

CORPORATION OF THE CITY OF SARNIA



CITY OF SARNIA

APPROVED BUDGETS 2014

(Includes Current, Water, Sewer, and Capital & Reserves Budgets)

APPROVED 2014 BUDGETS

2014 CURRENT BUDGET

The final 2014 Current Budget was adopted by City Council on December 10, 2013. The Current Budget forms the basis of the amounts to be raised through taxation and user charges during the year.

2014 Water Budget

The Water Budget provides for the costs of the City to operate and maintain the water distribution system in order that the water acquired through the Lambton Area Water Supply System (LAWSS) is provided to municipal ratepayers. The costs within the Water Budget are recovered by charging water rates to municipal water customers. There are two components to the water rates charged:

- A monthly distribution charge based on the size of the customer's meter
- A water consumption charge based on the amount of water used

The 2014 Water Budget was approved and the 2014 Water rates were adopted by City Council on December 10, 2013.

2014 Sewer Area Budget

The Sewer Area Budget provides for the costs for the City to operate and maintain the municipal sanitary sewage system including the sewage treatment plant.

Such costs are to be recovered by charging a sewer surcharge based on the amount of the total water bill for water users that have access to the municipality's sanitary sewer system.

The 2014 Sewer Area Budget was adopted December 10, 2013. From 2013 onwards, Storm Sewer costs have been included in the Sewer Area Budget. The sewer surcharge rate for 2014 was set at 116.5% of the total water bill and was adopted by City Council on December 10, 2013.

2014 CAPITAL BUDGET

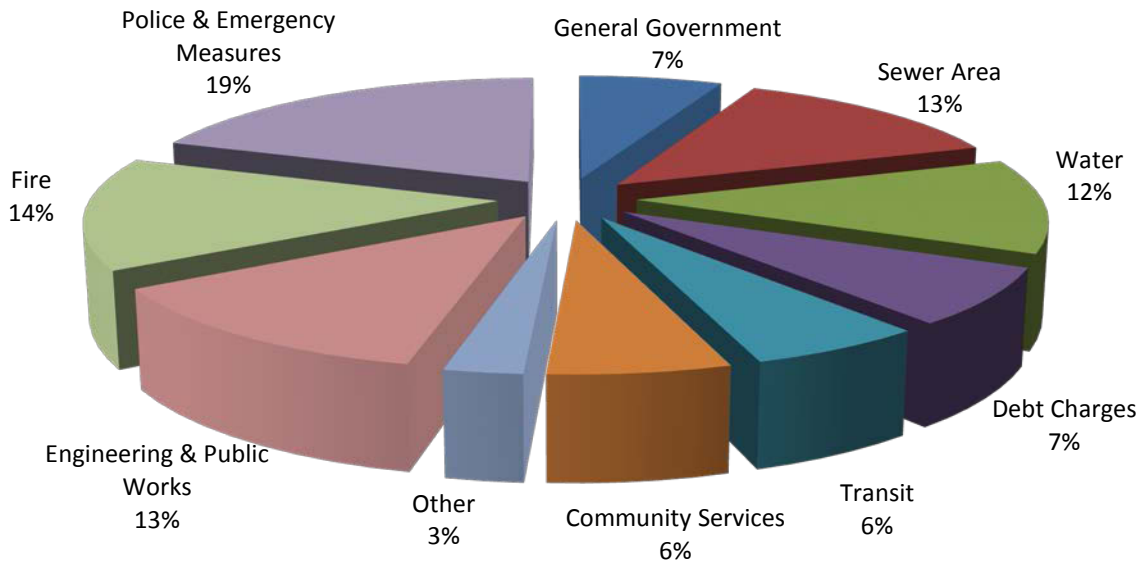
The Capital Budget provides for the construction and acquisition of capital works. A capital expenditure may be defined as any significant expenditure to acquire or improve land, building, engineering structures, machinery and equipment.

The Capital Budget represents the municipality's intention to proceed with certain programs of capital works and services. The Capital Budget also establishes the projects that may involve the issuance of debt. City Council adopted the City's 2014 Capital Budget on December 10, 2013.

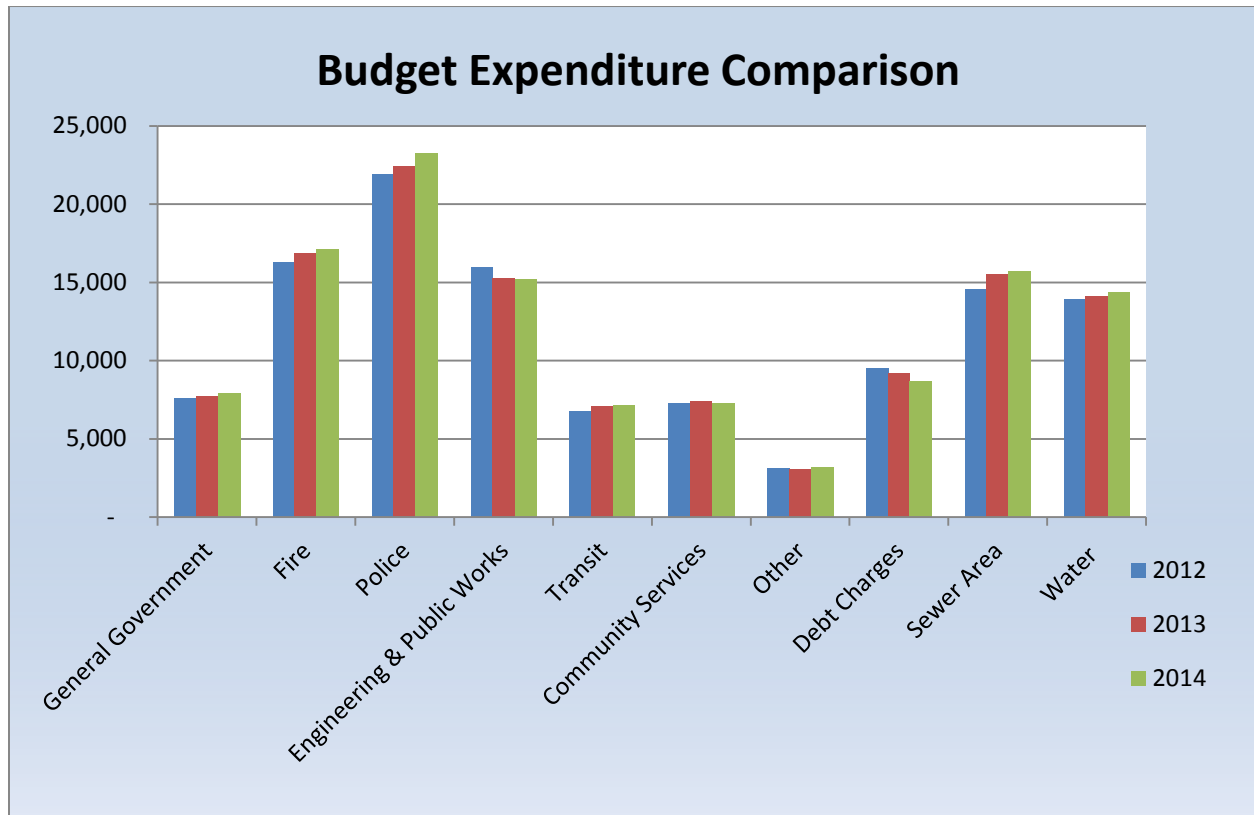
2014 OPERATING BUDGET - DISTRIBUTION

The 2014 approved gross expenditures are \$119.7 million (2013 - \$118.6 million) and support the programs as shown in the following figure:

Distribution of Expenses 2014



The following figure provides a comparison of the distribution of the 2014 expenditures as compared to the past two years:



TAX RATES

For properties not in the business classes, the taxes are determined by multiplying the assessed value of the property by the applicable tax rate.

Municipal tax rates consist of three components:

- Municipal – established by the City to support municipal services
- County – established by the County of Lambton to support County services
- Education – established by the Province of Ontario to support local school boards

See attached schedule of [Tax Ratios and 2014 Tax Rates](#) for each property tax class.

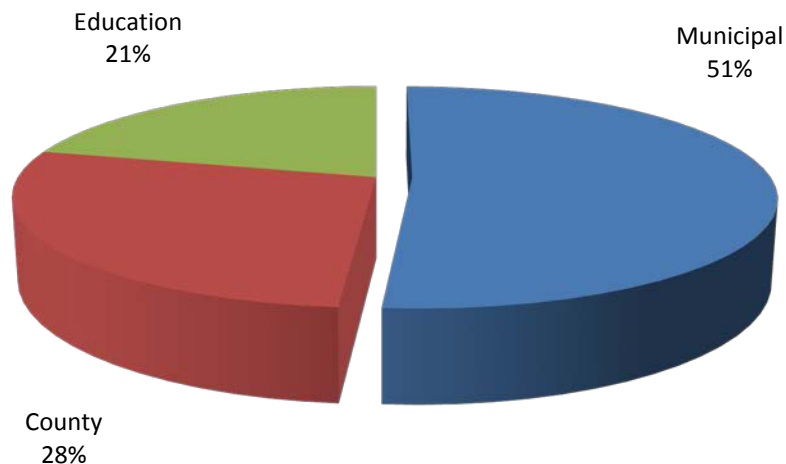
PROPERTY TAX LEVY DISTRIBUTION

Property Tax Levy Distribution 2014 (with 2013 comparable amounts)

	2014	2013	% Change
General Municipal	60,707,746	58,695,288	3.43%
Transit Area	3,490,196	3,509,218	-0.54%
Total Municipal	64,197,942	62,204,506	3.20%
County of Lambton	34,458,595	34,320,879	0.40%
Education	26,246,428	26,483,066	-0.89%
Total Levy	124,902,965	123,008,451	1.54%

The following figure illustrates the distribution of taxes levied between the City, County and School Boards:

Levy Distribution 2014



The following table illustrates the impact of the 2014 tax rates on a residential property assessed at \$100,000:

2014 Property Taxes
Residential Property Assessed at \$100,000

	2014	2013	Net Change	% Change
Municipal	842	834	8	0.96%
County	448	456	-8	-1.75%
Education	203	212	-9	-4.25%
Total	1493	1502	-9	-0.60%

ASSESSMENT

Property assessment is based upon the property's current value (the price that would be paid by a willing buyer to a willing seller at arm's length). Assessment is based upon the property's market valuation on January 1, 2012 to be phased in over the four year period 2013-2016.

Seven property standard property tax classes have been established by the Province:

- Residential
- Multi-residential
- Commercial
- Industrial
- Pipelines
- Farm
- Managed Forests

In addition to these main tax classes, the following optional tax classes have also been established for taxpayers within the County of Lambton:

- Shopping Centre
- Office Building
- Parking Lot
- Large Industrial

The Province has also provided sub classes of properties to which discounted tax rates apply as follows:

- Farmland Awaiting Development
- Excess Land (applicable to Commercial and Industrial tax classes only)
- Vacant Land (applicable to Commercial and Industrial tax classes only)

TAX RATIOS

Tax ratios express the relationship that the tax rate for each property tax class in the municipality bears to the tax rate for the Residential tax class. Tax ratios determine the relative tax burdens for each property tax class. The County sets tax ratios on a County-wide basis. See attached schedule of **Tax Ratios and 2014 Tax Rates** for 2014 tax ratios with 2013 comparisons.

Effective in 2014, the tax ratio for the “New Multi-Residential” tax class has been reduced to 1.0 or the same as residential.

PROPERTY TAX MITIGATION TOOL

The City has adopted all tax mitigation tools as per the County of Lambton by law with respect to “tax-capping”.

CORPORATION OF THE CITY OF SARNIA

		TAX RATIOS						2014 TAX RATES						
		2013			2014			General		County Tax		Education		
Property Class	Tax Code Qualifier	2013 Tax Ratio	2013 % of Full Rate	2013 Net Tax Ratio	2014 Tax Ratio	2014 % of Full Rate	2014 Net Tax Ratio	Municipal Tax Rates	Transit Tax Rates	Total Sarnia Tax Rates	County Tax Rates	Education Rates	Total Rates	
Residential	RT	1.000000	100%	1.000000	1.000000	100%	1.000000	0.789000%	0.053208%	0.842208%	0.447848%	0.203000%	1.493056%	
Residential (Education only)	RD	1.000000	0%	0.000000	1.000000	0%	0.000000	0.000000%	0.000000%	0.000000%	0.000000%	0.203000%	0.203000%	
Taxable Farmland I	R1	1.000000	35%	0.350000	1.000000	35%	0.350000	0.276150%	0.018623%	0.294773%	0.156747%	0.071050%	0.522570%	
Commercial - Farmland 1	C1	1.000000	35%	0.350000	1.000000	35%	0.350000	0.276150%	0.018623%	0.294773%	0.156747%	0.071050%	0.522570%	
Industrial - Farmland I	I1	1.000000	35%	0.350000	1.000000	35%	0.350000	0.276150%	0.018623%	0.294773%	0.156747%	0.071050%	0.522570%	
Multi-Residential	MT	2.400000	100%	2.400000	2.400000	100%	2.400000	1.893600%	0.127699%	2.021299%	1.074834%	0.203000%	3.299133%	
New Multi-Residential	NT				1.000000	100%	1.000000	0.789000%	0.053208%	0.842208%	0.447848%	0.203000%	1.493056%	
Commercial - Occupied	CT	1.627379	100%	1.627379	1.627101	100%	1.627101	1.283783%	0.086575%	1.370358%	0.728693%	1.460000%	3.559051%	
Commercial - Excess Land	CU	1.627379	70%	1.139165	1.627101	70%	1.138971	0.898648%	0.060602%	0.959250%	0.510085%	1.022000%	2.491335%	
Commercial - Vacant Lands	CX	1.091347	100%	1.091347	1.091161	100%	1.091161	0.860926%	0.058058%	0.918984%	0.488674%	0.858468%	2.266126%	
New Commercial	XT	1.627379	100%	1.627379	1.627101	100%	1.627101	1.283783%	0.086575%	1.370358%	0.728693%	1.220000%	3.319051%	
New Commercial Excess	XU	1.627379	70%	1.139165	1.627101	70%	1.138971	0.898648%	0.060602%	0.959250%	0.510085%	0.854000%	2.323335%	
Parking Lots & Vacant Land	GT	1.091347	100%	1.091347	1.091161	100%	1.091161	0.860926%	0.058058%	0.918984%	0.488674%	0.858468%	2.266126%	
Office Building-Occupied	DT	1.536060	100%	1.536060	1.535798	100%	1.535798	1.211745%	0.081717%	1.293462%	0.687803%	1.460000%	3.441265%	
Office Building-Excess Land	DU	1.536060	70%	1.075242	1.535798	70%	1.075059	0.848221%	0.057202%	0.905423%	0.481462%	1.022000%	2.408885%	
New Office Building	YT	1.536060	100%	1.536060	1.535798	100%	1.535798	1.211745%	0.081717%	1.293462%	0.687803%	1.220000%	3.201265%	
Shopping Centres-Occupied	ST	2.083871	100%	2.083871	2.083516	100%	2.083516	1.643894%	0.110860%	1.754754%	0.933098%	1.419878%	4.107730%	
Shopping Centres-Excess Land	SU	2.083871	70%	1.458710	2.083516	70%	1.458461	1.150726%	0.077602%	1.228328%	0.653168%	0.993915%	2.875411%	
New Shopping Centres	ZT	2.083871	100%	2.083871	2.083516	100%	2.083516	1.643894%	0.110860%	1.754754%	0.933098%	1.220000%	3.907852%	
New Shopping Centres - Excess	ZU	2.083871	70%	1.458710	2.083516	70%	1.458461	1.150726%	0.077602%	1.228328%	0.653168%	0.854000%	2.735496%	
Industrial - Occupied	IT	2.047572	100%	2.047572	2.047572	100%	2.047572	1.615534%	0.108947%	1.724481%	0.917000%	1.560000%	4.201481%	
Industrial - Excess Land	IU	2.047572	65%	1.330922	2.047572	65%	1.330922	1.050097%	0.070816%	1.120913%	0.596050%	1.014000%	2.730963%	
Industrial - Vacant Lands	IX	2.047572	65%	1.330922	2.047572	65%	1.330922	1.050097%	0.070816%	1.120913%	0.596050%	1.014000%	2.730963%	
New Industrial	JT	2.047572	100%	2.047572	2.047572	100%	2.047572	1.615534%	0.108947%	1.724481%	0.917000%	1.220000%	3.861481%	
Large Industrial-Occupied	LT	3.003476	100%	3.003476	3.003476	100%	3.003476	2.369743%	0.159809%	2.529552%	1.345099%	1.560000%	5.434651%	
Large Industrial-Excess Land	LU	3.003476	65%	1.952259	3.003476	65%	1.952259	1.540333%	0.103876%	1.644209%	0.874315%	1.014000%	3.532524%	
Pipelines	PT	1.342355	100%	1.342355	1.342355	100%	1.342355	1.059118%	0.071424%	1.130542%	0.601170%	1.198279%	2.929991%	
Farm	FT	0.250000	100%	0.250000	0.250000	100%	0.250000	0.197250%	0.013302%	0.210552%	0.111962%	0.050750%	0.373264%	
Managed Forests	TT	0.250000	100%	0.250000	0.250000	100%	0.250000	0.197250%	0.013302%	0.210552%	0.111962%	0.050750%	0.373264%	

2014 APPROVED CURRENT BUDGET SUMMARY - EXPENSE & REVENUE

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
<u>CURRENT BUDGET SUMMARY</u>					
Taxation (General, Transit, & Sewer)	(61,404,774)	(61,588,673)	(62,671,794)	2.06%	(1,267,020)
Federal Subsidies	-	(49,638)	-		-
Provincial Subsidies	(1,157,179)	(920,836)	(2,143,562)	85.24%	(986,383)
Other Revenues & Costs Recovered	(56,041,261)	(57,712,884)	(54,923,640)	-1.99%	1,117,621
Total Revenue	(118,603,214)	(120,272,031)	(119,738,996)	0.96%	(1,135,782)
Expenditures	118,603,214	120,272,031	119,738,996	0.96%	1,135,782
Total Surplus/Deficit	-	-	-		-
<u>NON-DEPARTMENTAL REVENUE</u>					
Taxation (General)	(56,052,288)	(56,335,559)	(57,818,746)	3.15%	(1,766,458)
Taxation (Transit Area)	(3,448,118)	(3,439,252)	(3,464,596)	0.48%	(16,478)
Other Collections Tax Roll	(660,311)	(660,311)	(308,545)	-53.27%	351,766
Payments in Lieu Taxes	(1,213,860)	(1,122,048)	(1,049,710)	-13.52%	164,150
Ontario Grants - Unconditional	(285,200)	(285,200)	(1,248,900)	337.90%	(963,700)
Rents, Concessions & Franchises	(43,711)	(39,201)	(42,711)	-2.29%	1,000
Bluewater Power	(1,959,798)	(2,193,984)	(2,009,798)	2.55%	(50,000)
Other Revenue	(2,192,800)	(2,435,768)	(1,520,800)	-30.65%	672,000
Total Non-Departmental	(65,856,086)	(66,511,323)	(67,463,806)	2.44%	(1,607,720)
<u>GENERAL GOVERNMENT</u>					
Mayor & Council	359,456	341,342	365,504	1.68%	6,048
City Manager	306,127	299,794	296,696	-3.08%	(9,431)
Human Resources	642,553	650,434	672,098	4.60%	29,545
Information Technology	877,571	836,822	888,595	1.26%	11,024
Economic Development	273,397	246,359	279,029	2.06%	5,632
Finance	1,882,798	1,789,819	1,883,170	0.02%	372
Legal/City Clerk	2,253,447	2,209,289	2,397,632	6.40%	144,185
Harbour/Ferry Dock Hill Lands	38,540	5,423	39,670	2.93%	1,130
Other Municipal	1,086,292	1,442,155	1,102,307	1.47%	16,015
Total Expenditure	7,720,181	7,821,437	7,924,701	2.65%	204,520
Revenue & Costs Recovered	(1,430,685)	(2,126,182)	(1,604,425)	12.14%	(173,740)
Federal Subsidies		(48,252)			-
Provincial Subsidies		(19,837)			-
Total General Government	6,289,496	5,627,166	6,320,276	0.49%	30,780
<u>LIBRARY FACILITIES</u>					
Sarnia Public Library	132,185	130,198	125,162	-5.31%	(7,023)
Lawrence House	33,727	23,760	30,545	-9.43%	(3,182)
Lambton Mall Road Library	58,611	57,581	58,611	0.00%	-
Faithorne House	22,621	13,045	20,344	-10.07%	(2,277)
Total Library Facilities	247,144	224,584	234,662	-5.05%	(12,482)

2014 APPROVED CURRENT BUDGET SUMMARY - EXPENSE & REVENUE

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
<u>FIRE</u>					
Fire Officers	16,655,715	17,088,896	16,906,086	1.50%	250,371
Stations	173,250	129,930	166,675	-3.80%	(6,575)
Total Expenditure	16,828,965	17,218,826	17,072,761	1.45%	243,796
Revenue & Costs Recovered	(247,707)	(414,905)	(134,380)	-45.75%	113,327
Total Fire	16,581,258	16,803,921	16,938,381	2.15%	357,123
<u>POLICE SERVICES</u>					
Officers	14,868,685	14,581,680	15,388,059	3.49%	519,374
Court Security	660,917	673,971	678,604	2.68%	17,687
Communications	1,910,308	1,856,851	1,957,412	2.47%	47,104
Civilian	2,318,883	2,297,536	2,283,647	-1.52%	(35,236)
Janitorial	226,205	224,971	228,156	0.86%	1,951
Station	1,995,284	2,257,254	2,143,741	7.44%	148,457
Police Services Board	75,105	68,788	68,225	-9.16%	(6,880)
Debt Charges	296,230	296,230	296,230	0.00%	-
Other	50,000	50,000	50,000	0.00%	-
Total Expenditure	22,401,617	22,307,281	23,094,074	3.09%	692,457
Revenue & Costs Recovered	(1,895,552)	(2,069,547)	(1,944,381)	2.58%	(48,829)
Provincial Subsidies	(174,060)	(220,958)	(207,943)	19.47%	(33,883)
Total Police Services	20,332,005	20,016,776	20,941,750	3.00%	609,745
<u>EMERGENCY MEASURES</u>					
Emergency Measures	31,821	26,574	148,233	365.83%	116,412
Total Expenditure	31,821	26,574	148,233	365.83%	116,412
Revenue & Costs Recovered	-	-	-	0.00%	-
Total Emergency Measures	31,821	26,574	148,233	365.83%	116,412
<u>ENGINEERING</u>					
Administration	438,566	354,013	388,263	-11.47%	(50,303)
Design	596,384	568,522	638,075	6.99%	41,691
Traffic	819,342	756,981	853,020	4.11%	33,678
Development	410,083	402,216	410,509	0.10%	426
Construction	603,875	533,238	533,258	-11.69%	(70,617)
Municipal Drains	401,700	247,236	267,805	-33.33%	(133,895)
Street Lighting	1,293,402	1,713,581	1,293,402	0.00%	-
Total Expenditure	4,563,352	4,575,787	4,384,332	-3.92%	(179,020)
Revenue & Costs Recovered	(2,101,364)	(1,864,524)	(1,822,992)	-13.25%	278,372
Provincial Subsidies	(36,000)	(43,377)	(36,000)	0.00%	-
Total Engineering	2,425,988	2,667,886	2,525,340	4.10%	99,352

2014 APPROVED CURRENT BUDGET SUMMARY - EXPENSE & REVENUE

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
<u>PUBLIC WORKS</u>					
Works Administration	980,888	829,411	907,260	-7.51%	(73,628)
Streets	3,199,744	3,261,961	3,239,394	1.24%	39,650
Winter Maintenance	1,135,946	1,424,244	1,135,927	0.00%	(19)
Works Centre	1,449,985	1,492,611	1,544,662	6.53%	94,677
Recoverable Work	-	10,796	-		-
Total Expenditure	6,766,563	7,019,023	6,827,243	0.90%	60,680
Revenue & Costs Recovered	(3,484,486)	(3,754,757)	(3,504,580)	0.58%	(20,094)
Total Public Works	3,282,077	3,264,266	3,322,663	1.24%	40,586
<u>PARKING</u>					
Administration	119,128	111,284	123,289	3.49%	4,161
Enforcement	458,186	436,075	471,052	2.81%	12,866
Parking Lots	51,104	33,671	51,104	0.00%	-
Total Expenditure	628,418	581,030	645,445	2.71%	17,027
Revenue & Costs Recovered	(557,140)	(548,658)	(557,140)	0.00%	-
Total Parking	71,278	32,372	88,305	23.89%	17,027
<u>WASTE MANAGEMENT</u>					
Collection	1,161,224	1,186,897	1,105,879	-4.77%	(55,345)
Recycling	2,140,850	2,147,493	2,226,145	3.98%	85,295
Total Expenditure	3,302,074	3,334,390	3,332,024	0.91%	29,950
Revenue & Costs Recovered	(1,290,224)	(1,158,142)	(1,096,704)	-15.00%	193,520
Total Waste Management	2,011,850	2,176,248	2,235,320	11.11%	223,470
<u>TRANSIT SERVICES</u>					
Conventional Transit	5,659,016	5,498,280	5,814,135	2.74%	155,119
Care-A-Van	1,016,373	925,063	1,002,940	-1.32%	(13,433)
Capital out of Rates	169,000	51,849	94,600	-44.02%	(74,400)
Debt Charges	216,489	216,489	216,489	0.00%	-
Total Expenditure	7,060,878	6,691,681	7,128,164	0.95%	67,286
Revenue & Costs Recovered	(2,178,538)	(2,123,826)	(2,237,641)	2.71%	(59,103)
Provincial Subsidies	(602,955)	(297,338)	(591,755)	-1.86%	11,200
Total Care-A- Van Services	4,279,385	4,270,517	4,298,768	0.45%	19,383

2014 APPROVED CURRENT BUDGET SUMMARY - EXPENSE & REVENUE

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
<u>PARKS & RECREATION</u>					
Administration	533,185	472,708	548,426	2.86%	15,241
General Parks Maintenance	3,494,780	3,488,138	3,555,745	1.74%	60,965
Sports Fields Maintenance	361,528	343,269	365,528	1.11%	4,000
Recreational Program	381,904	477,938	374,199	-2.02%	(7,705)
Arenas	1,807,104	1,833,375	1,639,238	-9.29%	(167,866)
Pools	235,000	273,536	228,929	-2.58%	(6,071)
Strangway Seniors Centre	347,175	443,419	338,323	-2.55%	(8,852)
Total Expenditure	7,160,676	7,332,383	7,050,388	-1.54%	(110,288)
Revenue & Costs Recovered	(2,297,308)	(2,077,989)	(1,954,333)	-14.93%	342,975
Federal Subsidies		(1,386)			
Provincial Subsidies	(58,964)	(54,126)	(58,964)	0.00%	-
Total Parks & Recreation	4,804,404	5,198,882	5,037,091	4.84%	232,687
<u>PLANNING & BUILDING</u>					
Planning	864,638	744,360	863,863	-0.09%	(775)
Committee of Adjustment	56,940	54,330	56,940	0.00%	-
Building	801,128	833,259	784,651	-2.06%	(16,477)
Property Standards Enforcement	207,634	199,376	213,369	2.76%	5,735
Environmental Advisory Committee	1,950		1,950	0.00%	-
Heritage Committee	3,475	1,926	3,475	0.00%	-
Official Plan Review		18,231	40,000		40,000
Total Expenditure	1,935,765	1,851,482	1,964,248	1.47%	28,483
Revenue & Costs Recovered	(1,623,103)	(1,449,232)	(1,837,881)	13.23%	(214,778)
Total Planning & Building	312,662	402,250	126,367	-59.58%	(186,295)
<u>OTHER</u>					
Debt Charges	9,200,992	9,074,031	8,688,587	-5.57%	(512,405)
Financial Expenses	10,000	13,536	10,000	0.00%	-
Unclassified	449,540	1,049,757	496,053	10.35%	46,513
Municipal Grants	413,827	470,730	410,695	-0.76%	(3,132)
Contribution to Boards & Commissions	247,769	264,744	264,320	6.68%	16,551
Total Expenditure	10,322,128	10,872,798	9,869,655	-4.38%	(452,473)
Revenue & Costs Recovered	(5,135,410)	(5,072,917)	(4,623,005)	-9.98%	512,405
Total Other	5,186,718	5,799,881	5,246,650	1.16%	59,932
GENERAL OPERATING TOTAL	-	-	-		-

2014 APPROVED CURRENT BUDGET SUMMARY - EXPENSE & REVENUE

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
<u>SEWER AREA SUMMARY</u>					
Sanitary Sewer Maintenance	4,976,115	5,289,420	5,232,263	5.15%	256,148
Pump Station Maintenance	1,125,862	1,228,000	1,140,833	1.33%	14,971
Sewage Treatment Plant	6,165,059	6,213,108	6,156,790	-0.13%	(8,269)
Administration	2,281,914	2,273,762	2,203,835	-3.42%	(78,079)
Total Expenditure	14,548,950	15,004,290	14,733,721	1.27%	184,771
Taxation	(30,197)	(31,503)	(30,197)	0.00%	-
Revenue & Costs Recovered	(14,518,753)	(14,972,787)	(14,703,524)	1.27%	(184,771)
TOTAL SEWER AREA	-	-	-		-
<u>STORM SEWER BUDGET SUMMARY</u>					
Distribution	975,562	766,623	966,943	-0.88%	(8,619)
Total Expenditure	975,562	766,623	966,943	-0.88%	(8,619)
Revenue & Costs Recovered	(975,562)	(766,623)	(966,943)	-0.88%	8,619
TOTAL STORM SEWER	-	-	-		-
<u>WATER BUDGET SUMMARY</u>					
Administration	6,969,492	7,175,681	7,085,953	1.67%	116,461
Distribution	7,139,628	7,468,161	7,276,449	1.92%	136,821
Total Expenditure	14,109,120	14,643,842	14,362,402	1.80%	253,282
Revenue & Costs Recovered	(14,109,120)	(14,643,842)	(14,362,402)	1.80%	(253,282)
TOTAL WATER	-	-	-		-

CORPORATION OF THE CITY OF SARNIA
2014 APPROVED CURRENT BUDGET SUMMARY - DEPARTMENT

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
GENERAL OPERATING BUDGET					
Non-Departmental Revenue					
1000 Taxation	(56,052,288)	(56,335,551)	(57,818,746)	3.15%	(1,766,458)
1065 Other Collections Tax Roll	(660,311)	(660,311)	(308,545)	-53.27%	351,766
1100 Payments in Lieu City	(1,213,860)	(1,122,048)	(1,049,710)	-13.52%	164,150
1200 Ontario Grants Conditional	(285,200)	(285,200)	(1,248,900)	337.90%	(963,700)
1305 Rents Concessions Franchise	(43,711)	(39,201)	(42,711)	-2.29%	1,000
1340 Bluewater Power	(1,959,798)	(2,193,984)	(2,009,798)	2.55%	(50,000)
1350 Other Revenue	(2,192,800)	(2,435,768)	(1,520,800)	-30.65%	672,000
Total Non-Departmental Revenue	(62,407,968)	(63,072,063)	(63,999,210)	2.55%	(1,591,242)
Mayor					
2000 Mayor & Council	359,456	341,342	365,504	1.68%	6,048
Total Mayor	359,456	341,342	365,504	1.68%	6,048
Corporate Services					
2001 City Manager	306,127	299,794	296,696	-3.08%	(9,431)
2010 Human Resources	477,179	517,437	539,224	13.00%	62,045
2022 Information Services	797,371	756,622	808,395	1.38%	11,024
2065 Harbour	(74,350)	(70,661)	(74,250)	-0.13%	100
2070 Ferry Dock Hill Lands	(35,460)	(63,314)	(50,830)	43.34%	(15,370)
2150 Economic Development	273,397	236,782	279,029	2.06%	5,632
Total Corporate Services	1,744,264	1,676,660	1,798,264	3.10%	54,000
Finance					
2020 Accounting	1,068,888	1,016,052	1,051,993	-1.58%	(16,895)
2021 Tax Collections	222,418	180,513	194,075	-12.74%	(28,343)
2023 Purchasing	190,267	185,395	201,057	5.67%	10,790
Total Finance	1,481,573	1,381,960	1,447,125	-2.33%	(34,448)
Solicitor/Clerk					
2005 Legal	372,519	296,582	305,057	-18.11%	(67,462)
2050 City Clerk	47,627	36,915	61,177	28.45%	13,550
2052 Property Maintenance	627,732	666,693	630,345	0.42%	2,613
2053 Printing	107,175	107,483	109,072	1.77%	1,897
2054 Custodial	136,063	136,011	137,749	1.24%	1,686
2060 Rental Properties	(21,344)	(16,924)	(22,464)	5.25%	(1,120)
2080 Animal Control	348,139	335,595	359,549	3.28%	11,410
2100 Elections		2,700	26,591	0.00%	26,591
4900 Sarnia Public Library	132,185	130,198	125,162	-5.31%	(7,023)
4901 Lawrence House	33,727	23,760	30,545	-9.43%	(3,182)
4902 Lambton Mall Rd Library	58,611	57,581	58,611	0.00%	-
4903 Faithorne House Library	22,621	13,045	20,344	-10.07%	(2,277)
Total Solicitor/Clerk	1,865,055	1,789,639	1,841,738	-1.25%	(23,317)
Other Municipal					
2490 Other Municipal	1,086,292	662,142	1,102,307	1.47%	16,015
Total Other Corporate	1,086,292	662,142	1,102,307	1.47%	16,015

