - Anticipated premium increase

5-05893 Flood Mitigation Grant Program - Reduced based on grant uptake

5-06100 Contribution to Reserve - See chart below

Reserve #	Reserve Name	2023 Approved Budget	2024 Approved Budget
6616	Sewer Infrastructure Reserve - retired debt	2,659,511	2,659,511
6616	Sewer Infrastructure Reserve - contribution to capital	6,810,657	8,118,818
Total		9,470,168	10,778,329

City of Sarnia

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3501 ENVIRONMENTAL SERVICES GROUP

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(164)								
Revenue Total	(164)								
EXPENSES									
5-01000 SALARIES	669,622	795,463	905,073	795,463		210,970		1,006,433	26.52%
5-01025 SALARIES - OVERTIME	62,115	36,986	50,285	36,986				36,986	
5-01050 WAGES	17,944								
5-01055 WAGES - OVERTIME	60								
5-01060 WAGES - CASUAL		10,636	25,982	10,636		1,180		11,816	11.09%
5-01095 CALL DUTY	10,570	10,802	9,621	10,802				10,802	
5-01100 ACTING RANK	412					1,496		1,496	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	154,568	174,358	208,555	174,358		49,531		223,889	28.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	76,500	93,341	87,592	93,341		31,663		125,004	33.92%
5-01254 CLOTHING/BOOT ALLOWANCE	1,513	1,552	1,899	1,552				1,552	
5-02054 CHEMICALS		1,000	600	1,000		(1,000)			(100.00%)
5-02101 NATURAL GAS	8,294	3,220	7,416	3,220		5,280		8,500	163.98%
5-02102 ELECTRICITY	275,092	316,481	378,040	316,481		3,519		320,000	1.11%
5-02103 WATER	1,181		1,161						
5-02104 PHONE	37,590	37,560	39,004	37,560				37,560	
5-02220 VEHICLE EXPENSE	96,596	102,184	102,184	102,184				102,184	
5-02300 OFFICE EXPENSES	16,523	2,500	3,315	2,500				2,500	
5-02311 TRAINING & EDUCATION	8,935	8,000	7,137	8,000		2,000		10,000	25.00%
5-02360 CLOTHING & UNIFORMS	35,879	30,052	42,960	30,052		7,000		37,052	23.29%
5-02388 OVERTIME MEALS	1,363	2,000	2,591	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	178,220	186,760	198,289	186,760				186,760	
5-02420 BUILDING MAINTENANCE	296,215	173,237	355,356	173,237		11,763		185,000	6.79%
5-03005 MATERIALS	14,678	5,000	8,976	5,000		5,000		10,000	100.00%
5-03006 LANDFILL MONITORING	106,998	83,212	143,944	83,212		16,788		100,000	20.17%
5-04910 OTHER PURCHASED SERVICES	109,903	71,041	57,869	71,041		3,959		75,000	5.57%
5-04925 SPILLS RESPONSE	24,648	20,000	19,156	20,000				20,000	
5-05505 NEW EQUIPMENT	22,777	10,000	18,366			20,000		20,000	100.00%

City of Sarnia

2024 Approved Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-05627 UNPLANNED EXPENDITURES	872								
Expense Total	2,229,068	2,175,385	2,675,371	2,165,385		369,149		2,534,534	16.51%
Net Expense / (Net Revenue)	2,228,904	2,175,385	2,675,371	2,165,385		369,149		2,534,534	16.51%

Salaries & Benefits - One additional position approved in March 13, 2023 council meeting, one additional position requested, salary progressions, and estimated contractual increases with related statutory and non-statutory benefit costs

5-02101 Natural Gas - Right sized based on historical actuals

5-02360 Clothing & Uniforms - Clothing & uniforms for new FTE's

5-02420 Building Maintenance - Right sized based on historical actuals

5-03005 Materials - Right sized based on historical actuals

5-03006 Landfill Monitoring - Right sized based on historical actuals

5-05505 New Equipment - Required budget for shop tools and equipment

City of Sarnia

2024 Approved Operating Budget

3502 OPERATIONS CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	7,823	7,200	13,142	7,200				7,200	
5-02102 ELECTRICITY	6,781	8,400	7,812	8,400				8,400	
5-02103 WATER		2,000		2,000				2,000	
5-02104 PHONE	1,112	1,200	1,132	1,200				1,200	
5-02300 OFFICE EXPENSES	305	2,500	1,879	2,500		(1,000)		1,500	(40.00%)
5-02410 EQUIPMENT MAINTENANCE	1,310	10,000	5,889	10,000		(5,000)		5,000	(50.00%)
5-02420 BUILDING MAINTENANCE	3,663	5,000	10,567	5,000				5,000	
5-03005 MATERIALS		10,000	5,002	10,000		(5,000)		5,000	(50.00%)
5-04910 OTHER PURCHASED SERVICES	86	10,000	5,208	10,000		(5,000)		5,000	(50.00%)
Expense Total	21,080	56,300	50,631	56,300		(16,000)		40,300	(28.42%)
Net Expense / (Net Revenue)	21,080	56,300	50,631	56,300		(16,000)		40,300	(28.42%)

5-02410 Equipment Maintenance - Right sized based on historical actuals

5-03005 Materials - Right sized based on historical actuals

5-04910 Other Purchased Services - Right sized based on historical actuals

City of Sarnia

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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(576,990)	(450,000)	(574,622)	(450,000)		(50,000)		(500,000)	11.11%
4-00930 COSTS RECOVERED	(1,120)								
Revenue Total	(578,110)	(450,000)	(574,622)	(450,000)		(50,000)		(500,000)	11.11%
EXPENSES									
5-01000 SALARIES	1,028,016	1,166,834	1,151,713	1,166,834		(52,055)		1,114,779	(4.46%)
5-01025 SALARIES - OVERTIME	82,912	40,572	78,949	40,572				40,572	
5-01030 SALARIES - CASUAL	469								
5-01050 WAGES	21,408	32,699	32,169	32,699		890		33,589	2.72%
5-01060 WAGES - CASUAL		47,839	46,431	47,839		1		47,840	
5-01095 CALL DUTY	12,910	13,496	12,278	13,496				13,496	
5-01100 ACTING RANK	180								
5-01115 STAT HOLIDAY PAY	1,693	20,996		20,996				20,996	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	229,506	275,479	274,341	275,479		(5,803)		269,676	(2.11%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	97,130	154,166	137,336	154,166		5,764		159,930	3.74%
5-01254 CLOTHING/BOOT ALLOWANCE	5,872	1,505	3,219	1,505				1,505	
5-02052 LAB SUPPLIES	18,458	19,000	23,609	19,000				19,000	
5-02054 CHEMICALS	248,407	210,820	271,229	210,820		39,180		250,000	18.58%
5-02056 UV SYSTEM SUPPLIES	54,233	110,194	109,442	110,194				110,194	
5-02101 NATURAL GAS	117,965	120,000	173,271	120,000		30,000		150,000	25.00%
5-02102 ELECTRICITY	511,801	600,000	534,400	600,000		(20,000)		580,000	(3.33%)
5-02103 WATER	1,242		1,233						
5-02104 PHONE	21,722	23,000	24,927	23,000				23,000	
5-02200 GASOLINE	10,130								
5-02220 VEHICLE EXPENSE	40,868	103,248	103,248	43,248				43,248	(58.11%)
5-02300 OFFICE EXPENSES	13,931	5,000	7,706	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,006	1,000	1,028	1,000				1,000	
5-02303 POSTAGE		1,000	500	1,000		(1,000)			(100.00%)
5-02311 TRAINING & EDUCATION	18,112	20,000	17,523	20,000		6,000		26,000	30.00%
5-02360 CLOTHING & UNIFORMS	16,862	35,000	40,982	35,000		10,000		45,000	28.57%
5-02370 SLUDGE SCREENING & GRIT REMOVAL	207,895	55,000	47,080	55,000				55,000	

City of Sarnia

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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
5-02388 OVERTIME MEALS	1,505	990	1,974	990				990	
5-02390 COMBINED SEWER OVERFLOW FACILITY	30,267	29,866	33,762	29,866		2,134		32,000	7.15%
5-02391 SEWAGE USE BY-LAW ENFORCEMENT		6,600	3,650	6,600				6,600	
5-02410 EQUIPMENT MAINTENANCE	337,039	260,000	260,552	260,000				260,000	
5-02420 BUILDING MAINTENANCE	198,502	100,000	173,095	100,000		50,000		150,000	50.00%
5-04043 CONTRACT CLEANING	14,287	20,000	13,753	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	102,644	65,000	56,493	65,000				65,000	
5-04920 SCADA MAINTENANCE	38,707	60,477	59,574	60,477		(477)		60,000	(0.79%)
5-05144 QUALITY ASSURANCE/CONTROL	31,844	25,000	24,920	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	6,890	25,000	24,074	10,000				10,000	(60.00%)
5-05505 NEW EQUIPMENT	7,969		2,039			20,000		20,000	
5-05627 UNPLANNED EXPENDITURES	18,971		890						
5-05650 ALLOCATED ADMINISTRATION	33,000	40,500	40,500	40,500		12,200		52,700	30.12%
5-47620 FACILITY MAINTENANCE & SUPPLIES	24,983	75,000	37,354	75,000				75,000	
Expense Total	3,609,336	3,765,281	3,825,244	3,690,281		96,834		3,787,115	0.58%
Net Expense / (Net Revenue)	3,031,226	3,315,281	3,250,622	3,240,281		46,834		3,287,115	(0.85%)

4-00901 Other Fees & Service Charges - Increase in the amount of raw sewage being processed, new agreements, and a 6% increase in fees for raw sewage and surcharge services

Salaries & Benefits - Re-allocation of salaries to **3507 Bio-Solids**; offset by 0.50 additional full time equivalent position requested, and estimated contractual increases with related statutory and non-statutory benefit costs

5-02054 Chemicals - Increase in the cost of aluminum sulfate

5-02101 Natural Gas - Right sized based on historical actuals

5-02102 Electricity - Right sized based on historical actuals

5-02311 Training & Education - Increase costs for annual training requirements

5-02360 Clothing & Uniforms - Increase costs for clothing & uniforms for new and existing staff

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

5-05505 New Equipment - Budget required for shop tools and equipment

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	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	85,572	85,308	86,772	85,308		2,350		87,658	2.75%
5-01025 SALARIES - OVERTIME	3,462	4,706	5,655	4,706				4,706	
5-01115 STAT HOLIDAY PAY	689								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	18,190	18,608	19,312	18,608		845		19,453	4.54%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,224	11,102	10,978	11,102		962		12,064	8.67%
5-01254 CLOTHING/BOOT ALLOWANCE	471	501	216	501				501	
5-02054 CHEMICALS	67,021	70,000	85,635	70,000		20,000		90,000	28.57%
5-02102 ELECTRICITY	58,124	95,000	68,631	95,000		(25,000)		70,000	(26.32%)
5-02104 PHONE	661	600	718	600		125		725	20.83%
5-02200 GASOLINE	1,732								
5-02220 VEHICLE EXPENSE	10,300	10,918	10,918	10,918				10,918	
5-02388 OVERTIME MEALS	15		15						
5-02410 EQUIPMENT MAINTENANCE	115,199	65,000	35,695	65,000				65,000	
5-02420 BUILDING MAINTENANCE	32,274	39,500	40,652	39,500		2,500		42,000	6.33%
5-05144 QUALITY ASSURANCE/CONTROL	5,719	11,000	9,008	11,000		(1,000)		10,000	(9.09%)
Expense Total	409,653	412,243	374,205	412,243		782		413,025	0.19%
Net Expense / (Net Revenue)	409,653	412,243	374,205	412,243		782		413,025	0.19%

5-02054 Chemicals - Increase in the cost of aluminum sulfate

5-02102 Electricity - Right sized based on historical actuals

City of Sarnia

2024 Approved Operating Budget

3507 BIO-SOLIDS

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	198,868	172,105	207,443	172,105		131,899		304,004	76.64%
5-01025 SALARIES - OVERTIME	9,100	30,003	22,692	30,003		1		30,004	
5-01055 WAGES - OVERTIME	93								
5-01115 STAT HOLIDAY PAY	919								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	42,741	37,852	47,522	37,852		28,618		66,470	75.60%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,240	22,177	22,979	22,177		15,003		37,180	67.65%
5-01254 CLOTHING/BOOT ALLOWANCE	941	1,512	432	1,512				1,512	
5-02054 CHEMICALS	166,365	158,750	189,649	158,750		11,250		170,000	7.09%
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	126,665	200,000	156,856	200,000		(15,000)		185,000	(7.50%)
5-02200 GASOLINE	5,825	4,000	3,445	4,000				4,000	
5-02220 VEHICLE EXPENSE	26,900	28,514	28,781	28,514				28,514	
5-02388 OVERTIME MEALS	77	400	317	400				400	
5-02410 EQUIPMENT MAINTENANCE	88,636	150,000	101,549	150,000		(10,000)		140,000	(6.67%)
5-02420 BUILDING MAINTENANCE	34,545	10,000	9,274	10,000				10,000	
5-04010 MANAGEMENT SERVICES	161,000	155,000	288,201	155,000		25,127		180,127	16.21%
5-04910 OTHER PURCHASED SERVICES	2,101	109,260	30,114	109,260		(34,260)		75,000	(31.36%)
Expense Total	886,016	1,079,573	1,109,254	1,079,573		152,638		1,232,211	14.14%
Net Expense / (Net Revenue)	886,016	1,079,573	1,109,254	1,079,573		152,638		1,232,211	14.14%

Salaries & Benefits - Re-allocation of salaries from **3505 Water Pollution Control Centre**, right-size salaries to 2023 actual, progressions through salary grid and estimated contractual increases with related statutory and non-statutory benefit costs

5-02054 Chemicals - Increase in the cost of aluminum sulfate

5-02055 Nviro Chemicals - Aekaline Admixture - Right sized based on historical actuals

5-02410 Equipment Maintenance - Right sized based on historical actuals

5-04010 Management Services - Contractual increase

5-04910 Othe Purchased Services - Right sized based on historical actuals

City of Sarnia

2024 Approved Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	48,725	47,736	31,212	47,736		96,468		144,204	202.09%
5-01025 SALARIES - OVERTIME	(2)								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,557	10,283	7,496	10,283		21,734		32,017	211.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,071	5,774	7,889	5,774		15,313		21,087	265.21%
5-01254 CLOTHING/BOOT ALLOWANCE	471		471						
5-02466 CONTRACT EXPENSE	448,374	451,689	451,689	451,689		61,190		512,879	13.55%
5-02490 WORKS CENTRE OPERATION	701,489	688,289	688,289	688,289				688,289	
5-05140 REALTY TAXES	301,357	313,411	313,411	313,411				313,411	
5-05650 ALLOCATED ADMINISTRATION	936,907	1,501,712	1,501,712	1,501,712		59,971		1,561,683	3.99%
5-06100 CONTRIBUTION TO RESERVES	(191,849)	111,487	111,487	111,487				111,487	
Expense Total	2,266,100	3,130,381	3,113,656	3,130,381		254,676		3,385,057	8.14%
Net Expense / (Net Revenue)	2,266,100	3,130,381	3,113,656	3,130,381		254,676		3,385,057	8.14%

Salaries & Benefits - Re-allocation of salaries from **3700 Water Administration** and **3036 Engineering - Construction**, 1/4 additional position request allocated from **2022 Information Technology** and 1/3 additional position request allocated from **3005 Public Works - Administration** and estimated contractual increase with related statutory and non-statutory benefit costs

5-02466 Contract Expense - Contractual increase of 5.5% for inflation plus customer growth

5-05650 Allocated Administration - Increase in costs to perform services for general operating departments

5-06100 Contribution to Reserve - See chart below

City of Sarnia

2024 Approved Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

Reserve #	Reserve Name	2023 Approved Budget	2024 Approved Budget
6225	SelfInsuranceReserve	21,142	21,142
6615	CapitalInfrastructureReserve	90,345	90,345
Total		\$ 111,487	\$ 111,487

City of Sarnia

2024 Approved Operating Budget

3590 SEWER AREA - REVENUE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(20,115,080)	(22,451,913)	(22,419,461)	(22,366,913)		(1,993,265)		(24,360,178)	8.50%
Revenue Total	(20,115,080)	(22,451,913)	(22,419,461)	(22,366,913)		(1,993,265)		(24,360,178)	8.50%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(20,115,080)	(22,451,913)	(22,419,461)	(22,366,913)		(1,993,265)		(24,360,178)	8.50%

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

City of Sarnia

2024 Approved Operating Budget

3600 STORM SEWER MAINTENANCE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(826,055)	(904,344)	(803,548)	(904,344)		51,032		(853,312)	(5.64%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(61,558)	(43,000)	(42,752)	(43,000)				(43,000)	
Revenue Total	(887,613)	(947,344)	(846,300)	(947,344)		51,032		(896,312)	(5.39%)
EXPENSES									
5-01000 SALARIES	18,888	40,910	42,657	40,910		1,120		42,030	2.74%
5-01025 SALARIES - OVERTIME	1,997		114						
5-01050 WAGES	334,481	399,403	321,886	399,403		(142,759)		256,644	(35.74%)
5-01055 WAGES - OVERTIME	22,644	35,908	20,401	35,908				35,908	
5-01060 WAGES - CASUAL						30,314		30,314	
5-01095 CALL DUTY	960								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,266	97,609	79,627	97,609		(23,956)		73,653	(24.54%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	33,486	63,877	44,512	63,877		(15,751)		48,126	(24.66%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,285		2,242						
5-02388 OVERTIME MEALS	2,079	2,000	2,381	2,000				2,000	
5-03005 MATERIALS	19,583	20,000	19,365	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	144,294	50,000	75,467	50,000		100,000		150,000	200.00%
5-06100 CONTRIBUTION TO RESERVES	237,647	237,637	237,647	237,637				237,637	
Expense Total	887,610	947,344	846,299	947,344		(51,032)		896,312	(5.39%)
Net Expense / (Net Revenue)	(3)		(1)						

