

THE CORPORATION OF THE CITY OF SARNIA



APPROVED BUDGETS 2017

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

THE CORPORATION OF THE
CITY OF SARNIA

2017 APPROVED BUDGETS

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THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
Taxation					
Current Operating	44,317,054	44,319,303	45,938,709	3.66%	1,621,655
Police	22,230,897	22,228,653	22,884,936	2.94%	654,039
General Taxation	66,547,951	66,547,956	68,823,645	3.42%	2,275,694
Transit Area	3,833,962	3,802,350	3,838,189	0.11%	4,227
Total Taxation	70,381,913	70,350,306	72,661,834	3.24%	2,279,921
<i>excludes growth impact</i>					
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	14,973,957	15,043,411	15,444,652	3.14%	(470,695)
Sewer Rates	16,393,367	16,379,224	16,908,805	3.14%	(515,438)
Total Rates	31,367,324	31,422,635	32,353,457	3.14%	(986,133)
Total Budget Expenditures:					
Current Operating	69,969,031	70,946,124	71,358,225	1.99%	1,389,194
Police	24,562,121	24,609,319	25,216,504	2.66%	654,383
Transit	6,312,906	6,105,841	6,239,291	-1.17%	(73,615)
Taxation Subtotal	100,844,058	101,661,284	102,814,020	1.95%	1,969,962
Water Rates	15,118,852	15,121,136	15,589,547	3.11%	470,695
Sewer Rates	16,536,564	16,821,758	17,062,002	3.18%	525,438
User Rate Subtotal	31,655,416	31,942,894	32,651,549	3.15%	996,133
Total	132,499,474	133,604,178	135,465,569	2.24%	2,966,095
NON-DEPARTMENTAL REVENUE					
Expenditures					
1000 Taxation-General	1,509,000	1,656,276	1,410,200	-6.55%	(98,800)
1055 Taxation - Transit	70,600	78,650	70,300	-0.42%	(300)
Total Expenditures	1,579,600	1,734,926	1,480,500	-6.27%	(99,100)
Revenue					
1000 Taxation-General	(66,547,951)	(66,547,956)	(68,823,645)	3.42%	(2,275,694)
1055 Taxation - Transit	(3,833,962)	(3,833,819)	(3,838,189)	0.11%	(4,227)
1065 Other Collections Tax Roll	(158,545)	(158,545)	(158,545)	0.00%	-
1100 Payments in Lieu Taxes	(1,049,710)	(1,219,862)	(1,219,000)	16.13%	(169,290)
1200 Ontario Grants - Unconditional	(2,421,700)	(2,421,700)	(2,491,200)	2.87%	(69,500)
1305 Rents, Concessions & Franchises	(52,711)	(53,382)	(52,711)	0.00%	-
1340 Bluewater Power	(2,193,984)	(2,193,984)	(2,193,984)	0.00%	-
1350 Other Revenue	(1,500,800)	(1,195,670)	(1,343,000)	-10.51%	157,800
Total Revenue	(77,759,363)	(77,624,918)	(80,120,274)	3.04%	(2,360,911)
Total NON-DEPARTMENTAL REVENUE	(76,179,763)	(75,889,992)	(78,639,774)	3.23%	(2,460,011)
GENERAL GOVERNMENT					
Expenditures					
2000 Mayor & Council	386,999	414,415	312,337	-19.29%	(74,662)
2001 City Manager	332,544	329,525	336,357	1.15%	3,813
2005 Legal	513,409	528,016	582,579	13.47%	69,170
2010 Human Resources	902,752	1,082,947	958,051	6.13%	55,299
2020-2023 Finance	3,487,586	3,189,367	3,922,983	12.48%	435,397
2050,2100 City Clerk	781,097	645,505	886,701	13.52%	105,604
2052-2060 Properties	968,113	988,052	969,384	0.13%	1,271
2065-2070 Harbours	833,818	1,147,975	891,318	6.90%	57,500
2150 Economic Development	291,523	268,167	308,632	5.87%	17,109
2490 Other Municipal	8,209,383	8,173,712	8,543,795	4.07%	334,412
Total Expenditures	16,707,224	16,767,681	17,712,137	6.01%	1,004,913
Revenue					
2005 Legal	(49,600)	(50,002)	(53,850)	8.57%	(4,250)
2010 Human Resources	(149,374)	(143,204)	(141,344)	-5.38%	8,030
2020-2023 Finance	(516,245)	(522,178)	(737,303)	42.82%	(221,058)
2050,2100 City Clerk	(208,846)	(237,928)	(289,046)	38.40%	(80,200)
2052-2060 Properties	(32,500)	(20,767)	(32,500)	0.00%	-
2065-2070 Harbours	(966,818)	(1,307,857)	(1,004,318)	3.88%	(37,500)
2150 Economic Development	(40,000)	(40,000)	(40,000)	0.00%	-
2490 Other Municipal	(1,100,000)	(1,100,000)	(465,000)	-57.73%	635,000
Total Revenue	(3,063,383)	(3,421,936)	(2,763,361)	-9.79%	300,022
Total GENERAL GOVERNMENT	13,643,841	13,345,745	14,948,776	9.56%	1,304,935

THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
LIBRARY FACILITIES					
Expenditures					
4900 Sarnia Public Library	140,253	140,764	149,919	6.89%	9,666
4901 Lawrence House	30,098	31,464	32,974	9.56%	2,876
4902 Lambton Mall Road Library	58,611	62,701	64,222	9.57%	5,611
4903 Faithorne House	19,825	16,879	14,504	-26.84%	(5,321)
Total Expenditures	248,787	251,808	261,619	5.16%	12,832
Total LIBRARY FACILITIES	248,787	251,808	261,619	5.16%	12,832
FIRE					
Expenditures					
2500 Fire Officers	18,445,073	18,367,908	18,566,598	0.66%	121,525
2550 Stations	166,675	174,732	165,810	-0.52%	(865)
Total Expenditures	18,611,748	18,542,640	18,732,408	0.65%	120,660
Revenue					
2500 Fire Officers	(129,880)	(132,715)	(133,880)	3.08%	(4,000)
Total Revenue	(129,880)	(132,715)	(133,880)	3.08%	(4,000)
Total FIRE	18,481,868	18,409,925	18,598,528	0.63%	116,660
POLICE SERVICES					
Expenditures					
2600 Officers	16,574,785	16,590,268	17,012,296	2.64%	437,511
2605 Court Security	750,951	750,657	772,011	2.80%	21,060
2610 Communications	2,109,462	2,109,734	2,176,965	3.20%	67,503
2615 Civilian	2,473,948	2,473,828	2,534,877	2.46%	60,929
2620 Janitorial	257,118	257,042	264,647	2.93%	7,529
2625 Station	1,980,876	2,013,077	2,040,708	3.02%	59,832
2630 2640 Police Services Board	68,751	68,483	68,770	2.76%	19
2635 Debt Charges	296,230	296,230	296,230	0.00%	-
2645 Other	50,000	50,000	50,000	0.00%	-
Total Expenditures	24,562,121	24,609,319	25,216,504	2.66%	654,383
Revenue					
2600 Officers	(1,867,848)	(1,904,772)	(1,851,325)	-0.88%	16,523
2610 Communications	(433,011)	(433,011)	(449,878)	3.90%	(16,867)
2625 Station	(24,365)	(36,883)	(24,365)	0.00%	-
2630 2640 Police Services Board	(6,000)	(6,000)	(6,000)	0.00%	-
Total Revenue	(2,331,224)	(2,380,666)	(2,331,568)	1.48%	(344)
Total POLICE SERVICES	22,230,897	22,228,653	22,884,936	2.94%	654,039
EMERGENCY MEASURES					
Expenditures					
2780 Emergency Measures	158,430	161,828	166,146	4.87%	7,716
Total Expenditures	158,430	161,828	166,146	4.87%	7,716
Revenue					
2780 Emergency Measures	-	-	-	-	-
Total Revenue	-	-	-	-	-
Total EMERGENCY MEASURES	158,430	161,828	166,146	4.87%	7,716
ENGINEERING					
Expenditures					
3000 Administration	411,790	339,674	334,493	-18.77%	(77,297)
3033 Design	691,348	691,077	704,044	1.84%	12,696
3034 Traffic	639,402	619,587	640,830	0.22%	1,428
3035 Development	452,805	453,510	457,433	1.02%	4,628
3036 Construction	544,379	544,266	556,293	2.19%	11,914
3040 Municipal Drains	275,135	273,997	277,322	0.79%	2,187
3300 Street Lighting	1,418,402	1,426,137	1,368,402	-3.53%	(50,000)
Total Expenditures	4,433,261	4,348,248	4,338,817	-2.13%	(94,444)
Revenue					
3000 Administration	(359,459)	(364,069)	(359,459)	0.00%	-
3033 Design	(690,180)	(691,077)	(704,044)	2.01%	(13,864)
3034 Traffic	(99,200)	(68,301)	(64,200)	-35.28%	35,000
3035 Development	(158,000)	(210,137)	(170,000)	7.59%	(12,000)
3036 Construction	(543,430)	(544,266)	(556,293)	2.37%	(12,863)
3040 Municipal Drains	(36,000)	(49,739)	(51,000)	41.67%	(15,000)
3300 Street Lighting	-	(17,942)	-	0.00%	-
Total Revenue	(1,886,269)	(1,945,531)	(1,904,996)	0.99%	(18,727)
Total ENGINEERING	2,546,992	2,402,717	2,433,821	-4.44%	(113,171)

THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
PUBLIC WORKS					
Expenditures					
3005 Works Administration	1,105,163	2,222,485	1,045,690	-5.38%	(59,473)
3010 Maintenance - Urban Streets	2,013,415	2,072,966	2,101,491	4.37%	88,076
3011 Winter Maintenance	1,415,680	1,408,368	1,414,704	-0.07%	(976)
3015 Works Centre	1,438,634	1,481,826	1,454,388	1.10%	15,754
3008 Maintenance - Rural Roads	791,418	806,507	798,352	0.88%	6,934
3009 Maintenance - Concrete	600,531	592,124	606,740	1.03%	6,209
Total Expenditures	7,364,841	8,584,276	7,421,365	0.77%	56,524
Revenue					
3005 Works Administration	(720,000)	(1,890,488)	(720,000)	0.00%	-
3010 Maintenance - Urban Streets	(887,658)	(882,865)	(887,658)	0.00%	-
3011 Winter Maintenance	(215,000)	(307,471)	(200,000)	-6.98%	15,000
3015 Works Centre	(1,779,779)	(1,789,791)	(1,779,779)	0.00%	-
Total Revenue	(3,602,437)	(4,870,615)	(3,587,437)	-0.42%	15,000
Total PUBLIC WORKS	3,762,404	3,713,661	3,833,928	1.90%	71,524
WASTE MANAGEMENT					
Expenditures					
3800 Collection	1,110,007	1,099,618	1,110,750	0.07%	743
3880 Recycling	2,293,347	2,222,110	2,295,688	0.10%	2,341
Total Expenditures	3,403,354	3,321,728	3,406,438	0.09%	3,084
Revenue					
3800 Collection	(41,480)	(20,854)	(27,480)	-33.75%	14,000
3880 Recycling	(1,115,224)	(1,113,537)	(1,115,224)	0.00%	-
Total Revenue	(1,156,704)	(1,134,391)	(1,142,704)	-1.21%	14,000
Total WASTE MANAGEMENT	2,246,650	2,187,337	2,263,734	0.76%	17,084
CARE-A-VAN					
Expenditures					
3150-3175 Care-A-Van	1,097,415	1,050,468	1,131,530	3.11%	34,115
3180 Care-A-Van Capital Out of Rates	55,620	55,620	-	-100.00%	(55,620)
3185 Care-A-Van Debt Charges	17,706	17,706	-	-100.00%	(17,706)
Total Expenditures	1,170,741	1,123,794	1,131,530	-3.35%	(39,211)
Revenue					
3195 Care-A-Van Revenue Costs Recovered	(214,599)	(215,253)	(218,499)	1.82%	(3,900)
Total Revenue	(214,599)	(215,253)	(218,499)	1.82%	(3,900)
Total CARE-A-VAN	956,142	908,541	913,031	-4.51%	(43,111)
PARKS & RECREATION					
Expenditures					
4500 Administration	671,985	679,585	398,900	-40.64%	(273,085)
4505-4510 General Parks Maintenance	3,584,757	3,435,981	3,840,041	7.12%	255,284
4511 Sports Field Maintenance	82,000	87,203	87,000	6.10%	5,000
4600-4602 Recreational Programs	399,402	342,624	580,075	45.24%	180,673
4610 Canada Day	-	88,900	-	-	-
4700-4710 Arenas	3,410,963	3,420,072	3,550,142	4.08%	139,179
4715-4716 Pools	202,330	177,687	200,559	-0.88%	(1,771)
4950-4952 Strangway Seniors Centre	329,790	368,184	362,126	9.81%	32,336
Total Expenditures	8,681,227	8,600,236	9,018,843	3.89%	337,616
Revenue					
4500 Administration	(14,630)	-	(5,000)	-65.82%	9,630
4505-4510 General Parks Maintenance	(238,550)	(184,716)	(207,550)	-13.00%	31,000
4511 Sports Field Maintenance	(138,594)	(144,478)	(148,594)	7.22%	(10,000)
4600-4602 Recreational Programs	(133,850)	(128,116)	(149,050)	11.36%	(15,200)
4610 Canada Day	-	(88,900)	-	-	-
4700-4710 Arenas	(2,640,960)	(2,532,662)	(2,647,535)	0.25%	(6,575)
4715-4716 Pools	(82,200)	(66,407)	(77,000)	-6.33%	5,200
4950-4952 Strangway Seniors Centre	(212,539)	(273,444)	(281,039)	32.23%	(68,500)
Total Revenue	(3,461,323)	(3,418,723)	(3,515,768)	1.57%	(54,445)
Total PARKS & RECREATION	5,219,904	5,181,513	5,503,075	5.42%	283,171

THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
PLANNING & BUILDING					
Expenditures					
5005 Planning	917,497	887,092	877,646	-4.34%	(39,851)
5010 Committee of Adjustment	63,150	62,113	63,150	0.00%	-
5020 Building	682,610	732,919	697,500	2.18%	14,890
5022 Environmental Advisory Committee	1,680	673	2,230	32.74%	550
5025 Heritage Committee	3,200	2,859	3,900	21.88%	700
5035 Bylaw Enforcement	1,097,659	1,097,544	1,202,724	9.57%	105,065
3205 Parking	51,104	66,406	-	-100.00%	(51,104)
Total Expenditures	2,816,900	2,849,606	2,847,150	1.07%	30,250
Revenue					
5005 Planning	(950,423)	(936,144)	(919,323)	-3.27%	31,100
5010 Committee of Adjustment	(54,000)	(54,348)	(54,000)	0.00%	-
5020 Building	(682,000)	(732,919)	(697,500)	2.27%	(15,500)
5025 Heritage Committee	-	(500)	-	-	-
5035 Bylaw Enforcement	(608,000)	(491,997)	(657,450)	8.13%	(49,450)
3205 Parking	(163,740)	(163,214)	-	-100.00%	163,740
Total Revenue	(2,458,163)	(2,379,122)	(2,328,273)	-5.28%	129,890
Total PLANNING & BUILDING	358,737	470,484	518,877	44.64%	160,140
OTHER					
Expenditures					
5500 Debt Charges	5,200,292	5,169,363	5,130,911	-1.33%	(69,381)
5505 Financial Expenses	10,000	7,529	10,000	0.00%	-
5515 Unclassified	561,358	564,603	601,409	7.13%	40,051
5520 Municipal Grants	311,386	310,805	259,982	-16.51%	(51,404)
5525 Contribution to Boards & Commissions	289,482	341,979	319,470	10.36%	29,988
Total Expenditures	6,372,518	6,394,279	6,321,772	-0.80%	(50,746)
Revenue					
5500 Debt Charges	(3,738,403)	(3,738,403)	(3,703,992)	-0.92%	34,411
5520 Municipal Grants	(72,366)	(72,366)	(72,366)	0.00%	-
Total Revenue	(3,810,769)	(3,810,769)	(3,776,358)	-0.90%	34,411
Total OTHER	2,561,749	2,583,510	2,545,414	-0.64%	(16,335)
TRANSIT					
Expenditures					
3100-3125 Transit	6,051,643	5,844,578	6,239,291	3.10%	187,648
3130 Transit Capital Out of Rates	62,480	62,480	-	-100.00%	(62,480)
3135 3185 Transit Debt Charges	198,783	198,783	-	-100.00%	(198,783)
Total Expenditures	6,312,906	6,105,841	6,239,291	-1.17%	(73,615)
Revenue					
3100-3125 Transit	-	(3,364)	-	0.00%	-
3140 3195 Transit Revenue/Costs Recovered	(2,549,544)	(2,378,777)	(2,471,402)	-3.06%	78,142
Total Revenue	(2,549,544)	(2,382,141)	(2,471,402)	-3.06%	78,142
Total TRANSIT	3,763,362	3,723,700	3,767,889	0.12%	4,527
TOTAL OPERATING AND TRANSIT	-	(320,570)	-		-
SEWER AREA					
Expenditures					
3500 Sanitary Sewer Maintenance	5,521,351	5,589,237	5,472,652	-0.88%	(48,699)
3501 Pump Station Maintenance	1,368,065	1,511,166	1,542,375	12.74%	174,310
3505-3507 Sewage Treatment Plant	6,474,868	6,598,043	6,840,008	5.64%	365,140
3510 Administration	2,311,652	2,276,546	2,315,027	0.15%	3,375
Total Expenditures	15,675,936	15,974,992	16,170,062	3.15%	494,126
Revenue					
3505-3507 Sewage Treatment Plant	(70,000)	(138,145)	(80,000)	14.29%	(10,000)
1050 Taxation	(30,197)	(30,197)	(30,197)	0.00%	-
3590 Revenue & Costs Recovered	(15,575,739)	(15,571,540)	(16,059,865)	3.11%	(484,126)
Total Revenue	(15,675,936)	(15,739,882)	(16,170,062)	3.15%	(494,126)
Total SEWER AREA	-	235,110	-		-

THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
STORM SEWERS					
Expenditures					
3600 Storm Sewer Maintenance	860,628	846,766	891,940	3.64%	31,312
Total Expenditures	860,628	846,766	891,940	3.64%	31,312
Revenue					
3600 Storm Sewer Maintenance	(860,628)	(846,766)	(891,940)	3.64%	(31,312)
Total Revenue	(860,628)	(846,766)	(891,940)	3.64%	(31,312)
Total STORM SEWERS	-	-	-		-
WATER DEPARTMENT					
Expenditures					
3700 3710 Administration	7,149,861	7,064,541	7,159,524	0.14%	9,663
3705 Distribution	7,968,991	8,056,595	8,430,023	5.79%	461,032
Total Expenditures	15,118,852	15,121,136	15,589,547	3.11%	470,695
Revenue					
3790 Revenue & Costs Recovered	(15,118,852)	(15,169,844)	(15,589,547)	3.11%	(470,695)
Total Revenue	(15,118,852)	(15,169,844)	(15,589,547)	3.11%	(470,695)
Total WATER DEPARTMENT	-	(48,708)	-		-
Total	-	(134,168)	-		-

THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
Non-Departmental Revenue					
1000 Taxation - City	(65,038,951)	(64,891,680)	(67,413,445)	3.65%	-2,374,494
1065 Other Collections Tax Roll	(158,545)	(158,545)	(158,545)		
1100 Payments in Lieu City	(1,049,710)	(1,219,862)	(1,219,000)	16.13%	-169,290
1200 Ontario Grants Conditional	(2,421,700)	(2,421,700)	(2,491,200)	2.87%	-69,500
1305 Rents Concessions Franchise	(52,711)	(53,382)	(52,711)		
1340 Bluewater Power	(2,193,984)	(2,193,984)	(2,193,984)		
1350 Other Revenue	(1,500,800)	(1,195,670)	(1,343,000)	(10.51%)	157,800
Total Non-Departmental Revenue	(72,416,401)	(72,134,823)	(74,871,885)	3.39%	-2,455,484
Corporate					
2000 Mayor & Council	386,999	414,415	312,337	(19.29%)	-74,662
2001 City Manager	332,544	329,525	336,357	1.15%	3,813
2010 Human Resources	753,378	939,743	816,707	8.41%	63,329
2050 City Clerk	469,144	304,779	494,548	5.41%	25,404
2065 Harbour	(84,000)	(113,149)	(84,000)		
2066 Sarnia Harbour	-	-	-		
2070 Ferry Dock Hill Lands	(49,000)	(46,733)	(29,000)	(40.82%)	20,000
2100 Elections	103,107	102,798	103,107		
2150 Economic Development	251,523	228,167	268,632	6.80%	17,109
2490 Corporate Municipal	7,109,383	7,073,712	8,078,795	13.64%	969,412
Total Corporate	9,273,078	9,233,257	10,297,483	11.05%	1,024,405
Legal and Properties					
2005 Legal Services	463,809	478,014	528,729	14.00%	64,920
2052 Property Maintenance	676,913	701,982	682,333	0.80%	5,420
2053 Printing	113,532	119,127	114,748	1.07%	1,216
2054 Custodial	139,668	141,088	139,803	0.10%	135
2060 Rental Properties	5,500	5,088	-	(100.00%)	-5,500
4900 Sarnia Public Library	140,253	140,764	149,919	6.89%	9,666
4901 Lawrence House	30,098	31,464	32,974	9.56%	2,876
4902 Lambton Mall Rd Library	58,611	62,701	64,222	9.57%	5,611
4903 Faithorne House Library	19,825	16,879	14,504	(26.84%)	-5,321
Total Legal and Properties	1,648,209	1,697,107	1,727,232	4.79%	79,023
Finance					
2020 Accounting	1,394,063	1,283,114	1,445,952	3.72%	51,889
2021 Tax & Revenue Collections	208,940	142,698	207,621	(0.63%)	-1,319
2022 Information Technology	1,167,874	1,038,399	1,325,058	13.46%	157,184
2023 Purchasing	200,464	202,978	207,049	3.28%	6,585
Total Finance	2,971,341	2,667,189	3,185,680	7.21%	214,339
Fire					
2500 Fire Officers	18,315,193	18,235,193	18,432,718	0.64%	117,525
2550 Fire Stations	166,675	174,732	165,810	(0.52%)	-865
Total Fire	18,481,868	18,409,925	18,598,528	0.63%	116,660
Police					
2600 Police - Officers	14,706,937	14,685,496	15,160,971	3.09%	454,034
2605 Police - Court Security	750,951	750,657	772,011	2.80%	21,060
2610 Police - Communications	1,676,451	1,676,723	1,727,087	3.02%	50,636
2615 Police - Civilian	2,473,948	2,473,828	2,534,877	2.46%	60,929
2620 Police - Janitorial	257,118	257,042	264,647	2.93%	7,529
2625 Police - Station	1,956,511	1,976,194	2,016,343	3.06%	59,832
2630 Police Services Board	53,581	53,290	53,600	0.04%	19
Total Police	21,875,497	21,873,230	22,529,536	2.99%	654,039
Police - Other					
2635 Police - Debt Charges	296,230	296,230	296,230		
2645 Police - Self-Insurance Reserve	50,000	50,000	50,000		
2640 Police Services Board	9,170	9,193	9,170		
Total Police - Other	355,400	355,423	355,400		
Emergency Measures					
2780 Emergency Measures	158,430	161,828	166,146	4.87%	7,716
Total Emergency Measures	158,430	161,828	166,146	4.87%	7,716

THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
Engineering					
3000 Engineering Administration	52,331	(24,395)	(24,966)	(147.71%)	-77,297
3033 Engineering - Design	1,168	-	-	(100.00%)	-1,168
3034 Engineering - Traffic	540,202	551,286	576,630	6.74%	36,428
3035 Engineering - Development	294,805	243,373	287,433	(2.50%)	-7,372
3036 Engineering - Construction	949	-	-	(100.00%)	-949
3040 Municipal Drains	239,135	224,258	226,322	(5.36%)	-12,813
3300 Street Lighting	1,418,402	1,408,195	1,368,402	(3.53%)	-50,000
Total Engineering	2,546,992	2,402,717	2,433,821	(4.44%)	-113,171
Public Works - Roads & Waste					
3005 Public Works Administration	385,163	331,996	325,690	(15.44%)	-59,473
3008 Maintenance - Rural Roads	791,418	806,507	798,352	0.88%	6,934
3010 Streets Maintenance	1,125,757	1,190,101	1,213,833	7.82%	88,076
3009 Maintenance - Concrete	600,531	592,124	606,740	1.03%	6,209
3011 Winter Maintenance	1,200,680	1,100,897	1,214,704	1.17%	14,024
3015 Works Centre	(341,145)	(307,965)	(325,391)	(4.62%)	15,754
3800 Waste Management - Collection	1,068,527	1,078,764	1,083,270	1.38%	14,743
3880 Garbage Recycling	1,178,123	1,108,573	1,180,464	0.20%	2,341
Total Public Works - Roads & Waste	6,009,054	5,900,997	6,097,662	1.47%	88,608
Transit Area Operations					
1055 Taxation - Transit Area	(3,763,362)	(3,755,169)	(3,767,889)	0.12%	-4,527
3100 Transit - Transportation	4,273,216	4,102,331	4,040,997	(5.43%)	-232,219
3115 Transit - Vehicle & Equipment Maintenance	738,898	721,081	947,370	28.21%	208,472
3120 Transit - Premises & Plant	250,784	257,400	255,334	1.81%	4,550
3125 Transit - Administration	788,745	760,403	995,590	26.22%	206,845
3130 Transit - Capital From Rates	62,480	62,480	-	(100.00%)	-62,480
3135 Transit - Debt Charges	198,783	198,783	-	(100.00%)	-198,783
3140 Transit Revenue - Operations	(2,549,544)	(2,378,777)	(2,471,402)	(3.06%)	78,142
Total Transit Area Operations	-	(31,468)	-		
Care-A-Van					
3150 Care-A-Van - Transportation	767,877	736,183	725,991	(5.45%)	-41,886
3155 Care-A-Van - Dispatching	97,548	95,852	98,761	1.24%	1,213
3165 Care-A-Van - Vehicle & Equipment Maintenance	63,673	63,170	136,352	114.14%	72,679
3170 Care-A-Van - Premises & Plant	47,273	50,213	50,173	6.13%	2,900
3175 Care-A-Van - Administration	121,044	105,050	120,253	(0.65%)	-791
3180 Care-A-Van - Capital From Rates	55,620	55,620	-	(100.00%)	-55,620
3195 Care-A-Van Revenue - Operations	(214,599)	(215,253)	(218,499)	1.82%	-3,900
3185 Care-A-Van - Debt Charges	17,706	17,706	-	(100.00%)	-17,706
Total Care-A-Van	956,142	908,541	913,031	(4.51%)	-43,111
Parks & Recreation					
4500 Parks & Recreation - Administration	657,355	679,585	393,900	(40.08%)	-263,455
4505 Parks Administration	235,803	206,245	355,776	50.88%	119,973
4510 General Park Maintenance	1,911,317	1,902,939	2,146,531	12.31%	235,214
4511 Sports Fields Maintenance	(56,594)	(57,275)	(61,594)	8.83%	-5,000
4515 Greenhouse & Horticulture	495,221	456,069	479,176	(3.24%)	-16,045
4525 Childrens Farm	44,610	44,610	-	(100.00%)	-44,610
4550 Waterfront Downtown	21,835	13,078	-	(100.00%)	-21,835
4551 Arboriculture	637,421	628,324	651,008	2.13%	13,587
4600 Recreation - Administration	207,797	140,517	372,020	79.03%	164,223
4601 Recreation - Programs	37,555	40,612	45,325	20.69%	7,770
4602 Waterfront Programs	20,200	33,379	13,680	(32.28%)	-6,520
4610 Canada Day	-	-	-		
4700 Arenas Administration	123,839	115,410	249,906	101.80%	126,067
4705 Sarnia Arena	225,293	249,641	252,367	12.02%	27,074
4706 Germain Arena	-	31,306	30,500		30,500
4708 Clearwater Arena	500,264	404,608	483,004	(3.45%)	-17,260
4710 Progressive Auto Sales Arena	(79,393)	86,445	(113,170)	42.54%	-33,777
4715 Jackson Pool	6,334	8,648	6,975	10.12%	641
4716 Tecumseh Pool	113,796	102,632	116,584	2.45%	2,788
4950 Strangway Centre - Administration	75,747	56,335	81,087	7.05%	5,340
4951 Strangway Centre - Building/Property	46,974	45,894	-	(100.00%)	-46,974
4952 Strangway Centre - Cafeteria	(5,470)	(7,489)	-	(100.00%)	5,470
Total Parks & Recreation	5,219,904	5,181,513	5,503,075	5.42%	283,171

THE CORPORATION OF THE CITY OF SARNIA
2017 OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2016 Budget	2016 Forecast	2017 Budget	% Change	\$ Change
Planning & Building					
5005 Planning Department	(32,926)	(49,052)	(41,677)	26.58%	-8,751
5010 Committee of Adjustment	9,150	7,765	9,150		
5020 Building Department	610	-	-	(100.00%)	-610
5022 Environment Advisory Committee	1,680	673	2,230	32.74%	550
5025 Heritage Committee	3,200	2,359	3,900	21.88%	700
5035 Bylaw Enforcement	489,659	605,547	545,274	11.36%	55,615
3205 Parking	(112,636)	(96,808)	-	(100.00%)	112,636
Total Planning & Building	358,737	470,484	518,877	44.64%	160,140
Debt Charges & Unclassified Financial					
5500 Debt Charges	1,461,889	1,430,960	1,426,919	(2.39%)	-34,970
5505 Financial Expenses	10,000	7,529	10,000		
5515 Unclassified	561,358	564,603	601,409	7.13%	40,051
5520 Municipal Grants	239,020	238,439	187,616	(21.51%)	-51,404
5525 Contribution to Boards & Commissions	289,482	341,979	319,470	10.36%	29,988
Total Debt Charges & Unclassified Financial	2,561,749	2,583,510	2,545,414	(0.64%)	-16,335
Total General Operating Budget	-	(320,570)	-		-
Sewer Area					
1050 Taxation - Sewer Area	(30,197)	(30,197)	(30,197)		
3510 Sewer - General Administration	2,311,652	2,276,546	2,315,027	0.15%	3,375
3590 Sewer Area - Revenue	(15,575,739)	(15,571,540)	(16,059,865)	3.11%	(484,126)
3500 Sewer - Sanitary Sewer Maintenance	5,521,351	5,589,237	5,472,652	-0.88%	(48,699)
3501 Sewer - Pump Station Maintenance	1,368,065	1,511,166	1,542,375	12.74%	174,310
3505 Water Pollution Control Centre	5,504,367	5,565,664	5,584,936	1.46%	80,569
3506 Brights Grove Lagoons	234,440	230,307	455,140	94.14%	220,700
3507 Sewer - NViro	666,061	663,927	719,932	8.09%	53,871
3600 Storm Sewer Maintenance	-	-	-		
Total Sewer Area	-	235,110	-		-
Water Budget					
3700 Water - General Administration	7,149,861	7,064,541	7,159,524	0.14%	9,663
3705 Water - Distribution	7,968,991	8,056,595	8,430,023	5.79%	461,032
3790 Water Revenue	(15,118,852)	(15,169,844)	(15,589,547)	3.11%	(470,695)
Total Water Budget	-	(48,708)	-		-
TOTAL OPERATING BUDGET SUMMARY	-	(134,168)	-		-

