

THE CORPORATION OF THE CITY OF SARNIA



SARNIA
O N T A R I O

2025 APPROVED BUDGETS

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



2025 APPROVED BUDGETS
(Operating, Water, Sewer, Capital and Reserve)

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2025

Budget Highlights



SARNIA
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Organizational Structure



Budget Highlights

This section provides a high-level overview of the budget process, aspects of the budget, and the approved changes for 2025.

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

2025 Approved Budget Overview

The 2025 Approved Budget aims to balance affordability for taxpayers with critical infrastructure investment needs, at a time when the City faces increasing external financial pressures.

2025 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 road resurfacing
- Increased policing costs to protect public safety, specifically a 6.95 per cent increase to the Police Services Budget, proposed by the Police Services Board, representing a 2.69 per cent 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 \$1 million from the Operating Contingency Reserve
- Approximately \$4.3 million deferral of contributions to the Capital Infrastructure Reserve
- A one-time reduction in the Tax Stabilization Reserve of \$600,000
- A deferral in the contribution from the earned interest to the Capital Infrastructure Reserve totaling \$274,844

General Levy

As a result of these mitigation efforts, the City has offset 7.18 per cent of increases to the City portion of property taxes. The 2025 approved combined Operating Budget of \$184.2 million represents a 4.42 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 \$42.16 in 2025 if they live outside the transit levy area, or \$45.72 more if they live inside the transit levy area.

Of the approved City general levy increase, a 0.31 per cent increase represents decisions directly under management's control. A 3.06 per cent increase represents items outside of the City's control - such as wage and contract cost increases - and a 4.79 per cent increase relates to the impacts of prior decisions including the reversal of 2024 mitigation efforts.

Capital Investments

The 2025 Capital Budget outlines \$56.3 million in capital investments, including roads, water infrastructure, and facilities; continuing an aggressive plan for infrastructure renewal. Total capital investments from 2021 to 2025 amount to \$265.1 million, an increase of \$104.5 million, or 65 per cent, over the previous five-year (2016-2020) capital investments total.

Major investments include:

- \$9.7 million for facilities projects such as Progressive Auto Sales Arena improvements, Germain Park improvements, and Norm Perry Park improvements
- A record setting \$4 million for road resurfacing
- \$2.3 million for shoreline protection
- \$6.1 million for flood mitigation
- \$4.7 million for sewer, water and road reconstruction on Forsyth Street and Essex Street
- \$4 million for Michigan Avenue watermain and forcemain replacements

- \$7.6 million in combined sewer separation to protect the water system against extreme weather events

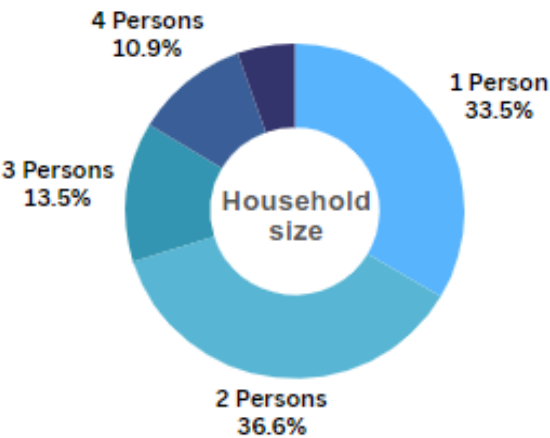
Transit

Rates in the Transit Levy area will increase by 5.58 per cent, as the City continues efforts to improve service delivery and maintain its fleet.

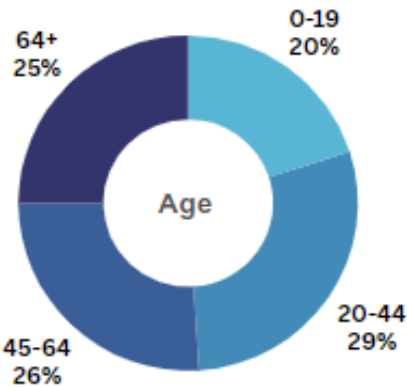
Water and Sewer

Water and sewer rates will see a combined increase of 5.43 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.

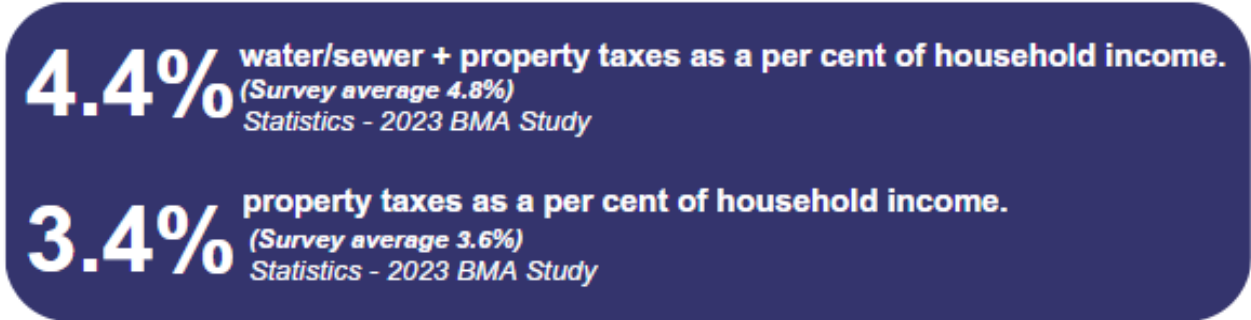
Community Profile



Statistics - 2021 Census



Statistics - 2023 BMA Study



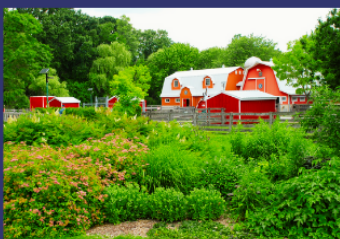
What We Do

Sarnia PEOPLE SERVING PEOPLE



FINANCE

16,050 Invoices Processed
15,051 EFT Payments
885 Cheques Issued
\$177.9M AP Disbursements
28,394 Taxable Accounts
\$35.1M Construction Value Awarded
\$12M Service Value Awarded
\$8.7M Goods Value Awarded



PARKS & RECREATION / FACILITIES

9 Community Events - Hosted
80 Community Events - Assisted
14 Hectares of Beach/Waterfront
50 km of Trails and Pathways
1,200 acres of Parkland/Trails Maintained
85 Recreational Programs
4 Community Centres
0 Pools, 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/Gazbos
3 Greenhouses
24,000 Municipal Trees
350 Trees Planted
35,000 sq. m of Garden



WATER & SEWER

405 km Wastewater Collection / Conveyance
506 km of Watermains
356.8 km of Sanitary Sewer
328 km of Storm Sewer
48.2 km of Force mains
84 Watermain Breaks
90 Service Repairs
6037 Service Locates
491 Water On / Off
49 Pumping Stations
2 Wastewater Treatment Facilities
8 Stormwater Facilities
2 Storage Buildings



COMMUNICATIONS

37 Media Releases
Facebook:
325.5k Post Reach, ^207%
33.8k Interactions, ^401%
16k Followers, ^1.2k
Instagram:
50 Median Engagements, ^72.4%
9.5k Followers, ^14%
20.4k Post Reach, ^107%
Speakupsarnia.ca:
35k Site Visits
1.1k New Registered Participants



PLANNING / BUILDING / BY-LAW ENFORCEMENT

104 Zoning & Compliance Certificates
20 Home Occupations Permits
87 Planning Applications
65 Pre-Application Meetings
515 Building Permits
1362 By-Law Complaints
11,597 Parking Violations



TRANSIT

1,766,314 Passengers
22 Conventional Buses
17 Conventional Routes
48 Bus Shelters (44 Solar)
528 Bus Stops
17,799 Care-A-Van Passenger Trips
7 Care-A-Vans
1.56M Conventional Revenue kms
168K Care-A-Van Revenue kms



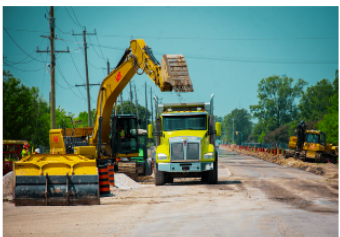
LEGAL SERVICES

56 Documents Registered
241 Property Searches
54 Notaries



FIRE & RESCUE SERVICES

5 Fire Stations
6 Civilian Injuries
1 Firefighter Injuries
3 Fire Related Deaths
211 Fire Prevention Inspections
259 Motor Vehicle Collisions
4,174 Responses
1 Haz-Mat Responses
7 Marine Responses
1,500 Tiered Responses
12,755 Public Education Interactions



ENGINEERING / PUBLIC WORKS

445.5 km of Roads
2 Public Works Centres
32 Bridges / Culverts
97 Traffic Lights
8199 Street Lights
35,220 Single & Multi-Family Household for Waste Pickup
4,390.74 Tonnes of Compostable Material Collected



CUSTOMER SERVICE

41,000+ Customer Service Calls
1,405 Tax Certificates
4,066 Dog Licenses
372 Business Licenses
412 Marriage Licenses
116 Lottery Licenses
13,000+ Receipts

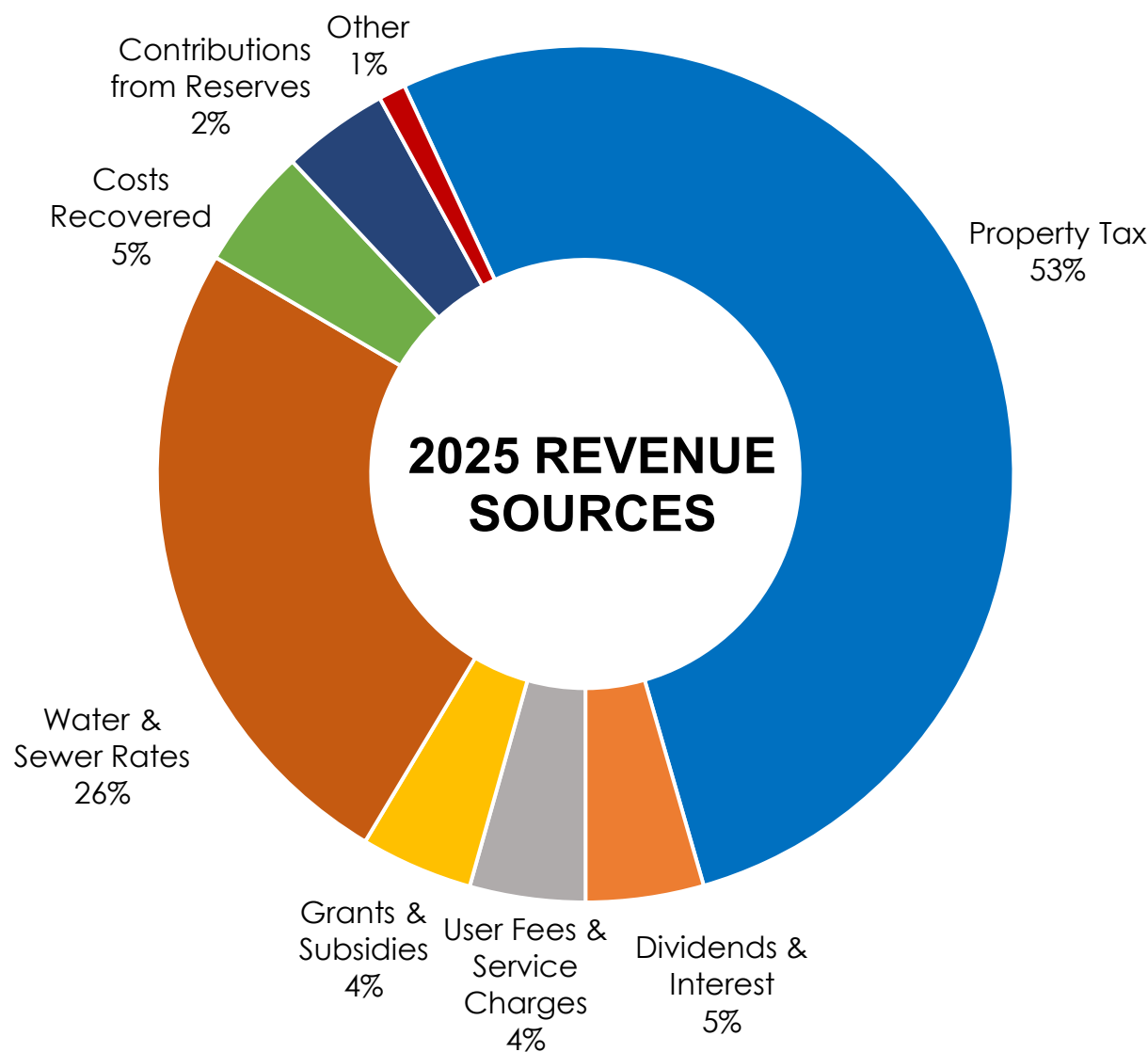


CLERKS

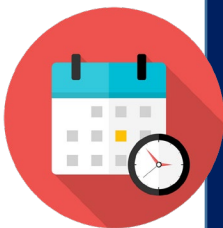
100 MFIPPA Requests
16 Council Meetings

Data Based on 2023 Stats

Where Does the Money Come From?



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.



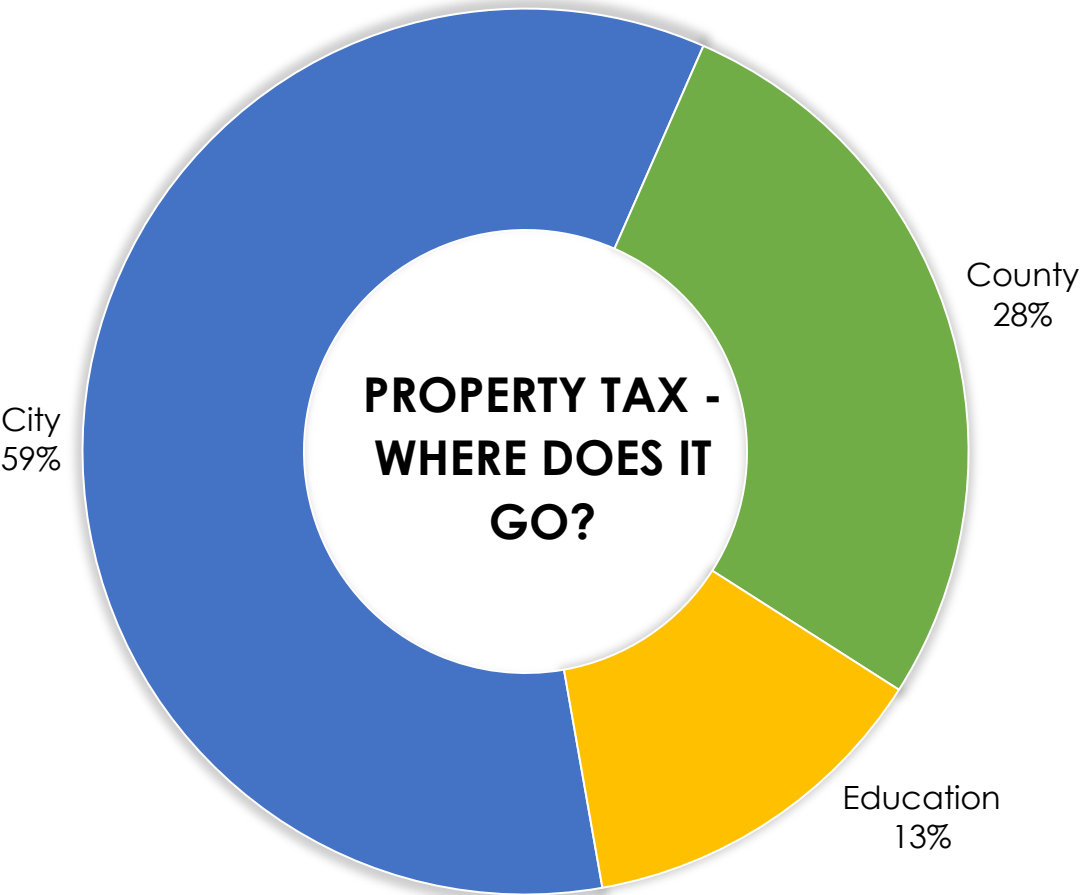
CAPITAL

Capital budgets include costs for the construction, rehabilitation, or replacement of the City's infrastructure, including road and underground infrastructure, 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:



- 

City of Sarnia
- 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

- 

County of Lambton
- 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

- 

School Boards
- Elementary Education
 - Secondary Education
 - Lambton Kent District School Board
 - St. Clair Catholic District School Board
 - Council Scholaire Viamonde
 - Council Scholaire Catholiques Providence

2025 Approved Budgets Expenditures

This section examines the City's total expenditures, encompassing all areas where City funds are allocated. Expenditures exceed the amount collected through property taxes, with the gap filled by other projected revenue sources. These include water and sewer charges, investment income, dividends, and grant funding. Together, these revenue streams determine the required property tax amount to achieve a balanced budget.

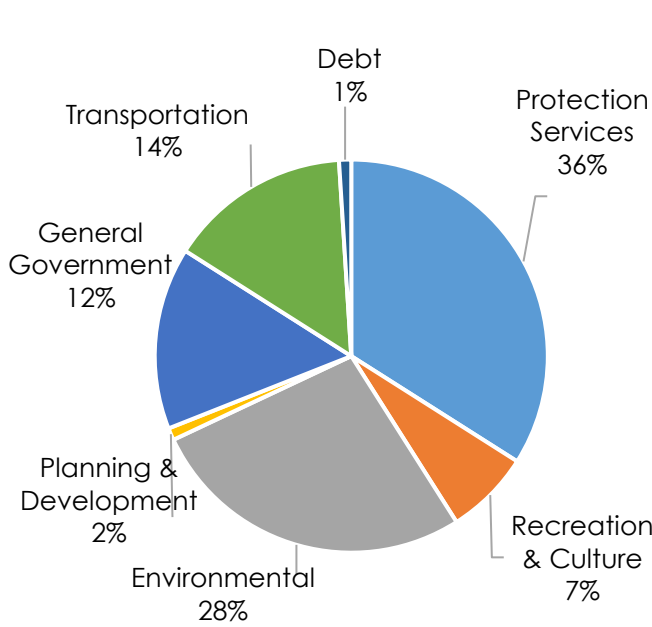


Budget Expenditures	2024 Approved Expenditures	2025 Approved Expenditures	Change \$	Change %
General Operating	89,225,118	88,029,604	(1,195,514)	(1.34%)
Police Services	36,450,201	39,411,746	2,961,545	8.12%
Transit Area	8,069,229	8,565,434	496,205	6.15%
Water	20,057,263	21,273,200	1,215,937	6.06%
Sewer	25,756,490	26,972,286	1,215,795	4.72%
Total Expenditures	\$179,558,301	\$184,252,270	\$4,693,969	2.61%

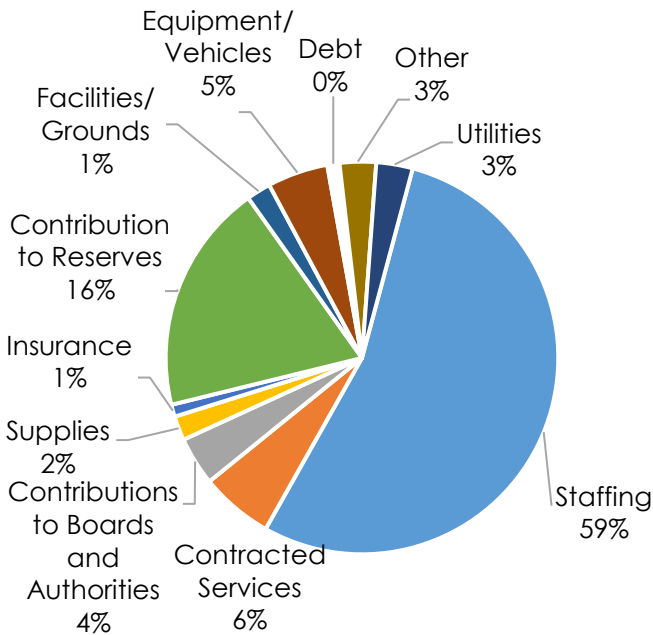
Every time your street is plowed, your garbage/recycling is collected, or you visit a park or arena, you are witnessing your municipal tax dollars at work. Budget decisions set the funding for the infrastructure, programs, services, and facilities we depend on.

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.

BY SERVICE AREA



BY EXPENDITURE CATEGORY

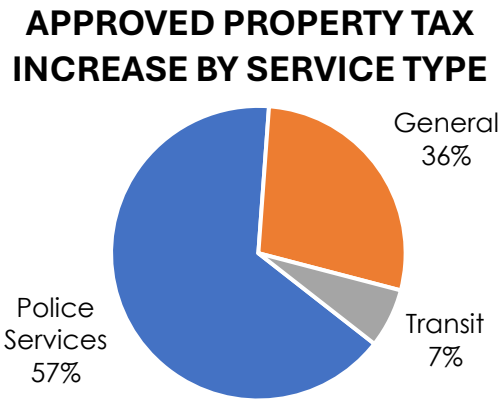
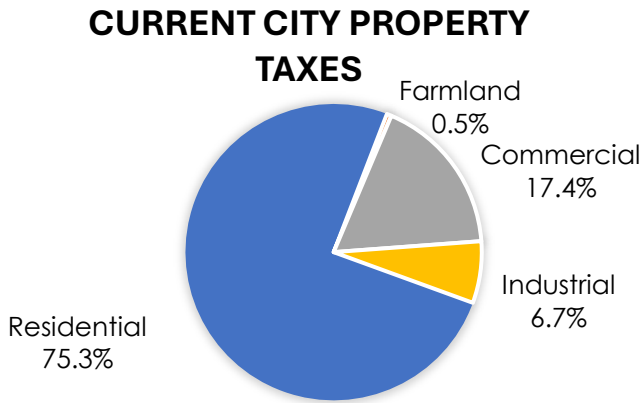


Total Amount to be Collected through Taxation and Rates

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	2024 Approved Budget	2025 Approved Budget	Change \$	Change %
General Operating	52,617,518	54,103,115	1,485,597	2.82%
Police Services	33,408,295	35,729,173	2,320,878	6.95%
General Taxation	\$86,025,813	\$89,832,288	\$3,806,475	4.42%
Transit Area	5,033,818	5,314,778	280,960	5.58%
Total Taxation	\$91,059,631	\$95,147,066	\$4,087,435	4.49%
Taxation Growth Impact	525,000	525,000	-	0.00%
Total Taxation Revenue	\$91,584,631	\$95,672,066	\$4,087,435	4.46%

RATES	2024 Approved Budget	2025 Approved Budget	Change \$	Change %
Water	19,967,009	21,203,374	1,236,365	6.19%
Sewer	25,213,490	26,429,286	1,215,796	4.82%
Total Rates	\$45,180,499	\$47,632,660	\$2,452,161	5.43%



What Does This Approved Property Tax Increase Mean to Sarnia's Residential Property Owners?

The amount of property tax revenue approved 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	2024 City Tax	Increase (General Tax)	Increase (Transit Tax)	2025 Approved City Tax
Residence valued at \$100K	-	1,017	42	4	\$1,062
Single Family Detached	219,737	1,965	93	8	2,065
Link Home	183,515	1,710	77	7	1,794
Freehold Rowhouse	167,017	1,001	70	6	1,078
Semi-Detached	137,008	1,276	58	5	1,338
Condominium	148,778	1,245	63	5	1,313
Approved Increase – City Portion Only					4.49%

Based on 2023 City of Sarnia Average Values

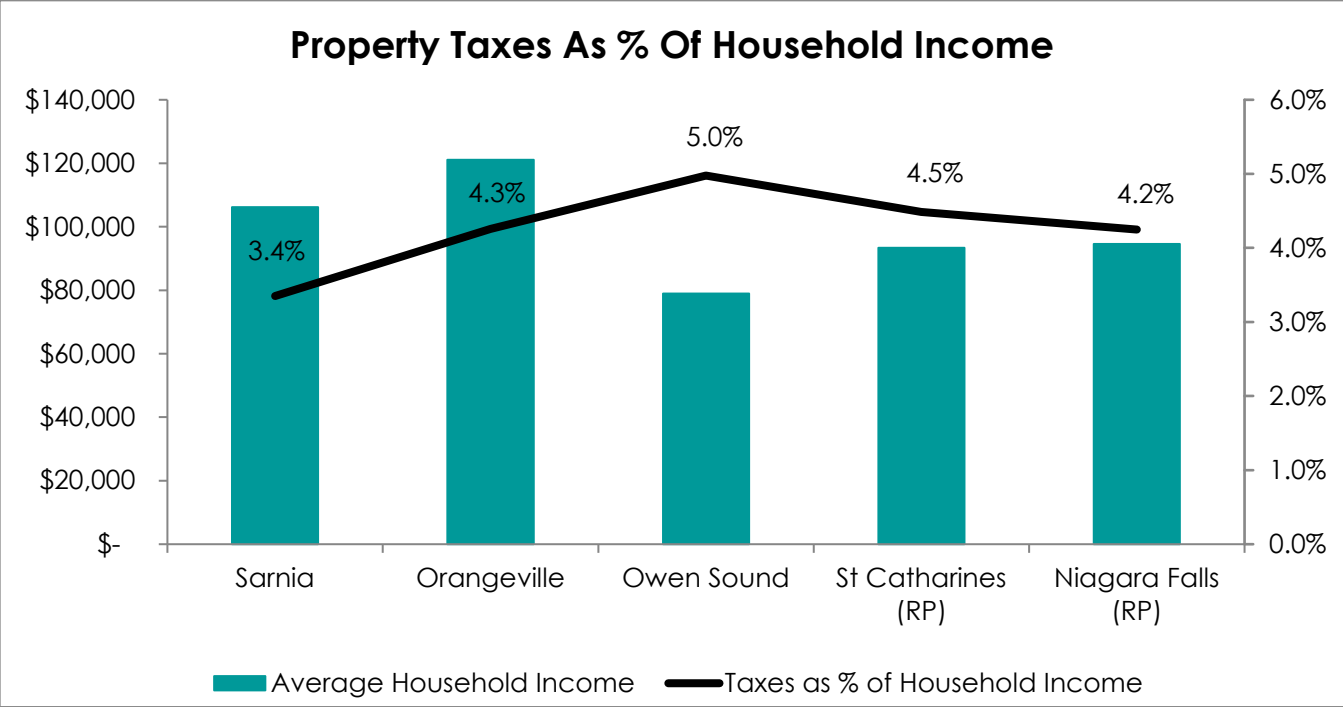
Property Tax Comparisons

Comparisons of the City's property tax rates against neighbouring and similar municipalities are outlined below. Comparisons examine both affordability (property taxes as a percentage of household income) and absolute rates (assessment value / taxes paid).

Affordability Comparison — 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.

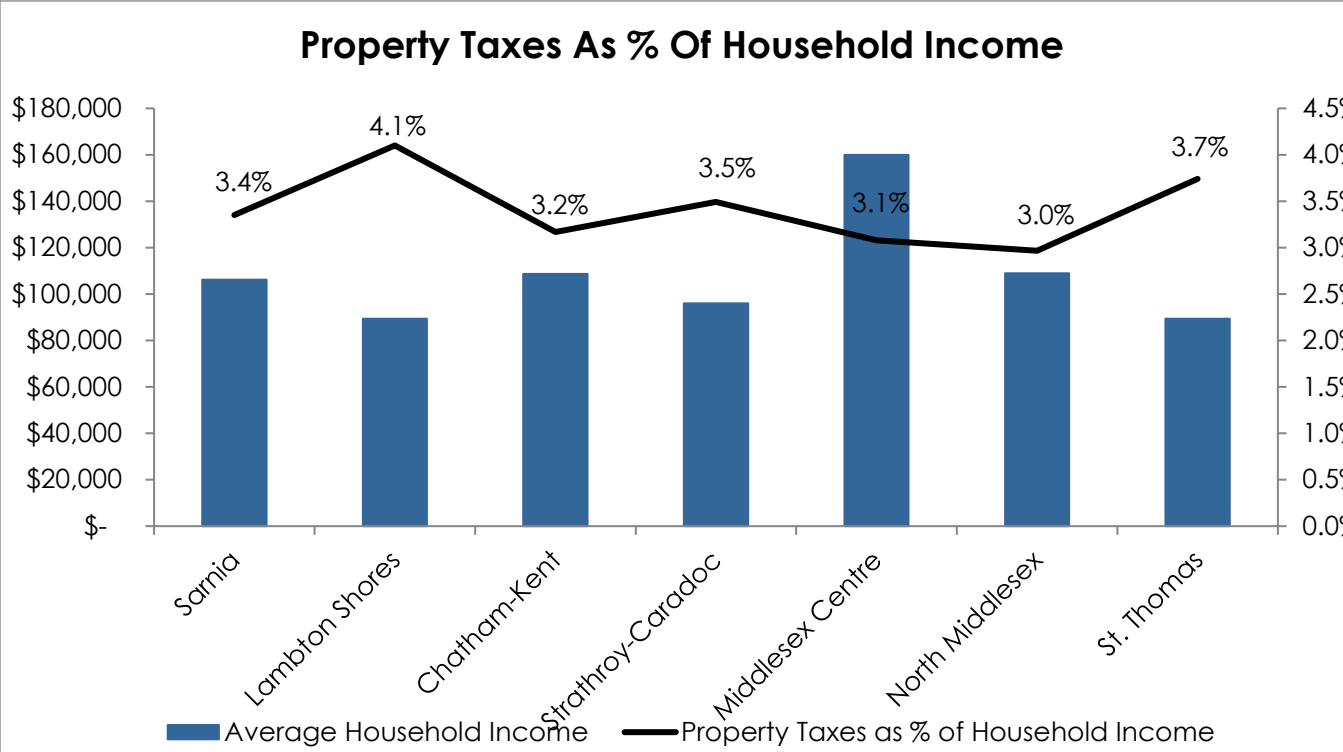
Please note that St. Catharines and Niagara Falls both have Regional Police (RP) Services.



Source: 2023 BMA Municipal Study

Affordability Comparison — 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.

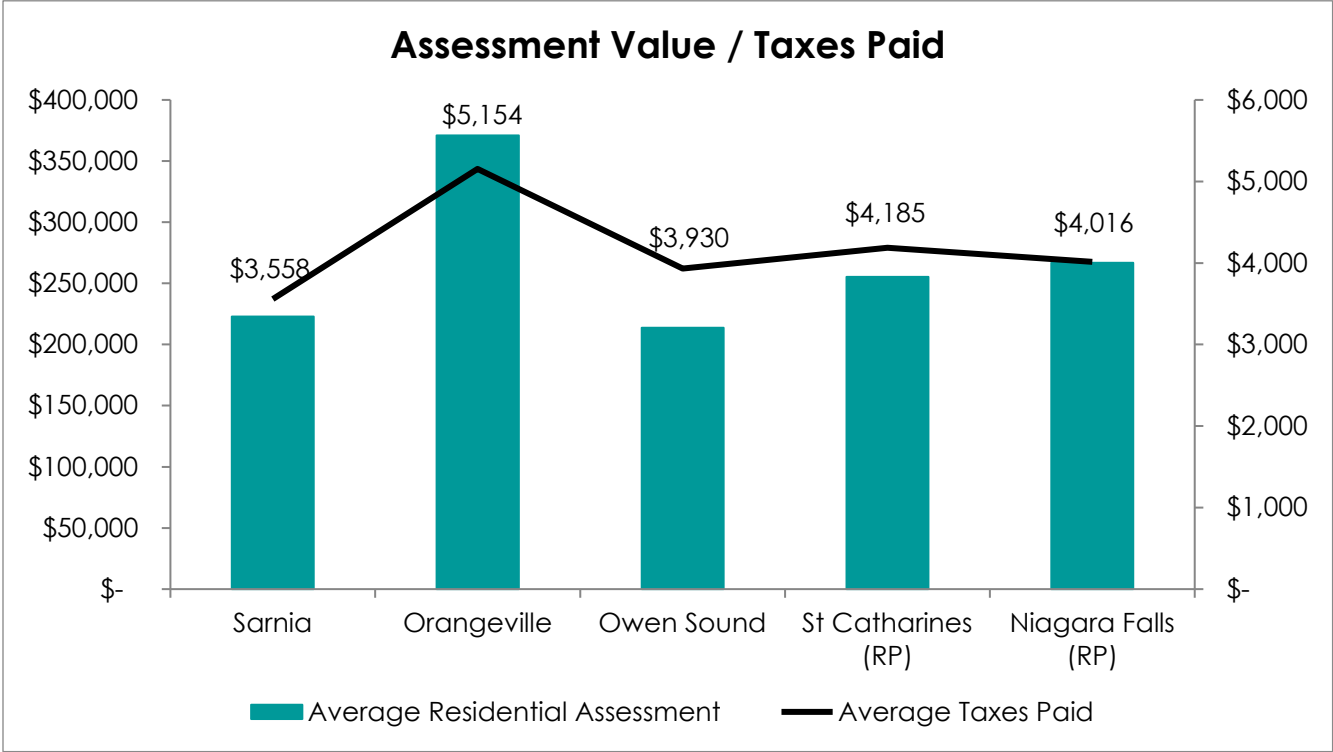


Source: 2023 BMA Municipal Study

Tax Comparison — Similar Municipalities

The following chart shows how 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.

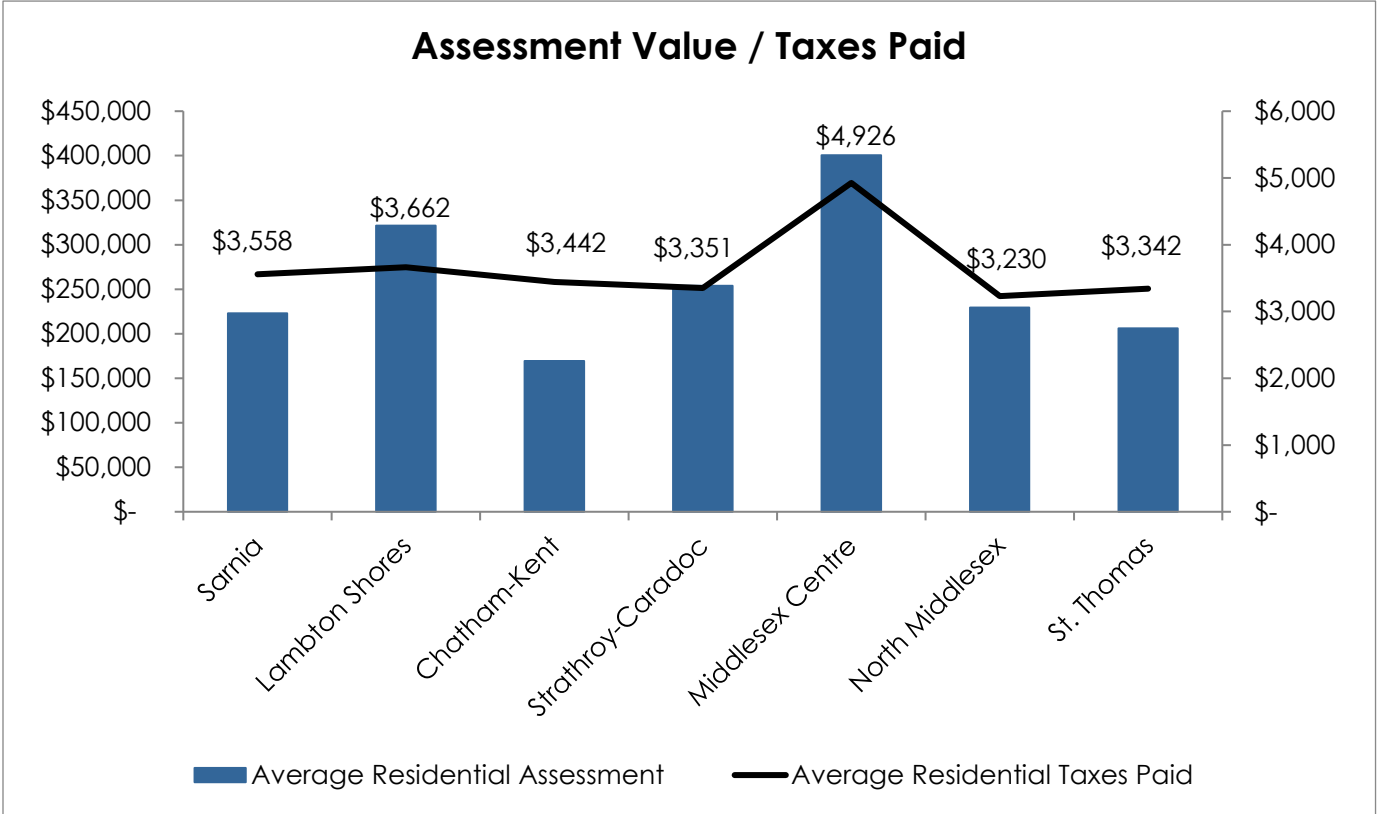


Source: 2023 BMA Municipal Study

Tax Comparison — Neighbouring Municipalities

The following chart shows how 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: 2023 BMA Municipal Study




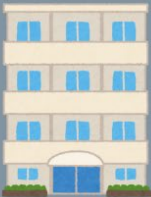
Estimated Increase – Impacts on Tax Bills

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 2025. 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	2024 Total Tax Bill	Approved Increase City	Estimated Increase County and School Boards	2025 Estimated Total Tax Bill
Residence valued at \$100K	\$1,671	\$46	\$15	\$1,731
Single Family Detached	\$3,228	\$88	\$29	\$3,346
Link Home	\$2,811	\$77	\$25	\$2,913
Freehold Rowhouse	\$1,646	\$45	\$15	\$1,705
Semi-Detached	\$2,097	\$57	\$19	\$2,173
Single Family on Water	\$14,505	\$397	\$131	\$15,033
Condominium	\$2,047	\$56	\$18	\$2,121
Estimated Increase on Total Property Tax Bill				3.34%

County and Education changes will not be known until Spring 2025, 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.

	SINGLE FAMILY HOME	Assessed at \$219,737 \$3,362 ↑ \$133 over 2024
	LINK HOME	Assessed at \$183,515 \$2,922 ↑ \$111 over 2024
	SEMI-DETACHED	Assessed at \$137,008 \$2,180 ↑ \$83 over 2024
	CONDOMINIUM	Assessed at \$148,778 \$2,137 ↑ \$90 over 2024

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.

Next, all municipal assets were targeted for inventory and inclusion in the Asset Management Plan published in July of 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)

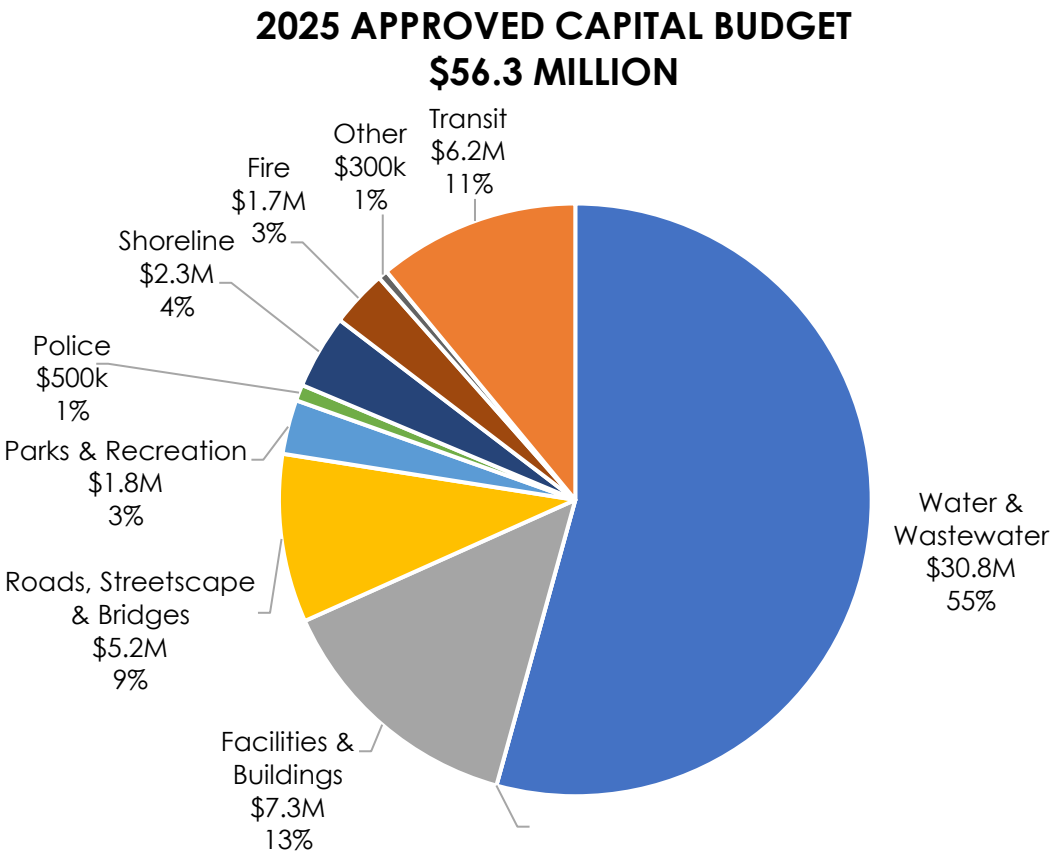
As part of the July 2024 update, all corporate assets were categorized per O. Reg. 588/17 and target re-investment rates were identified for inclusion in future capital budget processes. These targets were based on maintaining current levels of service. Proposed changes to levels of service will be identified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

Currently, the City's revenues are insufficient to meet the outstanding infrastructure needs or address the infrastructure backlog (per Asset Management Plans in 2022 and 2024). The current prioritization for infrastructure rehabilitation and replacement focuses on urgency, available resources, readiness to proceed, and affordability.

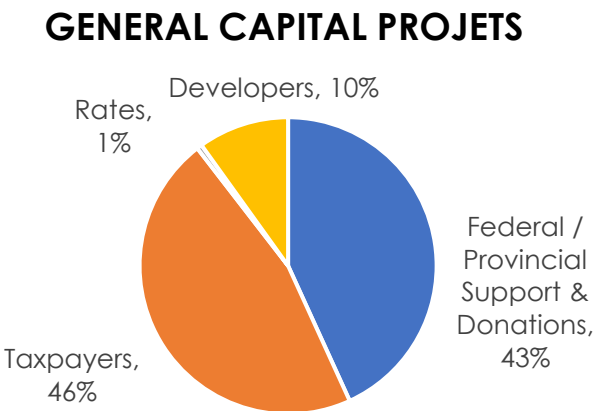
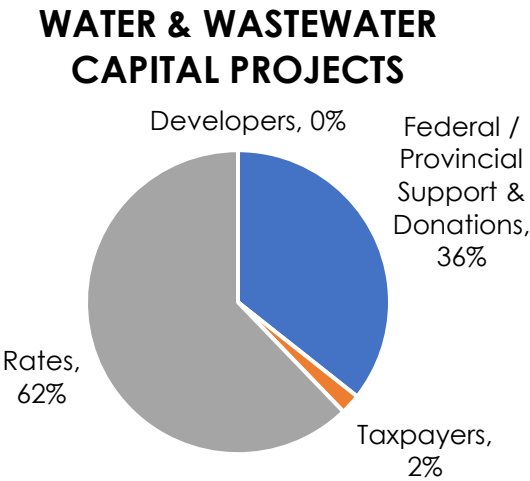
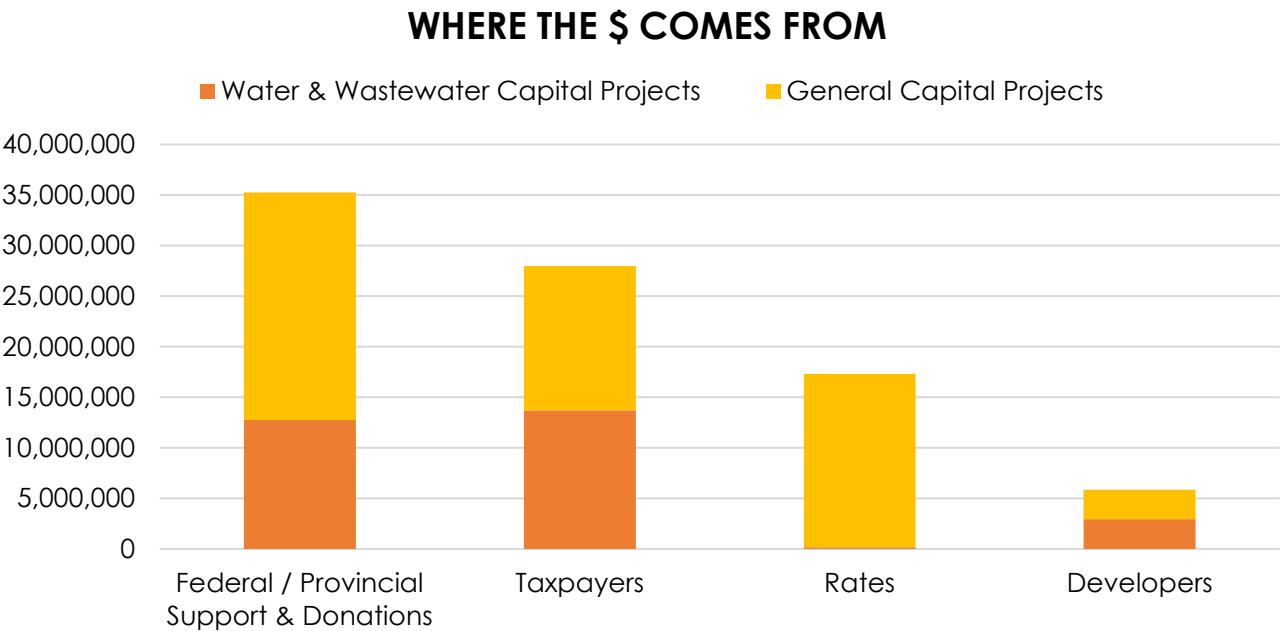
The City has had success obtaining Federal and Provincial grants for transit, roads, sewer, and watermain replacements. These often rely on a partnership with City ranging from 27-60 per cent of project costs. It is expected that the City's 10-year capital plan will align to the asset management process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

2025 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.



