

THE CORPORATION OF THE CITY OF SARNIA



APPROVED BUDGETS 2016

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

**THE CORPORATION OF THE
CITY OF SARNIA
APPROVED BUDGETS 2016
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APPROVED 2016 BUDGETS

2016 CURRENT BUDGET

The final 2016 Current Budget was adopted by City Council on December 1, 2015. The Current Budget forms the basis of the amounts to be raised through taxation and user charges during the year.

2016 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 2016 Water Budget was approved and the 2016 Water rates were adopted by City Council on December 1, 2015.

2016 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 2016 Sewer Area Budget was adopted December 1, 2015. From 2013 onwards, Storm Sewer costs have been included in the Sewer Area Budget. The sewer surcharge rate for 2016 was set at 116.25% of the total water bill and was adopted by City Council on December 1, 2015.

2016 CAPITAL BUDGET

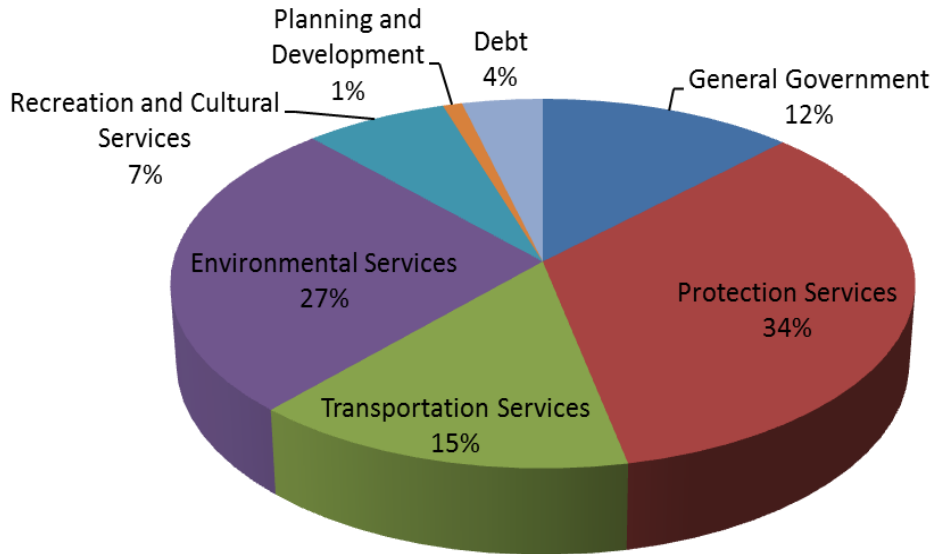
The Capital Budget provides for the construction and acquisition of capital works. A capital expenditure may be defined as any significant expenditure to acquire or improve land, building, engineering structures, machinery and equipment.

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 2016 Capital Budget on December 1, 2015.

2016 OPERATING BUDGET - DISTRIBUTION

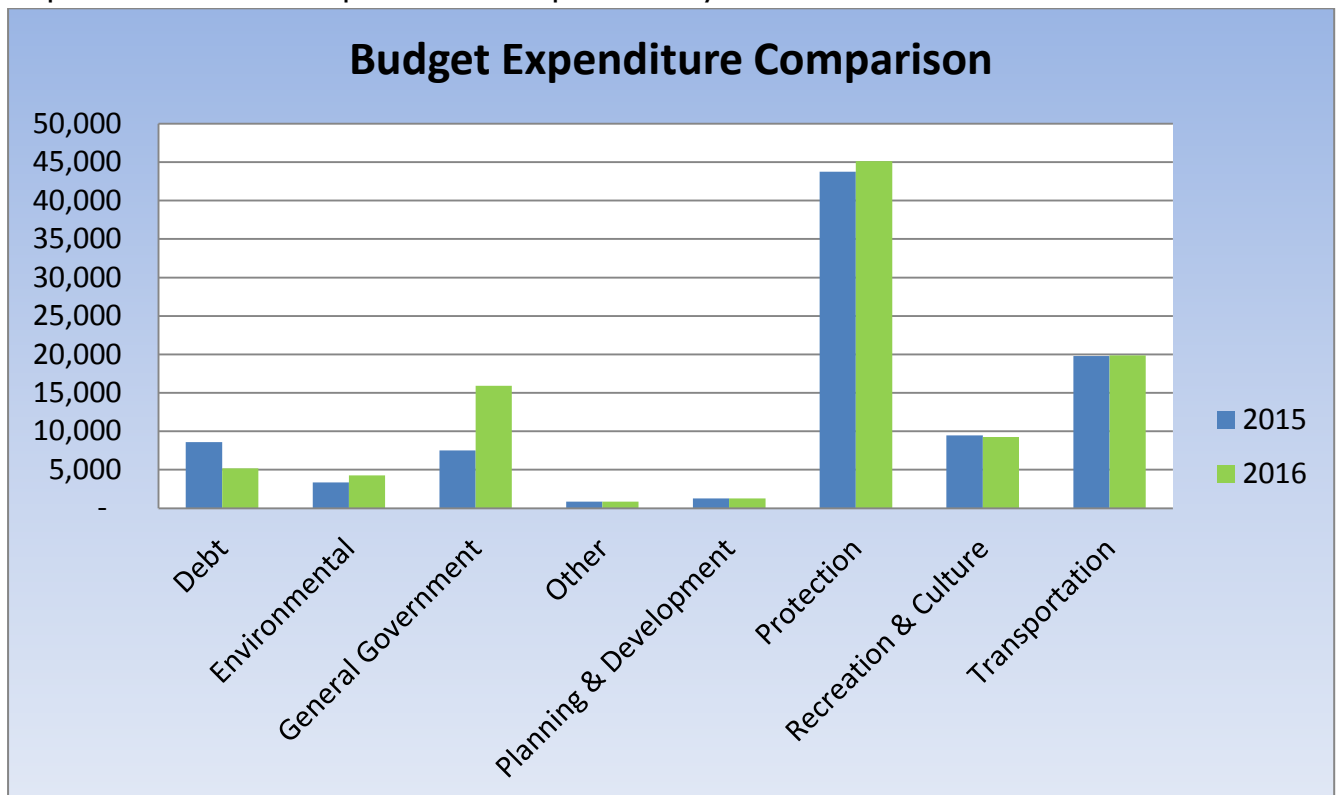
The 2016 approved gross expenditures are \$132.5 million (2015 - \$125.5 million) and support the programs as shown in the following figure:

2016 Municipal Expenditures



- **General Government** Council, Administration (Legal/HR/Finance/IT/Clerk/Purchasing), Economic Development, etc.
- **Protection Services** Fire, Police, Building, By-Law Enforcement
- **Transportation Services** Harbour, Engineering, Public Works, Transit, Parking Lots, Street Lighting
- **Environmental Services** Waste & Recycling, Water, Sewer, Sanitary Sewers
- **Recreation and Cultural Services** Parks, Recreation, Arenas, Library, Lawrence House, Strangway, Children's Farm, etc.
- **Planning and Development** Drains, Planning, Committees
- **Debt** Principal & Interest Payments

The following figure provides a comparison of the distribution of the 2016 expenditures as compared to the past two years:



Note: A shift in the funding of the Capital Infrastructure Reserve from the Taxation budget to the Corporate Municipal budget and the change to insurance allocation method is driving the year-over-year increase in General Government.

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.

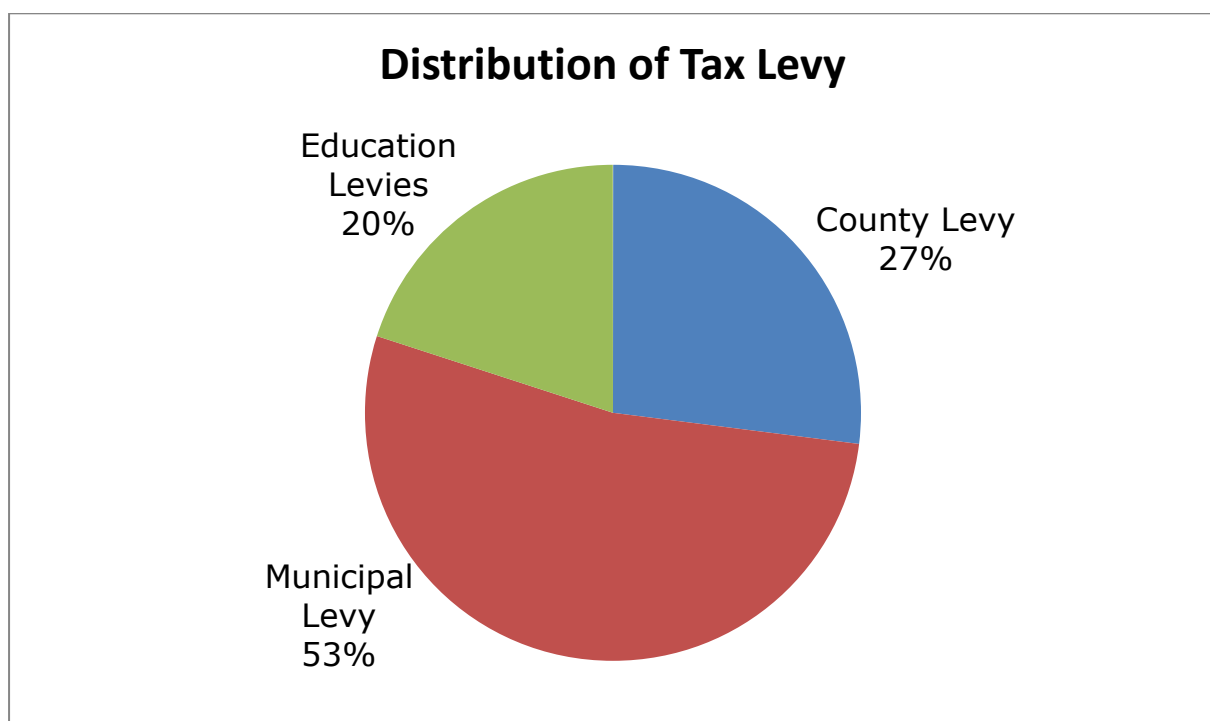
Municipal tax rates consist of three components:

- 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

Property Tax Levy Distribution 2016 (with 2016 comparable amounts)

	2016	2015	% Change
General Municipal	66,547,955	63,065,108	5.52%
Transit Area	3,833,994	3,753,400	2.15%
City Subtotal	70,381,949	66,818,508	5.33%
County	35,700,917	35,061,040	1.83%
Education	25,803,329	25,919,932	-0.45%
Total	131,866,195	127,799,480	3.20%

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



See attached schedule of [Tax Ratios and 2016 Tax Rates](#) for each property tax class.

The following table illustrates the impact of the 2016 tax rates on a residential property assessed at \$100,000:

2016 Property Taxes
Residential Property Assessed at \$100,000

	2016	2015	Net Change	% Change
Municipal	887	862	25	2.90%
County	446	448	-2	-0.45%
Education	188	195	-7	-3.59%
Total	1521	1505	16	1.06%

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, 2016 to be phased in over the four year period 2017-2020.

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 2016 Tax Rates for 2016 tax ratios with 2015 comparisons.

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

2016 TAX RATIOS		2016			2015		
Property Class	Tax Code Qualifier	Tax Ratio	% of Full Rate	Net Tax Ratio	Tax Ratio	% of Full Rate	Net Tax Ratio
Residential	RT	1.000000	100%	1.000000	1.000000	100%	1.000000
Residential (Education only)	RD	1.000000	0%	0.000000	1.000000	0%	0.000000
Taxable Farmland I	R1	1.000000	35%	0.350000	1.000000	35%	0.350000
Commercial - Farmland 1	C1	1.000000	35%	0.350000	1.000000	35%	0.350000
Industrial - Farmland I	I1	1.000000	35%	0.350000	1.000000	35%	0.350000
Multi-Residential	MT	2.400000	100%	2.400000	2.400000	100%	2.400000
New Multi-Residential	NT	1.000000	100%	1.000000	1.000000	100%	1.000000
Commercial - Occupied	CT	1.627101	100%	1.627101	1.627101	100%	1.627101
New Commercial	XT	1.627101	100%	1.627101	1.627101	100%	1.627101
Commercial - Excess Land	CU	1.627101	70%	1.138971	1.627101	70%	1.138971
New Commercial Excess	XU	1.627101	70%	1.138971	1.627101	70%	1.138971
Commercial - Vacant Lands	CX	1.091161	100%	1.091161	1.091161	100%	1.091161
Parking Lots & Vacant Land	GT	1.091161	100%	1.091161	1.091161	100%	1.091161
Office Building-Occupied	DT	1.535798	100%	1.535798	1.535798	100%	1.535798
Office Building-Excess Land	DU	1.535798	70%	1.075059	1.535798	70%	1.075059
New Office Building	YT	1.535798	100%	1.535798	1.535798	100%	1.535798
Shopping Centres-Occupied	ST	2.083516	100%	2.083516	2.083516	100%	2.083516
Shopping Centres-Excess Land	SU	2.083516	70%	1.458461	2.083516	70%	1.458461
New Shopping Centres	ZT	2.083516	100%	2.083516	2.083516	100%	2.083516
New Shopping Centres - Excess	ZU	2.083516	70%	1.458461	2.083516	70%	1.458461
Industrial - Occupied	IT	2.047572	100%	2.047572	2.047572	100%	2.047572
New Industrial	JT	2.047572	100%	2.047572	2.047572	100%	2.047572
New Industrial - Excess Land	JU	2.047572	65%	1.330922			
Industrial - Excess Land	IU	2.047572	65%	1.330922	2.047572	65%	1.330922
Industrial - Vacant Lands	IX	2.047572	65%	1.330922	2.047572	65%	1.330922
New Industrial - Vacant Lands	JX	2.047572	65%	1.330922			
Large Industrial-Occupied	LT	3.003476	100%	3.003476	3.003476	100%	3.003476
Large Industrial-Excess Land	LU	3.003476	65%	1.952259	3.003476	65%	1.952259
New Large Industrial Occupied	KT	3.003476	100%	3.003476			
New Large Industrial-Excess Land	KU	3.003476	65%	1.952259			
Pipelines	PT	1.342355	100%	1.342355	1.342355	100%	1.342355
Farm	FT	0.250000	100%	0.250000	0.250000	100%	0.250000
Managed Forests	TT	0.250000	100%	0.250000	0.250000	100%	0.250000

CURRENT BUDGET SUMMARIES

2016 APPROVED CURRENT BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2015 Budget	2015 Actuals	2016 Budget	% Change	\$ Change
CURRENT BUDGET SUMMARY					
Taxation (General & Transit)	(65,292,354)	(64,895,099)	(70,040,765)	7.27%	(4,748,411)
Provincial Subsidies	(2,605,831)	(2,500,925)	(3,258,071)	25.03%	(652,240)
Federal Subsidies	(324,904)	(315,526)	(324,904)	0.00%	-
Other Revenues & Costs Recovered	(57,293,358)	(58,890,332)	(58,875,734)	2.76%	(1,582,376)
Total Revenue	(125,516,447)	(126,601,882)	(132,499,474)	5.56%	(6,983,027)
Expenditures	125,516,447	127,616,716	132,499,474	5.56%	6,983,027
Total Surplus/Deficit	-	1,014,834	-		-
NON-DEPARTMENTAL REVENUE					
Taxation (General)	(60,176,075)	(59,648,480)	(65,038,951)	8.08%	(4,862,876)
Taxation (Transit Area)	(3,727,827)	(3,655,263)	(3,763,362)	0.95%	(35,535)
Other Collections Tax Roll	(308,545)	(386,325)	(158,545)	-48.62%	150,000
Payments in Lieu Taxes	(1,049,710)	(1,173,528)	(1,049,710)	0.00%	-
Ontario Grants - Unconditional	(1,674,800)	(1,674,800)	(2,421,700)	44.60%	(746,900)
Rents, Concessions & Franchises	(52,711)	(50,697)	(52,711)	0.00%	-
Bluewater Power	(2,193,984)	(2,547,606)	(2,193,984)	0.00%	-
Other Revenue	(1,540,800)	(1,421,166)	(1,500,800)	-2.60%	40,000
Total Non-Departmental	(70,724,452)	(70,557,865)	(76,179,763)	7.71%	(5,455,311)
GENERAL GOVERNMENT					
Mayor & Council	373,762	350,181	386,999	3.54%	13,237
City Manager	303,765	308,033	332,544	9.47%	28,779
Legal	270,629	277,111	513,409	89.71%	242,780
Human Resources	717,522	676,853	902,752	25.82%	185,230
Finance	1,924,113	1,773,192	2,239,512	16.39%	315,399
Information Technology	923,048	984,224	1,248,074	35.21%	325,026
City Clerk	1,576,334	1,604,068	1,749,210	10.97%	172,876
Ferry Dock Hill Lands	23,156	62,462	22,500	-2.83%	(656)
Economic Development	285,411	254,700	291,523	2.14%	6,112
Other Municipal	1,129,213	1,434,389	8,209,383	627.00%	7,080,170
Total Expenditure	7,526,953	7,725,213	15,895,906	111.19%	8,368,953
Revenue & Costs Recovered	(1,190,665)	(1,825,327)	(2,168,065)	82.09%	(977,400)
Net General Government	6,336,288	5,899,886	13,727,841	116.65%	7,391,553
LIBRARY FACILITIES					
Sarnia Public Library	130,058	127,330	140,253	7.84%	10,195
Lawrence House	30,521	29,449	30,098	-1.39%	(423)
Lambton Mall Road Library	58,611	63,039	58,611	0.00%	-
Faithorne House	20,333	8,566	19,825	-2.50%	(508)
Total Library Facilities	239,523	228,384	248,787	3.87%	9,264
FIRE					
Fire Officers	17,704,678	18,036,594	18,445,073	4.18%	740,395
Stations	166,675	156,062	166,675	0.00%	-
Total Expenditure	17,871,353	18,192,656	18,611,748	4.14%	740,395
Revenue & Costs Recovered	(119,880)	(140,738)	(129,880)	8.34%	(10,000)
Net Fire	17,751,473	18,051,918	18,481,868	4.11%	730,395
POLICE SERVICES					
Officers	15,885,072	15,748,085	16,574,785	4.34%	689,713
Court Security	710,576	760,632	750,951	5.68%	40,375
Communications	2,043,812	2,023,197	2,109,462	3.21%	65,650
Civilian	2,384,838	2,399,401	2,473,948	3.74%	89,110
Janitorial	244,404	233,675	257,118	5.20%	12,714
Station	2,255,743	2,384,650	1,980,876	-12.19%	(274,867)
Police Services Board	68,576	23,447	68,751	0.26%	175
Debt Charges	296,230	296,230	296,230	0.00%	-
Other	50,000	50,000	50,000	0.00%	-
Total Expenditure	23,939,251	23,919,317	24,562,121	2.60%	622,870
Revenue & Costs Recovered	(2,074,954)	(2,061,412)	(2,156,859)	3.95%	(81,905)
Provincial Subsidies	(174,412)	(254,778)	(174,365)	-0.03%	47
Net Police Services	21,689,885	21,603,127	22,230,897	2.49%	541,012

	2015 Budget	2015 Actuals	2016 Budget	% Change	\$ Change
EMERGENCY MEASURES					
Emergency Measures	154,012	150,246	158,430	2.87%	4,418
Total Emergency Measures	154,012	150,246	158,430	2.87%	4,418
ENGINEERING					
Administration	399,203	353,950	411,790	3.15%	12,587
Design	649,482	573,729	691,348	6.45%	41,866
Traffic	686,738	749,508	639,402	-6.89%	(47,336)
Development	418,096	419,320	452,805	8.30%	34,709
Construction	530,460	549,681	544,379	2.62%	13,919
Municipal Drains	268,942	270,351	275,135	2.30%	6,193
Street Lighting	1,418,402	1,601,602	1,418,402	0.00%	-
Total Expenditure	4,371,323	4,518,141	4,433,261	1.42%	61,938
Revenue & Costs Recovered	(1,784,378)	(1,827,241)	(1,850,269)	3.69%	(65,891)
Provincial Subsidies	(36,000)	(49,599)	(36,000)	0.00%	-
Net Engineering	2,550,945	2,641,301	2,546,992	-0.15%	(3,953)
PUBLIC WORKS					
Works Administration	1,049,754	946,813	1,105,163	5.28%	55,409
Streets, Urban & Rural, Concrete	3,304,725	3,200,013	3,405,364	3.05%	100,639
Winter Maintenance	1,213,126	1,435,185	1,415,680	16.70%	202,554
Works Centre	1,721,021	1,807,244	1,438,634	-16.41%	(282,387)
Total Expenditure	7,288,626	7,389,255	7,364,841	1.05%	76,215
Revenue & Costs Recovered	(3,557,999)	(3,774,161)	(3,602,437)	1.25%	(44,438)
Net Public Works	3,730,627	3,615,094	3,762,404	0.85%	31,777
WASTE MANAGEMENT					
Collection	1,108,753	1,088,670	1,110,007	0.11%	1,254
Recycling	2,239,861	2,239,730	2,293,347	2.39%	53,486
Total Expenditure	3,348,614	3,328,400	3,403,354	1.63%	54,740
Revenue & Costs Recovered	(1,056,704)	(1,245,677)	(1,156,704)	9.46%	(100,000)
Net Waste Management	2,291,910	2,082,723	2,246,650	-1.97%	(45,260)
TRANSIT SERVICES					
Conventional Transit	6,058,455	5,709,555	6,051,643	-0.11%	(6,812)
Capital out of Rates	118,400	104,424	62,480	-47.23%	(55,920)
Debt Charges	198,783	198,783	198,783	0.00%	-
Total Expenditure	6,375,638	6,012,762	6,312,906	-0.98%	(62,732)
Revenue & Costs Recovered	(2,164,456)	(1,958,716)	(2,075,902)	-4.09%	88,554
Provincial Subsidies	(483,355)	(398,785)	(473,642)	-2.01%	9,713
Net Transit Services	3,727,827	3,655,261	3,763,362	0.95%	35,535
SPECIALIZED TRANSIT					
Care-A-Van	1,072,449	1,026,389	1,097,415	2.33%	24,966
Capital out of Rates	69,900	25,806	55,620	-20.43%	(14,280)
Debt Charges	17,706	17,706	17,706	0.00%	-
Total Expenditure	1,160,055	1,069,901	1,170,741	0.92%	10,686
Revenue & Costs Recovered	(98,666)	(106,552)	(106,199)	7.63%	(7,533)
Provincial Subsidies	(178,300)	(80,263)	(108,400)	-39.20%	69,900
Net Transit Services	883,089	883,086	956,142	8.27%	73,053
HARBOURS					
Harbour Facilities	805,318	1,192,195	811,318	0.75%	6,000
Total Expenditure	805,318	1,192,195	811,318	0.75%	6,000
Revenue & Costs Recovered	(566,300)	(1,016,119)	(571,800)	0.97%	(5,500)
Federal Subsidies	(323,518)	(290,526)	(323,518)	0.00%	-
Net Harbour Facilities	(84,500)	(114,450)	(84,000)	-0.59%	500

	2015 Budget	2015 Actuals	2016 Budget	% Change	\$ Change
PARKS & RECREATION					
Administration	543,559	397,221	671,985	23.63%	128,426
General Parks Maintenance	3,609,157	3,597,662	3,584,757	-0.68%	(24,400)
Sports Fields Maintenance	406,355	317,837	82,000	-79.82%	(324,355)
Recreational Program	392,748	460,798	399,402	1.69%	6,654
Arenas	3,297,311	3,516,630	3,410,963	3.45%	113,652
Pools	245,917	258,272	202,330	-17.72%	(43,587)
Strangway Seniors Centre	351,441	392,389	329,790	-6.16%	(21,651)
Total Expenditure	8,846,488	8,940,809	8,681,227	-1.87%	(165,261)
Revenue & Costs Recovered	(3,650,684)	(3,468,293)	(3,415,973)	-6.43%	234,711
Federal Subsidies	(1,386)	(25,000)	(1,386)	0.00%	-
Provincial Subsidies	(58,964)	(42,700)	(43,964)	-25.44%	15,000
Net Parks & Recreation	5,135,454	5,404,816	5,219,904	1.64%	84,450
PLANNING & BUILDING					
Planning	942,421	886,572	917,497	-2.64%	(24,924)
Committee of Adjustment	56,050	54,016	63,150	12.67%	7,100
Building	694,106	668,625	682,610	-1.66%	(11,496)
Environmental Advisory Committee	1,950	195	1,680	-13.85%	(270)
Heritage Committee	3,335	1,490	3,200	-4.05%	(135)
By Law Enforcement	1,080,817	1,057,695	1,097,659	1.56%	16,842
Official Plan Review	-	40,561	-	-	-
Total Expenditure	2,778,679	2,709,154	2,765,796	-0.46%	(12,883)
Revenue & Costs Recovered	(2,264,967)	(2,051,070)	(2,294,423)	1.30%	(29,456)
Net Planning & Building	513,712	658,084	471,373	-8.24%	(42,339)
PARKING					
Parking Lots	51,104	40,613	51,104	0.00%	-
Total Expenditure	51,104	40,613	51,104	0.00%	-
Revenue & Costs Recovered	(148,740)	(120,807)	(163,740)	10.08%	(15,000)
Net Parking	(97,636)	(80,194)	(112,636)	15.36%	(15,000)
OTHER					
Debt Charges	8,599,843	8,600,008	5,200,292	-39.53%	(3,399,551)
Financial Expenses	10,000	21,093	10,000	0.00%	-
Unclassified	563,278	482,682	561,358	-0.34%	(1,920)
Municipal Grants	396,349	572,811	311,386	-21.44%	(84,963)
Contribution to Boards & Commissions	266,032	325,935	289,482	8.81%	23,450
Total Expenditure	9,835,502	10,002,529	6,372,518	-35.21%	(3,462,984)
Revenue & Costs Recovered	(3,933,659)	(3,974,863)	(3,810,769)	-3.12%	122,890
Net Other	5,901,843	6,027,666	2,561,749	-56.59%	(3,340,094)
GENERAL OPERATING TOTAL	-	149,083	-		-
SEWER AREA SUMMARY					
Sanitary Sewer Maintenance	5,382,274	5,571,748	5,521,351	2.58%	139,077
Pump Station Maintenance	1,310,419	1,382,346	1,368,065	4.40%	57,646
Sewage Treatment Plant	6,381,844	6,615,243	6,474,868	1.46%	93,024
Administration	2,206,064	2,142,718	2,311,652	4.79%	105,588
Storm Sewer Maintenance	874,101	709,090	860,628	-1.54%	(13,473)
Total Expenditure	16,154,702	16,421,145	16,536,564	2.36%	381,862
Taxation	(30,197)	(31,503)	(30,197)	0.00%	-
Revenue & Costs Recovered	(16,124,505)	(16,392,642)	(16,506,367)	2.37%	(381,862)
TOTAL SEWER AREA	-	(3,000)	-		-
WATER BUDGET SUMMARY					
Administration	7,139,618	7,064,691	7,149,861	0.14%	10,243
Distribution	7,629,688	8,711,305	7,968,991	4.45%	339,303
Total Expenditure	14,769,306	15,775,996	15,118,852	2.37%	349,546
Revenue & Costs Recovered	(14,769,306)	(14,907,245)	(15,118,852)	2.37%	(349,546)
TOTAL WATER	-	868,751	-		-

CORPORATION OF THE CITY OF SARNIA
2016 APPROVED CURRENT BUDGET SUMMARY - BY DEPARTMENT

	2015 Budget	2015 Actuals	2016 Budget	% Change	\$ Change
GENERAL OPERATING BUDGET					
Non-Departmental Revenue					
1000 Taxation - City	(60,176,075)	(59,648,480)	(65,038,951)	8.08%	(4,862,876)
1065 Other Collections Tax Roll	(308,545)	(386,325)	(158,545)	-48.62%	150,000
1100 Payments in Lieu - City	(1,049,710)	(1,173,528)	(1,049,710)	0.00%	-
1200 Ontario Grants - Unconditional	(1,674,800)	(1,674,800)	(2,421,700)	44.60%	(746,900)
1305 Rents Concessions & Franchise	(52,711)	(50,697)	(52,711)	0.00%	-
1340 Bluewater Power	(2,193,984)	(2,547,606)	(2,193,984)	0.00%	-
1350 Other Revenue	(1,540,800)	(1,421,166)	(1,500,800)	-2.60%	40,000
Total Non-Departmental Revenue	(66,996,625)	(66,902,602)	(72,416,401)	8.09%	(5,419,776)
Corporate Services					
2000 Mayor & Council	373,762	350,181	386,999	3.54%	13,237
2001 City Manager	303,765	308,033	332,544	9.47%	28,779
2005 Legal Services	215,129	200,383	463,809	115.60%	248,680
2010 Human Resources	584,648	541,315	753,378	28.86%	168,730
2022 Information Technology	842,848	904,024	1,167,874	38.56%	325,026
2490 Corporate Municipal	1,129,213	845,489	7,109,383	529.59%	5,980,170
Total Corporate Services	3,449,365	3,149,425	10,213,987	196.11%	6,764,622
Economic Development					
2065 Sidney Smith & Mission Park Docks	(84,500)	(114,449)	(84,000)	-0.59%	500
2066 Sarnia Harbour	-	-	-	-	-
2070 Ferry Dock Hill Lands	(69,344)	(8,405)	(49,000)	-29.34%	20,344
2150 Economic Development	260,411	221,857	251,523	-3.41%	(8,888)
Total Finance	106,567	99,003	118,523	11.22%	11,956
Finance					
2020 Accounting	1,098,833	955,501	1,394,063	26.87%	295,230
2021 Tax & Revenue Collections	198,232	142,729	208,940	5.40%	10,708
2023 Purchasing	191,003	190,508	200,464	4.95%	9,461
Total Finance	1,488,068	1,288,738	1,803,467	21.20%	315,399
City Clerk					
2050 City Clerk	268,762	267,010	469,144	74.56%	200,382
2052 Property Maintenance	631,699	663,118	676,913	7.16%	45,214
2053 Printing	111,545	110,593	113,532	1.78%	1,987
2054 Custodial	139,992	150,363	139,668	-0.23%	(324)
2060 Rental Properties	5,790	3,449	5,500	-5.01%	(290)
2100 Elections	50,000	53,737	103,107	106.21%	53,107
4900 Sarnia Public Library	130,058	127,330	140,253	7.84%	10,195
4901 Lawrence House	30,521	29,449	30,098	-1.39%	(423)
4902 Lambton Mall Road Library	58,611	63,039	58,611	0.00%	-
4903 Faithorne House Library	20,333	8,566	19,825	-2.50%	(508)
Total City Clerk	1,447,311	1,476,654	1,756,651	21.37%	309,340
Fire					
2500 Fire Officers	17,584,798	17,895,856	18,315,193	4.15%	730,395
2550 Fire Stations	166,675	156,062	166,675	0.00%	-
Total Fire	17,751,473	18,051,918	18,481,868	4.11%	730,395
Police Services					
2600 Police - Officers	14,049,201	13,902,721	14,706,937	4.68%	657,736
2605 Police - Court Security	710,576	760,632	750,951	5.68%	40,375
2610 Police - Communications	1,662,729	1,642,114	1,676,451	0.83%	13,722
2615 Police - Civilian	2,384,838	2,399,401	2,473,948	3.74%	89,110
2620 Police - Janitorial	244,404	233,675	257,118	5.20%	12,714
2625 Police Station	2,231,331	2,305,976	1,956,511	-12.32%	(274,820)
2630 Police Services Board	51,406	3,574	53,581	4.23%	2,175
2635 Police - Debt Charges	296,230	296,230	296,230	0.00%	-
2640 Police Services Board	9,170	8,804	9,170	0.00%	-
2645 Police - Self-Insurance Reserve	50,000	50,000	50,000	0.00%	-
Total Police	21,689,885	21,603,127	22,230,897	2.49%	541,012
Emergency Measures					
2780 Emergency Measures	154,012	150,246	158,430	2.87%	4,418
Total Emergency Measures	154,012	150,246	158,430	2.87%	4,418

	2015 Budget	2015 Actuals	2016 Budget	% Change	\$ Change
Engineering					
3000 Engineering Administration	39,744	(11,129)	52,331	31.67%	12,587
3033 Engineering Design	21	(3,961)	1,168	5461.90%	1,147
3034 Engineering - Traffic	587,538	679,277	540,202	-8.06%	(47,336)
3035 Engineering Development	275,096	163,470	294,805	7.16%	19,709
3036 Engineering Construction	(2,798)	(3,693)	949	-133.92%	3,747
3040 Municipal Drains	232,942	220,752	239,135	2.66%	6,193
3300 Engineering - Streetlighting	1,418,402	1,596,585	1,418,402	0.00%	-
Total Engineering	2,550,945	2,641,301	2,546,992	-0.15%	(3,953)
Public Works - Roads					
3005 Public Works Administration	329,754	226,813	385,163	16.80%	55,409
3008 Roads Maintenance - Rural	-	-	791,418		791,418
3009 Streets Maintenance - Concrete	-	-	600,531		600,531
3010 Streets Maintenance - Urban	2,417,067	2,294,087	1,125,757	-53.42%	(1,291,310)
3011 Winter Maintenance	998,126	1,080,921	1,200,680	20.29%	202,554
3015 Works Centre	(14,320)	13,273	(341,145)	2282.30%	(326,825)
Total Public Works - Roads	3,730,627	3,615,094	3,762,404	0.85%	31,777
Parking					
3205 Parking Lots	(97,636)	(80,194)	(112,636)	15.36%	(15,000)
Total Engineering - Parking	(97,636)	(80,194)	(112,636)	15.36%	(15,000)
Waste Management					
3800 Waste Management - Collection	1,067,273	1,063,963	1,068,527	0.12%	1,254
3880 Garbage Recycling	1,224,637	1,018,760	1,178,123	-3.80%	(46,514)
Total Public Works - Waste Management	2,291,910	2,082,723	2,246,650	-1.97%	(45,260)
Transit Area Budget					
1055 Taxation - Transit Area	(3,727,827)	(3,655,263)	(3,763,362)	0.95%	(35,535)
3100 Transit - Transportation	4,314,448	4,076,244	4,273,216	-0.96%	(41,232)
3115 Transit Vehicle & Equipment Maintenance	720,203	651,927	738,898	2.60%	18,695
3120 Transit - Premises & Plant	246,841	223,885	250,784	1.60%	3,943
3125 Transit - General & Administration	776,963	755,257	788,745	1.52%	11,782
3130 Transit - Capital From Rates	-	-	62,480		62,480
3135 Transit - Debt Charges	198,783	198,783	198,783	0.00%	-
3140 Transit - Revenue - Operations	(2,529,411)	(2,250,835)	(2,549,544)	0.80%	(20,133)
Total Transit Area	-	(2)	-		-
Care-A-Van					
3150 Care-A-Van - Transportation	745,979	697,431	767,877	2.94%	21,898
3155 Care-A-Van - Dispatching	98,779	85,785	97,548	-1.25%	(1,231)
3165 Care-A-Van Vehicle & Equipment Maintenance	62,377	81,312	63,673	2.08%	1,296
3170 Care-A-Van - Premises & Plant	46,288	48,665	47,273	2.13%	985
3175 Care-A-Van - Administration	119,026	113,196	121,044	1.70%	2,018
3180 Care-A-Van - Capital From Rates	69,900	25,806	55,620	-20.43%	(14,280)
3185 Care-A-Van - Debt Charges	17,706	17,706	17,706	0.00%	62,367
3195 Care-A-Van - Revenue - Operations	(276,966)	(186,815)	(214,599)	-22.52%	-
Total Care-A-Van	883,089	883,086	956,142	8.27%	73,053

	2015 Budget	2015 Actuals	2016 Budget	% Change	\$ Change
Parks & Recreation					
4500 Parks & Recreation - Administration	543,559	397,221	657,355	20.94%	113,796
4505 Parks - Supervision	329,680	270,580	235,803	-28.48%	(93,877)
4509 Centennial Park	(84,923)	(30,083)	-	-100.00%	84,923
4510 General Park Maintenance	1,780,032	1,847,871	1,911,317	7.38%	131,285
4511 Sports Fields Maintenance	257,761	139,521	(56,594)	-121.96%	(314,355)
4515 Greenhouse & Horticulture	446,449	377,982	495,221	10.92%	48,772
4525 Children's Farm	157,768	150,846	44,610	-71.72%	(113,158)
4550 Waterfront Downtown	50,963	55,944	21,835	-57.16%	(29,128)
4551 Arboriculture	653,184	702,801	637,421	-2.41%	(15,763)
4552 Parks - Work for Others	(30,370)	8,850	-	-100.00%	30,370
4600 Recreation - Administration	186,268	169,340	207,797	11.56%	21,529
4601 Recreation - Programs	45,151	56,053	37,555	-16.82%	(7,596)
4602 Waterfront - Programs	32,479	45,858	20,200	-37.81%	(12,279)
4610 Canada Day	-	(19,129)	-	-	-
4700 Arenas - Administration	142,708	148,782	123,839	-13.22%	(18,869)
4705 Arenas - Sarnia Arena	158,324	180,787	225,293	42.30%	66,969
4706 Arenas - Germain Arena	119,831	8,381	-	-100.00%	(119,831)
4708 Arenas - Clearwater Arena	205,140	439,216	500,264	143.86%	295,124
4710 Arenas - Sarnia Sports Complex	(146,169)	110,849	(79,393)	-45.68%	66,776
4715 Recreation - Jackson Pool	91,802	58,214	6,334	-93.10%	(85,468)
4716 Recreation - Cox Youth Centre & Pool	71,915	116,184	113,796	58.24%	41,881
4950 Strangway Centre - Administration	81,157	115,736	75,747	-6.67%	(5,410)
4951 Strangway Centre - Building/Property	48,215	55,790	46,974	-2.57%	(1,241)
4952 Strangway Centre - Cafeteria	(5,470)	(2,778)	(5,470)	0.00%	-
Total Parks & Recreation	5,135,454	5,404,816	5,219,904	1.64%	84,450
Planning & Building					
5005 Planning Department	44,954	9,939	(32,926)	-173.24%	(77,880)
5010 Committee of Adjustment	12,550	3,641	9,150	-27.09%	(3,400)
5020 Building Department	(6,894)	6,496	610	-108.85%	7,504
5022 Environment Advisory Committee	1,950	195	1,680	-13.85%	(270)
5025 Heritage Committee	3,335	1,490	3,200	-4.05%	(135)
5035 By-Law Enforcement	457,817	595,762	489,659	6.96%	31,842
5040 Official Plan Review	-	40,561	-	-	-
Total Planning & Building	513,712	658,084	471,373	-8.24%	(42,339)
Debt Charges & Unclassified Financial					
5500 Debt Charges	4,738,550	4,697,511	1,461,889	-69.15%	(3,276,661)
5505 Financial Expenses	10,000	21,093	10,000	0.00%	-
5515 Unclassified	563,278	482,682	561,358	-0.34%	(1,920)
5520 Municipal Grants	323,983	500,445	239,020	-26.22%	(84,963)
5525 Contribution to Boards & Commissions	266,032	325,935	289,482	8.81%	23,450
Total Debt Charges & Unclassified Financial	5,901,843	6,027,666	2,561,749	-56.59%	(3,340,094)
TOTAL GENERAL OPERATING BUDGET	-	149,083	-		
SEWER AREA BUDGET					
1050 Taxation - Sewer Area	(30,197)	(31,503)	(30,197)	0.00%	-
3500 Sewer - Sanitary Sewer Maintenance	5,382,274	5,571,748	5,521,351	2.58%	139,077
3501 Sewer - Pump Station Maintenance	1,310,419	1,382,346	1,368,065	4.40%	57,646
3505 Water Pollution Control Centre	5,685,179	5,842,104	5,504,367	-3.18%	(180,812)
3506 Brights Grove Lagoons	172,555	163,178	234,440	35.86%	61,885
3507 Sewer - Bio-Solids	454,110	475,111	666,061	46.67%	211,951
3600 Storm Sewer Maintenance	-	(2,262)	-	-	-
3510 Sewer - General Administration	2,206,064	2,142,718	2,311,652	4.79%	105,588
3590 Sewer Area - Revenue	(15,180,404)	(15,546,440)	(15,575,739)	2.60%	(395,335)
TOTAL SEWER AREA BUDGET	-	(3,000)	-		
WATER BUDGET					
3700 Water - Administration	7,139,618	7,064,691	7,149,861	0.14%	10,243
3705 Water - Distribution	7,629,688	8,703,746	7,968,991	4.45%	339,303
3790 Water - Revenue	(14,769,306)	(14,899,686)	(15,118,852)	2.37%	(349,546)
TOTAL WATER BUDGET	-	868,751	-		

**CAPITAL
OUT OF RATES
SUMMARY**

SUMMARY OF CAPITAL OUT OF RATES FROM 2016 BUDGETS

Current Budget

3130/3180 TRANSIT CONVENTIONAL & CARE-A-VAN

	<u>Conventional</u>	<u>Care-A-Van</u>	
Building Upgrades	1,680	420	
Replace Overhead Garage Door	12,800	3,200	
Powerpack Rebuilds	48,000	12,000	
Replacement of Care A Van Scheduling Program		40,000	
	<u>62,480</u>	<u>55,620</u>	<u>\$118,100</u>

NON-DEPARTMENTAL REVENUE

City of Sarnia

2016 Approved Current Budget

1000 TAXATION - CITY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(60,707,980)	(63,065,075)	(63,065,113)	(64,741,823)	3,459,880	(5,126,388)	(139,620)	(66,547,951)	5.52%
4-00021 SUPPLEMENTARY TAX LEVY	(271,620)	(500,000)	(583,846)	(500,000)		500,000			(100.00%)
4-06200 CONTRIBUTION FROM RESERVE FUND			(312,666)						
Revenue Total	(60,979,600)	(63,565,075)	(63,961,625)	(65,241,823)	3,459,880	(4,626,388)	(139,620)	(66,547,951)	4.69%
EXPENSES									
5-00950 TAX WRITE OFFS	527,606	500,000	1,527,330	500,000				500,000	
5-00970 VACANCY REBATE	218,484	300,000	186,420	300,000		(50,000)		250,000	(16.67%)
5-00975 CHARITY TAX REBATE	27,286	44,000	38,882	44,000				44,000	
5-00980 TAX EXEMPTIONS	29,731	15,000	30,513	15,000				15,000	
5-06100 CONTRIBUTION TO RESERVE	2,530,000	2,530,000	2,530,000						(100.00%)
5-06102 CONTRIBUTION TO RESERVE						700,000		700,000	
Expense Total	3,333,107	3,389,000	4,313,145	859,000		650,000		1,509,000	(55.47%)
Net Expense	(57,646,493)	(60,176,075)	(59,648,480)	(64,382,823)	3,459,880	(3,976,388)	(139,620)	(65,038,951)	8.08%

4-00021 SUPPLEMENTARY TAX LEVY - all Supplementary Levy amounts to be transferred to Tax Stabilization Reserve to help address pending and future assessment appeals; *City Council Report October 5, 2015*;

5-06100 CONTRIBUTION TO RESERVE - Capital Infrastructure Levy - consolidated in 2490 OTHER MUNICIPAL;

5-06102 CONTRIBUTION TO RESERVE - Tax Stabilization Reserve; for Tax Assessment Appeals; \$500K *City Council Report October 5, 2015*, and \$200K *Budget Deliberation Day* for total of \$700K.

