

THE CORPORATION OF THE CITY OF SARNIA



SARNIA
O N T A R I O

2026 PROPOSED BUDGETS

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



2026 PROPOSED BUDGETS (Operating, Water, Sewer, Capital & Reserve)

TABLE OF CONTENTS

BUDGET HIGHLIGHTS - TAB 1

(Pages 4-19)

Organizational Structure	5
Budget at a Glance	6
Budget Building Blocks (Operating, Capital, Reserves)	6
Budget Principles	7
2026 Budget Context and Challenges	7
Departmental Highlights	8
Community Profile	8
What We Do.....	9
Where Does the Money Come From / Go?.....	10
Property Taxation – Where Does It Go?.....	11
2026 Proposed Budgets Expenditures.....	12
Total Amount to be Collected through Taxation and Rates	13
What is the Impact of Assessment Growth to the Tax Rate Increase?	13
Property Tax Comparisons	15
Proposed Increase – Impacts on Tax Bills	17
Asset Management - Capital Budget	18
2026 Proposed Capital Budget	19

PROPOSED OPERATING BUDGET - TABS 2 - 14

(PAGES 20-199)

SUMMARIES - TAB 2

2026 Proposed Operating Budget Summary: Taxation, Rates, Expenditures & Revenues	21
2026 Proposed Operating Budget Summary: By Department	26
Total Full-Time Equivalent (FTE) Staff Summary	29

DETAILS - TABS 3-11

Non-Departmental Revenue - TAB 3	34
Council & Administration - TAB 4	42
Corporate Services - TAB 5	52
Fire Services - TAB 6.....	68
Engineering & Operations - TAB 7	74
Community Services - TAB 8	102
Other - Debt Charges & Unclassified Financial - TAB 9	148
Boards & Commissions - TAB 10	154
Police Services – TAB 11	156

OTHER BUDGETS - DETAILS – TABS 12-14

Transit – TAB 12	166
Sewer (Sanitary & Storm) - TAB 13.....	176
Water - TAB 14	192

PROPOSED CAPITAL BUDGET - TABS 15-16

(PAGES 200-239)

SUMMARIES - TAB 15

2026 Proposed 10-Year Capital Plan201

2026 Proposed 10-Year Capital Plan (Unfunded).....203

2026 Proposed Capital Budget – By Funding Source204

2026 CAPITAL PROJECT REQUESTS (FUNDED) - TAB 16

General Government

 City Administration207

 Community Services (Parks & Recreation, Facilities)209

 Engineering & Operations (Engineering, Public Works, Environmental Services) ..217

 Fire Services223

Transit

 Engineering & Operations (Transit).....227

Water & Sewer

 Engineering & Operations (Engineering, Operation Services, Public Works)230

PROPOSED RESERVE & RESERVE FUND BUDGET - TAB 17

(PAGES 240-290)

Reserve and Reserve Fund Listing (Obligatory, Discretionary, Non-Obligatory)241

2026 Proposed 10-Year Reserves Plan Summary246

2026 Proposed 10-Year Reserves Plan248

2026 Dedicated Reserve and Reserve Fund Revenue and Expenditures.....262

2026 Proposed Reserve and Reserve Fund Budget.....263

2026 Direct from Reserve Requests272

2026 Proposed Equipment Replacement List274

Forecasted Reserve and Reserve Fund Balances - December 31, 2025.....275

2026

Budget Highlights



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Budget Highlights: 2026 Proposed Budget

This section provides a high-level overview of the budget process, aspects of the budget, and the proposed changes for 2026.

Budget at a Glance

- Total Operating Budget: \$195.5 million
- Total Capital Budget: \$59.9 million
- Proposed City Tax Rate Increase: 3.10 per cent
- Assessment Growth Offset: 0.39 per cent
- Average Residential Impact: \$29 per \$100,000 assessment

The 2026 Proposed Budget maintains affordability for residents while continuing to invest in critical infrastructure and community amenities.

Budget Building Blocks

The City of Sarnia's budget defines priorities for services, programs, and infrastructure that support residents, businesses and the community. It consists of three key components:

Operating Budget

Includes all daily activities required to deliver City services, such as maintenance, staffing, utilities, and contracts. Major categories include:

1. *General Levy* - Includes net operating costs of all City departments, excluding Conventional Transit, Water and Sewer.
2. *Police Budget* - Governed by the *Police Services Act*; approved by the Police Services Board and included in the General Levy.
3. *Transit Levy* – Applied to properties within 450m of a bus route to support conventional transit. Specialized transit is funded through the General Tax Levy.
4. *Water Rates* – Fund the operation and maintenance of the City's water distribution system, which delivers water supplied by the Lambton Area Water Supply System (LAWSS).
5. *Sewer Rates* – Fund the operation and maintenance of the sanitary and storm sewer systems, including the treatment plant, and Bright's Grove lagoons. Costs are recovered through a sewer surcharge on water users connected to the system.

Capital Budget

Outlines long-term infrastructure investments and asset rehabilitation. The 10-year Capital Plan includes major projects for roads, watermains, sewers, facilities, parks, shoreline protection, and vehicles.

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 into the future. They play a vital role in stabilizing tax rates by smoothing demand over a longer period, minimizing tax fluctuations. The Reserves Budget outlines expected inflows, including transfers from the operating budget, grants and developer levies. It also details outflows, such as capital projects, vehicle and equipment replacements, and direct from reserves requests, such as studies and masterplans.

Budget Principles

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



Infrastructure
Renewal



Financial
Sustainability



Service
Excellence



Transparency &
Accountability

2026 Budget Context and Challenges

External economic pressures continue to affect service delivery costs and capital costs. Rising fuel prices, construction inflation, and supply chain pressures have increased operational and project costs across all departments. A 3.48 per cent increase in the City's operating expenses is driven by factors outside of the City leadership's control, including inflationary pressures.

The annual budget process is a balancing act, aiming to maintain affordability for residents while ensuring that the City continues to invest in critical infrastructure and amenities, while delivering a high level of service.

Mitigation Measures

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

- \$3 million reduction to Capital Infrastructure Reserve
- \$380,428 transfer from Operating Contingency Reserve
- \$2.5 million transfer from WSIB Self-Insurance Reserve – General
- \$2.1 million transfer from Self-Insurance Reserve
- \$171,000 transfer from Tax Stabilization Reserve
- \$30,000 transfer from the Façade Improvement Loan Reserve
- \$20,000 transfer from the Pedestrian Safety Reserve

These mitigation efforts reduce the potential increase to the City's net operating expenses that will need to be recovered via property taxes from 12.56 per cent to 3.34 per cent.

General Levy Overview

The 2026 Proposed Operating Budget of \$195.5 million represents a 3.34 (3.49 when including transit) per cent increase in the City's net operating expenses to be raised by tax levies. This figure represents an approximate 3.10 per cent tax rate increase to the municipal property tax rate, excluding the portions of property taxes collected on behalf of Lambton County and the Ministry of Education. Based on current estimates, a home assessed at \$100,000 by MPAC would see an increase of approximately \$29 in 2026 (not including the transit levy).

Of the total 3.49 per cent increase to operating expenses:

- 3.35 per cent represents the increased operating costs for police services
- 0.15 per cent is attributed to the increase in transit

Capital Investments

The 2026 Capital Budget proposes \$59.9 million in capital investments, including roads, water infrastructure, and facilities; continuing an aggressive plan for infrastructure renewal, ensuring taxpayer assets continue to serve the community. Total capital investments from 2022 to 2026 amount to \$262 million (not including police), an increase of \$65.5 million, or almost 34 per cent, over the previous five-year (2017-2021) capital investments total.

Major investments include:

- \$3.6 million on City facilities and recreation spaces including arena improvements, playground equipment replacement, and park improvements
- \$4.1 million in road resurfacing
- \$1 million in shoreline protection
- \$11 million for the extension of Wellington Street
- \$2.1 million in transit fleet expansion and replacement
- \$1 million for Fire Station 5 refurbishment and renovations
- \$10.9 million in combined sewer separation to protect the water system against extreme weather events
- \$2 million for flood mitigation
- \$7.8 million in sewer/water/road reconstruction on Copland Road and Kathleen Avenue
- \$4.5 million on St Andrews Street Treatment Plant rehabilitation and process improvements

Departmental Highlights

Police Services

The proposed budget from the Police Services Board represents an 8.41 per cent increase to the Police Services Budget. This amounts to a 3.34 per cent increase to the City's net operating expenses.

Transit

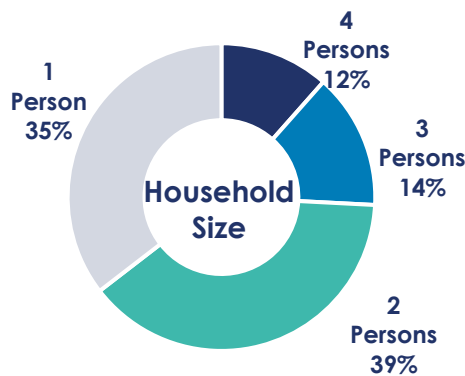
Rates in the Transit Levy area will increase by 6.13 per cent, as the City continues efforts to improve service delivery and maintain its fleet.

Water and Sewer

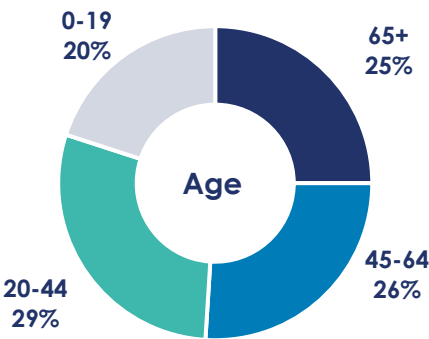
Water and sewer rates will see a combined increase of 4.96 per cent to accommodate increases in the City's share of Lambton Area Water Supply System while still driving capital spending to facilitate flood mitigation and address infrastructure backlogs. Increases will apply to variable water rates and the sewer surcharge, with decreases to some fixed rate classes.

Community Profile

72,047 people call Sarnia home



Source: 2021 Census



Source: 2024 BMA Study

\$110,283 average household income

4.5% water/sewer + property taxes as a per cent of household income
(Survey average 4.9%)

3.4% property taxes as a per cent of household income
(Survey average 3.7%)

Source: 2024 BMA Municipal Study

Sarnia PEOPLE SERVING PEOPLE



FINANCE

18,377 Invoices Processed
6,895 EFT Payments
934 Cheques Issued
\$176.4M AP Disbursements
28,480 Taxable Accounts



PARKS & RECREATION / FACILITIES

9 Community Events - Hosted
81 Community Events - Assisted
14 Hectares of Beach/Waterfront
50 km of Trails and Pathways
1,200 acres of Parkland/Trails Maintained
87 Recreational Programs
2 Community Centres
2 Pool and Splash Pad
18 Courts, 7 Locations
6 Pickleball Courts, 1 Location
3 Arenas, 5 Ice Surfaces
16 Ball Diamonds
1 Cricket Pitch
27 Soccer Fields
2 Football/Rugby Fields
11 Shelters/Pavilions
3 Stages
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
357 km of Sanitary Sewer
333 km of Storm Sewer
49 km of Forcemains
83 Watermain Breaks
68 Service Repairs
6,500 Service Locates
511 Water On / Off
49 Pumping Stations
2 Wastewater Treatment Facilities
8 Stormwater Facilities
2 Storage Buildings

Data Based on 2024 Stats



COMMUNICATIONS

44 Media Releases

Facebook:

- 389.9k Post Reach, ^94.1%
- 45.8k Interactions, ^154%
- 16.8k Followers, ^1.9k
- 361 Posts

Instagram:

- 10.2k Followers, ^363%
- 25.1k Post Reach, ^88%
- 347 Posts

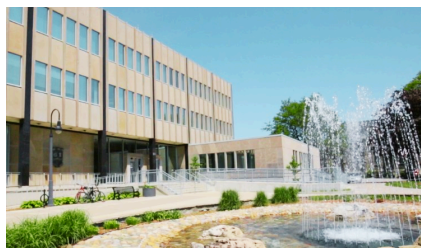
SpeakUpSarnia.ca:

- 62.6k Site Visits
- 1.1k New Registered Participants



PLANNING / BUILDING / BY-LAW ENFORCEMENT

106 Zoning & Compliance Certificates
17 Home Occupations Permits
141 Planning Applications
57 Pre-Application Consultations
429 Building Permits
1,321 Housing Units Approved through Application
1,567 By-Law Complaints
10,998 Parking Violations



CUSTOMER SERVICE

18,000+ Customer Service Calls
1,522 Tax Certificates
3,888 Dog Licenses
474 Business Licenses
129 Lottery Licenses
363 Marriage Licenses
80 Civil Marriage Ceremonies
14,000+ Receipts



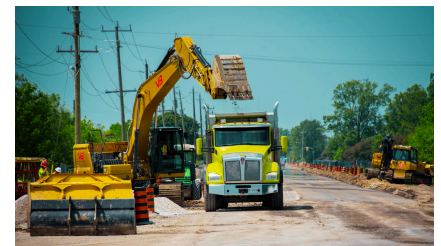
LEGAL SERVICES / PROCUREMENT

71 Documents Registered
242 Property Searches
104 Notaries
\$46.5M Construction Value Awarded
\$8.9M Service Value Awarded
\$12.1M Goods Value Awarded



FIRE & RESCUE SERVICES

221 Code Compliant Fire Prevention Inspections
30 Vulnerable Occupancy Inspections
213 Plan Reviews
40 Site Plan Reviews
31 Fire Investigations
40 Station Tours
50 School Visits
15k Citizen Engagements
1.5M Social Media Impressions
1,034 Fire Responses (fires, alarms, false fire, burning)
283 Rescue Responses
248 Hazard Responses
1,494 Medical Assist Responses
3,478 Total Fire Service Responses



ENGINEERING / PUBLIC WORKS

928 km of Roads
2 Wastewater Treatment Facilities
2 Public Works Centres
32 Bridges / Culverts
102 Traffic Lights
8,213 Street Lights
35,220 Single & Multi-Family Household for Waste Pickup
4,727.73 Tonnes of Compostable Material Collected



TRANSIT

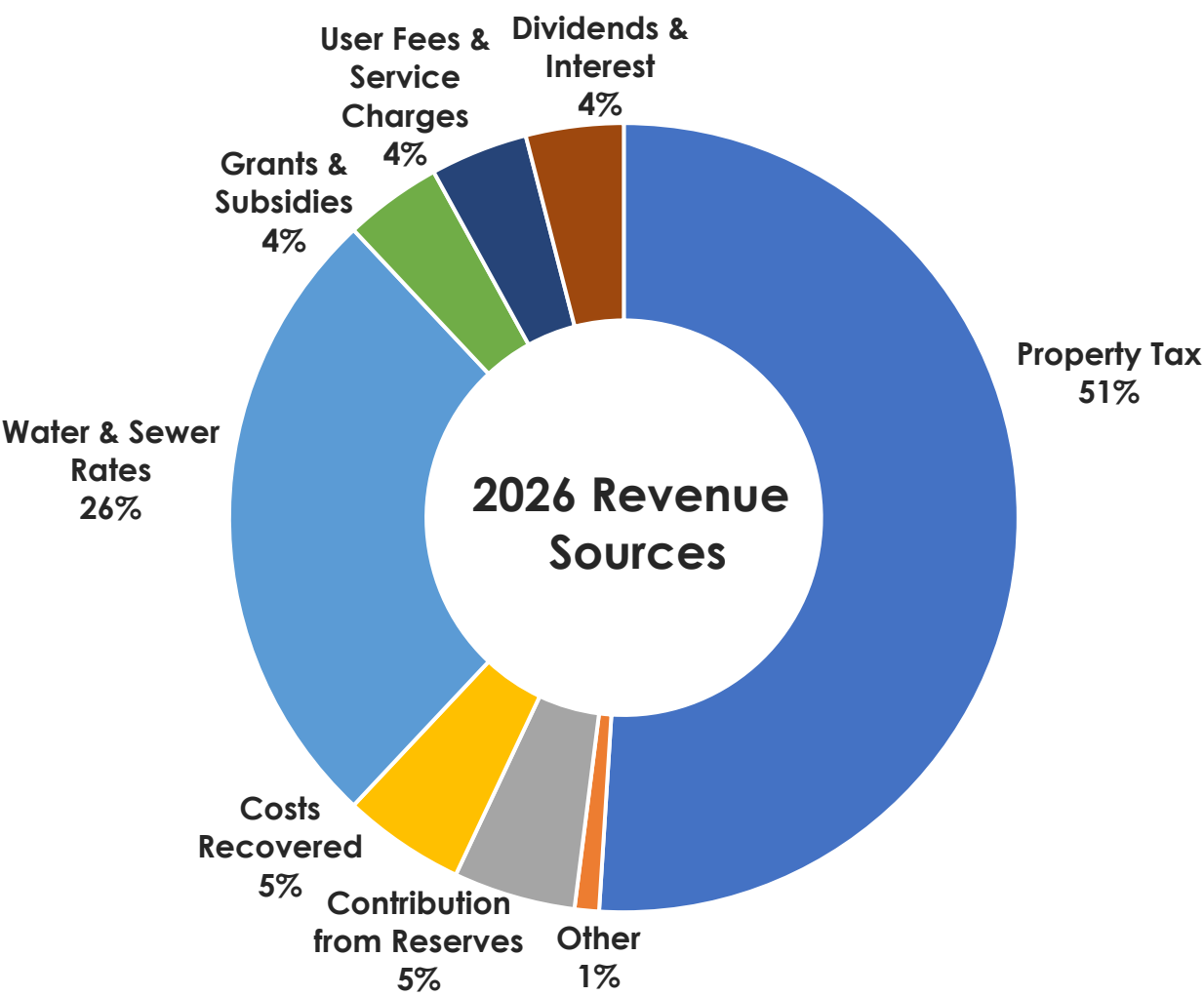
1,667,777 Passengers
25 Conventional Buses
18 Conventional Routes
48 Bus Shelters (44 Solar)
473 Bus Stops
20,563 Care-A-Van Passenger Trips
6 Care-A-Vans
1.41M Conventional Revenue kms
187k Care-A-Van Revenue kms



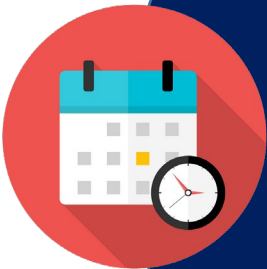
CLERKS

128 MFIPPA Requests
22 Council Meetings

Where Does the Money Come From?



Where Does the City 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.



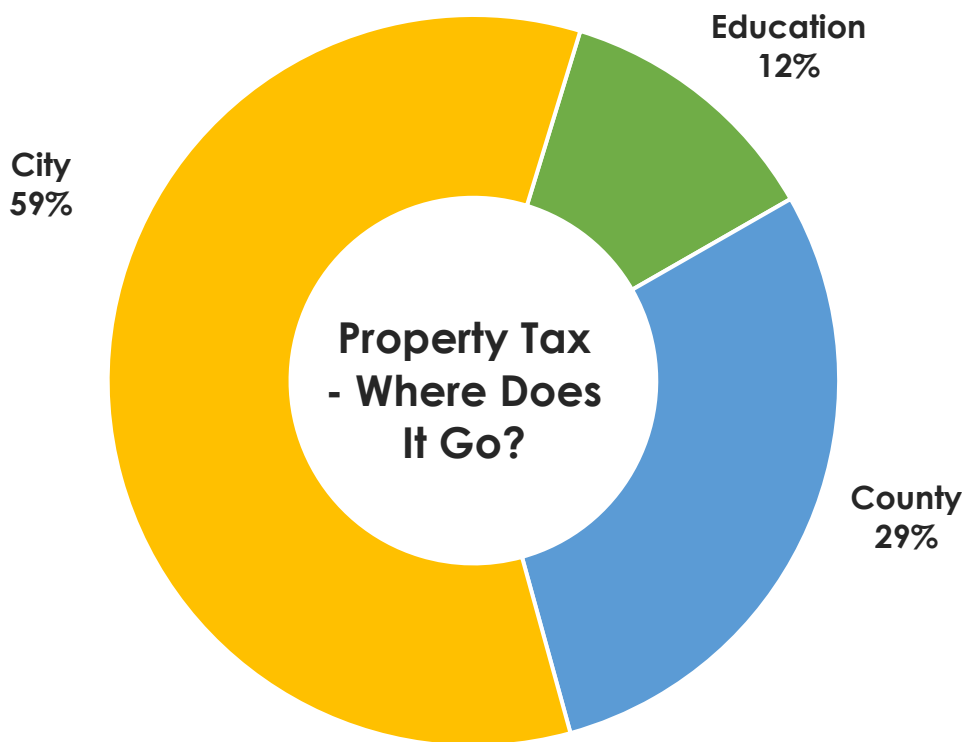
CAPITAL

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
 - Counseil Scholaire Viamonde
 - Counsei Scholaire Catholiques Providence

2026 Proposed Budgets Expenditures

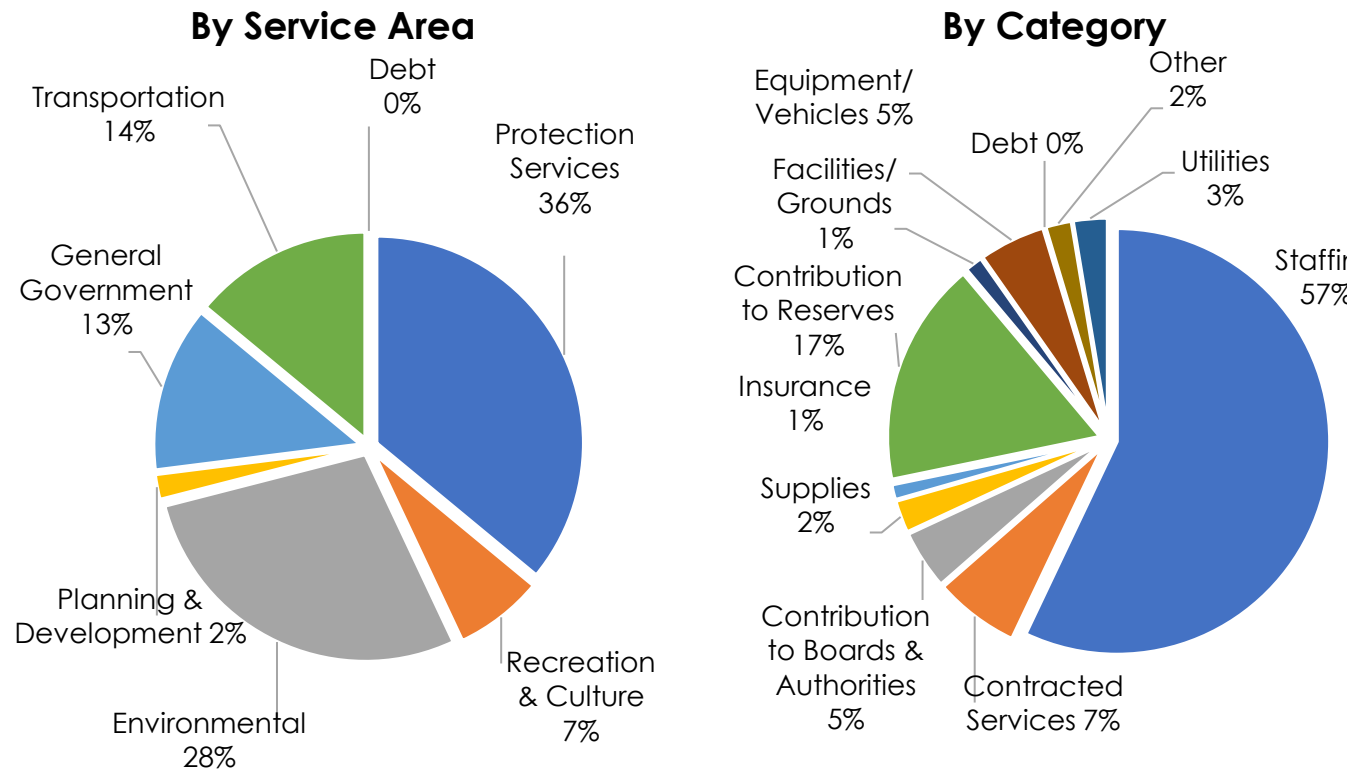
This section examines the City's total expenditures, encompassing all areas where City funds are allocated. Expenditures exceed the amount collected through property taxes, with the gap filled by other projected revenue sources. These include water and sewer charges, investment income, dividends, and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



Budget Expenditures	2025 Approved Expenditures	2026 Proposed Expenditures	Change \$	Change %
General Operating	88,029,604	93,932,021	5,902,417	6.71%
Police Services	39,411,746	42,075,205	2,663,459	6.76%
Transit Area	8,565,434	8,873,157	307,723	3.59%
Water	21,273,200	22,031,105	1,587,485	3.56%
Sewer	26,972,286	28,559,771	1,587,485	5.89%
Total Expenditures	\$184,252,270	\$195,471,259	\$11,218,989	6.09%

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

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



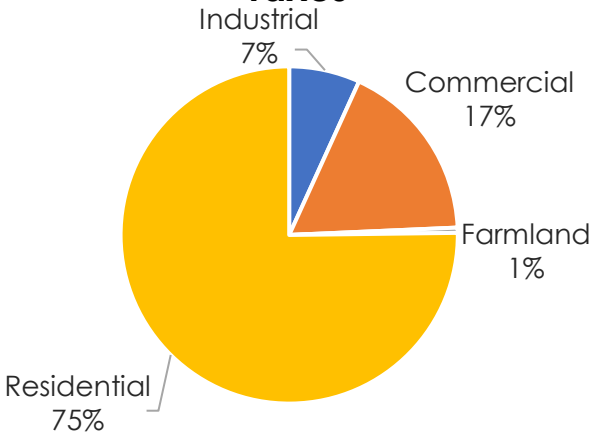
Total Amount to be Collected through Taxation and Rates

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

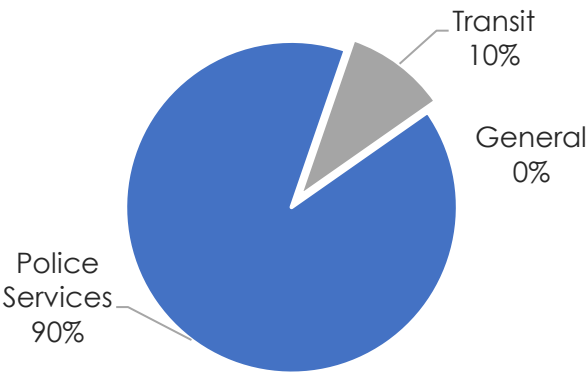
TAXATION	2025 Approved Budget	2026 Proposed Budget	Change \$	Change %
General Operating	54,103,115	54,097,916	(5,199)	(0.01%)
Police Services	35,729,173	38,733,664	3,004,491	8.41%
General Taxation	89,832,288	92,831,580	2,999,292	3.34%
Transit Area	5,314,778	5,640,712	325,934	6.13%
Total Taxation	95,147,778	98,482,292	3,325,226	3.49%
Est. Supplemental Taxes	525,000	525,000	0	0.00%
Total Taxation Revenue	\$95,672,066	\$98,997,292	\$3,325,226	3.48%

RATES	2025 Approved Budget	2026 Proposed Budget	Change \$	Change %
Water	21,203,374	21,976,279	772,905	3.65%
Sewer	26,429,286	28,016,771	1,587,485	6.01%
Total Rates	\$47,632,660	\$49,993,050	\$2,360,390	4.96%

Current City Property Taxes



Proposed Property Tax Increase By Service Type



What is the Impact of Assessment Growth to the Tax Rate Increase?

Each year, the city needs to raise a certain amount of revenue to fund services — this is called the levy requirement. The tax rate is calculated by dividing that levy requirement by the total weighted assessed value of all properties for all property classes.

If the city's total property assessment grows from the previous year due to new development, then:

- The same amount of revenue can be collected with a smaller tax rate increase.
- Or, more revenue can be raised with a smaller rate increase than otherwise needed.

Assessment growth softens the tax impact on existing taxpayers. Because there are more properties contributing to the tax levy:

- The burden is shared more broadly
- The required rate increase is lower to meet the same budget needs
- It's a sign of a growing, healthy city

Current assessment growth realized in 2025 which will be added to the 2026 current assessment values tax base is \$354,247, which reduces the tax rate increase to existing taxpayers to 2.94 per cent. This is shown in the below table including 2025 for comparison.

TAXATION	2025 Approved Budget (\$)	2025 Approved Budget (%)	2026 Proposed Budget (\$)	2026 Proposed Budget (%)
Increase to Levy Requirements – General Levy	3,806,475	4.42%	2,999,292	3.34%
Assessment Growth	(463,456)	(0.54%)	(354,247)	(0.39%)
Increase to General Tax Rate – After Growth	\$3,343,019	3.89%	\$2,645,045	2.94%
Increase to Levy Requirements – Transit Levy	280,960	5.58%	325,934	6.13%
Assessment Growth	(28,126)	(0.56%)	(18,162)	(0.34%)
Increase to Transit Tax Rate – After Growth	\$252,834	5.02%	\$307,772	5.79%
Increase to Levy Requirements – Combined	4,087,435	4.49%	3,325,226	3.49%
Assessment Growth	(491,582)	(0.54%)	(372,409)	(0.43%)
Increase to Combined Tax Rate – After Growth	\$3,595,853	3.95%	\$2,952,817	3.10%

What Does This Proposed Property Tax Increase Mean to Sarnia’s Residential Property Owners?

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

Based on these residential values, the proposed 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	2025 City Tax	Increase (General Tax)	Increase (Transit Tax)	2026 Estimated City Tax
Residence valued at \$100K	-	\$1,057	\$29	\$4	\$1,090
Single Family Detached	219,737	\$2,322	\$64	\$9	\$2,395
Link Home	183,515	\$1,939	\$53	\$7	\$2,000
Freehold Rowhouse	167,017	\$1,765	\$49	\$6	\$1,820
Semi-Detached	137,008	\$1,448	\$40	\$5	\$1,493
Condominium	148,778	\$1,572	\$43	\$6	\$1,621
Proposed Increase – City Portion Only					3.10%

Based on 2023 City of Sarnia Average Values

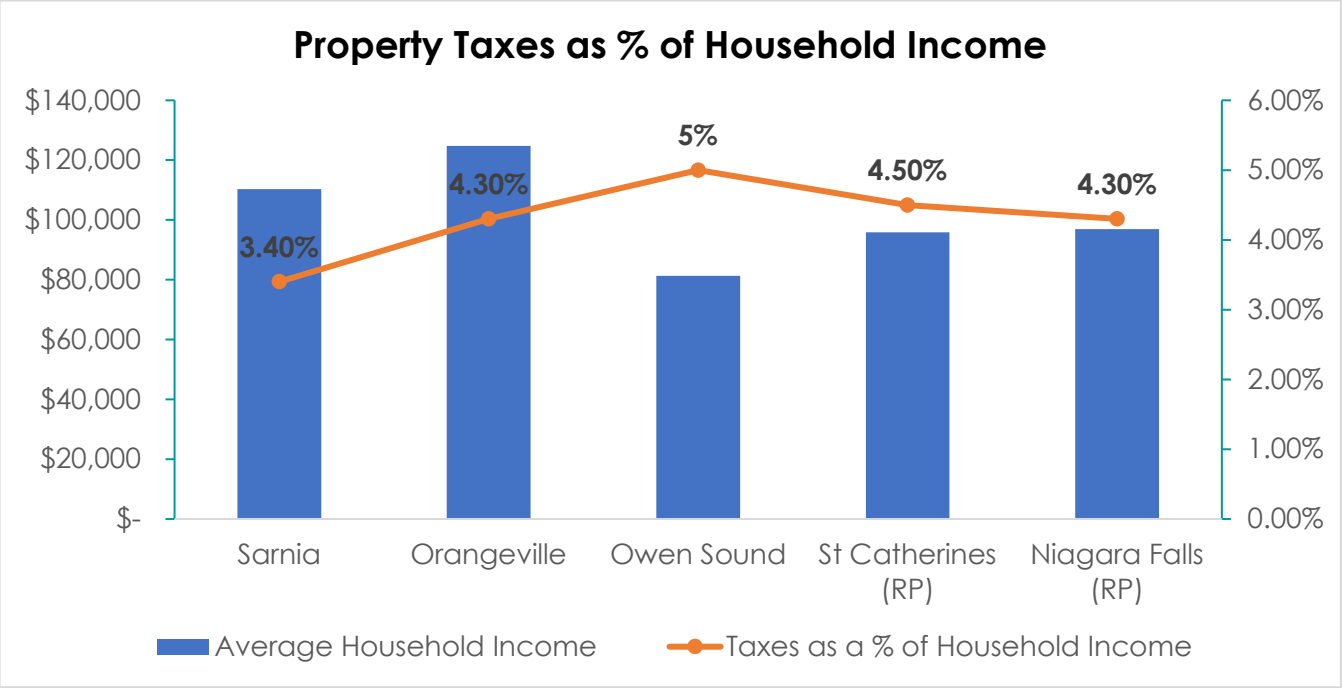
Property Tax Comparisons

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.

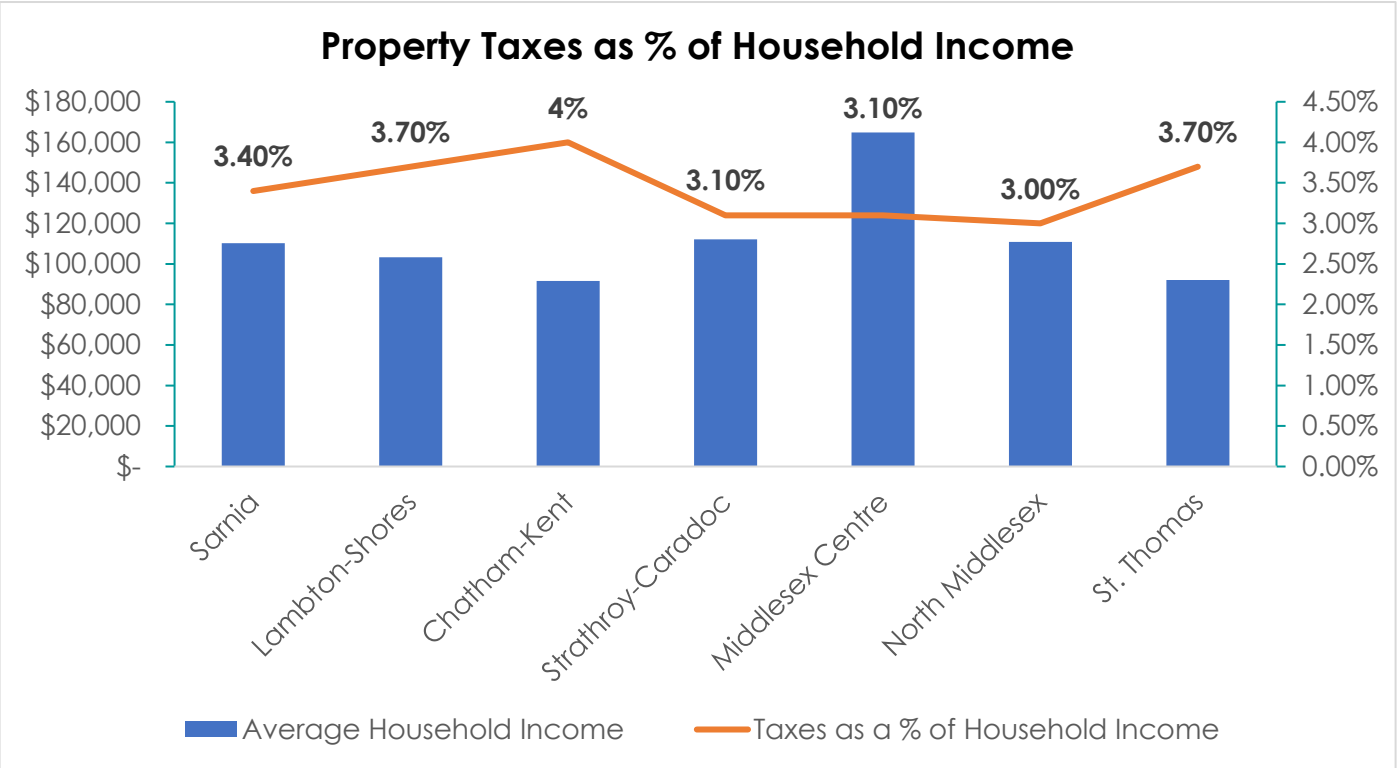
Please note that St. Catharines and Niagara Falls both have Regional Police (RP) Services.



Source: 2024 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.

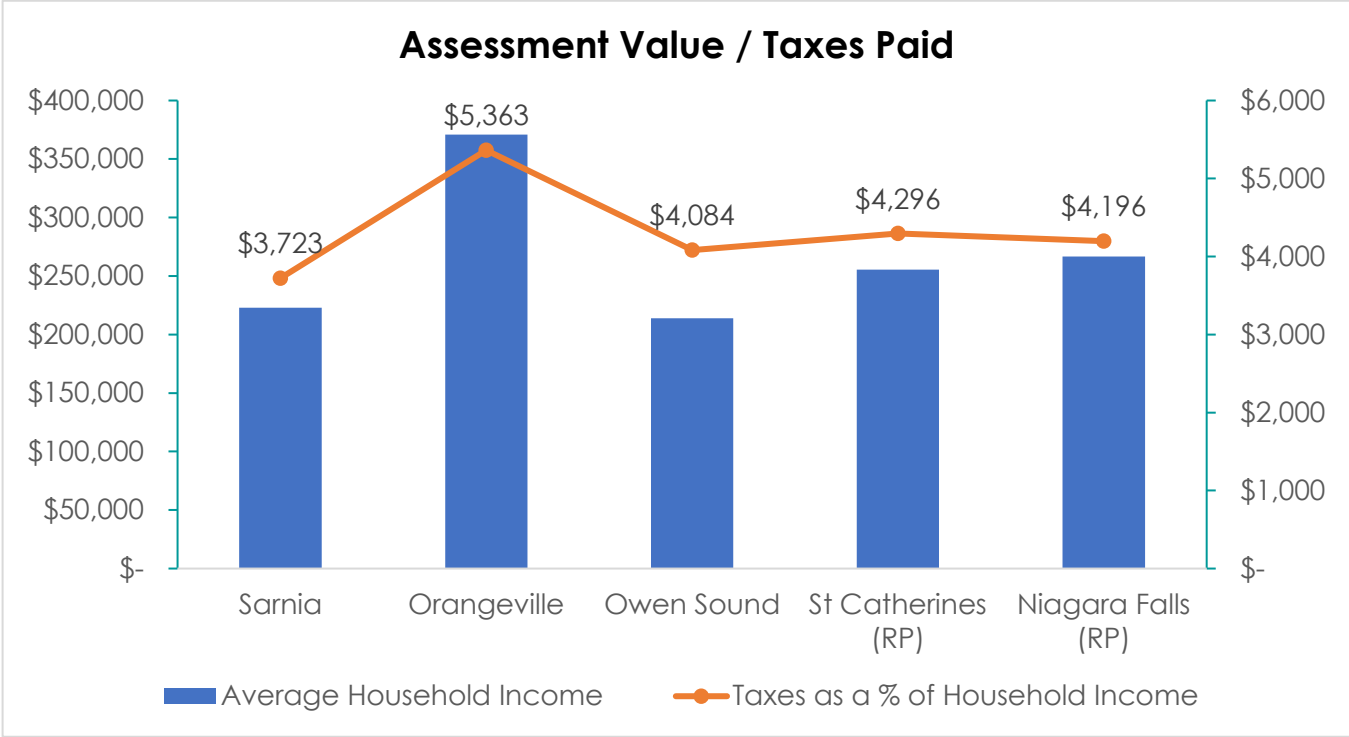


Source: 2024 BMA Municipal Study

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.

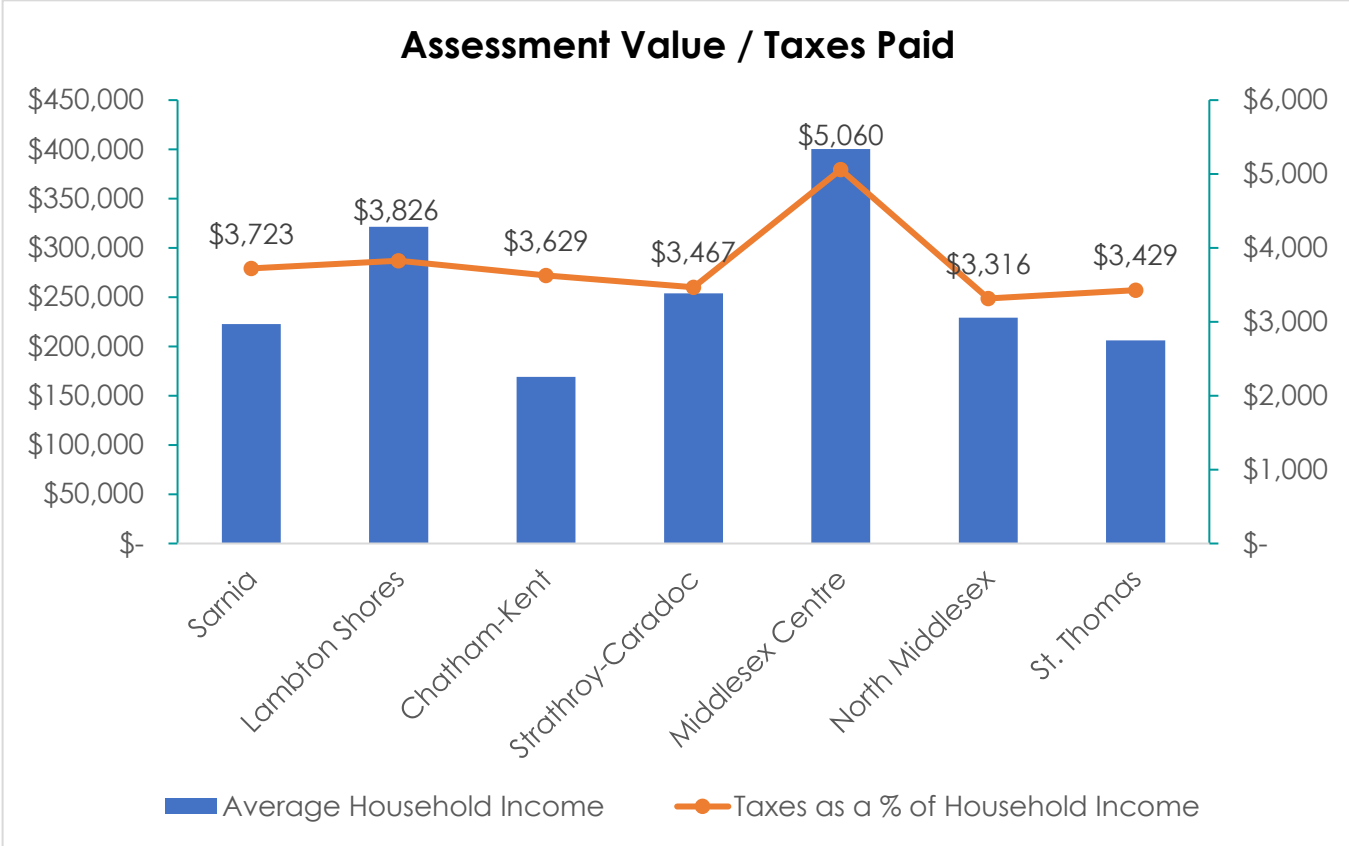


Source: 2024 BMA Municipal Study

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: 2024 BMA Municipal Study

Proposed 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 2026. 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	2025 Total Tax Bill	Proposed Increase City	Estimated Increase County and School Boards	2026 Estimated Total Tax Bill
Residence valued at \$100K	\$1,734	\$33	\$16	\$1,782
Single Family Detached	\$3,810	\$73	\$35	\$3,917
Link Home	\$3,182	\$61	\$29	\$3,271
Freehold Rowhouse	\$2,896	\$55	\$26	\$2,977
Semi-Detached	\$2,375	\$45	\$22	\$2,442
Condominium	\$2,579	\$49	\$23	\$2,652
Estimated Increase on Total Property Tax Bill				2.81%

County and Education changes will not be known until Spring 2026, estimated increase only.

The information above is for a residential property, 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.

 Single Family Home Assessed at \$219,737 \$3,917 ^\$107 over 2025	 Link Home Assessed at \$183,515 \$3,271 ^\$89 over 2025
 Semi Detached Assessed at \$137,008 \$2,442 ^\$67 over 2025	 Condominium Assessed at \$148,778 \$2,652 ^\$73 over 2025

Asset Management - Capital Budget

The City continues to advance its Asset Management Program in accordance with **Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure**. The regulation requires municipalities to adopt a structured approach to managing infrastructure assets, integrating financial planning, service levels, and lifecycle strategies.

In 2025, Council approved the most recent Corporate Asset Management Plan incorporating all municipal assets based on proposed levels of service and a financial strategy.

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)

- **Total estimated asset replacement value: \$4.6 billion**
- **Annual target re-investment rate: 1.8% or \$83.8 million**
- **Current 4-year average annual investment: 1.2% or \$56.2 million**

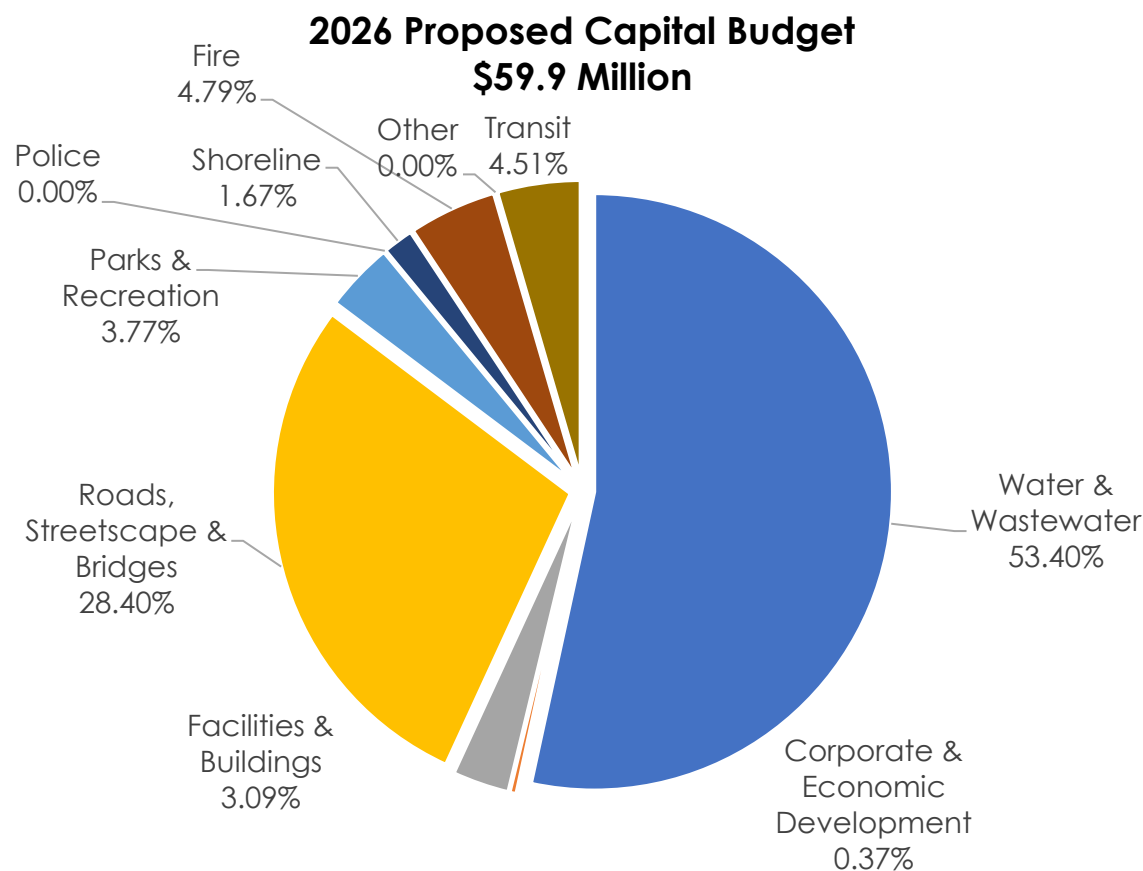
The City's revenues are insufficient to meet the long-term infrastructure renewal needs or address the infrastructure backlog. Project prioritization currently depends on urgency, readiness to proceed and affordability rather than long-term optimization. Historical underfunding has resulted from tax rates that did not account for full lifecycle replacement costs. There is a significant funding gap between available funding and the target sustainable re-investment rates required to replace or maintain our assets in reasonable condition.

The City continues to leverage Federal and Provincial grant programs for transit, roads, sewer, and water main replacements. These programs typically require city cost-sharing contributions ranging from 27% to 60% of total project costs. The 10-year capital plan will increasingly align with Asset Management principles, enabling data-driven decision making and more strategic investment prioritization. Data improvements identified in the 2025 Corporate Asset Management Plan will enhance the accuracy and reliability of asset condition and performance indication.

Annual updates to Council will be provided per O. Reg 588/77, with a comprehensive plan update required every five years.

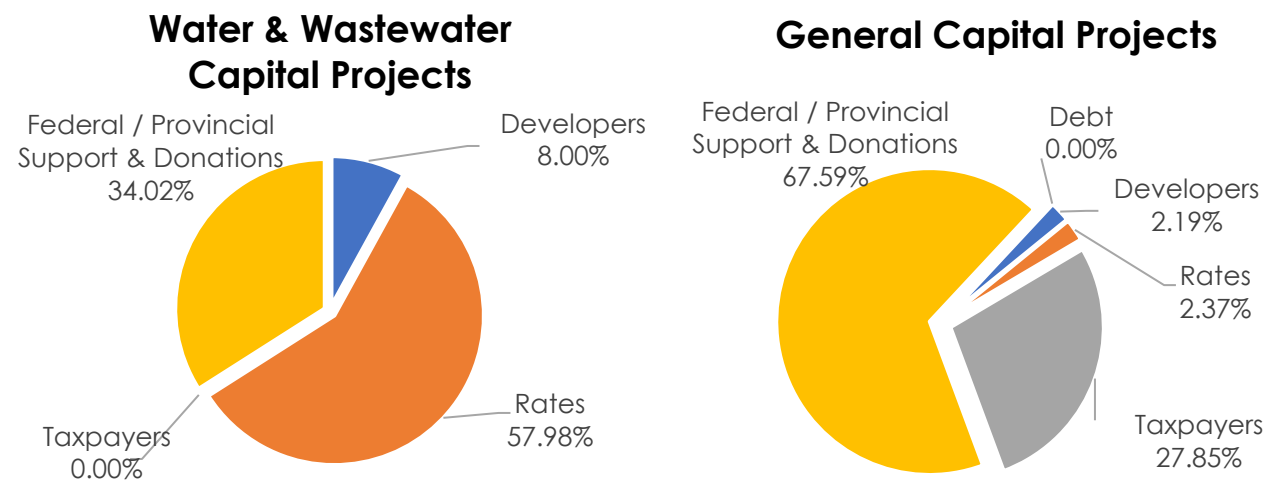
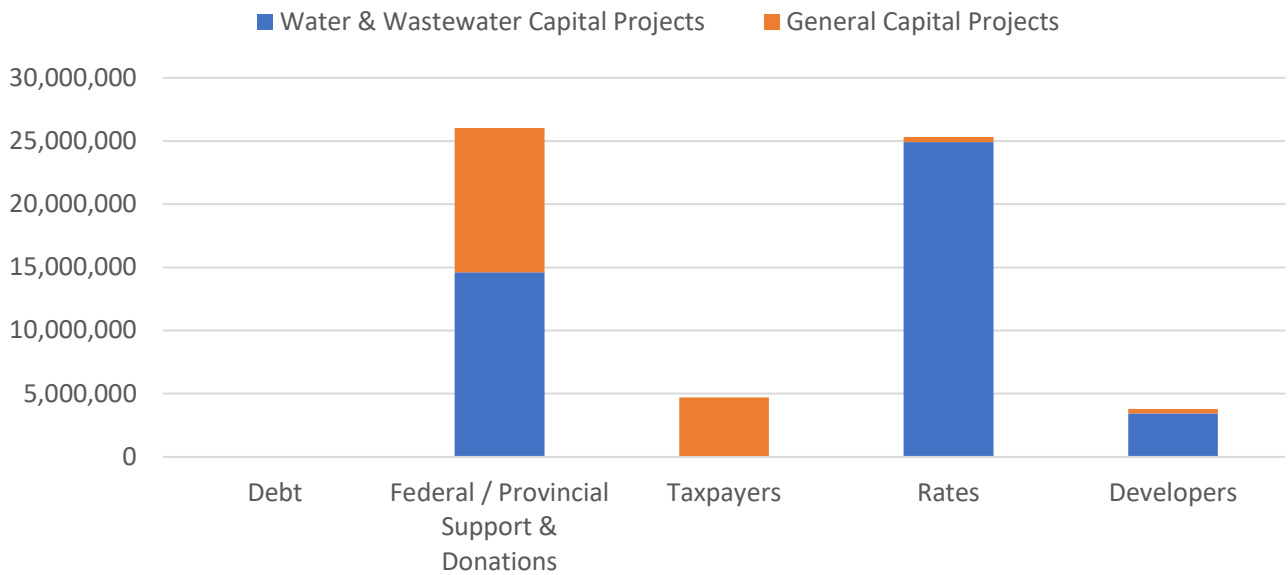
2026 Proposed Capital Budget

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



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

Where the \$ Comes From



2026

Proposed Operating Budget



SARNIA
O N T A R I O

THE CORPORATION OF THE CITY OF SARNIA 2026 PROPOSED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES					
	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
<u>Taxation and Rates Summary:</u>					
Taxation					
Current Operating (General Levy only)	54,103,115	54,103,141	54,097,916	(5,199)	(0.01%)
Police Services	35,729,173	35,729,173	38,733,664	3,004,491	8.41%
General Taxation	89,832,288	89,832,314	92,831,580	2,999,292	3.34%
Transit Area	5,314,778	5,314,764	5,640,712	325,934	6.13%
Total Taxation Before supplementary taxes	95,147,066	95,147,078	98,472,292	3,325,226	3.49%
Supplementary Taxation	525,000	525,000	525,000	-	0.00%
Total Taxation Revenue	95,672,066	95,672,078	98,997,292	3,325,226	3.48%
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	21,203,374	21,173,395	21,976,279	772,905	3.65%
Sewer Rates	26,429,286	26,357,257	28,016,771	1,587,485	6.01%
Total Rates	47,632,660	47,530,652	49,993,050	2,360,390	4.96%
<u>Total Budget Expenditures:</u>					
Current Operating	88,029,604	91,535,730	93,932,021	5,902,417	6.71%
Police	39,411,746	39,411,746	42,075,205	2,663,459	6.76%
Transit	8,565,434	8,810,038	8,873,157	307,723	3.59%
Taxation Subtotal now includes tax expenditures	136,006,784	139,757,514	144,880,383	8,873,599	6.52%
Water Rates	21,273,200	21,414,726	22,031,105	757,905	3.56%
Sewer Rates	26,972,286	27,778,004	28,559,771	1,587,485	5.89%
User Rate Subtotal	48,245,486	49,192,730	50,590,876	2,345,390	4.86%
Total	184,252,270	188,950,244	195,471,259	11,218,989	6.09%
<u>2026 Proposed Budget Summary - By Department</u>					
Non-Departmental Revenue					
Expenditures	2,473,137	2,856,238	3,185,543	712,406	28.81%
Revenues	(104,956,353)	(104,401,744)	(107,491,424)	(2,535,071)	2.42%
Non-Departmental Revenue - Net Budget	(102,483,216)	(101,545,506)	(104,305,881)	(1,822,665)	1.78%
Council & Administration					
Expenditures	2,331,772	2,306,792	2,915,743	583,971	25.04%
Revenues	(380,625)	(443,923)	(997,930)	(617,305)	162.18%
Council & Administration - Net Budget	1,951,147	1,862,869	1,917,813	(33,334)	-1.71%
Corporate Services					
Expenditures	10,791,452	10,910,079	11,371,542	580,090	5.38%
Revenues	(2,747,538)	(3,069,732)	(2,980,728)	(233,190)	8.49%
Corporate Services - Net Budget	8,043,914	7,840,347	8,390,814	346,900	4.31%
Fire Services					
Expenditures	24,499,559	25,060,588	26,342,225	1,842,666	7.52%
Revenues	(196,979)	(143,045)	(156,979)	40,000	-20.31%
Fire Services - Net Budget	24,302,580	24,917,543	26,185,246	1,882,666	7.75%
Engineering & Operations					
Expenditures	20,732,863	21,262,874	21,369,233	636,370	3.07%
Revenues	(8,266,035)	(8,400,654)	(8,823,865)	(557,830)	6.75%
Engineering & Operations - Net Budget	12,466,828	12,862,220	12,545,368	78,540	0.63%
Community Services					
Expenditures	18,132,581	20,055,230	19,192,880	1,060,299	5.85%
Revenues	(6,851,914)	(6,445,003)	(6,953,768)	(101,854)	1.49%
Community Services - Net Budget	11,280,667	13,610,227	12,239,112	958,445	8.50%
Debt Charges & Unclassified					
Expenditures	9,068,240	9,083,929	9,554,855	486,615	5.37%
Revenues	(359,333)	(359,333)	(5,260,991)	(4,901,658)	1364.10%
Debt Charges & Unclassified - Net Budget	8,708,907	8,724,596	4,293,864	(4,415,043)	-50.70%
Police					
Police - Net Budget	35,729,173	35,729,173	38,733,664	3,004,491	8.41%
Transit					
Expenditures	8,565,434	8,810,038	8,873,157	307,723	3.59%
Revenues	(8,565,434)	(8,223,099)	(8,873,157)	(307,723)	3.59%
Transit - Net Budget	-	586,939	-	-	-
Sewer					
Expenditures	26,972,286	27,778,004	28,559,771	1,587,485	5.89%
Revenues	(26,972,286)	(26,958,619)	(28,559,771)	(1,587,485)	5.89%
Sewer - Net Budget	-	819,385	-	-	-
Water					
Expenditures	21,273,200	21,414,726	22,031,105	757,905	3.56%
Revenues	(21,273,200)	(21,223,548)	(22,031,105)	(757,905)	3.56%
Water - Net Budget	-	191,178	-	-	-
Total Expenditures	184,252,270	188,950,244	195,471,259	11,218,989	
Total Revenues	(184,252,270)	(183,351,273)	(195,471,259)	(11,218,989)	
Net	-	5,598,971	-	-	

THE CORPORATION OF THE CITY OF SARNIA 2026 PROPOSED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES					
	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
<u>2026 Proposed Budget Summary - By Sub-division</u>					
NON-DEPARTMENTAL REVENUE					
Expenditures					
1000 Taxation-General	599,600	556,657	1,199,600	600,000	100.07%
1200 Ontario Grants - Unconditional	501,033	501,033	501,033	-	0.00%
1350 Other Revenue	1,372,504	1,798,548	1,484,910	112,406	8.19%
Total Expenditures	2,473,137	2,856,238	3,185,543	712,406	28.81%
Revenue					
1000 Taxation-General	(90,332,288)	(90,333,664)	(93,331,580)	(2,999,292)	3.32%
1100 Payments in Lieu Taxes	(1,488,737)	(1,500,740)	(1,548,309)	(59,572)	4.00%
1200 Ontario Grants - Unconditional	(3,812,100)	(3,812,100)	(4,058,100)	(246,000)	6.45%
1305 Rents, Concessions & Franchises	(58,211)	(57,692)	(58,211)	-	0.00%
1340 Bluewater Power	(3,250,082)	(3,264,613)	(3,250,082)	-	0.00%
1350 Other Revenue	(6,014,935)	(5,432,935)	(5,245,142)	769,793	(12.80%)
Total Revenue	(104,956,353)	(104,401,744)	(107,491,424)	(2,535,071)	2.42%
Total NON-DEPARTMENTAL REVENUE	(102,483,216)	(101,545,506)	(104,305,881)	(1,822,665)	1.78%
COUNCIL & ADMINISTRATION					
Expenditures					
2000 Mayor & Council	451,737	425,065	440,495	(11,242)	(2.49%)
2001 Chief Administrative Officer	367,284	366,437	378,438	11,154	3.04%
2050 City Clerk	742,640	772,197	772,458	29,818	4.02%
2055 UNDRIP Committee	13,000	13,000	500	(12,500)	(96.15%)
2100 Elections	155,915	156,978	760,595	604,680	387.83%
2150 Economic Development	601,196	573,115	563,257	(37,939)	(6.31%)
Total Expenditures	2,331,772	2,306,792	2,915,743	583,971	25.04%
Revenue					
2000 Mayor & Council	-	(27)	-	-	
2050 City Clerk	(352,625)	(408,706)	(393,250)	(40,625)	11.52%
2100 Elections	-	-	(604,680)	(604,680)	
2150 Economic Development	(28,000)	(35,190)	-	28,000	(100.00%)
Total Revenue	(380,625)	(443,923)	(997,930)	(617,305)	162.18%
Total COUNCIL & ADMINISTRATION	1,951,147	1,862,869	1,917,813	(33,334)	(1.71%)
CORPORATE SERVICES					
Expenditures					
2005 Legal	768,932	726,733	797,170	28,238	3.67%
2009 Corporate Services - Admin	389,873	392,908	410,400	20,527	5.27%
2010 Human Resources	1,221,018	1,181,112	1,253,048	32,030	2.62%
2011 Accessibility Advisory Committee	5,000	3,397	5,000	-	0.00%
2013 Communications	164,499	164,317	174,987	10,488	6.38%
2020 Accounting	1,474,760	1,438,204	1,547,162	72,402	4.91%
2021 Tax & Revenue Collections	463,875	460,651	473,178	9,303	2.01%
2022 Information Technology	3,782,128	3,768,072	4,095,436	313,308	8.28%
2023 Purchasing	597,968	579,761	625,562	27,594	4.61%
2024 Customer Service	789,058	761,791	855,258	66,200	8.39%
2065 Sidney Smith & Mission Park Docks	266,057	314,443	266,057	-	0.00%
2066 Sarnia Harbour	868,284	1,118,690	868,284	-	0.00%
Total Expenditures	10,791,452	10,910,079	11,371,542	580,090	5.38%
Revenue					
2005 Legal	(53,200)	(58,573)	(53,200)	-	0.00%
2010 Human Resources	(232,800)	(222,800)	(238,200)	(5,400)	2.32%
2020 Accounting	(539,000)	(539,044)	(581,600)	(42,600)	7.90%
2021 Tax & Revenue Collections	(206,289)	(229,282)	(211,289)	(5,000)	2.42%
2022 Information Technology	(581,908)	(586,899)	(762,098)	(180,190)	30.97%
2065 Sidney Smith & Mission Park Docks	(266,057)	(314,445)	(266,057)	-	0.00%
2066 Sarnia Harbour	(868,284)	(1,118,689)	(868,284)	-	0.00%
Total Revenue	(2,747,538)	(3,069,732)	(2,980,728)	(233,190)	8.49%
Total CORPORATE SERVICES	8,043,914	7,840,347	8,390,814	346,900	4.31%
FIRE SERVICES					
Expenditures					
2500 Fire Officers	23,872,208	24,491,966	25,765,061	1,892,853	7.93%
2550 Stations	321,074	329,174	261,225	(59,849)	(18.64%)
2780 Emergency Management	306,277	239,448	315,939	9,662	3.15%
Total Expenditures	24,499,559	25,060,588	26,342,225	1,842,666	7.52%
Revenue					
2500 Fire Officers	(196,979)	(143,045)	(156,979)	40,000	(20.31%)
Total Revenue	(196,979)	(143,045)	(156,979)	40,000	(20.31%)
Total FIRE SERVICES	24,302,580	24,917,543	26,185,246	1,882,666	7.75%