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2016 Approved				Change			2017 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
2000 Mayor & Council	1.25			1.25	-1.25							-1.25 FTE reallocated to 2050 Clerks
2001 City Manager	2.00			2.00				2.00			2.00	
2010 Human Resources	6.00		1.75	7.75				6.00		1.75	7.75	
2050 Clerks	5.75		0.33	6.08	1.25			7.00		0.33	7.33	-2.0 FTE reallocated to 2020 Accounting, +1.0 FTE reallocated from 2052 Property, +1.0 FTE reallocated from 3000 Eng. Admin., +1.25 FTE reallocated from 2000 Mayor & Council
2066 Sarnia Harbour			0.33	0.33						0.33	0.33	
2150 Economic Development	2.00			2.00				2.00			2.00	
2100 Elections												not an election year
Corporate Services Total	17.00		2.41	19.41				17.00		2.41	19.41	
2005 Legal	2.00			2.00	1.00			3.00			3.00	+1.0 FTE temporarily over compliment : Insurance/Risk Adjustor
2052 Property	4.00		0.33	4.33	-1.00			3.00		0.33	3.33	-1.0 FTE reallocated to 2050 Clerks
2053 Printing	1.00			1.00				1.00			1.00	
2054 Custodial	1.00			1.00				1.00			1.00	
Legal and Property Total	8.00		0.33	8.33				8.00		0.33	8.33	
2020 Accounting	16.00		0.67	16.67	2.00			18.00		0.67	18.67	+2.0 FTE reallocated from 2050 Clerks
2021 Tax	3.00			3.00				3.00			3.00	
2022 Information Services	6.00			6.00	2.00			8.00			8.00	+1.0 FTE reallocated from 3033 Eng. Design, +1.0 FTE reallocated from 3005 Public Works - Admin.
2023 Purchasing	2.00			2.00				2.00			2.00	
Finance Total	27.00		0.67	27.67	4.00			31.00		0.67	31.67	
2500 Firefighters	127.00			127.00	-2.00			125.00			125.00	-2.0 FTE due to retirements
2780 Emergency Measures	1.00			1.00				1.00			1.00	

FT - full-time

PT - includes part-time, seasonal, and temporary labourer positions

STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2016 Approved				Change			2017 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
3000 Administration	3.00			3.00	-1.00			2.00			2.00	-1.0 FTE reallocated to 2050 Clerks
3033 Design	5.50		0.67	6.17	-1.00			4.50		0.67	5.17	-1.0 FTE reallocated to 2022 IT
3034 Traffic	1.00			1.00				1.00			1.00	
3035 Development	3.00		0.33	3.33				3.00		0.33	3.33	
3036 Construction	4.00		0.50	4.50				4.00		0.50	4.50	
3040 Drains	0.50			0.50				0.50			0.50	
Engineering Total	17.00		1.50	18.50	-2.00			15.00		1.50	16.50	
3005 Administration	10.00	0.50		10.50	-1.00	0.30	0.00	9.00	0.80		9.80	-1.0 FTE reallocated to 2022 IT, +0.30 FTE : Fleet Clerk
3008 Road Rural	5.00	1.00		6.00				5.00	1.00		6.00	
3009 Concrete	5.00			5.00				5.00			5.00	
3010 Streets	14.00	1.00	1.67	16.67			0.66	14.00	1.00	2.33	17.33	+0.66 FTE added for 2 students
3015 Works Centre	11.00			11.00				11.00			11.00	
3500 Sanitary Sewer Maintenance	8.00			8.00				8.00			8.00	
3501 Pump Stations	6.00		0.33	6.33				6.00		0.33	6.33	
3505 Water Pollution	12.50		1.33	13.83	-0.50			12.00		1.33	13.33	-0.5 FTE reallocated to 3506 Bright's Grove Lagoons
3506 Bright's Grove Lagoons	0.50			0.50	0.50			1.00			1.00	+0.5 FTE reallocated from 3505 Water Pollution
3507 Bio-Solids	2.00			2.00				2.00			2.00	
3510 Sewer Administration	0.50			0.50				0.50			0.50	
3600 Storm Sewer	5.00	1.00	0.67	6.67				5.00	1.00	0.67	6.67	
3700 Water Administration	0.50							0.50				
3705 Water Distribution	16.00		0.67	16.67				16.00		0.67	16.67	
3800 Waste Management	0.50			0.50				0.50			0.50	
3880 Recycling	1.50		0.33	1.83				1.50		0.33	1.83	
Public Works Total	98.00	3.50	5.00	106.00	-1.00	0.30	0.66	97.00	3.80	5.66	105.96	