City of Sarnia

2016 Approved Current Budget

1055 TAXATION - TRANSIT AREA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(3,490,058)	(3,753,427)	(3,753,226)	(3,753,427)	(25,680)	(54,855)		(3,833,962)	2.15%
4-00021 SUPPLEMENTARY TAX LEVY	(14,740)	(25,000)	(22,157)	(25,000)		25,000			(100.00%)
Revenue Total	(3,504,798)	(3,778,427)	(3,775,383)	(3,778,427)	(25,680)	(29,855)		(3,833,962)	1.47%
EXPENSES									
5-00950 TAX WRITE OFFS	34,002	30,000	103,069	30,000				30,000	
5-00960 PROVISION FOR ASSESSMENT APPEAL		10,000		10,000		(10,000)			(100.00%)
5-00970 VACANCY REBATE	14,554	7,500	12,268	7,500				7,500	
5-00975 CHARITY TAX REBATE	1,906	1,800	2,649	1,800				1,800	
5-00980 TAX EXEMPTIONS	2,005	1,000	2,134	1,000				1,000	
5-00985 NEW CONSTRUCTION REBATE		300		300				300	
5-06102 CONTRIBUTION TO RESERVE						30,000		30,000	
Expense Total	52,467	50,600	120,120	50,600		20,000		70,600	39.53%
Net Expense	(3,452,331)	(3,727,827)	(3,655,263)	(3,727,827)	(25,680)	(9,855)		(3,763,362)	0.95%

4-00001 GENERAL TAX LEVY - shows decrease due to shift of 0.5 staff over to Care-A-Van;

4-00021 SUPPLEMENTARY TAX LEVY - To be transferred to the tax stabilization reserve as outlined in the Sept. 21 presentation see 5-06102;

5-00960 PROVISION FOR TAX ASSESSMENT APPEALS - To be paid for through the Tax Stabilization Reserve as outlined in the Sept 21 presentation;

5-06102 CONTRIBUTION TO RESERVE - Supplemental tax revenue transferred to the Tax Stabilization Reserve as per the Sept 21 presentation.

City of Sarnia

2016 Approved Current Budget

1065 OTHER COLLECTIONS TAX ROLL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(299,344)	(308,545)	(386,325)	(308,545)		150,000		(158,545)	(48.62%)
Revenue Total	(299,344)	(308,545)	(386,325)	(308,545)		150,000		(158,545)	(48.62%)
EXPENSES									
Expense Total									
Net Expense	(299,344)	(308,545)	(386,325)	(308,545)		150,000		(158,545)	(48.62%)

4-00045 LOCAL IMPROVEMENTS - Declining re-payments on local infrastructure improvements (i.e., sewers or storm sewers) as per September 21st Council presentation.

City of Sarnia

2016 Approved Current Budget

1100 PAYMENTS IN LIEU - CITY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00150 CANADA	(94,521)	(94,000)	(97,011)	(94,000)				(94,000)	
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(70,342)	(68,210)	(76,038)	(68,210)				(68,210)	
4-00160 HOSPITALS	(28,200)	(22,500)	(28,424)	(22,500)				(22,500)	
4-00165 CORRECTIONAL INSTITUTIONS	(4,496)	(3,900)	(4,532)	(3,900)				(3,900)	
4-00170 LAMBTON COLLEGE	(160,450)	(134,800)	(149,014)	(134,800)				(134,800)	
4-00175 LAMBTON HOUSING	(128,166)	(107,000)	(139,616)	(107,000)				(107,000)	
4-00180 HYDRO ONE	(117,751)	(113,600)	(125,816)	(113,600)				(113,600)	
4-00181 HYDRO ONE - LINEAR PROPERTIES	(31,594)	(30,000)	(31,673)	(30,000)				(30,000)	
4-00185 MINISTRY OF ENVIRONMENT	(89,491)	(84,600)	(92,656)	(84,600)				(84,600)	
4-00190 PARKING FACILITIES	(23,473)	(20,650)	(25,602)	(20,650)				(20,650)	
4-00195 BLUEWATER POWER	(128,864)	(125,000)	(129,742)	(125,000)				(125,000)	
4-00200 PETROLIA P.U.C.	(12,910)	(12,000)	(13,209)	(12,000)				(12,000)	
4-00205 RAILROADS - LINEAR PROPERTIES	(11,662)	(11,750)	(11,754)	(11,750)				(11,750)	
4-00210 PUMP STATIONS	(236,567)	(221,700)	(248,441)	(221,700)				(221,700)	
Revenue Total	(1,138,487)	(1,049,710)	(1,173,528)	(1,049,710)				(1,049,710)	
EXPENSES									
Expense Total									
Net Expense	(1,138,487)	(1,049,710)	(1,173,528)	(1,049,710)				(1,049,710)	

City of Sarnia

2016 Approved Current Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00920 OMPF	(1,248,900)	(1,674,800)	(1,674,800)		(2,421,700)			(2,421,700)	44.60%
Revenue Total	(1,248,900)	(1,674,800)	(1,674,800)		(2,421,700)			(2,421,700)	44.60%
EXPENSES									
Expense Total									
Net Expense	(1,248,900)	(1,674,800)	(1,674,800)		(2,421,700)			(2,421,700)	44.60%

4-00760 OMPF - \$2.4217 based on number received early December.

City of Sarnia

2016 Approved Current Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(211)	(211)				(211)	
4-00082 STREET OCCUPANCY	(14,084)	(8,500)	(9,415)	(8,500)				(8,500)	
4-00083 PIPELINE CROSSING AGREEMENTS	(44,933)	(39,000)	(36,412)	(39,000)				(39,000)	
4-00900 SUNDRY REVENUE	(4,571)	(5,000)	(4,659)	(5,000)				(5,000)	
Revenue Total	(63,799)	(52,711)	(50,697)	(52,711)				(52,711)	
EXPENSES									
Expense Total									
Net Expense	(63,799)	(52,711)	(50,697)	(52,711)				(52,711)	

City of Sarnia

2016 Approved Current Budget

1340 BLUEWATER POWER

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,190,395)	(1,124,960)	(1,478,582)	(1,124,960)				(1,124,960)	
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,069,024)	(1,069,024)	(1,069,024)	(1,069,024)				(1,069,024)	
Revenue Total	(2,259,419)	(2,193,984)	(2,547,606)	(2,193,984)				(2,193,984)	
EXPENSES									
Expense Total									
Net Expense	(2,259,419)	(2,193,984)	(2,547,606)	(2,193,984)				(2,193,984)	

City of Sarnia

2016 Approved Current Budget

1350 OTHER REVENUE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(1,069,782)	(1,230,000)	(1,035,139)	(1,230,000)		50,000		(1,180,000)	(4.07%)
4-00103 INTEREST GST CLAIMS			(2,356)						
4-00104 INTEREST ON PAST DUE ACCOUNTS	(659)	(2,000)	(2,421)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(313,872)	(270,000)	(351,449)	(270,000)		(10,000)		(280,000)	3.70%
4-00107 GAIN ON GST SHORT METHOD	(21,514)	(10,000)	(27,657)	(10,000)				(10,000)	
4-00855 FINES	(7,616)	(6,000)		(6,000)				(6,000)	
4-00900 SUNDRY REVENUE	(723)	(20,000)	(248)	(20,000)				(20,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,888)	(2,800)	(1,896)	(2,800)				(2,800)	
4-06220 CONTRIBUTION FROM RESERVES	(40,000)								
Revenue Total	(1,456,054)	(1,540,800)	(1,421,166)	(1,540,800)		40,000		(1,500,800)	(2.60%)
EXPENSES									
Expense Total									
Net Expense	(1,456,054)	(1,540,800)	(1,421,166)	(1,540,800)		40,000		(1,500,800)	(2.60%)

4-00102 PENALTY & INTEREST ON TAXES - This revenue item is adversely affected both by the success of the PAP program and also by successful Assessment Appeals.

4-00106 INCOME FROM INVESTMENTS - Right sizing revenue.

GENERAL GOVERNMENT

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

2000 MAYOR & COUNCIL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	83,453	84,347	84,709	84,347		1,309		85,656	1.55%
5-01065 COUNCIL SALARIES	202,510	209,264	205,596	209,264		6,302		215,566	3.01%
5-01200 EMPLOYEE BENEFITS - STATUTORY	16,878	27,629	18,244	27,629		3,644		31,273	13.19%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,934	14,402	9,921	14,402		4,082		18,484	28.34%
5-01253 CAR ALLOWANCE	4,503	5,000	4,503	5,000				5,000	
5-02000 STATIONERY & SUPPLIES	3,271	5,000	3,993	5,000				5,000	
5-02104 TELEPHONE	1,304	1,800	1,201	1,800				1,800	
5-02300 OFFICE EXPENSES	4,393	4,400	4,417	4,400				4,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	379	580	530	580				580	
5-02302 ADVERTISING	3,387	3,000	3,032	3,000				3,000	
5-02303 POSTAGE	1,819	1,400	1,880	1,400				1,400	
5-02310 TRAVEL	2,780	2,000	3,205	2,000				2,000	
5-02312 CONFERENCES & SEMINARS	11,072	6,600	5,099	6,600		1,400		8,000	21.21%
5-02405 OFFICE EQUIPMENT MAINTENANCE	315	440	797	440				440	
5-05000 SUNDRY	2,136	1,400	2,078	1,400				1,400	
5-05102 MUNICIPAL SOUVENIRS	1,011	6,500	976	6,500		(3,500)		3,000	(53.85%)
Expense Total	348,145	373,762	350,181	373,762		13,237		386,999	3.54%
Net Expense	348,145	373,762	350,181	373,762		13,237		386,999	3.54%

5-02312 CONFERENCES & SEMINARS - Based on allowance of \$1,000 per Councillor.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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. Department heads report 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

2016 Approved Current Budget

2001 CITY MANAGER

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	227,736	230,254	241,216	230,254		21,584		251,838	9.37%
5-01200 EMPLOYEE BENEFITS - STATUTORY	43,185	44,129	44,031	44,129		5,273		49,402	11.95%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,700	20,192	16,533	20,192		2,882		23,074	14.27%
5-01253 CAR ALLOWANCE	2,702	2,860	2,026	2,860		(1,360)		1,500	(47.55%)
5-02000 STATIONERY & SUPPLIES	351	250	358	250		150		400	60.00%
5-02104 TELEPHONE	1,450	1,300	667	1,300				1,300	
5-02300 OFFICE EXPENSES	130		166			250		250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	366	500	474	500				500	
5-02303 POSTAGE	19	100	63	100				100	
5-02310 TRAVEL	616	830	498	830				830	
5-02311 TRAINING & EDUCATION	200	1,000	374	1,000				1,000	
5-02312 CONFERENCES & SEMINARS	1,486	2,350	1,626	2,350				2,350	
5-02405 OFFICE EQUIPMENT MAINTENANCE	302								
Expense Total	296,243	303,765	308,032	303,765		28,779		332,544	9.47%
Net Expense	296,243	303,765	308,032	303,765		28,779		332,544	9.47%

5-01000 SALARIES - This line was not adequately adjusted during the 2015 budget process resulting in an incorrect base budget.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

DEPT # **2005**
DEPARTMENT **LEGAL**
DIVISION

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

The Legal Department is responsible for various duties under Provincial Legislation. The 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

2016 Approved Current Budget

2005 LEGAL SERVICES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(19,846)	(24,000)	(28,152)	(24,000)		2,400		(21,600)	(10.00%)
4-00900 SUNDRY REVENUE			(26,596)						
4-00901 OTHER FEES & SERVICE CHARGES	(21,079)	(28,500)	(18,706)	(28,500)		3,500		(25,000)	(12.28%)
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(2,988)	(3,000)	(3,274)	(3,000)				(3,000)	
Revenue Total	(43,913)	(55,500)	(76,728)	(55,500)		5,900		(49,600)	(10.63%)
EXPENSES									
5-01000 SALARIES	252,781	175,578	190,878	175,578		20,722		196,300	11.80%
5-01200 EMPLOYEE BENEFITS - STATUTORY	48,063	34,809	37,331	34,809		4,708		39,517	13.53%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,394	18,696	19,152	18,696		2,286		20,982	12.23%
5-01253 CAR ALLOWANCE	308	806		806		(806)			(100.00%)
5-02000 STATIONERY & SUPPLIES	860	970	609	970				970	
5-02001 PRINTING & PAPER SUPPLIES	163	390	283	390				390	
5-02104 TELEPHONE	930	1,400	325	1,400				1,400	
5-02300 OFFICE EXPENSES	5,468	4,870	2,029	4,870		800		5,670	16.43%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,834	4,500	2,194	4,500		(1,000)		3,500	(22.22%)
5-02302 ADVERTISING	8,641	2,500	1,564	2,500				2,500	
5-02303 POSTAGE	643	540	1,722	540		500		1,040	92.59%
5-02310 TRAVEL	190	800		800				800	
5-02311 TRAINING & EDUCATION	885	1,270	1,328	1,270				1,270	
5-02312 CONFERENCES & SEMINARS	1,163	1,560		1,560				1,560	
5-02405 OFFICE EQUIPMENT MAINTENANCE		240		240				240	
5-04001 LEGAL FEES				52,730		137,270		190,000	
5-04004 SURVEY & APPRAISAL FEES	4,427	2,430	1,832	2,430		570		3,000	23.46%
5-04910 OTHER PURCHASED SERVICES	3,376	3,870	3,512	3,870		25,000		28,870	645.99%
5-05122 SEARCH & REGISTRATION FEES	11,661	13,450	14,352	13,450				13,450	
5-05500 REPLACEMENT EQUIPMENT	560	1,950		1,950				1,950	
Expense Total	365,347	270,629	277,111	323,359		190,050		513,409	89.71%
Net Expense	321,434	215,129	200,383	267,859		195,950		463,809	115.60%

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City of Sarnia

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2005 LEGAL SERVICES

5-04001 LEGAL FEES - this budget line is moved from 2490 Corporate Municipal to 2005 Legal; increased for provision for Sifton Appeal;
5-04910 OTHER PURCHASED SERVICES - Sifton Appeal.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	6.00	6.00	-	6.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	1.00	1.00	0.75	1.75	0.75 New Community Living Initiative
TOTAL FTEs	7.00	7.00	0.75	7.75	

**(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

2016 Approved Current Budget

2010 HUMAN RESOURCES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(23,710)	(20,000)	(22,624)	(20,000)		(16,500)		(36,500)	82.50%
4-00930 COSTS RECOVERED	(69,274)		(69,114)						
4-00936 COSTS RECOVERED - OTHER	(167)		(200)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(43,600)	(112,874)	(43,600)	(112,874)				(112,874)	
Revenue Total	(136,751)	(132,874)	(135,538)	(132,874)		(16,500)		(149,374)	12.42%
EXPENSES									
5-01000 SALARIES	496,200	520,534	498,295	520,534		7,904		528,438	1.52%
5-01025 SALARIES - OVERTIME	983								
5-01030 SALARIES - CASUAL	15,501	20,930	15,441	20,930		18,252		39,182	87.20%
5-01200 EMPLOYEE BENEFITS - STATUTORY	96,226	105,932	93,304	105,932		6,806		112,738	6.42%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	44,444	55,926	51,809	55,926		4,748		60,674	8.49%
5-02000 STATIONERY & SUPPLIES	725	300	1,570	300		900		1,200	300.00%
5-02001 PRINTING & PAPER SUPPLIES	1,193	500	1,220	500		500		1,000	100.00%
5-02104 TELEPHONE	766	950	425	950				950	
5-02300 OFFICE EXPENSES	772		169						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,088	4,900	4,069	4,900				4,900	
5-02303 POSTAGE	871	1,000	1,081	1,000				1,000	
5-02310 TRAVEL	2,146	500	1,070	500		500		1,000	100.00%
5-02311 TRAINING & EDUCATION	338	2,400	571	2,400				2,400	
5-02312 CONFERENCES & SEMINARS		900	406	900		100		1,000	11.11%
5-02313 TRAINING-ALTERNATIVE DISPUTE RESOLUTION				3,890				3,890	
5-02323 SAFETY PROGRAM		500	502	500				500	
5-02705 PERSONNEL RECRUITMENT				20,000				20,000	
5-04002 ARBITRATION COSTS				10,000		90,000		100,000	
5-04910 OTHER PURCHASED SERVICES	3,531	1,650	6,066	1,650		3,350		5,000	203.03%
5-05000 SUNDRY		100		100				100	
5-05130 WELLNESS PROGRAM						5,000		5,000	
5-05500 REPLACEMENT EQUIPMENT	302	500	854	500		500		1,000	100.00%
5-05802 ACCESSIBILITY ADVISORY COMMITTEE				12,780				12,780	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2010 HUMAN RESOURCES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Expense Total	669,086	717,522	676,852	764,192		138,560		902,752	25.82%
Net Expense	532,335	584,648	541,314	631,318		122,060		753,378	28.86%

- 4-00795 OTHER GRANTS AND SUBSIDIES** - Grants received for Community Living staff. This is offset by expenses in salaries;
- 4-00939 COSTS RECOVERED INTERDEPARTMENTAL** - \$69,274 Police, \$43,600 Water & Sewer budgets;
- 5-01030 SALARIES - CASUAL** - Increase due to Initiative for year-round Community Living program; 90% offset by grant in 4-00795;
- 5-02313 TRAINING - ALTERNATE DISPUTE RESOLUTION** - this budget line is moved from 2490 Corporate Municipal to 2010 Human Resources;
- 5-02705 PERSONNEL RECRUITMENT** - this budget line is moved from 2490 Corporate Municipal to 2010 Human Resources;
- 5-04002 ARBITRATION FEES** - this budget line moved from 2490 Corporate Municipal to 2010 Human Resources. Increase due to right sizing of account;
- 5-04910 OTHER PURCHASED SERVICES** - to cover the cost of implementation of a third-party medical adjudication program;
- 5-05130 WELLNESS PROGRAM** - Expenses moved from Health and Safety Reserve to Operating Budget;
- 5-05802 ACCESSIBILITY ADVISORY COMMITTEE** - this budget line moved from 2490 Corporate Municipal to 2010 Human Resources.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

DEPT # **2022**
DEPARTMENT **INFORMATION TECHNOLOGY**
DIVISION

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	4.00	4.00	2.00	6.00	+2.0 FTEs as per IT services review recommendations
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	4.00	4.00	2.00	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

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

2016 Approved Current Budget

2022 INFORMATION TECHNOLOGY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(80,200)	(80,200)	(80,200)	(80,200)				(80,200)	
Revenue Total	(80,200)	(80,200)	(80,200)	(80,200)				(80,200)	
EXPENSES									
5-01000 SALARIES	341,320	344,980	384,721	344,980		5,318	100,361	450,659	30.63%
5-01025 SALARIES - OVERTIME	6,792	9,600	8,850	9,600				9,600	
5-01095 CALL DUTY	2,620	5,160	5,170	5,160		9		5,169	0.17%
5-01200 EMPLOYEE BENEFITS - STATUTORY	66,858	69,938	71,182	69,938		3,263	21,868	95,069	35.93%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,076	37,254	33,174	37,254		3,130	17,391	57,775	55.08%
5-02000 STATIONERY & SUPPLIES	410	500	315	500				500	
5-02001 PRINTING & PAPER SUPPLIES	578	500	603	500				500	
5-02104 TELEPHONE	2,477	3,200	2,126	3,200				3,200	
5-02112 INTERNET/EMAIL SERVICES	8,292	1,950	2,476	1,950		26,050		28,000	1,335.90%
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	93,015	102,727	104,177	102,727		11,973		114,700	11.66%
5-02114 IT MAINTENANCE & SUPPORT	219,425	228,028	258,546	228,028		104,566		332,594	45.86%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	438	500	447	500				500	
5-02310 TRAVEL	7	500		500				500	
5-02311 TRAINING & EDUCATION		4,000	817	4,000		5,000		9,000	125.00%
5-02312 CONFERENCES & SEMINARS	1,251	3,000	409	3,000				3,000	
5-02415 CONTRIBUTION TO IT LEASING PROGRAM	109,000	111,211	111,211	111,211		(13,903)		97,308	(12.50%)
5-04910 OTHER PURCHASED SERVICES						40,000		40,000	
Expense Total	882,559	923,048	984,224	923,048		185,406	139,620	1,248,074	35.21%
Net Expense	802,359	842,848	904,024	842,848		185,406	139,620	1,167,874	38.56%

5-01XXX SALARIES & BENEFITS - Addition of 2 FTE's as per Prior and Prior IT review recommendations;

5-02114 CORPORATE IT MAINTENANCE & SUPPORT - Increases for:

Renewal of Anti-Virus Software Maintenance Agreement;

Additional off-warranty increase for back office equipment;

Standard increase for annual support of business applications;

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2022 INFORMATION TECHNOLOGY

MS EA agreement increase for 2016 (price increase, increase in number of licenses, true-up costs);

Requirements based on Prior & Prior IT review recommendations;

5-02112 INTERNET/EMAIL SERVICES - As per IT review recommendation;

5-02113 CORPORATE NETWORKING - Increased WAN bandwidth service to smaller remote sites;

5-02311 TRAINING & EDUCATION - As per IT review recommendation;

5-02415 CONTRIBUTION TO LEASING PROGRAM - Higher equipment lease costs;

5-04910 OTHER PURCHASED SERVICES - Network Security Intrusion Testing and IT review recommendations.

City of Sarnia

2016 Approved Current Budget

2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00903 RENTAL REVENUE		(58,000)	(57,477)	(58,000)		(500)		(58,500)	0.86%
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(30,021)	(45,000)	(43,769)	(45,000)				(45,000)	
4-00912 FEES - BERTHAGE	(851)	(5,000)	(20,368)	(5,000)				(5,000)	
4-00913 FEES - CN PROPERTY	(57,074)								
4-00914 FEES - HARBOUR USAGE			(23,300)			(5,000)		(5,000)	
4-00930 COSTS RECOVERED	(3,469)		(46,132)						
Revenue Total	(91,415)	(108,000)	(191,046)	(108,000)		(5,500)		(113,500)	5.09%
EXPENSES									
5-02102 ELECTRICITY	6,002	4,500	37,791	4,500				4,500	
5-02431 DOCK MAINTENANCE		4,500	11,489	4,500				4,500	
5-02435 GROUNDS MAINTENANCE	7,684	4,500	8,532	4,500				4,500	
5-04010 MANAGEMENT SERVICES			8,785			6,000		6,000	
5-06900 CONTRIBUTION TO RESERVE		10,000	10,000	10,000				10,000	
Expense Total	13,686	23,500	76,597	23,500		6,000		29,500	25.53%
Net Expense	(77,729)	(84,500)	(114,449)	(84,500)		500		(84,000)	(0.59%)

4-00930 COSTS RECOVERED - Costs recovered from ships purchasing electricity at the dock;

5-04010 MANAGEMENT SERVICES - Fees paid since 2001. Previously this was netted with revenue.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

**DEPT # 2066
DEPARTMENT ECONOMIC DEVELOPMENT & CORPORATE PLANNING
DIVISION SARNIA HARBOUR**

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	-	-	-	-	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	0.33	0.33	-	0.33	

**(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

Responsible for the ongoing maintenance and operation of Sarnia Harbour.

City of Sarnia

2016 Approved Current Budget

2066 SARNIA HARBOUR

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(18,100)	(26,500)	(26,310)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(47,468)	(49,500)	(38,191)	(49,500)				(49,500)	
4-00912 FEES - BERTHAGE	(75,280)	(164,800)	(293,883)	(164,800)				(164,800)	
4-00914 FEES - HARBOUR USAGE	(99,700)	(62,500)	(76,150)	(62,500)				(62,500)	
4-00915 FEES - WHARFAGE	(3,953)	(2,500)		(2,500)				(2,500)	
4-00930 COSTS RECOVERED	(189)	(2,500)		(2,500)				(2,500)	
4-00936 COSTS RECOVERED - OTHER	(39,711)	(150,000)	(390,539)	(150,000)				(150,000)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(108,499)	(323,518)	(290,526)	(323,518)				(323,518)	
Revenue Total	(392,900)	(781,818)	(1,115,599)	(781,818)				(781,818)	
EXPENSES									
5-01030 SALARIES - CASUAL		10,400	9,160	10,400				10,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY		1,118	1,077	1,118				1,118	
5-02100 UTILITIES	800	120,000	312,516	120,000				120,000	
5-02102 ELECTRICITY	43,339	7,500	21,175	7,500				7,500	
5-02103 WATER	142	1,500	213	1,500				1,500	
5-02300 OFFICE EXPENSES	446	7,500	6,266	7,500				7,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,469	2,500	2,247	2,500				2,500	
5-02304 MARKETING	10,899	5,000	4,188	5,000				5,000	
5-02310 TRAVEL	336	2,500	819	2,500				2,500	
5-02312 CONFERENCES & SEMINARS		2,500	1,383	2,500				2,500	
5-02400 REPAIRS & MAINTENANCE	28,089	100,000	80,857	100,000				100,000	
5-04000 AUDIT FEES	2,500	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES	18,987	5,000	1,566	5,000				5,000	
5-04005 INSURANCE	23,000	28,500	23,574	28,500		1,500		30,000	5.26%
5-04008 PROFESSIONAL FEES	12,871	75,000	69,001	75,000				75,000	
5-04010 MANAGEMENT SERVICES	18,579	24,500	24,880	24,500		500		25,000	2.04%
5-04100 SECURITY SERVICES		2,500	246	2,500				2,500	
5-05000 SUNDRY		5,000		5,000				5,000	
5-05140 REALTY TAXES		10,000		10,000				10,000	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2066 SARNIA HARBOUR

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-05500 REPLACEMENT EQUIPMENT		10,000	6,031	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION		25,000	35,342	25,000		15,000		40,000	60.00%
5-06103 CONTRIB TO SARNIA HARBOUR RSV FUND	231,442	333,300	512,557	333,300		(17,000)		316,300	(5.10%)
Expense Total	392,899	781,818	1,115,598	781,818				781,818	
Net Expense	(1)		(1)						

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process. Switch to AON resulted in the premium adjustment and an overall premium reduction for the City;

5-05650 ALLOCATED ADMINISTRATION - Economic Development staff time allocated to harbour.

City of Sarnia

2016 Approved Current Budget

2070 FERRY DOCK HILL LANDS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00903 RENTAL REVENUE	(64,000)	(77,500)	(64,000)	(77,500)		13,500		(64,000)	(17.42%)
4-00930 COSTS RECOVERED	(20,469)	(15,000)	(6,867)	(15,000)		7,500		(7,500)	(50.00%)
Revenue Total	(84,469)	(92,500)	(70,867)	(92,500)		21,000		(71,500)	(22.70%)
EXPENSES									
5-02480 MAINTENANCE	4,152	5,000	1,053	5,000				5,000	
5-04005 INSURANCE	596	656	599	656		(656)			(100.00%)
5-05140 REALTY TAXES		17,500	60,810	17,500				17,500	
Expense Total	4,748	23,156	62,462	23,156		(656)		22,500	(2.83%)
Net Expense	(79,721)	(69,344)	(8,405)	(69,344)		20,344		(49,000)	(29.34%)

4-00903 RENTAL REVENUE - Right sizing the revenue;

4-00930 COSTS RECOVERED - Right sizing the revenue, related to municipal property taxes paid by the tenant;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

DEPT # **2150**
DEPARTMENT **ECONOMIC DEVELOPMENT & CORPORATE PLANNING**
DIVISION

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

2150 ECONOMIC DEVELOPMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED		(25,000)	(32,842)						(100.00%)
4-06200 CONTRIBUTION FROM RESERVE FUND	(44,593)			(25,000)		(15,000)		(40,000)	
Revenue Total	(44,593)	(25,000)	(32,842)	(25,000)		(15,000)		(40,000)	60.00%
EXPENSES									
5-01000 SALARIES	180,663	180,102	169,690	180,102		2,793		182,895	1.55%
5-01200 EMPLOYEE BENEFITS - STATUTORY	25,712	35,691	22,699	35,691		1,647		37,338	4.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,590	18,814	14,050	18,814		1,672		20,486	8.89%
5-01253 CAR ALLOWANCE	1,621	1,714	1,621	1,714				1,714	
5-02000 STATIONERY & SUPPLIES	18	400	462	400				400	
5-02001 PRINTING & PAPER SUPPLIES	425	500	142	500				500	
5-02104 TELEPHONE	3,682	3,250	2,353	3,250				3,250	
5-02300 OFFICE EXPENSES		250	189	250				250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,896	3,410	10,114	3,410				3,410	
5-02302 ADVERTISING	16,884	16,480	11,396	16,480				16,480	
5-02303 POSTAGE	1,010	250	322	250				250	
5-02304 MARKETING	5,809	16,480	15,787	16,480				16,480	
5-02310 TRAVEL	83	500		500				500	
5-02311 TRAINING & EDUCATION	366	500		500				500	
5-02312 CONFERENCES & SEMINARS	7,293	2,050	1,848	2,050				2,050	
5-02405 OFFICE EQUIPMENT MAINTENANCE	375	490	177	490				490	
5-03500 DEVELOPMENT EXPENSES	2,343	3,000	2,689	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	1,294	1,530	1,161	1,530				1,530	
Expense Total	272,064	285,411	254,700	285,411		6,112		291,523	2.14%
Net Expense	227,471	260,411	221,858	260,411		(8,888)		251,523	(3.41%)

4-06200 CONTRIBUTION FROM RESERVE FUND - Harbour Reserve, staff time allocated to harbour.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	15.00	15.00	1.00	16.00	1.0 Sports/Arenas Clerk reallocated from 4700 Arenas Administration
PART-TIME/SEASONAL/TEMPORARY FTEs	0.66	0.66	-	0.66	
TOTAL FTEs	15.66	15.66	1.00	16.66	

**(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

2016 Approved Current Budget

2020 ACCOUNTING

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(2,130)		(1,061)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(250,000)	(250,000)	(250,000)	(250,000)				(250,000)	
4-06220 CONTRIBUTION FROM RESERVES	(5,000)		(2,500)						
Revenue Total	(257,130)	(250,000)	(253,561)	(250,000)				(250,000)	
EXPENSES									
5-01000 SALARIES	874,575	954,255	885,914	954,255		170,442		1,124,697	17.86%
5-01025 SALARIES - OVERTIME			2,363						
5-01030 SALARIES - CASUAL	16,276	20,020	3,724	20,020				20,020	
5-01130 SEVERANCE PAY			2,000						
5-01200 EMPLOYEE BENEFITS - STATUTORY	168,817	196,234	177,009	196,234		42,683		238,917	21.75%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	87,512	123,446	82,961	123,446		24,605		148,051	19.93%
5-01253 CAR ALLOWANCE	1,351	1,418	888	1,418				1,418	
5-02000 STATIONERY & SUPPLIES	4,478	9,520	6,176	9,520				9,520	
5-02001 PRINTING & PAPER SUPPLIES	942	5,000	3,725	5,000				5,000	
5-02104 TELEPHONE	2,284	2,000	1,812	2,000				2,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES						3,500		3,500	
5-02300 OFFICE EXPENSES	867	240	163	240				240	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,050	4,800	6,361	4,800				4,800	
5-02302 ADVERTISING	3,380	3,130	3,121	3,130				3,130	
5-02303 POSTAGE	4,706	6,330	6,418	6,330				6,330	
5-02310 TRAVEL	2,006	290	172	290				290	
5-02311 TRAINING & EDUCATION	7,859	5,350	4,320	5,350				5,350	
5-02312 CONFERENCES & SEMINARS	7,598	6,000	3,621	6,000				6,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	977	800	935	800				800	
5-04000 AUDIT FEES				54,000				54,000	
5-04910 OTHER PURCHASED SERVICES	23,875	8,000	8,361	8,000				8,000	
5-05000 SUNDRY			61						
5-05500 REPLACEMENT EQUIPMENT	4,560	2,000	3,853	2,000				2,000	
5-05505 NEW EQUIPMENT			5,103						

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2020 ACCOUNTING

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Expense Total	1,216,113	1,348,833	1,209,061	1,402,833		241,230		1,644,063	21.89%
Net Expense	958,983	1,098,833	955,500	1,152,833		241,230		1,394,063	26.87%

5-01000 SALARIES - Increase due to:

High percentage of newer employees working up the grid;