THE CORPORATION OF THE CITY OF SARNIA
2026 PROPOSED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
ENGINEERING & OPERATIONS					
Expenditures					
3000 Engineering - Administration	377,395	376,545	390,460	13,065	3.46%
3033 Engineering - Design	1,122,378	1,106,117	1,197,532	75,154	6.70%
3034 Traffic & Streetlighting	2,084,683	2,234,516	2,176,650	91,967	4.41%
3035 Engineering - Development	596,837	582,457	616,971	20,134	3.37%
3036 Engineering - Construction	745,553	744,386	760,824	15,271	2.05%
3037 Shoreline Protection	230,000	223,834	230,000	-	0.00%
3040 Municipal Drains	200,078	191,051	203,410	3,332	1.67%
3005 Public Works - Administration	1,072,119	1,082,998	1,111,802	39,683	3.70%
3008 Streets Maintenance - Rural	1,504,982	1,675,353	1,564,279	59,297	3.94%
3009 Streets Maintenance - Concrete	976,487	1,046,738	1,026,283	49,796	5.10%
3010 Streets Maintenance - Urban	2,371,971	2,330,756	2,445,830	73,859	3.11%
3011 Winter Maintenance	1,440,351	1,676,933	1,470,148	29,797	2.07%
3015 Works Centre	1,671,288	1,751,292	1,790,372	119,084	7.13%
3020 Public Works - Equipment Maintenance	1,826,571	1,832,346	1,843,653	17,082	0.94%
3800 Garbage Collection	1,960,308	1,963,659	1,971,882	11,574	0.59%
3880 Recycling & Compost	849,674	791,860	856,857	7,183	0.85%
3150 Care-a-van - Transportation	822,625	727,104	840,159	17,534	2.13%
3885 Compost Site	459,483	529,089	465,591	6,108	1.33%
3165 Care-a-van - Vehicle & Equipment Maintenance	182,820	181,240	186,161	3,341	1.83%
3170 Care-a-van - Premises & Plant	91,907	94,589	93,241	1,334	1.45%
3175 Care-a-van - Administration	145,353	120,011	127,128	(18,225)	(12.54%)
Total Expenditures	20,732,863	21,262,874	21,369,233	636,370	3.07%
Revenue					
3000 Engineering - Administration	(244,200)	(245,643)	(251,600)	(7,400)	3.03%
3033 Engineering - Design	(814,493)	(814,493)	(748,252)	66,241	(8.13%)
3034 Traffic & Streetlighting	(155,000)	(181,338)	(135,000)	20,000	(12.90%)
3035 Engineering - Development	(245,000)	(281,140)	(265,000)	(20,000)	8.16%
3036 Engineering - Construction	(471,499)	(471,499)	(497,035)	(25,536)	5.42%
3037 Shoreline Protection	(230,000)	(223,833)	(230,000)	-	0.00%
3040 Municipal Drains	(52,137)	(52,137)	(25,000)	27,137	(52.05%)
3005 Public Works - Administration	(691,400)	(691,400)	(814,800)	(123,400)	17.85%
3010 Streets Maintenance - Urban	(1,076,467)	(1,114,735)	(1,422,683)	(346,216)	32.16%
3011 Winter Maintenance	(325,000)	(322,674)	(325,000)	-	0.00%
3015 Works Centre	(1,671,288)	(1,751,291)	(1,790,372)	(119,084)	7.13%
3020 Public Works - Equipment Maintenance	(1,826,571)	(1,832,346)	(1,843,653)	(17,082)	0.94%
3800 Garbage Collection	(31,480)	(25,956)	(31,970)	(490)	1.56%
3880 Recycling & Compost	-	(21,920)	-	-	
3885 Compost Site	(180,000)	(138,421)	(192,000)	(12,000)	6.67%
3195 Care-a-van - Revenues	(251,500)	(231,828)	(251,500)	-	0.00%
Total Revenue	(8,266,035)	(8,400,654)	(8,823,865)	(557,830)	6.75%
Total ENGINEERING & OPERATIONS	12,466,828	12,862,220	12,545,368	78,540	0.63%

THE CORPORATION OF THE CITY OF SARNIA 2026 PROPOSED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES					
	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
COMMUNITY SERVICES					
Expenditures					
2052 Facility Services	1,539,549	1,637,348	1,338,821	(200,728)	(13.04%)
4510 General Park Maintenance	2,842,014	3,422,113	3,183,279	341,265	12.01%
4511 Sportsfields	902,917	954,089	945,083	42,166	4.67%
4512 Rainbow Park	-	479,188	-	-	
4513 Social Services	-	33,058	-	-	
4515 Greenhouse & Horticulture	733,531	706,221	772,240	38,709	5.28%
4551 Arboriculture	1,333,084	1,167,933	1,439,232	106,148	7.96%
4601 Recreation - Programs	746,712	644,258	756,094	9,382	1.26%
4610 Canada Day	121,000	119,749	138,000	17,000	14.05%
4611 Bluewater Trails Committee	17,000	13,151	20,000	3,000	17.65%
4705 Pat Stapleton Arena	767,365	1,007,677	813,152	45,787	5.97%
4708 Clearwater Arena	1,329,456	1,637,808	1,400,430	70,974	5.34%
4710 Progressive Auto Sales Arena	1,932,221	2,326,799	2,063,187	130,966	6.78%
4716 Cox Youth Centre & Pool	199,230	263,493	208,850	9,620	4.83%
4900 Sarnia Library	147,000	191,331	154,550	7,550	5.14%
4901 Lawrence House	40,200	46,801	40,500	300	0.75%
4902 Mall Road Library	-	1,506	-	-	
4903 Bright's Grove Library	30,304	26,507	30,950	646	2.13%
4950 Strangway Centre	431,147	536,719	533,078	101,931	23.64%
4953 Bluewater Gymnastics Building	18,800	45,619	18,800	-	0.00%
4954 Lochiel Kiwanis Community Centre	43,000	80,838	44,000	1,000	2.33%
5005 Planning	1,242,650	1,215,016	1,371,764	129,114	10.39%
5010 Committee of Adjustment	82,829	79,155	81,529	(1,300)	(1.57%)
5015 Geospatial Solutions	635,660	558,618	736,780	101,120	15.91%
5020 Building	1,283,714	1,210,519	1,331,651	47,937	3.73%
5022 Environmental Advisory Committee	3,230	1,610	3,230	-	0.00%
5025 Heritage Committee	4,775	4,403	4,775	-	0.00%
5035 Bylaw Enforcement	1,705,193	1,643,703	1,762,905	57,712	3.38%
Total Expenditures	18,132,581	20,055,230	19,192,880	1,060,299	5.85%
Revenue					
2052 Facility Services	(17,000)	(3,000)	(8,000)	9,000	(52.94%)
4510 General Park Maintenance	(225,350)	(213,098)	(193,300)	32,050	(14.22%)
4511 Sportsfields	(192,836)	(175,936)	(196,836)	(4,000)	2.07%
4551 Arboriculture	-	-	-	-	
4601 Recreation - Programs	(19,000)	(23,163)	(16,600)	2,400	(12.63%)
4610 Canada Day	(53,000)	(34,866)	(38,500)	14,500	(27.36%)
4611 Bluewater Trails Committee	-	-	-	-	
4705 Pat Stapleton Arena	(349,161)	(357,721)	(359,791)	(10,630)	3.04%
4708 Clearwater Arena	(716,289)	(705,341)	(715,709)	580	(0.08%)
4710 Progressive Auto Sales Arena	(1,461,987)	(1,057,765)	(1,406,987)	55,000	(3.76%)
4950 Strangway Centre	(294,164)	(377,824)	(327,900)	(33,736)	11.47%
5005 Planning	(1,097,883)	(1,192,603)	(1,221,764)	(123,881)	11.28%
5010 Committee of Adjustment	(82,829)	(84,965)	(83,029)	(200)	0.24%
5015 Geospatial Solutions	(444,961)	(444,961)	(444,961)	-	0.00%
5020 Building	(1,283,714)	(1,210,519)	(1,331,651)	(47,937)	3.73%
5025 Heritage Committee	-	-	-	-	
5035 Bylaw Enforcement	(613,740)	(563,241)	(608,740)	5,000	(0.81%)
Total Revenue	(6,851,914)	(6,445,003)	(6,953,768)	(101,854)	1.49%
Total COMMUNITY SERVICES	11,280,667	13,610,227	12,239,112	958,445	8.50%
DEBT CHARGES AND UNCLASSIFIED					
Expenditures					
2490 Other Municipal	6,967,244	6,923,500	8,415,424	1,448,180	20.79%
5500 Debt Charges	976,906	976,906	81,409	(895,497)	(91.67%)
5515 Unclassified	473,439	524,298	369,082	(104,357)	(22.04%)
5525 Contribution to Boards & Commissions	650,651	659,225	688,940	38,289	5.88%
Total Expenditures	9,068,240	9,083,929	9,554,855	486,615	5.37%
Revenue					
2490 Other Municipal	(359,333)	(359,333)	(5,260,991)	(4,901,658)	1,364.10%
Total Revenue	(359,333)	(359,333)	(5,260,991)	(4,901,658)	1,364.10%
Total DEBT CHARGES AND UNCLASSIFIED	8,708,907	8,724,596	4,293,864	(4,415,043)	(50.70%)

THE CORPORATION OF THE CITY OF SARNIA 2026 PROPOSED OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES					
	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
Expenditures					
2600 Officers	24,015,525	24,015,525	25,108,631	1,093,106	4.55%
2605 Court Security	1,492,424	1,492,424	1,572,225	79,801	5.35%
2610 Communications	3,206,690	3,206,690	3,227,415	20,725	0.65%
2615 Civilian	4,553,842	4,553,842	5,366,923	813,081	17.85%
2620 Janitorial	309,666	309,666	320,135	10,469	3.38%
2625 Station	5,758,599	5,758,599	6,050,476	291,877	5.07%
2630 Police Services Board	75,000	75,000	429,400	354,400	472.53%
Total Expenditures	39,411,746	39,411,746	42,075,205	2,663,459	6.76%
Revenue					
2600 Officers	(2,259,973)	(2,259,973)	(2,409,973)	(150,000)	6.64%
2610 Communications	(755,568)	(755,568)	(904,568)	(149,000)	19.72%
2625 Station	(667,032)	(667,032)	(27,000)	640,032	(95.95%)
2630 Police Services Board	-	-	-	-	
Total Revenue	(3,682,573)	(3,682,573)	(3,341,541)	341,032	(9.26%)
Total POLICE SERVICES	35,729,173	35,729,173	38,733,664	3,004,491	8.41%
Subtotal Expenditures	127,441,350	130,947,476	136,007,226	8,565,876	
Subtotal Revenues	(127,441,350)	(126,946,007)	(136,007,226)	(8,565,876)	
Subtotal Operating Budget (Surplus)/Deficit	-	4,001,469	-	-	
TRANSIT					
Expenditures					
1055 Taxation - Transit	231,083	226,991	231,083	-	0.00%
3100 Transportation	5,243,792	5,390,500	5,393,382	149,590	2.85%
3115 Vehicle Equipment Maintenance	1,354,396	1,393,832	1,379,235	24,839	1.83%
3120 Premises and Plant	273,693	295,513	294,293	20,600	7.53%
3125 Administration	1,462,470	1,503,202	1,575,164	112,694	7.71%
Total Expenditures	8,565,434	8,810,038	8,873,157	307,723	3.59%
Revenue					
1055 Taxation - Transit	(5,339,778)	(5,338,874)	(5,665,712)	(325,934)	6.10%
3115 Vehicle Equipment Maintenance	(92,445)	(92,445)	(92,445)	-	
3140 Revenue	(3,133,211)	(2,791,780)	(3,115,000)	18,211	(0.58%)
Total Revenue	(8,565,434)	(8,223,099)	(8,873,157)	(307,723)	3.59%
Total Transit Budget (Surplus)/Deficit	-	586,939	-	-	
SEWER					
Expenditures					
3500 Sanitary Sewer Maintenance	14,037,160	13,966,195	14,776,265	739,105	5.27%
3501 Pump Station Maintenance	2,408,725	2,412,199	2,432,658	23,933	0.99%
3502 Operations Centre	97,800	71,572	78,800	(19,000)	(19.43%)
3505 Wastewater Pollution Control Centre	5,871,166	6,811,856	6,201,498	330,332	5.63%
3510 General Administration	3,685,283	3,687,860	4,204,582	519,299	14.09%
3600 Storm Sewer Maintenance	872,152	828,322	865,968	(6,184)	(0.71%)
Total Expenditures	26,972,286	27,778,004	28,559,771	1,587,485	5.89%
Revenue					
3501 Pump Station Maintenance	-	(5,618)	-	-	
3505 Wastewater Pollution Control Centre	(500,000)	(555,904)	(500,000)	-	0.00%
3510 General Administration	-	-	-	-	
3590 Revenue & Costs Recovered	(25,600,134)	(25,568,776)	(27,193,803)	(1,593,669)	6.23%
3600 Storm Sewer Maintenance	(872,152)	(828,321)	(865,968)	-	
Total Revenue	(26,972,286)	(26,958,619)	(28,559,771)	(1,587,485)	5.89%
Total Sewer Budget (Surplus)/Deficit	-	819,385	-	-	
WATER					
Expenditures					
3700 Administration	9,081,150	9,083,846	9,360,531	279,381	3.08%
3705 Distribution	12,192,050	12,330,880	12,670,574	478,524	3.92%
Total Expenditures	21,273,200	21,414,726	22,031,105	757,905	3.56%
Revenue					
3790 Revenue	(21,273,200)	(21,223,548)	(22,031,105)	(757,905)	3.56%
Total Revenue	(21,273,200)	(21,223,548)	(22,031,105)	(757,905)	3.56%
Total Water Budget (Surplus)/Deficit	-	191,178	-	-	
Total Expenditures	184,252,270	188,950,244	195,471,259	11,218,989	
Total Revenues	(184,252,270)	(183,351,273)	(195,471,259)	(11,218,989)	
Total Operating Budget Summary (Surplus)/Deficit	-	5,598,971	-	-	
Revenues >A positive percentage change represents a decrease to the levy due to an increase in revenue >A negative percentage changes represents an increase to the levy due to a decrease in revenue Expenditures >A positive percentage change represents an increase to the levy due to an increase in expenditures >A negative percentage change represents a decrease to the levy due to a decrease in expenditures					

THE CORPORATION OF THE CITY OF SARNIA 2026 PROPOSED OPERATING BUDGET SUMMARY - BY DEPARTMENT					
	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
NON-DEPARTMENTAL REVENUE					
1000 Taxation - City	(89,732,688)	(89,777,007)	(92,131,980)	(2,399,292)	2.67%
1100 Payments in Lieu City	(1,488,737)	(1,500,740)	(1,548,309)	(59,572)	4.00%
1200 Ontario Grants Conditional	(3,311,067)	(3,311,067)	(3,557,067)	(246,000)	7.43%
1305 Rents Concessions Franchise	(58,211)	(57,692)	(58,211)	-	0.00%
1340 Bluewater Power	(3,250,082)	(3,264,613)	(3,250,082)	-	0.00%
1350 Other Revenue	(4,642,431)	(3,634,387)	(3,760,232)	882,199	(19.00%)
Total Non-Departmental Revenue	(102,483,216)	(101,545,506)	(104,305,881)	(1,822,665)	1.78%
COUNCIL & ADMINISTRATION					
2000 Mayor & Council	451,737	425,038	440,495	(11,242)	(2.49%)
2001 Chief Administrative Officer	367,284	366,437	378,438	11,154	3.04%
2100 Elections	155,915	156,978	155,915	-	0.00%
2150 Economic Development	573,196	537,925	563,257	(9,939)	(1.73%)
2050 City Clerk	390,015	363,491	379,208	(10,807)	(2.77%)
2055 UNDRIP Committee	13,000	13,000	500	(12,500)	(96.15%)
Total Council & Administration	1,951,147	1,862,869	1,917,813	(33,334)	(1.71%)
CORPORATE SERVICES					
2009 Corporate Services - Admin	389,873	392,908	410,400	20,527	5.27%
2010 Human Resources	988,218	958,312	1,014,848	26,630	2.69%
2011 Accessibility Advisory Committee	5,000	3,397	5,000	-	0.00%
2013 Communications	164,499	164,317	174,987	10,488	6.38%
2020 Accounting	935,760	899,160	965,562	29,802	3.18%
2021 Tax & Revenue Collections	257,586	231,369	261,889	4,303	1.67%
2022 Information Technology	3,200,220	3,181,173	3,333,338	133,118	4.16%
2023 Purchasing	597,968	579,761	625,562	27,594	4.61%
2024 Customer Service	789,058	761,791	855,258	66,200	8.39%
2005 Legal Services	715,732	668,160	743,970	28,238	
2065 Sidney Smith & Mission Park Docks	-	(2)	-	-	
2066 Sarnia Harbour	-	1	-	-	
Total Corporate Services	8,043,914	7,840,347	8,390,814	346,900	4.31%
FIRE SERVICES					
2500 Fire Officers	23,675,229	24,348,921	25,608,082	1,932,853	8.16%
2550 Fire Stations	321,074	329,174	261,225	(59,849)	(18.64%)
2780 Emergency Management	306,277	239,448	315,939	9,662	3.15%
Total Fire Services	24,302,580	24,917,543	26,185,246	1,882,666	7.75%
ENGINEERING & OPERATIONS					
3000 Engineering Administration	133,195	130,902	138,860	5,665	4.25%
3033 Engineering - Design	307,885	291,624	449,280	141,395	45.92%
3034 Engineering - Traffic	1,929,683	2,053,178	2,041,650	111,967	5.80%
3035 Engineering - Development	351,837	301,317	351,971	134	0.04%
3036 Engineering - Construction	274,054	272,887	263,789	(10,265)	(3.75%)
3037 Shoreline Protection	-	1	-	-	
3040 Municipal Drains	147,941	138,914	178,410	30,469	20.60%
3005 Public Works Administration	380,719	391,598	297,002	(83,717)	(21.99%)
3008 Roads Maintenance - Rural	1,504,982	1,675,353	1,564,279	59,297	3.94%
3009 Streets Maintenance - Concrete	976,487	1,046,738	1,026,283	49,796	5.10%
3010 Streets Maintenance - Urban	1,295,504	1,216,021	1,023,147	(272,357)	(21.02%)
3011 Winter Maintenance	1,115,351	1,354,259	1,145,148	29,797	2.67%
3015 Works Centre	-	1	-	-	
3020 Equipment Maintenance	-	-	-	-	
3800 Garbage	1,928,828	1,937,703	1,939,912	11,084	0.57%
3880 Recycling & Compost Collection	849,674	769,940	856,857	7,183	0.85%
3885 Compost Site	279,483	390,668	273,591	(5,892)	(2.11%)
3150 Care-A-Van - Transportation	822,625	727,104	840,159	17,534	2.13%
3165 Care-A-Van - Vehicle & Equipment Maintenance	182,820	181,240	186,161	3,341	1.83%
3170 Care-A-Van - Premises & Plant	91,907	94,589	93,241	1,334	1.45%
3175 Care-A-Van - Administration	145,353	120,011	127,128	(18,225)	(12.54%)
3195 Care-A-Van - Revenue	(251,500)	(231,828)	(251,500)	-	0.00%
Total Engineering & Operations	12,466,828	12,862,220	12,545,368	78,540	0.63%

THE CORPORATION OF THE CITY OF SARNIA 2026 PROPOSED OPERATING BUDGET SUMMARY - BY DEPARTMENT					
	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
COMMUNITY SERVICES					
2052 Facility Services	1,522,549	1,634,348	1,330,821	(191,728)	(12.59%)
4510 General Park Maintenance	2,616,664	3,209,015	2,989,979	373,315	14.27%
4511 Sports Fields Maintenance	710,081	778,153	748,247	38,166	5.37%
4512 Rainbow Park	-	479,188	-	-	
4513 Social Services	-	33,058	-	-	
4515 Greenhouse & Horticulture	733,531	706,221	772,240	38,709	5.28%
4551 Arboriculture	1,333,084	1,167,933	1,439,232	106,148	7.96%
4601 Recreation - Programs	727,712	621,095	739,494	11,782	1.62%
4610 Canada Day	68,000	84,883	99,500	31,500	46.32%
4611 Bluewater Trails Committee	17,000	13,151	20,000	3,000	17.65%
4950 Strangway Centre	136,983	158,895	205,178	68,195	49.78%
4705 Pat Stapleton Arena	418,204	649,956	453,361	35,157	8.41%
4708 Clearwater Arena	613,167	932,467	684,721	71,554	11.67%
4710 Progressive Auto Sales Arena	470,234	1,269,034	656,200	185,966	39.55%
4716 Cox Youth Centre and Pool	199,230	263,493	208,850	9,620	4.83%
4900 Sarnia Library	147,000	191,331	154,550	7,550	5.14%
4901 Lawrence House	40,200	46,801	40,500	300	0.75%
4902 Mall Road Library	-	1,506	-	-	
4903 Bright's Grove Library	30,304	26,507	30,950	646	2.13%
4953 Bluewater Gymnastics Building	18,800	45,619	18,800	-	0.00%
4954 Lochiel Kiwanis Community Centre	43,000	80,838	44,000	1,000	2.33%
5005 Planning Department	144,767	22,413	150,000	5,233	3.61%
5010 Committee of Adjustment	-	(5,810)	(1,500)	(1,500)	
5015 Geospatial Solutions	190,699	113,657	291,819	101,120	53.03%
5020 Building Department	-	-	-	-	
5022 Environmental Advisory Committee	3,230	1,610	3,230	-	0.00%
5025 Heritage Committee	4,775	4,403	4,775	-	0.00%
5035 Bylaw Enforcement	1,091,453	1,080,462	1,154,165	62,712	5.75%
Total Community Services	11,280,667	13,610,227	12,239,112	958,445	8.50%
DEBT CHARGES AND UNCLASSIFIED					
2490 Corporate Municipal	6,607,911	6,564,167	3,154,433	(3,453,478)	(52.26%)
5500 Debt Charges	976,906	976,906	81,409	(895,497)	(91.67%)
5515 Unclassified	473,439	524,298	369,082	(104,357)	(22.04%)
5525 Contribution to Boards & Commissions	650,651	659,225	688,940	38,289	5.88%
Total Debt Charges & Unclassified	8,708,907	8,724,596	4,293,864	(4,415,043)	(50.70%)
POLICE SERVICES - approved by Police Service Board; total budget approved by City Council					
2600 Police - Officers	21,755,552	21,755,552	22,698,658	943,106	4.34%
2605 Police - Court Security	1,492,424	1,492,424	1,572,225	79,801	5.35%
2610 Police - Communications	2,451,122	2,451,122	2,322,847	(128,275)	(5.23%)
2615 Police - Civilian	4,553,842	4,553,842	5,366,923	813,081	17.85%
2620 Police - Janitorial	309,666	309,666	320,135	10,469	3.38%
2625 Police - Station	5,091,567	5,091,567	6,023,476	931,909	18.30%
2630 Police Services Board	75,000	75,000	429,400	354,400	472.53%
Total Police Budget	35,729,173	35,729,173	38,733,664	3,004,491	8.41%
Total Operating Budget (Surplus)/Deficit	-	4,001,469	-	-	
TRANSIT					
1055 Taxation - Transit Area	(5,108,695)	(5,111,883)	(5,434,629)	(325,934)	6.38%
3100 Transit - Transportation	5,243,792	5,390,500	5,393,382	149,590	2.85%
3115 Transit - Vehicle & Equipment Maintenance	1,261,951	1,301,387	1,286,790	24,839	1.97%
3120 Transit - Premises & Plant	273,693	295,513	294,293	20,600	7.53%
3125 Transit - Administration	1,462,470	1,503,202	1,575,164	112,694	7.71%
3140 Transit Revenue - Operations	(3,133,211)	(2,791,780)	(3,115,000)	18,211	(0.58%)
Total Transit Budget (Surplus)/Deficit	-	586,939	-	-	

THE CORPORATION OF THE CITY OF SARNIA
2026 PROPOSED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2025 Approved Budget	2025 Q2 Forecast	2026 Proposed Budget	\$ Change	% Change
SEWER					
3510 Sewer - General Administration	3,685,283	3,687,860	4,204,582	519,299	14.09%
3590 Sewer Area - Revenue	(25,600,134)	(25,568,776)	(27,193,803)	(1,593,669)	6.23%
3500 Sewer - Sanitary Sewer Maintenance	14,037,160	13,966,195	14,776,265	739,105	5.27%
3501 Environmental Services Group	2,408,725	2,406,581	2,432,658	23,933	0.99%
3502 Operations Centre	97,800	71,572	78,800	(19,000)	(19.43%)
3505 Wastewater Pollution Control Centre	3,350,027	3,686,613	3,592,314	242,287	7.23%
3506 Brights Grove Lagoons	595,832	650,407	657,941	62,109	10.42%
3507 Sewer - NViro	1,425,307	1,918,932	1,451,243	25,936	1.82%
3600 Storm Sewer Maintenance	-	1	-	-	
Total Sewer Budget (Surplus)/Deficit	-	819,385	-	-	
WATER					
3700 Water - General Administration	9,081,150	9,083,846	9,360,531	279,381	3.08%
3705 Water - Distribution	12,120,033	12,276,104	12,628,056	508,023	4.19%
3706 Lead Reduction	72,017	54,776	42,518	(29,499)	(40.96%)
3790 Water Revenue	(21,273,200)	(21,223,548)	(22,031,105)	(757,905)	3.56%
Total Water Budget (Surplus)/Deficit	-	191,178	-	-	
Total Operating Budget (Surplus)/Deficit	-	5,598,971	-	-	

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

	Department Code	Permanent Full-time	Permanent Part-time	Temporary	Students	Total	Total General Levy \$	General Levy %	Transit Levy	Sewer Rates	Water Rates
Total 2025 Approved Budget (excluding Police)		448.50	9.00	25.84	21.55	504.89					
Proposed changes											
Addition: Development/Transportation, Superintendent		3510/3700	1.00			1.00		0.00%		\$ 87,535	\$ 87,535
Removal: Economic Coordinator (end of grant funded position)		2150		-0.59		-0.59	\$ (23,468)	-0.03%			
2025 Restatements/Adjustments			-0.50	0.80	0.28	0.58	\$ 50,987	0.06%			
Total Proposed changes		0.50	0.80	-0.31	0.00	0.99	\$ 27,519	0.03%		\$ 87,535	\$ 87,535
Total 2026 Proposed Budget (excluding Police)		449.00	9.80	25.53	21.55	505.88					

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2025 Approved					Change				2026 Proposed					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
2000 Mayor & Council	-				-					-				-	
2001 Chief Administrative Office	1.00				1.00					1.00				1.00	
2050 City Clerk	5.00				5.00					5.00				5.00	
2100 Elections	-				-					-				-	
2150 Economic Development	2.00		0.59		2.59			(0.59)		2.00				2.00	One-time temporary FTE position ended in 2025 - 0.5 funded by tax levy - 0.5 funded by RED Grant
Administration Total	8.00	-	0.59	-	8.59	-	-	(0.59)	-	8.00	-	-	-	8.00	
Corporate Services Division															
2009 Corporate Services Administration	2.00				2.00					2.00				2.00	
2005 Legal	4.00				4.00					4.00				4.00	
2023 Purchasing	4.00	0.80			4.80					4.00	0.80			4.80	
2010 Human Resources	7.00			0.75	7.75			0.19		7.00		0.19	0.75	7.94	0.19 temporary FTE omitted on 2025 budget
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	0.50		0.75		9.00		0.75	1.33	11.08	Re-allocation
2024 Customer Service	6.00	1.60		0.33	7.93					6.00	1.60		0.33	7.93	
Corporate Services Total	46.50	2.40	-	2.74	51.64	0.50	-	0.94	-	47.00	2.40	0.94	2.74	53.08	

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

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2025 Approved					Change				2026 Proposed					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
Community Services Division															
Park and Facility Services															
2052 Facility Services	6.50				6.50	(0.50)				6.00				6.00	Re-allocation
2066 Sarnia Harbour	0.00			0.33	0.33					0.00			0.33	0.33	
4510 General Parks Maintenance	5.24	0.75	7.08	5.66	18.73	0.16		(0.75)		5.40	0.75	6.33	5.66	18.14	Re-allocation
Park and Facility Services Total	11.74	0.75	7.08	5.99	25.56					11.40	0.75	6.33	5.99	24.47	
Recreation and Parkland Planning															
4511 Sports Fields	3.64		4.00	2.00	9.64					3.64		4.00	2.00	9.64	
4515 Greenhouse & Horticulture	2.98		3.20	1.33	7.51	0.17				3.15		3.20	1.33	7.68	Re-allocation
4551 Arboriculture	7.97			0.34	8.31	0.17				8.14			0.34	8.48	Re-allocation
4601 Recreation - Programs	3.54			2.16	5.70					3.54			2.16	5.70	
4705 Pat Stapleton Arena	4.34		0.54		4.88					4.34		0.54		4.88	
4708 Clearwater Arena	8.55		0.56		9.11					8.55		0.56		9.11	
4710 Progressive Auto Sales Arena	8.54		0.80		9.34					8.54		0.80		9.34	
4950 Strangway Centre	2.00		0.12		2.12					2.00		0.12		2.12	
Recreation and Parkland Planning Total	41.56	-	9.22	5.83	56.61					41.90	-	9.22	5.83	56.95	
Planning and Development															
5005 Planning and Development	7.40			0.33	7.73					7.40			0.33	7.73	
5015 Geospatial Solutions	4.00				4.00					4.00				4.00	
5020 Building Division	8.90				8.90					8.90				8.90	
5035 By-Law Enforcement	8.40	1.60	0.50	0.67	11.17					8.40	1.60	0.50	0.67	11.17	
Planning and Development Total	28.70	1.60	0.50	1.00	31.80					28.70	1.60	0.50	1.00	31.80	
Community Services Total	82.00	2.35	16.80	12.82	113.97	-	-	(0.75)	-	82.00	2.35	16.05	12.82	113.22	

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

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2025 Approved					Change				2026 Proposed					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
Engineering and Operations Division															
Engineering															
3000 Engineering - Administration	1.85				1.85					1.85				1.85	
3033 Engineering - Design	7.00			0.67	7.67					7.00			0.67	7.67	
3034 Engineering - Traffic	2.00		7.45		9.45			0.09		2.00		7.54		9.54	0.09 temporary FTE omitted on 2025 budget
3035 Engineering - Development	3.50			0.33	3.83					3.50			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	19.85	-	7.45	1.00	28.30					19.85	-	7.54	1.00	28.39	
Public Works															
3005 Public Works - Administration	7.00			0.33	7.33					7.00			0.33	7.33	
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	15.00			1.00	16.00					15.00			1.00	16.00	
3011 Winter Maintenance	0.00				0.00					0.00				0.00	
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	0.25				0.25	0.25				0.50				0.50	1 additional full time FTE requested - Development/Transportation, Superintendent Re-allocation
3600 Storm Sewer Maintenance	4.00			0.67	4.67					4.00			0.67	4.67	
3700 Water - Administration	0.25				0.25	0.25				0.50				0.50	1 additional full time FTE requested - Development/Transportation, Superintendent Re-allocation
3705 Water - Distribution	16.00			0.67	16.67					16.00			0.67	16.67	
Public Works Total	74.50	-	-	2.67	77.17					75.00	-	-	2.67	77.67	
Environmental Services															
3501 Environmental Services Group	9.00			0.33	9.33					9.00			0.33	9.33	
3505 Wastewater Pollution Control Centre	13.00			1.33	14.33					13.00			1.33	14.33	
3506 Bright's Grove Lagoons	2.00				2.00					2.00				2.00	
3507 Bio-Solids	4.50				4.50					4.50				4.50	
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	31.00	-	-	1.99	32.99					31.00	-	-	1.99	32.99	

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

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2025 Approved					Change				2026 Proposed					Notes
	PFT	PPT	TEMP	STU	Total	PFT	PPT	TEMP	STU	PFT	PPT	TEMP	STU	Total	
Transit															
3100 Transit Transportation	31.00	4.25	1.00		36.25					31.00	4.25	1.00		36.25	0.50 PFT converted to PPT position
3115 Transit Maintenance	7.80			0.33	8.13					7.80			0.33	8.13	
3125 Transit Administration	8.45				8.45	(0.50)	0.80			7.95	0.80			8.75	
3150 C-Van Transportation	7.00				7.00					7.00				7.00	
3165 C-Van Maintenance	1.20				1.20					1.20				1.20	
3175 C-Van Administration	1.20				1.20					1.20				1.20	
Transit Total	56.65	4.25	1.00	0.33	62.23					56.15	5.05	1.00	0.33	62.53	
Engineering and Operations Total	182.00	4.25	8.45	5.99	200.69	-	0.80	0.09	-	182.00	5.05	8.54	5.99	201.58	
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)	448.50	9.00	25.84	21.55	504.89	0.50	0.80	(0.31)	0.00	449.00	9.80	25.53	21.55	505.88	

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

Non-Departmental Revenue



SARNIA
O N T A R I O

City of Sarnia

2026 Proposed Operating Budget

1000 TAXATION - CITY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(86,025,810)	(89,832,288)	(89,832,314)	(95,624,446)	8,165,999	(5,353,133)	(20,000)	(92,831,580)	3.34%
4-00021 SUPPLEMENTARY TAX LEVY	(504,972)	(500,000)	(501,350)	(500,000)				(500,000)	
Revenue Total	(86,530,782)	(90,332,288)	(90,333,664)	(96,124,446)	8,165,999	(5,353,133)	(20,000)	(93,331,580)	3.32%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	265,736	470,000	433,911	470,000				470,000	
5-00951 TAX REDUCTIONS	21,575	30,000	30,000	30,000				30,000	
5-00952 TAX WRITE OFF	47,597								
5-00970 VACANCY REBATE	(884)								
5-00975 CHARITY TAX REBATE	59,362	67,000	60,146	67,000				67,000	
5-00978 HERITAGE REBATE	2,483	2,600	2,600	2,600				2,600	
5-00980 TAX EXEMPTIONS	5,259	30,000	30,000	30,000				30,000	
5-06100 CONTRIBUTION TO RESERVES				600,000				600,000	
Expense Total	401,128	599,600	556,657	1,199,600				1,199,600	100.07%
Net Expense / (Net Revenue)	(86,129,654)	(89,732,688)	(89,777,007)	(94,924,846)	8,165,999	(5,353,133)	(20,000)	(92,131,980)	2.67%

City of Sarnia
2026 Proposed Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00150 CANADA	(98,124)	(99,537)	(100,277)	(99,537)		(3,981)		(103,519)	4.00%
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(124,116)	(117,209)	(121,713)	(117,209)		(4,688)		(121,897)	4.00%
4-00160 HOSPITALS	(18,556)	(19,854)	(19,854)	(19,854)		(794)		(20,648)	4.00%
4-00165 CORRECTIONAL INSTITUTIONS	(3,862)	(4,078)	(4,078)	(4,078)		(163)		(4,241)	4.00%
4-00170 LAMBTON COLLEGE	(251,104)	(209,952)	(209,952)	(209,952)		(8,398)		(218,350)	4.00%
4-00175 LAMBTON HOUSING	(132,256)	(130,938)	(137,490)	(130,938)		(5,238)		(136,175)	4.00%
4-00180 HYDRO ONE	(143,955)	(146,614)	(146,037)	(146,614)		(5,865)		(152,478)	4.00%
4-00181 HYDRO ONE - LINEAR PROPERTIES	(32,457)	(34,528)	(34,528)	(34,528)		(1,381)		(35,909)	4.00%
4-00185 LAWSS PILT	(199,239)	(182,649)	(182,907)	(182,649)		(7,306)		(189,955)	4.00%
4-00190 PARKING FACILITIES	(45,462)	(46,223)	(46,223)	(46,223)		(1,849)		(48,072)	4.00%
4-00195 BLUEWATER POWER	(161,404)	(148,205)	(165,026)	(148,205)		(5,928)		(154,133)	4.00%
4-00200 PETROLIA P.U.C.	(29,936)	(30,460)	(30,618)	(30,460)		(1,218)		(31,679)	4.00%
4-00205 RAILROADS - LINEAR PROPERTIES	(15,381)	(16,456)		(16,456)		(658)		(17,114)	4.00%
4-00210 PUMP STATIONS	(321,634)	(302,037)	(302,037)	(302,037)		(12,096)		(314,133)	4.00%
Revenue Total	(1,577,486)	(1,488,740)	(1,500,740)	(1,488,740)		(59,563)		(1,548,303)	4.00%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,577,486)	(1,488,740)	(1,500,740)	(1,488,740)		(59,563)		(1,548,303)	4.00%

City of Sarnia

2026 Proposed Operating Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00920 OMPF	(3,567,200)	(3,812,100)	(3,812,100)	(3,812,100)		(246,000)		(4,058,100)	6.45%
Revenue Total	(3,567,200)	(3,812,100)	(3,812,100)	(3,812,100)		(246,000)		(4,058,100)	6.45%
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	256,133	501,033	501,033	501,033				501,033	
Expense Total	256,133	501,033	501,033	501,033				501,033	
Net Expense / (Net Revenue)	(3,311,067)	(3,311,067)	(3,311,067)	(3,311,067)		(246,000)		(3,557,067)	7.43%

4-00920 OMPF -Increase in the City of Sarnia's Ontario Municipal Partnership funding as stated in the 2026 Allocation Notice

5-06100 Contribution to Reserves -

Reserve	2025 Approved Budget	2026 Proposed Budget
6615CapitalInfrastructureReserve	\$256,133	\$256,133
6581OperatingContingencyReserve	\$244,900	\$244,900
Total	\$501,033	\$501,033

City of Sarnia
2026 Proposed Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(211)	(211)				(211)	
4-00082 STREET OCCUPANCY	(34,329)	(15,000)	(14,331)	(15,000)				(15,000)	
4-00083 PIPELINE CROSSING AGREEMENTS	(47,881)	(43,000)	(43,150)	(43,000)				(43,000)	
Revenue Total	(82,421)	(58,211)	(57,692)	(58,211)				(58,211)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(82,421)	(58,211)	(57,692)	(58,211)				(58,211)	

City of Sarnia
2026 Proposed Operating Budget

1340 BLUEWATER POWER

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,931,207)	(1,982,353)	(1,982,353)	(1,982,353)				(1,982,353)	
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,326,660)	(1,267,729)	(1,282,260)	(1,267,729)				(1,267,729)	
Revenue Total	(3,257,867)	(3,250,082)	(3,264,613)	(3,250,082)				(3,250,082)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(3,257,867)	(3,250,082)	(3,264,613)	(3,250,082)				(3,250,082)	

City of Sarnia

2026 Proposed Operating Budget

1350 OTHER REVENUE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(727,972)	(450,000)	(549,125)	(450,000)		(200,000)		(650,000)	44.44%
4-00103 INTEREST GST CLAIMS	(5,612)								
4-00104 INTEREST ON PAST DUE ACCOUNTS	(30,088)	(2,000)	(22,386)	(2,000)		(8,000)		(10,000)	400.00%
4-00106 INCOME FROM INVESTMENTS	(6,666,583)	(5,044,935)	(4,419,898)	(5,044,935)		603,043		(4,441,892)	(11.95%)
4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES	(18,175)	(80,000)		(80,000)		80,000			(100.00%)
4-00109 INTEREST - LOAN RECEIVABLE	(33,952)	(27,000)	(27,337)	(27,000)				(27,000)	
4-00790 PROVINCE - SLOT MACHINE SHARE	(407,128)	(400,000)	(400,000)	(400,000)		300,000		(100,000)	(75.00%)
4-00900 SUNDRY REVENUE	(16,362)	(7,750)	(10,198)	(7,750)		(5,250)		(13,000)	67.74%
4-00916 GREEN ENERGY REVENUE	(1,212)	(1,250)	(2,129)	(1,250)				(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,863)	(2,000)	(1,862)	(2,000)				(2,000)	
Revenue Total	(7,908,947)	(6,014,935)	(5,432,935)	(6,014,935)		769,793		(5,245,142)	(12.80%)
EXPENSES									
5-05708 TRANSFER INTEREST TO RESERVE FUNDS	3,268,996	972,504	1,398,548	972,504		412,406		1,384,910	42.41%
5-06100 CONTRIBUTION TO RESERVES	407,128	400,000	400,000	400,000		(300,000)		100,000	(75.00%)
Expense Total	3,676,124	1,372,504	1,798,548	1,372,504		112,406		1,484,910	8.19%
Net Expense / (Net Revenue)	(4,232,823)	(4,642,431)	(3,634,387)	(4,642,431)		882,199		(3,760,232)	(19.00%)

4-00102 Penalty & Interest on Taxes - Budget increase to adjust to prior year actuals

4-00104 Interest on Past Due Accounts - Budget increase to adjust to prior year actuals

4-00106 Income from Investments - Calculation includes an estimated interest rate of 3.50% on average bank account balances

4-00107 HST Recovery on Commercial Activities - HST credits are now being claimed monthly throughout the various operating departments

4-00790 Province - Slot Machine Share - Revenue decreased to \$100,000 due to the closure announcement of Gateway Casinos Sarnia as of March 31st, 2026. The 2027 budget will be reduced to \$0

4-00900 Sundry Revenue - Budget increase to adjust to prior year actuals

City of Sarnia

2026 Proposed Operating Budget

1350 OTHER REVENUE

5-05708 Transfer Interest to Reserves - Budget is estimated for interest earned on average reserve balances for obligatory and discretionary reserve funds. Interest will be allocated based on actuals throughout the year. Under Council direction, the full net interest revenue remains in the operating budget to mitigate the tax levy. Current reserves policy is a net revenue of \$500,000 in operating budget with the remaining allocated to Capital reserves. For 2026, a net revenue of \$3,056,982 for interest will remaining in operating budget after allocating an estimated \$1,384,910 to interest bearing reserve accounts

Reserve	2025 Approved Budget	2026 Proposed Budget
Various - individual reserves (estimated)	\$972,504	\$1,384,910
Transfer to 6615 Capital Infrastructure	\$0	\$0
Total	\$972,504	\$1,384,910

5-06100 Contribution to Reserve - Transfer to **6675 OLG Contribution Reserve** reduced to \$100,000 due to the revenue decrease explained under **4-00790 Province - Slot Machine Share** above

Reserve	2025 Approved Budget	2026 Proposed Budget
6675 OLG Contribution	\$400,000	\$100,000
Total	\$400,000	\$100,000

Council & Administration



SARNIA
O N T A R I O

Council and Administration

Council

Term: November 15, 2022 – November 14, 2026

Mayor: Mike Bradley

City Councillors: Terry Burrell, Anne Marie Gillis, Adam Kilner, Brian White

City/County Councillors: Dave Boushy, Bill Dennis, Chrissy McRoberts, George Vandenberg

Summary

The Mayor and Council serve as the governing body of the City of Sarnia, providing leadership and strategic direction for the community. As elected representatives, they are responsible for setting policies, approving budgets, and making key decisions that shape the city's growth and development. The Mayor acts as the official head of the City and represents Sarnia at the regional, provincial, and national levels.

Council members work collaboratively with City administration and the public to ensure that decisions reflect the needs and interests of all residents. Together, the Mayor and Council play a crucial role in advancing the City's vision and goals, while fostering transparency, accountability, and public engagement.

Revenues & Expenses

MAYOR & COUNCIL	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
Total Expenditures	\$451,737	\$440,495	\$(11,242)	(2.49%)
Total Revenue	\$0	\$0	\$0	0%
Total MAYOR & COUNCIL	\$451,737	\$440,495	\$(11,242)	(2.49%)

Council and Administration cont.

Administration

Chief Administrative Officer: Chris Carter

Summary

The City Administration Division provides leadership and oversight for the City of Sarnia's operations, ensuring that administrative and statutory functions are carried out efficiently and effectively. The division is responsible for key departments, including:

- Office of the CAO
- Clerk's Office
- Economic Development

The CAO manages and guides these departments while directly overseeing the City's various divisions. This leadership ensures the coordinated delivery of services to the community and the achievement of the City's strategic goals.

Full Time Equivalent (FTE) Summary

	2025 Approved	2026 Proposed	Change
CITY ADMINISTRATION Total	8.59	8.00	-0.59

Revenues & Expenses

CITY ADMINISTRATION	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
Total Expenditures	\$1,880,035	\$2,475,248	\$595,213	31.66%
Total Revenue	\$(380,625)	\$(997,930)	\$(617,305)	(162.18)%
Total CITY ADMINISTRATION	\$1,449,410	\$1,477,318	\$(22,092)	(1.71%)

City of Sarnia
2026 Proposed Operating Budget

2000 MAYOR & COUNCIL

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(212)		(27)						
Revenue Total	(212)		(27)						
EXPENSES									
5-01065 COUNCIL SALARIES	303,424	331,775	312,145	331,775		(10,718)		321,057	(3.23%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,618	23,279	21,585	23,279		(524)		22,755	(2.25%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,221	7,958	3,336	7,958				7,958	
5-01253 CAR ALLOWANCE	5,628	5,755	5,689	5,755				5,755	
5-02104 PHONE	582	1,800	666	1,800				1,800	
5-02300 OFFICE EXPENSES	11,552	10,400	8,920	10,400				10,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	15,246	15,580	19,114	15,580				15,580	
5-02302 ADVERTISING	2,408	3,000	2,039	3,000				3,000	
5-02303 POSTAGE	296	1,400	1,085	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS	6,188	5,000	2,641	5,000				5,000	
5-02311 TRAINING & EDUCATION	8,991	12,000	12,096	12,000				12,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,390	694	1,390				1,390	
5-04008 PROFESSIONAL FEES	56,922	10,000	18,192	10,000				10,000	
5-05000 SUNDRY	12,846	12,400	11,861	12,400				12,400	
5-05102 MUNICIPAL SOUVENIRS		3,000	1,500	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT		7,000	3,502	7,000				7,000	
Expense Total	441,922	451,737	425,065	451,737		(11,242)		440,495	(2.49%)
Net Expense / (Net Revenue)	441,710	451,737	425,038	451,737		(11,242)		440,495	(2.49%)

Salaries and Benefits - Decrease due to overestimate in CPI from prior year

City of Sarnia
2026 Proposed Operating Budget

2001 CHIEF ADMINISTRATIVE OFFICER

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	272,435	279,006	278,940	279,006		8,930		287,936	3.20%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	52,697	52,278	54,282	52,278		(938)		51,340	(1.79%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,079	17,044	15,906	17,044		3,312		20,356	19.43%
5-01253 CAR ALLOWANCE	10,806	10,806	11,403	10,806				10,806	
5-02104 PHONE	2,101	1,300	1,780	1,300				1,300	
5-02300 OFFICE EXPENSES	504	650	688	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	764	1,000	842	1,000				1,000	
5-02303 POSTAGE	14	150	72	150		(150)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS		1,200	600	1,200				1,200	
5-02311 TRAINING & EDUCATION	102	3,850	1,924	3,850				3,850	
5-05500 REPLACEMENT EQUIPMENT	872								
Expense Total	352,374	367,284	366,437	367,284		11,154		378,438	3.04%
Net Expense / (Net Revenue)	352,374	367,284	366,437	367,284		11,154		378,438	3.04%

5-02303 Postage - Reallocating postage budget to 2490 Corporate Municipal - no levy impact

City of Sarnia
2026 Proposed Operating Budget

2100 ELECTIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES					(604,680)			(604,680)	
Revenue Total					(604,680)			(604,680)	
EXPENSES									
5-01252 ELECTION REMUNERATION					175,000			175,000	
5-02009 ELECTION SUPPLIES					422,880			422,880	
5-02104 PHONE	1,002		1,063		1,500			1,500	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	4,745	4,745	4,745	4,745	5,300			10,045	111.70%
5-06100 CONTRIBUTION TO RESERVES	151,170	151,170	151,170	151,170				151,170	
Expense Total	156,917	155,915	156,978	155,915	604,680			760,595	387.83%
Net Expense / (Net Revenue)	156,917	155,915	156,978	155,915				155,915	

2100 Elections - 6400 Election Expenses Reserve will be emptied and allocated to 2100Elections to offset expenses related to the 2026 election

City of Sarnia

2026 Proposed Operating Budget

2150 ECONOMIC DEVELOPMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(31,480)	(28,000)	(28,000)						(100.00%)
4-00901 OTHER FEES & SERVICE CHARGES			(190)						
4-00930 COSTS RECOVERED			(7,000)						
Revenue Total	(31,480)	(28,000)	(35,190)						(100.00%)
EXPENSES									
5-01000 SALARIES	250,119	256,152	256,088	256,152		8,190		264,342	3.20%
5-01060 WAGES - CASUAL	44,448	38,311	35,309	38,311		(38,311)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	57,878	62,475	59,975	62,475		(11,736)		50,739	(18.79%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,358	24,658	22,728	24,658		4,018		28,676	16.29%
5-02104 PHONE	1,444	2,000	1,725	2,000				2,000	
5-02300 OFFICE EXPENSES	1,453	1,500	995	1,500				1,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,774	6,500	5,451	6,500				6,500	
5-02302 ADVERTISING	41,621	45,000	30,000	45,000				45,000	
5-02303 POSTAGE		100	100	100		(100)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	866	4,000	3,056	4,000				4,000	
5-02311 TRAINING & EDUCATION	4,619	8,000	6,830	8,000				8,000	
5-04910 OTHER PURCHASED SERVICES	63,644	90,000	89,982	90,000				90,000	
5-05000 SUNDRY	9,388	60,000	59,835	60,000				60,000	
5-05500 REPLACEMENT EQUIPMENT	300	2,500	1,040	2,500				2,500	
5-05626 SPECIAL PROJECTS	(1,033)								
Expense Total	497,879	601,196	573,114	601,196		(37,939)		563,257	(6.31%)
Net Expense / (Net Revenue)	466,399	573,196	537,924	601,196		(37,939)		563,257	(1.73%)

Salaries and Benefits - Decrease due to the completion of the RED grant funding one temporary employee

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

City of Sarnia

2026 Proposed Operating Budget

2050 CITY CLERK

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(34,006)	(32,000)	(35,689)	(32,000)		(2,000)		(34,000)	6.25%
4-00324 LICENSE FEES - BUSINESS (OTHER)	(79,632)	(35,500)	(45,971)	(35,500)				(35,500)	
4-00325 LICENSE FEES - BINGOS	(303,105)	(171,000)	(203,159)	(171,000)		(29,000)		(200,000)	16.96%
4-00326 LICENSE FEES - RAFFLES	(18,373)	(15,000)	(15,600)	(15,000)				(15,000)	
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(1,554)	(2,500)	(1,972)	(2,500)				(2,500)	
4-00328 COMMISSIONING/NOTARY SERVICES	(3,353)	(2,000)	(2,585)	(2,000)				(2,000)	
4-00329 FREEDOM OF INFORMATION	(779)	(500)	(748)	(500)				(500)	
4-00330 LICENSE FEES - MARRIAGE	(56,878)	(61,000)	(58,479)	(61,000)				(61,000)	
4-00335 DEATH CERTIFICATES	(33,839)	(20,375)	(26,757)	(20,375)		(9,625)		(30,000)	47.24%
4-00345 MARRIAGE CEREMONY FEES	(24,953)	(12,000)	(16,158)	(12,000)				(12,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(1,772)	(750)	(1,588)	(750)				(750)	
4-00905 DONATIONS	(158)								
Revenue Total	(558,402)	(352,625)	(408,706)	(352,625)		(40,625)		(393,250)	11.52%
EXPENSES									
5-01000 SALARIES	480,913	515,700	505,359	515,700		34,082		549,782	6.61%
5-01025 SALARIES - OVERTIME	721		298						
5-01060 WAGES - CASUAL			54,130						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	94,840	111,966	114,026	111,966		(4,144)		107,822	(3.70%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,735	52,924	55,008	52,924		12,880		65,804	24.34%
5-02104 PHONE	1,043	1,600	1,165	1,600				1,600	
5-02223 OTHER LICENSES	19,836	22,000	16,053	22,000				22,000	
5-02300 OFFICE EXPENSES	2,081	3,000	2,294	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,257	2,000	2,107	2,000				2,000	
5-02302 ADVERTISING	169	500	466	500		2,500		3,000	500.00%
5-02303 POSTAGE	541	2,000	1,599	2,000		(2,000)			(100.00%)
5-02311 TRAINING & EDUCATION	6,485	7,250	6,119	7,250				7,250	
5-04910 OTHER PURCHASED SERVICES	7,255	13,000	7,036	13,000		(8,000)		5,000	(61.54%)
5-05100 FACILITY RENT	2,068	2,200	2,147	2,200				2,200	
5-05505 NEW EQUIPMENT	2,234	3,000	1,500	3,000				3,000	
5-05801 CIVIC CORNER	3,539	5,500	2,890	5,500		(5,500)			(100.00%)

City of Sarnia
2026 Proposed Operating Budget

2050 CITY CLERK

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
Expense Total	659,717	742,640	772,197	742,640		29,818		772,458	4.02%
Net Expense / (Net Revenue)	101,315	390,015	363,491	390,015		(10,807)		379,208	(2.77%)

4-00325 License Fees - Bingos - Budget increase to adjust for 2026 forecasted activity

4-00335 Death Certificates - Budget increase to adjust to prior year actuals

Salaries and Benefits - Increase due to budgeted contractual increases

5-02302 Advertising - Budget reallocated from **5-05801 Civic Corner**

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-04910 Other Purchased Services - Budget reduced based on actual 2026 projected needs

5-05801 Civic Corner - Budget reduced and reallocated to **5-02302Advertising**

City of Sarnia

2026 Proposed Operating Budget

2055 UNDRIP COMMITTEE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05626 SPECIAL PROJECTS	12,720	13,000	13,000	500				500	(96.15%)
Expense Total	12,720	13,000	13,000	500				500	(96.15%)
Net Expense / (Net Revenue)	12,720	13,000	13,000	500				500	(96.15%)

Corporate Services



SARNIA
O N T A R I O

Corporate Services Division

General Manager: David Stockdale

Summary

Corporate Services plays a critical role in supporting the City of Sarnia's operations by providing internal services that ensure the smooth functioning of all City departments. This division encompasses key departments including:

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

Together, these departments provide internal supports and expertise, allowing public-facing departments to focus on delivering services to our residents. Whether it's managing the City's workforce, offering legal guidance, or overseeing financial operations, Corporate Services ensures that the City functions efficiently and effectively.

Ultimately, Corporate Services is foundational in ensuring that the City of Sarnia can meet its commitments to residents by maintaining seamless internal operations.

Full Time Equivalent (FTE) Summary

	2025 Approved	2026 Proposed	Change
CORPORATE SERVICES Total	51.64	53.08	1.44

Revenues & Expenses

CORPORATE SERVICES	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
Total Expenditures	\$10,791,452	\$11,371,542	\$580,090	5.38%
Total Revenue	\$(2,747,538)	\$(2,980,728)	\$(233,190)	8.49%
Total CORPORATE SERVICES	\$8,043,914	\$8,390,814	\$346,900	4.31%

City of Sarnia
2026 Proposed Operating Budget

2009 CORPORATE SERVICES ADMINISTRATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	281,894	296,492	300,565	296,492		16,420		312,912	5.54%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	57,855	60,201	62,220	60,201		(1,483)		58,718	(2.46%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,277	24,480	22,413	24,480		5,590		30,070	22.83%
5-01253 CAR ALLOWANCE	5,403	5,400	5,402	5,400				5,400	
5-02104 PHONE	247	800	437	800				800	
5-02300 OFFICE EXPENSES	555	500	298	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	560	1,000	1,078	1,000				1,000	
5-02311 TRAINING & EDUCATION	323	500	248	500				500	
5-05500 REPLACEMENT EQUIPMENT		500	248	500				500	
Expense Total	364,114	389,873	392,909	389,873		20,527		410,400	5.27%
Net Expense / (Net Revenue)	364,114	389,873	392,909	389,873		20,527		410,400	5.27%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increases

City of Sarnia

2026 Proposed Operating Budget

2010 HUMAN RESOURCES

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00800 FEDERAL SUBSIDY	(11,592)	(5,000)		(5,000)		5,000			(100.00%)
4-00930 COSTS RECOVERED		(5,000)		(5,000)				(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(176,200)	(222,800)	(222,800)	(222,800)		(10,400)		(233,200)	4.67%
Revenue Total	(187,792)	(232,800)	(222,800)	(232,800)		(5,400)		(238,200)	2.32%
EXPENSES									
5-01000 SALARIES	704,465	737,565	696,935	737,565		8,715		746,280	1.18%
5-01050 WAGES	(459)								
5-01060 WAGES - CASUAL	8,862	26,987	54,472	26,987		18,461		45,448	68.41%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	154,211	167,342	161,958	167,342		(11,057)		156,285	(6.61%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,060	74,664	76,000	74,664		16,511		91,175	22.11%
5-02104 PHONE	10,166	4,100	3,430	4,100				4,100	
5-02300 OFFICE EXPENSES	3,676	4,100	3,433	4,100				4,100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,383	3,000	2,507	3,000				3,000	
5-02303 POSTAGE	90	1,000	552	1,000		(1,000)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS		1,400	698	1,400				1,400	
5-02311 TRAINING & EDUCATION	4,855	5,760	3,019	5,760				5,760	
5-02705 PERSONNEL RECRUITMENT	20,835	15,000	14,832	15,000				15,000	
5-04001 LEGAL FEES	86,331	100,000	98,756	100,000				100,000	
5-04910 OTHER PURCHASED SERVICES	1,089	15,000	10,553	15,000				15,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	18,000	20,600	18,584	20,600		400		21,000	1.94%
5-05130 WELLNESS PROGRAM	404	3,500	1,972	3,500				3,500	
5-05500 REPLACEMENT EQUIPMENT	1,140	1,000	502	1,000				1,000	
5-05867 DISABILITY MANAGEMENT PROGRAM	14,078	40,000	32,909	40,000				40,000	
Expense Total	1,090,186	1,221,018	1,181,112	1,221,018		32,030		1,253,048	2.62%
Net Expense / (Net Revenue)	902,394	988,218	958,312	988,218		26,630		1,014,848	2.69%

4-00800 Federal Subsidy - Summer student grant funding has been unreliable since the pandemic. Removing budget to recognize the unlikelihood of receiving future funding.

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 15% recovery of total prior year Human Resources budgeted expenses.

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact.