CORPORATION OF THE CITY OF SARNIA

2014 APPROVED CURRENT BUDGET SUMMARY - DEPARTMENT

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
Fire					
2500 Fire Officers	16,408,008	16,673,991	16,771,706	2.22%	363,698
2550 Fire Stations	173,250	129,930	166,675	-3.80%	(6,575)
Total Fire	16,581,258	16,803,921	16,938,381	2.15%	357,123
Police Services					
2600 Police - Officers	13,183,518	12,676,570	13,632,934	3.41%	449,416
2605 Police - Court Security	660,917	673,971	678,604	2.68%	17,687
2610 Police - Communications	1,553,923	1,500,466	1,592,313	2.47%	38,390
2615 Police - Civilian	2,318,883	2,297,536	2,283,647	-1.52%	(35,236)
2620 Police - Janitorial	226,205	224,971	228,156	0.86%	1,951
2625 Police Station	1,971,224	2,233,194	2,119,641	7.53%	148,417
2630 Police Services Board	62,100	55,036	51,220	-17.52%	(10,880)
2635 Police - Debt Charges	296,230	296,230	296,230	0.00%	-
2640 Police Services Board	9,005	8,802	9,005	0.00%	-
2645 Police - Self-Insurance Reserve	50,000	50,000	50,000	0.00%	-
Total Police	20,332,005	20,016,776	20,941,750	3.00%	609,745
Emergency Measures					
2780 Emergency Measures	31,821	26,574	148,233	365.83%	116,412
Total Emergency Measures	31,821	26,574	148,233	365.83%	116,412
Engineering					
3000 Engineering Administration	79,107	(3,323)	28,804	-63.59%	(50,303)
3033 Engineering Design	2,341			-100.00%	(2,341)
3034 Engineering - Traffic	670,642	636,350	703,820	4.95%	33,178
3035 Engineering Development	267,083	238,658	267,509	0.16%	426
3036 Engineering Construction	(117,287)	(117,285)		-100.00%	117,287
3040 Municipal Drains	230,700	203,859	231,805	0.48%	1,105
3200 Parking - Administration	119,128	109,466	123,289	3.49%	4,161
3201 Parking - Enforcement	49,786	27,804	62,652	25.84%	12,866
3205 Parking Lots	(97,636)	(104,898)	(97,636)	0.00%	-
3300 Engineering - Streetlighting	1,293,402	1,709,626	1,293,402	0.00%	-
Total Engineering	2,497,266	2,700,257	2,613,645	4.66%	116,379
Public Works - Roads					
3005 Public Works Administration	10,888	(205,804)		-100.00%	(10,888)
3010 Public Works - Streets Maintenance	2,372,086	2,381,962	2,401,736	1.25%	29,650
3011 Public Works - Winter Maintenance	920,946	1,114,920	920,927	0.00%	(19)
3015 Public Works Centre	(21,843)	(21,845)			21,843
3090 Recoverable Work - Streets		(4,968)			-
3800 Solid Waste Management/Collection	1,066,224	1,044,975	1,064,399	-0.17%	(1,825)
3880 Waste Recycling	945,626	1,131,273	1,170,921	23.82%	225,295
Total Public Works - Roads	5,293,927	5,440,513	5,557,983	4.99%	264,056
Care-A-Van (Transit Area - see below)					
3150 Care-A-Van - Transportation	735,313	670,148	700,393	-4.75%	(34,920)
3155 Care-A-Van - Dispatching	78,203	78,418	82,602	5.63%	4,399
3165 Care-A-Van - Vehicle & Equipment Maintenance	60,857	57,588	62,354	2.46%	1,497

CORPORATION OF THE CITY OF SARNIA

2014 APPROVED CURRENT BUDGET SUMMARY - DEPARTMENT

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
3170 Care-A-Van - Premises & Plant	32,364	32,023	45,482	40.53%	13,118
3175 Care-A-Van - Administration	109,636	86,886	112,109	2.26%	2,473
3180 Care-A-Van - Capital From Rates	11,200		7,000	-37.50%	(4,200)
3195 Care-A-Van - Operations	(214,012)	(111,504)	(193,474)	-9.60%	20,538
3185 Care-A-Van - Debt Charges	17,706	17,706	17,706	0.00%	-
Total Care-A-Van	831,267	831,265	834,172	0.35%	2,905
Parks & Recreation					
4500 Parks & Recreation - Administration	533,185	472,708	548,426	2.86%	15,241
4505 Parks - Supervision	306,928	300,161	315,554	2.81%	8,626
4509 Centennial Park	119,247	120,955	126,578	6.15%	7,331
4510 General Park Maintenance	1,584,937	1,661,962	1,627,235	2.67%	42,298
4511 Sports Fields Maintenance	207,934	215,340	226,934	9.14%	19,000
4515 Greenhouse & Horticulture	354,116	360,453	352,440	-0.47%	(1,676)
4525 Children's Farm	149,149	150,234	149,372	0.15%	223
4550 Waterfront Downtown	49,983	47,619	50,043	0.12%	60
4551 Arboriculture	624,636	567,532	637,074	1.99%	12,438
4552 Parks - Work for Others	1,010	39,596	1,075	0.00%	65
4600 Recreation - Administration	185,406	160,475	177,708	-4.15%	(7,698)
4601 Recreation - Programs	61,318	61,695	61,309	-0.01%	(9)
4602 Recreation - Waterfront Programs	31,330	49,137	31,332	0.01%	2
4610 Canada Day		28,483			-
4700 Arenas - Administration	153,748	91,087	82,495	-46.34%	(71,253)
4705 Arenas - Sarnia Arena	104,689	114,945	148,515	41.86%	43,826
4706 Arenas - Germain Arena	3,242	58,834	58,273		55,031
4708 Arenas - Clearwater Arena	57,385	293,734	184,215	221.02%	126,830
4715 Recreation - Jackson Pool	81,403	135,274	81,660	0.32%	257
4716 Recreation - Tecumseh Pool	69,897	57,952	66,069	-5.48%	(3,828)
4950 Strangway Centre - Administration	76,093	162,202	64,012	-15.88%	(12,081)
4951 Strangway Centre - Building/Property	52,738	55,208	52,242	-0.94%	(496)
4952 Strangway Centre - Cafeteria	(3,970)	(6,704)	(5,470)	37.78%	(1,500)
Total Parks & Recreation	4,804,404	5,198,882	5,037,091	4.84%	232,687
Planning & Building					
5005 Planning Department	145,163	125,242		-100.00%	(145,163)
5010 Committee of Adjustment	13,440	7,587	13,440	0.00%	-
5020 Building Department		123,022	1,063	0.00%	1,063
5021 Property Standards Enforcement	148,634	144,494	106,439	-28.39%	(42,195)
5022 Environment Advisory Committee	1,950		1,950	0.00%	-
5025 Heritage Committee	3,475	1,906	3,475	0.00%	-
5040 Official Plan Review				0.00%	-
Total Planning & Building	312,662	402,251	126,367	-59.58%	(186,295)

CORPORATION OF THE CITY OF SARNIA

2014 APPROVED CURRENT BUDGET SUMMARY - DEPARTMENT

	2013 Budget	2013 Actuals	2014 Budget	% Change to 2013 Budget	\$ Change to 2013 Budget
Debt Charges & Unclassified Financial					
5500 Debt Charges	4,150,582	4,086,114	4,150,582	0.00%	-
5505 Financial Expenses	10,000	13,536	10,000	0.00%	-
5515 Unclassified	449,540	1,049,757	496,053	10.35%	46,513
5520 Municipal Grants	328,827	385,730	325,695	-0.95%	(3,132)
5525 Contribution to Boards & Commissions	247,769	264,744	264,320	6.68%	16,551
Total Debt Charges & Unclassified Financial	5,186,718	5,799,881	5,246,650	1.16%	59,932
TOTAL GENERAL OPERATING BUDGET	-	-	-		
TRANSIT AREA BUDGET					
1055 Taxation - Transit Area	(3,448,118)	(3,439,252)	(3,464,596)	0.48%	(16,478)
3100 Transit - Transportation	4,087,282	3,945,466	4,135,880	1.19%	48,598
3115 Transit - Vehicle & Equipment Maintenance	652,586	651,909	687,867	5.41%	35,281
3120 Transit - Premises & Plant	181,488	246,404	237,427	30.82%	55,939
3125 Transit - Administration	737,660	653,338	752,961	2.07%	15,301
3135 Transit - Debt Charges	198,783	198,783	198,783	0.00%	-
3140 Transit - Revenue, Operations	(2,409,681)	(2,256,648)	(2,548,322)	5.75%	(138,641)
TOTAL TRANSIT AREA BUDGET	-	-	-		
SEWER AREA BUDGET					
1050 Taxation - Sewer Area	4,976,115	5,289,047	5,232,263	514.75%	256,148
3500 Sewer - Sanitary Sewer Maintenance	1,125,862	1,224,596	1,140,833	1.33%	14,971
3501 Sewer - Pump Station Maintenance	5,468,394	5,525,761	5,460,125	-0.15%	(8,269)
3505 Water Pollution Control Centre	172,555	113,788	172,555	0.00%	-
3506 Brights Grove Lagoons	454,110	483,459	454,110	0.00%	-
3507 Sewer - NViro	2,281,914	2,273,762	2,203,835	-3.42%	(78,079)
3510 Sewer - General Administration	(30,197)	(31,503)	(30,197)	0.00%	-
3590 Sewer Area - Revenue	(14,448,753)	(14,878,910)	(14,633,524)	1.28%	(184,771)
TOTAL SEWER AREA BUDGET	-	-	-		
STORM SEWER BUDGET					
3600 Storm Sewers - Expenditures	975,562	766,623	966,943	-0.88%	(8,619)
3600 Storm Sewers - Revenues	(975,562)	(766,623)	(966,943)	-0.88%	8,619
TOTAL STORM SEWER BUDGET	-	-	-		(8,619)
WATER BUDGET					
3700 Water - General Administration	6,969,492	7,175,681	7,085,953	1.67%	116,461
3705 Water - Distribution	7,139,628	7,442,389	7,276,449	1.92%	136,821
3790 Water Revenue	(14,109,120)	(14,618,070)	(14,362,402)	1.80%	(253,282)
TOTAL WATER BUDGET	-	-	-		

City of Sarnia

2014 Approved Current Budget

1000 TAXATION - CITY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00001 GENERAL TAX LEVY	(58,695,288)	(58,695,269)	(59,969,854)	1,975,900	(2,837,988)	124,196	(60,707,746)	3.43%
4-00021 SUPPLEMENTARY TAX LEVY	(500,000)	(371,582)	(300,000)		(200,000)		(500,000)	
Revenue Total	(59,195,288)	(59,066,851)	(60,269,854)	1,975,900	(3,037,988)	124,196	(61,207,746)	3.40%
EXPENSES								
5-00950 TAX WRITE OFFS	920,000	535,387	370,000		130,000		500,000	(45.65%)
5-00970 VACANCY REBATE	155,000	124,452	155,000		145,000		300,000	93.55%
5-00975 CHARITY TAX REBATE	24,000	26,445	24,000		20,000		44,000	83.33%
5-00980 TAX EXEMPTIONS	14,000	15,016	14,000		1,000		15,000	7.14%
5-06100 CONTRIBUTION TO RESERVE	2,030,000	2,030,000	2,030,000		500,000		2,530,000	24.63%
Expense Total	3,143,000	2,731,300	2,593,000		796,000		3,389,000	7.83%
Net Expense	(56,052,288)	(56,335,551)	(57,676,854)	1,975,900	(2,241,988)	124,196	(57,818,746)	3.15%

City of Sarnia

2014 Approved Current Budget

1055 TAXATION - TRANSIT AREA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00001 GENERAL TAX LEVY	(3,509,218)	(3,509,058)	(3,473,718)	(2,000)	(593)	(13,885)	(3,490,196)	(0.54%)
4-00021 SUPPLEMENTARY TAX LEVY	(25,000)	(21,405)	(25,000)				(25,000)	
Revenue Total	(3,534,218)	(3,530,463)	(3,498,718)	(2,000)	(593)	(13,885)	(3,515,196)	(0.54%)
EXPENSES								
5-00950 TAX WRITE OFFS	65,500	66,464	30,000				30,000	(54.20%)
5-00960 PROVISION FOR ASSESSMENT APPEAL	10,000		10,000				10,000	
5-00970 VACANCY REBATE	7,500	8,145	7,500				7,500	
5-00975 CHARITY TAX REBATE	1,800	15,550	1,800				1,800	
5-00980 TAX EXEMPTIONS	1,000	1,052	1,000				1,000	
5-00985 NEW CONSTRUCTION REBATE	300		300				300	
Expense Total	86,100	91,211	50,600				50,600	(41.23%)
Net Expense	(3,448,118)	(3,439,252)	(3,448,118)	(2,000)	(593)	(13,885)	(3,464,596)	0.48%

City of Sarnia

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1065 OTHER COLLECTIONS TAX ROLL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00045 LOCAL IMPROVEMENTS	(660,311)	(660,311)	(293,545)		(15,000)		(308,545)	(53.27%)
Revenue Total	(660,311)	(660,311)	(293,545)		(15,000)		(308,545)	(53.27%)
EXPENSES								
Expense Total								
Net Expense	(660,311)	(660,311)	(293,545)		(15,000)		(308,545)	(53.27%)

City of Sarnia

2014 Approved Current Budget

1100 PAYMENTS IN LIEU - CITY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00150 CANADA	(117,600)	(93,938)	(117,600)		23,600		(94,000)	(20.07%)
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(68,210)	(69,154)	(68,210)				(68,210)	
4-00160 HOSPITALS	(22,500)	(27,930)	(22,500)				(22,500)	
4-00165 CORRECTIONAL INSTITUTIONS	(3,900)	(4,453)	(3,900)				(3,900)	
4-00170 LAMBTON COLLEGE	(134,800)	(165,303)	(134,800)				(134,800)	
4-00175 LAMBTON HOUSING	(170,850)	(118,695)	(170,850)		63,850		(107,000)	(37.37%)
4-00180 HYDRO ONE	(153,600)	(110,500)	(153,600)		40,000		(113,600)	(26.04%)
4-00181 HYDRO ONE - LINEAR PROPERTIES	(20,000)	(31,499)	(20,000)		(10,000)		(30,000)	50.00%
4-00185 MINISTRY OF ENVIRONMENT	(96,600)	(87,516)	(96,600)		12,000		(84,600)	(12.42%)
4-00190 PARKING FACILITIES	(20,650)	(21,369)	(20,650)				(20,650)	
4-00195 BLUEWATER POWER	(125,000)	(129,281)	(125,000)				(125,000)	
4-00200 PETROLIA P.U.C.	(9,700)	(12,703)	(9,700)		(2,300)		(12,000)	23.71%
4-00205 RAILROADS - LINEAR PROPERTIES	(18,750)	(11,550)	(18,750)		7,000		(11,750)	(37.33%)
4-00210 PUMP STATIONS	(251,700)	(238,157)	(251,700)		30,000		(221,700)	(11.92%)
Revenue Total	(1,213,860)	(1,122,048)	(1,213,860)		164,150		(1,049,710)	(13.52%)
EXPENSES								
Expense Total								
Net Expense	(1,213,860)	(1,122,048)	(1,213,860)		164,150		(1,049,710)	(13.52%)

City of Sarnia

2014 Approved Current Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00920 OMPF	(285,200)	(285,200)		(1,248,900)			(1,248,900)	337.90%
Revenue Total	(285,200)	(285,200)		(1,248,900)			(1,248,900)	337.90%
EXPENSES								
Expense Total								
Net Expense	(285,200)	(285,200)		(1,248,900)			(1,248,900)	337.90%

City of Sarnia

2014 Approved Current Budget

1305 RENTS, CONCESSIONS & FRANCHISE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00080 ROADSIDE SIGN PERMIT	(1,000)		(1,000)	1,000				(100.00%)
4-00081 AREAWAYS	(211)	(211)	(211)				(211)	
4-00082 STREET OCCUPANCY	(8,500)	(9,254)	(8,500)				(8,500)	
4-00083 PIPELINE CROSSING AGREEMENTS	(29,000)	(24,903)	(29,000)				(29,000)	
4-00900 SUNDRY REVENUE	(5,000)	(4,833)	(5,000)				(5,000)	
Revenue Total	(43,711)	(39,201)	(43,711)	1,000			(42,711)	(2.29%)
EXPENSES								
Expense Total								
Net Expense	(43,711)	(39,201)	(43,711)	1,000			(42,711)	(2.29%)

City of Sarnia

2014 Approved Current Budget

1340 BLUEWATER POWER

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00100 DIVIDEND - BLUEWATER POWER	(685,000)	(1,057,308)		(735,000)			(735,000)	7.30%
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,274,798)	(1,136,676)	(1,274,798)				(1,274,798)	
Revenue Total	(1,959,798)	(2,193,984)	(1,274,798)	(735,000)			(2,009,798)	2.55%
EXPENSES								
Expense Total								
Net Expense	(1,959,798)	(2,193,984)	(1,274,798)	(735,000)			(2,009,798)	2.55%

City of Sarnia

2014 Approved Current Budget

1350 OTHER REVENUE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00102 PENALTY & INTEREST ON TAXES	(1,120,000)	(1,288,427)	(1,120,000)		(80,000)		(1,200,000)	7.14%
4-00104 INTEREST ON PAST DUE ACCOUNTS	(2,000)	(4,292)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(220,000)	(269,734)	(220,000)		(20,000)		(240,000)	9.09%
4-00107 GAIN ON GST SHORT METHOD	(2,000)	(22,406)	(2,000)		(8,000)		(10,000)	400.00%
4-00108 GST/PST REFUND ADJUSTMENTS		(11,481)						
4-00790 PROVINCE - SLOT MACHINE SHARE	(450,000)	(450,000)	(450,000)		450,000			(100.00%)
4-00855 FINES	(6,000)		(6,000)				(6,000)	
4-00900 SUNDRY REVENUE	(20,000)	(17,540)	(20,000)				(20,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,800)	(1,888)	(2,800)				(2,800)	
4-06220 CONTRIBUTION FROM RESERVES	(370,000)	(370,000)			(40,000)		(40,000)	(89.19%)
Revenue Total	(2,192,800)	(2,435,768)	(1,822,800)		302,000		(1,520,800)	(30.65%)
EXPENSES								
Expense Total								
Net Expense	(2,192,800)	(2,435,768)	(1,822,800)		302,000		(1,520,800)	(30.65%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2000**
DEPARTMENT **MAYOR & COUNCIL**
DIVISION

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	1.25	1.25	-	1.25	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	1.25	1.25	-	1.25	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The Mayor and Council represent the citizens of the City of Sarnia through policy-making processes to oversee the operation of the municipality and to carry out the statutory requirements of the Mayor as set out in the Municipal Act.

City of Sarnia

2014 Approved Current Budget

2000 MAYOR & COUNCIL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	81,095	81,430	81,095		2,004		83,099	2.47%
5-01065 COUNCIL SALARIES	205,133	200,047	205,133		4,743		209,876	2.31%
5-01200 EMPLOYEE BENEFITS - STATUTORY	24,004	16,482	24,004		662		24,666	2.76%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,617	8,810	9,617		126		9,743	1.31%
5-01253 CAR ALLOWANCE	5,000	4,503	5,000				5,000	
5-02000 STATIONERY & SUPPLIES	5,000	4,971	5,000				5,000	
5-02104 TELEPHONE	1,800	1,228	1,800				1,800	
5-02300 OFFICE EXPENSES	4,400	5,337	4,400				4,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	580	1,049	580				580	
5-02302 ADVERTISING	3,000	2,295	3,000				3,000	
5-02303 POSTAGE	1,400	1,531	1,400				1,400	
5-02310 TRAVEL	2,000	1,751	2,000				2,000	
5-02312 CONFERENCES & SEMINARS	6,600	8,941	6,600				6,600	
5-02405 OFFICE EQUIPMENT MAINTENANCE	440	315	440				440	
5-04005 INSURANCE	1,487		1,487		(1,487)			(100.00%)
5-05000 SUNDRY	1,400	596	1,400				1,400	
5-05102 MUNICIPAL SOUVENIRS	6,500	2,055	6,500				6,500	
Expense Total	359,456	341,341	359,456		6,048		365,504	1.68%
Net Expense	359,456	341,341	359,456		6,048		365,504	1.68%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2001**
DEPARTMENT **CITY MANAGER**
DIVISION

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	2.00	2.00	-	2.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

As head of staff, the City Manager is responsible for overseeing the administrative operations of the municipality in accordance with policies of City Council and relevant provincial legislation, and directing the general management of the Corporation and the operational activities of all departments with an aim to achieve corporate goals. Each of seven department heads reports to the City Manager on a regular basis. The City Manager advises Council on all matters of policy. The office of the City Manager is responsible for the development and recommendation of the annual operating and capital budgets and the subsequent implementation of those budgets after approval by City Council.

City of Sarnia

2014 Approved Current Budget

2001 CITY MANAGER

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	238,050	231,001	238,050		(9,515)		228,535	(4.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	41,036	45,826	41,036		184		41,220	0.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,851	17,677	17,851		(100)		17,751	(0.56%)
5-01253 CAR ALLOWANCE	2,860	2,476	2,860				2,860	
5-02000 STATIONERY & SUPPLIES	250	334	250				250	
5-02001 PRINTING & PAPER SUPPLIES		12						
5-02104 TELEPHONE	1,300	966	1,300				1,300	
5-02300 OFFICE EXPENSES		528						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	500	366	500				500	
5-02303 POSTAGE	100	14	100				100	
5-02310 TRAVEL	830	15	830				830	
5-02311 TRAINING & EDUCATION	1,000		1,000				1,000	
5-02312 CONFERENCES & SEMINARS	2,350	31	2,350				2,350	
5-02405 OFFICE EQUIPMENT MAINTENANCE		302						
5-05500 REPLACEMENT EQUIPMENT		247						
Expense Total	306,127	299,795	306,127		(9,431)		296,696	(3.08%)
Net Expense	306,127	299,795	306,127		(9,431)		296,696	(3.08%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2010**
DEPARTMENT **CORPORATE SERVICES**
DIVISION **HUMAN RESOURCES**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	-	5.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.80	0.80	-	0.80	
TOTAL FTEs	5.80	5.80	-	5.80	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Provide centralized, cost-effective administration, planning, control and delivery of Human Resources to the Corporation and its employees.

City of Sarnia

2014 Approved Current Budget

2010 HUMAN RESOURCES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00340 APPLICATION FEE - FIREFIGHTER	(7,500)		(7,500)		7,500			(100.00%)
4-00795 OTHER GRANTS & SUBSIDIES	(45,000)	(19,837)	(45,000)		25,000		(20,000)	(55.56%)
4-00930 COSTS RECOVERED	(69,274)	(69,444)	(69,274)				(69,274)	
4-00936 COSTS RECOVERED - OTHER		(116)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(43,600)	(43,600)	(43,600)				(43,600)	
Revenue Total	(165,374)	(132,997)	(165,374)		32,500		(132,874)	(19.65%)
EXPENSES								
5-01000 SALARIES	481,387	479,067	481,387		10,392		491,779	2.16%
5-01025 SALARIES - OVERTIME		312						
5-01030 SALARIES - CASUAL		16,225			20,000		20,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	94,009	101,540	94,009		3,245		97,254	3.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,607	39,894	40,607		8,258		48,865	20.34%
5-02000 STATIONERY & SUPPLIES	1,800	928	1,800		(1,500)		300	(83.33%)
5-02001 PRINTING & PAPER SUPPLIES	1,500	1,742	1,500		(1,000)		500	(66.67%)
5-02104 TELEPHONE	1,950	836	1,950		(1,000)		950	(51.28%)
5-02300 OFFICE EXPENSES		12						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,900	3,358	4,900				4,900	
5-02303 POSTAGE	1,500	1,768	1,500		(500)		1,000	(33.33%)
5-02310 TRAVEL	1,000	2,309	1,000		(500)		500	(50.00%)
5-02311 TRAINING & EDUCATION	3,400	1,164	3,400		(1,000)		2,400	(29.41%)
5-02312 CONFERENCES & SEMINARS	1,400	203	1,400		(500)		900	(35.71%)
5-02323 SAFETY PROGRAM	1,000	16	1,000		(500)		500	(50.00%)
5-04910 OTHER PURCHASED SERVICES	7,500	392	7,500		(5,850)		1,650	(78.00%)
5-05000 SUNDRY	100		100				100	
5-05500 REPLACEMENT EQUIPMENT	500	668	500				500	
Expense Total	642,553	650,434	642,553		29,545		672,098	4.60%
Net Expense	477,179	517,437	477,179		62,045		539,224	13.00%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2022**
DEPARTMENT **CORPORATE SERVICES**
DIVISION **INFORMATION SERVICES**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	4.00	4.00	-	4.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	4.00	4.00	-	4.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Responsible for providing the delivery of business applications, desktop support, technology infrastructure, and networking communications for the corporation. Our team is committed to continuing to build the technological infrastructure.

City of Sarnia

2014 Approved Current Budget

2022 INFORMATION SERVICES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(80,200)	(80,200)	(80,200)				(80,200)	
Revenue Total	(80,200)	(80,200)	(80,200)				(80,200)	
EXPENSES								
5-01000 SALARIES	331,655	333,056	331,655		8,220		339,875	2.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY	64,385	64,473	64,385		1,670		66,055	2.59%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,455	29,647	32,455		411		32,866	1.27%
5-02000 STATIONERY & SUPPLIES	2,500	501	2,500		(1,500)		1,000	(60.00%)
5-02001 PRINTING & PAPER SUPPLIES	2,500	514	2,500		(1,500)		1,000	(60.00%)
5-02104 TELEPHONE	3,200	3,950	3,200				3,200	
5-02112 INTERNET/EMAIL SERVICES	1,950	1,277	1,950				1,950	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	102,727	79,458	102,727				102,727	
5-02114 IT MAINTENANCE & SUPPORT	218,019	214,330	218,019		1,723		219,742	0.79%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	880	494	880				880	
5-02310 TRAVEL	1,000	99	1,000				1,000	
5-02311 TRAINING & EDUCATION	5,000	1,068	5,000		(1,000)		4,000	(20.00%)
5-02312 CONFERENCES & SEMINARS	6,300	2,372	6,300		(1,000)		5,300	(15.87%)
5-02415 CONTRIBUTION TO IT LEASING PROGRAM	100,000	100,000	100,000		9,000		109,000	9.00%
5-04910 OTHER PURCHASED SERVICES	5,000	5,088	5,000		(5,000)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT		495						
Expense Total	877,571	836,822	877,571		11,024		888,595	1.26%
Net Expense	797,371	756,622	797,371		11,024		808,395	1.38%

City of Sarnia

2014 Approved Current Budget

2065 HARBOUR

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(17,500)	(15,829)	(17,500)				(17,500)	
4-00912 FEES - BERTHAGE	(12,500)		(12,500)				(12,500)	
4-00913 FEES - CN PROPERTY	(54,350)	(56,820)	(54,350)		(2,900)		(57,250)	5.34%
4-00930 COSTS RECOVERED		(2,749)						
Revenue Total	(84,350)	(75,398)	(84,350)		(2,900)		(87,250)	3.44%
EXPENSES								
5-02102 ELECTRICITY	2,000	4,737	2,000		2,000		4,000	100.00%
5-02431 DOCK MAINTENANCE	4,000		4,000		500		4,500	12.50%
5-02435 GROUNDS MAINTENANCE	4,000		4,000		500		4,500	12.50%
Expense Total	10,000	4,737	10,000		3,000		13,000	30.00%
Net Expense	(74,350)	(70,661)	(74,350)		100		(74,250)	(0.13%)

City of Sarnia

2014 Approved Current Budget

2070 FERRY DOCK HILL LANDS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00903 RENTAL REVENUE	(64,000)	(64,000)	(64,000)		(13,500)		(77,500)	21.09%
Revenue Total	(64,000)	(64,000)	(64,000)		(13,500)		(77,500)	21.09%
EXPENSES								
5-02102 ELECTRICITY	7,500		7,500				7,500	
5-02480 MAINTENANCE	5,000	103	5,000				5,000	
5-04005 INSURANCE	2,540	583	2,540		(1,870)		670	(73.62%)
5-05140 REALTY TAXES	13,500		13,500				13,500	
Expense Total	28,540	686	28,540		(1,870)		26,670	(6.55%)
Net Expense	(35,460)	(63,314)	(35,460)		(15,370)		(50,830)	43.34%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2150**

DEPARTMENT **CORPORATE SERVICES**

DIVISION **ECONOMIC DEVELOPMENT & CORPORATE PLANNING**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	2.00	2.00	-	2.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Responsible for the development and delivery of a comprehensive program for the general economic development and promotion of the City, and the development and delivery of a broader range of strategic initiatives that have direct economic benefit for the municipality.

City of Sarnia

2014 Approved Current Budget

2150 ECONOMIC DEVELOPMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00795 OTHER GRANTS & SUBSIDIES		(9,577)						
Revenue Total		(9,577)						
EXPENSES								
5-01000 SALARIES	173,147	173,950	173,147		4,291		177,438	2.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY	33,356	19,906	33,356		837		34,193	2.51%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,380	16,348	16,380		214		16,594	1.31%
5-01253 CAR ALLOWANCE	1,714	1,621	1,714				1,714	
5-02000 STATIONERY & SUPPLIES	400	302	400				400	
5-02001 PRINTING & PAPER SUPPLIES	190	558	190		310		500	163.16%
5-02104 TELEPHONE	3,250	2,975	3,250				3,250	
5-02300 OFFICE EXPENSES	250	68	250				250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,410	6,681	3,410				3,410	
5-02302 ADVERTISING	16,480	5,616	16,480				16,480	
5-02303 POSTAGE	250	248	250				250	
5-02304 MARKETING	16,480	12,596	16,480				16,480	
5-02310 TRAVEL	390	494	390		110		500	28.21%
5-02311 TRAINING & EDUCATION	200		200		300		500	150.00%
5-02312 CONFERENCES & SEMINARS	2,050	1,446	2,050				2,050	
5-02405 OFFICE EQUIPMENT MAINTENANCE	490		490				490	
5-03500 DEVELOPMENT EXPENSES	1,530	1,682	1,530		1,470		3,000	96.08%
5-04005 INSURANCE	1,900		1,900		(1,900)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	1,530	1,867	1,530				1,530	
Expense Total	273,397	246,358	273,397		5,632		279,029	2.06%
Net Expense	273,397	236,781	273,397		5,632		279,029	2.06%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2020**
DEPARTMENT **FINANCE**
DIVISION **ACCOUNTING**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	14.00	14.00	1.00	15.00	+1.0 Customer Service Rep
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	0.33	0.66	+0.33 Student
TOTAL FTEs	14.33	14.33	1.33	15.66	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Administration of all financial activities of the Corporation. The department is fully responsible for the receipt, management, investment, and disbursement of all monies on behalf of the Corporation within statutory requirements and City Council policies and guidelines. Specifically, this division is responsible for the Accounts Payable, Accounts Receivable, Payroll, General Accounting, General Ledger, Budgeting, and Financial Reporting functions.

City of Sarnia

2014 Approved Current Budget

2020 ACCOUNTING

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(250,000)	(250,000)	(250,000)				(250,000)	
Revenue Total	(250,000)	(250,000)	(250,000)				(250,000)	
EXPENSES								
5-01000 SALARIES	962,061	931,427	962,061		(29,880)		932,181	(3.11%)
5-01030 SALARIES - CASUAL	9,100	11,380	9,100		10,311		19,411	113.31%
5-01130 SEVERANCE PAY		854						
5-01200 EMPLOYEE BENEFITS - STATUTORY	183,826	171,574	183,826		2,515		186,341	1.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	105,223	80,968	105,223		3,959		109,182	3.76%
5-01253 CAR ALLOWANCE	1,418	1,351	1,418				1,418	
5-02000 STATIONERY & SUPPLIES	9,520	2,810	9,520				9,520	
5-02001 PRINTING & PAPER SUPPLIES	5,000	3,322	5,000				5,000	
5-02104 TELEPHONE	2,000	2,197	2,000				2,000	
5-02300 OFFICE EXPENSES	240	594	240				240	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,800	5,040	4,800				4,800	
5-02302 ADVERTISING	3,130	3,103	3,130				3,130	
5-02303 POSTAGE	6,330	6,658	6,330				6,330	
5-02310 TRAVEL	290	765	290				290	
5-02311 TRAINING & EDUCATION	5,350	7,795	5,350				5,350	
5-02312 CONFERENCES & SEMINARS	6,000	6,475	6,000				6,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	800	858	800				800	
5-04005 INSURANCE	3,800		3,800		(3,800)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	8,000	21,748	8,000				8,000	
5-05500 REPLACEMENT EQUIPMENT	2,000	7,134	2,000				2,000	
Expense Total	1,318,888	1,266,053	1,318,888		(16,895)		1,301,993	(1.28%)
Net Expense	1,068,888	1,016,053	1,068,888		(16,895)		1,051,993	(1.58%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2021**
DEPARTMENT **FINANCE**
DIVISION **TAX & REVENUE COLLECTIONS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	3.00	3.00	-	3.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	3.00	3.00	-	3.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Administration of all financial activities of the Corporation. The department is fully responsible for the receipt, management, investment and disbursement of all monies on behalf of the Corporation within statutory requirements and City Council policies and guidelines. Specifically, this division is responsible for the calculation and collection of taxes as well as dealing with the public on taxation issues.

City of Sarnia

2014 Approved Current Budget

2021 TAX & REVENUE COLLECTIONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00300 TAX CERTIFICATES	(60,000)	(66,571)	(60,000)		(5,000)		(65,000)	8.33%
4-00302 FEES - ADMINISTRATION 357'S	(100)	(300)	(100)				(100)	
4-00900 SUNDRY REVENUE		(9,027)						
4-00901 OTHER FEES & SERVICE CHARGES	(89,125)	(81,682)	(89,125)		(29,820)		(118,945)	33.46%
Revenue Total	(149,225)	(157,580)	(149,225)		(34,820)		(184,045)	23.33%
EXPENSES								
5-01000 SALARIES	205,142	201,652	205,142		5,082		210,224	2.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY	40,681	28,807	40,681		1,114		41,795	2.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,360	15,733	23,360		281		23,641	1.20%
5-02000 STATIONERY & SUPPLIES	10,000	5,501	10,000				10,000	
5-02001 PRINTING & PAPER SUPPLIES	1,650	3,868	1,650				1,650	
5-02104 TELEPHONE	100		100				100	
5-02300 OFFICE EXPENSES	500	404	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	400	615	400				400	
5-02302 ADVERTISING	580	595	580				580	
5-02303 POSTAGE	34,500	43,351	34,500				34,500	
5-02311 TRAINING & EDUCATION	4,000	837	4,000				4,000	
5-02312 CONFERENCES & SEMINARS	1,170		1,170				1,170	
5-02405 OFFICE EQUIPMENT MAINTENANCE	580	127	580				580	
5-04910 OTHER PURCHASED SERVICES	47,980	35,427	47,980				47,980	
5-05500 REPLACEMENT EQUIPMENT	1,000	1,176	1,000				1,000	
Expense Total	371,643	338,093	371,643		6,477		378,120	1.74%
Net Expense	222,418	180,513	222,418		(28,343)		194,075	(12.74%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2023**
DEPARTMENT **FINANCE**
DIVISION **PURCHASING**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	2.00	2.00	-	2.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Administration of all financial activities of the Corporation. The department is fully responsible for the receipt, management, investment and disbursement of all monies on behalf of the Corporation within statutory requirements and City Council policies and guidelines. Specifically, this division is responsible for the Purchasing function and ensures that the Corporation's purchasing policy is enforced.