4-00580 Sewer Surcharge - Decrease in revenue collected through sewer surcharges required to fund the Storm Sewer Maintenance department

Salaries & Benefits - Re-allocation of wages to **3500 Sanitary Sewer Maintenance** and re-classification of wages from **5-01050 Wages** to **5-01060 Wages - Casual**; partly offset by estimated contractual increase with related statutory and non-statutory benefit costs

5-04910 - Other Purchased Services - Increase to enhance the ditching program to reduce flooding

5-06100 Contribution to Reserve - See chart below

City of Sarnia

2024 Approved Operating Budget

3600 STORM SEWER MAINTENANCE

Reserve #	Reserve Name	2023 Approved Budget	2024 Approved Budget
6616	SewerInfrastructureReserve	187,081	187,081
6616	SewerInfrastructureReserve	50,556	50,556
Total		\$ 237,637	\$ 237,637

Water



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City of Sarnia

2024 Approved Operating Budget

3700 WATER - ADMINISTRATION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	44,733	47,736	38,903	47,736		82,951		130,687	173.77%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,444	10,283	6,341	10,283		18,810		29,093	182.92%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,672	5,774	2,443	5,774		14,675		20,449	254.16%
5-02500 LAWSS ADMINISTRATION	455,333	529,129	529,129	529,129		18,291		547,420	3.46%
5-04005 INSURANCE	97,943	117,544	110,201	117,544		(1,296)		116,248	(1.10%)
5-05114 LAWSS OPERATING COSTS	3,113,714	3,216,826	3,216,825	3,216,826		296,507		3,513,333	9.22%
5-05650 ALLOCATED ADMINISTRATION	409,400	426,400	426,400	426,400		30,800		457,200	7.22%
5-05710 CITY'S SHARE LAWSS CAPITAL	2,804,339	3,172,635	3,172,637	3,172,635		284,042		3,456,677	8.95%
5-06100 CONTRIBUTION TO RESERVES	(242,822)								
Expense Total	6,692,756	7,526,327	7,502,879	7,526,327		744,780		8,271,107	9.90%
Net Expense / (Net Revenue)	6,692,756	7,526,327	7,502,879	7,526,327		744,780		8,271,107	9.90%

Salaries & Benefits - One additional position requested, 1/4 additional position request allocated from **2022 Information Technology** and 1/3 additional position request allocated from **3005 Public Works - Administration**, re-allocation of salaries from **3036 Engineering - Construction** and estimated contractual increase with related statutory and non-statutory benefit costs; partly offset by re-allocation of salaries to **3510 Sewer - General Administration**

5-02500 LAWSS Administration - Increase of 8.66% in City's portion of LAWSS draft budget

5-05114 LAWSS Operating Costs - Increase of 8.66% in City's portion of LAWSS draft budget

5-05650 Allocated Administration - Increase in costs to perform services for general operating departments

5-05710 City's Share LAWSS Capital - Increase of 8.66% in City's portion of LAWSS draft budget

City of Sarnia

2024 Approved Operating Budget

3700 WATER - ADMINISTRATION

2023	LAWSS Approved 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

2024	LAWSS Proposed Budget			City of Sarnia Portion (Flows = 60.09%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500 LAWSS Administration	911,000		911,000	547,420		547,420
5-05114 LAWSS Operating	6,066,785	-220,000	5,846,785	3,645,531	-132,198	3,513,333
5-05710 LAWSS Capital	18,599,500	-12,847,000	5,752,500	11,176,440	-7,719,762	3,456,677
Total	25,577,285	-13,067,000	12,510,285	15,369,391	-7,851,960	\$7,517,430

City of Sarnia

2024 Approved Operating Budget

3705 WATER - DISTRIBUTION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(3,279)								
Revenue Total	(3,279)								
EXPENSES									
5-01000 SALARIES	227,419	251,744	255,895	251,744		6,918		258,662	2.75%
5-01025 SALARIES - OVERTIME	46,778		18,849						
5-01050 WAGES	902,715	951,495	936,955	951,495		(13,069)		938,426	(1.37%)
5-01055 WAGES - OVERTIME	279,523	335,178	246,367	335,178				335,178	
5-01060 WAGES - CASUAL			2			30,160		30,160	
5-01095 CALL DUTY	6,115		6,990						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	261,023	270,662	282,656	270,662		8,591		279,253	3.17%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	145,461	169,411	167,558	169,411		16,090		185,501	9.50%
5-01254 CLOTHING/BOOT ALLOWANCE	7,355	7,322	8,919	7,322				7,322	
5-02102 ELECTRICITY	2,099	4,500	3,797	4,500				4,500	
5-02104 PHONE	7,264	7,000	8,055	7,000				7,000	
5-02220 VEHICLE EXPENSE	324,400	343,864	343,864	343,864				343,864	
5-02300 OFFICE EXPENSES	26	2,050	370	2,050				2,050	
5-02311 TRAINING & EDUCATION	20,754	33,125	33,003	33,125				33,125	
5-02388 OVERTIME MEALS	11,965	15,000	12,024	15,000		(1,000)		14,000	(6.67%)
5-02466 CONTRACT EXPENSE	580,331	610,427	610,427	610,427		(15,300)		595,127	(2.51%)
5-02467 CONTRACT EXPENSE ABOVE FIXED	30,797	26,203	22,073	26,203		(1,203)		25,000	(4.59%)
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03004 MATERIALS - WATER METERS	38,249	26,203	24,205	26,203		(1,585)		24,618	(6.05%)
5-03005 MATERIALS	502,449	350,000	401,248	350,000		7,000		357,000	2.00%
5-04910 OTHER PURCHASED SERVICES	331,434	350,000	575,253	350,000		20,000		370,000	5.71%
5-05500 REPLACEMENT EQUIPMENT	20,018	10,000	5,000	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	640,007	1,190,312	1,190,312	1,190,312		29,171		1,219,483	2.45%
5-06100 CONTRIBUTION TO RESERVES	5,988,367	5,598,984	5,598,984	5,598,984		325,275		5,924,259	5.81%
Expense Total	11,119,138	11,298,069	11,497,395	11,298,069		411,048		11,709,117	3.64%

City of Sarnia

2024 Approved Operating Budget

3705 WATER - DISTRIBUTION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
Net Expense / (Net Revenue)	11,115,859	11,298,069	11,497,395	11,298,069		411,048		11,709,117	3.64%

Salaries & Benefits - Re-classification of wages from **5-01050 Wages** to **5-01060 Wages - Casual**, overall increase due to estimated contractual increases with related statutory and non-statutory benefit costs

5-02466 Contract Expense - Contractual increase of 5.5% for inflation plus customer growth and a re-allocation to **3510-5-02466 Contract Expense**

5-03005 Materials - Increase in the cost of materials

5-04910 Other Purchased Services - Increase in the cost of purchased services and right sized based on historical actuals

5-05650 Allocated Administration - Increase in the cost to perform services for general operating departments

5-06100 Contribution to Reserve - see chart below

Reserve #	Reserve Name	2023 Approved Budget	2024 Approved Budget
6617	WaterInfrastructureReserve	5,533,193	5,858,468
6615	CapitalInfrastructureReserve	57,595	57,595
6225	SelfInsuranceReserve	8,196	8,196
Total		\$ 5,598,984	\$ 5,924,259

City of Sarnia

2024 Approved Operating Budget

3706 WATER - LEAD REDUCTION

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00930 COSTS RECOVERED	(326,218)	(140,000)	(137,765)	(140,000)		140,000			(100.00%)
Revenue Total	(326,218)	(140,000)	(137,765)	(140,000)		140,000			(100.00%)
EXPENSES									
5-01050 WAGES	125,197	224,192	(1,093)	224,192		(224,192)			(100.00%)
5-01055 WAGES - OVERTIME	1,338		1,550						
5-01060 WAGES - CASUAL			117,191						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,625	46,551	13,157	46,551		(46,551)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		13,399		13,399		(13,399)			(100.00%)
5-02104 PHONE	2,865	2,500	511	2,500				2,500	
5-02220 VEHICLE EXPENSE	9,000	9,540	9,540	9,540				9,540	
5-02300 OFFICE EXPENSES	568	10,000	2,500	10,000		(10,000)			(100.00%)
5-02302 ADVERTISING		5,000		5,000				5,000	
5-02303 POSTAGE	2,369	3,000	1,006	3,000				3,000	
5-03005 MATERIALS	1,079	5,000	3,013	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	142,526	10,000	143,339	10,000		27,000		37,000	270.00%
5-05100 FACILITY RENT	10,386	12,000		12,000		(12,000)			(100.00%)
5-05124 TESTING	14,303	20,000	3,313	20,000		(5,000)		15,000	(25.00%)
Expense Total	326,256	361,182	294,027	361,182		(284,142)		77,040	(78.67%)
Net Expense / (Net Revenue)	38	221,182	156,262	221,182		(144,142)		77,040	(65.17%)

4-00930 Costs Recovered - 3706 Water-Lead Reduction was a net zero operating department until such time that \$1.5 million in perviously approved 2018 and 2019 Capital funding was fully utilized. This funding was fully utilized in 2023.

5-04910 Other Purchased Services - Increase required to complete the remaining exploratory services

All budget reductions in **3706 Water-Lead Reduction** are due to the program coming to an end

City of Sarnia

2024 Approved Operating Budget

3790 WATER - REVENUE

Account	2022 Actuals	2023 Budget	2023 Forecast	2024 Base Budget	2024 One Time Budget	2024 Non-Service Level	2024 Service Level	2024 Approved Budget	Variance 2024 to 2023 Budget
REVENUE									
4-00570 WATER BILLINGS	(17,706,473)	(18,955,323)	(18,944,394)	(18,955,323)		(1,011,686)		(19,967,009)	5.34%
4-00571 HYDRANT USAGE CHARGE	(10,574)	(12,000)	(11,834)	(12,000)				(12,000)	
4-00572 WATER SHUT-OFF FEE		(428)		(428)				(428)	
4-00900 SUNDRY REVENUE	(27,573)	(35,000)	(28,384)	(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	(61,208)	(40,000)	(35,152)	(40,000)				(40,000)	
Revenue Total	(17,808,654)	(19,045,577)	(19,022,590)	(19,045,577)		(1,011,686)		(20,057,263)	5.31%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(17,808,654)	(19,045,577)	(19,022,590)	(19,045,577)		(1,011,686)		(20,057,263)	5.31%

4-00570 Water Billings - Increase in revenue collected through water distribution/consumption charges required to fund the water budget

2024

Capital Budget



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2024 APPROVED 10-YEAR CAPITAL PLAN

Category	Division	Department	Project Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Grand Total		
General Government	Community Services	Facilities	Bright's Grove Library	(2,000,000)										(2,000,000)		
			City Hall Improvements	(250,000)		(250,000)	(75,000)	(100,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(2,175,000)		
			Clearwater Arena Improvements	(500,000)	(450,000)	(1,250,000)	(1,250,000)	(1,000,000)	(1,750,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(10,700,000)		
			Engineering Facilities			(30,000)									(30,000)	
			Progressive Auto Sales Arena Improvements	(1,800,000)	(2,300,000)	(1,500,000)	(1,150,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(13,250,000)	
			Pat Stapleton Arena Improvements	(675,000)	(800,000)	(1,000,000)	(1,000,000)	(1,000,000)	(400,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(8,875,000)	
		Parks and Recreation	Blackwell Park			(100,000)										(100,000)
			Errol Russell Park Improvements		(200,000)											(200,000)
			Germain Park			(1,000,000)	(1,000,000)	(1,000,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(10,500,000)	
			Norm Perry Park		(200,000)											(200,000)
			Parks Equipment		(300,000)											(300,000)
			Playground Equipment		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(2,500,000)
			Tecumseh Park/Cox Youth Centre Improvements		(1,100,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(400,000)	(400,000)	(400,000)	(5,300,000)
			Community Services Total			(7,225,000)	(5,350,000)	(5,730,000)	(5,175,000)	(5,800,000)	(5,750,000)	(6,100,000)	(5,000,000)	(5,000,000)	(5,000,000)	(56,130,000)
	Corporate Services	Information Technology	IT Asset Replacements		(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(1,466,670)	
			Corporate Services Total		(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(1,466,670)	
	Engineering & Operations	Engineering	Active Transportation Projects - ICIP SAR-07		(100,000)										(100,000)	
			Bridges & Culverts		(670,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(18,670,000)	
			Oversized Load Corridor		(500,000)											(500,000)
			Rapids Parkway Road Extension		(2,900,000)											(2,900,000)
			Road Rehabilitation		(3,750,000)	(4,000,000)	(4,250,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(43,500,000)
			Shoreline Protection		(2,500,000)	(2,750,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(29,250,000)
			Streetlight Replacements		(200,000)	(200,000)	(200,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(300,000)	(2,400,000)
			Traffic Signals		(150,000)	(150,000)	(200,000)	(250,000)	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(350,000)	(2,550,000)
			Active Transportation Master Plan Projects		(1,000,000)	(600,000)	(700,000)	(700,000)	(800,000)	(800,000)	(800,000)	(800,000)	(900,000)	(900,000)	(900,000)	(8,100,000)
			Waterfront Master Plan Project - Ferry Dock Hill		(1,000,000)											(1,000,000)
		Operation Services	Former Michigan Avenue Landfill Remediation		(300,000)	(300,000)	(300,000)	(75,000)	(75,000)	(75,000)			(75,000)			(1,200,000)
Compost Site Improvements				(100,000)	(250,000)	(250,000)	(250,000)	(250,000)						(250,000)	(1,350,000)	
Public Works		Public Works Facilities Improvements		(510,000)	(660,000)	(2,125,000)	(1,650,000)	(2,100,000)	(2,000,000)	(1,650,000)	(775,000)	(350,000)	(400,000)		(12,220,000)	
Engineering & Operations Total				(13,680,000)	(10,910,000)	(13,025,000)	(12,675,000)	(13,225,000)	(12,925,000)	(12,500,000)	(11,800,000)	(11,300,000)	(11,700,000)	(11,700,000)	(123,740,000)	

2024 APPROVED 10-YEAR CAPITAL PLAN

Category	Division	Department	Project Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Grand Total		
General Government	Fire Services	Fire Services	Bunker Gear Replacement	(193,500)	(199,049)	(205,020)	(211,172)	(319,030)	(224,031)	(230,752)	(237,675)	(244,805)	(187,623)	(2,252,657)		
			Fire Station 1 - Fuel Storage Tank	(75,000)											(75,000)	
			Fire Station 1 - Roof Replacement										(175,000)			(175,000)
			Fire Station 4 - Air Compressor											(175,000)		(175,000)
			Fire Station 5 - Architectural Concept Design & Construction	(25,000)	(1,500,000)											(1,525,000)
			Fire Truck Replacements	(400,000)	(550,000)	(1,800,000)	(2,500,000)	(1,800,000)			(1,800,000)	(1,800,000)				(10,650,000)
			Station Paving		(570,000)											(570,000)
			Training & Storage Facility				(825,000)									(825,000)
			Water Rescue Boat	(480,000)												(480,000)
			Fire Services Total				(1,173,500)	(2,819,049)	(2,830,020)	(2,711,172)	(2,119,030)	(224,031)	(2,030,752)	(2,037,675)	(419,805)	(362,623)
General Government Total				(22,225,167)	(19,225,716)	(21,731,687)	(20,707,839)	(21,290,697)	(19,045,698)	(20,777,419)	(18,984,342)	(16,866,472)	(17,209,290)	(198,064,327)		
Transit	Engineering & Operations	Transit	Bus Stop Improvements - ICIP SAR-05	(69,095)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(969,095)		
			Fleet Replacement & Expansion - ICIP-SAR-04	(2,700,000)	(2,500,000)	(1,600,000)	(2,100,000)	(1,400,000)	(1,400,000)	(2,800,000)	(1,600,000)	(1,600,000)	(2,200,000)		(19,900,000)	
			Clearwater Arena - Transit Terminal Staff Facility	(250,000)												(250,000)
			Transit Facility Renovations - ICIP-SAR-11	(1,720,000)	(718,000)		(500,000)	(500,000)			(1,000,000)		(350,000)			(4,788,000)
			Maintenance Equipment Upgrades/Replacements - ICIP SAR-02				(450,000)					(500,000)		(250,000)		(1,200,000)
			Transit Terminal Upgrades - ICIP - SAR-06	(385,001)												(385,001)
			Transit Terminal Upgrades - ICIP - SAR-12	(2,100,000)												(2,100,000)
			Transit Fleet Upgrades - Zero Emissions	(2,500,000)	(2,500,000)											(5,000,000)
Engineering & Operations Total				(9,724,096)	(5,818,000)	(1,700,000)	(3,150,000)	(2,000,000)	(1,500,000)	(2,900,000)	(3,200,000)	(1,700,000)	(2,900,000)	(34,592,096)		
Transit Total				(9,724,096)	(5,818,000)	(1,700,000)	(3,150,000)	(2,000,000)	(1,500,000)	(2,900,000)	(3,200,000)	(1,700,000)	(2,900,000)	(34,592,096)		
Water & Sewer	Engineering & Operations	Engineering	Combined Sewer Separation	(8,731,500)	(8,500,000)	(8,500,000)	(8,500,000)	(8,500,000)	(9,000,000)	(9,500,000)	(9,500,000)	(10,000,000)	(10,000,000)	(90,731,500)		
			Flood Mitigation	(1,170,000)	(2,000,000)											(3,170,000)
			Plank Road Reconstruction	(1,100,000)												(1,100,000)
			Watermain Replacements	(2,640,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(3,000,000)	(3,000,000)	(3,500,000)	(3,500,000)		(28,140,000)	
			Vidal Street Watermain Replacements - ICIP	(4,625,000)	(2,675,000)	(2,600,000)										(9,900,000)
		Operation Services	Bright's Grove Sewage Treatment Facility				(2,000,000)						(400,000)			(2,400,000)
			Stormwater Management Facilities Rehabilitation			(500,000)	(500,000)	(100,000)	(500,000)	(100,000)	(100,000)	(100,000)	(100,000)			(2,000,000)
			Wastewater Pump-Lift Station Improvements	(950,000)	(2,150,000)	(950,000)	(2,150,000)	(950,000)	(2,250,000)	(1,500,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,500,000)		(17,400,000)
			St. Andrews Treatment Plant Equipment	(50,000)												(50,000)
			St. Andrews Treatment Plant Internal Road Paving		(150,000)	(150,000)	(150,000)	(150,000)								(600,000)
			St. Andrews Treatment Plant Administration Building Improvements		(5,000,000)	(500,000)	(1,000,000)	(1,000,000)								(7,500,000)
			St. Andrews Treatment Plant Process Improvements	(3,000,000)	(2,150,000)	(2,600,000)	(2,650,000)	(2,700,000)	(3,500,000)	(3,500,000)	(4,000,000)	(4,000,000)	(4,500,000)			(32,600,000)
			Public Works	Water Meter Replacements		(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(1,350,000)
			Engineering & Operations Total				(22,266,500)	(25,775,000)	(20,450,000)	(17,200,000)	(16,450,000)	(17,500,000)	(17,750,000)	(19,150,000)	(19,750,000)	(20,650,000)
Water & Sewer Total				(22,266,500)	(25,775,000)	(20,450,000)	(17,200,000)	(16,450,000)	(17,500,000)	(17,750,000)	(19,150,000)	(19,750,000)	(20,650,000)	(196,941,500)		