City of Sarnia
2026 Proposed Operating Budget

2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		250	124	250				250	
5-02302 ADVERTISING	225	500	470	500				500	
5-02310 TRAVEL & ACCOMODATIONS		250	124	250				250	
5-05626 SPECIAL PROJECTS	2,653	4,000	2,679	4,000				4,000	
Expense Total	2,878	5,000	3,397	5,000				5,000	
Net Expense / (Net Revenue)	2,878	5,000	3,397	5,000				5,000	

City of Sarnia
2026 Proposed Operating Budget

2013 COMMUNICATIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	115,954	122,363	122,541	122,363		8,733		131,096	7.14%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	24,912	26,349	26,775	26,349		(975)		25,374	(3.70%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,995	11,287	11,868	11,287		2,730		14,017	24.19%
5-02104 PHONE	478	600	534	600				600	
5-02300 OFFICE EXPENSES	872	1,000	594	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	895	900	913	900				900	
5-02311 TRAINING & EDUCATION		1,000	502	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	167	1,000	590	1,000				1,000	
Expense Total	153,273	164,499	164,317	164,499		10,488		174,987	6.38%
Net Expense / (Net Revenue)	153,273	164,499	164,317	164,499		10,488		174,987	6.38%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

City of Sarnia
2026 Proposed Operating Budget

2020 ACCOUNTING

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(128)		(44)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(515,099)	(539,000)	(539,000)	(539,000)		(42,600)		(581,600)	7.90%
Revenue Total	(515,227)	(539,000)	(539,044)	(539,000)		(42,600)		(581,600)	7.90%
EXPENSES									
5-01000 SALARIES	846,586	988,310	979,892	988,310		61,794		1,050,104	6.25%
5-01025 SALARIES - OVERTIME	4,759								
5-01050 WAGES	(2,167)								
5-01060 WAGES - CASUAL	124,731	12,709	20,279	12,709		409		13,118	3.22%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	202,153	219,712	218,735	219,712		(9,259)		210,453	(4.21%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	77,921	124,299	111,826	124,299		18,408		142,707	14.81%
5-02104 PHONE	3,059	1,200	1,681	1,200		500		1,700	41.67%
5-02300 OFFICE EXPENSES	2,585	8,760	6,463	8,760		100		8,860	1.14%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,571	5,500	6,730	5,500		200		5,700	3.64%
5-02302 ADVERTISING		630		630				630	
5-02303 POSTAGE	2,511	4,000	2,469	4,000		(4,000)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	2,582	2,000	998	2,000				2,000	
5-02311 TRAINING & EDUCATION	7,098	16,840	14,287	16,840	(750)			16,090	(4.45%)
5-04000 AUDIT FEES	70,846	65,000	57,841	65,000				65,000	
5-04910 OTHER PURCHASED SERVICES	55,884	21,800	15,000	21,800		5,000		26,800	22.94%
5-05500 REPLACEMENT EQUIPMENT	4,967	4,000	2,002	4,000				4,000	
Expense Total	1,409,086	1,474,760	1,438,203	1,474,760	(750)	73,152		1,547,162	4.91%
Net Expense / (Net Revenue)	893,859	935,760	899,159	935,760	(750)	30,552		965,562	3.18%

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 20% recovery of total prior year Accounting, Tax, Purchasing, and Customer Service budgeted expenses

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-02311 Training & Education - One-time transfer of \$750 to **2021 Tax & Revenue Collections**

5-04910 Other Purchased Services - Increase to account for T3 return inflationary increases and cost of Triplog software

City of Sarnia

2026 Proposed Operating Budget

2021 TAX & REVENUE COLLECTIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(99,177)	(87,344)	(102,540)	(87,344)				(87,344)	
4-00901 OTHER FEES & SERVICE CHARGES	(145,489)	(118,945)	(126,742)	(118,945)		(5,000)		(123,945)	4.20%
Revenue Total	(244,666)	(206,289)	(229,282)	(206,289)		(5,000)		(211,289)	2.42%
EXPENSES									
5-01000 SALARIES	260,432	266,719	266,647	266,719		8,517		275,236	3.19%
5-01025 SALARIES - OVERTIME	1,610		2,414						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	57,406	59,714	60,225	59,714		(4,457)		55,257	(7.46%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,067	35,152	35,111	35,152		3,768		38,920	10.72%
5-02104 PHONE	1,028	600	1,089	600				600	
5-02300 OFFICE EXPENSES	472	5,300	4,985	5,300				5,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,546	1,700	2,060	1,700				1,700	
5-02302 ADVERTISING		580	292	580				580	
5-02303 POSTAGE	37,560	46,500	49,888	46,500				46,500	
5-02311 TRAINING & EDUCATION	3,631	4,400	4,400	4,400	750	725		5,875	33.52%
5-02405 OFFICE EQUIPMENT MAINTENANCE	326	580	292	580				580	
5-04910 OTHER PURCHASED SERVICES	31,035	41,630	32,747	41,630				41,630	
5-05500 REPLACEMENT EQUIPMENT		1,000	502	1,000				1,000	
Expense Total	426,113	463,875	460,652	463,875	750	8,553		473,178	2.01%
Net Expense / (Net Revenue)	181,447	257,586	231,370	257,586	750	3,553		261,889	1.67%

4-00901 Other Fees & Service Charges - Increase to adjust to 2026 projected revenues

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-02311 Training & Education - One-time transfer of \$750 from **2020Accounting** and increase to allow staff to receive training opportunities apart from the yearly budgeted OMTRA conference

City of Sarnia

2026 Proposed Operating Budget

2022 INFORMATION TECHNOLOGY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED			(4,991)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(579,000)	(581,008)	(581,008)	(581,008)		(180,190)		(761,198)	31.01%
Revenue Total	(579,900)	(581,908)	(586,899)	(581,908)		(180,190)		(762,098)	30.97%
EXPENSES									
5-01000 SALARIES	711,597	824,032	804,298	824,032		94,761		918,793	11.50%
5-01025 SALARIES - OVERTIME	6,358	16,108	17,576	16,108		518		16,626	3.22%
5-01060 WAGES - CASUAL		41,758	24,601	41,758		31,082		72,840	74.43%
5-01095 CALL DUTY	20,807	21,502	20,412	21,502				21,502	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	159,379	195,170	190,501	195,170		4,562		199,732	2.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	65,537	100,450	87,477	100,450		18,969		119,419	18.88%
5-01254 CLOTHING/BOOT ALLOWANCE			480						
5-02104 PHONE	30,361	67,200	65,938	67,200				67,200	
5-02112 INTERNET/EMAIL SERVICES	1,602	5,000	2,498	5,000				5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	205,334	210,100	222,820	210,100				210,100	
5-02114 IT MAINTENANCE & SUPPORT		150,000	145,990	150,000				150,000	
5-02115 SOFTWARE SERVICES - CLOUD INFRASTRUCTURE	194,282	170,000	165,383	170,000				170,000	
5-02116 IT ACCESSORIES	99,369	156,000	162,020	156,000				156,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	1,742,262	1,746,019	1,771,501	1,746,019		158,000		1,904,019	9.05%
5-02220 VEHICLE EXPENSE	9,800	10,290	10,290	10,290		515		10,805	5.00%
5-02300 OFFICE EXPENSES	9,553	5,000	10,249	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	10,832	5,800	7,059	5,800				5,800	
5-02303 POSTAGE		100	133	100		(100)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	6,042	5,000	3,544	5,000				5,000	
5-02311 TRAINING & EDUCATION	7,457	14,000	12,737	14,000				14,000	
5-02388 OVERTIME MEALS			99						
5-04910 OTHER PURCHASED SERVICES	33,223	31,500	35,612	31,500		5,000		36,500	15.87%
5-05500 REPLACEMENT EQUIPMENT	5,187	7,100	6,854	7,100				7,100	
Expense Total	3,318,982	3,782,129	3,768,072	3,782,129		313,307		4,095,436	8.28%

City of Sarnia
2026 Proposed Operating Budget

2022 INFORMATION TECHNOLOGY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
Net Expense / (Net Revenue)	2,739,082	3,200,221	3,181,173	3,200,221		133,117		3,333,338	4.16%

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 20% recovery of total prior year Information Technology expenses. A small piece (\$4,772) is also recovered from **5010 Committee of Adjustment** for use of Zoom software and time spent by Information Technology staff

Salaries and Benefits - Increase due to reallocation of indirect administration salaries from water and sewer funds, see corresponding increase in **4-00939 Costs Recovered - Interdepartmental**. Increase in **5-01060 Wages - Casual** due to 0.75 FTE reallocated from **4510 General Park Maintenance**

5-02117 Software License & Maintenance - Estimated \$52,000 of inflationary increases, \$70,000 in Microsoft licensing increases (approved at the September 15, 2025 regular meeting), and \$36,000 for Sonepar software utilized by Environmental Services

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-04910 Other Purchased Services - Increase to support printing and property management expenses moved under Information Technology

City of Sarnia
2026 Proposed Operating Budget

2023 PURCHASING

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	274,112	427,745	394,114	427,745		22,647		450,392	5.29%
5-01025 SALARIES - OVERTIME	53		668						
5-01060 WAGES - CASUAL	63,301		23,733						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,770	95,483	91,377	95,483		(5,351)		90,132	(5.60%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,070	45,375	41,337	45,375		6,099		51,473	13.44%
5-01254 CLOTHING/BOOT ALLOWANCE	471	1,565	1,170	1,565				1,565	
5-02104 PHONE	103								
5-02300 OFFICE EXPENSES	1,613	5,800	5,737	5,800				5,800	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,638	1,700	1,700	1,700				1,700	
5-02310 TRAVEL & ACCOMODATIONS	1,268	5,800	5,800	5,800				5,800	
5-02311 TRAINING & EDUCATION	5,070	9,000	8,626	9,000				9,000	
5-05500 REPLACEMENT EQUIPMENT	4,818	2,700	2,700	2,700	2,300			5,000	85.19%
5-05505 NEW EQUIPMENT		2,800	2,800	2,800	1,900			4,700	67.86%
5-05627 UNPLANNED EXPENDITURES	997								
Expense Total	462,284	597,968	579,762	597,968	4,200	23,395		625,562	4.61%
Net Expense / (Net Revenue)	462,284	597,968	579,762	597,968	4,200	23,395		625,562	4.61%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-05500 Replacement Equipment - One-time purchase of ergonomic workstations

5-05505 New Equipment - One-time purchase of barcode scanners, barcode development software, and a barcode label printer to support Cityworks implementation in Stores

City of Sarnia
2026 Proposed Operating Budget

2024 CUSTOMER SERVICE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	503,962	550,771	544,814	550,771		57,063		607,834	10.36%
5-01025 SALARIES - OVERTIME	237								
5-01050 WAGES	448								
5-01060 WAGES - CASUAL	11,498	12,132	11,038	12,132		1,117		13,249	9.21%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	111,662	124,326	120,603	124,326		(68)		124,258	(0.05%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	46,202	65,184	59,679	65,184		9,253		74,437	14.20%
5-02300 OFFICE EXPENSES	7,352	8,000	7,007	8,000		200		8,200	2.50%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	295	850	711	850				850	
5-02303 POSTAGE	1,378	2,165	1,504	2,165		(2,165)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	855	1,130	1,342	1,130				1,130	
5-02311 TRAINING & EDUCATION	2,411	8,000	6,234	8,000		500		8,500	6.25%
5-04910 OTHER PURCHASED SERVICES	3,073	13,500	6,774	13,500				13,500	
5-05500 REPLACEMENT EQUIPMENT	2,941	3,000	2,083	3,000		300		3,300	10.00%
Expense Total	692,314	789,058	761,789	789,058		66,200		855,258	8.39%
Net Expense / (Net Revenue)	692,314	789,058	761,789	789,058		66,200		855,258	8.39%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02303 Postage - Reallocating postage budget to 2490 Corporate Municipal - no levy impact

City of Sarnia
2026 Proposed Operating Budget

2005 LEGAL SERVICES

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(7,930)	(30,000)	(28,831)	(30,000)				(30,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(17,910)	(15,000)	(22,839)	(15,000)				(15,000)	
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(4,649)	(8,200)	(6,903)	(8,200)				(8,200)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(9,090)								
Revenue Total	(39,579)	(53,200)	(58,573)	(53,200)				(53,200)	
EXPENSES									
5-01000 SALARIES	258,602	485,602	335,310	485,602		15,568		501,170	3.21%
5-01060 WAGES - CASUAL	198,095		127,939						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,337	102,348	85,375	102,348		(6,319)		96,029	(6.17%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	39,488	45,032	40,597	45,032		10,089		55,121	22.40%
5-02104 PHONE	1,397	1,350	1,639	1,350				1,350	
5-02300 OFFICE EXPENSES	2,422	5,000	2,952	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	12,607	16,400	17,790	16,400		600		17,000	3.66%
5-02302 ADVERTISING	3,233	5,000	2,498	5,000				5,000	
5-02303 POSTAGE	1,081	1,700	1,451	1,700		(1,700)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	326	1,000	502	1,000				1,000	
5-02311 TRAINING & EDUCATION	2,488	8,000	9,395	8,000				8,000	
5-04001 LEGAL FEES	268,454	60,000	63,911	60,000		10,000		70,000	16.67%
5-04004 SURVEY & APPRAISAL FEES		8,500	13,716	8,500				8,500	
5-04910 OTHER PURCHASED SERVICES		5,000	2,498	5,000				5,000	
5-05122 SEARCH & REGISTRATION FEES	20,574	22,000	20,162	22,000				22,000	
5-05500 REPLACEMENT EQUIPMENT		2,000	998	2,000				2,000	
Expense Total	877,104	768,932	726,733	768,932		28,238		797,170	3.67%
Net Expense / (Net Revenue)	837,525	715,732	668,160	715,732		28,238		743,970	3.95%

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-04001 Legal Fees - Budget increase to adjust to forecasted 2026 requirements

City of Sarnia
2026 Proposed Operating Budget

2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00903 RENTAL REVENUE	(133,589)	(137,000)	(137,624)	(137,000)				(137,000)	
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(27,734)	(50,000)	(23,783)	(50,000)				(50,000)	
4-00912 FEES - MISSION PARK DOCK BERTHAGE	(11,623)	(12,057)	(24,914)	(12,057)				(12,057)	
4-00914 FEES - HARBOUR USAGE	(35,856)	(50,000)	(37,160)	(50,000)				(50,000)	
4-00915 FEES - WHARFAGE	(131,685)		(29,152)						
4-00930 COSTS RECOVERED	(13,427)	(17,000)	(61,812)	(17,000)				(17,000)	
Revenue Total	(353,914)	(266,057)	(314,445)	(266,057)				(266,057)	
EXPENSES									
5-02102 ELECTRICITY	6,254	7,500	45,089	7,500				7,500	
5-06100 CONTRIBUTION TO RESERVES		258,557	269,354	258,557				258,557	
Expense Total	6,254	266,057	314,443	266,057				266,057	
Net Expense / (Net Revenue)	(347,660)		(2)						

5-06100 Contribution to Reserve -

Reserve	2025 Approved Budget	2026 Proposed Budget
6365SarniaHarbour	\$258,557	\$258,557
Total	\$258,557	\$258,557

City of Sarnia
2026 Proposed Operating Budget

2066 SARNIA HARBOUR

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00903 RENTAL REVENUE	(100,893)	(87,338)	(93,083)	(87,338)				(87,338)	
4-00912 FEES - MISSION PARK DOCK BERTHAGE	(323,418)	(212,000)	(257,661)	(212,000)				(212,000)	
4-00914 FEES - HARBOUR USAGE	(166,012)	(86,038)	(124,056)	(86,038)				(86,038)	
4-00915 FEES - WHARFAGE	(14,180)	(5,408)	(2,404)	(5,408)				(5,408)	
4-00930 COSTS RECOVERED	(112,097)	(290,000)	(486,340)	(290,000)				(290,000)	
4-00936 COSTS RECOVERED - OTHER	(330,291)	(187,500)	(155,145)	(187,500)				(187,500)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(341,742)								
Revenue Total	(1,388,633)	(868,284)	(1,118,689)	(868,284)				(868,284)	
EXPENSES									
5-01060 WAGES - CASUAL	10,375	11,874	11,239	11,874		687		12,561	5.79%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	1,372	2,632	1,887	2,632		(112)		2,520	(4.26%)
5-02102 ELECTRICITY	293,043	341,960	389,072	341,960				341,960	
5-02103 WATER	1,505	1,500	2,323	1,500				1,500	
5-02400 REPAIRS & MAINTENANCE	33,592	77,250	70,543	77,250				77,250	
5-04005 INSURANCE	21,617	22,000	20,000	22,000				22,000	
5-04010 MANAGEMENT SERVICES	105,229	125,000	116,363	125,000				125,000	
5-04100 SECURITY SERVICES	138,172	150,000	161,606	150,000				150,000	
5-05140 REALTY TAXES	2,311	2,500	1,252	2,500				2,500	
5-05500 REPLACEMENT EQUIPMENT	68,881	10,000	5,002	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	20,589								
5-06100 CONTRIBUTION TO RESERVES	691,945	123,568	339,402	123,568		(575)		122,993	(0.47%)
Expense Total	1,388,631	868,284	1,118,689	868,284				868,284	
Net Expense / (Net Revenue)	(2)								

5-06100 Contribution to Reserve -

Reserve	2025 Approved Budget	2026 Proposed Budget
6365 Sarnia Harbour	\$123,568	\$122,993
Total	\$123,568	\$122,993

Fire Services



SARNIA
O N T A R I O

Fire Services

Fire Chief: Jeff Weber

Summary

Sarnia Fire Rescue Services (SFRS) is dedicated to safeguarding the lives, property, and environment of our community through rapid and professional emergency services. In addition to fire suppression and emergency response, SFRS is responsible for fire prevention, and public safety education. These functions are critical to minimizing risks and ensuring a safer community.

Sarnia Fire also manages the City's Emergency Management portfolio, ensuring that City departments and community partners are trained, prepared, and able to coordinate effectively in the event of a crisis.

Through its wide range of services, SFRS is integral to maintaining public safety and fostering a resilient community.

Full Time Equivalent (FTE) Summary

	2025 Approved	2026 Proposed	Change
FIRE SERVICES Total	130	130	-

Revenues & Expenses

FIRE SERVICES	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
Total Expenditures	\$24,302,580	\$26,185,246	\$1,842,666	7.52%
Total Revenue	\$(196,979)	\$(156,979)	\$40,000	(20.31)%
Total FIRE SERVICES	\$24,302,580	\$26,185,246	\$1,882,666	7.75%

City of Sarnia
2026 Proposed Operating Budget

2500 FIRE OFFICERS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(14,076)	(56,410)	(14,622)	(56,410)		40,000		(16,410)	(70.91%)
4-00366 FIRE SUPPRESSION	(2,712)	(4,150)	(2,731)	(4,150)				(4,150)	
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(762)	(10,600)	(10,366)	(10,600)				(10,600)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(95,873)	(98,939)	(97,407)	(98,939)				(98,939)	
4-00905 DONATIONS	(18,200)								
4-00930 COSTS RECOVERED	(33,561)	(22,880)	(14,460)	(22,880)				(22,880)	
4-00936 COSTS RECOVERED - OTHER	(3,345)	(4,000)	(3,459)	(4,000)				(4,000)	
Revenue Total	(168,529)	(196,979)	(143,045)	(196,979)		40,000		(156,979)	(20.31%)
EXPENSES									
5-01000 SALARIES	15,933,652	16,203,167	16,145,557	16,203,167		690,548		16,893,715	4.26%
5-01020 SALARIES - MANDATED TRAINING	19,567	32,192	26,682	32,192		1,287		33,479	4.00%
5-01025 SALARIES - OVERTIME	1,243,934	800,000	1,271,829	800,000		29,998		829,998	3.75%
5-01050 WAGES	669								
5-01100 ACTING RANK	167,322	125,833	147,822	125,833		54,671		180,504	43.45%
5-01115 STAT HOLIDAY PAY	99,901	87,360	97,996	87,360		20,644		108,004	23.63%
5-01130 SEVERANCE PAY	231,356	240,000	280,925	240,000		20,000		260,000	8.33%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,524,073	3,599,211	3,720,940	3,599,211		807,022		4,406,233	22.42%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,088,485	1,234,710	1,246,370	1,234,710		201,351		1,436,061	16.31%
5-02104 PHONE	11,506	9,988	9,069	9,988		2,000		11,988	20.02%
5-02200 GASOLINE	72,445	82,834	84,671	82,834		3,315		86,149	4.00%
5-02222 RADIO LICENSE	9,914	12,000	10,000	12,000				12,000	
5-02300 OFFICE EXPENSES	5,276	9,690	7,316	9,690				9,690	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,020	14,800	10,347	14,800		600		15,400	4.05%
5-02303 POSTAGE	1,728	714	701	714				714	
5-02311 TRAINING & EDUCATION	104,082	140,504	149,037	140,504		5,700		146,204	4.06%
5-02322 SAFETY SUPPLIES	53,821	25,500	42,502	25,500		1,000		26,500	3.92%
5-02323 SAFETY PROGRAM	30,628	10,405	10,333	10,405		400		10,805	3.84%
5-02324 FIRE PREVENTION	11,187	11,220	9,808	11,220		450		11,670	4.01%
5-02325 MONITORING	4,644	12,475	6,284	12,475		500		12,975	4.01%
5-02360 CLOTHING & UNIFORMS	62,837	75,000	74,669	75,000		15,000		90,000	20.00%

City of Sarnia

2026 Proposed Operating Budget

2500 FIRE OFFICERS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02384 RADIO & RADAR	19,833	41,900	41,874	41,900		8,000		49,900	19.09%
5-02410 EQUIPMENT MAINTENANCE	9,827	22,440	22,390	22,440		900		23,340	4.01%
5-02440 VEHICLE MAINTENANCE	85,219	82,000	82,131	82,000		3,280		85,280	4.00%
5-02460 OPTICOM MAINTENANCE		2,330	1,166	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	36,329	40,072	54,303	40,072		1,600		41,672	3.99%
5-02702 RESPIRATORY PROTECTION PLAN	30,355	29,200	28,295	29,200		4,000		33,200	13.70%
5-04910 OTHER PURCHASED SERVICES	2,662								
5-05000 SUNDRY	2,007	2,500	1,458	2,500				2,500	
5-05126 MEDICAL EXAMINATIONS	3,440	8,000	5,440	8,000		320		8,320	4.00%
5-05134 HEALTH & OCCUPATIONAL SAFETY	1,696	20,400	11,215	20,400				20,400	
5-05500 REPLACEMENT EQUIPMENT	86,063	95,680	95,881	95,680		3,850		99,530	4.02%
5-05655 ALLOCATED CENTRAL DISPATCH	619,603	650,583	650,583	650,583		9,417		660,000	1.45%
5-39010 EMERGENCY APPARATUS MAINTENANCE	155,640	149,500	144,371	149,500		7,000		156,500	4.68%
Expense Total	23,736,721	23,872,208	24,491,965	23,872,208		1,892,853		25,765,061	7.93%
Net Expense / (Net Revenue)	23,568,192	23,675,229	24,348,920	23,675,229		1,932,853		25,608,082	8.16%

4-00350 Fire Inspections & Reports - Decrease to adjust to prior year actuals

Salaries and Benefits - Increase in **5-01000 Salaries** due to contractual increases. Significant increase in **5-01200 Employee Benefits - Statutory** to reallocation of WSIB contributions with a corresponding decrease to all other city departments WSIB contributions

5-02311 Training & Education - Increased cost of facility rentals, records maintenance, and consumables

5-02360 Clothing & Uniforms - New vendor for clothing and uniforms in addition to an increased cost of dress uniform requirements

5-02384 Radio & Radar - Increased licensing costs

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

City of Sarnia
2026 Proposed Operating Budget

2550 FIRE STATIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	33,431	39,430	46,503	39,430				39,430	
5-02102 ELECTRICITY	49,609	50,215	49,486	50,215				50,215	
5-02103 WATER	23,618	20,662	24,331	20,662				20,662	
5-02104 PHONE	8,768	10,217	8,942	10,217				10,217	
5-02420 BUILDING MAINTENANCE	105,556	193,705	194,899	103,705	25,000	5,000		133,705	(30.97%)
5-02435 GROUNDS MAINTENANCE	792	3,775	3,479	3,775		151		3,926	4.00%
5-05500 REPLACEMENT EQUIPMENT		3,070	1,534	3,070				3,070	
Expense Total	221,774	321,074	329,174	231,074	25,000	5,151		261,225	(18.64%)
Net Expense / (Net Revenue)	221,774	321,074	329,174	231,074	25,000	5,151		261,225	(18.64%)

5-02420 Building Maintenance - One-time request for the supply and installation of a lawn sprinkler system at Station 3 and an adjustment for inflation

City of Sarnia
2026 Proposed Operating Budget

2780 EMERGENCY MANAGEMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	110,841	176,980	145,467	176,980		2,876		179,856	1.63%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	26,189	35,379	28,496	35,379		(1,926)		33,453	(5.44%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,501	13,298	10,782	13,298		2,692		15,990	20.24%
5-02102 ELECTRICITY	719	1,000	851	1,000				1,000	
5-02104 PHONE	5,095	5,000	3,419	5,000				5,000	
5-02220 VEHICLE EXPENSE	6,168	10,000	7,002	10,000				10,000	
5-02300 OFFICE EXPENSES	508	520	262	520		20		540	3.85%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	745	1,500	750	1,500				1,500	
5-02310 TRAVEL & ACCOMODATIONS	1,702								
5-02311 TRAINING & EDUCATION	1,365	5,000	2,727	5,000		5,800		10,800	116.00%
5-02410 EQUIPMENT MAINTENANCE	1,787	3,500	1,748	3,500				3,500	
5-04910 OTHER PURCHASED SERVICES	11,145	52,000	36,892	52,000				52,000	
5-05500 REPLACEMENT EQUIPMENT	2,353	2,100	1,050	2,100		200		2,300	9.52%
Expense Total	176,118	306,277	239,446	306,277		9,662		315,939	3.15%
Net Expense / (Net Revenue)	176,118	306,277	239,446	306,277		9,662		315,939	3.15%

5-02311 Training & Education - Increasing cost of facility rentals, records maintenance, and consumables

Engineering & Operations



SARNIA
ONTARIO

Engineering & Operations Division

General Manager: David Jackson

Summary

The Engineering & Operations Division is responsible for the design, maintenance, and operation of critical City infrastructure, ensuring the safe and efficient delivery of services to Sarnia’s residents and businesses. The division includes departments such as:

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

At the heart of Engineering & Operations is the management of the City’s infrastructure, including roads, watermains, sewers, and public transit systems. The teams work year-round to maintain and upgrade these essential services, while also ensuring future infrastructure needs are met through replacement and expansion projects.

In addition to roads and water systems, the division oversees the construction of operational facilities, shoreline protection projects, and environmental sustainability initiatives, ensuring Sarnia’s infrastructure supports both growth and environmental stewardship.

Through these efforts, Engineering & Operations ensures that Sarnia's infrastructure remains resilient, adaptable, and ready to support the city's long-term development.

Full Time Equivalent (FTE) Summary

	2025 Approved	2026 Proposed	Change
ENGINEERING AND OPERATIONS Total	200.69	201.58	0.89 ↑

Revenues & Expenses

	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
ENGINEERING & OPERATIONS				
Total Expenditures	\$20,732,863	\$21,369,233	\$636,370	3.07%
Total Revenue	\$(8,266,035)	\$(8,823,865)	\$(557,830)	6.75%
Total ENGINEERING & OPERATIONS	\$12,466,828	\$12,545,368	78,540	0.63%
WATER				
Total Expenditures	\$21,273,200	\$22,031,105	\$757,905	3.56%
Total Revenue	\$(21,273,200)	\$(22,031,105)	\$(757,905)	3.56%
Total WATER	-	-	-	-
SEWER				
Total Expenditures	\$26,972,286	\$28,559,771	\$1,587,485	5.89%
Total Revenue	\$(26,972,286)	\$(28,559,771)	\$(1,587,485)	5.89%
Total SEWER	-	-	-	-

City of Sarnia
2026 Proposed Operating Budget

3000 ENGINEERING - ADMINISTRATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(5,290)		(1,443)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(226,800)	(244,200)	(244,200)	(244,200)		(7,400)		(251,600)	3.03%
Revenue Total	(232,090)	(244,200)	(245,643)	(244,200)		(7,400)		(251,600)	3.03%
EXPENSES									
5-01000 SALARIES	257,904	265,879	265,788	265,879		11,293		277,172	4.25%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	53,025	54,240	55,356	54,240		(2,018)		52,222	(3.72%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,819	22,334	23,117	22,334		4,990		27,324	22.34%
5-01253 CAR ALLOWANCE	5,394	1,892	3,643	1,892				1,892	
5-02104 PHONE	6,839	8,600	8,141	8,600				8,600	
5-02300 OFFICE EXPENSES	11,667	9,500	11,002	9,500				9,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,503	5,000	3,684	5,000				5,000	
5-02302 ADVERTISING	719								
5-02303 POSTAGE	434	1,200	1,185	1,200		(1,200)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS		1,500	1,002	1,500				1,500	
5-02311 TRAINING & EDUCATION	715	3,500	1,748	3,500				3,500	
5-04910 OTHER PURCHASED SERVICES	2,119	1,000	502	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT		2,750	1,376	2,750				2,750	
Expense Total	367,138	377,395	376,544	377,395		13,065		390,460	3.46%
Net Expense / (Net Revenue)	135,048	133,195	130,901	133,195		5,665		138,860	4.25%

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 66.66% recovery of total prior year Engineering - Administration budgeted expenses

Salaries and Benefits - Increase due to progression through the salary grid and contractual increases

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

City of Sarnia

2026 Proposed Operating Budget

3033 ENGINEERING - DESIGN

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(882,811)	(814,493)	(814,493)	(814,493)		66,241		(748,252)	(8.13%)
Revenue Total	(882,811)	(814,493)	(814,493)	(814,493)		66,241		(748,252)	(8.13%)
EXPENSES									
5-01000 SALARIES	627,791	680,336	578,877	680,336		39,959		720,295	5.87%
5-01025 SALARIES - OVERTIME	453	5,072	3,247	5,072		166		5,238	3.27%
5-01060 WAGES - CASUAL	62,001	24,282	118,905	24,282		1,718		26,000	7.08%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	146,190	155,389	150,149	155,389		(7,622)		147,767	(4.91%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	67,851	82,489	76,872	82,489		10,933		93,422	13.25%
5-01254 CLOTHING/BOOT ALLOWANCE	2,353	1,500	3,148	1,500				1,500	
5-02104 PHONE	1,042	1,500	1,272	1,500				1,500	
5-02300 OFFICE EXPENSES		1,010	506	1,010				1,010	
5-02311 TRAINING & EDUCATION	6,130	10,400	9,073	10,400				10,400	
5-04910 OTHER PURCHASED SERVICES	258,423	150,000	158,677	150,000		30,000		180,000	20.00%
5-05500 REPLACEMENT EQUIPMENT	2,327	10,400	5,390	10,400				10,400	
5-05650 ALLOCATED ADMINISTRATION	122,800								
Expense Total	1,297,361	1,122,378	1,106,116	1,122,378		75,154		1,197,532	6.70%
Net Expense / (Net Revenue)	414,550	307,885	291,623	307,885		141,395		449,280	45.92%

4-00939 Costs Recovered - Interdepartmental - Decrease in allocated administration for assisting water and sewer departments. Calculation based on 66.66% recovery of total prior year Engineering - Design budgeted expenses. Decrease is due to a lower expense budget in 2025 versus 2024

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-04910 Other Purchased Services - Increase due to required OSIM bridge inspections and geotechnical/environmental surveys

City of Sarnia

2026 Proposed Operating Budget

3034 ENGINEERING - TRAFFIC & STREET LIGHTING

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(14,227)	(20,000)	(45,870)	(20,000)		(5,000)		(25,000)	25.00%
4-00930 COSTS RECOVERED	(49,079)	(25,000)	(5,489)	(25,000)		25,000			(100.00%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(96,180)	(110,000)	(98,405)	(110,000)				(110,000)	
4-00936 COSTS RECOVERED - OTHER	(96,941)		(31,574)						
Revenue Total	(256,427)	(155,000)	(181,338)	(155,000)		20,000		(135,000)	(12.90%)
EXPENSES									
5-01000 SALARIES	118,841	156,276	177,808	156,276		33,579		189,855	21.49%
5-01025 SALARIES - OVERTIME	(305)		278						
5-01030 SALARIES - CASUAL	197								
5-01050 WAGES	(1,895)								
5-01055 WAGES - OVERTIME	371								
5-01060 WAGES - CASUAL	388,420	279,957	303,616	279,957		17,313		297,270	6.18%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	71,801	88,278	78,153	88,278		7,061		95,339	8.00%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,183	22,642	20,452	22,642		3,562		26,204	15.73%
5-01254 CLOTHING/BOOT ALLOWANCE	471	1,000	1,461	1,000				1,000	
5-02102 ELECTRICITY	733,105	775,000	805,688	775,000		10,000		785,000	1.29%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	33,410	35,000	36,674	35,000				35,000	
5-02220 VEHICLE EXPENSE	9,913	9,030	9,319	9,030		452		9,482	5.01%
5-02311 TRAINING & EDUCATION	7,361	7,500	5,250	7,500				7,500	
5-02445 STREET LIGHTING MAINTENANCE	298,708	280,000	321,213	280,000		20,000		300,000	7.14%
5-03005 MATERIALS	16,205	10,000	18,204	10,000				10,000	
5-04040 SNOW REMOVAL	48,052	75,000	74,058	75,000				75,000	
5-04910 OTHER PURCHASED SERVICES	62,400	50,000	43,026	50,000				50,000	
5-05630 OTHER RECOVERABLE WORK	99,558		27,883						
5-06100 CONTRIBUTION TO RESERVES	20,000								
5-46008 TRAFFIC SIGNAL MAINTENANCE	390,858	295,000	311,432	295,000				295,000	
Expense Total	2,309,654	2,084,683	2,234,515	2,084,683		91,967		2,176,650	4.41%
Net Expense / (Net Revenue)	2,053,227	1,929,683	2,053,177	1,929,683		111,967		2,041,650	5.80%

City of Sarnia
2026 Proposed Operating Budget

3034 ENGINEERING - TRAFFIC & STREET LIGHTING

4-00901 Other Fees & Service Charges - Increase to adjust for 2025 actuals and future year forecasted activity

4-00930 Costs Recovered - No further Oversized Load Corridor recovery due to project completion

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02012 Electricity - Increase to account for inflation

5-02445 Street Lighting Maintenance - Increase to adjust for inflation and prior year actual activity

City of Sarnia
2026 Proposed Operating Budget

3035 ENGINEERING - DEVELOPMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(69,600)	(80,000)	(134,244)	(80,000)		(10,000)		(90,000)	12.50%
4-00930 COSTS RECOVERED	(88,826)	(80,000)	(60,760)	(80,000)				(80,000)	
4-00936 COSTS RECOVERED - OTHER	(116,880)	(85,000)	(86,136)	(85,000)		(10,000)		(95,000)	11.76%
Revenue Total	(275,306)	(245,000)	(281,140)	(245,000)		(20,000)		(265,000)	8.16%
EXPENSES									
5-01000 SALARIES	379,699	393,929	385,088	393,929		17,493		411,422	4.44%
5-01025 SALARIES - OVERTIME	2,464	5,072	2,760	5,072		166		5,238	3.27%
5-01050 WAGES	(1,596)								
5-01055 WAGES - OVERTIME	493								
5-01060 WAGES - CASUAL	90,958	12,223	10,891	12,223		581		12,804	4.75%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	100,856	87,795	86,642	87,795		(5,060)		82,735	(5.76%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,376	42,396	41,340	42,396		6,108		48,504	14.41%
5-01254 CLOTHING/BOOT ALLOWANCE	1,392	2,000	2,420	2,000				2,000	
5-02104 PHONE	1,092		1,145						
5-02220 VEHICLE EXPENSE	26,054	16,922	16,922	16,922		846		17,768	5.00%
5-02311 TRAINING & EDUCATION	1,020	4,500	2,381	4,500				4,500	
5-02388 OVERTIME MEALS			8						
5-04910 OTHER PURCHASED SERVICES	21,083	30,000	31,600	30,000				30,000	
5-05500 REPLACEMENT EQUIPMENT			113						
5-05505 NEW EQUIPMENT	4,392	2,000	1,147	2,000				2,000	
5-05630 OTHER RECOVERABLE WORK	2,960								
Expense Total	666,243	596,837	582,457	596,837		20,134		616,971	3.37%
Net Expense / (Net Revenue)	390,937	351,837	301,317	351,837		134		351,971	0.04%

4-00901 Other Fees & Service Charges - Increase to adjust to prior year actuals

4-00936 Costs Recovered - Other - Increase to adjust to prior year actuals

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

City of Sarnia
2026 Proposed Operating Budget

3036 ENGINEERING - CONSTRUCTION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(542,955)	(471,499)	(471,499)	(471,499)		(25,536)		(497,035)	5.42%
Revenue Total	(542,955)	(471,499)	(471,499)	(471,499)		(25,536)		(497,035)	5.42%
EXPENSES									
5-01000 SALARIES	446,199	497,301	473,412	497,301		13,104		510,405	2.64%
5-01025 SALARIES - OVERTIME	73,093	15,016	28,063	15,016		480		15,496	3.20%
5-01050 WAGES	(104)								
5-01060 WAGES - CASUAL	11,536		15,918						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	102,866	109,215	107,543	109,215		(8,207)		101,008	(7.51%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	44,231	58,871	53,654	58,871		7,531		66,402	12.79%
5-01254 CLOTHING/BOOT ALLOWANCE	2,353	1,900	2,278	1,900				1,900	
5-02104 PHONE	71								
5-02220 VEHICLE EXPENSE	45,229	47,250	47,384	47,250		2,363		49,613	5.00%
5-02311 TRAINING & EDUCATION	12,583	8,000	7,922	8,000				8,000	
5-02388 OVERTIME MEALS	3,392	2,000	2,279	2,000				2,000	
5-05505 NEW EQUIPMENT	7,921	6,000	5,933	6,000				6,000	
Expense Total	749,370	745,553	744,386	745,553		15,271		760,824	2.05%
Net Expense / (Net Revenue)	206,415	274,054	272,887	274,054		(10,265)		263,789	(3.75%)

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 66.66% recovery of total prior year Engineering - Construction budgeted expenses

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

City of Sarnia

2026 Proposed Operating Budget

3037 SHORELINE PROTECTION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(46,926)	(230,000)	(223,833)	(230,000)				(230,000)	
Revenue Total	(46,926)	(230,000)	(223,833)	(230,000)				(230,000)	
EXPENSES									
5-04910 OTHER PURCHASED SERVICES	46,926	230,000	223,834	230,000				230,000	
Expense Total	46,926	230,000	223,834	230,000				230,000	
Net Expense / (Net Revenue)			1						

City of Sarnia
2026 Proposed Operating Budget

3040 MUNICIPAL DRAINS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(25,444)	(52,137)	(52,137)	(52,137)		27,137		(25,000)	(52.05%)
Revenue Total	(25,444)	(52,137)	(52,137)	(52,137)		27,137		(25,000)	(52.05%)
EXPENSES									
5-01000 SALARIES	44,842	49,114	43,691	49,114		1,572		50,686	3.20%
5-01025 SALARIES - OVERTIME	422		223						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	9,922	10,902	9,702	10,902		(832)		10,070	(7.63%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,027	6,032	4,437	6,032		640		6,672	10.61%
5-01254 CLOTHING/BOOT ALLOWANCE	235		240						
5-02220 VEHICLE EXPENSE	8,639	9,030	9,030	9,030		452		9,482	5.01%
5-02311 TRAINING & EDUCATION	1,124	1,000	961	1,000	1,500			2,500	150.00%
5-02388 OVERTIME MEALS			8						
5-02480 MAINTENANCE	13,320	24,000	22,760	24,000				24,000	
5-06100 CONTRIBUTION TO RESERVES	445,000	100,000	100,000	100,000				100,000	
Expense Total	526,531	200,078	191,052	200,078	1,500	1,832		203,410	1.67%
Net Expense / (Net Revenue)	501,087	147,941	138,915	147,941	1,500	28,969		178,410	20.60%

4-00750 Provincial Subsidy - Decrease to adjust to prior year actuals. Drainage Superintendent Provincial grant is becoming less reliable

5-02311 Training & Education - One-time increase to budget for possible certification requirements of the Drainage Superintendent

City of Sarnia
2026 Proposed Operating Budget

3005 PUBLIC WORKS ADMINISTRATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(656,400)	(591,400)	(591,400)	(591,400)		(123,400)		(714,800)	20.87%
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(756,400)	(691,400)	(691,400)	(691,400)		(123,400)		(814,800)	17.85%
EXPENSES									
5-01000 SALARIES	586,527	713,133	695,884	713,133		35,312		748,445	4.95%
5-01025 SALARIES - OVERTIME	5,908		1,931						
5-01050 WAGES	(168)								
5-01060 WAGES - CASUAL	77,696	10,303	48,182	10,303		2,501		12,804	24.27%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	137,783	155,904	149,677	155,904		(7,364)		148,540	(4.72%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,112	80,390	67,995	80,390		13,067		93,457	16.25%
5-01254 CLOTHING/BOOT ALLOWANCE	759	3,100	2,961	3,100				3,100	
5-02104 PHONE	15,702	7,700	11,627	7,700		7,000		14,700	90.91%
5-02220 VEHICLE EXPENSE	22,200	23,310	23,310	23,310		1,166		24,476	5.00%
5-02300 OFFICE EXPENSES	6,941	19,000	17,070	19,000				19,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,229	7,780	8,293	7,780		2,000		9,780	25.71%
5-02311 TRAINING & EDUCATION	14,171	7,500	9,005	7,500		5,000		12,500	66.67%
5-02388 OVERTIME MEALS	168								
5-05500 REPLACEMENT EQUIPMENT	17,219	44,000	45,192	9,000	15,000	1,000		25,000	(43.18%)
5-05505 NEW EQUIPMENT	29,147								
5-05627 UNPLANNED EXPENDITURES	6,856		1,870						
Expense Total	973,250	1,072,120	1,082,997	1,037,120	15,000	59,682		1,111,802	3.70%
Net Expense / (Net Revenue)	216,850	380,720	391,597	345,720	15,000	(63,718)		297,002	(21.99%)

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 66.66% recovery of total prior year Public Works Administration budgeted expenses

Salaries and Benefits - Increase due to progression through the salary grid and contractual increases

5-02104 Phone - Increase to adjust to prior year actuals

5-02311 Training & Education - Increase to adjust to prior year actuals

5-05500 Replacement Equipment - One-time funding for new office desks and chairs

City of Sarnia
2026 Proposed Operating Budget

3008 ROADS MAINTENANCE - RURAL

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	111,717	112,268	113,407	112,268		3,586		115,854	3.19%
5-01025 SALARIES - OVERTIME	17,135		22,553						
5-01050 WAGES	375,337	409,468	418,324	409,468		19,888		429,356	4.86%
5-01055 WAGES - OVERTIME	114,009		82,383						
5-01095 CALL DUTY	5,320		2,865						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	114,702	116,698	131,660	116,698		(7,130)		109,568	(6.11%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	65,630	82,125	81,926	82,125		8,097		90,222	9.86%
5-01254 CLOTHING/BOOT ALLOWANCE	3,078	3,000	5,162	3,000				3,000	
5-02220 VEHICLE EXPENSE	378,212	397,123	397,123	397,123		19,856		416,979	5.00%
5-02311 TRAINING & EDUCATION	8,315	5,200	6,311	5,200				5,200	
5-02388 OVERTIME MEALS	4,818	2,100	5,570	2,100				2,100	
5-03005 MATERIALS	16,733	22,000	20,344	22,000				22,000	
5-04900 CONTRACT WORK	27,779	20,000	15,176	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	318,076	335,000	372,549	335,000		15,000		350,000	4.48%
Expense Total	1,560,861	1,504,982	1,675,353	1,504,982		59,297		1,564,279	3.94%
Net Expense / (Net Revenue)	1,560,861	1,504,982	1,675,353	1,504,982		59,297		1,564,279	3.94%

Salaries and Benefits - Increase due to contractual increases

5-02200 Vehicle Expense - 5% increase to **6525 Works Equipment Reserve** contribution

5-04910 Other Purchased Services - Increase required for maintenance of roadside ditching to promote improved drainage and mitigate flooding risks

City of Sarnia
2026 Proposed Operating Budget

3009 STREETS MAINTENANCE - CONCRETE

	2024	2025	2025	2026	2026	2026	2026	2026	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Proposed Budget	2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	111,312	111,786	113,014	111,786		4,070		115,856	3.64%
5-01025 SALARIES - OVERTIME	8,468		4,426						
5-01050 WAGES	349,754	346,509	351,137	346,509		9,972		356,481	2.88%
5-01055 WAGES - OVERTIME	18,009		12,087						
5-01095 CALL DUTY	5,780		2,400						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	100,734	102,362	106,531	102,362		(7,496)		94,866	(7.32%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	62,282	70,710	70,304	70,710		6,745		77,455	9.54%
5-01254 CLOTHING/BOOT ALLOWANCE	3,078	3,500	4,880	3,500				3,500	
5-02220 VEHICLE EXPENSE	123,900	130,095	130,095	130,095		6,505		136,600	5.00%
5-02311 TRAINING & EDUCATION	6,544	5,100	2,550	5,100				5,100	
5-02388 OVERTIME MEALS	2,671	925	4,029	925				925	
5-03005 MATERIALS	72,081	57,500	51,947	57,500		5,000		62,500	8.70%
5-04910 OTHER PURCHASED SERVICES	146,245	148,000	193,338	148,000		25,000		173,000	16.89%
Expense Total	1,010,858	976,487	1,046,738	976,487		49,796		1,026,283	5.10%
Net Expense / (Net Revenue)	1,010,858	976,487	1,046,738	976,487		49,796		1,026,283	5.10%

5-03005 Materials - Increase required for infrastructure maintenance within Community Services' locations

5-04910 Other Purchased Services - Increase required for infrastructure maintenance within Community Services' locations

City of Sarnia
2026 Proposed Operating Budget

3010 STREETS MAINTENANCE - URBAN

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(39,142)	(70,000)	(96,548)	(70,000)				(70,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(341,893)	(197,375)	(205,850)	(197,375)				(197,375)	
4-00936 COSTS RECOVERED - OTHER	(6,506)	(2,575)	(5,820)	(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(806,517)	(806,517)	(806,517)		(346,216)		(1,152,733)	42.93%
Revenue Total	(1,090,249)	(1,076,467)	(1,114,735)	(1,076,467)		(346,216)		(1,422,683)	32.16%
EXPENSES									
5-01000 SALARIES	111,953	112,268	113,207	112,268		3,588		115,856	3.20%
5-01025 SALARIES - OVERTIME	677		11,456						
5-01050 WAGES	882,040	905,778	867,065	905,778		35,849		941,627	3.96%
5-01055 WAGES - OVERTIME	38,636	64,116	61,447	64,116		2,056		66,172	3.21%
5-01060 WAGES - CASUAL	32,125	36,400	28,476	36,400		1,664		38,064	4.57%
5-01095 CALL DUTY	3,165		1,130						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	222,524	237,501	229,875	237,501		(15,027)		222,474	(6.33%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	135,091	173,034	148,528	173,034		16,432		189,466	9.50%
5-01254 CLOTHING/BOOT ALLOWANCE	7,549	7,500	11,227	7,500				7,500	
5-02220 VEHICLE EXPENSE	364,700	382,935	382,935	382,935		19,147		402,082	5.00%
5-02311 TRAINING & EDUCATION	7,349	7,500	10,838	7,500		150		7,650	2.00%
5-02388 OVERTIME MEALS	6,139	4,939	7,844	4,939				4,939	
5-03005 MATERIALS	267,399	275,000	287,778	275,000		5,000		280,000	1.82%
5-04910 OTHER PURCHASED SERVICES	141,142	165,000	168,951	165,000		5,000		170,000	3.03%
Expense Total	2,220,489	2,371,971	2,330,757	2,371,971		73,859		2,445,830	3.11%
Net Expense / (Net Revenue)	1,130,240	1,295,504	1,216,022	1,295,504		(272,357)		1,023,147	(21.02%)

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 40% recovery of total prior year Streets Maintenance (**3008, 3009, and 3010**) budgeted salary and benefit expenses

Salaries and Benefits - Increase due to contractual increases

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

City of Sarnia
2026 Proposed Operating Budget

3011 WINTER MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(293,890)	(325,000)	(322,674)	(325,000)				(325,000)	
Revenue Total	(293,890)	(325,000)	(322,674)	(325,000)				(325,000)	
EXPENSES									
5-01055 WAGES - OVERTIME	115,481	257,556	257,896	257,556		8,242		265,798	3.20%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	10,328	5,020	24,860	5,020		166		5,186	3.31%
5-02220 VEHICLE EXPENSE	445,500	467,775	467,775	467,775		23,389		491,164	5.00%
5-02388 OVERTIME MEALS		15,000	15,000	15,000		(15,000)			(100.00%)
5-03005 MATERIALS	524,758	545,000	714,972	545,000		10,000		555,000	1.83%
5-04910 OTHER PURCHASED SERVICES	99,428	150,000	196,429	150,000		3,000		153,000	2.00%
Expense Total	1,195,495	1,440,351	1,676,932	1,440,351		29,797		1,470,148	2.07%
Net Expense / (Net Revenue)	901,605	1,115,351	1,354,258	1,115,351		29,797		1,145,148	2.67%

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

5-03005 Materials - Increase to account for inflation

City of Sarnia

2026 Proposed Operating Budget

3015 WORKS CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(9,025)	(1,500)	(545)	(1,500)				(1,500)	
4-00936 COSTS RECOVERED - OTHER	(139,625)	(110,000)	(100,343)	(110,000)				(110,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(730,170)	(1,037,393)	(1,037,393)	(1,037,393)		(76,799)		(1,114,192)	7.40%
4-00940 SALE OF MATERIALS	(5,391)	(5,000)	(5,667)	(5,000)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(791,250)	(517,395)	(607,343)	(517,395)	(30,000)	(12,285)		(559,680)	8.17%
Revenue Total	(1,675,461)	(1,671,288)	(1,751,291)	(1,671,288)	(30,000)	(89,084)		(1,790,372)	7.13%
EXPENSES									
5-01000 SALARIES	127,625	130,702	130,676	130,702		4,197		134,899	3.21%
5-01050 WAGES	705,582	666,415	714,737	666,415		64,310		730,725	9.65%
5-01055 WAGES - OVERTIME	37,385	33,488	56,910	33,488		1,078		34,566	3.22%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	184,304	178,589	193,683	178,589		(3,556)		175,033	(1.99%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	104,960	117,841	117,514	117,841		14,244		132,085	12.09%
5-01254 CLOTHING/BOOT ALLOWANCE	5,163	7,000	8,755	7,000				7,000	
5-01256 TOOL ALLOWANCE	7,348	7,000	7,176	7,000				7,000	
5-02101 NATURAL GAS	15,201	20,800	23,715	20,800				20,800	
5-02102 ELECTRICITY	47,620	50,800	54,725	50,800				50,800	
5-02104 PHONE	14,030	11,800	6,452	11,800				11,800	
5-02220 VEHICLE EXPENSE	118,300	124,215	124,215	124,215		6,211		130,426	5.00%
5-02222 RADIO LICENSE	29,824	28,000	27,604	28,000				28,000	
5-02300 OFFICE EXPENSES	755	2,470	2,161	2,470				2,470	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,912	8,950	10,834	8,950		2,600		11,550	29.05%
5-02311 TRAINING & EDUCATION	20,289	23,668	25,585	23,668				23,668	
5-02360 CLOTHING & UNIFORMS	2,264	7,500	5,976	7,500				7,500	
5-02388 OVERTIME MEALS	3,683	3,000	4,870	3,000				3,000	
5-02420 BUILDING MAINTENANCE	60,247	63,500	78,151	63,500		38,500		102,000	60.63%
5-03002 OTHER OPERATING SUPPLIES	10,520	15,550	12,304	15,550				15,550	
5-04043 CONTRACT CLEANING	32,203	43,500	35,510	43,500				43,500	
5-04910 OTHER PURCHASED SERVICES	94,596	85,500	70,997	85,500				85,500	
5-05500 REPLACEMENT EQUIPMENT		2,500	1,506	2,500	10,000			12,500	400.00%
5-05505 NEW EQUIPMENT					20,000			20,000	

City of Sarnia
2026 Proposed Operating Budget

3015 WORKS CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-47620 FACILITY MAINTENANCE & SUPPLIES	44,649	38,500	37,234	38,500		(38,500)			(100.00%)
Expense Total	1,675,460	1,671,288	1,751,290	1,671,288	30,000	89,084		1,790,372	7.13%
Net Expense / (Net Revenue)	(1)		(1)						

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

4-00939 Costs Recovered - Interdepartmental - Increase in allocated administration for assisting water and sewer departments. Calculation based on 66.66% recovery of total prior year Works Centre budgeted expenses

4-06220 Contribution from Reserves -

Reserve	2025 Approved Budget	2026 Proposed Budget
6525 Works Equipment	\$517,395	\$559,680
Total	\$517,395	\$559,680

Salaries and Benefits - Increase due to contractual increases

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

5-02420 Building Maintenance - Budget reallocated from **5-47620 Facility Maintenance and Supplies**

5-05500 Replacement Equipment - One-time budget increase for a new tire balancer

5-05505 New Equipment - One-time budget increase for new computer diagnostic equipment for commercial, off-highway, and agricultural equipment

5-47620 Facility Maintenance & Supplies - Reallocate budget to **5-02420 Building Maintenance**

City of Sarnia
2026 Proposed Operating Budget

3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(300,635)	(250,000)	(247,037)	(250,000)				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(1,442,800)	(1,576,571)	(1,585,309)	(1,576,571)		(17,082)		(1,593,653)	1.08%
Revenue Total	(1,743,435)	(1,826,571)	(1,832,346)	(1,826,571)		(17,082)		(1,843,653)	0.94%
EXPENSES									
5-02200 GASOLINE	371,115	520,000	525,475	520,000				520,000	
5-02221 VEHICLE LICENSE	45,334	46,000	45,804	46,000				46,000	
5-03005 MATERIALS	835,345	798,250	785,974	798,250				798,250	
5-04005 INSURANCE	156,268	170,821	170,821	170,821		17,082		187,903	10.00%
5-04910 OTHER PURCHASED SERVICES	331,500	270,000	282,772	270,000				270,000	
5-05500 REPLACEMENT EQUIPMENT	3,871	21,500	21,500	21,500				21,500	
Expense Total	1,743,433	1,826,571	1,832,346	1,826,571		17,082		1,843,653	0.94%
Net Expense / (Net Revenue)	(2)								

All departments (excluding Police, Fire, and Transit) that use vehicles and equipment contribute an amount annually that is transferred to **6525 Works Equipment Reserve**. Purchases of new and replacement vehicles and equipment are expensed directly through that reserve and budgeted through the annual Fleet Replacement list that is approved each budget cycle. Parts, gasoline, insurance, and other miscellaneous costs are expensed through **3020 Public Works - Equipment Maintenance** and are funded from cost recoveries from Fire and Police for parts used on repairs of their fleet, and a transfer from **6525 Works Equipment Reserve**

4-06220 Contribution from Reserve -

Reserve	2025 Approved Budget	2026 Proposed Budget
6525 Works Equipment	\$1,576,571	\$1,593,653
Total	\$1,576,571	\$1,593,653

5-04005 Insurance - Estimated 10% increase over 2025 actuals

City of Sarnia

2026 Proposed Operating Budget

3800 GARBAGE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(469)	(1,000)	(469)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(20,328)	(24,480)	(22,487)	(24,480)		(490)		(24,970)	2.00%
4-00930 COSTS RECOVERED	(13,530)	(6,000)	(3,000)	(6,000)				(6,000)	
Revenue Total	(34,327)	(31,480)	(25,956)	(31,480)		(490)		(31,970)	1.56%
EXPENSES									
5-01000 SALARIES	18,493	24,714	9,918	24,714		3,056		27,770	12.37%
5-01025 SALARIES - OVERTIME	541								
5-01055 WAGES - OVERTIME			208						
5-01060 WAGES - CASUAL	3,282		7,907						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	4,427	5,571	3,590	5,571		59		5,630	1.06%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,999	3,717	2,560	3,717		455		4,172	12.24%
5-01254 CLOTHING/BOOT ALLOWANCE	154	500	248	500				500	
5-02302 ADVERTISING	5,971	10,000	31,288	10,000				10,000	
5-02388 OVERTIME MEALS	10		16			500		500	
5-04021 GARBAGE COLLECTION	1,946,469	1,900,806	1,901,674	1,900,806		9,504		1,910,310	0.50%
5-04204 BULK ITEMS RECYCLING	10,024	15,000	6,250	15,000		(2,000)		13,000	(13.33%)
Expense Total	1,991,370	1,960,308	1,963,659	1,960,308		11,574		1,971,882	0.59%
Net Expense / (Net Revenue)	1,957,043	1,928,828	1,937,703	1,928,828		11,084		1,939,912	0.57%

5-04021 Garbage Collection - Estimated contractual increase

City of Sarnia
2026 Proposed Operating Budget

3880 RECYCLING & COMPOST COLLECTION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(945)		(472)						
4-00934 COSTS RECOVERED - RECYCLABLES	(12,051)		(21,448)						
Revenue Total	(12,996)		(21,920)						
EXPENSES									
5-01000 SALARIES	18,493	24,706	9,914	24,706		3,064		27,770	12.40%
5-01025 SALARIES - OVERTIME	542								
5-01055 WAGES - OVERTIME			208						
5-01060 WAGES - CASUAL	3,281		7,906						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	4,427	5,571	3,590	5,571		59		5,630	1.06%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,998	3,717	2,560	3,717		455		4,172	12.24%
5-01254 CLOTHING/BOOT ALLOWANCE	154								
5-02104 PHONE	1,229	700	980	700				700	
5-02220 VEHICLE EXPENSE	35,300	37,065	37,065	37,065		1,853		38,918	5.00%
5-02300 OFFICE EXPENSES		2,000	998	2,000				2,000	
5-02302 ADVERTISING	15,116	32,000	23,223	32,000				32,000	
5-02388 OVERTIME MEALS	10		16						
5-03005 MATERIALS		2,000	998	2,000				2,000	
5-04022 COMPOST COLLECTION	664,305	650,415	650,087	650,415		3,252		653,667	0.50%
5-04201 BLUEBOX COLLECTION	69,495	90,000	53,468	90,000				90,000	
5-04910 OTHER PURCHASED SERVICES	92		97						
5-05500 REPLACEMENT EQUIPMENT		1,500	750	1,500		(1,500)			(100.00%)
Expense Total	814,442	849,674	791,860	849,674		7,183		856,857	0.85%
Net Expense / (Net Revenue)	801,446	849,674	769,940	849,674		7,183		856,857	0.85%

5-05500 Replacement Equipment - Budget reallocated to **3885 Compost Site**

City of Sarnia

2026 Proposed Operating Budget

3885 COMPOST SITE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(30,322)	(33,000)	(33,000)	(33,000)		(2,000)		(35,000)	6.06%
4-00940 SALE OF MATERIALS	(73,719)	(147,000)	(105,421)	(147,000)		10,000		(137,000)	(6.80%)
4-00942 COMPOSTABLE DROP OFF						(20,000)		(20,000)	
Revenue Total	(104,041)	(180,000)	(138,421)	(180,000)		(12,000)		(192,000)	6.67%
EXPENSES									
5-01000 SALARIES	95,194	125,502	114,141	125,502		7,764		133,266	6.19%
5-01025 SALARIES - OVERTIME	6,604	5,000	8,447	5,000		172		5,172	3.44%
5-01050 WAGES	17,828								
5-01055 WAGES - OVERTIME	1,334		215						
5-01060 WAGES - CASUAL	22,476	13,728	29,122	13,728		340		14,068	2.48%
5-01100 ACTING RANK		700	350	700		16		716	2.29%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	26,482	31,200	32,478	31,200		(1,277)		29,923	(4.09%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,549	20,103	18,918	20,103		2,340		22,443	11.64%
5-01254 CLOTHING/BOOT ALLOWANCE	723		1,021			1,021		1,021	
5-02104 PHONE	1,230		2,294			2,294		2,294	
5-02200 GASOLINE	11,580	12,000	12,000	12,000				12,000	
5-02220 VEHICLE EXPENSE	95,112	78,750	78,750	78,750		3,938		82,688	5.00%
5-02300 OFFICE EXPENSES	2,318	500	549	500				500	
5-02302 ADVERTISING		3,500	1,748	3,500				3,500	
5-02311 TRAINING & EDUCATION	4,364	5,000	5,353	5,000		(2,500)		2,500	(50.00%)
5-02388 OVERTIME MEALS	415		378			500		500	
5-02420 BUILDING MAINTENANCE	4,929	15,000	7,925	15,000				15,000	
5-02435 GROUNDS MAINTENANCE	7,780	25,000	15,899	25,000		(10,000)		15,000	(40.00%)
5-03005 MATERIALS	203	2,000	1,410	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	138,215	95,000	183,967	95,000				95,000	
5-05144 QUALITY ASSURANCE/CONTROL		15,000	7,500	15,000				15,000	
5-05500 REPLACEMENT EQUIPMENT						1,500		1,500	
5-05700 BANK CHARGES	2,053	1,500	1,622	1,500				1,500	
5-47620 FACILITY MAINTENANCE & SUPPLIES	4,450	10,000	5,002	10,000				10,000	

City of Sarnia
2026 Proposed Operating Budget

3885 COMPOST SITE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
Expense Total	456,839	459,483	529,089	459,483		6,108		465,591	1.33%
Net Expense / (Net Revenue)	352,798	279,483	390,668	279,483		(5,892)		273,591	(2.11%)

4-00940 Sale of Materials - Decrease to adjust for separation of sale of materials versus fees for compost drop off. New revenue account **4-00942 Compostable Drop Off** created

4-00942 Compostable Drop Off - New revenue line to account for the fees associated with commercial business and non-resident drop-off of yard waste

5-02435 Grounds Maintenance - Decrease to adjust to prior year actuals

5-05500 Replacement Equipment - Budget reallocated from **3880 Recycling and Compost Collection**

City of Sarnia
2026 Proposed Operating Budget

3150 CARE-A-VAN - TRANSPORTATION

	2024	2025	2025	2026	2026	2026	2026	2026	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Proposed Budget	2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	366,985	479,970	417,064	479,970		13,734		493,704	2.86%
5-01055 WAGES - OVERTIME	51,214	17,200	42,471	17,200		532		17,732	3.09%
5-01085 EDUCATION LEAVE	415		598						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,767	106,775	83,080	106,775		(8,252)		98,523	(7.73%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,529	100,734	59,139	100,734		11,520		112,254	11.44%
5-01254 CLOTHING/BOOT ALLOWANCE	500	1,250	818	1,250				1,250	
5-02200 GASOLINE	124,833	92,000	92,632	92,000				92,000	
5-02210 TIRES	9,210	8,100	9,830	8,100				8,100	
5-02221 VEHICLE LICENSE	1,619	2,956	6,191	2,956				2,956	
5-02360 CLOTHING & UNIFORMS	9,483	5,000	7,436	5,000				5,000	
5-02388 OVERTIME MEALS	159	100	76	100				100	
5-05100 FACILITY RENT	10,179	8,540	7,768	8,540				8,540	
5-05650 ALLOCATED ADMINISTRATION	16,500								
Expense Total	682,393	822,625	727,103	822,625		17,534		840,159	2.13%
Net Expense / (Net Revenue)	682,393	822,625	727,103	822,625		17,534		840,159	2.13%

Salaries and Benefits - Increase due contractual increases

City of Sarnia
2026 Proposed Operating Budget

3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	70,278	76,035	79,860	76,035		2,312		78,347	3.04%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,775	17,111	17,054	17,111		(1,200)		15,911	(7.01%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,331	19,308	17,661	19,308		2,229		21,537	11.54%
5-02384 RADIO & RADAR	2,936	3,863	4,102	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	74,948	66,503	62,562	66,503				66,503	
Expense Total	178,268	182,820	181,239	182,820		3,341		186,161	1.83%
Net Expense / (Net Revenue)	178,268	182,820	181,239	182,820		3,341		186,161	1.83%

City of Sarnia
2026 Proposed Operating Budget

3170 CARE-A-VAN - PREMISES & PLANT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	6,020	6,000	8,171	6,000				6,000	
5-02102 ELECTRICITY	5,046	5,000	5,404	5,000		200		5,200	4.00%
5-02103 WATER	5,280	4,366	4,932	4,366		1,134		5,500	25.97%
5-02420 BUILDING MAINTENANCE	15,843	16,800	16,867	16,800				16,800	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	2,208								
5-03002 OTHER OPERATING SUPPLIES	701	410	638	410				410	
5-04043 CONTRACT CLEANING	2,603	3,715	2,961	3,715				3,715	
5-05140 REALTY TAXES	15,123	15,616	15,616	15,616				15,616	
5-06100 CONTRIBUTION TO RESERVES	34,000	40,000	40,000	40,000				40,000	
Expense Total	86,824	91,907	94,589	91,907		1,334		93,241	1.45%
Net Expense / (Net Revenue)	86,824	91,907	94,589	91,907		1,334		93,241	1.45%

5-06100 Contribution to Reserve -

Reserve	2025 Approved Budget	2026 Proposed Budget
6614 Capital Infrastructure - Transit	\$40,000	\$40,000
Total	\$40,000	\$40,000

City of Sarnia
2026 Proposed Operating Budget

3175 CARE-A-VAN - ADMINISTRATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	76,002	95,382	77,598	95,382		(13,882)		81,500	(14.55%)
5-01025 SALARIES - OVERTIME	(141)		72						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,981	21,430	18,881	21,430		(4,999)		16,431	(23.33%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	6,244	13,639	11,053	13,639		758		14,397	5.56%
5-01254 CLOTHING/BOOT ALLOWANCE	94	150	168	150				150	
5-02104 PHONE	5,041	5,300	4,952	5,300				5,300	
5-02300 OFFICE EXPENSES	2,012	1,000	538	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	12,732	2,500	3,095	2,500				2,500	
5-02302 ADVERTISING	223	1,000	603	1,000				1,000	
5-02303 POSTAGE	167	102	107	102		(102)			(100.00%)
5-02311 TRAINING & EDUCATION		1,500	750	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	281	350	176	350				350	
5-04910 OTHER PURCHASED SERVICES		3,000	2,019	3,000				3,000	
Expense Total	119,636	145,353	120,012	145,353		(18,225)		127,128	(12.54%)
Net Expense / (Net Revenue)	119,636	145,353	120,012	145,353		(18,225)		127,128	(12.54%)

Salaries and Benefits - Decrease due to allocation of salaries between 3125 Transit - General & Administration

5-02303 Postage - Reallocating postage budget to 2490 Corporate Municipal - no levy impact

City of Sarnia
2026 Proposed Operating Budget

3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00470 CASH FARES	(15,954)	(22,500)	(19,054)	(22,500)				(22,500)	
4-00471 TICKETS REDEEMED	(7,800)	(19,000)	(11,927)	(19,000)				(19,000)	
4-00472 BUS PASSES	(48,745)	(55,000)	(42,181)	(55,000)				(55,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(119,825)	(120,000)	(120,000)	(120,000)				(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(28,251)	(35,000)	(38,666)	(35,000)				(35,000)	
Revenue Total	(220,575)	(251,500)	(231,828)	(251,500)				(251,500)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(220,575)	(251,500)	(231,828)	(251,500)				(251,500)	

Community Services



SARNIA
ONTARIO

Community Services Division

General Manager: Adam MacDonald

Summary

The Community Services Division plays a vital role in enhancing the quality of life in Sarnia by delivering a wide range of public-facing services that meet the needs of residents and businesses alike. This division is comprised of several departments, including:

- Building & By-Law Enforcement Services
- Park and Facility Services
- Recreation & Parkland Planning Services
- Planning & Development Services
- Administration and Strangway

Unified by a commitment to serving the public, these departments are responsible for services ranging from reviewing site plans and permits for builders to maintaining the parks, facilities, and spaces that residents enjoy. They also deliver recreational programs and events that keep our community active, engaged, and connected.