Reallocation of 1.0 FTE from 4700 Arenas Admin; zero net impact \$ and FTE's; Overlap due to retirement and banked vacation;

5-02117 SOFTWARE LICENSE & MAINTENANCE FEES - annual fees for new Asset Management software;

5-04000 AUDIT FEES - this budget line is moved from 2490 Corporate Municipal to 2020 Accounting.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

2021 TAX & REVENUE COLLECTIONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(67,740)	(65,000)	(83,755)	(65,000)				(65,000)	
4-00302 FEES - ADMINISTRATION 357'S		(100)		(100)				(100)	
4-00900 SUNDRY REVENUE			(26,615)						
4-00901 OTHER FEES & SERVICE CHARGES	(113,986)	(118,945)	(118,751)	(118,945)				(118,945)	
Revenue Total	(181,726)	(184,045)	(229,121)	(184,045)				(184,045)	
EXPENSES									
5-01000 SALARIES	207,729	210,035	220,689	210,035		6,350		216,385	3.02%
5-01200 EMPLOYEE BENEFITS - STATUTORY	36,658	43,167	44,897	43,167		2,413		45,580	5.59%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	17,751	26,615	27,052	26,615		1,945		28,560	7.31%
5-02000 STATIONERY & SUPPLIES	13,465	10,000	6,468	10,000				10,000	
5-02001 PRINTING & PAPER SUPPLIES	2,506	1,650	5,232	1,650		4,000		5,650	242.42%
5-02104 TELEPHONE		100		100				100	
5-02300 OFFICE EXPENSES	447	500	85	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	471	400	1,707	400				400	
5-02302 ADVERTISING		580	75	580				580	
5-02303 POSTAGE	34,957	34,500	38,315	34,500		12,000		46,500	34.78%
5-02310 TRAVEL	16		22						
5-02311 TRAINING & EDUCATION	493	4,000	2,292	4,000				4,000	
5-02312 CONFERENCES & SEMINARS	1,084	1,170	1,375	1,170				1,170	
5-02405 OFFICE EQUIPMENT MAINTENANCE	30	580	1,079	580				580	
5-04910 OTHER PURCHASED SERVICES	20,196	47,980	21,896	47,980		(16,000)		31,980	(33.35%)
5-05500 REPLACEMENT EQUIPMENT	423	1,000	665	1,000				1,000	
Expense Total	336,226	382,277	371,849	382,277		10,708		392,985	2.80%
Net Expense	154,500	198,232	142,728	198,232		10,708		208,940	5.40%

5-02001 PRINTING & PAPER SUPPLIES - Change due to in house tax bill preparation;
5-02303 POSTAGE - Change due to in house tax bill preparation;
5-04910 OTHER PURCHASED SERVICES - Change due to in house tax bill preparation.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

2023 PURCHASING

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(499)	(2,000)	(1,772)	(2,000)				(2,000)	
Revenue Total	(499)	(2,000)	(1,772)	(2,000)				(2,000)	
EXPENSES									
5-01000 SALARIES	130,851	137,921	144,517	137,921		6,024		143,945	4.37%
5-01200 EMPLOYEE BENEFITS - STATUTORY	23,857	28,074	29,203	28,074		2,088		30,162	7.44%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,452	17,668	13,658	17,668		1,349		19,017	7.64%
5-02000 STATIONERY & SUPPLIES	348	1,000	453	1,000				1,000	
5-02001 PRINTING & PAPER SUPPLIES	72	1,130	10	1,130				1,130	
5-02104 TELEPHONE			290						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	283	1,090	490	1,090				1,090	
5-02302 ADVERTISING	201	950	794	950				950	
5-02303 POSTAGE	121	970	387	970				970	
5-02310 TRAVEL		200	347	200				200	
5-02311 TRAINING & EDUCATION		1,500	1,034	1,500				1,500	
5-02312 CONFERENCES & SEMINARS	866	1,500	647	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	1,483	1,000	449	1,000				1,000	
Expense Total	167,534	193,003	192,279	193,003		9,461		202,464	4.90%
Net Expense	167,035	191,003	190,507	191,003		9,461		200,464	4.95%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	5.75	5.75	-	5.75	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	6.08	6.08	-	6.08	

**(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

2016 Approved Current Budget

2050 CITY CLERK

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(168,760)								
4-00321 LICENSE FEES - DANGEROUS DOGS	(825)								
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(28,840)	(31,385)	(31,537)	(31,385)		1,385		(30,000)	(4.41%)
4-00323 LICENSE FEES - BUSINESS (PLUMBERS/DRNLY)	(1,345)	(1,565)	(1,345)	(1,565)		265		(1,300)	(16.93%)
4-00324 LICENSE FEES - BUSINESS (OTHER)	(25,610)	(22,670)	(26,005)	(22,670)				(22,670)	
4-00325 LICENSE FEES - BINGOS	(190,350)	(193,000)	(173,982)	(193,000)		113,000		(80,000)	(58.55%)
4-00326 LICENSE FEES - RAFFLES	(14,986)	(11,000)	(20,140)	(11,000)				(11,000)	
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(6,326)	(5,050)	(3,158)	(5,050)		550		(4,500)	(10.89%)
4-00328 COMMISSIONING/NOTARY SERVICES	(10,565)	(16,000)	(4,560)	(16,000)		12,000		(4,000)	(75.00%)
4-00329 FREEDOM OF INFORMATION	(94)	(20)	(50)	(20)				(20)	
4-00330 LICENSE FEES - MARRIAGE	(32,280)	(34,500)	(38,750)	(34,500)				(34,500)	
4-00334 FEES - BIRTH REGISTRATION	(30)								
4-00335 DEATH CERTIFICATES	(19,850)	(20,375)	(22,525)	(20,375)				(20,375)	
4-00901 OTHER FEES & SERVICE CHARGES	(250)	(460)	(340)	(460)				(460)	
4-00930 COSTS RECOVERED	109	(21)		(21)				(21)	
Revenue Total	(500,002)	(336,046)	(322,392)	(336,046)		127,200		(208,846)	(37.85%)
EXPENSES									
5-01000 SALARIES	472,093	433,143	420,425	433,143		46,063		479,206	10.63%
5-01025 SALARIES - OVERTIME			1,086						
5-01030 SALARIES - CASUAL	5,440	6,980	8,276	6,980				6,980	
5-01200 EMPLOYEE BENEFITS - STATUTORY	95,366	88,064	89,002	88,064		10,822		98,886	12.29%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	48,388	51,821	49,746	51,821		4,947		56,768	9.55%
5-01253 CAR ALLOWANCE	946	1,500	1,351	1,500				1,500	
5-02000 STATIONERY & SUPPLIES	4,216	3,000	3,508	3,000				3,000	
5-02007 RECORDS MANAGEMENT	2,138	1,200		1,200		800		2,000	66.67%
5-02104 TELEPHONE	262	1,000		1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,985	1,710	1,981	1,710		290		2,000	16.96%
5-02302 ADVERTISING	1,821	970	2,023	970		1,530		2,500	157.73%
5-02303 POSTAGE	4,181	5,400	2,533	5,400				5,400	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2050 CITY CLERK

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-02310 TRAVEL	117	390	189	390		360		750	92.31%
5-02311 TRAINING & EDUCATION	1,520	970	891	970		1,030		2,000	106.19%
5-02312 CONFERENCES & SEMINARS	82	1,200	2,227	1,200		300		1,500	25.00%
5-02405 OFFICE EQUIPMENT MAINTENANCE		500	127	500				500	
5-05000 SUNDRY	592	500	421	500				500	
5-05500 REPLACEMENT EQUIPMENT	1,552	1,460	99	1,460		2,540		4,000	173.97%
5-05505 NEW EQUIPMENT						2,500		2,500	
5-05801 CIVIC CORNER	6,271	5,000	5,517	5,000		2,000		7,000	40.00%
Expense Total	646,970	604,808	589,402	604,808		73,182		677,990	12.10%
Net Expense	146,968	268,762	267,010	268,762		200,382		469,144	74.56%

5-01XXX SALARIES & BENEFITS - Deputy Clerk position budgeted as full FTE;

4-00325 LICENSE FEES - BINGOS - Decreased revenues are forecast as OLG transitions to an electronic Charity Gaming format (C-Gaming);

5-05505 NEW EQUIPMENT - New laptop for Council Chamber, iPad for Clerk (in Council).

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

2052 PROPERTY MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(19,445)	(12,500)	(17,434)	(12,500)				(12,500)	
Revenue Total	(19,445)	(12,500)	(17,434)	(12,500)				(12,500)	
EXPENSES									
5-01000 SALARIES	255,200	271,591	273,225	271,591		14,759		286,350	5.43%
5-01025 SALARIES - OVERTIME	1,191		408						
5-01030 SALARIES - CASUAL	14,085	6,980	7,297	6,980				6,980	
5-01200 EMPLOYEE BENEFITS - STATUTORY	52,315	56,237	56,377	56,237		4,405		60,642	7.83%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,352	35,245	35,060	35,245		2,733		37,978	7.75%
5-01254 CLOTHING/BOOT ALLOWANCE	1,628	1,900	1,628	1,900				1,900	
5-02000 STATIONERY & SUPPLIES	421	490	421	490				490	
5-02101 FUEL	34,938	35,000	18,746	35,000				35,000	
5-02102 ELECTRICITY	83,837	73,000	93,944	73,000				73,000	
5-02104 TELEPHONE	1,231	750	1,252	750				750	
5-02120 HYDRO - CONTINUOUS SAFETY SERV				22,600		6,400		29,000	
5-02220 VEHICLE EXPENSE	64,722	64,585	64,922	64,585				64,585	
5-02303 POSTAGE	737	870	770	870				870	
5-02312 CONFERENCES & SEMINARS	1,209	175		175		1,000		1,175	571.43%
5-02388 OVERTIME MEALS	34		184						
5-02400 REPAIRS & MAINTENANCE	15								
5-02420 BUILDING MAINTENANCE	51,446	36,050	43,321	36,050				36,050	
5-02425 ELEVATOR MAINTENANCE	12,743	8,600	8,982	8,600				8,600	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	12,243	8,500	32,843	8,500				8,500	
5-02435 GROUNDS MAINTENANCE		8,343		8,343				8,343	
5-02455 PARKING LOT MAINTENANCE		4,000		4,000				4,000	
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE	15,000	15,000	25,074	15,000				15,000	
5-04005 INSURANCE	6,075	6,683	6,099	6,683		(6,683)			(100.00%)
5-05000 SUNDRY	68	200		200				200	
5-05500 REPLACEMENT EQUIPMENT	219								
5-05640 EQUIPMENT DEPRECIATION RESERVE	10,000	10,000	10,000	10,000				10,000	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2052 PROPERTY MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Expense Total	647,709	644,199	680,553	666,799		22,614		689,413	7.02%
Net Expense	628,264	631,699	663,119	654,299		22,614		676,913	7.16%

5-02120 HYDRO - CONTINUOUS SAFETY SERVICE - this budget line is moved from 2490 Corporate Municipal to 2052 Property Management. Right size as per Council report - Feb 13, 2015;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

2016 Approved Current Budget

2053 PRINTING

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(19,624)	(20,000)	(13,780)	(20,000)				(20,000)	
Revenue Total	(19,624)	(20,000)	(13,780)	(20,000)				(20,000)	
EXPENSES									
5-01000 SALARIES	61,387	62,062	62,301	62,062		934		62,996	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY	12,266	12,835	12,863	12,835		523		13,358	4.07%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,681	8,648	8,685	8,648		530		9,178	6.13%
5-02001 PRINTING & PAPER SUPPLIES	29,988	16,000	14,286	16,000				16,000	
5-02410 EQUIPMENT MAINTENANCE	3,110	2,800	3,091	2,800				2,800	
5-02471 MACHINE USAGE	1,820	15,500		15,500				15,500	
5-05640 EQUIPMENT DEPRECIATION RESERVE	27,200	13,700	23,148	13,700				13,700	
Expense Total	143,452	131,545	124,374	131,545		1,987		133,532	1.51%
Net Expense	123,828	111,545	110,594	111,545		1,987		113,532	1.78%

City of Sarnia

2016 Approved Current Budget

2054 CUSTODIAL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	55,559	54,248	56,281	54,248		832		55,080	1.53%
5-01200 EMPLOYEE BENEFITS - STATUTORY	11,170	11,312	11,687	11,312		450		11,762	3.98%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,506	8,436	8,457	8,436		442		8,878	5.24%
5-02320 JANITORIAL SUPPLIES	6,632	9,548	11,450	9,548		(2,048)		7,500	(21.45%)
5-04043 CONTRACT CLEANING	53,790	56,448	62,489	56,448				56,448	
Expense Total	134,657	139,992	150,364	139,992		(324)		139,668	(0.23%)
Net Expense	134,657	139,992	150,364	139,992		(324)		139,668	(0.23%)

City of Sarnia

2016 Approved Current Budget

2060 RENTAL PROPERTIES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00903 RENTAL REVENUE	(12,001)		(1)						
Revenue Total	(12,001)		(1)						
EXPENSES									
5-02101 FUEL			1,724						
5-02102 ELECTRICITY			308						
5-02103 WATER			435						
5-02420 BUILDING MAINTENANCE	15,551	2,500	718	2,500				2,500	
5-02436 CEMETERY MAINTENANCE		3,000		3,000				3,000	
5-04005 INSURANCE	264	290	265	290		(290)			(100.00%)
Expense Total	15,815	5,790	3,450	5,790		(290)		5,500	(5.01%)
Net Expense	3,814	5,790	3,449	5,790		(290)		5,500	(5.01%)

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	-	-	-	-	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-		
TOTAL FTEs	-	-	-	-	

**(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 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.
For 2015, Animal Control functions were amalgamated into the new By-Law Enforcement Division.
Sheet to be removed for 2017 Draft Budget.

City of Sarnia

2016 Approved Current Budget

2080 ANIMAL CONTROL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	169,495								
5-01025 SALARIES - OVERTIME	192								
5-01200 EMPLOYEE BENEFITS - STATUTORY	34,024								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	11,648								
5-02000 STATIONERY & SUPPLIES	1,716								
5-02104 TELEPHONE	761								
5-02220 VEHICLE EXPENSE	33,491								
5-02302 ADVERTISING	2,092								
5-02311 TRAINING & EDUCATION	561								
5-02360 CLOTHING & UNIFORMS	763								
5-05000 SUNDRY	561								
5-05120 VETERINARY SERVICES	2,760								
5-05813 SARNIA S.P.C.A. CONTRACT	103,528								
Expense Total	361,592								
Net Expense	361,592								

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	-	-	-	-	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	not an election year
TOTAL FTEs	-	-	-	-	

**(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 in October of 2018.

City of Sarnia

2016 Approved Current Budget

2100 ELECTIONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES			50						
4-00930 COSTS RECOVERED			(2,241)						
4-06220 CONTRIBUTION FROM RESERVES	(150,000)								
Revenue Total	(150,000)		(2,191)						
EXPENSES									
5-01030 SALARIES - CASUAL	19,341								
5-01200 EMPLOYEE BENEFITS - STATUTORY	2,314								
5-01252 ELECTION REMUNERATION	56,615								
5-02009 ELECTION SUPPLIES	119,248		5,761						
5-02104 TELEPHONE	4,077		167						
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES						3,107		3,107	
5-02302 ADVERTISING	2,352								
5-02303 POSTAGE	2								
5-02311 TRAINING & EDUCATION	384								
5-06900 CONTRIBUTION TO RESERVE		50,000	50,000	50,000		50,000		100,000	100.00%
Expense Total	204,333	50,000	55,928	50,000		53,107		103,107	106.21%
Net Expense	54,333	50,000	53,737	50,000		53,107		103,107	106.21%

5-02117 SOFTWARE LICENSE & MAINTENANCE FEES - Voter List Management Maintenance Annual Fee;

5-06900 CONTRIBUTION TO RESERVE - Elections Reserve, election in 2018; current equipment at end-of-life; *City Council presentation, September 21, 2015.*

City of Sarnia

2016 Approved Current Budget

2490 CORPORATE MUNICIPAL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00474 ADVERTISING	(425)		(2,275)						
4-00930 COSTS RECOVERED	(10,503)		(965)						
4-06200 CONTRIBUTION FROM RESERVE FUND	(905,160)				(1,100,000)			(1,100,000)	
4-06220 CONTRIBUTION FROM RESERVES			(585,660)						
Revenue Total	(916,088)		(588,900)		(1,100,000)			(1,100,000)	
EXPENSES									
5-02104 TELEPHONE	44,666	30,400	39,763	30,400		10,000		40,400	32.89%
5-02120 HYDRO - CONTINUOUS SAFETY SERV	25,856	22,600	28,207						(100.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,522	5,950	4,452	5,950				5,950	
5-02311 TRAINING & EDUCATION	2,049	25,000	17,885	25,000				25,000	
5-02313 TRAINING-ALTERNATIVE DISPUTE RESOLUTION	2,282	3,890	1,991						(100.00%)
5-02705 PERSONNEL RECRUITMENT	22,696	20,000	7,318						(100.00%)
5-04000 AUDIT FEES	54,000	54,000	62,202						(100.00%)
5-04001 LEGAL FEES	116,631	52,730	65,276						(100.00%)
5-04002 ARBITRATION COSTS	11,889	10,000	6,411						(100.00%)
5-04005 INSURANCE	97,512	107,263	136,142	107,263		355,550		462,813	331.47%
5-04008 PROFESSIONAL FEES	77,536		279,754						
5-05104 LONG SERVICE RECOGNITION	5,835	7,800	8,735	7,800				7,800	
5-05106 VOLUNTEER RECOGNITION	3,578	5,300	3,830	5,300				5,300	
5-05112 STRATEGIC PLANNING			544						
5-05128 EMPLOYEE ASSISTANCE PROGRAM	12,822	22,000	12,804	22,000				22,000	
5-05130 WELLNESS PROGRAM			75						
5-05134 HEALTH & OCCUPATIONAL SAFETY	3,317	1,500		1,500				1,500	
5-05626 SPECIAL PROJECTS	26,739	22,000	20,133	22,000				22,000	
5-05802 ACCESSIBILITY ADVISORY COMMITTEE	10,562	12,780	12,867						(100.00%)
5-06100 CONTRIBUTION TO RESERVE				6,464,320		1,152,300		7,616,620	
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	100,000	100,000	100,000						(100.00%)
5-06900 CONTRIBUTION TO RESERVE	126,000	126,000	126,000						(100.00%)
5-06905 SELF INSURANCE RESERVE	500,000	500,000	500,000						(100.00%)

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2490 CORPORATE MUNICIPAL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Expense Total	1,248,492	1,129,213	1,434,389	6,691,533		1,517,850		8,209,383	627.00%
Net Expense	332,404	1,129,213	845,489	6,691,533	(1,100,000)	1,517,850		7,109,383	529.59%

4-06200 CONTRIBUTION FROM RESERVE FUND - One time transfer from reserve 6525 - WORKS EQUIPMENT due to 2016 vehicle purchase freeze;

5-02104 TELEPHONE - right sizing budget;

5-02120 HYDRO - CONTINUOUS SAFETY SERVICE - this budget line is moved from 2490 Corporate Municipal to 2052 Property Management;

5-02313 TRAINING - ALTERNATE DISPUTE RESOLUTION - this budget line is moved from 2490 Corporate Municipal to 2010 Human Resources;

5-02705 PERSONNEL RECRUITMENT - this budget line is moved from 2490 Corporate Municipal to 2010 Human Resources;

5-04000 AUDIT FEES - this budget line is moved from 2490 Corporate Municipal to 2020 Accounting;

5-04001 LEGAL FEES - this budget line is moved from 2490 Corporate Municipal to 2005 Legal;

5-04002 ARBITRATION FEES - this budget line moved from 2490 Corporate Municipal to 2010 Human Resources;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process. Switch to AON resulted in an overall premium reduction for the City;

5-04008 PROFESSIONAL FEES - this budget line moved from 2490 Corporate Municipal to 2010 Human Resources;

5-05802 ACCESSIBILITY ADVISORY COMMITTEE - this budget line moved from 2490 Corporate Municipal to 2010 Human Resources;

5-06100 CONTRIBUTION TO RESERVE

SOURCE	BASE BUDGET CONSOLIDATED FROM OTHER AREAS	Amount
5500-06100	Redirected Debt Payments, Contribution to Capital Reserves for Capital Projects	\$3,208,320
1000-06100	Infrastructure Levy, Contribution to Capital Infrastructure Renewal Reserve	\$2,530,000
2490-06101	Capital Revolving Reserve Contribution	\$100,000
2490-06900	Accessibility Reserve Contribution	\$100,000
2490-06900	Capital Reserve Reserve Contribution (Previously Health and Safety)	\$26,000
2490-06905	Self-Insurance Reserve Contribution, based on historic claims, \$25,000 deductible	\$500,000
Total		\$6,464,320

City of Sarnia
2016 Approved Current Budget

2490 CORPORATE MUNICIPAL

NEW CONTRIBUTIONS TO RESERVE:	Amount
5 Yr Repayment Plan, WSIB Presumptive Claims (2015)	\$80,000
5 Yr Repayment Plan WSIB Presumptive Claims (2016)	\$380,000
5 Yr Repayment Plan Lambton Mall Assessment Appeal (2011 & 2012)	\$117,300
Contribution to the Operating Contingency Reserve	\$120,000
TMP Transportation Master Plan	\$180,000
Parks & Recreation Infrastructure Renewal	\$250,000
Resurfacing & Rural Roads Improvements	\$25,000
Total	\$1,152,300

LIBRARY FACILITIES

City of Sarnia

2016 Approved Current Budget

4900 SARNIA PUBLIC LIBRARY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	19,832	16,000	10,157	16,000				16,000	
5-02102 ELECTRICITY	60,766	55,333	74,245	55,333				55,333	
5-02103 WATER	8,181	7,500	8,435	7,500				7,500	
5-02420 BUILDING MAINTENANCE	19,431	10,021	15,166	10,021		5,000		15,021	49.90%
5-02425 ELEVATOR MAINTENANCE	2,347	7,108	5,508	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	9,671	9,790	3,934	9,790				9,790	
5-02435 GROUNDS MAINTENANCE	61	8,343		8,343				8,343	
5-02455 PARKING LOT MAINTENANCE		5,658		5,658				5,658	
5-04005 INSURANCE	4,368	4,805	4,385	4,805		(4,805)			(100.00%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	5,500	5,500	5,500	5,500		10,000		15,500	181.82%
Expense Total	130,157	130,058	127,330	130,058		10,195		140,253	7.84%
Net Expense	130,157	130,058	127,330	130,058		10,195		140,253	7.84%

5-02420 BUILDING MAINTENANCE - Increase due to "right-sizing" the budget;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process;

5-05640 EQUIPMENT DEPRECIATION RESERVE - To pay the City's portion of the proposed Sarnia Library assessment report.

City of Sarnia

2016 Approved Current Budget

4901 LAWRENCE HOUSE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	1,632	1,601	1,208	1,601				1,601	
5-02102 ELECTRICITY	4,345	6,130	5,118	6,130				6,130	
5-02103 WATER	904	500	939	500		700		1,200	140.00%
5-02320 JANITORIAL SUPPLIES		803	1,275	803				803	
5-02420 BUILDING MAINTENANCE	4,615	9,785	10,330	9,785				9,785	
5-02425 ELEVATOR MAINTENANCE	1,117	2,365	3,038	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	484	2,500	84	2,500				2,500	
5-02435 GROUNDS MAINTENANCE		597		597				597	
5-04005 INSURANCE	1,021	1,123	1,025	1,123		(1,123)			(100.00%)
5-04043 CONTRACT CLEANING	4,268	4,017	5,432	4,017				4,017	
5-05000 SUNDRY		100		100				100	
5-05640 EQUIPMENT DEPRECIATION RESERVE	1,000	1,000	1,000	1,000				1,000	
Expense Total	19,386	30,521	29,449	30,521		(423)		30,098	(1.39%)
Net Expense	19,386	30,521	29,449	30,521		(423)		30,098	(1.39%)

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

2016 Approved Current Budget

4902 LAMBTON MALL ROAD LIBRARY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	858	2,200	651	2,200				2,200	
5-02102 ELECTRICITY		4,121	5,342	4,121				4,121	
5-02420 BUILDING MAINTENANCE	560	490	157	490				490	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		100		100				100	
5-05100 FACILITY RENT	52,473	51,700	56,889	51,700				51,700	
Expense Total	53,891	58,611	63,039	58,611				58,611	
Net Expense	53,891	58,611	63,039	58,611				58,611	

City of Sarnia

2016 Approved Current Budget

4903 FAITHORNE HOUSE LIBRARY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	1,983	2,500	1,468	2,500				2,500	
5-02102 ELECTRICITY	2,748	3,410	2,973	3,410				3,410	
5-02103 WATER	805	604	833	604				604	
5-02420 BUILDING MAINTENANCE	2,474	3,000	1,829	3,000				3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		1,000		1,000				1,000	
5-02435 GROUNDS MAINTENANCE		515		515				515	
5-02455 PARKING LOT MAINTENANCE		7,796		7,796				7,796	
5-04005 INSURANCE	461	508	463	508		(508)			(100.00%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	1,000	1,000	1,000	1,000				1,000	
Expense Total	9,471	20,333	8,566	20,333		(508)		19,825	(2.50%)
Net Expense	9,471	20,333	8,566	20,333		(508)		19,825	(2.50%)

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

FIRE

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	129.00	129.00	(2.00)	127.00	- 2.0 FTE Firefighters
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	130.00	130.00	(2.00)	127.00	

**(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 three lines of defense:
 Public Education and Prevention
 Fire Safety Standards and Enforcement
 Emergency Response

City of Sarnia

2016 Approved Current Budget

2500 FIRE OFFICERS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(7,470)	(13,120)	(8,645)	(13,120)				(13,120)	
4-00366 FIRE SUPPRESSION		(6,160)		(6,160)				(6,160)	
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(5,330)	(2,200)	(14,790)	(2,200)				(2,200)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(73,625)	(75,000)	(75,098)	(75,000)				(75,000)	
4-00900 SUNDRY REVENUE	(37)								
4-00905 DONATIONS	(1,500)		(8,500)						
4-00930 COSTS RECOVERED	(36,415)	(23,400)	(33,705)	(23,400)		(10,000)		(33,400)	42.74%
4-00941 SALE OF EQUIPMENT	(182)								
4-06200 CONTRIBUTION FROM RESERVE FUND	(101,703)								
Revenue Total	(226,262)	(119,880)	(140,738)	(119,880)		(10,000)		(129,880)	8.34%
EXPENSES									
5-01000 SALARIES	12,375,842	12,556,091	12,563,379	12,556,091		410,430		12,966,521	3.27%
5-01020 SALARIES - MANDATED TRAINING	19,607	20,808	12,369	20,808				20,808	
5-01025 SALARIES - OVERTIME	465,114	400,000	297,335	400,000		(2)		399,998	
5-01100 ACTING RANK	113,578	90,000	114,233	90,000		7,188		97,188	7.99%
5-01115 STAT HOLIDAY PAY	56,725	65,806	62,067	65,806		17,186		82,992	26.12%
5-01130 SEVERANCE PAY	284,248		175,827			119,012		119,012	
5-01200 EMPLOYEE BENEFITS - STATUTORY	2,487,706	2,619,052	2,815,025	2,619,052		149,508		2,768,560	5.71%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	781,894	889,148	942,139	889,148		76,985		966,133	8.66%
5-02000 STATIONERY & SUPPLIES	4,200	3,900	3,240	3,900				3,900	
5-02001 PRINTING & PAPER SUPPLIES	3,472	2,000	2,037	2,000				2,000	
5-02104 TELEPHONE	748		553						
5-02114 IT MAINTENANCE & SUPPORT	8,772	11,320	9,396	11,320				11,320	
5-02200 GASOLINE	61,406	54,060	52,903	54,060				54,060	
5-02222 RADIO LICENSE	1,271	4,850	1,346	4,850				4,850	
5-02300 OFFICE EXPENSES	782	972	305	972				972	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,005	3,165	3,123	3,165				3,165	
5-02302 ADVERTISING	177	296	244	296				296	
5-02303 POSTAGE	675	660	371	660				660	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2500 FIRE OFFICERS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-02310 TRAVEL	1,253	1,978	663	1,978				1,978	
5-02311 TRAINING & EDUCATION	34,055	40,896	41,090	40,896				40,896	
5-02312 CONFERENCES & SEMINARS	4,002	4,880	3,328	4,880				4,880	
5-02321 CLEANING SUPPLIES	1,281	5,610	4,874	5,610				5,610	
5-02322 SAFETY SUPPLIES	14,592	12,240	12,578	12,240				12,240	
5-02323 SAFETY PROGRAM	7,147	9,750	9,067	9,750				9,750	
5-02324 FIRE PREVENTION	8,335	7,185	7,053	7,185				7,185	
5-02325 MONITORING	12,309	11,220	10,281	11,220				11,220	
5-02360 CLOTHING & UNIFORMS	44,334	61,310	57,164	61,310				61,310	
5-02384 RADIO & RADAR	31,326	32,390	30,502	32,390				32,390	
5-02405 OFFICE EQUIPMENT MAINTENANCE	2,767	5,000	2,850	5,000				5,000	
5-02410 EQUIPMENT MAINTENANCE	14,006	16,049	16,282	16,049				16,049	
5-02440 VEHICLE MAINTENANCE	71,459	63,392	67,760	63,392				63,392	
5-02460 OPTICOM MAINTENANCE		2,330		2,330				2,330	
5-02477 HAZMAT	140								
5-02700 BUNKER GEAR CLEANING & REPAIR	7,708	7,375	7,274	7,375				7,375	
5-02702 RESPIRATORY PROTECTION PLAN	19,625	13,260	13,354	13,260				13,260	
5-04005 INSURANCE	82,526	90,778	148,503	90,778		(90,778)			(100.00%)
5-04042 LAUNDRY SERVICES		520		520				520	
5-05000 SUNDRY	1,406	2,000	1,899	2,000				2,000	
5-05126 MEDICAL EXAMINATIONS	245	459	140	459				459	
5-05500 REPLACEMENT EQUIPMENT	120,611	78,880	54,429	78,880				78,880	
5-05640 EQUIPMENT DEPRECIATION RESERVE	52,428	52,428	52,428	52,428				52,428	
5-05655 ALLOCATED CENTRAL DISPATCH	352,334	368,678	367,886	368,678		50,866		419,544	13.80%
5-39010 EMERGENCY APPARATUS MAINTENANCE	57,603	93,942	71,296	93,942				93,942	
Expense Total	17,609,714	17,704,678	18,036,593	17,704,678		740,395		18,445,073	4.18%
Net Expense	17,383,452	17,584,798	17,895,855	17,584,798		730,395		18,315,193	4.15%

4-00930 - COSTS RECOVERED - Anticipate additional \$10K during 2016;

5-01000 SALARIES - includes impact of minus 2.0 FTE's; all staff budgeted to Job Rate;

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2500 FIRE OFFICERS

5-01130 SEVERANCE PAY - Severance anticipated at up to 2 FTE's retiring at \$60,000 per FTE;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process;

5-05655 - ALLOCATED CENTRAL DISPATCH - Transfer to Police for 911 Services; Approximately 1% of the police budget.

City of Sarnia

2016 Approved Current Budget

2550 FIRE STATIONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	31,028	36,560	21,642	36,560				36,560	
5-02102 ELECTRICITY	35,532	39,020	41,918	39,020				39,020	
5-02103 WATER			4,802						
5-02104 TELEPHONE	12,425	18,075	10,184	18,075				18,075	
5-02420 BUILDING MAINTENANCE	83,830	68,750	74,714	68,750				68,750	
5-02435 GROUNDS MAINTENANCE	651	4,270	2,802	4,270				4,270	
Expense Total	163,466	166,675	156,062	166,675				166,675	
Net Expense	163,466	166,675	156,062	166,675				166,675	

POLICE SERVICES

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	2016 CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	111.00	111.00	-	111.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	111.00	111.00	-	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 Sarnia Police Services 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 2015 and our budget reflects replacements at 4th Class Constable rate, saving substantial dollars until they attain 1st Class Constable status.

City of Sarnia

2016 Approved Current Budget

2600 POLICE - OFFICERS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(832,558)	(880,000)	(932,914)	(880,000)		(30,654)		(910,654)	3.48%
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(110,218)	(110,218)	(111,541)	(110,218)		(1,323)		(111,541)	1.20%
4-00404 POLICE ESCORT SERVICE	(45,825)	(40,000)	(24,024)	(40,000)				(40,000)	
4-00405 FEES - IDENTIFICATION SERVICES	(20,437)	(18,000)	(17,175)	(18,000)				(18,000)	
4-00406 FIRING RANGE FEES	(751)		(165)						
4-00407 LICENSE FEES - BUSINESS	(105,785)	(115,000)	(112,556)	(115,000)				(115,000)	
4-00750 PROVINCIAL SUBSIDY	(67,683)		(22,617)						
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(152,995)	(150,000)	(153,487)	(150,000)				(150,000)	
4-00805 FEDERAL CROWN RECOVERIES	(2,515)		(425)						
4-00901 OTHER FEES & SERVICE CHARGES	(38,899)	(65,000)	(27,752)	(65,000)				(65,000)	
4-00925 ADMINISTRATION-FEES	(61,384)	(55,000)	(32,977)	(55,000)				(55,000)	
4-00930 COSTS RECOVERED	(5,307)	(8,000)	(3,302)	(8,000)				(8,000)	
4-00941 SALE OF EQUIPMENT	(23,302)	(20,000)	(31,776)	(20,000)				(20,000)	
Revenue Total	(1,842,312)	(1,835,871)	(1,845,364)	(1,835,871)		(31,977)		(1,867,848)	1.74%
EXPENSES									
5-01000 SALARIES	10,540,048	11,161,165	10,905,555	11,161,165		480,054		11,641,219	4.30%
5-01025 SALARIES - OVERTIME	561,817	520,000	722,458	520,000		20,000		540,000	3.85%
5-01035 SALARIES - SPECIALIST PAY	4,979	6,300	6,300	6,300				6,300	
5-01090 COURT TIME	162,852	175,000	169,941	175,000		(8,100)		166,900	(4.63%)
5-01095 CALL DUTY	71,510	75,000	74,966	75,000				75,000	
5-01100 ACTING RANK	40,936	37,900	41,129	37,900		2,100		40,000	5.54%
5-01105 SPECIAL DUTY PAY	1,206		268						
5-01110 VACATION PAY	21,832	24,000	16,640	24,000				24,000	
5-01115 STAT HOLIDAY PAY	174,783	171,000	136,127	171,000				171,000	
5-01125 SHIFT DIFFERENTIAL	20,298	23,000	18,704	23,000				23,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	2,110,078	2,264,721	2,239,312	2,264,721		114,943		2,379,664	5.08%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,022,267	1,173,872	1,190,043	1,173,872		80,829		1,254,701	6.89%
5-01253 CAR ALLOWANCE	2,161	2,400	2,161	2,400				2,400	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

2600 POLICE - OFFICERS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-01255 UNIFORM ALLOWANCE	47,721	60,856	46,812	60,856				60,856	
5-01258 DRY CLEANING ALLOWANCE	13,032	17,100	15,129	17,100				17,100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,401	8,403	7,309	8,403		(853)		7,550	(10.15%)
5-02310 TRAVEL	19,112	19,600	15,948	19,600		2,200		21,800	11.22%
5-02311 TRAINING & EDUCATION	85,547	76,155	74,286	76,155		(1,460)		74,695	(1.92%)
5-02360 CLOTHING & UNIFORMS	22,041	25,400	22,874	25,400				25,400	
5-02388 OVERTIME MEALS	7,895	10,000	9,608	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	14,790	15,700	14,956	15,700				15,700	
5-05000 SUNDRY	1,199	1,500	1,601	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	2,616	6,000	8,338	6,000				6,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	7,554	10,000	7,619	10,000				10,000	
Expense Total	14,963,675	15,885,072	15,748,084	15,885,072		689,713		16,574,785	4.34%
Net Expense	13,121,363	14,049,201	13,902,720	14,049,201		657,736		14,706,937	4.68%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	2016 CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	-	5.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	2.57	2.57	-	2.57	*4672 casual PT hours (same as 2015)
TOTAL FTEs	7.57	7.57	-	7.57	

**(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

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.

Offsetting revenue from County for Court Security costs.

City of Sarnia

2016 Approved Current Budget

2605 POLICE - COURT SECURITY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	557,107	539,755	580,298	539,755		30,960		570,715	5.74%
5-01025 SALARIES - OVERTIME	14,182	15,500	18,936	15,500		(900)		14,600	(5.81%)
5-01040 SALARIES - TRAINING PAY			126						
5-01090 COURT TIME	232		101						
5-01110 VACATION PAY	8,414	7,094	8,481	7,094		761		7,855	10.73%
5-01115 STAT HOLIDAY PAY	235								
5-01120 SERVICE PAY	1,500	1,650	1,650	1,650				1,650	
5-01200 EMPLOYEE BENEFITS - STATUTORY	100,331	103,164	114,637	103,164		10,133		113,297	9.82%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,237	43,413	36,403	43,413		(579)		42,834	(1.33%)
Expense Total	713,238	710,576	760,632	710,576		40,375		750,951	5.68%
Net Expense	713,238	710,576	760,632	710,576		40,375		750,951	5.68%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	2016 CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	13.00	13.00	-	13.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	4.54	4.54	(0.05)	4.49	*8180 Casual PT hours (decreased 82 hrs from 2015)
TOTAL FTEs	17.54	17.54	(0.05)	17.49	

**(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 2016 budget includes provisions for merit increases for communicators who have yet to attain Year 4 status.

Staff changes in 2015 have resulted in a reduction of part-time hours for full time staff vacation backfill.