FT - full-time

PT - includes part-time, seasonal, and temporary labourer positions

STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2016 Approved				Change			2017 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
3100 Transit Transportation	31.00	4.25		35.25		-1.00		31.00	3.25		34.25	-1.0 FTE re: reduction of summer frequency and elimination of 1 evening trip
3115 Transit Maintenance	8.00	0.33		8.33				8.00	0.33		8.33	
3125 Transit Administration	7.00			7.00				7.00			7.00	
3150 C-Van Transportation	7.00			7.00				7.00			7.00	
3155 C-Van Dispatch	1.00	0.33		1.33				1.00	0.33		1.33	
Transit Total	54.00	4.91		58.91		-1.00		54.00	3.91		57.91	
4500 Parks & Rec Administration	6.00			6.00	-3.00			3.00			3.00	-2.0 FTE reallocated to 4600 Rec. Admin., -1.0 FTE Sponsorship Coordinator re-purposed to 2 seasonal in 4510 Gen. Parks Maint., 1 lifeguard in 4716 Cox Youth Centre & Pool
4505 Parks Administration	2.00			2.00	1.00			3.00			3.00	+1.0 FTE reallocated from 4708 Clearwater
4510 General Parks Maintenance	8.00	7.00	8.33	23.33	-1.00	1.00		7.00	8.00	8.33	23.33	-1.0 FTE permanent reduction; +1 PT FTE to represent 2 seasonal due to re-purposing of Sponsorship Coordinator in 4500 Parks & Rec - Admin
4515 Greenhouse	3.00	2.50	1.33	6.83				3.00	2.50	1.33	6.83	
4551 Arboriculture	7.00	0.33		7.33				7.00	0.33		7.33	
4600 Rec - Administration	2.00			2.00	2.00			4.00			4.00	+2.0 FTEs reallocated from 4500 Parks & Rec - Admin
4601 Rec - Programs			3.17	3.17						3.17	3.17	
4602 Rec - Waterfront												
4700 Arenas Administration	1.00			1.00	1.00			2.00			2.00	+1.0 FTE reallocated from 4710 Progressive Auto Sales Arena
4705 Samia Arena	4.00	0.54		4.54				4.00	0.54		4.54	
4708 Clearwater	11.00	0.50	0.56	12.06	-1.00			10.00	0.50	0.56	11.06	-1.0 FTE reallocated to 4505 Parks - Admin
4710 Progressive Auto Sales Arena	9.00			9.00	-1.00			8.00			8.00	-1.0 FTE reallocated to 4700 Arenas - Admin
4716 Cox Youth Centre & Pool			5.00	5.00			0.21			5.21	5.21	+0.21 FTE added 1 lifeguard; re-purposed from 4500 Parks & Rec Admin
4950 Strangway	2.00	0.33		2.33				2.00	0.33		2.33	
Parks & Rec Total	55.00	11.20	18.39	84.59	-2.00	1.00	0.21	53.00	12.20	18.60	83.80	

FT - full-time
PT - includes part-time, seasonal, and temporary labourer positions
STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2016 Approved				Change			2017 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
5005 Planning	8.00			8.00		0.50		8.00	0.50		8.50	+0.50 FTE Zoning By-Law Review (Contract)
5020 Building	6.00			6.00	-1.00			5.00			5.00	-1.0 FTE permanent reduction
5035 ByLaw Enforcement	8.00	1.04	0.44	9.48				8.00	1.04	0.44	9.48	
Planning/Building Total	22.00	1.04	0.44	23.48	-1.00	0.50		21.00	1.54	0.44	22.98	
Total (without Police)	426.00	20.66	28.75	474.90	-4.00	0.80	0.87	422.00	21.46	29.62	472.57	
2600 Police Officers	111.00			111.00				111.00			111.00	
2605 Court Security	5.00	2.57		7.57				5.00	2.57		7.57	
2610 Communications	13.00	4.49		17.49				13.00	4.49		17.49	
2615 Civilian	24.00	1.72		25.72				24.00	1.72		25.72	
2620 Janitorial	2.00	1.15		3.15				2.00	1.15		3.15	
Police Total	155.00	9.93		164.93				155.00	9.93		164.93	
Total (with Police)	581.00	30.59	28.75	639.83	-4.00	0.80	0.87	577.00	31.39	29.62	637.50	

FT - full-time

PT - includes part-time, seasonal, and temporary labourer positions

STU - includes students and lifeguards

City of Sarnia 2017 Approved Operating Budget

1000 TAXATION - CITY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(63,065,113)	(66,547,951)	(66,547,956)	(70,007,831)	2,327,000	(1,074,214)	(68,600)	(68,823,645)	3.42%
4-00021 SUPPLEMENTARY TAX LEVY	(583,846)								
4-06200 CONTRIBUTION FROM RESERVE FUND	(312,666)								
Revenue Total	(63,961,625)	(66,547,951)	(66,547,956)	(70,007,831)	2,327,000	(1,074,214)	(68,600)	(68,823,645)	3.42%
EXPENSES									
5-00950 TAX WRITE OFFS	1,527,330	500,000	680,257	500,000				500,000	
5-00970 VACANCY REBATE	186,420	250,000	198,843	250,000				250,000	
5-00975 CHARITY TAX REBATE	38,882	44,000	55,088	44,000				44,000	
5-00978 HERITAGE REBATE			1,088			1,200		1,200	
5-00980 TAX EXEMPTIONS	30,513	15,000	21,000	15,000				15,000	
5-06100 CONTRIBUTION TO RESERVE	2,530,000								
5-06102 CONTRIBUTION TO RESERVE		700,000	700,000	700,000		(100,000)		600,000	(14.29%)
Expense Total	4,313,145	1,509,000	1,656,276	1,509,000		(98,800)		1,410,200	(6.55%)
Net Expense	(59,648,480)	(65,038,951)	(64,891,680)	(68,498,831)	2,327,000	(1,173,014)	(68,600)	(67,413,445)	3.65%

4-00001 GENERAL LEVY - Increase required to balance Current Operating Budget;
5-00978 HERITAGE REBATE - Add budget for new Heritage Rebate program that started in 2016;
5-06102 CONTRIBUTION TO RESERVE - Decrease per *City Council Budget Deliberation Day*.

City of Sarnia

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1055 TAXATION - TRANSIT AREA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(3,753,226)	(3,833,962)	(3,833,819)	(3,808,282)		(29,907)		(3,838,189)	0.11%
4-00021 SUPPLEMENTARY TAX LEVY	(22,157)								
Revenue Total	(3,775,383)	(3,833,962)	(3,833,819)	(3,808,282)		(29,907)		(3,838,189)	0.11%
EXPENSES									
5-00950 TAX WRITE OFFS	103,069	30,000	35,123	30,000				30,000	
5-00970 VACANCY REBATE	12,268	7,500	11,597	7,500				7,500	
5-00975 CHARITY TAX REBATE	2,649	1,800	1,930	1,800				1,800	
5-00980 TAX EXEMPTIONS	2,134	1,000		1,000				1,000	
5-00985 NEW CONSTRUCTION REBATE		300		300		(300)			(100.00%)
5-06102 CONTRIBUTION TO RESERVE		30,000	30,000	30,000				30,000	
Expense Total	120,120	70,600	78,650	70,600		(300)		70,300	(0.42%)
Net Expense	(3,655,263)	(3,763,362)	(3,755,169)	(3,737,682)		(30,207)		(3,767,889)	0.12%

4-00001 GENERAL TAX LEVY - Increase required to balance Transit Operations;
5-00985 NEW CONSTRUCTION REBATE - Eliminate budget; no longer required.