Through these efforts, Community Services contributes significantly to making Sarnia a vibrant and welcoming place to live, work, and play.

Full Time Equivalent (FTE) Summary

	2025 Approved	2026 Proposed	Change
COMMUNITY SERVICES Total	113.97	113.22	(0.75)

Revenues & Expenses

COMMUNITY SERVICES	2025 Approved Budget	2026 Proposed Budget	\$ Change	% Change
Total Expenditures	\$18,132,581	\$19,192,880	\$1,060,299	5.85%
Total Revenue	\$(6,851,914)	\$(6,953,768)	\$(101,854)	1.49%
Total COMMUNITY SERVICES	\$11,280,667	\$12,239,112	\$958,445	8.50%

City of Sarnia

2026 Proposed Operating Budget

2052 FACILITY SERVICES

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(11,404)	(17,000)	(3,000)	(17,000)		9,000		(8,000)	(52.94%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(3,852)								
Revenue Total	(15,256)	(17,000)	(3,000)	(17,000)		9,000		(8,000)	(52.94%)
EXPENSES									
5-01000 SALARIES	467,588	301,605	287,673	301,605		(50,467)		251,138	(16.73%)
5-01025 SALARIES - OVERTIME	5,827		(1,178)						
5-01050 WAGES	203,549	261,505	238,799	261,505		10,433		271,938	3.99%
5-01051 WAGES - SEASONAL			12,150						
5-01055 WAGES - OVERTIME	9,569		7,781						
5-01095 CALL DUTY	3,860	2,946	2,923	2,946		4		2,950	0.14%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	147,252	124,385	119,737	124,385		(19,881)		104,504	(15.98%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	61,729	65,324	58,902	65,324		5,056		70,380	7.74%
5-01254 CLOTHING/BOOT ALLOWANCE	3,408	1,900	3,473	1,900		100		2,000	5.26%
5-02101 NATURAL GAS	22,468	31,800	33,832	31,800				31,800	
5-02102 ELECTRICITY	82,150	93,000	89,231	93,000				93,000	
5-02103 WATER	32,719		27,127			30,000		30,000	
5-02104 PHONE	14,852	10,000	12,044	10,000				10,000	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	29,693	30,000	33,085	30,000				30,000	
5-02220 VEHICLE EXPENSE	36,374	38,010	38,010	38,010		1,901		39,911	5.00%
5-02300 OFFICE EXPENSES	19,903	2,500	25,851	2,500				2,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						1,000		1,000	
5-02303 POSTAGE	5,173	1,000	1,192	1,000		(1,000)			(100.00%)
5-02311 TRAINING & EDUCATION	9,071	7,000	4,711	7,000				7,000	
5-02388 OVERTIME MEALS	546		563						
5-02410 EQUIPMENT MAINTENANCE	1,620		69						
5-02420 BUILDING MAINTENANCE	23,503	40,000	32,315	40,000				40,000	
5-02421 PEST CONTROL SERVICES	794	1,000	868	1,000				1,000	
5-02422 PLUMBING SERVICES	11,551	20,000	12,338	20,000				20,000	
5-02423 ELECTRICAL SERVICES	18,141	20,000	13,944	20,000				20,000	
5-02424 FIRE SERVICES	2,272	2,000	3,746	2,000				2,000	

City of Sarnia
2026 Proposed Operating Budget

2052 FACILITY SERVICES

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02425 ELEVATOR MAINTENANCE	13,433	12,000	14,515	12,000				12,000	
5-02426 WATER TREATMENT SERVICES	977	1,500	1,773	1,500				1,500	
5-02427 FLOOR MAT SERVICES	3,940	3,000	2,842	3,000				3,000	
5-02428 GENERATOR SERVICES	1,384	1,200	2,960	1,200				1,200	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	156,242	10,000	27,117	10,000				10,000	
5-02436 CEMETERY MAINTENANCE	2,229	3,000	1,847	3,000				3,000	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE		30,000	30,535	30,000		(30,000)			(100.00%)
5-02760 AED		1,000	20,333	1,000		19,000		20,000	1,900.00%
5-03005 MATERIALS	22,179	15,000	14,881	15,000				15,000	
5-04015 DESIGNATED SUBSTANCE SURVEYS	17,604	15,000	21,660	15,000				15,000	
5-04043 CONTRACT CLEANING	82,958	110,000	110,935	110,000				110,000	
5-04100 SECURITY SERVICES	102,365	95,000	92,272	95,000		20,000		115,000	21.05%
5-04902 CONTRACT WORK - CHILDREN'S FARM		187,875	183,715	187,875		(187,875)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT		1,000	2,480	1,000				1,000	
5-05505 NEW EQUIPMENT						1,000		1,000	
5-05627 UNPLANNED EXPENDITURES			50,297						
Expense Total	1,616,923	1,539,550	1,637,348	1,539,550		(200,729)		1,338,821	(13.04%)
Net Expense / (Net Revenue)	1,601,667	1,522,550	1,634,348	1,522,550		(191,729)		1,330,821	(12.59%)

4-00930 - Costs Recovered - Decrease to adjust to prior year actuals. Electricity rebate cheque consistently gets lower each year

Salaries and Benefits - decrease in salaries due to reallocation of 0.50 FTE to **4510 General Parks Maintenance**

5-02103 Water - Budget added to reflect City Hall water billing. Estimating \$30,000 based on 2024 actuals and 2025 forecast

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-02525 Playground Equipment Maintenance - Budget returned to **4510 General Park Maintenance**

5-02760 AED -Actual cost of automated external defibrillator (AED) program as per contract. AED expense lines have been removed from other operating budgets and consolidated under **2052 Facility Services**

5-04100 Security Services - Contractual increase. Security services are provided as necessary to all City facilities

5-04902 - Contract Work - Children's Farm - Budget returned to **4510 General Park Maintenance**

City of Sarnia

2026 Proposed Operating Budget

4510 GENERAL PARK MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(14,652)	(57,050)	(15,157)	(57,050)		32,050		(25,000)	(56.18%)
4-00663 SARNIA BAY MARINA REVENUE	(157,288)	(110,000)	(116,441)	(110,000)				(110,000)	
4-00903 RENTAL REVENUE	(15,701)	(48,800)	(22,000)	(48,800)				(48,800)	
4-00930 COSTS RECOVERED	(31,883)	(9,500)	(9,500)	(9,500)				(9,500)	
4-06220 CONTRIBUTION FROM RESERVES			(50,000)						
Revenue Total	(219,524)	(225,350)	(213,098)	(225,350)		32,050		(193,300)	(14.22%)
EXPENSES									
5-00693 MINORS SPORTS SUBSIDY-SPORTS FIELDS			700						
5-01000 SALARIES	152,602	257,059	225,545	257,059		30,104		287,163	11.71%
5-01025 SALARIES - OVERTIME	4,549	16,394	9,501	16,394		519		16,913	3.17%
5-01050 WAGES	184,629	223,367	227,461	223,367		4,622		227,989	2.07%
5-01051 WAGES - SEASONAL	672,196	370,268	476,191	370,268		4,682		374,950	1.26%
5-01055 WAGES - OVERTIME	50,431	42,476	29,774	42,476		1,355		43,831	3.19%
5-01060 WAGES - CASUAL	304,569	244,278	244,629	244,278		(28,836)		215,442	(11.80%)
5-01095 CALL DUTY	3,510	2,946	3,223	2,946				2,946	
5-01115 STAT HOLIDAY PAY		8,031	4,015	8,031		257		8,288	3.20%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	221,212	248,872	226,135	248,872		(28,260)		220,612	(11.36%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,488	52,860	48,965	52,860		11,598		64,458	21.94%
5-01254 CLOTHING/BOOT ALLOWANCE	2,187	3,500	3,288	3,500		(1,000)		2,500	(28.57%)
5-02101 NATURAL GAS	34,708	34,583	30,477	34,583		5,417		40,000	15.66%
5-02102 ELECTRICITY	127,905	140,000	136,642	140,000				140,000	
5-02103 WATER	60,791	73,890	70,148	73,890				73,890	
5-02104 PHONE	21,805	16,500	15,583	16,500				16,500	
5-02112 INTERNET/EMAIL SERVICES		4,100		4,100				4,100	
5-02200 GASOLINE		5,000	12,032	5,000		5,000		10,000	100.00%
5-02220 VEHICLE EXPENSE	699,047	731,220	731,220	731,220		36,561		767,781	5.00%
5-02228 D LICENSE	1,044								
5-02300 OFFICE EXPENSES	1,157	2,000	2,160	2,000				2,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	687	1,000	3,637	1,000		2,000		3,000	200.00%
5-02311 TRAINING & EDUCATION	2,486	3,750	2,002	3,750				3,750	

City of Sarnia

2026 Proposed Operating Budget

4510 GENERAL PARK MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02360 CLOTHING & UNIFORMS						1,500		1,500	
5-02388 OVERTIME MEALS	1,441	1,000	691	1,000				1,000	
5-02420 BUILDING MAINTENANCE	298,304	50,000	220,416	50,000				50,000	
5-02421 PEST CONTROL SERVICES	280	360	180	360				360	
5-02422 PLUMBING SERVICES	56,204		25,205			15,000		15,000	
5-02423 ELECTRICAL SERVICES	192,849	20,000	52,208	20,000				20,000	
5-02424 FIRE SERVICES	1,538	3,000	1,676	3,000				3,000	
5-02426 WATER TREATMENT SERVICES						300		300	
5-02427 FLOOR MAT SERVICES	1,582	2,000	1,584	2,000				2,000	
5-02429 IRRIGATION SERVICES	21,387								
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	96,257	10,000	26,290	10,000				10,000	
5-02435 GROUNDS MAINTENANCE	209,098	100,000	100,750	100,000				100,000	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	6,330					30,000		30,000	
5-02760 AED		1,000	502	1,000		(1,000)			(100.00%)
5-03005 MATERIALS	137,644	95,000	117,886	95,000				95,000	
5-04021 GARBAGE COLLECTION	37,905	19,060	14,458	19,060				19,060	
5-04043 CONTRACT CLEANING		17,000	53,240	17,000		50,000		67,000	294.12%
5-04100 SECURITY SERVICES	6,587	3,500	7,528	3,500				3,500	
5-04902 CONTRACT WORK - CHILDREN'S FARM	201,585					191,445		191,445	
5-05500 REPLACEMENT EQUIPMENT	7,909	10,000	24,437	10,000				10,000	
5-05505 NEW EQUIPMENT						5,000		5,000	
5-05627 UNPLANNED EXPENDITURES	1,628		257,736						
5-05865 LOCOMOTIVE 6069	294	5,000	2,498	5,000				5,000	
5-47101 VANDALISM						5,000		5,000	
5-47406 BMX TRACK	20,352	20,000	9,998	20,000		(20,000)			(100.00%)
5-47407 CANOE/KAYAK LAUNCH	2,603	3,000	1,500	3,000				3,000	
5-47614 SPLASH PAD MAINTENANCE							20,000	20,000	
Expense Total	3,875,780	2,842,014	3,422,111	2,842,014		321,264	20,000	3,183,278	12.01%
Net Expense / (Net Revenue)	3,656,256	2,616,664	3,209,013	2,616,664		353,314	20,000	2,989,978	14.27%

City of Sarnia

2026 Proposed Operating Budget

4510 GENERAL PARK MAINTENANCE

4-00661 Concession Revenue - Decrease to reflect lower interest in park concession opportunities

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase off set by reallocation of **5-01060 Wages - Casual** to **2022 Information Technology**

5-02200 Gasoline - Increase to reflect rising fuel costs

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

5-02422 Plumbing Services - Budget added to reflect necessary plumbing maintenance at parks facilities

5-02525 Playground Equipment Maintenance - Budget moved back from **2052 Facility Services**

5-04043 Contract Cleaning - Increase to account for the addition of park washrooms in the cleaning contract

5-04902 Contract Work - Children's Farm - Budget returned from **2052 Facility Services**. Estimated 1.9% increase as per the November 2024 CPI rate as per agreement (\$3,569.63)

5-05505 New Equipment - Budget added to account for technology and equipment requirements

5-47101 Vandalism- New account to specifically record removal and any required maintenance as a result of vandalism

5-47406 BMX Track - The current track will be replaced with asphalt in 2026 therefore requiring less overall maintenance

5-47614 Splash Pad Maintenance - New service level impact with maintenance costs for the planned Kenwick and Germain Park splashpads

City of Sarnia
2026 Proposed Operating Budget

4511 SPORTS FIELDS MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00625 FACILITY FEES	(122,031)	(192,836)	(175,936)	(192,836)		(4,000)		(196,836)	2.07%
4-00627 SUBSIDIZED RENTALS	(91,042)								
Revenue Total	(213,073)	(192,836)	(175,936)	(192,836)		(4,000)		(196,836)	2.07%
EXPENSES									
5-00693 MINORS SPORTS SUBSIDY-SPORTS FIELDS			33,417						
5-01000 SALARIES	45,959	172,500	173,404	172,500		16,864		189,364	9.78%
5-01025 SALARIES - OVERTIME	2,165		1,735						
5-01050 WAGES		136,292	135,362	136,292		1,739		138,031	1.28%
5-01051 WAGES - SEASONAL		201,427	187,719	201,427		10,408		211,835	5.17%
5-01055 WAGES - OVERTIME			5,630						
5-01060 WAGES - CASUAL		76,544	62,674	76,544		(416)		76,128	(0.54%)
5-01095 CALL DUTY	1,160	2,946	2,583	2,946		4		2,950	0.14%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	11,425	126,513	113,503	126,513		(4,122)		122,391	(3.26%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	436	36,811	34,489	36,811		6,844		43,655	18.59%
5-01254 CLOTHING/BOOT ALLOWANCE			1,564			1,500		1,500	
5-02104 PHONE		2,000	600	2,000		(1,000)		1,000	(50.00%)
5-02220 VEHICLE EXPENSE	3,700	3,885	4,385	3,885		194		4,079	4.99%
5-02300 OFFICE EXPENSES						500		500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		2,000	1,148	2,000				2,000	
5-02311 TRAINING & EDUCATION	3,630	4,000	4,203	4,000				4,000	
5-02360 CLOTHING & UNIFORMS						650		650	
5-02388 OVERTIME MEALS			81						
5-02420 BUILDING MAINTENANCE						8,000		8,000	
5-02423 ELECTRICAL SERVICES	208,430	40,000	47,141	40,000				40,000	
5-02429 IRRIGATION SERVICES	6,285	10,000	5,912	10,000				10,000	
5-02435 GROUNDS MAINTENANCE	139,140	50,000	87,327	50,000		5,000		55,000	10.00%
5-02760 AED		1,000	502	1,000		(1,000)			(100.00%)
5-03005 MATERIALS	67,592	20,000	30,281	20,000				20,000	
5-05500 REPLACEMENT EQUIPMENT		2,000	2,651	2,000				2,000	
5-05505 NEW EQUIPMENT						2,000		2,000	

City of Sarnia
2026 Proposed Operating Budget

4511 SPORTS FIELDS MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-47613 COURT MAINTENANCE	88,178	10,000	9,800	10,000				10,000	
5-47615 FIELD ROLLING		5,000	7,978	5,000		(5,000)			(100.00%)
Expense Total	578,100	902,918	954,089	902,918		42,165		945,083	4.67%
Net Expense / (Net Revenue)	365,027	710,082	778,153	710,082		38,165		748,247	5.37%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02420 Building Maintenance - Addition of costs for sports field buildings (Norm Perry, Errol Russell, Chaytor)

5-02435 Grounds Maintenance - Budget reallocated from 5-47615 Field Rolling

5-047615 Field Rolling - Budget reallocated into 5-02435 Grounds Maintenance

City of Sarnia
2026 Proposed Operating Budget

4512 RAINBOW PARK

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02435 GROUNDS MAINTENANCE	56,410		100,782						
5-03005 MATERIALS	51,207		10,670						
5-04001 LEGAL FEES	19,766								
5-04021 GARBAGE COLLECTION	3,219		664						
5-04100 SECURITY SERVICES	307,533		360,715						
5-04910 OTHER PURCHASED SERVICES	284,875		6,357						
Expense Total	723,010		479,188						
Net Expense / (Net Revenue)	723,010		479,188						

City of Sarnia

2026 Proposed Operating Budget

4513 SOCIAL SERVICES

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02435 GROUNDS MAINTENANCE			33,058						
Expense Total			33,058						
Net Expense / (Net Revenue)			33,058						

City of Sarnia
2026 Proposed Operating Budget

4515 GREENHOUSE & HORTICULTURE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	65,779	116,457	82,612	116,457		18,235		134,692	15.66%
5-01025 SALARIES - OVERTIME	1,367	8,197	4,800	8,197		256		8,453	3.12%
5-01050 WAGES	158,745	136,515	139,452	136,515		4,256		140,771	3.12%
5-01051 WAGES - SEASONAL	171,913	167,853	165,490	167,853		2,144		169,997	1.28%
5-01055 WAGES - OVERTIME	1,050	5,583	3,320	5,583		178		5,760	3.17%
5-01060 WAGES - CASUAL	43,708	51,028	50,764	51,028		(406)		50,622	(0.80%)
5-01095 CALL DUTY	960	1,473	1,156	1,473		(3)		1,470	(0.20%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	82,735	105,173	90,681	105,173		(6,347)		98,826	(6.03%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	29,363	29,553	28,509	29,553		7,268		36,821	24.59%
5-01254 CLOTHING/BOOT ALLOWANCE	1,799	1,500	1,825	1,500				1,500	
5-02104 PHONE		500	248	500				500	
5-02220 VEHICLE EXPENSE	11,000	11,550	11,550	11,550		578		12,128	5.00%
5-02300 OFFICE EXPENSES	79	500	1,040	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	222	500	292	500				500	
5-02311 TRAINING & EDUCATION	2,605	2,000	2,066	2,000				2,000	
5-02360 CLOTHING & UNIFORMS						550		550	
5-02388 OVERTIME MEALS	15	150	150	150				150	
5-02420 BUILDING MAINTENANCE	91,714	9,000	10,369	9,000				9,000	
5-02429 IRRIGATION SERVICES		10,000	13,542	10,000				10,000	
5-03005 MATERIALS	26,204	15,000	23,410	15,000				15,000	
5-04043 CONTRACT CLEANING		9,500	4,748	9,500				9,500	
5-04910 OTHER PURCHASED SERVICES						5,000		5,000	
5-05500 REPLACEMENT EQUIPMENT		2,000	998	2,000				2,000	
5-05505 NEW EQUIPMENT						2,000		2,000	
5-05627 UNPLANNED EXPENDITURES			21,416						
5-47404 TRAILS AND NATURAL AREAS	2,213	30,000	28,966	30,000				30,000	
5-47660 SEEDS	8,356	15,000	14,318	15,000				15,000	
5-47661 FOOD BEARING PLANTS						5,000		5,000	

City of Sarnia
2026 Proposed Operating Budget

4515 GREENHOUSE & HORTICULTURE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-47662 TULIP PROGRAM	1,911	4,500	4,500	4,500				4,500	
Expense Total	701,738	733,532	706,222	733,532		38,709		772,240	5.28%
Net Expense / (Net Revenue)	701,738	733,532	706,222	733,532		38,709		772,240	5.28%

Salaries and Benefits - Increase in salaries due to reallocation of 0.17 FTE from **4510 General Parks Maintenance**

5-04910 Other Purchased Services - Budget added for the possibility of naturalization or landscaping necessities that will need contracting out

5-47661 Food Bearing Plants - Budget added as per Council approved program

City of Sarnia
2026 Proposed Operating Budget

4551 ARBORICULTURE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(3,782)								
Revenue Total	(3,782)								
EXPENSES									
5-01000 SALARIES	61,816	116,457	89,615	116,457		18,233		134,690	15.66%
5-01025 SALARIES - OVERTIME	1,399	8,197	5,285	8,197		259		8,456	3.16%
5-01050 WAGES	339,905	468,236	368,859	468,236		14,832		483,068	3.17%
5-01051 WAGES - SEASONAL			9,491						
5-01055 WAGES - OVERTIME	3,583	3,298	6,272	3,298		105		3,403	3.18%
5-01060 WAGES - CASUAL	10,463	12,756	12,277	12,756		(195)		12,561	(1.53%)
5-01095 CALL DUTY	2,000	1,473	1,726	1,473				1,473	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	90,475	133,393	105,436	133,393		(6,405)		126,988	(4.80%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	39,370	74,143	57,017	74,143		15,483		89,625	20.88%
5-01254 CLOTHING/BOOT ALLOWANCE	3,885	3,450	4,716	3,450		1,050		4,500	30.43%
5-02104 PHONE		1,600	802	1,600				1,600	
5-02220 VEHICLE EXPENSE	379,905	398,580	398,580	398,580		19,929		418,509	5.00%
5-02300 OFFICE EXPENSES	155	500	176	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	150	1,000	1,000	1,000				1,000	
5-02311 TRAINING & EDUCATION	9,978	10,000	16,409	10,000				10,000	
5-02360 CLOTHING & UNIFORMS						60		60	
5-02388 OVERTIME MEALS	473	1,000	690	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	21								
5-02420 BUILDING MAINTENANCE						6,000		6,000	
5-02421 PEST CONTROL SERVICES						300		300	
5-02422 PLUMBING SERVICES						5,000		5,000	
5-02423 ELECTRICAL SERVICES						3,000		3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						8,000		8,000	
5-03005 MATERIALS	48,247	20,000	19,530	20,000				20,000	
5-04043 CONTRACT CLEANING						9,500		9,500	
5-04100 SECURITY SERVICES						4,000		4,000	
5-04910 OTHER PURCHASED SERVICES	6,584	15,000	7,747	15,000				15,000	

City of Sarnia
2026 Proposed Operating Budget

4551 ARBORICULTURE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-05500 REPLACEMENT EQUIPMENT		2,000	998	2,000				2,000	
5-05505 NEW EQUIPMENT						2,000		2,000	
5-47650 NEW TREES	23,296	60,000	60,248	60,000				60,000	
5-47651 REPLACEMENT TREES	17,568								
5-47652 FOOD BEARING TREES	4,325					5,000		5,000	
5-47670 GLOVE TESTING	2,385	2,000	1,059	2,000				2,000	
Expense Total	1,045,983	1,333,083	1,167,933	1,333,083		106,151		1,439,233	7.96%
Net Expense / (Net Revenue)	1,042,201	1,333,083	1,167,933	1,333,083		106,151		1,439,233	7.96%

Salaries and Benefits - Increase in salaries due to reallocation of 0.17 FTE from **4510 General Parks Maintenance**

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

5-02420 Building Maintenance - Budget added to account for costs related to the Germain shop

5-02422 Plumbing Services - Budget added to account for costs related to the Germain shop

5-02430 Air Conditioning/Heating Maintenance - Budget added to account for costs related to the Germain shop

5-04043 Contract Cleaning - Budget added to account for costs related to the Germain shop

5-47652 Food Bearing Trees - Budget added as per Council approved program

City of Sarnia

2026 Proposed Operating Budget

4601 RECREATION - PROGRAMS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(9,495)	(8,000)	(5,821)	(8,000)				(8,000)	
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY	(266)	(8,600)	(8,600)	(8,600)				(8,600)	
4-00905 DONATIONS	(5,300)		(5,000)						
4-00930 COSTS RECOVERED	(20,697)		(1,342)						
4-06220 CONTRIBUTION FROM RESERVES	(2,400)	(2,400)	(2,400)	(2,400)		2,400			(100.00%)
Revenue Total	(38,158)	(19,000)	(23,163)	(19,000)		2,400		(16,600)	(12.63%)
EXPENSES									
5-01000 SALARIES	327,883	333,781	290,309	333,781		24,187		357,968	7.25%
5-01025 SALARIES - OVERTIME	(449)		686						
5-01050 WAGES	(32)								
5-01055 WAGES - OVERTIME	7,668		1,565						
5-01060 WAGES - CASUAL	118,563	77,571	78,949	77,571		9,947		87,518	12.82%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	88,071	90,083	81,494	90,083		(2,003)		88,080	(2.22%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,264	40,477	36,369	40,477		6,251		46,728	15.44%
5-01254 CLOTHING/BOOT ALLOWANCE	366		32						
5-02104 PHONE		2,000		2,000				2,000	
5-02111 TRANSACTION AND PROCESSING FEES	31,621	68,000	32,289	68,000		(30,000)		38,000	(44.12%)
5-02300 OFFICE EXPENSES	736	6,500	3,932	6,500				6,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,323	2,500		2,500				2,500	
5-02302 ADVERTISING	2,161	3,000	2,192	3,000				3,000	
5-02303 POSTAGE	1,239	1,000	701	1,000		(1,000)			(100.00%)
5-02311 TRAINING & EDUCATION	(163)	3,000	344	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT		2,000	2,000	2,000				2,000	
5-05505 NEW EQUIPMENT						2,000		2,000	
5-47251 RECREATION PROGRAMS	152	20,000	20,350	20,000				20,000	
5-47252 SUMMER ACTIVITY CENTRES			79						
5-47253 SPECIAL ACTIVITIES	8,802	8,000	5,605	8,000				8,000	
5-47262 BEACH OPERATIONS	27,329	20,000	19,514	20,000				20,000	
5-47267 BLUE FLAG PROGRAM	1,493	1,500	1,494	1,500				1,500	
5-47268 EASTER IN THE PARK	7,901	10,000	8,618	10,000				10,000	

City of Sarnia
2026 Proposed Operating Budget

4601 RECREATION - PROGRAMS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-47269 FRIGHT NIGHT	17,779	14,000	14,000	14,000				14,000	
5-47272 KIDS FUNFEST	13,259	14,000	8,831	14,000				14,000	
5-47355 SOUNDS OF SUMMER	16,333	14,300	17,550	14,300				14,300	
5-47712 CHRISTMAS ON THE FARM	12,213	15,000	17,354	15,000				15,000	
Expense Total	719,512	746,712	644,257	746,712		9,382		756,094	1.26%
Net Expense / (Net Revenue)	681,354	727,712	621,094	727,712		11,782		739,494	1.62%

4-06220 Contribution from Reserves - Transfer removed as the remainder of 6270 Legacy Fund reserve will be reallocated to 6665 Bright's Grove Library reserve

Reserve	2025 Approved Budget	2026 Proposed Budget
6270 Legacy Fund	\$2,400	\$0
Total	\$2,400	\$0

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02111 Transaction & Processing Fees - Decrease due to a cost savings from changing software programs

5-02303 Postage - Reallocating postage budget to 2490 Corporate Municipal - no levy impact

City of Sarnia

2026 Proposed Operating Budget

4610 CANADA DAY COMMITTEE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(5,693)	(8,000)	(7,366)	(8,000)				(8,000)	
4-00800 FEDERAL SUBSIDY	(10,000)	(20,000)	(15,000)	(20,000)		5,000		(15,000)	(25.00%)
4-00905 DONATIONS	(2,500)	(2,000)	(2,500)	(2,000)		(500)		(2,500)	25.00%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(10,000)	(20,000)	(10,000)	(20,000)		10,000		(10,000)	(50.00%)
4-00992 FUND RAISING		(3,000)		(3,000)				(3,000)	
Revenue Total	(28,193)	(53,000)	(34,866)	(53,000)		14,500		(38,500)	(27.36%)
EXPENSES									
5-02423 ELECTRICAL SERVICES	6,431	5,000	5,000	5,000				5,000	
5-04100 SECURITY SERVICES	5,383	2,500	2,500	2,500				2,500	
5-05817 CANADA DAY-ADVERTISING	2,931	4,000	4,000	4,000				4,000	
5-05819 CANADA DAY-FIREWORKS	41,695	45,000	43,019	45,000		7,000		52,000	15.56%
5-05821 CANADA DAY-STAGE, SOUND, AND LIGHTING	21,744	16,000	16,000	16,000		2,000		18,000	12.50%
5-05825 CANADA DAY-PARADE		3,000	3,000	3,000				3,000	
5-05826 CANADA DAY-WASHROOMS	6,558	6,000	6,000	6,000		1,000		7,000	16.67%
5-05830 CANADA DAY-CANATARA PARK ENTERTAINMENT	20,157	20,000	20,227	20,000		5,000		25,000	25.00%
5-05831 CANADA DAY-CENTENNIAL PARK ENTERTAINMENT	12,630	14,000	14,458	14,000				14,000	
5-05832 CANADA DAY-MISCELLANEOUS	6,048	5,500	5,545	5,500		2,000		7,500	36.36%
Expense Total	123,577	121,000	119,749	121,000		17,000		138,000	14.05%
Net Expense / (Net Revenue)	95,384	68,000	84,883	68,000		31,500		99,500	46.32%

4-00800 Federal Subsidy - Decrease due to drop in federal Canada Day event funding

4-00931 Costs Recovered - Other Municipalities - Decrease to adjust to prior-year actuals

5-05819 Canada Day - Fireworks - Inflationary increase above 2025 actuals

5-05830 Canada Day - Canatara Park Entertainment - Inflationary increase above 2025 actuals

City of Sarnia
2026 Proposed Operating Budget

4611 BLUEWATER TRAILS COMMITTEE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,000	1,500	750	1,500		(1,000)		500	(66.67%)
5-02302 ADVERTISING		3,000	1,500	3,000		(1,000)		2,000	(33.33%)
5-03005 MATERIALS		5,000	4,007	5,000		3,000		8,000	60.00%
5-04910 OTHER PURCHASED SERVICES	6,823	5,000	5,642	5,000		2,000		7,000	40.00%
5-05626 SPECIAL PROJECTS	2,500	2,500	1,252	2,500				2,500	
Expense Total	10,323	17,000	13,151	17,000		3,000		20,000	17.65%
Net Expense / (Net Revenue)	10,323	17,000	13,151	17,000		3,000		20,000	17.65%

City of Sarnia
2026 Proposed Operating Budget

4950 STRANGWAY CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(25,142)	(26,900)	(26,401)	(26,900)		(1,000)		(27,900)	3.72%
4-00750 PROVINCIAL SUBSIDY	(61,812)	(52,964)	(58,771)	(52,964)		(2,036)		(55,000)	3.84%
4-00903 RENTAL REVENUE	(8,379)	(6,800)	(3,363)	(6,800)		6,800			(100.00%)
4-00905 DONATIONS	(8,409)		(200)						
4-47805 COSTS RECOVERED - HOBBY SHOP	(4,237)	(2,500)	(6,039)	(2,500)		(2,500)		(5,000)	100.00%
4-47806 COSTS RECOVERED - ACTIVITIES	(331,028)	(205,000)	(283,050)	(205,000)		(35,000)		(240,000)	17.07%
Revenue Total	(439,007)	(294,164)	(377,824)	(294,164)		(33,736)		(327,900)	11.47%
EXPENSES									
5-01000 SALARIES	117,862	140,412	132,633	140,412		(2,215)		138,197	(1.58%)
5-01025 SALARIES - OVERTIME	79		293						
5-01050 WAGES	(573)								
5-01060 WAGES - CASUAL	32	9,600	11,151	9,600		6		9,606	0.06%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	26,866	33,582	31,760	33,582		(3,809)		29,773	(11.34%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,762	22,060	21,734	22,060		2,054		24,114	9.31%
5-02060 FOOD		2,000	24,116	2,000				2,000	
5-02101 NATURAL GAS	5,373	5,585	4,871	5,585		215		5,800	3.85%
5-02102 ELECTRICITY	9,488	16,000	12,159	16,000				16,000	
5-02103 WATER	13,567	10,070	11,789	10,070		3,930		14,000	39.03%
5-02104 PHONE	2,982	2,200	1,994	2,200				2,200	
5-02300 OFFICE EXPENSES	8,010	5,000	5,970	5,000				5,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	450	600	1,095	600				600	
5-02302 ADVERTISING	2,077	3,438	3,672	3,438				3,438	
5-02303 POSTAGE		300	150	300		(300)			(100.00%)
5-02311 TRAINING & EDUCATION		2,000	1,667	2,000				2,000	
5-02420 BUILDING MAINTENANCE	22,164	20,000	28,120	20,000				20,000	
5-02421 PEST CONTROL SERVICES		500	426	500				500	
5-02422 PLUMBING SERVICES	4,052	2,000	3,272	2,000				2,000	
5-02423 ELECTRICAL SERVICES	4,567	2,000	2,192	2,000				2,000	
5-02424 FIRE SERVICES	670	2,000	1,957	2,000				2,000	
5-02426 WATER TREATMENT SERVICES						550		550	

City of Sarnia
2026 Proposed Operating Budget

4950 STRANGWAY CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02427 FLOOR MAT SERVICES	554	1,000	776	1,000				1,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	32,028	5,000	6,431	5,000				5,000	
5-03005 MATERIALS	5,594	2,500	10,349	2,500				2,500	
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	1,569	1,500	3,007	1,500		500		2,000	33.33%
5-03207 COMMITTEE EXPENSES-ACTIVITIES	204,726	100,000	174,709	100,000		75,000		175,000	75.00%
5-04021 GARBAGE COLLECTION						5,000		5,000	
5-04043 CONTRACT CLEANING	28,015	40,000	37,806	40,000		20,000		60,000	50.00%
5-04100 SECURITY SERVICES	245	800	1,620	800				800	
5-05500 REPLACEMENT EQUIPMENT						1,000		1,000	
5-05505 NEW EQUIPMENT	7,994	1,000	1,000	1,000				1,000	
Expense Total	519,153	431,147	536,719	431,147		101,931		533,078	23.64%
Net Expense / (Net Revenue)	80,146	136,983	158,895	136,983		68,195		205,178	49.78%

4-00903 Rental Revenue - Decrease due to loss of Driver's Testing

4-47806 Costs Recovered - Activities - Increase in activity registrations

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-03207 Committee Expenses - Activities - Increase in activity registrations. These expenses are recovered under **4-47806 Costs Recovered - Activities**

5-04043 Contract Cleaning - Increase to account for a need for higher cleaning frequency during the day

City of Sarnia
2026 Proposed Operating Budget

4705 PAT STAPLETON ARENA

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(155,247)	(342,341)	(345,752)	(342,341)		(6,700)		(349,041)	1.96%
4-00627 SUBSIDIZED RENTALS	(221,335)								
4-00629 SPECIAL EVENTS		(1,750)		(1,750)				(1,750)	
4-00660 HALL RENTAL	(10,083)	(5,070)	(11,969)	(5,070)		(3,930)		(9,000)	77.51%
Revenue Total	(386,665)	(349,161)	(357,721)	(349,161)		(10,630)		(359,791)	3.04%
EXPENSES									
5-01000 SALARIES	38,111	39,054	39,077	39,054		3,255		42,309	8.33%
5-01025 SALARIES - OVERTIME	2,743	2,002	3,047	2,002		63		2,065	3.15%
5-01050 WAGES	279,361	260,395	264,401	260,395		11,750		272,145	4.51%
5-01055 WAGES - OVERTIME	11,710	12,182	10,098	12,182		389		12,571	3.19%
5-01060 WAGES - CASUAL		19,174	9,970	19,174		1,213		20,387	6.33%
5-01095 CALL DUTY	876		312						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	71,048	70,870	70,440	70,870		(3,382)		67,488	(4.77%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,019	39,363	42,663	39,363		7,393		46,756	18.78%
5-01254 CLOTHING/BOOT ALLOWANCE	2,108	2,000	2,211	2,000		300		2,300	15.00%
5-02101 NATURAL GAS	23,670	25,000	37,664	25,000				25,000	
5-02102 ELECTRICITY	119,366	111,000	114,169	111,000				111,000	
5-02103 WATER	33,671	23,300	26,436	23,300		16,700		40,000	71.67%
5-02104 PHONE	5,429	4,000	3,954	4,000				4,000	
5-02112 INTERNET/EMAIL SERVICES	2,481	8,000	9,654	8,000				8,000	
5-02200 GASOLINE	538	3,000	1,464	3,000				3,000	
5-02220 VEHICLE EXPENSE	32,823	34,125	34,125	34,125		1,706		35,831	5.00%
5-02300 OFFICE EXPENSES	28		62			250		250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		400	202	400				400	
5-02311 TRAINING & EDUCATION	225	4,000	9,825	4,000				4,000	
5-02360 CLOTHING & UNIFORMS						250		250	
5-02388 OVERTIME MEALS	165	300	219	300				300	
5-02410 EQUIPMENT MAINTENANCE	9,040	2,500	4,168	2,500				2,500	
5-02420 BUILDING MAINTENANCE	72,256	60,000	90,831	60,000				60,000	
5-02421 PEST CONTROL SERVICES	245	500	342	500				500	

City of Sarnia
2026 Proposed Operating Budget

4705 PAT STAPLETON ARENA

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02422 PLUMBING SERVICES	17,135	5,000	7,437	5,000				5,000	
5-02423 ELECTRICAL SERVICES	60,508	7,500	9,810	7,500				7,500	
5-02424 FIRE SERVICES	5,742	2,000	1,547	2,000				2,000	
5-02426 WATER TREATMENT SERVICES	200	2,400	3,200	2,400				2,400	
5-02427 FLOOR MAT SERVICES	891	700	762	700				700	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	94,687	6,600	26,189	6,600		3,400		10,000	51.52%
5-02760 AED		1,000	502	1,000		(1,000)			(100.00%)
5-03005 MATERIALS	30,656	8,500	13,055	8,500		1,500		10,000	17.65%
5-04021 GARBAGE COLLECTION	3,078	2,000	2,161	2,000				2,000	
5-04043 CONTRACT CLEANING			8,570						
5-04100 SECURITY SERVICES		3,000	3,501	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT		7,500	3,750	7,500				7,500	
5-05505 NEW EQUIPMENT						2,000		2,000	
5-05627 UNPLANNED EXPENDITURES			151,859						
Expense Total	949,810	767,365	1,007,677	767,365		45,787		813,152	5.97%
Net Expense / (Net Revenue)	563,145	418,204	649,956	418,204		35,157		453,361	8.41%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02103 Water - Increase to reflect prior year actuals. 3-year (2022-2024) average was \$36,472.00

City of Sarnia
2026 Proposed Operating Budget

4708 CLEARWATER ARENA

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00474 ADVERTISING	(6,831)	1,200	(3,220)	1,200		(4,420)		(3,220)	(368.33%)
4-00626 GENERAL ICE RENTALS	(247,467)	(689,764)	(689,962)	(689,764)				(689,764)	
4-00627 SUBSIDIZED RENTALS	(599,154)								
4-00629 SPECIAL EVENTS		(15,000)		(15,000)		5,000		(10,000)	(33.33%)
4-00660 HALL RENTAL	(11,993)	(12,725)	(12,159)	(12,725)				(12,725)	
Revenue Total	(865,445)	(716,289)	(705,341)	(716,289)		580		(715,709)	(0.08%)
EXPENSES									
5-01000 SALARIES	52,584	58,276	58,325	58,276		5,020		63,296	8.61%
5-01025 SALARIES - OVERTIME	5,766	4,004	6,094	4,004		130		4,134	3.25%
5-01050 WAGES	467,956	529,848	494,763	529,848		16,670		546,518	3.15%
5-01051 WAGES - SEASONAL	5,920		13,496						
5-01055 WAGES - OVERTIME	20,412	15,002	10,744	15,002		482		15,484	3.21%
5-01060 WAGES - CASUAL		20,187	20,187	20,187		1,276		21,463	6.32%
5-01095 CALL DUTY	1,672		624						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	118,054	135,802	130,564	135,802		(8,181)		127,621	(6.02%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,591	77,105	72,965	77,105		14,106		91,211	18.29%
5-01254 CLOTHING/BOOT ALLOWANCE	3,772	4,900	4,315	4,900		(400)		4,500	(8.16%)
5-02101 NATURAL GAS	66,643	45,482	52,401	45,482		14,518		60,000	31.92%
5-02102 ELECTRICITY	192,353	179,550	184,348	179,550				179,550	
5-02103 WATER	31,943	6,300	26,025	6,300		18,700		25,000	296.83%
5-02104 PHONE	1,572	1,000	1,170	1,000				1,000	
5-02112 INTERNET/EMAIL SERVICES	1,122	4,500	5,248	4,500				4,500	
5-02200 GASOLINE	20,484	6,000	8,812	6,000				6,000	
5-02220 VEHICLE EXPENSE	41,234	43,050	43,050	43,050		2,153		45,203	5.00%
5-02300 OFFICE EXPENSES	575	500	171	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		800	800	800				800	
5-02311 TRAINING & EDUCATION	3,467	8,000	13,439	8,000				8,000	
5-02360 CLOTHING & UNIFORMS						500		500	
5-02388 OVERTIME MEALS	289	500	414	500				500	
5-02410 EQUIPMENT MAINTENANCE	13,310	7,500	8,577	7,500				7,500	

City of Sarnia
2026 Proposed Operating Budget

4708 CLEARWATER ARENA

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02420 BUILDING MAINTENANCE	389,396	100,000	229,186	100,000				100,000	
5-02421 PEST CONTROL SERVICES	420	500	440	500				500	
5-02422 PLUMBING SERVICES	8,334	6,000	20,910	6,000				6,000	
5-02423 ELECTRICAL SERVICES	29,875	12,500	19,355	12,500				12,500	
5-02424 FIRE SERVICES	4,115	7,500	6,611	7,500				7,500	
5-02425 ELEVATOR MAINTENANCE	5,234	7,000	6,747	7,000				7,000	
5-02426 WATER TREATMENT SERVICES	400	4,800	6,400	4,800				4,800	
5-02427 FLOOR MAT SERVICES	1,062	1,150	994	1,150				1,150	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	37,043	10,700	12,602	10,700				10,700	
5-02760 AED		1,000	502	1,000		(1,000)			(100.00%)
5-03005 MATERIALS	63,628	15,000	41,071	15,000		5,000		20,000	33.33%
5-04021 GARBAGE COLLECTION	7,713	4,000	5,655	4,000				4,000	
5-04100 SECURITY SERVICES	4,696	6,000	7,458	6,000				6,000	
5-05500 REPLACEMENT EQUIPMENT		5,000	2,498	5,000				5,000	
5-05505 NEW EQUIPMENT						2,000		2,000	
5-05627 UNPLANNED EXPENDITURES			120,847						
Expense Total	1,661,635	1,329,456	1,637,808	1,329,456		70,974		1,400,430	5.34%
Net Expense / (Net Revenue)	796,190	613,167	932,467	613,167		71,554		684,721	11.67%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02101 Natural Gas - Increase to reflect prior year actuals. 3-year (2022-2024) average of \$55,601.88

5-02103 Water - Increase to reflect prior year actuals. 3-year (2022-2024) average of \$22,315.72

City of Sarnia
2026 Proposed Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(610,605)	(866,987)	(487,968)	(866,987)				(866,987)	
4-00627 SUBSIDIZED RENTALS	(417,544)								
4-00629 SPECIAL EVENTS	(3,291)	(10,000)		(10,000)				(10,000)	
4-00674 BUILDING NAMING RIGHTS	(21,250)	(45,000)	(45,000)	(45,000)				(45,000)	
4-00675 FOOD & BEVERAGE	(156,117)	(90,000)	(86,151)	(90,000)		55,000		(35,000)	(61.11%)
4-00676 ANNUAL FEES	(421,237)	(450,000)	(438,646)	(450,000)				(450,000)	
4-06220 CONTRIBUTION FROM RESERVES	(180,000)								
Revenue Total	(1,810,044)	(1,461,987)	(1,057,765)	(1,461,987)		55,000		(1,406,987)	(3.76%)
EXPENSES									
5-00693 MINORS SPORTS SUBSIDY-SPORTS FIELDS			45,356						
5-01000 SALARIES	52,609	58,276	58,325	58,276		5,018		63,294	8.61%
5-01025 SALARIES - OVERTIME	6,294	4,004	6,094	4,004		126		4,130	3.15%
5-01050 WAGES	477,253	518,743	541,141	518,743		21,635		540,378	4.17%
5-01051 WAGES - SEASONAL	3,214		12,278						
5-01055 WAGES - OVERTIME	32,251	34,462	31,342	34,462		1,102		35,564	3.20%
5-01060 WAGES - CASUAL	121,621	28,569	69,091	28,569		1,810		30,379	6.34%
5-01095 CALL DUTY	1,672	2,950	2,099	2,950				2,950	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	134,408	137,019	147,471	137,019		(7,717)		129,302	(5.63%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	50,862	77,263	70,675	77,263		14,316		91,579	18.53%
5-01254 CLOTHING/BOOT ALLOWANCE	3,747	4,500	4,390	4,500				4,500	
5-02101 NATURAL GAS	114,305	136,000	121,622	136,000		14,000		150,000	10.29%
5-02102 ELECTRICITY	488,283	413,400	456,155	413,400		56,600		470,000	13.69%
5-02103 WATER	44,247	25,225	38,016	25,225		14,775		40,000	58.57%
5-02104 PHONE	6,197	2,500	4,374	2,500				2,500	
5-02112 INTERNET/EMAIL SERVICES	1,121	4,500	5,248	4,500				4,500	
5-02200 GASOLINE	8,667	4,000	9,138	4,000				4,000	
5-02220 VEHICLE EXPENSE	72,634	76,020	76,733	76,020		3,801		79,821	5.00%
5-02300 OFFICE EXPENSES		500	5,794	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		800	550	800				800	
5-02311 TRAINING & EDUCATION	9,686	10,000	16,247	10,000				10,000	

City of Sarnia

2026 Proposed Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02360 CLOTHING & UNIFORMS						500		500	
5-02388 OVERTIME MEALS	532	1,000	962	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	15,102	8,500	6,368	8,500				8,500	
5-02420 BUILDING MAINTENANCE	935,497	131,450	250,688	131,450				131,450	
5-02421 PEST CONTROL SERVICES	420	500	405	500				500	
5-02422 PLUMBING SERVICES	41,359	15,000	27,367	15,000				15,000	
5-02423 ELECTRICAL SERVICES	98,921	8,000	30,116	8,000				8,000	
5-02424 FIRE SERVICES	5,931	5,000	4,798	5,000				5,000	
5-02425 ELEVATOR MAINTENANCE	14,281	8,000	9,846	8,000				8,000	
5-02426 WATER TREATMENT SERVICES	2,880	3,840	8,507	3,840				3,840	
5-02427 FLOOR MAT SERVICES	2,172	1,200	1,470	1,200				1,200	
5-02428 GENERATOR SERVICES	1,350	2,000	2,370	2,000				2,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	359,724	50,000	70,601	50,000				50,000	
5-02760 AED		1,000	502	1,000				1,000	
5-03005 MATERIALS	70,476	30,000	43,945	30,000				30,000	
5-04021 GARBAGE COLLECTION	9,094	10,000	9,770	10,000				10,000	
5-04040 SNOW REMOVAL	77,200	70,000	77,200	70,000				70,000	
5-04043 CONTRACT CLEANING			2,700						
5-04100 SECURITY SERVICES	10,933	6,000	3,613	6,000				6,000	
5-04910 OTHER PURCHASED SERVICES	99	7,000	7,000	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT						5,000		5,000	
5-05505 NEW EQUIPMENT	10,037	5,000	5,080	5,000				5,000	
5-05627 UNPLANNED EXPENDITURES			41,352						
5-47164 EVENT SUPPORT - SARNIA STING	3,879	30,000		30,000				30,000	
Expense Total	3,288,958	1,932,221	2,326,799	1,932,221		130,966		2,063,187	6.78%
Net Expense / (Net Revenue)	1,478,914	470,234	1,269,034	470,234		185,966		656,200	39.55%

4-00675 Food & Beverage - Decrease to adjust for council-approved change to food and beverage management. At the October 20th, 2025 regular meeting, it was approved beginning April 1st, 2026 that the Sting will keep 100 per cent of food and beverage commissions generated at the arena.

City of Sarnia
2026 Proposed Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02101 Natural Gas - Increase to reflect prior year actuals. 3-year (2022-2024) average of \$147,070.63

5-02102 Electricity - Increase to reflect prior year actuals. 3-year (2022-2024) average of \$460,490.65

5-02103 Water - Increase to reflect prior year actuals. 3-year (2022-2024) average was \$38,972.22

5-05500 Replacement Equipment - Budget added to account for technology and equipment replacement requirements

City of Sarnia
2026 Proposed Operating Budget

4716 COX YOUTH CENTRE & POOL

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,463	4,950	1,195	4,950				4,950	
5-02102 ELECTRICITY	14,990	12,720	13,026	12,720		2,280		15,000	17.92%
5-02103 WATER	17,486	11,660	16,924	11,660		6,340		18,000	54.37%
5-02104 PHONE	1,283	900	938	900				900	
5-02420 BUILDING MAINTENANCE	60,213	5,000	59,543	5,000				5,000	
5-02422 PLUMBING SERVICES	3,767	2,500	10,105	2,500				2,500	
5-02423 ELECTRICAL SERVICES	3,412	1,000	907	1,000				1,000	
5-02424 FIRE SERVICES						1,000		1,000	
5-02760 AED		1,000	502	1,000				1,000	
5-03005 MATERIALS	6,695	7,500	8,353	7,500				7,500	
5-04044 CONTRACTS - YMCA	101,084	142,000	142,000	142,000				142,000	
5-04900 CONTRACT WORK	358								
5-47614 SPLASH PAD MAINTENANCE	712	10,000	10,000	10,000				10,000	
5-47620 FACILITY MAINTENANCE & SUPPLIES	485								
Expense Total	211,948	199,230	263,493	199,230		9,620		208,850	4.83%
Net Expense / (Net Revenue)	211,948	199,230	263,493	199,230		9,620		208,850	4.83%

5-02103 Water - Increase to reflect prior year actuals. 3-year (2022-2024) average was \$16,627.45

City of Sarnia
2026 Proposed Operating Budget

4900 SARNIA LIBRARY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	21,450	20,000	25,907	20,000		3,000		23,000	15.00%
5-02102 ELECTRICITY	53,884	64,000	55,540	64,000				64,000	
5-02103 WATER	13,020	10,600	12,024	10,600		3,400		14,000	32.08%
5-02112 INTERNET/EMAIL SERVICES		2,500	1,252	2,500				2,500	
5-02420 BUILDING MAINTENANCE	29,467	15,000	41,709	15,000				15,000	
5-02421 PEST CONTROL SERVICES		500	248	500				500	
5-02422 PLUMBING SERVICES	3,683	6,000	3,000	6,000				6,000	
5-02423 ELECTRICAL SERVICES	11,403	3,000	2,667	3,000				3,000	
5-02424 FIRE SERVICES						500		500	
5-02425 ELEVATOR MAINTENANCE	40,341	7,200	6,283	7,200				7,200	
5-02426 WATER TREATMENT SERVICES						650		650	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	36,180	12,000	22,584	12,000				12,000	
5-03005 MATERIALS	1,230	3,200	1,598	3,200				3,200	
5-04100 SECURITY SERVICES	779	3,000	1,648	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT			7,937						
5-05627 UNPLANNED EXPENDITURES			8,934						
Expense Total	211,437	147,000	191,331	147,000		7,550		154,550	5.14%
Net Expense / (Net Revenue)	211,437	147,000	191,331	147,000		7,550		154,550	5.14%

City of Sarnia
2026 Proposed Operating Budget

4901 LAWRENCE HOUSE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,783	2,500	2,876	2,500				2,500	
5-02102 ELECTRICITY	3,073	5,000	3,845	5,000				5,000	
5-02103 WATER	1,877	1,200	1,960	1,200		300		1,500	25.00%
5-02420 BUILDING MAINTENANCE	7,047	10,000	11,346	10,000				10,000	
5-02421 PEST CONTROL SERVICES	420	500	423	500				500	
5-02422 PLUMBING SERVICES		2,500	1,446	2,500				2,500	
5-02423 ELECTRICAL SERVICES		4,000	2,002	4,000				4,000	
5-02424 FIRE SERVICES		500	396	500				500	
5-02425 ELEVATOR MAINTENANCE	2,483	3,000	2,460	3,000				3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	3,948	1,500	1,544	1,500				1,500	
5-03005 MATERIALS	15	500	271	500				500	
5-04043 CONTRACT CLEANING	5,623	6,000	6,241	6,000				6,000	
5-04100 SECURITY SERVICES	559	3,000	2,155	3,000				3,000	
5-05627 UNPLANNED EXPENDITURES			9,836						
Expense Total	26,828	40,200	46,801	40,200		300		40,500	0.75%
Net Expense / (Net Revenue)	26,828	40,200	46,801	40,200		300		40,500	0.75%

City of Sarnia
2026 Proposed Operating Budget

4902 MALL ROAD LIBRARY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,354		1,034						
5-02102 ELECTRICITY	1,751		521						
5-05100 FACILITY RENT	5,440		(49)						
Expense Total	8,545		1,506						
Net Expense / (Net Revenue)	8,545		1,506						

City of Sarnia
2026 Proposed Operating Budget

4903 BRIGHT'S GROVE LIBRARY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,652	2,150	3,077	2,150				2,150	
5-02102 ELECTRICITY	2,714	3,000	2,615	3,000				3,000	
5-02103 WATER	938	1,154	1,037	1,154		146		1,300	12.65%
5-02420 BUILDING MAINTENANCE	8,878	7,500	3,905	7,500				7,500	
5-02422 PLUMBING SERVICES		1,000	502	1,000				1,000	
5-02423 ELECTRICAL SERVICES		1,000	502	1,000				1,000	
5-02424 FIRE SERVICES						500		500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,297	2,500	2,406	2,500				2,500	
5-03005 MATERIALS	40	500	248	500				500	
5-04040 SNOW REMOVAL	9,221	8,500	9,737	8,500				8,500	
5-04100 SECURITY SERVICES	1,972	3,000	2,478	3,000				3,000	
Expense Total	26,712	30,304	26,507	30,304		646		30,950	2.13%
Net Expense / (Net Revenue)	26,712	30,304	26,507	30,304		646		30,950	2.13%

City of Sarnia
2026 Proposed Operating Budget

4953 BLUEWATER GYMNASTICS BUILDING

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02420 BUILDING MAINTENANCE	6,106	5,000	15,846	5,000				5,000	
5-02422 PLUMBING SERVICES	871	2,500	1,252	2,500				2,500	
5-02423 ELECTRICAL SERVICES		2,500	1,252	2,500				2,500	
5-02424 FIRE SERVICES	910	2,000	998	2,000				2,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	9,301	2,500	22,311	2,500				2,500	
5-03005 MATERIALS	25	500	248	500				500	
5-04021 GARBAGE COLLECTION	359	800	398	800				800	
5-04100 SECURITY SERVICES	2,445	3,000	3,314	3,000				3,000	
Expense Total	20,017	18,800	45,619	18,800				18,800	
Net Expense / (Net Revenue)	20,017	18,800	45,619	18,800				18,800	

City of Sarnia
2026 Proposed Operating Budget

4954 LOCHIEL KIWANIS COMMUNITY CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02420 BUILDING MAINTENANCE	27,839	15,000	15,000	15,000				15,000	
5-02422 PLUMBING SERVICES		5,000	2,498	5,000				5,000	
5-02423 ELECTRICAL SERVICES		5,000	2,955	5,000				5,000	
5-02424 FIRE SERVICES	1,753	2,000	1,838	2,000				2,000	
5-02425 ELEVATOR MAINTENANCE		3,000	45,250	3,000				3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	6,995	12,000	12,795	12,000				12,000	
5-03005 MATERIALS		1,000	502	1,000				1,000	
5-04100 SECURITY SERVICES						1,000		1,000	
Expense Total	36,587	43,000	80,838	43,000		1,000		44,000	2.33%
Net Expense / (Net Revenue)	36,587	43,000	80,838	43,000		1,000		44,000	2.33%

City of Sarnia

2026 Proposed Operating Budget

5005 PLANNING AND DEVELOPMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(80,955)	(84,800)	(175,081)	(84,800)		(2,000)		(86,800)	2.36%
4-00701 ZONING VERIFICATION FEES	(25,056)	(19,080)	(32,145)	(19,080)		(2,460)		(21,540)	12.89%
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(27,416)	(8,268)	(2,306)	(8,268)		(432)		(8,700)	5.22%
4-00720 SALE OF PRINTS, MAPS, ETC	(21,471)	(6,000)	(3,336)	(6,000)		(120)		(6,120)	2.00%
4-00745 COUNTY RECOVERY	(916,323)	(916,629)	(916,629)	(916,629)		(118,869)		(1,035,498)	12.97%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(61,409)	(63,106)	(63,106)	(63,106)				(63,106)	
Revenue Total	(1,132,630)	(1,097,883)	(1,192,603)	(1,097,883)		(123,881)		(1,221,764)	11.28%
EXPENSES									
5-01000 SALARIES	689,609	708,215	658,529	708,215		46,421		754,636	6.55%
5-01025 SALARIES - OVERTIME	105		(104)						
5-01050 WAGES	(744)								
5-01060 WAGES - CASUAL	104,928	10,494	59,718	10,494		496		10,990	4.73%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	148,848	157,188	145,759	157,188		(5,851)		151,337	(3.72%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,802	86,238	74,427	86,238		12,048		98,286	13.97%
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	1,825	2,000	1,881	2,000				2,000	
5-02300 OFFICE EXPENSES	2,440	4,500	2,736	4,500				4,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,890	5,000	3,251	5,000				5,000	
5-02302 ADVERTISING	11,813	5,000	3,921	5,000				5,000	
5-02303 POSTAGE	3,679	3,000	2,222	3,000		(3,000)			(100.00%)
5-02311 TRAINING & EDUCATION	11,528	8,000	5,017	8,000				8,000	
5-02780 COMMUNITY IMPROVEMENT PROJECTS	59,649	75,000		75,000		(75,000)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	40,138	7,000	14,691	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT	3,463	5,000	2,803	5,000				5,000	
5-05505 NEW EQUIPMENT						4,000		4,000	
5-05626 SPECIAL PROJECTS	47,768	3,000	1,500	3,000				3,000	
5-05650 ALLOCATED ADMINISTRATION		158,915	158,915	158,915				158,915	
5-06100 CONTRIBUTION TO RESERVES			75,000			150,000		150,000	

City of Sarnia
2026 Proposed Operating Budget

5005 PLANNING AND DEVELOPMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
Expense Total	1,188,144	1,242,650	1,215,016	1,242,650		129,114		1,371,764	10.39%
Net Expense / (Net Revenue)	55,514	144,767	22,413	144,767		5,233		150,000	3.61%

4-00745 County Recovery - All Planning department expenses, excluding the Community Improvement Plan (CIP) reserve contribution **(5-06100)** are to be offset with County support as per agreement

5-02303 Postage - Reallocating postage budget to **2490 Corporate Municipal** - no levy impact

5-02780 Community Improvement Projects - Expenses moving to **6385 Community Improvement Projects Reserve**. No net impact

5-06100 Contribution to Reserve - Contribution to **6385 Community Improvement Project Reserve**. At the April 29th, 2025 regular Council meeting it was approved to top-up the annual Community Improvement Plan contribution from \$75,000 to \$150,000 for Council's consideration at 2026 Budget Deliberations

Reserve	2025 Approved Budget	2026 Proposed Budget
6385 Community ImprovementProjects	\$0	\$150,000
Total	\$0	\$150,000

City of Sarnia
2026 Proposed Operating Budget

5010 COMMITTEE OF ADJUSTMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(32,465)	(42,976)	(45,619)	(42,976)		(200)		(43,176)	0.47%
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(34,841)	(39,853)	(39,346)	(39,853)				(39,853)	
Revenue Total	(67,306)	(82,829)	(84,965)	(82,829)		(200)		(83,029)	0.24%
EXPENSES									
5-01070 OTHER REMUNERATION	6,625	7,500	7,500	7,500				7,500	
5-02300 OFFICE EXPENSES		100	52	100				100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	135	150	72	150		200		350	133.33%
5-02302 ADVERTISING		700	352	700				700	
5-02303 POSTAGE	852	1,500	802	1,500		(1,500)			(100.00%)
5-02311 TRAINING & EDUCATION	1,639	5,000	2,498	5,000				5,000	
5-05650 ALLOCATED ADMINISTRATION	61,409	67,879	67,879	67,879				67,879	
Expense Total	70,660	82,829	79,155	82,829		(1,300)		81,529	(1.57%)
Net Expense / (Net Revenue)	3,354		(5,810)			(1,500)		(1,500)	

City of Sarnia
2026 Proposed Operating Budget

5015 GEOSPATIAL SOLUTIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT		(444,961)	(444,961)	(444,961)				(444,961)	
Revenue Total		(444,961)	(444,961)	(444,961)				(444,961)	
EXPENSES									
5-01000 SALARIES		361,686	336,070	361,686		25,862		387,548	7.15%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		80,838	71,896	80,838		(3,484)		77,354	(4.31%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,124	45,435	39,749	45,435		6,743		52,178	14.84%
5-02104 PHONE		700	352	700				700	
5-02300 OFFICE EXPENSES		500	248	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		500	248	500				500	
5-02311 TRAINING & EDUCATION		20,000	9,998	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES		10,000	10,000	10,000				10,000	
5-05500 REPLACEMENT EQUIPMENT		1,000	1,000	1,000				1,000	
5-05505 NEW EQUIPMENT						2,000		2,000	
5-05626 SPECIAL PROJECTS		115,000	89,058	115,000	70,000			185,000	60.87%
Expense Total	3,124	635,659	558,619	635,659	70,000	31,121		736,780	15.91%
Net Expense / (Net Revenue)	3,124	190,698	113,658	190,698	70,000	31,121		291,819	53.03%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-05626 Special Projects - One-time increase for Cityworks upgrades and implementation for Parks and Recreations

City of Sarnia

2026 Proposed Operating Budget

5020 BUILDING DIVISION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00710 BUILDING PERMIT	(1,077,296)	(777,000)	(827,007)	(777,000)				(777,000)	
4-00930 COSTS RECOVERED	(18,970)	(6,000)	(6,239)	(6,000)				(6,000)	
4-06220 CONTRIBUTION FROM RESERVES		(500,714)	(377,273)	(500,714)		(47,937)		(548,651)	9.57%
Revenue Total	(1,096,266)	(1,283,714)	(1,210,519)	(1,283,714)		(47,937)		(1,331,651)	3.73%
EXPENSES									
5-01000 SALARIES	655,491	814,833	762,430	814,833		40,127		854,960	4.92%
5-01025 SALARIES - OVERTIME	(1,020)								
5-01050 WAGES	(1,243)								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	143,011	179,323	167,376	179,323		(9,403)		169,920	(5.24%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	75,917	102,003	95,578	102,003		13,972		115,975	13.70%
5-01254 CLOTHING/BOOT ALLOWANCE	1,443	1,200	1,838	1,200		300		1,500	25.00%
5-02104 PHONE	5,710	6,000	6,865	6,000				6,000	
5-02200 GASOLINE	1,081	2,000	998	2,000				2,000	
5-02220 VEHICLE EXPENSE	25,664	26,823	26,842	26,823		1,341		28,164	5.00%
5-02300 OFFICE EXPENSES	5,292	3,000	1,798	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,908	5,000	5,799	5,000				5,000	
5-02303 POSTAGE	572	400	2,017	400		(400)			(100.00%)
5-02311 TRAINING & EDUCATION	4,686	11,500	9,596	11,500				11,500	
5-02360 CLOTHING & UNIFORMS	1,564	2,000	998	2,000				2,000	
5-04910 OTHER PURCHASED SERVICES	86	1,500	750	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT		1,000	502	1,000				1,000	
5-05505 NEW EQUIPMENT						2,000		2,000	
5-05650 ALLOCATED ADMINISTRATION	49,500	127,132	127,132	127,132				127,132	
5-06100 CONTRIBUTION TO RESERVES	121,607								
Expense Total	1,096,269	1,283,714	1,210,519	1,283,714		47,937		1,331,651	3.73%
Net Expense / (Net Revenue)	3								

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.