City of Sarnia

2014 Approved Current Budget

2023 PURCHASING

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00901 OTHER FEES & SERVICE CHARGES	(2,000)	(279)	(2,000)				(2,000)	
Revenue Total	(2,000)	(279)	(2,000)				(2,000)	
EXPENSES								
5-01000 SALARIES	139,668	140,671	139,668		8,776		148,444	6.28%
5-01200 EMPLOYEE BENEFITS - STATUTORY	27,632	27,603	27,632		1,698		29,330	6.15%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,627	15,066	15,627		316		15,943	2.02%
5-02000 STATIONERY & SUPPLIES	1,000	70	1,000				1,000	
5-02001 PRINTING & PAPER SUPPLIES	1,130	159	1,130				1,130	
5-02104 TELEPHONE		20						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,090	250	1,090				1,090	
5-02302 ADVERTISING	950		950				950	
5-02303 POSTAGE	970	573	970				970	
5-02310 TRAVEL	200		200				200	
5-02311 TRAINING & EDUCATION	1,500	1,263	1,500				1,500	
5-02312 CONFERENCES & SEMINARS	1,500		1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	1,000		1,000				1,000	
Expense Total	192,267	185,675	192,267		10,790		203,057	5.61%
Net Expense	190,267	185,396	190,267		10,790		201,057	5.67%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2005**
DEPARTMENT **CITY SOLICITOR/CLERK**
DIVISION **LEGAL**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	3.50	3.50	(1.00)	2.50	-1.0 Legal Clerk Attrition
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	3.50	3.50	(1.00)	2.50	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

In conjunction with the Clerks Department, the Legal Department is responsible for various duties under Provincial Legislation. The City Solicitor provides legal advice to Council, City staff and the Police Services Board, drafts and prepares by-laws and reports, and protects the interests of the Corporation through contract review and delivery of legal services.

City of Sarnia

2014 Approved Current Budget

2005 LEGAL SERVICES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00301 FEES - MUNICIPAL TAX SALES	(27,280)	(34,314)	(27,280)		(4,270)		(31,550)	15.65%
4-00900 SUNDRY REVENUE		(9,027)						
4-00901 OTHER FEES & SERVICE CHARGES	(27,150)	(22,575)	(27,150)		1,125		(26,025)	(4.14%)
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(3,000)	(713)	(3,000)				(3,000)	
Revenue Total	(57,430)	(66,629)	(57,430)		(3,145)		(60,575)	5.48%
EXPENSES								
5-01000 SALARIES	295,526	243,229	295,526		(47,252)		248,274	(15.99%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	56,826	46,217	56,826		(9,793)		47,033	(17.23%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,501	27,197	28,501		(7,272)		21,229	(25.51%)
5-01253 CAR ALLOWANCE	806	765	806				806	
5-02000 STATIONERY & SUPPLIES	970	994	970				970	
5-02001 PRINTING & PAPER SUPPLIES	390	6	390				390	
5-02104 TELEPHONE	1,400	1,133	1,400				1,400	
5-02300 OFFICE EXPENSES	4,870	8,391	4,870				4,870	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,500	4,729	4,500				4,500	
5-02302 ADVERTISING	2,500	2,723	2,500				2,500	
5-02303 POSTAGE	540	1,412	540				540	
5-02310 TRAVEL	800	555	800				800	
5-02311 TRAINING & EDUCATION	1,270	1,073	1,270				1,270	
5-02312 CONFERENCES & SEMINARS	1,560	679	1,560				1,560	
5-02405 OFFICE EQUIPMENT MAINTENANCE	240		240				240	
5-04004 SURVEY & APPRAISAL FEES	2,430	7,072	2,430				2,430	
5-04910 OTHER PURCHASED SERVICES	3,870	1,834	3,870				3,870	
5-05122 SEARCH & REGISTRATION FEES	21,000	14,707	21,000				21,000	
5-05500 REPLACEMENT EQUIPMENT	1,950	495	1,950				1,950	
Expense Total	429,949	363,211	429,949		(64,317)		365,632	(14.96%)
Net Expense	372,519	296,582	372,519		(67,462)		305,057	(18.11%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2050**
DEPARTMENT **CITY SOLICITOR/CLERK**
DIVISION **CLERKS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	6.25	6.25	-	6.25	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	6.58	6.58	-	6.58	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The Clerks Department acts as a Secretariat for City Council. Through the authority given to the Clerk, the Clerks Department is responsible for various statutory duties as set out in the Provincial Legislation including Municipal Freedom of Information, Business and Lottery licensing, and licensing and registration under the Ontario Vital Statistics Act. The Clerks Department also protects the interests of the Corporation through involvement with tender openings.

City of Sarnia

2014 Approved Current Budget

2050 CITY CLERK

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00320 LICENSE FEES - ANIMAL (DOG)	(170,000)	(181,073)	(170,000)		(10,000)		(180,000)	5.88%
4-00321 LICENSE FEES - DANGEROUS DOGS	(3,175)	(3,335)	(3,175)				(3,175)	
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(31,135)	(32,055)	(31,135)		(250)		(31,385)	0.80%
4-00323 LICENSE FEES - BUSINESS (PLUMBERS/DRNLY)	(1,950)	(1,430)	(1,950)		385		(1,565)	(19.74%)
4-00324 LICENSE FEES - BUSINESS (OTHER)	(19,195)	(23,925)	(19,195)		(3,475)		(22,670)	18.10%
4-00325 LICENSE FEES - BINGOS	(203,000)	(190,350)	(203,000)		10,000		(193,000)	(4.93%)
4-00326 LICENSE FEES - RAFFLES	(11,000)	(15,925)	(11,000)				(11,000)	
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(7,050)	(6,461)	(7,050)		2,000		(5,050)	(28.37%)
4-00328 COMMISSIONING/NOTARY SERVICES	(15,000)	(13,780)	(15,000)		(1,000)		(16,000)	6.67%
4-00329 FREEDOM OF INFORMATION	(30)	(270)	(30)		10		(20)	(33.33%)
4-00330 LICENSE FEES - MARRIAGE	(34,500)	(39,110)	(34,500)				(34,500)	
4-00335 DEATH CERTIFICATES	(20,375)	(20,600)	(20,375)				(20,375)	
4-00901 OTHER FEES & SERVICE CHARGES	(915)	(100)	(915)		455		(460)	(49.73%)
4-00930 COSTS RECOVERED	(21)	(100)	(21)				(21)	
Revenue Total	(517,346)	(528,514)	(517,346)		(1,875)		(519,221)	0.36%
EXPENSES								
5-01000 SALARIES	400,384	411,777	400,384		17,136		417,520	4.28%
5-01030 SALARIES - CASUAL	6,975	5,915	6,975		1		6,976	0.01%
5-01200 EMPLOYEE BENEFITS - STATUTORY	79,728	81,785	79,728		3,405		83,133	4.27%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	48,040	42,756	48,040		623		48,663	1.30%
5-01253 CAR ALLOWANCE	806	765	806				806	
5-02000 STATIONERY & SUPPLIES	3,500	3,670	3,500		(500)		3,000	(14.29%)
5-02007 RECORDS MANAGEMENT	1,500	757	1,500		(300)		1,200	(20.00%)
5-02104 TELEPHONE	1,240	439	1,240		(240)		1,000	(19.35%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,710	2,170	1,710				1,710	
5-02302 ADVERTISING	970	931	970				970	
5-02303 POSTAGE	5,400	3,818	5,400				5,400	
5-02310 TRAVEL	390	202	390				390	

City of Sarnia

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2050 CITY CLERK

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-02311 TRAINING & EDUCATION	970	678	970				970	
5-02312 CONFERENCES & SEMINARS	1,200	1,482	1,200				1,200	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,300	124	1,300		(800)		500	(61.54%)
5-04005 INSURANCE	3,800		3,800		(3,800)			(100.00%)
5-05000 SUNDRY	600	898	600		(100)		500	(16.67%)
5-05500 REPLACEMENT EQUIPMENT	1,460	1,484	1,460				1,460	
5-05801 CIVIC CORNER	5,000	5,779	5,000				5,000	
Expense Total	564,973	565,430	564,973		15,425		580,398	2.73%
Net Expense	47,627	36,916	47,627		13,550		61,177	28.45%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2052 2053 2054**
DEPARTMENT **CITY SOLICITOR/CLERK**
DIVISION **PROPERTY**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	6.00	6.00	-	6.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	6.33	6.33	-	6.33	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The Property division is responsible for the maintenance and rental, where appropriate, of City property not operated by other departments, including three sites housing the branches of the County Library in the City of Sarnia, the Lawrence House and City Hall. A number of central administrative services are provided by the Property Department for other City Departments, including the provision of mail, printing, pool vehicles, stationary supplies, and records management.

City of Sarnia

2014 Approved Current Budget

2052 PROPERTY MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED	(12,500)	(1,110)	(12,500)				(12,500)	
Revenue Total	(12,500)	(1,110)	(12,500)				(12,500)	
EXPENSES								
5-01000 SALARIES	261,655	268,278	261,655		13,237		274,892	5.06%
5-01030 SALARIES - CASUAL	6,980	6,011	6,980		(4)		6,976	(0.06%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	52,636	53,701	52,636		2,656		55,292	5.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,870	31,717	30,870		524		31,394	1.70%
5-01254 CLOTHING/BOOT ALLOWANCE	2,216	1,628	2,216		(316)		1,900	(14.26%)
5-02000 STATIONERY & SUPPLIES	490	555	490				490	
5-02101 FUEL	38,000	24,466	38,000		(3,000)		35,000	(7.89%)
5-02102 ELECTRICITY	73,000	104,793	73,000				73,000	
5-02104 TELEPHONE	750	967	750				750	
5-02220 VEHICLE EXPENSE	63,318	66,201	63,318		1,267		64,585	2.00%
5-02303 POSTAGE	870	741	870				870	
5-02312 CONFERENCES & SEMINARS	175		175				175	
5-02420 BUILDING MAINTENANCE	36,050	49,189	36,050				36,050	
5-02425 ELEVATOR MAINTENANCE	8,600	8,159	8,600				8,600	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	8,500	15,211	8,500				8,500	
5-02435 GROUNDS MAINTENANCE	8,343		8,343				8,343	
5-02455 PARKING LOT MAINTENANCE	8,000		8,000		(4,000)		4,000	(50.00%)
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE	15,000	15,000	15,000				15,000	
5-04005 INSURANCE	9,579	5,938	9,579		(2,751)		6,828	(28.72%)
5-05000 SUNDRY	200		200				200	
5-05500 REPLACEMENT EQUIPMENT		247						
5-05640 EQUIPMENT DEPRECIATION RESERVE	10,000	10,000	10,000				10,000	
5-06900 CONTRIBUTION TO RESERVE	5,000	5,000	5,000		(5,000)			(100.00%)
Expense Total	640,232	667,802	640,232		2,613		642,845	0.41%

City of Sarnia

2014 Approved Current Budget

2052 PROPERTY MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Net Expense	627,732	666,692	627,732		2,613		630,345	0.42%

City of Sarnia

2014 Approved Current Budget

2053 PRINTING

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED	(20,000)	(21,770)	(20,000)				(20,000)	
Revenue Total	(20,000)	(21,770)	(20,000)				(20,000)	
EXPENSES								
5-01000 SALARIES	59,663	59,897	59,663		1,477		61,140	2.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY	11,923	11,937	11,923		331		12,254	2.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,589	7,569	7,589		89		7,678	1.17%
5-02001 PRINTING & PAPER SUPPLIES	16,000	16,571	16,000				16,000	
5-02410 EQUIPMENT MAINTENANCE	2,800	2,355	2,800				2,800	
5-02471 MACHINE USAGE	28,700	30,424	28,700		(13,200)		15,500	(45.99%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	500	500	500		13,200		13,700	2,640.00%
Expense Total	127,175	129,253	127,175		1,897		129,072	1.49%
Net Expense	107,175	107,483	107,175		1,897		109,072	1.77%

City of Sarnia

2014 Approved Current Budget

2054 CUSTODIAL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	52,147	54,195	52,147		1,295		53,442	2.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY	10,497	10,865	10,497		310		10,807	2.95%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,423	7,400	7,423		81		7,504	1.09%
5-02320 JANITORIAL SUPPLIES	9,548	10,582	9,548				9,548	
5-04043 CONTRACT CLEANING	56,448	52,970	56,448				56,448	
Expense Total	136,063	136,012	136,063		1,686		137,749	1.24%
Net Expense	136,063	136,012	136,063		1,686		137,749	1.24%

City of Sarnia

2014 Approved Current Budget

2060 RENTAL PROPERTIES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00903 RENTAL REVENUE	(28,260)	(26,211)	(28,260)				(28,260)	
Revenue Total	(28,260)	(26,211)	(28,260)				(28,260)	
EXPENSES								
5-02420 BUILDING MAINTENANCE	2,500	6,246	2,500				2,500	
5-02436 CEMETERY MAINTENANCE	3,000	2,783	3,000				3,000	
5-04005 INSURANCE	1,416	258	1,416		(1,120)		296	(79.10%)
Expense Total	6,916	9,287	6,916		(1,120)		5,796	(16.19%)
Net Expense	(21,344)	(16,924)	(21,344)		(1,120)		(22,464)	5.25%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2080**
DEPARTMENT **CITY SOLICITOR/CLERK**
DIVISION **ANIMAL CONTROL**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.69	0.69	-	0.69	
TOTAL FTEs	2.69	2.69	-	2.69	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To provide animal control services seven days a week and to provide emergency coverage after regular business hours and on Sundays. Responsible for enforcing City By-Laws dealing with animals and owners of domestic animals.

City of Sarnia

2014 Approved Current Budget

2080 ANIMAL CONTROL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	158,662	153,887	158,662		7,877		166,539	4.96%
5-01200 EMPLOYEE BENEFITS - STATUTORY	31,902	27,379	31,902		1,608		33,510	5.04%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,125	13,697	15,125		248		15,373	1.64%
5-02000 STATIONERY & SUPPLIES	900	1,676	900				900	
5-02104 TELEPHONE	1,500	1,004	1,500		(200)		1,300	(13.33%)
5-02220 VEHICLE EXPENSE	32,810	32,810	32,810		631		33,441	1.92%
5-02302 ADVERTISING	800	964	800		(300)		500	(37.50%)
5-02311 TRAINING & EDUCATION	1,000		1,000		(500)		500	(50.00%)
5-02360 CLOTHING & UNIFORMS	750	926	750				750	
5-02372 LIVESTOCK & POULTRY KILLED	190		190				190	
5-05000 SUNDRY	500	541	500				500	
5-05120 VETERINARY SERVICES	1,500	410	1,500				1,500	
5-05813 SARNIA S.P.C.A. CONTRACT	102,500	102,300	102,500		2,046		104,546	2.00%
Expense Total	348,139	335,594	348,139		11,410		359,549	3.28%
Net Expense	348,139	335,594	348,139		11,410		359,549	3.28%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2100**
DEPARTMENT **CITY SOLICITOR/CLERK**
DIVISION **ELECTIONS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	-	-	-	-	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	0.50	0.50	+0.5 Election Year
TOTAL FTEs	-	-	0.50	0.50	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To assist in the operation of the municipal election as required under the Municipal Elections Act. The next municipal election will be held October 27, 2014.

City of Sarnia

2014 Approved Current Budget

2100 ELECTIONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-06220 CONTRIBUTION FROM RESERVES					(150,000)		(150,000)	
Revenue Total					(150,000)		(150,000)	
EXPENSES								
5-01030 SALARIES - CASUAL					15,000		15,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY					1,591		1,591	
5-01252 ELECTION REMUNERATION					62,000		62,000	
5-02009 ELECTION SUPPLIES		2,341			60,000		60,000	
5-02104 TELEPHONE					2,000		2,000	
5-02302 ADVERTISING		359			5,000		5,000	
5-02303 POSTAGE					18,000		18,000	
5-02311 TRAINING & EDUCATION					10,000		10,000	
5-02410 EQUIPMENT MAINTENANCE					3,000		3,000	
Expense Total		2,700			176,591		176,591	
Net Expense		2,700			26,591		26,591	

City of Sarnia

2014 Approved Current Budget

2490 OTHER MUNICIPAL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00474 ADVERTISING		(1,525)						
4-00926 PRE-DIVESTITURE RECOVERY		(38,675)						
4-06200 CONTRIBUTION FROM RESERVE FUND		(739,806)						
Revenue Total		(780,006)						
EXPENSES								
5-02104 TELEPHONE	30,400	30,017	30,400				30,400	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	22,600	24,471	22,600				22,600	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,950	4,522	5,950				5,950	
5-02311 TRAINING & EDUCATION	37,000	2,561	37,000		(12,000)		25,000	(32.43%)
5-02313 TRAINING-ALTERNATIVE DISPUTE RESOLUTION	3,890	3,364	3,890				3,890	
5-02705 PERSONNEL RECRUITMENT	20,000	45,467	20,000				20,000	
5-04000 AUDIT FEES	54,000	54,000	54,000				54,000	
5-04001 LEGAL FEES	52,730	57,939	52,730				52,730	
5-04002 ARBITRATION COSTS		34,785			10,000		10,000	
5-04005 INSURANCE	64,342	235,162	64,342		16,015		80,357	24.89%
5-04008 PROFESSIONAL FEES		89,127						
5-05104 LONG SERVICE RECOGNITION	7,800	4,811	7,800				7,800	
5-05106 VOLUNTEER RECOGNITION	5,300	3,432	5,300				5,300	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	20,000	24,155	20,000		2,000		22,000	10.00%
5-05134 HEALTH & OCCUPATIONAL SAFETY	1,500	17	1,500				1,500	
5-05626 SPECIAL PROJECTS	22,000	51,554	22,000				22,000	
5-05802 ACCESSIBILITY ADVISORY COMMITTEE	12,780	8,011	12,780				12,780	
5-05807 PRE-DIVESTITURE CONSULTING		42,760						
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	100,000	100,000	100,000				100,000	
5-06900 CONTRIBUTION TO RESERVE	126,000	126,000	126,000				126,000	
5-06905 SELF INSURANCE RESERVE	500,000	500,000	500,000				500,000	
Expense Total	1,086,292	1,442,155	1,086,292		16,015		1,102,307	1.47%

City of Sarnia

2014 Approved Current Budget

2490 OTHER MUNICIPAL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Net Expense	1,086,292	662,149	1,086,292		16,015		1,102,307	1.47%

City of Sarnia

2014 Approved Current Budget

4900 SARNIA PUBLIC LIBRARY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	20,000	14,259	20,000		(4,000)		16,000	(20.00%)
5-02102 ELECTRICITY	50,333	64,487	50,333				50,333	
5-02103 WATER	7,500	8,102	7,500				7,500	
5-02420 BUILDING MAINTENANCE	10,021	15,353	10,021				10,021	
5-02425 ELEVATOR MAINTENANCE	7,108	5,187	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	7,790	13,041	7,790		2,000		9,790	25.67%
5-02435 GROUNDS MAINTENANCE	8,343		8,343				8,343	
5-02455 PARKING LOT MAINTENANCE	5,658		5,658				5,658	
5-04005 INSURANCE	9,932	4,269	9,932		(5,023)		4,909	(50.57%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	5,500	5,500	5,500				5,500	
Expense Total	132,185	130,198	132,185		(7,023)		125,162	(5.31%)
Net Expense	132,185	130,198	132,185		(7,023)		125,162	(5.31%)

City of Sarnia

2014 Approved Current Budget

4901 LAWRENCE HOUSE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	1,601	1,663	1,601				1,601	
5-02102 ELECTRICITY	6,130	3,881	6,130				6,130	
5-02103 WATER	500	967	500				500	
5-02320 JANITORIAL SUPPLIES	803	704	803				803	
5-02420 BUILDING MAINTENANCE	9,785	7,936	9,785				9,785	
5-02425 ELEVATOR MAINTENANCE	2,365	2,370	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	2,500	46	2,500				2,500	
5-02435 GROUNDS MAINTENANCE	597		597				597	
5-04005 INSURANCE	4,329	998	4,329		(3,182)		1,147	(73.50%)
5-04043 CONTRACT CLEANING	4,017	4,195	4,017				4,017	
5-05000 SUNDRY	100		100				100	
5-05640 EQUIPMENT DEPRECIATION RESERVE	1,000	1,000	1,000				1,000	
Expense Total	33,727	23,760	33,727		(3,182)		30,545	(9.43%)
Net Expense	33,727	23,760	33,727		(3,182)		30,545	(9.43%)

City of Sarnia

2014 Approved Current Budget

4902 LAMBTON MALL ROAD LIBRARY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	2,200	981	2,200				2,200	
5-02102 ELECTRICITY	4,121	4,641	4,121				4,121	
5-02420 BUILDING MAINTENANCE	490	295	490				490	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	100		100				100	
5-05100 FACILITY RENT	51,700	51,664	51,700				51,700	
Expense Total	58,611	57,581	58,611				58,611	
Net Expense	58,611	57,581	58,611				58,611	

City of Sarnia

2014 Approved Current Budget

4903 FAITHORNE HOUSE LIBRARY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	2,500	1,588	2,500				2,500	
5-02102 ELECTRICITY	3,410	3,038	3,410				3,410	
5-02103 WATER	404	882	404		200		604	49.50%
5-02420 BUILDING MAINTENANCE	3,000	4,326	3,000				3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	750	1,760	750		250		1,000	33.33%
5-02435 GROUNDS MAINTENANCE	515		515				515	
5-02455 PARKING LOT MAINTENANCE	7,796		7,796				7,796	
5-04005 INSURANCE	3,246	451	3,246		(2,727)		519	(84.01%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	1,000	1,000	1,000				1,000	
Expense Total	22,621	13,045	22,621		(2,277)		20,344	(10.07%)
Net Expense	22,621	13,045	22,621		(2,277)		20,344	(10.07%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2500**
DEPARTMENT **FIRE**
DIVISION **FIRE OFFICERS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	130.00	130.00	(1.00)	129.00	-1.0 Deputy Chief attrition
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	130.00	130.00	(1.00)	129.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To provide staffing to achieve our three lines of defense:
 Public Education and Prevention
 Fire Safety Standards and Enforcement
 Emergency Response

City of Sarnia

2014 Approved Current Budget

2500 FIRE - OFFICERS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00350 FIRE INSPECTIONS & REPORTS	(14,307)	(24,946)	(14,307)		1,187		(13,120)	(8.30%)
4-00364 FIRE REVIEW-BUILDING PERMIT APPLICATIONS	(103,000)	(103,000)	(103,000)		103,000			(100.00%)
4-00366 FIRE SUPPRESSION	(9,500)		(9,500)		3,340		(6,160)	(35.16%)
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(8,000)	(9,475)	(8,000)		5,800		(2,200)	(72.50%)
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(75,000)	(72,824)	(75,000)				(75,000)	
4-00900 SUNDRY REVENUE		(116)						
4-00905 DONATIONS	(14,000)	(8,657)	(14,000)				(14,000)	
4-00930 COSTS RECOVERED	(23,400)	(45,887)	(23,400)				(23,400)	
4-00941 SALE OF EQUIPMENT	(500)		(500)				(500)	
4-06200 CONTRIBUTION FROM RESERVE FUND		(150,000)						
Revenue Total	(247,707)	(414,905)	(247,707)		113,327		(134,380)	(45.75%)
EXPENSES								
5-01000 SALARIES	12,084,814	12,157,190	12,084,814		116,605		12,201,419	0.96%
5-01020 SALARIES - MANDATED TRAINING					20,400		20,400	
5-01025 SALARIES - OVERTIME	200,068	343,350	200,068		24,932		225,000	12.46%
5-01100 ACTING RANK	65,000	103,863	65,000		10,280		75,280	15.82%
5-01115 STAT HOLIDAY PAY		58,552			65,809		65,809	
5-01130 SEVERANCE PAY		192,143						
5-01200 EMPLOYEE BENEFITS - STATUTORY	2,464,290	2,434,563	2,464,290		10,444		2,474,734	0.42%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	800,804	764,204	800,804		7,616		808,420	0.95%
5-02000 STATIONERY & SUPPLIES	4,900	2,702	4,900		(1,000)		3,900	(20.41%)
5-02001 PRINTING & PAPER SUPPLIES	2,320	1,863	2,320		(320)		2,000	(13.79%)
5-02104 TELEPHONE		191						
5-02114 IT MAINTENANCE & SUPPORT	11,100	6,035	11,100		220		11,320	1.98%
5-02200 GASOLINE	53,000	56,060	53,000		1,060		54,060	2.00%
5-02220 VEHICLE EXPENSE		1,868						
5-02222 RADIO LICENSE	7,500	1,271	7,500		(2,650)		4,850	(35.33%)
5-02300 OFFICE EXPENSES	1,442	1,191	1,442		(470)		972	(32.59%)

City of Sarnia

2014 Approved Current Budget

2500 FIRE - OFFICERS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,165	2,742	4,165		(1,000)		3,165	(24.01%)
5-02302 ADVERTISING	290	273	290		6		296	2.07%
5-02303 POSTAGE	1,185	456	1,185		(525)		660	(44.30%)
5-02310 TRAVEL	1,940	303	1,940		38		1,978	1.96%
5-02311 TRAINING & EDUCATION	40,080	26,844	40,080		816		40,896	2.04%
5-02312 CONFERENCES & SEMINARS	5,980	2,123	5,980		(1,100)		4,880	(18.39%)
5-02321 CLEANING SUPPLIES	5,500	3,586	5,500		110		5,610	2.00%
5-02322 SAFETY SUPPLIES	12,000	15,195	12,000		240		12,240	2.00%
5-02323 SAFETY PROGRAM	12,390	8,929	12,390		(2,640)		9,750	(21.31%)
5-02324 FIRE PREVENTION	7,045	7,150	7,045		140		7,185	1.99%
5-02325 MONITORING	11,000	22,203	11,000		220		11,220	2.00%
5-02360 CLOTHING & UNIFORMS	56,000	64,917	56,000		5,310		61,310	9.48%
5-02384 RADIO & RADAR	31,755	33,565	31,755		635		32,390	2.00%
5-02405 OFFICE EQUIPMENT MAINTENANCE	5,025	2,501	5,025		(25)		5,000	(0.50%)
5-02410 EQUIPMENT MAINTENANCE	15,735	8,788	15,735		314		16,049	2.00%
5-02440 VEHICLE MAINTENANCE	62,027	60,411	62,027		1,365		63,392	2.20%
5-02460 OPTICOM MAINTENANCE	2,285	1,140	2,285		45		2,330	1.97%
5-02477 HAZMAT	20,000	15,872	20,000		(20,000)			(100.00%)
5-02700 BUNKER GEAR CLEANING & REPAIR	3,175	5,007	3,175		4,200		7,375	132.28%
5-02702 RESPIRATORY PROTECTION PLAN	13,000	16,729	13,000		260		13,260	2.00%
5-04005 INSURANCE	82,597	69,057	82,597		(3,181)		79,416	(3.85%)
5-04042 LAUNDRY SERVICES	1,070		1,070		(550)		520	(51.40%)
5-05000 SUNDRY	2,550	1,630	2,550		(550)		2,000	(21.57%)
5-05126 MEDICAL EXAMINATIONS	450	155	450		9		459	2.00%
5-05500 REPLACEMENT EQUIPMENT	75,330	90,940	75,330		3,550		78,880	4.71%
5-05640 EQUIPMENT DEPRECIATION RESERVE	51,400	51,400	51,400		1,028		52,428	2.00%
5-05655 ALLOCATED CENTRAL DISPATCH	344,403	343,855	344,403		6,888		351,291	2.00%
5-39000 ENGINE 1	12,000	12,481						(100.00%)
5-39001 ENGINE 2	6,600	12,390						(100.00%)
5-39002 ENGINE 3	10,000	12,464						(100.00%)

City of Sarnia

2014 Approved Current Budget

2500 FIRE - OFFICERS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-39003 ENGINE 4		737						
5-39004 LADDER 4	25,000	34,585						(100.00%)
5-39005 ENGINE 5	5,500	1,258						(100.00%)
5-39006 RESCUE 1	10,000	7,395						(100.00%)
5-39007 TANKER 4	3,000	3,064						(100.00%)
5-39008 LADDER 2	10,000	11,221						(100.00%)
5-39009 LADDER 3	10,000	12,483						(100.00%)
5-39010 EMERGENCY APPARATUS MAINTENANCE			92,100		1,842		93,942	
Expense Total	16,655,715	17,088,895	16,655,715		250,371		16,906,086	1.50%
Net Expense	16,408,008	16,673,990	16,408,008		363,698		16,771,706	2.22%

City of Sarnia

2014 Approved Current Budget

2550 FIRE STATIONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	59,060	23,759	59,060		(22,500)		36,560	(38.10%)
5-02102 ELECTRICITY	26,520	33,372	26,520		12,500		39,020	47.13%
5-02104 TELEPHONE	16,240	12,485	16,240		1,835		18,075	11.30%
5-02420 BUILDING MAINTENANCE	67,250	59,314	67,250		1,500		68,750	2.23%
5-02435 GROUNDS MAINTENANCE	4,180	1,000	4,180		90		4,270	2.15%
Expense Total	173,250	129,930	173,250		(6,575)		166,675	(3.80%)
Net Expense	173,250	129,930	173,250		(6,575)		166,675	(3.80%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2600**
DEPARTMENT **SARNIA POLICE SERVICE**
DIVISION **UNIFORM SALARIES**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	112.00	112.00	(1.00)	111.00	Recruitment Grant ended in 2013
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	(Compliment reduced 1 officer)
TOTAL FTEs	112.00	112.00	(1.00)	111.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Maintain current authorized complement strength of 111 and provide protection for the community as mandated. The Ministry of Community Safety & Correctional Services and the City of Sarnia and Sarnia Police Services Board entered into an agreement in 2009 under the Police Officers Recruitment Fund program. We were approved to hire one additional constable with the government providing \$70,000.00 annually towards his salary and/or overtime costs. This program has now ended and we have reduced our complement accordingly. In addition, the Board entered into an agreement in 1998 with the Ministry of Community Safety & Correctional Services. Five (5) constables were hired under the Community Policing Partnership Program (COPPS) with the government providing \$150,000.00 annually towards their salary/overtime costs. This program is ongoing.

In addition, we have received official retirement notices for two officers in 2014 and our budget has been reduced to reflect replacements at a 4th Class Constable rate, saving substantial dollars for the next three years until they attain the 1st Class Constable status.

City of Sarnia

2014 Approved Current Budget

2600 POLICE - OFFICERS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(745,000)	(833,461)	(745,000)		(25,000)		(770,000)	3.36%
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(107,514)	(108,589)	(107,514)		(1,075)		(108,589)	1.00%
4-00404 POLICE ESCORT SERVICE	(45,000)	(61,932)	(45,000)		5,000		(40,000)	(11.11%)
4-00405 FEES - IDENTIFICATION SERVICES	(15,000)	(19,168)	(15,000)				(15,000)	
4-00406 FIRING RANGE FEES		(362)						
4-00407 LICENSE FEES - BUSINESS	(100,000)	(103,178)	(100,000)		(15,000)		(115,000)	15.00%
4-00750 PROVINCIAL SUBSIDY		(45,089)			(33,883)		(33,883)	
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(150,000)	(151,809)	(150,000)				(150,000)	
4-00805 FEDERAL CROWN RECOVERIES		(4,505)						
4-00901 OTHER FEES & SERVICE CHARGES	(65,000)	(58,781)	(65,000)				(65,000)	
4-00925 ADMINISTRATION-FEES	(55,000)	(86,801)	(55,000)				(55,000)	
4-00930 COSTS RECOVERED	(8,000)	(9,055)	(8,000)				(8,000)	
4-00941 SALE OF EQUIPMENT	(20,000)	(47,727)	(20,000)				(20,000)	
Revenue Total	(1,685,167)	(1,905,110)	(1,685,167)		(69,958)		(1,755,125)	4.15%
EXPENSES								
5-01000 SALARIES	10,449,760	10,237,510	10,449,760		353,061		10,802,821	3.38%
5-01025 SALARIES - OVERTIME	533,104	513,897	533,104		13,396		546,500	2.51%
5-01035 SALARIES - SPECIALIST PAY	5,263	5,000	5,263		(13)		5,250	(0.25%)
5-01090 COURT TIME	194,297	167,626	194,297		4,903		199,200	2.52%
5-01095 CALL DUTY	75,135	70,524	75,135		1,865		77,000	2.48%
5-01100 ACTING RANK	36,800	62,733	36,800		1,100		37,900	2.99%
5-01105 SPECIAL DUTY PAY		412						
5-01110 VACATION PAY	24,000	51,416	24,000				24,000	
5-01115 STAT HOLIDAY PAY	156,500	166,879	156,500		3,900		160,400	2.49%
5-01125 SHIFT DIFFERENTIAL	23,000	20,682	23,000				23,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	2,127,208	2,069,147	2,127,208		137,229		2,264,437	6.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	991,740	985,198	991,740		7,335		999,075	0.74%

City of Sarnia

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2600 POLICE - OFFICERS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-01253 CAR ALLOWANCE	2,400	2,161	2,400				2,400	
5-01255 UNIFORM ALLOWANCE	52,661	48,042	52,661		8,195		60,856	15.56%
5-01258 DRY CLEANING ALLOWANCE	15,094	13,207	15,094		(94)		15,000	(0.62%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	9,361	8,654	9,361		(856)		8,505	(9.14%)
5-02310 TRAVEL	20,500	19,223	20,500		(900)		19,600	(4.39%)
5-02311 TRAINING & EDUCATION	81,707	81,253	81,707		(8,192)		73,515	(10.03%)
5-02360 CLOTHING & UNIFORMS	25,400	22,510	25,400				25,400	
5-02388 OVERTIME MEALS	12,000	8,098	12,000		(2,000)		10,000	(16.67%)
5-02396 PERSONAL EQUIPMENT	15,255	10,338	15,255		445		15,700	2.92%
5-05000 SUNDRY	1,500	634	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	6,000	5,837	6,000				6,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	10,000	10,700	10,000				10,000	
Expense Total	14,868,685	14,581,681	14,868,685		519,374		15,388,059	3.49%
Net Expense	13,183,518	12,676,571	13,183,518		449,416		13,632,934	3.41%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2605**
DEPARTMENT **SARNIA POLICE SERVICE**
DIVISION **COURT SECURITY**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	-	5.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	2.50	2.50	-	2.50	*4672 casual PT hours (same as 2013)
TOTAL FTEs	7.50	7.50	-	7.50	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To provide court room security at the Sarnia Court House during trials as well as the transportation of prisoners from jail or other institutions to attend a court appearance.