2024 APPROVED 10-YEAR CAPITAL PLAN

Category	Division	Department	Project Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Grand Total
Police	Police Services	Police Services	911 Communication	(300,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(1,100,000)
	Police Services Total			(300,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(1,100,000)
Police Total				(300,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(1,100,000)
Grand Total				(54,515,763)	(50,918,716)	(43,981,687)	(41,157,839)	(39,840,697)	(38,145,698)	(41,527,419)	(41,434,342)	(38,416,472)	(40,759,290)	(430,697,923)

2024 APPROVED 10-YEAR CAPITAL PLAN (UNFUNDED)

Division	Division	Department	Project Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Grand Total		
General Government	City Administration	Economic Development	Competitive Market Analysis – Business Parks		(5,250,000)	(6,000,000)								(11,250,000)		
			Sarnia Chris Hadfield Airport Master Plan Implementation			(473,000)	(1,434,000)	(925,000)	(287,000)	(9,723,000)	(1,383,000)	(75,000)		(14,300,000)		
			Harbour Project			(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(40,000,000)	
	City Administration Total					(5,250,000)	(11,473,000)	(6,434,000)	(5,925,000)	(5,287,000)	(14,723,000)	(6,383,000)	(5,075,000)	(5,000,000)	(65,550,000)	
	Community Services	Facilities	Clearwater Arena Improvements	(20,000,000)											(20,000,000)	
			Bright's Grove Library	(666,667)	(2,666,667)	(2,666,666)									(6,000,000)	
			Multi-Use Recreational Facility	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)							(35,000,000)	
			Asset Management - Facility Improvements	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(10,000,000)	
		Parks and Recreation	Germain Park	(5,000,000)												(5,000,000)
			Norm Perry Park				(2,500,000)	(2,500,000)	(2,500,000)							(7,500,000)
	Community Services Total				(33,666,667)	(10,666,667)	(12,666,666)	(12,500,000)	(12,500,000)	(3,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(89,500,000)	
	Engineering & Operations	Engineering	Waterfront Master Plan Projects	(5,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(8,941,200)	(3,788,100)	(6,555,300)	(1,476,000)	(3,000,000)	(40,760,600)	
			Asset Management - Road Rehabilitation	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(10,000,000)	
		Engineering & Operations Total				(6,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(9,941,200)	(4,788,100)	(7,555,300)	(2,476,000)	(4,000,000)	(50,760,600)
	General Government Total				(39,666,667)	(19,916,667)	(28,139,666)	(22,934,000)	(22,425,000)	(18,728,200)	(20,511,100)	(14,938,300)	(8,551,000)	(10,000,000)	(205,810,600)	
Transit	Engineering & Operations	Transit	Electric Transit Fleet	(3,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(12,000,000)		
			Engineering & Operations Total				(3,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(12,000,000)
Transit Total				(3,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(12,000,000)		
Water & Sewer	Engineering & Operations	Engineering	Flood Mitigation	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(20,000,000)		
			Asset Management - Watermain, Sanitary, and Storm Sewer Replacements	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(10,000,000)	
	Engineering & Operations Total				(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(30,000,000)	
Water & Sewer Total				(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(30,000,000)		
Police	Police Services	Police Services	Police Headquarters	(4,000,000)										(4,000,000)		
			TBD	-	-	-	-	-	-	-	-	-	-	-		
	Police Services Total				(4,000,000)	-	-	-	-	-	-	-	-	-	(4,000,000)	
Police Total				(4,000,000)	-	-	-	-	-	-	-	-	-	(4,000,000)		
Grand Total				(49,666,667)	(23,916,667)	(32,139,666)	(26,934,000)	(26,425,000)	(22,728,200)	(24,511,100)	(18,938,300)	(12,551,000)	(14,000,000)	(251,810,600)		

2024 APPROVED CAPITAL BUDGET - BY FUNDING SOURCE

Division	Division	Department	Project Name	Sub-Project Name	New/Existing	Tax Levy	Transit Levy	Rates	Development Charges	Grants Donations	Grand Total			
General Government	Community Services	Facilities	City Hall Improvements	Space Modernization	New	(250,000)					(250,000)			
				Progressive Auto Sales Arena Improvements	Roof Replacement	Existing	(200,000)					(200,000)		
				Rink 1 - OHL Standard Boards & Glass Replacement	New	(700,000)			(700,000)					
				Elevator Upgrades	New	(200,000)			(200,000)					
				Refrigeration Plant Replacement - Design	New	(700,000)			(700,000)					
				Clearwater Arena Improvements	Building Improvements	New	(500,000)			(500,000)				
		Bright's Grove Library	TBD	New	(2,000,000)			(2,000,000)						
		Parks and Recreation	Pat Stapleton Arena Improvements	Score Clock Replacement	New	(80,000)						(80,000)		
				Exhaust Fan System	New	(50,000)						(50,000)		
				Legionnaires Dressing Room	Existing	(425,000)			(425,000)					
				Interior Building Renovation	New	(120,000)			(120,000)					
				Norm Perry Park	Replacement Bleachers & Bollards	Existing				(200,000)			(200,000)	
				Parks and Recreation	Tecumseh Park/Cox Youth Centre Improvements	Ball Diamond Re-Development	Existing	(1,000,000)						(1,000,000)
		Park Furniture Modernization	New			(100,000)						(100,000)		
		Playground Equipment	Twin Lakes, Coronation, Grace, Crescent Parks			New	(200,000)						(200,000)	
		Errol Russell Park Improvements	Scoreboard Replacement			New				(200,000)			(200,000)	
		Parks Equipment	Sportsfield, turf, power-washing, radio communication equipment			New	(300,000)						(300,000)	
		Community Services Total						(6,825,000)			(400,000)	(7,225,000)		
	Corporate Services	Information Technology	IT Asset Replacements	Site Based Switches	New	(65,000)						(65,000)		
				Wireless Access Points	New	(41,667)						(41,667)		
				Uninterruptible Power Supplies (UPS)	New	(40,000)							(40,000)	
	Corporate Services Total						(146,667)				(146,667)			
	Engineering & Operations	Engineering	Bridges & Culverts	Gladwish Culvert Extension	New						(120,000)	(120,000)		
				Bridgen Road Culvert	New						(350,000)	(350,000)		
				Inspections/Design	New	(200,000)							(200,000)	
				Oversized Load Corridor	Utility Upgrades/Roadwork/Dock	Existing	(260,000)				(240,000)		(500,000)	
				Rapids Parkway Road Extension	Phase III	Existing	(1,550,000)		(600,000)		(750,000)		(2,900,000)	
				Road Rehabilitation	TBD	New	(100,000)				(3,650,000)		(3,750,000)	
				Shoreline Protection	Shoreline Revetment & Groynes	New					(2,500,000)		(2,500,000)	
				Traffic Signals	Poles, Heads, Controllers, and Wiring Replacements	Existing	(150,000)							(150,000)
				Streetlight Replacements	Pole and Wiring Replacement	New	(200,000)							(200,000)
				Active Transportation Projects - ICIP SAR-07	Pedestrian Crossing/Signals	Existing	(26,670)					(73,330)		(100,000)
Operation Services				Former Michigan Avenue Landfill Remediation	Other ATMP Projects	Existing	(300,000)							(300,000)
					Tashmoo Avenue Paved Shoulder	Existing	(700,000)							(700,000)
		Waterfront Master Plan Projects	Ferry Dock Hill - Construction		Existing	(1,000,000)						(1,000,000)		
		Compost Site Improvements	Internal Road Paving		New	(100,000)							(100,000)	

2024 APPROVED CAPITAL BUDGET - BY FUNDING SOURCE

Division	Division	Department	Project Name	Sub-Project Name	New/Existing	Tax Levy	Transit Levy	Rates	Development Charges	Grants Donations	Grand Total	
General Government	Engineering & Operations	Public Works	Public Works Facilities Improvements	HVAC Upgrade	Existing	(83,333)		(166,667)			(250,000)	
				Facility Design	New	(56,667)		(113,333)			(170,000)	
				Camera PVR Upgrade	New	(13,333)		(26,667)	(40,000)			
				Sign Board and Building Signage	New	(16,667)		(33,333)	(50,000)			
	Engineering & Operations Total						(5,056,670)		(940,000)	(750,000)	(6,933,330)	(13,680,000)
	Fire Services	Fire Services			Bunker Gear Replacement	New	(193,500)					(193,500)
					Fire Truck Replacements	New	(400,000)				(400,000)	
					Fire Station 5 - Architectural Concept Design & Construction	New	(25,000)			(25,000)		
					Fire Station 1 - Fuel Storage Tank	New	(75,000)			(75,000)		
					Water Rescue Boat	New	(480,000)			(480,000)		
	Fire Services Total						(1,173,500)					(1,173,500)
	General Government Total						(13,201,837)		(940,000)	(1,150,000)	(6,933,330)	(22,225,167)
	Transit	Engineering & Operations	Transit		Bus Stop Improvements - ICIP SAR-05	Shelters & Concrete Pads	Existing		(69,095)			(69,095)
					Fleet Replacement & Expansion - ICIP-SAR-04	Conventional Transit Bus Replacements	Existing				(2,700,000)	(2,700,000)
					Clearwater Arena - Transit Terminal Staff Facility	Break Area & Washrooms	New	(250,000)			(250,000)	
Transit Facility Renovations - ICIP-SAR-11					Roof Replacement	New				(1,000,000)	(1,000,000)	
					Garage Door Replacements	New				(420,000)	(420,000)	
					Fuel Pumps & Storage Tank Replacements	New				(300,000)	(300,000)	
Transit Terminal Upgrades - ICIP - SAR-06					Clearwater Transit Terminal	Existing				(385,001)	(385,001)	
Transit Terminal Upgrades - ICIP - SAR-12					Downtown Terminal Island	Existing				(2,100,000)	(2,100,000)	
Transit Fleet Upgrades - Zero Emissions					TBD	New				(2,500,000)	(2,500,000)	
Engineering & Operations Total						(250,000)	(69,095)			(9,405,001)	(9,724,096)	
Transit Total						(250,000)	(69,095)			(9,405,001)	(9,724,096)	
Water & Sewer	Engineering & Operations	Engineering		Combined Sewer Separation	Victoria, Queen, Wellington, Stuart, Tecumseh, Rose Streets	New	(617,356)	(5,556,206)		(2,557,938)	(8,731,500)	
				Plank Road Reconstruction	Plank Road - Phase 2	Existing		(426,093)		(673,907)	(1,100,000)	
				Watermain Replacements	Telfer Road	New		(2,640,000)		(2,640,000)		
				Flood Mitigation	Pumping Stations 16 & 17	New		(1,170,000)		(1,170,000)		
				Vidal Street Watermain Replacements - ICIP	Vidal Street South (Btw LaSalle Line & Suncor Access Road)	New		(1,233,488)		(3,391,513)	(4,625,000)	
		Operation Services		Wastewater Pump-Lift Station Improvements	PS# 35, PS#54 Diesel Generator Replacements	New			(650,000)	(650,000)		
					PS# 11 & PS# 13 Smith & Loveless Replacements - Engineering	New			(300,000)	(300,000)		
				St. Andrews Treatment Plant Equipment	Basket Crane	New			(50,000)	(50,000)		
				St. Andrews Treatment Plant Process Improvements	Phase 2 - Biosolids Upgrades	Existing			(1,000,000)	(1,000,000)		
					Process Improvements	Existing			(2,000,000)	(2,000,000)		
Engineering & Operations Total						(617,356)		(15,025,786)		(6,623,358)	(22,266,500)	
Water & Sewer Total						(617,356)		(15,025,786)		(6,623,358)	(22,266,500)	

2024 APPROVED CAPITAL BUDGET - BY FUNDING SOURCE

Division	Division	Department	Project Name	Sub-Project Name	New/Existing	Tax Levy	Transit Levy	Rates	Development Charges	Grants Donations	Grand Total
Police	Police Services	Police Services	911 Communication	Next Generation NG911 Upgrades	Existing	(300,000)					(300,000)
	Police Services Total					(300,000)					(300,000)
Police Total						(300,000)					(300,000)
Grand Total						(14,369,193)	(69,095)	(15,965,786)	(1,150,000)	(22,961,688)	(54,515,763)

2024

Reserve & Reserve Fund Budget



SARNIA
ONTARIO

Reserve and Reserve Funds

Obligatory (have external restrictions):

Reserve Fund Name	Code	Purpose
Building Permit Revenue	6035	Administered under the <i>Building Code Act</i> . This reserve is used to offset Building Department administration and enforcement costs.
Development Charges (DCs)	6015	Development charges are collected to fund future City projects required to support expansion of the current infrastructure associated with growth and development. All capital items must be identified in the Development Charge Background Study to be eligible. The Background Study and Development Charges by-law that set the rates are updated every 5 years – last updates completed in 2019 and 2021.
Disaster Mitigation Adaptation Fund (DMAF)	6060	\$10.4M in funding provided through the DMAF fund for a flooding & overflow mitigation project as per the approved agreement ending March 31, 2028.
Canada Communities Building Fund (formerly Federal Gas Tax)	6025	Canada Communities Building Fund is provided from the Federal Government as per an agreement with the Association of Municipalities of Ontario (AMO). Canada Communities Building Fund monies are to be used on Capital Projects defined in the agreement; the use of the funds must be reported to the AMO as well as outcomes from completed projects. Approved categories include road water and sewer, parks facilities, brownfields, etc.
Federal Harbour	6040	For the maintenance and operation of the Sarnia Harbour. Expenses must meet the eligibility requirements as per the divestiture agreement. Agreement is for a 15-year term ending March 27, 2028, with a possible 5-year extension.
ICIP (Investing in Canada Plan)	6055	For revenues and expenditures allocated as part of the Investing in Canada Infrastructure Program. Investment in infrastructure projects will be allocated based on four priority areas in Ontario: public transit; green infrastructure; community, culture & recreation infrastructure; rural and northern communities.
OCIF (Ontario Community Infrastructure Fund)	6045	The OCIF (Ontario Community Infrastructure Fund) builds on the work municipalities have undertaken to prioritize their core infrastructure needs through comprehensive asset management planning. The objective is to transition to full formula-based funding over time as critical projects are addressed and asset management plans are in place and used to guide infrastructure planning and investment decisions.
Ontario Municipal Commuter Cycling	6050	The Ontario Municipal Commuter Cycling Grant was provided from the Province of Ontario to be used on Capital Projects as defined in the agreement, with the City funding a minimum 20% of the eligible costs of each eligible project. Projects must be primarily for and increase commuter cycling. Agreement ended March 31, 2021.
Other Senior Government Grants	6065	For revenues and expenditures as part of short term or other senior government grants i.e. Streamline Development Application Fund
Parkland Dedication	6005	Established under the <i>Planning Act</i> to provide funds for City parks improvements and other recreation purposes.
Provincial Gas Tax	6020	Provincial Gas Tax is provided by the Provincial Government as per an agreement with the AMO. Provincial Gas Tax monies are to be used on Capital Projects for the Transit Department, as well as supplementing Transit operating costs defined in the agreement.