City of Sarnia

2026 Proposed Operating Budget

5020 BUILDING DIVISION

Reserve	2025 Approved Budget	2026 Proposed Budget
6035 Building Permit	\$500,714	\$548,651
Total	\$500,714	\$549,051

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02303 Postage - Reallocating postage budget to 2490 Corporate Municipal - no levy impact

City of Sarnia
2026 Proposed Operating Budget

5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES		530	266	530				530	
5-02302 ADVERTISING		450	222	450				450	
5-02311 TRAINING & EDUCATION		500	248	500				500	
5-05626 SPECIAL PROJECTS		1,750	874	1,750				1,750	
Expense Total		3,230	1,610	3,230				3,230	
Net Expense / (Net Revenue)		3,230	1,610	3,230				3,230	

City of Sarnia
2026 Proposed Operating Budget

5025 HERITAGE COMMITTEE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(275)								
Revenue Total	(275)								
EXPENSES									
5-02300 OFFICE EXPENSES	57	300	225	300				300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	75	75	114	75				75	
5-02302 ADVERTISING		2,000	1,696	2,000				2,000	
5-02311 TRAINING & EDUCATION	1,931	2,000	1,683	2,000				2,000	
5-05800 HERITAGE DAY	132	400	685	400				400	
Expense Total	2,195	4,775	4,403	4,775				4,775	
Net Expense / (Net Revenue)	1,920	4,775	4,403	4,775				4,775	

City of Sarnia
2026 Proposed Operating Budget

5035 BY-LAW ENFORCEMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(182,528)	(193,980)	(172,559)	(193,980)		5,000		(188,980)	(2.58%)
4-00711 PERMIT FEES	(1,506)	(1,060)	(2,235)	(1,060)				(1,060)	
4-00715 PROPERTY STANDARDS INSPECTION FEES	(27,286)	(26,500)	(20,476)	(26,500)				(26,500)	
4-00856 PARKING VIOLATIONS	(228,795)	(233,200)	(205,421)	(233,200)				(233,200)	
4-00858 PARKING LOT REVENUE	(133,931)	(159,000)	(162,408)	(159,000)				(159,000)	
4-00900 SUNDRY REVENUE	(138)		(142)						
Revenue Total	(574,184)	(613,740)	(563,241)	(613,740)		5,000		(608,740)	(0.81%)
EXPENSES									
5-01000 SALARIES	837,029	948,706	911,040	948,706		20,032		968,738	2.11%
5-01025 SALARIES - OVERTIME	387		(537)						
5-01050 WAGES	(1,288)								
5-01060 WAGES - CASUAL	28,177	54,605	44,747	54,605		(5,749)		48,856	(10.53%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	195,956	217,355	200,986	217,355		(14,050)		203,305	(6.46%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	82,272	89,101	90,470	89,101		21,768		110,869	24.43%
5-01254 CLOTHING/BOOT ALLOWANCE	2,259	2,400	3,107	2,400		500		2,900	20.83%
5-02102 ELECTRICITY	8,170	9,000	8,774	9,000				9,000	
5-02104 PHONE	13,408	12,000	12,056	12,000				12,000	
5-02111 TRANSACTION AND PROCESSING FEES	22,496	17,200	50,714	17,200		24,000		41,200	139.53%
5-02220 VEHICLE EXPENSE	53,586	55,980	56,123	55,980		2,799		58,779	5.00%
5-02300 OFFICE EXPENSES	4,407	3,300	2,406	3,300				3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		400	202	400				400	
5-02303 POSTAGE	8,491	6,000	7,326	6,000		(6,000)			(100.00%)
5-02311 TRAINING & EDUCATION	1,494	10,000	8,190	10,000				10,000	
5-02360 CLOTHING & UNIFORMS	2,931	10,000	11,890	10,000				10,000	
5-04900 CONTRACT WORK	8,057	20,000	18,591	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	25,572	16,000	20,009	16,000				16,000	
5-05140 REALTY TAXES	60,324	56,500	56,500	56,500		7,000		63,500	12.39%
5-05500 REPLACEMENT EQUIPMENT	3,164	9,000	4,500	9,000		(2,000)		7,000	(22.22%)
5-05505 NEW EQUIPMENT						5,000		5,000	
5-05646 BAD DEBT EXPENSE (RECOVERY)	(40,105)	15,000	(16,542)	15,000				15,000	

City of Sarnia
2026 Proposed Operating Budget

5035 BY-LAW ENFORCEMENT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-05700 BANK CHARGES	805	500	635	500				500	
5-05813 SARNIA S.P.C.A. CONTRACT	144,901	152,146	152,515	152,146		4,412		156,558	2.90%
Expense Total	1,462,493	1,705,193	1,643,702	1,705,193		57,712		1,762,905	3.38%
Net Expense / (Net Revenue)	888,309	1,091,453	1,080,461	1,091,453		62,712		1,154,165	5.75%

4-00320 License Fees - Animal (Dog) - Decrease to adjust to prior year actuals

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02303 Postage - Reallocating postage budget to 2490 Corporate Municipal - no levy impact

5-02111 Transaction & Processing Fees - Increase to account for monthly costs for Passport parking software, in addition to already budgeted Docupet software costs

5-05140 Realty Taxes - Increase to adjust for prior year actuals. Realty taxes are required for the parking lot's payments in lieu of taxes

5-05505 New Equipment - Budget added to account for technology and equipment requirements

5-05813 Sarnia S.P.C.A Contract - Estimated 2.9 % increase for C.P.I. (1.9% June 2025 C.P.I plus 1% as per the agreement)

Other - Debt Charges & Unclassified Financial



SARNIA
O N T A R I O

City of Sarnia

2026 Proposed Operating Budget

2490 CORPORATE MUNICIPAL

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(6,347,092)	(359,333)	(359,333)		(5,260,991)			(5,260,991)	1,364.10%
Revenue Total	(6,347,092)	(359,333)	(359,333)		(5,260,991)			(5,260,991)	1,364.10%
EXPENSES									
5-02001 PRINTING & PAPER SUPPLIES		19,300	9,781	19,300				19,300	
5-02104 PHONE	25,151	40,400	6,317	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,766	5,950	5,882	5,950				5,950	
5-02303 POSTAGE						25,717		25,717	
5-02311 TRAINING & EDUCATION	16,880	25,000	25,150	25,000				25,000	
5-04005 INSURANCE	457,022	356,716	357,027	356,716		36,013		392,729	10.10%
5-04008 PROFESSIONAL FEES	58,090	59,000	59,000	59,000				59,000	
5-04045 INTER-CITY TRANSIT SERVICE						105,500		105,500	
5-05104 LONG SERVICE RECOGNITION	7,997	14,000	14,000	14,000				14,000	
5-05106 VOLUNTEER RECOGNITION	2,873	3,500	3,500	3,500				3,500	
5-05626 SPECIAL PROJECTS	30,950	20,000	19,988	20,000				20,000	
5-05892 MUNICIPAL GRANTS	80,200	82,800	82,277	82,800				82,800	
5-06100 CONTRIBUTION TO RESERVES	10,642,236	6,340,578	6,340,578	10,642,236	(3,020,708)			7,621,528	20.20%
Expense Total	11,328,165	6,967,244	6,923,500	11,268,902	(3,020,708)	167,230		8,415,424	20.79%
Net Expense / (Net Revenue)	4,981,073	6,607,911	6,564,167	11,268,902	(8,281,699)	167,230		3,154,433	(52.26%)

4-06220 Contribution from Reserves - One-time transfers from various reserves to mitigate budget pressures

Reserve	2026 Proposed Budget
6220 WSIB Self Insurance Reserve	\$2,500,000
6225 Self Insurance Reserve	\$2,159,131
6230 Facade Improvement Loan	\$30,045
6580 Tax Stabilization	\$171,387
6581 Operating Contingency	\$380,428
6660 Pedestrian Safety	\$20,000
Total	\$5,260,991

City of Sarnia
2026 Proposed Operating Budget

2490 CORPORATE MUNICIPAL

5-02303 Postage - Reallocating all postage budgets (excluding **2000 Mayor and Council, 2021 Tax Revenue & Collections, 2500 Fire Officers, 2625 Police-Station, 3125 Transit - General & Administration, and 3706 Water - Lead Reduction**) to **2490 Corporate Municipal** - no levy impact

5-04005 Insurance - Estimated 10% increase from 2025 actuals

5-04045 Inter-City Transit Service - Council approved an option to partner with Middlesex County to continue the delivery of inter-municipal bus services. This motion was passed at the October 20th, 2025 regular meeting at a total of \$422,000 over 4 years. A budget of \$105,500 has been added for 2026 to reflect year 1 of this partnership

5-06100 Contribution to Reserve -

Reserve	2025 Approved Budget	2026 Proposed Budget
6225Self-InsuranceReserve	\$486,593	\$486,593
6470 Care-A-Van Vehicle (Retired Debt)	\$17,706	\$17,706
6581 Operating Contingency	\$250,000	\$250,000
6581 Operating Contingency (Fund Prior-Year Deficit)**	\$0	\$4,944,370
6615 Capital Infrastructure	\$1,914,775	\$0
6615 Capital Infrastructure (Retired Debt)	\$1,100,000	\$1,922,859
6615 Capital Infrastructure (Asset Mgmt)*	\$2,571,504	\$0
Total	\$6,340,578	\$7,621,528

*Combining the regular 6615 Capital Infrastructure contribution with the Asset Management contribution for clarity

**The contribution to 6615 Capital Infrastructure has been reduced by a necessary contribution to 6581 Operating Contingency to recover the 2025 forecasted operating deficit

City of Sarnia
2026 Proposed Operating Budget

5500 DEBT CHARGES

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05758 DEBT CHARGES - RBC PRINCIPAL	892,333	943,684	943,684	943,684		(862,380)		81,304	(91.38%)
5-05759 DEBT CHARGES - RBC INTEREST	84,572	33,222	33,222	33,222		(33,117)		105	(99.68%)
Expense Total	976,905	976,906	976,906	976,906		(895,497)		81,409	(91.67%)
Net Expense / (Net Revenue)	976,905	976,906	976,906	976,906		(895,497)		81,409	(91.67%)

5-05758 Debt Charges - RBC Principal & 5-05759 Debt Charges - RBC Interest - The bank loan from the Royal Bank of Canada (RBC) was renewed on January 16, 2023 with a 3-year amortization period at an interest rate of 5.57%.The 2026 budget reflects the final payment owing, with the decrease used to offset the tax levy increase

City of Sarnia
2026 Proposed Operating Budget

5515 UNCLASSIFIED

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(139,540)								
Revenue Total	(139,540)								
EXPENSES									
5-01000 SALARIES	8,770		1,029						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	(8,729)	(44,054)	148	(44,054)		44,054			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	443,702	477,493	468,361	477,493		(153,411)		324,082	(32.13%)
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	49,852								
5-05646 BAD DEBT EXPENSE (RECOVERY)	15,591	15,000	14,253	15,000		5,000		20,000	33.33%
5-05647 YEAR END INV ADJ EXPENSE (REVENUE)	26,870								
5-05700 BANK CHARGES	38,065	25,000	39,138	25,000				25,000	
5-05701 INTEREST, PENALTIES AND LATE FEES	10,551		1,368						
Expense Total	584,672	473,439	524,297	473,439		(104,357)		369,082	(22.04%)
Net Expense / (Net Revenue)	445,132	473,439	524,297	473,439		(104,357)		369,082	(22.04%)

Benefits - Estimated increase in retiree benefits less \$200,000 estimated savings due to updated negotiated benefit rates for 2026 life, health and dental

5-05700 Bank Charges - Increase to adjust to prior year actuals

Boards & Commissions



SARNIA
O N T A R I O

City of Sarnia
2026 Proposed Operating Budget

5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	15,289	9,052	17,498	9,052		8,444		17,496	93.28%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	614	176	303	176		244		420	138.64%
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	2,594	2,200	2,200	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	613,213	639,223	639,223	639,223		29,601		668,824	4.63%
Expense Total	631,710	650,651	659,224	650,651		38,289		688,940	5.88%
Net Expense / (Net Revenue)	631,710	650,651	659,224	650,651		38,289		688,940	5.88%

5-01070 Other Remuneration - Police Service Board member remuneration increase approved November 18, 2024

5-05814 St. Clair Conservation Authority - Draft SCRCA 2026 budget includes \$668,824 in total Municipal funding from the City of Sarnia

Police Services



SARNIA
O N T A R I O

City of Sarnia

2026 Proposed Operating Budget

2600 POLICE - OFFICERS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00400 POLICE GRANT	(375,004)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(411,112)	(1,152,000)	(1,152,000)	(1,152,000)				(1,152,000)	
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(142,141)	(129,000)	(129,000)	(129,000)		(30,000)		(159,000)	23.26%
4-00404 POLICE ESCORT SERVICE	(246,335)	(55,000)	(55,000)	(55,000)		(30,000)		(85,000)	54.55%
4-00405 FEES - IDENTIFICATION SERVICES	(3,989)	(4,000)	(4,000)	(4,000)				(4,000)	
4-00407 LICENSE FEES - BUSINESS	(134,971)	(128,000)	(128,000)	(128,000)		(5,000)		(133,000)	3.91%
4-00750 PROVINCIAL SUBSIDY	(75,362)	(63,950)	(63,950)	(63,950)				(63,950)	
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(240,836)	(232,870)	(232,870)	(232,870)				(232,870)	
4-00805 FEDERAL CROWN RECOVERIES	(5,175)	(3,000)	(3,000)	(3,000)				(3,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(116,424)	(52,500)	(52,500)	(52,500)		(30,000)		(82,500)	57.14%
4-00925 ADMINISTRATION-FEES	(259,381)	(47,500)	(47,500)	(47,500)		(40,000)		(87,500)	84.21%
4-00930 COSTS RECOVERED	(55,804)	(17,500)	(17,500)	(17,500)		(15,000)		(32,500)	85.71%
Revenue Total	(2,066,534)	(2,259,973)	(2,259,973)	(2,259,973)		(150,000)		(2,409,973)	6.64%
EXPENSES									
5-01000 SALARIES	14,236,875	17,281,344	17,281,344	17,281,344		832,962		18,114,306	4.82%
5-01025 SALARIES - OVERTIME	602,182	700,000	700,000	700,000				700,000	
5-01090 COURT TIME	71,830								
5-01095 CALL DUTY	49,534	85,000	85,000	85,000		(45,000)		40,000	(52.94%)
5-01105 SPECIAL DUTY PAY	(17,791)								
5-01125 SHIFT DIFFERENTIAL		27,500	27,500	27,500		(27,500)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,190,524	3,693,667	3,693,667	3,693,667		243,260		3,936,927	6.59%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,344,835	1,611,521	1,611,521	1,611,521		56,884		1,668,405	3.53%
5-01254 CLOTHING/BOOT ALLOWANCE	36,996	35,400	35,400	35,400				35,400	
5-01258 DRY CLEANING ALLOWANCE	21,072	18,000	18,000	18,000		3,000		21,000	16.67%
5-02300 OFFICE EXPENSES	2,130								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,417	23,063	23,063	23,063		(500)		22,563	(2.17%)
5-02310 TRAVEL & ACCOMODATIONS	38,435	37,930	37,930	37,930				37,930	
5-02311 TRAINING & EDUCATION	368,401	253,600	253,600	253,600		20,000		273,600	7.89%
5-02360 CLOTHING & UNIFORMS	159,426	119,000	119,000	119,000		45,000		164,000	37.82%
5-02388 OVERTIME MEALS	3,847	10,000	10,000	10,000		(6,500)		3,500	(65.00%)

City of Sarnia
2026 Proposed Operating Budget

2600 POLICE - OFFICERS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02396 PERSONAL EQUIPMENT	23,613	71,000	71,000	71,000		(35,000)		36,000	(49.30%)
5-02705 PERSONNEL RECRUITMENT	32,839	20,000	20,000	20,000		5,000		25,000	25.00%
5-05000 SUNDRY	5,182	1,500	1,500	1,500		1,500		3,000	100.00%
5-05126 MEDICAL EXAMINATIONS	758	3,000	3,000	3,000				3,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	5,389	7,000	7,000	7,000				7,000	
5-05130 WELLNESS PROGRAM	11,757	17,000	17,000	17,000				17,000	
Expense Total	20,196,251	24,015,525	24,015,525	24,015,525		1,093,106		25,108,631	4.55%
Net Expense / (Net Revenue)	18,129,717	21,755,552	21,755,552	21,755,552		943,106		22,698,658	4.34%

City of Sarnia
2026 Proposed Operating Budget

2605 POLICE - COURT SECURITY

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	845,760	1,134,166	1,134,166	1,134,166		54,429		1,188,595	4.80%
5-01025 SALARIES - OVERTIME	21,935	10,000	10,000	10,000		5,000		15,000	50.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	176,875	228,135	228,135	228,135		15,110		243,245	6.62%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	56,219	120,023	120,023	120,023		5,262		125,285	4.38%
5-02388 OVERTIME MEALS	153	100	100	100				100	
Expense Total	1,100,942	1,492,424	1,492,424	1,492,424		79,801		1,572,225	5.35%
Net Expense / (Net Revenue)	1,100,942	1,492,424	1,492,424	1,492,424		79,801		1,572,225	5.35%

City of Sarnia
2026 Proposed Operating Budget

2610 POLICE - COMMUNICATIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(262,659)	(134,568)	(134,568)	(134,568)		(130,000)		(264,568)	96.61%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(619,603)	(621,000)	(621,000)	(621,000)		(19,000)		(640,000)	3.06%
Revenue Total	(882,262)	(755,568)	(755,568)	(755,568)		(149,000)		(904,568)	19.72%
EXPENSES									
5-01000 SALARIES	1,974,605	2,001,043	2,001,043	2,001,043		89,403		2,090,446	4.47%
5-01025 SALARIES - OVERTIME	140,316	40,000	40,000	40,000		20,000		60,000	50.00%
5-01125 SHIFT DIFFERENTIAL		5,000	5,000	5,000		(5,000)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	417,291	432,138	432,138	432,138		28,257		460,395	6.54%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	144,284	167,208	167,208	167,208		7,065		174,273	4.23%
5-02104 PHONE	1,480	1,200	1,200	1,200				1,200	
5-02222 RADIO LICENSE	10,102	10,000	10,000	10,000				10,000	
5-02300 OFFICE EXPENSES	3,075	3,495	3,495	3,495				3,495	
5-02388 OVERTIME MEALS	1,243	1,000	1,000	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	150,313	114,138	114,138	114,138		15,000		129,138	13.14%
5-03100 PROGRAM SUPPLIES		500	500	500				500	
5-05100 FACILITY RENT	34,045	30,968	30,968	30,968		5,000		35,968	16.15%
5-05505 NEW EQUIPMENT	6,991					1,000		1,000	
5-06100 CONTRIBUTION TO RESERVES	400,000	400,000	400,000	400,000		(140,000)		260,000	(35.00%)
Expense Total	3,283,745	3,206,690	3,206,690	3,206,690		20,725		3,227,415	0.65%
Net Expense / (Net Revenue)	2,401,483	2,451,122	2,451,122	2,451,122		(128,275)		2,322,847	(5.23%)

City of Sarnia
2026 Proposed Operating Budget

2615 POLICE - CIVILIAN

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	3,336,936	3,413,521	3,413,521	3,413,521		593,547		4,007,068	17.39%
5-01025 SALARIES - OVERTIME	32,981	12,780	12,780	12,780		7,220		20,000	56.49%
5-01105 SPECIAL DUTY PAY	13,346								
5-01125 SHIFT DIFFERENTIAL		2,400	2,400	2,400		(2,400)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	703,771	747,025	747,025	747,025		147,455		894,480	19.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	307,570	378,116	378,116	378,116		67,259		445,375	17.79%
5-01253 CAR ALLOWANCE	360								
5-02311 TRAINING & EDUCATION	5,536								
Expense Total	4,400,500	4,553,842	4,553,842	4,553,842		813,081		5,366,923	17.85%
Net Expense / (Net Revenue)	4,400,500	4,553,842	4,553,842	4,553,842		813,081		5,366,923	17.85%

City of Sarnia
2026 Proposed Operating Budget

2620 POLICE - JANITORIAL

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	302,864	244,648	244,648	244,648		9,486		254,134	3.88%
5-01025 SALARIES - OVERTIME	1,913	1,500	1,500	1,500				1,500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	56,382	53,264	53,264	53,264		3,068		56,332	5.76%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,557	10,254	10,254	10,254		(2,085)		8,169	(20.33%)
Expense Total	376,716	309,666	309,666	309,666		10,469		320,135	3.38%
Net Expense / (Net Revenue)	376,716	309,666	309,666	309,666		10,469		320,135	3.38%

City of Sarnia

2026 Proposed Operating Budget

2625 POLICE - STATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(23,100)	(24,365)	(24,365)	(24,365)		(635)		(25,000)	2.61%
4-00903 RENTAL REVENUE		(2,000)	(2,000)	(2,000)				(2,000)	
4-06220 CONTRIBUTION FROM RESERVES	(134,106)	(640,667)	(640,667)						(100.00%)
Revenue Total	(157,206)	(667,032)	(667,032)	(26,365)		(635)		(27,000)	(95.95%)
EXPENSES									
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		377,823	377,823	377,823		(377,823)			(100.00%)
5-02006 PHOTOGRAPHY SUPPLIES	3,813	6,500	6,500	6,500				6,500	
5-02101 NATURAL GAS	52,815	30,000	30,000	30,000		10,000		40,000	33.33%
5-02102 ELECTRICITY	162,327	145,500	145,500	145,500		7,000		152,500	4.81%
5-02103 WATER	19,138	15,000	15,000	15,000		3,000		18,000	20.00%
5-02104 PHONE	426,367	255,000	255,000	255,000		30,000		285,000	11.76%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	454,546	315,141	315,141	315,141		30,000		345,141	9.52%
5-02220 VEHICLE EXPENSE	300,982	253,820	253,820	253,820		15,000		268,820	5.91%
5-02224 VEHICLE RENTALS	70,190					30,000		30,000	
5-02300 OFFICE EXPENSES	54,668	58,150	58,150	58,150				58,150	
5-02303 POSTAGE	6,318	7,000	7,000	7,000		(1,000)		6,000	(14.29%)
5-02320 JANITORIAL SUPPLIES	33,701	12,500	12,500	12,500				12,500	
5-02384 RADIO & RADAR	25,764	11,650	11,650	11,650		5,000		16,650	42.92%
5-02386 MEALS FOR PRISONERS	16,818	3,000	3,000	3,000		7,000		10,000	233.33%
5-02400 REPAIRS & MAINTENANCE	440,330	328,350	328,350	328,350				328,350	
5-02405 OFFICE EQUIPMENT MAINTENANCE	649,299	488,200	488,200	488,200				488,200	
5-02410 EQUIPMENT MAINTENANCE	46,386	43,320	43,320	43,320		3,000		46,320	6.93%
5-02435 GROUNDS MAINTENANCE	148,430	45,500	45,500	45,500		30,000		75,500	65.93%
5-02440 VEHICLE MAINTENANCE	360,814	180,000	180,000	180,000		30,000		210,000	16.67%
5-03101 PROGRAM SUPPLIES-C.I.D.	9,897	16,150	16,150	16,150				16,150	
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	4,513	10,550	10,550	10,550				10,550	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	15,190	23,500	23,500	23,500				23,500	
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	145,430	109,600	109,600	109,600				109,600	
5-03105 PROGRAM SUPPLIES-COURT SECURITY		500	500	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	13,941	15,350	15,350	15,350				15,350	

City of Sarnia
2026 Proposed Operating Budget

2625 POLICE - STATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	12,242	7,400	7,400	7,400		5,000		12,400	67.57%
5-03108 PROGRAM SUPPLIES-FIREARMS	210,564	171,495	171,495	171,495				171,495	
5-03109 PROGRAM SUPPLIES-MORALITY	4,878	9,000	9,000	9,000				9,000	
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	42,414	10,000	10,000	10,000		10,000		20,000	100.00%
5-03111 PROGRAM SUPPLIES-BIKE PATROL	27,689	4,300	4,300	4,300		5,700		10,000	132.56%
5-03112 PROGRAM SUPPLIES-K9	7,241	7,000	7,000	7,000				7,000	
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	31,877	50,200	50,200	50,200				50,200	
5-04001 LEGAL FEES		49,905	49,905	49,905		25,000		74,905	50.10%
5-04005 INSURANCE	350,377	339,125	339,125	339,125		100,000		439,125	29.49%
5-04910 OTHER PURCHASED SERVICES	206,008	19,820	19,820	19,820		80,000		99,820	403.63%
5-05000 SUNDRY	29,945	1,500	1,500	1,500		10,000		11,500	666.67%
5-05100 FACILITY RENT	92,311	71,750	71,750	71,750		30,000		101,750	41.81%
5-05505 NEW EQUIPMENT	22,523					5,000		5,000	
5-05650 ALLOCATED ADMINISTRATION	50,000	50,000	50,000	50,000				50,000	
5-06100 CONTRIBUTION TO RESERVES	2,090,000	2,215,000	2,215,000	2,215,000		200,000		2,415,000	9.03%
5-06910 PROVISION CAPITAL EXPENDITURE	25,000								
Expense Total	6,664,746	5,758,599	5,758,599	5,758,599		291,877		6,050,476	5.07%
Net Expense / (Net Revenue)	6,507,540	5,091,567	5,091,567	5,732,234		291,242		6,023,476	18.30%

City of Sarnia
2026 Proposed Operating Budget

2630 POLICE SERVICES BOARD

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(4,161)								
Revenue Total	(4,161)								
EXPENSES									
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	379,170					394,400		394,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	11,710	4,500	4,500	4,500		500		5,000	11.11%
5-02311 TRAINING & EDUCATION	6,057	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES	85,437	50,000	50,000	50,000		(38,000)		12,000	(76.00%)
5-04910 OTHER PURCHASED SERVICES	9,339	15,500	15,500	15,500		(2,500)		13,000	(16.13%)
5-05000 SUNDRY	3,849	2,500	2,500	2,500				2,500	
Expense Total	495,562	75,000	75,000	75,000		354,400		429,400	472.53%
Net Expense / (Net Revenue)	491,401	75,000	75,000	75,000		354,400		429,400	472.53%

Transit



City of Sarnia
2026 Proposed Operating Budget

1055 TAXATION - TRANSIT AREA

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(5,033,804)	(5,314,778)	(5,314,764)	(5,314,778)		(325,934)		(5,640,712)	6.13%
4-00021 SUPPLEMENTARY TAX LEVY	(30,991)	(25,000)	(24,110)	(25,000)				(25,000)	
Revenue Total	(5,064,795)	(5,339,778)	(5,338,874)	(5,339,778)		(325,934)		(5,665,712)	6.10%
EXPENSES									
5-00950 ASSESSMENT REDUCTIONS	14,961	30,000	26,392	30,000				30,000	
5-00951 TAX REDUCTIONS	597								
5-00952 TAX WRITE OFF	2,688								
5-00970 VACANCY REBATE	(56)								
5-00975 CHARITY TAX REBATE	4,051	3,600	3,116	3,600				3,600	
5-00980 TAX EXEMPTIONS	353	1,000	1,000	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	196,483	196,483	196,483	196,483				196,483	
Expense Total	219,077	231,083	226,991	231,083				231,083	
Net Expense / (Net Revenue)	(4,845,718)	(5,108,695)	(5,111,883)	(5,108,695)		(325,934)		(5,434,629)	6.38%

5-06100 Contribution to Reserve -

Reserve	2025 Approved Budget	2026 Proposed Budget
6614 Capital Infrastructure - Transit	\$166,483	\$166,483
6585 Tax Stabilization - Transit	\$30,000	\$30,000
Total	\$196,483	\$196,483

City of Sarnia
2026 Proposed Operating Budget

3100 TRANSIT - TRANSPORTATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES			29,903						
5-01025 SALARIES - OVERTIME			2,000						
5-01050 WAGES	2,352,852	2,334,679	2,298,460	2,334,679		75,432		2,410,111	3.23%
5-01055 WAGES - OVERTIME	216,231	195,352	342,573	195,352		6,030		201,382	3.09%
5-01060 WAGES - CASUAL	37,822	52,624	44,293	52,624				52,624	
5-01085 EDUCATION LEAVE	1,662		2,393						
5-01095 CALL DUTY			1,360						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	546,657	538,038	554,948	538,038		(36,833)		501,205	(6.85%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	441,317	490,671	475,736	490,671		56,434		547,105	11.50%
5-01254 CLOTHING/BOOT ALLOWANCE	7,721	8,000	10,850	8,000				8,000	
5-02102 ELECTRICITY	1,060	6,550	4,084	6,550		(5,550)		1,000	(84.73%)
5-02200 GASOLINE	740,795	752,424	716,415	752,424				752,424	
5-02210 TIRES	36,827	32,400	39,312	32,400				32,400	
5-02221 VEHICLE LICENSE	15,221	15,000	13,444	15,000				15,000	
5-02223 OTHER LICENSES	87,946	44,526	51,387	44,526		474		45,000	1.06%
5-02360 CLOTHING & UNIFORMS	36,131	30,040	34,767	30,040		1,460		31,500	4.86%
5-02388 OVERTIME MEALS	2,879	2,000	3,010	2,000				2,000	
5-02400 REPAIRS & MAINTENANCE			5,249						
5-02420 BUILDING MAINTENANCE	20		2,094						
5-02801 TICKETS & PASSES	2,712	2,300	17,216	2,300		2,700		5,000	117.39%
5-03002 OTHER OPERATING SUPPLIES	4,220	6,000	4,810	6,000				6,000	
5-04005 INSURANCE	411,126	487,431	487,556	487,431		48,880		536,311	10.03%
5-05100 FACILITY RENT	40,709	45,458	49,092	45,458		563		46,021	1.24%
5-05500 REPLACEMENT EQUIPMENT		1,500	750	1,500				1,500	
5-06100 CONTRIBUTION TO RESERVES	198,799	198,799	198,799	198,799				198,799	
Expense Total	5,182,707	5,243,792	5,390,501	5,243,792		149,590		5,393,382	2.85%

City of Sarnia

2026 Proposed Operating Budget

3100 TRANSIT - TRANSPORTATION

	2024	2025	2025	2026	2026	2026	2026	2026	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Proposed Budget	2026 to 2025 Budget
Net Expense / (Net Revenue)	5,182,707	5,243,792	5,390,501	5,243,792		149,590		5,393,382	2.85%

Salaries and Benefits - Increase due to contractual increases

5-02102 Electricity - Decrease due to only a handful of electricity-powered bus shelters remaining. All shelters will be solar-powered in the near future. As a result of this decease, some of the budget has been reallocated to **3120-42202 Bus Stop Maintenance**

5-04005 Insurance - Estimated 10% increase over 2025 actuals

City of Sarnia
2026 Proposed Operating Budget

3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

	2024	2025	2025	2026	2026	2026	2026	2026	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Proposed Budget	2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(885)	(92,445)	(92,445)	(92,445)				(92,445)	
Revenue Total	(885)	(92,445)	(92,445)	(92,445)				(92,445)	
EXPENSES									
5-01000 SALARIES			20,988						
5-01025 SALARIES - OVERTIME			6,754						
5-01050 WAGES	550,759	596,112	566,242	596,112		17,634		613,746	2.96%
5-01055 WAGES - OVERTIME	2,085	10,454	24,390	10,454		324		10,778	3.10%
5-01060 WAGES - CASUAL	7,818	11,816	5,907	11,816				11,816	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	122,558	136,458	137,274	136,458		(9,974)		126,484	(7.31%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	106,197	140,195	121,991	140,195		16,106		156,301	11.49%
5-01254 CLOTHING/BOOT ALLOWANCE	3,376	2,200	1,102	2,200		72		2,272	3.27%
5-01256 TOOL ALLOWANCE	5,942	6,600	3,300	6,600				6,600	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	16,304	5,145	10,421	5,145		100		5,245	1.94%
5-02311 TRAINING & EDUCATION	3,908	5,000	4,582	5,000				5,000	
5-02360 CLOTHING & UNIFORMS	22,218	22,623	24,082	22,623		377		23,000	1.67%
5-02384 RADIO & RADAR	12,172	15,000	16,180	15,000				15,000	
5-02388 OVERTIME MEALS	63	100	198	100				100	
5-02401 SMALL TOOLS	1,929	1,000	927	1,000		200		1,200	20.00%
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	751,495	395,148	444,099	395,148				395,148	
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	7,736	6,545	5,394	6,545				6,545	
Expense Total	1,614,560	1,354,396	1,393,831	1,354,396		24,839		1,379,235	1.83%
Net Expense / (Net Revenue)	1,613,675	1,261,951	1,301,386	1,261,951		24,839		1,286,790	1.97%

Salaries and Benefits - Increase due contractual increases

City of Sarnia
2026 Proposed Operating Budget

3120 TRANSIT - PREMISES & PLANT

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	24,074	25,000	27,625	25,000		5,000		30,000	20.00%
5-02102 ELECTRICITY	20,178	21,000	22,123	21,000		3,000		24,000	14.29%
5-02103 WATER	21,122	16,900	19,450	16,900		4,100		21,000	24.26%
5-02215 ENVIRONMENTAL DISPOSAL	4,172	5,500	2,770	5,500				5,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	8,957	7,000	7,586	7,000				7,000	
5-03002 OTHER OPERATING SUPPLIES	6,496	4,850	4,320	4,850				4,850	
5-04043 CONTRACT CLEANING	10,408	12,480	10,663	12,480				12,480	
5-05140 REALTY TAXES	60,491	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	93,979	51,500	70,158	51,500		3,500		55,000	6.80%
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	27,549	27,000	28,355	27,000		5,000		32,000	18.52%
Expense Total	317,426	273,693	295,513	273,693		20,600		294,293	7.53%
Net Expense / (Net Revenue)	317,426	273,693	295,513	273,693		20,600		294,293	7.53%

5-02101 Natural Gas - Increase to reflect prior year actuals. 3-year (2022-2024) average was \$27,491.90

5-02102 Electricity - Increase to reflect prior year actuals. 3-year (2022-2024) average was \$21,351.78

5-02103 Water - Increase to reflect prior year actuals. 3-year (2022-2024) average was \$19,222.31

5-42202 Building Maintenance - Bus Shelters - Budget re-allocated from **3100-02102 Electricity**

City of Sarnia
2026 Proposed Operating Budget

3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	763,631	773,854	790,235	773,854		103,790		877,644	13.41%
5-01025 SALARIES - OVERTIME	5,394	3,288	20,168	3,288		104		3,392	3.16%
5-01050 WAGES	283		30						
5-01055 WAGES - OVERTIME	1,526		3,723						
5-01060 WAGES - CASUAL	6,559		3,038						
5-01095 CALL DUTY	13,820	12,504	11,850	12,504				12,504	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	169,939	172,599	183,794	172,599		3,008		175,607	1.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	70,619	101,965	94,083	101,965		3,592		105,557	3.52%
5-01254 CLOTHING/BOOT ALLOWANCE	1,978	1,100	2,194	1,100		200		1,300	18.18%
5-02104 PHONE	26,346	18,000	25,258	18,000		2,000		20,000	11.11%
5-02300 OFFICE EXPENSES	13,186	10,500	12,707	10,500				10,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,972	12,200	6,098	12,200				12,200	
5-02302 ADVERTISING	7,086	15,000	8,687	15,000				15,000	
5-02303 POSTAGE	366	510	486	510				510	
5-02310 TRAVEL & ACCOMODATIONS	153	500	248	500				500	
5-02311 TRAINING & EDUCATION	6,161	5,250	2,622	5,250				5,250	
5-02388 OVERTIME MEALS	(8)		16						
5-02405 OFFICE EQUIPMENT MAINTENANCE	811	1,600	1,191	1,600				1,600	
5-04910 OTHER PURCHASED SERVICES	6,215	5,000	6,794	5,000				5,000	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	37,375	24,400	27,259	24,400				24,400	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING	1,052	4,200	2,723	4,200				4,200	
5-06100 CONTRIBUTION TO RESERVES	260,000	300,000	300,000	300,000				300,000	
Expense Total	1,401,464	1,462,470	1,503,204	1,462,470		112,694		1,575,164	7.71%
Net Expense / (Net Revenue)	1,401,464	1,462,470	1,503,204	1,462,470		112,694		1,575,164	7.71%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increases, along with allocation of salaries with **3175 Care-a-Van - Administration**

City of Sarnia

2026 Proposed Operating Budget

3125 TRANSIT - GENERAL & ADMINISTRATION

5-06100 Contribution to Reserve -

Reserve	2025 Approved Budget	2026 Proposed Budget
6614 Capital Infrastructure - Transit - Retired Debt	\$212,195	\$212,195
6614 Capital Infrastructure - Transit	\$87,805	\$87,805
Total	\$300,000	\$300,000

City of Sarnia
2026 Proposed Operating Budget

3140 TRANSIT REVENUE - OPERATIONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00470 CASH FARES	(385,801)	(405,000)	(376,314)	(405,000)		5,000		(400,000)	(1.23%)
4-00471 TICKETS REDEEMED	(240,805)	(230,000)	(220,181)	(230,000)				(230,000)	
4-00472 BUS PASSES	(1,371,131)	(1,300,000)	(965,402)	(1,300,000)		200,000		(1,100,000)	(15.38%)
4-00473 CHARTERS	(3,738)	(10,000)	(9,131)	(10,000)				(10,000)	
4-00474 ADVERTISING	(53,037)	(75,000)	(89,496)	(75,000)				(75,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(1,338,784)	(893,211)	(893,211)	(893,211)		(156,789)		(1,050,000)	17.55%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(276,253)	(220,000)	(238,045)	(220,000)		(30,000)		(250,000)	13.64%
Revenue Total	(3,669,549)	(3,133,211)	(2,791,780)	(3,133,211)		18,211		(3,115,000)	(0.58%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(3,669,549)	(3,133,211)	(2,791,780)	(3,133,211)		18,211		(3,115,000)	(0.58%)

5-00470 Cash Fares, 5-00472 Bus Passes - Decrease in revenue due to the large drop in international students enrolled at Lambton College and utilizing bus transportation

4-00759 Provincial Subsidy - Gas Tax - Transfer in from **6020 Provincial Gas Tax Reserve** to offset the Transit levy increase

Reserve	2025 Approved Budget	2026 Proposed Budget
6020 Provincial Gas Tax	\$893,211	\$1,050,000
Total	\$893,211	\$1,050,000

4-00931 Costs Recovered - Other Municipalities - Increase to adjust for prior year actuals. Steady increases have been seen in fees to Point Edward

Sewer

(Sanitary & Storm)



SARNIA
ONTARIO

City of Sarnia
2026 Proposed Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(804,315)								
Revenue Total	(804,315)								
EXPENSES									
5-01000 SALARIES	108,524	26,792	27,758	26,792		40,655		67,448	151.75%
5-01025 SALARIES - OVERTIME	2,683		825						
5-01060 WAGES - CASUAL	1,975								
5-01095 CALL DUTY	2,148		595						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	24,724	5,897	6,746	5,897		7,105		13,002	120.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,429	3,097	2,438	3,097		3,987		7,084	128.74%
5-01254 CLOTHING/BOOT ALLOWANCE	235								
5-02388 OVERTIME MEALS	24								
5-02466 CONTRACT EXPENSE	500,481	538,523	538,524	538,523		16,156		554,679	3.00%
5-02490 WORKS CENTRE OPERATION	688,289	901,805	901,805	901,805		231,658		1,133,463	25.69%
5-05140 REALTY TAXES	351,164	313,411	313,411	313,411		58,094		371,505	18.54%
5-05650 ALLOCATED ADMINISTRATION	1,561,683	1,784,271	1,784,271	1,784,271		161,643		1,945,914	9.06%
5-06100 CONTRIBUTION TO RESERVES	111,487	111,487	111,487	111,487				111,487	
Expense Total	3,362,846	3,685,283	3,687,860	3,685,283		519,298		4,204,582	14.09%
Net Expense / (Net Revenue)	2,558,531	3,685,283	3,687,860	3,685,283		519,298		4,204,582	14.09%

Salaries and Benefits - reallocation of salaries to **2022 Information Technology**, one FTE requested split between **3510 Sewer - General Administration** and **3700 Water - Administration**

5-02466 Contract Expense - Contractual increase of 3% for inflation plus customer growth

5-02490 Works Centre Operation - Increase in allocated administration for the assistance of tax-funded public works areas. Calculation is based on 33% of the prior year budgeted expenses of **3015 Works Centre** and 20% of prior year budgeted salary and benefit expenses of Streets Maintenance departments (**3008, 3009, and 3010**)

5-05140 Realty Taxes - Right-sized

City of Sarnia

2026 Proposed Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

5-05650 Allocated Administration - Increase in allocated administration for the assistance of general tax-funded operating areas including Human Resources, Finance, Information Technology, Public Works, and Engineering. Calculations are based on prior year budgeted expenses of the supported operating areas.

Reserve	2025 Approved Budget	2026 Proposed Budget
6225SelfInsuranceReserve	\$ 21,142	\$ 21,142
6615CapitalInfrastructureReserve	\$ 90,345	\$ 90,345
Total	\$ 111,487	\$ 111,487

City of Sarnia

2026 Proposed Operating Budget

3590 SEWER AREA - REVENUE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(24,014,896)	(25,600,134)	(25,568,776)	(25,600,134)		(1,593,669)		(27,193,803)	6.23%
Revenue Total	(24,014,896)	(25,600,134)	(25,568,776)	(25,600,134)		(1,593,669)		(27,193,803)	6.23%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(24,014,896)	(25,600,134)	(25,568,776)	(25,600,134)		(1,593,669)		(27,193,803)	6.23%

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

City of Sarnia
2026 Proposed Operating Budget

3500 SANITARY SEWER MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	83,786	82,176	87,348	82,176		14,199		96,375	17.28%
5-01025 SALARIES - OVERTIME	21,798		11,523						
5-01050 WAGES	502,133	547,858	606,646	547,858		15,683		563,541	2.86%
5-01055 WAGES - OVERTIME	120,884	117,442	117,195	117,442		3,770		121,212	3.21%
5-01095 CALL DUTY	2,000		2,400						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	136,499	144,039	157,732	144,039		(8,362)		135,677	(5.81%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	88,787	104,273	108,079	104,273		10,203		114,476	9.78%
5-01254 CLOTHING/BOOT ALLOWANCE	4,120	4,398	5,253	4,398				4,398	
5-02220 VEHICLE EXPENSE	387,218	406,579	406,579	406,579		20,329		426,908	5.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,905	1,800	750	1,800				1,800	
5-02311 TRAINING & EDUCATION	5,996	12,000	11,907	12,000				12,000	
5-02388 OVERTIME MEALS	4,955	8,000	7,998	8,000				8,000	
5-03005 MATERIALS	142,805	140,000	131,837	140,000				140,000	
5-04005 INSURANCE	553,998	439,730	440,103	439,730		44,383		484,113	10.09%
5-04910 OTHER PURCHASED SERVICES	364,947	253,305	223,390	253,305		5,000		258,305	1.97%
5-04912 CCTV INSPECTIONS/REPAIRS	93,109	200,000	125,000	200,000		(75,000)		125,000	(37.50%)
5-05500 REPLACEMENT EQUIPMENT	643	3,100		3,100		(1,100)		2,000	(35.48%)
5-05650 ALLOCATED ADMINISTRATION	37,900								
5-05893 FLOOD MITIGATION GRANT PROGRAM	68,279	90,000	39,995	90,000		(40,000)		50,000	(44.44%)
5-06100 CONTRIBUTION TO RESERVES	10,778,329	11,482,460	11,482,460	11,482,460		750,000		12,232,460	6.53%
Expense Total	13,400,091	14,037,160	13,966,195	14,037,160		739,105		14,776,265	5.27%
Net Expense / (Net Revenue)	13,400,091	14,037,160	13,966,195	14,037,160		739,105		14,776,265	5.27%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-01210Worker's Compensation - Reallocation of WSIB contributions to 2500 Fire Officers

City of Sarnia

2026 Proposed Operating Budget

3500 SANITARY SEWER MAINTENANCE

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

5-04005 Insurance - Estimated 10% increase over 2025 actuals

CCTV Inspections/Repairs- Decrease based on historical actuals

5-05893 Flood Mitigation Grant Program - Decrease due to lower than anticipated program uptake

5-06100 Contribution to Reserves- See chart below

Reserve	2025 Approved Budget	2026 Draft Budget
6616 Sewer Infrastructure Reserve - Retired Debt	\$ 2,659,511	\$ 2,659,511
6616 Sewer Infrastructure Reserve - Contribution to Capital	\$ 8,822,949	\$ 9,572,949
Total	\$ 11,482,460	\$ 12,232,460

City of Sarnia
2026 Proposed Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00930 COSTS RECOVERED	(825)		(5,618)						
Revenue Total	(825)		(5,618)						
EXPENSES									
5-01000 SALARIES	1,000,893	893,232	886,386	893,232		39,548		932,780	4.43%
5-01025 SALARIES - OVERTIME	75,854	39,579	67,657	39,579		1,269		40,848	3.21%
5-01060 WAGES - CASUAL	13,286	11,813	9,267	11,813		745		12,558	6.31%
5-01095 CALL DUTY	16,600	17,235	15,267	17,235		3		17,238	0.02%
5-01100 ACTING RANK		1,500	750	1,500		46		1,546	3.07%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	226,053	203,930	212,546	203,930		(13,368)		190,562	(6.56%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	89,019	107,219	107,532	107,219		13,325		120,544	12.43%
5-01254 CLOTHING/BOOT ALLOWANCE	2,161	1,552	2,833	1,552		2,000		3,552	128.87%
5-02101 NATURAL GAS	10,189	8,500	21,005	8,500		6,000		14,500	70.59%
5-02102 ELECTRICITY	275,175	320,000	320,092	320,000				320,000	
5-02103 WATER	1,706		1,721			2,000		2,000	
5-02104 PHONE	45,857	37,560	44,356	37,560		7,000		44,560	18.64%
5-02220 VEHICLE EXPENSE	102,825	107,293	107,293	107,293		5,365		112,658	5.00%
5-02300 OFFICE EXPENSES	7,313	2,500	2,420	2,500				2,500	
5-02311 TRAINING & EDUCATION	6,651	11,000	9,272	11,000				11,000	
5-02360 CLOTHING & UNIFORMS	44,745	37,052	35,349	37,052				37,052	
5-02388 OVERTIME MEALS	3,809	2,000	2,896	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	331,324	186,760	245,796	186,760				186,760	
5-02420 BUILDING MAINTENANCE	279,984	195,000	164,314	195,000				195,000	
5-03005 MATERIALS	18,534	10,000	10,122	10,000				10,000	
5-03006 LANDFILL MONITORING	64,035	100,000	76,507	100,000		(30,000)		70,000	(30.00%)
5-04910 OTHER PURCHASED SERVICES	84,917	75,000	48,456	75,000				75,000	
5-04925 SPILLS RESPONSE	8,072	20,000	6,939	20,000		(10,000)		10,000	(50.00%)
5-05505 NEW EQUIPMENT	1,349	20,000	13,422	20,000				20,000	
Expense Total	2,710,351	2,408,725	2,412,198	2,408,725		23,933		2,432,658	0.99%

City of Sarnia
2026 Proposed Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

	2024	2025	2025	2026	2026	2026	2026	2026	Variance
Account	Actuals	Budget	Forecast	Base Budget	One Time Budget	Non-Service Level	Service Level	Proposed Budget	2026 to 2025 Budget
Net Expense / (Net Revenue)	2,709,526	2,408,725	2,406,580	2,408,725		23,933		2,432,658	0.99%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-01210 Worker's Compensation - Reallocation of WSIB contributions to **2500 Fire Officers**

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

5-02104 Phone - Right-sized based on historical actuals

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

5-03006 Landfill Monitoring - A portion of monitoring will be performed in house instead of being contracted out

5-04925 Spills Response - Right-sized based on historical actuals

City of Sarnia
2026 Proposed Operating Budget

3502 OPERATIONS CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	4,975	7,200	13,781	7,200				7,200	
5-02102 ELECTRICITY	6,222	8,400	9,368	8,400				8,400	
5-02103 WATER	538	2,000		2,000				2,000	
5-02104 PHONE	1,360	1,200	1,078	1,200				1,200	
5-02300 OFFICE EXPENSES	6,951	9,000	324	9,000		(4,000)		5,000	(44.44%)
5-02410 EQUIPMENT MAINTENANCE	2,227	25,000	6,281	5,000		5,000		10,000	(60.00%)
5-02420 BUILDING MAINTENANCE	31,552	35,000	34,740	5,000		30,000		35,000	
5-03005 MATERIALS	117	5,000	3,000	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES	1,715	5,000	3,000	5,000				5,000	
Expense Total	55,657	97,800	71,572	47,800		31,000		78,800	(19.43%)
Net Expense / (Net Revenue)	55,657	97,800	71,572	47,800		31,000		78,800	(19.43%)

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

City of Sarnia
2026 Proposed Operating Budget

3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(785,038)	(500,000)	(554,971)	(500,000)				(500,000)	
4-00930 COSTS RECOVERED	(35,410)		(933)						
Revenue Total	(820,448)	(500,000)	(555,904)	(500,000)				(500,000)	
EXPENSES									
5-01000 SALARIES	1,126,617	1,197,112	1,210,124	1,197,112		67,873		1,264,985	5.67%
5-01025 SALARIES - OVERTIME	49,228	43,406	58,974	43,406		1,392		44,798	3.21%
5-01050 WAGES	17,828								
5-01055 WAGES - OVERTIME	1,334								
5-01060 WAGES - CASUAL	49,346	55,465	50,144	55,465		1,243		56,708	2.24%
5-01095 CALL DUTY	6,240	21,065	12,822	21,065		(3)		21,062	(0.01%)
5-01100 ACTING RANK		1,500	750	1,500		46		1,546	3.07%
5-01115 STAT HOLIDAY PAY		21,000	10,500	21,000		672		21,672	3.20%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	261,438	284,057	289,161	284,057		(14,522)		269,535	(5.11%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	107,423	151,922	141,864	151,922		18,805		170,727	12.38%
5-01254 CLOTHING/BOOT ALLOWANCE	2,485	3,000	4,456	3,000				3,000	
5-02052 LAB SUPPLIES	38,593	25,000	20,063	25,000				25,000	
5-02054 CHEMICALS	265,550	250,000	249,609	250,000		37,500		287,500	15.00%
5-02056 UV SYSTEM SUPPLIES	38,507	100,000	80,923	100,000				100,000	
5-02101 NATURAL GAS	111,663	150,000	148,503	150,000				150,000	
5-02102 ELECTRICITY	556,745	580,000	620,911	580,000				580,000	
5-02103 WATER	1,165	1,500	1,468	1,500				1,500	
5-02104 PHONE	45,789	25,000	26,220	25,000		5,000		30,000	20.00%
5-02220 VEHICLE EXPENSE	43,567	45,410	45,512	45,410		2,271		47,681	5.00%
5-02300 OFFICE EXPENSES	6,138	15,000	8,105	15,000		(5,000)		10,000	(33.33%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,543	3,000	3,063	3,000				3,000	
5-02302 ADVERTISING						10,000		10,000	
5-02303 POSTAGE			27						
5-02311 TRAINING & EDUCATION	32,182	26,000	21,996	26,000		6,000		32,000	23.08%
5-02360 CLOTHING & UNIFORMS	47,560	45,000	43,505	45,000				45,000	
5-02370 SLUDGE SCREENING & GRIT REMOVAL	164,358	55,000	196,212	55,000				55,000	

City of Sarnia
2026 Proposed Operating Budget

3505 WASTEWATER POLLUTION CONTROL CENTRE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
5-02388 OVERTIME MEALS	2,448	990	2,469	990		1,010		2,000	102.02%
5-02390 COMBINED SEWER OVERFLOW FACILITY	16,144	32,000	18,881	32,000				32,000	
5-02391 SEWAGE USE BY-LAW ENFORCEMENT	49,281	12,600	11,550	12,600				12,600	
5-02410 EQUIPMENT MAINTENANCE	407,657	280,000	446,522	280,000		50,000		330,000	17.86%
5-02420 BUILDING MAINTENANCE	144,480	225,000	312,018	225,000				225,000	
5-04043 CONTRACT CLEANING	15,958	20,000	14,628	20,000				20,000	
5-04910 OTHER PURCHASED SERVICES	73,716	65,000	107,042	65,000		10,000		75,000	15.38%
5-04920 SCADA MAINTENANCE	26,743	60,000	50,120	60,000		50,000		110,000	83.33%
5-05144 QUALITY ASSURANCE/CONTROL	42,790	25,000	24,956	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	2,758	10,000	3,651	10,000				10,000	
5-05505 NEW EQUIPMENT	447	20,000	3,873	20,000				20,000	
5-05650 ALLOCATED ADMINISTRATION	52,700								
5-47620 FACILITY MAINTENANCE & SUPPLIES	88,646		1,898						
Expense Total	3,900,067	3,850,027	4,242,520	3,850,027		242,287		4,092,314	6.29%
Net Expense / (Net Revenue)	3,079,619	3,350,027	3,686,616	3,350,027		242,287		3,592,314	7.23%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-01210 Worker's Compensation - Reallocation of WSIB contributions to **2500 Fire Officers**

5-02054 Chemicals - Increased due to tariffs

5-02302 Advertising - Increased for the cost of public education advertising materials

5-02311 Training & Education - Increased to right-size

5-02410 Equipment Maintenance - Increased to right-size

5-04910 Other Purchased Services - Increased to right-size

5-04920 SCADA Maintenance - For SCADA Smart Cover renewal

City of Sarnia
2026 Proposed Operating Budget

3506 BRIGHTS GROVE LAGOONS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	99,919	221,572	222,774	221,572		7,086		228,658	3.20%
5-01025 SALARIES - OVERTIME	6,718	5,044	9,575	5,044		156		5,200	3.09%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,906	48,130	50,325	48,130		(3,234)		44,896	(6.72%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,423	23,396	21,336	23,396		3,828		27,224	16.36%
5-01254 CLOTHING/BOOT ALLOWANCE	216	501	450	501				501	
5-02054 CHEMICALS	72,629	90,000	83,168	90,000		13,500		103,500	15.00%
5-02102 ELECTRICITY	83,624	70,000	154,762	70,000				70,000	
5-02104 PHONE	959	725	6,450	725		5,000		5,725	689.66%
5-02220 VEHICLE EXPENSE	10,918	11,464	11,464	11,464		573		12,037	5.00%
5-02388 OVERTIME MEALS	161		131			200		200	
5-02410 EQUIPMENT MAINTENANCE	93,829	65,000	30,126	65,000				65,000	
5-02420 BUILDING MAINTENANCE	59,245	50,000	49,867	50,000		20,000		70,000	40.00%
5-05144 QUALITY ASSURANCE/CONTROL	14,017	10,000	9,980	10,000				10,000	
5-05500 REPLACEMENT EQUIPMENT						15,000		15,000	
Expense Total	473,564	595,832	650,408	595,832		62,109		657,941	10.42%
Net Expense / (Net Revenue)	473,564	595,832	650,408	595,832		62,109		657,941	10.42%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-02054 Chemicals - Increase due to tariffs

5-02420 Building Maintenance - Increased for brush & log grinding for SARG cells

5-05500 Replacement Equipment - To replace a backwash filter pump

City of Sarnia
2026 Proposed Operating Budget

3507 BIO-SOLIDS

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	334,771	445,862	448,898	445,862		21,271		467,133	4.77%
5-01025 SALARIES - OVERTIME	44,793	32,100	68,115	32,100		1,024		33,124	3.19%
5-01055 WAGES - OVERTIME	94								
5-01095 CALL DUTY	1,800		1,600						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	72,713	98,686	102,934	98,686		(5,715)		92,971	(5.79%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,083	52,680	53,188	52,680		7,259		59,939	13.78%
5-01254 CLOTHING/BOOT ALLOWANCE	648	1,512	1,013	1,512				1,512	
5-02054 CHEMICALS	156,290	170,000	157,815	170,000				170,000	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	124,287	185,000	161,133	185,000				185,000	
5-02200 GASOLINE	11,884	4,000	13,175	4,000				4,000	
5-02220 VEHICLE EXPENSE	28,514	29,940	29,940	29,940		1,497		31,437	5.00%
5-02388 OVERTIME MEALS	1,158	400	2,196	400		600		1,000	150.00%
5-02410 EQUIPMENT MAINTENANCE	723,450	140,000	689,043	140,000				140,000	
5-02420 BUILDING MAINTENANCE	8,650	10,000	79	10,000				10,000	
5-04010 MANAGEMENT SERVICES	164,536	180,127	183,803	180,127				180,127	
5-04910 OTHER PURCHASED SERVICES	29,183	75,000	6,000	75,000				75,000	
5-05500 REPLACEMENT EQUIPMENT	51								
Expense Total	1,737,905	1,425,307	1,918,932	1,425,307		25,936		1,451,243	1.82%
Net Expense / (Net Revenue)	1,737,905	1,425,307	1,918,932	1,425,307		25,936		1,451,243	1.82%

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-01210Worker's Compensation - Reallocation of WSIB contributions to 2500 Fire Officers

City of Sarnia
2026 Proposed Operating Budget

3600 STORM SEWER MAINTENANCE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(730,981)	(829,152)	(788,481)	(829,152)		6,184		(822,968)	(0.75%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(90,393)	(43,000)	(39,840)	(43,000)				(43,000)	
Revenue Total	(821,374)	(872,152)	(828,321)	(872,152)		6,184		(865,968)	(0.71%)
EXPENSES									
5-01000 SALARIES	39,581								
5-01025 SALARIES - OVERTIME	266								
5-01050 WAGES	266,787	267,818	270,768	267,818		11,995		279,813	4.48%
5-01055 WAGES - OVERTIME	11,111	35,908	26,106	35,908		1,156		37,064	3.22%
5-01060 WAGES - CASUAL	21,130	27,872	13,936	27,872		(2,366)		25,506	(8.49%)
5-01095 CALL DUTY			635						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	65,219	66,858	64,272	66,858		(4,371)		62,487	(6.54%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	26,523	46,177	37,194	46,177		4,402		50,579	9.53%
5-01254 CLOTHING/BOOT ALLOWANCE	2,158		2,122			3,000		3,000	
5-02388 OVERTIME MEALS	2,059	2,000	2,885	2,000				2,000	
5-03005 MATERIALS	53,858	21,000	20,429	21,000				21,000	
5-04910 OTHER PURCHASED SERVICES	95,046	155,000	140,455	155,000		(20,000)		135,000	(12.90%)
5-06100 CONTRIBUTION TO RESERVES	237,637	249,519	249,519	249,519				249,519	
Expense Total	821,375	872,152	828,321	872,152		(6,184)		865,968	(0.71%)
Net Expense / (Net Revenue)	1								

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

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-01210 Worker's Compensation - Reallocation of WSIB contributions to **2500 Fire Officers**

5-04910 Other Purchased Services - Decreased to right-size

City of Sarnia
2026 Proposed Operating Budget

3600 STORM SEWER MAINTENANCE

Reserve	2025 Approved Budget	2026 Proposed Budget
6616SewerInfrastructureReserve	\$ 249,519	\$ 249,519
Total	\$ 249,519	\$ 249,519

Water



City of Sarnia

2026 Proposed Operating Budget

3700 WATER - ADMINISTRATION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	105,993	26,793	27,758	26,793		40,655		67,448	151.74%
5-01025 SALARIES - OVERTIME	3,471		823						
5-01060 WAGES - CASUAL	1,976								
5-01095 CALL DUTY	2,148		595						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	24,286	5,897	6,744	5,897		7,105		13,002	120.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,431	3,097	2,438	3,097		3,987		7,084	128.74%
5-01254 CLOTHING/BOOT ALLOWANCE	235								
5-02388 OVERTIME MEALS	24								
5-02500 LAWSS ADMINISTRATION	547,420	571,296	571,296	571,296		6,163		577,459	1.08%
5-04005 INSURANCE	124,644	236,760	236,885	236,760		23,813		260,573	10.06%
5-05114 LAWSS OPERATING COSTS	3,513,333	3,511,430	3,511,430	3,511,430		15,678		3,527,108	0.45%
5-05650 ALLOCATED ADMINISTRATION	457,200	723,475	723,475	723,475		116,595		840,070	16.12%
5-05710 CITY'S SHARE LAWSS CAPITAL	3,456,677	4,002,403	4,002,403	4,002,403		65,383		4,067,786	1.63%
Expense Total	8,246,838	9,081,151	9,083,847	9,081,151		279,379		9,360,530	3.08%
Net Expense / (Net Revenue)	8,246,838	9,081,151	9,083,847	9,081,151		279,379		9,360,530	3.08%

Salaries and Benefits - reallocation of salaries to **2022 Information Technology**, one FTE requested split between **3510 Sewer - General Administration** and **3700 Water - Administration**

5-02500 LAWSS Administration - An overall increase of 3% in City's portion of LAWSS approved budget

5-04005 Insurance - Estimated 10% increase over 2025 actuals

5-05114 LAWSS Operating Costs - An overall increase of 3% in City's portion of LAWSS approved budget

5-05650 Allocated Administration - Increase in allocated administration for the assistance of general tax-funded operating areas including Human Resources, Finance, Information Technology, Public Works, and Engineering. Calculations are based on prior year budgeted expenses of the supported operating areas.