2025

Operating Budget



SARNIA
O N T A R I O

<div>THE CORPORATION OF THE CITY OF SARNIA</div> <div>2025 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES</div>					
	2024 Approved Budget	2024 Q2 Forecast	2025 Approved Budget	\$ Change	% Change
<u>Taxation and Rates Summary:</u>					
Taxation					
Current Operating (General Levy only)	52,617,518	52,481,225	54,103,115	1,485,597	2.82%
Police Services	33,408,295	33,544,585	35,729,173	2,320,878	6.95%
General Taxation	86,025,813	86,025,810	89,832,288	3,806,475	4.42%
Transit Area	5,033,818	5,033,804	5,314,778	280,960	5.58%
Total Taxation Before supplementary taxes	91,059,631	91,059,614	95,147,066	4,087,435	4.49%
Supplementary Taxation	525,000	525,000	525,000	-	0.00%
Total Taxation Revenue	91,584,631	91,584,614	95,672,066	4,087,435	4.46%
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	19,967,009	19,970,484	21,203,374	1,236,365	6.19%
Sewer Rates	25,213,490	25,165,688	26,429,286	1,215,796	4.82%
Total Rates	45,180,499	45,136,172	47,632,660	2,452,161	5.43%
<u>Total Budget Expenditures:</u>					
Current Operating	89,225,118	91,797,963	88,029,604	(1,195,514)	(1.34%)
Police	36,450,201	36,586,491	39,411,746	2,961,545	8.12%
Transit	8,069,229	8,245,056	8,565,434	496,205	6.15%
Taxation Subtotal now includes tax expenditures	133,744,548	136,629,510	136,006,784	2,262,236	1.69%
Water Rates	20,057,263	19,967,444	21,273,200	1,215,937	6.06%
Sewer Rates	25,756,490	26,090,981	26,972,286	1,215,796	4.72%
User Rate Subtotal	45,813,753	46,058,425	48,245,486	2,431,733	5.31%
Total	179,558,301	182,687,935	184,252,270	4,693,969	2.61%
<u>2025 Approved Budget Summary - By Department</u>					
Non-Departmental Revenue					
Expenditures	2,550,667	3,324,658	2,473,137	(77,530)	-3.04%
Revenues	(100,282,206)	(101,288,362)	(104,956,353)	(4,674,147)	4.66%
Non-Departmental Revenue - Net Budget	(97,731,539)	(97,963,704)	(102,483,216)	(4,751,677)	4.86%
Council & Administration					
Expenditures	2,331,894	2,292,642	2,331,772	(122)	-0.01%
Revenues	(416,625)	(454,826)	(380,625)	36,000	-8.64%
Council & Administration - Net Budget	1,915,269	1,837,816	1,951,147	35,878	1.87%
Corporate Services					
Expenditures	9,768,703	9,666,648	10,791,452	1,022,749	10.47%
Revenues	(2,736,146)	(2,817,920)	(2,747,538)	(11,392)	0.42%
Corporate Services - Net Budget	7,032,557	6,848,728	8,043,914	1,011,357	14.38%
Fire Services					
Expenditures	23,545,263	24,034,507	24,499,559	954,296	4.05%
Revenues	(190,584)	(157,257)	(196,979)	(6,395)	3.36%
Fire Services - Net Budget	23,354,679	23,877,250	24,302,580	947,901	4.06%
Engineering & Operations					
Expenditures	20,803,451	20,824,993	20,732,863	(70,588)	-0.34%
Revenues	(8,741,013)	(8,666,254)	(8,266,035)	474,978	-5.43%
Engineering & Operations - Net Budget	12,062,438	12,158,739	12,466,828	404,390	3.35%
Community Services					
Expenditures	16,847,364	18,188,201	18,132,581	1,285,217	7.63%
Revenues	(6,366,839)	(6,356,697)	(6,851,914)	(485,075)	7.62%
Community Services - Net Budget	10,480,525	11,831,504	11,280,667	800,142	7.63%
Debt Charges & Unclassified					
Expenditures	13,377,776	13,466,314	9,068,240	(4,309,536)	-32.21%
Revenues	(3,900,000)	(3,900,000)	(359,333)	3,540,667	-90.79%
Debt Charges & Unclassified - Net Budget	9,477,776	9,566,314	8,708,907	(768,869)	-8.11%
Police					
Police - Net Budget	33,408,295	33,544,585	35,729,173	2,320,878	6.95%
Transit					
Expenditures	8,069,229	8,245,056	8,565,434	496,205	6.15%
Revenues	(8,069,229)	(8,124,150)	(8,565,434)	(496,205)	6.15%
Transit - Net Budget	-	120,906	-	-	-
Sewer					
Expenditures	25,756,490	26,090,981	26,972,286	1,215,796	4.72%
Revenues	(25,756,490)	(26,115,064)	(26,972,286)	(1,215,796)	4.72%
Sewer - Net Budget	-	(24,083)	-	-	-
Water					
Expenditures	20,057,263	19,967,444	21,273,200	1,215,937	6.06%
Revenues	(20,057,263)	(20,037,151)	(21,273,200)	(1,215,937)	6.06%
Water - Net Budget	-	(69,707)	-	-	-
Total Expenditures	179,558,301	182,687,935	184,252,270	4,693,969	
Total Revenues	(179,558,301)	(180,959,587)	(184,252,270)	(4,693,969)	
Net	-	1,728,348	-	-	

THE CORPORATION OF THE CITY OF SARNIA 2025 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES					
	2024 Approved Budget	2024 Q2 Forecast	2025 Approved Budget	\$ Change	% Change
<u>2025 Approved Budget Summary - By Sub-division</u>					
NON-DEPARTMENTAL REVENUE					
Expenditures					
1000 Taxation-General	599,600	548,450	599,600	-	0.00%
1200 Ontario Grants - Unconditional	256,133	256,133	501,033	244,900	95.61%
1350 Other Revenue	1,694,934	2,520,075	1,372,504	(322,430)	(19.02%)
Total Expenditures	2,550,667	3,324,658	2,473,137	(77,530)	(3.04%)
Revenue					
1000 Taxation-General	(86,525,813)	(86,525,810)	(90,332,288)	(3,806,475)	4.40%
1100 Payments in Lieu Taxes	(1,445,379)	(1,464,375)	(1,488,737)	(43,358)	3.00%
1200 Ontario Grants - Unconditional	(3,567,200)	(3,567,200)	(3,812,100)	(244,900)	6.87%
1305 Rents, Concessions & Franchises	(58,211)	(70,626)	(58,211)	-	0.00%
1340 Bluewater Power	(3,050,082)	(3,049,424)	(3,250,082)	(200,000)	6.56%
1350 Other Revenue	(5,635,521)	(6,610,927)	(6,014,935)	(379,414)	6.73%
Total Revenue	(100,282,206)	(101,288,362)	(104,956,353)	(4,674,147)	4.66%
Total NON-DEPARTMENTAL REVENUE	(97,731,539)	(97,963,704)	(102,483,216)	(4,751,677)	4.86%
COUNCIL & ADMINISTRATION					
Expenditures					
2000 Mayor & Council	437,983	418,707	451,737	13,754	3.14%
2001 Chief Administrative Officer	348,266	347,102	367,284	19,018	5.46%
2150 Economic Development	618,237	596,087	601,196	(17,041)	(2.76%)
2050,2100 City Clerk	899,408	904,083	898,555	(853)	(0.09%)
2055 UNDRIP Committee	28,000	26,663	13,000	(15,000)	(53.57%)
Total Expenditures	2,331,894	2,292,642	2,331,772	(122)	(0.01%)
Revenue					
2000 Mayor & Council	-	(159)	-	-	-
2150 Economic Development	(58,000)	(58,000)	(28,000)	30,000	(51.72%)
2050,2100 City Clerk	(358,625)	(396,667)	(352,625)	6,000	(1.67%)
Total Revenue	(416,625)	(454,826)	(380,625)	36,000	(8.64%)
Total COUNCIL & ADMINISTRATION	1,915,269	1,837,816	1,951,147	35,878	1.87%
CORPORATE SERVICES					
Expenditures					
2009 Corporate Services - Admin	364,521	366,336	389,873	25,352	6.95%
2010-2012 Human Resources	1,156,935	1,132,812	1,226,018	69,083	5.97%
2022 Information Technology	3,346,545	3,205,628	3,782,128	435,583	13.02%
2020-2021 Finance	1,855,484	1,865,637	1,938,635	83,151	4.48%
2024 Customer Service	765,503	731,564	789,058	23,555	3.08%
2005, 2023 Legal	1,215,213	1,231,984	1,366,900	151,687	12.48%
2013 Communications	156,367	156,294	164,499	8,132	5.20%
2065,2066 Harbours	908,135	976,393	1,134,341	226,206	24.91%
Total Expenditures	9,768,703	9,666,648	10,791,452	1,022,749	10.47%
Revenue					
2010-2012 Human Resources	(281,200)	(188,864)	(232,800)	48,400	(17.21%)
2022 Information Technology	(581,900)	(581,900)	(581,908)	(8)	0.00%
2020-2021 Finance	(730,678)	(728,824)	(745,289)	(14,611)	2.00%
2005, 2023 Legal	(76,533)	(63,914)	(53,200)	23,333	(30.49%)
2065,2066 Harbours	(1,065,835)	(1,254,418)	(1,134,341)	(68,506)	6.43%
Total Revenue	(2,736,146)	(2,817,920)	(2,747,538)	(11,392)	0.42%
Total CORPORATE SERVICES	7,032,557	6,848,728	8,043,914	1,011,357	14.38%
FIRE SERVICES					
Expenditures					
2500 Fire Officers	22,929,646	23,398,277	23,872,208	942,562	4.11%
2550 Stations	337,192	359,772	321,074	(16,118)	(4.78%)
2780 Emergency Management	278,425	276,458	306,277	27,852	10.00%
Total Expenditures	23,545,263	24,034,507	24,499,559	954,296	4.05%
Revenue					
2500 Fire Officers	(190,584)	(157,257)	(196,979)	(6,395)	3.36%
2780 Emergency Management	-	-	-	-	-
Total Revenue	(190,584)	(157,257)	(196,979)	(6,395)	3.36%
Total FIRE SERVICES	23,354,679	23,877,250	24,302,580	947,901	4.06%

THE CORPORATION OF THE CITY OF SARNIA 2025 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES					
	2024 Approved Budget	2024 Q2 Forecast	2025 Approved Budget	\$ Change	% Change
ENGINEERING & OPERATIONS					
Expenditures					
3000 Engineering - Administration	366,171	363,905	377,395	11,224	3.07%
3033,3035,3036 Engineering	2,685,108	2,670,151	2,464,768	(220,340)	(8.21%)
3034 Traffic & Streetlighting	2,070,201	2,196,634	2,084,683	14,482	0.70%
3037 Shoreline Protection	500,000	270,759	230,000	(270,000)	(54.00%)
3040 Municipal Drains	540,463	534,121	200,078	(340,385)	(62.98%)
3005 Public Works - Administration	887,062	962,544	1,072,119	185,057	20.86%
3008-3011 Roads Maintenance	5,948,359	5,963,181	6,293,791	345,432	5.81%
3015-3020 Garage & Equipment Maintenance	3,431,772	3,564,040	3,497,859	66,087	1.93%
3800-3885 Garbage, Recycling & Compost	3,167,528	3,158,025	3,269,465	101,937	3.22%
3150-3195 Care-A-Van	1,206,787	1,141,633	1,242,705	35,918	2.98%
Total Expenditures	20,803,451	20,824,993	20,732,863	(70,588)	(0.34%)
Revenue					
3000 Engineering - Administration	(226,800)	(226,800)	(244,200)	(17,400)	7.67%
3033,3035,3036 Engineering	(1,870,766)	(1,845,619)	(1,530,992)	339,774	(18.16%)
3034, 3033 Traffic & Streetlighting	(155,000)	(210,946)	(155,000)	-	0.00%
3037 Shoreline Protection	(500,000)	(270,759)	(230,000)	270,000	(54.00%)
3040 Municipal Drains	(52,137)	(52,137)	(52,137)	-	0.00%
3005 Public Works - Administration	(756,400)	(756,400)	(691,400)	65,000	(8.59%)
3008-3011 Roads Maintenance	(1,297,658)	(1,298,311)	(1,401,467)	(103,809)	8.00%
3015-3020 Garage & Equipment Maintenance	(3,431,772)	(3,564,042)	(3,497,859)	(66,087)	1.93%
3800-3885 Garbage, Recycling & Compost	(211,480)	(211,120)	(211,480)	-	0.00%
3150-3195 Care-A-Van	(239,000)	(230,120)	(251,500)	(12,500)	5.23%
Total Revenue	(8,741,013)	(8,666,254)	(8,266,035)	474,978	(5.43%)
Total ENGINEERING & OPERATIONS	12,062,438	12,158,739	12,466,828	404,390	3.35%
COMMUNITY SERVICES					
Expenditures					
4505-4551 Parks Maintenance	5,259,757	6,413,107	5,811,546	551,789	10.49%
4600-4601 Recreation & Strangway Centre	1,343,297	1,362,407	1,177,859	(165,438)	(12.32%)
4612-5025 Committees	146,005	131,354	146,005	-	0.00%
4700-4716 Facilities - Arenas & Pools	4,613,678	4,757,492	4,228,272	(385,406)	(8.35%)
2052-4903 Properties - Libraries & Other	1,745,963	1,812,886	1,818,853	72,890	4.17%
5005-5010 Planning & COA	1,258,734	1,272,379	1,325,479	66,745	5.30%
5020 Building	988,577	977,878	1,283,714	295,137	29.85%
5035 Bylaw Enforcement	1,491,353	1,460,698	1,705,193	213,840	14.34%
5015 Geospatial Solutions	-	-	635,660	635,660	-
Total Expenditures	16,847,364	18,188,201	18,132,581	1,285,217	7.63%
Revenue					
4505-4551 Parks Maintenance	(416,150)	(420,381)	(418,186)	(2,036)	0.49%
4600-4601 Recreation & Strangway Centre	(407,164)	(359,120)	(313,164)	94,000	(23.09%)
4612-5025 Committees	(53,000)	(29,265)	(53,000)	-	0.00%
4700-4716 Facilities - Arenas & Pools	(2,679,230)	(2,739,989)	(2,527,437)	151,793	(5.67%)
2052-4903 Properties - Libraries & Other	(40,333)	(44,185)	(17,000)	23,333	(57.85%)
5005-5010 Planning & COA	(1,168,645)	(1,195,864)	(1,180,712)	(12,067)	1.03%
5020 Building	(988,577)	(977,877)	(1,283,714)	(295,137)	29.85%
5035 Bylaw Enforcement	(613,740)	(590,016)	(613,740)	-	0.00%
5015 Geospatial Solutions	-	-	(444,961)	(444,961)	-
Total Revenue	(6,366,839)	(6,356,697)	(6,851,914)	(485,075)	7.62%
Total COMMUNITY SERVICES	10,480,525	11,831,504	11,280,667	800,142	7.63%
DEBT CHARGES AND UNCLASSIFIED					
Expenditures					
2490 Other Municipal	11,333,514	11,384,368	6,967,244	(4,366,270)	(38.53%)
5500 Debt Charges	976,905	975,508	976,906	1	0.00%
5515 Unclassified	442,716	481,998	473,439	30,723	6.94%
5525 Contribution to Boards & Commissions	624,641	624,440	650,651	26,010	4.16%
Total Expenditures	13,377,776	13,466,314	9,068,240	(4,309,536)	(32.21%)
Revenue					
2490 Other Municipal	(3,900,000)	(3,900,000)	(359,333)	3,540,667	(90.79%)
Total Revenue	(3,900,000)	(3,900,000)	(359,333)	3,540,667	(90.79%)
Total DEBT CHARGES AND UNCLASSIFIED	9,477,776	9,566,314	8,708,907	(768,869)	(8.11%)

<div>THE CORPORATION OF THE CITY OF SARNIA</div> <div>2025 APPROVED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES</div>					
	2024 Approved Budget	2024 Q2 Forecast	2025 Approved Budget	\$ Change	% Change
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
Expenditures					
2600 Officers	22,604,953	22,741,244	24,015,525	1,410,572	6.24%
2605 Court Security	940,680	940,680	1,492,424	551,744	58.65%
2610 Communications	3,136,108	3,136,107	3,206,690	70,582	2.25%
2615 Civilian	4,197,071	4,197,071	4,553,842	356,771	8.50%
2620 Janitorial	397,613	397,613	309,666	(87,947)	(22.12%)
2625 Station	5,098,871	5,098,871	5,758,599	659,728	12.94%
2630 Police Services Board	74,905	74,905	75,000	95	0.13%
Total Expenditures	36,450,201	36,586,491	39,411,746	2,961,545	8.12%
Revenue					
2600 Officers	(2,259,973)	(2,259,973)	(2,259,973)	-	0.00%
2610 Communications	(755,568)	(755,568)	(755,568)	-	0.00%
2625 Station	(26,365)	(26,365)	(667,032)	(640,667)	2,429.99%
2630 Police Services Board	-	-	-	-	-
Total Revenue	(3,041,906)	(3,041,906)	(3,682,573)	(640,667)	21.06%
Total POLICE SERVICES	33,408,295	33,544,585	35,729,173	2,320,878	6.95%
Subtotal Expenditures	125,675,319	128,384,454	127,441,350	1,766,031	
Subtotal Revenues	(125,675,319)	(126,683,222)	(127,441,350)	(1,766,031)	
Subtotal Operating Budget (Surplus)/Deficit	-	1,701,232	-	-	
TRANSIT					
Expenditures					
1055 Taxation - Transit	231,083	230,887	231,083	-	0.00%
3100-3125 Transit	7,838,146	8,014,169	8,334,351	496,205	6.33%
Total Expenditures	8,069,229	8,245,056	8,565,434	496,205	6.15%
Revenue					
1055 Taxation - Transit	(5,058,818)	(5,058,804)	(5,339,778)	(280,960)	5.55%
3100-3125 Transit	-	-	(92,445)	-	-
3140 Transit Revenue	(3,010,411)	(3,065,346)	(3,133,211)	(122,800)	4.08%
Total Revenue	(8,069,229)	(8,124,150)	(8,565,434)	(496,205)	6.15%
Total Transit Budget (Surplus)/Deficit	-	120,906	-	-	
SEWER					
Expenditures					
3500 Sanitary Sewer Maintenance	13,467,936	13,435,457	14,037,160	569,224	4.23%
3501 Pump Station Maintenance	2,534,534	2,702,574	2,408,725	(125,809)	(4.96%)
3502 Operations Centre	40,300	54,778	97,800	57,500	142.68%
3505-3507 Sewage Treatment Plant	5,432,351	5,715,575	5,871,166	438,815	8.08%
3510 Sewer - General Administration	3,385,057	3,331,210	3,685,283	300,226	8.87%
3600 Storm Sewer Maintenance	896,312	851,387	872,152	(24,160)	(2.70%)
Total Expenditures	25,756,490	26,090,981	26,972,286	1,215,796	4.72%
Revenue					
3501 Pump Station Maintenance	-	(466)	-	-	-
3505-3507 Sewage Treatment Plant	(500,000)	(903,746)	(500,000)	-	0.00%
3590 Revenue & Costs Recovered	(24,360,178)	(24,359,464)	(25,600,134)	(1,239,956)	5.09%
3600 Storm Sewer Maintenance	(896,312)	(851,388)	(872,152)	24,160	(2.70%)
Total Revenue	(25,756,490)	(26,115,064)	(26,972,286)	(1,215,796)	4.72%
Total Sewer Budget (Surplus)/Deficit	-	(24,083)	-	-	
WATER					
Expenditures					
3700 3710 Administration	8,271,106	8,251,521	9,081,150	810,044	9.79%
3705-3706 Distribution & Lead Reduction	11,786,157	11,715,923	12,192,050	405,893	3.44%
Total Expenditures	20,057,263	19,967,444	21,273,200	1,215,937	6.06%
Revenue					
3790 Revenue & Costs Recovered	(20,057,263)	(20,037,151)	(21,273,200)	(1,215,937)	6.06%
Total Revenue	(20,057,263)	(20,037,151)	(21,273,200)	(1,215,937)	6.06%
Total Water Budget (Surplus)/Deficit	-	(69,707)	-	-	
Total Expendites	179,558,301	182,687,935	184,252,270	4,693,969	
Total Revenues	(179,558,301)	(180,959,587)	(184,252,270)	(4,693,969)	
Total Operating Budget Summary (Surplus)/Deficit	-	1,728,348	-	-	
<u>Revenues</u>					
>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					
<u>Expenditures</u>					
>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					
2025 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT					
	2024 Approved Budget	2024 Q2 Forecast	2025 Approved Budget	\$ Change	% Change
NON-DEPARTMENTAL REVENUE					
1000 Taxation - City	(85,926,213)	(85,977,360)	(89,732,688)	(3,806,475)	4.42%
1100 Payments in Lieu City	(1,445,379)	(1,464,375)	(1,488,737)	(43,358)	3.00%
1200 Ontario Grants Conditional	(3,311,067)	(3,311,067)	(3,311,067)	-	0.00%
1305 Rents Concessions Franchise	(58,211)	(70,626)	(58,211)	-	0.00%
1340 Bluewater Power	(3,050,082)	(3,049,424)	(3,250,082)	(200,000)	6.56%
1350 Other Revenue	(3,940,587)	(4,090,852)	(4,642,431)	(701,844)	17.81%
Total Non-Departmental Revenue	(97,731,539)	(97,963,704)	(102,483,216)	(4,751,677)	4.86%
COUNCIL & ADMINISTRATION					
2000 Mayor & Council	437,983	418,548	451,737	13,754	3.14%
2001 Chief Administrative Officer	348,266	347,102	367,284	19,018	5.46%
2100 Elections	155,170	157,009	155,915	745	0.48%
2150 Economic Development	560,237	538,087	573,196	12,959	2.31%
2050 City Clerk	385,613	350,407	390,015	4,402	1.14%
2055 UNDRIP Committee	28,000	26,663	13,000	(15,000)	(53.57%)
Total Council & Administration	1,915,269	1,837,816	1,951,147	35,878	1.87%
CORPORATE SERVICES					
2009 Corporate Services - Admin	364,521	366,336	389,873	25,352	6.95%
2010 Human Resources	870,735	939,630	988,218	117,483	13.49%
2011 Accessibility Advisory Committee	5,000	4,318	5,000	-	0.00%
2012 Age Friendly	-	-	-	-	-
2013 Communications	156,367	156,294	164,499	8,132	5.20%
2020 Accounting	876,153	890,340	935,760	59,607	6.80%
2021 Tax & Revenue Collections	248,653	246,473	257,586	8,933	3.59%
2022 Information Technology	2,764,645	2,623,728	3,200,220	435,575	15.76%
2023 Purchasing	481,596	458,582	597,968	116,372	24.16%
2024 Customer Service	765,503	731,564	789,058	23,555	3.08%
2005 Legal Services	657,084	709,488	715,732	58,648	8.93%
2065 Sidney Smith & Mission Park Docks	(157,700)	(278,025)	-	157,700	(100.00%)
2066 Sarnia Harbour	-	-	-	-	-
Total Corporate Services	7,032,557	6,848,728	8,043,914	1,011,357	14.38%
FIRE SERVICES					
2500 Fire Officers	22,739,062	23,241,020	23,675,229	936,167	4.12%
2550 Fire Stations	337,192	359,772	321,074	(16,118)	(4.78%)
2780 Emergency Management	278,425	276,458	306,277	27,852	10.00%
Total Fire Services	23,354,679	23,877,250	24,302,580	947,901	4.06%
ENGINEERING & OPERATIONS					
3000 Engineering Administration	139,371	137,105	133,195	(6,176)	(4.43%)
3033 Engineering - Design	338,929	332,317	307,885	(31,044)	(9.16%)
3034 Engineering - Traffic	1,915,201	1,985,688	1,929,683	14,482	0.76%
3035 Engineering - Development	311,120	288,963	351,837	40,717	13.09%
3036 Engineering - Construction	164,293	203,252	274,054	109,761	66.81%
3037 Shoreline Protection	-	-	-	-	-
3040 Municipal Drains	488,326	481,984	147,941	(340,385)	(69.70%)
3005 Public Works Administration	130,662	206,144	380,719	250,057	191.38%
3008 Roads Maintenance - Rural	1,431,426	1,408,441	1,504,982	73,556	5.14%
3009 Streets Maintenance - Concrete	898,726	968,806	976,487	77,761	8.65%
3010 Streets Maintenance - Urban	1,227,473	1,234,132	1,295,504	68,031	5.54%
3011 Winter Maintenance	1,093,076	1,053,491	1,115,351	22,275	2.04%
3015 Works Centre	-	(1)	-	-	-
3020 Equipment Maintenance	-	(1)	-	-	-
3800 Garbage	1,845,706	1,822,473	1,928,828	83,122	4.50%
3880 Recycling & Compost Collection	851,795	839,310	849,674	(2,121)	(0.25%)
3885 Compost Site	258,547	285,122	279,483	20,936	8.10%
3150 Care-A-Van - Transportation	812,274	756,358	822,625	10,351	1.27%
3165 Care-A-Van - Vehicle & Equipment Maintenance	169,916	166,701	182,820	12,904	7.59%
3170 Care-A-Van - Premises & Plant	84,192	87,431	91,907	7,715	9.16%
3175 Care-A-Van - Administration	140,405	131,143	145,353	4,948	3.52%
3195 Care-A-Van - Revenue	(239,000)	(230,120)	(251,500)	(12,500)	5.23%
Total Engineering & Operations	12,062,438	12,158,739	12,466,828	404,390	3.35%

<div>THE CORPORATION OF THE CITY OF SARNIA</div> <div>2025 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT</div>					
COMMUNITY SERVICES					
4510 General Park Maintenance	2,933,953	3,340,505	2,616,664	(317,289)	(10.81%)
4511 Sports Fields Maintenance	(46,600)	185,461	710,081	756,681	(1,623.78%)
4515 Greenhouse & Horticulture	708,023	703,992	733,531	25,508	3.60%
4551 Arboriculture	1,248,231	1,206,662	1,333,084	84,853	6.80%
4601 Recreation - Programs	797,887	813,602	727,712	(70,175)	(8.80%)
4610 Canada Day	68,000	80,510	68,000	-	0.00%
4611 Bluewater Trails Committee	17,000	15,170	17,000	-	0.00%
4950 Strangway Centre	138,246	189,685	136,983	(1,263)	(0.91%)
5022 Environment Advisory Committee	3,230	3,230	3,230	-	0.00%
2052 Facility Services	1,409,326	1,427,425	1,522,549	113,223	8.03%
4705 Pat Stapleton Arena	402,994	373,317	418,204	15,210	3.77%
4708 Clearwater Arena	726,032	670,180	613,167	(112,865)	(15.55%)
4710 Progressive Auto Sales Arena	606,292	764,705	470,234	(136,058)	(22.44%)
4716 Cox Youth Centre and Pool	199,130	209,301	199,230	100	0.05%
4900 Sarnia Library	147,000	161,518	147,000	-	0.00%
4901 Lawrence House	40,200	33,521	40,200	-	0.00%
4902 Mall Road Library	-	7,359	-	-	-
4903 Bright's Grove Library	30,304	28,124	30,304	-	0.00%
5005 Planning Department	90,089	76,516	144,767	54,678	60.69%
5010 Committee of Adjustment	-	(1)	-	-	-
5020 Building Department	-	1	-	-	-
5025 Heritage Committee	4,775	3,179	4,775	-	0.00%
5035 Bylaw Enforcement	877,613	870,682	1,091,453	213,840	24.37%
4954 Lochiel Kiwanis Community Centre	60,000	87,564	43,000	(17,000)	(28.33%)
4953 Bluewater Gymnastics Building	18,800	23,190	18,800	-	0.00%
5015 Geospatial Solutions	-	-	190,699	-	-
4512 Rainbow Park	-	556,106	-	-	-
Total Community Services	10,480,525	11,831,504	11,280,667	800,142	7.63%
DEBT CHARGES AND UNCLASSIFIED					
2490 Corporate Municipal	7,433,514	7,484,368	6,607,911	(825,603)	(11.11%)
5500 Debt Charges	976,905	975,508	976,906	1	0.00%
5515 Unclassified	442,716	481,998	473,439	30,723	6.94%
5525 Contribution to Boards & Commissions	624,641	624,440	650,651	26,010	4.16%
Total Debt Charges & Unclassified	9,477,776	9,566,314	8,708,907	(768,869)	(8.11%)
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
2600 Police - Officers	20,344,980	20,481,271	21,755,552	1,410,572	6.93%
2605 Police - Court Security	940,680	940,680	1,492,424	551,744	58.65%
2610 Police - Communications	2,380,540	2,380,539	2,451,122	70,582	2.96%
2615 Police - Civilian	4,197,071	4,197,071	4,553,842	356,771	8.50%
2620 Police - Janitorial	397,613	397,613	309,666	(87,947)	(22.12%)
2625 Police - Station	5,072,506	5,072,506	5,091,567	19,061	0.38%
2630 Police Services Board	74,905	74,905	75,000	95	0.13%
Total Police Budget	33,408,295	33,544,585	35,729,173	2,320,878	6.95%
Total Operating Budget (Surplus)/Deficit	-	1,701,232	-	-	
TRANSIT					
1055 Taxation - Transit Area	(4,827,735)	(4,827,917)	(5,108,695)	(280,960)	5.82%
3100 Transit - Transportation	5,001,017	5,009,156	5,243,792	242,775	4.85%
3115 Transit - Vehicle & Equipment Maintenance	1,190,426	1,364,689	1,261,951	71,525	6.01%
3120 Transit - Premises & Plant	268,693	262,053	273,693	5,000	1.86%
3125 Transit - Administration	1,378,010	1,378,271	1,462,470	84,460	6.13%
3140 Transit Revenue - Operations	(3,010,411)	(3,065,346)	(3,133,211)	(122,800)	4.08%
Total Transit Budget (Surplus)/Deficit	-	120,906	-	-	

THE CORPORATION OF THE CITY OF SARNIA
2025 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

SEWER

3510 Sewer - General Administration	3,385,057	3,331,210	3,685,283	300,226	8.87%
3590 Sewer Area - Revenue	(24,360,178)	(24,359,464)	(25,600,134)	(1,239,956)	5.09%
3500 Sewer - Sanitary Sewer Maintenance	13,467,936	13,435,457	14,037,160	569,224	4.23%
3501 Environmental Services Group	2,534,534	2,702,108	2,408,725	(125,809)	(4.96%)
3502 Operations Centre	40,300	54,778	97,800	57,500	142.68%
3505 Wastewater Pollution Control Centre	3,287,115	3,175,943	3,350,027	62,912	1.91%
3506 Brights Grove Lagoons	413,025	412,989	595,832	182,807	44.26%
3507 Sewer - NViro	1,232,211	1,222,897	1,425,307	193,096	15.67%
3600 Storm Sewer Maintenance	-	(1)	-	-	-
Total Sewer Budget (Surplus)/Deficit	-	(24,083)	-	-	

WATER

3700 Water - General Administration	8,271,106	8,251,521	9,081,150	810,044	9.79%
3705 Water - Distribution	11,709,117	11,651,099	12,120,033	410,916	3.51%
3706 Lead Reduction	77,040	64,824	72,017	(5,023)	(6.52%)
3790 Water Revenue	(20,057,263)	(20,037,151)	(21,273,200)	(1,215,937)	6.06%
Total Water Budget (Surplus)/Deficit	-	(69,707)	-	-	
Total Operating Budget (Surplus)/Deficit	-	1,728,348	-	-	

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															
	2024 Approved					Change				2025 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		1.00		3.00			(0.41)		2.00		0.59		2.59	One-time temporary FTE ends part year: 0.5 funded by tax levy 0.5 funded by RED grant
Administration Total	8.00	-	1.00	-	9.00	-	-	(0.41)	-	8.00	-	0.59	-	8.59	
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		0.80			4.00	0.80			4.80	1 part-time permanent position approved - PPT Procurement Contract Coordinator
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	8.50			1.33	9.83					8.50			1.33	9.83	1.00 FTE re-allocated from 2052 Facility Services (1.00) FTE re-allocated to 5015 Geospatial Solutions
2024 Customer Service	6.00	1.60		0.33	7.93					6.00	1.60		0.33	7.93	
Corporate Services Total	46.50	1.60	-	2.74	50.84	-	0.80	-	-	46.50	2.40	-	2.74	51.64	

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

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY																
	2024 Approved					Change				2025 Approved					Notes	
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total		
Community Services Division																
Parks																
4510 General Parks Maintenance	5.54	0.75	9.00	7.33	22.62	(0.30)		(1.92)	(1.67)	5.24	0.75	7.08	5.66	18.73	See Note ¹	
4511 Sports Fields	-				-	3.64		4.00	2.00	3.64		4.00	2.00	9.64		
4515 Greenhouse & Horticulture	3.65		2.87	1.33	7.85	(0.67)		0.33		2.98		3.20	1.33	7.51		
4551 Arboriculture	7.64			0.34	7.98	0.33				7.97			0.34	8.31		
Parks Total	16.83	0.75	11.87	9.00	38.45					19.83	0.75	14.28	9.33	44.19		
Recreation																
4601 Recreation - Programs	4.54			2.84	7.38	(1.00)			(0.68)	3.54			2.16	5.70		
4950 Strangway Centre	2.00		0.78	0.33	3.11			(0.66)	(0.33)	2.00		0.12		2.12		
Recreation Total	6.54	-	0.78	3.17	10.49					5.54	-	0.12	2.16	7.82		
Facility Services																
2052 Facility Services	8.00				8.00	(1.50)				6.50				6.50		
2066 Sarnia Harbour	-			0.33	0.33					-			0.33	0.33		
4705 Pat Stapleton Arena	4.34		0.54		4.88					4.34		0.54		4.88		
4708 Clearwater Arena	9.55		1.06		10.61	(1.00)		(0.50)		8.55		0.56		9.11		
4710 Progressive Auto Sales Arena	8.54		0.80		9.34					8.54		0.80		9.34		
Facility Services Total	30.43	-	2.40	0.33	33.16					27.93	-	1.90	0.33	30.16		
Planning and Development																
5005 Planning and Development	8.65			0.33	8.98	(1.25)				7.40			0.33	7.73		
5015 Geospatial Solutions	-				-	4.00				4.00				4.00		
5020 Building Division	7.65				7.65	1.25				8.90				8.90		
5035 By-Law Enforcement	7.40	1.60	0.50	0.67	10.17	1.00				8.40	1.60	0.50	0.67	11.17		
Planning and Development Total	23.70	1.60	0.50	1.00	26.80					28.70	1.60	0.50	1.00	31.80		
Community Services Total	77.50	2.35	15.55	13.50	108.90	4.50	-	1.25	(0.68)	82.00	2.35	16.80	12.82	113.97		
Note ¹																
Community Services Division re-allocated a significant amount of FTEs within the division for 2025. No changes in the overall FTE count were made except for the following:																
5020 Building Division	1.00 full time additional position approved - Superintendent, Building Services															
4510/4551/4515	1.00 full time additional position approved - Manager, Public Park Lands															
5015 Geospatial Solutions	0.25 full time FTE re-allocated from 3510 Sewer - General Administration															
5015 Geospatial Solutions	0.25 full time FTE re-allocated from 3700 Water - Administration															
5015 Geospatial Solutions	1.00 full time FTE re-allocated from 3005 Public Works - Administration															
5015 Geospatial Solutions	1.00 full time FTE re-allocated from 2022 Information Technology															
Parks	2.41 temporary seasonal addition to capture 8 month contractual increase from 7 month budgeted in 2024															
4708 Clearwater Arena	(0.50) temporary seasonal eliminated															
2052 Facility Services	(1.00) full time FTE re-allocated to 2022 Information Technology															
Other	(0.34)															
	5.07															

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STU - Students

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY															
	2024 Approved					Change				2025 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	1 permanent full time position approved May 6, 2024 Council Meeting for the crossing guard program (1.50) temporary FTE eliminated
3033 Engineering - Design	7.00			0.67	7.67					7.00			0.67	7.67	
3034 Engineering - Traffic	1.00		8.45		9.45	1.00		(1.00)		2.00		7.45		9.45	
3035 Engineering - Development	3.50		1.50	0.33	5.33			(1.50)		3.50		0.00	0.33	3.83	
3036 Engineering - Construction	5.00				5.00					5.00				5.00	
3040 Engineering - Municipal Drains	0.50				0.50					0.50				0.50	
Engineering Total	18.85	-	9.95	1.00	29.80					19.85	-	7.45	1.00	28.30	
Public Works															
3005 Public Works - Administration	6.67			0.33	7.00	0.33				7.00			0.33	7.33	Re-allocation: 0.33 FTE from 3600 Storm Sewer Maintenance 0.34 FTE from 3705 Water - Distribution 0.33 FTE from 3510 Sewer - General Administration 0.33 FTE from 3700 Water - Administration (1.00) FTE to 5015 Geospatial Solutions
3008 Roads Maintenance - Rural	7.00				7.00					7.00				7.00	
3009 Streets Maintenance - Concrete	6.00				6.00					6.00				6.00	
3010 Streets Maintenance - Urban	14.00			1.00	15.00	1.00				15.00			1.00	16.00	1.00 FTE re-allocated from 3705 Water - Distribution
3011 Winter Maintenance	-				-					-				-	
3015 Works Centre	10.00				10.00					10.00				10.00	
3500 Sanitary Sewer Maintenance	9.00				9.00					9.00				9.00	
3510 Sewer - General Administration	1.83				1.83	(1.58)				0.25				0.25	Re-allocation: (1.00) FTE to 3505 Wastewater Pollution Control Centre (0.33) FTE to 3005 Public Works - Administration (0.25) FTE to 5015 Geospatial Solutions
3600 Storm Sewer Maintenance	4.33			0.67	5.00	(0.33)				4.00			0.67	4.67	(0.33) FTE re-allocated to 3005 Public Works - Administration
3700 Water - Administration	1.83				1.83	(1.58)				0.25				0.25	Re-allocation: (1.00) FTE to 3705 Water - Distribution (0.33) FTE to 3005 Public Works - Administration (0.25) FTE to 5015 Geospatial Solutions
3705 Water - Distribution	16.34			0.67	17.01	(0.34)				16.00			0.67	16.67	Re-allocation: 1.00 FTE from 3700 Water - Administration (1.00) FTE to 3010 Streets Maintenance - Urban (0.34) FTE to 3005 Public Works - Administration
Public Works Total	77.00	-	-	2.67	79.67					74.50	-	-	2.67	77.17	

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STU - Students

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY															
	2024 Approved					Change				2025 Approved					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
Environmental Services															
3501 Environmental Services Group	10.00			0.33	10.33	(1.00)				9.00			0.33	9.33	(1.00) FTE re-allocated to 3505 Wastewater Pollution Control Centre
3505 Wastewater Pollution Control Centre	13.50			1.33	14.83	(0.50)				13.00			1.33	14.33	Re-allocation: 1.00 FTE from 3510 Sewer - General Administration 1.00 FTE from 3501 Environmental Services Group (1.00) FTE to 3506 Bright's Grove Lagoons (1.50) FTE to 3507 Bio-Solids
3506 Bright's Grove Lagoons	1.00				1.00	1.00				2.00				2.00	1.00 FTE re-allocated from 3505 Wastewater Pollution Control Centre
3507 Bio-Solids	3.00				3.00	1.50				4.50				4.50	1.50 FTE re-allocated from 3505 Wastewater 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	1.84			0.33	2.17					1.84			0.33	2.17	
Environmental Services Total	30.00	-	-	1.99	31.99					31.00	-	-	1.99	32.99	
Transit															
3100 Transit Transportation	31.00	4.25	1.00		36.25					31.00	4.25	1.00		36.25	
3115 Transit Maintenance	7.00			0.33	7.33	0.80				7.80			0.33	8.13	1 additional position approved - Transit Mechanic
3125 Transit Administration	8.45				8.45					8.45				8.45	
3150 C-Van Transportation	7.00				7.00					7.00				7.00	
3165 C-Van Maintenance	1.00				1.00	0.20				1.20				1.20	
3175 C-Van Administration	1.20				1.20					1.20				1.20	
Transit Total	55.65	4.25	1.00	0.33	61.23					56.65	4.25	1.00	0.33	62.23	
Engineering and Operations Total	181.50	4.25	10.95	5.99	202.69	0.50	-	(2.50)	-	182.00	4.25	8.45	5.99	200.69	
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)	443.50	8.20	27.50	22.23	501.43	5.00	0.80	(1.66)	(0.68)	448.50	9.00	25.84	21.55	504.89	
Police															
2600 Police - Officers	The Police Service budget was presented at its August 27, 2024 meeting and approved an increase of 6 FTEs for its 2025 budget https://www.sarniapolice.ca/about/_pdf.php?id=15														
2605 Police - Court Security															
2610 Police - Communications															
2615 Police - Civilian															
2620 Police - Janitorial															

PFT - Permanent full-time
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Non-Departmental Revenue



SARNIA
O N T A R I O

City of Sarnia
2025 Approved Operating Budget

1000 TAXATION - CITY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(81,754,359)	(86,025,813)	(86,025,810)	(90,141,550)	5,792,158	(5,480,896)	(2,000)	(89,832,288)	4.42%
4-00021 SUPPLEMENTARY TAX LEVY	(526,388)	(500,000)	(500,000)	(500,000)				(500,000)	
Revenue Total	(82,280,747)	(86,525,813)	(86,525,810)	(90,641,550)	5,792,158	(5,480,896)	(2,000)	(90,332,288)	4.40%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	470,000	470,000	462,048	470,000				470,000	
5-00951 TAX REDUCTIONS	13,873	30,000	20,001	30,000				30,000	
5-00952 TAX WRITE OFF	133,203								
5-00975 CHARITY TAX REBATE	62,786	67,000	59,362	67,000				67,000	
5-00978 HERITAGE REBATE	2,284	2,600	1,780	2,600				2,600	
5-00980 TAX EXEMPTIONS	5,021	30,000	5,259	30,000				30,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	1,916								
5-06100 CONTRIBUTION TO RESERVES				600,000	(600,000)				
Expense Total	689,083	599,600	548,450	1,199,600	(600,000)			599,600	
Net Expense / (Net Revenue)	(81,591,664)	(85,926,213)	(85,977,360)	(89,441,950)	5,192,158	(5,480,896)	(2,000)	(89,732,688)	4.43%

5-06100 Contribution to Reserve - Deferring the contribution to **6580 - Tax Stabilization Reserve** to mitigate the levy increase. This contribution has been on hold since 2021.

Reserve	2024ApprovedBudget	2025ApprovedBudget
6580 - Tax Stabilization	\$0	\$0
Total	\$0	\$0

City of Sarnia
2025 Approved Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00150 CANADA	(95,271)	(96,638)	(96,793)	(96,638)		(2,899)		(99,537)	3.00%
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(117,042)	(113,795)	(113,409)	(113,795)		(3,414)		(117,209)	3.00%
4-00160 HOSPITALS	(18,650)	(19,276)	(19,276)	(19,276)		(578)		(19,854)	3.00%
4-00165 CORRECTIONAL INSTITUTIONS	(3,831)	(3,959)	(3,959)	(3,959)		(119)		(4,078)	3.01%
4-00170 LAMBTON COLLEGE	(238,766)	(203,837)	(203,837)	(203,837)		(6,115)		(209,952)	3.00%
4-00175 LAMBTON HOUSING	(126,428)	(127,124)	(132,256)	(127,124)		(3,814)		(130,938)	3.00%
4-00180 HYDRO ONE	(139,973)	(142,344)	(143,955)	(142,344)		(4,270)		(146,614)	3.00%
4-00181 HYDRO ONE - LINEAR PROPERTIES	(32,509)	(33,522)	(32,457)	(33,522)		(1,006)		(34,528)	3.00%
4-00185 LAWSS PILT	(194,166)	(177,329)	(193,989)	(177,329)		(5,320)		(182,649)	3.00%
4-00190 PARKING FACILITIES	(44,206)	(44,877)	(44,877)	(44,877)		(1,346)		(46,223)	3.00%
4-00195 BLUEWATER POWER	(157,567)	(143,888)	(141,041)	(143,888)		(4,317)		(148,205)	3.00%
4-00200 PETROLIA P.U.C.	(29,174)	(29,573)	(29,905)	(29,573)		(887)		(30,460)	3.00%
4-00205 RAILROADS - LINEAR PROPERTIES	(15,459)	(15,977)	(15,381)	(15,977)		(479)		(16,456)	3.00%
4-00210 PUMP STATIONS	(296,086)	(293,240)	(293,240)	(293,240)		(8,797)		(302,037)	3.00%
Revenue Total	(1,509,128)	(1,445,379)	(1,464,375)	(1,445,379)		(43,361)		(1,488,740)	3.00%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,509,128)	(1,445,379)	(1,464,375)	(1,445,379)		(43,361)		(1,488,740)	3.00%

City of Sarnia

2025 Approved Operating Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00920 OMPF	(3,601,400)	(3,567,200)	(3,567,200)	(3,567,200)		(244,900)		(3,812,100)	6.87%
Revenue Total	(3,601,400)	(3,567,200)	(3,567,200)	(3,567,200)		(244,900)		(3,812,100)	6.87%
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	256,133	256,133	256,133	256,133		244,900		501,033	95.61%
Expense Total	256,133	256,133	256,133	256,133		244,900		501,033	95.61%
Net Expense / (Net Revenue)	(3,345,267)	(3,311,067)	(3,311,067)	(3,311,067)				(3,311,067)	

4-00760 Ontario Municipal Partnership Fund - The 2025 allocation notice was received and indicated an increase of \$244,900 to the City's 2025 OMPF funding.

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. An increase of \$244,900 over the 2024 allocation has been announced for 2025. It is recommended this increase be transferred to **6581 Operating Contingency Reserve** to assist in the health of that reserve

Reserve	2024ApprovedBudget	2025ApprovedBudget
6615-CapitalInfrastructureReserve	\$256,133	\$256,133
6581-OperatingContingencyReserve	\$0	\$244,900
Total	\$256,133	\$501,033

City of Sarnia
2025 Approved Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(211)	(211)				(211)	
4-00082 STREET OCCUPANCY	(11,135)	(15,000)	(30,186)	(15,000)				(15,000)	
4-00083 PIPELINE CROSSING AGREEMENTS	21,588	(43,000)	(40,229)	(43,000)				(43,000)	
Revenue Total	10,242	(58,211)	(70,626)	(58,211)				(58,211)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	10,242	(58,211)	(70,626)	(58,211)				(58,211)	

City of Sarnia
2025 Approved Operating Budget

1340 BLUEWATER POWER

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,781,695)	(1,882,353)	(1,881,695)	(1,882,353)		(100,000)		(1,982,353)	5.31%
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,274,409)	(1,167,729)	(1,167,729)	(1,167,729)		(100,000)		(1,267,729)	8.56%
Revenue Total	(3,056,104)	(3,050,082)	(3,049,424)	(3,050,082)		(200,000)		(3,250,082)	6.56%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(3,056,104)	(3,050,082)	(3,049,424)	(3,050,082)		(200,000)		(3,250,082)	6.56%

4-00100 Dividend - Bluewater Power - Increase of \$100,000 approved at the November 26, 2024 Budget Deliberations Meeting

4-00101 Interest on Note - Bluewater Power - Increase of \$100,000 approved at the November 26, 2024 Budget Deliberations Meeting

City of Sarnia
2025 Approved Operating Budget

1350 OTHER REVENUE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(644,353)	(450,000)	(499,554)	(450,000)				(450,000)	
4-00103 INTEREST GST CLAIMS			(490)						
4-00104 INTEREST ON PAST DUE ACCOUNTS	(2,123)	(2,000)	(18,294)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(7,066,388)	(4,692,521)	(5,517,662)	(4,692,521)		(352,414)		(5,044,935)	7.51%
4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES	(126,387)	(80,000)	(139,064)	(80,000)				(80,000)	
4-00109 INTEREST - LOAN RECEIVABLE	(41,157)		(17,834)			(27,000)		(27,000)	
4-00790 PROVINCE - SLOT MACHINE SHARE	(421,476)	(400,000)	(403,459)	(400,000)				(400,000)	
4-00900 SUNDRY REVENUE	(18,005)	(7,750)	(10,616)	(7,750)				(7,750)	
4-00916 GREEN ENERGY REVENUE	(1,193)	(1,250)	(2,092)	(1,250)				(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,863)	(2,000)	(1,862)	(2,000)				(2,000)	
Revenue Total	(8,322,945)	(5,635,521)	(6,610,927)	(5,635,521)		(379,414)		(6,014,935)	6.73%
EXPENSES									
5-05708 TRANSFER INTEREST TO RESERVE FUNDS	6,066,388	1,294,934	2,120,075	1,294,934		(322,430)		972,504	(24.90%)
5-06100 CONTRIBUTION TO RESERVES	421,476	400,000	400,000	400,000				400,000	
Expense Total	6,487,864	1,694,934	2,520,075	1,694,934		(322,430)		1,372,504	(19.02%)
Net Expense / (Net Revenue)	(1,835,081)	(3,940,587)	(4,090,852)	(3,940,587)		(701,844)		(4,642,431)	17.81%

4-00106 Income from Investments - Calculation consists of an estimated interest rate of 3.75% on average bank account balances plus a \$400,000 increase approved at the November 26, 2024 Budget Deliberations Meeting

4-00109 Interest - Loan Receivable - Budget based on Sarnia Sting Hockey Club Loan agreement for estimated interest to be received in 2025

5-05708 Transfer Interest to Reserves - Budget based on interest amount calculated on reserve balances throughout the year. Net interest revenue is to be equal to \$500,000 per the reserves policy, with the difference being transferred to the Capital Infrastructure Reserve. During 2023 and 2024 budget deliberations, council approved increasing the interest revenue that remains in operating in order to mitigate the tax levy increase. For the 2025 budget, a total of \$4,072,431 investment income will remain in operating with \$972,504 allocated to the individual obligatory reserves.

Reserve	2024ApprovedBudget	2025ApprovedBudget
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City of Sarnia

2025 Approved Operating Budget

1350 OTHER REVENUE

Various-individualreserves(estimated)	\$1,007,195	\$972,504
Transfer to 6615	\$287,739	\$0
Total	\$1,294,934	\$972,504

5-06100ContributiontoReserves - Estimated funds from **4-00790 Province - Slot Machine Share**. Previously these funds were transferred to **6615CapitalInfrastructure**. It is recommended these funds are transferred to a new OLG specific reserve fund so projects can be directly allocated to this funding.