City of Sarnia

2016 Approved Current Budget

2610 POLICE - COMMUNICATIONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(9,787)	(10,219)	(10,219)	(10,219)		(270)		(10,489)	2.64%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED	(352,334)			(367,886)		(51,658)		(419,544)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT		(367,886)	(367,886)						(100.00%)
Revenue Total	(365,099)	(381,083)	(381,083)	(381,083)		(51,928)		(433,011)	13.63%
EXPENSES									
5-01000 SALARIES	1,296,922	1,424,994	1,398,293	1,424,994		30,778		1,455,772	2.16%
5-01025 SALARIES - OVERTIME	30,030	20,000	40,368	20,000				20,000	
5-01040 SALARIES - TRAINING PAY		1,200	280	1,200				1,200	
5-01090 COURT TIME	914								
5-01110 VACATION PAY	17,084	15,275	17,770	15,275		390		15,665	2.55%
5-01115 STAT HOLIDAY PAY	16,709	16,600	19,052	16,600		525		17,125	3.16%
5-01120 SERVICE PAY	5,300	5,550	5,550	5,550		200		5,750	3.60%
5-01125 SHIFT DIFFERENTIAL	4,675	5,000	4,617	5,000				5,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY	253,646	293,248	277,159	293,248		9,160		302,408	3.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	81,257	102,836	91,874	102,836		24,858		127,694	24.17%
5-02104 TELEPHONE	62,096	63,200	65,145	63,200				63,200	
5-02222 RADIO LICENSE	6,977	7,000	6,977	7,000				7,000	
5-02410 EQUIPMENT MAINTENANCE	68,639	65,804	68,251	65,804		(641)		65,163	(0.97%)
5-05505 NEW EQUIPMENT	6,769	3,105	7,862	3,105		380		3,485	12.24%
5-05640 EQUIPMENT DEPRECIATION RESERVE	20,000	20,000	20,000	20,000				20,000	
Expense Total	1,871,018	2,043,812	2,023,198	2,043,812		65,650		2,109,462	3.21%
Net Expense	1,505,919	1,662,729	1,642,115	1,662,729		13,722		1,676,451	0.83%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	2016 CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	24.00	24.00		24.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	1.68	1.68	0.04	1.72	*1092 permanent PT hrs; *2044 casual PT hours backfill for FT direct entry (increase due to additional vacation backfill)
TOTAL FTEs	25.68	25.68	0.04	25.72	

**(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 2016 budget includes provisions for merit increases for civilian members who have yet to attain Year 4 status.

City of Sarnia

2016 Approved Current Budget

2615 POLICE - CIVILIAN

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	1,714,545	1,780,457	1,811,659	1,780,457		54,456		1,834,913	3.06%
5-01025 SALARIES - OVERTIME	8,635	10,500	18,008	10,500		(500)		10,000	(4.76%)
5-01040 SALARIES - TRAINING PAY	1,198	600		600				600	
5-01110 VACATION PAY	4,601	4,495	4,331	4,495		240		4,735	5.34%
5-01115 STAT HOLIDAY PAY	4,674	6,900	4,209	6,900		(2,100)		4,800	(30.43%)
5-01120 SERVICE PAY	8,200	8,550	8,550	8,550		400		8,950	4.68%
5-01125 SHIFT DIFFERENTIAL	2,617	2,600	2,041	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY	332,416	362,847	363,163	362,847		17,444		380,291	4.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	156,912	207,289	186,900	207,289		19,170		226,459	9.25%
5-01253 CAR ALLOWANCE	540	600	540	600				600	
Expense Total	2,234,338	2,384,838	2,399,401	2,384,838		89,110		2,473,948	3.74%
Net Expense	2,234,338	2,384,838	2,399,401	2,384,838		89,110		2,473,948	3.74%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	2016 CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	2.00	2.00	-	2.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	1.15	1.15	-	1.15	*1144 permanent PT hours
TOTAL FTEs	3.15	3.15	-	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 2016 budget includes provisions for merit increases for civilian members who have yet to attain Year 4 status.

City of Sarnia

2016 Approved Current Budget

2620 POLICE - JANITORIAL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	168,926	188,101	178,859	188,101		6,321		194,422	3.36%
5-01025 SALARIES - OVERTIME	365	330	1,343	330		45		375	13.64%
5-01100 ACTING RANK	351		170						
5-01110 VACATION PAY	2,351	2,955	2,441	2,955		100		3,055	3.38%
5-01115 STAT HOLIDAY PAY	884	1,050	998	1,050		(140)		910	(13.33%)
5-01120 SERVICE PAY	400	500	500	500				500	
5-01200 EMPLOYEE BENEFITS - STATUTORY	36,221	39,864	37,866	39,864		1,737		41,601	4.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,874	11,604	11,499	11,604		4,651		16,255	40.08%
Expense Total	219,372	244,404	233,676	244,404		12,714		257,118	5.20%
Net Expense	219,372	244,404	233,676	244,404		12,714		257,118	5.20%

City of Sarnia

2016 Approved Current Budget

2625 POLICE - STATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(24,100)	(24,412)	(24,412)	(24,412)		47		(24,365)	(0.19%)
4-00762 PROVINCIAL SUBSIDY- CIVIL REMEDIES GRANT			(41,922)						
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT			(12,340)						
Revenue Total	(24,100)	(24,412)	(78,674)	(24,412)		47		(24,365)	(0.19%)
EXPENSES									
5-02000 STATIONERY & SUPPLIES	50,863	52,000	59,959	52,000				52,000	
5-02006 PHOTOGRAPHY SUPPLIES	9,439	10,850	2,355	10,850				10,850	
5-02101 FUEL	30,079	32,000	28,434	32,000				32,000	
5-02102 ELECTRICITY	114,963	115,000	126,224	115,000		5,000		120,000	4.35%
5-02103 WATER	10,443	11,000	10,624	11,000				11,000	
5-02104 TELEPHONE	134,807	134,000	133,998	134,000		7,000		141,000	5.22%
5-02220 VEHICLE EXPENSE	208,345	239,820	163,429	239,820		(25,000)		214,820	(10.42%)
5-02224 VEHICLE RENTALS	585	2,500	117	2,500		(1,500)		1,000	(60.00%)
5-02225 VEHICLE LEASING	250,000	250,000	250,000	250,000				250,000	
5-02303 POSTAGE	11,468	15,000	10,830	15,000				15,000	
5-02320 JANITORIAL SUPPLIES	12,850	12,500	8,517	12,500				12,500	
5-02384 RADIO & RADAR	9,568	14,150	8,425	14,150		(2,500)		11,650	(17.67%)
5-02386 MEALS FOR PRISONERS	2,957	2,300	2,440	2,300		700		3,000	30.43%
5-02400 REPAIRS & MAINTENANCE	70,078	77,823	69,920	77,823		(14,015)		63,808	(18.01%)
5-02405 OFFICE EQUIPMENT MAINTENANCE	313,462	226,807	235,209	226,807		66,934		293,741	29.51%
5-02420 BUILDING MAINTENANCE	89,569	71,200	84,328	71,200				71,200	
5-02435 GROUNDS MAINTENANCE	56,645	31,000	43,594	31,000				31,000	
5-02440 VEHICLE MAINTENANCE		125,000	161,054	125,000		5,000		130,000	4.00%
5-03101 PROGRAM SUPPLIES-C.I.D.	17,600	12,000	6,149	12,000				12,000	
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	4,175	5,000	4,599	5,000				5,000	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	9,389	11,000	5,950	11,000				11,000	
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	71,906	51,250	50,676	51,250				51,250	
5-03105 PROGRAM SUPPLIES-COURT SECURITY	97	500	235	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	11,324	7,115	4,248	7,115				7,115	

Run Date: May 30, 2016

City of Sarnia 2016 Approved Current Budget

2625 POLICE - STATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	152	1,000	1,010	1,000				1,000	
5-03108 PROGRAM SUPPLIES-FIREARMS	61,715	53,150	71,238	53,150				53,150	
5-03109 PROGRAM SUPPLIES-MORALITY	1,682	1,400	1,159	1,400				1,400	
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	3,546	6,000	7,698	6,000				6,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	1,878	2,000	694	2,000				2,000	
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION	9,467	3,000	1,855	3,000		(3,000)			(100.00%)
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	4,139	6,430	6,629	6,430		2,950		9,380	45.88%
5-04005 INSURANCE	475,976	523,574	624,622	523,574		(316,832)		206,742	(60.51%)
5-05000 SUNDRY	150	1,500	522	1,500				1,500	
5-05505 NEW EQUIPMENT	10,000	10,000	8,052	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	69,274	69,274	69,274	69,274				69,274	
5-06900 CONTRIBUTION TO RESERVE	38,000	38,000	38,000	38,000				38,000	
5-06906 CRIME RESERVE	15,000	15,600	15,000	15,600		396		15,996	2.54%
5-06910 PROVISION CAPITAL EXPENDITURE	15,225	15,000	15,600	15,000				15,000	
5-43002 NEW EQUIP - CIVIL REMEDIES			35,853						
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT			16,130						
Expense Total	2,196,816	2,255,743	2,384,650	2,255,743		(274,867)		1,980,876	(12.19%)
Net Expense	2,172,716	2,231,331	2,305,976	2,231,331		(274,820)		1,956,511	(12.32%)

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process. Switch to AON resulted in an overall premium reduction for the City; Based on Approved November 17, 2015 Police Service Board Approved Budget.

City of Sarnia

2016 Approved Current Budget

2630 POLICE SERVICES BOARD

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(5,624)	(8,000)	(11,069)	(8,000)		2,000		(6,000)	(25.00%)
Revenue Total	(5,624)	(8,000)	(11,069)	(8,000)		2,000		(6,000)	(25.00%)
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,811	3,906	4,004	3,906		175		4,081	4.48%
5-02305 MICSCCELLANEOUS SUPPLIES	1,608	8,000	4,567	8,000				8,000	
5-02312 CONFERENCES & SEMINARS		2,500	2,883	2,500				2,500	
5-03100 PROGRAM SUPPLIES		2,500	984	2,500				2,500	
5-04001 LEGAL FEES	1,925	40,000		40,000		(7,500)		32,500	(18.75%)
5-05000 SUNDRY	1,894	2,500	2,205	2,500				2,500	
5-05150 BUSINESS PLAN						7,500		7,500	
Expense Total	9,238	59,406	14,643	59,406		175		59,581	0.29%
Net Expense	3,614	51,406	3,574	51,406		2,175		53,581	4.23%

City of Sarnia

2016 Approved Current Budget

2635 DEBT CHARGES - POLICE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVE	296,230	296,230	296,230	296,230				296,230	
Expense Total	296,230	296,230	296,230	296,230				296,230	
Net Expense	296,230	296,230	296,230	296,230				296,230	

City of Sarnia

2016 Approved Current Budget

2640 POLICE SERVICES BOARD

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	7,703	8,994	8,251	8,994				8,994	
5-01200 EMPLOYEE BENEFITS - STATUTORY	129	176	552	176				176	
Expense Total	7,832	9,170	8,803	9,170				9,170	
Net Expense	7,832	9,170	8,803	9,170				9,170	

City of Sarnia

2016 Approved Current Budget

2645 POLICE - SELF INSURANCE RESERVE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06905 SELF INSURANCE RESERVE	50,000	50,000	50,000	50,000				50,000	
Expense Total	50,000	50,000	50,000	50,000				50,000	
Net Expense	50,000	50,000	50,000	50,000				50,000	

EMERGENCY MEASURES

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	1.00	1.00	-	1.00	
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.

City of Sarnia

2016 Approved Current Budget

2780 EMERGENCY MEASURES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED			(172)						
Revenue Total			(172)						
EXPENSES									
5-01000 SALARIES	90,451	91,935	92,196	91,935		2,749		94,684	2.99%
5-01120 SERVICE PAY	500		500						
5-01200 EMPLOYEE BENEFITS - STATUTORY	18,034	18,449	19,158	18,449		1,098		19,547	5.95%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,249	8,488	8,489	8,488		571		9,059	6.73%
5-01253 CAR ALLOWANCE	3,242		3,242						
5-02000 STATIONERY & SUPPLIES	1,126	880	854	880				880	
5-02001 PRINTING & PAPER SUPPLIES	1,149	980	801	980				980	
5-02102 ELECTRICITY	1,293	1,500	1,369	1,500				1,500	
5-02104 TELEPHONE	12,653	11,400	8,922	11,400				11,400	
5-02300 OFFICE EXPENSES	783	2,520	1,809	2,520				2,520	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	125	855	356	855				855	
5-02302 ADVERTISING		300		300				300	
5-02310 TRAVEL		500	229	500				500	
5-02311 TRAINING & EDUCATION	3,525	2,300	1,510	2,300				2,300	
5-02410 EQUIPMENT MAINTENANCE	3,532	5,455	4,937	5,455				5,455	
5-05000 SUNDRY	41	200	46	200				200	
5-05500 REPLACEMENT EQUIPMENT	448	2,250		2,250				2,250	
5-05640 EQUIPMENT DEPRECIATION RESERVE	5,000	6,000	6,000	6,000				6,000	
Expense Total	149,151	154,012	150,418	154,012		4,418		158,430	2.87%
Net Expense	149,151	154,012	150,246	154,012		4,418		158,430	2.87%

ENGINEERING

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

3000 ENGINEERING ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(31,828)	(17,000)	(18,638)	(17,000)				(17,000)	
4-00930 COSTS RECOVERED	(258)	(3,000)	(3,758)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,947)		(3,224)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(339,459)	(339,459)	(339,459)	(339,459)				(339,459)	
Revenue Total	(374,492)	(359,459)	(365,079)	(359,459)				(359,459)	
EXPENSES									
5-01000 SALARIES	245,698	260,044	238,721	260,044		6,898		266,942	2.65%
5-01025 SALARIES - OVERTIME			787						
5-01200 EMPLOYEE BENEFITS - STATUTORY	44,649	51,218	45,033	51,218		2,910		54,128	5.68%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	24,528	27,969	23,619	27,969		2,479		30,448	8.86%
5-01253 CAR ALLOWANCE	1,891	2,002	1,891	2,002				2,002	
5-01254 CLOTHING/BOOT ALLOWANCE	5,570	6,200	5,862	6,200				6,200	
5-02000 STATIONERY & SUPPLIES	1,997	2,850	2,590	2,850				2,850	
5-02001 PRINTING & PAPER SUPPLIES	3,704	3,500	3,222	3,500				3,500	
5-02104 TELEPHONE	8,098	7,500	6,601	7,500				7,500	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	5,905	8,400	5,529	8,400		300		8,700	3.57%
5-02300 OFFICE EXPENSES	9,600	3,890	2,835	3,890				3,890	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,574	6,800	8,286	6,800				6,800	
5-02302 ADVERTISING	1,030	2,000	471	2,000				2,000	
5-02303 POSTAGE	3,859	1,650	1,060	1,650				1,650	
5-02310 TRAVEL		190		190				190	
5-02311 TRAINING & EDUCATION	123	4,500	3,190	4,500				4,500	
5-02312 CONFERENCES & SEMINARS	1,976	4,500	4,253	4,500				4,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,500		1,500				1,500	
5-04006 CONSULTANT FEES		4,000		4,000		(4,000)			(100.00%)
5-04910 OTHER PURCHASED SERVICES						4,000		4,000	
5-05500 REPLACEMENT EQUIPMENT	76	490		490				490	
Expense Total	365,278	399,203	353,950	399,203		12,587		411,790	3.15%

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

3000 ENGINEERING ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Net Expense	(9,214)	39,744	(11,129)	39,744		12,587		52,331	31.67%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	5.50	5.50	-	5.50	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.66	0.66	-	0.66	
TOTAL FTEs	6.16	6.16	-	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

2016 Approved Current Budget

3033 ENGINEERING - DESIGN

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(323,716)	(447,991)	(376,220)	(447,991)		(40,719)		(488,710)	9.09%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(201,470)	(201,470)	(201,470)	(201,470)				(201,470)	
Revenue Total	(525,186)	(649,461)	(577,690)	(649,461)		(40,719)		(690,180)	6.27%
EXPENSES									
5-01000 SALARIES	346,220	416,404	385,043	416,404		21,447		437,851	5.15%
5-01025 SALARIES - OVERTIME	3,900		10,425			5,004		5,004	
5-01030 SALARIES - CASUAL	12,169	24,260		24,260				24,260	
5-01200 EMPLOYEE BENEFITS - STATUTORY	69,467	88,384	78,527	88,384		5,815		94,199	6.58%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	36,118	51,300	42,342	51,300		2,600		53,900	5.07%
5-02000 STATIONERY & SUPPLIES	69	1,000		1,000				1,000	
5-02002 GRAPHIC PRINTING & SUPPLIES	1,610	1,460	122	1,460				1,460	
5-02114 IT MAINTENANCE & SUPPORT	9,694	18,900	16,381	18,900		6,400		25,300	33.86%
5-02220 VEHICLE EXPENSE	29,624	29,574	29,588	29,574				29,574	
5-02311 TRAINING & EDUCATION	4,906	11,100	7,978	11,100		500		11,600	4.50%
5-02312 CONFERENCES & SEMINARS	407	2,100	1,208	2,100		100		2,200	4.76%
5-02388 OVERTIME MEALS	238		367						
5-04910 OTHER PURCHASED SERVICES	6,581								
5-05500 REPLACEMENT EQUIPMENT	4,183	5,000	1,748	5,000				5,000	
Expense Total	525,186	649,482	573,729	649,482		41,866		691,348	6.45%
Net Expense		21	(3,961)	21		1,147		1,168	5,461.90%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	1.00	1.00	-	1.00	
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

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

2016 Approved Current Budget

3034 ENGINEERING - TRAFFIC

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(385)	(500)	(167)	(500)				(500)	
4-00930 COSTS RECOVERED	(6,182)	(3,700)	(8,325)	(3,700)				(3,700)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(83,035)	(95,000)	(58,621)	(95,000)				(95,000)	
4-00936 COSTS RECOVERED - OTHER	(8,083)		(3,118)						
Revenue Total	(97,685)	(99,200)	(70,231)	(99,200)				(99,200)	
EXPENSES									
5-01000 SALARIES	76,800	77,648	77,958	77,648		1,196		78,844	1.54%
5-01025 SALARIES - OVERTIME			320						
5-01030 SALARIES - CASUAL	17,345								
5-01200 EMPLOYEE BENEFITS - STATUTORY	17,027	15,860	15,923	15,860		689		16,549	4.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,060	9,064	9,097	9,064		710		9,774	7.83%
5-02220 VEHICLE EXPENSE	15,235	15,235	15,322	15,235				15,235	
5-02311 TRAINING & EDUCATION	275	2,000	2,910	2,000		1,000		3,000	50.00%
5-02312 CONFERENCES & SEMINARS	2,237	2,000		2,000		1,000		3,000	50.00%
5-04030 SCHOOL CROSSING GUARDS	274,943	366,931	322,119	366,931		(66,931)		300,000	(18.24%)
5-04910 OTHER PURCHASED SERVICES						15,000		15,000	
5-05630 OTHER RECOVERABLE WORK	6,070		2,299						
5-46008 TRAFFIC SIGNAL MAINTENANCE	175,021	190,000	296,226	190,000				190,000	
5-46012 TRAFFIC SIGNAL MODERNIZATION - SHAREABLE	36,930								
5-46015 TRAFFIC COUNTS	4,650	8,000	7,334	8,000				8,000	
Expense Total	640,593	686,738	749,508	686,738		(47,336)		639,402	(6.89%)
Net Expense	542,908	587,538	679,277	587,538		(47,336)		540,202	(8.06%)

5-04030 SCHOOL CROSSING GUARDS - adjust account to correspond with agreement;
5-04910 OTHER PURCHASED SERVICES - For 3rd Party Review of Transportation Engineering Studies.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	3.00	3.00	-	3.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.34	0.34	-	0.34	
TOTAL FTEs	3.34	3.34	-	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

2016 Approved Current Budget

3035 ENGINEERING - DEVELOPMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(81,715)	(35,000)	(73,567)	(35,000)		(15,000)		(50,000)	42.86%
4-00930 COSTS RECOVERED	(10,798)	(64,000)	(121,395)	(64,000)				(64,000)	
4-00936 COSTS RECOVERED - OTHER	(61,727)	(44,000)	(60,888)	(44,000)				(44,000)	
4-00937 COSTS RECOVERED - CAPITAL	(405)								
Revenue Total	(154,645)	(143,000)	(255,850)	(143,000)		(15,000)		(158,000)	10.49%
EXPENSES									
5-01000 SALARIES	267,381	270,204	271,483	270,204		4,174		274,378	1.54%
5-01025 SALARIES - OVERTIME	43		6,285			5,004		5,004	
5-01030 SALARIES - CASUAL	8,599	9,709	8,515	9,709				9,709	
5-01200 EMPLOYEE BENEFITS - STATUTORY	52,928	55,080	55,739	55,080		2,557		57,637	4.64%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	24,896	28,258	28,308	28,258		2,474		30,732	8.76%
5-01254 CLOTHING/BOOT ALLOWANCE			216						
5-02220 VEHICLE EXPENSE	48,345	48,345	48,345	48,345				48,345	
5-02311 TRAINING & EDUCATION	984	5,500	383	5,500		500		6,000	9.09%
5-02388 OVERTIME MEALS	34		46						
5-04910 OTHER PURCHASED SERVICES						20,000		20,000	
5-05505 NEW EQUIPMENT	213	1,000		1,000				1,000	
Expense Total	403,423	418,096	419,320	418,096		34,709		452,805	8.30%
Net Expense	248,778	275,096	163,470	275,096		19,709		294,805	7.16%

4-00901 - OTHER FEES AND SERVICE CHARGES - Right sizing revenue to the 3 year average;

5-04910 OTHER PURCHASED SERVICES - For extra costs incurred for servicing and utility work; offset by savings in 3034 Traffic Operating Budget.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	4.00	4.00	-	4.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.50	0.50	-	0.50	
TOTAL FTEs	4.50	4.50	-	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

2016 Approved Current Budget

3036 ENGINEERING - CONSTRUCTION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(483,555)	(437,908)	(458,024)	(437,908)		(10,172)		(448,080)	2.32%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(95,350)	(95,350)	(95,350)	(95,350)				(95,350)	
Revenue Total	(578,905)	(533,258)	(553,374)	(533,258)		(10,172)		(543,430)	1.91%
EXPENSES									
5-01000 SALARIES	322,133	322,919	336,570	322,919		8,671		331,590	2.69%
5-01025 SALARIES - OVERTIME	50,359		24,190						
5-01030 SALARIES - CASUAL	18,456	15,016		15,016				15,016	
5-01200 EMPLOYEE BENEFITS - STATUTORY	67,257	67,465	67,347	67,465		2,917		70,382	4.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	32,558	37,852	36,826	37,852		1,831		39,683	4.84%
5-02220 VEHICLE EXPENSE	78,537	71,708	71,708	71,708				71,708	
5-02311 TRAINING & EDUCATION	6,682	12,500	2,660	12,500		500		13,000	4.00%
5-02388 OVERTIME MEALS	2,652		2,138						
5-05505 NEW EQUIPMENT	271	3,000	8,240	3,000				3,000	
Expense Total	578,905	530,460	549,679	530,460		13,919		544,379	2.62%
Net Expense		(2,798)	(3,695)	(2,798)		3,747		949	(133.92%)

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

3040 MUNICIPAL DRAINS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(46,925)	(36,000)	(49,599)	(36,000)				(36,000)	
Revenue Total	(46,925)	(36,000)	(49,599)	(36,000)				(36,000)	
EXPENSES									
5-01000 SALARIES	36,494	36,880	37,042	36,880		572		37,452	1.55%
5-01200 EMPLOYEE BENEFITS - STATUTORY	7,187	7,564	7,483	7,564		309		7,873	4.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,969	4,498	4,496	4,498		312		4,810	6.94%
5-02312 CONFERENCES & SEMINARS						2,500		2,500	
5-02480 MAINTENANCE	12,024	20,000	21,330	20,000		2,500		22,500	12.50%
5-05142 DRAIN ASSESSMENT	200,291	200,000	200,000	200,000				200,000	
Expense Total	259,965	268,942	270,351	268,942		6,193		275,135	2.30%
Net Expense	213,040	232,942	220,752	232,942		6,193		239,135	2.66%

City of Sarnia

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3300 STREET LIGHTING

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00936 COSTS RECOVERED - OTHER	(9,381)		(5,017)						
Revenue Total	(9,381)		(5,017)						
EXPENSES									
5-02110 STREET LIGHTING, TRAFFIC SIGNAL POWER	1,308,696	1,187,106	1,224,673	1,187,106		(50,000)		1,137,106	(4.21%)
5-02445 STREET LIGHTING MAINTENANCE	269,090	231,296	361,849	231,296				231,296	
5-05630 OTHER RECOVERABLE WORK	17,105		15,080						
5-06100 CONTRIBUTION TO RESERVE						50,000		50,000	
Expense Total	1,594,891	1,418,402	1,601,602	1,418,402				1,418,402	
Net Expense	1,585,510	1,418,402	1,596,585	1,418,402				1,418,402	

5-02445 STREET LIGHTING MAINTENANCE - Newly installed LED streetlights should reduce the historic problems in this area. Savings in Hydro and Maintenance are redirected to the Capital Revolving Reserve from which the LED Conversion was funded.

PUBLIC WORKS

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	11.00	11.00	-	11.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.50	0.50	-	0.50	
TOTAL FTEs	11.50	11.50	-	11.50	

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

City of Sarnia

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3005 PUBLIC WORKS ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(620,000)	(620,000)	(620,000)	(620,000)				(620,000)	
4-06220 CONTRIBUTION FROM RESERVES	(186,651)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(806,651)	(720,000)	(720,000)	(720,000)				(720,000)	
EXPENSES									
5-01000 SALARIES	580,059	721,873	662,131	721,873		37,080		758,953	5.14%
5-01200 EMPLOYEE BENEFITS - STATUTORY	97,554	146,469	121,671	146,469		11,369		157,838	7.76%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	45,079	81,588	63,623	81,588		6,960		88,548	8.53%
5-02000 STATIONERY & SUPPLIES	17,370	14,000	14,172	14,000				14,000	
5-02001 PRINTING & PAPER SUPPLIES	133		169						
5-02103 WATER		4,000		4,000				4,000	
5-02104 TELEPHONE	5,226	3,500	3,741	3,500				3,500	
5-02220 VEHICLE EXPENSE	59,834	59,834	59,834	59,834				59,834	
5-02300 OFFICE EXPENSES	195		169						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,401	2,780	1,912	2,780				2,780	
5-02311 TRAINING & EDUCATION	1,891	2,970	1,856	2,970				2,970	
5-02312 CONFERENCES & SEMINARS	17	1,970		1,970				1,970	
5-02405 OFFICE EQUIPMENT MAINTENANCE	288	770		770				770	
5-05500 REPLACEMENT EQUIPMENT	7,829	10,000	17,535	10,000				10,000	
Expense Total	816,876	1,049,754	946,813	1,049,754		55,409		1,105,163	5.28%
Net Expense	10,225	329,754	226,813	329,754		55,409		385,163	16.80%

4-06220 CONTRIBUTION FROM RESERVES - Fleet Reserve; compensation for Fleet support Wage/Benefits (Fleet Clerk, Stores Clerk).

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	64.00	64.00	0.00	64.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	6.00	6.00	0.00	6.00	
TOTAL FTEs	70.00	70.00	0.00	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

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3008 ROADS MAINTENANCE - RURAL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						90,128		90,128	
5-01050 WAGES - REGULAR						276,938		276,938	
5-01200 EMPLOYEE BENEFITS - STATUTORY						73,406		73,406	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						46,474		46,474	
5-02220 VEHICLE EXPENSE						114,547		114,547	
5-02388 OVERTIME MEALS						2,925		2,925	
5-03002 OTHER OPERATING SUPPLIES						5,000		5,000	
5-04910 OTHER PURCHASED SERVICES						182,000		182,000	
Expense Total						791,418		791,418	
Net Expense						791,418		791,418	

3010 STREET MAINTENANCE has been split into three categories for fiscal management purposes, no impact due to change:

- 3008 Roads Maintenance - Rural
- 3009 Streets Maintenance - Concrete
- 3010 Streets Maintenance - Urban

City of Sarnia

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3009 STREETS MAINTENANCE - CONCRETE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						90,128		90,128	
5-01050 WAGES - REGULAR						230,256		230,256	
5-01200 EMPLOYEE BENEFITS - STATUTORY						67,774		67,774	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						46,474		46,474	
5-02220 VEHICLE EXPENSE						92,974		92,974	
5-02388 OVERTIME MEALS						2,925		2,925	
5-03002 OTHER OPERATING SUPPLIES						5,000		5,000	
5-03005 MATERIALS						35,000		35,000	
5-04910 OTHER PURCHASED SERVICES						30,000		30,000	
Expense Total						600,531		600,531	
Net Expense						600,531		600,531	

3010 STREET MAINTENANCE has been split into three categories for fiscal management purposes, no impact due to change:

- 3008 Roads Maintenance - Rural
- 3009 Streets Maintenance - Concrete
- 3010 Streets Maintenance - Urban

City of Sarnia 2016 Approved Current Budget

3010 STREETS MAINTENANCE - URBAN

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(49,104)	(30,000)	(54,236)	(30,000)				(30,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(140,116)	(152,375)	(142,752)	(152,375)				(152,375)	
4-00936 COSTS RECOVERED - OTHER	(3,000)	(2,575)	(1,544)	(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(702,708)	(702,708)	(702,708)				(702,708)	
Revenue Total	(894,928)	(887,658)	(901,240)	(887,658)				(887,658)	
EXPENSES									
5-01000 SALARIES						90,128		90,128	
5-01050 WAGES - REGULAR	1,413,044	1,576,282	1,484,406	1,576,282		(749,391)		826,891	(47.54%)
5-01055 WAGES - OVERTIME	143,208	57,653	99,484	57,653		4,589		62,242	7.96%
5-01200 EMPLOYEE BENEFITS - STATUTORY	266,860	315,375	282,240	315,375		(128,135)		187,240	(40.63%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	169,218	208,064	198,029	208,064		(80,272)		127,792	(38.58%)
5-02220 VEHICLE EXPENSE	500,341	500,312	500,312	500,312		(208,129)		292,183	(41.60%)
5-02388 OVERTIME MEALS	6,018	12,789	7,024	12,789		(5,850)		6,939	(45.74%)
5-03002 OTHER OPERATING SUPPLIES	35,619	20,000	35,285	20,000		(10,000)		10,000	(50.00%)
5-03005 MATERIALS	403,278	270,000	270,288	270,000		49,000		319,000	18.15%
5-04910 OTHER PURCHASED SERVICES	393,418	344,250	322,944	344,250		(253,250)		91,000	(73.57%)
Expense Total	3,331,004	3,304,725	3,200,012	3,304,725		(1,291,310)		2,013,415	(39.07%)
Net Expense	2,436,076	2,417,067	2,298,772	2,417,067		(1,291,310)		1,125,757	(53.42%)

3010 STREET MAINTENANCE has been split into three categories for fiscal management purposes, net increase primarily due to contract increases \$100,639, no change in FTE's:

- 3008 Roads Maintenance - Rural
- 3009 Streets Maintenance - Concrete
- 3010 Streets Maintenance - Urban

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3011 WINTER MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(473,829)	(200,000)	(354,264)	(200,000)				(200,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT		(15,000)		(15,000)				(15,000)	
Revenue Total	(473,829)	(215,000)	(354,264)	(215,000)				(215,000)	
EXPENSES									
5-01055 WAGES - OVERTIME	363,711	202,150	285,636	202,150		(49,650)		152,500	(24.56%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	45,370	3,940	34,152	3,940		12		3,952	0.30%
5-02220 VEHICLE EXPENSE	407,580	407,580	407,580	407,580		2,192		409,772	0.54%
5-02388 OVERTIME MEALS	20,682		10,546						
5-03002 OTHER OPERATING SUPPLIES	2,533		7,054						
5-03005 MATERIALS	757,854	499,456	608,408	499,456		150,000		649,456	30.03%
5-04910 OTHER PURCHASED SERVICES	304,162	100,000	81,810	100,000		100,000		200,000	100.00%
Expense Total	1,901,892	1,213,126	1,435,186	1,213,126		202,554		1,415,680	16.70%
Net Expense	1,428,063	998,126	1,080,922	998,126		202,554		1,200,680	20.29%

3011 WINTER MAINTENANCE - "Right-size" budget as per five year trend of winter expenditures; *City Council presentation, September 21, 2015. Budget Deliberation Day change (\$50K reduction in OT).*

City of Sarnia

2016 Approved Current Budget

3015 WORKS CENTRE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-04910 OTHER PURCHASED SERVICES	21,667	15,450	21,450	15,450		20,000		35,450	129.45%
5-40350 BUILDING & GROUND MAINTENANCE	129,565	116,700	148,800	116,700				116,700	
5-40355 SUPERVISION CENTRE MAINTENANCE			203						
Expense Total	1,611,908	1,721,021	1,807,243	1,721,021		(282,387)		1,438,634	(16.41%)
Net Expense	2	(14,320)	13,272	(14,320)		(326,825)		(341,145)	2,282.30%

4-06220 CONTRIBUTION FROM RESERVES - Fleet Reserve; to cover mechanic wages/benefits;

5-01050 WAGES REGULAR - Adjusted job rates and classifications to contract;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process;

5-04910 OTHER PURCHASED SERVICES - increase \$20,000 due to new On1Call fees for utility locates.

PARKING

(Now included in Planning and Building)

City of Sarnia

2016 Approved Current Budget

3200 PARKING - ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	65,260								
5-01200 EMPLOYEE BENEFITS - STATUTORY	12,995								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,766								
5-02000 STATIONERY & SUPPLIES	1,121								
5-02101 FUEL	1,668								
5-02102 ELECTRICITY	1,735								
5-02103 WATER	874								
5-02104 TELEPHONE	729								
5-02300 OFFICE EXPENSES	31								
5-02303 POSTAGE	2,432								
5-02405 OFFICE EQUIPMENT MAINTENANCE	3,836								
5-02420 BUILDING MAINTENANCE	2,008								
5-04005 INSURANCE	149								
5-04043 CONTRACT CLEANING	2,548								
5-04100 SECURITY SERVICES	620								
5-05140 REALTY TAXES	3,239								
Expense Total	107,011								
Net Expense	107,011								

City of Sarnia

2016 Approved Current Budget

3201 PARKING - ENFORCEMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00855 FINES	(96,280)								
4-00856 PARKING VIOLATIONS	(239,709)								
4-00900 SUNDRY REVENUE	(10)								
4-00902 FEES - OTHER PARKING	(1,364)								
Revenue Total	(337,363)								
EXPENSES									
5-01000 SALARIES	307,834								
5-01025 SALARIES - OVERTIME	57								
5-01030 SALARIES - CASUAL	83								
5-01200 EMPLOYEE BENEFITS - STATUTORY	60,594								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	29,234								
5-02000 STATIONERY & SUPPLIES	599								
5-02001 PRINTING & PAPER SUPPLIES	5,452								
5-02104 TELEPHONE	4,805								
5-02220 VEHICLE EXPENSE	38,503								
5-02360 CLOTHING & UNIFORMS	2,391								
Expense Total	449,552								
Net Expense	112,189								

WASTE MANAGEMENT

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

To ensure compliance with Municipal and Provincial legislation.

City of Sarnia

2016 Approved Current Budget

3800 WASTE MANAGEMENT - COLLECTION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(999)	(1,000)	(602)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(23,255)	(24,480)	(23,307)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED	(2,544)	(15,000)	(798)	(15,000)				(15,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(1,000)		(1,000)				(1,000)	
Revenue Total	(26,798)	(41,480)	(24,707)	(41,480)				(41,480)	
EXPENSES									
5-01000 SALARIES	38,404	38,818	38,979	38,818		598		39,416	1.54%
5-01025 SALARIES - OVERTIME	580		784						
5-01200 EMPLOYEE BENEFITS - STATUTORY	7,541	7,937	7,747	7,937		326		8,263	4.11%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,012	4,548	3,552	4,548		330		4,878	7.26%
5-02302 ADVERTISING	5,775	5,000	4,175	5,000				5,000	
5-02466 CONTRACT EXPENSE	66,689	62,450	59,361	62,450				62,450	
5-04021 GARBAGE COLLECTION	985,047	990,000	974,070	990,000				990,000	
Expense Total	1,108,048	1,108,753	1,088,668	1,108,753		1,254		1,110,007	0.11%
Net Expense	1,081,250	1,067,273	1,063,961	1,067,273		1,254		1,068,527	0.12%

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

3880 GARBAGE RECYCLING

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00928 COSTS RECOVERED - FREIGHT		(1,000)		(1,000)				(1,000)	
4-00930 COSTS RECOVERED			(11)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(37,013)	(40,000)	(38,671)	(40,000)				(40,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,209)		(1,815)						
4-00934 COSTS RECOVERED - RECYCLABLES	(695,201)	(680,000)	(682,910)	(680,000)				(680,000)	
4-00935 COSTS RECOVERED - PARKS		(500)		(500)				(500)	
4-00936 COSTS RECOVERED - OTHER	(319,475)	(193,724)	(416,850)	(193,724)		(100,000)		(293,724)	51.62%
4-00940 SALE OF MATERIALS	(86,499)	(100,000)	(80,713)	(100,000)				(100,000)	
Revenue Total	(1,139,397)	(1,015,224)	(1,220,970)	(1,015,224)		(100,000)		(1,115,224)	9.85%
EXPENSES									
5-01000 SALARIES	103,692	105,338	106,257	105,338		1,624		106,962	1.54%
5-01025 SALARIES - OVERTIME	2,498	5,004	3,484	5,004		40		5,044	0.80%
5-01030 SALARIES - CASUAL		7,970	853	7,970				7,970	
5-01200 EMPLOYEE BENEFITS - STATUTORY	20,700	22,559	21,951	22,559		898		23,457	3.98%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	11,803	13,312	12,344	13,312		924		14,236	6.94%
5-02104 TELEPHONE	350		342						
5-02220 VEHICLE EXPENSE	15,235	15,235	15,235	15,235				15,235	
5-02302 ADVERTISING	9,946	20,000	8,711	20,000				20,000	
5-04021 GARBAGE COLLECTION	4,633	5,000	56	5,000				5,000	
5-04022 COMPOST COLLECTION	403,975	464,471	428,323	464,471				464,471	
5-04023 COMPOST PROCESSING	296,882	295,000	300,211	295,000				295,000	
5-04200 BLUEBOX PROCESSING	577,908	560,100	590,110	560,100		35,000		595,100	6.25%
5-04201 BLUEBOX COLLECTION	740,068	710,572	734,331	710,572		15,000		725,572	2.11%
5-04204 BULK ITEMS RECYCLING	24,840	15,300	17,523	15,300				15,300	
Expense Total	2,212,530	2,239,861	2,239,731	2,239,861		53,486		2,293,347	2.39%
Net Expense	1,073,133	1,224,637	1,018,761	1,224,637		(46,514)		1,178,123	(3.80%)

4-00936 COSTS RECOVERED - OTHER - Increase in revenue from WDO based on actual's, right-sizing required;

5-04200 BLUEBOX PROCESSING - Increase due to contractual obligations;

5-04201 BLUEBOX COLLECTION - Increase due to contractual obligations.