City of Sarnia
2026 Proposed Operating Budget

3700 WATER - ADMINISTRATION

5-05710 City's Share LAWSS Capital - An overall increase of 3% in City's portion of LAWSS approved budget

2026	LAWSS Proposed Budget			City of Sarnia Portion (Flows = 58.40%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500LAWSS Administration	988,800		988,880	577,459		577,459
5-05114 LAWSS Operating Costs	6,266,168	-226,600	6,039,568	3,659,442	-132,334	3,527,108
5-05710 City's Share LAWSS Capital	6,965,387		6,965,387	4,067,786		4,067,786
Total	\$13,80,6120	\$ -220,000	\$ 13,993,755	\$ 8,304,687	\$ -132,334	\$ 8,172,353

2025	LAWSS Approved Budget			City of Sarnia Portion (Flows = 59.50%)		
Account	Expenses	Revenue	Total	Expenses	Revenue	Total
5-02500LAWSS Administration	960,000		960,00	571,296		571,296
5-05114 LAWSS Operating Costs	6,120,572	-220,000	5,900,572	3,642,352	-130,922	3,511,430
5-05710 City's Share LAWSS 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
2026 Proposed Operating Budget

3705 WATER - DISTRIBUTION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	334,788	297,094	300,248	297,094		18,212		315,306	6.13%
5-01025 SALARIES - OVERTIME	39,932		36,153						
5-01050 WAGES	883,787	915,234	878,797	915,234		14,636		929,870	1.60%
5-01055 WAGES - OVERTIME	159,120	335,178	319,005	335,178		10,790		345,968	3.22%
5-01060 WAGES - CASUAL	34,262	30,160	29,515	30,160		(4,654)		25,506	(15.43%)
5-01095 CALL DUTY	15,315		6,635						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	285,125	284,304	294,305	284,304		(22,083)		262,221	(7.77%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	161,265	187,990	181,741	187,990		17,784		205,774	9.46%
5-01254 CLOTHING/BOOT ALLOWANCE	8,478	8,322	7,804	8,322				8,322	
5-02102 ELECTRICITY	2,192	3,000	3,946	3,000				3,000	
5-02104 PHONE	7,825	8,000	6,984	8,000				8,000	
5-02220 VEHICLE EXPENSE	343,864	361,057	361,057	361,057		18,053		379,110	5.00%
5-02300 OFFICE EXPENSES	225	2,050	1,000	2,050				2,050	
5-02311 TRAINING & EDUCATION	34,404	34,125	30,196	34,125				34,125	
5-02388 OVERTIME MEALS	6,241	13,000	12,448	13,000				13,000	
5-02466 CONTRACT EXPENSE	662,772	624,883	624,883	624,883		18,746		643,629	3.00%
5-02467 CONTRACT EXPENSE ABOVE FIXED	42,141	26,250	26,242	26,250				26,250	
5-02490 WORKS CENTRE OPERATION	744,589	942,105	942,105	942,105		191,358		1,133,463	20.31%
5-03004 MATERIALS - WATER METERS	22,003	24,618	24,200	24,618				24,618	
5-03005 MATERIALS	349,704	367,000	365,544	367,000		20,000		387,000	5.45%
5-04910 OTHER PURCHASED SERVICES	362,051	380,000	546,119	380,000		(20,000)		360,000	(5.26%)
5-05500 REPLACEMENT EQUIPMENT	9,691	10,000	11,512	10,000		5,000		15,000	50.00%
5-05650 ALLOCATED ADMINISTRATION	1,219,483	1,060,796	1,060,796	1,060,796		45,048		1,105,844	4.25%
5-06100 CONTRIBUTION TO RESERVES	5,924,259	6,204,868	6,204,868	6,204,868		195,132		6,400,000	3.14%
Expense Total	11,653,516	12,120,034	12,276,103	12,120,034		508,022		12,628,056	4.19%
Net Expense / (Net Revenue)	11,653,516	12,120,034	12,276,103	12,120,034		508,022		12,628,056	4.19%

City of Sarnia
2026 Proposed Operating Budget

3705 WATER - DISTRIBUTION

Salaries and Benefits - Increase due to progression through the salary grid and contractual increase

5-01210 Worker's Compensation - Reallocation of WSIB contributions to **2500 Fire Officers**

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

5-02466 Contract Expense - Contractual increase of 3% for inflation plus customer growth

5-02490 Works Centre Operation - Increase in allocated administration for the assistance of tax-funded public works areas. Calculation is based on 33% of the prior year budgeted expenses of **3015 Works Centre** and 20% of prior year budgeted salary and benefit expenses of **3008 Streets Maintenance - Rural**, **3009 Streets Maintenance - Concrete**, and **3010 Streets Maintenance - Urban**

5-03005 Materials - Re-purposed from **5-04910 Other Purchased Services** to right-size

5-04910 Other Purchased Services - Re-purposed to **5-03005 Materials** to right-size

5-05650 Allocated Administration - Increase in allocated administration for the assistance of general tax-funded operating areas including Public Works and Engineering. Calculations are based on prior year budgeted expenses of the supported operating areas.

5-06100 Contribution to Reserves - see chart below

Reserve	2025 Approved Budget	2026 Proposed Budget
6617 Water Infrastructure Reserve	6,139,077	6,334,209
6615 Capital Infrastructure Reserve	57,595	57,595
6225 Self Insurance Reserve	8,196	8,196
Total	\$ 6,204,868	\$ 6,400,000

City of Sarnia
2026 Proposed Operating Budget

3706 WATER - LEAD REDUCTION

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	585								
5-01060 WAGES - CASUAL	24,477		11,367						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	4,582		2,055						
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,500								
5-02104 PHONE	540	1,000	628	1,000				1,000	
5-02220 VEHICLE EXPENSE	9,540	10,017	10,017	10,017		501		10,518	5.00%
5-02302 ADVERTISING		2,000		2,000		(1,000)		1,000	(50.00%)
5-02303 POSTAGE	198	3,000		3,000		(2,000)		1,000	(66.67%)
5-03005 MATERIALS	5,169	4,000	608	4,000		(2,000)		2,000	(50.00%)
5-04910 OTHER PURCHASED SERVICES	7,312	37,000	20,062	37,000		(17,000)		20,000	(45.95%)
5-05124 TESTING	2,087	15,000	10,039	15,000		(8,000)		7,000	(53.33%)
Expense Total	56,990	72,017	54,776	72,017		(29,499)		42,518	(40.96%)
Net Expense / (Net Revenue)	56,990	72,017	54,776	72,017		(29,499)		42,518	(40.96%)

5-02303 Postage - Reallocating postage budget to 2490 Corporate Municipal - no levy impact

5-04910 Other Purchased Services - Budget reduced as the lead reduction program nears conclusion

5-05124 Testing- Budget reduced as the lead reduction program nears conclusion

City of Sarnia
2026 Proposed Operating Budget

3790 WATER - REVENUE

Account	2024 Actuals	2025 Budget	2025 Forecast	2026 Base Budget	2026 One Time Budget	2026 Non-Service Level	2026 Service Level	2026 Proposed Budget	Variance 2026 to 2025 Budget
REVENUE									
4-00570 WATER BILLINGS	(19,893,087)	(21,203,374)	(21,173,395)	(21,203,374)		(772,905)		(21,976,279)	3.65%
4-00571 HYDRANT USAGE CHARGE	(7,111)	(12,000)	(11,732)	(12,000)				(12,000)	
4-00900 SUNDRY REVENUE	(6,179)	(25,000)	(6,549)	(25,000)		15,000		(10,000)	(60.00%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,826)	(2,826)	(2,826)	(2,826)				(2,826)	
4-00940 SALE OF MATERIALS	(25,018)	(30,000)	(29,046)	(30,000)				(30,000)	
4-06200 CONTRIBUTION FROM RESERVE FUND	(23,124)								
Revenue Total	(19,957,345)	(21,273,200)	(21,223,548)	(21,273,200)		(757,905)		(22,031,105)	3.56%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(19,957,345)	(21,273,200)	(21,223,548)	(21,273,200)		(757,905)		(22,031,105)	3.56%

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

4-00900 Sundry Revenue - To right-size based on historical actuals

2026

Proposed Capital Budget



SARNIA
O N T A R I O

2026 PROPOSED 10-YEAR CAPITAL PLAN

Category	Division	Department	Project Name	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total	
General Government	City Administration	Economic Development	Sarnia Chris Hadfield Airport Infrastructure Upgrades	(22,000)	(23,000)	(600,191)	(1,591,598)	(2,401,596)	(10,905,854)	(1,128,470)	(26,000)	(73,000)	(28,000)	(16,799,709)	
			Sarnia Business & Research Park (SWODF)	(200,000)	(2,127,053)	(1,194,269)	(625,000)							(4,146,322)	
	City Administration Total			(222,000)	(2,150,053)	(1,794,460)	(2,216,598)	(2,401,596)	(10,905,854)	(1,128,470)	(26,000)	(73,000)	(28,000)	(20,946,031)	
	Community Services	Facilities	Recreational Facility Improvements	(1,350,000)	(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)	(28,350,000)	
		Parks and Recreation	Park & Sports Field Improvements	(2,257,530)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(20,257,530)	
	Community Services Total			(3,607,530)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(48,607,530)	
	Engineering & Operations	Engineering	Bridges & Culverts	(1,600,000)	(1,500,000)	(1,550,000)	(1,550,000)	(1,600,000)	(1,600,000)	(1,650,000)	(1,700,000)	(1,750,000)	(1,800,000)	(16,300,000)	
			Road Rehabilitation	(4,100,000)	(4,200,000)	(4,300,000)	(4,400,000)	(4,500,000)	(4,600,000)	(4,700,000)	(4,800,000)	(4,900,000)	(5,000,000)	(45,500,000)	
			Shoreline Protection	(1,000,000)	(3,000,000)	(3,050,000)	(3,100,000)	(3,150,000)	(3,200,000)	(3,250,000)	(3,300,000)	(3,350,000)	(3,400,000)	(29,800,000)	
			Streetlight Replacements	(100,000)	(175,000)	(200,000)	(200,000)	(225,000)	(250,000)	(275,000)	(300,000)	(325,000)	(350,000)	(2,400,000)	
			Traffic Signals	(200,000)	(350,000)	(350,000)	(400,000)	(200,000)	(225,000)	(450,000)	(450,000)	(450,000)	(450,000)	(3,525,000)	
			Active Transportation Master Plan Projects		(700,000)	(800,000)	(800,000)	(800,000)	(900,000)	(900,000)	(900,000)	(900,000)	(950,000)	(7,650,000)	
			Waterfront Master Plan Projects		(3,000,000)	(3,000,000)	(3,000,000)	(8,941,200)						(17,941,200)	
		Public Works	Public Works Facilities Improvements		(3,000,000)	(2,500,000)	(2,500,000)	(2,000,000)	(775,000)	(350,000)	(400,000)	(500,000)	(300,000)	(12,325,000)	
		Environmental Services Group	Former Michigan Avenue Landfill Remediation							(75,000)					(75,000)
			Compost Site Improvements	(100,000)	(250,000)	(250,000)	(250,000)				(250,000)				(1,100,000)
			Engineering & Operations Total			(7,100,000)	(16,175,000)	(16,000,000)	(16,200,000)	(21,416,200)	(11,625,000)	(11,575,000)	(12,100,000)	(12,175,000)	(12,250,000)
		Fire Services	Fire Services	Bunker Gear Replacement	(225,000)	(232,000)	(240,000)	(247,000)	(250,000)	(255,000)	(260,000)	(265,000)	(270,000)	(275,000)	(2,519,000)
				Fire Truck Replacements	(1,559,654)	(2,500,000)	(1,800,000)		(1,800,000)	(1,800,000)					(9,459,654)
	Fire Station 1 Improvements						(210,000)							(210,000)	
	Decontamination Washer			(80,000)	(60,000)									(140,000)	
	Air Compressor										(175,000)	(175,000)		(350,000)	
	Fire Station 5 Refurbishment & Renovation			(1,000,000)	(700,000)									(1,700,000)	
	Fire Services Total			(2,864,654)	(3,492,000)	(2,040,000)	(457,000)	(2,050,000)	(2,055,000)	(260,000)	(440,000)	(445,000)	(275,000)	(14,378,654)	
Transit	Engineering & Operations	Transit	Fleet Replacement & Expansion		(2,100,000)	(3,500,000)	(3,300,000)	(2,900,000)	(2,900,000)	(2,900,000)	(1,150,000)	(1,150,000)	(2,200,000)	(22,100,000)	
			Transit Facility Renovations		(500,000)	(1,000,000)	(750,000)		(500,000)	(500,000)	(500,000)	(500,000)		(4,250,000)	
			Transit Facility Renovations - ICIP-SAR-11	(500,000)										(500,000)	
			Maintenance Equipment Upgrades/Replacements - ICIP SAR-02		(450,000)				(500,000)		(250,000)			(1,200,000)	
			Fleet Replacement & Expansion - ICIP-SAR-13	(2,100,000)										(2,100,000)	
			Bus Stop Improvements	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(125,000)	(125,000)	(150,000)	(150,000)	(150,000)	(1,200,000)	
	Engineering & Operations Total			(2,700,000)	(3,150,000)	(4,600,000)	(4,150,000)	(3,000,000)	(4,025,000)	(3,525,000)	(2,050,000)	(1,800,000)	(2,350,000)	(31,350,000)	

2026 PROPOSED 10-YEAR CAPITAL PLAN

Category	Division	Department	Project Name	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total	
Water & Sewer	Engineering & Operations	Engineering	Combined Sewer Separation	(10,899,000)	(8,350,000)	(8,150,000)	(8,300,000)	(8,300,000)	(9,500,000)	(10,000,000)	(10,200,000)	(10,400,000)	(10,600,000)	(94,699,000)	
			Flood Mitigation	(2,000,000)										(2,000,000)	
			Watermain Replacements	(4,891,223)	(3,000,000)	(3,000,000)	(3,500,000)	(3,500,000)	(3,600,000)	(4,100,000)	(4,200,000)	(4,300,000)	(4,400,000)	(38,491,223)	
			Sewer/Water/Road Reconstruction	(7,827,000)	(6,680,500)	(5,000,000)	(5,100,000)	(5,200,000)	(5,300,000)	(5,400,000)	(5,500,000)	(5,600,000)	(5,700,000)	(57,307,500)	
			Wellington Street Extension (HEWS)	(11,000,000)	(7,000,000)									(18,000,000)	
		Public Works	Public Works Facilities Improvements	(400,000)											(400,000)
			Water Meter Replacements	(400,000)	(405,000)	(410,000)	(415,000)	(420,000)	(425,000)	(430,000)	(435,000)	(440,000)	(445,000)	(4,225,000)	
			Environmental Services Group	Bright's Grove Sewage Treatment Facility					(2,000,000)					(350,000)	
		Stormwater Management Facilities Rehabilitation		(500,000)	(500,000)	(75,000)	(75,000)	(75,000)	(75,000)	(500,000)	(75,000)	(75,000)	(75,000)		(2,025,000)
		Wastewater Pump-Lift Station Improvements		(950,000)	(2,150,000)	(950,000)	(2,150,000)	(2,000,000)	(2,100,000)	(2,200,000)	(2,300,000)	(2,400,000)	(2,500,000)	(19,700,000)	
		St. Andrews Treatment Plant Improvements		(4,500,000)	(4,050,000)	(2,850,000)	(2,850,000)	(2,500,000)	(2,600,000)	(2,700,000)	(2,800,000)	(2,900,000)	(3,000,000)	(30,750,000)	
		Engineering & Operations Total			(43,367,223)	(32,135,500)	(20,435,000)	(22,390,000)	(23,995,000)	(23,600,000)	(25,330,000)	(25,510,000)	(26,465,000)	(26,720,000)	(269,947,723)
	Grand Total			(59,861,407)	(62,102,553)	(49,869,460)	(50,413,598)	(57,862,796)	(57,210,854)	(46,818,470)	(45,126,000)	(45,958,000)	(46,623,000)	(521,846,138)	

2026 PROPOSED 10-YEAR CAPITAL PLAN (UNFUNDED)																
Division	Division	Department	Project Name	Sub-Project Name	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total	
General Government	City Administration	Economic Development	Competitive Market Analysis – Business Parks	Transportation and Servicing Infrastructure for both Business Parks		(5,250,000)	(6,000,000)								(11,250,000)	
			Harbour Project	TBD		(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(45,000,000)	
		City Administration Total				(10,250,000)	(11,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(56,250,000)
	Community Services	Facilities	Bright's Grove Library	Construction	(2,060,000)											(2,060,000)
			Recreational Facility Improvements	Strangway Community Centre Improvements	(200,000)											(200,000)
				Multi-Use Recreational Facility	(7,210,000)	(7,426,300)	(7,649,089)								(22,285,389)	
				Asset Management - Facility Improvements	(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)	(1,343,916)	(11,807,795)	
				Pat Stapleton Arena Improvements		(3,600,000)	(2,500,000)	(2,000,000)	(2,000,000)						(10,100,000)	
			Year-Round Recreation Campus	Capital	(4,200,000)	(2,800,000)									(7,000,000)	
				Land		(600,000)	(600,000)	(600,000)	(600,000)	(600,000)				(3,000,000)		
		Parks and Recreation	Germain Park Improvements	Outdoor Pool	(7,000,000)											(7,000,000)
			Park & Sports Field Improvements	Canatara Park Improvements	(2,000,000)	(2,060,000)	(2,121,800)									(6,181,800)
				Norm Perry Park Improvements		(2,500,000)	(2,575,000)	(2,652,250)							(7,727,250)	
				Playground Equipment Replacement - Rainbow Park	(500,000)										(500,000)	
				Playground Equipment Replacement - Lions Park	(400,000)										(400,000)	
		Community Services Total				(24,600,000)	(20,047,200)	(16,538,616)	(6,377,759)	(3,759,274)	(1,794,052)	(1,229,874)	(1,266,770)	(1,304,773)	(1,343,916)	(78,262,234)
	Engineering & Operations	Engineering	Waterfront Master Plan Projects	TDB		(3,000,000)	(3,000,000)	(8,941,200)	(3,788,100)	(6,555,300)	(1,476,000)	(3,000,000)			(29,760,600)	
				Ferry Dock Hill - Construction	(6,600,000)										(6,600,000)	
			Asset Management - Road Rehabilitation	TBD	(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)	(1,343,916)	(11,807,796)	
	Engineering & Operations Total				(7,630,000)	(4,060,900)	(4,092,727)	(10,066,709)	(4,947,374)	(7,749,352)	(2,705,874)	(4,266,770)	(1,304,773)	(1,343,916)	(48,168,396)	
	Fire Services	Emergency Management	Command 1 Drone	Rooftop Tethered Drone	(90,000)										(90,000)	
		Fire Services	Station Paving	Fire Stations 1, 2, and 4	(670,000)										(670,000)	
			Training & Storage Facility	Site Preparations	(825,000)										(825,000)	
				Container Style Facility Construction		(1,000,000)									(1,000,000)	
	Fire Services Total				(1,585,000)	(1,000,000)									(2,585,000)	
General Government Total					(33,815,000)	(35,358,100)	(31,631,343)	(21,444,468)	(13,706,648)	(14,543,405)	(8,935,748)	(10,533,540)	(7,609,546)	(7,687,832)	(185,265,630)	
Transit	Engineering & Operations	Transit	Transit Fleet Upgrades - Zero Emissions	TBD	(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)	(1,343,916)	(11,807,795)	
	Engineering & Operations Total				(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)	(1,343,916)	(11,807,795)	
Transit Total					(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)	(1,343,916)	(11,807,795)	
Water & Sewer	Engineering & Operations	Engineering	Flood Mitigation	TBD	(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)	(2,687,833)	(23,615,592)	
			Asset Management - Watermain, Sanitary, and Storm Sewer Replacements	TBD	(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)	(1,343,916)	(11,807,795)	
	Engineering & Operations Total				(3,090,000)	(3,182,700)	(3,278,181)	(3,376,527)	(3,477,822)	(3,582,157)	(3,689,622)	(3,800,310)	(3,914,319)	(4,031,749)	(35,423,387)	
Water & Sewer Total					(3,090,000)	(3,182,700)	(3,278,181)	(3,376,527)	(3,477,822)	(3,582,157)	(3,689,622)	(3,800,310)	(3,914,319)	(4,031,749)	(35,423,387)	
Police	Police Services	Police Services	Facility Replacement	Construction	(91,100,000)										(91,100,000)	
	Police Services Total				(91,100,000)										(91,100,000)	
Police Total					(91,100,000)										(91,100,000)	
Grand Total					(129,035,000)	(39,601,700)	(36,002,251)	(25,946,503)	(18,343,744)	(19,319,613)	(13,855,243)	(15,600,620)	(12,828,639)	(13,063,497)	(323,596,812)	

2026 PROPOSED CAPITAL BUDGET - BY FUNDING SOURCE

Division	Division	Department	Project Name	Sub-Project Name	Tax Levy	Transit Levy	Rates	Development Charges	Grants Donations	Grand Total	
General Government	City Administration	Economic Development	Sarnia Chris Hadfield Airport Infrastructure Upgrades	Pavement & Storm Drains					(22,000)	(22,000)	
			Sarnia Business & Research Park (SWODF)	Servicing					(200,000)	(200,000)	
		City Administration Total							(222,000)	(222,000)	
	Community Services	Facilities	Recreational Facility Improvements	Progressive Auto Sales Arena Improvements	(1,000,000)					(1,000,000)	
				Clearwater Arena Improvements					(350,000)	(350,000)	
		Recreation	Park & Sports Field Improvements	Clearwater Community Centre Improvements					(750,000)	(750,000)	
				Canatara Park Improvements	(130,622)				(246,908)	(377,530)	
				Kenwick Park Improvements	(150,000)					(150,000)	
				Norm Perry Park Improvements	(81,583)			(20,000)	(198,417)	(300,000)	
				Tecumseh Park Improvements	(150,000)					(150,000)	
				Germain Park Improvements	(500,000)					(500,000)	
				Equipment - Kubota	(30,000)					(30,000)	
				Community Services Total				(2,042,205)			(20,000)
	Engineering & Operations	Engineering	Bridges & Culverts	Donohue, Wellington/Highway 40 Culvert, Cow Creek	(50,000)				(1,550,000)	(1,600,000)	
			Road Rehabilitation	TBD	(100,000)				(4,000,000)	(4,100,000)	
			Shoreline Protection	Shoreline Revetment & Groynes					(1,000,000)	(1,000,000)	
			Traffic Signals	Poles, Heads, Controllers, Loops, and Wiring Replacements	(200,000)					(200,000)	
			Streetlight Replacements	Pole and Wiring Replacement	(100,000)					(100,000)	
		Environmental Services Group	Compost Site Improvements	Paving	(100,000)					(100,000)	
			Engineering & Operations Total				(550,000)			(6,550,000)	(7,100,000)
		Fire Services	Fire Services	Bunker Gear Replacement	Personal Protective Equipment (PPE)	(225,000)					(225,000)
	Fire Truck Replacements			Engine 5 Replacement	(1,559,654)					(1,559,654)	
	Decontamination Washer			SCBA/PPE Decontamination Washer					(80,000)	(80,000)	
	Fire Station 5 Refurbishment & Renovation			Construction			(350,000)	(650,000)	(1,000,000)		
	Fire Services Total				(1,784,654)			(350,000)	(730,000)	(2,864,654)	
	General Government Total					(4,376,859)			(370,000)	(9,047,325)	(13,794,184)
	Transit	Engineering & Operations	Transit	Transit Facility Renovations - ICIP-SAR-11	Storage Shed		(110,016)			(389,984)	(500,000)
				Fleet Replacement & Expansion - ICIP-SAR-13	Conventional Transit Bus Replacements		(158,397)			(1,941,603)	(2,100,000)
Bus Stop Improvements				Shelters & Concrete Pads		(60,000)			(40,000)	(100,000)	
Engineering & Operations Total						(328,413)			(2,371,587)	(2,700,000)	
Transit Total						(328,413)			(2,371,587)	(2,700,000)	

2026 PROPOSED CAPITAL BUDGET - BY FUNDING SOURCE

Division	Division	Department	Project Name	Sub-Project Name	Tax Levy	Transit Levy	Rates	Development Charges	Grants Donations	Grand Total	
Water & Sewer	Engineering & Operations	Engineering	Combined Sewer Separation	Ontario, Johnston, Queen, Mitton, College, George Streets			(7,006,832)		(3,892,168)	(10,899,000)	
			Watermain Replacements	ICIP Green Stream Phase III - LaSalle, Sun, Wayne, Marlborough		(614,750)	(183,750)	(2,195,500)	(2,994,000)		
				Berger Road (from Paolo Street to Rapids Parkway		(367,500)			(367,500)		
				Mandaumin Road (from Old Lakeshore Road to Lakeshore Road)		(1,529,723)			(1,529,723)		
			Flood Mitigation	Pumping Station 16		(2,000,000)			(2,000,000)		
			Sewer/Water/Road Reconstruction	Copeland Road & Kathleen Avenue		(7,044,300)		(782,700)	(7,827,000)		
			Wellington Street Extension (HEWS)	Water, Sanitary Sewer, Storm Sewer Extension			(3,253,462)	(7,746,538)	(11,000,000)		
		Public Works	Public Works Facilities Improvements	Rotary Floor Hoist Replacement		(400,000)			(400,000)		
			Water Meter Replacements	Water Meter Replacements		(400,000)			(400,000)		
		Environmental Services Group	Stormwater Management Facilities Rehabilitation	Sediment Analysis & Removal, Facility Improvements		(500,000)			(500,000)		
			Wastewater Pump-Lift Station Improvements	Smith & Loveless Sites, Electrical System Upgrades, Diesel Generator Replacements, SCADA		(950,000)			(950,000)		
			St. Andrews Treatment Plant Improvements	Administration Building Improvements		(4,500,000)			(4,500,000)		
			Engineering & Operations Total						(25,313,105)	(3,437,212)	(14,616,906)
		Water & Sewer Total							(25,313,105)	(3,437,212)	(14,616,906)
Grand Total					(4,376,859)	(328,413)	(25,313,105)	(3,807,212)	(26,035,818)	(59,861,407)	

2026

Capital Project Requests Funded



SARNIA
O N T A R I O

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Sarnia Airport Capital Infrastructure	Replacement	Land Improvements

Department	Project Manager	Start/End Date
Economic Development	Kelly Provost	01/01/2026-12/31/2026

Project Description, Justification, and Impact on Operating

At the February 10, 2025 meeting the following motion was unanimously approved:

“That Sarnia City Council direct Staff to advance the framework toward investment in the future of the Sarnia Chris Hadfield Airport utilizing the funds from the Airport Operating Reserve.”

The first steps to advance the framework included a plan prepared by Explorer Solutions and was structured in two parts.

Part 1 of the report outlined the recommended changes to governance, funding, administration, and operations for the future of the airport, as well as high-level estimated costs. The recommendations were presented and approved for advancement at the June 23, 2025 regular meeting.

Part 2 of the report is included within the 2026 budget package and outlines the implementation plan and costs associated with the report's recommendations. This includes a 10-year financial forecast detailing revenue estimates, operating costs, and capital infrastructure investments to support the City's continued investment in the future of the airport through the new model of a Municipal Services Corporation (MSC).

This capital request represents only the capital activities proposed for advancement in 2026 within the Part 2 implementation plan and includes the following activities:

- Pavement and Storm Drain Repairs

The full capital and operating plan for the future of the Airport can be found in the Part 2 report by Explorer Solutions and is reflected in the 10-year capital plan.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Pavement and Storm Drains	22,000	23,000	23,000	24,000	24,000	116,000
Other Capital			493,144	1,308,681	1,993,423	3,795,248
Total Expenditures	22,000	23,000	516,144	1,332,681	2,017,423	3,911,248
Funding						
Reserves/Reserve Funds	22,000	23,000	516,144	1,332,681	2,017,423	3,911,248
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	22,000	23,000	516,144	1,332,681	2,017,423	3,911,248
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Sarnia Business and Research Park Servicing	Expansion/Improvement	Roads
Department	Project Manager	Start/End Date
Engineering	Kelly Provost/David Jackson	Jan. 2026 – Dec. 31 2029

Project Description, Justification, and Impact on Operating

The City was successful in obtaining grant funding to support the implementation of Phase 1 servicing in the Sarnia Business and Research Park at Wellington St and Hwy 40.

The project scope includes required permitting activities and the installation of servicing including roads, sewer, water, electricity and natural gas.

It will increase the investment-readiness of the site and provide access to approx. 20 acres of employment land for new development in the business park in proximity to Wellington St.

This project is estimated to span 4 years starting in 2026 and ending in 2029.

*Note: The disbursement schedule of the funding is an estimate only and may be subject to change. The total amount of funding over all disbursements is expected to be \$1,500,000.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Municipal EA and Permits	200,000					200,000
Part 1 servicing installation		2,127,053				2,127,053
Part 2 servicing installation			1,194,269	625,000		1,819,269
Total Expenditures	200,000	2,127,053	1,194,269	625,000	-	4,146,322
Funding						
Reserves/Reserve Funds		1,877,053	769,269			2,646,322
Rates						-
Grant	200,000	250,000	425,000	625,000		1,500,000
Donation						-
Total Funding	200,000	2,127,053	1,194,269	625,000	-	4,146,322
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Marketing			25,000	25,000		50,000
Total Operating Impact	-	-	25,000	25,000	-	50,000

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Progressive Auto Sales Arena Improvements	Expansion/Improvement	Buildings

Department	Project Manager	Start/End Date
Community Services	Manager, Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating

Building on previous years' capital investments in the Progressive Auto Sales Arena, staff will proceed with the next phase of facility improvements in 2026. A key component of this work includes constructing direct ice access from the Sting area of the arena, along with the addition of a new laundry facility—addressing ongoing health and safety concerns in the back-of-house operations.

Further planned upgrades include the full replacement of the arena bowl seating and standing-room railings, as well as continued replacement of both interior and exterior doors throughout the facility.

These improvements support the City's commitment to maintaining high-quality, safe, and modern recreational infrastructure.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	1,000,000			-	-	1,000,000
						-
						-
						-
Total Expenditures	1,000,000	-	-	-	-	1,000,000
Funding						
Reserves/Reserve Funds	1,000,000			-	-	1,000,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	1,000,000	-	-	-	-	1,000,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Clearwater Community Centre Improvements	Expansion/Improvement	Buildings

Department	Project Manager	Start/End Date
Community Services	Manager – Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating

Building on the 2024-approved Clearwater Community Centre Master Plan, staff will move forward with Phase 1 investments in 2026. This phase includes the design and initial construction of a new refrigeration plant to serve both ice rinks.

In addition, 2026 will mark the start of major outdoor enhancements recommended in the Master Plan. Significant upgrades to the ball diamonds will begin, including new fencing, improved drainage, installation of sport lighting, and the conversion of the existing gravel surface to clay to enhance player safety. Plans also include upgrades to the outdoor washrooms and multi-use sports courts, along with the installation of a brand-new playground.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	1,100,000					1,100,000
						-
Total Expenditures	1,100,000	-	-	-	-	1,100,000
Funding						
Reserves/Reserve Funds						-
Rates						-
Grant	1,100,000					1,100,000
Donation						-
Other						-
Total Funding	1,100,000	-	-	-	-	1,100,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Canatara Park Improvements	Replacement	Land Improvements

Department	Project Manager	Start/End Date
Community Services	Manager, Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating

Following the approval of the Canatara Park Master Plan in late 2024, staff are moving forward with the replacement of the existing dirt BMX track with a new asphalt pump track. The current dirt track is at the end of its lifecycle and requires extensive annual maintenance to remain operational. Transitioning to an asphalt pump track will reduce ongoing maintenance demands and result in estimated savings of approximately \$20,000 per year.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Asphalt Pump Track	377,530					377,530
						-
						-
						-
Total Expenditures	377,530	-	-	-	-	377,530
Funding						
Reserves/Reserve Funds	130,622					130,622
Rates						-
Grant	246,908					246,908
Donation						-
Other						-
Total Funding	377,530	-	-	-	-	377,530
Operating Impact (new assets only)						
Utilities						-
Maintenance	(20,000)					(20,000)
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	(20,000)	-	-	-	-	(20,000)

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Kenwick Park Improvements	Expansion/Improvement	Buildings

Department	Project Manager	Start/End Date
Community Services	Manager – Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating

Kenwick Park is a key asset within the Bright's Grove community. Following the completion of a comprehensive park design in late 2025, staff will begin implementation with the replacement of the existing basketball court. The current court has reached the end of its useful life and requires replacement to ensure the continued safe use of the amenity by the public. In addition, staff will be restoring the historic Kenwick Park sign to preserve its structural integrity and extend its lifespan.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	150,000					150,000
						-
						-
Total Expenditures	150,000	-	-	-	-	150,000
Funding						
Reserves/Reserve Funds	150,000					150,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	150,000	-	-	-	-	150,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Norm Perry Improvements	Expansion/Improvement	Buildings

Department	Project Manager	Start/End Date
Community Services	Manager – Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating
The Norm Perry Park Master Plan, approved by Council in 2025, outlines a long-term vision for revitalizing this important community space. Prior to the broader implementation of the plan in future years, staff are requesting \$300,000 to undertake critical building improvements that will ensure the building remains safe and functional for public use. This funding will support the replacement of windows and doors, as well as interior upgrades to change rooms and public washrooms.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
						-
Construction	300,000					300,000
						-
						-
Total Expenditures	300,000	-	-	-	-	300,000
Funding						
Reserves/Reserve Funds	101,583					101,583
Rates						-
Grant	198,417					198,417
Donation						-
Other						-
Total Funding	300,000	-	-	-	-	300,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Tecumseh Park Improvements	Expansion/Improvement	Land Improvements

Department	Project Manager	Start/End Date
Community Services	Manager, Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating

Following several years of sustained capital investment, 2026 will mark the completion of major improvements in Tecumseh Park. Over the past five years, staff have undertaken a series of significant upgrades, including the replacement of the ball diamond, enhancements to the skateboard park, resurfacing of the multi-use sports courts, installation of a new accessible playground, upgrades to the pool deck and mechanical systems, improvements to the splash pad, the addition of park pathways, and the installation of new park furniture and a maintenance storage shed.

The final phase of work planned for 2026 will focus on upgrades to the park's underground infrastructure, specifically to improve drainage throughout the site — including around the splash pad area — ensuring the long-term sustainability and usability of the park for residents and visitors.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	150,000					150,000
						-
						-
						-
Total Expenditures	150,000	-	-	-	-	150,000
Funding						
Reserves/Reserve Funds	150,000					150,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	150,000	-	-	-	-	150,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Germain Park Improvements	Expansion/Improvement	Buildings

Department	Project Manager	Start/End Date
Community Services	Manager – Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating

Staff will continue with the implementation of Phase 1 improvements outlined in the Germain Park Master Plan. Planned work for this phase includes the resurfacing of the existing tennis courts, as well as facility upgrades to both the Chaytor and lawn bowling buildings. These improvements are intended to enhance the safety, functionality, and overall user experience within the park.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	500,000					500,000
						-
						-
						-
Total Expenditures	500,000	-	-	-	-	500,000
Funding						
Reserves/Reserve Funds	500,000					500,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	500,000	-	-	-	-	500,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Equipment	Addition/Acquisition	Vehicles

Department	Project Manager	Start/End Date
Community Services	Manager – Park & Facility Services	Jan – Dec 2026

Project Description, Justification, and Impact on Operating
To support continued service delivery and reduce operational downtime, the Parks Department is requesting the addition of a new Kubota utility vehicle to complement the existing fleet. The current fleet experiences periodic downtime due to maintenance and repairs, and an additional unit will help ensure staff can maintain consistent service levels and meet operational demands across the City's parks.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Kuboda	30,000					30,000
						-
						-
						-
Total Expenditures	30,000	-	-	-	-	30,000
Funding						
Reserves/Reserve Funds	30,000					30,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	30,000	-	-	-	-	30,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Bridges & Culverts	Replacement	Roads

Department	Project Manager	Start/End Date
Engineering	Manager of Design and Infrastructure	Spring 2026/Fall2026

Project Description, Justification, and Impact on Operating

Donohue Bridge: The project will include rehabilitation of the west cantilever and catch basin replacement. These items were identified by the 2024 OSIM reporting and a detailed condition assessment completed by WSP in December of 2024.

Wellington/Highway 40 Culvert: Deterioration of the south three precast culvert sections was identified by operations staff and requires replacement. The remainder of the culvert is in good condition and does not require replacement.

Howard Watson Trail over Cow Creek Bridge (Pedestrian): 2024 OSIM inspection reporting identified the structure as requiring major rehabilitation/replacement.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Donohue Bridge (No. 160)	1,000,000					1,000,000
Wellington/Highway 40 Culvert	300,000					300,000
HWNT over Cow Creek Bridge (NP_02)	300,000					300,000
Various		1,500,000	1,550,000	1,550,000	1,600,000	6,200,000
Total Expenditures	1,600,000	1,500,000	1,550,000	1,550,000	1,600,000	7,800,000
Funding						
Reserves/Reserve Funds	50,000	50,000	50,000	50,000	50,000	250,000
Rates						-
Grant	1,550,000	1,450,000	1,500,000	1,500,000	1,550,000	7,550,000
Donation						-
Other						-
Total Funding	1,600,000	1,500,000	1,550,000	1,550,000	1,600,000	7,800,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Road Rehabilitation	Replacement	Roads

Department	Project Manager	Start/End Date
Engineering	Construction Manager	Jan 2026/Dec 2026

Project Description, Justification, and Impact on Operating

This program focuses on the reconstruction and resurfacing of roads that have reached the end of their useful life.

Efforts are being made to ensure a balanced approach across the entire City, with equal attention given to residential streets, commercial and industrial corridors, rural roads, walking trails, and roads within City parks.

A recent road condition survey identified a significant number of roads in poor or failing condition. These issues are also frequently reported by residents. Investing in road upgrades enhances public safety, improves the overall driving experience, and reduces ongoing maintenance costs associated with patching and pothole repairs.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	4,100,000	4,200,000	4,300,000	4,400,000	4,500,000	21,500,000
						-
						-
						-
Total Expenditures	4,100,000	4,200,000	4,300,000	4,400,000	4,500,000	21,500,000
Funding						
Reserves/Reserve Funds	100,000	100,000	100,000	100,000	100,000	500,000
Rates						-
Grant	4,000,000	4,100,000	4,200,000	4,300,000	4,400,000	21,000,000
Donation						-
Other						-
Total Funding	4,100,000	4,200,000	4,300,000	4,400,000	4,500,000	21,500,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Shoreline Protection	Replacement	Land Improvements

Department	Project Manager	Start/End Date
Engineering	Construction Manager	Jan 2026 - Dec 2026

Project Description, Justification, and Impact on Operating

This project involves the construction of shoreline revetments and groynes along the Lake Huron shoreline to enhance long-term shoreline stability and resilience.

Much of the existing shoreline protection infrastructure is deteriorating and increasingly ineffective. Upgrading these systems will help prevent erosion, protect municipal infrastructure and property adjacent to the shoreline, and support the development of recreational beach areas.

The City will continue to work in partnership with the St. Clair Region Conservation Authority to pursue grant funding opportunities. The program is frequently supported through the Ontario Ministry of Natural Resources' annual Water and Erosion Control Infrastructure (WECI) funding program.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	2,000,000	3,000,000	3,050,000	3,100,000	3,150,000	14,300,000
						-
						-
						-
Total Expenditures	2,000,000	3,000,000	3,050,000	3,100,000	3,150,000	14,300,000
Funding						
Reserves/Reserve Funds						-
Rates						-
Grant	2,000,000	3,000,000	3,050,000	3,100,000	3,150,000	14,300,000
Donation						-
Other						-
Total Funding	2,000,000	3,000,000	3,050,000	3,100,000	3,150,000	14,300,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Traffic Signals	Replacement	Roads

Department	Project Manager	Start/End Date
Engineering	Manager Development/Transportation	Jan 2026 - Dec 2026

Project Description, Justification, and Impact on Operating

This annual program provides for the replacement of aging traffic signal infrastructure, including signal poles, heads, controllers, detection loops, and wiring. The 2026 request includes the second year of an enhanced budget allocation to support the lifecycle replacement of traffic signal heads across the City.

A significant portion of the existing traffic signal infrastructure has reached the end of its useful life and requires replacement. As the condition of this infrastructure deteriorates, operating and maintenance costs continue to rise. Sustained and appropriate levels of capital investment are essential to ensure the reliability and safety of the traffic signal network while helping to mitigate long-term maintenance expenditures.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Traffic Signals	100,000	100,000	100,000	150,000	200,000	650,000
Signal Head Replacement	100,000	250,000	250,000	250,000	-	850,000
						-
						-
Total Expenditures	200,000	350,000	350,000	400,000	200,000	1,500,000
Funding						
Reserves/Reserve Funds	200,000	350,000	350,000	400,000	200,000	1,500,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	200,000	350,000	350,000	400,000	200,000	1,500,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Streetlight Replacements	Replacement	Roads

Department	Project Manager	Start/End Date
Engineering	Manager Development/Transportation	Jan 2026 - Dec 2026

Project Description, Justification, and Impact on Operating

This is an annual program focused on the improvement and replacement of streetlight poles, luminaires, and associated wiring that are in poor condition. The program also includes the City's cost-sharing contributions toward capital projects undertaken by Bluewater Power Distribution.

Investing in timely replacements ensures the continued safety and reliability of the streetlighting network while helping to reduce long-term maintenance costs through proactive infrastructure renewal.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Streetlights	100,000	175,000	200,000	200,000	225,000	900,000
						-
						-
						-
Total Expenditures	100,000	175,000	200,000	200,000	225,000	900,000
Funding						
Reserves/Reserve Funds	100,000	175,000	200,000	200,000	225,000	900,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	100,000	175,000	200,000	200,000	225,000	900,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Compost Facility	Regulatory Requirement	Land Improvements
Department	Project Manager	Start/End Date
Environmental Services	Manager, Environmental Services	Ongoing

Project Description, Justification, and Impact on Operating

This is an annual capital program for improvements/rehabilitation at this facility.

If this facility fails it may result in non-compliance with our Ministry of the Environment, Conservation and Parks (MECP) Certificates of Approval resulting in financial penalties. Continuous Capital upgrades to this facility will reduce risk, maintenance, utility and overtime costs.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Paving	100,000	250,000	250,000	250,000	-	850,000
						-
						-
						-
Total Expenditures	100,000	250,000	250,000	250,000	-	850,000
Funding						
Reserves/Reserve Funds	100,000	250,000	250,000	250,000	-	850,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	100,000	250,000	250,000	250,000	-	850,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Bunker Gear Replacement	Replacement	Machinery & Equipment

Department	Project Manager	Start/End Date
Fire	Fire Chief	January 1, 2025

Project Description, Justification, and Impact on Operating

Bunker gear (or turnout gear) is the personal protective equipment (PPE) worn by personnel for structural firefighting.

The National Fire Protection Association (NFPA) has established standards for firefighter protective clothing to ensure the safety and effectiveness of firefighting gear. NFPA 1971, Standard on Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting (2018 edition), outlines the minimum requirements for the design, performance, safety, testing, and certification of protective ensembles and components—including coats, trousers, coveralls, helmets, gloves, footwear, and interface elements.

Additionally, NFPA 1851, Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting (2020 edition), provides guidance on the proper care and replacement of this gear. It recommends a 10-year replacement cycle from the date of manufacture to ensure continued protection and compliance with safety standards.

Sarnia Fire Rescue Service is committed to implementing a fiscally responsible plan for the timely replacement of bunker gear, ensuring our firefighters are properly equipped and protected from the hazards associated with firefighting operations.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Bunker Gear	225,000	232,000	240,000	247,000	250,000	1,194,000
						-
						-
						-
Total Expenditures	225,000	232,000	240,000	247,000	250,000	1,194,000
Funding						
Reserves/Reserve Funds	225,000	232,000	240,000	247,000	250,000	1,194,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	225,000	232,000	240,000	247,000	250,000	1,194,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
2026 Replacement for Engine 5	Replacement	Vehicles

Department	Project Manager	Start/End Date
Fire	Fire chief	Jan 1, 2026 - Dec 31, 2028

Project Description, Justification, and Impact on Operating

Replacing Engine 5 with a new pumper apparatus is essential to maintaining reliable fire protection for the community. Deferring or failing to proceed with this project will result in increased downtime, escalating maintenance costs, and a heightened risk of critical failure.

Engine 5, built in 2013, will be placed in reserve for a maximum of five years, reaching its 15-year service limit. Beyond this point, daily operational use is expected to become increasingly unreliable due to age-related mechanical issues and extended repair times.

Proactively replacing Engine 5 and maintaining it in reserve status will mitigate the risk of unexpected breakdowns and costly, unplanned impacts on the operating budget.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Engine 5	1,559,654					1,559,654
						-
						-
						-
Total Expenditures	1,559,654	-	-	-	-	1,559,654
Funding						
Reserves/Reserve Funds	1,559,654					1,559,654
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	1,559,654	-	-	-	-	1,559,654
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
SCBA/PPE Decontamination Washers	Expansion/Improvement	Machinery & Equipment

Department	Project Manager	Start/End Date
Fire	Fire Chief	Jan 1, 2026/March 31,2027

Project Description, Justification, and Impact on Operating

We are proposing to action this in two phases, over two budget years, to leverage grant opportunities from the provincial government to the maximum. Year one would be the purchase of one machine and all the plumbing and electrical necessary for both. We would then look to add the second machine in 2027 under phase 3 of the same provincial grant.

This project is to purchase and install two SCBA (Breathing apparatus)/PPE (turnout helmets, boots and other small items) decontamination washers. Two machines allow us to decontaminate all items listed in approximately 20 minutes or less, for one fire apparatus crew, involved in a structure fire. This lessens the handling of contaminated gear during decontamination and provides a more effective decontamination than hand washing methods. This method is also a far more water efficient way to perform this task. All these advantages together provide for better protection for staff against known carcinogens left on our PPE following not only structure fires, but also industrial events, automobile fires and other hazardous environment calls for service.

While we are very confident that we will receive the grant funding to complete this project in its entirety as above, the project is over the capital project threshold overall. Should we be unsuccessful on grant funding, it is a project of high priority to us for the health and safety of our staff.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Decontamination Washers	80,000	60,000				140,000
						-
						-
						-
Total Expenditures	80,000	60,000	-	-	-	140,000
Funding						
Reserves/Reserve Funds						-
Rates						-
Grant	80,000	60,000				140,000
Donation						-
Other						-
Total Funding	80,000	60,000	-	-	-	140,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Station 5 Refurbishment and Renovation	Addition/Acquisition	Buildings
Department	Project Manager	Start/End Date
Fire	Fire Chief	January 1, 2026

Project Description, Justification, and Impact on Operating

Fire Station 5 – Refurbishment & Renovation Overview:
Built in 1980 in the former Town of Clearwater, Fire Station 5 serves the area from Modeland Road to Mandaumin Road, and from Lake Huron to Highway 402. Originally designed for volunteer staffing, it is now inadequately equipped to support a modern, full-time and diverse fire service.

Current Facility Deficiencies:

- Single, outdated washroom/shower space shared by all staff.
- No accommodations for multi-gender use or privacy needs.
- Lacks office space, fitness area, and environmental safeguards such as an oil separator.
- Septic system is undersized and outdated.

Refurbishment & Renovation Requirements:

- Multi-gender washrooms, showers, and change rooms to support a diverse workforce.
- Improved septic system suitable for 24/7 staffing (4 personnel).
- Private captain's office, physical fitness area, and AODA-compliant access.
- Security upgrades, improved operational flow, and enhanced public access with a defined front entrance and visitor parking.

Project Development:

- The 2024 capital budget funded architectural design work.
- A facility assessment recommended full demolition except for the apparatus bay.
- Proposed new living quarters will be 3,362 sq ft—approximately double the current space.

Budget & Costing:

- Original estimate (Walter Fedy, 2017): \$900,000.
- Updated preliminary budget: \$1.5 million (\$1M in 2025, \$500K in 2026).
- Recent Class “D” construction estimate (Baird): \$2.1 million (hard costs only).

Additional Soft Costs Include:

- Temporary staff accommodations and utility adaptations.
- Relocation and storage of equipment.
- Project management, permits, studies, and development fees.
- Septic and environmental upgrades, including oil separation.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction	1,000,000	700,000				1,700,000
						-
Total Expenditures	1,000,000	700,000	-	-	-	1,700,000
Funding						
Reserves/Reserve Funds		700,000				700,000
Rates - DC's	350,000					350,000
Grant	650,000					650,000
Donation						-
Other						-
Total Funding	1,000,000	700,000	-	-	-	1,700,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Transit Facility Upgrades (ICIP SAR-11)	Expansion/Improvement	Buildings

Department	Project Manager	Start/End Date
Transit	Transit Manager	Apr 2026-Nov 2026

Project Description, Justification, and Impact on Operating

For the purchase and installation of an exterior storage shed/garage.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Storage Shed/Garage	500,000					500,000
						-
						-
						-
Total Expenditures	500,000	-	-	-	-	500,000
Funding						
Reserves/Reserve Funds	110,016					110,016
Rates						-
Grant	389,984					389,984
Donation						-
Other						-
Total Funding	500,000	-	-	-	-	500,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Fleet Expansion & Replacement (ICIP SAR 13)	Expansion/Improvement	Vehicles

Department	Project Manager	Start/End Date
Transit	Transit Manager	Jan 2026 - Dec 2030

Project Description, Justification, and Impact on Operating

This project supports the replacement of aging vehicles that require frequent and costly repairs to remain operational.

The City will leverage available grant opportunities to help offset replacement costs, reducing the financial impact on the capital budget while improving fleet reliability and efficiency.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Fleet Expansion - ICIP	2,100,000	2,100,000	3,500,000	3,300,000	2,900,000	13,900,000
Fleet Expansion - CPTF						-
Fleet expansion - RTSF						-
						-
Total Expenditures	2,100,000	2,100,000	3,500,000	3,300,000	2,900,000	13,900,000
Funding						
Reserves/Reserve Funds	158,397	1,551,784	2,951,784	2,751,784	2,351,784	9,765,533
Rates						-
Grant	1,941,603	548,216	548,216	548,216	548,216	4,134,467
Donation						-
Other						-
Total Funding	2,100,000	2,100,000	3,500,000	3,300,000	2,900,000	13,900,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Bus Stop Improvements	Expansion/Improvement	Land Improvements

Department	Project Manager	Start/End Date
Transit	Transit Manager	Jan 2026-Nov 2026

Project Description, Justification, and Impact on Operating

Many existing bus stops either lack concrete pads or have pads that are damaged and in need of repair. These conditions limit accessibility—particularly for passengers using mobility devices.

This project will focus on upgrading and improving bus stop locations to ensure safer, more accessible service for all users.

Funding support is available through the Canada Public Transit Fund (CPTF), which will cover 40% of the total project cost.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Bus Stop Improvements	100,000	100,000	100,000	100,000	100,000	500,000
						-
						-
						-
Total Expenditures	100,000	100,000	100,000	100,000	100,000	500,000
Funding						
Reserves/Reserve Funds	60,000	60,000	60,000	60,000	60,000	300,000
Rates						-
Grant	40,000	40,000	40,000	40,000	40,000	200,000
Donation						-
Other						-
Total Funding	100,000	100,000	100,000	100,000	100,000	500,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Combined Sewer Separation	Replacement	Sanitary Sewer

Department	Project Manager	Start/End Date
Engineering	Manager of Design and Infrastructure	Spring 2026/Fall 2026

Project Description, Justification, and Impact on Operating

Sarnia has committed to separating the remaining combined sewer systems within the City. Sewer separation leads to a reduction in basement flooding and a reduced environmental impact from sewer overflows. Disaster Mitigation and Adaptation Funding (DMAF) has been approved for a list of combined sewer separation projects. Two separate DMAF funding applications were successful, and projects must be completed by 2028 for intake 1 (DMAF 1) and 2033 for intake 2 (DMAF 2).

Below is a list of the streets proposed for 2026 combined sewer separation reconstruction projects. This includes separating combined sewers into dedicated storm and sanitary sewers as well as replacement other assets within the right of way (watermain, road surface, sidewalks, etc.):

DMAF 1:

- Ontario St. (Devine St. to Russell St.)
- Johnston St. (from Christina St. to Queen St.) and Queen St. (from Johnston St. to Talfourd St.)

DMAF 2:

- Mitton St. (from Davis St. to Wellington St.)
- College Ave. (from George St. to Cromwell St.)
- George St. (from Mackenzie St. to Russell St.)

Other:

- Johnston St. (from Front St. to Christina St.), watermain replacement and road reconstruction only due to poor condition of both the road surface and the existing watermains. Project will be bundled with the Johnston St. and Queen St. portions that will receive DMAF funding

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Combined Sewer Separation (DMAF - 1)	2,449,000	500,000				2,949,000
Combined Sewer Separation (DMAF - 2)	7,754,000	4,450,000	5,150,000	4,800,000	4,100,000	26,254,000
Other (non-grant funded)	696,000	3,400,000	3,000,000	3,500,000	4,200,000	14,796,000
Total Expenditures	10,899,000	8,350,000	8,150,000	8,300,000	8,300,000	43,999,000
Funding						
Reserves/Reserve Funds		661,750	634,750	662,000	1,508,601	3,467,101
Rates	7,006,832	5,955,750	5,712,750	5,958,000	6,034,404	30,667,736
Grant	3,892,168	1,732,500	1,802,500	1,680,000	756,995	9,864,163
Donation						-
Other						-
Total Funding	10,899,000	8,350,000	8,150,000	8,300,000	8,300,000	43,999,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Watermain Replacements – ICIP Green Stream	Replacement	Water Distribution

Department	Project Manager	Start/End Date
Engineering	Manager of Design and Infrastructure	Spring 2026/Fall 2026

Project Description, Justification, and Impact on Operating

Description: Sarnia, partnering with Aamjiwnaang First Nation, has obtained ICIP grant funding to replace approximately 5km of watermain within Aamjiwnaang and the surrounding area to improve water pressure and fire flow to the area. Under this program the maximum eligible federal and provincial grant will be up to 73.3% of initial estimated project cost of \$9.9M. The program funding breakdown is as follows: 40% federal, 33.3% provincial, and 26.7% by the applicants. Phase 1 included the replacement of approx. 1.3km along Vidal St. S. near LaSalle Line. Phase 2 included approximately 1.3km along Beaver and Wahboose Circle, Vidal St. S., and LaSalle Line. Phase 3 watermain replacements will include various streets to complete the project:

- LaSalle Line (from St. Clair Parkway to Virgil Ave), Previously budgeted for in 2025
- Sun Ave. (from St. Clair Parkway to Vidal St. S. through the bush near the property line between Aamjiwnaang First Nation and Suncor)
- Wayne Ave (from Marlborough Lane to LaSalle Line)
- Marlborough Lane (from Wayne Ave to Virgil Ave)

Other:

- Berger Rd (from Paolo St. to Rapids Parkway)
- Mandaumin Rd (from Old Lakeshore Rd to Lakeshore Rd), including multi-use path

Justification: Sarnia has committed to the replacement of these watermain and was successful in obtaining ICIP grant funding for the project. Projects must be completed by March 2028 per the ICIP grant deadline.

The Berger Rd. watermain project will connect the existing watermain on Berger Rd. to the watermain on Rapids Parkway to increase the watermain system's redundancy and support new development in the area. The Mandaumin Rd. watermain project will connect watermain on Lakeshore and Old Lakeshore increasing the watermain system's redundancy in the area. A multi-use path will also be constructed on the west side of Mandaumin as identified in the City's Active Transportation Masterplan.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Watermain Replacements	2,994,000					2,994,000
Berger Rd Loop	367,500					367,500
Mandaumin Rd	1,529,723					
Various		3,000,000	3,000,000	3,500,000	3,500,000	13,000,000
						-
Total Expenditures	4,891,223	3,000,000	3,000,000	3,500,000	3,500,000	17,891,223
Funding						
Reserves/Reserve Funds (DC's)	183,750					183,750
Rates	2,511,973	3,000,000	3,000,000	3,500,000	3,500,000	15,511,973
Grant	2,195,500					2,195,500
Donation						-
Other						-
Total Funding	4,891,223	3,000,000	3,000,000	3,500,000	3,500,000	17,891,223
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Flood Mitigation	Expansion/Improvement	Sanitary Sewer

Department	Project Manager	Start/End Date
Engineering	Manager of Design and Infrastructure	Spring 2026 - Spring 2027

Project Description, Justification, and Impact on Operating

Description:

The City is undertaking several projects aimed at reducing the risk of basement flooding. As part of this strategy, capacity upgrades are planned for Pumping Station 16 (PS16), located near Indian Road and Talfourd Street. This project involves replacing the existing pumps with higher-capacity units, along with necessary modifications to the associated infrastructure to accommodate the new equipment within the existing facility.

Justification:

During heavy rainfall events, PS16 currently lacks the capacity to manage the increased volume of wastewater, which raises the risk of basement flooding in upstream areas. In addition to efforts to reduce inflow and infiltration into the sanitary sewer system, the City is enhancing the capacity of PS16 to better manage peak flows and reduce the likelihood of basement flooding in the surrounding neighbourhood.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
PS16 Upgrades	2,000,000					2,000,000
						-
						-
						-
Total Expenditures	2,000,000	-	-	-	-	2,000,000
Funding						
Reserves/Reserve Funds						-
Rates	2,000,000					2,000,000
Grant						-
Donation						-
Other						-
Total Funding	2,000,000	-	-	-	-	2,000,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Sewer/Water/Road Reconstruction	Replacement	Water Distribution

Department	Project Manager	Start/End Date
Engineering	Manager of Design and Infrastructure	Spring 2026/Fall 2026

Project Description, Justification, and Impact on Operating

Description: Full Reconstruction including watermain, sanitary sewer, storm sewer (Copland Rd only) and road of the following streets:

2026:

- Copland Rd (from Exmouth St to Maxwell St)
- Kathleen Ave (from Indian Rd to Walnut Ave)

2027:

- Copland Rd (from Maxwell St to London Rd)
- Kathleen Ave (from Walnut Ave to East St)

Justification:
Both watermains and sanitary sewers are past their expected useful service life and require replacement. The watermain specifically has had many breaks leading to elevated operational costs for the two streets proposed for reconstruction. The road surface is also in poor condition and requires replacement along these sections of the roadways.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Copland Rd	3,927,000	2,780,500				6,707,500
Kathleen Ave	3,900,000	3,900,000				7,800,000
Various			5,000,000	5,100,000	5,200,000	15,300,000
						-
Total Expenditures	7,827,000	6,680,500	5,000,000	5,100,000	5,200,000	29,807,500
Funding						
Reserves/Reserve Funds		668,050	500,000	500,000	500,000	2,168,050
Rates	7,044,300	6,012,450	4,500,000	4,600,000	4,700,000	26,856,750
Grant	782,700					782,700
Donation						-
Other						-
Total Funding	7,827,000	6,680,500	5,000,000	5,100,000	5,200,000	29,807,500
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Wellington Street Extension	Addition/Acquisition	Roads

Department	Project Manager	Start/End Date
Engineering	Manager Development/Transportation	Jan. 2025 – Dec. 2027

Project Description, Justification, and Impact on Operating

Initial construction phase for the extension of Wellington Street including water, sanitary sewer and storm infrastructure between existing east limit and Blackwell Sideroad. The City has been approved for grant funding to complete the design and construction of these works through the Housing Enabling Water Systems Fund program. The City's contribution portion towards the project will be funded from Development Charges.

Housing Enabling Water Systems Grant Funding – 73.4% up to maximum funding amount

Development Charges Reserve (6015) – 26.6% + additional over maximum funding amounts in accordance with the DC Background Study

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Construction and Admin	11,000,000	7,000,000				18,000,000
						-
						-
						-
Total Expenditures	11,000,000	7,000,000	-	-	-	18,000,000
Funding						
Reserves/Reserve Funds	3,253,462	7,000,000				10,253,462
Rates						-
Grant	7,746,538					7,746,538
Donation						-
Other						-
Total Funding	11,000,000	7,000,000	-	-	-	18,000,000
Operating Impact (new assets only)						
Utilities						-
Maintenance	15,000	15,000				30,000
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	15,000	15,000	-	-	-	30,000

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Public Works Facility	Replacement	Machinery & Equipment

Department	Project Manager	Start/End Date
Public Works	Fleet Manager	Ongoing

Project Description, Justification, and Impact on Operating

The existing floor hoist is currently out of service and has been deemed inoperable. Replacement components are obsolete and no longer available for procurement.

This hoist plays a critical role in the servicing of heavy-duty equipment and vehicles across the organization, which is essential to meeting daily operational demands.

Due to its inoperability, mandated servicing of heavy-duty vehicles is now outsourced to a third-party provider, resulting in increased pressure on the maintenance budget.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Rotary Floor Hoist Replacement	400,000					400,000
Facility Rehabilitation		3,000,000	2,500,000	2,500,000	2,000,000	10,000,000
						-
						-
Total Expenditures	400,000	3,000,000	2,500,000	2,500,000	2,000,000	10,400,000
Funding						
Reserves/Reserve Funds		1,200,000	833,333	833,333	666,660	3,533,326
Rates	400,000	1,800,000	1,666,667	1,666,667	1,333,340	6,866,674
Grant						-
Donation						-
Other						-
Total Funding	400,000	3,000,000	2,500,000	2,500,000	2,000,000	10,400,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Storm Water Management Facilities (SWMF)	Regulatory Requirement	Machinery & Equipment
Department	Project Manager	Start/End Date
Environmental Services	Manager, Environmental Services	Ongoing

Project Description, Justification, and Impact on Operating

This annual capital program supports the ongoing improvement and rehabilitation of stormwater management facilities.

Regular maintenance, including rehabilitation and cleaning, is essential to ensure these facilities function effectively in managing both the quality and quantity of stormwater. Failure of a stormwater management facility could lead to basement flooding and may result in non-compliance with Certificates of Approval issued by the Ministry of the Environment, Conservation and Parks (MECP), potentially resulting in significant financial penalties.

Ongoing capital investments in these facilities help mitigate operational risks and reduce maintenance, utility, and overtime costs.

This project includes sediment analysis, sediment removal, and necessary upgrades to the stormwater management facilities.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Rehabilitation	500,000	500,000	75,000	75,000	75,000	1,225,000
						-
						-
						-
Total Expenditures	500,000	500,000	75,000	75,000	75,000	1,225,000
Funding						
Reserves/Reserve Funds	500,000	500,000	75,000	75,000	75,000	1,225,000
Rates						-
Grant						-
Donation						-
Other						-
Total Funding	500,000	500,000	75,000	75,000	75,000	1,225,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
Wastewater Pump-Lift Station Improvements	Replacement	Machinery & Equipment
Department	Project Manager	Start/End Date
Environmental Services	Manager, Environmental Services	Ongoing

Project Description, Justification, and Impact on Operating

Many sanitary pump/lift station facilities and their associated equipment have reached or exceeded the end of their service life and require upgrades to maintain reliable operation. Failure of a pump/lift station can lead to basement flooding and may result in non-compliance with Certificates of Approval issued by the Ministry of the Environment, Conservation and Parks (MECP), which could lead to regulatory penalties.

Ongoing capital investments in these assets will help reduce operational risks, lower maintenance and utility costs, and minimize overtime requirements.

These upgrades include engineering and replacement work at Smith & Loveless dry/wet well sites, electrical system upgrades, diesel generator replacements at various locations, and SCADA equipment renewal.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Rehabilitation/Replacement	950,000	2,150,000	950,000	2,150,000	2,000,000	8,200,000
						-
						-
						-
Total Expenditures	950,000	2,150,000	950,000	2,150,000	2,000,000	8,200,000
Funding						
Reserves/Reserve Funds						-
Rates	950,000	2,150,000	950,000	2,150,000	2,000,000	8,200,000
Grant						-
Donation						-
Other						-
Total Funding	950,000	2,150,000	950,000	2,150,000	2,000,000	8,200,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026 Capital Project Request

Capital Project Name	Project Type	Asset Category
St. Andrews Treatment Plant	Regulatory Requirement	Buildings
Department	Project Manager	Start/End Date
Environmental Services	Manager, Environmental Services	Ongoing

Project Description, Justification, and Impact on Operating

This annual capital program supports the ongoing improvement, rehabilitation, and replacement of various infrastructure components, buildings, and equipment at the St. Andrews Treatment Plant.

Administration Building Renovations
Renovations have been identified to address deficiencies in the Administration Building and bring the facility into compliance with current building codes and the Occupational Health and Safety Act. The existing infrastructure does not adequately support the needs of the current or future workforce. Upgrades will help create an inclusive and modern work environment that supports workforce diversity and retention. Capital improvements will include HVAC system upgrades to reduce operational risk, maintenance requirements, and utility costs. In addition, the construction of a dedicated maintenance facility will improve the storage and accessibility of replacement parts and enable on-site equipment repairs.

Process Improvements
Planned process-related upgrades include the installation of secondary weir protection, a new septage receiving station, replacement of the process polymer system and flushing water control system, and upgrades to SCADA equipment and related components.