Reserve	2024ApprovedBudget	2025ApprovedBudget
6615CapitalInfrastructure	\$400,000	\$0
6675OLGContributions	\$0	\$400,000
Total	\$400,000	\$400,000

Council & Administration



SARNIA
ONTARIO

City of Sarnia
2025 Approved Operating Budget

2000 MAYOR & COUNCIL

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(743)		(159)						
Revenue Total	(743)		(159)						
EXPENSES									
5-01065 COUNCIL SALARIES	298,371	313,000	310,152	313,000		18,775		331,775	6.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,223	21,800	20,189	21,800		1,479		23,279	6.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,441	7,958	1,072	7,958				7,958	
5-01253 CAR ALLOWANCE	5,628	5,755	5,689	5,755				5,755	
5-02104 PHONE	581	1,800	612	1,800				1,800	
5-02300 OFFICE EXPENSES	9,769	10,400	8,944	10,400				10,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	14,773	15,580	15,246	15,580				15,580	
5-02302 ADVERTISING	1,575	3,000	2,497	3,000				3,000	
5-02303 POSTAGE	2,250	1,400	876	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS	802	5,000	3,145	5,000				5,000	
5-02311 TRAINING & EDUCATION	5,340	12,000	12,809	12,000				12,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,390	694	1,390				1,390	
5-04008 PROFESSIONAL FEES	7,492	10,000	15,287	10,000				10,000	
5-05000 SUNDRY	12,079	18,900	15,607	12,400				12,400	(34.39%)
5-05102 MUNICIPAL SOUVENIRS	250	3,000	1,500	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	1,908	7,000	4,389	7,000				7,000	
Expense Total	378,482	437,983	418,708	431,483		20,254		451,737	3.14%
Net Expense / (Net Revenue)	377,739	437,983	418,549	431,483		20,254		451,737	3.14%

Salaries & Benefits - Estimated increase in CPI

City of Sarnia
2025 Approved Operating Budget

2001 CHIEF ADMINISTRATIVE OFFICER

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	254,108	261,096	263,150	261,096		17,910		279,006	6.86%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,524	49,026	51,406	49,026		3,252		52,278	6.63%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,587	19,188	13,147	19,188		(2,144)		17,044	(11.17%)
5-01253 CAR ALLOWANCE	10,806	10,806	10,803	10,806				10,806	
5-02104 PHONE	2,482	1,300	2,524	1,300				1,300	
5-02300 OFFICE EXPENSES	747	650	822	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	743	1,000	964	1,000				1,000	
5-02303 POSTAGE	2	150	82	150				150	
5-02310 TRAVEL & ACCOMODATIONS	124	1,200	600	1,200				1,200	
5-02311 TRAINING & EDUCATION	768	3,850	2,733	3,850				3,850	
5-05500 REPLACEMENT EQUIPMENT			872						
Expense Total	332,891	348,266	347,103	348,266		19,018		367,284	5.46%
Net Expense / (Net Revenue)	332,891	348,266	347,103	348,266		19,018		367,284	5.46%

Salaries & Benefits - General economic increase

City of Sarnia
2025 Approved Operating Budget

2150 ECONOMIC DEVELOPMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(19,303)	(58,000)	(58,000)		(28,000)			(28,000)	(51.72%)
Revenue Total	(19,303)	(58,000)	(58,000)		(28,000)			(28,000)	(51.72%)
EXPENSES									
5-01000 SALARIES	231,744	242,424	247,132	242,424		13,728		256,152	5.66%
5-01025 SALARIES - OVERTIME	508								
5-01050 WAGES	(358)								
5-01060 WAGES - CASUAL	23,814	64,830	58,027	34,830		3,481		38,311	(40.91%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	51,448	65,451	62,108	65,451		(2,976)		62,475	(4.55%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,559	26,432	22,241	26,432		(1,774)		24,658	(6.71%)
5-02104 PHONE	1,467	2,500	1,595	2,500		(500)		2,000	(20.00%)
5-02300 OFFICE EXPENSES	668	1,500	1,179	1,500				1,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,116	5,500	4,843	5,500		1,000		6,500	18.18%
5-02302 ADVERTISING	40,000	45,000	38,866	45,000				45,000	
5-02303 POSTAGE		100	67	100				100	
5-02310 TRAVEL & ACCOMODATIONS	611	4,000	2,668	4,000				4,000	
5-02311 TRAINING & EDUCATION	5,996	8,000	5,333	8,000				8,000	
5-04910 OTHER PURCHASED SERVICES	57,427	90,000	90,000	90,000				90,000	
5-05000 SUNDRY	23,512	60,000	60,000	32,000		28,000		60,000	
5-05500 REPLACEMENT EQUIPMENT	2,108	2,500	1,768	2,500				2,500	
5-05626 SPECIAL PROJECTS	11,500		260						
Expense Total	473,120	618,237	596,087	560,237		40,959		601,196	(2.76%)
Net Expense / (Net Revenue)	453,817	560,237	538,087	560,237	(28,000)	40,959		573,196	2.31%

4-00795 Other Grants & Subsidies - Rural Economic Development (RED) grant; offset by **5-01050 Wages** & **5-05000 Sundry**

Salaries and Benefits – Increase due to progression through the salary grid and contractual increase with related statutory and non statutory benefit costs.

Wages & Benefits - Decrease in Red Grant temporary position ending in July

5-05000 Sundry- RED grant expenses; offset by **4-00795 Other Grants and Subsidies**

City of Sarnia

2025 Approved Operating Budget

2050 CITY CLERK

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(32,146)	(35,500)	(35,500)	(35,500)		3,500		(32,000)	(9.86%)
4-00324 LICENSE FEES - BUSINESS (OTHER)	(76,935)	(35,500)	(65,601)	(35,500)				(35,500)	
4-00325 LICENSE FEES - BINGOS	(282,444)	(171,000)	(169,951)	(171,000)				(171,000)	
4-00326 LICENSE FEES - RAFFLES	(16,926)	(20,000)	(19,133)	(20,000)		5,000		(15,000)	(25.00%)
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(2,849)		(1,228)			(2,500)		(2,500)	
4-00328 COMMISSIONING/NOTARY SERVICES	(1,780)	(2,000)	(2,598)	(2,000)				(2,000)	
4-00329 FREEDOM OF INFORMATION	(916)	(500)	(638)	(500)				(500)	
4-00330 LICENSE FEES - MARRIAGE	(60,116)	(61,000)	(61,544)	(61,000)				(61,000)	
4-00335 DEATH CERTIFICATES	(32,250)	(20,375)	(22,103)	(20,375)				(20,375)	
4-00345 MARRIAGE CEREMONY FEES	(15,256)	(12,000)	(16,959)	(12,000)				(12,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(725)	(750)	(1,412)	(750)				(750)	
Revenue Total	(522,343)	(358,625)	(396,667)	(358,625)		6,000		(352,625)	(1.67%)
EXPENSES									
5-01000 SALARIES	401,919	511,614	539,569	511,614		4,086		515,700	0.80%
5-01025 SALARIES - OVERTIME	(1,263)		(349)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	77,878	110,244	105,654	110,244		1,722		111,966	1.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,685	59,530	48,015	59,530		(6,606)		52,924	(11.10%)
5-02104 PHONE	762	1,100	597	1,100		500		1,600	45.45%
5-02223 OTHER LICENSES	19,876	22,000	19,200	22,000				22,000	
5-02300 OFFICE EXPENSES	2,630	3,000	2,291	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	708	2,000	1,898	2,000				2,000	
5-02302 ADVERTISING	1	2,000	1,334	2,000		(1,500)		500	(75.00%)
5-02303 POSTAGE	127	2,000	1,452	2,000				2,000	
5-02311 TRAINING & EDUCATION	2,520	7,250	6,985	7,250				7,250	
5-04910 OTHER PURCHASED SERVICES	9,187	13,000	10,529	13,000				13,000	
5-05100 FACILITY RENT	2,208	2,000	2,131	2,000		200		2,200	10.00%
5-05505 NEW EQUIPMENT	2,594	3,000	2,001	3,000				3,000	
5-05801 CIVIC CORNER	8,330	5,500	5,767	5,500				5,500	
Expense Total	563,162	744,238	747,074	744,238		(1,598)		742,640	(0.21%)

City of Sarnia

2025 Approved Operating Budget

2050 CITY CLERK

	2023	2024	2024	2025	2025	2025	2025	2025	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Approved Budget	2025 to 2024 Budget
Net Expense / (Net Revenue)	40,819	385,613	350,407	385,613		4,402		390,015	1.14%

4-00326 License Fees - Raffles - Reduction in budget due to electronic raffles growing in popularity and raffles with prize values over \$50,000 being licensed by the AGCO

Salaries & Benefits - Estimated contractual increase and non-statutory benefit cost adjustment

City of Sarnia
2025 Approved Operating Budget

2100 ELECTIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	416								
5-01252 ELECTION REMUNERATION	(440)								
5-02009 ELECTION SUPPLIES	11,347								
5-02104 PHONE	840		1,094						
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	4,745	4,000	4,745	4,000		745		4,745	18.63%
5-06100 CONTRIBUTION TO RESERVES	151,170	151,170	151,170	151,170				151,170	
Expense Total	168,078	155,170	157,009	155,170		745		155,915	0.48%
Net Expense / (Net Revenue)	168,078	155,170	157,009	155,170		745		155,915	0.48%

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2055 UNDRIP COMMITTEE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		500	332	500		(500)			(100.00%)
5-02302 ADVERTISING		500	332	500		(500)			(100.00%)
5-04910 OTHER PURCHASED SERVICES		1,500	999	1,500		(1,500)			(100.00%)
5-05626 SPECIAL PROJECTS		25,500	25,000	500	12,500			13,000	(49.02%)
Expense Total		28,000	26,663	3,000	12,500	(2,500)		13,000	(53.57%)
Net Expense / (Net Revenue)		28,000	26,663	3,000	12,500	(2,500)		13,000	(53.57%)

5-05626 Special Projects - Community Conversation Summit one-time 2024 expense partially spent. Remainder of expenses expected to occur in 2025

Corporate Services



SARNIA
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2009 CORPORATE SERVICES ADMINISTRATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	256,558	272,364	280,148	272,364		24,128		296,492	8.86%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	52,982	55,453	60,894	55,453		4,748		60,201	8.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,041	27,004	17,390	27,004		(2,524)		24,480	(9.35%)
5-01253 CAR ALLOWANCE	5,403	5,400	5,402	5,400				5,400	
5-02104 PHONE	706	800	250	800				800	
5-02300 OFFICE EXPENSES	520	500	356	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	990	1,500	891	1,500		(500)		1,000	(33.33%)
5-02311 TRAINING & EDUCATION	259	1,000	673	1,000		(500)		500	(50.00%)
5-05500 REPLACEMENT EQUIPMENT		500	332	500				500	
Expense Total	340,459	364,521	366,336	364,521		25,352		389,873	6.95%
Net Expense / (Net Revenue)	340,459	364,521	366,336	364,521		25,352		389,873	6.95%

Salaries and Benefits – Increase due to progression through the salary grid and contractual increase with related statutory and non statutory benefit costs.

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2010 HUMAN RESOURCES

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00800 FEDERAL SUBSIDY		(100,000)	(11,000)	(100,000)		95,000		(5,000)	(95.00%)
4-00930 COSTS RECOVERED		(5,000)	(1,664)	(5,000)				(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(138,200)	(176,200)	(176,200)	(176,200)		(46,600)		(222,800)	26.45%
Revenue Total	(138,200)	(281,200)	(188,864)	(281,200)		48,400		(232,800)	(17.21%)
EXPENSES									
5-01000 SALARIES	639,251	680,842	719,692	680,842		56,723		737,565	8.33%
5-01025 SALARIES - OVERTIME	114								
5-01050 WAGES	(451)		(459)						
5-01060 WAGES - CASUAL	49,166	26,847	11,939	26,847		140		26,987	0.52%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	145,008	154,713	155,862	154,713		12,629		167,342	8.16%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	66,633	81,673	56,404	81,673		(7,009)		74,664	(8.58%)
5-02104 PHONE	10,190	4,100	4,074	4,100				4,100	
5-02300 OFFICE EXPENSES	4,989	2,200	3,267	2,200		1,900		4,100	86.36%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,683	4,900	4,831	4,900		(1,900)		3,000	(38.78%)
5-02303 POSTAGE	222	1,000	694	1,000				1,000	
5-02310 TRAVEL & ACCOMODATIONS	2,551	1,400	932	1,400				1,400	
5-02311 TRAINING & EDUCATION	7,395	5,760	4,263	5,760				5,760	
5-02705 PERSONNEL RECRUITMENT	14,481	14,000	27,293	14,000		1,000		15,000	7.14%
5-04001 LEGAL FEES	37,326	100,000	76,888	100,000				100,000	
5-04910 OTHER PURCHASED SERVICES	12,244	10,000	7,332	10,000		5,000		15,000	50.00%
5-05128 EMPLOYEE ASSISTANCE PROGRAM	2,413	20,000	22,965	20,000		600		20,600	3.00%
5-05130 WELLNESS PROGRAM	860	3,500	2,333	3,500				3,500	
5-05500 REPLACEMENT EQUIPMENT	763	1,000	1,239	1,000				1,000	
5-05867 DISABILITY MANAGEMENT PROGRAM		40,000	28,944	40,000				40,000	
Expense Total	995,838	1,151,935	1,128,493	1,151,935		69,083		1,221,018	6.00%
Net Expense / (Net Revenue)	857,638	870,735	939,629	870,735		117,483		988,218	13.49%

4-00800 Federal Subsidy - Summer student grant funding denied in 2023 and approved for \$11,000 in 2024. Reduce budget to \$5,000 in expectation of minimal funding in 2025

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting other operating departments

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

5-04910 Other Purchased Services - Increase due to upcoming required reviews

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2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		250	166	250				250	
5-02302 ADVERTISING	200	500	557	500				500	
5-02310 TRAVEL & ACCOMODATIONS		250	166	250				250	
5-05626 SPECIAL PROJECTS	2,421	4,000	3,429	4,000				4,000	
Expense Total	2,621	5,000	4,318	5,000				5,000	
Net Expense / (Net Revenue)	2,621	5,000	4,318	5,000				5,000	

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2012 AGE FRIENDLY COMMITTEE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-04040 SNOW REMOVAL	2,245								
5-05626 SPECIAL PROJECTS	12,106								
Expense Total	14,351								
Net Expense / (Net Revenue)	14,351								

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2013 COMMUNICATIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	105,776	114,595	116,630	114,595		7,768		122,363	6.78%
5-01025 SALARIES - OVERTIME	(419)								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	22,795	24,779	25,363	24,779		1,570		26,349	6.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,938	12,493	10,670	12,493		(1,206)		11,287	(9.65%)
5-02104 PHONE	525	600	447	600				600	
5-02300 OFFICE EXPENSES	406	1,000	886	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	373	900	875	900				900	
5-02311 TRAINING & EDUCATION	1,246	1,000	667	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	592	1,000	757	1,000				1,000	
Expense Total	142,232	156,367	156,295	156,367		8,132		164,499	5.20%
Net Expense / (Net Revenue)	142,232	156,367	156,295	156,367		8,132		164,499	5.20%

Salary and Benefits - Increase due to progression through the salary grid and contractual increase with related statutory and non-statutory benefit costs

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2020 ACCOUNTING

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED			(85)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(509,020)	(526,933)	(526,933)	(526,933)		(12,067)		(539,000)	2.29%
Revenue Total	(509,020)	(526,933)	(527,018)	(526,933)		(12,067)		(539,000)	2.29%
EXPENSES									
5-01000 SALARIES	792,146	938,835	878,591	938,835		49,475		988,310	5.27%
5-01025 SALARIES - OVERTIME	6,390		4,346						
5-01050 WAGES	2,167		(2,167)						
5-01060 WAGES - CASUAL	81,097	12,709	107,706	12,709				12,709	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	183,442	207,918	206,784	207,918		11,794		219,712	5.67%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	73,147	128,895	92,536	128,895		(4,596)		124,299	(3.57%)
5-02104 PHONE	1,295	1,200	1,183	1,200				1,200	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	248								
5-02300 OFFICE EXPENSES	9,450	8,760	6,359	8,760				8,760	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,040	5,500	6,107	5,500				5,500	
5-02302 ADVERTISING		630	140	630				630	
5-02303 POSTAGE	2,344	4,000	3,333	4,000				4,000	
5-02310 TRAVEL & ACCOMODATIONS	1,101	2,000	1,250	2,000				2,000	
5-02311 TRAINING & EDUCATION	5,527	16,840	8,862	16,840				16,840	
5-04000 AUDIT FEES	84,775	65,000	66,386	65,000				65,000	
5-04910 OTHER PURCHASED SERVICES	6,856	6,800	33,274	6,800		15,000		21,800	220.59%
5-05500 REPLACEMENT EQUIPMENT	2,437	4,000	2,668	4,000				4,000	
Expense Total	1,256,462	1,403,087	1,417,358	1,403,087		71,673		1,474,760	5.11%
Net Expense / (Net Revenue)	747,442	876,154	890,340	876,154		59,606		935,760	6.80%

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting other operating departments

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

5-04910 Other Purchased Services - Increase due to government required T3 returns

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2021 TAX & REVENUE COLLECTIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(83,930)	(84,800)	(83,078)	(84,800)		(2,544)		(87,344)	3.00%
4-00901 OTHER FEES & SERVICE CHARGES	(121,493)	(118,945)	(118,728)	(118,945)				(118,945)	
Revenue Total	(205,423)	(203,745)	(201,806)	(203,745)		(2,544)		(206,289)	1.25%
EXPENSES									
5-01000 SALARIES	250,432	257,325	262,577	257,325		9,394		266,719	3.65%
5-01025 SALARIES - OVERTIME	(2,343)		2,011						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	54,630	56,967	57,953	56,967		2,747		59,714	4.82%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,240	35,904	30,768	35,904		(752)		35,152	(2.09%)
5-02104 PHONE	1,034	600	998	600				600	
5-02300 OFFICE EXPENSES	4,015	5,300	3,944	5,300				5,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,457	1,700	1,546	1,700				1,700	
5-02302 ADVERTISING	100	580	580	580				580	
5-02303 POSTAGE	23,517	46,500	45,247	46,500				46,500	
5-02311 TRAINING & EDUCATION	3,100	4,312	4,247	4,312		88		4,400	2.04%
5-02405 OFFICE EQUIPMENT MAINTENANCE	30	580	580	580				580	
5-04910 OTHER PURCHASED SERVICES	29,190	41,630	36,828	41,630				41,630	
5-05500 REPLACEMENT EQUIPMENT	195	1,000	1,000	1,000				1,000	
Expense Total	397,597	452,398	448,279	452,398		11,477		463,875	2.54%
Net Expense / (Net Revenue)	192,174	248,653	246,473	248,653		8,933		257,586	3.59%

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

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2022 INFORMATION TECHNOLOGY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED		(2,000)	(2,000)	(2,000)		2,000			(100.00%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(524,000)	(579,000)	(579,000)	(579,000)		(2,008)		(581,008)	0.35%
Revenue Total	(524,900)	(581,900)	(581,900)	(581,900)		(8)		(581,908)	
EXPENSES									
5-01000 SALARIES	706,543	777,632	735,607	777,632		46,400		824,032	5.97%
5-01025 SALARIES - OVERTIME	22,039	16,108	11,129	16,108				16,108	
5-01060 WAGES - CASUAL		41,761	21,182	41,761		(3)		41,758	(0.01%)
5-01095 CALL DUTY	21,640	21,502	21,206	21,502				21,502	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	158,095	183,711	171,528	183,711		11,460		195,170	6.24%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	73,472	103,174	80,623	103,174		(2,724)		100,450	(2.64%)
5-02104 PHONE	6,530	7,200	6,892	7,200		60,000		67,200	833.33%
5-02112 INTERNET/EMAIL SERVICES	4,807	5,000	4,100	5,000				5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	195,666	191,000	187,248	191,000		19,100		210,100	10.00%
5-02114 IT MAINTENANCE & SUPPORT						150,000		150,000	
5-02115 SOFTWARE SERVICES - CLOUD INFRASTRUCTURE	13,428	150,000	143,506	150,000		20,000		170,000	13.33%
5-02116 IT ACCESSORIES		144,000	116,670	144,000		12,000		156,000	8.33%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	1,528,960	1,632,057	1,623,594	1,632,057		113,962		1,746,019	6.98%
5-02220 VEHICLE EXPENSE	9,800	9,800	9,800	9,800		490		10,290	5.00%
5-02300 OFFICE EXPENSES	4,077	2,600	4,898	2,600		2,400		5,000	92.31%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,765	5,800	6,973	5,800				5,800	
5-02303 POSTAGE		100	67	100				100	
5-02310 TRAVEL & ACCOMODATIONS	1,746	3,000	3,459	3,000		2,000		5,000	66.67%
5-02311 TRAINING & EDUCATION	8,317	12,000	11,120	12,000		2,000		14,000	16.67%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		1,000	667	1,000		(1,000)			(100.00%)
5-03005 MATERIALS		500	332	500		(500)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	159,966	31,500	39,545	31,500				31,500	
5-05500 REPLACEMENT EQUIPMENT	3,430	7,100	5,483	7,100				7,100	
Expense Total	2,921,281	3,346,545	3,205,629	3,346,545		435,585		3,782,129	13.02%

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2022 INFORMATION TECHNOLOGY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
Net Expense / (Net Revenue)	2,396,381	2,764,645	2,623,729	2,764,645		435,577		3,200,221	15.76%

Salaries and Benefits - Increase due to progressions through the salary grid and contractual increase with related statutory and non-statutory benefit costs along with one FTE re-allocated to **5015 Geospatial Solutions** and one FTE transferred from **2052 Facility Services**

5-02104 Phone - Budget increased to support enhanced allocation of phone system invoices for the entire corporation. Phone accounts across all departments will be monitored throughout 2025 and budgets adjusted in 2026 to reflect the savings of the new phone system implemented in late 2024

5-02113 Corporate Networking & Communications - Increase to account for various new connection sites across various City locations

5-02114 IT Maintenance & Support - Budget transferred from Capital request - no net impact

05-02115 Software Services - Cloud Infrastructure - Increase to reflect necessary infrastructure upgrades

05-02116 IT Accessories - Increase required to meet asset management thresholds

05-02117 Software License & Maintenance - Increase to reflect 3% inflationary increase for all licenses, \$20,000 for Panterra software, and \$45,000 for Okta security enhancements

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2024 CUSTOMER SERVICE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	459,140	534,604	525,319	534,604		16,167		550,771	3.02%
5-01025 SALARIES - OVERTIME	2,703		(76)						
5-01050 WAGES	241		(841)						
5-01060 WAGES - CASUAL	9,258	10,440	11,165	10,440		1,692		12,132	16.21%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	101,920	120,295	115,088	120,295		4,031		124,326	3.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	37,687	66,626	55,319	66,626		(1,442)		65,184	(2.16%)
5-02300 OFFICE EXPENSES	7,699	4,300	4,340	4,300		3,700		8,000	86.05%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	561	850	863	850				850	
5-02302 ADVERTISING		500	332	500		(500)			(100.00%)
5-02303 POSTAGE	1,516	2,165	1,752	2,165				2,165	
5-02310 TRAVEL & ACCOMODATIONS	733	1,130	752	1,130				1,130	
5-02311 TRAINING & EDUCATION	1,717	8,093	6,324	8,093		(93)		8,000	(1.15%)
5-04910 OTHER PURCHASED SERVICES	1,813	13,500	9,226	13,500				13,500	
5-05500 REPLACEMENT EQUIPMENT	1,779	3,000	2,001	3,000				3,000	
Expense Total	626,767	765,503	731,564	765,503		23,555		789,058	3.08%
Net Expense / (Net Revenue)	626,767	765,503	731,564	765,503		23,555		789,058	3.08%

Salaries and Benefits - Increase due to progression through salary grid and contractual increase with related statutory and non-statutory benefit costs

City of Sarnia
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2023 PURCHASING

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	225,594	341,159	273,694	341,159		86,586		427,745	25.38%
5-01025 SALARIES - OVERTIME	853		(287)						
5-01060 WAGES - CASUAL	75,679		54,773						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	58,010	75,553	70,592	75,553		19,930		95,483	26.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,074	46,934	42,526	46,934		(1,560)		45,375	(3.32%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,512	1,250	1,097	1,250		315		1,565	25.20%
5-02104 PHONE	675	900	229	900		(900)			(100.00%)
5-02300 OFFICE EXPENSES	820	1,000	1,765	1,000		4,800		5,800	480.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,106	1,300	1,135	1,300		400		1,700	30.77%
5-02310 TRAVEL & ACCOMODATIONS		500	220	500		5,300		5,800	1,060.00%
5-02311 TRAINING & EDUCATION	2,011	5,400	4,617	5,400		3,600		9,000	66.67%
5-04910 OTHER PURCHASED SERVICES	20,098	3,000	2,001						(100.00%)
5-05500 REPLACEMENT EQUIPMENT	2,914	4,600	5,221	4,600		(1,900)		2,700	(41.30%)
5-05505 NEW EQUIPMENT						2,800		2,800	
5-05627 UNPLANNED EXPENDITURES			997						
Expense Total	421,346	481,596	458,580	478,596		119,371		597,968	24.16%
Net Expense / (Net Revenue)	421,346	481,596	458,580	478,596		119,371		597,968	24.16%

Salaries and Benefits - Increase due to one additional part-time permanent position requested along with progressions through the salary grid and contractual increase with related statutory and non-statutory benefit costs

5-02310 Travel & Accommodations - Increase in travel needs for staff to attend the yearly Ontario Public Buyer's Association conference

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2005 LEGAL SERVICES

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(20,964)	(30,000)	(20,738)	(30,000)				(30,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(13,109)	(15,000)	(14,139)	(15,000)				(15,000)	
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(4,151)	(8,200)	(5,704)	(8,200)				(8,200)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(27,351)	(23,333)	(23,333)	(23,333)		23,333			(100.00%)
Revenue Total	(65,575)	(76,533)	(63,914)	(76,533)		23,333		(53,200)	(30.49%)
EXPENSES									
5-01000 SALARIES	349,202	460,521	223,338	460,521		25,081		485,602	5.45%
5-01025 SALARIES - OVERTIME	842								
5-01060 WAGES - CASUAL	61,757		220,745						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	80,151	96,705	78,589	96,705		5,643		102,348	5.84%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,188	50,041	39,360	50,041		(5,009)		45,032	(10.01%)
5-02104 PHONE	993	1,350	1,302	1,350				1,350	
5-02300 OFFICE EXPENSES	2,838	5,000	4,954	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,946	14,400	14,882	14,400		2,000		16,400	13.89%
5-02302 ADVERTISING	5,726	5,000	4,412	5,000				5,000	
5-02303 POSTAGE	642	1,700	1,753	1,700				1,700	
5-02310 TRAVEL & ACCOMODATIONS		900	600	900		100		1,000	11.11%
5-02311 TRAINING & EDUCATION	4,932	7,500	5,430	7,500		500		8,000	6.67%
5-04001 LEGAL FEES	147,570	53,000	146,742	53,000		7,000		60,000	13.21%
5-04004 SURVEY & APPRAISAL FEES	10,990	8,500	5,668	8,500				8,500	
5-04910 OTHER PURCHASED SERVICES	45,053	5,000	3,332	5,000				5,000	
5-05122 SEARCH & REGISTRATION FEES	16,064	22,000	20,961	22,000				22,000	
5-05500 REPLACEMENT EQUIPMENT	3,110	2,000	1,334	2,000				2,000	
5-05627 UNPLANNED EXPENDITURES	124								
Expense Total	767,128	733,617	773,402	733,617		35,315		768,932	4.81%
Net Expense / (Net Revenue)	701,553	657,084	709,488	657,084		58,648		715,732	8.93%

4-00939 Costs Recovered - Interdepartmental - Decrease in contribution from **2066 Sarnia Harbour** due to Federal Harbour Reserve funding being fully spent

Salaries and Benefits – Increase due to progression through the salary grid and contractual increase with related statutory and non-statutory benefit costs

5-04001 Legal Fees - Increased levels of litigation requiring special legal counsel

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2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00903 RENTAL REVENUE	(123,579)	(93,700)	(133,564)	(93,700)		(43,300)		(137,000)	46.21%
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(24,298)	(50,000)	(47,761)	(50,000)				(50,000)	
4-00912 FEES - MISSION PARK DOCK BERTHAGE		(5,000)	(11,706)	(5,000)		(7,057)		(12,057)	141.14%
4-00914 FEES - HARBOUR USAGE	(12,395)	(15,000)	(33,834)	(15,000)		(35,000)		(50,000)	233.33%
4-00915 FEES - WHARFAGE	(3,488)		(46,901)						
4-00930 COSTS RECOVERED		(1,500)	(15,000)	(1,500)		(15,500)		(17,000)	1,033.33%
Revenue Total	(163,760)	(165,200)	(288,766)	(165,200)		(100,857)		(266,057)	61.05%
EXPENSES									
5-02102 ELECTRICITY	8,508	7,500	10,741	7,500				7,500	
5-06100 CONTRIBUTION TO RESERVES						258,557		258,557	
Expense Total	8,508	7,500	10,741	7,500		258,557		266,057	3,447.43%
Net Expense / (Net Revenue)	(155,252)	(157,700)	(278,025)	(157,700)		157,700			(100.00%)

4-00903 Rental Revenue - Increase to accurately reflect two contractual leases with an estimated CPI increase of 3%

4-00912 Fees - Mission Park Dock Berthage - Adjust to actuals with an estimated CPI increase of 3%

4-00914 Fees - Harbour Usage - Adjust to actuals with an estimated CPI increase of 3%

4-00930 Costs Recovered - Adjust to actuals with an estimated CPI increase of 3%

5-06100 Contribution to Reserve - All harbour revenues should be transferred to **6365 Sarnia Harbour Reserve** to ensure funds are available for maintenance and improvements

Reserve	2024ApprovedBudget	2025ApprovedBudget
6365SarniaHarbour	\$0	\$258,557
Total	\$0	\$258,557

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2066 SARNIA HARBOUR

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(26,250)	(26,500)		(26,500)		26,500			(100.00%)
4-00903 RENTAL REVENUE	(95,088)	(76,100)	(84,794)	(76,100)		(11,238)		(87,338)	14.77%
4-00912 FEES - MISSION PARK DOCK BERTHAGE	(206,299)	(200,000)	(226,042)	(200,000)		(12,000)		(212,000)	6.00%
4-00914 FEES - HARBOUR USAGE	(125,786)	(65,000)	(83,532)	(65,000)		(21,038)		(86,038)	32.37%
4-00915 FEES - WHARFAGE	(105,951)	(2,500)	(5,250)	(2,500)		(2,908)		(5,408)	116.32%
4-00930 COSTS RECOVERED	(27,091)	(5,000)	(43,123)	(5,000)		(285,000)		(290,000)	5,700.00%
4-00936 COSTS RECOVERED - OTHER	(270,100)	(390,000)	(282,207)	(390,000)		202,500		(187,500)	(51.92%)
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	70,138	(135,535)	(240,704)	(135,535)		135,535			(100.00%)
Revenue Total	(786,427)	(900,635)	(965,652)	(900,635)		32,351		(868,284)	(3.59%)
EXPENSES									
5-01060 WAGES - CASUAL	9,143	11,814	5,907	11,814		60		11,874	0.51%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	1,195	2,617	1,309	2,617		15		2,632	0.57%
5-02102 ELECTRICITY	243,162	332,000	331,084	332,000		9,960		341,960	3.00%
5-02103 WATER	1,334	1,500	2,596	1,500				1,500	
5-02104 PHONE		200		200		(200)			(100.00%)
5-02300 OFFICE EXPENSES	86	2,500	2,500	2,500		(2,500)			(100.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,445								
5-02304 MARKETING	4,770								
5-02310 TRAVEL & ACCOMODATIONS	469	1,000	1,000	1,000		(1,000)			(100.00%)
5-02311 TRAINING & EDUCATION		4,500	4,500	4,500		(4,500)			(100.00%)
5-02400 REPAIRS & MAINTENANCE	38,877	75,000	80,000	75,000		2,250		77,250	3.00%
5-04005 INSURANCE	22,446	23,083	23,617	23,083		(1,083)		22,000	(4.69%)
5-04008 PROFESSIONAL FEES		25,000	25,000	25,000		(25,000)			(100.00%)
5-04010 MANAGEMENT SERVICES	65,095	75,000	125,531	75,000		50,000		125,000	66.67%
5-04100 SECURITY SERVICES		2,500	18,687	2,500		147,500		150,000	5,900.00%
5-05000 SUNDRY	(9)								
5-05140 REALTY TAXES	2,228	2,500	2,500	2,500				2,500	
5-05500 REPLACEMENT EQUIPMENT	839	10,000	10,000	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	71,131								
5-06100 CONTRIBUTION TO RESERVES	323,215	331,421	331,421	331,421		(207,853)		123,568	(62.72%)

City of Sarnia

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2066 SARNIA HARBOUR

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
Expense Total	786,426	900,635	965,652	900,635		(32,351)		868,284	(3.59%)
Net Expense / (Net Revenue)	(1)								

4-00901 Other Fees & Service Charges - Item removed from Fees for Services for consistency with other municipalities. Budget removed as a result

4-00903 Rental Revenue - Increase based on four contracts and 3% estimated CPI

4-00912 Fees - Mission Park Dock Berthage - Adjust to actuals and increase of 3% estimated CPI

4-00914 Fees - Harbour Usage - Adjust to actuals and increase of 3% estimated CPI

4-00930CostsRecovered - Budget from **00936 Costs Recovered - Other** moved here for consistency with Fees for Services. Recoverable electricity is solely budgeted here

4-00936 Costs Recovered - Other - Budget from **00930CostsRecovered** moved here for consistency with Fees for Services. Recoverable security and other services are budgeted here. Currently budgeted at a 25% markup of **04001 Security Services**

4-06212 Contribution from Federal Harbour Reserve - Funding expected to be fully utilized in 2024, therefore removing budget for 2025 onward

5-02102Electricity - Estimated 3% CPI increase

5-04008ProfessionalFees - Services no longer required

5-04010 Management Services - Increased as per contractual agreements for a Marine Facility Security Officer and Harbour Operator

5-04100 Security Services - Increased as per Harbour Operator estimate for security services. Recovered at a 25% markup under **4-00936 Costs Recovered - Other**

5-06100 Contribution to Reserve - Decreased contribution to **6365 Sarnia Harbour Reserve** due to utilization of federal harbour funding and to ensure the department remains a net-zero impact on the tax levy

Reserve	2024ApprovedBudget	2025ApprovedBudget
6365SarniaHarbour	\$331,421	\$123,568
Total	\$331,421	\$123,568

Fire Services



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City of Sarnia
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2500 FIRE OFFICERS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(12,756)	(55,260)	(20,441)	(55,260)		(1,150)		(56,410)	2.08%
4-00366 FIRE SUPPRESSION	(5,437)	(3,990)	(3,894)	(3,990)		(160)		(4,150)	4.01%
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(21,281)	(10,200)	(10,217)	(10,200)		(400)		(10,600)	3.92%
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(92,363)	(95,134)	(95,873)	(95,134)		(3,805)		(98,939)	4.00%
4-00930 COSTS RECOVERED	(5,220)	(22,000)	(21,996)	(22,000)		(880)		(22,880)	4.00%
4-00936 COSTS RECOVERED - OTHER	(2,013)	(4,000)	(4,836)	(4,000)				(4,000)	
Revenue Total	(139,070)	(190,584)	(157,257)	(190,584)		(6,395)		(196,979)	3.36%
EXPENSES									
5-01000 SALARIES	15,133,019	15,609,600	15,802,117	15,609,600		593,567		16,203,167	3.80%
5-01020 SALARIES - MANDATED TRAINING	40,978	30,952	30,154	30,952		1,240		32,192	4.01%
5-01025 SALARIES - OVERTIME	852,526	750,000	878,465	750,000		50,000		800,000	6.67%
5-01050 WAGES			669						
5-01100 ACTING RANK	136,808	111,384	125,408	111,384		14,449		125,833	12.97%
5-01115 STAT HOLIDAY PAY	91,446	87,360	82,460	87,360				87,360	
5-01130 SEVERANCE PAY		240,000	268,357	240,000				240,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,291,799	3,477,286	3,602,079	3,477,286		121,925		3,599,211	3.51%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,024,469	1,169,535	1,128,023	1,169,535		65,175		1,234,710	5.57%
5-02104 PHONE	9,713	9,792	7,034	9,792		196		9,988	2.00%
5-02200 GASOLINE	75,542	78,889	80,440	78,889		3,945		82,834	5.00%
5-02222 RADIO LICENSE		3,670	9,914	3,670		8,330		12,000	226.98%
5-02300 OFFICE EXPENSES	11,324	9,500	8,013	9,500		190		9,690	2.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,358	4,800	6,677	4,800		10,000		14,800	208.33%
5-02302 ADVERTISING	221								
5-02303 POSTAGE	669	714	1,741	714				714	
5-02310 TRAVEL & ACCOMODATIONS	1,554								
5-02311 TRAINING & EDUCATION	93,035	135,100	124,972	135,100		5,404		140,504	4.00%
5-02321 CLEANING SUPPLIES	357								
5-02322 SAFETY SUPPLIES	38,300	25,000	24,952	25,000		500		25,500	2.00%
5-02323 SAFETY PROGRAM	13,574	10,200	10,708	10,200		205		10,405	2.01%
5-02324 FIRE PREVENTION	9,466	11,000	9,742	11,000		220		11,220	2.00%

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2500 FIRE OFFICERS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02325 MONITORING	13,809	12,000	10,420	12,000		475		12,475	3.96%
5-02360 CLOTHING & UNIFORMS	50,488	65,000	54,550	65,000		10,000		75,000	15.38%
5-02384 RADIO & RADAR	23,906	41,900	38,453	41,900				41,900	
5-02410 EQUIPMENT MAINTENANCE	14,386	22,000	18,020	22,000		440		22,440	2.00%
5-02440 VEHICLE MAINTENANCE	80,708	77,000	80,947	77,000		5,000		82,000	6.49%
5-02460 OPTICOM MAINTENANCE		2,330	1,553	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	20,675	38,531	53,210	38,531		1,541		40,072	4.00%
5-02702 RESPIRATORY PROTECTION PLAN	33,624	28,000	29,021	28,000		1,200		29,200	4.29%
5-04910 OTHER PURCHASED SERVICES			2,021						
5-05000 SUNDRY	2,084	2,500	2,535	2,500				2,500	
5-05126 MEDICAL EXAMINATIONS	6,655	4,000	3,822	4,000		4,000		8,000	100.00%
5-05134 HEALTH & OCCUPATIONAL SAFETY	1,094	20,000	14,900	20,000		400		20,400	2.00%
5-05500 REPLACEMENT EQUIPMENT	85,237	92,000	87,118	92,000		3,680		95,680	4.00%
5-05655 ALLOCATED CENTRAL DISPATCH	584,531	619,603	619,603	619,603		30,980		650,583	5.00%
5-39010 EMERGENCY APPARATUS MAINTENANCE	125,831	140,000	180,180	140,000		9,500		149,500	6.79%
Expense Total	21,872,186	22,929,646	23,398,278	22,929,646		942,562		23,872,208	4.11%
Net Expense / (Net Revenue)	21,733,116	22,739,062	23,241,021	22,739,062		936,167		23,675,229	4.12%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase with related statutory and non-statutory benefit costs.

5-02301Memberships&Subscriptions - Increase required to rent marine vessel berth at Sarnia Harbour

5-02360 Clothing & Uniforms - Previous contract was not meeting expectations for service. New contract has been implemented to ensure clothing is received promptly and of standard

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

5-39010 Emergency Apparatus Maintenance - Increase to support reporting expectations from the Ministry of Transportation, requirements for exhaust emissions systems, and standard changes to post-service re-certifications

City of Sarnia
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2550 FIRE STATIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	31,318	31,430	39,295	31,430		8,000		39,430	25.45%
5-02102 ELECTRICITY	39,513	45,215	49,395	45,215		5,000		50,215	11.06%
5-02103 WATER	11,565	12,662	19,661	12,662		8,000		20,662	63.18%
5-02104 PHONE	6,945	8,217	10,710	8,217		2,000		10,217	24.34%
5-02420 BUILDING MAINTENANCE	126,260	232,968	235,208	99,705	90,000	4,000		193,705	(16.85%)
5-02435 GROUNDS MAINTENANCE	2,478	3,700	2,503	3,700		75		3,775	2.03%
5-05500 REPLACEMENT EQUIPMENT	5,989	3,000	3,000	3,000		70		3,070	2.33%
Expense Total	224,068	337,192	359,772	203,929	90,000	27,145		321,074	(4.78%)
Net Expense / (Net Revenue)	224,068	337,192	359,772	203,929	90,000	27,145		321,074	(4.78%)

5-02101 Natural Gas -Inflationary increase

5-02102Electricity -Inflationary increase

5-02103 Water -Inflationary increase

5-02420 Building Maintenance - One-time expense for a heating system upgrade to eliminate competing systems (\$50,000) and one-time expense added back from 2024 budget for required accessibility upgrades at Station 1 in order to relocate the Emergency Operations Centre (\$40,000)

City of Sarnia
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2780 EMERGENCY MANAGEMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00905 DONATIONS	(7,500)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(32,560)								
Revenue Total	(40,060)								
EXPENSES									
5-01000 SALARIES	124,853	160,000	170,259	160,000		16,980		176,980	10.61%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	21,250	32,294	35,977	32,294		3,085		35,379	9.55%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,026	14,631	12,691	14,631		(1,333)		13,298	(9.11%)
5-02102 ELECTRICITY	662		981			1,000		1,000	
5-02104 PHONE	5,729	1,500	4,818	1,500		3,500		5,000	233.33%
5-02220 VEHICLE EXPENSE	60,615	10,000	6,913	10,000				10,000	
5-02300 OFFICE EXPENSES	217	500	332	500		20		520	4.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,212	1,500	999	1,500				1,500	
5-02302 ADVERTISING	2,729								
5-02310 TRAVEL & ACCOMODATIONS	846	1,500	999						(100.00%)
5-02311 TRAINING & EDUCATION	809	1,500	999	1,500		3,500		5,000	233.33%
5-02410 EQUIPMENT MAINTENANCE	16,239	3,000	2,001	3,000		500		3,500	16.67%
5-04910 OTHER PURCHASED SERVICES	82,447	50,000	37,681	50,000		2,000		52,000	4.00%
5-05500 REPLACEMENT EQUIPMENT	1,446	2,000	1,808	2,000		100		2,100	5.00%
5-05627 UNPLANNED EXPENDITURES	4,109								
Expense Total	333,189	278,425	276,458	276,925		29,352		306,277	10.00%
Net Expense / (Net Revenue)	293,129	278,425	276,458	276,925		29,352		306,277	10.00%

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

5-02102Electricity - Budget required for emergency siren electricity costs

5-02104 Phone - Increase required for mobile devices, satellite phones, and back-up communications

5-02311 Training & Education - Corporate training provided and hosted by Emergency Management for all corporate team members

Engineering & Operations



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City of Sarnia
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3000 ENGINEERING - ADMINISTRATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,568)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(225,000)	(226,800)	(226,800)	(226,800)		(17,400)		(244,200)	7.67%
Revenue Total	(230,568)	(226,800)	(226,800)	(226,800)		(17,400)		(244,200)	7.67%
EXPENSES									
5-01000 SALARIES	239,449	253,890	254,450	253,890		11,989		265,879	4.72%
5-01025 SALARIES - OVERTIME	93								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	53,105	51,521	51,586	51,521		2,719		54,240	5.28%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	24,270	25,068	22,333	25,068		(2,734)		22,334	(10.91%)
5-01253 CAR ALLOWANCE	5,393	1,892	3,641	1,892				1,892	
5-02104 PHONE	8,999	8,600	8,053	8,600				8,600	
5-02300 OFFICE EXPENSES	9,201	9,500	12,147	9,500				9,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,795	5,000	4,337	5,000				5,000	
5-02302 ADVERTISING		1,000	667	1,000		(1,000)			(100.00%)
5-02303 POSTAGE	1,119	1,200	940	1,200				1,200	
5-02310 TRAVEL & ACCOMODATIONS						1,500		1,500	
5-02311 TRAINING & EDUCATION	17,790	5,000	3,419	5,000		(1,500)		3,500	(30.00%)
5-02405 OFFICE EQUIPMENT MAINTENANCE		500	332	500		(500)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	20,799	1,000	667	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT	3,062	2,000	1,334	2,000		750		2,750	37.50%
Expense Total	391,075	366,171	363,906	366,171		11,224		377,395	3.07%
Net Expense / (Net Revenue)	160,507	139,371	137,106	139,371		(6,176)		133,195	(4.43%)

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting other operating departments

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase with related statutory and non-statutory benefit costs.

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3033 ENGINEERING - DESIGN

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(756,794)	(882,811)	(882,811)	(882,811)		68,318		(814,493)	(7.74%)
Revenue Total	(756,794)	(882,811)	(882,811)	(882,811)		68,318		(814,493)	(7.74%)
EXPENSES									
5-01000 SALARIES	591,990	637,345	637,552	637,345		42,991		680,336	6.75%
5-01025 SALARIES - OVERTIME	1,018	5,072	2,777	5,072				5,072	
5-01060 WAGES - CASUAL		24,282	20,814	24,282				24,282	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	128,832	145,066	142,563	145,066		10,323		155,389	7.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	66,084	84,675	76,008	84,675		(2,186)		82,489	(2.58%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,882	1,500	3,103	1,500				1,500	
5-02104 PHONE	1,007		1,035			1,500		1,500	
5-02300 OFFICE EXPENSES	408	1,000	667	1,000		10		1,010	1.00%
5-02311 TRAINING & EDUCATION	8,770	10,000	6,750	10,000		400		10,400	4.00%
5-04910 OTHER PURCHASED SERVICES	297,843	180,000	195,568	180,000		(30,000)		150,000	(16.67%)
5-05500 REPLACEMENT EQUIPMENT	21,553	10,000	5,493	10,000		400		10,400	4.00%
5-05650 ALLOCATED ADMINISTRATION	122,800	122,800	122,800	122,800		(122,800)			(100.00%)
Expense Total	1,242,187	1,221,740	1,215,130	1,221,740		(99,362)		1,122,378	(8.13%)
Net Expense / (Net Revenue)	485,393	338,929	332,319	338,929		(31,044)		307,885	(9.16%)

4-00939 Costs Recovered - Interdepartmental - Decrease in allocated administration for assisting other operating departments due to calculation. Revenue is determined by totalling **3033 Engineering Design's** 2024 budgeted expenses and charging 1/3 back to both water and sewer

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase with related statutory and non-statutory benefit costs.