City of Sarnia

2014 Approved Current Budget

2605 POLICE - COURT SECURITY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	511,395	528,756	511,395		16,734		528,129	3.27%
5-01025 SALARIES - OVERTIME	15,500	12,847	15,500				15,500	
5-01090 COURT TIME		449						
5-01110 VACATION PAY	6,765	7,642	6,765		260		7,025	3.84%
5-01115 STAT HOLIDAY PAY		196						
5-01120 SERVICE PAY	1,350	1,350	1,350		150		1,500	11.11%
5-01200 EMPLOYEE BENEFITS - STATUTORY	91,374	92,010	91,374		3,609		94,983	3.95%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	34,533	30,720	34,533		(3,066)		31,467	(8.88%)
Expense Total	660,917	673,970	660,917		17,687		678,604	2.68%
Net Expense	660,917	673,970	660,917		17,687		678,604	2.68%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2610**
DEPARTMENT **SARNIA POLICE SERVICE**
DIVISION **COMMUNICATIONS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	13.00	13.00	-	13.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	4.56	4.56	(0.05)	4.51	*8217 Casual PT hours (decreased 141 hrs from 2013)
TOTAL FTEs	17.56	17.56	(0.05)	17.51	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To maintain authorized complement strength and provide dispatch service for police and fire. Casual part-time hours are to address backfill for vacation relief and to provide coverage and ensure the safety of the officers. The 2014 budget includes provisions for merit increases for communicators who have yet to attain Year 4 status.

Staff changes in 2013 have resulted in a reduction of part-time hours for full time staff vacation backfill.

City of Sarnia

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2610 POLICE - COMMUNICATIONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00402 DISPATCH SERVICE CHARGE	(9,552)	(9,552)	(9,552)		(235)		(9,787)	2.46%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED	(343,855)	(343,855)	(343,855)		(8,479)		(352,334)	2.47%
Revenue Total	(356,385)	(356,385)	(356,385)		(8,714)		(365,099)	2.45%
EXPENSES								
5-01000 SALARIES	1,347,417	1,277,646	1,347,417		34,184		1,381,601	2.54%
5-01025 SALARIES - OVERTIME	20,000	30,176	20,000				20,000	
5-01040 SALARIES - TRAINING PAY	1,200		1,200				1,200	
5-01110 VACATION PAY	14,637	18,814	14,637		118		14,755	0.81%
5-01115 STAT HOLIDAY PAY	18,860	15,650	18,860		540		19,400	2.86%
5-01120 SERVICE PAY	6,700	5,450	6,700		(1,400)		5,300	(20.90%)
5-01125 SHIFT DIFFERENTIAL	5,000	4,627	5,000				5,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	253,926	243,499	253,926		7,871		261,797	3.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	86,317	74,900	86,317		2,092		88,409	2.42%
5-02104 TELEPHONE	60,956	61,988	60,956		2,244		63,200	3.68%
5-02222 RADIO LICENSE	7,000	6,977	7,000				7,000	
5-02410 EQUIPMENT MAINTENANCE	65,095	63,200	65,095		1,495		66,590	2.30%
5-05505 NEW EQUIPMENT	3,200	33,925	3,200		(40)		3,160	(1.25%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	20,000	20,000	20,000				20,000	
Expense Total	1,910,308	1,856,852	1,910,308		47,104		1,957,412	2.47%
Net Expense	1,553,923	1,500,467	1,553,923		38,390		1,592,313	2.47%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2615**
DEPARTMENT **SARNIA POLICE SERVICE**
DIVISION **CIVILIAN**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	26.00	26.00	(1.00)	25.00	Reallocated to 2780 Emergency Measures
PART-TIME/SEASONAL/TEMPORARY FTEs	1.60	1.60	0.08	1.68	*1092 permanent PT hrs *1974 casual PT hours backfill for FT direct entry (increase due to additional vacation backfill)
TOTAL FTEs	27.60	27.60	(0.92)	26.68	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The 2014 budget includes provisions for merit increases for civilian members who have yet to attain Year 4 status.

The civilian compliment strength has been reduced by one full time clerk's position to 25 full time and 6 part time/casual positions.

City of Sarnia

2014 Approved Current Budget

2615 POLICE - CIVILIAN

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	1,750,069	1,751,317	1,750,069		(23,651)		1,726,418	(1.35%)
5-01025 SALARIES - OVERTIME	10,250	9,510	10,250		250		10,500	2.44%
5-01040 SALARIES - TRAINING PAY	600	528	600				600	
5-01110 VACATION PAY	4,137	12,440	4,137		203		4,340	4.91%
5-01115 STAT HOLIDAY PAY	6,700	4,173	6,700		200		6,900	2.99%
5-01120 SERVICE PAY	7,900	7,900	7,900		300		8,200	3.80%
5-01125 SHIFT DIFFERENTIAL	2,600	2,542	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY	347,629	342,784	347,629		(3,686)		343,943	(1.06%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	184,798	162,560	184,798		(5,252)		179,546	(2.84%)
5-01253 CAR ALLOWANCE	4,200	3,782	4,200		(3,600)		600	(85.71%)
Expense Total	2,318,883	2,297,536	2,318,883		(35,236)		2,283,647	(1.52%)
Net Expense	2,318,883	2,297,536	2,318,883		(35,236)		2,283,647	(1.52%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2620**
DEPARTMENT **SARNIA POLICE SERVICE**
DIVISION **JANITORIAL**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	1.20	1.20	(0.05)	1.15	*1144 permanent PT hours *940 casual PT hours (reduced 100 hours from 2013)
TOTAL FTEs	3.20	3.20	(0.05)	3.15	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The 2014 budget includes provisions for merit increases for civilian members who have yet to attain Year 4 status.

City of Sarnia

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2620 POLICE - JANITORIAL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	178,533	174,056	178,533		1,043		179,576	0.58%
5-01025 SALARIES - OVERTIME	300	1,379	300		10		310	3.33%
5-01110 VACATION PAY	2,824	2,679	2,824		(88)		2,736	(3.12%)
5-01115 STAT HOLIDAY PAY	550	971	550		310		860	56.36%
5-01120 SERVICE PAY	400	400	400				400	
5-01200 EMPLOYEE BENEFITS - STATUTORY	33,864	35,784	33,864		442		34,306	1.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,734	9,702	9,734		234		9,968	2.40%
Expense Total	226,205	224,971	226,205		1,951		228,156	0.86%
Net Expense	226,205	224,971	226,205		1,951		228,156	0.86%

City of Sarnia

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2625 POLICE - STATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(24,060)	(24,060)	(24,060)		(40)		(24,100)	0.17%
Revenue Total	(24,060)	(24,060)	(24,060)		(40)		(24,100)	0.17%
EXPENSES								
5-02000 STATIONERY & SUPPLIES	56,100	47,823	56,100		(1,500)		54,600	(2.67%)
5-02006 PHOTOGRAPHY SUPPLIES	10,850	10,796	10,850				10,850	
5-02101 FUEL	35,000	30,939	35,000		(3,000)		32,000	(8.57%)
5-02102 ELECTRICITY	105,000	118,378	105,000		3,100		108,100	2.95%
5-02103 WATER	11,000	10,336	11,000				11,000	
5-02104 TELEPHONE	125,700	134,477	125,700		8,300		134,000	6.60%
5-02220 VEHICLE EXPENSE	239,500	227,299	239,500		320		239,820	0.13%
5-02224 VEHICLE RENTALS	6,300	1,934	6,300		(2,300)		4,000	(36.51%)
5-02225 VEHICLE LEASING	250,000	250,000	250,000				250,000	
5-02303 POSTAGE	14,175	13,824	14,175		825		15,000	5.82%
5-02320 JANITORIAL SUPPLIES	12,500	9,872	12,500				12,500	
5-02384 RADIO & RADAR	15,650	9,424	15,650		(1,500)		14,150	(9.58%)
5-02386 MEALS FOR PRISONERS	2,300	2,140	2,300				2,300	
5-02400 REPAIRS & MAINTENANCE	75,190	70,303	75,190		(6,787)		68,403	(9.03%)
5-02405 OFFICE EQUIPMENT MAINTENANCE	268,345	297,331	268,345		(15,582)		252,763	(5.81%)
5-02420 BUILDING MAINTENANCE	71,360	124,619	71,360				71,360	
5-02435 GROUNDS MAINTENANCE	31,000	32,571	31,000				31,000	
5-02440 VEHICLE MAINTENANCE	115,000		115,000		10,000		125,000	8.70%
5-03101 PROGRAM SUPPLIES-C.I.D.	16,500	25,155	16,500				16,500	
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	5,000	5,021	5,000				5,000	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	11,000	12,652	11,000				11,000	
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	40,400	38,362	40,400				40,400	
5-03105 PROGRAM SUPPLIES-COURT SECURITY	500	220	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	10,315	16,770	10,315		(3,200)		7,115	(31.02%)
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	1,000	653	1,000				1,000	

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2625 POLICE - STATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-03108 PROGRAM SUPPLIES-FIREARMS	53,150	67,562	53,150				53,150	
5-03109 PROGRAM SUPPLIES-MORALITY	1,950	2,252	1,950		(100)		1,850	(5.13%)
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	6,000	6,213	6,000				6,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	2,000	1,097	2,000				2,000	
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION	3,000	4,268	3,000				3,000	
5-04005 INSURANCE	250,500	356,852	250,500		159,881		410,381	63.82%
5-05000 SUNDRY	1,500	314	1,500				1,500	
5-05505 NEW EQUIPMENT	10,000	24,279	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	69,274	69,274	69,274				69,274	
5-06900 CONTRIBUTION TO RESERVE	38,000	38,000	38,000				38,000	
5-06906 CRIME RESERVE	15,225	15,000	15,225				15,225	
5-06910 PROVISION CAPITAL EXPENDITURE	15,000	15,000	15,000				15,000	
Expense Total	1,995,284	2,091,010	1,995,284		148,457		2,143,741	7.44%
Net Expense	1,971,224	2,066,950	1,971,224		148,417		2,119,641	7.53%

City of Sarnia

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2630 POLICE SERVICES BOARD

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00941 SALE OF EQUIPMENT	(4,000)	(4,950)	(4,000)		(4,000)		(8,000)	100.00%
Revenue Total	(4,000)	(4,950)	(4,000)		(4,000)		(8,000)	100.00%
EXPENSES								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,600	3,718	3,600		120		3,720	3.33%
5-02305 MICSCCELLANEOUS SUPPLIES	8,000	1,351	8,000				8,000	
5-02312 CONFERENCES & SEMINARS	2,500	1,906	2,500				2,500	
5-03100 PROGRAM SUPPLIES	2,500	6,421	2,500				2,500	
5-04001 LEGAL FEES	40,000	37,489	40,000				40,000	
5-05000 SUNDRY	2,500	1,715	2,500				2,500	
5-05150 BUSINESS PLAN	7,000	7,386						(100.00%)
Expense Total	66,100	59,986	59,100		120		59,220	(10.41%)
Net Expense	62,100	55,036	55,100		(3,880)		51,220	(17.52%)

City of Sarnia

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2635 POLICE - DEBT CHARGES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-05720 DEBT CHARGES-PRINCIPAL	2,822	2,822	2,822		(2,822)			(100.00%)
5-05721 DEBT CHARGES-INTEREST	52	52	52		(52)			(100.00%)
5-06100 CONTRIBUTION TO RESERVE	293,356	293,356	293,356		2,874		296,230	0.98%
Expense Total	296,230	296,230	296,230				296,230	
Net Expense	296,230	296,230	296,230				296,230	

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2640 POLICE SERVICES BOARD

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01070 OTHER REMUNERATION	8,829	8,536	8,829				8,829	
5-01200 EMPLOYEE BENEFITS - STATUTORY	176	266	176				176	
Expense Total	9,005	8,802	9,005				9,005	
Net Expense	9,005	8,802	9,005				9,005	

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2645 POLICE - SELF-INSURANCE RESERVE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-06905 SELF INSURANCE RESERVE	50,000	50,000	50,000				50,000	
Expense Total	50,000	50,000	50,000				50,000	
Net Expense	50,000	50,000	50,000				50,000	

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **2780**
DEPARTMENT **EMERGENCY MEASURES**
DIVISION **EMERGENCY MEASURES**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	1.00	1.00	-	1.00	Reallocated from 2615
PART-TIME/SEASONAL/TEMPORARY FTEs			-	-	
TOTAL FTEs	1.00	1.00	-	1.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Sarnia Emergency Management objectives are to ensure compliance with the Emergency Management and Civil Protections Act and to coordinate multi agency response under Sarnia City Council's Official Emergency Plan. Responsibilities include supplying and maintaining interdepartmental / agency communications, mobile command post, Emergency Operation Centre, shelter / evacuation trailers, municipal emergency sirens, training services, and aims to achieve corporate direction.

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2780 EMERGENCY MEASURES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES					88,575		88,575	
5-01200 EMPLOYEE BENEFITS - STATUTORY					17,288		17,288	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY					7,230		7,230	
5-02000 STATIONERY & SUPPLIES	880	314	880				880	
5-02001 PRINTING & PAPER SUPPLIES	980	107	980				980	
5-02102 ELECTRICITY	1,500	1,199	1,500				1,500	
5-02104 TELEPHONE	8,430	13,748	8,430		4,570		13,000	54.21%
5-02300 OFFICE EXPENSES	1,920	775	1,920				1,920	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	855	481	855				855	
5-02302 ADVERTISING	300		300				300	
5-02310 TRAVEL	500		500				500	
5-02311 TRAINING & EDUCATION	2,300	2,416	2,300				2,300	
5-02400 REPAIRS & MAINTENANCE	1,000		1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	4,455	2,673	4,455				4,455	
5-04005 INSURANCE	1,501		1,501		(1,501)			(100.00%)
5-05000 SUNDRY	200	111	200				200	
5-05500 REPLACEMENT EQUIPMENT	2,250		2,250				2,250	
5-05640 EQUIPMENT DEPRECIATION RESERVE	4,750	4,750	4,750		250		5,000	5.26%
Expense Total	31,821	26,574	31,821		116,412		148,233	365.83%
Net Expense	31,821	26,574	31,821		116,412		148,233	365.83%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3000**
DEPARTMENT **ENGINEERING**
DIVISION **ADMINISTRATION**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	3.00	3.00	-	3.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	3.00	3.00	-	3.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Provide engineering and technical services relating to design, construction, and maintenance of municipal infrastructure including roads, sewers, watermains, curbs and gutters, street lighting, and Waste Water Treatment Plant. Carry out studies and prepare reports for Council. Provide technical representation on regional and provincial projects re: LAWSS, solid Waste Management Programs.

City of Sarnia

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3000 ENGINEERING ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00901 OTHER FEES & SERVICE CHARGES	(17,000)	(14,649)	(17,000)				(17,000)	
4-00930 COSTS RECOVERED	(3,000)	(231)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(2,997)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(339,459)	(339,459)	(339,459)				(339,459)	
Revenue Total	(359,459)	(357,336)	(359,459)				(359,459)	
EXPENSES								
5-01000 SALARIES	233,248	229,630	233,248		19,134		252,382	8.20%
5-01200 EMPLOYEE BENEFITS - STATUTORY	44,903	45,857	44,903		3,546		48,449	7.90%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,987	24,417	23,987		603		24,590	2.51%
5-01253 CAR ALLOWANCE	2,002	1,891	2,002				2,002	
5-01254 CLOTHING/BOOT ALLOWANCE	3,900	3,458	3,900		2,800		6,700	71.79%
5-02000 STATIONERY & SUPPLIES	2,850	1,827	2,850				2,850	
5-02001 PRINTING & PAPER SUPPLIES	3,100	5,192	3,100		400		3,500	12.90%
5-02104 TELEPHONE	7,500	10,587	7,500				7,500	
5-02114 IT MAINTENANCE & SUPPORT	8,250	7,926						(100.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES			8,250		150		8,400	
5-02300 OFFICE EXPENSES	3,890	2,830	3,890				3,890	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,800	6,499	6,800				6,800	
5-02302 ADVERTISING	2,000	2,289	2,000				2,000	
5-02303 POSTAGE	1,600	2,389	1,600		50		1,650	3.13%
5-02310 TRAVEL	190		190				190	
5-02311 TRAINING & EDUCATION	5,000	897	5,000				5,000	
5-02312 CONFERENCES & SEMINARS	5,000	4,046	5,000				5,000	
5-02360 CLOTHING & UNIFORMS	2,800	3,217	2,800		(2,800)			(100.00%)
5-02405 OFFICE EQUIPMENT MAINTENANCE	2,000	108	2,000				2,000	
5-04005 INSURANCE	74,186		74,186		(74,186)			(100.00%)
5-04006 CONSULTANT FEES	4,870		4,870				4,870	
5-05500 REPLACEMENT EQUIPMENT	490	951	490				490	

City of Sarnia

2014 Approved Current Budget

3000 ENGINEERING ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Expense Total	438,566	354,011	438,566		(50,303)		388,263	(11.47%)
Net Expense	79,107	(3,325)	79,107		(50,303)		28,804	(63.59%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3033**
DEPARTMENT **ENGINEERING**
DIVISION **DESIGN**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	5.50	5.50	-	5.50	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	0.33	0.66	+0.33 Reallocated from Dept 3035
TOTAL FTEs	5.83	5.83	0.33	6.16	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Design and tender construction projects for the City to required City and Provincial Standards.

City of Sarnia

2014 Approved Current Budget

3033 ENGINEERING - DESIGN

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED	(392,573)	(367,051)	(392,573)		(44,032)		(436,605)	11.22%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(201,470)	(201,470)	(201,470)				(201,470)	
Revenue Total	(594,043)	(568,521)	(594,043)		(44,032)		(638,075)	7.41%
EXPENSES								
5-01000 SALARIES	394,638	381,023	394,638		18,868		413,506	4.78%
5-01025 SALARIES - OVERTIME		1,028						
5-01030 SALARIES - CASUAL	12,130	12,235	12,130		12,130		24,260	100.00%
5-01130 SEVERANCE PAY		7,546						
5-01200 EMPLOYEE BENEFITS - STATUTORY	79,068	71,792	79,068		5,399		84,467	6.83%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,234	40,484	43,234		2,014		45,248	4.66%
5-02000 STATIONERY & SUPPLIES	1,460		1,460				1,460	
5-02002 GRAPHIC PRINTING & SUPPLIES	1,460	2,809	1,460				1,460	
5-02114 IT MAINTENANCE & SUPPORT					18,900		18,900	
5-02220 VEHICLE EXPENSE	28,994	29,014	28,994		580		29,574	2.00%
5-02311 TRAINING & EDUCATION	11,300	1,402	11,300		300		11,600	2.65%
5-02312 CONFERENCES & SEMINARS	2,600	404	2,600				2,600	
5-04910 OTHER PURCHASED SERVICES	18,500	17,630	18,500		(18,500)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	3,000	3,154	3,000		2,000		5,000	66.67%
Expense Total	596,384	568,521	596,384		41,691		638,075	6.99%
Net Expense	2,341		2,341		(2,341)			(100.00%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3034**
DEPARTMENT **ENGINEERING**
DIVISION **TRAFFIC**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs			-	-	
TOTAL FTEs	2.00	2.00	-	2.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Ensure maintenance of all street lighting, traffic signals and signage in the City. Ensure compliance with Provincial Minimum Maintenance Standards based on traffic volumes (AADT).

City of Sarnia

2014 Approved Current Budget

3034 ENGINEERING - TRAFFIC

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00901 OTHER FEES & SERVICE CHARGES		(385)			(500)		(500)	
4-00930 COSTS RECOVERED	(3,700)	(7,162)	(3,700)				(3,700)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(145,000)	(73,756)	(145,000)				(145,000)	
4-00936 COSTS RECOVERED - OTHER		(39,328)						
Revenue Total	(148,700)	(120,631)	(148,700)		(500)		(149,200)	0.34%
EXPENSES								
5-01000 SALARIES	150,566	145,429	150,566		23,860		174,426	15.85%
5-01025 SALARIES - OVERTIME		118						
5-01200 EMPLOYEE BENEFITS - STATUTORY	33,208	27,893	33,208		757		33,965	2.28%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,330	14,083	16,330		201		16,531	1.23%
5-02220 VEHICLE EXPENSE	15,235	15,799	15,235				15,235	
5-02311 TRAINING & EDUCATION	1,470	1,107	1,470		1,030		2,500	70.07%
5-02312 CONFERENCES & SEMINARS	1,670	1,908	1,670		830		2,500	49.70%
5-04030 SCHOOL CROSSING GUARDS	349,231	297,079	349,231		7,000		356,231	2.00%
5-05630 OTHER RECOVERABLE WORK		18,295						
5-46008 TRAFFIC SIGNAL MAINTENANCE	190,000	193,033	190,000				190,000	
5-46012 TRAFFIC SIGNAL MODERNIZATION - SHAREABLE	53,632	21,915	53,632				53,632	
5-46013 TRAFFIC SIGNAL MODERNIZATION - COUNTY		18,990						
5-46015 TRAFFIC COUNTS	8,000	1,333	8,000				8,000	
Expense Total	819,342	756,982	819,342		33,678		853,020	4.11%
Net Expense	670,642	636,351	670,642		33,178		703,820	4.95%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3035**
DEPARTMENT **ENGINEERING**
DIVISION **DEVELOPMENT**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	3.00	3.00	-	3.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.67	0.67	(0.33)	0.34	-0.33 Reallocated to Dept 3033
TOTAL FTEs	3.67	3.67	(0.33)	3.34	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Perform site servicing reviews and administer small and large development and subdivision projects.

City of Sarnia

2014 Approved Current Budget

3035 ENGINEERING - DEVELOPMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00901 OTHER FEES & SERVICE CHARGES	(35,000)	(75,445)	(35,000)				(35,000)	
4-00930 COSTS RECOVERED	(64,000)	(26,481)	(64,000)				(64,000)	
4-00936 COSTS RECOVERED - OTHER	(44,000)	(61,632)	(44,000)				(44,000)	
Revenue Total	(143,000)	(163,558)	(143,000)				(143,000)	
EXPENSES								
5-01000 SALARIES	257,947	259,106	257,947		8,265		266,212	3.20%
5-01025 SALARIES - OVERTIME		865						
5-01030 SALARIES - CASUAL	20,006	17,261	20,006		(10,306)		9,700	(51.51%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	52,182	52,260	52,182		667		52,849	1.28%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	24,551	24,490	24,551		352		24,903	1.43%
5-02220 VEHICLE EXPENSE	47,397	47,476	47,397		948		48,345	2.00%
5-02311 TRAINING & EDUCATION	5,500		5,500		500		6,000	9.09%
5-02388 OVERTIME MEALS		14						
5-05505 NEW EQUIPMENT	2,500	745	2,500				2,500	
Expense Total	410,083	402,217	410,083		426		410,509	0.10%
Net Expense	267,083	238,659	267,083		426		267,509	0.16%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3036**
DEPARTMENT **ENGINEERING**
DIVISION **CONSTRUCTION**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	(1.00)	4.00	FTE Reallocation to Water/Sewer
PART-TIME/SEASONAL/TEMPORARY FTEs	0.50	0.50	-	0.50	
TOTAL FTEs	5.50	5.50	(1.00)	4.50	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Inspect construction projects for the corporation to City standards.

City of Sarnia

2014 Approved Current Budget

3036 ENGINEERING - CONSTRUCTION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED	(625,812)	(555,173)	(625,812)		187,904		(437,908)	(30.03%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(95,350)	(95,350)	(95,350)				(95,350)	
Revenue Total	(721,162)	(650,523)	(721,162)		187,904		(533,258)	(26.06%)
EXPENSES								
5-01000 SALARIES	379,742	323,964	379,742		(56,134)		323,608	(14.78%)
5-01025 SALARIES - OVERTIME		35,963						
5-01030 SALARIES - CASUAL	15,002		15,002		(442)		14,560	(2.95%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	75,962	67,696	75,962		(10,835)		65,127	(14.26%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	39,778	28,435	39,778		(6,352)		33,426	(15.97%)
5-02220 VEHICLE EXPENSE	76,391	76,391	76,391		2,146		78,537	2.81%
5-02311 TRAINING & EDUCATION	12,000	787	12,000		1,000		13,000	8.33%
5-05505 NEW EQUIPMENT	5,000				5,000		5,000	
Expense Total	603,875	533,236	598,875		(65,617)		533,258	(11.69%)
Net Expense	(117,287)	(117,287)	(122,287)		122,287			(100.00%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3040**
DEPARTMENT **ENGINEERING**
DIVISION **DRAINS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	0.50	0.50	-	0.50	
PART-TIME/SEASONAL/TEMPORARY FTEs			-	-	
TOTAL FTEs	0.50	0.50	-	0.50	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Ensure compliance with Municipal Drain Act.

City of Sarnia

2014 Approved Current Budget

3040 MUNICIPAL DRAINS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00045 LOCAL IMPROVEMENTS	(135,000)		(135,000)		135,000			(100.00%)
4-00750 PROVINCIAL SUBSIDY	(36,000)	(43,377)	(36,000)				(36,000)	
Revenue Total	(171,000)	(43,377)	(171,000)		135,000		(36,000)	(78.95%)
EXPENSES								
5-01000 SALARIES	35,457	35,610	35,457		877		36,334	2.47%
5-01200 EMPLOYEE BENEFITS - STATUTORY	7,026	7,030	7,026		184		7,210	2.62%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,926	3,912	3,926		44		3,970	1.12%
5-02480 MAINTENANCE	20,000	18,932	20,000				20,000	
5-05142 DRAIN ASSESSMENT	200,291	181,753	200,291				200,291	
5-05520 OTHER CAPITAL FROM CURRENT	135,000		135,000		(135,000)			(100.00%)
Expense Total	401,700	247,237	401,700		(133,895)		267,805	(33.33%)
Net Expense	230,700	203,860	230,700		1,105		231,805	0.48%

City of Sarnia

2014 Approved Current Budget

3300 STREET LIGHTING

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00936 COSTS RECOVERED - OTHER		(3,955)						
Revenue Total		(3,955)						
EXPENSES								
5-02110 STREET LIGHTING, TRAFFIC SIGNAL POWER	1,062,106	1,371,152	1,062,106				1,062,106	
5-02445 STREET LIGHTING MAINTENANCE	231,296	334,950	231,296				231,296	
5-05630 OTHER RECOVERABLE WORK		7,479						
Expense Total	1,293,402	1,713,581	1,293,402				1,293,402	
Net Expense	1,293,402	1,709,626	1,293,402				1,293,402	

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3005**
DEPARTMENT **ENGINEERING**
DIVISION **PUBLIC WORKS ADMINISTRATION**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	9.00	9.00	(1.00)	8.00	-1.0 Attrition Account Pay Clerk
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	9.00	9.00	(1.00)	8.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To administer and supervise the maintenance of municipal infrastructure systems including roads, sewers, sidewalks, curbs and gutters, and water distribution.

City of Sarnia

2014 Approved Current Budget

3005 PUBLIC WORKS - ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(65,214)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(620,000)	(620,000)	(620,000)				(620,000)	
4-06220 CONTRIBUTION FROM RESERVES	(350,000)	(350,000)	(350,000)		62,740		(287,260)	(17.93%)
Revenue Total	(970,000)	(1,035,214)	(970,000)		62,740		(907,260)	(6.47%)
EXPENSES								
5-01000 SALARIES	657,527	596,191	657,527		(38,385)		619,142	(5.84%)
5-01025 SALARIES - OVERTIME		1,862						
5-01200 EMPLOYEE BENEFITS - STATUTORY	128,909	93,563	128,909		(7,331)		121,578	(5.69%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	71,020	50,271	71,020		(4,804)		66,216	(6.76%)
5-02000 STATIONERY & SUPPLIES	14,000	15,776	14,000				14,000	
5-02001 PRINTING & PAPER SUPPLIES		939						
5-02103 WATER	4,000	1,214	4,000				4,000	
5-02104 TELEPHONE	3,500	4,171	3,500				3,500	
5-02220 VEHICLE EXPENSE	58,117	58,516	58,117		1,717		59,834	2.95%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,780	1,245	2,780				2,780	
5-02311 TRAINING & EDUCATION	2,970	1,064	2,970				2,970	
5-02312 CONFERENCES & SEMINARS	1,970	972	1,970				1,970	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,270	61	1,270				1,270	
5-04005 INSURANCE	24,825		24,825		(24,825)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	10,000	3,564	10,000				10,000	
Expense Total	980,888	829,409	980,888		(73,628)		907,260	(7.51%)
Net Expense	10,888	(205,805)	10,888		(10,888)			(100.00%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3010 3015 3011 3600 3500 3705**
DEPARTMENT **ENGINEERING**
DIVISION **PUBLIC WORKS CENTRE**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	63.00	63.00	1.00	64.00	+1.0 Reallocated from Dept 3036
PART-TIME/SEASONAL/TEMPORARY FTEs	6.00	6.00	-	6.00	
TOTAL FTEs	69.00	69.00	1.00	70.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Maintenance of municipal infrastructure system including roads, sewers, sidewalks, curbs and gutters, and water distribution.

City of Sarnia

2014 Approved Current Budget

3010 PUBLIC WORKS - STREET MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED	(30,000)	(27,250)	(30,000)				(30,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(80,375)	(148,121)	(80,375)		(10,000)		(90,375)	12.44%
4-00936 COSTS RECOVERED - OTHER		(1,920)						
4-00938 COSTS RECOVERED - CAPITAL CARRY OVER	(2,575)		(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(714,708)	(702,708)	(714,708)				(714,708)	
Revenue Total	(827,658)	(879,999)	(827,658)		(10,000)		(837,658)	1.21%
EXPENSES								
5-01025 SALARIES - OVERTIME		5,970						
5-01050 WAGES - REGULAR					1,554,967		1,554,967	
5-01055 WAGES - OVERTIME		7			50,000		50,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	276,864	271,553	276,864		23,588		300,452	8.52%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	176,823	170,752	176,823		9,801		186,624	5.54%
5-02220 VEHICLE EXPENSE					500,312		500,312	
5-02388 OVERTIME MEALS	12,789	18,087	12,789				12,789	
5-02472 CONCRETE REPAIRS	437,754	409,387	437,754		(437,754)			(100.00%)
5-03002 OTHER OPERATING SUPPLIES					20,000		20,000	
5-03005 MATERIALS					270,000		270,000	
5-04910 OTHER PURCHASED SERVICES		11,186			344,250		344,250	
5-40000 PATCHING-COLD MIX	228,926	243,130	228,926		(228,926)			(100.00%)
5-40001 PATCHING-HOT MIX	584,557	553,498	584,557		(584,557)			(100.00%)
5-40002 CRACK SEALING	20,984	17,886	20,984		(20,984)			(100.00%)
5-40006 FLUSHING	59,184	59,222	59,184		(59,184)			(100.00%)
5-40007 LAWN REPAIR	118,822	152,687	118,822		(118,822)			(100.00%)
5-40010 MACHINE SWEEPING	227,902	225,783	227,902		(227,902)			(100.00%)
5-40011 PROVINCIAL MINIMUM MAINTENANCE STANDARDS	152,795	167,441	152,795		(152,795)			(100.00%)
5-40018 ROAD SHOULDER MAINTENANCE	33,604	83,715	33,604		(33,604)			(100.00%)
5-40024 TRACTOR MOWING	71,121	78,797	71,121		(71,121)			(100.00%)
5-40028 LITTER PICK-UP	55,368	49,544	55,368		(55,368)			(100.00%)

City of Sarnia

2014 Approved Current Budget

3010 PUBLIC WORKS - STREET MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-40030 ROADSIDE DITCHING & DRAIN MAINT	37,065	52,567	37,065		(37,065)			(100.00%)
5-40033 BRIDGE, CULVERT, GUARDRAIL MAINT	79,462	40,737	79,462		(79,462)			(100.00%)
5-40300 SUPERVISION ROAD SURFACE ACTIVITIES	213,557	211,893	213,557		(213,557)			(100.00%)
5-46001 TRAFFIC CONTROL MARKINGS	194,089	215,269	194,089		(194,089)			(100.00%)
5-46003 SIGN INSTALLATION & MAINTENANCE	148,854	181,338	148,854		(148,854)			(100.00%)
5-46007 BARRICADE INSTALL & MAINT	30,294	10,303	30,294		(30,294)			(100.00%)
5-46009 RAILWAY CROSSING MAINTENANCE	38,930	31,209	38,930		(38,930)			(100.00%)
Expense Total	3,199,744	3,261,961	3,199,744		39,650		3,239,394	1.24%
Net Expense	2,372,086	2,381,962	2,372,086		29,650		2,401,736	1.25%

City of Sarnia

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3011 WINTER MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(200,000)	(309,324)	(200,000)				(200,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(15,000)		(15,000)				(15,000)	
Revenue Total	(215,000)	(309,324)	(215,000)				(215,000)	
EXPENSES								
5-01055 WAGES - OVERTIME					124,000		124,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	4,910	30,411	4,910		(19)		4,891	(0.39%)
5-02220 VEHICLE EXPENSE					407,580		407,580	
5-03005 MATERIALS					499,456		499,456	
5-04910 OTHER PURCHASED SERVICES					100,000		100,000	
5-40038 PLOWING	386,377	321,392	386,377		(386,377)			(100.00%)
5-40039 SNOW REMOVAL	47,771	10,694	47,771		(47,771)			(100.00%)
5-40042 SALTING & BRINE	639,258	993,843	639,258		(639,258)			(100.00%)
5-40047 SIDEWALK CLEARING (MACHINE)	57,630	67,905	57,630		(57,630)			(100.00%)
Expense Total	1,135,946	1,424,245	1,135,946		(19)		1,135,927	
Net Expense	920,946	1,114,921	920,946		(19)		920,927	

City of Sarnia

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3015 WORKS CENTRE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED	(21,000)	(902)	(21,000)				(21,000)	
4-00936 COSTS RECOVERED - OTHER		(240,900)			(200,000)		(200,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(986,470)	(781,257)	(986,470)		200,000		(786,470)	(20.27%)
4-00940 SALE OF MATERIALS		(4,226)						
4-06220 CONTRIBUTION FROM RESERVES	(464,358)	(487,171)	(464,358)		(72,834)		(537,192)	15.68%
Revenue Total	(1,471,828)	(1,514,456)	(1,471,828)		(72,834)		(1,544,662)	4.95%
EXPENSES								
5-01050 WAGES - REGULAR	695,209	672,179	695,209		(32,800)		662,409	(4.72%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	138,284	126,343	138,284		(5,213)		133,071	(3.77%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	85,855	78,651	85,855		(4,083)		81,772	(4.76%)
5-01254 CLOTHING/BOOT ALLOWANCE	16,550	18,186	16,550				16,550	
5-01256 TOOL ALLOWANCE	4,500	4,539	4,500				4,500	
5-02100 UTILITIES		5,574						
5-02101 FUEL	12,500	11,634	12,500				12,500	
5-02102 ELECTRICITY	43,603	39,800	43,603				43,603	
5-02104 TELEPHONE	17,232	12,777	17,232				17,232	
5-02220 VEHICLE EXPENSE	75,782	75,782	75,782		1,516		77,298	2.00%
5-02222 RADIO LICENSE	30,000	24,812	30,000				30,000	
5-02223 OTHER LICENSES					5,000		5,000	
5-02300 OFFICE EXPENSES	4,970	3,887	4,970				4,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,950	3,756	3,950				3,950	
5-02311 TRAINING & EDUCATION	18,668	9,736	18,668				18,668	
5-02360 CLOTHING & UNIFORMS	20,000	20,878	20,000		3,000		23,000	15.00%
5-03002 OTHER OPERATING SUPPLIES	18,550	21,419	18,550				18,550	
5-04005 INSURANCE	127,182	221,251	127,182		127,257		254,439	100.06%
5-04910 OTHER PURCHASED SERVICES	15,450	15,180	15,450				15,450	
5-40054 AIR EMISSIONS	5,000		5,000				5,000	
5-40350 BUILDING & GROUND MAINTENANCE	116,700	126,228	116,700				116,700	

City of Sarnia

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3015 WORKS CENTRE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Expense Total	1,449,985	1,492,612	1,449,985		94,677		1,544,662	6.53%
Net Expense	(21,843)	(21,844)	(21,843)		21,843			(100.00%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3200 3201**
DEPARTMENT **ENGINEERING**
DIVISION **PARKING SERVICES**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	-	5.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	1.57	1.57	-	1.57	
TOTAL FTEs	6.57	6.57	-	6.57	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Administer and enforce Sarnia Parking matters in accordance with Municipal By-Laws and Council direction.