Expenditure/Revenue Allocation	2026	2027	2028	2029	2030	Total
Expenditures						
Facility	4,500,000					4,500,000
Process		4,050,000	2,850,000	2,850,000	2,000,000	11,750,000
						-
						-
Total Expenditures	4,500,000	4,050,000	2,850,000	2,850,000	2,000,000	16,250,000
Funding						
Reserves/Reserve Funds						-
Rates	4,500,000	4,050,000	2,850,000	2,850,000	2,000,000	16,250,000
Grant						-
Donation						-
Other						-
Total Funding	4,500,000	4,050,000	2,850,000	2,850,000	2,000,000	16,250,000
Operating Impact (new assets only)						
Utilities						-
Maintenance						-
Annual Fees/Subs/Licencing						-
Other						-
Total Operating Impact	-	-	-	-	-	-

2026

Proposed Reserve & Reserve Fund Budget



SARNIA
O N T A R I O

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	\$22.4M in funding provided through the DMAF program for a flooding & overflow mitigation project as per the approved agreements ending March 31, 2028, and March 31, 2033.
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. *Closing in 2026 – all funding from the divestiture agreement has been utilized.
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	6070	For revenues and expenditures allocated as part of the Ontario Building Faster Fund. In 2023 and 2024, 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. A small amount of funding is remaining and is currently allocated to active transportation initiatives
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, Canadian Public Transit Solutions Fund, Housing Enabling Water Systems Fund, etc.
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 extend the subsidy through June 2027.
Bluewater Gymnastics	6340	To provide for major repairs and replacement for the Bluewater Gymnastics Building located at Lottie Neely Park.
Business Park	6300	To fund costs related to the development of industrial business parks.
Canatara Park Projects	6370	Funds donated to the City from the Estate of Edna Pocock for the purpose of capital projects and/or maintenance for Canatara Park.
Community Improvement Plan Projects *Reinstated in 2025	6385	To fund and maintain the CIP (Community Improvement Plan) approved by Council. It was approved by Council at the April 29 th , 2025 regular meeting to reinstate this reserve.
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.
Facade Improvement Loan	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Facade Loan program.

Reserve and Reserve Fund Name	Code	Purpose
Internal Borrowing Reserve	6900	To fund internal borrowing between reserves when borrowing is done against the total Reserve and Discretionary Reserve Fund balance rather than against a specific reserve.
Legacy Fund	6270	To accumulate funds for a major municipal expenditure that would benefit the citizens of the community. The disbursement should be as broad as possible so as not to favour any one group or organization.
Police Services Board Discretionary Fund	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.
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 – Police *New for 2026	6218	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. This reserve is specifically for Sarnia Police WSIB claims.
WSIB Self Insurance – Fire *New for 2026	6219	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. This reserve is specifically for Sarnia Fire Rescue Services WSIB claims.
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 the 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.

Reserve and Reserve Fund Name	Code	Purpose
Capital Infrastructure – Transit	6614	Provide funding for transit building repairs, upgrades, and future replacement as well as conventional bus replacement.
Capital Infrastructure	6615	Provide funding for infrastructure rehabilitation and replacement.
Capital Infrastructure - Sewer	6616	Provide funding for sewer infrastructure rehabilitation and replacement. Infrastructure included in this area are the City's pump stations, the Water Pollution Control Centre, all City storm and sanitary sewer mains and forcemains.
Capital Infrastructure - Water	6617	Provide funding for water infrastructure rehabilitation and replacement. Infrastructure included in this area are all City water meters, watermain valves and watermains.
Care-A-Van - Vehicle	6470	Funds to replace and maintain Care-A-Van vehicles.
Election Expenses	6400	To fund costs of Municipal Elections.
Ferry Dock Hill	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	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. *Closing in 2026 – Remaining balance of this reserve has been allocated to the 2026 operating budget to offset the tax levy increase. Pedestrian safety initiatives are prioritized through active transportation projects.
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.

Reserve and Reserve Fund Name	Code	Purpose
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.

2026 PROPOSED 10-YEAR RESERVES PLAN SUMMARY

Reserve	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6005 Parkland Dedication Reserve Fund	2,048	22,048	42,048	62,048	82,048	102,048	122,048	142,048	162,048	182,048
6015 Development Charges	2,139,910	2,464,766	2,789,622	3,114,478	3,439,334	4,690,062	6,390,062	8,090,062	9,790,062	11,490,062
6020 Provincial Gas Tax	62,951	125,902	188,853	251,804	314,755	377,706	440,657	253,608	316,559	379,510
6025 Canada Community Building Fund	37,650	-625,802	-1,222,063	-1,459,731	-1,407,397	-1,853,467	-528,007	-1,400,077	980,853	6,783
6035 Building Permit Revenue	1,121,800	562,176	0	-0	-0	-0	0	0	0	0
6045 OCIF	674,388	1,316,374	1,976,410	2,536,446	3,446,482	4,256,518	4,916,554	5,426,590	5,786,626	5,996,662
6050 Ontario Municipal Commuter Cycling	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
6070 Ontario Building Faster Fund	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
6218 WSIB Reserve Fund - Police	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482
6219 WSIB Reserve Fund - Fire	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812
6220 WSIB Self Insurance	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181
6225 Self-Insurance Reserve	1,857,337	2,057,067	2,256,797	2,456,527	2,656,257	2,855,987	3,055,717	3,255,447	3,455,177	3,654,907
6230 Façade Improvement Loan	636	636	636	636	636	636	636	636	636	636
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	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907
6265 Airport	24,873	11,873	-1,127	-14,127	-27,127	-40,127	-53,127	-66,127	-79,127	-92,127
6270 Legacy Fund	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751
6300 Business Park	462,633	441,067	419,500	397,933	376,367	354,800	333,233	311,667	290,100	268,533
6305 Perch Creek Harbour	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929
6340 Bluewater Gymnastics	463,574	558,992	654,411	749,830	845,248	940,667	1,036,085	1,131,504	1,226,923	1,322,341
6350 Development Contingency	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398
6365 Sarnia Harbour	5,378,785	5,767,966	6,164,930	6,569,834	6,982,836	7,404,098	7,833,786	8,272,067	8,719,113	9,175,101
6370 Canatara Park Projects	364	364	364	364	364	364	364	364	364	364
6375 Airport Operator	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343
6380 Tourism Infrastructure Reserve Fund	316,773	364,023	411,273	458,523	505,773	553,023	600,273	647,523	785,295	832,545
6385 Community Improvement Plan	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107
6390 Police Services Board Discretionary Fund	239,017	251,517	264,017	276,517	289,017	301,517	314,017	326,517	339,017	351,517
6400 Election Expenses	0	151,170	302,340	453,510	0	151,170	302,340	453,510	0	151,170
6450 Water Rates Stabilization	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606
6470 Care-A-Van - Vehicle	134,185	151,891	169,598	187,304	205,010	222,717	240,423	258,129	275,835	293,542
6515 Police Building	339,083	139,083	289,083	39,083	339,083	239,083	739,083	539,083	639,083	839,083
6520 911 Equipment	490,490	353,400	106,310	174,220	442,130	560,040	927,950	1,295,860	1,713,770	41,680
6525 Works Equipment	431,405	432,590	526,750	624,793	726,797	832,841	943,006	1,057,374	1,176,030	1,299,059
6565 Police Operating Contingency	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694
6580 Tax Stabilization	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382
6581 Operating Contingency	0	494,900	989,800	1,484,700	1,979,600	2,474,500	2,969,400	3,464,300	3,959,200	4,454,100

2026 PROPOSED 10-YEAR RESERVES PLAN SUMMARY

Reserve	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6585 Tax Stabilization - Transit	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166
6590 Sewer Rates Stabilization	367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622
6595 Police Equipment	13,000	460,000	957,000	167,000	778,000	1,993,000	2,968,000	4,188,000	5,617,000	7,117,000
6614 Capital Infrastructure - Transit	504,773	-1,487,379	-4,952,680	-7,967,981	-9,833,282	-12,723,580	-430,862	-1,122,598	-2,652,746	-3,868,044
6615 Capital Infrastructure	-0	-6,618,793	-11,359,135	-15,069,458	-28,158,909	-40,576,087	-43,295,744	-43,377,067	-9,342,669	-8,930,659
6616 Capital Infrastructure - Sewer	1,278,338	-3,554,201	-762,128	1,154,685	2,172,190	5,113,578	7,725,966	11,192,662	14,580,801	18,822,121
6617 Capital Infrastructure - Water	6,828,513	-628,125	-2,994,369	-5,689,064	-7,943,666	-10,342,765	-12,950,985	-15,386,451	-17,644,606	-19,803,169
6619 Municipal Drain Rehabilitation	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576
6635 Seaway Kiwanis Campus	16,038	21,038	26,038	31,038	36,038	41,038	46,038	51,038	56,038	61,038
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	0	0	0	0	0	0	0	0	0	0
6665 Bright's Grove Library	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0
6670 Ferry Dock Hill	0	0	0	0	0	0	0	0	0	0
6675 OLG Contribution Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
6900 Internal Borrowing Reserve	-5,949,848	-4,574,704	-3,199,560	-1,824,416	-449,272	0	0	0	0	0
Grand Total	24,976,496	6,767,618	2,152,498	-2,725,724	-14,093,907	-23,962,853	-7,245,306	-2,886,550	38,259,165	42,153,586

Reserve	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
9999 Unfunded Projects	-129,035,000	-39,601,700	-36,002,251	-25,946,503	-18,343,744	-19,319,613	-13,855,243	-15,600,620	-12,828,639	-13,063,498
Grand Total	-129,035,000	-39,601,700	-36,002,251	-25,946,503	-18,343,744	-19,319,613	-13,855,243	-15,600,620	-12,828,639	-13,063,498

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6005 Parkland Dedication Reserve Fund	Opening Balance	Opening Balance	2,048	2,048	22,048	42,048	62,048	82,048	102,048	122,048	142,048	162,048
	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	Norm Perry Park Improvements	-20,000									
	6005 Parkland Dedication Reserve Fund Total		2,048	22,048	42,048	62,048	82,048	102,048	122,048	142,048	162,048	182,048
6015 Development Charges	Opening Balance	Opening Balance	5,602,266	2,139,910	2,464,766	2,789,622	3,114,478	3,439,334	4,690,062	6,390,062	8,090,062	9,790,062
	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					
		Reserve Transfer - To 6900 Internal Borrowing Reserve (2021 10 Yr Loan Repayment)	-449,270	-449,270	-449,270	-449,270	-449,270	-449,272				
	Proposed	Fire Station 5 - Architectural Concept Design and Construction	-350,000									
		Vidal Street Watermain	-183,750									
		Wellington Street Extension (HEWS)	-3,253,462									
6015 Development Charges Total			2,139,910	2,464,766	2,789,622	3,114,478	3,439,334	4,690,062	6,390,062	8,090,062	9,790,062	11,490,062
6020 Provincial Gas Tax	Opening Balance	Opening Balance	0	62,951	125,902	188,853	251,804	314,755	377,706	440,657	253,608	316,559
	Projected Revenue	Provincial Gas Tax	1,232,951	1,232,951	1,232,951	1,232,951	1,232,951	1,232,951	1,232,951	1,232,951	1,232,951	1,232,951
	Proposed	Transfer to Operating 3140 Transit Revenue	-1,050,000	-1,050,000	-1,050,000	-1,050,000	-1,050,000	-1,050,000	-1,050,000	-1,050,000	-1,050,000	-1,050,000
		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 Maintenance Equipment Upgrades & Replacements								-250,000		
6020 Provincial Gas Tax Total			62,951	125,902	188,853	251,804	314,755	377,706	440,657	253,608	316,559	379,510
6025 Canada Community Building Fund	Opening Balance	Opening Balance	895,427	37,650	-625,802	-1,222,063	-1,459,731	-1,407,397	-1,853,467	-528,007	-1,400,077	980,853
	Projected Revenue	Canada Community Building Fund	2,359,548	2,359,548	2,453,930	2,453,930	2,453,930	2,453,930	2,453,930	2,453,930	2,453,930	2,453,930
	Proposed	Clearwater Arena Improvements	-350,000									
		Fire Station 5 - Architectural Concept Design and Construction	-650,000									
		Shoreline Protection	-1,000,000	-3,000,000	-2,450,000	-1,100,000		-2,900,000		-3,300,000		-3,400,000
		Sarnia Chris Hadfield Airport Infrastructure Upgrades	-22,000	-23,000	-600,191	-1,591,598	-2,401,596		-1,128,470	-26,000	-73,000	-28,000
		Clearwater Community Centre Improvements	-750,000									
		Canatara Park Improvements	-246,908									
		Norm Perry Park Improvements	-198,417									
6025 Canada Community Building Fund Total			37,650	-625,802	-1,222,063	-1,459,731	-1,407,397	-1,853,467	-528,007	-1,400,077	980,853	6,783

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6035 Building Permit Revenue	Opening Balance	Opening Balance	1,670,451	1,121,800	562,176	-0	-0	-0	0	0	0	0
	Proposed	Transfer to Operating 5020 Building	-548,651	-559,624	-562,176	0	0	0	0	0	0	0
6035 Building Permit Revenue Total			1,121,800	562,176	0	-0	-0	-0	0	0	0	0
6045 OCIF	Opening Balance	Opening Balance	686,920	674,388	1,316,374	1,976,410	2,536,446	3,446,482	4,256,518	4,916,554	5,426,590	5,786,626
	Projected Revenue	OCIF Funding	6,860,036	6,860,036	6,860,036	6,860,036	6,860,036	6,860,036	6,860,036	6,860,036	6,860,036	6,860,036
	Proposed	Bridges & Culverts	-1,550,000	-1,450,000	-1,500,000	-1,500,000	-1,550,000	-1,550,000	-1,600,000	-1,650,000	-1,700,000	-1,750,000
		Combined Sewer Separation	-539,868									
		Road Rehabilitation	-4,000,000	-4,100,000	-4,200,000	-4,300,000	-4,400,000	-4,500,000	-4,600,000	-4,700,000	-4,800,000	-4,900,000
		Sewer/Water/Road Reconstruction	-782,700	-668,050	-500,000	-500,000						
6045 OCIF Total			674,388	1,316,374	1,976,410	2,536,446	3,446,482	4,256,518	4,916,554	5,426,590	5,786,626	5,996,662
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance	0	0	0	0	0	0	0	0	0	0
6050 Ontario Municipal Commuter Cycling Total			0	0	0	0	0	0	0	0	0	0
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	1,393,384									
		Transit Facility Renovations (ICIP Grant) - SAR11	389,984									
		Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)		23,149								
		Vidal Street Watermain (ICIP Grant - Federal)	1,197,600									
		Vidal Street Watermain (ICIP Grant - Provincial)	997,900									
	Proposed	Fleet Expansion & Replacement (ICIP Grant) - Federal	-760,062									
		Fleet Expansion & Replacement (ICIP Grant) - Provincial	-633,322									
		ICIP Grant - Transit Facility Renovations - SAR11 - Federal	-234,000									
		ICIP Grant - Transit Facility Renovations - SAR11 - Provincial	-155,984									
		Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant)		-23,149								
		Vidal Street Watermain (ICIP Grant - Federal)	-1,197,600									
		Vidal Street Watermain (ICIP Grant - Provincial)	-997,900									
6055 ICIP - Investing in Canada Infrastructure Program Total			0	0	0	0	0	0	0	0	0	0

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
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	3,352,300	1,732,500	1,802,500	1,680,000	756,995					
	Proposed	Combined Sewer Separation	-3,352,300	-1,732,500	-1,802,500	-1,680,000	-756,995					
6060 Disaster Mitigation Fund Total			0	0	0	0	0	0	0	0	0	0
6065 Other Senior Government Grants	Opening Balance	Opening Balance	0	0	0	0	0	0	0	0	0	0
	Projected Revenue	Wellington Street Water/Sanitary/Storm Sewer Extension - Housing Enabling	7,746,538									
		CPTF Funding - Transit Bus Stop Improvements	40,000	40,000	40,000	40,000	40,000	50,000	50,000	60,000	60,000	60,000
		Fire Protection Grant - Decontamination Washer	80,000	60,000								
		CPTF Funding - Fleet Expansion & Replacement	548,219	548,216	548,216	548,216	548,216	538,219	538,219	501,781	501,781	528,219
		Grant - Sarnia Research & Business Park	200,000	250,000	425,000	625,000						
	Proposed	Decontamination Washer	-80,000	-60,000								
		Transit Bus Stop Improvements - CPTF	-40,000	-40,000	-40,000	-40,000	-40,000	-50,000	-50,000	-60,000	-60,000	-60,000
		Wellington Street Extension (HEWS)	-7,746,538									
		Fleet Expansion & Replacement - CPTF	-548,219	-548,216	-548,216	-548,216	-548,216	-538,219	-538,219	-501,781	-501,781	-528,219
		Sarnia Research & Business Park (Grant)	-200,000	-250,000	-425,000	-625,000						
6065 Other Senior Government Grants Total			0	0	0	0	0	0	0	0	0	0
6070 Ontario Building Faster Fund	Opening Balance	Opening Balance	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
6070 Ontario Building Faster Fund Total			84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
6218 WSIB Reserve Fund - Police	Opening Balance	Opening Balance	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482
	Projected Revenue	Transfer from Operating - Payroll - WSIB	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
	Proposed	WSIB Claims Estimate	-700,000	-700,000	-700,000	-700,000	-700,000	-700,000	-700,000	-700,000	-700,000	-700,000
6218 WSIB Reserve Fund - Police Total			1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482	1,147,482
6219 WSIB Reserve Fund - Fire	Opening Balance	Opening Balance	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812
	Projected Revenue	Transfer from Operating - Payroll - WSIB	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
	Proposed	WSIB Claims Estimate	-1,200,000	-1,200,000	-1,200,000	-1,200,000	-1,200,000	-1,200,000	-1,200,000	-1,200,000	-1,200,000	-1,200,000
6219 WSIB Reserve Fund - Fire Total			29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812	29,812

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6220 WSIB Self Insurance	Opening Balance	Opening Balance	3,651,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181
	Projected Revenue	Transfer from Operating - Payroll - WSIB	435,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000
	Proposed	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation	-2,500,000									
	Proposed	WSIB Claims Estimate	-435,000	-435,000	-435,000	-435,000	-435,000	-435,000	-435,000	-435,000	-435,000	-435,000
6220 WSIB Self Insurance Total			1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181	1,151,181
6225 Self-Insurance Reserve	Opening Balance	Opening Balance	3,816,738	1,857,337	2,057,067	2,256,797	2,456,527	2,656,257	2,855,987	3,055,717	3,255,447	3,455,177
	Projected Revenue	Transfer from Operating - Booking Insurance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		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	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation	-2,159,131									
	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			1,857,337	2,057,067	2,256,797	2,456,527	2,656,257	2,855,987	3,055,717	3,255,447	3,455,177	3,654,907
6230 Façade Improvement Loan	Opening Balance	Opening Balance	30,681	636	636	636	636	636	636	636	636	636
	Proposed	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation	-30,045									
6230 Façade Improvement Loan Total			636	636	636	636	636	636	636	636	636	636
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	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907
6250 Elm-High-Ex-Wood Park Total			5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907	5,907

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6265 Airport	Opening Balance	Opening Balance	37,873	24,873	11,873	-1,127	-14,127	-27,127	-40,127	-53,127	-66,127	-79,127
	Projected Revenue	Transfer from 6615 Capital Infrastructure - Airport Business Development	375,000									
	Proposed	Airport Hangar - Insurance & Utilities	-13,000	-13,000	-13,000	-13,000	-13,000	-13,000	-13,000	-13,000	-13,000	-13,000
		Airport Business Development	-375,000									
6265 Airport Total			24,873	11,873	-1,127	-14,127	-27,127	-40,127	-53,127	-66,127	-79,127	-92,127
6270 Legacy Fund	Opening Balance	Opening Balance	48,189	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751
	Proposed	Transfer to 6665 Bright's Grove Library	-22,438									
6270 Legacy Fund Total			25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751	25,751
6300 Business Park	Opening Balance	Opening Balance	484,200	462,633	441,067	419,500	397,933	376,367	354,800	333,233	311,667	290,100
	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	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-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			462,633	441,067	419,500	397,933	376,367	354,800	333,233	311,667	290,100	268,533
6305 Perch Creek Harbour	Opening Balance	Opening Balance	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929
6305 Perch Creek Harbour Total			161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929	161,929
6340 Bluewater Gymnastics	Opening Balance	Opening Balance	368,155	463,574	558,992	654,411	749,830	845,248	940,667	1,036,085	1,131,504	1,226,923
	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			463,574	558,992	654,411	749,830	845,248	940,667	1,036,085	1,131,504	1,226,923	1,322,341
6350 Development Contingency	Opening Balance	Opening Balance	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398
6350 Development Contingency Total			46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398	46,398
6365 Sarnia Harbour	Opening Balance	Opening Balance	4,997,235	5,378,785	5,767,966	6,164,930	6,569,834	6,982,836	7,404,098	7,833,786	8,272,067	8,719,113
	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	122,993	125,453	127,962	130,521	133,132	135,794	138,510	141,280	144,106	146,988
6365 Sarnia Harbour Total			5,378,785	5,767,966	6,164,930	6,569,834	6,982,836	7,404,098	7,833,786	8,272,067	8,719,113	9,175,101
6370 Canatara Park Projects	Opening Balance	Opening Balance	130,986	364	364	364	364	364	364	364	364	364
	Proposed	Canatara Park Improvements	-130,622									
6370 Canatara Park Projects Total			364	364	364	364	364	364	364	364	364	364

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6375 Airport Operator	Opening Balance	Opening Balance	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343
	Projected Revenue	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support	400,000	200,000								
	Proposed	Airport Operator Liquidity Support - 2026	-400,000	-200,000								
6375 Airport Operator Total			10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343	10,343
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance	269,523	316,773	364,023	411,273	458,523	505,773	553,023	600,273	738,045	785,295
	Projected Revenue	ORMHA - MAT TAX revenue	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
	Proposed	Ontario Restaurant Hotel and Motel Association	-1,250	-1,250	-1,250	-1,250	-1,250	-1,250	-1,250	-1,250	-1,250	-1,250
		TSL Share - 50% of ORMHA Revenue	-48,500	-48,500	-48,500	-48,500	-48,500	-48,500	-48,500	-48,500	-48,500	-48,500
6380 Tourism Infrastructure Reserve Fund Total			316,773	364,023	411,273	458,523	505,773	553,023	600,273	647,523	785,295	832,545
6385 Community Improvement Plan	Opening Balance	Opening Balance	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107
	Projected Revenue	Transfer from Operating - 5005 Planning	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	Proposed	Annual CIP Initiatives	-150,000	-150,000	-150,000	-150,000	-150,000	-150,000	-150,000	-150,000	-150,000	-150,000
6385 Community Improvement Plan Total			2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107
6390 Police Services Board Discretionary Fund	Opening Balance	Opening Balance	226,517	239,017	251,517	264,017	276,517	289,017	301,517	314,017	326,517	339,017
	Projected Revenue	Other Revenues	12,500									
	Projected Revenue	Transfer from Operating		12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
6390 Police Services Board Discretionary Fund Total			239,017	251,517	264,017	276,517	289,017	301,517	314,017	326,517	339,017	351,517
6400 Election Expenses	Opening Balance	Opening Balance	453,510	0	151,170	302,340	453,510	0	151,170	302,340	453,510	0
	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			0	151,170	302,340	453,510	0	151,170	302,340	453,510	0	151,170
6450 Water Rates Stabilization	Opening Balance	Opening Balance	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606
6450 Water Rates Stabilization Total			1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606	1,891,606

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6470 Care-A-Van - Vehicle	Opening Balance	Opening Balance	116,479	134,185	151,891	169,598	187,304	205,010	222,717	240,423	258,129	275,835
	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			134,185	151,891	169,598	187,304	205,010	222,717	240,423	258,129	275,835	293,542
6515 Police Building	Opening Balance	Opening Balance	289,083	339,083	139,083	289,083	39,083	339,083	239,083	739,083	539,083	639,083
	Projected Revenue	Transfer from Operating 2625 Police - Station	500,000	500,000	600,000	700,000	800,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000
	Proposed	Facility Repairs/Upgrades	-400,000	-650,000	-400,000	-900,000	-450,000	-950,000	-450,000	-1,150,000	-850,000	-750,000
		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			339,083	139,083	289,083	39,083	339,083	239,083	739,083	539,083	639,083	839,083
6520 911 Equipment	Opening Balance	Opening Balance	727,580	490,490	353,400	106,310	174,220	442,130	560,040	927,950	1,295,860	1,713,770
	Projected Revenue	Lease Revenue	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910
	Projected Revenue	Transfer from Operating 2610 Police - Communications	260,000	360,000	400,000	500,000	700,000	700,000	800,000	800,000	1,000,000	1,000,000
	Proposed	911 Equipment	-275,000	-275,000	-425,000	-275,000	-275,000	-425,000	-275,000	-275,000	-425,000	-275,000
		Radio Communications	-225,000	-225,000	-225,000	-160,000	-160,000	-160,000	-160,000	-160,000	-160,000	-2,400,000
6520 911 Equipment Total			490,490	353,400	106,310	174,220	442,130	560,040	927,950	1,295,860	1,713,770	41,680
6525 Works Equipment	Opening Balance	Opening Balance	853,705	431,405	432,590	526,750	624,793	726,797	832,841	943,006	1,057,374	1,176,030
	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	-559,680	-570,874	-582,291	-593,937	-605,816	-617,932	-630,291	-642,896	-655,754	-668,869
		Transfer to Operating 3020 Equipment Maintenance	-1,593,653	-1,625,526	-1,658,037	-1,691,197	-1,725,021	-1,759,522	-1,794,712	-1,830,606	-1,867,218	-1,904,563
	Proposed	Equipment (Fleet) Replacement	-2,500,000	-2,250,000	-2,295,000	-2,340,900	-2,387,718	-2,435,472	-2,484,182	-2,533,865	-2,584,543	-2,636,234
	Projected Revenue	Transfer from Operating 2022 IT - Vehicle Contribution	10,805	11,345	11,799	12,034	12,275	12,521	12,771	13,027	13,287	13,553
		Transfer from Operating 2052 Property - Vehicle Contribution	39,911	41,906	43,582	44,454	45,343	46,250	47,175	48,118	49,081	50,062
		Transfer from Operating 3005 PW Admin - Vehicle Contribution	24,476	25,699	26,727	27,262	27,807	28,363	28,930	29,509	30,099	30,701
		Transfer from Operating 3008 Road Maintenance Rural - Vehicle Contribution	416,979	437,828	455,341	464,448	473,737	483,212	492,876	502,734	512,788	523,044
		Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution	136,600	143,430	149,167	152,150	155,193	158,297	161,463	164,692	167,986	171,346
		Transfer from Operating 3010 Street Maintenance Urban - Vehicle Contribution	402,082	422,186	439,073	447,855	456,812	465,948	475,267	484,772	494,468	504,357
		Transfer from Operating 3011 Street Maintenance Winter - Vehicle Contribution	491,164	515,722	536,351	547,078	558,019	569,180	580,563	592,175	604,018	616,098
		Transfer from Operating 3015 Work Centre - Vehicle Contribution	130,426	136,947	142,425	145,273	148,179	151,142	154,165	157,249	160,394	163,601
		Transfer from Operating 3034 Engineering Traffic - Vehicle Contribution	9,482	9,956	10,354	10,561	10,772	10,988	11,207	11,431	11,660	11,893

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6525 Works Equipment	Projected Revenue	Transfer from Operating 3035 Engineering Development - Vehicle Contribution	17,768	18,657	19,403	19,791	20,187	20,590	21,002	21,422	21,851	22,288
		Transfer from Operating 3036 Engineering Construction - Vehicle Contribution	49,613	52,093	54,177	55,260	56,366	57,493	58,643	59,816	61,012	62,232
		Transfer from Operating 3040 Municipal Drains - Vehicle Contribution	9,482	9,956	10,354	10,561	10,772	10,988	11,207	11,431	11,660	11,893
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Vehicle Contribution	426,908	448,253	466,183	475,507	485,017	494,718	504,612	514,704	524,998	535,498
		Transfer from Operating 3501 Pump Station Maintenance - Vehicle Contribution	112,658	118,291	123,022	125,483	127,992	130,552	133,163	135,826	138,543	141,314
		Transfer from Operating 3505 WPCC - Vehicle Contribution	47,681	50,065	52,067	53,108	54,171	55,254	56,359	57,486	58,636	59,809
		Transfer from Operating 3506 BG Lagoons - Vehicle Contribution	12,037	12,639	13,145	13,408	13,676	13,949	14,228	14,513	14,803	15,099
		Transfer from Operating 3507 Bio-Solids - Vehicle Contribution	31,437	33,009	34,329	35,016	35,716	36,430	37,159	37,902	38,660	39,433
		Transfer from Operating 3705 Water Distribution - Vehicle Contribution	379,110	398,065	413,988	422,268	430,713	439,327	448,114	457,076	466,218	475,542
		Transfer from Operating 3706 Lead Reduction - Vehicle Contribution	10,518	11,044	11,485	11,715	11,950	12,188	12,432	12,681	12,935	13,193
		Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution	38,918	40,864	42,499	43,349	44,216	45,100	46,002	46,922	47,860	48,818
		Transfer from Operating 3885 Compost - Vehicle Contribution	82,688	86,822	90,295	92,101	93,943	95,822	97,738	99,693	101,687	103,720
		Transfer from Operating 4510 General Park Maintenance - Vehicle Contribution	767,781	806,170	838,417	855,185	872,289	889,735	907,529	925,680	944,194	963,077
		Transfer from Operating 4511 Sports Field Maintenance - Vehicle Contribution	4,079	4,283	4,455	4,544	4,635	4,727	4,822	4,918	5,017	5,117
		Transfer from Operating 4515 Greenhouse - Vehicle Contribution	12,128	12,734	13,243	13,508	13,778	14,054	14,335	14,622	14,914	15,212
		Transfer from Operating 4551 Arboriculture - Vehicle Contribution	418,509	439,434	457,012	466,152	475,475	484,985	494,684	504,578	514,670	524,963
		Transfer from Operating 4705 Sarnia Arena - Vehicle Contribution	35,831	37,623	39,128	39,910	40,708	41,523	42,353	43,200	44,064	44,945
		Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution	45,203	47,463	49,361	50,348	51,355	52,382	53,430	54,499	55,589	56,700
		Transfer from Operating 4710 PASA - Vehicle Contribution	79,821	83,812	87,165	88,908	90,686	92,500	94,350	96,237	98,161	100,125
		Transfer from Operating 5020 Building Department - Vehicle Contribution	28,164	29,572	30,755	31,370	31,998	32,638	33,290	33,956	34,635	35,328
		Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution	58,779	61,718	64,187	65,470	66,780	68,115	69,478	70,867	72,285	73,730
6525 Works Equipment Total			431,405	432,590	526,750	624,793	726,797	832,841	943,006	1,057,374	1,176,030	1,299,059
6565 Police Operating Contingency	Opening Balance	Opening Balance	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694
6565 Police Operating Contingency Total			599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694	599,694

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6580 Tax Stabilization	Opening Balance	Opening Balance	1,415,769	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382
	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	600,000
	Proposed	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation	-171,387									
	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			1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382	1,244,382
6581 Operating Contingency	Opening Balance	Opening Balance	-5,058,842	0	494,900	989,800	1,484,700	1,979,600	2,474,500	2,969,400	3,464,300	3,959,200
	Projected Revenue	Transfer from Operating 1200 Ontario Grants Unconditional - OMPF	244,900	244,900	244,900	244,900	244,900	244,900	244,900	244,900	244,900	244,900
		Transfer from Operating 2490 Corp Municipal	5,194,370	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
	Proposed	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation	-380,428									
6581 Operating Contingency Total			0	494,900	989,800	1,484,700	1,979,600	2,474,500	2,969,400	3,464,300	3,959,200	4,454,100
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166
	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			101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166	101,166
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	-432,378	367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622
	Projected Revenue	Transfer from Operating 3500 Sanitary Sewer Maintenance - Fund Prior-Year Deficit	800,000									
6590 Sewer Rates Stabilization Total			367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622	367,622
6595 Police Equipment	Opening Balance	Opening Balance	134,000	13,000	460,000	957,000	167,000	778,000	1,993,000	2,968,000	4,188,000	5,617,000
	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	1,915,000	2,210,000	2,565,000	2,665,000	2,700,000	2,900,000	3,100,000	3,300,000	3,500,000	3,700,000
	Proposed	Defensive Equipment		-100,000			-200,000	-125,000	-200,000			-125,000
		Police Technology	-181,000	-188,000	-108,000	-100,000	-204,000	-175,000	-85,000	-95,000	-86,000	-140,000
		Systems & Software	-670,000	-360,000	-800,000	-2,270,000	-600,000	-300,000	-755,000	-825,000	-825,000	-775,000
		Vehicles	-1,225,000	-1,155,000	-1,200,000	-1,125,000	-1,125,000	-1,125,000	-1,125,000	-1,200,000	-1,200,000	-1,200,000
6595 Police Equipment Total			13,000	460,000	957,000	167,000	778,000	1,993,000	2,968,000	4,188,000	5,617,000	7,117,000

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance	286,703	504,773	-1,487,379	-4,952,680	-7,967,981	-9,833,282	779,436	-430,862	-1,961,010	-2,652,746
	Projected Revenue	Retired Debt	212,195	212,195	212,195	212,195	212,195	212,195	212,195	212,195	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	1,366,483	166,483	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	20,000	40,000	40,000	40,000
	Proposed	Fleet Expansion & Replacement	-158,397	-1,551,784	-2,951,784	-2,751,784	-2,351,784	-2,361,781	-2,361,781	-648,219	-648,219	-1,671,781
		ICIP Grant - Transit Facility Renovations - SAR11	-110,016									
		Transit Bus Stop Improvements	-60,000	-60,000	-60,000	-60,000	-60,000	-75,000	-75,000	-90,000	-90,000	-90,000
		Transit Facility Renovations		-500,000	-1,000,000	-750,000		-500,000	-500,000	-500,000	-500,000	
		Transit Maintenance Equipment Upgrades & Replacements		-426,851				-500,000				
6614 Capital Infrastructure - Transit Total			504,773	-1,487,379	-4,952,680	-7,967,981	-9,833,282	-12,723,580	-430,862	-1,122,598	-2,652,746	-3,868,044
6615 Capital Infrastructure	Opening Balance	Opening Balance	2,679,305	-0	-6,618,793	-11,359,135	-15,069,458	-28,158,909	-40,576,087	-43,295,744	-6,213,012	-9,342,669
	Proposed	Airport Operator Liquidity Support - transfer to 6375	-400,000	-200,000								
		Airport Business Development - Transfer to 6265	-375,000									
	Projected Revenue	Retired Debt	1,922,859	5,001,658	5,001,658	5,001,658	5,001,658	5,001,658	5,001,658	5,001,658	5,001,658	5,001,658
	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	0	0	0	0	0	0	0	0	0
		Transfer from Operating 2490 Corp Municipal		4,886,279	4,886,279	4,886,279	4,886,279	4,886,279	4,886,279	4,886,279	4,886,279	4,886,279
		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	Hoses & Nozzles		-35,000	-35,000	-35,000	-35,000	-35,000	-35,000	-35,000	-35,000	
		Waterfront Masterplan Implementation		-145,000	-335,000	-225,000	-95,000	-130,000		-200,000	-70,000	

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6615 Capital Infrastructure	Proposed	Active Transportation Masterplan Projects		-700,000	-800,000	-800,000	-800,000	-900,000	-900,000	-900,000	-900,000	-950,000
		Bridges & Culverts	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
		Bunker Gear	-225,000	-232,000	-240,000	-247,000	-250,000	-255,000	-260,000	-265,000	-270,000	-275,000
		Combined Sewer Separation		-661,750	-634,750	-662,000	-1,508,601	-1,900,000	-2,000,000	-2,040,000	-2,080,000	-2,120,000
		Compost Site Improvements	-100,000	-250,000	-250,000	-250,000				-250,000		
		Fire Station 4 - Air Compressor									-175,000	
		Fire Station 5 - Architectural Concept Design and Construction		-700,000								
		Fire Truck Replacement	-1,559,654	-2,500,000	-1,800,000		-1,800,000	-1,800,000				
		Former Michigan Ave Landfill Remediation						-75,000				
		Public Works Facilities		-1,000,000	-833,333	-833,333	-666,660	-258,334	-116,667	-133,333	-166,667	
		Road Rehabilitation	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000	-100,000
		Sewer/Water/Road Reconstruction					-500,000	-500,000	-500,000	-500,000	-500,000	-500,000
		Shoreline Protection			-600,000	-2,000,000	-3,150,000	-300,000	-3,250,000		-3,350,000	
		Streetlight Replacement	-100,000	-175,000	-200,000	-200,000	-225,000	-250,000	-275,000	-300,000	-325,000	-350,000
		Traffic Signals	-200,000	-350,000	-350,000	-400,000	-200,000	-225,000	-450,000	-450,000	-450,000	-450,000
		Waterfront Masterplan Projects		-3,000,000	-3,000,000	-3,000,000	-8,941,200					
		Sarnia Chris Hadfield Airport Infrastructure Upgrades						-10,905,854				
		Progressive Auto Sales Arena Improvements	-1,000,000									
		Kenwick Park Improvements	-150,000									
		Norm Perry Park Improvements	-81,583									
		Tecumseh Park Improvements	-150,000									
		Germain Park Improvements	-500,000									
		Equipment - Kubota	-30,000									
		Recreational Facility Improvements		-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
		Park & Sportsfield Improvements		-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000	-2,000,000
		Fire Station 1 - Air Compressor								-175,000		
		Fire Station 1 Improvements				-210,000						
		Sarnia Research & Business Park (Grant)		-1,877,053	-769,269							
	Proposed	Equipment (Fleet) Replacement - Fire	-120,000	-70,000	-170,000	-125,000	-195,000	-160,000	-210,000	-110,000	-85,000	-220,000
6615 Capital Infrastructure Total			-0	-6,618,793	-11,359,135	-15,069,458	-28,158,909	-40,576,087	-43,295,744	-43,377,067	-9,342,669	-8,930,659

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	4,399,032	1,278,338	-3,554,201	-762,128	1,154,685	2,172,190	4,942,152	7,725,966	11,192,662	14,580,801
	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	8,772,949	9,211,596	9,672,176	10,155,785	10,663,574	11,196,753	11,756,591	12,344,420	12,961,641	13,609,723
		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				-350,000	
		Combined Sewer Separation	-3,386,473	-2,977,875	-2,856,375	-2,979,000	-3,017,202	-3,800,000	-4,000,000	-4,080,000	-4,160,000	-4,240,000
		Flood Mitigation - Forcemains	-2,000,000									
		Public Works Facilities	-200,000	-1,000,000	-833,333	-833,333	-666,670	-258,333	-116,667	-133,333	-166,667	
		Sewer/Water/Road Reconstruction	-3,266,200	-2,787,767	-2,250,000	-2,300,000	-2,350,000	-2,400,000	-2,450,000	-2,500,000	-2,550,000	-2,600,000
		Stormwater Management Facilities	-500,000	-500,000	-75,000	-75,000	-75,000	-75,000	-500,000	-75,000	-75,000	-75,000
		Wastewater Pump - Lift Station Improvements	-950,000	-2,150,000	-950,000	-2,150,000	-2,000,000	-2,100,000	-2,200,000	-2,300,000	-2,400,000	-2,500,000
		Wellington Street Extension (HEWS)		-3,500,000								
	St Andrews Treatment Plant Improvements	-4,500,000	-4,050,000	-2,850,000	-2,850,000	-2,500,000	-2,600,000	-2,700,000	-2,800,000	-2,900,000	-3,000,000	
6616 Capital Infrastructure - Sewer Total			1,278,338	-3,554,201	-762,128	1,154,685	2,172,190	5,113,578	7,725,966	11,192,662	14,580,801	18,822,121
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	11,004,736	6,828,513	-628,125	-2,994,369	-5,689,064	-7,943,666	-10,342,765	-12,950,985	-15,386,451	-17,644,606
	Projected Revenue	Transfer from Operating 3705 Water Distribution	6,334,209	6,650,919	6,983,465	7,332,639	7,699,271	8,084,234	8,488,446	8,912,868	9,358,512	9,826,437
	Proposed	Combined Sewer Separation	-3,620,359	-2,977,875	-2,856,375	-2,979,000	-3,017,202	-3,800,000	-4,000,000	-4,080,000	-4,160,000	-4,240,000
		Public Works Facilities	-200,000	-1,000,000	-833,334	-833,334	-666,670	-258,333	-116,667	-133,333	-166,667	-300,000
		Sewer/Water/Road Reconstruction	-3,778,100	-3,224,683	-2,250,000	-2,300,000	-2,350,000	-2,400,000	-2,450,000	-2,500,000	-2,550,000	-2,600,000
		Vidal Street Watermain	-614,750									
		Water meter Replacement Project	-400,000	-405,000	-410,000	-415,000	-420,000	-425,000	-430,000	-435,000	-440,000	-445,000
		Watermain Replacement	-1,897,223	-3,000,000	-3,000,000	-3,500,000	-3,500,000	-3,600,000	-4,100,000	-4,200,000	-4,300,000	-4,400,000
		Wellington Street Extension (HEWS)		-3,500,000								
6617 Capital Infrastructure - Water Total			6,828,513	-628,125	-2,994,369	-5,689,064	-7,943,666	-10,342,765	-12,950,985	-15,386,451	-17,644,606	-19,803,169
6619 Municipal Drain Rehabilitation	Opening Balance	Opening Balance	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576
	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			189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576	189,576

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
6635 Seaway Kiwanis Campus	Opening Balance	Opening Balance	11,038	16,038	21,038	26,038	31,038	36,038	41,038	46,038	51,038	56,038
	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			16,038	21,038	26,038	31,038	36,038	41,038	46,038	51,038	56,038	61,038
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	0	0	0	0	0	0	0	0	0
	Proposed	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation	-20,000									
6660 Pedestrian Safety Total			0	0	0	0	0	0	0	0	0	0
6665 Bright's Grove Library	Opening Balance	Opening Balance	-22,438	-0	-0	-0	-0	-0	-0	-0	-0	-0
	Projected Revenue	Bright's Grove Library - Transfer from 6270	22438									
6665 Bright's Grove Library Total			-0.08	-0.08	-0.08	-0.08	-0.08	-0.08	-0.08	-0.08	-0.08	-0.08
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	100,000	100,000	100,000	100,000	100,000	100,000	100000	100000	100000
	Projected Revenue	Transfer from Operating 1350 Other Revenue - Slot Revenue	100,000									
6675 OLG Contribution Reserve Total			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100000	100000	100000
6900 Internal Borrowing Reserve	Opening Balance	Opening Balance	-7,324,992	-5,949,848	-4,574,704	-3,199,560	-1,824,416	-449,272	0	0	0	0
		Reserve Transfer - From 6015 Development Charges (2021 10 Yr Loan Payback)	449,270	449,270	449,270	449,270	449,270	449,272				
6900 Internal Borrowing Reserve Total			-5,949,848	-4,574,704	-3,199,560	-1,824,416	-449,272	0	0	0	0	0
Grand Total			24,976,496	6,767,618	2,152,498	-2,725,724	-14,093,907	-23,962,853	-7,245,306	-2,886,550	38,259,165	42,153,586

2026 PROPOSED 10-YEAR RESERVES PLAN

Reserve	Type	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
9999 Unfunded Projects	Proposed	Asset Management - Road Rehabilitation	-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	-1,343,916
		Asset Management - Watermain, Sanitary and Storm Sewer Replacements	-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	-1,343,916
		Bright's Grove Library	-2,060,000									
		Command 1 Drone	-90,000									
		Competitive Market Analysis - Business Parks		-5,250,000	-6,000,000							
		Electric Transit Fleet	-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	-1,343,916
		Flood Mitigation	-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	-2,687,833
		Germain Park Improvements - Outdoor Pool	-7,000,000									
		Harbour Project		-5,000,000	-5,000,000	-5,000,000	-5,000,000	-5,000,000	-5,000,000	-5,000,000	-5,000,000	-5,000,000
		Parks & Sportsfield Improvements	-3,030,000	-4,560,000	-4,696,800	-2,652,250	-1,159,274	-1,194,052	-1,229,874	-1,266,770	-1,304,773	-1,343,916
		Playground Equipment Replacement - Lion's Park	-400,000									
		Playground Equipment Replacement - Rainbow Park	-500,000									
		Recreational Facility Improvements	-7,210,000	-12,087,200	-11,241,816	-3,125,509	-2,000,000					
		Station Paving	-670,000									
		Strangway Centre Improvements	-200,000									
		Training & Storage Facility	-825,000	-1,000,000								
		Waterfront Masterplan Projects	-6,600,000	-3,000,000	-3,000,000	-8,941,200	-3,788,100	-6,555,300	-1,476,000	-3,000,000		
		Year-Round Recreation Campus	-4,200,000	-3,400,000	-600,000	-600,000	-600,000	-600,000	-600,000			
9999 Unfunded Projects Total			-129,035,000	-39,601,700	-36,002,251	-25,946,503	-18,343,744	-19,319,613	-13,855,243	-15,600,620	-12,828,639	-13,063,498
Grand Total			-129,035,000	-39,601,700	-36,002,251	-25,946,503	-18,343,744	-19,319,613	-13,855,243	-15,600,620	-12,828,639	-13,063,498

2026 DEDICATED RESERVE AND RESERVE FUND REVENUE AND EXPENDITURES

*	#	Reserve	Description	Reserve Revenue	Reserve Expense
Revenues Directly to Reserves					
	6005	Parkland Dedication Reserve Fund	Cash in Lieu of Parkland Levies (est)	20,000	
	6015	Development Charges	Development Charge Levies (est)	1,700,000	
	6020	Provincial Gas Tax	Provincial Gas Tax	1,232,951	
	6025	Federal Gas Tax	Canada Community Building Fund	2,359,548	
	6045	OCIF	OCIF Funding	6,860,036	
	6055	ICIP - Investing in Canada Infrastructure Fund	ICIP Funding	3,978,868	
	6060	Disaster Mitigation Fund	Disaster Mitigation Funding	3,352,300	
	6065	Other Senior Government Grants	CPTF (Canada Public Transit Fund)	588,219	
	6065	Other Senior Government Grants	Grant Funding TBA	200,000	
	6065	Other Senior Government Grants	Fire Protection Grant	80,000	
	6065	Other Senior Government Grants	Housing Enabling Grant	7,746,538	
	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	
	6390	Police Services Board	Other Revenues	12,500	
	6520	911 Equipment	Lease Payment	2,910	
	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:				28,528,722	
Expenditures Directly from Reserves					
*	6218	WSIB Reserve Fund - Police	Claims Payments (est)		(700,000)
*	6218	WSIB Reserve Fund - Fire	Claims Payments (est)		(1,200,000)
*	6220	WSIB Self Insurance	Claims Payments (est)		(435,000)
*	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)
#	6265	Airport	Airport Business Development		(375,000)
*	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	ORMHA Fees		(1,250)
*	6380	Tourism Infrastructure Reserve	50% Share of ORMHA Fees to Tourism Sarnia-Lambton		(48,500)
*	6385	Community Improvement Plan	Annual CIP Initiatives		(150,000)
>	6515	Police Building	Facility Repairs/Upgrades		(400,000)
>	6515	Police Building	Furnishings		(50,000)
>	6520	911 Equipment	911 Equipment		(275,000)
>	6520	911 Equipment	Radio Communications		(225,000)
	6525	Works Equipment	Equipment (Fleet) Replacement		(2,500,000)
*	6580	Tax Stabilization	Tax Appeals		(600,000)
*	6585	Tax Stabilization - Transit	Tax Appeals		(30,000)
>	6595	Police Equipment	Equipment (Fleet) Replacement - Police		(1,225,000)
>	6595	Police Equipment	Police Technology		(181,000)
>	6595	Police Equipment	Systems & Softwares		(670,000)
	6615	Capital Infrastructure Reserve	Equipment (Fleet Replacement) - Fire		(120,000)
*	6619	Municipal Drain Rehabilitation	Annual Expenditures		(100,000)
Total Direct from Reserves Revenue and Expense:				28,528,722	(10,267,750)
* Annual request for estimated expenditures; no Reserve Template Request form submitted					
> Police direct from reserves as Cathy submission on August 26th, 2025 - approved by SPSB on August 28th, 2025					
# Closed Council Session item approval					

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6005 Parkland Dedication Reserve Fund	Opening Balance	Opening Balance	2,048			2,048
	Capital Projects	Norm Perry Park Improvements			(20,000)	(20,000)
	Developer Levies	Levies - Cash in Lieu of Parkland		20,000		20,000
6005 Parkland Dedication Reserve Fund Total			2,048	20,000	(20,000)	2,048
6015 Development Charges	Opening Balance	Opening Balance	5,602,266			5,602,266
	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	Vidal Street Watermain			(183,750)	(183,750)
		Fire Station 5 - Architectural Concept Design and Construction			(350,000)	(350,000)
		Wellington Street Extension (HEWS)			(3,253,462)	(3,253,462)
	Developer Levies	Development Charge Levies		1,700,000		1,700,000
6015 Development Charges Total			5,602,266	1,700,000	(5,162,356)	2,139,910
6020 Provincial Gas Tax	Opening Balance	Opening Balance	0			0
	Senior Government Grants	Provincial Gas Tax		1,232,951		1,232,951
	Operating Transfer	Transfer to Operating 3140 Transit Revenue			(1,050,000)	(1,050,000)
		Transfer to Operating 3195 Care-A-Van Revenue			(120,000)	(120,000)
6020 Provincial Gas Tax Total			0	1,232,951	(1,170,000)	62,951
6025 Canada Community Building Fund	Opening Balance	Opening Balance	895,427			895,427
	Senior Government Grants	Canada Community Building Fund		2,359,548		2,359,548
	Capital Projects	Norm Perry Park Improvements			(198,417)	(198,417)
		Shoreline Protection			(1,000,000)	(1,000,000)
		Clearwater Arena Improvements			(350,000)	(350,000)
		Sarnia Chris Hadfield Airport Infrastructure Upgrades			(22,000)	(22,000)
		Fire Station 5 - Architectural Concept Design and Construction			(650,000)	(650,000)
		Clearwater Community Centre Improvements			(750,000)	(750,000)
		Canatara Park Improvements			(246,908)	(246,908)
6025 Canada Community Building Fund Total			895,427	2,359,548	(3,217,325)	37,650
6035 Building Permit Revenue	Opening Balance	Opening Balance	1,670,451			1,670,451
	Operating Transfer	Transfer to Operating 5020 Building			(548,651)	(548,651)
6035 Building Permit Revenue Total			1,670,451		(548,651)	1,121,800
6045 OCIF	Opening Balance	Opening Balance	686,920			686,920
	Senior Government Grants	OCIF Funding		6,860,036		6,860,036
	Capital Projects	Bridges & Culverts			(1,550,000)	(1,550,000)
		Road Rehabilitation			(4,000,000)	(4,000,000)
		Combined Sewer Separation			(539,868)	(539,868)
		Sewer/Water/Road Reconstruction			(782,700)	(782,700)
6045 OCIF Total			686,920	6,860,036	(6,872,568)	674,388
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance	0			0
6050 Ontario Municipal Commuter Cycling Total			0			0

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6055 ICIP - Investing in Canada Infrastructure Program	Opening Balance	Opening Balance	0			0
	Senior Government Grants	ICIP Grant - Fleet Expansion & Replacement - Conventional Bus		1,393,384		1,393,384
		Vidal Street Watermain (ICIP Grant - Federal)		1,197,600		1,197,600
		Vidal Street Watermain (ICIP Grant - Provincial)		997,900		997,900
		Transit Facility Renovations (ICIP Grant) - SAR11		389,984		389,984
	Capital Projects	Vidal Street Watermain (ICIP Grant - Federal)			(1,197,600)	(1,197,600)
		Vidal Street Watermain (ICIP Grant - Provincial)			(997,900)	(997,900)
		Fleet Expansion & Replacement (ICIP Grant) - Federal			(760,062)	(760,062)
		Fleet Expansion & Replacement (ICIP Grant) - Provincial			(633,322)	(633,322)
		ICIP Grant - Transit Facility Renovations - SAR11 - Federal			(234,000)	(234,000)
		ICIP Grant - Transit Facility Renovations - SAR11 - Provincial			(155,984)	(155,984)
6055 ICIP - Investing in Canada Infrastructure Program Total			0	3,978,868	(3,978,868)	0
6060 Disaster Mitigation Fund	Opening Balance	Opening Balance	0			0
	Senior Government Grants	Disaster Mitigation Funding - Sewer Separation		3,352,300		3,352,300
	Capital Projects	Combined Sewer Separation			(3,352,300)	(3,352,300)
6060 Disaster Mitigation Fund Total			0	3,352,300	(3,352,300)	0
6065 Other Senior Government Grants	Opening Balance	Opening Balance	-			-
	Senior Government Grants	Wellington Street Water/Sanitary/Storm Sewer Extension - Housing Enabling		7,746,538		7,746,538
		CPTF Funding - Fleet Expansion & Replacement		548,219		548,219
		CPTF Funding - Transit Bus Stop Improvements		40,000		40,000
		Fire Protection Grant - Decontamination Washer		80,000		80,000
		Grant - Sarnia Research & Business Park		200,000		200,000
	Capital Projects	Transit Bus Stop Improvements - CPTF			(40,000)	(40,000)
		Wellington Street Extension (HEWS)			(7,746,538)	(7,746,538)
		Decontamination Washer			(80,000)	(80,000)
		Fleet Expansion & Replacement - CPTF			(548,219)	(548,219)
		Sarnia Research & Business Park (Grant)			(200,000)	(200,000)
6065 Other Senior Government Grants Total			-	8,614,757	(8,614,757)	-
6070 Ontario Building Faster Fund	Opening Balance	Opening Balance	84,000			84,000
6070 Ontario Building Faster Fund Total			84,000			84,000
6218 WSIB Reserve Fund - Police	Opening Balance	Opening Balance	1,147,482			1,147,482
	Operating Transfer	Transfer from Operating - Payroll - WSIB		700,000		700,000
	Direct from Reserve Expense	WSIB Claims Estimate			(700,000)	(700,000)
6218 WSIB Reserve Fund - Police Total			1,147,482	700,000	(700,000)	1,147,482
6219 WSIB Reserve Fund - Fire	Opening Balance	Opening Balance	29,812			29,812
	Operating Transfer	Transfer from Operating - Payroll - WSIB		1,200,000		1,200,000
	Direct from Reserve Expense	WSIB Claims Estimate			(1,200,000)	(1,200,000)
6219 WSIB Reserve Fund - Fire Total			29,812	1,200,000	(1,200,000)	29,812

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6220 WSIB Self Insurance	Opening Balance	Opening Balance	3,651,181			3,651,181
	Operating Transfer	Transfer from Operating - Payroll - WSIB		435,000		435,000
		Transfer to Operating 2490 Corporate Municipal - Budget Mitigation			(2,500,000)	(2,500,000)
	Direct from Reserve Expense	WSIB Claims Estimate			(435,000)	(435,000)
6220 WSIB Self Insurance Total			3,651,181	435,000	(2,935,000)	1,151,181
6225 Self-Insurance Reserve	Opening Balance	Opening Balance	3,816,738			3,816,738
	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		10,000		10,000
		Transfer to Operating 2490 Corporate Municipal - Budget Mitigation			(2,159,131)	(2,159,131)
	Direct from Reserve Expense	Self Insurance Claims Payments			(525,000)	(525,000)
6225 Self-Insurance Reserve Total			3,816,738	724,730	(2,684,131)	1,857,337
6230 Façade Improvement Loan	Opening Balance	Opening Balance	30,681			30,681
	Operating Transfer	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation			(30,045)	(30,045)
6230 Façade Improvement Loan Total			30,681		(30,045)	636
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	5,907			5,907
6250 Elm-High-Ex-Wood Park Total			5,907			5,907
6265 Airport	Balance	Opening Balance	37,873			37,873
	Reserve Transfer	Transfer from 6615 Capital Infrastructure - Airport Business Development		375,000		375,000
	Direct from Reserve Expense	Airport Hangar - Insurance & Utilities			(13,000)	(13,000)
		Airport Business Development			(375,000)	(375,000)
6265 Airport Total			37,873	375,000	(388,000)	24,873
6270 Legacy Fund	Opening Balance	Opening Balance	48,189			48,189
	Reserve Transfer	Transfer to 6665 Bright's Grove Library			(22,438)	(22,438)
6270 Legacy Fund Total			48,189		(22,438)	25,751
6300 Business Park	Opening Balance	Opening Balance	484,200			484,200
	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			484,200	8,433	(30,000)	462,633
6305 Perch Creek Harbour	Opening Balance	Opening Balance	161,929			161,929
6305 Perch Creek Harbour Total			161,929			161,929

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6340 Bluewater Gymnastics	Opening Balance	Opening Balance	368,155			368,155
	Other Revenue	Lease Revenue		95,419		95,419
6340 Bluewater Gymnastics Total			368,155	95,419		463,574
6350 Development Contingency	Opening Balance	Opening Balance	46,398			46,398
6350 Development Contingency Total			46,398			46,398
6365 Sarnia Harbour	Opening Balance	Opening Balance	4,997,235			4,997,235
	Operating Transfer	Transfer from Operating 2066 Sarnia Harbour		122,993		122,993
		Transfer from Operating 2065 Sidney Smith & Mission Park Docks		258,557		258,557
6365 Sarnia Harbour Total			4,997,235	381,550		5,378,785
6370 Canatara Park Projects	Opening Balance	Opening Balance	130,986			130,986
	Capital Projects	Canatara Park Improvements			(130,622)	(130,622)
6370 Canatara Park Projects Total			130,986		(130,622)	364
6375 Airport Operator	Opening Balance	Opening Balance	10,343			10,343
	Reserve Transfer	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support		400,000		400,000
	Direct from Reserve Expense	Airport Operator Liquidity Support - 2026			(400,000)	(400,000)
6375 Airport Operator Total			10,343	400,000	(400,000)	10,343
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance	269,523			269,523
	Other Revenue	ORMHA - MAT TAX revenue		97,000		97,000
	Direct from Reserve Expense	Ontario Restaurant Hotel and Motel Association			(1,250)	(1,250)
		TSL Share - 50% of ORMHA Revenue			(48,500)	(48,500)
6380 Tourism Infrastructure Reserve Fund Total			269,523	97,000	(49,750)	316,773
6385 Community Improvement Plan	Opening Balance	Opening Balance	2,107			2,107
	Operating Transfer	Transfer from Operating - 5005 Planning		150,000		150,000
	Direct from Reserve Expense	Annual CIP Initiatives			(150,000)	(150,000)
6385 Community Improvement Plan Total			2,107	150,000	(150,000)	2,107
6390 Police Services Board Discretionary Fund	Opening Balance	Opening Balance	226,517			226,517
	Other Revenue	Other Revenues		12,500		12,500
6390 Police Services Board Discretionary Fund Total			226,517	12,500		239,017
6400 Election Expenses	Opening Balance	Opening Balance	453,510			453,510
	Operating Transfer	Transfer from Operating 2100 Elections		151,170		151,170
		Transfer to Operating 2100 Elections			(604,680)	(604,680)
6400 Election Expenses Total			453,510	151,170	(604,680)	-
6450 Water Rates Stabilization	Opening Balance	Opening Balance	1,891,606			1,891,606
6450 Water Rates Stabilization Total			1,891,606			1,891,606
6470 Care-A- Van - Vehicle	Opening Balance	Opening Balance	116,479			116,479
	Retired Debt	Retired Debt		17,706		17,706
6470 Care-A-Van - Vehicle Total			116,479	17,706		134,185

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6515 Police Building	Opening Balance	Opening Balance	289,083			289,083
	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			289,083	500,000	(450,000)	339,083
6520 911 Equipment	Opening Balance	Opening Balance	727,580			727,580
	Other Revenue	Lease Revenue		2,910		2,910
	Operating Transfer	Transfer from Operating 2610 Police - Communications		260,000		260,000
	Direct from Reserve Expense	911 Equipment			(275,000)	(275,000)
		Radio Communications			(225,000)	(225,000)
6520 911 Equipment Total			727,580	262,910	(500,000)	490,490
6525 Works Equipment	Opening Balance	Opening Balance	853,705			853,705
	Operating Transfer	Transfer to Operating 3005 PW Admin			(100,000)	(100,000)
		Transfer to Operating 3015 Work Centre			(559,680)	(559,680)
		Transfer to Operating 3020 Equipment Maintenance			(1,593,653)	(1,593,653)
	Equipment/ Fleet Replacement	Equipment (Fleet) Replacement			(2,500,000)	(2,500,000)
	Operating Transfer - Fleet Contribution	Transfer from Operating 2022 IT - Vehicle Contribution		10,805		10,805
		Transfer from Operating 2052 Property - Vehicle Contribution		39,911		39,911
		Transfer from Operating 3005 PW Admin - Vehicle Contribution		24,476		24,476
		Transfer from Operating 3008 Road Maintenance Rural - Vehicle Contribution		416,979		416,979
		Transfer from Operating 3009 Street Maintenance Concrete - Vehicle Contribution		136,600		136,600
		Transfer from Operating 3010 Street Maintenance Urban - Vehicle Contribution		402,082		402,082
		Transfer from Operating 3011 Street Maintenance Winter - Vehicle Contribution		491,164		491,164
		Transfer from Operating 3015 Work Centre - Vehicle Contribution		130,426		130,426
		Transfer from Operating 3034 Engineering Traffic - Vehicle Contribution		9,482		9,482
		Transfer from Operating 3035 Engineering Development - Vehicle Contribution		17,768		17,768
		Transfer from Operating 3036 Engineering Construction - Vehicle Contribution		49,613		49,613
		Transfer from Operating 3040 Municipal Drains - Vehicle Contribution		9,482		9,482
		Transfer from Operating 3500 Sanitary Sewer Maintenance - Vehicle Contribution		426,908		426,908
		Transfer from Operating 3501 Pump Station Maintenance - Vehicle Contribution		112,658		112,658
		Transfer from Operating 3505 WPCC - Vehicle Contribution		47,681		47,681
		Transfer from Operating 3506 BG Lagoons - Vehicle Contribution		12,037		12,037
		Transfer from Operating 3507 Bio-Solids - Vehicle Contribution		31,437		31,437
		Transfer from Operating 3705 Water Distribution - Vehicle Contribution		379,110		379,110

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6525 Works Equipment	Operating Transfer - Fleet Contribution	Transfer from Operating 3706 Lead Reduction - Vehicle Contribution		10,518		10,518
		Transfer from Operating 3880 Garbage Recycling - Vehicle Contribution		38,918		38,918
		Transfer from Operating 4510 General Park Maintenance - Vehicle Contribution		767,781		767,781
		Transfer from Operating 4511 Sports Field Maintenance - Vehicle Contribution		4,079		4,079
		Transfer from Operating 4515 Greenhouse - Vehicle Contribution		12,128		12,128
		Transfer from Operating 4551 Arboriculture - Vehicle Contribution		418,509		418,509
		Transfer from Operating 4705 Sarnia Arena - Vehicle Contribution		35,831		35,831
		Transfer from Operating 4708 Clearwater Arena - Vehicle Contribution		45,203		45,203
		Transfer from Operating 4710 PASA - Vehicle Contribution		79,821		79,821
		Transfer from Operating 5020 Building Department - Vehicle Contribution		28,164		28,164
		Transfer from Operating 5035 By-Law Enforcement - Vehicle Contribution		58,779		58,779
		Transfer from Operating 3885 Compost - Vehicle Contribution		82,688		82,688
6525 Works Equipment Total			853,705	4,331,033	(4,753,333)	431,405
6565 Police Operating Contingency	Opening Balance	Opening Balance	599,694			599,694
6565 Police Operating Contingency Total			599,694			599,694
6580 Tax Stabilization	Opening Balance	Opening Balance	1,415,769			1,415,769
	Operating Transfer	Transfer from Operating 1000 Taxation City		600,000		600,000
		Transfer to Operating 2490 Corporate Municipal - Budget Mitigation			(171,387)	(171,387)
	Direct from Reserve Expense	Tax Appeals			(600,000)	(600,000)
6580 Tax Stabilization Total			1,415,769	600,000	(771,387)	1,244,382
6581 Operating Contingency	Opening Balance	Opening Balance	(5,058,842)			(5,058,842)
	Operating Transfer	Transfer from Operating 2490 Corp Municipal		5,194,370		5,194,370
		Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		244,900		244,900
		Transfer to Operating 2490 Corporate Municipal - Budget Mitigation			(380,428)	(380,428)
6581 Operating Contingency Total			(5,058,842)	5,439,270	(380,428)	0
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	101,166			101,166
	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			101,166	30,000	(30,000)	101,166
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	(432,378)			(432,378)
	Operating Transfer	Transfer from Operating 3500 Sanitary Sewer Maintenance - Fund Prior-Year Deficit		800,000		800,000
6590 Sewer Rates Stabilization Total			(432,378)	800,000		367,622

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026	
6595 Police Equipment	Opening Balance	Opening Balance	134,000			134,000	
	Other Revenue	Other Revenues		40,000		40,000	
	Operating Transfer	Transfer from Operating 2625 Police - Station		1,915,000		1,915,000	
	Equipment/ Fleet Replacement	Police Technology			(181,000)	(181,000)	
		Systems & Software			(670,000)	(670,000)	
		Vehicles			(1,225,000)	(1,225,000)	
	6595 Police Equipment Total			134,000	1,955,000	(2,076,000)	13,000
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance	286,703			286,703	
	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			(60,000)	(60,000)	
		Fleet Expansion & Replacement			(158,397)	(158,397)	
		ICIP Grant - Transit Facility Renovations - SAR11			(110,016)	(110,016)	
	6614 Capital Infrastructure - Transit Total			286,703	546,483	(328,413)	504,773
	6615 Capital Infrastructure	Opening Balance	Opening Balance	2,679,305			2,679,305
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)	
		Airport Business Development - Transfer to 6265			(375,000)	(375,000)	
Retired Debt		Retired Debt		1,922,859		1,922,859	
Operating Transfer		Transfer from Operating 1350 Other Revenue - Interest Allocation		-		-	
		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	
Capital Projects		Bunker Gear				(225,000)	(225,000)
		Norm Perry Park Improvements				(81,583)	(81,583)
		Bridges & Culverts				(50,000)	(50,000)
		Road Rehabilitation				(100,000)	(100,000)
		Fire Truck Replacement				(1,559,654)	(1,559,654)
		Traffic Signals				(200,000)	(200,000)
		Streetlight Replacement				(100,000)	(100,000)
		Compost Site Improvements				(100,000)	(100,000)
			Progressive Auto Sales Arena Improvements			(1,000,000)	(1,000,000)
			Kenwick Park Improvements			(150,000)	(150,000)
			Tecumseh Park Improvements			(150,000)	(150,000)
			Germain Park Improvements			(500,000)	(500,000)
			Equipment - Kubota			(30,000)	(30,000)
Equipment/ Fleet Replacement		Equipment (Fleet) Replacement - Fire			(120,000)	(120,000)	
6615 Capital Infrastructure Total			2,679,305	2,461,932	(5,141,237)	(0)	

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	4,399,032			4,399,032
	Retired Debt	Retired Debt		2,659,511		2,659,511
	Operating Transfer	Transfer from Operating 3500 Sanitary Sewer Maintenance		8,772,949		8,772,949
		Transfer from Operating 3600 Storm Sewer Maintenance		249,519		249,519
	Capital Projects	Stormwater Management Facilities			(500,000)	(500,000)
		Public Works Facilities			(200,000)	(200,000)
		Wastewater Pump - Lift Station Improvements			(950,000)	(950,000)
		Flood Mitigation - Force mains			(2,000,000)	(2,000,000)
		Combined Sewer Separation			(3,386,473)	(3,386,473)
		Sewer/Water/Road Reconstruction			(3,266,200)	(3,266,200)
		St Andrews Treatment Plant Improvements			(4,500,000)	(4,500,000)
6616 Capital Infrastructure - Sewer Total			4,399,032	11,681,979	(14,802,673)	1,278,338
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	11,004,736			11,004,736
	Operating Transfer	Transfer from Operating 3705 Water Distribution		6,334,209		6,334,209
	Capital Projects	Water meter Replacement Project			(400,000)	(400,000)
		Public Works Facilities			(200,000)	(200,000)
		Watermain Replacement			(1,897,223)	(1,897,223)
		Vidal Street Watermain			(614,750)	(614,750)
		Combined Sewer Separation			(3,620,359)	(3,620,359)
		Sewer/Water/Road Reconstruction			(3,778,100)	(3,778,100)
6617 Capital Infrastructure - Water Total			11,004,736	6,334,209	(10,510,432)	6,828,513
6619 Municipal Drain Rehabilitation	Opening Balance	Opening Balance	189,576			189,576
	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			189,576	100,000	(100,000)	189,576
6635 Seaway Kiwanis Campus	Opening Balance	Opening Balance	11,038			11,038
	Other Revenue	Rental Revenue		5,000		5,000
6635 Seaway Kiwanis Campus Total			11,038	5,000		16,038
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
	Operating Transfer	Transfer to Operating 2490 Corporate Municipal - Budget Mitigation			(20,000)	(20,000)
6660 Pedestrian Safety Total			20,000		(20,000)	-
6665 Bright's Grove Library	Opening Balance	Opening Balance	(22,438)			(22,438)
	Reserve Transfer	Bright's Grove Library - Transfer from 6270		22,438		22,438
6665 Bright's Grove Library Total			(22,438)	22,438		(0)
6670 Ferry Dock Hill	Opening Balance	Opening Balance	-			-
6670 Ferry Dock Hill Total			-			-
6675 OLG Contribution Reserve	Opening Balance	Opening Balance	-			-
	Operating Transfer	Transfer from Operating 1350 Other Revenue - Slot Revenue		100,000		100,000
6675 OLG Contribution Reserve Total			-	100,000		100,000

2026 PROPOSED RESERVE AND RESERVE FUND BUDGET

Reserve	Project Type	Description	Forecasted Opening Balance January 2026	Total Revenue	Total Spent / Committed	Forecasted Balance December 2026
6900 Internal Borrowing Reserve	Opening Balance	Opening Balance	(7,324,992)			(7,324,992)
	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			(7,324,992)	1,375,144		(5,949,848)
Forecasted Balance December 2026			37,689,524	69,426,366	(82,139,394)	24,976,496

2026 Direct from Reserves Request

Requested by:

Requested by: **Kelly Provost, Director, Economic Development**

Please be advised that the following Reserves Expenditures are requested for the 2026 budget year:

Item	Description / Justification	Specific Reserve	Amount
Airport Hangar Insurance and Utilities	While the City seeks a tenant for the new hangar and it is unoccupied, the City is responsible for the operating costs and insurance coverage until a tenant takes over the space. Insurance and utilities are estimated at \$13,000 annually.	6265 Airport	\$13,000

*Due to the nature of this expense, it will be added as a recurring direct from reserve request for 2027 budget onward or until tenancy is filled.