5-04910 Other Purchased Services - An increase in expenses over the past few years for surveying and geotechnical work was necessary. Decrease in budget to bring down to normal spending

5-05650 Allocated Administration - Decrease in expense due to re-organization of **2022 Information Technology's** allocated administration revenue

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3034 ENGINEERING - TRAFFIC & STREET LIGHTING

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(13,340)	(20,000)	(20,610)	(20,000)				(20,000)	
4-00930 COSTS RECOVERED	(67,231)	(25,000)	(36,092)	(25,000)				(25,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(101,471)	(110,000)	(94,446)	(110,000)				(110,000)	
4-00936 COSTS RECOVERED - OTHER	(89,854)		(59,798)						
Revenue Total	(271,896)	(155,000)	(210,946)	(155,000)				(155,000)	
EXPENSES									
5-01000 SALARIES	87,888	90,310	89,099	90,310		65,966		156,276	73.04%
5-01025 SALARIES - OVERTIME	1,502								
5-01030 SALARIES - CASUAL	1,328		198						
5-01050 WAGES	1,466		(1,895)						
5-01055 WAGES - OVERTIME			71						
5-01060 WAGES - CASUAL	190,746	340,690	387,615	340,690		(60,733)		279,957	(17.83%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	39,350	87,411	65,591	87,411		867		88,278	0.99%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,965	12,190	11,345	12,190		10,452		22,642	85.74%
5-01254 CLOTHING/BOOT ALLOWANCE	471	1,000	471	1,000				1,000	
5-02102 ELECTRICITY	815,723	775,000	706,007	775,000				775,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES		35,000	35,000	35,000				35,000	
5-02220 VEHICLE EXPENSE	9,180	8,600	8,600	8,600		430		9,030	5.00%
5-02311 TRAINING & EDUCATION	5,143	5,000	4,363	5,000		2,500		7,500	50.00%
5-02445 STREET LIGHTING MAINTENANCE	262,649	280,000	377,199	280,000				280,000	
5-02466 CONTRACT EXPENSE	356,219								
5-03005 MATERIALS	17,361	5,000	5,538	5,000		5,000		10,000	100.00%
5-04040 SNOW REMOVAL	39,941	75,000	75,000	75,000				75,000	
5-04910 OTHER PURCHASED SERVICES	60,814	40,000	55,978	40,000		10,000		50,000	25.00%
5-05630 OTHER RECOVERABLE WORK	108,968		46,489						
5-06100 CONTRIBUTION TO RESERVES		20,000	20,000	20,000		(20,000)			(100.00%)
5-46008 TRAFFIC SIGNAL MAINTENANCE	316,500	295,000	309,965	295,000				295,000	
Expense Total	2,326,214	2,070,201	2,196,634	2,070,201		14,482		2,084,683	0.70%

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3034 ENGINEERING - TRAFFIC & STREET LIGHTING

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
Net Expense / (Net Revenue)	2,054,318	1,915,201	1,985,688	1,915,201		14,482		1,929,683	0.76%

Salaries and Benefits - 1 permanent position approved on May 6, 2024 council meeting for the crossing guard program moving wages from **5-01060 Wages - Casual** to **5-01000 Salaries**

5-03005 Materials - Increase due to required equipment for crossing guards

5-04910 Other Purchased Services - Increase to adjust to previous year actuals

5-06100 Contribution to Reserve - Contribution to **6660 Pedestrian Safety** removed as pedestrian safety is prioritized and ongoing through active transportation capital objectives

Reserve	2024ApprovedBudget	2025ApprovedBudget
6660Pedestrian Safety	\$20,000	\$0
Total	\$20,000	\$0

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3035 ENGINEERING - DEVELOPMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(72,154)	(80,000)	(65,440)	(80,000)				(80,000)	
4-00930 COSTS RECOVERED	(124,128)	(280,000)	(229,712)	(280,000)		200,000		(80,000)	(71.43%)
4-00936 COSTS RECOVERED - OTHER	(408,611)	(85,000)	(124,701)	(85,000)				(85,000)	
4-00937 COSTS RECOVERED - CAPITAL	(750)								
Revenue Total	(605,643)	(445,000)	(419,853)	(445,000)		200,000		(245,000)	(44.94%)
EXPENSES									
5-01000 SALARIES	352,779	369,228	366,520	369,228		24,701		393,929	6.69%
5-01025 SALARIES - OVERTIME	5,260	5,072	4,316	5,072				5,072	
5-01050 WAGES	688		(1,596)						
5-01055 WAGES - OVERTIME	1,125		272						
5-01060 WAGES - CASUAL	109,720	159,394	122,627	159,394		(147,171)		12,223	(92.33%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	93,458	114,592	107,899	114,592		(26,797)		87,795	(23.38%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,381	44,299	39,491	44,299		(1,903)		42,396	(4.30%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,625	2,000	2,390	2,000				2,000	
5-02104 PHONE	966		1,139						
5-02220 VEHICLE EXPENSE	26,212	26,035	26,035	26,035		(9,113)		16,922	(35.00%)
5-02311 TRAINING & EDUCATION	977	4,500	3,278	4,500				4,500	
5-04910 OTHER PURCHASED SERVICES	32,341	30,000	28,425	30,000				30,000	
5-05505 NEW EQUIPMENT	1,673	1,000	5,059	1,000		1,000		2,000	100.00%
5-05630 OTHER RECOVERABLE WORK			2,960						
Expense Total	667,205	756,120	708,815	756,120		(159,283)		596,837	(21.07%)
Net Expense / (Net Revenue)	61,562	311,120	288,962	311,120		40,717		351,837	13.09%

4-00930CostsRecovered - Bell FTTH recoverables no longer applicable. Decrease in revenue offset with **5-01060 Wages - Casual**, various benefit accounts, and **5-02220 Vehicle Expense**

Salaries and Benefits - see **4-00930CostRecovered**, decrease due to 1.50 temporary FTE positions eliminated

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3036 ENGINEERING - CONSTRUCTION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(612,430)	(542,955)	(542,955)	(542,955)		71,456		(471,499)	(13.16%)
Revenue Total	(612,430)	(542,955)	(542,955)	(542,955)		71,456		(471,499)	(13.16%)
EXPENSES									
5-01000 SALARIES	513,203	466,604	467,634	466,604		30,697		497,301	6.58%
5-01025 SALARIES - OVERTIME	69,139	15,016	34,526	15,016				15,016	
5-01050 WAGES	(25)		(104)						
5-01060 WAGES - CASUAL	20,322		6,399						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	115,993	101,951	106,849	101,951		7,264		109,215	7.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	50,774	60,777	52,285	60,777		(1,906)		58,871	(3.14%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,098	1,900	3,305	1,900				1,900	
5-02104 PHONE	153		142						
5-02220 VEHICLE EXPENSE	46,865	45,000	45,076	45,000		2,250		47,250	5.00%
5-02311 TRAINING & EDUCATION	7,051	8,000	17,658	8,000				8,000	
5-02388 OVERTIME MEALS	2,640	2,000	2,605	2,000				2,000	
5-05505 NEW EQUIPMENT	31,953	6,000	9,833	6,000				6,000	
Expense Total	860,166	707,248	746,208	707,248		38,305		745,553	5.42%
Net Expense / (Net Revenue)	247,736	164,293	203,253	164,293		109,761		274,054	66.81%

4-00939 Costs Recovered - Interdepartmental - Decrease in allocated administration for assisting other operating departments due to calculation. Revenue is determined by totalling **3036 EngineeringConstructions'** 2024 budgeted expenses and charging 1/3 back to both water and sewer

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

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3037 SHORELINE PROTECTION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(32,284)	(500,000)	(270,759)	(500,000)		270,000		(230,000)	(54.00%)
Revenue Total	(32,284)	(500,000)	(270,759)	(500,000)		270,000		(230,000)	(54.00%)
EXPENSES									
5-04910 OTHER PURCHASED SERVICES	32,284	500,000	270,759	500,000		(270,000)		230,000	(54.00%)
Expense Total	32,284	500,000	270,759	500,000		(270,000)		230,000	(54.00%)
Net Expense / (Net Revenue)									

3037 Shoreline Protection - 2021 reserve commitment has approximately \$230,000 in funding remaining. Adjust revenue and expense budgets to reflect remaining funding from reserves

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3040 MUNICIPAL DRAINS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(25,676)	(52,137)	(52,137)	(52,137)				(52,137)	
Revenue Total	(25,676)	(52,137)	(52,137)	(52,137)				(52,137)	
EXPENSES									
5-01000 SALARIES	42,154	45,694	45,793	45,694		3,420		49,114	7.48%
5-01025 SALARIES - OVERTIME			506						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	4,843	10,061	10,065	10,061		841		10,902	8.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		6,108	4,570	6,108		(76)		6,032	(1.24%)
5-01254 CLOTHING/BOOT ALLOWANCE			235						
5-02220 VEHICLE EXPENSE	8,600	8,600	8,639	8,600		430		9,030	5.00%
5-02311 TRAINING & EDUCATION	2,282	1,000	754	1,000				1,000	
5-02480 MAINTENANCE	24,412	24,000	18,558	24,000				24,000	
5-06100 CONTRIBUTION TO RESERVES	200,000	445,000	445,000	445,000		(345,000)		100,000	(77.53%)
Expense Total	282,291	540,463	534,120	540,463		(340,385)		200,078	(62.98%)
Net Expense / (Net Revenue)	256,615	488,326	481,983	488,326		(340,385)		147,941	(69.70%)

5-06100 Contribution to Reserve - Begin to phase-out **6619 Municipal Drain Rehabilitation** Reserve and instead utilize **6615 Capital Infrastructure Reserve**. In future years contribution value should be increased and transferred to**6615 Capital Infrastructure**. \$100,000 contribution to remain for annual drainage expenditures

Reserve	2024ApprovedBudget	2025ApprovedBudget
6619MunicipalDrainRehabilitation	\$445,000	\$100,000
Total	\$445,000	\$100,000

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3005 PUBLIC WORKS ADMINISTRATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(656,400)	(656,400)	(656,400)	(656,400)		65,000		(591,400)	(9.90%)
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(756,400)	(756,400)	(756,400)	(756,400)		65,000		(691,400)	(8.59%)
EXPENSES									
5-01000 SALARIES	584,930	583,150	590,070	583,150		129,983		713,133	22.29%
5-01025 SALARIES - OVERTIME	11,252		4,662						
5-01050 WAGES	168		(168)						
5-01060 WAGES - CASUAL	42,239	10,303	32,647	10,303				10,303	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	117,720	129,082	133,093	129,082		26,822		155,904	20.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	53,596	79,248	62,839	79,248		1,142		80,390	1.44%
5-01254 CLOTHING/BOOT ALLOWANCE	1,568	3,100	2,311	3,100				3,100	
5-02104 PHONE	12,800	7,700	14,316	7,700				7,700	
5-02220 VEHICLE EXPENSE	22,200	22,200	22,200	22,200		1,110		23,310	5.00%
5-02300 OFFICE EXPENSES	17,419	19,000	18,939	19,000				19,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,076	17,780	17,780	17,780		(10,000)		7,780	(56.24%)
5-02311 TRAINING & EDUCATION	5,470	6,500	9,879	6,500		1,000		7,500	15.38%
5-02388 OVERTIME MEALS	77		253						
5-05500 REPLACEMENT EQUIPMENT	10,098	9,000	16,881	9,000	35,000			44,000	388.89%
5-05505 NEW EQUIPMENT	6,971		33,101						
5-05627 UNPLANNED EXPENDITURES	2,966		3,740						
Expense Total	892,550	887,063	962,543	887,063	35,000	150,057		1,072,120	20.86%
Net Expense / (Net Revenue)	136,150	130,663	206,143	130,663	35,000	215,057		380,720	191.38%

4-00939 Costs Recovered - Interdepartmental - Decrease in allocated administration for assisting other operating departments due to calculation. Revenue is determined by totalling **3005PublicWorks Administration's** 2024 budgeted expenses and charging 1/3 back to both water and sewer

Salaries and Benefits - Increase due to 0.33 FTE re-allocated from **3600 Storm Sewer Maintenance**, 0.34 FTE re-allocated from **3705 Water - Distribution**, 0.33FTE re-allocatedfrom **3510 Sewer - General Administration**, and 0.33 FTE re-allocated from **3700 Water - Administration** along with progression through the salary grid and contractual increase with related statutory and non-statutory benefit costs offset by 1 FTE re-allocated to**5015 Geospatial Solutions**

5-02301 Memberships & Subscriptions - Decrease to prior year actuals

5-05500 Replacement Equipment - One-time expense for 7 new office desks

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3008 ROADS MAINTENANCE - RURAL

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	106,936	108,316	108,101	108,316		3,952		112,268	3.65%
5-01025 SALARIES - OVERTIME	5,267		7,437						
5-01050 WAGES	395,160	397,636	365,697	397,636		11,832		409,468	2.98%
5-01055 WAGES - OVERTIME	8,878		32,373						
5-01095 CALL DUTY	6,175		2,605						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	112,148	112,681	111,956	112,681		4,017		116,698	3.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	73,298	79,281	70,899	79,281		2,844		82,125	3.59%
5-01254 CLOTHING/BOOT ALLOWANCE	4,120	3,000	4,578	3,000				3,000	
5-02220 VEHICLE EXPENSE	378,212	378,212	378,212	378,212		18,911		397,123	5.00%
5-02311 TRAINING & EDUCATION	5,323	5,200	3,581	5,200				5,200	
5-02388 OVERTIME MEALS	4,102	2,100	3,393	2,100				2,100	
5-03002 OTHER OPERATING SUPPLIES	249								
5-03005 MATERIALS	17,433	20,000	17,900	20,000		2,000		22,000	10.00%
5-04900 CONTRACT WORK	18,736	20,000	20,673	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	314,246	305,000	281,035	305,000		30,000		335,000	9.84%
Expense Total	1,450,283	1,431,426	1,408,440	1,431,426		73,556		1,504,982	5.14%
Net Expense / (Net Revenue)	1,450,283	1,431,426	1,408,440	1,431,426		73,556		1,504,982	5.14%

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

5-02220 Vehicle Expense - 5% increase to **6525 Works Equipment Reserve** contribution

5-04910 Other Purchased Services - Increased maintenance costs to mitigate flooding risks

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3009 STREETS MAINTENANCE - CONCRETE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	107,467	108,316	107,704	108,316		3,470		111,786	3.20%
5-01025 SALARIES - OVERTIME	(10,290)		2,129						
5-01050 WAGES	304,569	334,564	331,977	334,564		11,945		346,509	3.57%
5-01055 WAGES - OVERTIME	(9,791)		5,073						
5-01095 CALL DUTY	4,825		2,230						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	90,342	98,525	100,700	98,525		3,837		102,362	3.89%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,416	68,396	65,269	68,396		2,314		70,710	3.38%
5-01254 CLOTHING/BOOT ALLOWANCE	2,556	3,500	4,826	3,500				3,500	
5-02220 VEHICLE EXPENSE	123,900	123,900	123,900	123,900		6,195		130,095	5.00%
5-02311 TRAINING & EDUCATION	5,380	5,100	3,849	5,100				5,100	
5-02388 OVERTIME MEALS	2,403	925	1,749	925				925	
5-03002 OTHER OPERATING SUPPLIES	73								
5-03005 MATERIALS	40,270	42,500	46,400	42,500		15,000		57,500	35.29%
5-04910 OTHER PURCHASED SERVICES	102,399	113,000	173,000	113,000		35,000		148,000	30.97%
Expense Total	821,519	898,726	968,806	898,726		77,761		976,487	8.65%
Net Expense / (Net Revenue)	821,519	898,726	968,806	898,726		77,761		976,487	8.65%

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

5-03005 Materials - Increase for repairs and replacements of Community Services walkways and pathways

5-04910 Other Purchased Services - Increase for maintenance and inspection of Community Services walkways and pathways. Increase also included for forecasted contract renewals

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3010 STREETS MAINTENANCE - URBAN

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(104,453)	(70,000)	(68,309)	(70,000)				(70,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(342,069)	(197,375)	(197,564)	(197,375)				(197,375)	
4-00936 COSTS RECOVERED - OTHER	(4,171)	(2,575)	(4,730)	(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(702,708)	(702,708)	(702,708)		(103,809)		(806,517)	14.77%
Revenue Total	(1,153,401)	(972,658)	(973,311)	(972,658)		(103,809)		(1,076,467)	10.67%
EXPENSES									
5-01000 SALARIES	107,430	108,316	109,811	108,316		3,952		112,268	3.65%
5-01025 SALARIES - OVERTIME	14,319		(1,837)						
5-01050 WAGES	791,054	816,341	859,143	816,341		89,437		905,778	10.96%
5-01055 WAGES - OVERTIME	44,868	64,116	56,290	64,116				64,116	
5-01060 WAGES - CASUAL	81,726	36,400	30,044	36,400				36,400	
5-01095 CALL DUTY	3,830		1,130						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	215,334	215,864	226,596	215,864		21,637		237,501	10.02%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	119,710	154,455	151,167	154,455		18,579		173,034	12.03%
5-01254 CLOTHING/BOOT ALLOWANCE	6,702	7,500	10,999	7,500				7,500	
5-02220 VEHICLE EXPENSE	364,700	364,700	364,700	364,700		18,235		382,935	5.00%
5-02311 TRAINING & EDUCATION	12,442	7,500	8,258	7,500				7,500	
5-02388 OVERTIME MEALS	5,081	4,939	5,830	4,939				4,939	
5-03005 MATERIALS	267,226	265,000	262,948	265,000		10,000		275,000	3.77%
5-04910 OTHER PURCHASED SERVICES	194,599	155,000	122,364	155,000		10,000		165,000	6.45%
Expense Total	2,229,021	2,200,131	2,207,443	2,200,131		171,840		2,371,971	7.81%
Net Expense / (Net Revenue)	1,075,620	1,227,473	1,234,132	1,227,473		68,031		1,295,504	5.54%

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting other operating departments due to calculation. Revenue is determined by totalling 2024 budgeted salary and benefit expenses for**3008 Roads Maintenance - Rural**, **3009 Streets Maintenance - Concrete**,and **3010 Streets Maintenance - Urban** and charging 40% back to each water and sewer

Salaries and Benefits - Increase due to 1 FTE re-allocated from **3705 Water - Distribution** along with contractual increase with related statutory and non-statutory benefit costs

5-03005Materials - Increase to support general road maintenance

5-04910 Other Purchased Services - Increase to support general road maintenance

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3011 WINTER MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(255,052)	(325,000)	(325,000)	(325,000)				(325,000)	
Revenue Total	(255,052)	(325,000)	(325,000)	(325,000)				(325,000)	
EXPENSES									
5-01055 WAGES - OVERTIME	182,343	257,556	218,413	257,556				257,556	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	18,602	5,020	24,252	5,020				5,020	
5-02220 VEHICLE EXPENSE	445,500	445,500	445,500	445,500		22,275		467,775	5.00%
5-02388 OVERTIME MEALS		15,000	15,000	15,000				15,000	
5-03005 MATERIALS	419,832	545,000	544,765	545,000				545,000	
5-04910 OTHER PURCHASED SERVICES	96,458	150,000	130,561	150,000				150,000	
Expense Total	1,162,735	1,418,076	1,378,491	1,418,076		22,275		1,440,351	1.57%
Net Expense / (Net Revenue)	907,683	1,093,076	1,053,491	1,093,076		22,275		1,115,351	2.04%

5-02220 Vehicle Expense - 5% increase to 6525 Works Equipment Reserve contribution

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3015 WORKS CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(17,258)	(1,500)	(7,030)	(1,500)				(1,500)	
4-00936 COSTS RECOVERED - OTHER	(118,090)	(110,000)	(117,788)	(110,000)				(110,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(730,480)	(730,170)	(730,170)	(730,170)		(307,223)		(1,037,393)	42.08%
4-00940 SALE OF MATERIALS	(7,773)	(5,000)	(5,410)	(5,000)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(629,496)	(769,870)	(890,353)	(754,870)		237,475		(517,395)	(32.79%)
Revenue Total	(1,503,097)	(1,616,540)	(1,750,751)	(1,601,540)		(69,748)		(1,671,288)	3.39%
EXPENSES									
5-01000 SALARIES	119,030	126,088	231,695	126,088		4,614		130,702	3.66%
5-01050 WAGES	621,809	643,652	649,515	643,652		22,763		666,415	3.54%
5-01055 WAGES - OVERTIME	8,624	33,488	38,652	33,488				33,488	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	166,880	171,829	173,283	171,829		6,760		178,589	3.93%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	100,854	114,645	109,235	114,645		3,196		117,841	2.79%
5-01254 CLOTHING/BOOT ALLOWANCE	5,163	7,000	8,665	7,000				7,000	
5-01256 TOOL ALLOWANCE	7,281	7,000	7,176	7,000				7,000	
5-02101 NATURAL GAS	19,528	20,800	28,742	20,800				20,800	
5-02102 ELECTRICITY	48,372	50,800	61,836	50,800				50,800	
5-02104 PHONE	21,195	11,800	16,322	11,800				11,800	
5-02220 VEHICLE EXPENSE	118,300	118,300	118,300	118,300		5,915		124,215	5.00%
5-02222 RADIO LICENSE	28,596	33,000	29,097	33,000		(5,000)		28,000	(15.15%)
5-02300 OFFICE EXPENSES	373	2,470	2,470	2,470				2,470	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	10,533	8,950	8,874	8,950				8,950	
5-02311 TRAINING & EDUCATION	5,320	18,668	18,164	18,668		5,000		23,668	26.78%
5-02360 CLOTHING & UNIFORMS	2,283	7,500	7,500	7,500				7,500	
5-02388 OVERTIME MEALS	2,386	3,000	3,579	3,000				3,000	
5-02420 BUILDING MAINTENANCE	93,799	43,500	43,286	43,500		20,000		63,500	45.98%
5-03002 OTHER OPERATING SUPPLIES	6,238	15,550	15,489	15,550				15,550	
5-04043 CONTRACT CLEANING	46,004	37,000	37,937	37,000		6,500		43,500	17.57%
5-04910 OTHER PURCHASED SERVICES	62,995	100,500	99,463	85,500				85,500	(14.93%)
5-05500 REPLACEMENT EQUIPMENT	3,967	2,500	2,500	2,500				2,500	
5-47620 FACILITY MAINTENANCE & SUPPLIES	3,568	38,500	38,969	38,500				38,500	

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3015 WORKS CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
Expense Total	1,503,098	1,616,540	1,750,749	1,601,540		69,748		1,671,288	3.39%
Net Expense / (Net Revenue)	1		(2)						

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

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting other operating departments due to calculation. Revenue is determined by totalling **3015 Works Centre** 2024 budgeted expenses and charging 1/3 back to both water and sewer (less budget of **3502 Operations Centre** for sewer contribution)

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

5-02311 Training & Education - Increase for continued training for technicians. Training courses include content with electric vehicles, hybrid vehicles, welding, equipment trouble shooting, and heavy equipment repairs

5-02420 Building Maintenance - Increase to ensure necessary repairs on rapidly aging facility

5-04043 Contract Cleaning - Increase in contract costs due to employee unionization

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3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(270,213)	(250,000)	(250,000)	(250,000)				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(1,360,012)	(1,565,232)	(1,563,291)	(1,540,232)		(36,339)		(1,576,571)	0.72%
Revenue Total	(1,630,225)	(1,815,232)	(1,813,291)	(1,790,232)		(36,339)		(1,826,571)	0.62%
EXPENSES									
5-02200 GASOLINE	529,810	520,000	520,000	520,000				520,000	
5-02221 VEHICLE LICENSE	46,507	55,000	55,000	55,000		(9,000)		46,000	(16.36%)
5-03005 MATERIALS	717,456	775,000	775,077	775,000		23,250		798,250	3.00%
5-04005 INSURANCE	86,401	158,732	156,268	158,732		12,089		170,821	7.62%
5-04910 OTHER PURCHASED SERVICES	234,316	290,000	290,000	265,000		5,000		270,000	(6.90%)
5-05500 REPLACEMENT EQUIPMENT	15,646	16,500	16,945	16,500		5,000		21,500	30.30%
5-32189 VEHICLE #30-2004 STERLING 9500 DUMP TRUC	91								
Expense Total	1,630,227	1,815,232	1,813,290	1,790,232		36,339		1,826,571	0.62%
Net Expense / (Net Revenue)	2		(1)						

All departments (excluding Police, Fire, and Transit) that use vehicles and equipment contribute an amount annually that is transferred to the **6525Works Equipment Reserve**. The costs of vehicles and equipment are funded from this reserve. 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 **6525Works Equipment Reserve**.

5-02221 Vehicle License - Reduction in costs due to the removal of plate fees for light duty vehicles

5-03005Materials - 3% inflationary increase

5-04005Insurance - Recalculation of insurance allocation between Operating, Transit, Water and Sewer. Insurance premiums came in at an increase of 4.6% over 2024

5-04910 Other Purchased Services - Increase to cover the \$5,000 2025 DriveOn MTO inspection system costs

5-05500 ReplacementEquipment - Increase to replace trimmers and other small equipment. All gas-powered equipment belonging to Community Services was moved under Public Works

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3800 GARBAGE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(469)	(1,000)	(469)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(18,362)	(24,480)	(25,598)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED		(6,000)	(13,530)	(6,000)				(6,000)	
Revenue Total	(18,831)	(31,480)	(39,597)	(31,480)				(31,480)	
EXPENSES									
5-01000 SALARIES	18,542	26,156	24,505	26,156		(1,442)		24,714	(5.51%)
5-01025 SALARIES - OVERTIME	100		853						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,457	5,842	5,535	5,842		(271)		5,571	(4.64%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	914	3,882	2,822	3,882		(165)		3,717	(4.25%)
5-01254 CLOTHING/BOOT ALLOWANCE	314	500	402	500				500	
5-02302 ADVERTISING	12,183	10,000	6,667	10,000				10,000	
5-02388 OVERTIME MEALS			48						
5-04021 GARBAGE COLLECTION	1,600,119	1,810,806	1,810,806	1,810,806		90,000		1,900,806	4.97%
5-04204 BULK ITEMS RECYCLING	11,905	20,000	10,434	20,000		(5,000)		15,000	(25.00%)
Expense Total	1,647,534	1,877,186	1,862,072	1,877,186		83,122		1,960,308	4.43%
Net Expense / (Net Revenue)	1,628,703	1,845,706	1,822,475	1,845,706		83,122		1,928,828	4.50%

5-04021 Garbage Collection - Estimated contractual increase

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3880 RECYCLING & COMPOST COLLECTION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(45,722)								
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(945)		(472)						
4-00934 COSTS RECOVERED - RECYCLABLES	(155,354)		(11,779)						
4-00935 COSTS RECOVERED - PARKS	(9,665)								
4-00936 COSTS RECOVERED - OTHER	(324,261)								
Revenue Total	(535,947)		(12,251)						
EXPENSES									
5-01000 SALARIES	8,476	26,156	25,501	26,156		(1,450)		24,706	(5.54%)
5-01025 SALARIES - OVERTIME	244		841						
5-01055 WAGES - OVERTIME	1,112								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	979	5,842	5,535	5,842		(271)		5,571	(4.64%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		3,882	2,837	3,882		(165)		3,717	(4.25%)
5-01254 CLOTHING/BOOT ALLOWANCE	157		154						
5-02104 PHONE	836	700	1,077	700				700	
5-02220 VEHICLE EXPENSE	35,300	35,300	35,300	35,300		1,765		37,065	5.00%
5-02300 OFFICE EXPENSES	1,013	2,000	894	2,000				2,000	
5-02302 ADVERTISING	34,982	32,000	32,000	32,000				32,000	
5-02388 OVERTIME MEALS			10						
5-03005 MATERIALS	7,363	2,000	1,334	2,000				2,000	
5-04022 COMPOST COLLECTION	796,884	652,415	652,415	652,415		(2,000)		650,415	(0.31%)
5-04200 BLUEBOX PROCESSING	412,519								
5-04201 BLUEBOX COLLECTION	530,405	90,000	92,573	90,000				90,000	
5-04910 OTHER PURCHASED SERVICES			92						
5-05500 REPLACEMENT EQUIPMENT		1,500	999	1,500				1,500	
Expense Total	1,830,270	851,795	851,562	851,795		(2,121)		849,674	(0.25%)
Net Expense / (Net Revenue)	1,294,323	851,795	839,311	851,795		(2,121)		849,674	(0.25%)

5-04022CompostCollection - Decrease due to curbside elimination of Christmas tree collection as approved during the November 18, 2024 Regular Council Meeting

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3885 COMPOST SITE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(27,769)	(33,000)	(33,000)	(33,000)				(33,000)	
4-00940 SALE OF MATERIALS	(100,573)	(147,000)	(126,272)	(147,000)				(147,000)	
Revenue Total	(128,342)	(180,000)	(159,272)	(180,000)				(180,000)	
EXPENSES									
5-01000 SALARIES	49,661	79,405	80,131	79,405		46,097		125,502	58.05%
5-01025 SALARIES - OVERTIME	1,817		2,369			5,000		5,000	
5-01050 WAGES	32,788	33,589	33,373	33,589		(33,589)			(100.00%)
5-01055 WAGES - OVERTIME	3,906		2,427						
5-01060 WAGES - CASUAL	12,234	11,672	15,161	11,672		2,056		13,728	17.61%
5-01100 ACTING RANK						700		700	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,765	27,531	26,238	27,531		3,669		31,200	13.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,913	19,850	14,547	19,850		253		20,103	1.27%
5-01254 CLOTHING/BOOT ALLOWANCE	656		723						
5-02104 PHONE	1,091		493						
5-02200 GASOLINE	6,618	12,000	12,000	12,000				12,000	
5-02220 VEHICLE EXPENSE	75,000	95,000	95,000	75,000		3,750		78,750	(17.11%)
5-02300 OFFICE EXPENSES	1,881	500	2,455	500				500	
5-02302 ADVERTISING	109	3,500	3,500	3,500				3,500	
5-02311 TRAINING & EDUCATION		2,000	2,000	2,000		3,000		5,000	150.00%
5-02388 OVERTIME MEALS	717		445						
5-02420 BUILDING MAINTENANCE	455	5,000	4,822	5,000		10,000		15,000	200.00%
5-02435 GROUNDS MAINTENANCE	8,102	25,000	25,443	25,000				25,000	
5-03005 MATERIALS	3,828	2,000	1,610	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	113,102	95,000	95,996	95,000				95,000	
5-05144 QUALITY ASSURANCE/CONTROL		15,000	15,000	15,000				15,000	
5-05700 BANK CHARGES	1,818	1,500	1,723	1,500				1,500	
5-47620 FACILITY MAINTENANCE & SUPPLIES	26,368	10,000	8,938	10,000				10,000	
Expense Total	363,829	438,547	444,394	418,547		40,936		459,483	4.77%

City of Sarnia

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3885 COMPOST SITE

	2023	2024	2024	2025	2025	2025	2025	2025	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Approved Budget	2025 to 2024 Budget
Net Expense / (Net Revenue)	235,487	258,547	285,122	238,547		40,936		279,483	8.10%

5-02420 Building Maintenance - Increase to account for inflationary costs

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3150 CARE-A-VAN - TRANSPORTATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	298,188	465,459	427,324	465,459		14,511		479,970	3.12%
5-01055 WAGES - OVERTIME	47,991	17,200	29,988	17,200				17,200	
5-01085 EDUCATION LEAVE	781		215						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	51,880	102,803	87,424	102,803		3,972		106,775	3.86%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,216	96,366	59,507	96,366		4,368		100,734	4.53%
5-01254 CLOTHING/BOOT ALLOWANCE	334	1,250	941	1,250				1,250	
5-02200 GASOLINE	98,149	88,000	107,038	88,000		4,000		92,000	4.55%
5-02210 TIRES	8,265	8,100	9,607	8,100				8,100	
5-02221 VEHICLE LICENSE	2,228	2,956	3,591	2,956				2,956	
5-02360 CLOTHING & UNIFORMS	24,095	5,000	6,536	5,000				5,000	
5-02388 OVERTIME MEALS	93	100	93	100				100	
5-05100 FACILITY RENT	13,715	8,540	7,593	8,540				8,540	
5-05650 ALLOCATED ADMINISTRATION	16,500	16,500	16,500	16,500		(16,500)			(100.00%)
Expense Total	583,435	812,274	756,357	812,274		10,351		822,625	1.27%
Net Expense / (Net Revenue)	583,435	812,274	756,357	812,274		10,351		822,625	1.27%

5-05650 Allocated Administration - Decrease in expense due to re-organization of 2022 Information Technology's allocated administration revenue

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	67,987	70,278	70,278	70,278		5,757		76,035	8.19%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,129	15,775	15,775	15,775		1,336		17,111	8.47%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,394	17,497	15,923	17,497		1,811		19,308	10.35%
5-02384 RADIO & RADAR	3,478	3,863	3,634	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	55,358	62,503	61,091	62,503		4,000		66,503	6.40%
Expense Total	159,346	169,916	166,701	169,916		12,904		182,820	7.59%
Net Expense / (Net Revenue)	159,346	169,916	166,701	169,916		12,904		182,820	7.59%

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3170 CARE-A-VAN - PREMISES & PLANT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	8,277	6,000	6,099	6,000				6,000	
5-02102 ELECTRICITY	5,511	5,000	5,128	5,000				5,000	
5-02103 WATER	4,464	4,366	4,702	4,366				4,366	
5-02420 BUILDING MAINTENANCE	13,939	16,800	16,619	16,800				16,800	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	8,689		1,812						
5-03002 OTHER OPERATING SUPPLIES	565	410	518	410				410	
5-04043 CONTRACT CLEANING	1,683	2,000	2,937	2,000		1,715		3,715	85.75%
5-05140 REALTY TAXES	14,632	15,616	15,616	15,616				15,616	
5-06100 CONTRIBUTION TO RESERVES	20,000	34,000	34,000	34,000		6,000		40,000	17.65%
Expense Total	77,760	84,192	87,431	84,192		7,715		91,907	9.16%
Net Expense / (Net Revenue)	77,760	84,192	87,431	84,192		7,715		91,907	9.16%

5-06100 Contribution to Reserve - Increase to reserve for future projects

Reserve	2024ApprovedBudget	2025ApprovedBudget
6614 -CapitalInfrastructureReserve-Transit	\$34,000	\$40,000
Total	\$34,000	\$40,000

City of Sarnia
2025 Approved Operating Budget

3175 CARE-A-VAN - ADMINISTRATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	89,583	92,028	86,010	92,028		3,354		95,382	3.64%
5-01025 SALARIES - OVERTIME	5,360		50						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	17,900	20,581	19,273	20,581		849		21,430	4.13%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,290	13,844	12,055	13,844		(205)		13,639	(1.48%)
5-01254 CLOTHING/BOOT ALLOWANCE	94	100	146	100		50		150	50.00%
5-02104 PHONE	4,542	5,300	5,120	5,300				5,300	
5-02300 OFFICE EXPENSES	5,432	1,000	1,658	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,346	1,600	2,825	1,600		900		2,500	56.25%
5-02302 ADVERTISING		1,000	667	1,000				1,000	
5-02303 POSTAGE	173	102	106	102				102	
5-02311 TRAINING & EDUCATION	421	1,500	999	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	170	350	233	350				350	
5-04910 OTHER PURCHASED SERVICES	2,926	3,000	2,001	3,000				3,000	
Expense Total	141,237	140,405	131,143	140,405		4,948		145,353	3.52%
Net Expense / (Net Revenue)	141,237	140,405	131,143	140,405		4,948		145,353	3.52%

City of Sarnia

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3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00470 CASH FARES	(22,807)	(20,000)	(21,443)	(20,000)		(2,500)		(22,500)	12.50%
4-00471 TICKETS REDEEMED	(6,073)	(19,000)	(8,373)	(19,000)				(19,000)	
4-00472 BUS PASSES	(38,153)	(50,000)	(50,841)	(50,000)		(5,000)		(55,000)	10.00%
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(111,697)	(120,000)	(120,000)	(120,000)				(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(27,723)	(30,000)	(29,463)	(30,000)		(5,000)		(35,000)	16.67%
Revenue Total	(206,453)	(239,000)	(230,120)	(239,000)		(12,500)		(251,500)	5.23%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(206,453)	(239,000)	(230,120)	(239,000)		(12,500)		(251,500)	5.23%

Community Services



SARNIA
ONTARIO

City of Sarnia
2025 Approved Operating Budget

4510 GENERAL PARK MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(40,852)	(57,050)	(23,778)	(57,050)				(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(141,399)	(110,000)	(135,385)	(110,000)				(110,000)	
4-00903 RENTAL REVENUE	(30,600)	(48,800)	(41,541)	(48,800)				(48,800)	
4-00930 COSTS RECOVERED	(15,923)	(9,500)	(25,159)	(9,500)				(9,500)	
Revenue Total	(228,774)	(225,350)	(225,863)	(225,350)				(225,350)	
EXPENSES									
5-01000 SALARIES		161,081	151,912	161,081		95,978		257,059	59.58%
5-01025 SALARIES - OVERTIME		16,394	10,777	16,394				16,394	
5-01050 WAGES	566,027	286,823	232,038	286,823		(63,456)		223,367	(22.12%)
5-01051 WAGES - SEASONAL	496,531	453,556	506,566	453,556		(83,288)		370,268	(18.36%)
5-01055 WAGES - OVERTIME	46,094	43,562	43,666	43,562		(1,086)		42,476	(2.49%)
5-01060 WAGES - CASUAL	291,143	289,239	350,616	289,239		(44,961)		244,278	(15.54%)
5-01095 CALL DUTY	4,580	6,004	4,862	6,004		(3,058)		2,946	(50.93%)
5-01115 STAT HOLIDAY PAY						8,031		8,031	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	249,666	272,375	211,877	272,375		(23,503)		248,872	(8.63%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	79,376	65,262	47,332	65,262		(12,402)		52,860	(19.00%)
5-01254 CLOTHING/BOOT ALLOWANCE	5,061	3,500	3,834	3,500				3,500	
5-02101 NATURAL GAS	31,690	34,583	36,554	34,583				34,583	
5-02102 ELECTRICITY	123,702	140,000	138,174	140,000				140,000	
5-02103 WATER	49,063	73,890	73,922	73,890				73,890	
5-02104 PHONE	19,020	14,400	24,578	14,400		2,100		16,500	14.58%
5-02112 INTERNET/EMAIL SERVICES		4,100	2,732	4,100				4,100	
5-02200 GASOLINE						5,000		5,000	
5-02220 VEHICLE EXPENSE	696,443	696,400	698,326	696,400		34,820		731,220	5.00%
5-02228 D LICENSE		500	588	500		(500)			(100.00%)
5-02300 OFFICE EXPENSES		2,000	2,061	2,000				2,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,000	895	1,000				1,000	
5-02311 TRAINING & EDUCATION	5,241	3,750	3,861	3,750				3,750	
5-02388 OVERTIME MEALS	1,145	1,000	1,390	1,000				1,000	
5-02420 BUILDING MAINTENANCE	180,505	50,000	157,560	50,000				50,000	

City of Sarnia
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4510 GENERAL PARK MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02421 PEST CONTROL SERVICES		360	240	360				360	
5-02422 PLUMBING SERVICES	9,514	10,000	34,175	10,000		(10,000)			(100.00%)
5-02423 ELECTRICAL SERVICES		20,000	174,737	20,000				20,000	
5-02424 FIRE SERVICES		3,000	2,240	3,000				3,000	
5-02427 FLOOR MAT SERVICES		2,000	2,086	2,000				2,000	
5-02429 IRRIGATION SERVICES		10,000	25,195	10,000		(10,000)			(100.00%)
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	626	10,000	55,223	10,000				10,000	
5-02435 GROUNDS MAINTENANCE	373,005	100,000	103,299	100,000				100,000	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	20,550	30,000	30,458	30,000		(30,000)			(100.00%)
5-02760 AED		1,000	1,000	1,000				1,000	
5-03005 MATERIALS	100,322	95,000	117,483	95,000				95,000	
5-04021 GARBAGE COLLECTION	24,040	19,060	32,446	19,060				19,060	
5-04043 CONTRACT CLEANING						17,000		17,000	
5-04100 SECURITY SERVICES		3,500	7,703	3,500				3,500	
5-04902 CONTRACT WORK - CHILDREN'S FARM	173,548	182,964	224,242	182,964		(182,964)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	15,513	10,000	10,000	10,000				10,000	
5-05865 LOCOMOTIVE 6069	214	5,000	3,424	5,000				5,000	
5-47404 TRAILS AND NATURAL AREAS	2,203								
5-47406 BMX TRACK		20,000	20,000	20,000				20,000	
5-47407 CANOE/KAYAK LAUNCH		3,000	3,296	3,000				3,000	
5-47408 PLAYGROUND WOOD FIBRE		15,000	15,000	15,000		(15,000)			(100.00%)
Expense Total	3,564,822	3,159,303	3,566,368	3,159,303		(317,289)		2,842,014	(10.04%)
Net Expense / (Net Revenue)	3,336,048	2,933,953	3,340,505	2,933,953		(317,289)		2,616,664	(10.81%)

Salaries and Benefits - Decrease due to interdepartmental re-allocations offset by one additional FTE Manager, Public Park Lands, 0.33 of the FTE allocated here

5-02200 Gasoline - New budget line for gasoline expenses pertaining to various parks equipment

5-02220 Vehicle Expense - 5% increase to **6525 Works Equipment Reserve** contribution

5-02422 Plumbing Services - Moving budget to **4515 Greenhouse & Horticulture**

City of Sarnia

2025 Approved Operating Budget

4510 GENERAL PARK MAINTENANCE

5-02429 Irrigation Services - Moving budget to **4515 Greenhouse & Horticulture**

5-02525 Playground Equipment Maintenance - Moving budget to **2052 Facility Services**

5-04043 Contract Cleaning - Budget added as per contractual agreement for cleaning of all maintenance shops

5-04902 Contract Work - Children's Farm - Moving budget to **2052 Facility Services**

5-47408 Playground Wood Fibre - Removing budget as costs are incorporated into **02525 Playground Equipment Maintenance**

City of Sarnia
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4511 SPORTS FIELDS MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00625 FACILITY FEES	(80,341)	(84,800)	(89,368)	(84,800)		(108,036)		(192,836)	127.40%
4-00627 SUBSIDIZED RENTALS	(68,385)	(106,000)	(103,468)	(106,000)		106,000			(100.00%)
Revenue Total	(148,726)	(190,800)	(192,836)	(190,800)		(2,036)		(192,836)	1.07%
EXPENSES									
5-01000 SALARIES			65,274			172,500		172,500	
5-01050 WAGES						136,292		136,292	
5-01051 WAGES - SEASONAL						201,427		201,427	
5-01060 WAGES - CASUAL						76,544		76,544	
5-01095 CALL DUTY						2,946		2,946	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS			8,582			126,513		126,513	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						36,811		36,811	
5-02104 PHONE						2,000		2,000	
5-02220 VEHICLE EXPENSE	3,700	3,700	3,700	3,700		185		3,885	5.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						2,000		2,000	
5-02311 TRAINING & EDUCATION		4,500	4,500	4,500		(500)		4,000	(11.11%)
5-02423 ELECTRICAL SERVICES		40,000	76,610	40,000				40,000	
5-02429 IRRIGATION SERVICES		10,000	10,000	10,000				10,000	
5-02435 GROUNDS MAINTENANCE	170,922	50,000	138,205	50,000				50,000	
5-02760 AED		1,000	667	1,000				1,000	
5-03005 MATERIALS	95,456	20,000	55,759	20,000				20,000	
5-05500 REPLACEMENT EQUIPMENT						2,000		2,000	
5-47613 COURT MAINTENANCE		10,000	10,000	10,000				10,000	
5-47615 FIELD ROLLING		5,000	5,000	5,000				5,000	
Expense Total	270,078	144,200	378,297	144,200		758,718		902,918	526.16%
Net Expense / (Net Revenue)	121,352	(46,600)	185,461	(46,600)		756,682		710,082	(1,623.78%)

4-00625 Facility Fees - Budget combined with 4-00627 Subsidized Rentals

4-00627 Subsidized Rentals - Budget combined with 4-00625 Facility Fees. Separate revenue accounts are no longer required due to improved reporting through Xplor Recreation software

Salaries and Benefits - Increase due to interdepartmental re-allocations

City of Sarnia
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4515 GREENHOUSE & HORTICULTURE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		63,409	63,528	63,409		53,048		116,457	83.66%
5-01025 SALARIES - OVERTIME	122	8,202	5,120	8,202		(5)		8,197	(0.06%)
5-01050 WAGES	195,339	195,474	184,454	195,474		(58,959)		136,515	(30.16%)
5-01051 WAGES - SEASONAL	175,003	144,634	159,895	144,634		23,219		167,853	16.05%
5-01055 WAGES - OVERTIME	3,748	5,578	4,754	5,578		5		5,583	0.09%
5-01060 WAGES - CASUAL	110,328	47,146	45,219	47,146		3,882		51,028	8.23%
5-01095 CALL DUTY	200	3,002	2,181	3,002		(1,529)		1,473	(50.93%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	84,264	104,083	98,240	104,083		1,090		105,173	1.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,049	42,645	39,421	42,645		(13,092)		29,553	(30.70%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,564	1,500	2,549	1,500				1,500	
5-02104 PHONE						500		500	
5-02220 VEHICLE EXPENSE	11,000	11,000	11,000	11,000		550		11,550	5.00%
5-02300 OFFICE EXPENSES		200	279	200		300		500	150.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		500	500	500				500	
5-02311 TRAINING & EDUCATION		2,000	2,000	2,000				2,000	
5-02388 OVERTIME MEALS	164	150	165	150				150	
5-02420 BUILDING MAINTENANCE	6,595	9,000	30,431	9,000				9,000	
5-02429 IRRIGATION SERVICES						10,000		10,000	
5-03005 MATERIALS	17,851	15,000	14,034	15,000				15,000	
5-04043 CONTRACT CLEANING						9,500		9,500	
5-05500 REPLACEMENT EQUIPMENT						2,000		2,000	
5-47404 TRAILS AND NATURAL AREAS		30,000	20,025	30,000				30,000	
5-47660 SEEDS		15,000	13,865	15,000				15,000	
5-47661 FOOD BEARING PLANTS		5,000	3,332	5,000		(5,000)			(100.00%)
5-47662 TULIP PROGRAM		4,500	3,000	4,500				4,500	
Expense Total	636,227	708,023	703,992	708,023		25,509		733,532	3.60%

City of Sarnia

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4515 GREENHOUSE & HORTICULTURE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
Net Expense / (Net Revenue)	636,227	708,023	703,992	708,023		25,509		733,532	3.60%

Salaries and Benefits - Decreased due to interdepartmental re-allocation offset by one additional FTE Manager, Public Park Lands, 0.33 of the FTE allocated here

5-02429 Irrigation Services - Budget moved from **4510 General Park Maintenance**

5-04043 Contract Cleaning - Budget required for contracted cleaning in Germain shop

5-47661 Food Bearing Plants - Removing budget as incorporating expenses into **47660 Seeds**

City of Sarnia
2025 Approved Operating Budget

4551 ARBORICULTURE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(4,000)		(1,682)						
Revenue Total	(4,000)		(1,682)						
EXPENSES									
5-01000 SALARIES		63,409	63,528	63,409		53,048		116,457	83.66%
5-01025 SALARIES - OVERTIME		8,202	5,241	8,202		(5)		8,197	(0.06%)
5-01050 WAGES	398,053	452,121	413,550	452,121		16,115		468,236	3.56%
5-01055 WAGES - OVERTIME	1,052	6,601	6,179	6,601		(3,303)		3,298	(50.04%)
5-01060 WAGES - CASUAL		11,930	11,444	11,930		826		12,756	6.92%
5-01095 CALL DUTY	400	3,002	2,381	3,002		(1,529)		1,473	(50.93%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	89,253	118,523	104,587	118,523		14,870		133,393	12.55%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	55,919	88,893	64,275	88,893		(14,750)		74,143	(16.59%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,599	3,450	5,607	3,450				3,450	
5-02104 PHONE						1,600		1,600	
5-02220 VEHICLE EXPENSE	379,614	379,600	379,905	379,600		18,980		398,580	5.00%
5-02300 OFFICE EXPENSES		500	500	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						1,000		1,000	
5-02311 TRAINING & EDUCATION		10,000	20,000	10,000				10,000	
5-02388 OVERTIME MEALS	1,560	1,000	899	1,000				1,000	
5-03005 MATERIALS	106,476	20,000	54,050	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	97,402	15,000	16,160	15,000				15,000	
5-05500 REPLACEMENT EQUIPMENT						2,000		2,000	
5-47650 NEW TREES		30,000	22,270	30,000		30,000		60,000	100.00%
5-47651 REPLACEMENT TREES		30,000	30,000	30,000		(30,000)			(100.00%)
5-47652 FOOD BEARING TREES		5,000	5,000	5,000		(5,000)			(100.00%)
5-47670 GLOVE TESTING		1,000	2,766	1,000		1,000		2,000	100.00%
Expense Total	1,133,328	1,248,231	1,208,342	1,248,231		84,852		1,333,083	6.80%
Net Expense / (Net Revenue)	1,129,328	1,248,231	1,206,660	1,248,231		84,852		1,333,083	6.80%

Salaries and Benefits - increase due to one additional FTE Manager, Public Park Lands, 0.33 of the FTE allocated here

City of Sarnia
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4551 ARBORICULTURE

5-02220 Vehicle Expense - 5% increase to **6525 Works Equipment Reserve** contribution

5-47650 New Trees - Budget moved from **5-47651 Replacement Trees**. Account name changing from "New Trees" to "Trees"

5-47651 Replacement Trees - Budget moved to **5-47650 New Trees**. Account name changing from "New Trees" to "Trees"