Discretionary:

Reserve and Reserve Fund Name	Code	Purpose
Airport	6265	To fund the operation and maintenance of the Chris Hadfield Airport.
Airport Operator	6375	To provide operational support to the operator of Chris Hadfield Airport. Council approved to maintain subsidy for three years ending in 2025.
Bluewater Gymnastics	6340	To provide for major repairs and replacement for the Bluewater Gymnastics Building located at Lottie Neely Park.
Business Park	6300	To fund costs related to the development of industrial business parks.
Canatara Park Projects	6370	Funds donated to the City from the Estate of Edna Pocock for the purpose of capital projects and/or maintenance for Canatara Park.
Community Improvement Plan Reserve Eliminated 2024	6385	To fund and maintain the CIP program approved by Council. CIP initiatives will be funded through the 5005 Planning operating budget beginning in 2024.
Development Contingency	6350	Fund the municipal portion of development services.
Elm-High-Ex-Wood Park	6250	Monies collected by the Elm-High-Ex-Wood home owners association to build a passive park.
Facade Improvement Loan	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Facade Loan program.
Internal Borrowing Reserve	6900	To fund internal borrowing between reserves when borrowing is done against the total Reserve and Discretionary Reserve Fund balance rather than against a specific reserve.
Legacy Fund	6270	To accumulate funds for a major municipal expenditure that would benefit the citizens of the community. The disbursement should be as broad as possible so as not to favour any one group or organization.
Police Services Board Discretionary Fund New 2024	6390	The Police Services Board has notified the Finance Department that a resolution was passed to approve the creation of a new discretionary reserve fund in perpetuity, pursuant to Sections 132 (2) and 133 (3) of the <i>Police Services Act</i> . This reserve fund will be funded by disposals of property in police service possession that was seized and not reclaimed such as bicycles, personal property, or unclaimed money. This reserve fund can be used for any purpose the Police Services Board considers in the public interest and does not fall within the scope or direction of City Council.
Sarnia Harbour	6365	For maintenance and operation of the Sarnia Harbour. All ineligible expenses from 6040 Federal Harbour (Obligatory/Externally Restricted Reserve) are paid through this reserve.
Self-Insurance	6225	Deductibles on insurance claims against the City are funded from this reserve.
Strangway Centre Endowment	6240	This was set up through a bequest. Annual interest earned is transferred into the Strangway budget to help maintain reasonable membership rates.
Tourism Infrastructure Reserve	6380	To fund tourism infrastructure projects from the funds received from MAT tax revenues.
WSIB Self Insurance	6220	The City of Sarnia is a WSIB schedule 2 employer. This requires any WSIB claims processed during the year to be paid out of this reserve.

Reserve and Reserve Fund Name	Code	Purpose
YMCA	6235	Earnings on City established endowment fund of \$600,000 to be paid to YMCA.

Reserve:

Reserve and Reserve Fund Name	Code	Purpose
911 Equipment	6520	Ensure funds are available for the future replacement of essential 911 equipment. Funded from Sarnia Police Services budget.
Bright's Grove Library New 2024	6665	Council approved to direct funds to set up a reserve for the development and construction of the Bright's Grove Library.
Capital Infrastructure – Transit	6614	Provide funding for transit building repairs, upgrades, and future replacement as well as conventional bus replacement.
Capital Infrastructure	6615	Provide funding for infrastructure rehabilitation and replacement.
Capital Infrastructure - Sewer	6616	Provide funding for sewer infrastructure rehabilitation and replacement. Infrastructure included in this area are the City's pump stations, the Water Pollution Control Centre, all City storm and sanitary sewer mains and forcemains.
Capital Infrastructure - Water	6617	Provide funding for water infrastructure rehabilitation and replacement. Infrastructure included in this area are all City water meters, watermain valves and watermains.
Care-A-Van - Vehicle	6470	Funds to replace and maintain Care-A-Van vehicles.
Election Expenses	6400	To fund costs of Municipal Elections.
Ferry Dock Hill New 2024	6670	Council approved to direct funds to set up a reserve for the development of the Ferry Dock Hill waterfront area.
Operating Contingency	6581	To offset unforeseen and unexpected general levy expenses.
Organic Waste Program Transition	6655	Council approved to direct savings from transition of the municipal recycling program to a reserve to fund the future organic waste program.
Pedestrian Safety	6660	Council approved to direct funds to set up a reserve for repairs to damaged pedestrian walkways.
Police Building	6515	Provide funds for major building repairs and future replacement costs.
Police Equipment	6595	Used for the replacement of Police cruisers and other capital equipment items.
Police Operating Contingency	6565	To offset extraordinary and unforeseen expenditures related to Police expenses.
Seaway Kiwanis Campus	6635	To fund maintenance and future replacements within the Kiwanis Campus.
Sewer Rates Stabilization	6590	Used to offset unforeseen and unexpected sewer expenses impacting sewer rates.
Suncor Agora Capital	6650	To fund capital and amenity improvements within the park space defined as the Outdoor Stage & Gathering Area at Centennial Park. Funds were received from Naming Rights agreement ending in 2029.
Tax Stabilization	6580	To offset extraordinary and unforeseen general levy expenses, including property tax assessment appeals.
Tax Stabilization – Transit	6585	To offset extraordinary and unforeseen transit levy expenses, including property tax assessment appeals.
Water Rates Stabilization	6450	To offset extraordinary and unforeseen water expenses impacting water rates.

Reserve and Reserve Fund Name	Code	Purpose
Works Equipment	6525	Ensure funds are available for the future replacement of the majority of the City's rolling stock. This includes vehicles from Winter Maintenance, Water & Sewer Maintenance, Parks & Recreation, and Roads Maintenance.

2024 APPROVED 10-YEAR RESERVES PLAN SUMMARY

Reserve	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6005 Parkland Dedication Reserve Fund	109,371	129,371	149,371	169,371	189,371	209,371	229,371	249,371	269,371	289,371
6015 Development Charges	5,692,919	6,017,775	6,342,631	6,667,487	6,992,343	7,317,199	7,642,055	8,892,785	10,592,785	12,292,785
6020 Provincial Gas Tax	363,345	12,337	141,849	344,572	474,084	603,596	733,108	362,620	492,132	21,644
6025 Canada Community Building Fund	329,448	398,785	468,122	37,459	106,796	176,133	245,470	314,807	384,144	453,481
6035 Building Permit Revenue	1,378,288	1,152,711	927,134	701,557	475,980	250,403	24,826	0	0	0
6040 Federal Harbour Reserve Fund	138,033	-0	-0	-0	-0	-0	-0	-0	-0	-0
6045 OCIF	3,947,003	4,426,948	4,656,893	4,636,838	4,616,783	4,596,728	4,576,673	4,556,618	1,036,563	129,945
6050 Ontario Municipal Commuter Cycling	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464
6055 ICIP - Investing in Canada Infrastructure Program	0	0	0	0	0	0	0	0	0	0
6060 Disaster Mitigation Fund	0	0	0	0	0	0	0	0	0	0
6065 Other Senior Government Grants	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519
6220 WSIB Self Insurance	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803
6225 Self-Insurance Reserve	3,109,445	3,220,376	3,331,307	3,442,238	3,553,169	3,664,100	3,775,031	3,885,962	3,996,893	4,107,824
6230 Façade Improvement Loan	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347
6235 YMCA Reserve	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
6240 Strangway Centre Endowment	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208
6250 Elm-High-Ex-Wood Park	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377
6265 Airport	16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713
6270 Legacy Fund	46,017	43,617	41,217	38,817	36,417	34,017	31,617	29,217	26,817	24,417
6300 Business Park	395,999	384,432	372,865	361,299	349,732	338,165	326,599	315,032	303,465	291,899
6305 Perch Creek Harbour	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405
6340 Bluewater Gymnastics	210,579	234,243	257,907	281,572	305,236	328,900	352,565	376,229	399,893	423,558
6350 Development Contingency	47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017
6365 Sarnia Harbour	3,355,127	3,686,548	4,017,969	4,349,390	4,680,811	5,012,232	5,343,653	5,675,074	6,006,495	6,337,916
6370 Canatara Park Projects	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237
6375 Airport Operator	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663
6380 Tourism Infrastructure Reserve Fund	375,959	471,709	567,459	663,209	758,959	854,709	950,459	1,046,209	1,141,959	1,237,709
6385 Community Improvement Plan	0	0	0	0	0	0	0	0	0	0
6390 Police Services Board Discretionary Fund	0	0	0	0	0	0	0	0	0	0
6400 Election Expenses	302,340	453,510	0	151,170	302,340	453,510	0	151,170	302,340	453,510

2024 APPROVED 10-YEAR RESERVES PLAN SUMMARY

Reserve	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6450 Water Rates Stabilization	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667
6470 Care-A-Van - Vehicle	98,773	116,479	134,185	151,892	169,598	187,304	205,011	222,717	240,423	258,129
6515 Police Building	239,315	239,315	239,315	239,315	239,315	239,315	239,315	239,315	239,315	239,315
6520 911 Equipment	119,513	119,513	119,513	119,513	119,513	119,513	119,513	119,513	119,513	119,513
6525 Works Equipment	1,186,309	939,458	909,705	1,107,905	1,545,457	2,234,326	3,187,081	4,416,914	5,937,679	7,763,924
6565 Police Operating Contingency	292,994	292,994	292,994	292,994	292,994	292,994	292,994	292,994	292,994	292,994
6580 Tax Stabilization	278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090
6581 Operating Contingency	3,265,052	3,515,052	3,765,052	4,015,052	4,265,052	4,515,052	4,765,052	5,015,052	5,265,052	5,515,052
6585 Tax Stabilization - Transit	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969
6590 Sewer Rates Stabilization	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116
6595 Police Equipment	169,086	169,086	169,086	169,086	169,086	169,086	169,086	169,086	169,086	169,086
6614 Capital Infrastructure - Transit	575,359	1,188,867	2,241,545	567,372	20,050	272,728	1,925,406	978,084	804,702	257,380
6615 Capital Infrastructure	4,852,563	3,269,912	3,246,441	5,273,417	6,477,535	9,854,985	8,347,381	10,884,521	15,156,197	18,818,389
6616 Capital Infrastructure - Sewer	7,459,219	4,022,034	5,346,516	7,479,331	10,212,146	12,303,294	15,136,109	16,860,591	5,933,300	7,157,782
6617 Capital Infrastructure - Water	3,163,000	2,952,154	2,272,976	2,445,552	2,468,128	2,374,038	1,746,614	1,410,857	4,066,766	3,206,009
6619 Municipal Drain Rehabilitation	4,705	349,705	694,705	1,039,705	1,384,705	1,729,705	2,074,705	2,419,705	2,764,705	3,109,705
6635 Seaway Kiwanis Campus	56,001	61,001	66,001	71,001	76,001	81,001	86,001	91,001	96,001	101,001
6650 Suncor Agora Capital	218,617	168,617	168,617	168,617	168,617	138,617	108,617	108,617	108,617	108,617
6655 Organic Waste Program Transition	0	0	0	0	0	0	0	0	0	0
6660 Pedestrian Safety	20,000	40,000	60,000	80,000	100,000	120,000	140,000	160,000	180,000	200,000
6665 Bright's Grove Library Reserve	0									
6670 Ferry Dock Hill Reserve	0									
6900 Internal Borrowing Reserve	-8,700,136	-7,324,992	-5,949,848	-4,574,704	-3,199,560	-1,824,416	-449,272	-2		
Reserve	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
9999 Unfunded Projects	-49,666,667	-23,916,667	-32,139,666	-26,934,000	-26,425,000	-22,728,200	-24,511,100	-18,938,300	-12,551,000	-14,000,000

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6005 Parkland Dedication Reserve Fund	Opening Balance	Opening Balance	489,371	109,371	129,371	149,371	169,371	189,371	209,371	229,371	249,371	269,371	
	Projected Revenue	Levies - Cash in Lieu of Parkland	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
	Proposed	Errol Russell Park Improvements - Score Board Replacement	(200,000)										
		Norm Perry Park - Bollard and Bleacher Replacement	(200,000)										
6005 Parkland Dedication Reserve Fund Total			109,371	129,371	149,371	169,371	189,371	209,371	229,371	249,371	269,371	289,371	
6015 Development Charges	Opening Balance	Opening Balance	6,118,063	5,692,919	6,017,775	6,342,631	6,667,487	6,992,343	7,317,199	7,642,055	8,892,785	10,592,785	
	Projected Revenue	Development Charge Levies	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	
	Proposed	Rapids Pkwy Extension	(750,000)										
		Reserve Transfer - To 6900 Internal Borrowing Reserve (2020 10 Yr Loan Repayment)	(925,874)	(925,874)	(925,874)	(925,874)	(925,874)	(925,874)	(925,874)	(925,874)			
Reserve Transfer - To 6900 Internal Borrowing Reserve (2021 10 Yr Loan Repayment)		(449,270)	(449,270)	(449,270)	(449,270)	(449,270)	(449,270)	(449,270)	(449,270)	(449,270)			
6015 Development Charges Total			5,692,919	6,017,775	6,342,631	6,667,487	6,992,343	7,317,199	7,642,055	8,892,785	10,592,785	12,292,785	
6020 Provincial Gas Tax	Opening Balance	Opening Balance	2,376,726	363,345	12,337	141,849	344,572	474,084	603,596	733,108	362,620	492,132	
	Projected Revenue	Provincial Gas Tax	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	
	Expenditure	Transit Fleet Upgrades - Zero Emissions	(500,000)	(500,000)									
	Proposed	Fleet Expansion & Replacement	(720,090)										
		ICIP Grant - Transit Facility Renovations - SAR11		(80,521)									(350,000)
		Terminal Upgrades - SAR06	(102,679)										
		Transfer to Operating 3140 Transit Revenue	(693,211)	(693,211)	(693,211)	(620,000)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)	(693,211)
		Transfer to Operating 3195 Care-A-Van Revenue	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
		Transit Bus Stop Improvements			(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
		Transit Facility Renovations - SAR11 - Fuel Pumps & Storage Tank Replacements	(50,010)										
Transit Facility Renovations - SAR11 - Garage Doors		(70,014)											
Transit Facility Renovations - SAR11 - Roof		(166,700)											

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6020 Provincial Gas Tax	Proposed	Transit Maintenance Equipment Upgrades & Replacements								(500,000)		(250,000)
		Transit Terminal Upgrades - SAR12	(633,400)									
6020 Provincial Gas Tax Total			363,345	12,337	141,849	344,572	474,084	603,596	733,108	362,620	492,132	21,644
6025 Canada Community Building Fund	Opening Balance	Opening Balance	460,111	329,448	398,785	468,122	37,459	106,796	176,133	245,470	314,807	384,144
	Projected Revenue	Canada Community Building Fund	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337
	Proposed	Shoreline Protection	(2,500,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)	(2,300,000)
		Tecumseh Park/Cox Youth Centre Improvements				(500,000)						
6025 Canada Community Building Fund Total			329,448	398,785	468,122	37,459	106,796	176,133	245,470	314,807	384,144	453,481
6035 Building Permit Revenue	Opening Balance	Opening Balance	1,603,865	1,378,288	1,152,711	927,134	701,557	475,980	250,403	24,826	0	0
	Proposed	Transfer to Operating 5020 Building	(225,577)	(225,577)	(225,577)	(225,577)	(225,577)	(225,577)	(225,577)	(24,826)	-	-
6035 Building Permit Revenue Total			1,378,288	1,152,711	927,134	701,557	475,980	250,403	24,826	0	0	0
6040 Federal Harbour Reserve Fund	Opening Balance	Opening Balance	273,568	138,033	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	Proposed	Transfer to Operating 2066 Sarnia Harbour	(135,535)	(138,033)								
6040 Federal Harbour Reserve Fund Total			138,033	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6045 OCIF	Opening Balance	Opening Balance	1,687,058	3,947,003	4,426,948	4,656,893	4,636,838	4,616,783	4,596,728	4,576,673	4,556,618	(250,000)
	Projected Revenue	OCIF Funding	6,379,945	6,379,945	6,379,945	6,379,945	6,379,945	6,379,945	6,379,945	6,379,945	6,379,945	6,379,945
	Proposed	Bridges & Culverts			(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
		Bridges & Culverts - Brigden Road Culvert		(350,000)								
		Bridges & Culverts - Gladwish Culvert Extension		(120,000)								
		Road Rehabilitation		(3,650,000)	(3,900,000)	(4,150,000)	(4,400,000)	(4,400,000)	(4,400,000)	(4,400,000)	(4,400,000)	(4,400,000)
Watermain Replacement											(3,500,000)	
6045 OCIF Total			3,947,003	4,426,948	4,656,893	4,636,838	4,616,783	4,596,728	4,576,673	4,556,618	1,036,563	129,945

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464
6050 Ontario Municipal Commuter Cycling Total			32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464	32,464
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	Opening Balance	0	0	0	0	0	0	0	0	0	0
	Projected Revenue	ICIP Grant - Active Transportation Projects	73,330									
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus	1,979,910	1,833,250	1,026,734							
		ICIP Grant - Plank Road Reconstruction	673,907									
		ICIP Grant - Terminal Upgrades - SAR06	282,321									
		ICIP Grant - Terminal Upgrades - SAR12	1,466,600									
		Transit Facility Renovations (ICIP Grant) - SAR11	1,433,276	598,309								
		Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)				23,149						
		Vidal Street Watermain (ICIP Grant - Federal)	1,850,000	1,070,000	1,040,000							
		Vidal Street Watermain (ICIP Grant - Provincial)	1,541,513	891,578	866,580							
	Proposed	Active Transportation Projects (ICIP Grant)	(73,330)									
		Fleet Expansion & Replacement (ICIP Grant) - Federal		(1,000,000)	(560,062)							
		Fleet Expansion & Replacement (ICIP Grant) - Provincial		(833,250)	(466,672)							
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - Federal	(899,910)									
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - Provincial	(1,080,000)									
		ICIP Grant - Transit Facility Renovations - SAR11 - Federal		(359,000)								
		ICIP Grant - Transit Facility Renovations - SAR11 - Fuel Pumps & Storage Tank Replacements - Federal	(150,000)									