Run Date: May 30, 2016

TRANSIT

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	47.00	47.00	-	47.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	4.73	4.73	(0.15)	4.58	
TOTAL FTEs	51.73	51.93	(0.15)	51.58	

**(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

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

2016 Approved Current Budget

3100 TRANSIT - TRANSPORTATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(269)		(2,242)						
Revenue Total	(269)		(2,242)						
EXPENSES									
5-01050 WAGES - REGULAR	1,815,761	2,035,667	1,908,829	2,035,667		(22,485)		2,013,182	(1.10%)
5-01055 WAGES - OVERTIME	276,889	184,057	299,209	184,057		2,802		186,859	1.52%
5-01085 EDUCATION LEAVE	3,720	3,900	2,631	3,900		12		3,912	0.31%
5-01200 EMPLOYEE BENEFITS - STATUTORY	354,665	429,927	388,545	429,927		(8,630)		421,297	(2.01%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	239,503	272,520	264,617	272,520		43,432		315,952	15.94%
5-02102 ELECTRICITY	12,280	15,000	10,723	15,000		300		15,300	2.00%
5-02220 VEHICLE EXPENSE	7,500	7,500	7,500	7,500				7,500	
5-02221 VEHICLE LICENSE	10,781	10,800	11,557	10,800				10,800	
5-02223 OTHER LICENSES	43,350	25,200	25,186	25,200				25,200	
5-02311 TRAINING & EDUCATION	381								
5-02323 SAFETY PROGRAM	539	2,500	357	2,500	6,200			8,700	248.00%
5-02360 CLOTHING & UNIFORMS	24,000	24,000	24,000	24,000		(4,000)		20,000	(16.67%)
5-02388 OVERTIME MEALS	3,084	700	2,524	700				700	
5-02420 BUILDING MAINTENANCE	1,186								
5-02800 SCHEDULING	9,000	8,000	8,000	8,000				8,000	
5-02801 TICKETS & PASSES	4,000	4,000	4,000	4,000				4,000	
5-02802 TRANSFERS	1,500	800	800	800				800	
5-03002 OTHER OPERATING SUPPLIES	21,773	8,600	14,077	8,600				8,600	
5-04005 INSURANCE	320,555	352,610	343,925	352,610		(13,784)		338,826	(3.91%)
5-05000 SUNDRY		30		30				30	
5-05100 FACILITY RENT	22,776	21,140	20,497	21,140				21,140	
5-05500 REPLACEMENT EQUIPMENT		350		350				350	
5-42000 CITY EQUIPMENT - REGULAR ROUTES	873,196	887,608	721,969	887,608		(45,079)		842,529	(5.08%)
5-42002 CITY EQUIPMENT - CHARTERS	5,431	5,431	5,431	5,431				5,431	
5-42004 CITY EQUIPMENT - SUPERVISION	6,608	6,608	6,608	6,608				6,608	
5-42005 CITY EQUIPMENT - TRAINING	7,500	7,500	7,500	7,500				7,500	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

3100 TRANSIT - TRANSPORTATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Expense Total	4,065,978	4,314,448	4,078,485	4,314,448	6,200	(47,432)		4,273,216	(0.96%)
Net Expense	4,065,709	4,314,448	4,076,243	4,314,448	6,200	(47,432)		4,273,216	(0.96%)

5-01050 WAGES - REGULAR - Transfer of 0.5 FTEs to Care-A-Van;

5-02323 SAFETY PROGRAM - Risk management initiative, can be extended to use corporately. Cost split with Care-A-Van (3150);

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process. Switch to AON resulted in an overall premium reduction for the City;

5-42000 CITY EQUIPMENT - REGULAR ROUTES - This is a calculated figure and changes each year based on approved levels of service. This is based on number of operating days and hours of operation per day.

City of Sarnia

2016 Approved Current Budget

3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	230,330	289,124	241,043	289,124		2,391		291,515	0.83%
5-01055 WAGES - OVERTIME	18,669	10,000	13,281	10,000				10,000	
5-01060 WAGES - CASUAL	10,635	8,962	5,803	8,962		(4)		8,958	(0.04%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	84,963	101,250	83,159	101,250		1,906		103,156	1.88%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,058	80,520	69,227	80,520		11,376		91,896	14.13%
5-01256 TOOL ALLOWANCE	3,420	4,325	3,777	4,325		200		4,525	4.62%
5-02114 IT MAINTENANCE & SUPPORT	9,825								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	455	2,000	1,270	2,000				2,000	
5-02311 TRAINING & EDUCATION	124	3,000	3,551	3,000				3,000	
5-02323 SAFETY PROGRAM		1,000	572	1,000				1,000	
5-02360 CLOTHING & UNIFORMS	11,000	11,000	11,000	11,000		(1,000)		10,000	(9.09%)
5-02384 RADIO & RADAR	16,069	12,610	12,111	12,610				12,610	
5-02388 OVERTIME MEALS	92	68	92	68				68	
5-02401 SMALL TOOLS	643	300	270	300				300	
5-03002 OTHER OPERATING SUPPLIES	81		110						
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	207,193	192,474	202,707	192,474		3,826		196,300	1.99%
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	5,643	3,570	3,164	3,570				3,570	
5-42102 VEHICLE MAINTENANCE - BODY REPAIRS			790						
Expense Total	662,200	720,203	651,927	720,203		18,695		738,898	2.60%
Net Expense	662,200	720,203	651,927	720,203		18,695		738,898	2.60%

5-42100 VEHICLE MAINTENANCE - This is a calculated figure and changes each year based on approved levels of service. This is based on number of operating days and hours of operation per day.

City of Sarnia

2016 Approved Current Budget

3120 TRANSIT - PREMISES & PLANT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	21,934	25,000	13,387	25,000				25,000	
5-02102 ELECTRICITY	27,087	25,000	28,734	25,000		500		25,500	2.00%
5-02103 WATER	13,046	16,500	13,292	16,500				16,500	
5-02215 ENVIRONMENTAL DISPOSAL	3,148	4,450	(225)	4,450				4,450	
5-02420 BUILDING MAINTENANCE	275		930						
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	5,387	14,100	9,892	14,100				14,100	
5-03002 OTHER OPERATING SUPPLIES	2,752	3,850	2,692	3,850				3,850	
5-04005 INSURANCE	2,663	2,929	2,673	2,929		(2,929)			(100.00%)
5-04043 CONTRACT CLEANING	7,462	9,775	7,611	9,775				9,775	
5-05000 SUNDRY		774		774		372		1,146	48.06%
5-05140 REALTY TAXES	64,490	62,463	65,351	62,463				62,463	
5-06900 CONTRIBUTION TO RESERVE	15,000	15,000	15,000	15,000				15,000	
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING	35,681	27,000	32,670	27,000		1,000		28,000	3.70%
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	40,744	40,000	31,878	40,000		5,000		45,000	12.50%
5-42203 BUILDING MAINTENANCE - BUS SHELTER MAINT	4,015								
Expense Total	243,684	246,841	223,885	246,841		3,943		250,784	1.60%
Net Expense	243,684	246,841	223,885	246,841		3,943		250,784	1.60%

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process;

5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENANCE - Implementation of AODA standards. Increased snow removal needed to comply with the standards.

City of Sarnia

2016 Approved Current Budget

3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	485,561	498,288	506,874	498,288		11,949		510,237	2.40%
5-01025 SALARIES - OVERTIME	4,780	3,184	197	3,184				3,184	
5-01200 EMPLOYEE BENEFITS - STATUTORY	95,583	101,532	95,226	101,532		4,144		105,676	4.08%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	46,625	57,082	52,718	57,082		2,831		59,913	4.96%
5-02000 STATIONERY & SUPPLIES	1,104	2,000	1,645	2,000				2,000	
5-02001 PRINTING & PAPER SUPPLIES	5,070	2,000	3,303	2,000				2,000	
5-02104 TELEPHONE	5,124	7,262	3,897	7,262		(1,262)		6,000	(17.38%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,900	4,500	6,620	4,500		1,120		5,620	24.89%
5-02302 ADVERTISING	5,919	14,000	9,238	14,000				14,000	
5-02303 POSTAGE	342	510	457	510				510	
5-02304 MARKETING	9,424	10,000	6,208	10,000				10,000	
5-02310 TRAVEL	601	300	18	300				300	
5-02311 TRAINING & EDUCATION	162	3,500	3,602	3,500				3,500	
5-02312 CONFERENCES & SEMINARS		1,500	766	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,000	1,282	1,000				1,000	
5-04910 OTHER PURCHASED SERVICES	7,051	8,500	10,663	8,500				8,500	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	4,535	7,000	4,738	7,000		(2,000)		5,000	(28.57%)
5-05137 AGENTS' COMMISSION - BUS ADVERTISING		7,000		7,000		(5,000)		2,000	(71.43%)
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	47,805	47,805	47,805	47,805				47,805	
Expense Total	726,586	776,963	755,257	776,963		11,782		788,745	1.52%
Net Expense	726,586	776,963	755,257	776,963		11,782		788,745	1.52%

5-01000 SALARIES - One time increase due to special one time administration program. See 3140 - 4-00759 PROVINCIAL SUBSIDY - GAS TAX for the offsetting account. No impact to the levy due to this one time cost;
5-051XX AGENT'S COMMISSION - adjusting accounts to reflect actual expenses.

City of Sarnia

2016 Approved Current Budget

3130 TRANSIT - CAPITAL FROM RATES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(55,808)	(118,400)	(104,424)						(100.00%)
Revenue Total	(55,808)	(118,400)	(104,424)						(100.00%)
EXPENSES									
5-25900 CAPITAL OUT OF RATES	55,808	118,400	104,424		62,480			62,480	(47.23%)
Expense Total	55,808	118,400	104,424		62,480			62,480	(47.23%)
Net Expense					62,480			62,480	

Item	Total Cost	Conventional	Disabled (CAV)
Building Upgrades	2,100	1,680	420
Replace Overhead Garage Door	16,000	12,800	3,200
Power Pack Rebuilds	60,000	48,000	12,000
CAV Software - Additional financing	40,000		40,000
Total	118,100	62,480	55,620

City of Sarnia

2016 Approved Current Budget

3135 TRANSIT - DEBT CHARGES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05720 DEBT CHARGES-PRINCIPAL	18,254	17,475	17,475	17,475		(17,475)			(100.00%)
5-05721 DEBT CHARGES-INTEREST	1,245	399	399	399		(399)			(100.00%)
5-06100 CONTRIBUTION TO RESERVE	179,284	180,909	180,909	180,909		17,874		198,783	9.88%
Expense Total	198,783	198,783	198,783	198,783				198,783	
Net Expense	198,783	198,783	198,783	198,783				198,783	

City of Sarnia

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3140 TRANSIT REVENUE - OPERATIONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00470 CASH FARES	(532,425)	(591,360)	(505,996)	(591,360)		31,360		(560,000)	(5.30%)
4-00471 TICKETS REDEEMED	(154,843)	(171,000)	(165,550)	(171,000)		(6,700)		(177,700)	3.92%
4-00472 BUS PASSES	(855,148)	(1,007,116)	(843,482)	(1,007,116)		(56,684)		(1,063,800)	5.63%
4-00473 CHARTERS	(125,697)	(25,000)	(16,963)	(25,000)				(25,000)	
4-00474 ADVERTISING	(54,328)	(75,000)	(79,686)	(75,000)		5,000		(70,000)	(6.67%)
4-00475 OUT OF TOWN BUS SERVICING	(253)	(2,000)	(231)	(2,000)		1,500		(500)	(75.00%)
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(483,355)	(483,355)	(398,785)	(483,355)	(43,000)	52,713		(473,642)	(2.01%)
4-00900 SUNDRY REVENUE	(273)		11						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(173,180)	(174,580)	(178,145)	(174,580)		(4,322)		(178,902)	2.48%
4-06220 CONTRIBUTION FROM RESERVES	(65,128)		(62,008)						
Revenue Total	(2,444,630)	(2,529,411)	(2,250,835)	(2,529,411)	(43,000)	22,867		(2,549,544)	0.80%
EXPENSES									
Expense Total									
Net Expense	(2,444,630)	(2,529,411)	(2,250,835)	(2,529,411)	(43,000)	22,867		(2,549,544)	0.80%

4-00759 PROVINCIAL SUBSIDY - GAS TAX - Increase of \$43,000 due to a one time special administrative program. The offset account is 3125 - 5-01000 SALARIES. No impact to the levy due to this one time cost.

CARE-A-VAN

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	7.00	7.00	-	7.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	-	0.33	
TOTAL FTEs	7.33	7.33	-	7.33	

**(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 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

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3150 CARE-A-VAN - TRANSPORTATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	354,831	393,293	372,315	393,293		13,567		406,860	3.45%
5-01055 WAGES - OVERTIME	29,807	16,896	38,379	16,896		253		17,149	1.50%
5-01085 EDUCATION LEAVE	424	532	380	532				532	
5-01200 EMPLOYEE BENEFITS - STATUTORY	73,202	72,190	81,256	72,190		12,615		84,805	17.47%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,956	53,088	50,156	53,088		13,028		66,116	24.54%
5-02221 VEHICLE LICENSE	1,109	1,162	1,815	1,162		653		1,815	56.20%
5-02300 OFFICE EXPENSES			148						
5-02323 SAFETY PROGRAM	75	190	37	190	6,200			6,390	3,263.16%
5-02360 CLOTHING & UNIFORMS	9,239	9,239	9,239	9,239		(1,239)		8,000	(13.41%)
5-02388 OVERTIME MEALS		34	31	34				34	
5-02466 CONTRACT EXPENSE	13,600	10,000	15,228	10,000				10,000	
5-03002 OTHER OPERATING SUPPLIES	238	700	111	700				700	
5-04005 INSURANCE	22,927	25,220	22,523	25,220		(25,220)			(100.00%)
5-05100 FACILITY RENT		2,960	1,628	2,960				2,960	
5-42250 CITY EQUIPMENT - REGULAR ROUTES	114,065	159,875	103,885	159,875		2,041		161,916	1.28%
5-42251 CITY EQUIPMENT - CHARTERS		300	300	300				300	
5-42252 CITY EQUIPMENT - TRAINING	300	300		300				300	
Expense Total	662,773	745,979	697,431	745,979	6,200	15,698		767,877	2.94%
Net Expense	662,773	745,979	697,431	745,979	6,200	15,698		767,877	2.94%

5-02323 SAFETY PROGRAM - Risk management initiative, can be extended to use corporately, costs split with regular transit (3100);

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

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3155 CARE-A-VAN - DISPATCHING

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	61,387	62,036	62,301	62,036		960		62,996	1.55%
5-01025 SALARIES - OVERTIME	50								
5-01030 SALARIES - CASUAL		7,552				7,560		7,560	0.11%
5-01200 EMPLOYEE BENEFITS - STATUTORY	12,268	13,593	12,867	13,593		521		14,114	3.83%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,678	8,648	8,670	8,648		530		9,178	6.13%
5-02312 CONFERENCES & SEMINARS		1,500	245	1,500				1,500	
5-03002 OTHER OPERATING SUPPLIES	1,383	3,450	1,704	50		150		200	(94.20%)
5-04910 OTHER PURCHASED SERVICES		2,000		2,000				2,000	
Expense Total	82,766	98,779	85,787	87,827		9,721		97,548	(1.25%)
Net Expense	82,766	98,779	85,787	87,827		9,721		97,548	(1.25%)

City of Sarnia

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	18,781	20,509	21,106	20,509		307		20,816	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY	3,601	4,278	3,853	4,278		102		4,380	2.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,168	4,786	3,537	4,786		294		5,080	6.14%
5-02384 RADIO & RADAR	4,017	3,153	4,477	3,153				3,153	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	35,670	29,651	48,339	29,651		593		30,244	2.00%
Expense Total	65,237	62,377	81,312	62,377		1,296		63,673	2.08%
Net Expense	65,237	62,377	81,312	62,377		1,296		63,673	2.08%

City of Sarnia

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3170 CARE-A-VAN - PREMISES & PLANT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	5,484	6,000	3,347	6,000				6,000	
5-02102 ELECTRICITY	6,772	5,100	7,184	5,100				5,100	
5-02103 WATER	3,261	3,366	3,323	3,366				3,366	
5-02420 BUILDING MAINTENANCE	17,039	7,283	10,847	7,283		1,717		9,000	23.58%
5-03002 OTHER OPERATING SUPPLIES	775	410	55	410				410	
5-04005 INSURANCE	666	732	668	732		(732)			(100.00%)
5-04043 CONTRACT CLEANING	1,866	2,626	1,903	2,626				2,626	
5-05000 SUNDRY		155		155				155	
5-05140 REALTY TAXES	16,123	15,616	16,338	15,616				15,616	
5-06900 CONTRIBUTION TO RESERVE	5,000	5,000	5,000	5,000				5,000	
Expense Total	56,986	46,288	48,665	46,288		985		47,273	2.13%
Net Expense	56,986	46,288	48,665	46,288		985		47,273	2.13%

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

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3175 CARE-A-VAN - ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	74,978	83,919	82,757	83,919		2,370		86,289	2.82%
5-01025 SALARIES - OVERTIME	381		49						
5-01200 EMPLOYEE BENEFITS - STATUTORY	14,895	16,822	14,888	16,822		937		17,759	5.57%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,459	9,241	8,601	9,241		811		10,052	8.78%
5-02000 STATIONERY & SUPPLIES	253	500	297	500				500	
5-02001 PRINTING & PAPER SUPPLIES	452	400	842	400				400	
5-02104 TELEPHONE	972	2,100	585	2,100				2,100	
5-02300 OFFICE EXPENSES		1,033		1,033				1,033	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,612	1,059	2,015	1,059				1,059	
5-02302 ADVERTISING	698	650		650				650	
5-02303 POSTAGE		102	113	102				102	
5-02405 OFFICE EQUIPMENT MAINTENANCE	254	100	319	100				100	
5-05000 SUNDRY	1,294	1,000	980	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT		2,100	1,750						(100.00%)
Expense Total	103,248	119,026	113,196	116,926		4,118		121,044	1.70%
Net Expense	103,248	119,026	113,196	116,926		4,118		121,044	1.70%

City of Sarnia

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3180 CARE-A-VAN - CAPITAL FROM RATES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-25900 CAPITAL OUT OF RATES	6,100	69,900	25,806		55,620			55,620	(20.43%)
Expense Total	6,100	69,900	25,806		55,620			55,620	(20.43%)
Net Expense	6,100	69,900	25,806		55,620			55,620	(20.43%)

Item	Cost	Conventional	Disabled (CAV)
Building Upgrades	2,100	1,680	420
Replace Overhead Garage Door	16,000	12,800	3,200
Power Pack Rebuilds	60,000	48,000	12,000
CAV Software - Additional Financing	40,000		40,000
Total	118,100	62,480	55,620

City of Sarnia

2016 Approved Current Budget

3185 CARE-A-VAN - DEBT CHARGES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05720 DEBT CHARGES-PRINCIPAL	1,170								
5-05721 DEBT CHARGES-INTEREST	22								
5-06100 CONTRIBUTION TO RESERVE	16,514	17,706	17,706	17,706				17,706	
Expense Total	17,706	17,706	17,706	17,706				17,706	
Net Expense	17,706	17,706	17,706	17,706				17,706	

City of Sarnia

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3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00470 CASH FARES	(10,966)	(11,534)	(10,458)	(11,534)		534		(11,000)	(4.63%)
4-00471 TICKETS REDEEMED	(23,049)	(21,749)	(26,171)	(21,749)		(4,251)		(26,000)	19.55%
4-00472 BUS PASSES	(33,705)	(35,184)	(41,479)	(35,184)		(3,816)		(39,000)	10.85%
4-00473 CHARTERS		(1,000)		(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(67,590)	(178,300)	(80,263)	(108,400)				(108,400)	(39.20%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(28,333)	(29,199)	(28,444)	(29,199)				(29,199)	
Revenue Total	(163,643)	(276,966)	(186,815)	(207,066)		(7,533)		(214,599)	(22.52%)
EXPENSES									
Expense Total									
Net Expense	(163,643)	(276,966)	(186,815)	(207,066)		(7,533)		(214,599)	(22.52%)

PARKS & RECREATION

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	5.00	5.00	1.00	6.00	+1.0 FTE Contract Position (Sponsorship)
PART-TIME/SEASONAL/TEMPORARY FTEs	-	-	-	-	
TOTAL FTEs	5.00	5.00	1.00	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

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

2016 Approved Current Budget

4500 PARKS & RECREATION - ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00670 MARKETING						(14,630)		(14,630)	
Revenue Total						(14,630)		(14,630)	
EXPENSES									
5-01000 SALARIES	359,076	386,185	279,355	386,185		93,091		479,276	24.11%
5-01200 EMPLOYEE BENEFITS - STATUTORY	57,661	76,817	56,257	76,817		21,802		98,619	28.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,591	45,320	35,979	45,320		13,533		58,853	29.86%
5-01253 CAR ALLOWANCE	1,092	2,002	36	2,002				2,002	
5-02000 STATIONERY & SUPPLIES	1,894	4,120	2,944	4,120				4,120	
5-02001 PRINTING & PAPER SUPPLIES	2,140	2,000	4,449	2,000				2,000	
5-02104 TELEPHONE	6,505	4,530	4,178	4,530				4,530	
5-02300 OFFICE EXPENSES			559						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,037	1,820	2,221	1,820				1,820	
5-02302 ADVERTISING	5,691	8,165	5,528	8,165				8,165	
5-02303 POSTAGE	1,891	3,000	1,647	3,000				3,000	
5-02311 TRAINING & EDUCATION	2,361	3,000	1,056	3,000				3,000	
5-02312 CONFERENCES & SEMINARS		1,800	1,130	1,800				1,800	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,060	1,750	1,534	1,750				1,750	
5-05000 SUNDRY	411	580	349	580				580	
5-05500 REPLACEMENT EQUIPMENT		2,470		2,470				2,470	
Expense Total	476,410	543,559	397,222	543,559		128,426		671,985	23.63%
Net Expense	476,410	543,559	397,222	543,559		113,796		657,355	20.94%

5-1XXXX SALARIES AND BENEFITS - New proposed sponsorship coordinator position. This is offset by revenue from 4-00670 MARKETING revenue and a recommended transfer of an FTE outlined in October 26, 2015 Council report.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

DEPT # **4505-4552**
DEPARTMENT **PARKS & RECREATION**
DIVISION **GENERAL PARKS MAINTENANCE**

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	24.14	24.14	(4.14)	20.00	Reallocations detailed in each area
PART-TIME/SEASONAL/TEMPORARY FTEs	19.18	19.18	0.31	19.49	
TOTAL FTEs	43.32	43.32	(3.83)	39.49	

**(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

2016 Approved Current Budget

4505 PARKS SUPERVISION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	211,309	230,044	196,044	230,044		(72,366)		157,678	(31.46%)
5-01025 SALARIES - OVERTIME	3,994	5,500	5,925	5,500				5,500	
5-01095 CALL DUTY	7,455	7,412	6,640	7,412				7,412	
5-01200 EMPLOYEE BENEFITS - STATUTORY	40,070	48,361	33,151	48,361		(13,898)		34,463	(28.74%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	22,585	27,163	21,466	27,163		(7,613)		19,550	(28.03%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	526	1,370	376	1,370				1,370	
5-02311 TRAINING & EDUCATION	10,404	8,250	5,319	8,250				8,250	
5-02360 CLOTHING & UNIFORMS	471	800	471	800				800	
5-02388 OVERTIME MEALS	739	290	1,188	290				290	
5-05500 REPLACEMENT EQUIPMENT		490		490				490	
Expense Total	297,553	329,680	270,580	329,680		(93,877)		235,803	(28.48%)
Net Expense	297,553	329,680	270,580	329,680		(93,877)		235,803	(28.48%)

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to home accounts to simplify the budgeting process.

Opening FTE's	3
Transferred to 4600 Recreation - Admin	(0.6)
Transferred to 4700 Arena's Admin	(0.4)
Closing FTE's	2

City of Sarnia

2016 Approved Current Budget

4509 CENTENNIAL PARK

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(8,000)	(37,150)	(24,504)	(37,150)		37,150			(100.00%)
4-00663 SARNIA BAY MARINA REVENUE	(68,076)	(117,500)	(90,000)	(117,500)		117,500			(100.00%)
4-00903 RENTAL REVENUE	(7,445)		(7,632)						
Revenue Total	(83,521)	(154,650)	(122,136)	(154,650)		154,650			(100.00%)
EXPENSES									
5-01050 WAGES - REGULAR	55,526								
5-01055 WAGES - OVERTIME	1,277								
5-01060 WAGES - CASUAL	49,917								
5-01115 STAT HOLIDAY PAY	3,518								
5-01200 EMPLOYEE BENEFITS - STATUTORY	16,745								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,149								
5-02101 FUEL	1,491	3,300	1,270	3,300		(3,300)			(100.00%)
5-02102 ELECTRICITY	25,495	14,740	37,723	14,740		(14,740)			(100.00%)
5-02103 WATER	6,969	7,000	897	7,000		(7,000)			(100.00%)
5-02104 TELEPHONE		3,000	224	3,000		(3,000)			(100.00%)
5-02220 VEHICLE EXPENSE	12,000	12,000	12,000	12,000		(12,000)			(100.00%)
5-02360 CLOTHING & UNIFORMS		500		500		(500)			(100.00%)
5-02400 REPAIRS & MAINTENANCE	9,689								
5-02420 BUILDING MAINTENANCE			4,731						
5-04005 INSURANCE	2,898	3,187		3,187		(3,187)			(100.00%)
5-04021 GARBAGE COLLECTION			429						
5-04900 CONTRACT WORK	5,852	11,000	21,373	11,000		(11,000)			(100.00%)
5-47400 PARK MAINTENANCE & SUPPLIES	9,697	15,000	13,406	15,000		(15,000)			(100.00%)
Expense Total	208,223	69,727	92,053	69,727		(69,727)			(100.00%)
Net Expense	124,702	(84,923)	(30,083)	(84,923)		84,923			(100.00%)

Budget moved to **4510 - GENERAL PARK MAINTENANCE**

City of Sarnia

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4510 GENERAL PARK MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(21,152)	(14,900)	(21,154)	(14,900)		(37,150)		(52,050)	249.33%
4-00663 SARNIA BAY MARINA REVENUE						(117,500)		(117,500)	
4-00795 OTHER GRANTS & SUBSIDIES	11	(5,000)		(5,000)				(5,000)	
4-00903 RENTAL REVENUE	(57,279)	(61,800)	(46,423)	(61,800)		3,000		(58,800)	(4.85%)
4-00930 COSTS RECOVERED	(1,988)	(5,200)	(3,300)	(5,200)				(5,200)	
Revenue Total	(80,408)	(86,900)	(70,877)	(86,900)		(151,650)		(238,550)	174.51%
EXPENSES									
5-01050 WAGES - REGULAR	402,213	458,044	427,785	458,044		6,027		464,071	1.32%
5-01051 WAGES - SEASONAL	184,283	200,933	210,078	200,933		107,516		308,449	53.51%
5-01055 WAGES - OVERTIME	33,356	29,756	30,465	29,756		13,158		42,914	44.22%
5-01060 WAGES - CASUAL	92,897	110,446	155,015	110,446		92,352		202,798	83.62%
5-01115 STAT HOLIDAY PAY	6,337	6,072	7,752	6,072		4,368		10,440	71.94%
5-01200 EMPLOYEE BENEFITS - STATUTORY	126,100	151,604	142,797	151,604		48,514		200,118	32.00%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	61,003	66,092	57,548	66,092		1,940		68,032	2.94%
5-02100 UTILITIES			33						
5-02101 FUEL	34,550	30,583	20,242	30,583		3,300		33,883	10.79%
5-02102 ELECTRICITY	125,329	104,000	113,610	104,000		14,740		118,740	14.17%
5-02103 WATER	19,618	12,090	13,367	12,090		7,000		19,090	57.90%
5-02104 TELEPHONE	16,569	20,600	12,460	20,600		3,000		23,600	14.56%
5-02220 VEHICLE EXPENSE	361,200	361,200	361,200	361,200		15,800		377,000	4.37%
5-02360 CLOTHING & UNIFORMS	4,418	4,500	4,326	4,500		500		5,000	11.11%
5-02388 OVERTIME MEALS			2,040						
5-02420 BUILDING MAINTENANCE			3,883						
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	4,666	20,000	14,792	20,000				20,000	
5-03002 OTHER OPERATING SUPPLIES	151	2,430		2,430				2,430	
5-03500 DEVELOPMENT EXPENSES			70						
5-04005 INSURANCE	55,709	61,280	123,487	61,280		(61,280)			(100.00%)
5-04021 GARBAGE COLLECTION	19,416	15,060	15,323	15,060				15,060	
5-04100 SECURITY SERVICES	8,610	1,570	1,681	1,570				1,570	

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4510 GENERAL PARK MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-04900 CONTRACT WORK	88,818	82,500	82,732	82,500		11,000		93,500	13.33%
5-05000 SUNDRY			18						
5-06100 CONTRIBUTION TO RESERVE		6,000		6,000				6,000	
5-47400 PARK MAINTENANCE & SUPPLIES	159,341	122,172	117,906	122,172		15,000		137,172	12.28%
5-47401 SPORTS FIELDS	383		138						
Expense Total	1,804,967	1,866,932	1,918,748	1,866,932		282,935		2,149,867	15.16%
Net Expense	1,724,559	1,780,032	1,847,871	1,780,032		131,285		1,911,317	7.38%

4-00903 RENTAL REVENUE - A portion of the municipal minor sports subsidy is shown here as an impact to revenue instead of in 5520 Municipal Grants Expense;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process;

Opening FTE's	17.3
Transferred to 4708 Clearwater Arena	(0.99)
Transferred from 4511 Sports Fields Maintenance	4.13
Transferred from 4705 Sarnia Arena	0.44
Transferred from 4525 Children's Farm	1.12
Transferred from 4550 Waterfront Downtown	0.40
Transferred from 4602 Waterfront - Programs	0.46
Transferred from 4715 Jackson Pool	0.47
Closing FTE's	23.33

Centennial Park expenses moved to this budget, this effected the following accounts:

- 5-02101 FUEL**
- 5-02102 ELECTRICITY**
- 5-02103 WATER**
- 5-02104 TELEPHONE**

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4510 GENERAL PARK MAINTENANCE

5-02220 VEHICLE

5-02360 CLOTHING & UNIFORMS

5-04900 CONTRACT WORK

5-5-47400 PARK MAINTENANCE & SUPPLIES

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

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4511 SPORTS FIELDS MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00625 FACILITY FEES	(111,335)	(90,383)	(115,871)	(90,383)				(90,383)	
4-00627 SUBSIDIZED RENTALS	(53,363)	(58,211)	(61,934)	(58,211)		10,000		(48,211)	(17.18%)
4-00930 COSTS RECOVERED			(511)						
Revenue Total	(164,698)	(148,594)	(178,316)	(148,594)		10,000		(138,594)	(6.73%)
EXPENSES									
5-01050 WAGES - REGULAR	105,309	118,288	78,487	118,288		(118,288)			(100.00%)
5-01051 WAGES - SEASONAL	74,825	86,788	71,264	86,788		(86,788)			(100.00%)
5-01055 WAGES - OVERTIME	21,206	9,998	5,699	9,998		(9,998)			(100.00%)
5-01060 WAGES - CASUAL	35,807	41,400	33,440	41,400		(41,400)			(100.00%)
5-01115 STAT HOLIDAY PAY	2,924	2,198	2,398	2,198		(2,198)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	38,176	48,441	30,076	48,441		(48,441)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,861	17,242	7,518	17,242		(17,242)			(100.00%)
5-02220 VEHICLE EXPENSE	30,000	30,000	30,000	30,000				30,000	
5-02388 OVERTIME MEALS			208						
5-47401 SPORTS FIELDS	44,901	52,000	58,746	52,000				52,000	
Expense Total	364,009	406,355	317,836	406,355		(324,355)		82,000	(79.82%)
Net Expense	199,311	257,761	139,520	257,761		(314,355)		(56,594)	(121.96%)

4-00627 SUBSIDIZED RENTALS - Municipal minor sports subsidy is shown here as an impact to revenue instead of in 5520 Municipal Grants Expense;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

Opening FTE's	5.87
Transferred to 4510 General Park Maintenance	(4.13)
Transferred to 4705 Sarnia Arena	(1.14)
Transferred to 4515 Greenhouse & Horticulture	(0.60)
Closing FTE's	0

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4515 GREENHOUSE & HORTICULTURE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00905 DONATIONS	(1,000)								
4-00930 COSTS RECOVERED	(13,080)								
Revenue Total	(14,080)								
EXPENSES									
5-01050 WAGES - REGULAR	142,974	134,522	122,118	134,522		34,012		168,534	25.28%
5-01051 WAGES - SEASONAL	108,536	108,486	86,416	108,486		1,674		110,160	1.54%
5-01055 WAGES - OVERTIME	8,017	5,500	4,586	5,500				5,500	
5-01060 WAGES - CASUAL	12,473	34,500	40,174	34,500		(2,054)		32,446	(5.95%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	48,580	57,595	42,379	57,595		9,044		66,639	15.70%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,625	19,436	16,504	19,436		6,096		25,532	31.36%
5-02101 FUEL		20,750		20,750				20,750	
5-02220 VEHICLE EXPENSE	43,800	40,000	40,000	40,000				40,000	
5-02360 CLOTHING & UNIFORMS	982	1,300	982	1,300				1,300	
5-02388 OVERTIME MEALS			64						
5-04100 SECURITY SERVICES		360	438	360				360	
5-47450 FACILITY MAINTENANCE & SUPPLIES	33,550	24,000	24,322	24,000				24,000	
Expense Total	417,537	446,449	377,983	446,449		48,772		495,221	10.92%
Net Expense	403,457	446,449	377,983	446,449		48,772		495,221	10.92%

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

Opening FTE's	6.34
Transferred from 4511 Sports Fields Maintenance	0.60
Transferred to 4708 Clearwater Arena	(0.11)
Closing FTE's	6.83

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4525 CHILDREN'S FARM

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00900 SUNDRY REVENUE	(50)								
Revenue Total	(50)								
EXPENSES									
5-01050 WAGES - REGULAR	57,576	57,836	58,490	57,836		(57,836)			(100.00%)
5-01051 WAGES - SEASONAL	14,873								
5-01055 WAGES - OVERTIME	3,871	3,302	3,648	3,302		(3,302)			(100.00%)
5-01060 WAGES - CASUAL	26,685	26,680	25,730	26,680		(26,680)			(100.00%)
5-01115 STAT HOLIDAY PAY	2,405	1,924	3,278	1,924		(1,924)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	16,625	15,306	16,040	15,306		(15,306)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,195	8,110	8,110	8,110		(8,110)			(100.00%)
5-02104 TELEPHONE	600	780	629	780				780	
5-02371 LIVESTOCK PURCHASES	2,500	2,260		2,260				2,260	
5-02388 OVERTIME MEALS			260						
5-02394 LIVESTOCK FEED	23,890	20,000	23,987	20,000				20,000	
5-03500 DEVELOPMENT EXPENSES		7,500		7,500				7,500	
5-04100 SECURITY SERVICES		390		390				390	
5-04900 CONTRACT WORK	6,275	2,980	1,307	2,980				2,980	
5-05120 VETERINARY SERVICES	1,354	2,460	2,147	2,460				2,460	
5-47580 FARM MAINTENANCE & SUPPLIES	1,027	8,240	7,222	8,240				8,240	
Expense Total	164,876	157,768	150,848	157,768		(113,158)		44,610	(71.72%)
Net Expense	164,826	157,768	150,848	157,768		(113,158)		44,610	(71.72%)

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

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4525 CHILDREN'S FARM

Opening FTE's	2.12
Transferred to 4510 General Parks Maintenance	(1.12)
Transferred to 4708 Clearwater Arena	(1.00)
Closing FTE's	0

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4550 WATERFRONT - DOWNTOWN

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(19,454)	(19,454)	(19,454)	(19,454)		19,454			(100.00%)
Revenue Total	(19,454)	(19,454)	(19,454)	(19,454)		19,454			(100.00%)
EXPENSES									
5-01051 WAGES - SEASONAL	21,317	20,893	26,681	20,893		(20,893)			(100.00%)
5-01055 WAGES - OVERTIME	94		1,000						
5-01060 WAGES - CASUAL	19,861	20,906	21,807	20,906		(20,906)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	6,130	6,783	7,567	6,783		(6,783)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY			122						
5-02102 ELECTRICITY	423	1,000	1,444	1,000				1,000	
5-02388 OVERTIME MEALS			86						
5-04900 CONTRACT WORK	15,433	18,045	15,627	18,045				18,045	
5-05000 SUNDRY	89	290	119	290				290	
5-47620 FACILITY MAINTENANCE & SUPPLIES	1,197	2,500	944	2,500				2,500	
Expense Total	64,544	70,417	75,397	70,417		(48,582)		21,835	(68.99%)
Net Expense	45,090	50,963	55,943	50,963		(29,128)		21,835	(57.16%)

4-00939 COSTS RECOVERED - INTERDEPARTMENTAL - internal transfer from 5520 Municipal Grants eliminated;

5-01XXX WAGE & BENEFITS - Downtown/Northgate clean-up wages/benefits reallocated to 4510 General Parks Maintenance;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

Opening FTE's	1.37
Transferred to 4510 General Park Maintenance	(0.40)
Transferred to 4708 Clearwater Arena	(0.97)
Closing FTE's	0

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4551 ARBORICULTURE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(43,471)								
Revenue Total	(43,471)								
EXPENSES									
5-01050 WAGES - REGULAR	376,787	401,686	407,841	401,686		(15,433)		386,253	(3.84%)
5-01051 WAGES - SEASONAL			1,607						
5-01055 WAGES - OVERTIME	11,892	6,500	16,296	6,500				6,500	
5-01060 WAGES - CASUAL	6,184	6,900	6,212	6,900		1,210		8,110	17.54%
5-01200 EMPLOYEE BENEFITS - STATUTORY	77,060	84,602	86,476	84,602		(1,228)		83,374	(1.45%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,397	59,746	56,582	59,746		(312)		59,434	(0.52%)
5-02220 VEHICLE EXPENSE	34,000	34,000	34,000	34,000				34,000	
5-02360 CLOTHING & UNIFORMS	3,894	4,000	3,436	4,000				4,000	
5-02388 OVERTIME MEALS			2,350						
5-02401 SMALL TOOLS	1,206	1,170	1,652	1,170				1,170	
5-04900 CONTRACT WORK	32,872	14,420	16,678	14,420				14,420	
5-04901 CONTRACT WORK-TREE CONTRACTOR	15,924	12,360	44,906	12,360				12,360	
5-47650 TURF REPAIRS	130								
5-47651 TREE MAINTENANCE	31,281	27,800	24,763	27,800				27,800	
Expense Total	642,627	653,184	702,799	653,184		(15,763)		637,421	(2.41%)
Net Expense	599,156	653,184	702,799	653,184		(15,763)		637,421	(2.41%)

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

Opening FTE's	7.69
Transfer to 4705 Sarnia Arena	(0.40)
Minor correction - no transfer	0.04
Closing FTE's	7.33

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4552 WORK FOR OTHERS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-47750 COSTS RECOVERED - CITY HALL		(19,925)		(19,925)		19,925			(100.00%)
4-47763 COSTS RECOVERED - SHOWMOBILE DELIVERY		(1,385)	(404)	(1,385)		1,385			(100.00%)
4-47766 COSTS RECOVERED - SARNIA PARKING		(6,335)		(6,335)		6,335			(100.00%)
4-47767 COSTS RECOVERED - LAMBTON CTY -GRASS CUT		(13,725)		(13,725)		13,725			(100.00%)
4-47785 COSTS RECOVERED - BLUEWATER GYM BUILDING		(4,000)		(4,000)		4,000			(100.00%)
Revenue Total		(45,370)	(404)	(45,370)		45,370			(100.00%)
EXPENSES									
5-02220 VEHICLE EXPENSE		3,800	3,800	3,800		(3,800)			(100.00%)
5-47713 SHOWMOBILE DELIVERIES		1,200		1,200		(1,200)			(100.00%)
5-47736 BLUEWATER GYMNASTICS BUILDING		5,000	5,454	5,000		(5,000)			(100.00%)
5-47737 NATURE TRAIL		5,000		5,000		(5,000)			(100.00%)
Expense Total		15,000	9,254	15,000		(15,000)			(100.00%)
Net Expense		(30,370)	8,850	(30,370)		30,370			(100.00%)

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

DEPT # **4600 4601 4602 4715 4716 4950**
DEPARTMENT **PARKS & RECREATION**
DIVISION **RECREATION / STRANGWAY / POOLS**

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	4.88	4.88	(0.88)	4.00	-1.0 for Strangway Clerk (reallocated to 4500 Admin for Sponsorship)
PART-TIME/SEASONAL/TEMPORARY FTEs	9.15	9.15	-	8.50	
TOTAL FTEs	14.03	14.03	(0.88)	12.50	

**(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

The Recreation/Strangway/Pool 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. 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. 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. 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. The Strangway Centre is responsible for providing numerous programs and activities. 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.