5-47652 Food Bearing Trees - Budget removed as expenses incorporated into **5-47650 New Trees**. Account name changing from "New Trees" to "Trees"

City of Sarnia

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4601 RECREATION - PROGRAMS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00474 ADVERTISING		(15,000)		(15,000)		15,000			(100.00%)
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(2,029)	(66,000)		(66,000)		66,000			(100.00%)
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(8,056)	(3,000)	(8,525)	(3,000)		(5,000)		(8,000)	166.67%
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY	(2,157)	(38,600)		(38,600)		30,000		(8,600)	(77.72%)
4-00905 DONATIONS	(10,200)		(300)						
4-00930 COSTS RECOVERED			(9,964)						
4-06220 CONTRIBUTION FROM RESERVES	(2,400)	(2,400)	(2,400)	(2,400)				(2,400)	
Revenue Total	(24,842)	(125,000)	(21,189)	(125,000)		106,000		(19,000)	(84.80%)
EXPENSES									
5-01000 SALARIES		427,690	408,275	427,690		(93,909)		333,781	(21.96%)
5-01025 SALARIES - OVERTIME			(689)						
5-01050 WAGES			(32)						
5-01055 WAGES - OVERTIME	1,893								
5-01060 WAGES - CASUAL	60,670	101,421	75,360	101,421		(23,850)		77,571	(23.52%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,944	115,635	98,343	115,635		(25,552)		90,083	(22.10%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	831	54,867	44,452	54,867		(14,390)		40,477	(26.23%)
5-01254 CLOTHING/BOOT ALLOWANCE			366						
5-02104 PHONE						2,000		2,000	
5-02111 TRANSACTION AND PROCESSING FEES		68,000	56,729	68,000				68,000	
5-02300 OFFICE EXPENSES		6,970	4,995	6,970		(470)		6,500	(6.74%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		2,820	2,114	2,820		(320)		2,500	(11.35%)
5-02302 ADVERTISING	10,954	3,000	2,307	3,000				3,000	
5-02303 POSTAGE		1,000	1,872	1,000				1,000	
5-02311 TRAINING & EDUCATION		6,300	4,037	6,300		(3,300)		3,000	(52.38%)
5-04005 INSURANCE		26,384	26,384	26,384		(26,384)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT		2,000	1,334	2,000				2,000	
5-47251 RECREATION PROGRAMS	1,440	20,000	20,000	20,000				20,000	
5-47252 SUMMER ACTIVITY CENTRES	1,830								
5-47253 SPECIAL ACTIVITIES	67,811	8,000	8,722	8,000				8,000	
5-47262 BEACH OPERATIONS	14,390	10,000	16,601	10,000		10,000		20,000	100.00%

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4601 RECREATION - PROGRAMS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-47267 BLUE FLAG PROGRAM		1,500	6,500	1,500				1,500	
5-47268 EASTER IN THE PARK		10,000	7,647	10,000				10,000	
5-47269 FRIGHT NIGHT		14,000	14,000	14,000				14,000	
5-47272 KIDS FUNFEST		14,000	6,289	14,000				14,000	
5-47355 SOUNDS OF SUMMER	14,898	14,300	14,185	14,300				14,300	
5-47712 CHRISTMAS ON THE FARM		15,000	15,000	15,000				15,000	
Expense Total	182,661	922,887	834,791	922,887		(176,175)		746,712	(19.09%)
Net Expense / (Net Revenue)	157,819	797,887	813,602	797,887		(70,175)		727,712	(8.80%)

- 4-00474 Advertising** - Remove budget as advertising revenue no longer received
- 4-00642 Registration Fees - Recreation Programs** - Remove budget as day camps are no longer regularly offered. Programming revenue will be recorded under **4-00654 Registration Fees - Camp/Summer Activity**
- 4-00645 Registration Fees - Special Events** - Budget increased to reflect prior year actuals
- 4-00564 Registration Fees - Camp/Summer Activity** - Reduce budget to more accurately reflect programming revenue
- Salaries and Benefits** - Decreased due to interdepartmental re-allocations
- 5-04005 Insurance** - Removing budget as user group insurance will no longer be offered
- 5-47262 Beach Operations** - Budget increase to reflect the cost of floating the buoys into the lake. A safety issue is present when these buoys are absent

City of Sarnia
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4610 CANADA DAY COMMITTEE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(6,685)	(8,000)	(6,490)	(8,000)				(8,000)	
4-00800 FEDERAL SUBSIDY	(15,000)	(20,000)	(10,000)	(20,000)				(20,000)	
4-00905 DONATIONS	(1,610)	(2,000)	(2,500)	(2,000)				(2,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(10,000)	(20,000)	(10,000)	(20,000)				(20,000)	
4-00992 FUND RAISING	(1,293)	(3,000)		(3,000)				(3,000)	
4-00993 BINGO PROCEEDS	(1,479)								
Revenue Total	(36,067)	(53,000)	(28,990)	(53,000)				(53,000)	
EXPENSES									
5-02423 ELECTRICAL SERVICES		5,000		5,000				5,000	
5-04100 SECURITY SERVICES	2,308	2,500		2,500				2,500	
5-05817 CANADA DAY-ADVERTISING	2,442	4,000		4,000				4,000	
5-05819 CANADA DAY-FIREWORKS	41,518	45,000	45,000	45,000				45,000	
5-05821 CANADA DAY-STAGE, SOUND, AND LIGHTING	15,621	16,000	16,000	16,000				16,000	
5-05825 CANADA DAY-PARADE	2,800	3,000	3,000	3,000				3,000	
5-05826 CANADA DAY-WASHROOMS	5,729	6,000	6,000	6,000				6,000	
5-05830 CANADA DAY-CANATARA PARK ENTERTAINMENT	19,584	20,000	20,000	20,000				20,000	
5-05831 CANADA DAY-CENTENNIAL PARK ENTERTAINMENT		14,000	14,000	14,000				14,000	
5-05832 CANADA DAY-MISCELLANEOUS	30,897	5,500	5,500	5,500				5,500	
Expense Total	120,899	121,000	109,500	121,000				121,000	
Net Expense / (Net Revenue)	84,832	68,000	80,510	68,000				68,000	

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4611 BLUEWATER TRAILS COMMITTEE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00905 DONATIONS	(2,041)								
Revenue Total	(2,041)								
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,500	1,500	1,500				1,500	
5-02302 ADVERTISING	1,114	3,000	1,335	3,000				3,000	
5-03005 MATERIALS	383	5,000	3,332	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	7,445	5,000	6,503	5,000				5,000	
5-05626 SPECIAL PROJECTS	221	2,500	2,500	2,500				2,500	
Expense Total	9,163	17,000	15,170	17,000				17,000	
Net Expense / (Net Revenue)	7,122	17,000	15,170	17,000				17,000	

City of Sarnia
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4705 PAT STAPLETON ARENA

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(101,183)	(94,491)	(167,031)	(94,491)		(247,850)		(342,341)	262.30%
4-00627 SUBSIDIZED RENTALS	(186,375)	(247,850)	(221,591)	(247,850)		247,850			(100.00%)
4-00629 SPECIAL EVENTS	(1,963)	(1,750)	(1,750)	(1,750)				(1,750)	
4-00660 HALL RENTAL	(1,916)	(4,770)	(5,450)	(4,770)		(300)		(5,070)	6.29%
4-00661 CONCESSION REVENUE		(8,550)	(8,550)	(8,550)		8,550			(100.00%)
4-00900 SUNDRY REVENUE		(500)	(500)	(500)		500			(100.00%)
Revenue Total	(291,437)	(357,911)	(404,872)	(357,911)		8,750		(349,161)	(2.44%)
EXPENSES									
5-01000 SALARIES		36,080	36,154	36,080		2,974		39,054	8.24%
5-01025 SALARIES - OVERTIME	486	2,002	1,828	2,002				2,002	
5-01050 WAGES	171,722	254,881	258,111	254,881		5,514		260,395	2.16%
5-01051 WAGES - SEASONAL	14,012								
5-01055 WAGES - OVERTIME	14,191	12,182	12,528	12,182				12,182	
5-01060 WAGES - CASUAL		19,174	9,970	19,174				19,174	
5-01095 CALL DUTY		974	851	974		(974)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	39,760	69,011	69,109	69,011		1,859		70,870	2.69%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	25,492	50,201	40,704	50,201		(10,838)		39,363	(21.59%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,537	2,000	2,108	2,000				2,000	
5-02101 NATURAL GAS	23,567	25,000	25,146	25,000				25,000	
5-02102 ELECTRICITY	98,150	111,000	111,368	111,000				111,000	
5-02103 WATER	45,887	23,300	34,712	23,300				23,300	
5-02104 PHONE	3,596	3,000	3,802	3,000		1,000		4,000	33.33%
5-02112 INTERNET/EMAIL SERVICES	3,307	8,000	4,962	8,000				8,000	
5-02200 GASOLINE	443	3,000	2,228	3,000				3,000	
5-02220 VEHICLE EXPENSE	32,512	32,500	32,823	32,500		1,625		34,125	5.00%
5-02300 OFFICE EXPENSES			28						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						400		400	
5-02311 TRAINING & EDUCATION			225			4,000		4,000	
5-02388 OVERTIME MEALS	73	300	223	300				300	
5-02410 EQUIPMENT MAINTENANCE	2,397	2,500	4,303	2,500				2,500	

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4705 PAT STAPLETON ARENA

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02420 BUILDING MAINTENANCE	22,456	60,000	60,409	60,000				60,000	
5-02421 PEST CONTROL SERVICES	210	500	449	500				500	
5-02422 PLUMBING SERVICES	6,212	5,000	7,859	5,000				5,000	
5-02423 ELECTRICAL SERVICES	14,560	7,500	5,301	7,500				7,500	
5-02424 FIRE SERVICES	4,784	2,000	1,946	2,000				2,000	
5-02426 WATER TREATMENT SERVICES						2,400		2,400	
5-02427 FLOOR MAT SERVICES	1,250	700	945	700				700	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	7,400	6,600	20,829	6,600				6,600	
5-02760 AED		1,000	667	1,000				1,000	
5-03005 MATERIALS	9,596	7,500	14,966	7,500		1,000		8,500	13.33%
5-04021 GARBAGE COLLECTION	1,742	2,000	1,634	2,000				2,000	
5-04100 SECURITY SERVICES	173	3,000	2,001	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	5,219	10,000	10,000	10,000		(2,500)		7,500	(25.00%)
Expense Total	550,734	760,905	778,189	760,905		6,460		767,365	0.85%
Net Expense / (Net Revenue)	259,297	402,994	373,317	402,994		15,210		418,204	3.77%

4-00626 General Ice Rentals - Budget combined with 4-00627 Subsidized Rentals

4-00627 Subsidized Rentals - Budget combined with 4-00626 General Ice Rentals. Separate revenue accounts are no longer required due to improved reporting through Xplor Recreation software

4-00661 Concession Revenue - Budget removed as concessions are no longer operated by the City

City of Sarnia
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4708 CLEARWATER ARENA

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00474 ADVERTISING	(4,660)		(1,200)			1,200		1,200	
4-00626 GENERAL ICE RENTALS	(176,645)	(164,567)	(266,422)	(164,567)		(525,197)		(689,764)	319.14%
4-00627 SUBSIDIZED RENTALS	(460,308)	(509,900)	(512,007)	(509,900)		509,900			(100.00%)
4-00629 SPECIAL EVENTS	(189)	(15,000)	(15,000)	(15,000)				(15,000)	
4-00660 HALL RENTAL	(9,006)	(12,725)	(17,414)	(12,725)				(12,725)	
4-00661 CONCESSION REVENUE		(8,550)	(8,550)	(8,550)		8,550			(100.00%)
4-00900 SUNDRY REVENUE		(1,500)	(1,500)	(1,500)		1,500			(100.00%)
4-06220 CONTRIBUTION FROM RESERVES	(200,000)								
Revenue Total	(850,808)	(712,242)	(822,093)	(712,242)		(4,047)		(716,289)	0.57%
EXPENSES									
5-01000 SALARIES		53,533	56,909	53,533		4,743		58,276	8.86%
5-01025 SALARIES - OVERTIME		4,004	4,929	4,004				4,004	
5-01050 WAGES	397,776	575,786	526,111	575,786		(45,938)		529,848	(7.98%)
5-01051 WAGES - SEASONAL		24,728	14,451	24,728		(24,728)			(100.00%)
5-01055 WAGES - OVERTIME	10,448	24,062	20,898	24,062		(9,060)		15,002	(37.65%)
5-01060 WAGES - CASUAL		20,187	10,739	20,187				20,187	
5-01095 CALL DUTY		1,948	1,702	1,948		(1,948)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	89,325	150,708	131,798	150,708		(14,906)		135,802	(9.89%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,359	109,876	82,924	109,876		(32,771)		77,105	(29.83%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,587	4,900	6,224	4,900				4,900	
5-02101 NATURAL GAS	61,312	45,482	77,498	45,482				45,482	
5-02102 ELECTRICITY	162,054	179,550	176,474	179,550				179,550	
5-02103 WATER	17,877	6,300	19,938	6,300				6,300	
5-02104 PHONE	1,794	860	1,150	860		140		1,000	16.28%
5-02112 INTERNET/EMAIL SERVICES	1,495	4,500	3,000	4,500				4,500	
5-02200 GASOLINE	8,550	6,000	23,490	6,000				6,000	
5-02220 VEHICLE EXPENSE	41,036	41,000	41,234	41,000		2,050		43,050	5.00%
5-02300 OFFICE EXPENSES		500	745	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						800		800	
5-02311 TRAINING & EDUCATION		5,000	4,605	5,000		3,000		8,000	60.00%

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4708 CLEARWATER ARENA

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02388 OVERTIME MEALS	213	500	366	500				500	
5-02410 EQUIPMENT MAINTENANCE	6,581	7,500	7,547	7,500				7,500	
5-02420 BUILDING MAINTENANCE	232,633	100,000	130,315	100,000				100,000	
5-02421 PEST CONTROL SERVICES	274	500	473	500				500	
5-02422 PLUMBING SERVICES	9,320	6,000	9,330	6,000				6,000	
5-02423 ELECTRICAL SERVICES	15,751	12,500	22,006	12,500				12,500	
5-02424 FIRE SERVICES	2,067	7,500	6,985	7,500				7,500	
5-02425 ELEVATOR MAINTENANCE	7,529	7,000	6,889	7,000				7,000	
5-02426 WATER TREATMENT SERVICES						4,800		4,800	
5-02427 FLOOR MAT SERVICES	1,163	1,150	1,285	1,150				1,150	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	19,269	10,700	42,539	10,700				10,700	
5-02760 AED		1,000	667	1,000				1,000	
5-03005 MATERIALS	18,808	10,000	46,411	10,000		5,000		15,000	50.00%
5-04021 GARBAGE COLLECTION	4,923	4,000	5,078	4,000				4,000	
5-04100 SECURITY SERVICES	704	6,000	4,230	6,000				6,000	
5-05500 REPLACEMENT EQUIPMENT	233	5,000	3,332	5,000				5,000	
Expense Total	1,178,081	1,438,274	1,492,272	1,438,274		(108,818)		1,329,456	(7.57%)
Net Expense / (Net Revenue)	327,273	726,032	670,179	726,032		(112,865)		613,167	(15.55%)

4-00626 General Ice Rentals - Budget combined with **4-00627 Subsidized Rentals**

4-00627 Subsidized Rentals - Budget combined with **4-00626 General Ice Rentals**. Separate revenue accounts are no longer required due to improved reporting through Xplor Recreation software

4-00661 Concession Revenue - Budget removed as concessions are no longer operated by the City

Salaries and Benefits - Decrease due to re-allocation of 1 FTE to **2052 Facility Services** and 0.50 FTE seasonal removed

5-03005 Materials - Increase to more accurately reflect prior year actuals

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(577,167)	(541,487)	(513,539)	(541,487)		(325,500)		(866,987)	60.11%
4-00627 SUBSIDIZED RENTALS	(368,483)	(325,500)	(272,156)	(325,500)		325,500			(100.00%)
4-00629 SPECIAL EVENTS	13,260	(10,000)		(10,000)				(10,000)	
4-00674 BUILDING NAMING RIGHTS	(21,250)	(23,090)	(23,090)	(23,090)		(21,910)		(45,000)	94.89%
4-00675 FOOD & BEVERAGE	(161,706)	(79,000)	(106,483)	(79,000)		(11,000)		(90,000)	13.92%
4-00676 ANNUAL FEES	(417,756)	(450,000)	(417,756)	(450,000)				(450,000)	
4-00900 SUNDRY REVENUE	(261)								
4-00930 COSTS RECOVERED	(3,046)								
4-06220 CONTRIBUTION FROM RESERVES	(16,000)	(180,000)	(180,000)						(100.00%)
Revenue Total	(1,552,409)	(1,609,077)	(1,513,024)	(1,429,077)		(32,910)		(1,461,987)	(9.14%)
EXPENSES									
5-01000 SALARIES	3,041	53,533	53,672	53,533		4,743		58,276	8.86%
5-01025 SALARIES - OVERTIME		4,004	5,157	4,004				4,004	
5-01050 WAGES	369,246	501,427	473,224	501,427		17,316		518,743	3.45%
5-01055 WAGES - OVERTIME	50,597	25,402	26,935	25,402		9,060		34,462	35.67%
5-01060 WAGES - CASUAL	69,872	28,569	83,393	28,569				28,569	
5-01095 CALL DUTY	90	1,948	1,702	1,948		1,002		2,950	51.44%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	93,952	131,440	133,522	131,440		5,579		137,019	4.24%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,557	98,531	76,676	98,531		(21,268)		77,263	(21.59%)
5-01254 CLOTHING/BOOT ALLOWANCE	4,044	4,500	5,997	4,500				4,500	
5-02101 NATURAL GAS	179,466	136,000	135,496	136,000				136,000	
5-02102 ELECTRICITY	472,964	413,400	410,200	413,400				413,400	
5-02103 WATER	41,970	25,225	28,073	25,225				25,225	
5-02104 PHONE	3,658	4,500	5,501	4,500		(2,000)		2,500	(44.44%)
5-02112 INTERNET/EMAIL SERVICES	1,522	4,500	4,500	4,500				4,500	
5-02200 GASOLINE	1,545	4,000	3,912	4,000				4,000	
5-02220 VEHICLE EXPENSE	72,444	72,400	72,634	72,400		3,620		76,020	5.00%
5-02300 OFFICE EXPENSES		500	332	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						800		800	
5-02310 TRAVEL & ACCOMODATIONS		2,000	1,334	2,000		(2,000)			(100.00%)

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02311 TRAINING & EDUCATION	3,366	10,000	10,211	10,000				10,000	
5-02388 OVERTIME MEALS	207	1,000	730	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	11,930	8,500	11,499	8,500				8,500	
5-02420 BUILDING MAINTENANCE	190,966	206,450	250,244	131,450				131,450	(36.33%)
5-02421 PEST CONTROL SERVICES	461	500	473	500				500	
5-02422 PLUMBING SERVICES	46,207	15,000	21,973	15,000				15,000	
5-02423 ELECTRICAL SERVICES	31,680	8,000	17,946	8,000				8,000	
5-02424 FIRE SERVICES	13,370	5,000	3,891	5,000				5,000	
5-02425 ELEVATOR MAINTENANCE	8,461	8,000	8,075	8,000				8,000	
5-02426 WATER TREATMENT SERVICES	3,571	3,840	3,412	3,840				3,840	
5-02427 FLOOR MAT SERVICES	1,583	1,200	1,585	1,200				1,200	
5-02428 GENERATOR SERVICES		2,000	2,034	2,000				2,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	385,152	300,000	254,730	50,000				50,000	(83.33%)
5-02435 GROUNDS MAINTENANCE			735						
5-02760 AED		1,000	667	1,000				1,000	
5-03005 MATERIALS	36,455	30,000	43,607	30,000				30,000	
5-04021 GARBAGE COLLECTION	10,717	10,000	9,193	10,000				10,000	
5-04040 SNOW REMOVAL	47,100	45,000	77,200	45,000		25,000		70,000	55.56%
5-04100 SECURITY SERVICES	4,932	6,000	8,612	6,000				6,000	
5-04910 OTHER PURCHASED SERVICES	4,457	7,000	5,318	7,000				7,000	
5-05505 NEW EQUIPMENT	22,255	5,000	3,332	5,000				5,000	
5-47164 EVENT SUPPORT - SARNIA STING		30,000	20,001			30,000		30,000	
Expense Total	2,230,838	2,215,369	2,277,728	1,860,369		71,852		1,932,221	(12.78%)
Net Expense / (Net Revenue)	678,429	606,292	764,704	431,292		38,942		470,234	(22.44%)

4-00626 General Ice Rentals - Budget combined with 4-00627 Subsidized Rentals

4-00627 Subsidized Rentals - Budget combined with 4-00626 General Ice Rentals. Separate revenue accounts are no longer required due to improved reporting through Xplor Recreation software

4-00674 Building Naming Rights - Increase to more accurately reflect contractual actuals

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4710 PROGRESSIVE AUTO SALES ARENA

4-00675 Food & Beverage - Increase to reflect actual revenue after the COVID decline from 2020 to 2023

Salaries and Benefits - Increase due to contractual increase with related statutory and non-statutory benefits

5-04040 Snow Removal - Increase to reflect contractual costs

5-47164 Event Support - Sarnia Sting - Reinstating 2024 one-time budget as a non-service level budget for 2025 onward

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4950 STRANGWAY CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(26,120)	(24,900)	(25,065)	(24,900)		(2,000)		(26,900)	8.03%
4-00750 PROVINCIAL SUBSIDY	(53,503)	(52,964)	(52,504)	(52,964)				(52,964)	
4-00903 RENTAL REVENUE	(6,073)	(6,800)	(7,325)	(6,800)				(6,800)	
4-00905 DONATIONS	(9,364)								
4-47803 COSTS RECOVERED - FUNDRAISING	(466)								
4-47805 COSTS RECOVERED - HOBBY SHOP	(3,853)	(2,500)	(3,173)	(2,500)				(2,500)	
4-47806 COSTS RECOVERED - ACTIVITIES	(268,970)	(195,000)	(249,864)	(195,000)		(10,000)		(205,000)	5.13%
Revenue Total	(368,349)	(282,164)	(337,931)	(282,164)		(12,000)		(294,164)	4.25%
EXPENSES									
5-01000 SALARIES	97,315	114,782	120,827	114,782		25,630		140,412	22.33%
5-01025 SALARIES - OVERTIME	(373)		49						
5-01050 WAGES	166		(573)						
5-01060 WAGES - CASUAL	19,449	45,398	22,699	45,398		(35,798)		9,600	(78.85%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	36,031	35,484	32,292	35,484		(1,902)		33,582	(5.36%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,741	21,253	20,478	21,253		807		22,060	3.80%
5-02060 FOOD	92						2,000	2,000	
5-02101 NATURAL GAS	5,145	5,585	7,531	5,585				5,585	
5-02102 ELECTRICITY	6,581	16,000	18,533	16,000				16,000	
5-02103 WATER	11,268	10,070	13,825	10,070				10,070	
5-02104 PHONE	2,942	2,200	3,233	2,200				2,200	
5-02300 OFFICE EXPENSES	8,822	5,000	7,198	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	44	600	600	600				600	
5-02302 ADVERTISING	1,144	3,438	3,438	3,438				3,438	
5-02303 POSTAGE		300	300	300				300	
5-02311 TRAINING & EDUCATION	180	2,000		2,000				2,000	
5-02321 CLEANING SUPPLIES	2,661								
5-02420 BUILDING MAINTENANCE	39,509	20,000	32,278	20,000				20,000	
5-02421 PEST CONTROL SERVICES						500		500	
5-02422 PLUMBING SERVICES		2,000	3,053	2,000				2,000	
5-02423 ELECTRICAL SERVICES		2,000	2,878	2,000				2,000	

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4950 STRANGWAY CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02424 FIRE SERVICES		2,000	2,534	2,000				2,000	
5-02427 FLOOR MAT SERVICES	43	1,000	1,191	1,000				1,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		5,000	28,473	5,000				5,000	
5-03005 MATERIALS		2,500	3,320	2,500				2,500	
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	2,056	1,500	1,840	1,500				1,500	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	174,918	90,500	149,129	90,500		9,500		100,000	10.50%
5-04043 CONTRACT CLEANING	29,816	30,000	50,690	30,000		10,000		40,000	33.33%
5-04100 SECURITY SERVICES		800	800	800				800	
5-04910 OTHER PURCHASED SERVICES	1,282								
5-05505 NEW EQUIPMENT	8,409	1,000	1,000	1,000				1,000	
Expense Total	463,241	420,410	527,616	420,410		8,737	2,000	431,147	2.55%
Net Expense / (Net Revenue)	94,892	138,246	189,685	138,246		(3,263)	2,000	136,983	(0.91%)

4-47806 Costs Recovered - Activities - Increase to more accurately reflect actuals after COVID decline from 2020 to 2023. Expenses recorded in **5-03207 Committee Expenses - Activities**

5-02060 Food- Service level increase for new hot beverage machine consumables as per Council direction

5-03207 Committee Expenses - Activities - Increase to more accurately reflect actuals after COVID decline from 2020 to 2023. Recovered expenses recorded in **4-47806 Costs Recovered - Activities**

5-04043 Contract Cleaning - Increase in contract costs due to employee unionization

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4512 RAINBOW PARK

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02435 GROUNDS MAINTENANCE			12,575						
5-03005 MATERIALS			60,000						
5-04001 LEGAL FEES			11,555						
5-04021 GARBAGE COLLECTION			7,576						
5-04100 SECURITY SERVICES			254,400						
5-04910 OTHER PURCHASED SERVICES			210,000						
Expense Total			556,106						
Net Expense / (Net Revenue)			556,106						

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		530	530	530				530	
5-02302 ADVERTISING		450	450	450				450	
5-02311 TRAINING & EDUCATION	307	500	500	500				500	
5-05626 SPECIAL PROJECTS	1,126	1,750	1,750	1,750				1,750	
Expense Total	1,433	3,230	3,230	3,230				3,230	
Net Expense / (Net Revenue)	1,433	3,230	3,230	3,230				3,230	

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5005 PLANNING AND DEVELOPMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(195,125)	(84,800)	(69,633)	(84,800)				(84,800)	
4-00701 ZONING VERIFICATION FEES	(20,822)	(19,080)	(21,958)	(19,080)				(19,080)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(2,988)	(8,268)	(28,036)	(8,268)				(8,268)	
4-00720 SALE OF PRINTS, MAPS, ETC	(1,638)	(6,000)	(22,144)	(6,000)				(6,000)	
4-00745 COUNTY RECOVERY	(926,323)	(916,629)	(916,324)	(916,629)				(916,629)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(61,409)	(61,409)	(61,409)	(61,409)		(1,697)		(63,106)	2.76%
4-06200 CONTRIBUTION FROM RESERVE FUND	(10,430)								
Revenue Total	(1,218,735)	(1,096,186)	(1,119,504)	(1,096,186)		(1,697)		(1,097,883)	0.15%
EXPENSES									
5-01000 SALARIES	585,238	726,000	719,858	726,000		(17,785)		708,215	(2.45%)
5-01025 SALARIES - OVERTIME	2,566		183						
5-01050 WAGES	13		(744)						
5-01060 WAGES - CASUAL	97,859	10,434	54,004	10,434		61		10,494	0.58%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	123,900	160,863	153,780	160,863		(3,675)		157,188	(2.28%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,643	101,376	74,034	101,376		(15,138)		86,238	(14.93%)
5-01253 CAR ALLOWANCE	5,403	3,850	4,626	3,850				3,850	
5-01254 CLOTHING/BOOT ALLOWANCE		250	124	250				250	
5-02104 PHONE	1,291	2,000	1,884	2,000				2,000	
5-02300 OFFICE EXPENSES	3,007	4,500	3,476	4,500				4,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,394	5,000	4,222	5,000				5,000	
5-02302 ADVERTISING	6,041	5,000	4,560	5,000				5,000	
5-02303 POSTAGE	490	3,000	2,479	3,000				3,000	
5-02311 TRAINING & EDUCATION	5,294	8,000	16,032	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,000	667	1,000		(1,000)			(100.00%)
5-02780 COMMUNITY IMPROVEMENT PROJECTS		75,000	73,246	75,000				75,000	
5-04910 OTHER PURCHASED SERVICES	37,806	7,000	11,913	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT	28,405	5,000	3,676	5,000				5,000	
5-05626 SPECIAL PROJECTS	10,430	68,000	68,000	68,000		(65,000)		3,000	(95.59%)
5-05650 ALLOCATED ADMINISTRATION						158,915		158,915	

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5005 PLANNING AND DEVELOPMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
Expense Total	953,780	1,186,273	1,196,020	1,186,273		56,378		1,242,650	4.75%
Net Expense / (Net Revenue)	(264,955)	90,087	76,516	90,087		54,681		144,767	60.70%

Salaries and Benefits - Decrease due to 1.25 FTE re-allocated to **5015 Geospatial Solutions** offset by progression through the salary grid and contractual increases with related statutory and non-statutory benefits

5-05626 Special Projects - \$65,000 of budget moved to **5015 Geospatial Solutions**

5-05650 Allocated Administration - Increasedue to 25% contribution to **5015 Geospatial Solutions**

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5010 COMMITTEE OF ADJUSTMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(31,026)	(42,976)	(31,029)	(42,976)				(42,976)	
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(14,203)	(29,483)	(45,331)	(29,483)		(10,370)		(39,853)	35.17%
Revenue Total	(45,229)	(72,459)	(76,360)	(72,459)		(10,370)		(82,829)	14.31%
EXPENSES									
5-01070 OTHER REMUNERATION		7,500	7,500	7,500				7,500	
5-01253 CAR ALLOWANCE	2,000								
5-02300 OFFICE EXPENSES	110	100	100	100				100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		150	150	150				150	
5-02302 ADVERTISING	448	700	700	700				700	
5-02303 POSTAGE	1,902	1,500	1,500	1,500				1,500	
5-02311 TRAINING & EDUCATION	3,253	5,000	5,000	5,000				5,000	
5-05650 ALLOCATED ADMINISTRATION	61,409	57,509	61,409	57,509		10,370		67,879	18.03%
Expense Total	69,122	72,459	76,359	72,459		10,370		82,829	14.31%
Net Expense / (Net Revenue)	23,893		(1)						

5-05650 Allocated Administration - Increase to reflect support and software provided by **2022 Information Technology**

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5020 BUILDING DIVISION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00710 BUILDING PERMIT	(880,636)	(757,000)	(797,898)	(757,000)		(20,000)		(777,000)	2.64%
4-00930 COSTS RECOVERED	(6,175)	(6,000)	(11,337)	(6,000)				(6,000)	
4-06220 CONTRIBUTION FROM RESERVES		(225,577)	(168,642)	(225,577)		(275,137)		(500,714)	121.97%
Revenue Total	(886,811)	(988,577)	(977,877)	(988,577)		(295,137)		(1,283,714)	29.85%
EXPENSES									
5-01000 SALARIES	548,768	647,783	650,039	647,783		167,050		814,833	25.79%
5-01025 SALARIES - OVERTIME	1,229		(925)						
5-01050 WAGES	1,243		(1,243)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	106,578	141,961	141,050	141,961		37,362		179,323	26.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	58,245	90,187	82,753	90,187		11,816		102,003	13.10%
5-01254 CLOTHING/BOOT ALLOWANCE	1,212	1,200	2,043	1,200				1,200	
5-02104 PHONE	3,674	6,000	5,325	6,000				6,000	
5-02200 GASOLINE	2,410	2,000	2,079	2,000				2,000	
5-02220 VEHICLE EXPENSE	25,589	25,546	25,623	25,546		1,277		26,823	5.00%
5-02300 OFFICE EXPENSES	4,312	3,000	5,649	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,905	5,000	5,157	5,000				5,000	
5-02303 POSTAGE	97	400	384	400				400	
5-02311 TRAINING & EDUCATION	13,319	11,500	7,711	11,500				11,500	
5-02360 CLOTHING & UNIFORMS		2,000	1,395	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	403	1,500	836	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	2,241	1,000	502	1,000				1,000	
5-05650 ALLOCATED ADMINISTRATION	49,500	49,500	49,500	49,500		77,632		127,132	156.83%
5-06100 CONTRIBUTION TO RESERVES	63,085								
Expense Total	886,810	988,577	977,878	988,577		295,137		1,283,714	29.85%
Net Expense / (Net Revenue)	(1)		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 and Benefits - Increase due to 1 additional FTE requested, Superintendent, Building services along with progression through the salary grid and contractual increase with related statutory and non-statutory benefits

5-05650 Allocated Administration - Increase in expense due to re-organization of **2022 Information Technology's** allocated administration revenue and contribution to **5015 Geospatial Solutions**

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5025 HERITAGE COMMITTEE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES			(275)						
Revenue Total			(275)						
EXPENSES									
5-02300 OFFICE EXPENSES	116	300	150	300				300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	75	75	75	75				75	
5-02302 ADVERTISING		2,000	998	2,000				2,000	
5-02311 TRAINING & EDUCATION	1,324	2,000	1,897	2,000				2,000	
5-05800 HERITAGE DAY	74	400	334	400				400	
Expense Total	1,589	4,775	3,454	4,775				4,775	
Net Expense / (Net Revenue)	1,589	4,775	3,179	4,775				4,775	

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5035 BY-LAW ENFORCEMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(166,914)	(193,980)	(191,116)	(193,980)				(193,980)	
4-00711 PERMIT FEES	(365)	(1,060)	(1,060)	(1,060)				(1,060)	
4-00715 PROPERTY STANDARDS INSPECTION FEES	(22,000)	(26,500)	(23,145)	(26,500)				(26,500)	
4-00856 PARKING VIOLATIONS	(202,397)	(233,200)	(238,448)	(233,200)				(233,200)	
4-00858 PARKING LOT REVENUE	(156,825)	(159,000)	(136,109)	(159,000)				(159,000)	
4-00900 SUNDRY REVENUE	(150)		(138)						
Revenue Total	(548,651)	(613,740)	(590,016)	(613,740)				(613,740)	
EXPENSES									
5-01000 SALARIES	582,128	782,392	780,198	782,392		166,314		948,706	21.26%
5-01025 SALARIES - OVERTIME	(334)		(117)						
5-01050 WAGES	1,271		(2,419)						
5-01060 WAGES - CASUAL	59,240	54,092	48,173	54,092		513		54,605	0.95%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	155,822	184,025	185,210	184,025		33,330		217,355	18.11%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	71,745	88,434	84,546	88,434		667		89,101	0.75%
5-01254 CLOTHING/BOOT ALLOWANCE	1,578	2,400	3,029	2,400				2,400	
5-02102 ELECTRICITY	8,036	9,000	8,601	9,000				9,000	
5-02104 PHONE	12,256	11,000	11,936	11,000		1,000		12,000	9.09%
5-02111 TRANSACTION AND PROCESSING FEES	23,906	17,200	25,046	17,200				17,200	
5-02220 VEHICLE EXPENSE	53,513	53,314	53,393	53,314		2,666		55,980	5.00%
5-02300 OFFICE EXPENSES	6,513	3,300	2,848	3,300				3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	143	400	202	400				400	
5-02302 ADVERTISING		500	248	500		(500)			(100.00%)
5-02303 POSTAGE	6,419	6,000	8,195	6,000				6,000	
5-02311 TRAINING & EDUCATION	1,647	5,000	3,992	5,000		5,000		10,000	100.00%
5-02360 CLOTHING & UNIFORMS	2,084	6,000	3,632	6,000		4,000		10,000	66.67%
5-04900 CONTRACT WORK	3,342	20,000	14,144	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	22,959	16,000	18,242	16,000				16,000	
5-05140 REALTY TAXES	58,238	56,500	56,500	56,500				56,500	
5-05500 REPLACEMENT EQUIPMENT	604	9,000	4,804	9,000				9,000	
5-05646 BAD DEBT EXPENSE (RECOVERY)	(27,338)	15,000	2,230	15,000				15,000	

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5035 BY-LAW ENFORCEMENT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-05700 BANK CHARGES	357	500	682	500				500	
5-05813 SARNIA S.P.C.A. CONTRACT	139,135	151,296	147,384	151,296		850		152,146	0.56%
Expense Total	1,183,264	1,491,353	1,460,699	1,491,353		213,840		1,705,193	14.34%
Net Expense / (Net Revenue)	634,613	877,613	870,683	877,613		213,840		1,091,453	24.37%

Salaries and Benefits - Increase due to 1 FTE re-allocated from **2052 Facility Services** along with contractual increase with related statutory and non-statutory benefits

5-02311 Training & Education - On-boarding of new officers will require training for certifications

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5015 GEOSPATIAL SOLUTIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT						(444,961)		(444,961)	
Revenue Total						(444,961)		(444,961)	
EXPENSES									
5-01000 SALARIES						361,686		361,686	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS						80,838		80,838	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						45,435		45,435	
5-02104 PHONE						700		700	
5-02300 OFFICE EXPENSES						500		500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						500		500	
5-02311 TRAINING & EDUCATION						20,000		20,000	
5-04910 OTHER PURCHASED SERVICES						10,000		10,000	
5-05500 REPLACEMENT EQUIPMENT						1,000		1,000	
5-05626 SPECIAL PROJECTS						115,000		115,000	
Expense Total						635,659		635,659	
Net Expense / (Net Revenue)						190,698		190,698	

4-00939 Costs Recovered - Interdepartmental - Revenue received for assisting other departments. Contributions include 25% from **5005 Planning & Development**, 20% from **5020 Building**, 12.5% from **3700 Water - Administration**, and 12.5% from **3510 Sewer - General Administration**

Salaries and Benefits - Increased due to 1.25 FTE re-allocated from **5005 Planning and Development**, 0.25 FTE from **5020 Building Division**, 0.25 FTE from **3510 Sewer - General Administration**, 0.25 FTE from **3700 Water - Administration**, 1 FTE from **3005 Public Works - Administration**, and 1 FTE from **2022 Information Technology**

5-02311 Training & Education - Specialized training for software courses and conferences required for professional development

5-04910 Other Purchased Services - Required to provide support and ensure functionality of Cityworks Program

5-05626 Special Projects - \$65,000 of budget moved from **5005 Planning & Development**. All project expenses support GIS/Cityworks program upgrades

City of Sarnia
2025 Approved Operating Budget

2052 FACILITY SERVICES

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(15,137)	(17,000)	(17,000)	(17,000)				(17,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(12,296)	(23,333)	(27,185)	(23,333)		23,333			(100.00%)
4-06220 CONTRIBUTION FROM RESERVES	(90,000)								
Revenue Total	(117,433)	(40,333)	(44,185)	(40,333)		23,333		(17,000)	(57.85%)
EXPENSES									
5-01000 SALARIES	208,421	497,385	459,783	497,385		(195,780)		301,605	(39.36%)
5-01025 SALARIES - OVERTIME	(216)		2,098						
5-01050 WAGES	3,571	190,805	186,177	190,805		70,700		261,505	37.05%
5-01055 WAGES - OVERTIME			4,813						
5-01095 CALL DUTY	960		1,710			2,946		2,946	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	46,466	150,991	151,363	150,991		(26,606)		124,385	(17.62%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	26,143	96,078	82,026	96,078		(30,754)		65,324	(32.01%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,300	1,900	4,360	1,900				1,900	
5-02101 NATURAL GAS	30,251	31,800	30,443	31,800				31,800	
5-02102 ELECTRICITY	75,645	93,000	88,251	93,000				93,000	
5-02103 WATER			9,039						
5-02104 PHONE	5,360	3,000	13,697	3,000		7,000		10,000	233.33%
5-02120 HYDRO - CONTINUOUS SAFETY SERV	26,532	30,000	29,693	30,000				30,000	
5-02220 VEHICLE EXPENSE	36,584	36,200	36,277	36,200		1,810		38,010	5.00%
5-02300 OFFICE EXPENSES	34,345	19,000	17,738	19,000		(16,500)		2,500	(86.84%)
5-02303 POSTAGE	5,895	1,000	1,000	1,000				1,000	
5-02311 TRAINING & EDUCATION	1,580	7,000	10,000	7,000				7,000	
5-02320 JANITORIAL SUPPLIES	8,791								
5-02388 OVERTIME MEALS	251		1,049						
5-02410 EQUIPMENT MAINTENANCE	1,666	2,800	2,230	2,800		(2,800)			(100.00%)
5-02420 BUILDING MAINTENANCE	56,089	40,000	33,564	40,000				40,000	
5-02421 PEST CONTROL SERVICES	768	1,000	931	1,000				1,000	
5-02422 PLUMBING SERVICES	5,140	20,000	14,834	20,000				20,000	
5-02423 ELECTRICAL SERVICES	42,723	20,000	18,730	20,000				20,000	
5-02424 FIRE SERVICES			1,956			2,000		2,000	

City of Sarnia
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2052 FACILITY SERVICES

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02425 ELEVATOR MAINTENANCE	10,105	12,000	12,600	12,000				12,000	
5-02426 WATER TREATMENT SERVICES	1,343	1,500	1,244	1,500				1,500	
5-02427 FLOOR MAT SERVICES	3,636	3,000	3,442	3,000				3,000	
5-02428 GENERATOR SERVICES		1,200	2,185	1,200				1,200	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	33,378	10,000	45,000	10,000				10,000	
5-02436 CEMETERY MAINTENANCE	1,954	3,000	2,489	3,000				3,000	
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE	98,035								
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE						30,000		30,000	
5-02760 AED		1,000	667	1,000				1,000	
5-03005 MATERIALS	3,698	15,000	20,045	15,000				15,000	
5-04015 DESIGNATED SUBSTANCE SURVEYS		15,000	20,000	15,000				15,000	
5-04043 CONTRACT CLEANING	56,174	50,000	70,000	50,000		60,000		110,000	120.00%
5-04100 SECURITY SERVICES	65,771	95,000	91,510	95,000				95,000	
5-04902 CONTRACT WORK - CHILDREN'S FARM						187,875		187,875	
5-04910 OTHER PURCHASED SERVICES	17,554								
5-05500 REPLACEMENT EQUIPMENT	7,176	1,000	667	1,000				1,000	
Expense Total	917,089	1,449,659	1,471,611	1,449,659		89,891		1,539,550	6.20%
Net Expense / (Net Revenue)	799,656	1,409,326	1,427,426	1,409,326		113,224		1,522,550	8.03%

4-00939 Costs Recovered - Interdepartmental - Decrease in contribution from **2066 Sarnia Harbour** due to Federal Harbour Reserve funding being fully spent

Salaries and Benefits - Decrease due to transfer of 1 FTE to **2022 Information Technology**, re-allocation of 0.50 FTE to **4510 General Park Maintenance**, 1 FTE re-allocated to **5035 By-Law Enforcement** offset by 1 FTE re-allocated from **4708 Clearwater Arena**

5-02104 Phone -Increase to reflect costs of a radio system

5-02300 Office Expenses - Transfer partial budget to **02001 Printing and Paper** under **2490 Corporate Municipal** to reflect printing and paper function transfer

5-02410 Equipment Maintenance - Transfer budget to **02001 Printing and Paper** under **2490 Corporate Municipal** to reflect printing and paper function transfer

5-02525 Playground Equipment Maintenance -Budget moved from **4510 General Park Maintenance**

5-04043 Contract Cleaning - Increase in contract costs due to employee unionization

5-04902 Contract Work - Children's Farm -Budget moved from **4510 General Park Maintenance** with an estimated 5% CPI increase based on 2024 actual contracted amounts

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4716 COX YOUTH CENTRE & POOL

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,202	4,950	4,076	4,950				4,950	
5-02102 ELECTRICITY	15,231	12,720	15,099	12,720				12,720	
5-02103 WATER	16,045	11,660	10,898	11,660				11,660	
5-02104 PHONE	910	800	948	800		100		900	12.50%
5-02420 BUILDING MAINTENANCE	7,204	5,000	8,392	5,000				5,000	
5-02422 PLUMBING SERVICES	799	2,500	11,388	2,500				2,500	
5-02423 ELECTRICAL SERVICES		1,000	772	1,000				1,000	
5-02760 AED		1,000	667	1,000				1,000	
5-03005 MATERIALS	5,674	7,500	5,061	7,500				7,500	
5-04044 CONTRACTS - YMCA		142,000	142,000	142,000				142,000	
5-04900 CONTRACT WORK	109,713								
5-47610 POOL LIFEGUARDS & SUPPLIES	279								
5-47614 SPLASH PAD MAINTENANCE		10,000	10,000	10,000				10,000	
Expense Total	157,057	199,130	209,301	199,130		100		199,230	0.05%
Net Expense / (Net Revenue)	157,057	199,130	209,301	199,130		100		199,230	0.05%

City of Sarnia
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4900 SARNIA LIBRARY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	28,688	20,000	22,842	20,000				20,000	
5-02102 ELECTRICITY	51,978	64,000	58,801	64,000				64,000	
5-02103 WATER	11,993	10,600	11,347	10,600				10,600	
5-02112 INTERNET/EMAIL SERVICES	712	2,500	1,666	2,500				2,500	
5-02420 BUILDING MAINTENANCE	6,396	15,000	15,059	15,000				15,000	
5-02421 PEST CONTROL SERVICES		500	532	500				500	
5-02422 PLUMBING SERVICES	6,219	6,000	5,120	6,000				6,000	
5-02423 ELECTRICAL SERVICES	7,600	3,000	11,853	3,000				3,000	
5-02425 ELEVATOR MAINTENANCE	6,880	7,200	17,751	7,200				7,200	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	34,499	12,000	12,250	12,000				12,000	
5-03005 MATERIALS	421	3,200	2,296	3,200				3,200	
5-04100 SECURITY SERVICES	417	3,000	2,001	3,000				3,000	
Expense Total	155,803	147,000	161,518	147,000				147,000	
Net Expense / (Net Revenue)	155,803	147,000	161,518	147,000				147,000	

City of Sarnia
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4901 LAWRENCE HOUSE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,877	2,500	2,469	2,500				2,500	
5-02102 ELECTRICITY	1,987	5,000	4,287	5,000				5,000	
5-02103 WATER	731	1,200	1,285	1,200				1,200	
5-02420 BUILDING MAINTENANCE	1,203	10,000	7,118	10,000				10,000	
5-02421 PEST CONTROL SERVICES	462	500	485	500				500	
5-02422 PLUMBING SERVICES		2,500	1,666	2,500				2,500	
5-02423 ELECTRICAL SERVICES	3,373	4,000	2,668	4,000				4,000	
5-02424 FIRE SERVICES	76	500	332	500				500	
5-02425 ELEVATOR MAINTENANCE	9,525	3,000	2,946	3,000				3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	3,971	1,500	2,453	1,500				1,500	
5-03005 MATERIALS	238	500	332	500				500	
5-04043 CONTRACT CLEANING	7,220	6,000	5,245	6,000				6,000	
5-04100 SECURITY SERVICES		3,000	2,235	3,000				3,000	
Expense Total	30,663	40,200	33,521	40,200				40,200	
Net Expense / (Net Revenue)	30,663	40,200	33,521	40,200				40,200	

City of Sarnia

2025 Approved Operating Budget

4902 MALL ROAD LIBRARY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,330		958						
5-02102 ELECTRICITY	4,073		961						
5-05100 FACILITY RENT	65,456		5,440						
Expense Total	70,859		7,359						
Net Expense / (Net Revenue)	70,859		7,359						

City of Sarnia
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4903 BRIGHT'S GROVE LIBRARY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	2,017	2,150	2,160	2,150				2,150	
5-02102 ELECTRICITY	2,205	3,000	2,595	3,000				3,000	
5-02103 WATER	907	1,154	1,078	1,154				1,154	
5-02420 BUILDING MAINTENANCE		7,500	7,651	7,500				7,500	
5-02422 PLUMBING SERVICES		1,000	667	1,000				1,000	
5-02423 ELECTRICAL SERVICES	2,370	1,000	667	1,000				1,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	2,135	2,500	2,531	2,500				2,500	
5-03005 MATERIALS	163	500	332	500				500	
5-04040 SNOW REMOVAL	8,438	8,500	8,442	8,500				8,500	
5-04100 SECURITY SERVICES		3,000	2,001	3,000				3,000	
Expense Total	18,235	30,304	28,124	30,304				30,304	
Net Expense / (Net Revenue)	18,235	30,304	28,124	30,304				30,304	