City of Sarnia

2014 Approved Current Budget

3200 PARKING - ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED		(1,818)						
Revenue Total		(1,818)						
EXPENSES								
5-01000 SALARIES	63,400	63,672	63,400		1,574		64,974	2.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY	12,620	12,644	12,620		352		12,972	2.79%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,677	7,654	7,677		88		7,765	1.15%
5-02000 STATIONERY & SUPPLIES	2,500	823	2,500				2,500	
5-02101 FUEL	3,850	1,677	3,850				3,850	
5-02102 ELECTRICITY	1,500	1,849	1,500				1,500	
5-02103 WATER	1,300	861	1,300				1,300	
5-02104 TELEPHONE	4,400	1,101	4,400				4,400	
5-02300 OFFICE EXPENSES		88						
5-02302 ADVERTISING	580		580				580	
5-02303 POSTAGE	3,000	4,206	3,000		100		3,100	3.33%
5-02311 TRAINING & EDUCATION	490	138	490		510		1,000	104.08%
5-02312 CONFERENCES & SEMINARS					2,000		2,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	4,000	4,997	4,000				4,000	
5-02420 BUILDING MAINTENANCE	6,500	5,207	6,500				6,500	
5-04005 INSURANCE	631	146	631		(463)		168	(73.38%)
5-04043 CONTRACT CLEANING	1,700	2,514	1,700				1,700	
5-04100 SECURITY SERVICES	1,080	529	1,080				1,080	
5-05140 REALTY TAXES	3,900	3,177	3,900				3,900	
Expense Total	119,128	111,283	119,128		4,161		123,289	3.49%
Net Expense	119,128	109,465	119,128		4,161		123,289	3.49%

City of Sarnia

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3201 PARKING - ENFORCEMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00750 PROVINCIAL SUBSIDY	(2,200)		(2,200)				(2,200)	
4-00855 FINES	(90,000)	(110,464)	(90,000)				(90,000)	
4-00856 PARKING VIOLATIONS	(315,000)	(289,220)	(315,000)				(315,000)	
4-00900 SUNDRY REVENUE	(1,200)	(450)	(1,200)				(1,200)	
4-00902 FEES - OTHER PARKING		(2,312)						
4-00930 COSTS RECOVERED		(5,825)						
Revenue Total	(408,400)	(408,271)	(408,400)				(408,400)	
EXPENSES								
5-01000 SALARIES	302,964	291,781	302,964		9,438		312,402	3.12%
5-01030 SALARIES - CASUAL	13,936	10,356	13,936		4		13,940	0.03%
5-01200 EMPLOYEE BENEFITS - STATUTORY	61,728	57,592	61,728		2,214		63,942	3.59%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,655	31,046	30,655		456		31,111	1.49%
5-02000 STATIONERY & SUPPLIES		161						
5-02001 PRINTING & PAPER SUPPLIES	4,500	3,025	4,500				4,500	
5-02104 TELEPHONE	1,900	1,767	1,900				1,900	
5-02220 VEHICLE EXPENSE	37,668	37,668	37,668		754		38,422	2.00%
5-02360 CLOTHING & UNIFORMS	4,345	2,606	4,345				4,345	
5-02410 EQUIPMENT MAINTENANCE	490	74	490				490	
Expense Total	458,186	436,076	458,186		12,866		471,052	2.81%
Net Expense	49,786	27,805	49,786		12,866		62,652	25.84%

City of Sarnia

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3205 PARKING LOTS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00860 PARKING FEES - CNR LOT	(10,100)	(8,950)	(10,100)				(10,100)	
4-00861 PARKING FEES - MITTON ST LOT	(5,000)	(358)	(5,000)				(5,000)	
4-00862 PARKING FEES - VICTORIA ST LOT	(11,950)	(6,417)	(11,950)				(11,950)	
4-00863 PARKING FEES - JULIA ST LOT	(11,500)	(8,104)	(11,500)				(11,500)	
4-00864 PARKING FEES - VENDOME LOT	(38,000)	(39,281)	(38,000)				(38,000)	
4-00865 PARKING FEES - CHARLOTTE ST LOT	(7,290)	(7,884)	(7,290)				(7,290)	
4-00866 PARKING FEES - PARKWAY LOT	(19,900)	(27,951)	(19,900)				(19,900)	
4-00867 PARKING FEES - LOCHIEL ST LOT	(7,000)	(7,232)	(7,000)				(7,000)	
4-00868 PARKING FEES - FRONT ST LOT	(38,000)	(32,392)	(38,000)				(38,000)	
Revenue Total	(148,740)	(138,569)	(148,740)				(148,740)	
EXPENSES								
5-02102 ELECTRICITY	5,750	7,697	5,750				5,750	
5-02410 EQUIPMENT MAINTENANCE	5,420	1,559	5,420				5,420	
5-02455 PARKING LOT MAINTENANCE	11,708	361	11,708				11,708	
5-04040 SNOW REMOVAL	11,956		11,956				11,956	
5-05140 REALTY TAXES	16,270	24,054	16,270				16,270	
Expense Total	51,104	33,671	51,104				51,104	
Net Expense	(97,636)	(104,898)	(97,636)				(97,636)	

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3800**
DEPARTMENT **ENGINEERING**
DIVISION **WASTE MANAGEMENT**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	0.50		-	0.50	
PART-TIME/SEASONAL/TEMPORARY FTEs	-		-	-	
TOTAL FTEs	0.50		-	0.50	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To ensure compliance with Municipal and Provincial legislation.

City of Sarnia

2014 Approved Current Budget

3800 WASTE MANAGEMENT - COLLECTION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00510 GARBAGE CONTAINER EXEMPT FEE	(1,000)	(999)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(15,000)	(23,683)	(15,000)		(9,480)		(24,480)	63.20%
4-00930 COSTS RECOVERED	(15,000)	(588)	(15,000)				(15,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,000)		(1,000)				(1,000)	
4-06200 CONTRIBUTION FROM RESERVE FUND	(63,000)	(116,652)	(63,000)		63,000			(100.00%)
Revenue Total	(95,000)	(141,922)	(95,000)		53,520		(41,480)	(56.34%)
EXPENSES								
5-01000 SALARIES	37,323	37,478	37,323		923		38,246	2.47%
5-01025 SALARIES - OVERTIME		1,455						
5-01200 EMPLOYEE BENEFITS - STATUTORY	7,369	7,512	7,369		201		7,570	2.73%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,970	3,955	3,970		43		4,013	1.08%
5-02302 ADVERTISING	5,000	4,896	5,000				5,000	
5-02466 CONTRACT EXPENSE	59,805	59,995	59,805		1,245		61,050	2.08%
5-04021 GARBAGE COLLECTION	984,757	954,954	984,757		5,243		990,000	0.53%
5-40055 LANDFILL MONITORING	63,000	116,652	63,000		(63,000)			(100.00%)
Expense Total	1,161,224	1,186,897	1,161,224		(55,345)		1,105,879	(4.77%)
Net Expense	1,066,224	1,044,975	1,066,224		(1,825)		1,064,399	(0.17%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3880**
DEPARTMENT **ENGINEERING**
DIVISION **GARBAGE RECYCLING**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	1.50	1.50	-	1.50	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	1.83	1.83	-	1.83	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To ensure compliance with Municipal and Provincial legislation.

City of Sarnia

2014 Approved Current Budget

3880 GARBAGE RECYCLING

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00928 COSTS RECOVERED - FREIGHT	(1,000)		(1,000)				(1,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(40,000)	(40,663)	(40,000)				(40,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN		(4,236)						
4-00934 COSTS RECOVERED - RECYCLABLES	(820,000)	(656,353)	(820,000)		100,000		(720,000)	(12.20%)
4-00935 COSTS RECOVERED - PARKS	(500)		(500)				(500)	
4-00936 COSTS RECOVERED - OTHER	(193,724)	(224,946)	(193,724)				(193,724)	
4-00940 SALE OF MATERIALS	(140,000)	(90,022)	(140,000)		40,000		(100,000)	(28.57%)
Revenue Total	(1,195,224)	(1,016,220)	(1,195,224)		140,000		(1,055,224)	(11.71%)
EXPENSES								
5-01000 SALARIES	93,229	98,795	93,229		10,551		103,780	11.32%
5-01025 SALARIES - OVERTIME	5,004	2,109	5,004				5,004	
5-01030 SALARIES - CASUAL	7,970		7,970				7,970	
5-01200 EMPLOYEE BENEFITS - STATUTORY	19,558	19,661	19,558		2,064		21,622	10.55%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	11,475	11,545	11,475		316		11,791	2.75%
5-02104 TELEPHONE		352						
5-02220 VEHICLE EXPENSE	14,671	15,799	14,671		564		15,235	3.84%
5-02302 ADVERTISING	20,000	16,812	20,000				20,000	
5-04021 GARBAGE COLLECTION	5,000	(15,621)	5,000				5,000	
5-04022 COMPOST COLLECTION	454,771	453,397	454,771				454,771	
5-04023 COMPOST PROCESSING	294,000	223,574	294,000		1,000		295,000	0.34%
5-04200 BLUEBOX PROCESSING	527,100	526,698	527,100		33,000		560,100	6.26%
5-04201 BLUEBOX COLLECTION	673,072	761,024	673,072		37,500		710,572	5.57%
5-04204 BULK ITEMS RECYCLING	15,000	33,347	15,000		300		15,300	2.00%
Expense Total	2,140,850	2,147,492	2,140,850		85,295		2,226,145	3.98%
Net Expense	945,626	1,131,272	945,626		225,295		1,170,921	23.82%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3100 3115 3120 3125**
DEPARTMENT **TRANSIT**
DIVISION **CONVENTIONAL**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	47.00	47.00	-	47.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	4.53	4.53	-	4.53	
TOTAL FTEs	51.53	51.53	-	51.53	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To provide safe, reliable, and affordable public transportation within the Transit Service Area. The department also provides charter services for special events hosted within the City. The Transit Department provides additional services such as motor coach servicing, bus shelter, and bus advertising to increase department revenues.

City of Sarnia

2014 Approved Current Budget

3100 TRANSIT - TRANSPORTATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED		(1,163)						
Revenue Total		(1,163)						
EXPENSES								
5-01050 WAGES - REGULAR	1,945,200	1,854,710	1,945,200		(5,849)	13,885	1,953,236	0.41%
5-01055 WAGES - OVERTIME	178,306	261,257	178,306		3,566		181,872	2.00%
5-01085 EDUCATION LEAVE	3,704	3,874	3,704				3,704	
5-01200 EMPLOYEE BENEFITS - STATUTORY	387,918	362,190	387,918		13,860		401,778	3.57%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	253,799	238,465	253,799		11,231		265,030	4.43%
5-02102 ELECTRICITY	15,000	13,219	15,000				15,000	
5-02220 VEHICLE EXPENSE	7,500	7,500	7,500				7,500	
5-02221 VEHICLE LICENSE	9,880	9,121	9,880				9,880	
5-02223 OTHER LICENSES	18,113	22,387	18,113		4,287		22,400	23.67%
5-02323 SAFETY PROGRAM	2,500	642	2,500				2,500	
5-02360 CLOTHING & UNIFORMS	20,500	20,500	20,500		3,500		24,000	17.07%
5-02388 OVERTIME MEALS	500	1,966	500				500	
5-02800 SCHEDULING	9,000	9,000	9,000				9,000	
5-02801 TICKETS & PASSES	4,000	4,000	4,000				4,000	
5-02802 TRANSFERS	1,500	1,500	1,500				1,500	
5-03002 OTHER OPERATING SUPPLIES	6,000	5,178	6,000	2,000	2,600		10,600	76.67%
5-04005 INSURANCE	312,705	260,293	312,705		(17,992)		294,713	(5.75%)
5-05000 SUNDRY	30	14	30				30	
5-05100 FACILITY RENT	21,140	23,017	21,140				21,140	
5-05500 REPLACEMENT EQUIPMENT	350		350				350	
5-42000 CITY EQUIPMENT - REGULAR ROUTES	870,204	828,363	870,204		17,404		887,608	2.00%
5-42002 CITY EQUIPMENT - CHARTERS	5,325	5,325	5,325		106		5,431	1.99%
5-42004 CITY EQUIPMENT - SUPERVISION	6,608	6,608	6,608				6,608	
5-42005 CITY EQUIPMENT - TRAINING	7,500	7,500	7,500				7,500	
Expense Total	4,087,282	3,946,629	4,087,282	2,000	32,713	13,885	4,135,880	1.19%

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Net Expense	4,087,282	3,945,466	4,087,282	2,000	32,713	13,885	4,135,880	1.19%

City of Sarnia

2014 Approved Current Budget

3115 TRANSIT - VEHICLE & EQUIPMENT MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01050 WAGES - REGULAR	247,886	245,131	247,886		26,374		274,260	10.64%
5-01055 WAGES - OVERTIME	9,998	12,496	9,998		2		10,000	0.02%
5-01060 WAGES - CASUAL	8,578	8,670	8,578		235		8,813	2.74%
5-01200 EMPLOYEE BENEFITS - STATUTORY	89,452	88,397	89,452		2,392		91,844	2.67%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	62,004	61,118	62,004		1,289		63,293	2.08%
5-01256 TOOL ALLOWANCE	4,150	4,150	4,150		125		4,275	3.01%
5-02114 IT MAINTENANCE & SUPPORT	11,770	11,576	11,770				11,770	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,000	988	3,000		(1,000)		2,000	(33.33%)
5-02311 TRAINING & EDUCATION	3,000	237	3,000				3,000	
5-02323 SAFETY PROGRAM	1,000		1,000				1,000	
5-02360 CLOTHING & UNIFORMS	9,180	9,180	9,180		1,820		11,000	19.83%
5-02384 RADIO & RADAR	10,000	11,443	10,000		200		10,200	2.00%
5-02388 OVERTIME MEALS	68	168	68				68	
5-02401 SMALL TOOLS	300		300				300	
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	188,700	194,941	188,700		3,774		192,474	2.00%
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	3,500	3,415	3,500		70		3,570	2.00%
Expense Total	652,586	651,910	652,586		35,281		687,867	5.41%
Net Expense	652,586	651,910	652,586		35,281		687,867	5.41%

City of Sarnia

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3120 TRANSIT - PREMISES & PLANT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	32,000	18,909	32,000		(7,000)		25,000	(21.88%)
5-02102 ELECTRICITY	20,000	23,352	20,000		5,000		25,000	25.00%
5-02103 WATER	16,000	13,110	16,000		500		16,500	3.13%
5-02215 ENVIRONMENTAL DISPOSAL	4,300	1,558	4,300		86		4,386	2.00%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	9,568	7,448	9,568		4,532		14,100	47.37%
5-03002 OTHER OPERATING SUPPLIES	3,850	1,089	3,850				3,850	
5-04005 INSURANCE	16,812	2,590	16,812		(13,833)		2,979	(82.28%)
5-04043 CONTRACT CLEANING	9,584	7,993	9,584		191		9,775	1.99%
5-05000 SUNDRY	774	354	774				774	
5-05140 REALTY TAXES		80,257			62,463		62,463	
5-06900 CONTRIBUTION TO RESERVE	15,000	15,000	15,000				15,000	
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING	23,000	39,631	23,000		4,000		27,000	17.39%
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	30,600	19,253	30,600				30,600	
5-42203 BUILDING MAINTENANCE - BUS SHELTER MAINT		15,860						
Expense Total	181,488	246,404	181,488		55,939		237,427	30.82%
Net Expense	181,488	246,404	181,488		55,939		237,427	30.82%

City of Sarnia

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3125 TRANSIT - GENERAL & ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	476,792	430,603	476,792		11,743		488,535	2.46%
5-01025 SALARIES - OVERTIME	3,056	2,797	3,056		61		3,117	2.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY	93,292	82,846	93,292		2,392		95,684	2.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	48,143	41,775	48,143		605		48,748	1.26%
5-02000 STATIONERY & SUPPLIES	2,000	1,294	2,000				2,000	
5-02001 PRINTING & PAPER SUPPLIES	2,000	1,903	2,000				2,000	
5-02104 TELEPHONE	7,262	5,235	7,262				7,262	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,500	7,143	4,500				4,500	
5-02302 ADVERTISING	14,000	7,703	14,000				14,000	
5-02303 POSTAGE	510	496	510				510	
5-02304 MARKETING	10,000	8,828	10,000				10,000	
5-02310 TRAVEL	300	229	300				300	
5-02311 TRAINING & EDUCATION	3,000	1,091	3,000		500		3,500	16.67%
5-02312 CONFERENCES & SEMINARS	1,500	203	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,000	2,410	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	8,500	6,005	8,500				8,500	
5-05000 SUNDRY		92						
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	7,000	3,891	7,000				7,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING	7,000		7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT		989						
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	47,805	47,805	47,805				47,805	
Expense Total	737,660	653,338	737,660		15,301		752,961	2.07%
Net Expense	737,660	653,338	737,660		15,301		752,961	2.07%

City of Sarnia

2014 Approved Current Budget

3130 TRANSIT - CAPITAL FROM RATES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-06200 CONTRIBUTION FROM RESERVE FUND	(157,800)	(51,850)		(87,600)			(87,600)	(44.49%)
Revenue Total	(157,800)	(51,850)		(87,600)			(87,600)	(44.49%)
EXPENSES								
5-25900 CAPITAL OUT OF RATES	157,800	51,849		87,600			87,600	(44.49%)
Expense Total	157,800	51,849		87,600			87,600	(44.49%)
Net Expense		(1)						

City of Sarnia

2014 Approved Current Budget

3135 TRANSIT - DEBT CHARGES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-05720 DEBT CHARGES-PRINCIPAL	120,196	120,196	120,196		(101,942)		18,254	(84.81%)
5-05721 DEBT CHARGES-INTEREST	3,959	3,959	3,959		(2,714)		1,245	(68.55%)
5-06100 CONTRIBUTION TO RESERVE	74,628	74,628	74,628		104,656		179,284	140.24%
Expense Total	198,783	198,783	198,783				198,783	
Net Expense	198,783	198,783	198,783				198,783	

City of Sarnia

2014 Approved Current Budget

3140 TRANSIT REVENUE - OPERATIONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00470 CASH FARES	(691,955)	(577,011)	(691,955)		76,955		(615,000)	(11.12%)
4-00471 TICKETS REDEEMED	(123,604)	(158,029)	(123,604)		(39,396)		(163,000)	31.87%
4-00472 BUS PASSES	(798,800)	(836,799)	(798,800)		(166,200)		(965,000)	20.81%
4-00473 CHARTERS	(75,000)	(208,767)	(75,000)		(10,000)		(85,000)	13.33%
4-00474 ADVERTISING	(75,000)	(31,266)	(75,000)				(75,000)	
4-00475 OUT OF TOWN BUS SERVICING	(2,000)	(1,745)	(2,000)				(2,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(483,355)	(273,221)	(483,355)				(483,355)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(159,967)	(169,809)	(159,967)				(159,967)	
Revenue Total	(2,409,681)	(2,256,647)	(2,409,681)		(138,641)		(2,548,322)	5.75%
EXPENSES								
Expense Total								
Net Expense	(2,409,681)	(2,256,647)	(2,409,681)		(138,641)		(2,548,322)	5.75%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3150 3155 3165 3175**
DEPARTMENT **TRANSIT**
DIVISION **CARE-A-VAN**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	7.00	7.00	-	7.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	7.00	7.00	-	7.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To provide safe, reliable, and affordable specialized transportation for the elderly, frail, and people with disabilities within the City. This service operates parallel to the conventional transit service.

City of Sarnia

2014 Approved Current Budget

3150 CARE-A-VAN - TRANSPORTATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01050 WAGES - REGULAR	326,488	347,659	326,488		9,316		335,804	2.85%
5-01055 WAGES - OVERTIME	16,326	27,790	16,326		320		16,646	1.96%
5-01085 EDUCATION LEAVE	532	444	532				532	
5-01200 EMPLOYEE BENEFITS - STATUTORY	65,543	70,955	65,543		2,204		67,747	3.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	47,396	39,419	47,396		974		48,370	2.06%
5-02221 VEHICLE LICENSE	1,313	1,162	1,313		(151)		1,162	(11.50%)
5-02323 SAFETY PROGRAM	190	85	190				190	
5-02360 CLOTHING & UNIFORMS	9,239	9,239	9,239				9,239	
5-02388 OVERTIME MEALS	34		34				34	
5-02466 CONTRACT EXPENSE	13,000	10,829	13,000		(3,000)		10,000	(23.08%)
5-03002 OTHER OPERATING SUPPLIES	700	803	700				700	
5-04005 INSURANCE	91,212	41,469	91,212		(44,678)		46,534	(48.98%)
5-05100 FACILITY RENT	2,960		2,960				2,960	
5-42250 CITY EQUIPMENT - REGULAR ROUTES	159,780	119,995	159,780		95		159,875	0.06%
5-42251 CITY EQUIPMENT - CHARTERS	300		300				300	
5-42252 CITY EQUIPMENT - TRAINING	300	300	300				300	
Expense Total	735,313	670,149	735,313		(34,920)		700,393	(4.75%)
Net Expense	735,313	670,149	735,313		(34,920)		700,393	(4.75%)

City of Sarnia

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3155 CARE-A-VAN - DISPATCHING

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	58,825	59,087	58,825		2,299		61,124	3.91%
5-01200 EMPLOYEE BENEFITS - STATUTORY	11,760	11,783	11,760		490		12,250	4.17%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,568	7,547	7,568		110		7,678	1.45%
5-02312 CONFERENCES & SEMINARS					1,500		1,500	
5-03002 OTHER OPERATING SUPPLIES	50		50				50	
Expense Total	78,203	78,417	78,203		4,399		82,602	5.63%
Net Expense	78,203	78,417	78,203		4,399		82,602	5.63%

City of Sarnia

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3165 CARE-A-VAN - VEHICLE & EQUIPMENT MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01050 WAGES - REGULAR	19,465	18,765	19,465		545		20,010	2.80%
5-01200 EMPLOYEE BENEFITS - STATUTORY	3,912	3,817	3,912		164		4,076	4.19%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,097	3,041	3,097		160		3,257	5.17%
5-02114 IT MAINTENANCE & SUPPORT	2,942		2,942				2,942	
5-02384 RADIO & RADAR	2,371	2,857	2,371		47		2,418	1.98%
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	29,070	29,108	29,070		581		29,651	2.00%
Expense Total	60,857	57,588	60,857		1,497		62,354	2.46%
Net Expense	60,857	57,588	60,857		1,497		62,354	2.46%

City of Sarnia

2014 Approved Current Budget

3170 CARE-A-VAN - PREMISES & PLANT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	7,200	4,727	7,200		(1,700)		5,500	(23.61%)
5-02102 ELECTRICITY	5,000	5,838	5,000				5,000	
5-02103 WATER	3,000	3,277	3,000		300		3,300	10.00%
5-02420 BUILDING MAINTENANCE	7,000	10,387	7,000		140		7,140	2.00%
5-03002 OTHER OPERATING SUPPLIES	400	98	400				400	
5-04005 INSURANCE	2,210	648	2,210		(1,465)		745	(66.29%)
5-04043 CONTRACT CLEANING	2,399	1,959	2,399		227		2,626	9.46%
5-05000 SUNDRY	155	89	155				155	
5-05140 REALTY TAXES					15,616		15,616	
5-06900 CONTRIBUTION TO RESERVE	5,000	5,000	5,000				5,000	
Expense Total	32,364	32,023	32,364		13,118		45,482	40.53%
Net Expense	32,364	32,023	32,364		13,118		45,482	40.53%

City of Sarnia

2014 Approved Current Budget

3175 CARE-A-VAN - ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	80,088	62,849	80,088		1,982		82,070	2.47%
5-01025 SALARIES - OVERTIME		274						
5-01200 EMPLOYEE BENEFITS - STATUTORY	15,583	12,196	15,583		395		15,978	2.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,054	6,391	8,054		96		8,150	1.19%
5-02000 STATIONERY & SUPPLIES	500	336	500				500	
5-02001 PRINTING & PAPER SUPPLIES	400	297	400				400	
5-02104 TELEPHONE	2,100	1,094	2,100				2,100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,059	1,353	1,059				1,059	
5-02302 ADVERTISING	650	243	650				650	
5-02303 POSTAGE	102		102				102	
5-02405 OFFICE EQUIPMENT MAINTENANCE	100	602	100				100	
5-05000 SUNDRY	1,000	1,250	1,000				1,000	
Expense Total	109,636	86,885	109,636		2,473		112,109	2.26%
Net Expense	109,636	86,885	109,636		2,473		112,109	2.26%

City of Sarnia

2014 Approved Current Budget

3180 CARE-A-VAN - CAPITAL FROM RATES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-25900 CAPITAL OUT OF RATES	11,200			7,000			7,000	(37.50%)
Expense Total	11,200			7,000			7,000	(37.50%)
Net Expense	11,200			7,000			7,000	(37.50%)

City of Sarnia

2014 Approved Current Budget

3185 CARE-A-VAN - DEBT CHARGES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-05720 DEBT CHARGES-PRINCIPAL	7,210	7,210	7,210		(6,040)		1,170	(83.77%)
5-05721 DEBT CHARGES-INTEREST	209	209	209		(187)		22	(89.47%)
5-06100 CONTRIBUTION TO RESERVE	10,287	10,287	10,287		6,227		16,514	60.53%
Expense Total	17,706	17,706	17,706				17,706	
Net Expense	17,706	17,706	17,706				17,706	

City of Sarnia

2014 Approved Current Budget

3195 CARE-A-VAN REVENUE - OPERATIONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00470 CASH FARES	(16,250)	(10,782)	(16,250)		5,750		(10,500)	(35.38%)
4-00471 TICKETS REDEEMED	(24,736)	(19,372)	(24,736)		5,736		(19,000)	(23.19%)
4-00472 BUS PASSES	(30,552)	(31,395)	(30,552)		(2,148)		(32,700)	7.03%
4-00473 CHARTERS	(1,000)		(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(119,600)	(24,115)	(108,400)				(108,400)	(9.36%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(21,874)	(25,840)	(21,874)				(21,874)	
Revenue Total	(214,012)	(111,504)	(202,812)		9,338		(193,474)	(9.60%)
EXPENSES								
Expense Total								
Net Expense	(214,012)	(111,504)	(202,812)		9,338		(193,474)	(9.60%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **4500**
DEPARTMENT **PARKS & RECREATION**
DIVISION **ADMINISTRATION**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	-	5.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	5.00	5.00	-	5.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

All Parks & Recreation administrative functions are centralized at City Hall. Inquiries, requests, complaints are focused through City Hall. Registrations for all programs are handled by this area as well as scheduling of all sportsfields, arenas, facilities, etc. Centralization provides "one-stop shopping" for the public. All concerns or complaints are handled initially by staff including all requests for tree maintenance and removal. All payments for services are centralized in this one office.

City of Sarnia

2014 Approved Current Budget

4500 PARKS & RECREATION - ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	383,898	359,941	383,898		12,167		396,065	3.17%
5-01200 EMPLOYEE BENEFITS - STATUTORY	74,193	54,849	74,193		2,505		76,698	3.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	39,857	32,288	39,857		569		40,426	1.43%
5-01253 CAR ALLOWANCE	2,002	579	2,002				2,002	
5-02000 STATIONERY & SUPPLIES	4,120	2,271	4,120				4,120	
5-02001 PRINTING & PAPER SUPPLIES	2,000	3,697	2,000				2,000	
5-02104 TELEPHONE	4,530	4,700	4,530				4,530	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,820	1,085	1,820				1,820	
5-02302 ADVERTISING	8,165	4,042	8,165				8,165	
5-02303 POSTAGE	3,000	2,670	3,000				3,000	
5-02311 TRAINING & EDUCATION	3,000	2,477	3,000				3,000	
5-02312 CONFERENCES & SEMINARS	1,800	589	1,800				1,800	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,750	1,750	1,750				1,750	
5-05000 SUNDRY	580	534	580				580	
5-05500 REPLACEMENT EQUIPMENT	2,470	1,236	2,470				2,470	
Expense Total	533,185	472,708	533,185		15,241		548,426	2.86%
Net Expense	533,185	472,708	533,185		15,241		548,426	2.86%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **4505-4552**

DEPARTMENT **PARKS & RECREATION**

DIVISION **GENERAL PARKS MAINTENANCE**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	25.14	25.14	-	25.14	
PART-TIME/SEASONAL/TEMPORARY FTEs	19.18	19.18	-	19.18	
TOTAL FTEs	44.32	44.32	-	44.32	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Responsible for Parks maintenance including all forestry, horticulture, sports fields, the Children's Animal Farm at Canatara Park, playground inspections, snow removal, the showmobile rental and delivery, maintenance of numerous facilities, and playground equipment, etc. The City has close to one thousand acres of property situated in approximately 110 parks and green spaces, much of which needs to be cut on a weekly basis. Several arena staff are reassigned to this section for the summer. Historically, the City has used seasonal staff and students to provide the necessary staffing during the summer months while retaining a minimal core, full-time staff for year-round responsibilities. This is a very cost-effective and successful mode of operation.