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4600 RECREATION - ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00905 DONATIONS	2,500								
Revenue Total	2,500								
EXPENSES									
5-01000 SALARIES	110,989	129,260	120,388	129,260		15,365		144,625	11.89%
5-01025 SALARIES - OVERTIME	1,244		1,924						
5-01200 EMPLOYEE BENEFITS - STATUTORY	23,175	26,606	25,289	26,606		3,860		30,466	14.51%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	11,663	16,752	16,873	16,752		2,304		19,056	13.75%
5-02000 STATIONERY & SUPPLIES	19		8						
5-02001 PRINTING & PAPER SUPPLIES	867	2,900	228	2,900				2,900	
5-02220 VEHICLE EXPENSE	3,000	3,000	3,000	3,000				3,000	
5-02300 OFFICE EXPENSES			17						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	417	600	642	600				600	
5-02302 ADVERTISING	2,548	3,300	738	3,300				3,300	
5-02310 TRAVEL	778	1,000	189	1,000				1,000	
5-02311 TRAINING & EDUCATION	1,755	850	45	850				850	
5-02312 CONFERENCES & SEMINARS		2,000		2,000				2,000	
Expense Total	156,455	186,268	169,341	186,268		21,529		207,797	11.56%
Net Expense	158,955	186,268	169,341	186,268		21,529		207,797	11.56%

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

Opening FTE's	1.90
Transferred to 4950 Strangway Centre - Administration	(0.50)
Transferred From 4505 Parks Supervision	0.60
Closing FTE's	2.00

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4601 RECREATION - PROGRAMS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00632 PUBLIC SWIMMING - TECUMSEH POOL	(348)								
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(46,535)	(55,000)	(48,662)	(55,000)		(5,000)		(60,000)	9.09%
4-00644 REGISTRATION FEES - SUMMER ACTIVITIES	(10,301)	(8,600)	(11,090)	(8,600)				(8,600)	
4-00645 REGISTRATION FEES - SPECIAL EVENTS		(1,000)		(1,000)				(1,000)	
4-00646 REGISTRATION FEES - FITNESS	(7,592)	(4,800)	(8,895)	(4,800)				(4,800)	
4-00647 REGISTRATION FEES - DAY CAMP	(18,173)	(19,300)	(23,315)	(19,300)				(19,300)	
4-00750 PROVINCIAL SUBSIDY	(5,000)								
4-00800 FEDERAL SUBSIDY			(5,000)						
4-00930 COSTS RECOVERED	(15,870)	(2,000)	(8,073)	(2,000)				(2,000)	
Revenue Total	(103,819)	(90,700)	(105,035)	(90,700)		(5,000)		(95,700)	5.51%
EXPENSES									
5-01055 WAGES - OVERTIME	360		1,331						
5-01060 WAGES - CASUAL	42,537	44,160	59,868	44,160		(3,600)		40,560	(8.15%)
5-01080 WAGES - LIFEGUARD	40,309	35,397	32,082	35,397		1,108		36,505	3.13%
5-01200 EMPLOYEE BENEFITS - STATUTORY	8,421	9,004	10,195	9,004		(104)		8,900	(1.16%)
5-47251 RECREATION PROGRAMS	38,697	15,500	31,432	15,500				15,500	
5-47252 SUMMER ACTIVITY CENTRES	692	1,500	1,109	1,500				1,500	
5-47253 SPECIAL ACTIVITIES	9,546	11,000	10,823	11,000				11,000	
5-47254 COMMUNITY DEVELOPMENT		1,000		1,000				1,000	
5-47255 FITNESS PROGRAM		100		100				100	
5-47256 DAY CAMP	6,148	10,000	7,781	10,000				10,000	
5-47258 EDUCATION FOR LEISURE		190	49	190				190	
5-47262 LIFEGUARDS - CANATARA PARK	6,551	8,000	2,392	8,000				8,000	
5-47266 TORCH RELAY PAN AM GAMES			4,026						
Expense Total	153,261	135,851	161,088	135,851		(2,596)		133,255	(1.91%)
Net Expense	49,442	45,151	56,053	45,151		(7,596)		37,555	(16.82%)

4-00642 REGISTRATION FEES - RECREATION PROGRAMS - \$5,000 in revenue was approved during Budget Deliberation Day;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

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4601 RECREATION - PROGRAMS

Opening FTE's	3.33
Minor correction - no transfer	(0.16)
Closing FTE's	3.17

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4602 WATERFRONT - PROGRAMS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(60)	(700)		(700)				(700)	
4-00652 REGISTRATION FEES - WATERFRONT PROGRAM	(650)	(2,500)	(550)	(2,500)				(2,500)	
4-00653 REGISTRATION FEES - ENTERTAINMENT	(1,667)	(3,800)	(1,542)	(3,800)				(3,800)	
4-00905 DONATIONS	(14,593)	(17,000)	(11,422)	(17,000)				(17,000)	
4-00930 COSTS RECOVERED	(257)	(14,150)		(14,150)				(14,150)	
Revenue Total	(17,227)	(38,150)	(13,514)	(38,150)				(38,150)	
EXPENSES									
5-01060 WAGES - CASUAL	6,087	11,040	6,534	11,040		(11,040)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	663	1,239	751	1,239		(1,239)			(100.00%)
5-02101 FUEL	3,070	2,700	978	2,700				2,700	
5-02102 ELECTRICITY	8,209	8,000	8,633	8,000				8,000	
5-02103 WATER	7,137	6,800	7,975	6,800				6,800	
5-02302 ADVERTISING	7,664	6,500	7,565	6,500				6,500	
5-02520 FACILITY MAINTENANCE	65	5,500		5,500				5,500	
5-47351 WATERFRONT PROGRAMMING	17	150	295	150				150	
5-47352 SPECIAL ACTIVITIES	14,543	16,000	15,559	16,000				16,000	
5-47354 WATERFRONT ACTIVITIES	814	1,370	114	1,370				1,370	
5-47355 CONCERTS/ENTERTAINMENT	10,983	11,330	10,968	11,330				11,330	
Expense Total	59,252	70,629	59,372	70,629		(12,279)		58,350	(17.39%)
Net Expense	42,025	32,479	45,858	32,479		(12,279)		20,200	(37.81%)

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

City of Sarnia

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4602 WATERFRONT - PROGRAMS

Opening FTE's	0.46
Transfer to 4510 General Parks Maintenance	(0.46)
Closing FTE's	0

City of Sarnia

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4610 CANADA DAY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(4,425)		(3,288)						
4-00800 FEDERAL SUBSIDY	(20,000)		(20,000)						
4-00905 DONATIONS	(49,665)		(47,914)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES			28						
4-00992 FUND RAISING	(18,342)		(2,953)						
4-00993 BINGO PROCEEDS			(16,000)						
Revenue Total	(92,432)		(90,127)						
EXPENSES									
5-05817 CANADA DAY-PUBLICITY	2,599		2,834						
5-05819 CANADA DAY-FIREWORKS	31,519		31,519						
5-05821 CANADA DAY-SOUND SYSTEM	2,442		2,442						
5-05824 CANADA DAY-BOOTH EXPENSE	2,117								
5-05825 CANADA DAY-PARADE	5,805		2,541						
5-05826 CANADA DAY-WASHROOMS			1,791						
5-05827 CANADA DAY-BALLOONS, CANDY	247		410						
5-05828 CANADA DAY-SPECIAL EVENTS	3,568								
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30	12,311		12,030						
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30	6,203		6,373						
5-05832 CANADA DAY-MISCELLANEOUS	6,755		11,058						
Expense Total	73,566		70,998						
Net Expense	(18,866)		(19,129)						

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

DEPT # **4700 4705 4706 4708 4710**
DEPARTMENT **PARKS & RECREATION**
DIVISION **ARENAS**

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	21.98	21.98	3.02	25.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	3.13	3.13	(1.28)	1.85	
TOTAL FTEs	25.11	25.11	1.74	26.85	

**(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 operates three arenas which focus primarily on youth groups, figure skating, and recreational hockey.

City of Sarnia

2016 Approved Current Budget

4700 ARENAS ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00900 SUNDRY REVENUE		(12,500)		(12,500)				(12,500)	
Revenue Total		(12,500)		(12,500)				(12,500)	
EXPENSES									
5-01000 SALARIES	48,397	95,420	98,264	95,420		(12,650)		82,770	(13.26%)
5-01025 SALARIES - OVERTIME		2,496	2,517	2,496				2,496	
5-01030 SALARIES - CASUAL	12,107		323						
5-01095 CALL DUTY	3,620	3,654	4,435	3,654				3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY	11,381	20,398	19,082	20,398		(2,399)		17,999	(11.76%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,866	13,740	7,894	13,740		(3,820)		9,920	(27.80%)
5-02000 STATIONERY & SUPPLIES			192						
5-02220 VEHICLE EXPENSE	14,000	14,000	14,000	14,000				14,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS			1,032						
5-02311 TRAINING & EDUCATION	774	4,000	553	4,000				4,000	
5-02360 CLOTHING & UNIFORMS	471	500	471	500				500	
5-02405 OFFICE EQUIPMENT MAINTENANCE			10						
5-02415 CONTRIBUTION TO IT LEASING PROGRAM	253								
5-04022 COMPOST COLLECTION	1,179	1,000		1,000				1,000	
5-05000 SUNDRY	30		11						
Expense Total	97,078	155,208	148,784	155,208		(18,869)		136,339	(12.16%)
Net Expense	97,078	142,708	148,784	142,708		(18,869)		123,839	(13.22%)

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

City of Sarnia

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4700 ARENAS ADMINISTRATION

Opening FTE's	1.6
Transfer to 2020 Accounting (RBC Clerk)	(1.00)
Transfer from 4505 Parks Supervisor	0.40
Closing FTE's	1.00

City of Sarnia

2016 Approved Current Budget

4705 SARNIA ARENA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00474 ADVERTISING			(650)						
4-00626 GENERAL ICE RENTALS	(70,474)	(79,141)	(68,450)	(79,141)		(9,000)		(88,141)	11.37%
4-00627 SUBSIDIZED RENTALS	(221,643)	(234,250)	(215,904)	(234,250)		12,000		(222,250)	(5.12%)
4-00628 PUBLIC SKATING		(1,000)		(1,000)		1,000			(100.00%)
4-00629 SPECIAL EVENTS	(1,500)	(765)		(765)				(765)	
4-00660 HALL RENTAL	(5,825)	(4,500)	(6,350)	(4,500)				(4,500)	
4-00661 CONCESSION REVENUE	(6,119)	(8,550)	(8,027)	(8,550)				(8,550)	
4-00795 OTHER GRANTS & SUBSIDIES	87								
4-00900 SUNDRY REVENUE			(228)						
Revenue Total	(305,474)	(328,206)	(299,609)	(328,206)		4,000		(324,206)	(1.22%)
EXPENSES									
5-01050 WAGES - REGULAR	104,003	158,875	153,554	158,875		59,641		218,516	37.54%
5-01055 WAGES - OVERTIME	9,064	12,000	7,068	12,000				12,000	
5-01060 WAGES - CASUAL	14,503	13,800	17,112	13,800		(762)		13,038	(5.52%)
5-01080 WAGES - LIFEGUARD	86								
5-01115 STAT HOLIDAY PAY	1,139	2,600	1,272	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY	21,338	34,982	34,213	34,982		13,592		48,574	38.85%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,115	23,452	20,262	23,452		10,374		33,826	44.24%
5-02101 FUEL	16,780	25,875	11,594	25,875				25,875	
5-02102 ELECTRICITY	106,787	96,200	106,370	96,200				96,200	
5-02103 WATER	17,828	17,300	18,749	17,300				17,300	
5-02104 TELEPHONE	2,399	3,000	2,742	3,000				3,000	
5-02220 VEHICLE EXPENSE	16,000	16,000	16,000	16,000				16,000	
5-02300 OFFICE EXPENSES			136						
5-02360 CLOTHING & UNIFORMS	2,454	2,780	2,454	2,780				2,780	
5-02388 OVERTIME MEALS			237						
5-02410 EQUIPMENT MAINTENANCE			539						
5-02520 FACILITY MAINTENANCE	2,373		4,810						
5-04005 INSURANCE	18,069	19,876	10,236	19,876		(19,876)			(100.00%)

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4705 SARNIA ARENA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-04042 LAUNDRY SERVICES		1,500	70	1,500				1,500	
5-04043 CONTRACT CLEANING	5,129		19,506						
5-04100 SECURITY SERVICES		500		500				500	
5-04900 CONTRACT WORK	59,940	38,400	35,698	38,400				38,400	
5-05000 SUNDRY	221	250	87	250				250	
5-47050 ARENA MAINTENANCE & SUPPLIES	20,018	19,140	17,687	19,140				19,140	
Expense Total	425,246	486,530	480,396	486,530		62,969		549,499	12.94%
Net Expense	119,772	158,324	180,787	158,324		66,969		225,293	42.30%

4-00626 GENERAL ICE RENTALS - increased by \$9,000 for reallocated Germain ice rentals;

4-00627 SUBSIDIZED RENTALS - increased by \$20,000 for reallocated Germain ice rentals; decreased by \$32,000 for reallocated Minor Sports Subsidy from 5520 Municipal Grants Expense; net decrease to budget line -\$12,000; no \$ impact to overall budget;

4-00628 PUBLIC SKATING & 5-01060 WAGES CASUAL - No revenue for public skating due to the City no longer charging for this event. Casual wages will decrease due to not having to collect the fees at the door. The net impact of this change is zero;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process;

Opening FTE's	3.49
Transfer from 4511 Sports Fields Maintenance	1.14
Transfer from 4551 Arboriculture	0.40
Transfer to 4510 General Park Maintenance	(0.44)
Closing FTE's	4.58

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

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4706 GERMAIN ARENA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(61,121)	(45,572)	(81,888)	(45,572)		45,572			(100.00%)
4-00627 SUBSIDIZED RENTALS	(187,830)	(99,445)	(91,365)	(99,445)		99,445			(100.00%)
4-00628 PUBLIC SKATING	(3,093)		(1,826)						
4-00661 CONCESSION REVENUE	(1,589)	(1,500)	(1,386)	(1,500)		1,500			(100.00%)
4-00795 OTHER GRANTS & SUBSIDIES	22								
Revenue Total	(253,611)	(146,517)	(176,465)	(146,517)		146,517			(100.00%)
EXPENSES									
5-01050 WAGES - REGULAR	108,013	106,621	60,163	106,621		(106,621)			(100.00%)
5-01055 WAGES - OVERTIME	13,174	3,972	2,001	3,972		(3,972)			(100.00%)
5-01060 WAGES - CASUAL	1,995	1,146	995	1,146		(1,146)			(100.00%)
5-01080 WAGES - LIFEGUARD	379		378						
5-01115 STAT HOLIDAY PAY	1,306	1,287		1,287		(1,287)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	22,194	22,605	14,337	22,605		(22,605)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,318	16,114	16,104	16,114		(16,114)			(100.00%)
5-02101 FUEL	9,671	8,552	6,911	8,552		(8,552)			(100.00%)
5-02102 ELECTRICITY	55,296	49,250	50,435	49,250		(49,250)			(100.00%)
5-02103 WATER	8,488	6,675	8,607	6,675		(6,675)			(100.00%)
5-02104 TELEPHONE	667	1,110	752	1,110		(1,110)			(100.00%)
5-02220 VEHICLE EXPENSE	5,000	5,000	5,000	5,000		(5,000)			(100.00%)
5-02360 CLOTHING & UNIFORMS	1,084	440	982	440		(440)			(100.00%)
5-02388 OVERTIME MEALS			15						
5-04005 INSURANCE	16,451	18,096	6,124	18,096		(18,096)			(100.00%)
5-04042 LAUNDRY SERVICES		640		640		(640)			(100.00%)
5-04100 SECURITY SERVICES		400		400		(400)			(100.00%)
5-04900 CONTRACT WORK	20,734	13,390	10,689	13,390		(13,390)			(100.00%)
5-05000 SUNDRY		150		150		(150)			(100.00%)
5-47100 ARENA MAINTENANCE & SUPPLIES	7,485	10,750	1,353	10,750		(10,750)			(100.00%)
5-47102 CONTRACT WORK	729								
5-47123 PUBLIC SKATING	106	150		150		(150)			(100.00%)

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4706 GERMAIN ARENA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Expense Total	283,090	266,348	184,846	266,348		(266,348)			(100.00%)
Net Expense	29,479	119,831	8,381	119,831		(119,831)			(100.00%)

GERMAIN ARENA - Closed; Revenue budget re-allocated to five remaining ice-pads.

Opening FTE's	2.05
Transfer to 4710 Sarnia Sports Complex	(1.00)
Transfer to 4708 Clearwater Arena	(1.00)
Minor correction - no transfer	(0.05)
Closing FTE's	0

City of Sarnia

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4708 CLEARWATER ARENA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00474 ADVERTISING			(1,650)						
4-00626 GENERAL ICE RENTALS	(115,670)	(161,067)	(106,162)	(161,067)		(18,000)		(179,067)	11.18%
4-00627 SUBSIDIZED RENTALS	(477,312)	(497,400)	(541,158)	(497,400)		24,000		(473,400)	(4.83%)
4-00628 PUBLIC SKATING	(7,998)	(5,000)	(1,797)	(5,000)		5,000			(100.00%)
4-00629 SPECIAL EVENTS	(11,408)	(20,000)	(11,908)	(20,000)				(20,000)	
4-00636 SKATE SHARPENING	(1,300)		(325)						
4-00660 HALL RENTAL	(23,901)	(19,000)	(26,078)	(19,000)		9,000		(10,000)	(47.37%)
4-00661 CONCESSION REVENUE	(8,629)	(8,550)	(8,167)	(8,550)				(8,550)	
4-00795 OTHER GRANTS & SUBSIDIES	46								
4-00900 SUNDRY REVENUE			(209)						
Revenue Total	(646,172)	(711,017)	(697,454)	(711,017)		20,000		(691,017)	(2.81%)
EXPENSES									
5-01050 WAGES - REGULAR	451,097	410,451	509,053	410,451		197,764		608,215	48.18%
5-01051 WAGES - SEASONAL	233		31,134			22,034		22,034	
5-01055 WAGES - OVERTIME	62,465	23,700	38,452	23,700				23,700	
5-01060 WAGES - CASUAL	13,497	18,400	31,212	18,400		(4,681)		13,719	(25.44%)
5-01080 WAGES - LIFEGUARD	168		396						
5-01115 STAT HOLIDAY PAY	5,981	6,697	8,326	6,697		(1)		6,696	(0.01%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	94,288	89,736	115,425	89,736		47,932		137,668	53.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	47,491	60,163	67,243	60,163		33,009		93,172	54.87%
5-02101 FUEL	36,021	36,382	33,115	36,382				36,382	
5-02102 ELECTRICITY	144,652	132,550	163,916	132,550				132,550	
5-02103 WATER	5,081	5,800	5,180	5,800				5,800	
5-02104 TELEPHONE	600	2,060	629	2,060				2,060	
5-02220 VEHICLE EXPENSE	22,500	22,500	22,500	22,500				22,500	
5-02360 CLOTHING & UNIFORMS	4,418	4,000	4,909	4,000				4,000	
5-02388 OVERTIME MEALS			1,683						
5-02410 EQUIPMENT MAINTENANCE			1,814						
5-02520 FACILITY MAINTENANCE	106		3,275						

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4708 CLEARWATER ARENA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-04005 INSURANCE	19,030	20,933	19,403	20,933		(20,933)			(100.00%)
5-04042 LAUNDRY SERVICES		2,140		2,140				2,140	
5-04100 SECURITY SERVICES		300		300				300	
5-04900 CONTRACT WORK	42,082	54,950	51,348	54,950				54,950	
5-05000 SUNDRY		555		555				555	
5-47150 GENERAL FACILITY MAINTENANCE	29,172	24,840	27,467	24,840				24,840	
5-47151 VANDALISM	66								
5-47163 PUBLIC SKATING	275		189						
Expense Total	979,223	916,157	1,136,669	916,157		275,124		1,191,281	30.03%
Net Expense	333,051	205,140	439,215	205,140		295,124		500,264	143.86%

4-00660 HALL REVENUE - A portion of the municipal minor sports subsidy is shown here as an impact to revenue instead of in 5520 Municipal Grants Expense;

4-00626 GENERAL ICE RENTALS - increased by \$18,000 for reallocated Germain ice rentals;

4-00627 SUBSIDIZED RENTALS - increased by \$40,000 for reallocated Germain ice rentals; decreased by \$64,000 for reallocated Minor Sports Subsidy from 5520 Municipal Grants Expense; net decrease to budget line -\$24,000; no \$ impact to overall budget;

4-00628 PUBLIC SKATING & 5-01060 WAGES CASUAL - No revenue for public skating due to the City no longer charging for this event. Casual wages will decrease due to not having to collect the fees at the door. The net impact of this change is zero;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process;

Opening FTE's	8.24
Transfer from 4510 General Parks Maintenance	0.99
Transfer from 4515 Greenhouse & Horticulture	0.11
Transfer from 4525 Children's Farm	1.00
Transfer from 4550 Waterfront - Downtown	0.97
Transfer from 4706 Germain Arena	1.00
Minor correction - no transfer	(0.04)
Closing FTE's	12.27

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

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4710 SARNIA SPORTS COMPLEX

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00474 ADVERTISING	(18,640)		(31,204)						
4-00626 GENERAL ICE RENTALS	(424,398)	(734,487)	(820,772)	(734,487)		6,000		(728,487)	(0.82%)
4-00670 MARKETING		(106,750)		(106,750)				(106,750)	
4-00671 SUITE FEES	(188,763)	(400,000)	(365,846)	(400,000)				(400,000)	
4-00672 TICKET PERCENTAGE	(43,857)	(170,000)	(88,640)	(170,000)				(170,000)	
4-00673 TICKET SURCHARGE	(37,461)	(85,000)	(87,750)	(85,000)				(85,000)	
4-00674 BUILDING NAMING RIGHTS	(8,230)	(25,000)		(25,000)				(25,000)	
4-00675 FOOD & BEVERAGE	(25,735)	(98,000)	(41,180)	(98,000)				(98,000)	
4-00900 SUNDRY REVENUE			(1,177)						
4-00930 COSTS RECOVERED	5,442		(18,518)						
Revenue Total	(741,642)	(1,619,237)	(1,455,087)	(1,619,237)		6,000		(1,613,237)	(0.37%)
EXPENSES									
5-01000 SALARIES		77,870		77,870		10,036		87,906	12.89%
5-01050 WAGES - REGULAR	200,278	368,513	405,909	368,513		61,071		429,584	16.57%
5-01055 WAGES - OVERTIME	17,809		24,838						
5-01060 WAGES - CASUAL	12,723		8,012						
5-01115 STAT HOLIDAY PAY	6,548		6,055						
5-01200 EMPLOYEE BENEFITS - STATUTORY	40,728	93,038	86,884	93,038		17,267		110,305	18.56%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,752	65,420	44,236	65,420		12,402		77,822	18.96%
5-02101 FUEL	48,729	119,308	60,749	119,308				119,308	
5-02102 ELECTRICITY	221,835	381,844	391,377	381,844				381,844	
5-02103 WATER	9,902	20,225	55,241	20,225				20,225	
5-02104 TELEPHONE	4,679	6,000	3,432	6,000				6,000	
5-02220 VEHICLE EXPENSE	8,594		13,361						
5-02227 EQUIPMENT RENTALS		25,350		25,350				25,350	
5-02300 OFFICE EXPENSES	1,012		56						
5-02310 TRAVEL		2,000		2,000				2,000	
5-02311 TRAINING & EDUCATION	3,460	5,000		5,000				5,000	
5-02360 CLOTHING & UNIFORMS	2,953		3,161						

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4710 SARNIA SPORTS COMPLEX

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-02388 OVERTIME MEALS			1,189						
5-02410 EQUIPMENT MAINTENANCE	2,795	67,500	2,156	67,500				67,500	
5-02425 ELEVATOR MAINTENANCE	1,320	15,000	1,024	15,000				15,000	
5-02435 GROUNDS MAINTENANCE	1,120		15,501						
5-02520 FACILITY MAINTENANCE	37,114	100,000	73,095	100,000				100,000	
5-03002 OTHER OPERATING SUPPLIES	2,433	20,000	2,350	20,000				20,000	
5-03005 MATERIALS	1,729		4,843						
5-04005 INSURANCE		40,000	13,001	40,000		(40,000)			(100.00%)
5-04021 GARBAGE COLLECTION	394	2,000		2,000				2,000	
5-04043 CONTRACT CLEANING	48,416		83,377						
5-04100 SECURITY SERVICES	74								
5-04900 CONTRACT WORK	40,878	54,000	218,166	54,000				54,000	
5-04910 OTHER PURCHASED SERVICES	23,600	5,000	45,931	5,000				5,000	
5-05500 REPLACEMENT EQUIPMENT	2,842		743						
5-05505 NEW EQUIPMENT	13,889	5,000	441	5,000				5,000	
5-05700 BANK CHARGES			808						
Expense Total	759,606	1,473,068	1,565,936	1,473,068		60,776		1,533,844	4.13%
Net Expense	17,964	(146,169)	110,849	(146,169)		66,776		(79,393)	(45.68%)

4-00626 GENERAL ICE RENTALS - increased by \$40,000 for reallocated Germain ice rentals; decreased by \$64,000 for reallocated Minor Sports Subsidy from 5520 Municipal Grants Expense; net decrease to budget line -\$24,000; no \$ impact to overall budget;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process;

Opening FTE's	8.00
Transfer from 4706 Germain Arena	1.00
Closing FTE's	9.00

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process

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4715 JACKSON POOL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00630 PUBLIC SWIMMING	(2,925)	(3,000)	(4,569)	(3,000)				(3,000)	
4-00635 SCHOOL RENTAL & AWARDS	(3,496)	(2,000)	(2,184)	(2,000)				(2,000)	
4-00640 REGISTRATION FEES	(22,336)	(22,500)	(23,843)	(22,500)				(22,500)	
4-00930 COSTS RECOVERED	(926)		(746)						
Revenue Total	(29,683)	(27,500)	(31,342)	(27,500)				(27,500)	
EXPENSES									
5-01050 WAGES - REGULAR	35,441	13,416		13,416		(13,416)			(100.00%)
5-01055 WAGES - OVERTIME	7,667	2,574	462	2,574		(2,574)			(100.00%)
5-01080 WAGES - LIFEGUARD	43,617	55,890	39,896	55,890		(55,890)			(100.00%)
5-01115 STAT HOLIDAY PAY	2,383	1,506	1,025	1,506		(1,506)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY	13,722	9,664	4,662	9,664		(9,664)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,188	2,026		2,026		(2,026)			(100.00%)
5-02054 CHEMICALS	3,518	5,170		5,170				5,170	
5-02101 FUEL	4,305	5,375	4,278	5,375				5,375	
5-02102 ELECTRICITY	2,779	3,460	3,034	3,460				3,460	
5-02103 WATER	8,314	4,050	10,514	4,050				4,050	
5-02104 TELEPHONE	746	590	776	590				590	
5-02520 FACILITY MAINTENANCE			76						
5-04005 INSURANCE	356	392	358	392		(392)			(100.00%)
5-04900 CONTRACT WORK			1,452						
5-47500 POOL MAINTENANCE & SUPPLIES	7,544	9,035	15,955	9,035				9,035	
5-47503 POOL & BUILDING MAINTENANCE	8,215	3,430	2,769	3,430				3,430	
5-47510 POOL LIFEGUARDS & SUPPLIES	3,439	2,724	4,299	2,724				2,724	
Expense Total	146,234	119,302	89,556	119,302		(85,468)		33,834	(71.64%)
Net Expense	116,551	91,802	58,214	91,802		(85,468)		6,334	(93.10%)

5-01080 WAGES - LIFEGUARD - wage/benefits costs reallocated to Cox Youth Centre; net Zero impact;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and

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4715 JACKSON POOL

Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process;

Opening FTE's	2.59
Transfer to 4716 Cox Youth Centre & Pool	(2.05)
Transfer to 4510 General Park Maintenance	(0.47)
Minor correction - no transfer	(0.07)
Closing FTE's	0

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

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4716 COX YOUTH CENTRE & POOL

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00630 PUBLIC SWIMMING	(13,888)	(21,000)	(21,339)	(21,000)				(21,000)	
4-00635 SCHOOL RENTAL & AWARDS	(6,183)	(5,700)	(3,409)	(5,700)				(5,700)	
4-00640 REGISTRATION FEES	(25,763)	(28,000)	(27,784)	(28,000)				(28,000)	
Revenue Total	(45,834)	(54,700)	(52,532)	(54,700)				(54,700)	
EXPENSES									
5-01050 WAGES - REGULAR	10,828	13,416	32,432	13,416		(13,416)			(100.00%)
5-01055 WAGES - OVERTIME	1,940	2,574	10,065	2,574		(2,574)			(100.00%)
5-01060 WAGES - CASUAL	119								
5-01080 WAGES - LIFEGUARD	73,673	64,492	69,888	64,492		57,188		121,680	88.67%
5-01200 EMPLOYEE BENEFITS - STATUTORY	9,617	10,534	15,736	10,534		3,737		14,271	35.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,303	2,026		2,026		(2,026)			(100.00%)
5-02054 CHEMICALS	4,225	4,500		4,500				4,500	
5-02101 FUEL		4,670	3,869	4,670				4,670	
5-02102 ELECTRICITY			12,203						
5-02103 WATER	664	7,950	8,231	7,950				7,950	
5-02104 TELEPHONE	746	800	776	800				800	
5-02388 OVERTIME MEALS			168						
5-04005 INSURANCE	935	1,028	938	1,028		(1,028)			(100.00%)
5-04900 CONTRACT WORK			1,168						
5-47600 POOL MAINTENANCE & SUPPLIES	1,365	7,070	1,349	7,070				7,070	
5-47602 CONTRACT WORK	338		832						
5-47603 POOL & BUILDING MAINTENANCE	11,767	4,620	6,925	4,620				4,620	
5-47610 POOL LIFEGUARDS & SUPPLIES	2,108	2,935	4,135	2,935				2,935	
Expense Total	120,628	126,615	168,715	126,615		41,881		168,496	33.08%
Net Expense	74,794	71,915	116,183	71,915		41,881		113,796	58.24%

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and

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4716 COX YOUTH CENTRE & POOL

Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process;

Opening FTE's	2.95
Transfer from 4715 Jackson Pool	2.05
Closing FTE's	5.00

5-01080 WAGES LIFEGUARD - Wages/benefits costs reallocated from 4715 Jackson Pool;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

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4950 STRANGWAY CENTRE - ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00474 ADVERTISING	(321)	(500)		(500)				(500)	
4-00655 MEMBERSHIP FEES	(19,171)	(20,000)	(8,803)	(20,000)				(20,000)	
4-00750 PROVINCIAL SUBSIDY	(54,930)	(58,964)	(42,700)	(43,964)				(43,964)	(25.44%)
4-00800 FEDERAL SUBSIDY	(1,320)	(1,386)		(1,386)				(1,386)	
4-00903 RENTAL REVENUE	(2,396)	(3,000)	(9,334)	(3,000)				(3,000)	
4-00905 DONATIONS	(987)	(13,389)	(1,924)	(13,389)				(13,389)	
4-47800 COSTS RECOVERED - SPECIAL EVENTS COMMITT	(258)		100						
4-47803 COSTS RECOVERED - FUNDRAISING	(7,874)	(7,000)	(3,672)	(7,000)				(7,000)	
4-47805 COSTS RECOVERED - HOBBY SHOP	(2,576)	(1,800)	(1,060)	(1,800)				(1,800)	
4-47806 COSTS RECOVERED - ACTIVITIES	(109,687)	(107,500)	(139,368)	(107,500)				(107,500)	
4-47826 DONATIONS - ACTIVITIES	71		30						
Revenue Total	(199,449)	(213,539)	(206,731)	(198,539)				(198,539)	(7.02%)
EXPENSES									
5-01000 SALARIES	245,478	164,136	167,044	164,136		(15,338)		148,798	(9.34%)
5-01025 SALARIES - OVERTIME	4,601		452						
5-01030 SALARIES - CASUAL	6,965	7,970	269	7,970		142		8,112	1.78%
5-01200 EMPLOYEE BENEFITS - STATUTORY	43,341	34,676	33,832	34,676		(2,545)		32,131	(7.34%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,811	21,871	12,722	21,871		(2,669)		19,202	(12.20%)
5-02000 STATIONERY & SUPPLIES	4,329	2,560	416	2,560				2,560	
5-02001 PRINTING & PAPER SUPPLIES	4,131	3,325	484	3,325				3,325	
5-02104 TELEPHONE	1,275	3,200	1,341	3,200				3,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	450	350	525	350				350	
5-02302 ADVERTISING	2,046	4,438	130	4,438				4,438	
5-02303 POSTAGE	1,100	550	2	550				550	
5-02311 TRAINING & EDUCATION	71	500	36	500				500	
5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS	987		65						
5-03204 COMMITTEE EXPENSES-FUNDRAISING	1,498	4,000	2,113	4,000				4,000	
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	346	580	1,970	580				580	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	54,953	27,000	73,560	27,000				27,000	

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4950 STRANGWAY CENTRE - ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-04043 CONTRACT CLEANING	18,118	18,540	22,990	18,540				18,540	
5-05505 NEW EQUIPMENT	1,258	1,000	4,517	1,000				1,000	
Expense Total	409,758	294,696	322,468	294,696		(20,410)		274,286	(6.93%)
Net Expense	210,309	81,157	115,737	96,157		(20,410)		75,747	(6.67%)

4-00750 PROVINCIAL SUBSIDY - Base operating subsidy is approximately \$43,960; \$15,000 Capital Grant may be applied for but would be offset by \$15,000 additional expenses if granted;

5-01XXX SALARIES & WAGES - Salaries have been reallocated to correspond with the revised organizational chart per the Parks and Recreation Operational Review. Previously FTE's had had been apportioned across multiple Parks and Recreation accounts. All FTE's have now been assigned to a home accounts to simplify the budgeting process.