City of Sarnia
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4953 BLUEWATER GYMNASTICS BUILDING

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02420 BUILDING MAINTENANCE		5,000	9,234	5,000				5,000	
5-02422 PLUMBING SERVICES		2,500	1,994	2,500				2,500	
5-02423 ELECTRICAL SERVICES		2,500	1,666	2,500				2,500	
5-02424 FIRE SERVICES		2,000	1,355	2,000				2,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		2,500	4,215	2,500				2,500	
5-03005 MATERIALS		500	357	500				500	
5-04021 GARBAGE COLLECTION		800	654	800				800	
5-04100 SECURITY SERVICES		3,000	3,715	3,000				3,000	
Expense Total		18,800	23,190	18,800				18,800	
Net Expense / (Net Revenue)		18,800	23,190	18,800				18,800	

City of Sarnia
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4954 LOCHIEL KIWANIS COMMUNITY CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02420 BUILDING MAINTENANCE		35,000	65,000	15,000				15,000	(57.14%)
5-02422 PLUMBING SERVICES		5,000	3,332	5,000				5,000	
5-02423 ELECTRICAL SERVICES		5,000	3,332	5,000				5,000	
5-02424 FIRE SERVICES		2,000	2,784	2,000				2,000	
5-02425 ELEVATOR MAINTENANCE						3,000		3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		12,000	12,449	12,000				12,000	
5-03005 MATERIALS		1,000	667	1,000				1,000	
Expense Total		60,000	87,564	40,000		3,000		43,000	(28.33%)
Net Expense / (Net Revenue)		60,000	87,564	40,000		3,000		43,000	(28.33%)

Other - Debt Charges & Unclassified Financial



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City of Sarnia
2025 Approved Operating Budget

2490 CORPORATE MUNICIPAL

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(5,304,056)	(3,900,000)	(3,900,000)		(359,333)			(359,333)	(90.79%)
Revenue Total	(5,304,056)	(3,900,000)	(3,900,000)		(359,333)			(359,333)	(90.79%)
EXPENSES									
5-02001 PRINTING & PAPER SUPPLIES						19,300		19,300	
5-02104 PHONE	30,528	40,400	32,785	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,636	5,950	5,944	5,950				5,950	
5-02311 TRAINING & EDUCATION	26,785	25,000	25,201	25,000				25,000	
5-04005 INSURANCE	639,468	443,228	457,022	443,228		(86,512)		356,716	(19.52%)
5-04008 PROFESSIONAL FEES		59,000	97,756	59,000				59,000	
5-05104 LONG SERVICE RECOGNITION	10,842	14,000	14,000	14,000				14,000	
5-05106 VOLUNTEER RECOGNITION	2,859	3,500	6,373	3,500				3,500	
5-05626 SPECIAL PROJECTS	22,798	20,000	22,851	20,000				20,000	
5-05892 MUNICIPAL GRANTS		80,200	80,200	80,200		2,600		82,800	3.24%
5-06100 CONTRIBUTION TO RESERVES	11,960,121	10,642,236	10,642,236	10,642,236	(4,301,658)			6,340,578	(40.42%)
Expense Total	12,704,673	11,339,464	11,390,312	11,339,464	(4,301,658)	(64,612)		6,973,194	(38.51%)
Net Expense / (Net Revenue)	7,400,617	7,439,464	7,490,312	11,339,464	(4,660,991)	(64,612)		6,613,861	(11.10%)

4-06220 Contribution from Reserve - One-timetransferfrom **6581 Operating Contingency Reserve** to mitigate budget pressures

5-02001 Printing and Paper Supplies - Budget transferred from **02410 Equipment Maintenance** (\$2,800) and **02300OfficeExpenses** (\$16,500) under **2052 Facility Services** for the transfer of printing and paper functions.
No net impact

5-04005Insurance - Recalculation of insurance allocation between Operating, Transit, Water and Sewer. Insurance premiums came in at an increase of 4.6% over 2024

5-05892 Municipal Grants - Bluewater Cycling grant funding of \$2,600 approved at November 26, 2024 Budget Deliberations Meeting

5-06100ContributiontoReserves - One-time removal of \$3,901,658 retired debt transfer and \$400,000 asset management transfer to **6615CapitalInfrastructure Reserve** in order to mitigate the levy increase

City of Sarnia
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2490 CORPORATE MUNICIPAL

Reserve	2024 Approved Budget	2025 Approved Budget
6225 Self-Insurance Reserve	\$486,593	\$486,593
6470Care-A-VanVehicle(RetiredDebt)	\$17,706	\$17,706
6581OperatingContingency	\$250,000	\$250,000
6615CapitalInfrastructure	\$1,914,775	\$1,914,775
6615CapitalInfrastructure(RetiredDebt)	\$5,001,658	\$1,100,000
6615Capital Infrastructure (AssetMgmt)	\$2,971,504	\$2,571,504
Total	\$10,642,236	\$6,340,578

City of Sarnia
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5500 DEBT CHARGES

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05758 DEBT CHARGES - RBC PRINCIPAL	850,327	892,655	888,098	892,655		51,029		943,684	5.72%
5-05759 DEBT CHARGES - RBC INTEREST	122,590	84,250	87,410	84,250		(51,028)		33,222	(60.57%)
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	14,461								
5-05781 INTERNAL DEBT CHARGES - INTEREST	55								
Expense Total	987,433	976,905	975,508	976,905		1		976,906	
Net Expense / (Net Revenue)	987,433	976,905	975,508	976,905		1		976,906	

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%

City of Sarnia
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5515 UNCLASSIFIED

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	81,518		(4,282)						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	10,252	(44,054)	(9,813)	(44,054)				(44,054)	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	461,831	446,770	439,267	446,770		30,723		477,493	6.88%
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	(325)								
5-05646 BAD DEBT EXPENSE (RECOVERY)	(132,351)	15,000	12,495	15,000				15,000	
5-05647 YEAR END INV ADJ EXPENSE (REVENUE)	(33,175)								
5-05700 BANK CHARGES	28,513	25,000	36,786	25,000				25,000	
5-05701 INTEREST, PENALTIES AND LATE FEES	7,868		7,544						
Expense Total	424,131	442,716	481,997	442,716		30,723		473,439	6.94%
Net Expense / (Net Revenue)	424,131	442,716	481,997	442,716		30,723		473,439	6.94%

Boards & Commissions



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City of Sarnia
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5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	8,529	9,052	8,855	9,052				9,052	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	166	176	173	176				176	
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	2,699	2,200	2,200	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	592,694	613,213	613,212	613,213		26,010		639,223	4.24%
Expense Total	604,088	624,641	624,440	624,641		26,010		650,651	4.16%
Net Expense / (Net Revenue)	604,088	624,641	624,440	624,641		26,010		650,651	4.16%

5-05814 St. Clair Conservation Authority - Increase of \$26,010 as per the St. Clair Conservation Authority budget received on October 24, 2024

Police Services



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City of Sarnia
2025 Approved Operating Budget

2600 POLICE - OFFICERS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(1,059,500)	(1,152,000)	(1,152,000)	(1,152,000)				(1,152,000)	
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(137,467)	(129,000)	(129,000)	(129,000)				(129,000)	
4-00404 POLICE ESCORT SERVICE	(44,577)	(55,000)	(55,000)	(55,000)				(55,000)	
4-00405 FEES - IDENTIFICATION SERVICES	(3,494)	(4,000)	(4,000)	(4,000)				(4,000)	
4-00407 LICENSE FEES - BUSINESS	(132,595)	(128,000)	(128,000)	(128,000)				(128,000)	
4-00750 PROVINCIAL SUBSIDY	(52,483)	(63,950)	(63,950)	(63,950)				(63,950)	
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(238,870)	(232,870)	(232,870)	(232,870)				(232,870)	
4-00805 FEDERAL CROWN RECOVERIES	(4,597)	(3,000)	(3,000)	(3,000)				(3,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(39,732)	(52,500)	(52,500)	(52,500)				(52,500)	
4-00925 ADMINISTRATION-FEES	(50,830)	(47,500)	(47,500)	(47,500)				(47,500)	
4-00930 COSTS RECOVERED	(20,453)	(17,500)	(17,500)	(17,500)				(17,500)	
Revenue Total	(2,159,251)	(2,259,973)	(2,259,973)	(2,259,973)				(2,259,973)	
EXPENSES									
5-01000 SALARIES	13,508,842	15,855,782	15,855,782	15,855,782		1,425,562		17,281,344	8.99%
5-01025 SALARIES - OVERTIME	791,106	700,000	700,000	700,000				700,000	
5-01090 COURT TIME	57,416								
5-01095 CALL DUTY	84,688	85,000	85,000	85,000				85,000	
5-01105 SPECIAL DUTY PAY	(3,382)								
5-01125 SHIFT DIFFERENTIAL		27,500	163,791	27,500				27,500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,921,190	5,044,078	5,044,078	5,044,078		(1,350,411)		3,693,667	(26.77%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,306,856	429,500	429,499	429,500		1,182,021		1,611,521	275.21%
5-01254 CLOTHING/BOOT ALLOWANCE	39,656					35,400		35,400	
5-01258 DRY CLEANING ALLOWANCE	14,267					18,000		18,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	24,969	23,063	23,063	23,063				23,063	
5-02310 TRAVEL & ACCOMODATIONS	44,571	37,930	37,930	37,930				37,930	
5-02311 TRAINING & EDUCATION	270,641	203,600	203,600	203,600		50,000		253,600	24.56%
5-02360 CLOTHING & UNIFORMS	155,583	119,000	119,000	119,000				119,000	
5-02388 OVERTIME MEALS	8,401	10,000	10,000	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	39,916	21,000	21,000	21,000		50,000		71,000	238.10%

City of Sarnia
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2600 POLICE - OFFICERS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02705 PERSONNEL RECRUITMENT	49,297	20,000	20,000	20,000				20,000	
5-05000 SUNDRY	1,126	1,500	1,500	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	3,850	3,000	3,000	3,000				3,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	14,021	7,000	7,000	7,000				7,000	
5-05130 WELLNESS PROGRAM	6,766	17,000	17,000	17,000				17,000	
Expense Total	19,339,780	22,604,953	22,741,243	22,604,953		1,410,572		24,015,525	6.24%
Net Expense / (Net Revenue)	17,180,529	20,344,980	20,481,270	20,344,980		1,410,572		21,755,552	6.93%

City of Sarnia
2025 Approved Operating Budget

2605 POLICE - COURT SECURITY

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	618,843	717,783	717,783	717,783		416,383		1,134,166	58.01%
5-01025 SALARIES - OVERTIME	21,666	10,000	10,000	10,000				10,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	132,163	212,797	212,797	212,797		15,338		228,135	7.21%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,109		1			120,023		120,023	
5-02388 OVERTIME MEALS	61	100	100	100				100	
Expense Total	821,842	940,680	940,681	940,680		551,744		1,492,424	58.65%
Net Expense / (Net Revenue)	821,842	940,680	940,681	940,680		551,744		1,492,424	58.65%

City of Sarnia
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2610 POLICE - COMMUNICATIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(73,454)	(134,568)	(134,568)	(134,568)				(134,568)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(584,531)	(621,000)	(621,000)	(621,000)				(621,000)	
Revenue Total	(657,985)	(755,568)	(755,568)	(755,568)				(755,568)	
EXPENSES									
5-01000 SALARIES	1,802,756	1,935,631	1,935,631	1,935,631		65,412		2,001,043	3.38%
5-01025 SALARIES - OVERTIME	137,824	40,000	40,000	40,000				40,000	
5-01125 SHIFT DIFFERENTIAL		5,000	5,000	5,000				5,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	374,027	587,176	587,176	587,176		(155,038)		432,138	(26.40%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	126,408		(1)			167,208		167,208	
5-02104 PHONE	1,239	8,200	8,200	8,200		(7,000)		1,200	(85.37%)
5-02222 RADIO LICENSE	9,677	10,000	10,000	10,000				10,000	
5-02300 OFFICE EXPENSES	3,944	3,495	3,495	3,495				3,495	
5-02388 OVERTIME MEALS	768	1,000	1,000	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	127,960	114,138	114,138	114,138				114,138	
5-03100 PROGRAM SUPPLIES	332	500	500	500				500	
5-05100 FACILITY RENT	28,478	30,968	30,968	30,968				30,968	
5-05505 NEW EQUIPMENT	6,018								
5-06100 CONTRIBUTION TO RESERVES	400,000	400,000	400,000	400,000				400,000	
Expense Total	3,019,431	3,136,108	3,136,107	3,136,108		70,582		3,206,690	2.25%
Net Expense / (Net Revenue)	2,361,446	2,380,540	2,380,539	2,380,540		70,582		2,451,122	2.96%

City of Sarnia
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2615 POLICE - CIVILIAN

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	2,886,527	3,130,306	3,130,306	3,130,306		283,215		3,413,521	9.05%
5-01025 SALARIES - OVERTIME	60,660	12,780	12,780	12,780				12,780	
5-01125 SHIFT DIFFERENTIAL		2,400	2,400	2,400				2,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	621,798	1,050,505	1,050,507	1,050,505		(303,480)		747,025	(28.89%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	293,844					378,116		378,116	
5-01253 CAR ALLOWANCE	981	1,080	1,080	1,080		(1,080)			(100.00%)
5-02311 TRAINING & EDUCATION	1,754								
5-02388 OVERTIME MEALS	107								
Expense Total	3,865,671	4,197,071	4,197,073	4,197,071		356,771		4,553,842	8.50%
Net Expense / (Net Revenue)	3,865,671	4,197,071	4,197,073	4,197,071		356,771		4,553,842	8.50%

City of Sarnia
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2620 POLICE - JANITORIAL

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	370,423	307,742	307,742	307,742		(63,094)		244,648	(20.50%)
5-01025 SALARIES - OVERTIME	6,401	1,500	1,500	1,500				1,500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	70,229	88,371	88,371	88,371		(35,107)		53,264	(39.73%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,920		(1)			10,254		10,254	
Expense Total	464,973	397,613	397,612	397,613		(87,947)		309,666	(22.12%)
Net Expense / (Net Revenue)	464,973	397,613	397,612	397,613		(87,947)		309,666	(22.12%)

City of Sarnia
2025 Approved Operating Budget

2625 POLICE - STATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(21,093)	(24,365)	(24,365)	(24,365)				(24,365)	
4-00903 RENTAL REVENUE		(2,000)	(2,000)	(2,000)				(2,000)	
4-06220 CONTRIBUTION FROM RESERVES					(640,667)			(640,667)	
Revenue Total	(21,093)	(26,365)	(26,365)	(26,365)	(640,667)			(667,032)	2,429.99%
EXPENSES									
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						377,823		377,823	
5-02006 PHOTOGRAPHY SUPPLIES	2,580	6,500	6,500	6,500				6,500	
5-02101 NATURAL GAS	61,079	30,000	30,000	30,000				30,000	
5-02102 ELECTRICITY	137,067	145,500	145,500	145,500				145,500	
5-02103 WATER	19,135	15,000	15,000	15,000				15,000	
5-02104 PHONE	363,380	248,000	248,000	248,000		7,000		255,000	2.82%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	390,567	315,141	315,141	315,141				315,141	
5-02220 VEHICLE EXPENSE	277,866	253,820	253,820	253,820				253,820	
5-02224 VEHICLE RENTALS	68,290								
5-02300 OFFICE EXPENSES	103,282	58,150	58,150	58,150				58,150	
5-02303 POSTAGE	7,904	7,000	7,000	7,000				7,000	
5-02320 JANITORIAL SUPPLIES	48,111	12,500	12,500	12,500				12,500	
5-02384 RADIO & RADAR	25,768	11,650	11,650	11,650				11,650	
5-02386 MEALS FOR PRISONERS	9,428	3,000	3,000	3,000				3,000	
5-02400 REPAIRS & MAINTENANCE	310,186	203,350	203,350	203,350		125,000		328,350	61.47%
5-02405 OFFICE EQUIPMENT MAINTENANCE	392,005	488,200	488,200	488,200				488,200	
5-02410 EQUIPMENT MAINTENANCE	36,807	43,320	43,320	43,320				43,320	
5-02435 GROUNDS MAINTENANCE	96,503	45,500	45,500	45,500				45,500	
5-02440 VEHICLE MAINTENANCE	347,589	180,000	180,000	180,000				180,000	
5-03101 PROGRAM SUPPLIES-C.I.D.	4,966	16,150	16,150	16,150				16,150	
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	14,171	10,550	10,550	10,550				10,550	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	16,280	23,500	23,500	23,500				23,500	
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	98,567	109,600	109,600	109,600				109,600	
5-03105 PROGRAM SUPPLIES-COURT SECURITY		500	500	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	14,080	15,350	15,350	15,350				15,350	

City of Sarnia
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2625 POLICE - STATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	12,462	7,400	7,400	7,400				7,400	
5-03108 PROGRAM SUPPLIES-FIREARMS	184,787	171,495	171,495	171,495				171,495	
5-03109 PROGRAM SUPPLIES-MORALITY	4,593	9,000	9,000	9,000				9,000	
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	20,567	10,000	10,000	10,000				10,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	4,214	4,300	4,300	4,300				4,300	
5-03112 PROGRAM SUPPLIES-K9		1,000	1,000	1,000		6,000		7,000	600.00%
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	28,654	50,200	50,200	50,200				50,200	
5-04001 LEGAL FEES						49,905		49,905	
5-04005 INSURANCE	324,574	339,125	339,125	339,125				339,125	
5-04910 OTHER PURCHASED SERVICES	76,169	19,820	19,820	19,820				19,820	
5-05000 SUNDRY	27,740	1,500	1,500	1,500				1,500	
5-05100 FACILITY RENT	72,089	71,750	71,750	71,750				71,750	
5-05500 REPLACEMENT EQUIPMENT	7,619								
5-05650 ALLOCATED ADMINISTRATION	25,000	50,000	50,000	50,000				50,000	
5-06100 CONTRIBUTION TO RESERVES	1,820,806	2,090,000	2,090,000	2,090,000		125,000		2,215,000	5.98%
5-06910 PROVISION CAPITAL EXPENDITURE	21,000	25,000	25,000	25,000		(25,000)			(100.00%)
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT		6,000	6,000	6,000		(6,000)			(100.00%)
Expense Total	5,475,885	5,098,871	5,098,871	5,098,871		659,728		5,758,599	12.94%
Net Expense / (Net Revenue)	5,454,792	5,072,506	5,072,506	5,072,506	(640,667)	659,728		5,091,567	0.38%

City of Sarnia
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2630 POLICE SERVICES BOARD

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(337,967)								
Revenue Total	(337,967)								
EXPENSES									
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	415,355		1						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,082	4,405	4,405	4,405		95		4,500	2.16%
5-02305 MICSCCELLANEOUS SUPPLIES		3,000	3,000	3,000		(3,000)			(100.00%)
5-02311 TRAINING & EDUCATION	3,856	2,500	2,500	2,500				2,500	
5-03100 PROGRAM SUPPLIES		2,500	2,500	2,500		(2,500)			(100.00%)
5-04001 LEGAL FEES	146,668	50,000	50,000	50,000				50,000	
5-04910 OTHER PURCHASED SERVICES	15,313	10,000	10,000	10,000		5,500		15,500	55.00%
5-05000 SUNDRY	2,713	2,500	2,500	2,500				2,500	
Expense Total	588,987	74,905	74,906	74,905		95		75,000	0.13%
Net Expense / (Net Revenue)	251,020	74,905	74,906	74,905		95		75,000	0.13%

Transit



City of Sarnia

2025 Approved Operating Budget

1055 TAXATION - TRANSIT AREA

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(4,871,787)	(5,033,818)	(5,033,804)	(5,033,818)		(280,960)		(5,314,778)	5.58%
4-00021 SUPPLEMENTARY TAX LEVY	(29,195)	(25,000)	(25,000)	(25,000)				(25,000)	
Revenue Total	(4,900,982)	(5,058,818)	(5,058,804)	(5,058,818)		(280,960)		(5,339,778)	5.55%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	30,000	30,000	30,000	30,000				30,000	
5-00951 TAX REDUCTIONS	735								
5-00975 CHARITY TAX REBATE	4,050	3,600	4,051	3,600				3,600	
5-00980 TAX EXEMPTIONS	343	1,000	353	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	196,483	196,483	196,483	196,483				196,483	
Expense Total	231,611	231,083	230,887	231,083				231,083	
Net Expense / (Net Revenue)	(4,669,371)	(4,827,735)	(4,827,917)	(4,827,735)		(280,960)		(5,108,695)	5.82%

5-06100 Contribution to Reserve - see below

Reserve	2024ApprovedBudget	2025ApprovedBudget
6614Capital Infrastructure- Transit	\$166,483	\$166,483
6585Tax Stabilization -Transit	\$30,000	\$30,000
Total	\$196,483	\$196,483

City of Sarnia
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3100 TRANSIT - TRANSPORTATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	2,280,661	2,267,998	2,253,259	2,267,998		66,681		2,334,679	2.94%
5-01055 WAGES - OVERTIME	228,760	195,352	175,083	195,352				195,352	
5-01060 WAGES - CASUAL	63,797	52,624	62,348	52,624				52,624	
5-01085 EDUCATION LEAVE	3,123		861						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	511,804	520,505	535,510	520,505		17,533		538,038	3.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	430,727	430,756	439,878	430,756		59,915		490,671	13.91%
5-01254 CLOTHING/BOOT ALLOWANCE	7,482	7,000	11,495	7,000		1,000		8,000	14.29%
5-02102 ELECTRICITY	3,176	9,550	5,281	9,550		(3,000)		6,550	(31.41%)
5-02200 GASOLINE	727,634	737,424	739,293	737,424		15,000		752,424	2.03%
5-02210 TIRES	33,050	32,400	32,021	32,400				32,400	
5-02221 VEHICLE LICENSE	13,339	15,000	14,820	15,000				15,000	
5-02223 OTHER LICENSES	42,363	44,526	44,203	44,526				44,526	
5-02311 TRAINING & EDUCATION	1,864								
5-02360 CLOTHING & UNIFORMS	30,782	24,040	24,453	24,040		6,000		30,040	24.96%
5-02388 OVERTIME MEALS	2,711	2,000	1,926	2,000				2,000	
5-02801 TICKETS & PASSES	1,750	2,300	3,212	2,300				2,300	
5-02802 TRANSFERS	1,119								
5-03002 OTHER OPERATING SUPPLIES	23,559	6,000	6,626	6,000				6,000	
5-04005 INSURANCE	454,752	407,785	411,126	407,785		79,646		487,431	19.53%
5-05100 FACILITY RENT	54,847	45,458	47,463	45,458				45,458	
5-05500 REPLACEMENT EQUIPMENT		1,500	1,500	1,500				1,500	
5-05627 UNPLANNED EXPENDITURES	22,665								
5-06100 CONTRIBUTION TO RESERVES	47,286	198,799	198,799	198,799				198,799	
Expense Total	4,987,251	5,001,017	5,009,157	5,001,017		242,775		5,243,792	4.85%
Net Expense / (Net Revenue)	4,987,251	5,001,017	5,009,157	5,001,017		242,775		5,243,792	4.85%

Salaries and Benefits - Increase due to contractual increase related with statutory and non-statutory benefits

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

5-02200 Gasoline - Increase of gasoline prices continue to affect operations. Budget increase necessary to reflect actual prices

5-02360 Clothing & Uniforms - Budget increase to reflect increased uniform costs

5-04005 Insurance - Recalculation of insurance allocation between Operating, Transit, Water and Sewer. Insurance premiums came in at an increase of 4.6% over 2024

5-06100 Contribution to Reserve

Reserve	2024ApprovedBudget	2025ApprovedBudget
6225Self-InsuranceReserve	\$198,799	\$198,799
Total	\$198,799	\$198,799

City of Sarnia
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3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED						(92,445)		(92,445)	
Revenue Total						(92,445)		(92,445)	
EXPENSES									
5-01050 WAGES	455,813	495,588	492,940	495,588		100,524		596,112	20.28%
5-01055 WAGES - OVERTIME	27,250	10,454	7,894	10,454				10,454	
5-01060 WAGES - CASUAL	2,063	11,816	14,124	11,816				11,816	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	104,526	113,447	114,073	113,447		23,011		136,458	20.28%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	87,353	116,260	106,057	116,260		23,935		140,195	20.59%
5-01254 CLOTHING/BOOT ALLOWANCE	3,511	2,200	1,102	2,200				2,200	
5-01256 TOOL ALLOWANCE	4,951	5,500	2,752	5,500		1,100		6,600	20.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,457	5,145	13,473	5,145				5,145	
5-02311 TRAINING & EDUCATION	3,101	5,000	5,000	5,000				5,000	
5-02360 CLOTHING & UNIFORMS	18,954	22,623	17,111	22,623				22,623	
5-02384 RADIO & RADAR	13,910	15,000	14,640	15,000				15,000	
5-02388 OVERTIME MEALS	148	100	98	100				100	
5-02401 SMALL TOOLS	286	600	1,566	600		400		1,000	66.67%
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	372,615	380,148	565,807	380,148		15,000		395,148	3.95%
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	5,071	6,545	2,582	6,545				6,545	
5-42102 VEHICLE MAINTENANCE - BODY REPAIRS			5,470						
Expense Total	1,104,009	1,190,426	1,364,689	1,190,426		163,970		1,354,396	13.77%
Net Expense / (Net Revenue)	1,104,009	1,190,426	1,364,689	1,190,426		71,525		1,261,951	6.01%

4-00930 Costs Recovered - One Transit mechanic position 80% funded from Rural Transit grant funding. Offset with salaries and benefits

Salaries and Benefits - Increase due to progression through salary grid and contractual increase with related statutory and non-statutory benefit costs and 1 additional position requested

5-42100 Vehicle Maintenance - Bus Repairs - Budget increase to reflect aging fleet and increasing costs of parts and services

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3120 TRANSIT - PREMISES & PLANT

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	33,098	25,000	25,832	25,000				25,000	
5-02102 ELECTRICITY	22,037	21,000	20,274	21,000				21,000	
5-02103 WATER	17,857	16,900	18,268	16,900				16,900	
5-02215 ENVIRONMENTAL DISPOSAL	47	5,500	1,852	5,500				5,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	35,151	7,000	8,520	7,000				7,000	
5-03002 OTHER OPERATING SUPPLIES	2,154	4,850	3,777	4,850				4,850	
5-04043 CONTRACT CLEANING	6,732	9,480	11,751	9,480		3,000		12,480	31.65%
5-05140 REALTY TAXES	58,529	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	59,950	49,500	46,813	49,500		2,000		51,500	4.04%
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	41,363	27,000	22,503	27,000				27,000	
Expense Total	316,918	268,693	262,053	268,693		5,000		273,693	1.86%
Net Expense / (Net Revenue)	316,918	268,693	262,053	268,693		5,000		273,693	1.86%

5-06100 Contribution to Reserve - see below

Reserve	2024ApprovedBudget	2025ApprovedBudget
6614CapitalInfrastructure-Transit	\$40,000	\$40,000
Total	\$40,000	\$40,000

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3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	657,283	751,245	717,230	751,245		22,609		773,854	3.01%
5-01025 SALARIES - OVERTIME	15,847	3,288	15,063	3,288				3,288	
5-01050 WAGES	236		(236)						
5-01060 WAGES - CASUAL	18,650		13,327						
5-01095 CALL DUTY	12,010	12,504	14,357	12,504				12,504	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	149,161	167,002	164,043	167,002		5,597		172,599	3.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	81,185	105,111	86,022	105,111		(3,146)		101,965	(2.99%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,241	1,100	1,789	1,100				1,100	
5-02104 PHONE	26,379	18,000	24,123	18,000				18,000	
5-02300 OFFICE EXPENSES	8,039	10,500	11,828	10,500				10,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	16,474	7,200	9,505	7,200		5,000		12,200	69.44%
5-02302 ADVERTISING	10,827	15,000	25,401	15,000				15,000	
5-02303 POSTAGE	686	510	488	510				510	
5-02310 TRAVEL & ACCOMODATIONS	2,787	500	332	500				500	
5-02311 TRAINING & EDUCATION	11,665	5,250	4,812	5,250				5,250	
5-02388 OVERTIME MEALS	178		(14)						
5-02405 OFFICE EQUIPMENT MAINTENANCE	794	1,600	1,066	1,600				1,600	
5-04910 OTHER PURCHASED SERVICES	13,102	5,000	5,269	5,000				5,000	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	38,377	10,000	22,000	10,000		14,400		24,400	144.00%
5-05137 AGENTS' COMMISSION - BUS ADVERTISING	536	4,200	1,865	4,200				4,200	
5-06100 CONTRIBUTION TO RESERVES	246,588	260,000	260,000	260,000		40,000		300,000	15.38%
Expense Total	1,312,045	1,378,010	1,378,270	1,378,010		84,460		1,462,470	6.13%
Net Expense / (Net Revenue)	1,312,045	1,378,010	1,378,270	1,378,010		84,460		1,462,470	6.13%

Salaries and Benefits - Increase due to contractual increase related with statutory and non-statutory benefits

5-02301 Memberships & Subscriptions - Budget increase to cover costs of memberships for CAV, ROD, and Consat

City of Sarnia

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3125 TRANSIT - GENERAL & ADMINISTRATION

5-05136 Agents' Commision - Tickets & Passes - Increased online purchases resulting in higher fees

5-06100 Contribution to Reserve - Increase reserve contribution to ensure funds are available for future projects. Contribution to 6615CapitalInfrastructure Reserve modified to 6614 Capital Infrastructure - Transit Reserve

Reserve	2024ApprovedBudget	2025ApprovedBudget
6615CapitalInfrastructure	\$47,805	\$0
6614 Capital Infrastructure - Transit - Retired Debt	\$212,195	\$212,195
6614CapitalInfrastructure -Transit	\$0	\$87,805
Total	\$260,000	\$300,000

City of Sarnia
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3140 TRANSIT REVENUE - OPERATIONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00470 CASH FARES	(395,741)	(400,000)	(399,459)	(400,000)		(5,000)		(405,000)	1.25%
4-00471 TICKETS REDEEMED	(224,578)	(225,000)	(242,234)	(225,000)		(5,000)		(230,000)	2.22%
4-00472 BUS PASSES	(1,407,276)	(1,200,000)	(1,251,604)	(1,200,000)		(100,000)		(1,300,000)	8.33%
4-00473 CHARTERS	(7,899)	(10,000)	(4,377)	(10,000)				(10,000)	
4-00474 ADVERTISING	(37,207)	(72,200)	(63,551)	(72,200)		(2,800)		(75,000)	3.88%
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(727,237)	(893,211)	(893,211)	(893,211)				(893,211)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(250,912)	(210,000)	(210,910)	(210,000)		(10,000)		(220,000)	4.76%
Revenue Total	(3,050,850)	(3,010,411)	(3,065,346)	(3,010,411)		(122,800)		(3,133,211)	4.08%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(3,050,850)	(3,010,411)	(3,065,346)	(3,010,411)		(122,800)		(3,133,211)	4.08%

4-00470 Cash Fares - Increase to reflect estimated fee increases

4-00471 Tickets Redeemed - Increase to reflect estimated fee increases

4-00472 Bus Passes- Increase to reflect 2023 actuals and estimated fee increases

4-00931 Costs Recovered - Other Municipalities - Increase to reflect estimated fee increases

Sewer

(Sanitary & Storm)



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City of Sarnia
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3500 SANITARY SEWER MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	107,022	108,316	82,601	108,316		(26,140)		82,176	(24.13%)
5-01025 SALARIES - OVERTIME	21,330		11,555						
5-01050 WAGES	475,568	526,333	532,180	526,333		21,525		547,858	4.09%
5-01055 WAGES - OVERTIME	86,495	117,442	116,100	117,442				117,442	
5-01095 CALL DUTY	1,960		845						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	141,266	143,870	136,925	143,870		169		144,039	0.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	83,715	101,193	87,169	101,193		3,080		104,273	3.04%
5-01254 CLOTHING/BOOT ALLOWANCE	4,120	4,398	4,120	4,398				4,398	
5-02220 VEHICLE EXPENSE	387,218	387,218	387,218	387,218		19,361		406,579	5.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,800	1,905	1,800				1,800	
5-02311 TRAINING & EDUCATION	4,828	12,000	9,642	12,000				12,000	
5-02388 OVERTIME MEALS	4,215	8,000	6,444	8,000				8,000	
5-03005 MATERIALS	190,208	140,000	127,393	140,000				140,000	
5-04005 INSURANCE	724,774	554,732	553,998	554,732		(115,002)		439,730	(20.73%)
5-04910 OTHER PURCHASED SERVICES	188,390	243,305	281,855	243,305		10,000		253,305	4.11%
5-04912 CCTV INSPECTIONS/REPAIRS	82,184	200,000	198,788	200,000				200,000	
5-05500 REPLACEMENT EQUIPMENT		3,100	1,500	3,100				3,100	
5-05650 ALLOCATED ADMINISTRATION	37,900	37,900	37,900	37,900		(37,900)			(100.00%)
5-05893 FLOOD MITIGATION GRANT PROGRAM	107,610	100,000	78,990	100,000		(10,000)		90,000	(10.00%)
5-06100 CONTRIBUTION TO RESERVES	9,470,168	10,778,329	10,778,329	10,778,329		704,131		11,482,460	6.53%
Expense Total	12,118,971	13,467,936	13,435,457	13,467,936		569,224		14,037,160	4.23%
Net Expense / (Net Revenue)	12,118,971	13,467,936	13,435,457	13,467,936		569,224		14,037,160	4.23%

5-02220 Vehicle Expense - 5% increase to 6525 Works Equipment Reserve contribution

5-04005Insurance - Recalculation of insurance allocation between Operating, Transit, Water and Sewer. Insurance premiums came in at an increase of 4.6% over 2024

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3500 SANITARY SEWER MAINTENANCE

- 5-04910 Other Purchased Services - Increase in the cost of purchased services
- 5-05650 Allocated Administration - Decrease in expense due to re-organization of 2022 Information Technology's allocated administration revenue
- 5-05893 Flood Mitigation - Decrease based on grant uptake
- 5-06100 Contribution to Reserve - See chart below

Reserve	2024 Approved Budget	2025 Approved Budget
6616 Sewer Infrastructure Reserve - Retired Debt	\$2,659,511	\$2,659,511
6616 Sewer Infrastructure Reserve - Contribution to Capital	\$8,118,818	\$8,822,949
Total	\$10,778,329	\$11,482,460

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3501 ENVIRONMENTAL SERVICES GROUP

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(174)		(466)						
Revenue Total	(174)		(466)						
EXPENSES									
5-01000 SALARIES	912,279	1,006,433	1,001,576	1,006,433		(113,201)		893,232	(11.25%)
5-01025 SALARIES - OVERTIME	75,235	36,986	74,050	36,986		2,593		39,579	7.01%
5-01060 WAGES - CASUAL	38,114	11,816	22,174	11,816		(3)		11,813	(0.03%)
5-01095 CALL DUTY	12,880	10,802	12,495	10,802		6,433		17,235	59.55%
5-01100 ACTING RANK		1,496		1,496		4		1,500	0.27%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	205,599	223,889	230,241	223,889		(19,959)		203,930	(8.91%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	85,522	125,004	87,297	125,004		(17,785)		107,219	(14.23%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,899	1,552	2,161	1,552				1,552	
5-02101 NATURAL GAS	6,440	8,500	9,341	8,500				8,500	
5-02102 ELECTRICITY	330,173	320,000	320,695	320,000				320,000	
5-02103 WATER	1,133		803						
5-02104 PHONE	39,550	37,560	46,746	37,560				37,560	
5-02220 VEHICLE EXPENSE	102,184	102,184	102,184	102,184		5,109		107,293	5.00%
5-02300 OFFICE EXPENSES	7,352	2,500	4,757	2,500				2,500	
5-02311 TRAINING & EDUCATION	8,183	10,000	9,885	10,000		1,000		11,000	10.00%
5-02360 CLOTHING & UNIFORMS	48,405	37,052	49,681	37,052				37,052	
5-02388 OVERTIME MEALS	2,929	2,000	2,876	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	218,541	186,760	302,342	186,760				186,760	
5-02420 BUILDING MAINTENANCE	415,195	185,000	242,160	185,000		10,000		195,000	5.41%
5-03005 MATERIALS	14,645	10,000	13,227	10,000				10,000	
5-03006 LANDFILL MONITORING	117,475	100,000	71,154	100,000				100,000	
5-04910 OTHER PURCHASED SERVICES	72,412	75,000	77,242	75,000				75,000	
5-04925 SPILLS RESPONSE	7,814	20,000	10,084	20,000				20,000	
5-05505 NEW EQUIPMENT	23,302	20,000	9,402	20,000				20,000	
Expense Total	2,747,261	2,534,534	2,702,573	2,534,534		(125,809)		2,408,725	(4.96%)

City of Sarnia

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3501 ENVIRONMENTAL SERVICES GROUP

	2023	2024	2024	2025	2025	2025	2025	2025	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Approved Budget	2025 to 2024 Budget
Net Expense / (Net Revenue)	2,747,087	2,534,534	2,702,107	2,534,534		(125,809)		2,408,725	(4.96%)

Salaries and Benefits - Decrease due to 1 FTE re-allocated to 3505 Wastewater Pollution Control Centre

5-02220 Vehicle Expense - 5% increase to 6525 Works Equipment Reserve contribution

5-02420 Building Maintenance - Increase cost to maintain aging assets

City of Sarnia
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3502 OPERATIONS CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	7,608	7,200	7,119	7,200				7,200	
5-02102 ELECTRICITY	6,106	8,400	7,694	8,400				8,400	
5-02103 WATER		2,000	1,536	2,000				2,000	
5-02104 PHONE	975	1,200	1,185	1,200				1,200	
5-02300 OFFICE EXPENSES	750	1,500	7,646	1,500		7,500		9,000	500.00%
5-02410 EQUIPMENT MAINTENANCE	389	5,000	4,454	5,000	20,000			25,000	400.00%
5-02420 BUILDING MAINTENANCE	16,308	5,000	15,679	5,000	30,000			35,000	600.00%
5-03005 MATERIALS		5,000	4,500	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	539	5,000	4,965	5,000				5,000	
Expense Total	32,675	40,300	54,778	40,300	50,000	7,500		97,800	142.68%
Net Expense / (Net Revenue)	32,675	40,300	54,778	40,300	50,000	7,500		97,800	142.68%

5-02300OfficeExpenses - Increase required to right size this newly created department budget item

5-02410 Equipment Maintenance - One time increase required for equipment maintenance

5-02420 Building Maintenance - One time increase required for various building repairs

City of Sarnia
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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(796,913)	(500,000)	(843,210)	(500,000)				(500,000)	
4-00930 COSTS RECOVERED	(34,502)		(60,536)						
Revenue Total	(831,415)	(500,000)	(903,746)	(500,000)				(500,000)	
EXPENSES									
5-01000 SALARIES	1,118,657	1,114,779	1,129,309	1,114,779		82,333		1,197,112	7.39%
5-01025 SALARIES - OVERTIME	102,609	40,572	35,818	40,572		2,834		43,406	6.99%
5-01050 WAGES	32,168	33,589	33,625	33,589		(33,589)			(100.00%)
5-01055 WAGES - OVERTIME	3,047		1,122						
5-01060 WAGES - CASUAL	46,864	47,840	49,983	47,840		7,625		55,465	15.94%
5-01095 CALL DUTY	10,750	13,496	8,509	13,496		7,569		21,065	56.08%
5-01100 ACTING RANK						1,500		1,500	
5-01115 STAT HOLIDAY PAY		20,996	10,655	20,996		4		21,000	0.02%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	261,981	269,676	271,330	269,676		14,381		284,057	5.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	114,907	159,930	118,428	159,930		(8,008)		151,922	(5.01%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,298	1,505	2,485	1,505		1,495		3,000	99.34%
5-02052 LAB SUPPLIES	15,993	19,000	33,980	19,000		6,000		25,000	31.58%
5-02054 CHEMICALS	264,833	250,000	260,793	250,000				250,000	
5-02056 UV SYSTEM SUPPLIES	90,963	110,194	62,637	110,194		(10,194)		100,000	(9.25%)
5-02101 NATURAL GAS	127,100	150,000	140,652	150,000				150,000	
5-02102 ELECTRICITY	520,791	580,000	555,172	580,000				580,000	
5-02103 WATER	1,222		1,181			1,500		1,500	
5-02104 PHONE	24,430	23,000	57,636	23,000		2,000		25,000	8.70%
5-02220 VEHICLE EXPENSE	103,248	43,248	43,248	43,248		2,162		45,410	5.00%
5-02300 OFFICE EXPENSES	8,964	5,000	5,152	5,000		10,000		15,000	200.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	953	1,000	2,421	1,000		2,000		3,000	200.00%
5-02311 TRAINING & EDUCATION	23,105	26,000	36,763	26,000				26,000	
5-02360 CLOTHING & UNIFORMS	45,791	45,000	52,660	45,000				45,000	
5-02370 SLUDGE SCREENING & GRIT REMOVAL	36,384	55,000	48,577	55,000				55,000	
5-02388 OVERTIME MEALS	2,963	990	1,616	990				990	
5-02390 COMBINED SEWER OVERFLOW FACILITY	24,804	32,000	23,055	32,000				32,000	

City of Sarnia
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3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
5-02391 SEWAGE USE BY-LAW ENFORCEMENT	941	6,600	6,535	6,600		6,000		12,600	90.91%
5-02410 EQUIPMENT MAINTENANCE	265,656	260,000	620,853	260,000		20,000		280,000	7.69%
5-02420 BUILDING MAINTENANCE	210,862	150,000	149,391	150,000		75,000		225,000	50.00%
5-04043 CONTRACT CLEANING	13,202	20,000	13,958	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	60,467	65,000	63,300	65,000				65,000	
5-04920 SCADA MAINTENANCE	86,314	60,000	56,873	60,000				60,000	
5-05144 QUALITY ASSURANCE/CONTROL	35,425	25,000	22,692	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	22,031	10,000	5,400	10,000				10,000	
5-05505 NEW EQUIPMENT	16,102	20,000	12,000	20,000				20,000	
5-05627 UNPLANNED EXPENDITURES	890								
5-05650 ALLOCATED ADMINISTRATION	40,500	52,700	52,700	52,700		(52,700)			(100.00%)
5-47620 FACILITY MAINTENANCE & SUPPLIES	38,442	75,000	89,180	75,000		(75,000)			(100.00%)
Expense Total	3,776,657	3,787,115	4,079,689	3,787,115		62,912		3,850,027	1.66%
Net Expense / (Net Revenue)	2,945,242	3,287,115	3,175,943	3,287,115		62,912		3,350,027	1.91%

- Salaries and Benefits** - Increase due to contractual increases and related statutory and non-statutory benefits and re-allocation of 1 FTE from **3510 Sewer - General Administration**, 1 FTE from **3501 Environmental Services Group** offset by 1 FTE to **3506 Bright's Grove Lagoons** and 1.50 FTE to **3507 Bio-Solids**
- 5-02052 Lab Supplies** - Increase in the cost of supplies
- 5-02056 UV System Supplies** - Decrease based on historical actuals
- 5-02300 Office Expenses** - Increase in paper and printer supplies due to new Ministry of the Environment documentation requirements
- 5-02391 Sewage Use By-Law Enforcement** - Increase due to the implementation of a new sewer discharge inspection/compliance program
- 5-02410 Equipment Maintenance** - Increase in cost to maintain aging equipment
- 5-02420 Building Maintenance** - Reallocated from **5-47620 Facility Maintenance**
- 5-05650 Allocated Administration** - Decrease in expense due to re-organization of **2022 Information Technology's** allocated administration revenue
- 5-47620 Facility Maintenance** - Reallocated to **5-02420 Building Maintenance**

City of Sarnia
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3506 BRIGHTS GROVE LAGOONS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	91,612	87,658	89,567	87,658		133,914		221,572	152.77%
5-01025 SALARIES - OVERTIME	8,075	4,706	2,539	4,706		338		5,044	7.18%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,648	19,453	20,026	19,453		28,677		48,130	147.42%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,853	12,064	11,234	12,064		11,332		23,396	93.93%
5-01254 CLOTHING/BOOT ALLOWANCE	216	501	216	501				501	
5-02054 CHEMICALS	78,080	90,000	80,647	90,000				90,000	
5-02102 ELECTRICITY	59,256	70,000	66,505	70,000				70,000	
5-02104 PHONE	657	725	780	725				725	
5-02220 VEHICLE EXPENSE	10,918	10,918	10,918	10,918		546		11,464	5.00%
5-02388 OVERTIME MEALS	148		15						
5-02410 EQUIPMENT MAINTENANCE	3,537	65,000	63,314	65,000				65,000	
5-02420 BUILDING MAINTENANCE	43,948	42,000	57,581	42,000		8,000		50,000	19.05%
5-05144 QUALITY ASSURANCE/CONTROL	10,463	10,000	9,648	10,000				10,000	
Expense Total	337,411	413,025	412,990	413,025		182,807		595,832	44.26%
Net Expense / (Net Revenue)	337,411	413,025	412,990	413,025		182,807		595,832	44.26%

Salaries and Benefits - Increase due to 1 FTE re-allocated from 3505 Wastewater Pollution Control Centre, contractual increases, and related statutory and non-statutory benefits

5-02420 Building Maintenance - Increase in cost to maintain aging assets

City of Sarnia
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3507 BIO-SOLIDS

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	207,363	304,004	310,409	304,004		141,858		445,862	46.66%
5-01025 SALARIES - OVERTIME	33,927	30,004	30,224	30,004		2,096		32,100	6.99%
5-01055 WAGES - OVERTIME			94						
5-01095 CALL DUTY			1,180						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	44,946	66,470	67,929	66,470		32,216		98,686	48.47%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,367	37,180	34,154	37,180		15,500		52,680	41.69%
5-01254 CLOTHING/BOOT ALLOWANCE	432	1,512	648	1,512				1,512	
5-02054 CHEMICALS	132,754	170,000	215,472	170,000				170,000	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	124,179	185,000	176,571	185,000				185,000	
5-02200 GASOLINE	17,528	4,000	21,499	4,000				4,000	
5-02220 VEHICLE EXPENSE	28,514	28,514	28,514	28,514		1,426		29,940	5.00%
5-02388 OVERTIME MEALS	303	400	1,111	400				400	
5-02410 EQUIPMENT MAINTENANCE	240,187	140,000	137,921	140,000				140,000	
5-02420 BUILDING MAINTENANCE	3,536	10,000	14,009	10,000				10,000	
5-04010 MANAGEMENT SERVICES	172,922	180,127	149,579	180,127				180,127	
5-04910 OTHER PURCHASED SERVICES	32,763	75,000	33,581	75,000				75,000	
Expense Total	1,061,721	1,232,211	1,222,895	1,232,211		193,096		1,425,307	15.67%
Net Expense / (Net Revenue)	1,061,721	1,232,211	1,222,895	1,232,211		193,096		1,425,307	15.67%

Salaries and Benefits - Increased due to 1.50 FTE re-allocated from 3505 Wastewater Pollution Control Centre, contractual increase, and related statutory and non-statutory benefits

City of Sarnia
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3510 SEWER - GENERAL ADMINISTRATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(132,301)								
Revenue Total	(132,301)								
EXPENSES									
5-01000 SALARIES	27,986	144,204	106,847	144,204		(117,412)		26,792	(81.42%)
5-01025 SALARIES - OVERTIME	(584)		3,101						
5-01060 WAGES - CASUAL			1,975						
5-01095 CALL DUTY	245		1,292						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,827	32,017	28,363	32,017		(26,120)		5,897	(81.58%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,180	21,087	14,037	21,087		(17,990)		3,097	(85.31%)
5-01254 CLOTHING/BOOT ALLOWANCE	471		235						
5-02388 OVERTIME MEALS	14		8						
5-02466 CONTRACT EXPENSE	458,542	512,879	500,483	512,879		25,644		538,523	5.00%
5-02490 WORKS CENTRE OPERATION	688,289	688,289	688,289	688,289		213,516		901,805	31.02%
5-05140 REALTY TAXES	316,908	313,411	313,411	313,411				313,411	
5-05650 ALLOCATED ADMINISTRATION	1,501,712	1,561,683	1,561,683	1,561,683		222,588		1,784,271	14.25%
5-06100 CONTRIBUTION TO RESERVES	111,487	111,487	111,487	111,487				111,487	
Expense Total	3,128,077	3,385,057	3,331,211	3,385,057		300,226		3,685,283	8.87%
Net Expense / (Net Revenue)	2,995,776	3,385,057	3,331,211	3,385,057		300,226		3,685,283	8.87%