City of Sarnia

2014 Approved Current Budget

4505 PARKS SUPERVISION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01000 SALARIES	215,403	211,311	215,403		6,699		222,102	3.11%
5-01025 SALARIES - OVERTIME	5,500	8,066	5,500				5,500	
5-01095 CALL DUTY	7,412	7,665	7,412				7,412	
5-01200 EMPLOYEE BENEFITS - STATUTORY	43,820	43,563	43,820		1,610		45,430	3.67%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,593	22,343	23,593		317		23,910	1.34%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,370	93	1,370				1,370	
5-02311 TRAINING & EDUCATION	8,250	6,150	8,250				8,250	
5-02360 CLOTHING & UNIFORMS	800	941	800				800	
5-02388 OVERTIME MEALS	290	29	290				290	
5-05500 REPLACEMENT EQUIPMENT	490		490				490	
Expense Total	306,928	300,161	306,928		8,626		315,554	2.81%
Net Expense	306,928	300,161	306,928		8,626		315,554	2.81%

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4509 CENTENNIAL PARK

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00661 CONCESSION REVENUE	(37,150)	(37,150)	(37,150)				(37,150)	
4-00662 BOAT LAUNCH RAMP REVENUE		(11,764)						
4-00663 SARNIA BAY MARINA REVENUE	(107,500)	(80,000)	(107,500)				(107,500)	
4-00903 RENTAL REVENUE	(7,100)	(7,293)	(7,100)		7,100			(100.00%)
Revenue Total	(151,750)	(136,207)	(151,750)		7,100		(144,650)	(4.68%)
EXPENSES								
5-01050 WAGES - REGULAR	73,059	53,822	73,059		1,755		74,814	2.40%
5-01051 WAGES - SEASONAL	40,652	44,280	40,652		(3)		40,649	(0.01%)
5-01055 WAGES - OVERTIME	5,500	1,022	5,500				5,500	
5-01060 WAGES - CASUAL	28,030	51,680	28,030				28,030	
5-01115 STAT HOLIDAY PAY	2,404	4,815	2,404				2,404	
5-01200 EMPLOYEE BENEFITS - STATUTORY	25,435	21,844	25,435		843		26,278	3.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,867	7,037	9,867		107		9,974	1.08%
5-02101 FUEL	3,300	1,455	3,300				3,300	
5-02102 ELECTRICITY	14,740	24,222	14,740				14,740	
5-02103 WATER	7,000	10,027	7,000				7,000	
5-02104 TELEPHONE	3,000	102	3,000				3,000	
5-02220 VEHICLE EXPENSE	12,000	12,000	12,000				12,000	
5-02360 CLOTHING & UNIFORMS	500		500				500	
5-02400 REPAIRS & MAINTENANCE	10,300		10,300				10,300	
5-04005 INSURANCE	5,710	2,817	5,710		(2,471)		3,239	(43.27%)
5-04022 COMPOST COLLECTION	3,500		3,500				3,500	
5-04900 CONTRACT WORK	11,000	7,894	11,000				11,000	
5-47400 PARK MAINTENANCE & SUPPLIES	15,000	14,146	15,000				15,000	
Expense Total	270,997	257,163	270,997		231		271,228	0.09%
Net Expense	119,247	120,956	119,247		7,331		126,578	6.15%

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4510 GENERAL PARK MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00661 CONCESSION REVENUE	(14,900)	(14,200)	(14,900)				(14,900)	
4-00795 OTHER GRANTS & SUBSIDIES	(5,000)	(1,488)	(5,000)				(5,000)	
4-00903 RENTAL REVENUE	(61,800)	(63,061)	(61,800)				(61,800)	
4-00930 COSTS RECOVERED	(5,200)	(572)	(5,200)				(5,200)	
Revenue Total	(86,900)	(79,321)	(86,900)				(86,900)	
EXPENSES								
5-01050 WAGES - REGULAR	419,299	468,488	419,299		9,985		429,284	2.38%
5-01051 WAGES - SEASONAL	168,260	155,397	168,260				168,260	
5-01055 WAGES - OVERTIME	25,000	21,353	25,000				25,000	
5-01060 WAGES - CASUAL	74,726	75,490	74,726				74,726	
5-01115 STAT HOLIDAY PAY	3,198	3,214	3,198		2		3,200	0.06%
5-01200 EMPLOYEE BENEFITS - STATUTORY	125,110	128,917	125,110		2,909		128,019	2.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	55,147	63,986	55,147		430		55,577	0.78%
5-02101 FUEL	30,583	22,884	30,583				30,583	
5-02102 ELECTRICITY	104,000	112,099	104,000				104,000	
5-02103 WATER	7,090	12,088	7,090				7,090	
5-02104 TELEPHONE	20,600	18,281	20,600				20,600	
5-02220 VEHICLE EXPENSE	361,200	361,200	361,200				361,200	
5-02360 CLOTHING & UNIFORMS	3,660	4,489	3,660				3,660	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	23,690	11,276	23,690				23,690	
5-03002 OTHER OPERATING SUPPLIES	2,430		2,430				2,430	
5-04005 INSURANCE	24,042	46,099	24,042		28,972		53,014	120.51%
5-04021 GARBAGE COLLECTION	11,560	22,187	11,560				11,560	
5-04100 SECURITY SERVICES	1,570	3,485	1,570				1,570	
5-04900 CONTRACT WORK	82,500	74,464	82,500				82,500	
5-06100 CONTRIBUTION TO RESERVE	6,000	4,565	6,000				6,000	
5-47400 PARK MAINTENANCE & SUPPLIES	122,172	129,420	122,172				122,172	
5-47401 SPORTS FIELDS		1,901						

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4510 GENERAL PARK MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Expense Total	1,671,837	1,741,283	1,671,837		42,298		1,714,135	2.53%
Net Expense	1,584,937	1,661,962	1,584,937		42,298		1,627,235	2.67%

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4511 SPORTS FIELD MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00625 FACILITY FEES	(80,383)	(82,875)	(80,383)				(80,383)	
4-00627 SUBSIDIZED RENTALS	(73,211)	(45,054)	(73,211)		15,000		(58,211)	(20.49%)
Revenue Total	(153,594)	(127,929)	(153,594)		15,000		(138,594)	(9.77%)
EXPENSES								
5-01050 WAGES - REGULAR	113,908	101,180	113,908		2,702		116,610	2.37%
5-01051 WAGES - SEASONAL	60,982	66,835	60,982		(6)		60,976	(0.01%)
5-01055 WAGES - OVERTIME	9,998	10,778	9,998				9,998	
5-01060 WAGES - CASUAL	38,520	40,720	38,520				38,520	
5-01115 STAT HOLIDAY PAY	2,198	2,326	2,198				2,198	
5-01200 EMPLOYEE BENEFITS - STATUTORY	38,827	37,226	38,827		1,135		39,962	2.92%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,095	9,447	15,095		169		15,264	1.12%
5-02220 VEHICLE EXPENSE	30,000	30,000	30,000				30,000	
5-47401 SPORTS FIELDS	52,000	44,756	52,000				52,000	
Expense Total	361,528	343,268	361,528		4,000		365,528	1.11%
Net Expense	207,934	215,339	207,934		19,000		226,934	9.14%

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4515 GREENHOUSE & HORTICULTURE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01050 WAGES - REGULAR	129,479	132,770	129,479		3,109		132,588	2.40%
5-01051 WAGES - SEASONAL	40,652	85,335	40,652		(3)		40,649	(0.01%)
5-01055 WAGES - OVERTIME	5,500	3,661	5,500				5,500	
5-01060 WAGES - CASUAL	32,098	4,366	32,098				32,098	
5-01200 EMPLOYEE BENEFITS - STATUTORY	37,123	44,481	37,123		881		38,004	2.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,004	17,865	17,004		187		17,191	1.10%
5-02101 FUEL	25,750	5,685	25,750		(5,000)		20,750	(19.42%)
5-02220 VEHICLE EXPENSE	40,000	40,000	40,000				40,000	
5-02360 CLOTHING & UNIFORMS	1,300	982	1,300				1,300	
5-04005 INSURANCE	850		850		(850)			(100.00%)
5-04100 SECURITY SERVICES	360		360				360	
5-47450 FACILITY MAINTENANCE & SUPPLIES	24,000	25,308	24,000				24,000	
Expense Total	354,116	360,453	354,116		(1,676)		352,440	(0.47%)
Net Expense	354,116	360,453	354,116		(1,676)		352,440	(0.47%)

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4525 CHILDREN'S FARM

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00940 SALE OF MATERIALS	(1,300)		(1,300)		1,300			(100.00%)
Revenue Total	(1,300)		(1,300)		1,300			(100.00%)
EXPENSES								
5-01050 WAGES - REGULAR	55,722	56,244	55,722		1,308		57,030	2.35%
5-01055 WAGES - OVERTIME	3,302	750	3,302				3,302	
5-01060 WAGES - CASUAL	24,828	25,688	24,828				24,828	
5-01115 STAT HOLIDAY PAY	1,924	3,632	1,924				1,924	
5-01200 EMPLOYEE BENEFITS - STATUTORY	13,529	14,384	13,529		478		14,007	3.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,098	7,082	7,098		73		7,171	1.03%
5-02104 TELEPHONE	780	589	780				780	
5-02371 LIVESTOCK PURCHASES	1,760	2,092	1,760				1,760	
5-02394 LIVESTOCK FEED	17,000	27,375	17,000				17,000	
5-03500 DEVELOPMENT EXPENSES	7,500	840	7,500				7,500	
5-04005 INSURANCE	2,936		2,936		(2,936)			(100.00%)
5-04100 SECURITY SERVICES	390	197	390				390	
5-04900 CONTRACT WORK	2,980	5,302	2,980				2,980	
5-05120 VETERINARY SERVICES	2,460	1,881	2,460				2,460	
5-47580 FARM MAINTENANCE & SUPPLIES	8,240	4,178	8,240				8,240	
Expense Total	150,449	150,234	150,449		(1,077)		149,372	(0.72%)
Net Expense	149,149	150,234	149,149		223		149,372	0.15%

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4550 WATERFRONT - DOWNTOWN

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(19,454)	(19,454)	(19,454)				(19,454)	
Revenue Total	(19,454)	(19,454)	(19,454)				(19,454)	
EXPENSES								
5-01051 WAGES - SEASONAL	20,330	20,901	20,330		(3)		20,327	(0.01%)
5-01055 WAGES - OVERTIME		389						
5-01060 WAGES - CASUAL	19,450	19,273	19,450				19,450	
5-01200 EMPLOYEE BENEFITS - STATUTORY	5,822	6,086	5,822		63		5,885	1.08%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		(40)						
5-02102 ELECTRICITY	3,000	795	3,000				3,000	
5-04900 CONTRACT WORK	18,045	17,297	18,045				18,045	
5-05000 SUNDRY	290	253	290				290	
5-47620 FACILITY MAINTENANCE & SUPPLIES	2,500	2,120	2,500				2,500	
Expense Total	69,437	67,074	69,437		60		69,497	0.09%
Net Expense	49,983	47,620	49,983		60		50,043	0.12%

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4551 ARBORICULTURE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01050 WAGES - REGULAR	388,395	351,161	388,395		9,483		397,878	2.44%
5-01055 WAGES - OVERTIME	6,500	5,500	6,500				6,500	
5-01060 WAGES - CASUAL	6,422		6,422				6,422	
5-01200 EMPLOYEE BENEFITS - STATUTORY	78,736	71,030	78,736		2,382		81,118	3.03%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,333	47,524	52,333		573		52,906	1.09%
5-02220 VEHICLE EXPENSE	34,000	34,000	34,000				34,000	
5-02360 CLOTHING & UNIFORMS	2,500	3,436	2,500				2,500	
5-02401 SMALL TOOLS	1,170	1,137	1,170				1,170	
5-04900 CONTRACT WORK	14,420	14,462	14,420				14,420	
5-04901 CONTRACT WORK-TREE CONTRACTOR	12,360	12,352	12,360				12,360	
5-47650 TURF REPAIRS		496						
5-47651 TREE MAINTENANCE	27,800	26,434	27,800				27,800	
Expense Total	624,636	567,532	624,636		12,438		637,074	1.99%
Net Expense	624,636	567,532	624,636		12,438		637,074	1.99%

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4552 PARKS & RECREATION - WORK FOR OTHERS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-47750 COSTS RECOVERED - CITY HALL	(19,925)		(19,925)				(19,925)	
4-47763 COSTS RECOVERED - SHOWMOBILE DELIVERY	(1,385)	(1,144)	(1,385)				(1,385)	
4-47766 COSTS RECOVERED - SARNIA PARKING	(6,335)		(6,335)				(6,335)	
4-47767 COSTS RECOVERED - LAMBTON CTY -GRASS CUT	(13,725)		(13,725)				(13,725)	
4-47785 COSTS RECOVERED - BLUEWATER GYM BUILDING	(4,000)	(3,500)	(4,000)				(4,000)	
Revenue Total	(45,370)	(4,644)	(45,370)				(45,370)	
EXPENSES								
5-01051 WAGES - SEASONAL	20,330	20,660	20,330		(3)		20,327	(0.01%)
5-01055 WAGES - OVERTIME		88						
5-01060 WAGES - CASUAL	6,422	6,978	6,422				6,422	
5-01200 EMPLOYEE BENEFITS - STATUTORY	4,628	3,111	4,628		68		4,696	1.47%
5-02220 VEHICLE EXPENSE	3,800	3,800	3,800				3,800	
5-47713 SHOWMOBILE DELIVERIES	1,200		1,200				1,200	
5-47736 BLUEWATER GYMNASTICS BUILDING	5,000	9,603	5,000				5,000	
5-47737 NATURE TRAIL	5,000		5,000				5,000	
Expense Total	46,380	44,240	46,380		65		46,445	0.14%
Net Expense	1,010	39,596	1,010		65		1,075	6.44%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **4600 4601 4602**
DEPARTMENT **PARKS & RECREATION**
DIVISION **RECREATION**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	1.90	1.90	-	1.90	
PART-TIME/SEASONAL/TEMPORARY FTEs	3.79	3.79	-	3.79	
TOTAL FTEs	5.69	5.69	-	5.69	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The Recreation section provides a number of programs for the City. Sarnia has historically utilized both direct and indirect programming. In addition to the programs directly offered by the City, Recreation staff assist numerous groups and committees with their activities. This helps to ensure that these activities are coordinated by outside committees and are not the direct responsibility of City staff. If the City were to operate these programs, additional staffing and budget would be required. Examples of City programs include Christmas on the Farm, Easter in the Park, summer day camps, winter activity programs, preparation of all newsletters, flyers, programs, etc. Indirect programming includes Art Walk, Jingle Bell Walk, Santa Claus Parade, Canada Day, etc.

This section is also responsible for the co-ordination and scheduling of events on the waterfront, scheduling summer entertainment in the Dow People Place, organizing and supervising waterfront events such as Kids Funfest and Hobbyfest, and overseeing the permit and approval process for waterfront events. These include approvals by Fire, Police, Licensing, Special Occasion permits, insurance, scheduling of dates, indemnity agreements, etc.

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4600 RECREATION ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00905 DONATIONS		(239)						
Revenue Total		(239)						
EXPENSES								
5-01000 SALARIES	130,974	117,945	130,974		(6,528)		124,446	(4.98%)
5-01025 SALARIES - OVERTIME		1,514						
5-01200 EMPLOYEE BENEFITS - STATUTORY	25,965	23,418	25,965		(1,129)		24,836	(4.35%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,817	8,102	14,817		(41)		14,776	(0.28%)
5-02000 STATIONERY & SUPPLIES		55						
5-02001 PRINTING & PAPER SUPPLIES	2,900	1,462	2,900				2,900	
5-02220 VEHICLE EXPENSE	3,000	3,000	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	600	800	600				600	
5-02302 ADVERTISING	3,300	1,425	3,300				3,300	
5-02310 TRAVEL	1,000	922	1,000				1,000	
5-02311 TRAINING & EDUCATION	850	1,796	850				850	
5-02312 CONFERENCES & SEMINARS	2,000	275	2,000				2,000	
Expense Total	185,406	160,714	185,406		(7,698)		177,708	(4.15%)
Net Expense	185,406	160,475	185,406		(7,698)		177,708	(4.15%)

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4601 RECREATION PROGRAMS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(22,000)	(36,438)	(22,000)		(8,000)		(30,000)	36.36%
4-00644 REGISTRATION FEES - SUMMER ACTIVITIES	(8,600)	(10,224)	(8,600)				(8,600)	
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(1,000)	(700)	(1,000)				(1,000)	
4-00646 REGISTRATION FEES - FITNESS	(4,800)	(6,132)	(4,800)				(4,800)	
4-00647 REGISTRATION FEES - DAY CAMP	(27,300)	(17,404)	(27,300)		8,000		(19,300)	(29.30%)
4-00930 COSTS RECOVERED	(2,000)	(3,369)	(2,000)				(2,000)	
Revenue Total	(65,700)	(74,267)	(65,700)				(65,700)	
EXPENSES								
5-01055 WAGES - OVERTIME		153						
5-01060 WAGES - CASUAL	41,092	37,008	41,092				41,092	
5-01080 WAGES - LIFEGUARDS/CONCESSIONS	32,930	40,181	32,930				32,930	
5-01200 EMPLOYEE BENEFITS - STATUTORY	5,706	7,513	5,706		(9)		5,697	(0.16%)
5-47251 RECREATION PROGRAMS	15,500	24,914	15,500				15,500	
5-47252 SUMMER ACTIVITY CENTRES	1,500	1,281	1,500				1,500	
5-47253 SPECIAL ACTIVITIES	11,000	12,162	11,000				11,000	
5-47254 COMMUNITY DEVELOPMENT	1,000	1,000	1,000				1,000	
5-47255 FITNESS PROGRAM	100		100				100	
5-47256 DAY CAMP	10,000	6,414	10,000				10,000	
5-47258 EDUCATION FOR LEISURE	190		190				190	
5-47262 LIFEGUARDS - CANATARA PARK	8,000	5,337	8,000				8,000	
Expense Total	127,018	135,963	127,018		(9)		127,009	(0.01%)
Net Expense	61,318	61,696	61,318		(9)		61,309	(0.01%)

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4602 WATERFRONT PROGRAMS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(700)	(388)	(700)				(700)	
4-00652 REGISTRATION FEES - WATERFRONT PROGRAM	(2,500)	(530)	(2,500)				(2,500)	
4-00653 REGISTRATION FEES - ENTERTAINMENT	(3,800)	(1,520)	(3,800)				(3,800)	
4-00905 DONATIONS	(17,000)	(17,045)	(17,000)				(17,000)	
4-00930 COSTS RECOVERED	(14,150)	2,508	(14,150)				(14,150)	
Revenue Total	(38,150)	(16,975)	(38,150)				(38,150)	
EXPENSES								
5-01060 WAGES - CASUAL	10,270	12,766	10,270				10,270	
5-01200 EMPLOYEE BENEFITS - STATUTORY	860	1,398	860		2		862	0.23%
5-02101 FUEL	2,700	4,401	2,700				2,700	
5-02102 ELECTRICITY	8,000	8,061	8,000				8,000	
5-02103 WATER	6,800	7,705	6,800				6,800	
5-02302 ADVERTISING	6,500	4,489	6,500				6,500	
5-02520 FACILITY MAINTENANCE	5,500	809	5,500				5,500	
5-47351 WATERFRONT PROGRAMMING	150		150				150	
5-47352 SPECIAL ACTIVITIES	16,000	15,724	16,000				16,000	
5-47354 WATERFRONT ACTIVITIES	1,370	1,321	1,370				1,370	
5-47355 CONCERTS/ENTERTAINMENT	11,330	9,438	11,330				11,330	
Expense Total	69,480	66,112	69,480		2		69,482	
Net Expense	31,330	49,137	31,330		2		31,332	0.01%

City of Sarnia

2014 Approved Current Budget

4610 CANADA DAY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00661 CONCESSION REVENUE		(4,592)						
4-00905 DONATIONS		(68,200)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(535)						
4-00992 FUND RAISING		(1,340)						
4-00993 BINGO PROCEEDS		(12,000)						
Revenue Total		(86,667)						
EXPENSES								
5-05817 CANADA DAY-PUBLICITY		1,984						
5-05819 CANADA DAY-FIREWORKS		38,667						
5-05821 CANADA DAY-SOUND SYSTEM		3,142						
5-05824 CANADA DAY-BOOTH EXPENSE		4,447						
5-05825 CANADA DAY-PARADE		6,350						
5-05826 CANADA DAY-WASHROOMS		4,946						
5-05827 CANADA DAY-BALLOONS, CANDY		282						
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30		34,764						
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30		12,525						
5-05832 CANADA DAY-MISCELLANEOUS		8,043						
Expense Total		115,150						
Net Expense		28,483						

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **4700 4705 4706 4708**
DEPARTMENT **PARKS & RECREATION**
DIVISION **ARENAS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	12.98	12.98	-	12.98	
PART-TIME/SEASONAL/TEMPORARY FTEs	3.88	3.88	(0.75)	3.13	-.75 Outsourcing Concessions
TOTAL FTEs	16.86	16.86	(0.75)	16.11	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The City has four ice pads at three locations. The City arenas focus primarily on youth groups, figure skating, and recreational hockey. Arenas are a mainstay for winter activities in Sarnia and remain 85-90% rented during prime and not quite prime hours. Sarnia is unique in that one supervisor oversees all arenas year-round and is assigned sportsfields and pools during the summer. This is unlike arenas in other municipalities which still utilize an arena manager system for each arena. Multiple responsibilities for the Supervisor results in considerable savings in staff costs.

City of Sarnia

2014 Approved Current Budget

4700 ARENAS ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00900 SUNDRY REVENUE		(25,500)			(12,500)		(12,500)	
Revenue Total		(25,500)			(12,500)		(12,500)	
EXPENSES								
5-01000 SALARIES	97,185	72,255	97,185		(49,001)		48,184	(50.42%)
5-01025 SALARIES - OVERTIME	2,496	2,107	2,496				2,496	
5-01095 CALL DUTY	3,654	3,400	3,654				3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY	20,010	14,530	20,010		(9,815)		10,195	(49.05%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,803	4,796	4,803		63		4,866	1.31%
5-02220 VEHICLE EXPENSE	14,000	14,000	14,000				14,000	
5-02311 TRAINING & EDUCATION	4,000	351	4,000				4,000	
5-02360 CLOTHING & UNIFORMS	500	471	500				500	
5-04022 COMPOST COLLECTION	7,100	1,462	7,100				7,100	
5-04900 CONTRACT WORK		3,215						
Expense Total	153,748	116,587	153,748		(58,753)		94,995	(38.21%)
Net Expense	153,748	91,087	153,748		(71,253)		82,495	(46.34%)

City of Sarnia

2014 Approved Current Budget

4705 SARNIA ARENA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00626 GENERAL ICE RENTALS	(85,058)	(80,569)	(85,058)		15,000	(9,083)	(79,141)	(6.96%)
4-00627 SUBSIDIZED RENTALS	(207,000)	(213,455)	(207,000)			(27,250)	(234,250)	13.16%
4-00628 PUBLIC SKATING	(1,000)		(1,000)				(1,000)	
4-00629 SPECIAL EVENTS	(1,765)	(602)	(1,765)		1,000		(765)	(56.66%)
4-00660 HALL RENTAL	(4,500)	(5,700)	(4,500)				(4,500)	
4-00661 CONCESSION REVENUE	(60,000)	(26,691)	(60,000)		56,300	(1,850)	(5,550)	(90.75%)
4-00795 OTHER GRANTS & SUBSIDIES		(11,773)						
Revenue Total	(359,323)	(338,790)	(359,323)		72,300	(38,183)	(325,206)	(9.49%)
EXPENSES								
5-01050 WAGES - REGULAR	151,875	120,421	151,875		3,645		155,520	2.40%
5-01055 WAGES - OVERTIME	12,000	3,985	12,000				12,000	
5-01060 WAGES - CASUAL	12,844	15,278	12,844				12,844	
5-01080 WAGES - LIFEGUARDS/CONCESSIONS	15,002	6,992	15,002		(15,002)			(100.00%)
5-01115 STAT HOLIDAY PAY	2,600	1,373	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY	32,833	26,620	32,833		419		33,252	1.28%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,382	10,407	20,382		371		20,753	1.82%
5-02101 FUEL	28,875	17,459	28,875				28,875	
5-02102 ELECTRICITY	66,200	104,590	66,200		25,000		91,200	37.76%
5-02103 WATER	13,800	17,130	13,800		3,500		17,300	25.36%
5-02104 TELEPHONE	3,600	2,399	3,600				3,600	
5-02220 VEHICLE EXPENSE	16,000	16,000	16,000				16,000	
5-02360 CLOTHING & UNIFORMS	2,780	2,454	2,780				2,780	
5-04005 INSURANCE	13,431	14,962	13,431		3,776		17,207	28.11%
5-04042 LAUNDRY SERVICES	1,500	280	1,500				1,500	
5-04100 SECURITY SERVICES	500		500				500	
5-04900 CONTRACT WORK	13,400	63,964	13,400		25,000		38,400	186.57%
5-05000 SUNDRY	250	358	250				250	
5-47050 ARENA MAINTENANCE & SUPPLIES	29,140	20,523	29,140		(10,000)		19,140	(34.32%)

City of Sarnia

2014 Approved Current Budget

4705 SARNIA ARENA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-47060 CONCESSIONS	27,000	8,540	27,000		(27,000)			(100.00%)
Expense Total	464,012	453,735	464,012		9,709		473,721	2.09%
Net Expense	104,689	114,945	104,689		82,009	(38,183)	148,515	41.86%

City of Sarnia

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4706 GERMAIN ARENA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00626 GENERAL ICE RENTALS	(61,822)	(56,534)	(61,822)		4,000	27,250	(30,572)	(50.55%)
4-00627 SUBSIDIZED RENTALS	(211,195)	(174,418)	(211,195)		40,000	81,750	(89,445)	(57.65%)
4-00628 PUBLIC SKATING	(4,000)	(1,729)	(4,000)		2,000	2,000		(100.00%)
4-00661 CONCESSION REVENUE	(19,900)	(4,681)	(19,900)		16,200	3,700		(100.00%)
4-00795 OTHER GRANTS & SUBSIDIES		(3,015)						
Revenue Total	(296,917)	(240,377)	(296,917)		62,200	114,700	(120,017)	(59.58%)
EXPENSES								
5-01050 WAGES - REGULAR	108,530	108,951	108,530		1,032	(54,781)	54,781	(49.52%)
5-01055 WAGES - OVERTIME	7,944	9,637	7,944			(3,972)	3,972	(50.00%)
5-01060 WAGES - CASUAL	2,144	3,045	2,144			(1,072)	1,072	(50.00%)
5-01080 WAGES - LIFE GUARDS/CONCESSIONS	4,978	534	4,978		(4,978)			(100.00%)
5-01115 STAT HOLIDAY PAY	2,574	1,836	2,574			(1,287)	1,287	(50.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	22,634	22,995	22,634		(41)	(11,445)	11,148	(50.75%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,216	15,809	14,216		328	(7,409)	7,135	(49.81%)
5-02101 FUEL	13,552	10,198	13,552			(5,000)	8,552	(36.89%)
5-02102 ELECTRICITY	44,250	57,216	44,250		10,000	(15,000)	39,250	(11.30%)
5-02103 WATER	8,675	8,350	8,675			(5,000)	3,675	(57.64%)
5-02104 TELEPHONE	1,110	1,942	1,110				1,110	
5-02220 VEHICLE EXPENSE	15,000	15,000	15,000			(10,000)	5,000	(66.67%)
5-02360 CLOTHING & UNIFORMS	880	982	880			(440)	440	(50.00%)
5-04005 INSURANCE	9,402	13,381	9,402		5,986		15,388	63.67%
5-04042 LAUNDRY SERVICES	1,280	125	1,280			(640)	640	(50.00%)
5-04100 SECURITY SERVICES	400		400				400	
5-04900 CONTRACT WORK	13,390	16,490	13,390				13,390	
5-05000 SUNDRY	150		150				150	
5-47100 ARENA MAINTENANCE & SUPPLIES	20,750	12,615	20,750			(10,000)	10,750	(48.19%)
5-47120 CONCESSIONS	8,000		8,000		(8,000)			(100.00%)
5-47123 PUBLIC SKATING	300	106	300			(150)	150	(50.00%)

City of Sarnia

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4706 GERMAIN ARENA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Expense Total	300,159	299,212	300,159		4,327	(126,196)	178,290	(40.60%)
Net Expense	3,242	58,835	3,242		66,527	(11,496)	58,273	1,697.44%

City of Sarnia

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4708 CLEARWATER ARENA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00626 GENERAL ICE RENTALS	(242,900)	(141,457)	(242,900)		100,000	(18,167)	(161,067)	(33.69%)
4-00627 SUBSIDIZED RENTALS	(442,900)	(454,757)	(442,900)			(54,500)	(497,400)	12.31%
4-00628 PUBLIC SKATING	(8,000)	(9,770)	(8,000)		3,000		(5,000)	(37.50%)
4-00629 SPECIAL EVENTS	(20,000)		(20,000)				(20,000)	
4-00636 SKATE SHARPENING		(1,300)						
4-00660 HALL RENTAL	(28,000)	(20,379)	(28,000)		9,000		(19,000)	(32.14%)
4-00661 CONCESSION REVENUE	(80,000)	(36,252)	(80,000)		76,300	(1,850)	(5,550)	(93.06%)
4-00795 OTHER GRANTS & SUBSIDIES		(6,193)						
4-00900 SUNDRY REVENUE	(10,000)		(10,000)		10,000			(100.00%)
Revenue Total	(831,800)	(670,108)	(831,800)		198,300	(74,517)	(708,017)	(14.88%)
EXPENSES								
5-01050 WAGES - REGULAR	395,764	415,601	395,764		9,406		405,170	2.38%
5-01051 WAGES - SEASONAL		17,870						
5-01055 WAGES - OVERTIME	23,700	31,173	23,700				23,700	
5-01060 WAGES - CASUAL	17,120	6,968	17,120				17,120	
5-01080 WAGES - LIFEGUARDS/CONCESSIONS	17,004	13,352	17,004		(17,004)			(100.00%)
5-01115 STAT HOLIDAY PAY	6,697	4,369	6,697				6,697	
5-01200 EMPLOYEE BENEFITS - STATUTORY	82,807	89,950	82,807		1,933		84,740	2.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,740	41,597	52,740		502		53,242	0.95%
5-02101 FUEL	36,382	35,730	36,382				36,382	
5-02102 ELECTRICITY	102,550	142,780	102,550		20,000		122,550	19.50%
5-02103 WATER	10,800	4,964	10,800		(5,000)		5,800	(46.30%)
5-02104 TELEPHONE	2,060	817	2,060				2,060	
5-02220 VEHICLE EXPENSE	22,500	22,500	22,500				22,500	
5-02360 CLOTHING & UNIFORMS	4,000	4,817	4,000				4,000	
5-04005 INSURANCE	15,826	15,901	15,826		2,460		18,286	15.54%
5-04042 LAUNDRY SERVICES	2,140	280	2,140				2,140	
5-04100 SECURITY SERVICES	300		300				300	

City of Sarnia

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4708 CLEARWATER ARENA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-04900 CONTRACT WORK	19,950	75,741	19,950		40,000		59,950	200.50%
5-05000 SUNDRY	555		555				555	
5-47150 GENERAL FACILITY MAINTENANCE	34,840	23,265	34,840		(10,000)		24,840	(28.70%)
5-47160 CONCESSIONS	39,250	15,639	39,250		(39,250)			(100.00%)
5-47163 PUBLIC SKATING	2,200	527	2,200				2,200	
Expense Total	889,185	963,841	889,185		3,047		892,232	0.34%
Net Expense	57,385	293,733	57,385		201,347	(74,517)	184,215	221.02%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **4715 4716**
DEPARTMENT **PARKS & RECREATION**
DIVISION **POOLS**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	0.48	0.48	-	0.48	
PART-TIME/SEASONAL/TEMPORARY FTEs	5.03	5.03	-	5.03	
TOTAL FTEs	5.51	5.51	-	5.51	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

The City has two outdoor pools that provide affordable recreational swimming as well as the opportunity for students to advance through swimming lessons to the extent of becoming qualified lifeguards. Two arena staff are reassigned to maintain the pools and the spray park for a portion of the summer. Both pools are managed by qualified summer students (lifeguards) who report to a Recreation Coordinator. This is a very economical and successful method of operation and provides tremendous work experience for the lifeguards and student managers. The spray park and associated park amenities have been an overwhelming success. Daily use of the spray park remains very heavy and will continue to attract young children well into the future. While the spray park does not require a lifeguard, management assigns one of the lifeguards who is on a break from overseeing the busy pool to monitor and supervise the spray park area, cancelling the need for specific spray park staffing and providing a high caliber of safety for users.

City of Sarnia

2014 Approved Current Budget

4715 JACKSON POOL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00630 PUBLIC SWIMMING	(7,500)	(2,612)	(7,500)		2,500		(5,000)	(33.33%)
4-00635 SCHOOL RENTAL & AWARDS	(2,000)	(1,797)	(2,000)				(2,000)	
4-00640 REGISTRATION FEES	(22,500)	(21,998)	(22,500)				(22,500)	
4-00930 COSTS RECOVERED		(461)						
Revenue Total	(32,000)	(26,868)	(32,000)		2,500		(29,500)	(7.81%)
EXPENSES								
5-01050 WAGES - REGULAR	12,625	44,616	12,625		65		12,690	0.51%
5-01055 WAGES - OVERTIME	2,574	7,761	2,574				2,574	
5-01060 WAGES - CASUAL		384						
5-01080 WAGES - LIFEGUARDS/CONCESSIONS	52,000	52,851	52,000				52,000	
5-01115 STAT HOLIDAY PAY	1,506	2,186	1,506		12		1,518	0.80%
5-01200 EMPLOYEE BENEFITS - STATUTORY	7,103	14,626	7,103		250		7,353	3.52%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,702	6,188	1,702		89		1,791	5.23%
5-02054 CHEMICALS	5,170	3,284	5,170				5,170	
5-02101 FUEL	5,375	5,324	5,375				5,375	
5-02102 ELECTRICITY	3,460	3,493	3,460				3,460	
5-02103 WATER	3,050	8,127	3,050				3,050	
5-02104 TELEPHONE	590	748	590				590	
5-04005 INSURANCE	3,059	348	3,059		(2,659)		400	(86.92%)
5-47500 POOL MAINTENANCE & SUPPLIES	9,035	2,178	9,035				9,035	
5-47503 POOL & BUILDING MAINTENANCE	3,430	6,224	3,430				3,430	
5-47510 POOL LIFEGUARDS & SUPPLIES	2,724	3,805	2,724				2,724	
Expense Total	113,403	162,143	113,403		(2,243)		111,160	(1.98%)
Net Expense	81,403	135,275	81,403		257		81,660	0.32%

City of Sarnia

2014 Approved Current Budget

4716 COX YOUTH CENTRE & POOL

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00630 PUBLIC SWIMMING	(21,000)	(18,550)	(21,000)				(21,000)	
4-00635 SCHOOL RENTAL & AWARDS	(2,700)	(5,018)	(2,700)				(2,700)	
4-00637 SPRAY PARK FEES		(68)						
4-00640 REGISTRATION FEES	(28,000)	(29,046)	(28,000)				(28,000)	
4-00930 COSTS RECOVERED		(760)						
Revenue Total	(51,700)	(53,442)	(51,700)				(51,700)	
EXPENSES								
5-01050 WAGES - REGULAR	12,625	1,174	12,625		65		12,690	0.51%
5-01055 WAGES - OVERTIME	2,574	3,722	2,574				2,574	
5-01080 WAGES - LIFEGUARDS/CONCESSIONS	60,008	69,680	60,008				60,008	
5-01200 EMPLOYEE BENEFITS - STATUTORY	7,983	7,469	7,983		131		8,114	1.64%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,702		1,702		85		1,787	4.99%
5-02054 CHEMICALS	3,500	3,284	3,500				3,500	
5-02101 FUEL	4,670		4,670				4,670	
5-02103 WATER	7,950	8,391	7,950				7,950	
5-02104 TELEPHONE	800	735	800				800	
5-04005 INSURANCE	5,160	914	5,160		(4,109)		1,051	(79.63%)
5-47600 POOL MAINTENANCE & SUPPLIES	7,070	7,607	7,070				7,070	
5-47603 POOL & BUILDING MAINTENANCE	4,620	6,361	4,620				4,620	
5-47610 POOL LIFEGUARDS & SUPPLIES	2,935	2,056	2,935				2,935	
Expense Total	121,597	111,393	121,597		(3,828)		117,769	(3.15%)
Net Expense	69,897	57,951	69,897		(3,828)		66,069	(5.48%)

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # 4950
DEPARTMENT **PARKS & RECREATION**
DIVISION **STRANGWAY CENTRE**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.50	2.50	-	2.50	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	2.83	2.83	-	2.83	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Responsible for providing numerous programs and activities for active seniors fifty years of age and older. The permanent, part-time activities coordinator position was combined with the full-time position in the Recreation Section at City Hall resulting in one full-time position and the reduction of the permanent part-time position. The Manager of the Centre is also the City's representative on the Special Needs Committee and Parks & Recreation's representative on the City's Accessibility Committee. While still honouring the needs of the long-term members, the Centre is reinventing itself to provide programs that meet the needs and interests of today's active, mature adult. The Centre has been very successful in attracting young, middle-age, and senior adults to participate in a variety of programs and special interest offerings. The Centre has also moved to a pay-as-you-participate philosophy which requires the purchase of tokens for each activity a member participates in. This is on top of the basic membership fee and provides a more fair allocation of cost between active and non-active members.