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6055 ICIP - Investing in Canada Infrastructure Program	Proposed	ICIP Grant - Transit Facility Renovations - SAR11 - Fuel Pumps & Storage Tank Replacements -Provincial	(99,990)									
		ICIP Grant - Transit Facility Renovations - SAR11 - Garage Doors - Federal	(210,000)									
		ICIP Grant - Transit Facility Renovations - SAR11 - Garage Doors - Provincial	(139,986)									
		ICIP Grant - Transit Facility Renovations - SAR11 - Provincial		(239,309)								
		ICIP Grant - Transit Facility Renovations - SAR11 - Roof - Federal	(500,000)									
		ICIP Grant - Transit Facility Renovations - SAR11 - Roof - Provincial	(333,300)									
		Plank Road Reconstruction (ICIP Grant)	(673,907)									
		Terminal Upgrades (ICIP Grant) - Federal - SAR06	(154,000)									
		Terminal Upgrades (ICIP Grant) - Provincial - SAR06	(128,321)									
		Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)					(23,149)					
		Transit Terminal Upgrades (ICIP Grant) - SAR12 (Federal)	(800,000)									
		Transit Terminal Upgrades (ICIP Grant) - SAR12 (Provincial)	(666,600)									
		Vidal Street Watermain (ICIP Grant - Federal)	(1,850,000)	(1,070,000)	(1,040,000)							
		Vidal Street Watermain (ICIP Grant - Provincial)	(1,541,513)	(891,578)	(866,580)							
		6055 ICIP - Investing in Canada Infrastructure Program Total			0	0	0	0	0	0	0	0
6060 Disaster Mitigation Fund	Opening Balance	Opening Balance	-	-	-	-	-	-	-	-	-	-
	Projected Revenue	Disaster Mitigation Funding - Sewer Separation	2,557,938	2,975,000	2,975,000	2,975,000	2,975,000	3,150,000	3,325,000	3,325,000	3,500,000	3,500,000
	Proposed	Sewer Separation (Disaster Mitigation Funding)	(2,557,938)	(2,975,000)	(2,975,000)	(2,975,000)	(2,975,000)	(3,150,000)	(3,325,000)	(3,325,000)	(3,500,000)	(3,500,000)
6060 Disaster Mitigation Fund Total			-	-	-	-	-	-	-	-	-	-

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6065 Other Senior Government Grants	Opening Balance	Opening Balance	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	
	Projected Revenue	Potential Grant Funding	2,000,000	2,000,000									
	Proposed	Transit Fleet Upgrades - Zero Emissions	(2,000,000)	(2,000,000)									
6065 Other Senior Government Grants Total			3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	3,519	
6220 WSIB Self Insurance	Opening Balance	Opening Balance	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	
	Projected Revenue	Transfer from Operating - Payroll - WSIB	1,919,260	1,919,260	1,919,260	1,919,260	1,919,260	1,919,260	1,919,260	1,919,260	1,919,260	1,919,260	
	Proposed	WSIB Claims Estimate	(1,919,260)	(1,919,260)	(1,919,260)	(1,919,260)	(1,919,260)	(1,919,260)	(1,919,260)	(1,919,260)	(1,919,260)	(1,919,260)	
6220 WSIB Self Insurance Total			2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	2,909,803	
6225 Self-Insurance Reserve	Opening Balance	Opening Balance	2,967,001	3,109,445	3,220,376	3,331,307	3,442,238	3,553,169	3,664,100	3,775,031	3,885,962	3,996,893	
	Projected Revenue	Transfer from Operating 2490 Corporate Municipal	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593
		Transfer from Operating 3100 Transit Transportation	151,513	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
		Transfer from Operating 3510 Sewer Admin	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142
		Transfer from Operating 3705 Water Distribution	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196
	Proposed	Self Insurance Claims Payments	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	
6225 Self-Insurance Reserve Total			3,109,445	3,220,376	3,331,307	3,442,238	3,553,169	3,664,100	3,775,031	3,885,962	3,996,893	4,107,824	
6230 Façade Improvement Loan	Opening Balance	Opening Balance	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	
6230 Façade Improvement Loan Total			27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	27,347	
6235 YMCA Reserve	Opening Balance	Opening Balance	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	
	Projected Revenue	Investment Interest	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	
	Proposed	YMCA Payments	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	
6235 YMCA Reserve Total			600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6240 Strangway Centre Endowment	Opening Balance	Opening Balance	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	
	Projected Revenue	Investment Interest	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
	Proposed	Annual Interest Payment Strangway	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
6240 Strangway Centre Endowment Total			155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	155,208	
6250 Elm-High-Ex-Wood Park	Opening Balance	Opening Balance	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	
6250 Elm-High-Ex-Wood Park Total			5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	
6265 Airport	Opening Balance	Opening Balance	29,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	
	Proposed	Airport Hangar - Insurance & Utilities	(13,000)										
6265 Airport Total			16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	16,713	
6270 Legacy Fund	Opening Balance	Opening Balance	48,417	46,017	43,617	41,217	38,817	36,417	34,017	31,617	29,217	26,817	
	Proposed	Transfer to Operating 4601 Recreation Programs - Kids Funfest	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	
6270 Legacy Fund Total			46,017	43,617	41,217	38,817	36,417	34,017	31,617	29,217	26,817	24,417	
6300 Business Park	Opening Balance	Opening Balance	457,565	395,999	384,432	372,865	361,299	349,732	338,165	326,599	315,032	303,465	
	Projected Revenue	Lease Revenue	8,433	8,433	8,433	8,433	8,433	8,433	8,433	8,433	8,433	8,433	
	Proposed	Land Appraisals	(10,000)										
		Lawn Maintenance Signage	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
6300 Business Park Total			395,999	384,432	372,865	361,299	349,732	338,165	326,599	315,032	303,465	291,899	
6305 Perch Creek Harbour	Opening Balance	Opening Balance	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	
6305 Perch Creek Harbour Total			147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	147,405	

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6340 Bluewater Gymnastics	Opening Balance	Opening Balance	188,799	210,579	234,243	257,907	281,572	305,236	328,900	352,565	376,229	399,893
	Projected Revenue	Lease Revenue	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664	23,664
	Proposed	Principal Loan Repayment (Bluewater Gymnastics Building)	(1,885)									
6340 Bluewater Gymnastics Total			210,579	234,243	257,907	281,572	305,236	328,900	352,565	376,229	399,893	423,558
6350 Development Contingency	Opening Balance	Opening Balance	47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017
	6350 Development Contingency Total			47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017	47,017
6365 Sarnia Harbour	Opening Balance	Opening Balance	3,023,706	3,355,127	3,686,548	4,017,969	4,349,390	4,680,811	5,012,232	5,343,653	5,675,074	6,006,495
	Projected Revenue	Transfer from Operating 2066 Sarnia Harbour	331,421	331,421	331,421	331,421	331,421	331,421	331,421	331,421	331,421	331,421
6365 Sarnia Harbour Total			3,355,127	3,686,548	4,017,969	4,349,390	4,680,811	5,012,232	5,343,653	5,675,074	6,006,495	6,337,916
6370 Canatara Park Projects	Opening Balance	Opening Balance	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237
6370 Canatara Park Projects Total			119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237	119,237
6375 Airport Operator	Opening Balance	Opening Balance	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663
	Projected Revenue	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support	400,000	400,000								
	Proposed	Airport Operator Liquidity Support	(400,000)	(400,000)								
6375 Airport Operator Total			754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663	754,663
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance	280,209	375,959	471,709	567,459	663,209	758,959	854,709	950,459	1,046,209	1,141,959
	Projected Revenue	ORMHA - MAT TAX revenue	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
	Proposed	Ontario Restaurant Hotel and Motel Association	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
6380 Tourism Infrastructure Reserve Fund Total			375,959	471,709	567,459	663,209	758,959	854,709	950,459	1,046,209	1,141,959	1,237,709

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6385 Community Improvement Plan	Opening Balance	Opening Balance	-	-	-	-	-	-	-	-	-	-
6385 Community Improvement Plan Total			-	-	-	-	-	-	-	-	-	-
6390 Police Services Board Discretionary Fund Total			-	-	-	-	-	-	-	-	-	-
6400 Election Expenses	Opening Balance	Opening Balance	151,170	302,340	453,510	-	151,170	302,340	453,510	-	151,170	302,340
	Projected Revenue	Transfer from Operating 2100 Elections	151,170	151,170	151,170	151,170	151,170	151,170	151,170	151,170	151,170	151,170
	Proposed	Transfer to Operating 2100 Elections			(604,680)				(604,680)			
6400 Election Expenses Total			302,340	453,510	-	151,170	302,340	453,510	-	151,170	302,340	453,510
6450 Water Rates Stabilization	Opening Balance	Opening Balance	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667
6450 Water Rates Stabilization Total			2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667	2,497,667
6470 Care-A-Van - Vehicle	Opening Balance	Opening Balance	81,066	98,773	116,479	134,185	151,892	169,598	187,304	205,011	222,717	240,423
	Projected Revenue	Retired Debt	17,706	17,706	17,706	17,706	17,706	17,706	17,706	17,706	17,706	17,706
6470 Care-A-Van - Vehicle Total			98,773	116,479	134,185	151,892	169,598	187,304	205,011	222,717	240,423	258,129
6515 Police Building Total			239,315	239,315	239,315	239,315	239,315	239,315	239,315	239,315	239,315	239,315
6520 911 Equipment Total			119,513	119,513	119,513	119,513	119,513	119,513	119,513	119,513	119,513	119,513

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6525 Works Equipment	Opening Balance	Opening Balance	1,902,118	1,186,309	939,458	909,705	1,107,905	1,545,457	2,234,326	3,187,081	4,416,914	5,937,679
	Projected Revenue	Transfer from Operating 2022 IT - Vehicle Contribution	9,800	10,805	11,345	11,912	12,508	13,133	13,790	14,479	15,203	15,963
		Transfer from Operating 2052 Property - Vehicle Contribution	36,200	39,911	41,906	44,001	46,201	48,511	50,937	53,484	56,158	58,966
		Transfer from Operating 3005 PW Admin - Vehicle Contribution	22,200	24,476	25,699	26,984	28,333	29,750	31,238	32,800	34,439	36,161
		Transfer from Operating 3008 Road Maintenance Rural - Vehicle Contribution	378,212	416,979	437,828	459,719	482,705	506,840	532,182	558,791	586,731	616,067
		Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution	123,900	136,600	143,430	150,601	158,131	166,038	174,340	183,057	192,210	201,820
		Transfer from Operating 3010 Street Maintenance Urban - Vehicle Contribution	364,700	402,082	422,186	443,295	465,460	488,733	513,170	538,828	565,769	594,058
		Transfer from Operating 3011 Street Maintenance Winter - Vehicle Contribution	445,500	491,164	515,722	541,508	568,583	597,013	626,863	658,206	691,117	725,673
		Transfer from Operating 3015 Work Centre - Vehicle Contribution	118,300	130,426	136,947	143,794	150,984	158,533	166,460	174,783	183,522	192,698
		Transfer from Operating 3034 Engineering Traffic - Vehicle Contribution	8,600	9,482	9,956	10,453	10,976	11,525	12,101	12,706	13,341	14,008
		Transfer from Operating 3035 Engineering Development - Vehicle Contribution	26,035	28,703	30,138	31,645	33,228	34,889	36,633	38,465	40,388	42,408
		Transfer from Operating 3036 Engineering Construction - Vehicle Contribution	45,000	49,613	52,093	54,698	57,433	60,304	63,320	66,485	69,810	73,300
		Transfer from Operating 3040 Municipal Drains - Vehicle Contribution	8,600	9,482	9,956	10,453	10,976	11,525	12,101	12,706	13,341	14,008
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Vehicle Contribution	387,218	426,908	448,253	470,666	494,199	518,909	544,855	572,097	600,702	630,737
		Transfer from Operating 3501 Pump Station Maintenance - Vehicle Contribution	102,184	112,658	118,291	124,205	130,416	136,936	143,783	150,972	158,521	166,447
		Transfer from Operating 3505 WPCC - Vehicle Contribution	43,248	47,681	50,065	52,568	55,197	57,956	60,854	63,897	67,092	70,446
		Transfer from Operating 3506 BG Lagoons - Vehicle Contribution	10,918	12,037	12,639	13,271	13,934	14,631	15,363	16,131	16,937	17,784
		Transfer from Operating 3507 Bio-Solids - Vehicle Contribution	28,514	31,437	33,009	34,659	36,392	38,211	40,122	42,128	44,235	46,446

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6525 Works Equipment	Projected Revenue	Transfer from Operating 3705 Water Distribution - Vehicle Contribution	343,864	379,110	398,066	417,969	438,867	460,811	483,851	508,044	533,446	560,118
		Transfer from Operating 3706 Lead Reduction - Vehicle Contribution	9,540	10,518	11,044	11,596	12,176	12,785	13,424	14,095	14,800	15,540
		Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution	35,300	38,918	40,864	42,907	45,053	47,305	49,671	52,154	54,762	57,500
		Transfer from Operating 3885 Compost - Vehicle Contribution	95,000	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350	122,167
		Transfer from Operating 4510 General Park Maintenance - Vehicle Contribution	696,400	767,781	806,170	846,479	888,802	933,243	979,905	1,028,900	1,080,345	1,134,362
		Transfer from Operating 4511 Sports Field Maintenance - Vehicle Contribution	3,700	4,079	4,283	4,497	4,722	4,958	5,206	5,467	5,740	6,027
		Transfer from Operating 4515 Greenhouse - Vehicle Contribution	11,000	12,128	12,734	13,371	14,039	14,741	15,478	16,252	17,065	17,918
		Transfer from Operating 4551 Arboriculture - Vehicle Contribution	379,600	418,509	439,434	461,406	484,476	508,700	534,135	560,842	588,884	618,328
		Transfer from Operating 4705 Sarnia Arena - Vehicle Contribution	32,500	35,831	37,623	39,504	41,479	43,553	45,731	48,017	50,418	52,939
		Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution	41,000	45,203	47,463	49,836	52,328	54,944	57,691	60,576	63,604	66,785
		Transfer from Operating 4710 PASA - Vehicle Contribution	72,400	79,821	83,812	88,003	92,403	97,023	101,874	106,968	112,316	117,932
		Transfer from Operating 5020 Building Department - Vehicle Contribution	25,546	28,164	29,573	31,051	32,604	34,234	35,946	37,743	39,630	41,612
		Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution	53,314	58,779	61,718	64,804	68,044	71,446	75,018	78,769	82,708	86,843

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6525 Works Equipment	Proposed	Equipment (Fleet) Replacement	(2,239,000)	(2,220,000)	(2,220,000)	(2,220,000)	(2,220,000)	(2,220,000)	(2,220,000)	(2,220,000)	(2,220,000)	(2,220,000)	
		Transfer to Operating 3005 PW Admin	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
		Transfer to Operating 3015 Work Centre	(769,870)	(769,870)	(769,870)	(769,870)	(769,870)	(769,870)	(769,870)	(769,870)	(769,870)	(769,870)	(769,870)
		Transfer to Operating 3020 Equipment Maintenance	(1,565,232)	(1,498,949)	(1,498,949)	(1,498,949)	(1,498,949)	(1,498,949)	(1,498,949)	(1,498,949)	(1,498,949)	(1,498,949)	(1,498,949)
6525 Works Equipment Total			1,186,309	939,458	909,705	1,107,905	1,545,457	2,234,326	3,187,081	4,416,914	5,937,679	7,763,924	
6565 Police Operating Contingency Total			292,994	292,994	292,994	292,994	292,994	292,994	292,994	292,994	292,994	292,994	
6580 Tax Stabilization	Opening Balance	Opening Balance	878,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	
	Projected Revenue	Transfer from Operating 1000 Taxation City		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	
	Proposed	Tax Appeals	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	
6580 Tax Stabilization Total			278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	278,090	
6581 Operating Contingency	Opening Balance	Opening Balance	6,915,052	3,265,052	3,515,052	3,765,052	4,015,052	4,265,052	4,515,052	4,765,052	5,015,052	5,265,052	
	Projected Revenue	Transfer from Operating 2490 Corp Municipal	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
	Proposed	Transfer to Operating 2490 Corp Municipal	(3,900,000)										
6581 Operating Contingency Total			3,265,052	3,515,052	3,765,052	4,015,052	4,265,052	4,515,052	4,765,052	5,015,052	5,265,052	5,515,052	
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	
	Projected Revenue	Transfer from Operating 1055 Taxation Transit Area	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
	Proposed	Tax Appeals	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	
6585 Tax Stabilization - Transit Total			388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	388,969	
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	
	6590 Sewer Rates Stabilization Total			1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	1,068,116	