Salaries and Benefits - Decrease due to 1 FTE re-allocated to **3505 Wastewater Pollution Control Centre**, 0.33 FTE to **3005 Public Works - Administration**, and 0.25 FTE to **5015 Geospatial Solutions**

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

5-02490 Works Centre Operation - Increase due to modification of contribution to **3010 Streets Maintenance - Urban**. Previously contribution was a hard number estimate determined in the early 2010s. The new contribution is calculated by charging 20% of the salaries and benefits of **3009 Streets Maintenance - Concrete** and **3010 Streets Maintenance - Urban**, in addition to the yearly 1/3 contribution of **3015 Works Centre** total expenses

5-05650 Allocated Administration - Increase due to reorganization of **2022 Information Technology**, **3009 Roads - Urban**, and **3010 Roads - Concrete** allocated administration revenue and addition of contribution to **5015 Geospatial Solutions**

City of Sarnia

2025 Approved Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

5-06100 Contribution to Reserve - see chart below

Reserve	2024 Approved Budget	2025 Approved Budget
6225 Self Insurance Reserve	\$21,142	\$21,142
6615 Capital Infrastructure Reserve	\$90,345	\$90,345
Total	\$111,487	\$111,487

City of Sarnia

2025 Approved Operating Budget

3590 SEWER AREA - REVENUE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(22,238,888)	(24,360,178)	(24,359,464)	(24,360,178)		(1,239,956)		(25,600,134)	5.09%
Revenue Total	(22,238,888)	(24,360,178)	(24,359,464)	(24,360,178)		(1,239,956)		(25,600,134)	5.09%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(22,238,888)	(24,360,178)	(24,359,464)	(24,360,178)		(1,239,956)		(25,600,134)	5.09%

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

City of Sarnia

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3600 STORM SEWER MAINTENANCE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(730,216)	(853,312)	(806,224)	(853,312)		24,160		(829,152)	(2.83%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(95,896)	(43,000)	(45,164)	(43,000)				(43,000)	
Revenue Total	(826,112)	(896,312)	(851,388)	(896,312)		24,160		(872,152)	(2.70%)
EXPENSES									
5-01000 SALARIES	43,447	42,030	41,926	42,030		(42,030)			(100.00%)
5-01025 SALARIES - OVERTIME	849		266						
5-01050 WAGES	248,309	256,644	254,945	256,644		11,174		267,818	4.35%
5-01055 WAGES - OVERTIME	971	35,908	22,906	35,908				35,908	
5-01060 WAGES - CASUAL		30,314	35,409	30,314		(2,442)		27,872	(8.06%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	59,534	73,653	69,261	73,653		(6,795)		66,858	(9.23%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	25,342	48,126	32,247	48,126		(1,949)		46,177	(4.05%)
5-01254 CLOTHING/BOOT ALLOWANCE	2,242		2,158						
5-02388 OVERTIME MEALS	2,058	2,000	2,068	2,000				2,000	
5-03005 MATERIALS	23,442	20,000	30,065	20,000		1,000		21,000	5.00%
5-04910 OTHER PURCHASED SERVICES	182,272	150,000	122,500	150,000		5,000		155,000	3.33%
5-06100 CONTRIBUTION TO RESERVES	237,647	237,637	237,637	237,637		11,882		249,519	5.00%
Expense Total	826,113	896,312	851,388	896,312		(24,160)		872,152	(2.70%)
Net Expense / (Net Revenue)	1								

Salaries and Benefits - Decrease due to 0.33 FTE re-allocated to 3005 Public Works - Administration

5-04910 - Other Purchased Services - Increase in the cost of purchased services

5-06100 - Contribution to Reserves - See chart below

Reserve	2024ApprovedBudget	2025ApprovedBudget
6616SewerInfrastructureReserve	\$237,637	\$249,519
Total	\$237,637	\$249,519

Water



City of Sarnia
2025 Approved Operating Budget

3700 WATER - ADMINISTRATION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	35,707	130,687	106,846	130,687		(103,894)		26,793	(79.50%)
5-01025 SALARIES - OVERTIME	1,755		4,874						
5-01060 WAGES - CASUAL			1,976						
5-01095 CALL DUTY	285		1,292						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	4,178	29,093	27,985	29,093		(23,196)		5,897	(79.73%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		20,449	9,036	20,449		(17,352)		3,097	(84.86%)
5-01254 CLOTHING/BOOT ALLOWANCE			235						
5-02388 OVERTIME MEALS	45		8						
5-02500 LAWSS ADMINISTRATION	529,129	547,420	547,418	547,420		23,876		571,296	4.36%
5-04005 INSURANCE	110,201	116,248	124,644	116,248		120,512		236,760	103.67%
5-05114 LAWSS OPERATING COSTS	3,216,825	3,513,333	3,513,332	3,513,333		(1,903)		3,511,430	(0.05%)
5-05650 ALLOCATED ADMINISTRATION	426,400	457,200	457,200	457,200		266,275		723,475	58.24%
5-05710 CITY'S SHARE LAWSS CAPITAL	3,172,635	3,456,677	3,456,675	3,456,677		545,726		4,002,403	15.79%
Expense Total	7,497,160	8,271,107	8,251,521	8,271,107		810,044		9,081,151	9.79%
Net Expense / (Net Revenue)	7,497,160	8,271,107	8,251,521	8,271,107		810,044		9,081,151	9.79%

Salaries and Benefits - Decrease due to 1 FTE re-allocated to **3705 Water - Distribution**, 0.33 FTE re-allocated to **3005 Public Works - Administration**, and 0.25 FTE re-allocated to **5015 Geospatial Solutions**

5-02500 LAWSS Administration - An overall increase of 7.55% in City's portion of LAWSS approved budget

5-04005 Insurance - Recalculation of insurance allocation between Operating, Transit, Water and Sewer. Insurance premiums came in at an increase of 4.6% over 2024

5-05114 LAWSS Operating Costs - An overall increase of 7.55% in City's portion of LAWSS approved budget

5-05650 Allocated Administration - Increase due to reorganization of **2022 Information Technology**, **3009 Roads - Urban**, and **3010 Roads - Concrete**, allocated administration revenue, and addition of contribution to **5015 Geospatial Solutions**

City of Sarnia

2025 Approved Operating Budget

3700 WATER - ADMINISTRATION

5-05710 City's Share LAWSS Capital - An overall increase of 7.55% in City's portion of LAWSS approved budget

2024	LAWSS Approved Budget			City of Sarnia Portion (Flows = 60.09%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500LAWSS Administration	911,000		911,000	547,420		547,420
5-05114LAWSS Operating	6,066,785	-220,000	5,846,785	3,645,531	-132,198	3,513,333
5-05710LAWSS 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

2025	LAWSS Approved Budget			City of Sarnia Portion (Flows = 59.50%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500LAWSS Administration	960,000		960,000	571,296		571,296
5-05114LAWSS Operating	6,120,572	-220,000	5,900,572	3,642,352	-130,922	3,511,430
5-05710LAWSS Capital	9,333,795	-2,608,197	6,725,598	5,554,541	-1,552,138	4,002,403
Total	\$16,414,367	-\$2,828,197	\$13,586,170	\$9,768,190	-\$1,683,060	\$8,085,130

City of Sarnia
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3705 WATER - DISTRIBUTION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	279,065	258,662	332,526	258,662		38,432		297,094	14.86%
5-01025 SALARIES - OVERTIME	37,302		51,022						
5-01050 WAGES	923,947	938,426	873,831	938,426		(23,192)		915,234	(2.47%)
5-01055 WAGES - OVERTIME	116,292	335,178	263,014	335,178				335,178	
5-01060 WAGES - CASUAL	2	30,160	31,548	30,160				30,160	
5-01095 CALL DUTY	14,125		7,565						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	278,099	279,253	274,599	279,253		5,051		284,304	1.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	163,604	185,501	173,088	185,501		2,489		187,990	1.34%
5-01254 CLOTHING/BOOT ALLOWANCE	9,199	7,322	8,262	7,322		1,000		8,322	13.66%
5-02102 ELECTRICITY	2,315	4,500	3,621	4,500		(1,500)		3,000	(33.33%)
5-02104 PHONE	7,684	7,000	7,845	7,000		1,000		8,000	14.29%
5-02220 VEHICLE EXPENSE	343,905	343,864	343,864	343,864		17,193		361,057	5.00%
5-02300 OFFICE EXPENSES	540	2,050	1,112	2,050				2,050	
5-02311 TRAINING & EDUCATION	25,694	33,125	32,084	33,125		1,000		34,125	3.02%
5-02388 OVERTIME MEALS	6,757	14,000	10,012	14,000		(1,000)		13,000	(7.14%)
5-02466 CONTRACT EXPENSE	600,327	595,127	594,699	595,127		29,756		624,883	5.00%
5-02467 CONTRACT EXPENSE ABOVE FIXED	64,502	25,000	24,805	25,000		1,250		26,250	5.00%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589		197,516		942,105	26.53%
5-03004 MATERIALS - WATER METERS	14,692	24,618	18,875	24,618				24,618	
5-03005 MATERIALS	577,271	357,000	348,522	357,000		10,000		367,000	2.80%
5-04910 OTHER PURCHASED SERVICES	602,964	370,000	356,872	370,000		10,000		380,000	2.70%
5-05500 REPLACEMENT EQUIPMENT		10,000	5,002	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	1,190,312	1,219,483	1,219,483	1,219,483		(158,687)		1,060,796	(13.01%)
5-06100 CONTRIBUTION TO RESERVES	5,598,984	5,924,259	5,924,259	5,924,259		280,609		6,204,868	4.74%
Expense Total	11,602,171	11,709,117	11,651,099	11,709,117		410,917		12,120,034	3.51%
Net Expense / (Net Revenue)	11,602,171	11,709,117	11,651,099	11,709,117		410,917		12,120,034	3.51%

City of Sarnia

2025 Approved Operating Budget

3705 WATER - DISTRIBUTION

Salaries and Benefits - Re-allocation of 1 FTE from 3700 Water - Administration, 1 FTE to 3010 Streets Maintenance - Urban, and 0.34 FTE to 3005 Public Works - Administration

5-02220 Vehicle Expense - 5% increase to 6525 Works Equipment Reserve contribution

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

5-02490 Works Centre Operation - Increase due to modification of contribution to 3010 Streets Maintenance - Urban. Previously contribution was a hard number estimate determined in the early 2010s. The new contribution is calculated by charging 20% of the salaries and benefits of 3009 Streets Maintenance - Concrete and 3010 Streets Maintenance - Urban, in addition to the yearly 1/3 contribution of 3015 Works Centre total expenses

5-03005 Materials - Increase in the cost of materials

5-04910 Other Purchased Services - Increase in the cost of purchased services

5-05650 Allocated Administration - Decrease due to reorganization of 2022 Information Technology, 3009 Roads - Urban, and 3010 Roads - Concrete allocated administration revenue

5-06100 Contribution to Reserve - See chart below

Reserve	2024 Approved Budget	2025 Approved Budget
6617 Water Infrastructure Reserve	\$5,858,468	\$6,139,077
6615 Capital Infrastructure Reserve	\$57,595	\$57,595
6225 Self Insurance Reserve	\$8,196	\$8,196
Total	\$5,924,259	\$6,204,868

City of Sarnia
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3706 WATER - LEAD REDUCTION

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00930 COSTS RECOVERED	(137,765)								
Revenue Total	(137,765)								
EXPENSES									
5-01050 WAGES	(1,093)		585						
5-01055 WAGES - OVERTIME	1,721								
5-01060 WAGES - CASUAL	72,339		11,089						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	9,821		1,464						
5-02104 PHONE	408	2,500	415	2,500		(1,500)		1,000	(60.00%)
5-02220 VEHICLE EXPENSE	9,540	9,540	9,540	9,540		477		10,017	5.00%
5-02302 ADVERTISING		5,000	2,498	5,000		(3,000)		2,000	(60.00%)
5-02303 POSTAGE	567	3,000	1,516	3,000				3,000	
5-03005 MATERIALS	182	5,000	4,281	5,000		(1,000)		4,000	(20.00%)
5-04910 OTHER PURCHASED SERVICES	73,032	37,000	25,814	37,000				37,000	
5-05124 TESTING	1,205	15,000	7,622	15,000				15,000	
Expense Total	167,722	77,040	64,824	77,040		(5,023)		72,017	(6.52%)
Net Expense / (Net Revenue)	29,957	77,040	64,824	77,040		(5,023)		72,017	(6.52%)

City of Sarnia
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3790 WATER - REVENUE

Account	2023 Actuals	2024 Budget	2024 Forecast	2025 Base Budget	2025 One Time Budget	2025 Non-Service Level	2025 Service Level	2025 Approved Budget	Variance 2025 to 2024 Budget
REVENUE									
4-00570 WATER BILLINGS	(18,957,632)	(19,967,009)	(19,970,484)	(19,967,009)		(1,236,365)		(21,203,374)	6.19%
4-00571 HYDRANT USAGE CHARGE	(11,465)	(12,000)	(12,035)	(12,000)				(12,000)	
4-00572 WATER SHUT-OFF FEE		(428)	(428)	(428)		428			(100.00%)
4-00900 SUNDRY REVENUE	(10,868)	(35,000)	(21,190)	(35,000)		10,000		(25,000)	(28.57%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,826)	(2,826)	(2,826)	(2,826)				(2,826)	
4-00940 SALE OF MATERIALS	(30,916)	(40,000)	(30,188)	(40,000)		10,000		(30,000)	(25.00%)
4-06200 CONTRIBUTION FROM RESERVE FUND	(115,583)								
Revenue Total	(19,129,290)	(20,057,263)	(20,037,151)	(20,057,263)		(1,215,937)		(21,273,200)	6.06%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(19,129,290)	(20,057,263)	(20,037,151)	(20,057,263)		(1,215,937)		(21,273,200)	6.06%

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

2025

Capital Budget



SARNIA
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2025 APPROVED 10-YEAR CAPITAL PLAN															
Fund	Division	Department	Capital Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total	
General Government	Community Services	Parks & Recreation	Germain Park Improvements	435,000	265,000	500,000	500,000							1,700,000	
			Norm Perry Park Improvements	300,000										300,000	
			Playground Equipment	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,000,000	
			Sports Field Equipment	350,000										350,000	
			Tecumseh Park/Cox Youth Centre Improvements	300,000	500,000									800,000	
			Queen Street Playground	150,000										150,000	
		Facilities	Bright's Grove Library	2,000,000	2,060,000										4,060,000
			Clearwater Arena Improvements	1,800,000	3,000,000	2,700,000	2,700,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	28,200,000
			Progressive Auto Sales Arena Improvements	3,500,000	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	13,650,000
			Pat Stapleton Arena			1,500,000	1,000,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,500,000
			Building Improvements		250,000	75,000	100,000	200,000	200,000	250,000	250,000	250,000	250,000	250,000	1,825,000
	Community Services Total			9,135,000	7,875,000	6,225,000	6,100,000	6,000,000	6,000,000	5,550,000	5,550,000	5,550,000	5,550,000	63,535,000	
	Engineering & Operations	Engineering	Gladwish Drive Extension	3,575,000											3,575,000
			Road Rehabilitation	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	40,000,000
			Shoreline Protection	2,300,000	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	3,000,000	29,300,000
			Streetlight Replacement	100,000	150,000	150,000	200,000	200,000	250,000	250,000	250,000	250,000	300,000	300,000	2,150,000
			Traffic Signals	200,000	350,000	350,000	350,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	3,650,000
			Bridges & Culverts		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	13,500,000
			Former Michigan Avenue Landfill	300,000	300,000	75,000	75,000	75,000		75,000					900,000
			Active Transportation	675,000	700,000	700,000	800,000	800,000	800,000	900,000	900,000	900,000	900,000	900,000	8,075,000
		Public Works	Public Works Facility Improvements		2,125,000	1,650,000	2,100,000	1,999,999	1,650,000	775,000	350,000	400,000	500,000	11,549,999	
		Environmental Services	Compost Site Improvements	250,000	250,000	250,000	250,000	250,000					250,000		1,500,000
			Engineering & Operations Total			11,400,000	12,375,000	11,675,000	12,275,000	12,224,999	11,600,000	10,900,000	10,400,000	10,750,000	10,600,000
	Fire Services	Fire Services	Bunker Gear	215,000	220,000	229,000	238,000	247,000	250,000	250,000	250,000	250,000	250,000	250,000	2,399,000
			Fire Station 5 Renovations	1,000,000	500,000										1,500,000
			Fire Training & Storage Facility		825,000										825,000
			Fire Truck Replacement	550,000	1,800,000	2,500,000	1,800,000		1,800,000	1,800,000					10,250,000
			Fire Station 1 Improvements								175,000				175,000
			Fire Station 4 Equipment										175,000		175,000
		Fire Services Total			1,765,000	3,345,000	2,729,000	2,038,000	247,000	2,050,000	2,050,000	425,000	425,000	250,000	15,324,000
	Police	Police	Police Facility Replacement	500,000										500,000	
	Police Total			500,000										500,000	
Transit	Engineering & Operations	Transit	Fleet Expansion & Replacement - ICIP SAR-04	2,000,000	2,100,000									4,100,000	
			Transit Facility Renovations		2,500,000	1,000,000	1,000,000	750,000			1,000,000		2,000,000	8,250,000	
			Transit Facility Renovations - ICIP SAR-11	250,000	468,000									718,000	
			Transit Fleet Upgrades - Zero Emissions	2,975,000											2,975,000
			Transit Maintenance Equipment Upgrades & Replacements			450,000				500,000		250,000		1,200,000	
			Fleet Expansion & Replacement			2,100,000	1,400,000	1,400,000	2,800,000	1,600,000	1,600,000	2,200,000	2,000,000	15,100,000	
			Transit Facility Renovations - RTSF	925,000											925,000
		Transit Bus Stop Improvements	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000		
Engineering & Operations Total			6,250,000	5,168,000	3,650,000	2,500,000	2,250,000	2,900,000	2,200,000	2,700,000	2,550,000	4,100,000	34,268,000		

2025 APPROVED 10-YEAR CAPITAL PLAN																
Fund	Division	Department	Capital Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total		
Water & Sewer	Engineering & Operations	Engineering	Combined Sewer Separation	7,616,300	5,825,000	6,165,000	7,650,000	8,300,000	9,500,000	9,500,000	10,000,000	10,000,000	10,000,000	84,556,300		
			Flood Mitigation	6,100,000	1,600,000	1,700,000								9,400,000		
			Sewer/Water/Road Reconstruction	4,774,000	3,000,000	3,500,000	4,000,000	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	44,774,000		
			Watermain Replacements	2,000,000	3,275,000	3,000,000	3,000,000	3,500,000	3,500,000	3,500,000	4,000,000	4,000,000	4,000,000	33,775,000		
			Watermain/Forcemain Replacement	4,000,000											4,000,000	
			Wellington Street Extension - HEWS Grant	250,000	10,562,500	9,200,000									20,012,500	
		Public Works	Water Meter Replacement Project	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000	
		Environmental Services														
			Mobile Crane Replacement	330,000												330,000
			Stormwater Management Facilities	75,000	500,000	500,000	75,000	75,000	75,000	75,000	500,000	75,000	75,000		2,025,000	
			Wastewater Pump - Lift Station Improvements	1,500,000	950,000	2,150,000	950,000	2,150,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,500,000	18,200,000	
			Bright's Grove Sewage Treatment Facility		2,000,000					400,000					2,400,000	
			St. Andrews Treatment Plant - Process Improvements	500,000		2,850,000	4,050,000	2,850,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	20,250,000	
			St. Andrews Treatment Plant		4,500,000										4,500,000	
	Engineering & Operations Total		27,295,300	32,362,500	29,215,000	19,875,000	21,525,000	22,225,000	22,625,000	23,650,000	23,225,000	23,725,000	245,722,800			
Grand Total				56,345,300	61,125,500	53,494,000	42,788,000	42,246,999	44,775,000	43,325,000	42,725,000	42,500,000	44,225,000	473,549,799		

2025 APPROVED 10-YEAR CAPITAL PLAN (UNFUNDED)															
Fund	Division	Department	Capital Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Grand Total	
General Government	Community Services	Parks & Recreation	Norm Perry Park Improvements			2,500,000	2,575,000	2,652,250						7,727,250	
			Canatara Park		2,000,000	2,060,000	2,121,800						6,181,800		
		Facilities	Asset Management - Facility Improvements	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274	1,194,052	1,229,874	1,266,770	1,304,773	11,463,879	
			Multi Use Recreational Facility	7,000,000	7,210,000	7,426,300	7,649,089							29,285,389	
	Community Services Total			8,000,000	10,240,000	13,047,200	13,438,616	3,777,759	1,159,274	1,194,052	1,229,874	1,266,770	1,304,773	54,658,318	
	Council & Administration	Economic Development	Business Parks	5,250,000	6,000,000									11,250,000	
			Sarnia Chris Hadfield Airport		473,000	1,434,000	925,000	1,512,000	8,946,000	1,064,000	1,383,000	60,002	1,297,000	17,094,002	
			Harbour Project		5,000,000	5,150,000	5,304,500	5,463,635	5,627,544	5,796,370	5,970,261	6,149,369	6,333,850	50,795,531	
	Council & Administration Total			5,250,000	11,473,000	6,584,000	6,229,500	6,975,635	14,573,544	6,860,370	7,353,261	6,209,371	7,630,850	79,139,533	
	Engineering & Operations	Engineering	Waterfront Masterplan Projects	6,600,000	3,000,000	3,000,000	3,000,000	8,941,200	3,788,100	6,555,300	1,476,000	3,000,000		39,360,600	
			Asset Management - Road Rehabilitation	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274	1,194,052	1,229,874	1,266,770	1,304,773	11,463,879	
		Engineering & Operations Total			7,600,000	4,030,000	4,060,900	4,092,727	10,066,709	4,947,374	7,749,352	2,705,874	4,266,770	1,304,773	50,824,479
	Fire Services	Fire Services	Fire Station Paving	570,000											570,000
	Fire Services Total			570,000											570,000
Transit	Engineering & Operations	Transit	Transit Fleet Upgrades - Zero Emissions	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274	1,194,052	1,229,874	1,266,770	1,304,773	11,463,879	
	Engineering & Operations Total			1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274	1,194,052	1,229,874	1,266,770	1,304,773	11,463,879	
Water & Sewer	Engineering & Operations	Engineering	Flood Mitigation	2,000,000	2,060,000	2,121,800	2,185,454	2,251,018	2,318,548	2,388,105	2,459,748	2,533,540	2,609,546	22,927,759	
			Asset Management - Watermain, Sanitary and Storm Sewer Replacements	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	1,159,274	1,194,052	1,229,874	1,266,770	1,304,773	11,463,879	
	Engineering & Operations Total			3,000,000	3,090,000	3,182,700	3,278,181	3,376,526	3,477,822	3,582,157	3,689,622	3,800,310	3,914,320	34,391,638	
Police	Police	Police	Police Facility Replacement		15,000,000	15,000,000	15,000,000	15,000,000						60,000,000	
	Police Total				15,000,000	15,000,000	15,000,000	15,000,000						60,000,000	
Grand Total				25,420,000	44,863,000	42,935,700	43,131,751	40,322,138	25,317,288	20,579,984	16,208,505	16,809,992	15,459,490	291,047,848	

2025 APPROVED CAPITAL BUDGET - BY FUNDING SOURCE

Fund	Division	Department	Capital Project Name	Project Details	New/Existing	Tax Levy	Transit Levy	Rates	Development Charges	Grants/Donations	Grand Total	
General Government	Community Services	Facilities	Clearwater Arena Improvements	Planning, Design & Construction	Existing	(1,800,000)					(1,800,000)	
			Progressive Auto Sales Arena Improvements	Refrigeration Plant Upgrade, HVAC Design	Existing	(3,500,000)				(3,500,000)		
			Bright's Grove Library	Construction	Existing	(2,000,000)				(2,000,000)		
		Parks & Recreation	Norm Perry Park Improvements	Building & Site Improvements, Fencing	New	(300,000)					(300,000)	
			Germain Park Improvements	Playground Equipment, Splash Pad, Pavilion, Walkways, Courts, Dog Park	Existing	(35,000)				(400,000)	(435,000)	
			Playground Equipment	Sherwood Park	New	(300,000)					(300,000)	
				Queen Park	New				(150,000)		(150,000)	
			Tecumseh Park/Cox Youth Centre Improvements	Splash Pad, Pool Mechanical System Upgrade	Existing	(300,000)					(300,000)	
			Sports Field Equipment	Mowing Equipment	New	(350,000)					(350,000)	
	Community Services Total						(8,585,000)		(150,000)	(400,000)	(9,135,000)	
	Engineering & Operations	Engineering	Road Rehabilitation	TBD	Existing	(80,000)					(3,920,000)	(4,000,000)
			Shoreline Protection	Lake Huron Shoreline Revetment & Groyne Construction	Existing					(2,300,000)	(2,300,000)	
			Streetlight Replacement	TBD	Existing	(100,000)					(100,000)	
			Traffic Signals	TBD	Existing	(200,000)					(200,000)	
			Gladwish Drive Extension	Road, Sanitary, Storm Sewer Extension	Existing	(479,050)	(165,880)	(2,930,070)		(3,575,000)		
			Former Michigan Avenue Landfill	Remediation	Existing	(300,000)				(300,000)		
			Active Transportation	Quinn/Barclay & Confederation Multi-Use Paths, and Michigan Ave. Road Diet	Existing	(675,000)				(675,000)		
		Environmental Services	Compost Site Improvements	Paving	Existing	(250,000)					(250,000)	
	Engineering & Operations Total						(2,084,050)	(165,880)	(2,930,070)	(6,220,000)	(11,400,000)	
	Fire Services	Fire Services	Fire Truck Replacement	Pumper Tanker 4	New	(550,000)					(550,000)	
			Bunker Gear	Ensembles	Existing	(215,000)					(215,000)	
			Fire Station 5 Renovations	Architectural Concept Design and Construction	Existing					(1,000,000)	(1,000,000)	
Fire Services Total						(765,000)			(1,000,000)	(1,765,000)		
Police	Police	Police Facility Replacement	Architectural Services	New	(500,000)					(500,000)		
Police Total						(500,000)				(500,000)		
General Government Total						(11,934,050)	(165,880)	(3,080,070)	(7,620,000)	(22,800,000)		

2025 APPROVED CAPITAL BUDGET - BY FUNDING SOURCE

Fund	Division	Department	Capital Project Name	Project Details	New/Existing	Tax Levy	Transit Levy	Rates	Development Charges	Grants/Donations	Grand Total	
Transit	Engineering & Operations	Transit	Fleet Expansion & Replacement - ICIP SAR-04	27' Buses (4)	Existing		(533,400)			(1,466,600)	(2,000,000)	
			Transit Facility Renovations - ICIP SAR-11	Skylights, Roof Hatches, Exhaust Venting	New		(41,675)		(208,325)	(250,000)		
			Transit Fleet Upgrades - Zero Emissions	TBD	New				(2,975,000)	(2,975,000)		
			Transit Facility Renovations - RTSF	Security System, Facility Modifications	New		(425,000)		(500,000)	(925,000)		
			Transit Bus Stop Improvements	Shelters & Concrete Pads	Existing		(100,000)			(100,000)		
	Engineering & Operations Total							(1,100,075)		(5,149,925)	(6,250,000)	
Transit Total							(1,100,075)		(5,149,925)	(6,250,000)		
Water & Sewer	Engineering & Operations	Engineering	Combined Sewer Separation	Wellington, Johnston, Front, Cobden, Russell Streets	Existing	(587,197)		(4,363,398)		(2,665,705)	(7,616,300)	
			Flood Mitigation	Pump Station 17 Forcemain & Associated Water/Sewer Infrastructure	Existing			(5,310,000)		(790,000)	(6,100,000)	
			Sewer/Water/Road Reconstruction	Forsyth & Essex Streets	New			(1,864,400)		(2,909,600)	(4,774,000)	
			Watermain/Forcemain Replacement	Michigan Avenue	New			(3,850,000)		(150,000)	(4,000,000)	
			Watermain Replacements	Vidal Street	Existing			(533,400)		(1,466,600)	(2,000,000)	
			Wellington Street Extension - HEWS Grant	Water, Sanitary, Storm Sewer Extension	New					(250,000)	(250,000)	
		Public Works	Water Meter Replacement Project	Large Water Meter Replacements	Existing			(150,000)			(150,000)	
		Environmental Services	Stormwater Management Facilities	Sediment Analysis & Removal and Facility Upgrades	Existing			(75,000)			(75,000)	
			Wastewater Pump - Lift Station Improvements	Smith & Loveless Replacements, Electrical Upgrades, Diesel Generators	Existing					(1,500,000)	(1,500,000)	
			Mobile Crane Replacement	Upgrade to Larger Crane	New			(330,000)			(330,000)	
			St. Andrews Treatment Plant - Process Improvements	Secondary Weir Protection, Septage Receiving Station, Process Polymer System Replacement, Lushing Water Control System Replacement	Existing			(500,000)			(500,000)	
	Engineering & Operations Total							(587,197)	(16,976,198)		(9,731,905)	(27,295,300)
Water & Sewer Total							(587,197)	(16,976,198)		(9,731,905)	(27,295,300)	
Grand Total							(12,521,247)	(1,100,075)	(17,142,078)	(3,080,070)	(22,501,830)	(56,345,300)

2025

Reserve & Reserve Fund Budget



SARNIA
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RESERVE AND RESERVE FUND LISTING

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.
Ontario Building Faster Fund New 2025	6070	For revenues and expenditures allocated as part of the Ontario Building Faster Fund. In 2023, the City of Sarnia exceeded housing targets and therefore received funding to support further growth in housing supply, particularly through housing-enabling infrastructure. Agreement expiry date is March 31, 2026.
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.

Reserve Fund Name	Code	Purpose
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. Rural Transit Solutions 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.
Development Contingency	6350	Fund the municipal portion of development services.
Elm-High-Ex-Wood Park	6250	Monies collected by the Elm-High-Ex-Wood homeowners association to build a passive park.
Façade Improvement Loan	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Façade 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.

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

Non-Obligatory:

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	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.

Reserve and Reserve Fund Name	Code	Purpose
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	6670	Council approved to direct funds to set up a reserve for the development of the Ferry Dock Hill waterfront area.
Municipal Drain Rehabilitation	6619	Provide funds for the City's portion of reactive maintenance on the City's drain network.
OLG Contributions New 2025	6675	For revenues and expenditures allocated as part of the Ontario Lottery and Gaming Commission annual contributions, as per agreement.
Operating Contingency	6581	To offset unforeseen and unexpected general levy expenses.
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.
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.

2025 APPROVED 10-YEAR RESERVES PLAN SUMMARY

Reserve	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6005 Parkland Dedication Reserve Fund	20,731	40,731	60,731	80,731	100,731	120,731	140,731	160,731	180,731	200,731
6015 Development Charges	3,146,136	661,367	-8,213,777	-7,888,921	-7,564,065	-7,239,209	-5,988,481	-4,288,481	-2,588,481	-888,481
6020 Provincial Gas Tax	22,261	51,773	81,285	110,797	140,309	169,821	199,333	228,845	8,357	37,869
6025 Canada Community Building Fund	498,884	58,432	212,362	366,293	135,630	204,967	274,304	343,641	412,978	182,315
6035 Building Permit Revenue	1,092,337	581,609	60,666	0	0	0	0	0	0	0
6040 Federal Harbour Reserve Fund	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0
6045 OCIF	257,271	473,667	590,063	606,459	522,855	339,251	155,647	72,043	38,439	54,835
6050 Ontario Municipal Commuter Cycling	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141
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	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193
6070 Ontario Building Faster Fund	0	0	0	0	0	0	0	0	0	0
6220 WSIB Self Insurance	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691
6225 Self-Insurance Reserve	3,917,755	4,107,485	4,297,215	4,486,945	4,676,675	4,866,405	5,056,135	5,245,865	5,435,595	5,625,325
6230 Façade Improvement Loan	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296
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	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686
6265 Airport	22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945
6270 Legacy Fund	46,299	43,899	41,499	39,099	36,699	34,299	31,899	29,499	27,099	24,699
6300 Business Park	375,324	363,757	352,191	340,624	329,057	317,491	305,924	294,357	282,791	271,224
6305 Perch Creek Harbour	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880
6340 Bluewater Gymnastics	323,244	418,663	514,082	609,500	704,919	800,337	895,756	991,175	1,086,593	1,182,012
6350 Development Contingency	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147
6365 Sarnia Harbour	4,176,857	4,440,585	4,709,588	4,983,971	5,263,841	5,549,309	5,840,486	6,137,487	6,440,427	6,749,427
6370 Canatara Park Projects	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093
6375 Airport Operator	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472
6380 Tourism Infrastructure Reserve Fund	357,290	453,040	548,790	644,540	740,290	836,040	931,790	1,027,540	1,123,290	1,219,040
6390 Police Services Board Discretionary Fund	279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031
6400 Election Expenses	453,510	0	151,170	302,340	453,510	0	151,170	302,340	453,510	0
6450 Water Rates Stabilization	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084
6470 Care-A-Van - Vehicle	116,479	134,185	151,892	169,598	187,304	205,011	222,717	240,423	258,129	275,836
6515 Police Building	299,000	549,000	799,000	1,049,000	1,299,000	1,549,000	1,899,000	2,249,000	2,499,000	2,849,000

2025 APPROVED 10-YEAR RESERVES PLAN SUMMARY

Reserve	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6520 911 Equipment	37,100	174,800	312,500	400,200	702,900	755,600	658,300	1,161,000	1,663,700	-23,600
6525 Works Equipment	803,498	678,685	727,707	960,537	1,387,673	2,020,162	2,869,633	3,948,323	5,269,106	6,845,530
6565 Police Operating Contingency	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800
6580 Tax Stabilization	693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219
6581 Operating Contingency	2,828,374	3,078,374	3,328,374	3,578,374	3,828,374	4,078,374	4,328,374	4,578,374	4,828,374	5,078,374
6585 Tax Stabilization - Transit	455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058
6590 Sewer Rates Stabilization	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815
6595 Police Equipment	-490,000	-281,000	668,000	1,825,000	1,595,000	2,740,000	4,180,000	5,265,000	6,402,000	7,492,000
6614 Capital Infrastructure - Transit	307,267	-2,530,882	-5,611,250	-7,564,767	-9,268,284	-11,621,801	-13,275,318	-207,493	-1,961,010	-5,514,527
6615 Capital Infrastructure	1,663,588	-199,271	-1,985,404	-3,941,042	-3,831,846	-4,912,409	-5,391,305	-5,617,084	-6,059,529	-6,847,667
6616 Capital Infrastructure - Sewer	3,736,526	3,204,396	5,385,085	8,833,112	12,330,598	17,222,844	22,585,710	12,286,357	22,218,585	27,186,076
6617 Capital Infrastructure - Water	4,030,914	5,569,706	5,146,001	4,463,750	3,161,170	2,075,074	1,672,403	1,179,521	-489,508	875,610
6619 Municipal Drain Rehabilitation	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627
6635 Seaway Kiwanis Campus	55,914	60,914	65,914	70,914	75,914	80,914	85,914	90,914	95,914	100,914
6650 Suncor Agora Capital	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617
6660 Pedestrian Safety	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
6665 Bright's Grove Library	-25,000	-2,085,000	-2,085,000	-2,085,000	-2,085,000	-2,085,000	-2,085,000	-2,085,000	-2,085,000	-2,085,000
6670 Ferry Dock Hill	0	0	0	0	0	0	0	0	0	0
6675 OLG Contribution Reserve	0	400,000	800,000	1,200,000	1,600,000	2,000,000	2,400,000	2,800,000	3,200,000	3,600,000
6900 Internal Borrowing Reserve	-7,324,992	-5,949,848	-4,574,704	-3,199,560	-1,824,416	-449,272	0	0	0	0
Grand Total	32,214,572	25,987,073	18,021,985	21,930,499	26,186,843	31,145,944	39,633,127	47,922,382	60,229,095	65,979,547

Reserve	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
9999 Unfunded Projects	-25,420,000	-44,863,000	-42,935,700	-43,131,751	-40,322,138	-25,317,288	-20,579,984	-16,208,505	-16,809,992	-15,459,490
Grand Total	-25,420,000	-44,863,000	-42,935,700	-43,131,751	-40,322,138	-25,317,288	-20,579,984	-16,208,505	-16,809,992	-15,459,490

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6005 Parkland Dedication Reserve Fund	Opening Balance	Opening Balance	150,731	20,731	40,731	60,731	80,731	100,731	120,731	140,731	160,731	180,731
	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	Queen Street Playground Equipment	(150,000)									
	6005 Parkland Dedication Reserve Fund Total		20,731	40,731	60,731	80,731	100,731	120,731	140,731	160,731	180,731	200,731
6015 Development Charges	Opening Balance	Opening Balance	5,817,850	3,146,136	661,367	(8,213,777)	(7,888,921)	(7,564,065)	(7,239,209)	(5,988,481)	(4,288,481)	(2,588,481)
	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	Reserve Transfer - To 6900 Internal Borrowing Reserve (2020 10 Yr Loan Repayment)	(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)	(449,272)			
	Proposed	Gladwish Drive Extension	(2,930,070)									
		Wellington Street Water/Sanitary/Storm Sewer Extension	(66,500)	(2,809,625)	(9,200,000)							
6015 Development Charges Total			3,146,136	661,367	(8,213,777)	(7,888,921)	(7,564,065)	(7,239,209)	(5,988,481)	(4,288,481)	(2,588,481)	(888,481)
6020 Provincial Gas Tax	Opening Balance	Opening Balance	587,749	22,261	51,773	81,285	110,797	140,309	169,821	199,333	228,845	8,357
	Projected Revenue	Provincial Gas Tax	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723	1,042,723
	Proposed	Transfer to Operating 3140 Transit Revenue	(893,211)	(893,211)	(893,211)	(893,211)	(893,211)	(893,211)	(893,211)	(893,211)	(893,211)	(893,211)
		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)
	Proposed	Transit Fleet Upgrades - Zero Emissions	(595,000)									
		Transit Maintenance Equipment Upgrades & Replacements									(250,000)	
6020 Provincial Gas Tax Total			22,261	51,773	81,285	110,797	140,309	169,821	199,333	228,845	8,357	37,869

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6025 Canada Community Building Fund	Opening Balance	Opening Balance	1,439,336	498,884	58,432	212,362	366,293	135,630	204,967	274,304	343,641	412,978
	Projected Revenue	Canada Community Building Fund	2,359,548	2,359,548	2,453,930	2,453,930	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337	2,369,337
	Proposed	Fire Station 5 - Architectural Concept Design and Construction	(1,000,000)	(500,000)								
		Playground Equipment					(300,000)					(300,000)
		Shoreline Protection	(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)	(2,300,000)
6025 Canada Community Building Fund Total			498,884	58,432	212,362	366,293	135,630	204,967	274,304	343,641	412,978	182,315
6035 Building Permit Revenue	Opening Balance	Opening Balance	1,593,051	1,092,337	581,609	60,666	0	0	0	0	0	0
	Proposed	Transfer to Operating 5020 Building	(500,714)	(510,728)	(520,943)	(60,666)	0	0	0	0	0	0
6035 Building Permit Revenue Total			1,092,337	581,609	60,666	0	0	0	0	0	0	0
6040 Federal Harbour Reserve Fund	Opening Balance	Opening Balance	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	Proposed	Transfer to Operating 2066 Sarnia Harbour	0									
6040 Federal Harbour Reserve Fund Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
6045 OCIF	Opening Balance	Opening Balance	3,290,475	257,271	473,667	590,063	606,459	522,855	339,251	155,647	72,043	38,439
	Projected Revenue	OCIF Funding	6,236,396	6,236,396	6,236,396	6,236,396	6,236,396	6,236,396	6,236,396	6,236,396	6,236,396	6,236,396
	Proposed	Bridges & Culverts		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)			(1,500,000)
		Flood Mitigation - Forcemains	(790,000)									
		Road Rehabilitation	(3,920,000)	(3,920,000)	(3,920,000)	(3,920,000)	(3,920,000)	(3,920,000)	(3,920,000)	(3,920,000)	(3,920,000)	(3,920,000)
		Sewer/Water/Road Reconstruction	(2,909,600)	(600,000)	(700,000)	(800,000)	(900,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(800,000)
		Wastewater Pump - Lift Station Improvements	(1,500,000)							(1,400,000)	(1,350,000)	
		Watermain/Forcemain Replacement - Michigan Avenue	(150,000)									
6045 OCIF Total			257,271	473,667	590,063	606,459	522,855	339,251	155,647	72,043	38,439	54,835
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141
6050 Ontario Municipal Commuter Cycling Total			34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141	34,141

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
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 - Fleet Expansion & Replacement - Conventional Bus	1,466,600	1,393,384								
		Transit Facility Renovations (ICIP Grant) - SAR11	208,325	389,984								
		Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)			23,149							
		Vidal Street Watermain (ICIP Grant - Federal)	800,000	1,310,000								
		Vidal Street Watermain (ICIP Grant - Provincial)	666,600	1,091,558								
	Proposed	Fleet Expansion & Replacement (ICIP Grant) - Federal	(800,000)	(760,062)								
		Fleet Expansion & Replacement (ICIP Grant) - Provincial	(666,600)	(633,322)								
		ICIP Grant - Transit Facility Renovations - SAR11 - Federal	(125,000)	(234,000)								
		ICIP Grant - Transit Facility Renovations - SAR11 - Provincial	(83,325)	(155,984)								
		Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)			(23,149)							
		Vidal Street Watermain (ICIP Grant - Federal)	(800,000)	(1,310,000)								
		Vidal Street Watermain (ICIP Grant - Provincial)	(666,600)	(1,091,558)								
6055 ICIP - Investing in Canada Infrastructure Program Total			0	0	0	0	0	0	0	0	0	0
6060 Disaster Mitigation Fund	Opening Balance	Opening Balance	0	0	0	0	0	0	0	0	0	0
	Projected Revenue	Disaster Mitigation Funding - Sewer Separation	2,665,705	2,038,750	2,157,750	1,802,500	1,680,000	3,325,000	3,325,000	3,500,000	3,500,000	
	Proposed	Combined Sewer Separation	(2,665,705)	(2,038,750)	(2,157,750)	(1,802,500)	(1,680,000)	(3,325,000)	(3,325,000)	(3,500,000)	(3,500,000)	
6060 Disaster Mitigation Fund Total			0	0	0	0	0	0	0	0	0	0

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6065 Other Senior Government Grants	Opening Balance	Opening Balance	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193
	Projected Revenue	Transit Facility Renovations - RTSF	500,000									
		Transit Fleet Upgrades - Zero Emissions - RTSF	2,380,000									
		Wellington Street Water/Sanitary/Storm Sewer Extension - Housing Enabling	183,500	7,752,875								
	Proposed	Transit Facility Renovations	(500,000)									
		Transit Fleet Upgrades - Zero Emissions	(2,380,000)									
		Wellington Street Water/Sanitary/Storm Sewer Extension	(183,500)	(7,752,875)								
6065 Other Senior Government Grants Total			11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193
6070 Ontario Building Faster Fund	Opening Balance	Opening Balance	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0
6070 Ontario Building Faster Fund Total			0	0	0	0	0	0	0	0	0	0
6220 WSIB Self Insurance	Opening Balance	Opening Balance	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691
	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			4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691	4,279,691
6225 Self-Insurance Reserve	Opening Balance	Opening Balance	3,678,025	3,917,755	4,107,485	4,297,215	4,486,945	4,676,675	4,866,405	5,056,135	5,245,865	5,435,595
	Projected Revenue	Transfer from Operating - Booking Insurance	50,000									
		Transfer from Operating 2490 Corporate Municipal	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593	486,593
		Transfer from Operating 3100 Transit Transportation	198,799	198,799	198,799	198,799	198,799	198,799	198,799	198,799	198,799	198,799
		Transfer from Operating 3510 Sewer Admin	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142
		Transfer from Operating 3705 Water Distribution	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196	8,196
	Proposed	Self Insurance Claims Payments	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)
6225 Self-Insurance Reserve Total			3,917,755	4,107,485	4,297,215	4,486,945	4,676,675	4,866,405	5,056,135	5,245,865	5,435,595	5,625,325
6230 Façade Improvement Loan	Opening Balance	Opening Balance	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296
			29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296
6230 Façade Improvement Loan Total			29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296	29,296

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6235 YMCA Reserve	Opening Balance	Opening Balance	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
	Projected Revenue	Investment Interest	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
	Proposed	YMCA Payments	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
6235 YMCA Reserve Total			600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
6240 Strangway Centre Endowment	Opening Balance	Opening Balance	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	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686
6250 Elm-High-Ex-Wood Park Total			5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686	5,686
6265 Airport	Opening Balance	Opening Balance	35,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945
	Proposed	Airport Hangar - Insurance & Utilities	(13,000)									
6265 Airport Total			22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945	22,945
6270 Legacy Fund	Opening Balance	Opening Balance	48,699	46,299	43,899	41,499	39,099	36,699	34,299	31,899	29,499	27,099
	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			46,299	43,899	41,499	39,099	36,699	34,299	31,899	29,499	27,099	24,699
6300 Business Park	Opening Balance	Opening Balance	396,891	375,324	363,757	352,191	340,624	329,057	317,491	305,924	294,357	282,791
	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	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
6300 Business Park Total			375,324	363,757	352,191	340,624	329,057	317,491	305,924	294,357	282,791	271,224
6305 Perch Creek Harbour	Opening Balance	Opening Balance	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880
6305 Perch Creek Harbour Total			155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880	155,880

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6340 Bluewater Gymnastics	Opening Balance	Opening Balance	227,826	323,244	418,663	514,082	609,500	704,919	800,337	895,756	991,175	1,086,593
	Projected Revenue	Lease Revenue	95,419	95,419	95,419	95,419	95,419	95,419	95,419	95,419	95,419	95,419
6340 Bluewater Gymnastics Total			323,244	418,663	514,082	609,500	704,919	800,337	895,756	991,175	1,086,593	1,182,012
6350 Development Contingency	Opening Balance	Opening Balance	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147
	6350 Development Contingency Total		47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147	47,147
6365 Sarnia Harbour	Opening Balance	Opening Balance	3,794,732	4,176,857	4,440,585	4,709,588	4,983,971	5,263,841	5,549,309	5,840,486	6,137,487	6,440,427
	Projected Revenue	Transfer from Operating 2065 Sidney Smith & Mission Park Docks	258,557	263,728	269,003	274,383	279,870	285,468	291,177	297,001	302,941	309,000
		Transfer from Operating 2066 Sarnia Harbour	123,568									
6365 Sarnia Harbour Total			4,176,857	4,440,585	4,709,588	4,983,971	5,263,841	5,549,309	5,840,486	6,137,487	6,440,427	6,749,427
6370 Canatara Park Projects	Opening Balance	Opening Balance	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093
6370 Canatara Park Projects Total			126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093	126,093
6375 Airport Operator	Opening Balance	Opening Balance	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472
	Projected Revenue	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support	400,000									
	Proposed	Airport Operator Liquidity Support	(400,000)									
6375 Airport Operator Total			397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472	397,472
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance	401,540	357,290	453,040	548,790	644,540	740,290	836,040	931,790	1,027,540	1,123,290
	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	Mitton Village CIP	(75,000)									
		Mitton Village Corridor & Parkette Enhancements	(40,000)									
		Mitton Village Hanging Baskets	(10,000)									
		Mitton Village Tree Giveaway	(15,000)									
		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			357,290	453,040	548,790	644,540	740,290	836,040	931,790	1,027,540	1,123,290	1,219,040