City of Sarnia

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4950 STRANGWAY CENTRE - ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00474 ADVERTISING	(500)	(1,080)	(500)				(500)	
4-00655 MEMBERSHIP FEES	(17,000)	(19,711)	(17,000)		(3,000)		(20,000)	17.65%
4-00661 CONCESSION REVENUE		(19)						
4-00750 PROVINCIAL SUBSIDY	(58,964)	(54,126)	(58,964)				(58,964)	
4-00800 FEDERAL SUBSIDY		(1,386)			(1,386)		(1,386)	
4-00903 RENTAL REVENUE	(3,000)	(1,360)	(3,000)				(3,000)	
4-00905 DONATIONS	(1,500)	(4,810)	(1,500)		(11,889)		(13,389)	792.60%
4-47800 COSTS RECOVERED - SPECIAL EVENTS COMMITTEE	(7,000)	(354)	(7,000)		7,000			(100.00%)
4-47801 COSTS RECOVERED - TRAVEL COMMITTEE	(7,700)		(7,700)		7,700			(100.00%)
4-47803 COSTS RECOVERED - FUNDRAISING	(27,500)	(10,635)	(27,500)		20,500		(7,000)	(74.55%)
4-47805 COSTS RECOVERED - HOBBY SHOP	(1,800)	(2,294)	(1,800)				(1,800)	
4-47806 COSTS RECOVERED - ACTIVITIES	(87,500)	(116,555)	(87,500)		(20,000)		(107,500)	22.86%
4-47820 DONATIONS - SPECIAL EVENTS COMMITTEE		(1,057)						
4-47823 DONATIONS - FUNDRAISING	(600)		(600)		600			(100.00%)
4-47825 DONATIONS - HOBBY SHOP	(200)		(200)		200			(100.00%)
4-47826 DONATIONS - ACTIVITIES	(50)		(50)		50			(100.00%)
Revenue Total	(213,314)	(213,387)	(213,314)		(225)		(213,539)	0.11%
EXPENSES								
5-01000 SALARIES	149,374	209,980	149,374		2,735		152,109	1.83%
5-01025 SALARIES - OVERTIME		467						
5-01030 SALARIES - CASUAL	7,630	9,724	7,630		340		7,970	4.46%
5-01200 EMPLOYEE BENEFITS - STATUTORY	30,468	41,868	30,468		783		31,251	2.57%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,986	16,884	18,986		192		19,178	1.01%
5-02000 STATIONERY & SUPPLIES	1,560	1,091	1,560				1,560	
5-02001 PRINTING & PAPER SUPPLIES	4,325	5,499	4,325				4,325	
5-02104 TELEPHONE	3,200	1,337	3,200				3,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	350	670	350				350	
5-02302 ADVERTISING	5,438	5,009	5,438				5,438	

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4950 STRANGWAY CENTRE - ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-02303 POSTAGE	550	205	550				550	
5-02311 TRAINING & EDUCATION	500	431	500				500	
5-02400 REPAIRS & MAINTENANCE		118						
5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS	7,450	3,820	7,450		(7,450)			(100.00%)
5-03202 COMMITTEE EXPENSES-TRAVEL COMMITTEE	4,840		4,840		(4,840)			(100.00%)
5-03204 COMMITTEE EXPENSES-FUNDRAISING	9,785	336	9,785		(5,785)		4,000	(59.12%)
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	580	687	580				580	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	24,000	44,209	24,000		3,000		27,000	12.50%
5-04005 INSURANCE	831		831		(831)			(100.00%)
5-04043 CONTRACT CLEANING	18,540	23,792	18,540				18,540	
5-05505 NEW EQUIPMENT	1,000	9,463	1,000				1,000	
Expense Total	289,407	375,590	289,407		(11,856)		277,551	(4.10%)
Net Expense	76,093	162,203	76,093		(12,081)		64,012	(15.88%)

City of Sarnia

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4951 STRANGWAY CENTRE - BUILDING & PROPERTY

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02101 FUEL	9,270	5,569	9,270				9,270	
5-02102 ELECTRICITY	16,385	15,516	16,385				16,385	
5-02103 WATER	4,500	8,096	4,500				4,500	
5-02321 CLEANING SUPPLIES	2,500	432	2,500				2,500	
5-02420 BUILDING MAINTENANCE	18,000	21,756	18,000				18,000	
5-04005 INSURANCE	1,764	1,102	1,764		(496)		1,268	(28.12%)
5-04100 SECURITY SERVICES	319	2,737	319				319	
Expense Total	52,738	55,208	52,738		(496)		52,242	(0.94%)
Net Expense	52,738	55,208	52,738		(496)		52,242	(0.94%)

City of Sarnia

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4952 STRANGWAY CENTRE - CAFETERIA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00661 CONCESSION REVENUE	(9,000)	(19,326)	(9,000)		(5,000)		(14,000)	55.56%
Revenue Total	(9,000)	(19,326)	(9,000)		(5,000)		(14,000)	55.56%
EXPENSES								
5-02058 PAPER GOODS	240		240				240	
5-02060 FOOD	4,500	11,398	4,500		3,500		8,000	77.78%
5-02321 CLEANING SUPPLIES	130	1,224	130				130	
5-02410 EQUIPMENT MAINTENANCE	160		160				160	
Expense Total	5,030	12,622	5,030		3,500		8,530	69.58%
Net Expense	(3,970)	(6,704)	(3,970)		(1,500)		(5,470)	37.78%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **5005**
DEPARTMENT **PLANNING & BUILDING**
DIVISION **PLANNING**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	8.00	8.00	-	8.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	8.00	8.00	-	8.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To deliver a broad range of planning and development services. To administer the City's Official Plan and Zoning By-law, subdivision applications, site plan activity and various loan programs.

City of Sarnia

2014 Approved Current Budget

5005 PLANNING DEPARTMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(80,000)	(65,500)	(80,000)		32,141		(47,859)	(40.18%)
4-00701 ZONING VERIFICATION FEES	(12,000)	(12,009)	(12,000)				(12,000)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(7,500)		(7,500)				(7,500)	
4-00720 SALE OF PRINTS, MAPS, ETC	(1,200)	(837)	(1,200)				(1,200)	
4-00745 COUNTY GRANT	(568,775)	(490,292)	(568,775)		(176,529)		(745,304)	31.04%
4-00925 ADMINISTRATION-FEES		(480)						
4-00930 COSTS RECOVERED	(50,000)	(50,000)	(50,000)				(50,000)	
Revenue Total	(719,475)	(619,118)	(719,475)		(144,388)		(863,863)	20.07%
EXPENSES								
5-01000 SALARIES	611,506	552,424	611,506		11,655		623,161	1.91%
5-01030 SALARIES - CASUAL		6,166						
5-01200 EMPLOYEE BENEFITS - STATUTORY	119,341	109,670	119,341		2,802		122,143	2.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,745	47,253	63,745		2,566		66,311	4.03%
5-01253 CAR ALLOWANCE	1,418	901	1,418				1,418	
5-01254 CLOTHING/BOOT ALLOWANCE	175		175				175	
5-02000 STATIONERY & SUPPLIES	2,800	1,679	2,800				2,800	
5-02001 PRINTING & PAPER SUPPLIES	2,000	442	2,000				2,000	
5-02002 GRAPHIC PRINTING & SUPPLIES	1,735	(175)	1,735				1,735	
5-02104 TELEPHONE	1,200	1,117	1,200				1,200	
5-02220 VEHICLE EXPENSE	1,000	1,000	1,000				1,000	
5-02300 OFFICE EXPENSES	780	101	780				780	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,500	2,359	3,500				3,500	
5-02302 ADVERTISING	7,000	1,386	7,000				7,000	
5-02303 POSTAGE	4,600	5,185	4,600				4,600	
5-02310 TRAVEL	290		290				290	
5-02311 TRAINING & EDUCATION	5,500	3,254	5,500				5,500	
5-02312 CONFERENCES & SEMINARS	2,500	40	2,500				2,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	8,000	5,985	8,000				8,000	

City of Sarnia

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5005 PLANNING DEPARTMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-04005 INSURANCE	17,798		17,798		(17,798)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	5,000	3,404	7,750				7,750	55.00%
5-05505 NEW EQUIPMENT	2,750							(100.00%)
5-05880 DOWNTOWN REHABILITATION GRANT PROGRAM	2,000	2,167	2,000				2,000	
Expense Total	864,638	744,358	864,638		(775)		863,863	(0.09%)
Net Expense	145,163	125,240	145,163		(145,163)			(100.00%)

City of Sarnia

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5010 COMMITTEE OF ADJUSTMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(27,500)	(23,763)	(27,500)				(27,500)	
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(16,000)	(22,980)	(16,000)				(16,000)	
Revenue Total	(43,500)	(46,743)	(43,500)				(43,500)	
EXPENSES								
5-01253 CAR ALLOWANCE		1,891						
5-02000 STATIONERY & SUPPLIES	240	50	240				240	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	250	220	250				250	
5-02302 ADVERTISING	1,500	300	1,500				1,500	
5-02303 POSTAGE	1,850	272	1,850				1,850	
5-02312 CONFERENCES & SEMINARS	3,100	1,597	3,100				3,100	
5-05650 ALLOCATED ADMINISTRATION	50,000	50,000	50,000				50,000	
Expense Total	56,940	54,330	56,940				56,940	
Net Expense	13,440	7,587	13,440				13,440	

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **5020**
DEPARTMENT **PLANNING & BUILDING**
DIVISION **BUILDING**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	6.00	6.00	-	6.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	6.00	6.00	-	6.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To administer the Ontario Building Code. Responsible for issuing building permits and inspecting building construction in accordance with the Ontario Building Code.

City of Sarnia

2014 Approved Current Budget

5020 BUILDING DEPARTMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00710 BUILDING PERMIT	(662,200)	(546,237)	(662,200)		(68,948)		(731,148)	10.41%
4-06220 CONTRIBUTION FROM RESERVES	(138,928)	(164,000)	(138,928)		86,488		(52,440)	(62.25%)
Revenue Total	(801,128)	(710,237)	(801,128)		17,540		(783,588)	(2.19%)
EXPENSES								
5-01000 SALARIES	423,002	426,824	423,002		21,263		444,265	5.03%
5-01030 SALARIES - CASUAL		287						
5-01200 EMPLOYEE BENEFITS - STATUTORY	83,481	84,028	83,481		4,298		87,779	5.15%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	46,993	46,970	46,993		2,222		49,215	4.73%
5-01254 CLOTHING/BOOT ALLOWANCE	1,500	865	1,500				1,500	
5-02000 STATIONERY & SUPPLIES	1,750	716	1,750				1,750	
5-02001 PRINTING & PAPER SUPPLIES	2,000	1,681	2,000				2,000	
5-02104 TELEPHONE	5,000	4,049	5,000				5,000	
5-02114 IT MAINTENANCE & SUPPORT	16,000	21,111	16,000				16,000	
5-02220 VEHICLE EXPENSE	39,585	39,585	39,585				39,585	
5-02300 OFFICE EXPENSES	8,000	2,175	8,000				8,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,050	3,133	2,050		1,000		3,050	48.78%
5-02303 POSTAGE	1,050		1,050				1,050	
5-02309 LOCAL TRAVEL	1,000		1,000				1,000	
5-02311 TRAINING & EDUCATION	6,000	1,476	6,000		4,000		10,000	66.67%
5-02312 CONFERENCES & SEMINARS	2,500	401	2,500				2,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	200		200				200	
5-04005 INSURANCE	33,017	75,441	33,017		53,740		86,757	162.76%
5-04910 OTHER PURCHASED SERVICES	2,000		2,000				2,000	
5-05500 REPLACEMENT EQUIPMENT	3,000	1,234	3,000				3,000	
5-05505 NEW EQUIPMENT		17						
5-05630 OTHER RECOVERABLE WORK		265						
5-05650 ALLOCATED ADMINISTRATION	123,000	123,000	123,000		(103,000)		20,000	(83.74%)
Expense Total	801,128	833,258	801,128		(16,477)		784,651	(2.06%)

City of Sarnia

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5020 BUILDING DEPARTMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
Net Expense		123,021			1,063		1,063	

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **5021**
DEPARTMENT **PLANNING & BUILDING**
DIVISION **PROPERTY STANDARDS ENFORCEMENT**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	2.00	2.00	-	2.00	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Responsible for Property Standards enforcement and zoning enforcement; includes enforcement of lot maintenance bylaws, pool bylaws and sign bylaws;

City of Sarnia

2014 Approved Current Budget

5021 PROPERTY STANDARDS ENFORCEMENT

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00711 PERMIT FEES	(30,000)	(25,010)	(30,000)		(47,930)		(77,930)	159.77%
4-00715 PROPERTY STANDARDS INSPECTION FEES	(7,500)	(9,476)	(7,500)				(7,500)	
4-00930 COSTS RECOVERED	(1,500)	(396)	(1,500)				(1,500)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(20,000)	(20,000)	(20,000)				(20,000)	
Revenue Total	(59,000)	(54,882)	(59,000)		(47,930)		(106,930)	81.24%
EXPENSES								
5-01000 SALARIES	134,270	130,812	134,270		3,324		137,594	2.48%
5-01025 SALARIES - OVERTIME		384						
5-01200 EMPLOYEE BENEFITS - STATUTORY	26,653	25,956	26,653		730		27,383	2.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,521	15,402	15,521		181		15,702	1.17%
5-01254 CLOTHING/BOOT ALLOWANCE	1,500	432	1,500				1,500	
5-02104 TELEPHONE	1,000		1,000				1,000	
5-02220 VEHICLE EXPENSE	26,390	26,390	26,390				26,390	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	550		550				550	
5-02303 POSTAGE	250		250				250	
5-02311 TRAINING & EDUCATION	1,500		1,500				1,500	
5-02312 CONFERENCES & SEMINARS					1,500		1,500	
Expense Total	207,634	199,376	207,634		5,735		213,369	2.76%
Net Expense	148,634	144,494	148,634		(42,195)		106,439	(28.39%)

City of Sarnia

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02001 PRINTING & PAPER SUPPLIES	390		390				390	
5-02300 OFFICE EXPENSES	390		390				390	
5-02302 ADVERTISING	490		490				490	
5-02311 TRAINING & EDUCATION	490		490				490	
5-02312 CONFERENCES & SEMINARS	190		190				190	
Expense Total	1,950		1,950				1,950	
Net Expense	1,950		1,950				1,950	

City of Sarnia

2014 Approved Current Budget

5025 HERITAGE COMMITTEE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00720 SALE OF PRINTS, MAPS, ETC		(20)						
Revenue Total		(20)						
EXPENSES								
5-02000 STATIONERY & SUPPLIES	100	88	100				100	
5-02300 OFFICE EXPENSES	100	280	100				100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	155	75	155				155	
5-02302 ADVERTISING	170	1,365	170				170	
5-02310 TRAVEL	340		340				340	
5-02311 TRAINING & EDUCATION	190		190				190	
5-02312 CONFERENCES & SEMINARS	1,970		1,970				1,970	
5-03001 CERTIFICATE PROGRAM	50		50				50	
5-05800 HERITAGE DAY	400	118	400				400	
Expense Total	3,475	1,926	3,475				3,475	
Net Expense	3,475	1,906	3,475				3,475	

City of Sarnia

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5040 OFFICIAL PLAN REVIEW

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-06220 CONTRIBUTION FROM RESERVES		(18,232)			(40,000)		(40,000)	
Revenue Total		(18,232)			(40,000)		(40,000)	
EXPENSES								
5-02000 STATIONERY & SUPPLIES		34						
5-02001 PRINTING & PAPER SUPPLIES		199						
5-02002 GRAPHIC PRINTING & SUPPLIES		336						
5-02302 ADVERTISING		421						
5-04910 OTHER PURCHASED SERVICES		17,241			40,000		40,000	
Expense Total		18,231			40,000		40,000	
Net Expense		(1)						

City of Sarnia

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5500 DEBT CHARGES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00095 TILE DRAIN LOAN	(6,345)	(27,166)	(6,345)		4,728		(1,617)	(74.52%)
4-05745 DEBT RECOVERY - TRANSIT	(131,575)	(131,574)	(131,575)		110,883		(20,692)	(84.27%)
4-05750 DEBT RECOVERY - SEWERS	(1,865,032)	(1,892,046)	(1,865,032)		51,536		(1,813,496)	(2.76%)
4-05752 DEBT RECOVERY - WATER	(2,506,171)	(2,395,845)	(2,506,171)		343,389		(2,162,782)	(13.70%)
4-05753 DEBT RECOVERY - SSEC	(78,798)	(78,798)	(78,798)				(78,798)	
4-05754 DEBT RECOVERY - POLICE	(2,874)	(2,874)	(2,874)		2,874			(100.00%)
4-05756 DEBT RECOVERY - SEAWAY CENTRE	(22,332)	(22,331)	(22,332)		(1,005)		(23,337)	4.50%
4-05757 DEBT RECOVERY - MULTI USE COMPLEX	(437,283)	(437,283)	(437,283)				(437,283)	
Revenue Total	(5,050,410)	(4,987,917)	(5,050,410)		512,405		(4,538,005)	(10.15%)
EXPENSES								
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,511,209	1,423,630	1,511,209		74,944		1,586,153	4.96%
5-05716 LAWSS DEBT CHARGES-INTEREST	639,833	602,753	639,833		(136,361)		503,472	(21.31%)
5-05720 DEBT CHARGES-PRINCIPAL	227,000	232,833	227,000		14,000		241,000	6.17%
5-05721 DEBT CHARGES-INTEREST	100,220	91,941	100,220		(16,179)		84,041	(16.14%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	31,076	31,076	31,076		3,352		34,428	10.79%
5-05731 OCWA DEBT CHARGES-INTEREST	10,272	10,272	10,272		(3,352)		6,920	(32.63%)
5-05735 BANK LOAN-PRINCIPAL	4,244,565	4,244,565	4,244,565		(1,091,645)		3,152,920	(25.72%)
5-05736 BANK LOAN-INTEREST	746,363	746,363	746,363		(179,582)		566,781	(24.06%)
5-05740 TILE DRAIN DEBT CHARGES-PRINCIPAL	4,541	24,458	4,541		(3,260)		1,281	(71.79%)
5-05741 TILE DRAIN DEBT CHARGES-INTEREST	1,804	2,707	1,804		(1,468)		336	(81.37%)
5-05750 DEBT CHARGES - RBC CENTRE - PRINCIPAL	198,910	198,868	198,910		9,151		208,061	4.60%
5-05751 DEBT CHARGES - RBC CENTRE - INTEREST	238,373	238,415	238,373		(9,151)		229,222	(3.84%)
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	456,124	449,506	456,124		(70,558)		385,566	(15.47%)
5-05781 INTERNAL DEBT CHARGES - INTEREST	120,359	106,301	120,359		(27,330)		93,029	(22.71%)
5-06100 CONTRIBUTION TO RESERVE	670,343	670,343	670,343		925,034		1,595,377	137.99%
Expense Total	9,200,992	9,074,031	9,200,992		(512,405)		8,688,587	(5.57%)
Net Expense	4,150,582	4,086,114	4,150,582				4,150,582	

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5505 FINANCIAL EXPENSES

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-05700 BANK CHARGES	10,000	13,536	10,000				10,000	
Expense Total	10,000	13,536	10,000				10,000	
Net Expense	10,000	13,536	10,000				10,000	

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5515 UNCLASSIFIED

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	449,540	446,887	449,540		46,513		496,053	10.35%
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS		602,870						
Expense Total	449,540	1,049,757	449,540		46,513		496,053	10.35%
Net Expense	449,540	1,049,757	449,540		46,513		496,053	10.35%

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5520 MUNICIPAL GRANTS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-06220 CONTRIBUTION FROM RESERVES	(85,000)	(85,000)			(85,000)		(85,000)	
Revenue Total	(85,000)	(85,000)			(85,000)		(85,000)	
EXPENSES								
5-00691 MINORS SPORTS SUBSIDY-ICE TIME	158,067	212,277	158,067				158,067	
5-00692 MINORS SPORTS SUBSIDY-COMMUNITY CENTRE	17,230	20,041	17,230				17,230	
5-00693 MINORS SPORTS SUBSIDY-SPORTS FIELDS	10,000	13,850	10,000				10,000	
5-05000 SUNDRY	11,000	10,190	11,000				11,000	
5-05808 HEALTHCARE RECRUITMENT TASKFORCE	85,000	85,000			85,000		85,000	
5-05816 CANADA DAY COMMITTEE	35,000	35,000			41,000		41,000	17.14%
5-05840 LAMBTON FARM SAFETY ASSOCIATION	200	200			200		200	
5-05841 URBAN WILDLIFE COMMITTEE	1,000	1,000			1,000		1,000	
5-05843 CELEBRATION OF LIGHTS	15,000	15,000	15,000				15,000	
5-05850 BLUEWATER TRAILS	22,000	22,000			22,000		22,000	
5-05851 IMPERIAL THEATRE MORTGAGE INTEREST	7,676	4,040	7,676		(4,848)		2,828	(63.16%)
5-05852 DOWNTOWN & NORTHGATE CLEANUP	19,454	19,454	19,454				19,454	
5-05856 SARNIA HISTORICAL SOCIETY	6,000	6,000						(100.00%)
5-05861 COMMUNITIES IN BLOOM	1,200	1,200			1,000		1,000	(16.67%)
5-05865 LOCOMOTIVE 6069	5,000	5,000			5,000		5,000	
5-05890 MAJOR EVENTS ASSISTANCE	20,000	20,478	20,000				20,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM					1,916		1,916	
Expense Total	413,827	470,730	258,427		152,268		410,695	(0.76%)
Net Expense	328,827	385,730	258,427		67,268		325,695	(0.95%)

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5525 CONTRIBUTION TO BOARDS & COMMISSIONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	2,200	2,625	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	245,569	262,119	245,569		16,551		262,120	6.74%
Expense Total	247,769	264,744	247,769		16,551		264,320	6.68%
Net Expense	247,769	264,744	247,769		16,551		264,320	6.68%

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1050 TAXATION - SEWER AREA

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00045 LOCAL IMPROVEMENTS	(30,197)	(31,503)	(30,197)				(30,197)	
Revenue Total	(30,197)	(31,503)	(30,197)				(30,197)	
EXPENSES								
Expense Total								
Net Expense	(30,197)	(31,503)	(30,197)				(30,197)	

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3500 SANITARY SEWER MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED		(373)						
Revenue Total		(373)						
EXPENSES								
5-01000 SALARIES	37,082	37,242	37,082		35,843		72,925	96.66%
5-01050 WAGES - REGULAR					508,488		508,488	
5-01055 WAGES - OVERTIME					21,869		21,869	
5-01200 EMPLOYEE BENEFITS - STATUTORY	106,078	122,838	106,078		10,311		116,389	9.72%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	65,998	64,289	65,998		6,914		72,912	10.48%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES					35,900		35,900	
5-02220 VEHICLE EXPENSE					279,213		279,213	
5-02311 TRAINING & EDUCATION	20,430	7,113	20,430				20,430	
5-02388 OVERTIME MEALS	6,583	12,984	6,583				6,583	
5-02485 CONSTRUCTION	3,078,600	3,078,600	3,078,600		61,572		3,140,172	2.00%
5-03005 MATERIALS					10,651		10,651	
5-04005 INSURANCE	199,224	230,660	199,224		66,034		265,258	33.15%
5-04910 OTHER PURCHASED SERVICES	30,900	31,410	30,900		157,405		188,305	509.40%
5-05138 CNR LEASE	1,500	15	1,500				1,500	
5-05720 DEBT CHARGES-PRINCIPAL	186,912	186,912	186,912		(44,232)		142,680	(23.66%)
5-05721 DEBT CHARGES-INTEREST	20,414	20,414	20,414		(7,305)		13,109	(35.78%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	20,177	20,177	20,177		2,227		22,404	11.04%
5-05731 OCWA DEBT CHARGES-INTEREST	6,837	6,838	6,837		(2,226)		4,611	(32.56%)
5-06100 CONTRIBUTION TO RESERVE	192,328	194,557	192,328		51,536		243,864	26.80%
5-25900 CAPITAL OUT OF RATES				65,000			65,000	
5-44100 SANITARY SEWER CLEANING	171,366	165,176	171,366		(171,366)			(100.00%)
5-44101 REPAIRS SANITARY SEWER	67,528	290,672	67,528		(67,528)			(100.00%)
5-44102 MANHOLE MAINTENANCE SANITARY SEWER	59,118	9,962	59,118		(59,118)			(100.00%)
5-44104 SANITARY SEWER LATERAL MAINTENANCE	477,371	541,944	477,371		(477,371)			(100.00%)
5-44107 BRIGHTS GROVE LAGOONS		20,606						

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3500 SANITARY SEWER MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-44112 ENVIRONMENTAL INVESTIGATIONS	12,410	2,253	12,410		(12,410)			(100.00%)
5-44150 SUPERVISION SANITARY SEWER MAINTENANCE	215,259	244,757	215,259		(215,259)			(100.00%)
Expense Total	4,976,115	5,289,419	4,976,115	65,000	191,148		5,232,263	5.15%
Net Expense	4,976,115	5,289,046	4,976,115	65,000	191,148		5,232,263	5.15%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3501**
DEPARTMENT **ENGINEERING**
DIVISION **PUMP STATIONS MAINTENANCE**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	-	5.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	0.33	0.33	+.33 Student
TOTAL FTEs	5.00	5.00	0.33	5.33	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

Maintenance of municipal sanitary sewer pump stations;

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3501 PUMP STATION MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED		(3,404)						
Revenue Total		(3,404)						
EXPENSES								
5-01000 SALARIES	400,242	384,193	400,242		2,062		402,304	0.52%
5-01025 SALARIES - OVERTIME		20,707						
5-01030 SALARIES - CASUAL					10,000		10,000	
5-01095 CALL DUTY		8,700						
5-01100 ACTING RANK	5,004	70	5,004				5,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY	81,761	78,469	81,761		(791)		80,970	(0.97%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,237	36,504	40,237		1,501		41,738	3.73%
5-02054 CHEMICALS	2,500	261	2,500				2,500	
5-02101 FUEL		246						
5-02102 ELECTRICITY	207,000	258,231	207,000				207,000	
5-02104 TELEPHONE	10,000	15,996	10,000				10,000	
5-02220 VEHICLE EXPENSE	109,918	109,918	109,918		2,199		112,117	2.00%
5-02300 OFFICE EXPENSES	2,500	139	2,500				2,500	
5-02311 TRAINING & EDUCATION	8,000		8,000				8,000	
5-02360 CLOTHING & UNIFORMS	5,200	5,981	5,200				5,200	
5-02388 OVERTIME MEALS	2,000	2,125	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	170,000	139,410	170,000				170,000	
5-02420 BUILDING MAINTENANCE	35,500	97,129	35,500				35,500	
5-04910 OTHER PURCHASED SERVICES	36,000	64,876	36,000				36,000	
5-04925 SPILLS RESPONSE	10,000	5,046	10,000				10,000	
Expense Total	1,125,862	1,228,001	1,125,862		14,971		1,140,833	1.33%
Net Expense	1,125,862	1,224,597	1,125,862		14,971		1,140,833	1.33%

**THE CORPORATION OF THE CITY OF SARNIA
2014 OPERATING BUDGET**

DEPT # **3505**
DEPARTMENT **ENGINEERING**
DIVISION **WATER POLLUTION CONTROL CENTRE**

	2013 BUDGET	2013 ACTUAL	2014 CHANGE	2014 BUDGET	COMMENTS
FULL TIME FTEs	14.00	14.00	-	14.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	14.33	14.33	-	14.33	

**(FTE) Full-time equivalent employment is defined as the total number of hours worked divided by the number of regular compensable hours in a fiscal year;*

OBJECTIVES AND RESPONSIBILITIES

To supervise staff to provide appropriate treatment of sanitary sewer, waste, and discharge back into the environment.

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3505 WATER POLLUTION CONTROL CENTRE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00950 LAWSS RESIDUAL MANAGEMENT FEES	(40,000)	(39,920)	(40,000)				(40,000)	
Revenue Total	(40,000)	(39,920)	(40,000)				(40,000)	
EXPENSES								
5-01000 SALARIES	962,130	934,447	962,130		28,098		990,228	2.92%
5-01025 SALARIES - OVERTIME	20,022	67,102	20,022				20,022	
5-01030 SALARIES - CASUAL	13,870	25,901	13,870		(6)		13,864	(0.04%)
5-01095 CALL DUTY	9,986	13,260	9,986				9,986	
5-01100 ACTING RANK	5,004	15,104	5,004				5,004	
5-01115 STAT HOLIDAY PAY	18,538	24,368	18,538				18,538	
5-01125 SHIFT DIFFERENTIAL	5,148	6,064	5,148				5,148	
5-01200 EMPLOYEE BENEFITS - STATUTORY	196,185	188,029	196,185		8,749		204,934	4.46%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	109,109	96,178	109,109		4,672		113,781	4.28%
5-01254 CLOTHING/BOOT ALLOWANCE	4,573	2,706	4,573				4,573	
5-02000 STATIONERY & SUPPLIES	5,655	1,631	5,655				5,655	
5-02052 LAB SUPPLIES	21,260	11,650	21,260				21,260	
5-02054 CHEMICALS	174,974	274,862	174,974				174,974	
5-02056 UV SYSTEM SUPPLIES	75,915	63,323	75,915				75,915	
5-02101 FUEL	162,240	128,206	162,240				162,240	
5-02102 ELECTRICITY	623,449	720,453	623,449				623,449	
5-02103 WATER	400	664	400				400	
5-02104 TELEPHONE	12,508	9,308	12,508				12,508	
5-02220 VEHICLE EXPENSE	52,297	55,832	52,297		14,744		67,041	28.19%
5-02227 EQUIPMENT RENTALS	10,000	10,713	10,000				10,000	
5-02300 OFFICE EXPENSES		3,526						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	490	163	490				490	
5-02303 POSTAGE	400	278	400				400	
5-02311 TRAINING & EDUCATION	20,545	9,492	20,545				20,545	
5-02312 CONFERENCES & SEMINARS	1,400	1,296	1,400				1,400	

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3505 WATER POLLUTION CONTROL CENTRE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-02360 CLOTHING & UNIFORMS	2,530	3,307	2,530				2,530	
5-02370 SLUDGE SCREENING & GRIT REMOVAL	27,295	31,040	27,295				27,295	
5-02388 OVERTIME MEALS	990	10,349	990				990	
5-02390 COMBINED SEWER OVERFLOW TANK	20,878	12,896	20,878				20,878	
5-02391 SEWAGE USE BY-LAW ENFORCEMENT	10,600	1,134	10,600				10,600	
5-02392 LAGOON OPERATION	18,725	1,679	18,725				18,725	
5-02393 AIR EMISSIONS	10,300		10,300				10,300	
5-02401 SMALL TOOLS	10,000	3,491	10,000				10,000	
5-02410 EQUIPMENT MAINTENANCE	306,850	359,121	306,850				306,850	
5-02420 BUILDING MAINTENANCE	110,998	84,633	110,998				110,998	
5-04005 INSURANCE	125,190	52,752	125,190		(64,526)		60,664	(51.54%)
5-04910 OTHER PURCHASED SERVICES		42,446						
5-04920 SCADA MAINTENANCE	35,010	7,912	35,010				35,010	
5-05000 SUNDRY		31						
5-05134 HEALTH & OCCUPATIONAL SAFETY	10,000	6,948	10,000				10,000	
5-05144 QUALITY ASSURANCE/CONTROL	30,776	23,818	30,776				30,776	
5-05500 REPLACEMENT EQUIPMENT	23,976	1,048	23,976				23,976	
5-05505 NEW EQUIPMENT	5,305	5,646	5,305				5,305	
5-05650 ALLOCATED ADMINISTRATION	17,800	17,800	17,800				17,800	
5-05720 DEBT CHARGES-PRINCIPAL	1,150,146	1,150,146	1,150,146		54,845		1,204,991	4.77%
5-05721 DEBT CHARGES-INTEREST	507,561	507,561	507,561		(54,845)		452,716	(10.81%)
5-06100 CONTRIBUTION TO RESERVE	577,366	577,366	577,366				577,366	
Expense Total	5,508,394	5,565,680	5,508,394		(8,269)		5,500,125	(0.15%)
Net Expense	5,468,394	5,525,760	5,468,394		(8,269)		5,460,125	(0.15%)

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3506 BRIGHTS GROVE LAGOONS

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-01025 SALARIES - OVERTIME		1,124						
5-01100 ACTING RANK		1,259						
5-01200 EMPLOYEE BENEFITS - STATUTORY		320						
5-01254 CLOTHING/BOOT ALLOWANCE	200		200				200	
5-02054 CHEMICALS	115,000	66,392	115,000				115,000	
5-02300 OFFICE EXPENSES		67						
5-02388 OVERTIME MEALS	100	101	100				100	
5-02410 EQUIPMENT MAINTENANCE	26,920	1,414	26,920				26,920	
5-02420 BUILDING MAINTENANCE	18,700	29,181	18,700				18,700	
5-05000 SUNDRY	635		635				635	
5-05144 QUALITY ASSURANCE/CONTROL	11,000	13,930	11,000				11,000	
Expense Total	172,555	113,788	172,555				172,555	
Net Expense	172,555	113,788	172,555				172,555	