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6595 Police Equipment Total			169,086	169,086	169,086	169,086	169,086	169,086	169,086	169,086	169,086	169,086	
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance	191,776	575,359	1,188,867	2,241,545	567,372	20,050	272,728	1,925,406	779,436	804,702	
	Projected Revenue	Retired Debt	212,195	212,195	212,195	212,195	212,195	212,195	212,195	212,195	212,195	198,783	212,195
		Transfer from Operating 1055 Taxation - Transit Area - Asset Management	166,483	466,483	766,483	1,066,483	1,066,483	1,366,483	1,366,483	1,366,483	1,366,483	1,366,483	1,366,483
		Transfer from Operating 3120 Transit Premises	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
		Transfer from Operating 3170 Care-A-Van	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	20,000	34,000
		Proposed	Fleet Expansion & Replacement				(2,100,000)	(1,400,000)	(1,400,000)			(1,600,000)	(1,600,000)
	ICIP Grant - Transit Facility Renovations - SAR11			(39,170)		(500,000)	(500,000)				(1,000,000)		
	Transit Bus Stop Improvements		(69,095)	(100,000)									
	Transit Maintenance Equipment Upgrades & Replacements						(426,851)						
6614 Capital Infrastructure - Transit Total			575,359	1,188,867	2,241,545	567,372	20,050	272,728	1,925,406	978,084	804,702	257,380	
6615 Capital Infrastructure	Opening Balance	Opening Balance	8,069,202	4,852,563	3,269,912	3,246,441	5,273,417	6,477,535	9,854,985	8,347,381	10,884,521	15,156,197	
	Projected Revenue	Fire Marque Cost Recovery Program	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		Retired Debt	5,001,658	4,986,510	4,986,510	4,986,510	4,986,510	4,986,510	4,986,510	4,986,510	4,986,510	4,986,510	4,986,510
		Sting Surcharge Revenue	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
		SWODF - Oversize Load Corridor	240,000										
		Transfer from 6581 Operating Contingency	900,000										
		Transfer from Operating 1200 Ontario Grants Unconditional - OMPF	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133
		Transfer from Operating 1350 Other Revenue - Interest Allocation	287,739	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
		Transfer from Operating 1350 Other Revenue - Slot Revenue	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
		Transfer from Operating 2490 Corp Municipal	1,914,775	1,929,923	4,204,923	4,204,923	4,204,923	4,204,923	4,204,923	4,204,923	4,204,923	4,204,923	4,204,923
		Transfer from Operating 2490 Corp Municipal - Asset Management	2,971,504	2,971,504	2,971,504	2,971,504	2,971,504	2,971,504	2,971,504	2,971,504	2,971,504	2,971,504	2,971,504
		Transfer from Operating 3125 Transit Admin	47,805	47,805	47,805	47,805	47,805	47,805	47,805	47,805	47,805	47,805	47,805
		Transfer from Operating 3510 Sewer Admin	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345
		Transfer from Operating 3705 Water Distribution	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
6615 Capital Infrastructure	Proposed	Active Transportation Masterplan Projects		(600,000)	(700,000)	(700,000)	(800,000)	(800,000)	(800,000)	(900,000)	(900,000)	(900,000)		
		Active Transportation Masterplan Projects - Other ATMP Projects	(300,000)											
		Active Transportation Masterplan Projects - Tashmoor Ave Paved Shoulder	(700,000)											
		Active Transportation Projects	(26,670)											
		Airport Operator Liquidity Support - transfer to 6375	(400,000)	(400,000)										
		Blackwell Park		(100,000)										
		Bridges & Culverts - Inspections and Design	(200,000)											
		Bright's Grove Library	(2,000,000)											
		Bunker Gear	(193,500)	(199,049)	(205,020)	(211,172)	(319,030)	(224,031)	(230,752)	(237,675)	(244,805)	(187,623)		
		City Hall Building Improvements			(250,000)	(75,000)	(100,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
		City Hall Building Improvements (Space Modernization)	(250,000)											
		Clearwater Arena Improvements	(500,000)	(450,000)	(1,250,000)	(1,250,000)	(1,000,000)	(1,750,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	
		Clearwater Arena Transit Terminal Staff Facility	(250,000)											
		Compost Site Improvements - Internal Road Paving	(100,000)	(250,000)	(250,000)	(250,000)	(250,000)							(250,000)
		Economic Development Master Plan	(150,000)											
		Electronic Records Management Solution Services	(100,000)											
		Engineering Facilities				(30,000)								
		Equipment (Fleet) Replacement - Fire	(50,000)	(160,000)	(90,000)	(70,000)	(170,000)	(125,000)	(195,000)	(160,000)	(210,000)	(110,000)		
		Financial Software Review	(100,000)											
		Fire Truck Replacement			(1,800,000)	(2,500,000)	(1,800,000)			(1,800,000)	(1,800,000)			
		Fire Truck Replacement - Pumper Tanker 4	(400,000)	(550,000)										
		Fleet Expansion & Replacement		(666,750)	(573,266)					(2,800,000)				
		Former Michigan Ave Landfill Remediation	(300,000)	(300,000)	(300,000)	(75,000)	(75,000)	(75,000)			(75,000)			
		Germain Park		(1,000,000)	(1,000,000)	(1,000,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
		Hose & Nozzles	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
		IT Hardware Asset Lifecycle	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)	(146,667)
		Oversized Load Corridor - Utility Upgrades/Roadwork/Dock	(260,000)											
		Oversized Load Corridor (SWODF Funding)	(240,000)											
		Parks Equipment	(300,000)											
		PASA Improvements		(2,300,000)	(1,500,000)	(1,150,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
PASA Improvements - Roof Replacement	(200,000)													

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
6615 Capital Infrastructure	Proposed	PASA Improvements - Elevator Upgrades	(200,000)											
		PASA Improvements - Refrigeration Plant Replacement - Design	(700,000)											
		PASA Improvements - Rink 1 OHL Standard Boards & Glass Replacement	(700,000)											
		Pat Stapleton Arena		(800,000)	(1,000,000)	(1,000,000)	(1,000,000)	(400,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)		
		Pat Stapleton Arena - Exhaust Fan System	(50,000)											
		Pat Stapleton Arena - Interior Building Renovation	(120,000)											
		Pat Stapleton Arena - Legionnaires Dressing Room	(425,000)											
		Pat Stapleton Arena - Scoreclock Replacement	(80,000)											
		Playground Equipment		(200,000)	(200,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
		Playground Equipment - Twin Lakes, Grace, Coronation, and Crescent	(200,000)											
		Property Valuations	(115,000)											
		Public Works Facilities		(220,000)	(708,333)	(550,000)	(700,000)	(666,666)	(550,000)	(258,333)	(116,667)	(133,333)		
		Public Works Facilities - Camera PVR Upgrade	(13,333)											
		Public Works Facilities - Facility Design	(56,667)											
		Public Works Facilities - HVAC Upgrade	(83,333)											
		Public Works Facilities - Sign Board & Building Signage	(16,667)											
		Rapids Pkwy Extension	(1,550,000)											
		Risk, Security and Health and Safety Site Reviews	(20,000)											
		Road Rehabilitation	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(500,000)	
		Sarnia Library Improvements												
		Sewer Separation	(617,356)	(850,000)	(850,000)	(850,000)	(850,000)	(900,000)	(950,000)	(950,000)	(950,000)	(1,000,000)	(1,000,000)	
		Shoreline Protection		(450,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	
		Station 1 - Fuel Storage Tank Disposal	(75,000)											
		Station 1 - Roof Replacement										(175,000)		
		Station 4 - Air Compressor												(175,000)
		Station 5 - Architectural Design	(25,000)											
		Station 5 - Construction			(1,500,000)									
		Station Paving			(570,000)									
Streetlight Replacement	(200,000)	(200,000)	(200,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(300,000)		
Tecumseh Park/Cox Youth Centre Improvements			(500,000)	(500,000)			(500,000)	(500,000)	(500,000)	(400,000)	(400,000)	(400,000)		

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6615 Capital Infrastructure	Proposed	Tecumseh Park/Cox Youth Centre Improvements - Ball Diamond	(1,000,000)										
		Tecumseh Park/Cox Youth Centre Improvements - Park Furniture	(100,000)										
		Traffic Signals	(150,000)	(150,000)	(200,000)	(250,000)	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(350,000)	
		Training & Storage Facility			(825,000)								
		Transfer to Operating 4710 PASA (2024 One Time)	(180,000)										
		Warning Sirens Replacement	(60,000)	(60,000)	(60,000)	(60,000)							
		Water Rescue Boat	(480,000)										
		Waterfront Masterplan Projects - Ferry Dock Hill	(1,000,000)										
6615 Capital Infrastructure Total			4,852,563	3,269,912	3,246,441	5,273,417	6,477,535	9,854,985	8,347,381	10,884,521	15,156,197	18,818,389	
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	3,782,965	7,459,219	4,022,034	5,346,516	7,479,331	10,212,146	12,303,294	15,136,109	4,942,152	5,933,300	
	Projected Revenue	Retired Debt	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511
		Transfer from Operating 3500 Sanitary Sewer Maintenance	8,118,818	5,917,452	5,917,452	5,917,452	5,917,452	5,917,452	5,917,452	5,917,452	5,917,452	4,767,452	5,917,452
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Asset Management		2,043,205	2,043,205	2,043,205	2,043,205	2,043,205	2,043,205	2,043,205	2,043,205	2,043,205	2,043,205
		Transfer from Operating 3600 Storm Sewer Maintenance	187,081	187,081	187,081	187,081	187,081	187,081	187,081	187,081	187,081	187,081	187,081
		Transfer from Operating 3600 Storm Sewer Maintenance - Asset Management	50,556	50,566	50,566	50,566	50,566	50,566	50,566	50,566	50,566	50,566	50,566
		Proposed	Bright's Grove Sewage Treatment Facility			(2,000,000)						(400,000)	
		Bright's Grove Lagoon - Cell #3 Naturalization	(75,000)										
		Flood Mitigation - Forcemains		(2,000,000)									
		Flood Mitigation - Pumping Stations 16 & 17	(1,170,000)										
		Public Works Facilities		(220,000)	(708,333)	(550,000)	(700,000)	(666,666)	(550,000)	(258,333)	(116,667)	(133,333)	
		Public Works Facilities - Camera PVR Upgrade	(13,333)										
		Public Works Facilities - Facility Design	(56,667)										
	Public Works Facilities - HVAC Upgrade	(83,333)											
	Public Works Facilities - Sign Board & Building Signage	(16,667)											
	Rapids Pkwy Extension	(600,000)											
	Sewer Separation	(1,234,712)	(2,125,000)	(2,125,000)	(2,125,000)	(2,125,000)	(2,250,000)	(2,375,000)	(2,375,000)	(2,500,000)	(2,500,000)		

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6616 Capital Infrastructure - Sewer	Proposed	St Andrew's Treatment Plant Equipment - Basket Crane	(50,000)										
		St Andrews Treatment Plant Process Improvement - TBD							(3,500,000)				
		St Andrews Treatment Plant Process Improvements	(2,000,000)										
		St Andrews Treatment Plant Process Improvements - Biosolids Upgrades	(1,000,000)										
		St Andrews Treatment Plant Process Improvements - TBD		(2,150,000)	(2,600,000)	(2,650,000)	(2,700,000)			(3,500,000)		(4,000,000)	(4,500,000)
		St Andrews Treatment Plant Process Improvements - TBD									(4,000,000)		
		Stormwater Management Facilities		(500,000)	(500,000)	(100,000)	(500,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
		Wastewater Pump - Lift Station Improvements		(2,150,000)	(950,000)	(2,150,000)	(950,000)	(2,250,000)	(1,500,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,500,000)
		Wastewater Pump - Lift Station Improvements - Diesel Generator Replacements		(650,000)									
		Wastewater Pump - Lift Station Improvements - Smith & Loveless Replacements - Engineering		(300,000)									
		WPCC - Internal Road Paving			(150,000)	(150,000)	(150,000)	(150,000)					
		WPCC St. Andrews Street - Admin Building Upgrades			(5,000,000)	(500,000)	(1,000,000)	(1,000,000)					
		WPCC St. Andrews Street - Consulting Services		(90,000)									
6616 Capital Infrastructure - Sewer Total			7,459,219	4,022,034	5,346,516	7,479,331	10,212,146	12,303,294	15,136,109	16,860,591	5,933,300	7,157,782	
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	6,095,606	3,163,000	2,952,154	2,272,976	2,445,552	2,468,128	2,374,038	1,746,614	1,410,857	4,066,766	
	Projected Revenue	Transfer from Operating 3705 Water Distribution	5,858,468	4,823,398	4,823,398	4,823,398	4,823,398	4,823,398	4,823,398	4,823,398	4,823,398	4,823,398	4,823,398
		Transfer from Operating 3705 Water Distribution - Asset Management		1,099,178	1,099,178	1,099,178	1,099,178	1,099,178	1,099,178	1,099,178	1,099,178	1,099,178	1,099,178
	Proposed	Plank Road	(426,093)										
		Public Works Facilities		(220,000)	(708,333)	(550,000)	(700,000)	(666,666)	(550,000)	(258,333)	(116,667)	(133,333)	
		Public Works Facilities - Camera PVR Upgrade	(13,333)										
		Public Works Facilities - Facility Design	(56,667)										
	Public Works Facilities - HVAC Upgrade	(83,333)											
Public Works Facilities - Sign Board & Building Signage	(16,667)												

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
6617 Capital Infrastructure - Water	Proposed	Sewer Separation	(4,321,493)	(2,550,000)	(2,550,000)	(2,550,000)	(2,550,000)	(2,700,000)	(2,850,000)	(2,850,000)	(3,000,000)	(3,000,000)	
		Vidal Street Watermain	(1,233,488)	(713,423)	(693,420)								
		Water Meter Replacement Project		(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
		Watermain Replacement		(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(3,000,000)	(3,000,000)			(3,500,000)
		Watermain Replacement - Telfer	(2,640,000)										
6617 Capital Infrastructure - Water Total			3,163,000	2,952,154	2,272,976	2,445,552	2,468,128	2,374,038	1,746,614	1,410,857	4,066,766	3,206,009	
6619 Municipal Drain Rehabilitation	Opening Balance	Opening Balance	(40,295)	4,705	349,705	694,705	1,039,705	1,384,705	1,729,705	2,074,705	2,419,705	2,764,705	
	Projected Revenue	Transfer from Operating 3040 Municipal Drains	445,000	445,000	445,000	445,000	445,000	445,000	445,000	445,000	445,000	445,000	
	Proposed	Annual Drainage Expenditures	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
		Beatty Craig Drain	(100,000)										
		Rooney Drain S/Pulse Creek Drain	(200,000)										
6619 Municipal Drain Rehabilitation Total			4,705	349,705	694,705	1,039,705	1,384,705	1,729,705	2,074,705	2,419,705	2,764,705	3,109,705	
6635 Seaway Kiwanis Campus	Opening Balance	Opening Balance	51,001	56,001	61,001	66,001	71,001	76,001	81,001	86,001	91,001	96,001	
	Projected Revenue	Rental Revenue	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
6635 Seaway Kiwanis Campus Total			56,001	61,001	66,001	71,001	76,001	81,001	86,001	91,001	96,001	101,001	
6650 Suncor Agora Capital	Opening Balance	Opening Balance	218,617	218,617	168,617	168,617	168,617	168,617	138,617	108,617	108,617	108,617	
	Proposed	Suncor Agora Upgrades & Improvements		(50,000)				(30,000)	(30,000)				
6650 Suncor Agora Capital Total			218,617	168,617	168,617	168,617	168,617	138,617	108,617	108,617	108,617	108,617	
Waste Program Transition	Opening Balance	Opening Balance	-	-	-	-	-	-	-	-	-	-	
6655 Organic Waste Program Transition Total			-	-	-	-	-	-	-	-	-	-	
6660 Pedestrian Safety	Opening Balance	Opening Balance	-	20,000	40,000	60,000	80,000	100,000	120,000	140,000	160,000	180,000	
	Projected Revenue	Transfer from Operating 3034 Engineering - Traffic & Street Lighting	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
6660 Pedestrian Safety Total			20,000	40,000	60,000	80,000	100,000	120,000	140,000	160,000	180,000	200,000	

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
6665 Bright's Grove Library Reserve	Projected Revenue	Bright's Grove Library	2,000,000									
	Proposed	Bright's Grove Library	(2,000,000)									
6665 Bright's Grove Library Reserve Total			-									
6670 Ferry Dock Hill Reserve	Projected Revenue	Waterfront Masterplan Projects - Ferry Dock Hill	1,000,000									
	Proposed	Waterfront Masterplan Projects - Ferry Dock Hill	(1,000,000)									
6670 Ferry Dock Hill Reserve Total			-									
6900 Internal Borrowing Reserve	Opening Balance	Opening Balance	(10,075,280)	(8,700,136)	(7,324,992)	(5,949,848)	(4,574,704)	(3,199,560)	(1,824,416)	(449,272)		
	Projected Revenue	Reserve Transfer - From 6015 Development Charges (2020 10 Yr Loan Payback)	925,874	925,874	925,874	925,874	925,874	925,874	925,874	925,874		
		Reserve Transfer - From 6015 Development Charges (2021 10 Yr Loan Payback)	449,270	449,270	449,270	449,270	449,270	449,270	449,270	449,270	449,270	
6900 Internal Borrowing Reserve Total			(8,700,136)	(7,324,992)	(5,949,848)	(4,574,704)	(3,199,560)	(1,824,416)	(449,272)	(2)		

2024 APPROVED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
9999 Unfunded Projects	Proposed	Asset Management - Facility Improvements	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)		
		Asset Management - Road Rehabilitation	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	
		Asset Management - Watermain, Sanitary and Storm Sewer Replacements	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	
		Bright's Grove Library	(666,667)	(2,666,667)	(2,666,666)									
		Canatara Park			(2,000,000)	(2,000,000)	(2,000,000)							
		Clearwater Arena Improvements - 3rd Ice Pad	(20,000,000)											
		Competitive Market Analysis - Business Parks		(5,250,000)	(6,000,000)									
		Electric Transit Fleet	(3,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	
		Flood Mitigation	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	
		Germain Park - Outdoor Pool	(5,000,000)											
		Harbour Project			(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	
		Multi Use Recreational Facility	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)							
		Norm Perry Park				(2,500,000)	(2,500,000)	(2,500,000)						
		Police - TBD												-
		Police Headquarters Renovations	(4,000,000)											
		Sarnia Chris Hadfield Airport Masterplan Implementation				(473,000)	(1,434,000)	(925,000)	(287,000)	(9,723,000)	(1,383,000)	(75,000)		
Waterfront Masterplan Projects	(5,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(8,941,200)	(3,788,100)	(6,555,300)	(1,476,000)	(3,000,000)			
9999 Unfunded Projects Total			(49,666,667)	(23,916,667)	(32,139,666)	(26,934,000)	(26,425,000)	(22,728,200)	(24,511,100)	(18,938,300)	(12,551,000)	(14,000,000)		