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4951 STRANGWAY CENTRE - BUILDING & PROPERTY

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	4,846	8,270	3,432	8,270				8,270	
5-02102 ELECTRICITY	15,421	16,385	14,013	16,385				16,385	
5-02103 WATER	8,058	4,500	7,519	4,500				4,500	
5-02321 CLEANING SUPPLIES	2,431	2,500	2,368	2,500				2,500	
5-02420 BUILDING MAINTENANCE	31,450	15,000	27,047	15,000				15,000	
5-04005 INSURANCE	1,128	1,241	1,132	1,241		(1,241)			(100.00%)
5-04100 SECURITY SERVICES	87	319	279	319				319	
Expense Total	63,421	48,215	55,790	48,215		(1,241)		46,974	(2.57%)
Net Expense	63,421	48,215	55,790	48,215		(1,241)		46,974	(2.57%)

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

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4952 STRANGWAY CENTRE - CAFETERIA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(17,292)	(14,000)	(16,910)	(14,000)				(14,000)	
Revenue Total	(17,292)	(14,000)	(16,910)	(14,000)				(14,000)	
EXPENSES									
5-02058 PAPER GOODS		240	3	240				240	
5-02060 FOOD	12,254	8,000	13,313	8,000				8,000	
5-02321 CLEANING SUPPLIES	817	130	720	130				130	
5-02410 EQUIPMENT MAINTENANCE	74	160	96	160				160	
Expense Total	13,145	8,530	14,132	8,530				8,530	
Net Expense	(4,147)	(5,470)	(2,778)	(5,470)				(5,470)	

PLANNING & BUILDING

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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.

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5005 PLANNING DEPARTMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(54,804)	(60,000)	(53,876)	(60,000)				(60,000)	
4-00701 ZONING VERIFICATION FEES	(16,497)	(14,000)	(19,020)	(14,000)		(2,000)		(16,000)	14.29%
4-00704 DRAFT SUBDIVISION APPROVAL FEE		(7,000)		(7,000)				(7,000)	
4-00720 SALE OF PRINTS, MAPS, ETC	(671)	(500)	(965)	(500)		(100)		(600)	20.00%
4-00745 COUNTY GRANT	(730,847)	(765,967)	(752,772)	(765,967)		(25,856)		(791,823)	3.38%
4-00795 OTHER GRANTS & SUBSIDIES						(20,000)		(20,000)	
4-00930 COSTS RECOVERED	(50,000)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT		(50,000)	(50,000)	(50,000)		(5,000)		(55,000)	10.00%
Revenue Total	(852,819)	(897,467)	(876,633)	(897,467)		(52,956)		(950,423)	5.90%
EXPENSES									
5-01000 SALARIES	568,141	636,337	610,710	636,337		19,652		655,989	3.09%
5-01025 SALARIES - OVERTIME	84		1,714						
5-01030 SALARIES - CASUAL	6,873		13,461						
5-01200 EMPLOYEE BENEFITS - STATUTORY	114,159	129,630	125,170	129,630		6,159		135,789	4.75%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	55,229	75,446	62,569	75,446		3,673		79,119	4.87%
5-01253 CAR ALLOWANCE	750	1,500	1,351	1,500				1,500	
5-01254 CLOTHING/BOOT ALLOWANCE	3,683	175	200	175		25		200	14.29%
5-02000 STATIONERY & SUPPLIES	1,740	2,000	1,628	2,000				2,000	
5-02001 PRINTING & PAPER SUPPLIES	238	1,000	681	1,000		100		1,100	10.00%
5-02002 GRAPHIC PRINTING & SUPPLIES		1,000		1,000				1,000	
5-02104 TELEPHONE	920	1,200	436	1,200				1,200	
5-02220 VEHICLE EXPENSE	1,000	1,000	1,147	1,000				1,000	
5-02300 OFFICE EXPENSES	14	500	573	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,999	3,500	3,322	3,500				3,500	
5-02302 ADVERTISING	3,936	7,000	8,781	7,000				7,000	
5-02303 POSTAGE	3,522	4,000	2,961	4,000		500		4,500	12.50%
5-02310 TRAVEL		100		100				100	
5-02311 TRAINING & EDUCATION	195	5,500	1,992	5,500				5,500	
5-02312 CONFERENCES & SEMINARS	615	2,500	583	2,500				2,500	

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

5005 PLANNING DEPARTMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-02405 OFFICE EQUIPMENT MAINTENANCE	2,420	6,000	1,835	6,000				6,000	
5-04005 INSURANCE	49,348	54,283	29,000	54,283		(54,283)			(100.00%)
5-04910 OTHER PURCHASED SERVICES			14,959			1,500		1,500	
5-05500 REPLACEMENT EQUIPMENT	8,991	7,750	2,501	7,750		(750)		7,000	(9.68%)
5-05880 DOWNTOWN REHABILITATION GRANT PROGRAM	1,723	2,000	998	2,000		(1,500)		500	(75.00%)
Expense Total	825,580	942,421	886,572	942,421		(24,924)		917,497	(2.64%)
Net Expense	(27,239)	44,954	9,939	44,954		(77,880)		(32,926)	(173.24%)

4-00939 COSTS RECOVERED INTERDEPARTMENTAL - Monies transferred from 5010 Committee of Adjustments 5-05650;

4-00795 OTHER GRANTS & SUBSIDIES - Monies transferred from Source water Protection fund to cover signage reports, etc.;

4-00745 COUNTY GRANT - based on staffing costs; not confirmed;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

2016 Approved Current Budget

5010 COMMITTEE OF ADJUSTMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(30,950)	(27,500)	(33,825)	(27,500)		(6,500)		(34,000)	23.64%
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(21,655)	(16,000)	(16,550)	(16,000)		(4,000)		(20,000)	25.00%
Revenue Total	(52,605)	(43,500)	(50,375)	(43,500)		(10,500)		(54,000)	24.14%
EXPENSES									
5-01253 CAR ALLOWANCE	1,891		1,981			2,100		2,100	
5-02000 STATIONERY & SUPPLIES	60	200	112	200				200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		250		250				250	
5-02302 ADVERTISING	600	1,000	300	1,000				1,000	
5-02303 POSTAGE	232	1,500	423	1,500				1,500	
5-02312 CONFERENCES & SEMINARS	826	3,100	1,200	3,100				3,100	
5-05650 ALLOCATED ADMINISTRATION	50,000	50,000	50,000	50,000		5,000		55,000	10.00%
Expense Total	53,609	56,050	54,016	56,050		7,100		63,150	12.67%
Net Expense	1,004	12,550	3,641	12,550		(3,400)		9,150	(27.09%)

5-01253 CAR ALLOWANCE - Increase due to approved car allowance of \$440 per year per person;
5-05650 ALLOCATED ADMINISTRATION - Monies transferred to 5005 Planning Department 4-00939.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

2016 Approved Current Budget

5020 BUILDING DEPARTMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00710 BUILDING PERMIT	(569,982)	(700,000)	(659,763)	(700,000)		20,000		(680,000)	(2.86%)
4-00930 COSTS RECOVERED	(260)	(1,000)	(2,366)	(1,000)		(1,000)		(2,000)	100.00%
4-06220 CONTRIBUTION FROM RESERVES	(61,582)								
Revenue Total	(631,824)	(701,000)	(662,129)	(701,000)		19,000		(682,000)	(2.71%)
EXPENSES									
5-01000 SALARIES	414,404	419,691	416,525	419,691		25,326		445,017	6.03%
5-01030 SALARIES - CASUAL			457						
5-01200 EMPLOYEE BENEFITS - STATUTORY	81,251	86,431	85,280	86,431		6,599		93,030	7.63%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	36,715	55,037	49,494	55,037		2,541		57,578	4.62%
5-01254 CLOTHING/BOOT ALLOWANCE	1,381	1,000	1,058	1,000				1,000	
5-02000 STATIONERY & SUPPLIES	1,483	1,750	887	1,750		(750)		1,000	(42.86%)
5-02001 PRINTING & PAPER SUPPLIES	1,931	2,000	106	2,000				2,000	
5-02104 TELEPHONE	6,658	5,000	5,930	5,000		1,000		6,000	20.00%
5-02114 IT MAINTENANCE & SUPPORT	7,978	16,000	20,245	16,000		4,500		20,500	28.13%
5-02220 VEHICLE EXPENSE	39,628	39,585	43,014	39,585				39,585	
5-02300 OFFICE EXPENSES		5,000	1,448	5,000		(2,000)		3,000	(40.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,989	3,500	2,855	3,500		(500)		3,000	(14.29%)
5-02303 POSTAGE		500	523	500		(250)		250	(50.00%)
5-02309 LOCAL TRAVEL		500		500		(250)		250	(50.00%)
5-02311 TRAINING & EDUCATION	7,657	10,000	3,083	10,000		(5,000)		5,000	(50.00%)
5-02312 CONFERENCES & SEMINARS	970	2,500	1,511	2,500		(1,000)		1,500	(40.00%)
5-02405 OFFICE EQUIPMENT MAINTENANCE	102	200		200				200	
5-04005 INSURANCE	37,011	40,712	34,898	40,712		(40,712)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	1,073	2,000	1,163	2,000		(500)		1,500	(25.00%)
5-05500 REPLACEMENT EQUIPMENT	1,083	2,000		2,000		(500)		1,500	(25.00%)
5-05505 NEW EQUIPMENT	16,150	500		500				500	
5-05630 OTHER RECOVERABLE WORK	305	200	147	200				200	
5-05650 ALLOCATED ADMINISTRATION	20,000								
Expense Total	678,769	694,106	668,624	694,106		(11,496)		682,610	(1.66%)

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

5020 BUILDING DEPARTMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Net Expense	46,945	(6,894)	6,495	(6,894)		7,504		610	(108.85%)

4-00710 BUILDING PERMIT - Decrease in revenue due to right-sizing to match historical actual revenue achieved;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

2016 Approved Current Budget

5021 PROPERTY STANDARDS ENFORCEMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00711 PERMIT FEES	(24,590)								
4-00715 PROPERTY STANDARDS INSPECTION FEES	(11,991)								
4-00930 COSTS RECOVERED	(726)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(20,000)								
Revenue Total	(57,307)								
EXPENSES									
5-01000 SALARIES	120,377								
5-01200 EMPLOYEE BENEFITS - STATUTORY	24,758								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,659								
5-01254 CLOTHING/BOOT ALLOWANCE	480								
5-02220 VEHICLE EXPENSE	26,390								
5-04005 INSURANCE	12,337								
Expense Total	200,001								
Net Expense	142,694								

See 5035 By-Law Enforcement.

City of Sarnia

2016 Approved Current Budget

5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02001 PRINTING & PAPER SUPPLIES		390	45	390		(90)		300	(23.08%)
5-02300 OFFICE EXPENSES		390	16	390		(90)		300	(23.08%)
5-02302 ADVERTISING		490		490		(40)		450	(8.16%)
5-02311 TRAINING & EDUCATION	46	490	134	490		(40)		450	(8.16%)
5-02312 CONFERENCES & SEMINARS		190		190		(10)		180	(5.26%)
Expense Total	46	1,950	195	1,950		(270)		1,680	(13.85%)
Net Expense	46	1,950	195	1,950		(270)		1,680	(13.85%)

City of Sarnia

2016 Approved Current Budget

5025 HERITAGE COMMITTEE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00745 COUNTY GRANT	(4,550)								
Revenue Total	(4,550)								
EXPENSES									
5-02000 STATIONERY & SUPPLIES	101	100		100				100	
5-02001 PRINTING & PAPER SUPPLIES		250	65	250				250	
5-02300 OFFICE EXPENSES	102	100		100		25		125	25.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	220	155		155				155	
5-02302 ADVERTISING	159	170	232	170				170	
5-02311 TRAINING & EDUCATION	20								
5-02312 CONFERENCES & SEMINARS	10	2,160	1,084	2,160		(160)		2,000	(7.41%)
5-05000 SUNDRY	4,549								
5-05800 HERITAGE DAY	318	400	109	400				400	
Expense Total	5,479	3,335	1,490	3,335		(135)		3,200	(4.05%)
Net Expense	929	3,335	1,490	3,335		(135)		3,200	(4.05%)

City of Sarnia

2016 Approved Current Budget

5040 OFFICIAL PLAN REVIEW

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(546)								
Revenue Total	(546)								
EXPENSES									
5-02001 PRINTING & PAPER SUPPLIES	295								
5-02302 ADVERTISING	204								
5-04910 OTHER PURCHASED SERVICES	47		40,561						
Expense Total	546		40,561						
Net Expense			40,561						

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

**DEPT # 5035
DEPARTMENT PLANNING & BUILDING
DIVISION BY-LAW ENFORCEMENT**

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	8.00	8.00	-	8.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	1.48	1.48	-	1.48	
TOTAL FTEs	9.48	9.48	-	9.48	

**(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

For 2015, Parking Enforcement, Animal Control, and Property Standard By-law Enforcement functions are amalgamated into the By-Law Enforcement Division.

- Responsible for property standards enforcement and zoning enforcement; includes enforcement of lot maintenance bylaws, pool bylaws and sign bylaws;
- Responsible to administer and enforce parking matters in accordance with municipal by-laws and council direction;
- Responsible to provide animal control services seven days a week and to provide emergency coverage after regular business hours and on Sundays;
- Responsible to enforce municipal by-laws dealing with animals and owners of domestic animals.

City of Sarnia

2016 Approved Current Budget

5035 BY-LAW ENFORCEMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)		(180,000)	(176,106)	(180,000)				(180,000)	
4-00321 LICENSE FEES - DANGEROUS DOGS		(3,000)	(3,790)	(3,000)				(3,000)	
4-00711 PERMIT FEES		(35,000)	(14,533)	(35,000)				(35,000)	
4-00715 PROPERTY STANDARDS INSPECTION FEES		(10,000)	(21,216)	(10,000)		(5,000)		(15,000)	50.00%
4-00855 FINES		(90,000)	(91,957)	(90,000)				(90,000)	
4-00856 PARKING VIOLATIONS		(300,000)	(154,147)	(300,000)		20,000		(280,000)	(6.67%)
4-00900 SUNDRY REVENUE		(1,000)	(129)	(1,000)				(1,000)	
4-00902 FEES - OTHER PARKING		(2,000)	(55)	(2,000)				(2,000)	
4-00930 COSTS RECOVERED		(2,000)		(2,000)				(2,000)	
Revenue Total		(623,000)	(461,933)	(623,000)		15,000		(608,000)	(2.41%)
EXPENSES									
5-01000 SALARIES		631,138	596,171	631,138		21,970		653,108	3.48%
5-01025 SALARIES - OVERTIME			14						
5-01030 SALARIES - CASUAL		11,079	24,530	11,079		(1,069)		10,010	(9.65%)
5-01130 SEVERANCE PAY			825						
5-01200 EMPLOYEE BENEFITS - STATUTORY		131,036	121,450	131,036		7,986		139,022	6.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	190	70,913	73,875	70,913		4,981		75,894	7.02%
5-01254 CLOTHING/BOOT ALLOWANCE		6,500	3,020	6,500		(2,000)		4,500	(30.77%)
5-02000 STATIONERY & SUPPLIES		3,000	1,618	3,000		(500)		2,500	(16.67%)
5-02001 PRINTING & PAPER SUPPLIES		3,000	1,161	3,000		(1,000)		2,000	(33.33%)
5-02101 FUEL		1,000	2,390	1,000		(1,000)			(100.00%)
5-02102 ELECTRICITY		500	1,822	500		(500)			(100.00%)
5-02103 WATER		400	902	400		(400)			(100.00%)
5-02104 TELEPHONE		7,500	4,139	7,500		(1,500)		6,000	(20.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES			2,413			2,640		2,640	
5-02220 VEHICLE EXPENSE		72,000	77,574	72,000				72,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,500		1,500		(500)		1,000	(33.33%)
5-02302 ADVERTISING		1,000	215	1,000		(250)		750	(25.00%)
5-02303 POSTAGE		3,500	8,063	3,500		1,000		4,500	28.57%

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

5035 BY-LAW ENFORCEMENT

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-02311 TRAINING & EDUCATION		6,000	2,070	6,000		(500)		5,500	(8.33%)
5-02312 CONFERENCES & SEMINARS		2,000	1,240	2,000				2,000	
5-02360 CLOTHING & UNIFORMS			865						
5-02405 OFFICE EQUIPMENT MAINTENANCE		3,000	5,258	3,000				3,000	
5-02410 EQUIPMENT MAINTENANCE		500		500		1,500		2,000	300.00%
5-02420 BUILDING MAINTENANCE		2,000	2,344	2,000				2,000	
5-04005 INSURANCE		13,571	150	13,571		(13,571)			(100.00%)
5-04043 CONTRACT CLEANING		1,500	2,599	1,500		(1,500)			(100.00%)
5-04100 SECURITY SERVICES		1,080	507	1,080		(1,080)			(100.00%)
5-04910 OTHER PURCHASED SERVICES		1,100	14,651	1,100				1,100	
5-05000 SUNDRY		500		500				500	
5-05140 REALTY TAXES		1,000	3,329	1,000		(1,000)			(100.00%)
5-05813 SARNIA S.P.C.A. CONTRACT		104,500	104,500	104,500		3,135		107,635	3.00%
Expense Total	190	1,080,817	1,057,695	1,080,817		16,842		1,097,659	1.56%
Net Expense	190	457,817	595,762	457,817		31,842		489,659	6.96%

4-00715 PROPERTY STANDARDS INSPECTION FEES - Increase due to higher fees in 2016;

4-00856 PARKING VIOLATIONS - Right-sizing to match historical actual revenues achieved;

EXPENSES - Miscellaneous changes in expenses due to the closing of the current By-Law Enforcement Building and move to the new building on East Street and the anticipated efficiency savings;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

City of Sarnia

2016 Approved Current Budget

3205 PARKING LOTS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00860 PARKING FEES - CNR LOT	(9,278)	(10,100)	(7,751)	(10,100)		(1,019)		(11,119)	10.09%
4-00861 PARKING FEES - MITTON ST LOT	(343)		(238)						
4-00862 PARKING FEES - VICTORIA ST LOT	(8,463)	(11,950)	(9,531)	(11,950)		(1,205)		(13,155)	10.08%
4-00863 PARKING FEES - JULIA ST LOT	(8,580)	(11,500)	(7,774)	(11,500)		(1,160)		(12,660)	10.09%
4-00864 PARKING FEES - VENDOME LOT	(40,863)	(38,000)	(35,003)	(38,000)		(3,832)		(41,832)	10.08%
4-00865 PARKING FEES - CHARLOTTE ST LOT	(7,467)	(7,290)	(3,557)	(7,290)		(735)		(8,025)	10.08%
4-00866 PARKING FEES - PARKWAY LOT	(29,927)	(24,900)	(29,295)	(24,900)		(2,511)		(27,411)	10.08%
4-00867 PARKING FEES - LOCHIEL ST LOT	(6,628)	(7,000)	(6,005)	(7,000)		(706)		(7,706)	10.09%
4-00868 PARKING FEES - FRONT ST LOT	(12,998)	(38,000)	(21,653)	(38,000)		(3,832)		(41,832)	10.08%
Revenue Total	(124,547)	(148,740)	(120,807)	(148,740)		(15,000)		(163,740)	10.08%
EXPENSES									
5-02102 ELECTRICITY	8,006	5,750	8,573	5,750				5,750	
5-02410 EQUIPMENT MAINTENANCE	301	5,420	2,849	5,420				5,420	
5-02455 PARKING LOT MAINTENANCE	8	11,708	12	11,708				11,708	
5-04040 SNOW REMOVAL		11,956		11,956				11,956	
5-05140 REALTY TAXES	26,593	16,270	29,179	16,270				16,270	
Expense Total	34,908	51,104	40,613	51,104				51,104	
Net Expense	(89,639)	(97,636)	(80,194)	(97,636)		(15,000)		(112,636)	15.36%

3205 Parking Lots - \$15K in additional revenue approved by Council during Budget Deliberation Day.

**DEBT CHARGES
&
UNCLASSIFIED FINANCIAL**

City of Sarnia

2016 Approved Current Budget

5500 DEBT CHARGES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00095 TILE DRAIN LOAN	(1,617)	(1,617)	(1,617)	(1,617)				(1,617)	
4-05745 DEBT RECOVERY - TRANSIT	(20,692)	(17,874)	(17,875)	(17,874)		17,874			(100.00%)
4-05750 DEBT RECOVERY - SEWERS	(1,837,587)	(1,801,879)	(1,828,894)	(1,801,879)		116,498		(1,685,381)	(6.47%)
4-05752 DEBT RECOVERY - WATER	(2,177,001)	(2,015,536)	(2,029,724)	(2,015,536)		(10,385)		(2,025,921)	0.52%
4-05753 DEBT RECOVERY - SSEC	(78,798)								
4-05756 DEBT RECOVERY - SEAWAY CENTRE	(23,337)	(24,387)	(24,387)	(24,387)		(1,097)		(25,484)	4.50%
4-05757 DEBT RECOVERY - MULTI USE COMPLEX	(145,761)								
Revenue Total	(4,284,793)	(3,861,293)	(3,902,497)	(3,861,293)		122,890		(3,738,403)	(3.18%)
EXPENSES									
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,586,063	1,652,995	1,652,875	1,652,995		146,042		1,799,037	8.83%
5-05716 LAWSS DEBT CHARGES-INTEREST	503,449	361,137	361,110	361,137		(134,253)		226,884	(37.18%)
5-05720 DEBT CHARGES-PRINCIPAL	241,000	262,250	256,000	262,250		8,750		271,000	3.34%
5-05721 DEBT CHARGES-INTEREST	84,041	62,780	69,340	62,780		(9,184)		53,596	(14.63%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	34,428	38,143	38,143	38,143		(27,981)		10,162	(73.36%)
5-05731 OCWA DEBT CHARGES-INTEREST	6,920	3,205	3,205	3,205		(3,030)		175	(94.54%)
5-05735 BANK LOAN-PRINCIPAL	3,154,755	2,345,010	2,345,011	2,345,010		(850,653)		1,494,357	(36.28%)
5-05736 BANK LOAN-INTEREST	545,728	431,150	431,150	431,150		(85,905)		345,245	(19.92%)
5-05740 TILE DRAIN DEBT CHARGES-PRINCIPAL	1,281	1,358	1,358	1,358		81		1,439	5.96%
5-05741 TILE DRAIN DEBT CHARGES-INTEREST	336	259	259	259		(81)		178	(31.27%)
5-05750 DEBT CHARGES - RBC CENTRE - PRINCIPAL	208,005	217,563	217,469	217,563		9,996		227,559	4.59%
5-05751 DEBT CHARGES - RBC CENTRE - INTEREST	229,277	219,720	219,814	219,720		(78,337)		141,383	(35.65%)
5-05758 DEBT CHARGES - RBC PRINCIPAL	32,067	66,699	66,585	66,699			3,572	70,271	5.36%
5-05759 DEBT CHARGES - RBC INTEREST	43,274	83,983	84,098	83,983			(3,572)	80,411	(4.25%)
5-05761 DEBT CHARGES - MULTI USE GUARANTEE LOAN	1,636,712								
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	385,566	399,004	399,004	399,004		13,919		412,923	3.49%
5-05781 INTERNAL DEBT CHARGES - INTEREST	93,029	79,591	79,591	79,591		(13,919)		65,672	(17.49%)
5-06100 CONTRIBUTION TO RESERVE	1,595,377	2,374,996	2,374,996	(833,324)		833,324			(100.00%)
Expense Total	10,381,308	8,599,843	8,600,008	5,391,523		(191,231)		5,200,292	(39.53%)

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City of Sarnia

2016 Approved Current Budget

5500 DEBT CHARGES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Net Expense	6,096,515	4,738,550	4,697,511	1,530,230		(68,341)		1,461,889	(69.15%)

5-06100 CONTRIBUTION TO RESERVE - This budget item has been transferred to 2490 CORPORATE MUNICIPAL.

City of Sarnia

2016 Approved Current Budget

5505 FINANCIAL EXPENSES

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05700 BANK CHARGES	13,903	10,000	18,037	10,000				10,000	
5-05707 INTEREST EXPENSE-OTHER	79		3,056						
Expense Total	13,982	10,000	21,093	10,000				10,000	
Net Expense	13,982	10,000	21,093	10,000				10,000	

City of Sarnia

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5515 UNCLASSIFIED

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	470,934	563,278	534,823	563,278		(1,920)		561,358	(0.34%)
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	(333,473)		(52,142)						
Expense Total	137,461	563,278	482,681	563,278		(1,920)		561,358	(0.34%)
Net Expense	137,461	563,278	482,681	563,278		(1,920)		561,358	(0.34%)

GRANTS, BOARDS, & COMMISSIONS

City of Sarnia

2016 Approved Current Budget

5520 MUNICIPAL GRANTS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(85,000)	(72,366)	(72,366)	(72,366)				(72,366)	
Revenue Total	(85,000)	(72,366)	(72,366)	(72,366)				(72,366)	
EXPENSES									
5-00691 MINORS SPORTS SUBSIDY-ICE TIME	265,493	158,067	295,589	158,067		(158,067)			(100.00%)
5-00692 MINORS SPORTS SUBSIDY-COMMUNITY CENTRE	38,693	17,230	29,311	17,230		(17,230)			(100.00%)
5-00693 MINORS SPORTS SUBSIDY-SPORTS FIELDS	37,778	10,000	43,092	10,000		(10,000)			(100.00%)
5-05000 SUNDRY	10,861	11,000	9,613	11,000				11,000	
5-05808 HEALTHCARE RECRUITMENT TASKFORCE	85,000	72,366	72,366	72,366				72,366	
5-05816 CANADA DAY COMMITTEE	41,000	40,000	40,000	40,000				40,000	
5-05840 LAMBTON FARM SAFETY ASSOCIATION	200	200	200	200				200	
5-05841 URBAN WILDLIFE COMMITTEE	1,000	1,000	1,000	1,000				1,000	
5-05843 CELEBRATION OF LIGHTS	15,000	15,000	15,000	15,000		(15,000)			(100.00%)
5-05850 BLUEWATER TRAILS	22,000	22,000	22,000	22,000				22,000	
5-05851 IMPERIAL THEATRE MORTGAGE INTEREST	2,828	1,616	1,616	1,616		(1,212)		404	(75.00%)
5-05852 DOWNTOWN & NORTHGATE CLEANUP	19,454	19,454	19,454	19,454		(19,454)			(100.00%)
5-05856 SARNIA HISTORICAL SOCIETY						6,000		6,000	
5-05861 COMMUNITIES IN BLOOM	1,000	1,500	1,500	1,500				1,500	
5-05865 LOCOMOTIVE 6069	5,000	5,000	5,000	5,000				5,000	
5-05890 MAJOR EVENTS ASSISTANCE	5,810	20,000	15,154	20,000				20,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	1,916	1,916	1,916	1,916		130,000		131,916	6,784.97%
Expense Total	553,033	396,349	572,811	396,349		(84,963)		311,386	(21.44%)
Net Expense	468,033	323,983	500,445	323,983		(84,963)		239,020	(26.22%)

5-05843 CELEBRATION OF LIGHTS - This item was for a loan which reached its term in 2015 and therefore is no longer required;

5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM - Current applications estimated at \$1.3 million over ten years beginning in 2016;

5-05852 DOWNTOWN & NORTHGATE CLEANUP - Transferred to 4550 Waterfront to match with expenses incurred;

5-00691 MINOR SPORTS SUBSIDY - ICETIME - budget applied against 4705 4708 and 4710 Ice Rental Revenues, allocated evenly to five ice pads;

5-00692 MINOR SPORTS SUBSIDY - COMMUNITY CENTRE - budget applied against Community Centre Revenues; 4708 Clearwater Arena and 4510 Parks;

5-00691 MINOR SPORTS SUBSIDY - SPORTS FIELDS - budget applied against 4511 Sports Fields Revenues.

City of Sarnia

2016 Approved Current Budget

5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND		2,200	5,590	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	271,057	263,832	320,345	263,832		23,450		287,282	8.89%
Expense Total	271,057	266,032	325,935	266,032		23,450		289,482	8.81%
Net Expense	271,057	266,032	325,935	266,032		23,450		289,482	8.81%

5-05814 ST CLAIR CONSERVATION AUTHORITY LEVY - The 2015 levy for SCRCA is \$278,903; applying 3% increase = \$287,267.

SANITARY AND STORM SEWER BUDGET

City of Sarnia

2016 Approved Current Budget

1050 TAXATION - SEWER AREA

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(31,503)	(30,197)	(31,503)	(30,197)				(30,197)	
Revenue Total	(31,503)	(30,197)	(31,503)	(30,197)				(30,197)	
EXPENSES									
Expense Total									
Net Expense	(31,503)	(30,197)	(31,503)	(30,197)				(30,197)	

4-00045 LOCAL IMPROVEMENTS - Declining re-payments on local infrastructure improvements (i.e., sewers or storm sewers).

City of Sarnia

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3500 SANITARY SEWER MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	5,263								
Revenue Total	5,263								
EXPENSES									
5-01000 SALARIES	70,831	100,134	75,980	100,134		(100,134)			(100.00%)
5-01050 WAGES - REGULAR	490,175	525,866	566,140	525,866		(5,643)		520,223	(1.07%)
5-01055 WAGES - OVERTIME	197,422	102,121	163,710	102,121		49,875		151,996	48.84%
5-01200 EMPLOYEE BENEFITS - STATUTORY	122,352	133,161	138,129	133,161		(20,139)		113,022	(15.12%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	66,788	83,590	76,879	83,590		(7,176)		76,414	(8.58%)
5-02102 ELECTRICITY	25,524		1,624						
5-02104 TELEPHONE	532		527						
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES		35,900	9,922	35,900		2,000		37,900	5.57%
5-02220 VEHICLE EXPENSE	279,233	287,591	287,591	287,591		(21,595)		265,996	(7.51%)
5-02311 TRAINING & EDUCATION	6,388	20,430	1,184	20,430				20,430	
5-02388 OVERTIME MEALS	11,232	6,583	15,527	6,583				6,583	
5-02485 CONSTRUCTION	3,140,172	3,140,172	3,140,172	3,140,172		126,863		3,267,035	4.04%
5-03002 OTHER OPERATING SUPPLIES	28,427	10,000	16,320	10,000				10,000	
5-03005 MATERIALS	81,388	10,651	149,740	10,651		2,235		12,886	20.98%
5-04005 INSURANCE	292,574	321,831	364,750	321,831		112,791		434,622	35.05%
5-04910 OTHER PURCHASED SERVICES	193,591	178,305	138,793	178,305				178,305	
5-05138 CNR LEASE	15	1,500	321	1,500				1,500	
5-05720 DEBT CHARGES-PRINCIPAL	142,959	139,292	139,292	139,292		(113,169)		26,123	(81.25%)
5-05721 DEBT CHARGES-INTEREST	9,906	4,881	4,881	4,881		(3,330)		1,551	(68.22%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	22,404	24,877	24,877	24,877		(18,242)		6,635	(73.33%)
5-05731 OCWA DEBT CHARGES-INTEREST	4,611	2,138	2,138	2,138		(2,020)		118	(94.48%)
5-06100 CONTRIBUTION TO RESERVE	243,864	253,251	253,251	253,251		136,761		390,012	54.00%
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	31,415								
5-25900 CAPITAL OUT OF RATES	65,000								
5-44104 SANITARY SEWER LATERAL MAINTENANCE	75								
Expense Total	5,526,878	5,382,274	5,571,748	5,382,274		139,077		5,521,351	2.58%

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City of Sarnia

2016 Approved Current Budget

3500 SANITARY SEWER MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
Net Expense	5,532,141	5,382,274	5,571,748	5,382,274		139,077		5,521,351	2.58%

5-01000 SALARIES - Non-Operational staff (Administrative/Enforcement) reallocated from 3500 Operations area to 3510 Sewer Administration. (Benefits follow Salary, zero impact from change);

5-02485 CONSTRUCTION - Standard increase of 2% per year. 2016 is 4% due to 2015 global cut affecting this account;

5-03005 MATERIALS - Increase to right size this account;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process. Switch to AON resulted in an overall premium reduction for the City;

5-06100 CONTRIBUTION TO RESERVE - increase due to redirected retired debt payments.

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

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

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 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

Maintenance of municipal sanitary sewer pump stations;

City of Sarnia

2016 Approved Current Budget

3501 PUMP STATION MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	399,112	506,764	464,518	506,764		13,329		520,093	2.63%
5-01025 SALARIES - OVERTIME	20,528	20,878	28,855	20,878		15,120		35,998	72.42%
5-01030 SALARIES - CASUAL	7,294	10,296	4,842	10,296				10,296	
5-01055 WAGES - OVERTIME	295								
5-01095 CALL DUTY	10,535		6,790						
5-01100 ACTING RANK	330	5,004	600	5,004				5,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY	80,937	105,898	96,650	105,898		4,947		110,845	4.67%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	40,576	57,398	49,097	57,398		3,002		60,400	5.23%
5-02054 CHEMICALS	21,630	2,500	105	2,500				2,500	
5-02101 FUEL			52						
5-02102 ELECTRICITY	256,489	207,000	293,655	207,000				207,000	
5-02104 TELEPHONE	10,474	10,000	15,858	10,000				10,000	
5-02220 VEHICLE EXPENSE	112,117	115,481	115,481	115,481		20,248		135,729	17.53%
5-02300 OFFICE EXPENSES	352	2,500	437	2,500				2,500	
5-02311 TRAINING & EDUCATION	8,792	8,000	3,482	8,000				8,000	
5-02360 CLOTHING & UNIFORMS	9,006	5,200	18,899	5,200		1,000		6,200	19.23%
5-02388 OVERTIME MEALS	1,620	2,000	1,414	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	139,239	170,000	159,955	170,000				170,000	
5-02420 BUILDING MAINTENANCE	38,894	35,500	55,495	35,500				35,500	
5-04910 OTHER PURCHASED SERVICES	73,157	36,000	65,577	36,000				36,000	
5-04925 SPILLS RESPONSE	3,741	10,000	585	10,000				10,000	
Expense Total	1,235,118	1,310,419	1,382,347	1,310,419		57,646		1,368,065	4.40%
Net Expense	1,235,118	1,310,419	1,382,347	1,310,419		57,646		1,368,065	4.40%

5-02220 VEHICLE EXPENSE - Increased due to the addition of one vehicle (Lead Mechanic).