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3507 NVIRO

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED		(3,744)						
4-00940 SALE OF MATERIALS	(30,000)	(46,436)	(30,000)				(30,000)	
Revenue Total	(30,000)	(50,180)	(30,000)				(30,000)	
EXPENSES								
5-01025 SALARIES - OVERTIME		31,461						
5-01100 ACTING RANK		11,749						
5-01115 STAT HOLIDAY PAY		455						
5-01125 SHIFT DIFFERENTIAL		1,581						
5-01200 EMPLOYEE BENEFITS - STATUTORY		5,395						
5-01254 CLOTHING/BOOT ALLOWANCE	100		100				100	
5-02054 CHEMICALS	28,750		28,750				28,750	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	158,000	275,387	158,000				158,000	
5-02101 FUEL		157						
5-02220 VEHICLE EXPENSE		11						
5-02300 OFFICE EXPENSES		118						
5-02388 OVERTIME MEALS	400	693	400				400	
5-02410 EQUIPMENT MAINTENANCE	50,000	59,295	50,000				50,000	
5-02420 BUILDING MAINTENANCE	20,600	12,203	20,600				20,600	
5-04010 MANAGEMENT SERVICES	180,000	129,077	180,000				180,000	
5-04910 OTHER PURCHASED SERVICES	46,260	6,056	46,260				46,260	
Expense Total	484,110	533,638	484,110				484,110	
Net Expense	454,110	483,458	454,110				454,110	

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3510 SEWER - GENERAL ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02466 CONTRACT EXPENSE	332,556	257,500	332,556				332,556	
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589				744,589	
5-05140 REALTY TAXES	306,800	223,428	306,800		(78,079)		228,721	(25.45%)
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS		24,422						
5-05650 ALLOCATED ADMINISTRATION	807,624	807,624	807,624				807,624	
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	90,345	90,345	90,345				90,345	
5-06900 CONTRIBUTION TO RESERVE		125,854						
Expense Total	2,281,914	2,273,762	2,281,914		(78,079)		2,203,835	(3.42%)
Net Expense	2,281,914	2,273,762	2,281,914		(78,079)		2,203,835	(3.42%)

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3590 SEWER AREA - REVENUE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00580 SEWER SURCHARGE	(14,348,753)	(14,778,902)	(14,448,753)	(65,000)	(119,771)		(14,633,524)	1.98%
4-06200 CONTRIBUTION FROM RESERVE FUND	(100,000)	(100,000)						(100.00%)
Revenue Total	(14,448,753)	(14,878,902)	(14,448,753)	(65,000)	(119,771)		(14,633,524)	1.28%
EXPENSES								
Expense Total								
Net Expense	(14,448,753)	(14,878,902)	(14,448,753)	(65,000)	(119,771)		(14,633,524)	1.28%

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3600 STORM SEWER MAINTENANCE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00580 SEWER SURCHARGE	(932,562)	(721,340)	(932,562)		8,619		(923,943)	(0.92%)
4-00930 COSTS RECOVERED		(455)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(43,000)	(44,829)	(43,000)				(43,000)	
Revenue Total	(975,562)	(766,624)	(975,562)		8,619		(966,943)	(0.88%)
EXPENSES								
5-01050 WAGES - REGULAR					343,861		343,861	
5-01055 WAGES - OVERTIME					35,000		35,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	65,198	57,439	65,198		(534)		64,664	(0.82%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	38,204	37,807	38,204		1,658		39,862	4.34%
5-02220 VEHICLE EXPENSE					116,520		116,520	
5-02388 OVERTIME MEALS		151						
5-02466 CONTRACT EXPENSE	110,000	85,174	110,000				110,000	
5-03005 MATERIALS					100,000		100,000	
5-04005 INSURANCE		4,066			4,676		4,676	
5-04910 OTHER PURCHASED SERVICES					77,360		77,360	
5-06100 CONTRIBUTION TO RESERVE	75,000	75,000	75,000				75,000	
5-44001 STORM SEWER CLEANING	199,321	164,180	199,321		(199,321)			(100.00%)
5-44002 STORM SEWER MAINTENANCE	68,934	10,546	68,934		(68,934)			(100.00%)
5-44003 STORM SEWER MANHOLE MAINTENANCE	52,229	22,403	52,229		(52,229)			(100.00%)
5-44004 STORM CATCHBASIN CLEANING	100,411	54,784	100,411		(100,411)			(100.00%)
5-44007 STORM CATCHBASIN MAINTENANCE	105,346	101,883	105,346		(105,346)			(100.00%)
5-44009 STORM SEWER LATERAL MAINTENANCE	56,050	51,013	56,050		(56,050)			(100.00%)
5-44014 RESTRICTOR CLEANING & MAINTENANCE	94,869	101,467	94,869		(94,869)			(100.00%)
5-44019 ENVIRONMENTAL INVESTIGATIONS	10,000	711	10,000		(10,000)			(100.00%)
Expense Total	975,562	766,624	975,562		(8,619)		966,943	(0.88%)
Net Expense								

City of Sarnia

2014 Approved Current Budget

3700 WATER - ADMINISTRATION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
Revenue Total								
EXPENSES								
5-02114 IT MAINTENANCE & SUPPORT	30,900	30,488						(100.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES			30,900		61,650		92,550	
5-02500 LAWSS ADMINISTRATION	302,950	384,605	256,592		150,189		406,781	34.27%
5-04005 INSURANCE	10,936	217,540	10,936		239,235		250,171	2,187.59%
5-04911 SOURCE WATER PROECTION						50,000	50,000	
5-05114 LAWSS OPERATING COSTS	2,501,911	2,179,434	2,317,063		41,772		2,358,835	(5.72%)
5-05650 ALLOCATED ADMINISTRATION	178,000	178,000	178,000				178,000	
5-05710 CITY'S SHARE LAWSS CAPITAL	790,512	1,031,333	892,438		174,978		1,067,416	35.03%
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,423,631	1,423,630	1,511,209		69,678		1,580,887	11.05%
5-05716 LAWSS DEBT CHARGES-INTEREST	602,753	602,753	644,455		(140,983)		503,472	(16.47%)
5-05720 DEBT CHARGES-PRINCIPAL	344,115	344,114	344,115		(272,401)		71,714	(79.16%)
5-05721 DEBT CHARGES-INTEREST	11,014	11,014	11,014		(9,571)		1,443	(86.90%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	10,899	10,899	10,899		1,126		12,025	10.33%
5-05731 OCWA DEBT CHARGES-INTEREST	3,434	3,434	3,434		(1,125)		2,309	(32.76%)
5-06100 CONTRIBUTION TO RESERVE	3,488	3,488	3,488				3,488	
5-06900 CONTRIBUTION TO RESERVE	754,949	754,949	219,639		287,223		506,862	(32.86%)
Expense Total	6,969,492	7,175,681	6,434,182		601,771	50,000	7,085,953	1.67%
Net Expense	6,969,492	7,175,681	6,434,182		601,771	50,000	7,085,953	1.67%

City of Sarnia

2014 Approved Current Budget

3705 WATER - DISTRIBUTION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00930 COSTS RECOVERED		(25,772)						
Revenue Total		(25,772)						
EXPENSES								
5-01000 SALARIES	37,082	37,242	37,082		35,843		72,925	96.66%
5-01050 WAGES - REGULAR					993,722		993,722	
5-01055 WAGES - OVERTIME					292,067		292,067	
5-01200 EMPLOYEE BENEFITS - STATUTORY	207,488	213,668	207,488		12,411		219,899	5.98%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	127,563	125,291	127,563		9,544		137,107	7.48%
5-02102 ELECTRICITY					3,000		3,000	
5-02104 TELEPHONE	4,130	5,444	4,130				4,130	
5-02220 VEHICLE EXPENSE					422,315		422,315	
5-02300 OFFICE EXPENSES	2,000		2,000				2,000	
5-02311 TRAINING & EDUCATION	37,280	16,114	37,280				37,280	
5-02388 OVERTIME MEALS	12,280	15,104	12,280				12,280	
5-02466 CONTRACT EXPENSE	464,248	588,866	464,248				464,248	
5-02485 CONSTRUCTION	2,666,300	2,666,300	2,666,300		53,326		2,719,626	2.00%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589				744,589	
5-03002 OTHER OPERATING SUPPLIES	33,080	15,665	33,080				33,080	
5-03005 MATERIALS					310,831		310,831	
5-04910 OTHER PURCHASED SERVICES	56,650	58,003	56,650		16,450		73,100	29.04%
5-05650 ALLOCATED ADMINISTRATION	626,655	626,655	626,655				626,655	
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	57,595	57,595	57,595				57,595	
5-25900 CAPITAL OUT OF RATES				50,000			50,000	
5-45000 WATERMAIN MAINTENANCE	1,024,027	1,416,394	1,024,027		(1,024,027)			(100.00%)
5-45001 VALVE TURNING MAINTENANCE	182,689	170,374	182,689		(182,689)			(100.00%)
5-45003 HYDRANT MAINTENANCE & FLUSHING	288,826	180,437	288,826		(288,826)			(100.00%)
5-45005 UTILITY LOCATES	182,441	160,075	182,441		(182,441)			(100.00%)
5-45008 WATER SERVICE MAINT & INVEST	182,441	159,424	182,441		(182,441)			(100.00%)

City of Sarnia

2014 Approved Current Budget

3705 WATER - DISTRIBUTION

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
5-45100 SUPERVISION WATER MAINTENANCE	202,264	210,922	202,264		(202,264)			(100.00%)
Expense Total	7,139,628	7,468,162	7,139,628	50,000	86,821		7,276,449	1.92%
Net Expense	7,139,628	7,442,390	7,139,628	50,000	86,821		7,276,449	1.92%

City of Sarnia

2014 Approved Current Budget

3790 WATER - REVENUE

	2013 Budget	2013 Actuals	2014 Base Budget	2014 One Time Budget	2014 Non-Service Level	2014 Service Level	2014 Approved Budget	Variance 2014 to 2013 Budget
REVENUE								
4-00045 LOCAL IMPROVEMENTS	(37,697)	(16,524)	(37,697)				(37,697)	
4-00570 WATER BILLINGS	(13,964,225)	(14,203,107)	(13,428,915)	(50,000)	(688,592)	(50,000)	(14,217,507)	1.81%
4-00571 HYDRANT USAGE CHARGE	(5,500)	(7,853)	(5,500)				(5,500)	
4-00572 WATER SHUT-OFF FEE	(2,100)	(2,163)	(2,100)				(2,100)	
4-00900 SUNDRY REVENUE	(66,000)	(21,945)	(66,000)				(66,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(3,598)	(7,297)	(3,598)				(3,598)	
4-00940 SALE OF MATERIALS	(30,000)	(42,889)	(30,000)				(30,000)	
4-06200 CONTRIBUTION FROM RESERVE FUND		(316,294)						
Revenue Total	(14,109,120)	(14,618,072)	(13,573,810)	(50,000)	(688,592)	(50,000)	(14,362,402)	1.80%
EXPENSES								
Expense Total								
Net Expense	(14,109,120)	(14,618,072)	(13,573,810)	(50,000)	(688,592)	(50,000)	(14,362,402)	1.80%

CITY OF SARNIA - 2014 APPROVED CAPITAL BUDGET PROJECTS

Project Description	Department	Estimated Cost	Subsidies	Reserves	Debt	Water Budget	Sewer Budget	Other	Comments
General									
1 Asphalt Pave Suncor Natureway - Modeland to Wawanash	EDCP	110,000		-				110,000	Development Charges
2 Fire Apparatus - Engine (Yr 1 of 2, \$600,000 total)	Fire	300,000		300,000					Fire Equipment Reserve
3 Sarnia Public Library Roof Replacement - North Side	Property	150,000		150,000					includes 40,000 unused funding from 2012 project
4 Replacement 40' Accessible Bus	Transit	440,000		440,000					Vehicle Equipment Reserves Gas Tax
5 Sarnia Emergency Sirens Phase II Year 2	Emergency Measures	85,000		42,500				42,500	Capital Reserve CAER
6 Accessible Washrooms, Kenwick on the Lake (Yr 1 of 2, \$150,000 total)	Parks & Rec	75,000		75,000					Parks & Rec Facilities Reserve
7 Streetscape Improvements - Various Locations	Engineering	800,000		800,000					Capital Infrastructure Reserve
8 Rehabilitation - Various Structures (Bridges & Culverts)	Engineering	200,000		200,000					Capital Infrastructure Reserve
9 Rural Roads Rehabilitation	Engineering	250,000		250,000					Capital Infrastructure Reserve
10 Asphalt Rehabilitation	Engineering	500,000		500,000					Capital Infrastructure Reserve
11 Clarke Drain	Engineering	515,500		305,000				210,500	Capital Infrastructure Reserve, User Fees, Provincial Subsidy
12 Cole/Cut-off Drain/Cole Drain Diversion	Engineering	2,861,700		260,000				2,601,700	Capital Infrastructure Reserve, User Fees, Provincial Subsidy
Total General		6,287,200	-	3,322,500	-	-	-	2,964,700	
Water & Sewer Projects									
1 Improvements to Water Pollution Control Centre (WPCC)	Engineering	1,000,000					1,000,000		
2 Improvements to Pumping Stations	Engineering	800,000		400,000			400,000		Federal Gas Tax
3 Watermain Replacement - Various Locations	Engineering	1,200,000				1,200,000			
4 Water Meter Replacement	Engineering	150,000				150,000			
5 Improvements to Storm Water Management (SWM) Facilities	Engineering	200,000		200,000					Infrastructure Reserve (Storm Sewer)
6 East St. Reconstruction, London to Maxwell	Engineering	1,696,600		546,600		400,000	750,000		Infrastructure Reserves (Capital, Sewer, Water, Storm Sewer)
7 Lydia, Capel, Nelson, & Maxwell Streets Reconstruction	Engineering	4,740,500		2,780,702		969,626	990,172		Infrastructure Reserves (Capital, Sewer, Water, Storm Sewer)
8 Blackwell Sideroad Reconstruction, London Line to Glen Abby Drive)	Engineering	1,400,000						1,400,000	Development Charges
9 Bedford & Murphy Road Pumping Stations Replacement	Engineering	1,000,000		1,000,000					Federal Gas Tax
Total Water & Sewer		12,187,100	-	4,927,302	-	2,719,626	3,140,172	1,400,000	
Total Recommended Capital Budget		18,474,300	-	8,249,802	-	2,719,626	3,140,172	4,364,700	

2014 APPROVED CAPITAL BUDGET - FUNDING SOURCES

	6020	6025	6200	6430	6510	6610	6615	6616	6617	6618			
Reserve or Other Funding Source:	Provincial Gas Tax	Federal Gas Tax	Capital	Transit Vehicle	Fire Equipmt	Parks/Rec Facilities	(Roads) Capital Infrastructr	Sewer Infrastructr	Water Infrastructr	Storm Sewer Infrastructr	Water Budget	Sewer Budget	Other
Total Funds Available for Capital	994,899	3,716,569	968,525	323,124	312,003	151,614	4,758,364	2,072,083	1,131,046	460,222	2,719,626	3,140,172	

General Capital Projects	Budget													
1 Asphalt Pave Suncor Natureway - Modeland to Wawanash	110,000													(110,000)
2 Fire Apparatus - Engine (Yr 1 of 2, \$600,000 total)	300,000													(300,000)
3 Sarnia Public Library Roof Replacement - North Side	150,000													(150,000)
4 Replacement 40' Accessible Bus	440,000													(200,000)
5 Sarnia Emergency Sirens Phase II Year 2	85,000													(42,500)
6 Accessible Washrooms, Kenwick on the Lake (Yr 1 of 2, \$150,000 total)	75,000													(75,000)
7 Streetscape Improvements - Various Locations	800,000													(800,000)
8 Rehabilitation - Various Structures (Bridges & Culverts)	200,000													(200,000)
9 Rural Roads Rehabilitation	250,000													(250,000)
10 Asphalt Rehabilitation	500,000													(500,000)
11 Clarke Drain	515,500													(305,000)
12 Cole/Cut-off Drain/Cole Drain Diversion	2,861,700													(260,000)
Water & Sewer Capital Projects														
1 Improvements to Water Pollution Control Centre (WPCC)	1,000,000													(1,000,000)
2 Improvements to Pumping Stations	800,000													(400,000)
3 Watermain Replacement - Various Locations	1,200,000													(1,200,000)
4 Water Meter Replacement	150,000													(150,000)
5 Improvements to Storm Water Management (SWM) Facilities	200,000													(200,000)
6 East St. Reconstruction, London to Maxwell	1,696,600													(50,000) (246,600) (150,000) (100,000) (400,000) (750,000)
7 Lydia, Capel, Nelson, & Maxwell Streets Reconstruction	4,740,500													(747,000) (642,073) (786,800) (454,829) (150,000) (969,626) (990,172)
8 Blackwell Sideroad Reconstruction, London Line to Glen Abby Drive)	1,400,000													(1,400,000)
9 Bedford & Murphy Road Pumping Stations Replacement	1,000,000													(1,000,000)
Total Capital Budget	18,474,300	(240,000)	(2,147,000)	(192,500)	(200,000)	(300,000)	(75,000)	(3,007,073)	(1,033,400)	(604,829)	(450,000)	(2,719,626)	(3,140,172)	(4,364,700)
Projected Ending Balance of Reserve	754,899	1,569,569	776,025	123,124	12,003	76,614	1,751,291	1,038,683	526,217	10,222				

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
<u>Stabilization Reserves</u>					
6580 TAX STABILIZATION RESERVE		40,468			
Offset extraordinary & unforeseen expenditures;	Transfer to Current Budget			-40,000	
Avoid wide fluctuations in tax levy;					
Assist in cash management;					
Target Balance/Estimated Replacement Value: 5% of total gross expenditures;					468
6450 WATER RATES STABILIZATION RESERVE		664,266			
Offset extraordinary & unforeseen expenditures;					
Avoid wide fluctuations in water rates;					
Assist in cash management;					
Target Balance/Estimated Replacement Value: 5% of total gross expenditures;					664,266
6585 TAX STABILIZATION RESERVE - TRANSIT		313,346			
Offset extraordinary & unforeseen expenditures;	Capital out of Rates			-87,600	
Avoid wide fluctuations in tax levy;					
Assist in cash management;					
Target Balance/Estimated Replacement Value: 5% of total gross expenditures;					225,746
6590 SEWER RATES STABILIZATION RESERVE		194,867			
Offset extraordinary & unforeseen expenditures;					
Avoid wide fluctuations in sewer rates;					
Assist in cash management;					
Target Balance/Estimated Replacement Value: 5% of total gross expenditures;					194,867
<u>Program Specific Reserves</u>					
6355 PARKING RESERVE FUND		1,751			
Firstly, debt due to parking;					
Secondly, parking lot acquisition;					
Thirdly, as determined by Council;					
Target Balance/Estimated Replacement Value: To be determined;					1,751
6005 PLANNING RESERVE FUND		144,394			
Established under Planning Act;	Developer contributions (est)		20,000		
To be used only for parks & other recreational purposes;	Appraisals			-2,000	
Utilize funds only as available;					
Target Balance/Estimated Replacement Value: Sufficient funds;					162,394
6240 STRANGWAY CENTRE ENDOWMENT RESERVE FUND		153,441			
Interest to support operations of Strangway Centre;					
Target Balance/Estimated Replacement Value: N/A					153,441

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
6245 ENVIRONMENTAL RESERVE Provide funds for environment-related projects Target Balance/Estimated Replacement Value: To be determined;	Transfer from Infrastructure Renewal Reserve 2014 Improvements to Compost Yard 2014 Len Ave Landfill study Landfill Monitoring	0	500,000	-80,000 -30,000 -140,000	250,000
6265 AIRPORT OPERATIONS RESERVE FUND Operation & maintenance of airport facility pursuant to agreement with Airport operator; Funds held on behalf of Airport Operator; Target Balance/Estimated Replacement Value: n/a;	Investment Interest (est) Transfer from Police Current Budget Airport Operator payment (est) Expenditures	175,405	10,000 1,000	-10,000 -25,000	151,405
6300 BUSINESS PARK RESERVE FUND Development & servicing of business parks; Target Balance/Estimated Replacement Value: To be determined;	Rental Income Business Park Mgmt Expenditures 2014 Signage	301,623	10,000	-25,000 -20,000	266,623
6305 PERCH CREEK HARBOUR RESERVE FUND Future maintenance of harbour; Target Balance/Estimated Replacement Value: To be determined;		121,120			121,120
6335 SARNIA BAY CAPITAL IMPROVEMENT RESERVE FUND Improvements to Centennial Park & Sarnia Bay Marina; Target Balance/Estimated Replacement Value: To be determined;	Loan repayment - pool Expenditures	152,098	7,340	-25,000	134,438
6400 ELECTION EXPENSES RESERVE Fund municipal elections held every four years; Target Balance/Estimated Replacement Value: Est'd election costs;	Contribution to Elections Budget	150,000		-150,000	0
6565 POLICE MAJOR CRIME RESERVE Offset extraordinary & unforeseen expenditures related to major crimes; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Expenditures	73,250	15,000	-50,000	38,250
6270 LEGACY RESERVE FUND Accumulate funds for a major municipal expenditure benefiting citizens of community; Utilize funds only as available; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Centennial Events Kids Fest	55,233	5,000	-5,000 -2,000	53,233

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014						
6620 WINTER MAINTENANCE RESERVE Offset extraordinary & unforeseen expenditures related to winter maintenance; Target Balance/Estimated Replacement Value: To be determined;		179,505			179,505						
6635 KIWANIS WEDDING PAVILION RESERVE Improvements to Kiwanis Wedding Pavilion; Target Balance/Estimated Replacement Value: To be determined;	Rental Revenue Expenditures	22,898	5,000	-5,000	22,898						
<u>Equipment & Vehicle Reserves</u>											
6490 COMPUTER EQUIPMENT REPLACEMENT RESERVE Maintain corporate IT equipment; Costs to implement corporate computer leasing program; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Transfer from Current Budget Recoveries IT Leasing IT Equipment Expenditures IT Service Delivery Review Vadim and budgeting software upgrades	62,567	109,000	100,000	25,000	-75,000	-40,000	-25,000	-35,000	-30,000	91,567
6500 CITY HALL PRINTING & MACHINE ROOM RESERVE Costs of major repairs & replace equipment; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Expenditures	2,178	13,700	-10,000	5,878						
6510 FIRE EQUIPMENT RESERVE Costs to replace fire equipment & vehicles; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Transfer from Current Budget 2014 Capital Budget 2014 Bunker Gear 2014 CAD to FDM RMS Interface 2014 FIT Testing Machine 2014 Auto Extrication Replacement Equipment 2014 Small Vehicles	58,352	52,428	379,073	-300,000	-58,750	-22,000	-20,600	-36,500	-40,000	12,003
6595 POLICE EQUIPMENT RESERVE Costs to replace police equipment & vehicles (cruisers); Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Transfer from Current Budget Vehicles	82,126	250,000	152,135	-260,000	224,261					

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
6520 POLICE 911 EQUIPMENT RESERVE Costs to replace 911 equipment; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Expenditures	69,139	20,000	-50,000	39,139
6530 EMERGENCY MEASURES EQUIPMENT RESERVE Costs to replace emergency measures equipment; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Expenditures	3,972	5,000	-7,300	1,672
6430 TRANSIT VEHICLE RESERVES CONVENTIONAL Costs to replace Transit vehicles; Target Balance/Estimated Replacement Value: To be determined;	Current Budget Allocation (est) Transfer from Transit Budget 2014 Capital Budget	136,340	7,500 179,284	-200,000	123,124
6470 TRANSIT VEHICLE RESERVES CARE-A-VAN Costs to replace Care-a-van vehicles; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget	45,950	16,514		62,464
6455 TICKETS, PASSES, TRANSFERS, SCHEDULES, UNIFORMS Costs of various transit operating supplies to avoid fluctuations in tax levy; Target Balance/Estimated Replacement Value: Adequate;	Transfer from Current Budget Current Expenditures	13,899	58,739	-58,739	13,899
6545 PARKS EQUIPMENT RESERVE	Transfer to Works Equipment Reserve	73,143		-73,143	0
6550 ARENAS EQUIPMENT RESERVE Costs to replace Arena vehicles & equipment; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Equipment Replacement	128,962	62,200	-115,000	76,162
6555 ARENA TIME CLOCK RESERVE Costs of Arena improvements Target Balance/Estimated Replacement Value: To be determined;	Expenditures	29,116		-7,500	21,616

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
6525 WORKS EQUIPMENT RESERVE		908,734			
Costs to replace Works vehicles & equipment;	Current Budget Allocation (est)		900,000		
Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget - Parks & Rec		246,760		
To be determined;	Transfer from Parks Equipment Reserve		73,143		
	Equipment Replacement Works			-593,500	
	Equipment Replacement Parks			-256,000	
	Current Budget Expenditures			-674,452	
					604,685
6540 WATERWORKS EQUIPMENT RESERVE		313,313			
Costs to replace Works vehicles & equipment;	Current Budget Allocation (est)		200,000		
Target Balance/Estimated Replacement Value: To be determined;	Equipment Replacement			-205,000	
					308,313
<i>Building Reserves</i>					
6480 TRANSIT BUILDING RESERVE		168,167			
Provide funds for major building repairs & future replacement;	Transfer from Transit Budget		15,000		
Target Balance/Estimated Replacement Value: \$3.0 million	Transfer from Current Budget		5,000		
Minimum Annual Contribution Target: 1.5% or \$45,000					188,167
6485 ENERGY MANAGEMENT RESERVE		7,025			
Provide funds for implementation or energy management initiatives;	Transfer from Current Budget				7,025
Target Balance/Estimated Replacement Value: To be determined;					
6495 CITY HALL BUILDING RESERVE		22,837			
Provide funds for major building repairs & future replacement;	Transfer from Current Budget		10,000		
Target Balance/Estimated Replacement Value: \$6.0 million					32,837
Minimum Annual Contribution Target: 1.5% or \$90,000					
6515 POLICE BUILDING RESERVE		209,001			
Provide funds for major building repairs & future replacement;	Transfer from Current Budget		38,000		
Target Balance/Estimated Replacement Value: \$6.8 million	Expenditures			-50,000	
Minimum Annual Contribution Target: 1.5% or \$102,000					197,001
6560 LIBRARY FACILITIES RESERVE		2,910			
Provide funds for major building repairs & future replacement;	Transfer from Current Budget		7,500		
Target Balance/Estimated Replacement Value: \$7.25 million					10,410
Minimum Annual Contribution Target: 1.5% or \$108,000					
6600 FIRE STATION RESERVE		32,370			
Provide funds for major building repairs & future replacement;					32,370
Target Balance/Estimated Replacement Value: \$7.1 million					
Minimum Annual Contribution Target: 1.5% or \$106,500					

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
6610 PARKS AND RECREATION RESERVE					
Provide funds for major building repairs & future replacement of parks & recreational facilities;	Transfer from Current Budget	86,760			
Target Balance/Estimated Replacement Value: \$19 million	2014 Capital Budget		226,204	-75,000	
Minimum Annual Contribution Target: 1.5% or \$285,000	2014 Repair Paul Blundy Park			-50,000	
	2014 Clearwater Arena Compressors			-50,000	
	2014 Strangway Ctr Improvements			-19,350	
	2014 Sarnia Arena Heat Exchanger			-12,000	
	2014 Lighting Various Arenas			-30,000	
					76,614
6535 SEWAGE TREATMENT PLANT RESERVE					
Provide funds for major repairs & future replacement of sewage treatment plant;	Sewage Tickets (est)	94,779			
Target Balance/Estimated Replacement Value: \$77.4 million			6,000		
Minimum Annual Contribution Target: 1.0% or \$774,000					100,779
6340 BLUEWATER GYMNASTICS BUILDING RESERVE FUND					
Provide funds for major building repairs/future replacement of building at Lottie Neely Park;	Lease Payments	297,308			
Target Balance/Estimated Replacement Value: To be determined;			9,776		
					307,084
Capital Reserves					
6200 CAPITAL RESERVE FUND					
Provide funds for capital projects, i.e., infrastructure renewal;	Transfer from Current Budget	418,466			
Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget		430,964		
	2014 Capital Budget			-192,500	
	2014 Folder/Stuffer machine			-25,000	
					776,025
6210 WATERFRONT DEVELOPMENT RESERVE FUND					
Provide funds for development of waterfront;	Southwestern Sales revenue	262,398			
Target Balance/Estimated Replacement Value: To be determined;	2014 Waterfront Railing & Lights		75,000	-50,000	
					287,398
6235 YMCA RESERVE FUND					
Earnings on fund of \$600,000 to be paid to YMCA;	Investment Interest (est)	0			
Target Balance/Estimated Replacement Value: Not applicable;	YMCA payment (est)		12,000	-12,000	
					0
6250 ELM-HIGH-EX-WOOD PARK RESERVE FUND					
Provide funds for a passive park including additional landscaping of Palumbo Development;		4,426			
Target Balance/Estimated Replacement Value: To be determined;					4,426
6420 RBC CENTRE CAPITAL RESERVE					
Provide funds for capital refurbishment of SSEC; subject to lease agreement;	SSEC Surcharge	52,826			
Utilize funds only as available;	Guarantee		70,000		
Target Balance/Estimated Replacement Value: To be determined;	Debt Costs		50,000	-75,000	
					97,826

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
6440 LAND PURCHASE RESERVE Provide funds for purchase of land for municipal purposes; Utilize funds only as available; Target Balance/Estimated Replacement Value: To be determined;	Land acquisition - road widening	1,082,336		-10,000	1,072,336
6315 CAPITAL REVOLVING RESERVE FUND Provide funds to be used as an internal source for financing lifecycle/ongoing capital projects; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Debt Repaid - Sewer Debt Repaid - \$1.8M internal Debt Repaid - LED Traffic Signals Debt Repaid - \$1.5M internal Debt Repaid - \$0.75M internal Donation - Cox Gardens - Yr 2/5 Municipal Grants	887,799	295,745 91,727 219,100 50,000 172,400 93,275 150,000	-85,000	1,875,046
6615 CAPITAL INFRASTRUCTURE RENEWAL RESERVE Provide funds for major repairs & future replacement of roads infrastructure; Target Balance/Estimated Replacement Value: \$529 million Minimum Annual Contribution Target: 2% or \$10.5 million	Infrastructure Levy Reallocation - Donohue Bridge SB project Reallocation - Donohue Bridge NB project 2014 Capital Budget 2014 Capital Budget - Resurfacing Transfer to Environmental Reserve	383,809	2,530,000 844,555 1,500,000	-2,507,073 -500,000 -500,000	1,751,291
6616 SEWER INFRASTRUCTURE RENEWAL RESERVE Provide funds for major repairs & future replacement of sewer infrastructure; Target Balance/Estimated Replacement Value: \$173 million Minimum Annual Contribution Target: 2% or \$3.5 million	Transfer from Sewer Budget 2014 Capital Budget	1,250,853	821,230	-1,033,400	1,038,683
6617 WATER INFRASTRUCTURE RENEWAL RESERVE Provide funds for major repairs & future replacement of water infrastructure; Target Balance/Estimated Replacement Value: \$222 million	Transfer from Water Budget 2014 Capital Budget	624,184	506,862	-604,829	526,217
6618 STORM SEWER INFRASTRUCTURE RESERVE Provide funds for major repairs & future replacement of storm sewer infrastructure;	Transfer from Storm Sewer Budget Transfer from Current Budget 2014 Capital Budget	26,086	75,000 359,136	-450,000	10,222
6619 MUNICIPAL DRAINS REHABILITATION RESERVE Provide funds for major repairs & future replacement of drainage infrastructure; Target Balance of Reserve \$1 million	Transfer from Current Budget Expenditure	0	200,291	-150,000	50,291

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
Corporate Reserves					
6220 WSIB SELF INSURANCE RESERVE FUND Fund employee claims under WSIB; Target Balance/Estimated Replacement Value: To be determined;	Current Budgets Claims Payments (est)	212,942	1,050,000	-1,000,000	262,942
6225 SELF-INSURANCE RESERVE FUND Fund portion of deductibles under self-insurance program; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Transfer from Current Budget - Police Transfer from Sewer Budget Transfer from Water Budget Claims Payments (est) Claims Payments (est) Police	311,482	500,000 50,000 2,229 3,488	-450,000 -75,000	342,199
6226 POLICE SELF-INSURANCE RESERVE FUND Fund portion of deductibles under self-insurance program; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Claims Payments (est)	0			0
6285 POLICE SICK LEAVE RESERVE FUND Fund Police sick leave payouts on termination; avoid wide fluctuations in tax levy; Target Balance/Estimated Replacement Value: Self-sufficient;		30,623			30,623
6020 PROVINCIAL GAS TAX RESERVE FUND Transit purposes in accordance with provincial guidelines; Funds to be held until utilized;	Gas Tax Funding Current Budget-Transit Current Budget-CAV 2014 Capital Budget	656,654	930,000	-483,355 -108,400 -240,000	754,899
6025 FEDERAL GAS TAX RESERVE FUND Infrastructure renewal in accordance with Federal program guidelines; Funds to be held until utilized;	Gas Tax Funding Reallocation - Donohue Bridge NB project 2014 Capital Budget	25,791	2,190,778 1,500,000	-2,147,000	1,569,569
6330 HEALTH AND SAFETY RESERVE FUND Unforeseen mandatory health & safety related expenditures; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Expenditures Wellness Initiatives	103,692	26,000	-20,000 -5,000	104,692

APPROVED RESERVE & RESERVE FUND BUDGET - 2014

Fund Name & Purpose	Description	Est'd Balance Jan 1, 2014	Revenue	Expenditure	Projected Balance Dec 31, 2014
6640 ACCESSIBILITY RESERVE Fund accessibility improvements to City facilities and other assets; Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Accessibility Initiatives	0	100,000	-100,000	0
6325 FIRE SICK LEAVE RESERVE Fund Firefighters sick leave payouts on termination Avoid wide fluctuations in tax levy Target Balance/Estimated Replacement Value: To be determined;	Transfer from Current Budget Severance payments	0	100,000	-100,000	0
6035 BUILDING PERMIT REVENUE RESERVE FUND Under Building Code Act, offset costs of administration & enforcement; Target Balance/Estimated Replacement Value: Not applicable;	Current Budget	52,440		-52,440	0
<i>Development Charges Reserves</i>					
6350 DEVELOPMENT CONTINGENCY RESERVE FUND Municipal portion of development related services; Utilize funds only as available; Target Balance/Estimated Replacement Value: n/a;		45,173			45,173
6015 DEVELOPMENT CHARGES RESERVE FUND Under Development Charges Act, recover capital costs related to growth; Costing estimates provided in Development Charegess Study; Target Balance/Estimated Replacement Value: n/a;	Developer Fees (est) 2014 Capital Budget	7,381,776	500,000	-1,510,000	6,371,776
Totals		19,406,371	19,385,171	-16,662,431	22,129,111

Notes

1. Revenue for Reserve Funds does not include provision for interest earned on fund balances except where funds have been invested externally;