2024 DEDICATED RESERVE AND RESERVE FUND REVENUE AND EXPENDITURES

*	#	Reserve	Description	Reserve Revenue	Reserve Expense
Revenues Directly to Reserves					
	6005	Parkland Dedication Reserve Fund	Cash in Lieu of Parkland Levies (est)	20,000	
	6015	Development Charges	Development Charge Levies (est)	1,700,000	
	6020	Provincial Gas Tax	Provincial Gas Tax	1,042,723	
	6025	Federal Gas Tax	Canada Community Building Fund	2,369,337	
	6045	OCIF	OCIF Funding	6,379,945	
	6055	ICIP - Investing in Canada Infrastructure Fund	ICIP Funding	9,300,857	
	6060	Disaster Mitigation Fund	Disaster Mitigation Funding	2,557,938	
	6235	YMCA Reserve	Investment Interest (est)	12,000	
	6240	Strangway Centre Endowment	Investment Interest (est)	2,000	
	6300	Business Park	Rental Income	8,433	
	6340	Bluewater Gymnastics	Lease Payment	23,664	
	6380	Tourism Infrastructure Reserve	MAT Tax (est)	97,000	
	6520	911 Equipment	Lease Payment	2,700	
	6595	Police Equipment	Sale of Vehicles (est)	40,000	
	6615	Capital Infrastructure Reserve	Sting Surcharge Revenue (est)	130,000	
	6615	Capital Infrastructure Reserve	Southwestern Ontario Development Fund Grant - OLC	240,000	
	6615	Capital Infrastructure Reserve	Fire Marque Cost Recovery Program (est)	5,000	
	6635	Seaway Kiwanis Campus	Rental Revenue (est)	5,000	
			Potential Grant Funding	2,000,000	
Total Reserve Revenue:				25,936,597	
Expenditures Directly from Reserves					
*	6220	WSIB Self Insurance	Claims Payments (est)		(1,919,260)
*	6225	Self-Insurance Reserve	Claims Payments (est)		(525,000)
*	6235	YMCA Reserve	YMCA Payment (est)		(12,000)
*	6240	Strangway Centre Endowment	Annual Interest Payment Strangway (est)		(2,000)
	6265	Airport	Hangar Operating Costs		(13,000)
*	6300	Business Park	Lawn Maintenance		(20,000)
	6300	Business Park	Land Appraisals		(10,000)
	6300	Business Park	Signage		(40,000)
*	6340	Bluewater Gymnastics	Principal Loan Repayment		(1,885)
*	6375	Airport Operator	Council Approved - Airport Liquidity Support		(400,000)
*	6380	Tourism Infrastructure Reserve	ORMHA Fees		(1,250)
>	6515	Police Building	Building Upgrades		(500,000)
>	6515	Police Building	Furnishings		(50,000)
	6525	Works Equipment	Equipment (Fleet) Replacement		(2,239,000)
*	6580	Tax Stabilization	Tax Appeals		(600,000)
*	6585	Tax Stabilization - Transit	Tax Appeals		(30,000)
>	6595	Police Equipment	Equipment (Fleet) Replacement - Police		(500,000)
>	6595	Police Equipment	Police Equipment		(112,000)
>	6595	Police Equipment	Police Technology		(209,200)
>	6595	Police Equipment	Systems & Softwares		(670,000)
	6615	Capital Infrastructure	Hoses & Nozzles		(35,000)
	6615	Capital Infrastructure	Risk, Security, and Health and Safety Site Reviews		(20,000)
	6615	Capital Infrastructure	Warning Siren Replacement		(60,000)
	6615	Capital Infrastructure	Property Valuations		(115,000)
	6615	Capital Infrastructure	Economic Development Master Plan		(150,000)
	6615	Capital Infrastructure	Electronic Records Management Solution Services		(100,000)
	6615	Capital Infrastructure	Financial Software Review		(100,000)
	6615	Capital Infrastructure	Equipment (Fleet) Replacement - Fire		(50,000)
	6616	Capital Infrastructure - Sewer	Brights Grove Lagoon - Cell #3 Naturalization		(75,000)
	6616	Capital Infrastructure - Sewer	WPCC St. Andrews Street - Consulting Services		(90,000)
	6619	Municipal Drain Rehabilitation	Rooney Drain S/Pulse Creek Drain		(200,000)
	6619	Municipal Drain Rehabilitation	Beatty Craig Drain		(100,000)
*	6619	Municipal Drain Rehabilitation	Annual Expenditures		(100,000)
Total Direct from Reserves Revenue and Expense:				25,936,597	(9,049,595)

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

> Police direct from reserves as per October 12, 2023 Samia Police Services Meeting

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2024	Total Revenue	Total Spent / Committed	Forecasted Balance December 2024
6005 Parkland Dedication Reserve Fund	Opening Balance	Opening Balance	489,371			489,371
	Capital Projects	Norm Perry Park - Bollard and Bleacher Replacement			(200,000)	(200,000)
		Errol Russell Park Improvements - Score Board Replacement			(200,000)	(200,000)
	Developer Levies	Levies - Cash in Lieu of Parkland		20,000		20,000
6005 Parkland Dedication Reserve Fund Total			489,371	20,000	(400,000)	109,371
6015 Development Charges	Opening Balance	Opening Balance	6,118,063			6,118,063
	Reserve Transfer	Reserve Transfer - To 6900 Internal Borrowing Reserve (2020 10 Yr Loan Repayment)			(925,874)	(925,874)
		Reserve Transfer - To 6900 Internal Borrowing Reserve (2021 10 Yr Loan Repayment)			(449,270)	(449,270)
	Capital Projects	Rapids Pkwy Extension			(750,000)	(750,000)
	Developer Levies	Development Charge Levies		1,700,000		1,700,000
6015 Development Charges Total			6,118,063	1,700,000	(2,125,144)	5,692,919
6020 Provincial Gas Tax	Opening Balance	Opening Balance	2,376,726			2,376,726
	Senior Government Grants	Provincial Gas Tax		1,042,723		1,042,723
	Operating Transfer	Transfer to Operating 3140 Transit Revenue			(693,211)	(693,211)
		Transfer to Operating 3195 Care-A-Van Revenue			(120,000)	(120,000)
	Capital Projects	Fleet Expansion & Replacement			(720,090)	(720,090)
		Transit Fleet Upgrades - Zero Emissions			(500,000)	(500,000)
		Transit Terminal Upgrades - SAR12			(633,400)	(633,400)
		Terminal Upgrades - SAR06			(102,679)	(102,679)
		Transit Facility Renovations - SAR11 - Roof			(166,700)	(166,700)
		Transit Facility Renovations - SAR11 - Garage Doors			(70,014)	(70,014)
		Transit Facility Renovations - SAR11 - Fuel Pumps & Storage Tank Replacements			(50,010)	(50,010)
6020 Provincial Gas Tax Total			2,376,726	1,042,723	(3,056,104)	363,345
6025 Canada Community Building Fund	Opening Balance	Opening Balance	460,111			460,111
	Senior Government Grants	Canada Community Building Fund		2,369,337		2,369,337
	Capital Projects	Shoreline Protection			(2,500,000)	(2,500,000)
6025 Canada Community Building Fund Total			460,111	2,369,337	(2,500,000)	329,448
6035 Building Permit Revenue	Opening Balance	Opening Balance	1,603,865			1,603,865
	Operating Transfer	Transfer to Operating 5020 Building			(225,577)	(225,577)
6035 Building Permit Revenue Total			1,603,865		(225,577)	1,378,288
6040 Federal Harbour Reserve Fund	Opening Balance	Opening Balance	273,568			273,568
	Operating Transfer	Transfer to Operating 2066 Sarnia Harbour			(135,535)	(135,535)
6040 Federal Harbour Reserve Fund Total			273,568		(135,535)	138,033

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted	Total	Total Spent /	Forecasted	
			Opening			Revenue	Committed
			Balance			December	
			January 2024			2024	
6045 OCIF	Opening Balance	Opening Balance	1,687,058			1,687,058	
	Senior Government Grants	OCIF Funding		6,379,945		6,379,945	
	Capital Projects	Road Rehabilitation			(3,650,000)	(3,650,000)	
		Bridges & Culverts - Gladwish Culvert Extension			(120,000)	(120,000)	
		Bridges & Culverts - Brigden Road Culvert			(350,000)	(350,000)	
6045 OCIF Total			1,687,058	6,379,945	(4,120,000)	3,947,003	
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance	32,464			32,464	
6050 Ontario Municipal Commuter Cycling Total			32,464			32,464	
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	Opening Balance	0			0	
	Senior Government Grants	ICIP Grant - Active Transportation Projects		73,330		73,330	
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus		1,979,910		1,979,910	
		ICIP Grant - Plank Road Reconstruction		673,907		673,907	
		Vidal Street Watermain (ICIP Grant - Federal)		1,850,000		1,850,000	
		Vidal Street Watermain (ICIP Grant - Provincial)		1,541,513		1,541,513	
		ICIP Grant - Terminal Upgrades - SAR06		282,321		282,321	
		ICIP Grant - Terminal Upgrades - SAR12		1,466,600		1,466,600	
		Transit Facility Renovations (ICIP Grant) - SAR11		1,433,276		1,433,276	
	Capital Projects	Active Transportation Projects (ICIP Grant)			(73,330)	(73,330)	
		Plank Road Reconstruction (ICIP Grant)			(673,907)	(673,907)	
		Vidal Street Watermain (ICIP Grant - Federal)			(1,850,000)	(1,850,000)	
		Vidal Street Watermain (ICIP Grant - Provincial)			(1,541,513)	(1,541,513)	
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - Federal			(899,910)	(899,910)	
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - Provincial			(1,080,000)	(1,080,000)	
		Transit Terminal Upgrades (ICIP Grant) - SAR12 (Federal)			(800,000)	(800,000)	
		Transit Terminal Upgrades (ICIP Grant) - SAR12 (Provincial)			(666,600)	(666,600)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Roof - Federal			(500,000)	(500,000)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Roof - Provincial			(333,300)	(333,300)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Garage Doors - Federal			(210,000)	(210,000)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Garage Doors - Provincial			(139,986)	(139,986)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Fuel Pumps & Storage Tank Replacements - Federal			(150,000)	(150,000)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Fuel Pumps & Storage Tank Replacements - Provincial			(99,990)	(99,990)	
		Terminal Upgrades (ICIP Grant) - Federal - SAR06			(154,000)	(154,000)	
		Terminal Upgrades (ICIP Grant) - Provincial - SAR06			(128,321)	(128,321)	
	6055 ICIP - Investing in Canada Infrastructure Program Total			0	9,300,857	(9,300,857)	0
	6060 Disaster Mitigation Fund	Opening Balance	Opening Balance	-			-
Senior Government Grants		Disaster Mitigation Funding - Sewer Separation		2,557,938		2,557,938	
Capital Projects		Sewer Separation (Disaster Mitigation Funding)			(2,557,938)	(2,557,938)	
6060 Disaster Mitigation Fund Total			-	2,557,938	(2,557,938)	-	

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2024	Total Revenue	Total Spent / Committed	Forecasted Balance December 2024
6065 Other Senior Government Grants	Opening Balance	Opening Balance	3,519			3,519
	Senior Government Grants	Potential Grant Funding		2,000,000		2,000,000
	Capital Projects	Transit Fleet Upgrades - Zero Emissions			(2,000,000)	(2,000,000)
6065 Other Senior Government Grants Total			3,519	2,000,000	(2,000,000)	3,519
6220 WSIB Self Insurance	Opening Balance	Opening Balance	2,909,803			2,909,803
	Operating Transfer	Transfer from Operating - Payroll - WSIB		1,919,260		1,919,260
	Direct from Reserve Expense	WSIB Claims Estimate			(1,919,260)	(1,919,260)
6220 WSIB Self Insurance Total			2,909,803	1,919,260	(1,919,260)	2,909,803
6225 Self-Insurance Reserve	Opening Balance	Opening Balance	2,967,001			2,967,001
	Operating Transfer	Transfer from Operating 2490 Corporate Municipal		486,593		486,593
		Transfer from Operating 3100 Transit Transportation		151,513		151,513
		Transfer from Operating 3705 Water Distribution		8,196		8,196
		Transfer from Operating 3510 Sewer Admin		21,142		21,142
	Direct from Reserve Expense	Self Insurance Claims Payments			(525,000)	(525,000)
	6225 Self-Insurance Reserve Total			2,967,001	667,444	(525,000)
6230 Façade Improvement Loan	Opening Balance	Opening Balance	27,347			27,347
	6230 Façade Improvement Loan Total			27,347		27,347
6235 YMCA Reserve	Opening Balance	Opening Balance	600,000			600,000
	Direct from Reserve Expense	YMCA Payments			(12,000)	(12,000)
	Interest	Investment Interest		12,000		12,000
6235 YMCA Reserve Total			600,000	12,000	(12,000)	600,000
6240 Strangway Centre Endowment	Opening Balance	Opening Balance	155,208			155,208
	Direct from Reserve Expense	Annual Interest Payment Strangway			(2,000)	(2,000)
	Interest	Investment Interest		2,000		2,000
6240 Strangway Centre Endowment Total			155,208	2,000	(2,000)	155,208
6250 Elm-High-Ex-Wood Park	Opening Balance	Opening Balance	5,377			5,377
6250 Elm-High-Ex-Wood Park Total			5,377			5,377
6265 Airport	Opening Balance	Opening Balance	29,713			29,713
	Direct from Reserve Expense	Airport Hangar - Insurance & Utilities			(13,000)	(13,000)
6265 Airport Total			29,713		(13,000)	16,713
6270 Legacy Fund	Opening Balance	Opening Balance	48,417			48,417
	Operating Transfer	Transfer to Operating 4601 Recreation Programs - Kids Funfest			(2,400)	(2,400)
6270 Legacy Fund Total			48,417		(2,400)	46,017

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2024	Total Revenue	Total Spent / Committed	Forecasted Balance December 2024
6300 Business Park	Opening Balance	Opening Balance	457,565			457,565
	Other Revenue	Lease Revenue		8,433		8,433
	Direct from Reserve Expense	Lawn Maintenance			(20,000)	(20,000)
		Land Appraisals			(10,000)	(10,000)
		Signage			(40,000)	(40,000)
6300 Business Park Total			457,565	8,433	(70,000)	395,999
6305 Perch Creek Harbour	Opening Balance	Opening Balance	147,405			147,405
6305 Perch Creek Harbour Total			147,405			147,405
6340 Bluewater Gymnastics	Opening Balance	Opening Balance	188,799			188,799
	Other Revenue	Lease Revenue		23,664		23,664
	Direct from Reserve Expense	Principal Loan Repayment (Bluewater Gymnastics Building)			(1,885)	(1,885)
6340 Bluewater Gymnastics Total			188,799	23,664	(1,885)	210,579
6350 Development Contingency	Opening Balance	Opening Balance	47,017			47,017
6350 Development Contingency Total			47,017			47,017
6365 Sarnia Harbour	Opening Balance	Opening Balance	3,023,706			3,023,706
	Operating Transfer	Transfer from Operating 2066 Sarnia Harbour		331,421		331,421
6365 Sarnia Harbour Total			3,023,706	331,421	(1,885)	3,355,127
6370 Canatara Park Projects	Opening Balance	Opening Balance	119,237			119,237
6370 Canatara Park Projects Total			119,237			119,237
6375 Airport Operator	Opening Balance	Opening Balance	754,663			754,663
	Reserve Transfer	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support		400,000		400,000
	Direct from Reserve Expense	Airport Operator Liquidity Support			(400,000)	(400,000)
6375 Airport Operator Total			754,663	400,000	(400,000)	754,663
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance	280,209			280,209
	Other Revenue	ORMHA - MAT TAX revenue		97,000		97,000
	Direct from Reserve Expense	Ontario Restaurant Hotel and Motel Association			(1,250)	(1,250)
6380 Tourism Infrastructure Reserve Fund Total			280,209	97,000	(1,250)	375,959
6385 Community Improvement Plan	Opening Balance	Opening Balance	-			-
6385 Community Improvement Plan Total			-			-
6390 Police Services Board Discretionary Fund Total			-			-
6400 Election Expenses	Opening Balance	Opening Balance	151,170			151,170
	Operating Transfer	Transfer from Operating 2100 Elections		151,170		151,170
6400 Election Expenses Total			151,170	151,170		302,340
6450 Water Rates Stabilization	Opening Balance	Opening Balance	2,497,667			2,497,667
6450 Water Rates Stabilization Total			2,497,667			2,497,667
6470 Care-A-Van - Vehicle	Opening Balance	Opening Balance	81,066			81,066
	Retired Debt	Retired Debt		17,706		17,706
6470 Care-A-Van - Vehicle Total			81,066	17,706		98,773