2025 APPROVED 10-YEAR RESERVES PLAN													
Reserve	Type		Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6390 Police Services Board Discretionary Fund	Opening Balance	Opening Balance		279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031
	6390 Police Services Board Discretionary Fund Total			279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031	279,031
6400 Election Expenses	Opening Balance	Opening Balance		302,340	453,510	0	151,170	302,340	453,510	0	151,170	302,340	453,510
	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)				(604,680)
6400 Election Expenses Total				453,510	0	151,170	302,340	453,510	0	151,170	302,340	453,510	0
6450 Water Rates Stabilization	Opening Balance	Opening Balance		2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084
6450 Water Rates Stabilization Total				2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084	2,382,084
6470 Care-A-Van - Vehicle	Opening Balance	Opening Balance		98,773	116,479	134,185	151,892	169,598	187,304	205,011	222,717	240,423	258,129
	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				116,479	134,185	151,892	169,598	187,304	205,011	222,717	240,423	258,129	275,836
6515 Police Building	Opening Balance	Opening Balance		249,000	299,000	549,000	799,000	1,049,000	1,299,000	1,549,000	1,899,000	2,249,000	2,499,000
	Projected Revenue	Transfer from Operating 2625 Police - Station		500,000	700,000	700,000	700,000	700,000	700,000	800,000	800,000	800,000	800,000
	Proposed	Facility Repairs/Upgrades		(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(500,000)	(400,000)
		Furnishings		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
6515 Police Building Total				299,000	549,000	799,000	1,049,000	1,299,000	1,549,000	1,899,000	2,249,000	2,499,000	2,849,000
6520 911 Equipment	Opening Balance	Opening Balance		99,400	37,100	174,800	312,500	400,200	702,900	755,600	658,300	1,161,000	1,663,700
	Projected Revenue	Lease Revenue		2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
	Projected Revenue	Transfer from Operating 2610 Police - Communications		400,000	500,000	500,000	600,000	600,000	700,000	700,000	800,000	800,000	1,000,000
	Proposed	911 Equipment		(300,000)	(300,000)	(300,000)	(450,000)	(300,000)	(300,000)	(450,000)	(300,000)	(300,000)	(450,000)
		Radio Communications		(165,000)	(65,000)	(65,000)	(65,000)		(350,000)	(350,000)			(2,240,000)
6520 911 Equipment Total				37,100	174,800	312,500	400,200	702,900	755,600	658,300	1,161,000	1,663,700	(23,600)

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6525 Works Equipment	Opening Balance	Opening Balance	1,327,671	803,498	678,685	727,707	960,537	1,387,673	2,020,162	2,869,633	3,948,323	5,269,106
	Proposed	Transfer to Operating 3005 PW Admin	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
		Transfer to Operating 3015 Work Centre	(517,395)	(527,743)	(538,298)	(549,064)	(560,045)	(571,246)	(582,671)	(594,324)	(606,211)	(618,335)
		Transfer to Operating 3020 Equipment Maintenance	(1,576,571)	(1,608,102)	(1,640,264)	(1,673,070)	(1,706,531)	(1,740,662)	(1,775,475)	(1,810,985)	(1,847,204)	(1,884,148)
	Proposed	Equipment (Fleet) Replacement	(2,455,000)	(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)
	Projected Revenue	Transfer from Operating 2022 IT - Vehicle Contribution	10,290	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	38,010	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	23,310	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	397,123	416,979	437,828	459,720	482,705	506,841	532,183	558,792	586,732	616,068
		Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution	130,095	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	382,935	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	467,775	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	124,215	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	9,030	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	16,922	17,768	18,657	19,589	20,569	21,597	22,677	23,811	25,002	26,252
		Transfer from Operating 3036 Engineering Construction - Vehicle Contribution	47,250	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	9,030	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	406,579	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	107,293	112,658	118,291	124,205	130,415	136,936	143,783	150,972	158,521	166,447
		Transfer from Operating 3505 WPCC - Vehicle Contribution	45,410	47,681	50,065	52,568	55,196	57,956	60,854	63,896	67,091	70,446
		Transfer from Operating 3506 BG Lagoons - Vehicle Contribution	11,464	12,037	12,639	13,271	13,935	14,631	15,363	16,131	16,938	17,784
		Transfer from Operating 3507 Bio-Solids - Vehicle Contribution	29,940	31,437	33,009	34,659	36,392	38,212	40,122	42,129	44,235	46,447
		Transfer from Operating 3705 Water Distribution - Vehicle Contribution	361,057	379,110	398,065	417,969	438,867	460,810	483,851	508,043	533,446	560,118
		Transfer from Operating 3706 Lead Reduction - Vehicle Contribution	10,017	10,518	11,044	11,596	12,176	12,785	13,424	14,095	14,800	15,540

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6525 Works Equipment	Projected Revenue	Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution	37,065	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	78,750	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	731,220	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	3,885	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	11,550	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	398,580	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	34,125	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	43,050	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	76,020	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	26,823	28,164	29,572	31,051	32,604	34,234	35,945	37,743	39,630	41,611
		Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution	55,980	58,779	61,718	64,804	68,044	71,446	75,019	78,769	82,708	86,843
6525 Works Equipment Total			803,498	678,685	727,707	960,537	1,387,673	2,020,162	2,869,633	3,948,323	5,269,106	6,845,530
6565 Police Operating Contingency	Opening Balance	Opening Balance	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800
6565 Police Operating Contingency Total			508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800	508,800
6580 Tax Stabilization	Opening Balance	Opening Balance	1,293,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219
	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			693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219	693,219

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6581 Operating Contingency	Opening Balance	Opening Balance	3,333,474	2,828,374	3,078,374	3,328,374	3,578,374	3,828,374	4,078,374	4,328,374	4,578,374	4,828,374
	Projected Revenue	Transfer from Operating 1200 Ontario Grants Unconditional - OMPF	244,900									
		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	(359,333)									
		Transfer to Operating 2625 Police Station	(640,667)									
6581 Operating Contingency Total			2,828,374	3,078,374	3,328,374	3,578,374	3,828,374	4,078,374	4,328,374	4,578,374	4,828,374	5,078,374
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058
	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			455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058	455,058
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815
6590 Sewer Rates Stabilization Total			935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815	935,815
6595 Police Equipment	Opening Balance	Opening Balance	(500,000)	(490,000)	(281,000)	668,000	1,825,000	1,595,000	2,740,000	4,180,000	5,265,000	6,402,000
	Projected Revenue	Other Revenues	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	Projected Revenue	Transfer from Operating 2625 Police - Station	1,715,000	2,000,000	2,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
	Proposed	Defensive Equipment	(20,000)		(100,000)		(75,000)	(100,000)	(125,000)	(200,000)		(75,000)
		Police Technology	(175,000)	(211,000)	(131,000)	(83,000)	(75,000)	(195,000)	(175,000)	(75,000)	(103,000)	(75,000)
		Systems & Software	(550,000)	(620,000)	(360,000)	(800,000)	(2,120,000)	(600,000)	(300,000)	(680,000)	(800,000)	(800,000)
	Proposed	Vehicles	(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)
6595 Police Equipment Total			(490,000)	(281,000)	668,000	1,825,000	1,595,000	2,740,000	4,180,000	5,265,000	6,402,000	7,492,000

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance	860,859	307,267	(2,530,882)	(5,611,250)	(7,564,767)	(9,268,284)	(11,621,801)	779,436	(207,493)	(1,961,010)
	Projected Revenue	Retired Debt	212,195	212,195	212,195	212,195	212,195	212,195	212,195	198,783	212,195	212,195
	Projected Revenue	Transfer from Operating 1055 Taxation - Transit Area - Asset Management	166,483	166,483	166,483	166,483	166,483	166,483	166,483	1,366,483	166,483	166,483
		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
		Transfer from Operating 3125 Transit Admin	87,805	87,805	87,805	87,805	87,805	87,805	87,805	87,805	87,805	87,805
		Transfer from Operating 3170 Care-A-Van	40,000	40,000	40,000	40,000	40,000	40,000	40,000	20,000	40,000	40,000
	Proposed	Fleet Expansion & Replacement	(533,400)	(706,616)	(2,100,000)	(1,400,000)	(1,400,000)	(2,800,000)	(1,600,000)	(1,600,000)	(2,200,000)	(2,000,000)
		ICIP Grant - Transit Facility Renovations - SAR11	(41,675)	(78,016)								
		Transit Bus Stop Improvements	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
		Transit Facility Renovations	(425,000)	(2,500,000)	(1,000,000)	(1,000,000)	(750,000)			(1,000,000)		(2,000,000)
		Transit Maintenance Equipment Upgrades & Replacements			(426,851)				(500,000)			
6614 Capital Infrastructure - Transit Total			307,267	(2,530,882)	(5,611,250)	(7,564,767)	(9,268,284)	(11,621,801)	(13,275,318)	(207,493)	(1,961,010)	(5,514,527)
6615 Capital Infrastructure	Opening Balance	Opening Balance	9,039,483	1,663,588	(199,271)	(1,985,404)	(3,941,042)	(3,831,846)	(4,912,409)	(5,391,305)	(5,617,084)	(6,059,529)
	Proposed	Airport Operator Liquidity Support - transfer to 6375	(400,000)									
		Bright's Grove Library - Transfer to 6665	(2,000,000)									
	Projected Revenue	Retired Debt	1,100,000	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
	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
		Sting Surcharge Revenue	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Projected Revenue	Transfer from Operating 1200 Ontario Grants Unconditional - OMPF	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133	256,133
		Transfer from Operating 1350 Other Revenue - Interest Allocation	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
		Transfer from Operating 2490 Corp Municipal	1,914,775	1,914,775	1,914,775	1,914,775	1,914,775	1,914,775	1,914,775	1,914,775	1,914,775	1,914,775
		Transfer from Operating 2490 Corp Municipal - Asset Management	2,571,504	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 3510 Sewer Admin	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345	90,345
		Transfer from Operating 3705 Water Distribution	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595	57,595
	Proposed	Baxter Park Court Enhancements	(45,000)									
		Blackwell Diamond Backstop Replacements	(65,000)									
		Economic Development Master Plan	(100,000)									
		Flagpole Replacement	(50,000)									
		Hoses & Nozzles	(105,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
		Marine 1 Floating Dock	(25,000)									

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6615 Capital Infrastructure	Proposed	Active Transportation Masterplan Projects	(675,000)	(700,000)	(700,000)	(800,000)	(800,000)	(800,000)	(900,000)	(900,000)	(900,000)	(900,000)
		Bridges & Culverts								(1,500,000)	(1,500,000)	
		Building Improvements		(250,000)	(75,000)	(100,000)	(200,000)	(200,000)	(250,000)	(250,000)	(250,000)	(250,000)
		Bunker Gear	(215,000)	(220,000)	(229,000)	(238,000)	(247,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
		Clearwater Arena Improvements	(1,800,000)	(3,000,000)	(2,700,000)	(2,700,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
		Combined Sewer Separation	(587,197)	(449,092)	(475,306)	(1,169,500)	(1,324,000)	(732,425)	(732,425)	(770,974)	(770,974)	(3,333,333)
		Compost Site Improvements	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)				(250,000)	
		Fire Station 1 - Roof Replacement								(175,000)		
		Fire Station 4 - Air Compressor									(175,000)	
		Fire Truck Replacement		(1,800,000)	(2,500,000)	(1,800,000)		(1,800,000)	(1,800,000)			
		Fire Truck Replacement - Pumper Tanker 4	(550,000)									
		Flood Mitigation - Forcemains		(102,295)	(108,689)							
		Former Michigan Ave Landfill Remediation	(300,000)	(300,000)	(75,000)	(75,000)	(75,000)		(75,000)			
		Germain Park	(35,000)	(265,000)	(500,000)	(500,000)						
		Gladwish Drive Extension	(479,050)									
		Norm Perry Park	(300,000)									
		PASA Improvements	(3,500,000)	(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)
		Pat Stapleton Arena			(1,500,000)	(1,000,000)	(1,500,000)	(1,500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
		Playground Equipment	(300,000)	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	
		Police Facility Replacement	(500,000)									
		Public Works Facilities		(708,333)	(550,000)	(700,000)	(666,666)	(550,000)	(258,333)	(116,667)	(133,333)	(166,667)
		Road Rehabilitation	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
		Shoreline Protection		(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)
		Sports Field Equipment	(350,000)									
		Streetlight Replacement	(100,000)	(150,000)	(150,000)	(200,000)	(200,000)	(250,000)	(250,000)	(250,000)	(300,000)	(300,000)
		Tecumseh Park/Cox Youth Centre Improvements	(300,000)	(500,000)								
		Traffic Signals	(200,000)	(350,000)	(350,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
		Training & Storage Facility		(825,000)								
	Proposed	Equipment (Fleet) Replacement - Fire	(190,000)	(90,000)	(70,000)	(170,000)	(125,000)	(195,000)	(160,000)	(210,000)	(110,000)	(85,000)
6615 Capital Infrastructure Total			1,663,588	(199,271)	(1,985,404)	(3,941,042)	(3,831,846)	(4,912,409)	(5,391,305)	(5,617,084)	(6,059,529)	(6,847,667)

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	3,357,706	3,736,526	3,204,396	5,385,085	8,833,112	12,330,598	17,222,844	4,942,152	12,286,357	20,627,189
	Projected Revenue	Retired Debt	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511	2,659,511
	Projected Revenue	Transfer from Operating 3500 Sanitary Sewer Maintenance	8,822,949	9,264,096	9,727,301	10,213,666	10,724,350	11,260,567	11,823,595	12,414,775	13,035,514	13,687,290
		Transfer from Operating 3600 Storm Sewer Maintenance	249,519	261,995	275,095	288,849	303,292	318,456	334,379	351,098	368,653	387,086
	Proposed	Bright's Grove Sewage Treatment Facility		(2,000,000)					(400,000)			
		Combined Sewer Separation	(2,181,699)	(1,668,579)	(1,765,972)	(2,339,000)	(2,648,000)	(2,721,288)	(2,721,287)	(2,864,513)	(1,273,117)	(3,333,333)
		Flood Mitigation - Forcemains	(4,340,000)	(1,190,820)	(1,265,246)							
		Gladwish Drive Extension	(165,880)									
		Mobile Crane Replacement	(330,000)									
		Public Works Facilities		(708,333)	(550,000)	(700,000)	(666,666)	(550,000)	(258,333)	(116,667)	(133,333)	(166,667)
		Sewer/Water/Road Reconstruction	(1,001,080)	(1,200,000)	(1,400,000)	(1,600,000)	(1,800,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,100,000)
		St Andrews Treatment Plant Process Improvements - TBD	(500,000)		(2,850,000)	(4,050,000)	(2,850,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
		Stormwater Management Facilities	(75,000)	(500,000)	(500,000)	(75,000)	(75,000)	(75,000)	(75,000)	(500,000)	(75,000)	(75,000)
		Wastewater Pump - Lift Station Improvements		(950,000)	(2,150,000)	(950,000)	(2,150,000)	(2,000,000)	(2,000,000)	(600,000)	(650,000)	(2,500,000)
		Watermain/Forcemain Replacement - Michigan Avenue	(2,759,500)									
WPCC St. Andrews Street - Admin Building Upgrades				(4,500,000)								
6616 Capital Infrastructure - Sewer Total			3,736,526	3,204,396	5,385,085	8,833,112	12,330,598	17,222,844	22,585,710	12,286,357	22,218,585	27,186,076
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	3,680,756	4,030,914	5,569,706	5,146,001	4,463,750	3,161,170	2,075,074	1,672,403	1,179,521	1,101,888
	Projected Revenue	Transfer from Operating 3705 Water Distribution	6,139,077	6,446,031	6,768,332	7,106,749	7,462,086	7,835,191	8,226,950	8,638,298	9,070,213	9,523,723
	Proposed	Combined Sewer Separation	(2,181,699)	(1,668,579)	(1,765,972)	(2,339,000)	(2,648,000)	(2,721,287)	(2,721,288)	(2,864,513)	(4,455,909)	(3,333,334)
		Flood Mitigation - Forcemains	(970,000)	(306,885)	(326,065)							
		Public Works Facilities		(708,333)	(550,000)	(700,000)	(666,666)	(550,000)	(258,333)	(116,667)	(133,333)	(166,667)
		Sewer/Water/Road Reconstruction	(863,320)	(1,200,000)	(1,400,000)	(1,600,000)	(1,800,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,100,000)
		Vidal Street Watermain	(533,400)	(873,442)								
		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			(3,000,000)	(3,000,000)	(3,500,000)	(3,500,000)	(3,500,000)	(4,000,000)	(4,000,000)	(4,000,000)
		Watermain/Forcemain Replacement - Michigan Avenue	(1,090,500)									
6617 Capital Infrastructure - Water Total			4,030,914	5,569,706	5,146,001	4,463,750	3,161,170	2,075,074	1,672,403	1,179,521	(489,508)	875,610

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6619 Municipal Drain Rehabilitation	Opening Balance	Opening Balance	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627
	Projected Revenue	Transfer from Operating 3040 Municipal Drains	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Proposed	Annual Drainage Expenditures	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
6619 Municipal Drain Rehabilitation Total			155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627	155,627
6635 Seaway Kiwanis Campus	Opening Balance	Opening Balance	50,914	55,914	60,914	65,914	70,914	75,914	80,914	85,914	90,914	95,914
	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			55,914	60,914	65,914	70,914	75,914	80,914	85,914	90,914	95,914	100,914
6650 Suncor Agora Capital	Opening Balance	Opening Balance	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617
6650 Suncor Agora Capital Total			193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617	193,617
6660 Pedestrian Safety	Opening Balance	Opening Balance	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	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
6665 Bright's Grove Library	Opening Balance	Opening Balance	(25,000)	(25,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)
	Projected Revenue	Bright's Grove Library	2,000,000									
	Proposed	Bright's Grove Library	(2,000,000)	(2,060,000)								
6665 Bright's Grove Library Total			(25,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)	(2,085,000)
6670 Ferry Dock Hill	Opening Balance	Opening Balance	0	0	0	0	0	0	0	0	0	0
6670 Ferry Dock Hill Total			0	0	0	0	0	0	0	0	0	0
6675 OLG Contribution Reserve	Opening Balance	Opening Balance	0	0	400,000	800,000	1,200,000	1,600,000	2,000,000	2,400,000	2,800,000	3,200,000
	Projected Revenue	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
	Proposed	Germain Park	(400,000)									
6675 OLG Contribution Reserve Total			0	400,000	800,000	1,200,000	1,600,000	2,000,000	2,400,000	2,800,000	3,200,000	3,600,000

2025 APPROVED 10-YEAR RESERVES PLAN												
Reserve	Type	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
6900 Internal Borrowing Reserve	Opening Balance	Opening Balance	(8,700,136)	(7,324,992)	(5,949,848)	(4,574,704)	(3,199,560)	(1,824,416)	(449,272)	0	0	0
	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				
		Reserve Transfer - From 6015 Development Charges (2021 10 Yr Loan Payback)	449,270	449,270	449,270	449,270	449,270	449,270	449,272			
6900 Internal Borrowing Reserve Total			(7,324,992)	(5,949,848)	(4,574,704)	(3,199,560)	(1,824,416)	(449,272)	0	0	0	0
Grand Total			32,214,572	25,987,073	18,021,985	21,930,499	26,186,843	31,145,944	39,633,127	47,922,382	60,229,095	65,979,547
Unfunded												
Reserve	Type	Description	2,025	2,026	2,027	2,028	2,029	2,030	2,031	2,032	2,033	2,034
9999 Unfunded Projects	Proposed	Asset Management - Facility Improvements	(1,000,000)	(1,030,000)	(1,060,900)	(1,092,727)	(1,125,509)	(1,159,274)	(1,194,052)	(1,229,874)	(1,266,770)	(1,304,773)
		Asset Management - Road Rehabilitation	(1,000,000)	(1,030,000)	(1,060,900)	(1,092,727)	(1,125,509)	(1,159,274)	(1,194,052)	(1,229,874)	(1,266,770)	(1,304,773)
		Asset Management - Watermain, Sanitary and Storm Sewer Replacements	(1,000,000)	(1,030,000)	(1,060,900)	(1,092,727)	(1,125,509)	(1,159,274)	(1,194,052)	(1,229,874)	(1,266,770)	(1,304,773)
		Canatara Park		(2,000,000)	(2,060,000)	(2,121,800)						
		Competitive Market Analysis - Business Parks	(5,250,000)	(6,000,000)								
		Electric Transit Fleet	(1,000,000)	(1,030,000)	(1,060,900)	(1,092,727)	(1,125,509)	(1,159,274)	(1,194,052)	(1,229,874)	(1,266,770)	(1,304,773)
		Fire Station Paving	(570,000)									
		Flood Mitigation	(2,000,000)	(2,060,000)	(2,121,800)	(2,185,454)	(2,251,018)	(2,318,548)	(2,388,105)	(2,459,748)	(2,533,540)	(2,609,546)
		Harbour Project		(5,000,000)	(5,150,000)	(5,304,500)	(5,463,635)	(5,627,544)	(5,796,370)	(5,970,261)	(6,149,369)	(6,333,850)
		Multi Use Recreational Facility	(7,000,000)	(7,210,000)	(7,426,300)	(7,649,089)						
		Norm Perry Park			(2,500,000)	(2,575,000)	(2,652,250)					
		Police Facility Replacement		(15,000,000)	(15,000,000)	(15,000,000)	(15,000,000)					
		Sarnia Chris Hadfield Airport Masterplan Implementation		(473,000)	(1,434,000)	(925,000)	(1,512,000)	(8,946,000)	(1,064,000)	(1,383,000)	(60,002)	(1,297,000)
		Waterfront Masterplan Projects	(6,600,000)	(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			(25,420,000)	(44,863,000)	(42,935,700)	(43,131,751)	(40,322,138)	(25,317,288)	(20,579,984)	(16,208,505)	(16,809,992)	(15,459,490)
Grand Total			(25,420,000)	(44,863,000)	(42,935,700)	(43,131,751)	(40,322,138)	(25,317,288)	(20,579,984)	(16,208,505)	(16,809,992)	(15,459,490)

2025 DEDICATED RESERVE AND RESERVE FUND REVENUE AND EXPENDITURES

#	Reserve	Description	Reserve Revenue	Reserve Expense
evenues 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	2,359,548	
6045	OCIF	OCIF Funding	6,236,396	
6055	ICIP - Investing in Canada Infrastructure Fund	ICIP Funding	3,141,525	
6060	Disaster Mitigation Fund	Disaster Mitigation Funding	2,665,705	
6065	Other Senior Government Grants	RTSF (Rural Transit Solutions Fund)	2,880,000	
6065	Other Senior Government Grants	Housing Enabling Water Systems Fund	183,500	
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	95,419	
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	Fire Marque Cost Recovery Program (est)	5,000	
6635	Seaway Kiwanis Campus	Rental Revenue (est)	5,000	
Total Reserve Revenue:			20,626,949	
xpensitures 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)
6375	Airport Operator	Council Approved - Airport Liquidity Support		(400,000)
6380	Tourism Infrastructure Reserve	Mitton Village Tree Giveaway		(15,000)
6380	Tourism Infrastructure Reserve	Mitton Village CIP		(75,000)
6380	Tourism Infrastructure Reserve	Mitton Village Hanging Baskets		(10,000)
6380	Tourism Infrastructure Reserve	Mitton Village Corridor & Parkette Enhancements		(40,000)
6380	Tourism Infrastructure Reserve	ORMHA Fees		(1,250)
6515	Police Building	Facility Repairs/Upgrades		(400,000)
6515	Police Building	Furnishings		(50,000)
6520	911 Equipment	911 Equipment		(300,000)
6520	911 Equipment	Radio Communications		(165,000)
6525	Works Equipment	Equipment (Fleet) Replacement		(2,455,000)
6580	Tax Stabilization	Tax Appeals		(600,000)
6585	Tax Stabilization - Transit	Tax Appeals		(30,000)
6595	Police Equipment	Equipment (Fleet) Replacement - Police		(1,000,000)
6595	Police Equipment	Defensive Equipment		(20,000)
6595	Police Equipment	Police Technology		(175,000)
6595	Police Equipment	Systems & Softwares		(550,000)
6615	Capital Infrastructure	Hoses & Nozzles		(105,000)
6615	Capital Infrastructure	Marine 1 Floating Dock		(25,000)
6615	Capital Infrastructure	Flagpole Replacement		(50,000)
6615	Capital Infrastructure	Economic Development Master Plan		(100,000)
6615	Capital Infrastructure	Blackwell Diamond Backstop Improvements		(65,000)
6615	Capital Infrastructure	Baxter Park Court Enhancements		(45,000)
6616	Capital Infrastructure - Sewer	Equipment (Fleet) Replacement - Fire		(190,000)
6619	Municipal Drain Rehabilitation	Annual Expenditures		(100,000)
Total Direct from Reserves Revenue and Expense:			20,626,949	(9,467,510)

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

Police direct from reserves as per submission from Director of Police Financial Services on August 16th, 2024 - approved by SPSB on August 27th, 2024

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6005 Parkland Dedication Reserve Fund	Opening Balance	Opening Balance	150,731			150,731
	Capital Projects	Queen Street Playground Equipment			(150,000)	(150,000)
	Developer Levies	Levies - Cash in Lieu of Parkland		20,000		20,000
6005 Parkland Dedication Reserve Fund Total			150,731	20,000	(150,000)	20,731
6015 Development Charges	Opening Balance	Opening Balance	5,817,850			5,817,850
	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	Gladwish Drive Extension			(2,930,070)	(2,930,070)
		Wellington Street Water/Sanitary/Storm Sewer Extension			(66,500)	(66,500)
	Developer Levies	Development Charge Levies		1,700,000		1,700,000
6015 Development Charges Total			5,817,850	1,700,000	(4,371,714)	3,146,136
6020 Provincial Gas Tax	Opening Balance	Opening Balance	587,749			587,749
	Senior Government Grants	Provincial Gas Tax		1,042,723		1,042,723
	Operating Transfer	Transfer to Operating 3140 Transit Revenue			(893,211)	(893,211)
		Transfer to Operating 3195 Care-A-Van Revenue			(120,000)	(120,000)
	Capital Projects	Transit Fleet Upgrades - Zero Emissions			(595,000)	(595,000)
6020 Provincial Gas Tax Total			587,749	1,042,723	(1,608,211)	22,261
6025 Canada Community Building Fund	Opening Balance	Opening Balance	1,439,336			1,439,336
	Senior Government Grants	Canada Community Building Fund		2,359,548		2,359,548
	Capital Projects	Shoreline Protection			(2,300,000)	(2,300,000)
		Fire Station 5 - Architectural Concept Design and Construction			(1,000,000)	(1,000,000)
6025 Canada Community Building Fund Total			1,439,336	2,359,548	(3,300,000)	498,884
6035 Building Permit Revenue	Opening Balance	Opening Balance	1,593,051			1,593,051
	Operating Transfer	Transfer to Operating 5020 Building			(500,714)	(500,714)
6035 Building Permit Revenue Total			1,593,051		(500,714)	1,092,337
6040 Federal Harbour Reserve Fund	Opening Balance	Opening Balance	(0)			(0)
	Operating Transfer	Transfer to Operating 2066 Sarnia Harbour			-	-
6040 Federal Harbour Reserve Fund Total			(0)		-	(0)
6045 OCIF	Opening Balance	Opening Balance	3,290,475			3,290,475
	Senior Government Grants	OCIF Funding		6,236,396		6,236,396
	Capital Projects	Road Rehabilitation			(3,920,000)	(3,920,000)
		Wastewater Pump - Lift Station Improvements			(1,500,000)	(1,500,000)
		Flood Mitigation - Forcemains			(790,000)	(790,000)
		Sewer/Water/Road Reconstruction			(2,909,600)	(2,909,600)
		Watermain/Forcemain Replacement - Michigan Avenue			(150,000)	(150,000)
6045 OCIF Total			3,290,475	6,236,396	(9,269,600)	257,271

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance	34,141			34,141
6050 Ontario Municipal Commuter Cycling Total			34,141			34,141
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	Opening Balance	-			-
	Senior Government Grants	ICIP Grant - Fleet Expansion & Replacement - Conventional Bus		1,466,600		1,466,600
		Vidal Street Watermain (ICIP Grant - Federal)		800,000		800,000
		Vidal Street Watermain (ICIP Grant - Provincial)		666,600		666,600
		Transit Facility Renovations (ICIP Grant) - SAR11		208,325		208,325
	Capital Projects	Vidal Street Watermain (ICIP Grant - Federal)			(800,000)	(800,000)
		Vidal Street Watermain (ICIP Grant - Provincial)			(666,600)	(666,600)
		Fleet Expansion & Replacement (ICIP Grant) - Federal			(800,000)	(800,000)
		Fleet Expansion & Replacement (ICIP Grant) - Provincial			(666,600)	(666,600)
		ICIP Grant - Transit Facility Renovations - SAR11 - Federal			(125,000)	(125,000)
		ICIP Grant - Transit Facility Renovations - SAR11 - Provincial			(83,325)	(83,325)
6055 ICIP - Investing in Canada Infrastructure Program Total			-	3,141,525	(3,141,525)	-
6060 Disaster Mitigation Fund	Opening Balance	Opening Balance	-			-
	Senior Government Grants	Disaster Mitigation Funding - Sewer Separation		2,665,705		2,665,705
	Capital Projects	Combined Sewer Separation			(2,665,705)	(2,665,705)
6060 Disaster Mitigation Fund Total			-	2,665,705	(2,665,705)	-
6065 Other Senior Government Grants	Opening Balance	Opening Balance	11,193			11,193
	Senior Government Grants	Transit Facility Renovations - RTSF		500,000		500,000
		Transit Fleet Upgrades - Zero Emissions - RTSF		2,380,000		2,380,000
		Wellington Street Water/Sanitary/Storm Sewer Extension - Housing Enabling		183,500		183,500
	Capital Projects	Transit Fleet Upgrades - Zero Emissions			(2,380,000)	(2,380,000)
		Transit Facility Renovations			(500,000)	(500,000)
		Wellington Street Water/Sanitary/Storm Sewer Extension			(183,500)	(183,500)
6065 Other Senior Government Grants Total			11,193	3,063,500	(3,063,500)	11,193
6070 Ontario Building Faster Fund	Opening Balance	Opening Balance	-			-
6070 Ontario Building Faster Fund Total			-			-
6220 WSIB Self Insurance	Opening Balance	Opening Balance	4,279,691			4,279,691
	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			4,279,691	1,919,260	(1,919,260)	4,279,691

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6225 Self-Insurance Reserve	Opening Balance	Opening Balance	3,678,025			3,678,025
	Operating Transfer	Transfer from Operating 2490 Corporate Municipal		486,593		486,593
		Transfer from Operating 3100 Transit Transportation		198,799		198,799
		Transfer from Operating 3705 Water Distribution		8,196		8,196
		Transfer from Operating 3510 Sewer Admin		21,142		21,142
		Transfer from Operating - Booking Insurance		50,000		50,000
	Direct from Reserve Expense	Self Insurance Claims Payments			(525,000)	(525,000)
6225 Self-Insurance Reserve Total			3,678,025	764,730	(525,000)	3,917,755
6230 Façade Improvement Loan	Opening Balance	Opening Balance	29,296			29,296
6230 Façade Improvement Loan Total			29,296			29,296
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	5,686			5,686
6250 Elm-High-Ex-Wood Park Total			5,686			5,686
6265 Airport	Opening Balance	Opening Balance	35,945			35,945
	Direct from Reserve Expense	Airport Hangar - Insurance & Utilities			(13,000)	(13,000)
6265 Airport Total			35,945		(13,000)	22,945
6270 Legacy Fund	Opening Balance	Opening Balance	48,699			48,699
	Operating Transfer	Transfer to Operating 4601 Recreation Programs - Kids Funfest			(2,400)	(2,400)
6270 Legacy Fund Total			48,699		(2,400)	46,299
6300 Business Park	Opening Balance	Opening Balance	396,891			396,891
	Other Revenue	Lease Revenue		8,433		8,433
	Direct from Reserve Expense	Lawn Maintenance			(20,000)	(20,000)
		Land Appraisals			(10,000)	(10,000)
6300 Business Park Total			396,891	8,433	(30,000)	375,324
6305 Perch Creek Harbour	Opening Balance	Opening Balance	155,880			155,880
6305 Perch Creek Harbour Total			155,880			155,880
6340 Bluewater Gymnastics	Opening Balance	Opening Balance	227,826			227,826
	Other Revenue	Lease Revenue		95,419		95,419
6340 Bluewater Gymnastics Total			227,826	95,419		323,244
6350 Development Contingency	Opening Balance	Opening Balance	47,147			47,147
6350 Development Contingency Total			47,147			47,147

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6365 Sarnia Harbour	Opening Balance	Opening Balance	3,794,732			3,794,732
	Operating Transfer	Transfer from Operating 2066 Sarnia Harbour		123,568		123,568
		Transfer from Operating 2065 Sidney Smith & Mission Park Docks		258,557		258,557
6365 Sarnia Harbour Total			3,794,732	382,125		4,176,857
6370 Canatara Park Projects	Opening Balance	Opening Balance	126,093			126,093
6370 Canatara Park Projects Total			126,093			126,093
6375 Airport Operator	Opening Balance	Opening Balance	397,472			397,472
	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			397,472	400,000	(400,000)	397,472
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance	401,540			401,540
	Other Revenue	ORMHA - MAT TAX revenue		97,000		97,000
	Direct from Reserve Expense	Ontario Restaurant Hotel and Motel Association			(1,250)	(1,250)
		Mitton Village Tree Giveaway			(15,000)	(15,000)
		Mitton Village CIP			(75,000)	(75,000)
		Mitton Village Corridor & Parkette Enhancements			(40,000)	(40,000)
		Mitton Village Hanging Baskets			(10,000)	(10,000)
6380 Tourism Infrastructure Reserve Fund Total			401,540	97,000	(141,250)	357,290
6390 Police Services Board Discretionary Fund	Opening Balance	Opening Balance	279,031			279,031
6390 Police Services Board Discretionary Fund Total			279,031			279,031
6400 Election Expenses	Opening Balance	Opening Balance	302,340			302,340
	Operating Transfer	Transfer from Operating 2100 Elections		151,170		151,170
6400 Election Expenses Total			302,340	151,170		453,510
6450 Water Rates Stabilization	Opening Balance	Opening Balance	2,382,084			2,382,084
6450 Water Rates Stabilization Total			2,382,084			2,382,084
6470 Care-A-Van - Vehicle	Opening Balance	Opening Balance	98,773			98,773
	Retired Debt	Retired Debt		17,706		17,706
6470 Care-A-Van - Vehicle Total			98,773	17,706		116,479
6515 Police Building	Opening Balance	Opening Balance	249,000			249,000
	Operating Transfer	Transfer from Operating 2625 Police - Station		500,000		500,000
	Direct from Reserve Expense	Furnishings			(50,000)	(50,000)
		Facility Repairs/Upgrades			(400,000)	(400,000)
6515 Police Building Total			249,000	500,000	(450,000)	299,000
6520 911 Equipment	Opening Balance	Opening Balance	99,400			99,400
	Other Revenue	Lease Revenue		2,700		2,700
	Operating Transfer	Transfer from Operating 2610 Police - Communications		400,000		400,000
	Direct from Reserve Expense	911 Equipment			(300,000)	(300,000)
		Radio Communications			(165,000)	(165,000)
6520 911 Equipment Total			99,400	402,700	(465,000)	37,100

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6525 Works Equipment	Opening Balance	Opening Balance	1,327,671			1,327,671
	Operating Transfer	Transfer to Operating 3005 PW Admin			(100,000)	(100,000)
		Transfer to Operating 3015 Work Centre			(517,395)	(517,395)
		Transfer to Operating 3020 Equipment Maintenance			(1,576,571)	(1,576,571)
	Equipment/ Fleet Replacement	Equipment (Fleet) Replacement			(2,455,000)	(2,455,000)
	Operating Transfer - Fleet Contribution	Transfer from Operating 2022 IT - Vehicle Contribution		10,290		10,290
		Transfer from Operating 2052 Property - Vehicle Contribution		38,010		38,010
		Transfer from Operating 3005 PW Admin - Vehicle Contribution		23,310		23,310
		Transfer from Operating 3008 Road Maintenance Rural - Vehicle Contribution		397,123		397,123
		Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution		130,095		130,095
		Transfer from Operating 3010 Street Maintenance Urban - Vehicle Contribution		382,935		382,935
		Transfer from Operating 3011 Street Maintenance Winter - Vehicle Contribution		467,775		467,775
		Transfer from Operating 3015 Work Centre - Vehicle Contribution		124,215		124,215
		Transfer from Operating 3034 Engineering Traffic - Vehicle Contribution		9,030		9,030
		Transfer from Operating 3035 Engineering Development - Vehicle Contribution		16,922		16,922
		Transfer from Operating 3036 Engineering Construction - Vehicle Contribution		47,250		47,250
		Transfer from Operating 3040 Municipal Drains - Vehicle Contribution		9,030		9,030
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Vehicle Contribution		406,579		406,579
		Transfer from Operating 3501 Pump Station Maintenance - Vehicle Contribution		107,293		107,293
		Transfer from Operating 3505 WPCC - Vehicle Contribution		45,410		45,410
		Transfer from Operating 3506 BG Lagoons - Vehicle Contribution		11,464		11,464
		Transfer from Operating 3507 Bio-Solids - Vehicle Contribution		29,940		29,940
		Transfer from Operating 3705 Water Distribution - Vehicle Contribution		361,057		361,057
		Transfer from Operating 3706 Lead Reduction - Vehicle Contribution		10,017		10,017
		Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution		37,065		37,065
		Transfer from Operating 4510 General Park Maintenance - Vehicle Contribution		731,220		731,220
		Transfer from Operating 4511 Sports Field Maintenance - Vehicle Contribution		3,885		3,885
		Transfer from Operating 4515 Greenhouse - Vehicle Contribution		11,550		11,550

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6525 Works Equipment	Transfer - Fleet Contribution	Transfer from Operating 4551 Arboriculture - Vehicle Contribution		398,580		398,580
		Transfer from Operating 4705 Sarnia Arena - Vehicle Contribution		34,125		34,125
		Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution		43,050		43,050
		Transfer from Operating 4710 PASA - Vehicle Contribution		76,020		76,020
		Transfer from Operating 5020 Building Department - Vehicle Contribution		26,823		26,823
		Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution		55,980		55,980
		Transfer from Operating 3885 Compost - Vehicle Contribution		78,750		78,750
6525 Works Equipment Total			1,327,671	4,124,793	(4,648,966)	803,498
6565 Police Operating Contingency	Opening Balance	Opening Balance	508,800			508,800
6565 Police Operating Contingency Total			508,800			508,800
6580 Tax Stabilization	Opening Balance	Opening Balance	1,293,219			1,293,219
	Direct from Reserve Expense	Tax Appeals			(600,000)	(600,000)
6580 Tax Stabilization Total			1,293,219		(600,000)	693,219
6581 Operating Contingency	Opening Balance	Opening Balance	3,333,474			3,333,474
	Operating Transfer	Transfer from Operating 2490 Corp Municipal		250,000		250,000
		Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		244,900		244,900
		Transfer to Operating 2490 Corp Municipal			(359,333)	(359,333)
		Transfer to Operating 2625 Police Station			(640,667)	(640,667)
6581 Operating Contingency Total			3,333,474	494,900	(1,000,000)	2,828,374
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	455,058			455,058
	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			455,058	30,000	(30,000)	455,058
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	935,815			935,815
6590 Sewer Rates Stabilization Total			935,815			935,815
6595 Police Equipment	Opening Balance	Opening Balance	(500,000)			(500,000)
	Other Revenue	Other Revenues		40,000		40,000
	Operating Transfer	Transfer from Operating 2625 Police - Station		1,715,000		1,715,000
	Direct from Reserve Expense	Police Technology			(175,000)	(175,000)
		Systems & Software			(550,000)	(550,000)
		Defensive Equipment			(20,000)	(20,000)
	Equipment/ Fleet Replacement	Vehicles			(1,000,000)	(1,000,000)
6595 Police Equipment Total			(500,000)	1,755,000	(1,745,000)	(490,000)

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance	860,859			860,859
	Retired Debt	Retired Debt		212,195		212,195
	Operating Transfer	Transfer from Operating 3125 Transit Admin		87,805		87,805
		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		40,000		40,000
	Capital Projects	Transit Bus Stop Improvements			(100,000)	(100,000)
		Fleet Expansion & Replacement			(533,400)	(533,400)
		ICIP Grant - Transit Facility Renovations - SAR11			(41,675)	(41,675)
		Transit Facility Renovations			(425,000)	(425,000)
6614 Capital Infrastructure - Transit Total			860,859	546,483	(1,100,075)	307,267
6615 Capital Infrastructure	Opening Balance	Opening Balance	9,039,483			9,039,483
	Other Revenue	Fire Marque Cost Recovery Program		5,000		5,000
		Sting Surcharge Revenue		130,000		130,000
	Reserve Transfer	Airport Operator Liquidity Support - transfer to 6375			(400,000)	(400,000)
		Bright's Grove Library - Transfer to 6665			(2,000,000)	(2,000,000)
	Retired Debt	Retired Debt		1,100,000		1,100,000
	Operating Transfer	Transfer from Operating 1350 Other Revenue - Interest Allocation		-		-
		Transfer from Operating 2490 Corp Municipal		1,914,775		1,914,775
		Transfer from Operating 2490 Corp Municipal - Asset Management		2,571,504		2,571,504
		Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		256,133		256,133
		Transfer from Operating 3705 Water Distribution		57,595		57,595
		Transfer from Operating 3510 Sewer Admin		90,345		90,345
	Direct from Reserve Expense	Economic Development Master Plan			(100,000)	(100,000)
		Hoses & Nozzles			(105,000)	(105,000)
		Marine 1 Floating Dock			(25,000)	(25,000)
		Flagpole Replacement			(50,000)	(50,000)
		Blackwell Diamond Backstop Replacements			(65,000)	(65,000)
		Baxter Park Court Enhancements			(45,000)	(45,000)
	Capital Projects	Bunker Gear			(215,000)	(215,000)
		Road Rehabilitation			(80,000)	(80,000)
		Clearwater Arena Improvements			(1,800,000)	(1,800,000)
		PASA Improvements			(3,500,000)	(3,500,000)
		Traffic Signals			(200,000)	(200,000)
		Tecumseh Park/Cox Youth Centre Improvements			(300,000)	(300,000)
		Norm Perry Park			(300,000)	(300,000)
		Germain Park			(35,000)	(35,000)
		Streetlight Replacement			(100,000)	(100,000)
		Playground Equipment			(300,000)	(300,000)
		Fire Truck Replacement - Pumper Tanker 4			(550,000)	(550,000)
		Former Michigan Ave Landfill Remediation			(300,000)	(300,000)
		Combined Sewer Separation			(587,197)	(587,197)
		Gladwish Drive Extension			(479,050)	(479,050)
		Compost Site Improvements			(250,000)	(250,000)
		Police Facility Replacement			(500,000)	(500,000)
		Sports Field Equipment			(350,000)	(350,000)
		Active Transportation Masterplan Projects			(675,000)	(675,000)

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6615 Capital Infrastructure	Equipment/ Fleet Replacement	Equipment (Fleet) Replacement - Fire			(190,000)	(190,000)
6615 Capital Infrastructure Total			9,039,483	6,125,352	(13,501,247)	1,663,588
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	3,357,706			3,357,706
	Retired Debt	Retired Debt		2,659,511		2,659,511
	Operating Transfer	Transfer from Operating 3500 Sanitary Sewer Maintenance		8,822,949		8,822,949
		Transfer from Operating 3600 Storm Sewer Maintenance		249,519		249,519
	Capital Projects	Stormwater Management Facilities			(75,000)	(75,000)
		Flood Mitigation - Forcemains			(4,340,000)	(4,340,000)
		St Andrews Treatment Plant Process Improvements - TBD			(500,000)	(500,000)
		Combined Sewer Separation			(2,181,699)	(2,181,699)
		Gladwish Drive Extension			(165,880)	(165,880)
		Mobile Crane Replacement			(330,000)	(330,000)
		Sewer/Water/Road Reconstruction			(1,001,080)	(1,001,080)
		Watermain/Forcemain Replacement - Michigan Avenue			(2,759,500)	(2,759,500)
6616 Capital Infrastructure - Sewer Total			3,357,706	11,731,979	(11,353,159)	3,736,526
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	3,680,756			3,680,756
	Operating Transfer	Transfer from Operating 3705 Water Distribution		6,139,077		6,139,077
	Capital Projects	Water Meter Replacement Project			(150,000)	(150,000)
		Vidal Street Watermain			(533,400)	(533,400)
		Flood Mitigation - Forcemains			(970,000)	(970,000)
		Combined Sewer Separation			(2,181,699)	(2,181,699)
		Sewer/Water/Road Reconstruction			(863,320)	(863,320)
		Watermain/Forcemain Replacement - Michigan Avenue			(1,090,500)	(1,090,500)
6617 Capital Infrastructure - Water Total			3,680,756	6,139,077	(5,788,919)	4,030,914
6619 Municipal Drain Rehabilitation	Opening Balance	Opening Balance	155,627			155,627
	Operating Transfer	Transfer from Operating 3040 Municipal Drains		100,000		100,000
	Direct from Reserve Expense	Annual Drainage Expenditures			(100,000)	(100,000)
6619 Municipal Drain Rehabilitation Total			155,627	100,000	(100,000)	155,627
6635 Seaway Kiwanis Campus	Opening Balance	Opening Balance	50,914			50,914
	Other Revenue	Rental Revenue		5,000		5,000
6635 Seaway Kiwanis Campus Total			50,914	5,000		55,914
6650 Suncor Agora Capital	Opening Balance	Opening Balance	193,617			193,617
6650 Suncor Agora Capital Total			193,617			193,617
6660 Pedestrian Safety	Opening Balance	Opening Balance	20,000			20,000
6660 Pedestrian Safety Total			20,000			20,000
6665 Bright's Grove Library	Opening Balance	Opening Balance	(25,000)			(25,000)
	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 Total			(25,000)	2,000,000	(2,000,000)	(25,000)
6670 Ferry Dock Hill	Opening Balance	Opening Balance	-			-
6670 Ferry Dock Hill Total			-			-

2025 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6675 OLG Contribution Reserve	Opening Balance	Opening Balance	-			-
	Operating Transfer	Transfer from Operating 1350 Other Revenue - Slot Revenue		400,000		400,000
	Capital Projects	Germain Park			(400,000)	(400,000)
6675 OLG Contribution Reserve Total			-	400,000	(400,000)	-
6900 Internal Borrowing Reserve	Opening Balance	Opening Balance	(8,700,136)			(8,700,136)
	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			(8,700,136)	1,375,144		(7,324,992)
Forecasted Balance December 2025			46,703,148	59,809,669	(74,298,245)	32,214,572

2025 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	1 Progator	633-2002-CS	Replace 1 2002 John Deere ProGator VGOTTURF016687 with the same or an RTV	Comm	Trade in or place on Gov Deals	\$ 35,000	
Replacement	1 Jacobsen	489-2010-CS	Tri King 1900D 670432474	Comm	Trade in or place on Gov Deals	\$ 65,000	
Replacement	1 Vermeer BC1500	531-2009-CS	Vermeer CHIPPER BC1500 20 VIN 1VR2161V291002097	Comm	Trade in or place on Gov Deals	\$ 165,000	
Replacement	1 Toro Sand Pro	705-1994-CS	SAND PRO 500 08881-50438	Comm	Trade in or place on Gov Deals	\$ 65,000	
Replacement	Freightliner	559-2011-CS	Freightliner Bucket Truck Boom TEREX XT55-65 SERIAL 210143030 F/L 60,000KM VIN 1FVACYDT2BDAY7030	Comm	Trade in or place on Gov Deals	\$ 475,000	
Replacement	1 Freightliner Plow	61-2014-PW	International 7500 4X2 Plow Truck 1HTWKAZRX-EJ763613	PW	Trade in or place on Gov Deals	\$ 400,000	
Replacement	1 Freightliner Plow	64-2014-PW	International 7500 4X2 Plow Truck 1HTWKAZR2-EH763614	PW	Trade in or place on Gov Deals	\$ 400,000	
Replacement	1 Freightliner Plow	66-2014-PW	International 7500 4X2 Plow Truck 1HTWKAZR8EJ763612	PW		\$ 400,000	
Replacement	1 Freightliner	70-2014-PW	Freightliner 4700-SB plow Truck with Wing 5KKHAXDV0E9FK2237	PW		\$ 450,000	
Replacement	1 Pick-up Truck	C1	2013 Chevrolet Equinox	FIRE			80,000
Replacement	1 Pick-up Truck	C4	2013 Chevrolet 2500 HD	FIRE			110,000
						\$ 2,455,000	\$ 190,000

***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.