**THE CORPORATION OF THE CITY OF SARNIA
2016 OPERATING BUDGET**

DEPT # **3505 3506 3507**
DEPARTMENT **ENGINEERING**
DIVISION **WATER POLLUTION CONTROL CENTRE, BRIGHTS GROVE LAGOONS, N-VIRO**

	2015 BUDGET	2015 ACTUAL	CHANGE	2016 BUDGET	COMMENTS
FULL TIME FTEs	15.00	15.00	-	15.00	
PART-TIME/SEASONAL/TEMPORARY FTEs	0.33	0.33	1.00	1.33	additional staff to backfill vacancies
TOTAL FTEs	15.33	15.33	1.00	16.33	

**(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.

City of Sarnia

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3505 WATER POLLUTION CONTROL CENTRE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00903 RENTAL REVENUE			(5,000)						
4-00950 LAWSS RESIDUAL MANAGEMENT FEES	(69,492)	(40,000)	(90,675)	(40,000)				(40,000)	
Revenue Total	(69,492)	(40,000)	(95,675)	(40,000)				(40,000)	
EXPENSES									
5-01000 SALARIES	961,671	1,109,009	1,062,541	1,109,009		(143,406)		965,603	(12.93%)
5-01025 SALARIES - OVERTIME	59,587	20,022	56,960	20,022		19,978		40,000	99.78%
5-01030 SALARIES - CASUAL	26,926	14,560	25,641	14,560		24,269		38,829	166.68%
5-01095 CALL DUTY	13,930	9,986	14,180	9,986				9,986	
5-01100 ACTING RANK	14,225	5,004	14,079	5,004				5,004	
5-01115 STAT HOLIDAY PAY	23,820	18,538	22,151	18,538				18,538	
5-01125 SHIFT DIFFERENTIAL	5,809	5,148	5,916	5,148				5,148	
5-01200 EMPLOYEE BENEFITS - STATUTORY	197,232	237,536	221,316	237,536		(24,149)		213,387	(10.17%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	106,075	139,200	123,134	139,200		(17,792)		121,408	(12.78%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,140	4,573	3,047	4,573				4,573	
5-02000 STATIONERY & SUPPLIES	358	5,655	614	5,655				5,655	
5-02052 LAB SUPPLIES	14,067	21,260	8,910	21,260				21,260	
5-02054 CHEMICALS	253,493	223,820	278,825	223,820		2,000		225,820	0.89%
5-02056 UV SYSTEM SUPPLIES	23,872	75,915		75,915				75,915	
5-02101 FUEL	122,063	162,240	108,284	162,240				162,240	
5-02102 ELECTRICITY	703,468	623,449	757,543	623,449				623,449	
5-02103 WATER	756	400	595	400				400	
5-02104 TELEPHONE	12,044	12,508	12,009	12,508				12,508	
5-02220 VEHICLE EXPENSE	70,501	67,041	69,016	67,041				67,041	
5-02227 EQUIPMENT RENTALS	663	10,000	33,710	10,000				10,000	
5-02300 OFFICE EXPENSES	5,703		5,836			2,663		2,663	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,054	490	950	490				490	
5-02303 POSTAGE	23	400	975	400				400	
5-02311 TRAINING & EDUCATION	10,868	20,545	12,878	20,545				20,545	
5-02312 CONFERENCES & SEMINARS	4,329	1,400	1,421	1,400				1,400	

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City of Sarnia 2016 Approved Current Budget

3505 WATER POLLUTION CONTROL CENTRE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
5-02360 CLOTHING & UNIFORMS	3,307	2,530	3,500	2,530				2,530	
5-02370 SLUDGE SCREENING & GRIT REMOVAL	14,624	27,295	26,073	27,295				27,295	
5-02388 OVERTIME MEALS	1,152	990	487	990				990	
5-02390 COMBINED SEWER OVERFLOW TANK	12,628	20,878	24,399	20,878				20,878	
5-02391 SEWAGE USE BY-LAW ENFORCEMENT	916	10,600		10,600				10,600	
5-02392 LAGOON OPERATION		18,725	17,210	18,725				18,725	
5-02393 AIR EMISSIONS		10,300		10,300				10,300	
5-02401 SMALL TOOLS	426	10,000		10,000				10,000	
5-02410 EQUIPMENT MAINTENANCE	207,899	306,850	313,298	306,850				306,850	
5-02420 BUILDING MAINTENANCE	78,992	110,998	172,676	110,998				110,998	
5-04005 INSURANCE	53,977	59,375	54,189	59,375		(59,375)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	103,680		72,672			15,000		15,000	
5-04920 SCADA MAINTENANCE	3,003	35,010	20,817	35,010				35,010	
5-05000 SUNDRY	31								
5-05134 HEALTH & OCCUPATIONAL SAFETY	13,278	10,000	10,842	10,000				10,000	
5-05144 QUALITY ASSURANCE/CONTROL	23,177	30,776	25,945	30,776				30,776	
5-05500 REPLACEMENT EQUIPMENT	33,140	23,976	101,834	23,976				23,976	
5-05505 NEW EQUIPMENT	10,036	5,305	433	5,305				5,305	
5-05650 ALLOCATED ADMINISTRATION	17,800	17,800	17,800	17,800				17,800	
5-05720 DEBT CHARGES-PRINCIPAL	1,204,991	1,262,453	1,262,453	1,262,453		60,203		1,322,656	4.77%
5-05721 DEBT CHARGES-INTEREST	452,716	395,253	395,254	395,253		(60,203)		335,050	(15.23%)
5-06100 CONTRIBUTION TO RESERVE	577,366	577,366	577,366	577,366				577,366	
Expense Total	5,448,816	5,725,179	5,937,779	5,725,179		(180,812)		5,544,367	(3.16%)
Net Expense	5,379,324	5,685,179	5,842,104	5,685,179		(180,812)		5,504,367	(3.18%)

5-01000 SALARIES - 2.5 FTE's reallocated; 2.0 to Bio-Solids, 0.5 to Brights Grove Lagoons. No net change in FTE's;

5-01025 SALARIES - OVERTIME - Increase due to right-sizing budget amount;

5-01030 SALARIES - CASUAL - Increase due to right-sizing budget amount;

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process;

5-04910 OTHER PURCHASED SERVICES - Budget amount set up due to historical spending out of this account, right-sizing was required.

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

3506 BRIGHTS GROVE LAGOONS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						31,474		31,474	
5-01025 SALARIES - OVERTIME	1,291		818						
5-01100 ACTING RANK	1,270		1,553						
5-01200 EMPLOYEE BENEFITS - STATUTORY	312		413			6,677		6,677	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						4,588		4,588	
5-01254 CLOTHING/BOOT ALLOWANCE		200		200				200	
5-02052 LAB SUPPLIES	61								
5-02054 CHEMICALS	52,543	115,000	101,607	115,000				115,000	
5-02220 VEHICLE EXPENSE						19,146		19,146	
5-02388 OVERTIME MEALS	46	100	46	100				100	
5-02410 EQUIPMENT MAINTENANCE	15,682	26,920	23,268	26,920				26,920	
5-02420 BUILDING MAINTENANCE	40,364	18,700	28,405	18,700				18,700	
5-05000 SUNDRY	324	635		635				635	
5-05144 QUALITY ASSURANCE/CONTROL	3,526	11,000	7,068	11,000				11,000	
Expense Total	115,419	172,555	163,178	172,555		61,885		234,440	35.86%
Net Expense	115,419	172,555	163,178	172,555		61,885		234,440	35.86%

5-01000 SALARIES & BENEFITS - 0.5 FTE reallocated from 3505 Water Pollution Control Centre; No net change in FTE's;

5-02220 VEHICLE EXPENSE - expenses added for one vehicle to be used by operators and maintenance staff, and the small boat required to maintain the anchored mixers.

City of Sarnia

2016 Approved Current Budget

3507 BIO-SOLIDS

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00940 SALE OF MATERIALS		(30,000)	(39,175)	(30,000)				(30,000)	
Revenue Total		(30,000)	(39,175)	(30,000)				(30,000)	
EXPENSES									
5-01000 SALARIES	130					145,888		145,888	
5-01025 SALARIES - OVERTIME	29,206		27,322						
5-01100 ACTING RANK	12,920		13,606			16,002		16,002	
5-01125 SHIFT DIFFERENTIAL	1,882		1,920			2,002		2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY	5,188		6,305			29,705		29,705	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						18,354		18,354	
5-01254 CLOTHING/BOOT ALLOWANCE		100		100				100	
5-02054 CHEMICALS		28,750		28,750				28,750	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	230,391	158,000	183,721	158,000				158,000	
5-02220 VEHICLE EXPENSE	149								
5-02227 EQUIPMENT RENTALS	8,466		2,809						
5-02300 OFFICE EXPENSES	27								
5-02388 OVERTIME MEALS	176	400	301	400				400	
5-02410 EQUIPMENT MAINTENANCE	70,470	50,000	85,448	50,000				50,000	
5-02420 BUILDING MAINTENANCE	13,958	20,600	7,686	20,600				20,600	
5-04010 MANAGEMENT SERVICES	168,911	180,000	168,911	180,000				180,000	
5-04910 OTHER PURCHASED SERVICES	5,149	46,260	6,126	46,260				46,260	
5-05144 QUALITY ASSURANCE/CONTROL	229								
5-05500 REPLACEMENT EQUIPMENT	1,876		10,131						
Expense Total	549,128	484,110	514,286	484,110		211,951		696,061	43.78%
Net Expense	549,128	454,110	475,111	454,110		211,951		666,061	46.67%

5-01000 Salaries & Benefits - 2.0 FTE's reallocated from 3505 Water Pollution Control Centre; No net change in FTE's.

City of Sarnia

2016 Approved Current Budget

3510 SEWER - GENERAL ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						79,188		79,188	
5-01200 EMPLOYEE BENEFITS - STATUTORY						16,615		16,615	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						9,785		9,785	
5-02466 CONTRACT EXPENSE	267,027	332,556	263,983	332,556				332,556	
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-05140 REALTY TAXES	206,963	228,721	233,948	228,721				228,721	
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	(24,422)								
5-05650 ALLOCATED ADMINISTRATION	807,624	807,624	807,624	807,624				807,624	
5-06100 CONTRIBUTION TO RESERVE	2,229	2,229	2,229	2,229				2,229	
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	90,345	90,345	90,345	90,345				90,345	
Expense Total	2,094,355	2,206,064	2,142,718	2,206,064		105,588		2,311,652	4.79%
Net Expense	2,094,355	2,206,064	2,142,718	2,206,064		105,588		2,311,652	4.79%

5-01000 SALARIES - Non-Operational staff (Administrative/Enforcement) reallocated from 3500 Operations area to 3510 Sewer Administration. (Benefits follow Salary, zero impact from change.)

City of Sarnia

2016 Approved Current Budget

3590 SEWER AREA - REVENUE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(14,873,981)	(15,180,404)	(15,546,440)	(15,180,404)		(395,335)		(15,575,739)	2.60%
Revenue Total	(14,873,981)	(15,180,404)	(15,546,440)	(15,180,404)		(395,335)		(15,575,739)	2.60%
EXPENSES									
Expense Total									
Net Expense	(14,873,981)	(15,180,404)	(15,546,440)	(15,180,404)		(395,335)		(15,575,739)	2.60%

4-00580 SEWER SURCHARGE - Increase due to the proposed increase to water rates for 2016.

City of Sarnia

2016 Approved Current Budget

3600 STORM SEWER MAINTENANCE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(728,537)	(831,101)	(672,886)	(831,101)		13,473		(817,628)	(1.62%)
4-00930 COSTS RECOVERED	(166)		(2)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(52,762)	(43,000)	(38,464)	(43,000)				(43,000)	
Revenue Total	(781,465)	(874,101)	(711,352)	(874,101)		13,473		(860,628)	(1.54%)
EXPENSES									
5-01050 WAGES - REGULAR	288,602	348,831	255,929	348,831		(6,243)		342,588	(1.79%)
5-01055 WAGES - OVERTIME	31,484	34,854	13,099	34,854				34,854	
5-01200 EMPLOYEE BENEFITS - STATUTORY	54,768	68,269	49,359	68,269		(625)		67,644	(0.92%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	39,503	43,590	37,401	43,590		1,466		45,056	3.36%
5-02220 VEHICLE EXPENSE	116,520	120,015	120,015	120,015		(3,495)		116,520	(2.91%)
5-02388 OVERTIME MEALS	76		1,491						
5-02466 CONTRACT EXPENSE	92,675	110,000	88,569	110,000				110,000	
5-03002 OTHER OPERATING SUPPLIES	8,714	10,000	575	10,000				10,000	
5-03005 MATERIALS	43,059	40,000	25,373	40,000				40,000	
5-04005 INSURANCE	4,160	4,576	4,177	4,576		(4,576)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	26,906	18,966	38,102	18,966				18,966	
5-06100 CONTRIBUTION TO RESERVE	75,000	75,000	75,000	75,000				75,000	
Expense Total	781,467	874,101	709,090	874,101		(13,473)		860,628	(1.54%)
Net Expense	2		(2,262)						

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process.

WATER BUDGET

City of Sarnia

2016 Approved Current Budget

3700 WATER - ADMINISTRATION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						79,188		79,188	
5-01200 EMPLOYEE BENEFITS - STATUTORY						16,615		16,615	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						9,785		9,785	
5-02114 IT MAINTENANCE & SUPPORT	29,853		24,031						
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	1,526	92,550	7,476	92,550		10,000		102,550	10.80%
5-02500 LAWSS ADMINISTRATION	406,781	412,806	393,148	412,806		(7,146)		405,660	(1.73%)
5-04005 INSURANCE	279,149	307,064	351,272	307,064		(213,066)		93,998	(69.39%)
5-05114 LAWSS OPERATING COSTS	2,358,835	2,264,793	2,226,505	2,264,793		36,822		2,301,615	1.63%
5-05650 ALLOCATED ADMINISTRATION	178,000	178,000	178,000	178,000				178,000	
5-05710 CITY'S SHARE LAWSS CAPITAL	1,067,417	1,202,205	1,202,205	1,202,205		60,670		1,262,875	5.05%
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,586,063	1,652,995	1,652,875	1,652,995		146,042		1,799,037	8.83%
5-05716 LAWSS DEBT CHARGES-INTEREST	503,449	361,137	361,110	361,137		(134,253)		226,884	(37.18%)
5-05720 DEBT CHARGES-PRINCIPAL	71,713	1,373	1,374	1,373				1,373	
5-05721 DEBT CHARGES-INTEREST	1,443	31	31	31				31	
5-05730 OCWA DEBT CHARGES-PRINCIPAL	12,025	13,266	13,266	13,266		(9,739)		3,527	(73.41%)
5-05731 OCWA DEBT CHARGES-INTEREST	2,309	1,067	1,067	1,067		(1,010)		57	(94.66%)
5-06100 CONTRIBUTION TO RESERVE	3,488	3,488	3,488	3,488				3,488	
5-06900 CONTRIBUTION TO RESERVE	506,862	648,843	648,843	648,843		16,335		665,178	2.52%
Expense Total	7,008,913	7,139,618	7,064,691	7,139,618		10,243		7,149,861	0.14%
Net Expense	7,008,913	7,139,618	7,064,691	7,139,618		10,243		7,149,861	0.14%

5-01000 SALARIES - Non-Operational staff (Administrative/Enforcement) reallocated from 3705 Operations area to 3700 Water Administration. (Benefits follow Salary, zero impact from change.);

5-04005 INSURANCE - The insurance allocation method for the 2016 budget has been simplified to focus primarily on the five budget areas (General - 2490, Police - 2625, Transit - 3100, Water - 3700, Sewer - 3500, and the Harbour - 2066). This will help streamline the budgeting process. Switch to AON resulted in an overall premium reduction for the City.

City of Sarnia

2016 Approved Current Budget

3705 WATER - DISTRIBUTION

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00930 COSTS RECOVERED	(9,925)		(7,559)						
Revenue Total	(9,925)		(7,559)						
EXPENSES									
5-01000 SALARIES	71,240	148,364	75,980	148,364		(148,364)			(100.00%)
5-01050 WAGES - REGULAR	939,152	1,011,084	1,079,645	1,011,084		72,546		1,083,630	7.18%
5-01055 WAGES - OVERTIME	509,413	291,032	462,303	291,032		29,560		320,592	10.16%
5-01200 EMPLOYEE BENEFITS - STATUTORY	242,127	245,993	256,861	245,993		(12,511)		233,482	(5.09%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	130,882	158,548	142,588	158,548		(3,018)		155,530	(1.90%)
5-02102 ELECTRICITY	2,590	3,000	3,620	3,000				3,000	
5-02104 TELEPHONE	4,925	4,130	6,077	4,130				4,130	
5-02220 VEHICLE EXPENSE	422,341	445,430	445,822	445,430				445,430	
5-02300 OFFICE EXPENSES		2,000		2,000				2,000	
5-02302 ADVERTISING	2,181								
5-02311 TRAINING & EDUCATION	28,100	37,280	20,924	37,280				37,280	
5-02388 OVERTIME MEALS	22,416	12,280	29,499	12,280				12,280	
5-02466 CONTRACT EXPENSE	627,802	464,248	670,438	464,248				464,248	
5-02485 CONSTRUCTION	2,050,350	2,774,019	2,774,019	2,774,019		55,480		2,829,499	2.00%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03002 OTHER OPERATING SUPPLIES	49,173	43,080	53,840	43,080				43,080	
5-03005 MATERIALS	336,245	357,261	472,843	357,261				357,261	
5-04910 OTHER PURCHASED SERVICES	616,029	153,100	738,008	153,100		345,610		498,710	225.74%
5-05650 ALLOCATED ADMINISTRATION	626,655	626,655	626,655	626,655				626,655	
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	57,595	57,595	57,595	57,595				57,595	
5-25900 CAPITAL OUT OF RATES	50,000	50,000	50,000	50,000				50,000	
5-45000 WATERMAIN MAINTENANCE	75								
Expense Total	7,533,880	7,629,688	8,711,306	7,629,688		339,303		7,968,991	4.45%
Net Expense	7,523,955	7,629,688	8,703,747	7,629,688		339,303		7,968,991	4.45%

Run Date: May 30, 2016

City of Sarnia

2016 Approved Current Budget

3705 WATER - DISTRIBUTION

5-01000 SALARIES - Non-Operational staff (Administrative/Enforcement) reallocated from 3705 Operations area to 3700 Water Administration. (Benefits follow Salary, zero impact from change.);

5-01055 WAGES - OVERTIME - Increased to reflect increase OT costs in prior two to three years related to Watermain breaks;

5-04910 OTHER PURCHASED SERVICES - Increased to reflect increase costs in this account in prior two to three years related to Watermain Breaks;

5-02485 CONSTRUCTION - Increase to maintain the schedule on construction as set out in the 10-Year Capital Plan.

City of Sarnia

2016 Approved Current Budget

3790 WATER - REVENUE

Account	2014 Actuals	2015 Budget	2015 Actuals	2016 Base Budget	2016 One Time Budget	2016 Non-Service Level	2016 Service Level	2016 Approved Budget	Variance 2016 to 2015 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(16,524)	(37,697)	(16,524)	(37,697)				(37,697)	
4-00570 WATER BILLINGS	(14,188,283)	(14,624,411)	(14,794,093)	(14,624,411)		(349,546)		(14,973,957)	2.39%
4-00571 HYDRANT USAGE CHARGE	(11,710)	(5,500)	(13,430)	(5,500)				(5,500)	
4-00572 WATER SHUT-OFF FEE		(2,100)		(2,100)				(2,100)	
4-00573 WATER TESTING	(25)								
4-00900 SUNDRY REVENUE	(34,955)	(66,000)	(29,097)	(66,000)				(66,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(7,297)	(3,598)	(7,297)	(3,598)				(3,598)	
4-00940 SALE OF MATERIALS	(50,981)	(30,000)	(39,245)	(30,000)				(30,000)	
4-06220 CONTRIBUTION FROM RESERVES	(223,092)								
Revenue Total	(14,532,867)	(14,769,306)	(14,899,686)	(14,769,306)		(349,546)		(15,118,852)	2.37%
EXPENSES									
Expense Total									
Net Expense	(14,532,867)	(14,769,306)	(14,899,686)	(14,769,306)		(349,546)		(15,118,852)	2.37%

CAPITAL BUDGET

Project Description	Department	Estimated Cost	Subsidies	Reserves	Water Budget	Sewer Budget	Other	Comments
General								
1 Centennial Park	General Gov't	3,500,000		3,500,000				Federal Gas Tax, Capital Infrastructure, Capital Reserve
2 Dredging of Sarnia Harbour	General Gov't	1,950,000		1,950,000				Federal Harbour Reserve
3 LED Streetlighting Conversion Phase 2	General Gov't	1,000,000		700,000			300,000	Federal Gas Tax, IESO Incentive Funding
4 Electrical Upgrade at Sarnia Harbour	General Gov't	450,000		450,000				Federal Harbour Reserve
5 Fire Apparatus - Engine #5	Fire	500,000		500,000				Fire Equipment Reserve
6 Fire Fighting Equipment - Various	Fire	174,500		174,500				Fire Equipment Reserve
7 Computer Aided Dispatch/Automated Vehicle Location System	Transit	726,500		726,500				Provincial Gas Tax, Federal Gas Tax
8 Bus Replacement	Transit	498,000		498,000				Federal Gas Tax, Transit - Vehicle Reserve
9 Arena Improvements	Parks & Rec	240,000		240,000				Parks & Rec Facilities Reserve
10 Sports & Recreation	Parks & Rec	530,000		530,000				Parks & Rec Facilities Reserve, Capital Infrastructure Reserve
11 Park Infrastructure	Parks & Rec	140,000		140,000				Parks & Rec Facilities Reserve
12 Police Building Diesel Generator	Police	375,000		375,000				Capital Reserve, Capital Revolving, Police Equipment Reserve
13 Telephone System Replacement	Police	140,000		140,000				Police Equipment Reserve
14 Resurfacing	Engineering	1,100,000		1,100,000				OCIF, Federal Gas Tax
15 Rehabilitation - Various Structures (Bridges & Culverts)	Engineering	500,000		500,000				Capital Infrastructure Reserve
16 Shoreline Protection	Engineering	500,000		500,000				Capital Infrastructure Reserve
17 Rural Roads Rehabilitation	Engineering	425,000		425,000				Capital Infrastructure Reserve
18 Donahue Bridge	Engineering	300,000		300,000				Federal Gas Tax
19 Transportation Masterplan - Sidewalks & Bike Lanes	Engineering	180,000		180,000				Capital Infrastructure Reserve
20 Streetscapes at Various Locations	Engineering	300,000		300,000				Capital Infrastructure Reserve
Total General		13,529,000	-	13,229,000	-	-	300,000	

Project Description	Department	Estimated Cost	Subsidies	Reserves	Water Budget	Sewer Budget	Other	Comments
Water & Sewer Projects								
1 Talfourd, Devine and Side Streets	Engineering	3,850,000		3,850,000				Capital Infrastructure - Water, Capital Infrastructure - Sewer, Storm Sewer - Infrastructure
2 Watermain, Sanitary and Storm Sewer Replacement - Various Locations	Engineering	1,600,000		1,600,000				Capital Infrastructure - Water, Capital Infrastructure - Sewer
3 Improvements to WPCC	Engineering	500,000		500,000				Capital Infrastructure - Sewer
4 Pumping Station Improvements	Engineering	400,000		400,000				Capital Infrastructure - Sewer
5 Clarke Drain Phase 2	Engineering	300,000		300,000				Capital Infrastructure - Sewer
6 Infrastructure Assessment	Engineering	200,000		200,000				Capital Infrastructure - Sewer
7 Water Meter Replacement	Engineering	150,000		150,000				Capital Infrastructure - Water
Total Water & Sewer		7,000,000	-	7,000,000	-	-	-	

Total Recommended Capital Budget

20,529,000 - 20,229,000 - - 300,000

**RESERVES &
RESERVE FUNDS
BUDGET**

Fund Name and Purpose		Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
<u>Stabilization Reserves</u>						
6580 TAX STABILIZATION RESERVE	Offset extraordinary & unforeseen expenditures; Avoid wide fluctuations in tax levy; Assist in cash management; Target Balance: 5% of total gross expenditures;	Transfer from Current Budget Transfer from Operating	52,953	700,000 1,000,000		1,752,953
6581 OPERATING CONTINGENCY RESERVE	Offset extraordinary & unforeseen expenditures; Avoid wide fluctuations in tax levy; Assist in cash management; Target Balance: To be determined;	Transfer from Operating	176,332	120,000		296,332
6585 TAX STABILIZATION RESERVE - TRANSIT	Offset extraordinary & unforeseen expenditures; Avoid wide fluctuations in tax levy; Assist in cash management; Target Balance: 5% of total gross expenditures;	Transfer from Operating	134,412	30,000		164,412
6450 WATER RATES STABILIZATION RESERVE	Offset extraordinary & unforeseen expenditures; Avoid wide fluctuations in water rates; Assist in cash management; Target Balance: 5% of total gross expenditures;		412,635			412,635
6590 SEWER RATES STABILIZATION RESERVE	Offset extraordinary & unforeseen expenditures; Avoid wide fluctuations in sewer rates; Assist in cash management; Target Balance: 5% of total gross expenditures;		295,206			295,206
<u>Program Specific Reserves</u>						
6005 PLANNING RESERVE FUND	Established under Planning Act; To be used only for parks & other recreational purposes; Utilize funds only as available; Target Balance: Sufficient funds;	Developer contributions (est) Appraisals	270,933	20,000	-2,000	288,933
6240 STRANGWAY CENTRE ENDOWMENT RESERVE FUND	Interest to support operations of Strangway Centre; Target Balance: n/a	Investment Interest (est) Transfer to Operating	156,684	2,000	-2,000	156,684

Fund Name and Purpose		Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6245 ENVIRONMENTAL RESERVE	Provide funds for environment-related projects Target Balance: To be determined;	Landfilling Monitoring expenditures	235,596		-50,000	185,596
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: n/a	Investment Interest (est) Transfer from Police Operating Airport Operator payment (est) Capital Replacements as Needed	55,107	1,000 1,000	-10,000 -15,000	32,107
6270 LEGACY RESERVE FUND	Accumulate funds for a major municipal expenditure benefiting citizens of community; Utilize funds only as available; Target Balance: To be determined;		54,550			54,550
6300 BUSINESS PARK RESERVE FUND	Development & servicing of business parks; Target Balance: To be determined;	Rental Income Business Park Management Expenditures Sarnia Sign Rehabilitation Fencing Along Wellington for Vehicle Control Maintain On-Site Stormwater Management Pond	482,288	10,000	-25,000 -15,000 -15,000 -10,000	427,288
6305 PERCH CREEK HARBOUR RESERVE FUND	Future maintenance of harbour; Target Balance: To be determined;		125,354			125,354
6335 SARNIA BAY CAPITAL IMPROVEMENT RESERVE FUND	Improvements to Centennial Park & Sarnia Bay Marina; Target Balance: To be determined;	Loan repayment - Marina Pool Expenditures	190,295	7,340	-25,000	172,635
6040 FEDERAL HARBOUR RESERVE FUND	Fund Eligible Operations & Maintenance from Federal Divestiture Grant Target Balance: To be determined;	Transfers from Operating Transfer to Operating Dredging of Sarnia Harbour Electrical Upgrade at Sarnia Harbour Installation of Dry Hydrants	7,458,814	10,000	-323,518 -1,950,000 -450,000 -40,000	4,705,296

Fund Name and Purpose		Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6365 SARNIA HARBOUR RESERVE FUND	Fund Harbour Operations, Maintenance, & Improvements		873,802			
Target Balance:	To be determined;	Transfer from Operating		316,300		
		Contribution to SLIA Heavy Haul Corridor Study			-30,000	
		Installation of Dry Hydrants			-20,000	
		Rehabilitation of Seaway Road			-50,000	
						1,090,102
6400 ELECTION EXPENSES RESERVE	Fund municipal elections held every four years;		50,000			
Target Balance:	Est'd election costs;	Transfer from Operating		100,000		
						150,000
6455 TICKETS, PASSES, TRANSFERS, SCHEDULES, UNIFORMS	Costs of various transit operating supplies to avoid fluctuations in tax levy;		32,316			
Target Balance:	Adequate;	Transfer from Operating		58,739		
		Current Expenditures			-58,739	
						32,316
6565 POLICE MAJOR CRIME RESERVE	Offset extraordinary & unforeseen expenditures related to major crimes;		125,166			
Target Balance:	To be determined;	Transfer from Operating		15,600		
		Expenditures			-60,000	
						80,766
6635 KIWANIS WEDDING PAVILION RESERVE	Improvements to Kiwanis Wedding Pavilion;		44,215			
Target Balance:	To be determined;	Rental Revenue		5,000		
		Expenditures			-5,000	
						44,215
<u>Equipment & Vehicle Reserves</u>						
6430 TRANSIT VEHICLE RESERVES CONVENTIONAL	Costs to replace Transit vehicles;		168,494			
Target Balance:	To be determined;	Transfer from Operating - Transit		7,500		
		Transfer from Current Budget		198,783		
		Bus Replacement			-355,000	
						19,777
6470 TRANSIT VEHICLE RESERVES CARE-A-VAN	Costs to replace Care-a-van vehicles;		80,170			
Target Balance:	To be determined;	Transfer from Current Budget		17,706		
						97,876

Fund Name and Purpose		Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE Maintain corporate IT equipment; Costs to implement corporate computer leasing program; Target Balance: To be determined;	Transfer from Operating Transfer from Current Budget IT Leasing IT Equipment Back Office Server Infrastructure Backup Replacement Expenditures	151,197	122,308 100,000	-97,500 -40,000 -140,000 -50,000 -40,000	6,005
6500	CITY HALL PRINTING & MACHINE ROOM RESERVE Costs of major repairs & replace equipment; Target Balance: To be determined;	Transfer from Current Budget Expenditures	31,132	23,700	-10,000	44,832
6510	FIRE EQUIPMENT RESERVE Costs to replace fire equipment & vehicles; Target Balance: To be determined;	Transfer from Operating Transfer from Current Budget Replace Engine #5 Fire Fighting Equipment Various	32,865	52,428 647,602	-500,000 -174,500	58,395
6520	POLICE 911 EQUIPMENT RESERVE Costs to replace 911 equipment; Target Balance: To be determined;	Transfer from Current Budget Expenditures	87,940	20,000	-60,000	47,940
6525	EQUIPMENT (FLEET) RESERVE Costs to replace Works vehicles & equipment; Target Balance: To be determined; To be determined;	Transfer from Operating Transfer to Operating (One Time) Current Budget Expenses Operating (Garage)	2,381,284	2,990,237	-1,100,000 -870,053 -1,000,000	2,401,468
6530	EMERGENCY MEASURES EQUIPMENT RESERVE Costs to replace emergency measures equipment; Target Balance: To be determined;	Transfer from Current Budget	24,808	6,000		30,808
6555	ARENA TIME CLOCK RESERVE Costs of Arena improvements Target Balance: To be determined;		66,616			66,616

Fund Name and Purpose		Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6595 POLICE EQUIPMENT RESERVE	Costs to replace police equipment & vehicles (cruisers); Target Balance: To be determined;	Transfer from Operating Vehicle List Police Building Diesel Generator Telephone System Replacement	452,641	250,000	-260,000 -100,000 -140,000	202,641
<i>Building Reserves</i>						
6340 BLUEWATER GYMNASTICS BUILDING RESERVE FUND	Provide funds for major building repairs/future replacement of building at Lottie Neely Park; Target Balance: To be determined;	Lease Payments	290,452	9,776		300,228
6480 TRANSIT BUILDING RESERVE	Provide funds for major building repairs & future replacement; Target Balance: \$3.0 million Minimum Annual Contribution Target: 1.5% or \$45,000	Transfer from Transit Budget	208,167	20,000		228,167
6485 ENERGY MANAGEMENT RESERVE	Provide funds for implementation or energy management initiatives; Target Balance: To be determined;		69,996			69,996
6495 CITY HALL BUILDING RESERVE	Provide funds for major building repairs & future replacement; Target Balance: \$6.0 million Minimum Annual Contribution Target: 1.5% or \$90,000	Transfer from Operating	6,173	10,000		16,173
6515 POLICE BUILDING RESERVE	Provide funds for major building repairs & future replacement; Target Balance: \$6.8 million Minimum Annual Contribution Target: 1.5% or \$102,000	Transfer from Operating Expenditures	172,583	38,000	-60,000	150,583
6535 SEWAGE TREATMENT PLANT RESERVE	Provide funds for major repairs & future replacement of sewage treatment plant; Target Balance: \$77.4 million Minimum Annual Contribution Target: 1.0% or \$774,000	Sewage Tickets (est)	168,878	6,000		174,878
6560 LIBRARY FACILITIES RESERVE	Provide funds for major building repairs & future replacement; Target Balance: \$7.25 million Minimum Annual Contribution Target: 1.5% or \$108,000	Transfer from Operating Faithorne Library Carpet Replacement	9,471	17,500	-15,000	11,971

Fund Name and Purpose		Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6600 FIRE STATION RESERVE			19,692			
	Provide funds for major building repairs & future replacement;					
	Target Balance: \$7.1 million					
	Minimum Annual Contribution Target: 1.5% or \$106,500					19,692
6610 PARKS AND RECREATION RESERVE			30,062			
	Provide funds for major building repairs & future replacement of parks & recreational facilities;	Transfer from Current Budget		426,267		
	Target Balance: \$19 million	Transfer from Operating		256,000		
	Minimum Annual Contribution Target: 1.5% or \$285,000	Arena Improvements			-240,000	
		Park Infrastructure			-140,000	
		Sports & Recreation			-255,000	
						77,329
Capital Reserves						
6200 CAPITAL RESERVE FUND			587,975			
	Provide funds for capital projects, i.e., infrastructure renewal;	Transfer from Current Budget		1,401,163		
	Target Balance: To be determined;	Transfer from Operating		26,000		
		Police Building Diesel Generator			-175,000	
		Centennial Park			-500,000	
		2016 WSIB \$1,900,000			-750,640	
		Council Chamber Lighting Controls			-15,000	
		Council Chamber Furniture Replacement			-4,500	
		Committee Room Furniture Replacement			-18,000	
		Vadim Upgrade			-75,000	
						476,998
6210 WATERFRONT DEVELOPMENT RESERVE FUND			442,016			
	Provide funds for development of waterfront;	Southwestern Sales revenues (net)		75,000		
	Target Balance: To be determined;					517,016
6235 YMCA RESERVE FUND			600,000			
	Earnings on fund of \$600,000 to be paid to YMCA;	Investment Interest (est)		12,000		
	Target Balance: n/a	YMCA payment (est)			-12,000	
						600,000
6250 ELM-HIGH-EX-WOOD PARK RESERVE FUND			4,573			
	Provide funds for a passive park including additional landscaping of Palumbo Development;					
	Target Balance: To be determined;					4,573
6255 INDOOR RECREATIONAL FACILITY RESERVE			138,695			
	Target Balance: To be determined;					138,695

Fund Name and Purpose	Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6315 CAPITAL REVOLVING RESERVE FUND Provide funds to be used as an internal source for financing lifecycle/ongoing capital projects; Target Balance: To be determined;	Transfer from Operating Debt Repaid - Internal Donation - Cox Gardens Municipal Grants Police Building Diesel Generator 2016 WSIB \$1,900,000	768,839	463,045 478,594 120,000	-72,366 -100,000 -770,000	888,112
6440 LAND PURCHASE RESERVE Provide funds for purchase of land for municipal purposes; Utilize funds only as available; Target Balance: To be determined;		23,890			23,890
6615 CAPITAL INFRASTRUCTURE RENEWAL RESERVE Provide funds for major repairs & future replacement of roads infrastructure; Target Balance: \$529 million Minimum Annual Contribution Target: 2.0% or \$10.5 million	Transfer from Current Transfer from Operating Transfer from Operating - TMP Centennial Park Shoreline Protection Rehabilitation of Various Structures (Bridges & Culverts) Streetscapes at Various Locations Rural Roads Rehabilitation Transportation Master Plan Sports and Recreation	638,360	429,518 2,555,000 180,000	-1,000,000 -500,000 -500,000 -300,000 -425,000 -180,000 -275,000	622,878
6616 SEWER INFRASTRUCTURE RENEWAL RESERVE Provide funds for major repairs & future replacement of sewer infrastructure; Target Balance: \$173 million Minimum Annual Contribution Target: 2.0% or \$3.5 million	Transfer from Current Budget Transfer from Operating - Sewer Improvements to WPCC Pumping Station Improvements Infrastructure Assessment Talfourd, Devine and Side Steets Watermain, Sanitary and Storm Sewer Replacement Various Locations Clarke Drain Phase 2	735,394	965,149 3,342,035	-500,000 -400,000 -200,000 -1,046,530 -400,000 -300,000	2,196,048

Fund Name and Purpose	Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6617 WATER INFRASTRUCTURE RENEWAL RESERVE Provide funds for major repairs & future replacement of water infrastructure; Target Balance: \$222 million	Transfer from Current Budget Transfer from Operating - Water Water Meter Replacement Project Talfourd, Devine and Side Streets Watermain, Sanitary and Storm Sewer Replacement Various Locations	327,022	665,178 2,829,499	-150,000 -2,225,000 -1,200,000	246,699
6618 STORM SEWER INFRASTRUCTURE RESERVE Provide funds for major repairs & future replacement of storm sewer infrastructure;	Talfourd, Devine and Side Streets	978,470		-578,470	400,000
6619 MUNICIPAL DRAINS REHABILITATION RESERVE Provide funds for major repairs & future replacement of drainage infrastructure; Target Balance: \$1 million	Transfer from Operating	547,316	200,000		747,316
<i>Corporate Reserves</i>					
6020 PROVINCIAL GAS TAX RESERVE FUND Transit purposes in accordance with provincial guidelines; Funds to be held until utilized;	Gas Tax Funding Transfer to Operating - Transit CAD/Automated Vehicle Location System	306,664	930,000	-582,042 -426,500	228,122
6025 FEDERAL GAS TAX RESERVE FUND Infrastructure renewal in accordance with Federal program guidelines;	Gas Tax Funding Resurfacing Donahue Bridge Bus Replacement Centennial Park CAD/Automated Vehicle Location System LED Streetlighting Conversion Phase 2	1,683,638	2,200,157	-334,255 -300,000 -143,000 -2,000,000 -300,000 -700,000	106,540
6030 ONTARIO COMMUNITY INFRASTRUCTURE FUND Infrastructure renewal in accordance with Provincial program guidelines;	2015 OCIF Funding 2015 Capital Budget	0	765,745	-765,744	1

APPROVED RESERVE AND RESERVE FUND BUDGET - 2016

Fund Name and Purpose		Description	January 1, 2016	Revenue	Expenditure	Projected Balance December 31, 2016
6220	WSIB SELF INSURANCE RESERVE FUND Fund employee claims under WSIB; Target Balance: To be determined;	Transfer from Reserves Transfer from Operating Transfer from Operating (WSIB) Claims Payments (est)	0	1,520,640 1,305,000 380,160	-3,205,800	0
6225	SELF-INSURANCE RESERVE FUND Fund portion of deductibles under self-insurance program;	Transfer from Operating Claims Payments (est)	600,691	555,717	-525,000	631,408
6230	FAÇADE IMPROVEMENT RESERVE Target Balance: To be determined;		11,360			11,360
6285	POLICE SICK LEAVE RESERVE FUND Fund Police sick leave payouts on termination; Avoid wide fluctuations in tax levy; Target Balance: Self-sufficient;		31,693			31,693
6640	ACCESSIBILITY RESERVE Fund accessibility improvements to City facilities and other assets; Target Balance: To be determined;	Transfer from Operating Accessibility Initiatives	99,734	100,000	-100,000	99,734
<i>Development Charges Reserves</i>						
6350	DEVELOPMENT CONTINGENCY RESERVE FUND Municipal portion of development related services; Utilize funds only as available; Target Balance: 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: n/a	Developer Fees (est) 2015 Capital Budget	7,191,613	500,000		7,691,613
			Totals	31,442,395	29,616,386	-30,858,157
						30,200,624

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