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted	Total	Total Spent /	Forecasted	
			Opening			Revenue	Committed
			Balance			December	
			January 2024			2024	
6515 Police Building Total			149,315	640,000	(550,000)	239,315	
6520 911 Equipment Total			16,813	402,700	(300,000)	119,513	
6525 Works Equipment	Opening Balance	Opening Balance	1,902,118			1,902,118	
	Operating Transfer	Transfer to Operating 3005 PW Admin			(100,000)	(100,000)	
		Transfer to Operating 3015 Work Centre			(769,870)	(769,870)	
		Transfer to Operating 3020 Equipment Maintenance			(1,565,232)	(1,565,232)	
	Equipment/Fleet Replacement	Equipment (Fleet) Replacement			(2,239,000)	(2,239,000)	
	Operating Transfer - Fleet Contribution	Transfer from Operating 2022 IT - Vehicle Contribution		9,800			9,800
		Transfer from Operating 2052 Property - Vehicle Contribution		36,200			36,200
		Transfer from Operating 3005 PW Admin - Vehicle Contribution		22,200			22,200
		Transfer from Operating 3008 Road Maintenance Rural - Vehicle Contribution		378,212			378,212
		Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution		123,900			123,900
		Transfer from Operating 3010 Street Maintenance Urban - Vehicle Contribution		364,700			364,700
		Transfer from Operating 3011 Street Maintenance Winter - Vehicle Contribution		445,500			445,500
		Transfer from Operating 3015 Work Centre - Vehicle Contribution		118,300			118,300
		Transfer from Operating 3034 Engineering Traffic - Vehicle Contribution		8,600			8,600
		Transfer from Operating 3035 Engineering Development - Vehicle Contribution		26,035			26,035
		Transfer from Operating 3036 Engineering Construction - Vehicle Contribution		45,000			45,000
		Transfer from Operating 3040 Municipal Drains - Vehicle Contribution		8,600			8,600
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Vehicle Contribution		387,218			387,218
		Transfer from Operating 3501 Pump Station Maintenance - Vehicle Contribution		102,184			102,184
		Transfer from Operating 3505 WPCC - Vehicle Contribution		43,248			43,248
		Transfer from Operating 3506 BG Lagoons - Vehicle Contribution		10,918			10,918
		Transfer from Operating 3507 Bio-Solids - Vehicle Contribution		28,514			28,514
		Transfer from Operating 3705 Water Distribution - Vehicle Contribution		343,864			343,864
		Transfer from Operating 3706 Lead Reduction - Vehicle Contribution		9,540			9,540
		Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution		35,300			35,300
		Transfer from Operating 4510 General Park Maintenance - Vehicle Contribution		696,400			696,400
		Transfer from Operating 4511 Sports Field Maintenance - Vehicle Contribution		3,700			3,700
		Transfer from Operating 4515 Greenhouse - Vehicle Contribution		11,000			11,000
		Transfer from Operating 4551 Arboriculture - Vehicle Contribution		379,600			379,600
		Transfer from Operating 4705 Sarnia Arena - Vehicle Contribution		32,500			32,500
		Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution		41,000			41,000
		Transfer from Operating 4710 PASA - Vehicle Contribution		72,400			72,400

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2024	Total Revenue	Total Spent / Committed	Forecasted Balance December 2024
6525 Works Equipment	Operating Transfer - Fleet Contribution	Transfer from Operating 5020 Building Department - Vehicle Contribution		25,546		25,546
		Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution		53,314		53,314
		Transfer from Operating 3885 Compost - Vehicle Contribution		95,000		95,000
6525 Works Equipment Total			1,902,118	3,958,293	(4,674,102)	1,186,309
6565 Police Operating Contingency Total			292,994			292,994
6580 Tax Stabilization	Opening Balance	Opening Balance	878,090			878,090
	Direct from Reserve Expense	Tax Appeals			(600,000)	(600,000)
6580 Tax Stabilization Total			878,090		(600,000)	278,090
6581 Operating Contingency	Opening Balance	Opening Balance	6,915,052			6,915,052
	Operating Transfer	Transfer from Operating 2490 Corp Municipal		250,000		250,000
		Transfer to Operating 2490 Corp Municipal			(3,900,000)	(3,900,000)
6581 Operating Contingency Total			6,915,052	250,000	(3,900,000)	3,265,052
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	388,969			388,969
	Operating Transfer	Transfer from Operating 1055 Taxation Transit Area		30,000		30,000
	Direct from Reserve Expense	Tax Appeals			(30,000)	(30,000)
6585 Tax Stabilization - Transit Total			388,969	30,000	(30,000)	388,969
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	1,068,116			1,068,116
6590 Sewer Rates Stabilization Total			1,068,116			1,068,116
6595 Police Equipment Total			(279,714)	1,940,000	(1,491,200)	169,086
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance	191,776			191,776
	Retired Debt	Retired Debt		212,195		212,195
	Operating Transfer	Transfer from Operating 1055 Taxation - Transit Area - Asset Management		166,483		166,483
		Transfer from Operating 3120 Transit Premises		40,000		40,000
		Transfer from Operating 3170 Care-A-Van		34,000		34,000
	Capital Projects	Transit Bus Stop Improvements			(69,095)	(69,095)
6614 Capital Infrastructure - Transit Total			191,776	452,678	(69,095)	575,359
6615 Capital Infrastructure	Opening Balance	Opening Balance	8,069,202			8,069,202
	Senior Government Grants	SWODF - Oversize Load Corridor		240,000		240,000
	Other Revenue	Fire Marque Cost Recovery Program		5,000		5,000
		Sting Surcharge Revenue		130,000		130,000
	Reserve Transfer	Bright's Grove Library			(2,000,000)	(2,000,000)
		Airport Operator Liquidity Support - transfer to 6375			(400,000)	(400,000)
		Transfer from 6581 Operating Contingency		900,000		900,000
		Waterfront Masterplan Projects - Ferry Dock Hill			(1,000,000)	(1,000,000)
	Retired Debt	Retired Debt		5,001,658		5,001,658
	Operating Transfer	Transfer from Operating 1350 Other Revenue - Interest Allocation		287,739		287,739
		Transfer from Operating 2490 Corp Municipal		1,914,775		1,914,775
		Transfer from Operating 2490 Corp Municipal - Asset Management		2,971,504		2,971,504
		Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		256,133		256,133

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted	Total	Total Spent /	Forecasted		
			Opening			Revenue	Committed	Balance
			Balance			December		
			January 2024			2024		
6615 Capital Infrastructure	Operating Transfer	Transfer from Operating 1350 Other Revenue - Slot Revenue		400,000		400,000		
		Transfer from Operating 3125 Transit Admin		47,805		47,805		
		Transfer from Operating 3705 Water Distribution		57,595		57,595		
		Transfer from Operating 3510 Sewer Admin		90,345		90,345		
		Transfer to Operating 4710 PASA (2024 One Time)			(180,000)	(180,000)		
	Direct from Reserve Expense	Hose & Nozzles				(35,000)	(35,000)	
		Warning Sirens Replacement				(60,000)	(60,000)	
		Property Valuations				(115,000)	(115,000)	
		Risk, Security and Health and Safety Site Reviews				(20,000)	(20,000)	
		Economic Development Master Plan				(150,000)	(150,000)	
		Electronic Records Management Solution Services				(100,000)	(100,000)	
		Financial Software Review				(100,000)	(100,000)	
		Capital Projects	Bunker Gear				(193,500)	(193,500)
			Road Rehabilitation				(100,000)	(100,000)
			Active Transportation Projects				(26,670)	(26,670)
	Clearwater Arena Improvements					(500,000)	(500,000)	
	IT Hardware Asset Lifecycle					(146,667)	(146,667)	
	Oversized Load Corridor (SWODF Funding)					(240,000)	(240,000)	
	Rapids Pkwy Extension					(1,550,000)	(1,550,000)	
	Sewer Separation					(617,356)	(617,356)	
	Traffic Signals					(150,000)	(150,000)	
	Streetlight Replacement					(200,000)	(200,000)	
	City Hall Building Improvements (Space Modernization)					(250,000)	(250,000)	
	Pat Stapleton Arena - Scoreclock Replacement					(80,000)	(80,000)	
	Pat Stapleton Arena - Exhaust Fan System					(50,000)	(50,000)	
	Pat Stapleton Arena - Legionnaires Dressing Room					(425,000)	(425,000)	
	Pat Stapleton Arena - Interior Building Renovation					(120,000)	(120,000)	
	PASA Improvements - Roof Replacement					(200,000)	(200,000)	
	Tecumseh Park/Cox Youth Centre Improvements - Ball Diamond					(1,000,000)	(1,000,000)	
	PASA Improvements - Rink 1 OHL Standard Boards & Glass Replacement					(700,000)	(700,000)	
	PASA Improvements - Elevator Upgrades					(200,000)	(200,000)	
	PASA Improvements - Refrigeration Plant Replacement - Design					(700,000)	(700,000)	
	Tecumseh Park/Cox Youth Centre Improvements - Park Furniture					(100,000)	(100,000)	
	Playground Equipment - Twin Lakes, Grace, Coronation, and Crescent					(200,000)	(200,000)	
	Parks Equipment					(300,000)	(300,000)	
	Fire Truck Replacement - Pumper Tanker 4					(400,000)	(400,000)	
	Station 1 - Fuel Storage Tank Disposal					(75,000)	(75,000)	
	Station 5 - Architectural Design				(25,000)	(25,000)		
	Bridges & Culverts - Inspections and Design				(200,000)	(200,000)		
	Former Michigan Ave Landfill Remediation				(300,000)	(300,000)		
	Active Transportation Masterplan Projects - Other ATMP Projects				(300,000)	(300,000)		
	Active Transportation Masterplan Projects - Tashmoo Ave Paved Shoulder				(700,000)	(700,000)		
	Public Works Facilities - HVAC Upgrade				(83,333)	(83,333)		
	Public Works Facilities - Facility Design				(56,667)	(56,667)		
	Public Works Facilities - Camera PVR Upgrade				(13,333)	(13,333)		
	Public Works Facilities - Sign Board & Building Signage				(16,667)	(16,667)		
	Compost Site Improvements - Internal Road Paving				(100,000)	(100,000)		
	Clearwater Arena Transit Terminal Staff Facility				(250,000)	(250,000)		
	Oversized Load Corridor - Utility Upgrades/Roadwork/Dock				(260,000)	(260,000)		
	Water Rescue Boat				(480,000)	(480,000)		
Equipment/Fleet Replacement	Equipment (Fleet) Replacement - Fire				(50,000)	(50,000)		
6615 Capital Infrastructure Total			8,069,202	12,302,554	(15,519,193)	4,852,563		

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2024	Total Revenue	Total Spent / Committed	Forecasted Balance December 2024
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	3,782,965			3,782,965
	Retired Debt	Retired Debt		2,659,511		2,659,511
	Operating Transfer	Transfer from Operating 3500 Sanitary Sewer Maintenance		8,118,818		8,118,818
		Transfer from Operating 3600 Storm Sewer Maintenance		187,081		187,081
		Transfer from Operating 3600 Storm Sewer Maintenance - Asset Management		50,556		50,556
	Direct from Reserve Expense	Bright's Grove Lagoon - Cell #3 Naturalization			(75,000)	(75,000)
		WPCC St. Andrews Street - Consulting Services			(90,000)	(90,000)
	Capital Projects	Rapids Pkwy Extension			(600,000)	(600,000)
		Sewer Separation			(1,234,712)	(1,234,712)
		Wastewater Pump - Lift Station Improvements - Diesel Generator Replacements			(650,000)	(650,000)
		Wastewater Pump - Lift Station Improvements - Smith & Loveless Replacements - Engineering			(300,000)	(300,000)
		Flood Mitigation - Pumping Stations 16 & 17			(1,170,000)	(1,170,000)
		St Andrew's Treatment Plant Equipment - Basket Crane			(50,000)	(50,000)
		St Andrews Treatment Plant Process Improvements - Biosolids Upgrades			(1,000,000)	(1,000,000)
		St Andrews Treatment Plant Process Improvements			(2,000,000)	(2,000,000)
		Public Works Facilities - HVAC Upgrade			(83,333)	(83,333)
		Public Works Facilities - Facility Design			(56,667)	(56,667)
		Public Works Facilities - Camera PVR Upgrade			(13,333)	(13,333)
		Public Works Facilities - Sign Board & Building Signage			(16,667)	(16,667)
6616 Capital Infrastructure - Sewer Total			3,782,965	11,015,966	(7,339,712)	7,459,219
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	6,095,606			6,095,606
	Operating Transfer	Transfer from Operating 3705 Water Distribution		5,858,468		5,858,468
	Capital Projects	Sewer Separation			(4,321,493)	(4,321,493)
		Plank Road			(426,093)	(426,093)
		Vidal Street Watermain			(1,233,488)	(1,233,488)
		Watermain Replacement - Telfer			(2,640,000)	(2,640,000)
		Public Works Facilities - HVAC Upgrade			(83,333)	(83,333)
		Public Works Facilities - Facility Design			(56,667)	(56,667)
		Public Works Facilities - Camera PVR Upgrade			(13,333)	(13,333)
		Public Works Facilities - Sign Board & Building Signage			(16,667)	(16,667)
6617 Capital Infrastructure - Water Total			6,095,606	5,858,468	(8,791,074)	3,163,000
6619 Municipal Drain Rehabilitation	Opening Balance	Opening Balance	(40,295)			(40,295)
	Operating Transfer	Transfer from Operating 3040 Municipal Drains		445,000		445,000
	Direct from Reserve Expense	Annual Drainage Expenditures			(100,000)	(100,000)
		Rooney Drain S/Pulse Creek Drain			(200,000)	(200,000)
		Beatty Craig Drain			(100,000)	(100,000)
6619 Municipal Drain Rehabilitation Total			(40,295)	445,000	(400,000)	4,705
6635 Seaway Kiwanis Campus	Opening Balance	Opening Balance	51,001			51,001
	Other Revenue	Rental Revenue		5,000		5,000
6635 Seaway Kiwanis Campus Total			51,001	5,000		56,001
6650 Suncor Agora Capital	Opening Balance	Opening Balance	218,617			218,617
6650 Suncor Agora Capital Total			218,617			218,617

2024 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2024	Total Revenue	Total Spent / Committed	Forecasted Balance December 2024
6655 Organic Waste Program Transition	Opening Balance	Opening Balance	-			-
	6655 Organic Waste Program Transition Total		-			-
6660 Pedestrian Safety	Opening Balance	Opening Balance	-			-
	Operating Transfer	Transfer from Operating 3034 Engineering - Traffic & Street Lighting		20,000		20,000
6660 Pedestrian Safety Total			-	20,000		20,000
6665 Bright's Grove Library Reserve	Reserve Transfer	Bright's Grove Library		2,000,000		2,000,000
	Capital Projects	Bright's Grove Library			(2,000,000)	(2,000,000)
6665 Bright's Grove Library Reserve Total				2,000,000	(2,000,000)	-
6670 Ferry Dock Hill Reserve	Reserve Transfer	Waterfront Masterplan Projects - Ferry Dock Hill		1,000,000		1,000,000
	Capital Projects	Waterfront Masterplan Projects - Ferry Dock Hill			(1,000,000)	(1,000,000)
6670 Ferry Dock Hill Reserve Total				1,000,000	(1,000,000)	-
6900 Internal Borrowing Reserve	Opening Balance	Opening Balance	(10,075,280)			(10,075,280)
	Reserve Transfer	Reserve Transfer - From 6015 Development Charges (2020 10 Yr Loan Payback)		925,874		925,874
		Reserve Transfer - From 6015 Development Charges (2021 10 Yr Loan Payback)		449,270		449,270
6900 Internal Borrowing Reserve Total			(10,075,280)	1,375,144		(8,700,136)
Forecasted Balance December 2024			47,161,463	70,696,702	(76,032,326)	41,825,839

2024 APPROVED EQUIPMENT REPLACEMENT LIST*

New or Replacement	Equipment Requested	Unit # to be Replaced	Description of Existing Equipment: Year Make Model	Primary User	Plans for Equipment Being Replaced	Fleet Reserve (6525)	Capital Infrastructure Reserve (6615)
Replacement	2 Ice Resurfacer	590 and 591	590-2008-CS Zamboni 445 - VIN 8909 Germain Propane - 4184 hrs 591-2009-CS Zamboni 445 - VIN 9185 PASA Propane - 4570 hrs	Arena	Trade in or place on Gov Deals	\$ 374,000.00	
Replacement	1 Truck Plow	409-2009-CS Jacobson R-311	409-2009-CS Jacobson R-311 - VIN BBA16916601651 - 1622 hrs	Parks	Trade in or place on Gov Deals	115,000	
Replacement	1 Truck	652-2008-CS Dump Truck	652-2008-CS International 4800 - VIN 1HTMYSKM28H644234 - 110,000 km	Comm	Trade in or place on Gov Deals	165,000	
Replacement	1 Truck	668-2001-CS Dump Truck	668-2001-CS Ford 350 Super Duty - VIN 1FDWF36F61EA90602 - 176,000 km	Forestry	Trade in or place on Gov Deals	165,000	
Replacement	1 Backhoe	139 Backhoe	139-2010-PW John Deere Model 310SJ - VIN T0310SJ179551 - 11,000 hrs	Public Works	Trade in or place on Gov Deals	210,000	
Replacement	3 Trucks	55 56 57	55-2008-PW International 4300 3 ton - VIN 1HTMYSKM08H644233 Truck box info MSO2 11-OX16X24 B15649-2 - 204,000 km 56-2008-PW International 4300 3 ton - VIN 1HTMYSKM98H644232 Truck box info MSO2-2 11-OX16X24 B15649-1 - 182,000 km 57-2007-PW International 4100 3 ton - VIN 3HTMWAFK77N320368 Truck box info MSO2 11-0/16X24 B13593-1 - WITH REAR TRAFFIC SIGN - 146,000 km	Public Works	Trade in or place on Gov Deals	495,000	
Replacement	2 Dump/Plow Trucks	59 65	59-2012-PW Freightliner M2106 3 ton - VIN 1FVACXDT1CHBN9048 - single axle Contractor Box dig out truck - 92,000 km 65-2012-Pw Freightliner 5 ton Business Class M2 - VIN 1FVAC3BS0CHBJ7117 single axle belly frt plow salter side tip single spinner drivers side contractor box - 155,000 km	Public Works	Trade in or place on Gov Deals	715,000	
						\$ 2,239,000	\$ -

***Excluding Police replacements**

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

2024 APPROVED EQUIPMENT REPLACEMENT LIST*

New or Replacement	Equipment Requested	Unit # to be Replaced	Description of Existing Equipment: Year Make Model	Primary User	Plans for Equipment Being Replaced	Fleet Reserve (6525)	Capital Infrastructure Reserve (6615)
Replacement	Trailer	Hazmat #1	2004 Auto Plus Trailer	Fire- Hazmat team	Retire	50,000	
						\$ 50,000	\$ -

***Excluding Police replacements**

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