2026 Direct from Reserves Request

Requested by:

Requested by: **Kelly Provost, Director, Economic Development**

Please be advised that the following Reserves Expenditures are requested for the 2026 budget year:

Item	Description / Justification	Specific Reserve	Amount
Business Park Land Appraisals	In keeping with the City's land disposition bylaw, prior to the sale of municipally-owned land in the business parks the City enlists the services of a qualified professional external appraisal to the City to complete an appraisal. The reserve requests equate to the cost of approximately 3 appraisals in 2026.	6300 Business Park Reserve	\$10,000

*Due to the nature of this expense, this request will be added as a recurring direct from reserve expense for 2027 onward or until no longer required.

2026 PROPOSED 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	RTV	415	Bob Cat 3600 2017 B3C218003 for a RTV to standardize Fleet	Comm	Trade	\$ 37,000.00	
Replacement	Pick-ups	100 101 131 132 20 22 23 21 564 586 532 601 8 81 122-S 428 543	14 - ½ ton trucks 2 - ¾ ton 2-wheel drive trucks 1 - ¾ ton 4x4 with no box	Comm, PW	Trade and Repurpose	\$ 1,235,000.00	
Replacement	Road sweeper	77	Elgin Sweeper Whirlwind MV-3000 77-2016 VIN 1FVACXDT6GHGX4214 BODY ID 30862 - SWEEPER	PW	Trade	\$ 677,000.00	
Replacement	Stumper	595	Vermeer SC 802 Stumper VIN 1VR2151J171000328 Year 2007 1200 hours	Comm	Trade	\$ 120,000.00	
New	Salter for Kubota	458	Southpoint Salter Kubota 201 594 6,500 plus tax	Comm	None	\$ 7,000.00	
Replacement	10 ft mower	410	Toro 10 ft mower 4000D year 2010 VIN 30448-310000285 4700 hours	Comm	Trade	\$ 147,000.00	
Replacement	60 inch mower	484	Kubota 60 inch mower F2690 year 2012 VIN 10392 Hours 2400	Comm	Trade	\$ 38,000.00	
Replacement	14 ft Trailers	507 509 513 539	4 trailers - tail gate full mesh on tail gate and D- rings	Comm	Gov Deal	\$ 50,000.00	
Replacement	Propane 445 Ice Resurfacing Machine	573	Olympia Ice Resurfacing machine year 2015 Serial RM150960160 hours 3150	Comm	Trade	\$ 155,000.00	
Replacement	Two Arrow Boards	N/A	Ver-Mac 4815-O Pricing for Ver-Mac ST4815 (TC-12 Trailer) Ver-Mac St48-15 Trailer Mounted Arrow Board \$8,250.00 Tandem Tow option \$300.00 (This is a rear pintle receiver if you plan on towing more than one unit) Typical Lead time is 3-5 Weeks, however we do typically stock units.	PW	Gov Deal	\$ 34,000.00	
Replacement	Fire Investigation Vehicle	SO 2	Fleet Unit Number SO 2 is scheduled to be replaced in 2026. Samia Fire will be replacing this unit from Training to the Fire Prevention Division to meet operational needs. The vehicle will become a dedicated fire investigation unit. Fire investigation vehicles are essentially tool and evidence-carrying units that require technical equipment for investigating vehicle, structural, industrial, and outdoor fires. It also carries protective gear that investigators wear for the investigation process.	Fire	Gov Deal		\$ 120,000.00
Total						\$ 2,500,000.00	\$ 120,000.00

*Excluding Police Replacements

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

Account number 30-2-6525-06630

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6005 Parkland Dedication Reserve Fund	Opening Balance	Opening Balance	403,396			403,396
	Developer Levies	Levies - Cash in Lieu of Parkland		54,845		54,845
	Interest	Interest Earned		8,844		8,844
	Capital Projects	Norm Perry Park - Bollard and Bleacher Replacement - 2024			(105,567)	(105,567)
		Errol Russell Park Improvements - Score Board Replacement - 2024			(35,307)	(35,307)
		Queen Street Playground Equipment - 2025			(150,000)	(150,000)
		Kenwick Park Splashpad			(174,163)	(174,163)
	6005 Parkland Dedication Reserve Fund Total		403,396	63,689	(465,037)	2,048
6015 Development Charges	Opening Balance	Opening Balance	12,453,898			12,453,898
	Developer Levies	Development Charge Levies		1,700,000		1,700,000
	Interest	Interest Earned		349,120		349,120
	Reserve Transfer	Reserve Transfer - To 6900 Internal Borrowing Reserve (2020 10 Yr Loan Repayment) - 2025			(925,874)	(925,874)
		Reserve Transfer - To 6900 Internal Borrowing Reserve (2021 10 Yr Loan Repayment) - 2025			(449,270)	(449,270)
	Direct from Reserve Expense	Direct from Reserves - Development Area 2 Environmental Assessment - 2019			(82,020)	(82,020)
		Growth Management Consulting Services - 2020			(33,505)	(33,505)
	Capital Projects	Rapids Pkwy Extension - 2021			(853,850)	(853,850)
		Traffic Signals - Confederation St. - 2021			(118,472)	(118,472)
		Capital - Watermain Replacement - Various - 2018			(212,229)	(212,229)
		Active Transportation - London Road Trail - 2022			(225,000)	(225,000)
		Active Transportation - London Line Multi-Use Trail - 2022			(291,710)	(291,710)
		Bio Solids Improvements - 2022			(114,069)	(114,069)
		Rapids Pkwy Extension - 2023			(2,427,417)	(2,427,417)
		Competitive Market Analysis - Business Parks - 2023			(173,389)	(173,389)
		Gladwish Drive Extension - 2023			-	-
		Rapids Pkwy Extension - 2024			(750,000)	(750,000)
		Wellington Street Water/Sanitary/Storm Sewer Extension - 2025			(66,500)	(66,500)
		Gladwish Drive Extension - 2025			(2,177,445)	(2,177,445)
	6015 Development Charges Total		12,453,898	2,049,120	(8,900,751)	5,602,266
6020 Provincial Gas Tax	Opening Balance	Opening Balance	3,041,981			3,041,981
	Senior Government Grants	Provincial Gas Tax		1,232,951		1,232,951
	Interest	Interest Earned		81,660		81,660
	Operating Transfer	Transfer to Operating 3140 Transit Revenue - 2025			(893,211)	(893,211)
		Transfer to Operating 3195 Care-A-Van Revenue - 2025			(120,000)	(120,000)
		2025 Forecasted Year-End Results			(145,953)	(145,953)
	Capital Projects	Transit Bus Stop Improvements - 2021			(8,329)	(8,329)
		Fleet Expansion & Replacement - Conventional Bus - 2022			(426,161)	(426,161)
		Transit Bus Stop Improvements - 2022			(56,985)	(56,985)
		Transit Bus Stop Improvements - 2023			(56,985)	(56,985)
		Fleet Expansion & Replacement - Conventional Bus - 2023			(60,000)	(60,000)
		Fleet Expansion & Replacement - 2024			(720,090)	(720,090)
		Transit Fleet Upgrades - Zero Emissions - 2024			(460,535)	(460,535)
		Transit Facility Renovations - SAR11 - Roof - 2024			(109,929)	(109,929)
		Transit Facility Renovations - SAR11 - Garage Doors - 2024			(70,014)	(70,014)
		Transit Terminal Upgrades - SAR12 - 2024			(633,400)	(633,400)
		Transit Fleet Upgrades - Zero Emissions - 2025			(595,000)	(595,000)
	6020 Provincial Gas Tax Total		3,041,981	1,314,611	(4,356,592)	0

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6025 Canada Community Building Fund	Opening Balance	Opening Balance	3,516,875			3,516,875
	Senior Government Grants	Canada Community Building Fund		2,359,548		2,359,548
	Interest	Interest Earned		96,399		96,399
	Capital Projects	Ferry Dock Hill - 2021			(100,000)	(100,000)
		Beach Volleyball courts - 2022			-	-
		Waterfront Improvements - 2022			(150,000)	(150,000)
		Shoreline Protection - 2024			(1,527,395)	(1,527,395)
		Shoreline Protection - 2025			(2,300,000)	(2,300,000)
		Fire Station 5 - Architectural Concept Design and Construction - 2025			(1,000,000)	(1,000,000)
6025 Canada Community Building Fund Total			3,516,875	2,455,947	(5,077,395)	895,427
6035 Building Permit Revenue	Opening Balance	Opening Balance	1,960,934			1,960,934
	Interest	Interest Earned		53,161		53,161
	Operating Transfer	Transfer to Operating 5020 Building - 2025			(343,644)	(343,644)
6035 Building Permit Revenue Total			1,960,934	53,161	(343,644)	1,670,451
6045 OCIF	Opening Balance	Opening Balance	5,733,927			5,733,927
	Senior Government Grants	OCIF Funding		6,236,396		6,236,396
	Interest	Interest Earned		164,248		164,248
	Capital Projects	Road Rehabilitation - 2023			(1,448,548)	(1,448,548)
		Bridges & Culverts - 2023			(290,672)	(290,672)
		2024 Bridges & Culverts - 2024			(438,832)	(438,832)
		Road Rehabilitation - 2025			(3,920,000)	(3,920,000)
		Flood Mitigation - Forcemains - 2025			(790,000)	(790,000)
		Wastewater Pump - Lift Station Improvements - 2025			(1,500,000)	(1,500,000)
		Sewer/Water/Road Reconstruction - 2025			(2,909,600)	(2,909,600)
		Watermain/Forcemain Replacement - Michigan Avenue - 2025			(150,000)	(150,000)
6045 OCIF Total			5,733,927	6,400,644	(11,447,651)	686,920
6050 Ontario Municipal Commuter Cycling	Opening Balance	Opening Balance	34,530			34,530
	Interest	Interest Earned		630		630
	Capital Projects	OMCC - Transfer to 7578 2025 ATMP Projects			(35,160)	(35,160)
6050 Ontario Municipal Commuter Cycling Total			34,530	630	(35,160)	0
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
		ICIP Grant - Transit Signal Priority & Accessibility		36,700		36,700
		Direct to Reserves - ICIP Grant - Standard Technology Implementation (CMMS) - 2020		93,682		93,682
		Direct to Reserves - ICIP Grant - Transit Signal Priority & Accessibility - 2020		125,049		125,049
		Potential ICIP Grant - Sport & Recreation (Jackson Pool) - 2021		1,412,886		1,412,886
		ICIP Grant - Transit Signal Priority & Accessibility - 2021		274,953		274,953
		ICIP Grant - Active Transportation Projects - 2022		899,400		899,400
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - 2022		243,603		243,603
		ICIP Grant - Transit Bus Stop Improvements - 2023		22,974		22,974
		Vidal Street Watermain (ICIP Grant - Federal)		800,000		800,000
		Vidal Street Watermain (ICIP Grant - Provincial)		666,600		666,600

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6055 ICIP - Investing in Canada Infrastructure Program	Senior Government Grants	Transit Facility Renovations (ICIP Grant) - SAR11		208,325		208,325
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - 2024		1,979,910		1,979,910
		ICIP Grant - Plank Road Reconstruction - 2024		-		-
		Transit Facility Renovations (ICIP Grant) - SAR11 - 2024		951,377		951,377
		Vidal Street Watermain (ICIP Grant - Federal) - 2024		1,552,667		1,552,667
		Vidal Street Watermain (ICIP Grant - Provincial) - 2024		1,293,760		1,293,760
		ICIP Grant - Active Transportation Projects - 2024		73,330		73,330
		ICIP Grant - Terminal Upgrades - SAR06 - 2024		235,487		235,487
		ICIP Grant - Terminal Upgrades - SAR12 - 2024		618,722		618,722
		ICIP Grant - Transit Maintenance Equipment Upgrades & Replacements - 2024 Modification		14,675		14,675
		Accessibility Improvement Projects (ICIP Grant) - 2024 Modification Revenue Adj		109,995		109,995
		Active Transportation Projects (ICIP Grant) - 2024 Modification		117,328		117,328
	Capital Projects	Capital - Standard Technology Implementation (ICIP Grant) - 2020			(93,682)	(93,682)
		Capital - Transit Signal Priority & Accessibility (ICIP Grant)- 2020			(125,049)	(125,049)
		Transit Signal Priority & Accessibility (ICIP Grant) - 2021			(274,953)	(274,953)
		Active Transportation Projects (ICIP Grant) - 2022			(727,074)	(727,074)
		Fleet Expansion & Replacement - Conventional Bus (ICIP Grant) - 2022			(243,603)	(243,603)
		Sport & Recreation (ICIP Grant - Jackson Pool) - 2021			(1,412,886)	(1,412,886)
		Active Transportation Projects (ICIP Grant) - 2023			(172,326)	(172,326)
		Transit Bus Stop Improvements (ICIP Grant) - 2023			(22,974)	(22,974)
		Traffic Signals & Accessibility Improvements (ICIP Grant) - 2023			(36,700)	(36,700)
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - Federal - 2024			(1,080,000)	(1,080,000)
		ICIP Grant - Fleet Expansion & Replacement - Conventional Bus - Provincial - 2024			(899,910)	(899,910)
		Plank Road Reconstruction (ICIP Grant) - Federal - 2024			-	-
		Plank Road Reconstruction (ICIP Grant) - Provincial - 2024			-	-
		ICIP Grant - Transit Facility Renovations - SAR11 - Roof - Federal - 2024			(360,849)	(360,849)
		ICIP Grant - Transit Facility Renovations - SAR11 - Roof - Provincial - 2024			(240,542)	(240,542)
		ICIP Grant - Transit Facility Renovations - SAR11 - Garage Doors - Federal - 2024			(210,000)	(210,000)
		ICIP Grant - Transit Facility Renovations - SAR11 - Garage Doors - Provincial - 2024			(139,986)	(139,986)
		Vidal Street Watermain (ICIP Grant - Federal) - 2024			(1,552,667)	(1,552,667)
		Vidal Street Watermain (ICIP Grant - Provincial) - 2024			(1,293,760)	(1,293,760)
		Transit Terminal Upgrades (ICIP Grant) - SAR12 (Federal) - 2024			(337,500)	(337,500)
		Transit Terminal Upgrades (ICIP Grant) - SAR12 (Provincial) - 2024			(281,222)	(281,222)
		Active Transportation Projects (ICIP Grant) - Federal - 2024			(40,000)	(40,000)
		Active Transportation Projects (ICIP Grant) - Provincial - 2024			(33,330)	(33,330)

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025	
6055 ICIP - Investing in Canada Infrastructure Program	Capital Projects	Terminal Upgrades (ICIP Grant) - Federal - SAR06 - 2024			(128,453)	(128,453)	
		Terminal Upgrades (ICIP Grant) - Provincial - SAR06 - 2024			(107,033)	(107,033)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Federal - 2025			(125,000)	(125,000)	
		ICIP Grant - Transit Facility Renovations - SAR11 - Provincial - 2025			(83,325)	(83,325)	
		Vidal Street Watermain (ICIP Grant - Federal) - 2025			(800,000)	(800,000)	
		Vidal Street Watermain (ICIP Grant - Provincial) - 2025			(666,600)	(666,600)	
		Fleet Expansion & Replacement (ICIP Grant) - Federal - 2025			(800,000)	(800,000)	
		Fleet Expansion & Replacement (ICIP Grant) - Provincial - 2025			(666,600)	(666,600)	
		Accessibility Improvement Projects (ICIP Grant) - 2024 Modification - Provincial			(49,995)	(49,995)	
		Accessibility Improvement Projects (ICIP Grant) - 2024 Modification - Federal			(60,000)	(60,000)	
		Active Transportation Projects (ICIP Grant) - Federal - 2024 Modification			(64,000)	(64,000)	
		Active Transportation Projects (ICIP Grant) - Provincial - 2024 Modification			(53,328)	(53,328)	
		Upgrades & Replacements (ICIP Grant) - 2024 Modification - Provincial			(6,670)	(6,670)	
		Transit Maintenance Equipment Upgrades & Replacements (ICIP Grant) - 2024 Modification - Federal			(8,005)	(8,005)	
6055 ICIP - Investing in Canada Infrastructure Program Total			-	13,198,022	(13,198,022)	0	
6060 Disaster Mitigation Fund	Opening Balance	Opening Balance	0			0	
	Senior Government Grants	Disaster Mitigation Funding - Sewer Separation - 2024		1,475,555		1,475,555	
		Disaster Mitigation Funding - Sewer Separation (DMAF 2)		2,665,705		2,665,705	
	Capital Projects	Capital - Sewer Separation (Disaster Mitigation Funding) - 2019			-	-	
		Capital - Sewer Separation (Disaster Mitigation Funding) - 2020			-	-	
		Sewer Separation (Disaster Mitigation Funding) - 2021			-	-	
		Sewer Separation (Disaster Mitigation Funding) - 2022			-	-	
		Sewer Separation (Disaster Mitigation Funding) - 2023			-	-	
		Sewer Separation (Disaster Mitigation Funding) - 7549 - 2024			-	-	
		Sewer Separation (Disaster Mitigation Funding) - 7555 - 2024			(1,475,555)	(1,475,555)	
		Combined Sewer Separation - 2025			(2,665,705)	(2,665,705)	
		6060 Disaster Mitigation Fund Total			0	4,141,260	(4,141,260)
	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				4,380,000		4,380,000	
Wellington Street Water/Sanitary/Storm Sewer Extension - Housing Enabling				183,500		183,500	
Reserve Transfer		SDAF Interest Transfer to 6615			(11,193)	(11,193)	
Capital Projects		Transit Fleet Upgrades - Zero Emissions - 2024			(2,000,000)	(2,000,000)	
		Transit Fleet Upgrades - Zero Emissions - 2025			(2,380,000)	(2,380,000)	
		Transit Facility Renovations - 2025			(500,000)	(500,000)	
		Wellington Street Water/Sanitary/Storm Sewer Extension - 2025			(183,500)	(183,500)	
6065 Other Senior Government Grants Total			11,193	5,063,500	(5,074,693)	-	

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6070 Ontario Building Faster Fund	Opening Balance	Opening Balance	285,632			285,632
	Senior Government Grants	Ontario Building Faster Fund		520,000		520,000
		Ontario Building Faster Fund - Transfer to County			(410,351)	(410,351)
	Interest	Interest		4,719		4,719
	Capital Projects	Wellington Street Extension - Land Purchase			(316,000)	(316,000)
6070 Ontario Building Faster Fund Total			285,632	524,719	(726,351)	84,000
6218 WSIB Reserve Fund - Police	Opening Balance	Opening Balance	-			-
	Interest	Interest		21,552		21,552
	Operating Transfer	Transfer from Operating - Payroll - WSIB		700,000		700,000
	Reserve Transfer	Transfer from 6220 - Police WSIB		1,125,930		1,125,930
	Reserve Expense	WSIB Claims Estimate - 2025			(700,000)	(700,000)
6218 WSIB Reserve Fund - Police Total			-	1,847,482	(700,000)	1,147,482
6219 WSIB Reserve Fund - Fire	Opening Balance	Opening Balance	-			-
	Interest	Interest		2,684		2,684
	Operating Transfer	Transfer from Operating - Payroll - WSIB		462,243		462,243
	Reserve Transfer	Transfer from 6220 - Fire WSIB		259,638		259,638
	Reserve Expense	WSIB Claims Estimate - 2025			(694,753)	(694,753)
6219 WSIB Reserve Fund - Fire Total			-	724,565	(694,753)	29,812
6220 WSIB Self Insurance	Opening Balance	Opening Balance	4,919,264			4,919,264
	Interest	Interest Earned		117,486		117,486
	Operating Transfer	Transfer from Operating - Payroll - WSIB		1,919,260		1,919,260
	Reserve Transfer	Transfer to 6218 - Police WSIB			(1,125,930)	(1,125,930)
		Transfer to 6219 - Fire WSIB			(259,638)	(259,638)
	Reserve Expense	WSIB Claims Estimate - 2025			(1,919,260)	(1,919,260)
6220 WSIB Self Insurance Total			4,919,264	2,036,746	(3,304,829)	3,651,181
6225 Self-Insurance Reserve	Opening Balance	Opening Balance	3,761,358			3,761,358
	Interest	Interest Earned		114,191		114,191
	Operating Transfer	Transfer from Operating 3100 Transit Transportation		198,799		198,799
		Transfer from Operating 2490 Corporate Municipal		486,593		486,593
		Transfer from Operating 3510 Sewer Admin		21,142		21,142
		Transfer from Operating 3705 Water Distribution		8,196		8,196
		Transfer from Operating - Booking Insurance		10,000		10,000
	Reserve Expense	Self Insurance Claims Payments - 2025			(525,000)	(525,000)
		PASA Flooding			(258,541)	(258,541)
6225 Self-Insurance Reserve Total			3,761,358	838,921	(783,541)	3,816,738
6230 Façade Improvement Loan	Opening Balance	Opening Balance	29,689			29,689
	Interest	Interest Earned		808		808
		Interest - Loans		184		184
6230 Façade Improvement Loan Total			29,689	992		30,681
6235 YMCA Reserve	Opening Balance	Opening Balance	600,000			600,000
	Interest	Investment Interest		12,000		12,000
	Reserve Expense	YMCA Payments - 2025			(12,000)	(12,000)
6235 YMCA Reserve Total			600,000	12,000	(12,000)	600,000

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6240 Strangway Centre Endowment	Opening Balance	Opening Balance	155,208			155,208
	Interest	Investment Interest		2,000		2,000
	Reserve Expense	Annual Interest Payment Strangway - 2025			(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	5,751			5,751
	Interest	Interest Earned		156		156
6250 Elm-High-Ex-Wood Park Total			5,751	156		5,907
6265 Airport	Opening Balance	Opening Balance	49,530			49,530
	Interest	Interest Earned		1,343		1,343
	Reserve Expense	Airport Hangar - Insurance & Utilities - 2025			(13,000)	(13,000)
6265 Airport Total			49,530	1,343	(13,000)	37,873
6270 Legacy Fund	Opening Balance	Opening Balance	49,254			49,254
	Interest	Interest Earned		1,335		1,335
	Operating Transfer	Transfer to Operating 4601 Recreation Programs - Kids Funfest - 2025			(2,400)	(2,400)
6270 Legacy Fund Total			49,254	1,335	(2,400)	48,189
6300 Business Park	Opening Balance	Opening Balance	687,785			687,785
	Senior Government Grants	Council Approved - Ontario Investment Ready: Certified Site Program (multi-year)		16,519		16,519
	Interest	Interest Earned		18,086		18,086
	Other Revenue	Lease Revenue		8,433		8,433
	Direct from Reserve Expense	Council Approved - Ontario Investment Ready: Certified Site Program 2019			(66,404)	(66,404)
		Land Appraisals - 2024			-	-
		Signage - 2024			(16,279)	(16,279)
		Economic Development CIP			(66,144)	(66,144)
		Land Appraisals - 2025			(10,000)	(10,000)
		Lawn Maintenance - 2025			(20,000)	(20,000)
		Land Sale Deposit Return			(10,000)	(10,000)
	Capital Projects	Competitive Market Analysis - Business Parks - 2023			(57,796)	(57,796)
6300 Business Park Total			687,785	43,038	(246,623)	484,200
6305 Perch Creek Harbour	Opening Balance	Opening Balance	157,655			157,655
	Interest	Interest Earned		4,274		4,274
6305 Perch Creek Harbour Total			157,655	4,274		161,929
6340 Bluewater Gymnastics	Opening Balance	Opening Balance	264,502			264,502
	Interest	Interest Earned		8,234		8,234
	Other Revenue	Lease Revenue		95,419		95,419
6340 Bluewater Gymnastics Total			264,502	103,653		368,155
6350 Development Contingency	Opening Balance	Opening Balance	45,173			45,173
	Interest	Interest Earned		1,225		1,225
6350 Development Contingency Total			45,173	1,225		46,398
6365 Sarnia Harbour	Opening Balance	Opening Balance	4,538,138			4,538,138
	Interest	Interest Earned		123,029		123,029
	Operating Transfer	Transfer from Operating 2066 Sarnia Harbour		352,619		352,619
		Transfer from Operating 2065 Sidney Smith & Mission Park Docks		304,732		304,732
	Reserve Expense	Harbour Strategic Plan - 2023			(321,283)	(321,283)
6365 Sarnia Harbour Total			4,538,138	780,380	(321,283)	4,997,235
6370 Canatara Park Projects	Opening Balance	Opening Balance	127,528			127,528
	Interest	Interest Earned		3,457		3,457
6370 Canatara Park Projects Total			127,528	3,457		130,986

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6375 Airport Operator	Opening Balance	Opening Balance	413,235			413,235
	Interest	Interest Earned		17,108		17,108
	Reserve Transfer	Transfer from 6615 Capital Infrastructure - Airport Operator Liquidity Support		400,000		400,000
	Reserve Expense	Airport Operator Liquidity Support - 2025			(400,000)	(400,000)
		Airport Operation Outcome			(420,000)	(420,000)
6375 Airport Operator Total			413,235	417,108	(820,000)	10,343
6380 Tourism Infrastructure Reserve Fund	Opening Balance	Opening Balance	522,877			522,877
	Interest	Interest Earned		12,512		12,512
	Other Revenue	ORMHA - MAT TAX revenue		97,000		97,000
	Reserve Transfer	Community Improvement Plan Program Top-Up - Transfer to 6385 CIP Reserve			(75,000)	(75,000)
	Reserve Expense	Ontario Restaurant Hotel and Motel Association - 2025			(1,250)	(1,250)
		Tree Giveaway - 2025			(13,116)	(13,116)
		Mitton Village CIP - 2025			(75,000)	(75,000)
		Mitton Village Corridor & Parkette Enhancements - 2025			(40,000)	(40,000)
		Mitton Village Hanging Baskets - 2025			(10,000)	(10,000)
		TSL Share - 50% of ORMHA Revenue			(48,500)	(48,500)
		Bluewater Cycling - Muti-Use Facility Donation			(100,000)	(100,000)
6380 Tourism Infrastructure Reserve Fund Total			522,877	109,512	(362,866)	269,523
6385 Community Improvement Plan	Opening Balance	Opening Balance	-			-
	Interest	Interest Earned		2,107		2,107
	Operating Transfer	Transfer from Operating - 5005 Planning - 2025		75,000		75,000
	Reserve Transfer	Transfer from 6380 Tourism Infrastructure Reserve - 2025		75,000		75,000
	Reserve Expense	Annual CIP Initiatives - 2025			(150,000)	(150,000)
6385 Community Improvement Plan Total			-	152,107	(150,000)	2,107
6390 Police Services Board Discretionary Fund	Opening Balance	Opening Balance	282,208			282,208
	Interest	Interest		6,809		6,809
	Operating Transfer	Transfer from Operating		12,500		12,500
	Reserve Expense	Police Expenses - 2025			(50,000)	(50,000)
		Police Expenses - 2025 - 2024 Accrual			(25,000)	(25,000)
6390 Police Services Board Discretionary Fund Total			282,208	19,309	(75,000)	226,517
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	2,358,961			2,358,961
	Operating Transfer	2025 Forecasted Year-End Results	(467,355)			(467,355)
6450 Water Rates Stabilization Total			1,891,606			1,891,606
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	218,179			218,179
	Operating Transfer	Transfer from Operating 2625 Police - Station		500,000		500,000
	Reserve Expense	Police Expenses - 2025			(429,096)	(429,096)
6515 Police Building Total			218,179	500,000	(429,096)	289,083

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6520 911 Equipment	Opening Balance	Opening Balance	840,764			840,764
	Senior Government Grants	Next Generation 911 Grant - 2025		2,250,224		2,250,224
	Operating Transfer	Transfer from Operating 2610 Police - Communications		400,000		400,000
	Other Revenue	Lease Revenue		2,910		2,910
	Direct from Reserve Expense	Police Expenses - 2025			(516,094)	(516,094)
	Capital Projects	Next Generation 911 Grant - 2025			(2,250,224)	(2,250,224)
6520 911 Equipment Total			840,764	2,653,134	(2,766,318)	727,580
6525 Works Equipment	Opening Balance	Opening Balance	3,819,371			3,819,371
	Operating Transfer	Transfer to Operating 3005 PW Admin - 2025			(100,000)	(100,000)
		Transfer to Operating 3015 Work Centre - 2025			(582,195)	(582,195)
		Transfer to Operating 3020 Equipment Maintenance - 2025			(1,580,145)	(1,580,145)
	Other Revenue	Sale of Vehicles/Equipment		40,459		40,459
	Fleet Replacement	Equipment (Fleet) Replacement - 2023			(174,578)	(174,578)
		Equipment (Fleet) Replacement - 2024			(2,239,000)	(2,239,000)
		Equipment (Fleet) Replacement - 2025			(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 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 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 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			3,819,371	4,165,252	(7,130,918)	853,705

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6565 Police Operating Contingency	Opening Balance	Opening Balance	374,694			374,694
	Operating Transfer	Transfer from Operating - 2024 Y/E Missed Accrual	225,000			225,000
6565 Police Operating Contingency Total			599,694			599,694
6580 Tax Stabilization	Opening Balance	Opening Balance	2,015,769			2,015,769
	Reserve Expense	Council Approved - 1616 Blackwell Road - Failed Tax Sale Write Off - 2020			-	-
		Tax Appeals - 2025			(600,000)	(600,000)
6580 Tax Stabilization Total			2,015,769		(600,000)	1,415,769
6581 Operating Contingency	Opening Balance	Opening Balance	1,045,087			1,045,087
	Operating Transfer	Transfer from Operating 1200 Ontario Grants Unconditional - OMPF		244,900		244,900
		Transfer from Operating 2490 Corp Municipal		250,000		250,000
		Transfer to Operating 2625 Police Station - 2025			(640,667)	(640,667)
		Transfer to Operating 2490 Corp Municipal - 2025			(359,333)	(359,333)
		2025 Forecasted Year-End Results			(5,231,618)	(5,231,618)
	Reserve Expense	2024 Greenshield Surplus Adjustment			(208,506)	(208,506)
	Capital Projects	Transfer to 7428 - Software - Computerized Maintenance Management System - 2022 Coding Error			(76,028)	(76,028)
		Active Transportation Projects (ICIP Grant) - Municipal - 2024 Modification			(42,672)	(42,672)
		Accessibility Improvement Projects (ICIP Municipal) - 2024 Modification			(40,005)	(40,005)
6581 Operating Contingency Total			1,045,087	494,900	(6,598,829)	(5,058,842)
6585 Tax Stabilization - Transit	Opening Balance	Opening Balance	485,058			485,058
	Operating Transfer	Transfer from Operating 1055 Taxation Transit Area		30,000		30,000
		2025 Forecasted Year-End Results			(383,892)	(383,892)
	Reserve Expense	Tax Appeals - 2025			(30,000)	(30,000)
6585 Tax Stabilization - Transit Total			485,058	30,000	(413,892)	101,166
6590 Sewer Rates Stabilization	Opening Balance	Opening Balance	131,500			131,500
	Operating Transfer	Forecasted 2025 Year-End Results	(563,878)			(563,878)
6590 Sewer Rates Stabilization Total			(432,378)			(432,378)
6595 Police Equipment	Opening Balance	Opening Balance	(103,897)			(103,897)
	Senior Government Grants	CISO Grant		8,000		8,000
	Operating Transfer	Transfer from Operating 2625 Police - Station		1,715,000		1,715,000
		Transfer from Operating 2625 Police - Station - COS		640,667		640,667
	Other Revenue	Other Revenues		40,000		40,000
	Fleet Replacement	Police Expenses - 2025			(2,165,770)	(2,165,770)
6595 Police Equipment Total			(103,897)	2,403,667	(2,165,770)	134,000

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6614 Capital Infrastructure - Transit	Opening Balance	Opening Balance	1,251,108			1,251,108
	Retired Debt	Retired Debt		212,195		212,195
	Operating Transfer	Transfer from Operating 3120 Transit Premises		40,000		40,000
		Transfer from Operating 3170 Care-A-Van		40,000		40,000
		Transfer from Operating 3125 Transit Admin		87,805		87,805
		Transfer from Operating 1055 Taxation - Transit Area - Asset Management		166,483		166,483
	Other Revenue	Depreciation Charges - Pt Edward		1,593		1,593
		Sale of Vehicles/Equipment		1,525		1,525
	Capital Projects	Clearwater Terminal Add'l Funds - 2022			(329,499)	(329,499)
		Transit Bus Stop Improvements - 2024			(69,095)	(69,095)
		Fleet Expansion & Replacement - 2025			(533,400)	(533,400)
		Transit Bus Stop Improvements - 2025			(100,000)	(100,000)
		ICIP Grant - Transit Facility Renovations - SAR11 - 2025			(41,675)	(41,675)
		Transit Facility Renovations - 2025			(425,000)	(425,000)
		Transit Maintenance Equipment Upgrades & Replacements 2024				
		Modification Matching			(15,338)	(15,338)
	6614 Capital Infrastructure - Transit Total		1,251,108	549,601	(1,514,006)	286,703
6615 Capital Infrastructure	Opening Balance	Opening Balance	27,936,045			27,936,045
	Senior Government Grants	Fire Protection Grant - 2025		41,514		41,514
		Rotary Donation - Germain Park Splashpad - 2025		100,000		100,000
	Retired Debt	Retired Debt - 2025		1,100,000		1,100,000
	Operating Transfer	Transfer from Operating 1200 Ontario Grants Unconditional - OMPF - 2025		256,133		256,133
		Transfer from Operating 1350 Other Revenue - Interest Allocation - 2025		-		-
		Transfer from Operating 2490 Corporate Municipal - 2025		1,914,775		1,914,775
		Transfer from Operating 2490 Corporate Municipal - Asset Management - 2025		2,571,504		2,571,504
		Transfer from Operating 3510 Sewer Admin - 2025		90,345		90,345
		Transfer from Operating 3705 Water Distribution - 2025		57,595		57,595
	Other Revenue	Sale of Vehicles/Equipment		11,891		11,891
		Lease Revenue - Tower - 2025		5,820		5,820
		Fire Marque Cost Recovery Program - 2025		5,000		5,000
		Sting Surcharge Revenue - 2025		130,000		130,000
	Reserve Transfer	Bright's Grove Library - 2025			(2,000,000)	(2,000,000)
		Airport Operator Liquidity Support - transfer to 6375 - 2025			(400,000)	(400,000)
		Operational Facilities - Preliminary Studies & Design Services - 2022 - Transfer Commitment from 6616 and 6617		266,667		266,667
		Streamline Development Fund Interest Transfer from 6065		11,193		11,193
	Reserve Expense	Direct from Reserves - Air Monitoring Equipment - 2019			(1,357)	(1,357)
		Donation Expenses - CN (Hazmat Materials)			(17,828)	(17,828)
		Donation Expenses - Enbridge Donation			(2,982)	(2,982)
		Growth Management Consulting Services - 2020			(85,764)	(85,764)
		iCity Online & Property Tax eBilling Module- 2021			(8,019)	(8,019)
		Urban Forest Management Plan - 2021			(3,396)	(3,396)
		Direct from Reserves - Fire Records Management System Upgrade - 2020			(23,207)	(23,207)
		Capital Planning Software Module - 2022			(40,000)	(40,000)
		Dev. Area 2 Secondary Plan Update - 2022			(84,529)	(84,529)
		Sarnia Arena – Rubber flooring replacement - 2022			(23,813)	(23,813)

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6615 Capital Infrastructure	Reserve Expense	Risk, Security and Health and Safety Site Reviews - 2022			(20,000)	(20,000)
		Ice Suits - Fire Services - 2022			(9,000)	(9,000)
		Weather alerting - 2022			(14,163)	(14,163)
		Emergency Management Trailer Upgrades - 2022			(14,390)	(14,390)
		Waste Management Strategy - 2022			(18,637)	(18,637)
		Operational Facilities - Preliminary Studies & Design Services - 2022			(400,000)	(400,000)
		Active Transportation Masterplan			0	0
		Canatara Park Masterplan - 2023			(24,642)	(24,642)
		Norm Perry Park Re-Investment Plan - 2023			(58,635)	(58,635)
		Asset Management - P&R Assessments & Planning - 2023			(94,232)	(94,232)
		Defibrillators - 2023			(4,018)	(4,018)
		Warning Sirens Replacement - 2023			(34,404)	(34,404)
		Pat Stapleton Arena - Legionnaires Dressing Room -2023			-	-
		Economic Development Master Plan - 2024			(90,919)	(90,919)
		Financial Software Review - 2024			(100,000)	(100,000)
		Electronic Records Management Solution Services - 2024			(100,000)	(100,000)
		Cityworks Assets Implementation - 2023			(71,193)	(71,193)
		PASA - Sting Access from Change Rooms - 2024			(21,947)	(21,947)
		Welcome Signage at City Hall - 2024			(4,796)	(4,796)
		Kenwick Park - Design Services			(14,810)	(14,810)
		Economic Development Master Plan - 2025			(100,000)	(100,000)
		Flagpole Replacement - 2025			(50,000)	(50,000)
		Blackwell Diamond Backstop Replacements - 2025			(65,000)	(65,000)
		Baxter Park Court Enhancements - 2025			(45,000)	(45,000)
		Marine 1 Floating Dock - 2025			(25,000)	(25,000)
		Hoses & Nozzles - 2023			(9,156)	(9,156)
		Hoses & Nozzles - 2024			(35,000)	(35,000)
		Hoses & Nozzles - 2025			(105,000)	(105,000)
	Capital Projects	Capital - Transit Signal Priority & Accessibility - 2020			(43,650)	(43,650)
		Traffic Signals - Confederation St. - 2021			(12,686)	(12,686)
		Fleet Radio & GPS Units - 2021			-	-
		Fire Truck Replacement - 2021			(59,890)	(59,890)
		Mobile Command Vehicle Replacement - 2021			(598,635)	(598,635)
		Mobile Command Vehicle Replacement (Donations) - 2021			(200,000)	(200,000)
		Shoreline Protection - 2021			(1,123,125)	(1,123,125)
		Shoreline Protection - Emergency Repairs - 2021			(223,833)	(223,833)
		Sport & Recreation - Strangway Centre Gym Expansion - 2021			(105,355)	(105,355)
		Transit Signal Priority & Accessibility - 2021			(100,000)	(100,000)
		Cow Creek Dredging - 2021			(83,663)	(83,663)
		Traffic Signals - Confederation St - County Contribution - 2021			(35,833)	(35,833)
		Traffic Signals - Confederation St - Developer Contributions -2021			(35,000)	(35,000)
		Radio System & User Gear - 2022			(665,903)	(665,903)
		Shoreline Protection - 2022			(850,000)	(850,000)
		Parking Lot Reconstruction - 2022			(1,724)	(1,724)
		City Entrance Signage - 2022			(21,887)	(21,887)
		Neighbourhood Parks - 2022			0	0
		Records Management System - 2022			(180,000)	(180,000)
		Sport & Recreation (Jackson Pool) - 2021			(951,769)	(951,769)
		Cathcart Blvd Intersection Add't Funds - 2022			(5,763)	(5,763)
		Sarnia Library HVAC (add't funding) - 2022			-	-
		Clearwater Arena Library add't funds - 2023			100	100
		IT Hardware Asset Lifecycle (telephone system) - 2022			(51,691)	(51,691)
		Fire Station 3 Demolition, Design & Construction - 2023			(127,616)	(127,616)
		Strangway Community Centre - 2023			(200,000)	(200,000)
		Sarnia Library Improvements - 2023			-	-
		Public Works Facilities - 2023			(175,498)	(175,498)
		AFT - Active Transportation - 2023			(67,283)	(67,283)
		Active Transportation Projects - 2023			(162,674)	(162,674)

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6615 Capital Infrastructure	Capital Projects	Former Michigan Landfill Remedial Measures - 2023			(155,534)	(155,534)
		Oversized Load Corridor - 2023			(75,247)	(75,247)
		PASA Improvements - Air Conditioner Assessment & Design - 2023			(175,000)	(175,000)
		Shoreline Protection - 2023			(2,000,000)	(2,000,000)
		Station 1 Emergency Generator - 2023			(35,333)	(35,333)
		Traffic Signals & Accessibility Improvements - 2023			(44,005)	(44,005)
		Transportation Master Plan & Streetscape Improvements - 2023			-	-
		Traffic Signals - 2023			(77,583)	(77,583)
		Waterfront Masterplan Implementation - 2023			(784,236)	(784,236)
		Cathcart Blvd Intersection Repurposed Funds - 2023			-	-
		Gladwish Drive Extension - 2023			-	-
		Pat Stapleton Arena - Wall Repairs (repurposed from dressing room)- 2023			(93,919)	(93,919)
		Germain Park (Jackson Pool Demolition) - 2022			(30,000)	(30,000)
		Active Transportation Infrastructure - Repurposed Funds (7375 - 2021) - 2023			(287,531)	(287,531)
		Active Transportation Infrastructure - Repurposed Funds (7375 - 2022) - 2023			(100,000)	(100,000)
		Active Transportation Infrastructure - Repurposed Funds (7375 - 2023) - 2023			(25,904)	(25,904)
		Accessibility Improvement Projects (add'n funds) - 2023			(104,359)	(104,359)
		Brights Grove Library - 2022			(101,825)	(101,825)
		2024 Bridges & Culverts - 2024			(199,451)	(199,451)
		Road Rehabilitation - 2024			(37,063)	(37,063)
		Bunker Gear - 2024			(48,989)	(48,989)
		City Hall Building Improvements (\$space Modernization) - 2024			(208,647)	(208,647)
		Pat Stapleton Arena - Scoreclock Replacement - 2024			(23,200)	(23,200)
		Pat Stapleton Arena - Exhaust Fan System - 2024			(50,000)	(50,000)
		Pat Stapleton Arena - Legionnaires Dressing Room - 2024			(251,315)	(251,315)
		Pat Stapleton Arena - Interior Building Renovation - 2024			(4,682)	(4,682)
		Active Transportation Projects (ICIP Grant) - Municipal - 2024			(26,670)	(26,670)
		Clearwater Arena Improvements - 2024			(310,431)	(310,431)
		Fire Truck Replacement - Pumper Tanker 4 - 2024			(400,000)	(400,000)
		Former Michigan Ave Landfill Remediation - 2024			(300,000)	(300,000)
		IT Hardware Asset Lifecycle - 2024			(44,068)	(44,068)
		Oversized Load Corridor - Utility Upgrades/Roadwork/Dock - 2024			-	-
		Sewer Separation - 7549 - 2024			(127,268)	(127,268)
		Sewer Separation - 7555 - 2024			(130,566)	(130,566)
		Streetlight Replacement - 2024			(184,282)	(184,282)
		Tecumseh Park/Cox Youth Centre Improvements - Ball Diamond - 2024			(324,682)	(324,682)
		Traffic Signals - 2024			(150,000)	(150,000)
		Active Transportation Masterplan Projects - Other ATMP Projects - 2024			(300,000)	(300,000)
		Water Rescue Boat - 2024			(460,193)	(460,193)
		PASA Improvements - Rink 1 OHL Standard Boards & Glass Replacement - 2024			(62,717)	(62,717)
		PASA Improvements - Elevator Upgrades - 2024			(190,400)	(190,400)
		PASA Improvements - Refrigeration Plant Replacement - Design - 2024			(655,000)	(655,000)
		Tecumseh Park/Cox Youth Centre Improvements - Park Furniture - 2024			(100,000)	(100,000)
		Active Transportation Masterplan Projects - Tashmoo Ave Paved Shoulder - 2024			(161,858)	(161,858)
		Playground Equipment - Twin Lakes, Grace, Coronation, and Crescent - 2024			(8,279)	(8,279)

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025	
6615 Capital Infrastructure	Capital Projects	Public Works Facilities - Camera PVR Upgrade - 2024			(13,333)	(13,333)	
		Public Works Facilities - Facility Design - 2024			(56,667)	(56,667)	
		Public Works Facilities - HVAC Upgrade - 2024			(83,333)	(83,333)	
		Public Works Facilities - Sign Board & Building Signage - 2024			(16,667)	(16,667)	
		Rapids Pkwy Extension - 2024			(206,778)	(206,778)	
		Parks Equipment - 2024			(235,402)	(235,402)	
		Station 1 - Fuel Storage Tank Disposal - 2024			(54,731)	(54,731)	
		Station 5 - Architectural Design - 2024			(9,045)	(9,045)	
		Clearwater Arena Transit Terminal Staff Facility - 2024			(248,550)	(248,550)	
		Dressing Room (Contingency Funding) - 2024			(40,451)	(40,451)	
		Waddell Creek Culvert Replacement - 2024			(18,936)	(18,936)	
		Electric Vehicle ChargeON Program - City Contribution - 2024			-	-	
		Police Facility Replacement - 2025			(500,000)	(500,000)	
		Road Rehabilitation - 2025			(80,000)	(80,000)	
		Combined Sewer Separation - 2025			(587,197)	(587,197)	
		Bunker Gear - 2025			(215,000)	(215,000)	
		Norm Perry Park - 2025			(300,000)	(300,000)	
		Clearwater Arena Improvements - 2025			(1,800,000)	(1,800,000)	
		Fire Truck Replacement - Pumper Tanker 4 - 2025			(550,000)	(550,000)	
		Former Michigan Ave Landfill Remediation - 2025			(300,000)	(300,000)	
		Sports Field Equipment - 2025			(350,000)	(350,000)	
		Germain Park - 2025			(35,000)	(35,000)	
		PASA Improvements - 2025			(3,500,000)	(3,500,000)	
		Streetlight Replacement - 2025			(100,000)	(100,000)	
		Playground Equipment - 2025			(300,000)	(300,000)	
		Tecumseh Park/Cox Youth Centre Improvements - 2025			(300,000)	(300,000)	
		Traffic Signals - 2025			(200,000)	(200,000)	
		Active Transportation Masterplan Projects - 2025			(675,000)	(675,000)	
		Gladwish Drive Extension - 2025			(384,365)	(384,365)	
		Compost Site Improvements - 2025			(250,000)	(250,000)	
		Fire Truck Replacement - Pumper Tanker 4 - Add't Funds			(120,000)	(120,000)	
		Victims of Chemical Valley Memorial			(150,000)	(150,000)	
		Station 3 - Fire Protection Grant - 2025			(41,514)	(41,514)	
		Kenwick Park Splashpad			(3,837)	(3,837)	
		Wellington Street Extension - Land Purchase - 2025			(682,000)	(682,000)	
		Kenwick Park Splashpad - Donation			(706,082)	(706,082)	
				Rotary Donation - Germain Park Splashpad - 2025			(100,000)
		Donations	Kenwick Park Splashpad - Donation		706,082		706,082
		Equipment/ Fleet Replacement	Equipment (Fleet) Replacement - Fire - 2024			(37,750)	(37,750)
			Equipment (Fleet) Replacement - Fire - 2025			(190,000)	(190,000)
		Third Party Contributions	Traffic Signals - Developer Contributions - 2021		35,000		35,000
			Traffic Signals - County Contribution - 2021		35,833		35,833
6615 Capital Infrastructure Total			27,936,045	7,339,351	(32,596,091)	2,679,305	
6616 Capital Infrastructure - Sewer	Opening Balance	Opening Balance	21,963,823			21,963,823	
	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	
	Reserve Transfer	Operational Facilities - Preliminary Studies & Design Services - 2022			(133,333)	(133,333)	
	Direct from Reserve Expense	WPCC Capacity & Alternate Solution Assessment Study - 2021			(85,956)	(85,956)	
		Flood Review/Risk Prioritization Study - 2023			(141,704)	(141,704)	
		Stormwater Rate Development - 2023			(100,000)	(100,000)	
		Bright's Grove Lagoon - Cell #3 Naturalization - 2024			(79,653)	(79,653)	

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6616 Capital Infrastructure - Sewer	Direct from Reserve Expense	WPCC St. Andrews Street - Consulting Services - 2024			(16,682)	(16,682)
		CSO Design Study - 2022			(150,000)	(150,000)
	Capital Projects	Capital - Pumping Station Improvements - 2020			(224,789)	(224,789)
		Capital - Standard Technology Implementation (CMMS) - 2020			(4,463)	(4,463)
		Pumping Station Improvements #3 - 2021			(600,000)	(600,000)
		Sanitary Sewer Oversizing - 2021			(125,000)	(125,000)
		Bio Solids Improvements - 2022			(2,117,936)	(2,117,936)
		Pumping Station Improvements - 2022			(250,000)	(250,000)
		WPCC Process Improvements - 2022			(11,130)	(11,130)
		Sewer Separation - 2023			(36,932)	(36,932)
		Flood Mitigation - 2023			(538,285)	(538,285)
		Blackwell Glen Pathway Rehabilitation - 2023			(52,994)	(52,994)
		Public Works Facilities - 2023			(175,498)	(175,498)
		WPCC Biosolids Processing Upgrades - 2023			(1,000,000)	(1,000,000)
		WPCC St. Andrews Street - Admin Building Upgrades - 2023			(318,543)	(318,543)
		WPCC Blower Upgrade - 2023			(369,032)	(369,032)
		WPCC - Ventilation Upgrades - 2023			(292,913)	(292,913)
		WPCC - Internal Road Paving - 2023			(600,000)	(600,000)
		Sarnia Sewer Upgrade Project - 2023			(263,919)	(263,919)
		Green Watermain Replacement - 2023			-	-
		Sewer Separation - 7549 - 2024			(254,536)	(254,536)
		Sewer Separation - 7555 - 2024			(980,176)	(980,176)
		Flood Mitigation - Pumping Stations 16 & 17 - 2024			(1,170,000)	(1,170,000)
		Public Works Facilities - Camera PVR Upgrade - 2024			(13,333)	(13,333)
		Public Works Facilities - Facility Design - 2024			(56,667)	(56,667)
		Public Works Facilities - HVAC Upgrade - 2024			(83,333)	(83,333)
		Public Works Facilities - Sign Board & Building Signage - 2024			(16,667)	(16,667)
		Rapids Pkwy Extension - 2024			(600,000)	(600,000)
		St Andrew's Treatment Plant Equipment - Basket Crane - 2024			-	-
		St Andrews Treatment Plant Process Improvements - 2024			(1,772,230)	(1,772,230)
		St Andrews Treatment Plant Process Improvements - Biosolids Upgrades - 2024			(1,000,000)	(1,000,000)
		Wastewater Pump - Lift Station Improvements - Diesel Generator Replacements - 2024			(407,908)	(407,908)
		Wastewater Pump - Lift Station Improvements - Smith & Loveless Replacements - Engineering - 2024			(300,000)	(300,000)
		St Andrews Treatment Plant Process Improvements - Biosolids Upgrades - Additional Funds - 2024			(3,650,000)	(3,650,000)
		Combined Sewer Separation - 2025			(2,181,699)	(2,181,699)
		Flood Mitigation - Forcemains - 2025			(4,340,000)	(4,340,000)
		St Andrews Treatment Plant Process Improvements - TBD - 2025			(500,000)	(500,000)
		Stormwater Management Facilities - 2025			(75,000)	(75,000)
		Gladwish Drive Extension - 2025			(115,880)	(115,880)
		Mobile Crane Replacement - 2025			(330,000)	(330,000)
	Sewer/Water/Road Reconstruction - 2025			(1,001,080)	(1,001,080)	
	Watermain/Forcemain Replacement - Michigan Avenue - 2025			(2,759,500)	(2,759,500)	
6616 Capital Infrastructure - Sewer Total			21,963,823	11,731,979	(29,296,770)	4,399,032
6617 Capital Infrastructure - Water	Opening Balance	Opening Balance	15,310,602			15,310,602
	Operating Transfer	Transfer from Operating 3705 Water Distribution		6,139,077		6,139,077
	Reserve Transfer	Operational Facilities - Preliminary Studies & Design Services - 2022			(133,333)	(133,333)
	Direct from Reserve Expense	Water System Model Calibration - 2022			(100,000)	(100,000)

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6617 Capital Infrastructure - Water	Capital Projects	Capital - Standard Technology Implementation (CMMS) - 2020			(14,400)	(14,400)
		Backflow Prevention - 2021			(26,332)	(26,332)
		Capital - Watermain Replacement - 2020			(128,042)	(128,042)
		Plank Road Reconstruction - 2022			-	-
		Backflow Prevention - 2022			(100,000)	(100,000)
		Lead Reduction - 2022			(62,293)	(62,293)
		Water meter Replacement Project - 2022			(103,619)	(103,619)
		Vidal Street Bridge (Increase) - 2022			(305,012)	(305,012)
		Watermain Replacement (donalda)- 2022			(500)	(500)
		Vidal Street Bridge (Increase) - 2023			(400,000)	(400,000)
		Capital - Watermain Replacement (VIDAL)- 2020			(122,174)	(122,174)
		Plank Road - 2023			-	-
		Public Works Facilities - 2023			(175,498)	(175,498)
		Lead Reduction - 2023			(580,000)	(580,000)
		Watermain Replacement - 2021			(428,188)	(428,188)
		Colborne Watermain Replacement - 2023			-	-
		Green Watermain Replacement - 2023			-	-
		Vidal Street Watermain - 2024			(915,756)	(915,756)
		Sewer Separation - 7549 - 2024			(890,877)	(890,877)
		Watermain Replacement - Telfer - 2024			-	-
		Plank Road - 2024			-	-
		Public Works Facilities - Camera PVR Upgrade - 2024			(13,333)	(13,333)
		Public Works Facilities - Facility Design - 2024			(56,667)	(56,667)
		Public Works Facilities - HVAC Upgrade - 2024			(83,333)	(83,333)
		Public Works Facilities - Sign Board & Building Signage - 2024			(16,667)	(16,667)
		Vidal Street Watermain - 2025			(533,400)	(533,400)
		Combined Sewer Separation - 2025			(2,181,699)	(2,181,699)
		Flood Mitigation - Forcemains - 2025			(970,000)	(970,000)
		Water Meter Replacement Project - 2025			(150,000)	(150,000)
		Sewer/Water/Road Reconstruction - 2025			(863,320)	(863,320)
		Watermain/Forcemain Replacement - Michigan Avenue - 2025			(1,090,500)	(1,090,500)
6617 Capital Infrastructure - Water Total			15,310,602	6,139,077	(10,444,943)	11,004,736
6619 Municipal Drain Rehabilitation	Opening Balance	Opening Balance	510,416			510,416
	Interest	Interest			6,717	6,717
	Operating Transfer	Transfer from Operating 3040 Municipal Drains		100,000		100,000
	Direct from Reserve Expense	Annual Drainage Expenditures - 2025			(100,000)	(100,000)
	Capital Projects	Cole Drain - 2023			(327,556)	(327,556)
6619 Municipal Drain Rehabilitation Total			510,416	100,000	(420,839)	189,576
6635 Seaway Kiwanis Campus	Opening Balance	Opening Balance	56,038			56,038
	Operating Transfer	Ted Leaver Building - Transfer to Operating 4510		(50,000)		(50,000)
	Other Revenue	Rental Revenue		5,000		5,000
6635 Seaway Kiwanis Campus Total			56,038	(45,000)		11,038
6650 Suncor Agora Capital	Opening Balance	Opening Balance	206,711			206,711
	Direct from Reserve Expense	Suncor Agora Stage - Design Services			(13,094)	(13,094)
6650 Suncor Agora Capital Total			206,711		(13,094)	193,617
6660 Pedestrian Safety	Opening Balance	Opening Balance	20,000			20,000
6660 Pedestrian Safety Total			20,000			20,000

FORECASTED RESERVE AND RESERVE FUND BALANCES - DECEMBER 31, 2025

Reserve	Project Type	Description	Opening Balance January 2025	Total Revenue	Total Spent / Committed	Forecasted Balance December 2025
6665 Bright's Grove Library	Opening Balance	Opening Balance	1,978,020			1,978,020
	Reserve Transfer	Bright's Grove Library		2,000,000		2,000,000
	Direct from Reserve Expense	Capital Fundraising Campaign - Bright's Grove Library - 2024			(458)	(458)
	Capital Projects	Bright's Grove Library - 2024			(2,000,000)	(2,000,000)
		Bright's Grove Library - 2025			(2,000,000)	(2,000,000)
6665 Bright's Grove Library Total			1,978,020	2,000,000	(4,000,458)	(22,438)
6670 Ferry Dock Hill	Opening Balance	Opening Balance	1,000,000			1,000,000
	Reserve Transfer	Waterfront Masterplan Projects - Ferry Dock Hill - 2024		(1,000,000)		(1,000,000)
6670 Ferry Dock Hill Total			1,000,000	(1,000,000)		-
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 - 2025			(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			116,364,512	81,370,888	(160,045,876)	37,689,524