City of Sarnia

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1065 OTHER COLLECTIONS TAX ROLL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(386,325)	(158,545)	(158,545)	(158,545)				(158,545)	
Revenue Total	(386,325)	(158,545)	(158,545)	(158,545)				(158,545)	
EXPENSES									
Expense Total									
Net Expense	(386,325)	(158,545)	(158,545)	(158,545)				(158,545)	

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1100 PAYMENTS IN LIEU - CITY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00150 CANADA	(97,011)	(94,000)	(99,978)	(94,000)		(6,000)		(100,000)	6.38%
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(76,038)	(68,210)	(70,646)	(68,210)		(1,890)		(70,100)	2.77%
4-00160 HOSPITALS	(28,424)	(22,500)	(28,753)	(22,500)		(6,000)		(28,500)	26.67%
4-00165 CORRECTIONAL INSTITUTIONS	(4,532)	(3,900)	(4,584)	(3,900)		(700)		(4,600)	17.95%
4-00170 LAMBTON COLLEGE	(149,014)	(134,800)	(154,078)	(134,800)		(19,300)		(154,100)	14.32%
4-00175 LAMBTON HOUSING	(139,616)	(107,000)	(152,498)	(107,000)		(45,500)		(152,500)	42.52%
4-00180 HYDRO ONE	(125,816)	(113,600)	(134,561)	(113,600)		(21,000)		(134,600)	18.49%
4-00181 HYDRO ONE - LINEAR PROPERTIES	(31,673)	(30,000)	(31,789)	(30,000)		(1,800)		(31,800)	6.00%
4-00185 MINISTRY OF ENVIRONMENT	(92,656)	(84,600)	(96,585)	(84,600)		(12,000)		(96,600)	14.18%
4-00190 PARKING FACILITIES	(25,602)	(20,650)	(28,184)	(20,650)		(7,450)		(28,100)	36.08%
4-00195 BLUEWATER POWER	(129,742)	(125,000)	(131,088)	(125,000)		(6,000)		(131,000)	4.80%
4-00200 PETROLIA P.U.C.	(13,209)	(12,000)	(13,552)	(12,000)		(1,500)		(13,500)	12.50%
4-00205 RAILROADS - LINEAR PROPERTIES	(11,754)	(11,750)	(11,890)	(11,750)		(150)		(11,900)	1.28%
4-00210 PUMP STATIONS	(248,441)	(221,700)	(261,676)	(221,700)		(40,000)		(261,700)	18.04%
Revenue Total	(1,173,528)	(1,049,710)	(1,219,862)	(1,049,710)		(169,290)		(1,219,000)	16.13%
EXPENSES									
Expense Total									
Net Expense	(1,173,528)	(1,049,710)	(1,219,862)	(1,049,710)		(169,290)		(1,219,000)	16.13%

REVENUE ACCOUNTS - Increase to right-size budgets.

City of Sarnia

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1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00920 OMPF	(1,674,800)	(2,421,700)	(2,421,700)		(2,491,200)			(2,491,200)	2.87%
Revenue Total	(1,674,800)	(2,421,700)	(2,421,700)		(2,491,200)			(2,491,200)	2.87%
EXPENSES									
Expense Total									
Net Expense	(1,674,800)	(2,421,700)	(2,421,700)		(2,491,200)			(2,491,200)	2.87%

4-00760 OMPF - Increase based on 2017 OMPF allocation received from the Province.

City of Sarnia

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1305 RENTS, CONCESSIONS & FRANCHISE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(211)	(211)				(211)	
4-00082 STREET OCCUPANCY	(9,415)	(8,500)	(10,464)	(8,500)				(8,500)	
4-00083 PIPELINE CROSSING AGREEMENTS	(36,412)	(39,000)	(37,854)	(39,000)				(39,000)	
4-00900 SUNDRY REVENUE	(4,659)	(5,000)	(4,853)	(5,000)				(5,000)	
Revenue Total	(50,697)	(52,711)	(53,382)	(52,711)				(52,711)	
EXPENSES									
Expense Total									
Net Expense	(50,697)	(52,711)	(53,382)	(52,711)				(52,711)	

City of Sarnia

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1340 BLUEWATER POWER

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,478,582)	(1,124,960)	(1,124,960)	(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	(2,547,606)	(2,193,984)	(2,193,984)	(2,193,984)				(2,193,984)	
EXPENSES									
Expense Total									
Net Expense	(2,547,606)	(2,193,984)	(2,193,984)	(2,193,984)				(2,193,984)	

City of Sarnia

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1350 OTHER REVENUE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(1,035,139)	(1,180,000)	(879,997)	(1,180,000)		180,000		(1,000,000)	(15.25%)
4-00103 INTEREST GST CLAIMS	(2,356)								
4-00104 INTEREST ON PAST DUE ACCOUNTS	(2,421)	(2,000)	(1,974)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(351,449)	(280,000)	(283,734)	(280,000)		(30,000)		(310,000)	10.71%
4-00107 GAIN ON GST SHORT METHOD	(27,657)	(10,000)	(25,120)	(10,000)		(14,000)		(24,000)	140.00%
4-00855 FINES		(6,000)		(6,000)		6,000			(100.00%)
4-00900 SUNDRY REVENUE	(248)	(20,000)	(2,924)	(20,000)		15,000		(5,000)	(75.00%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,896)	(2,800)	(1,921)	(2,800)		800		(2,000)	(28.57%)
Revenue Total	(1,421,166)	(1,500,800)	(1,195,670)	(1,500,800)		157,800		(1,343,000)	(10.51%)
EXPENSES									
Expense Total									
Net Expense	(1,421,166)	(1,500,800)	(1,195,670)	(1,500,800)		157,800		(1,343,000)	(10.51%)

4-00102 PENALTY & INTEREST ON TAXES - Decrease due to the success of Pre-Authorized Payment (PAP) program and on declining trend;

4-00106 INCOME FROM INVESTMENTS - Increase per *City Council Budget Deliberation Day*;

4-00855 FINES - Eliminate budget; revenue collected for fines was transferred to **5035 BY-LAW ENFORCEMENT** in 2015;

4-00900 SUNDRY REVENUE - Right-size budget. New for 2017, Sundry Revenue will include Electric Vehicle Charging Station and Solar Panel Revenues.

City of Sarnia

2017 Approved Operating Budget

2000 MAYOR & COUNCIL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	84,709	85,656	85,658	85,656		(85,656)			(100.00%)
5-01065 COUNCIL SALARIES	205,596	215,566	200,445	215,566		3,235		218,801	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	18,244	31,273	20,649	31,273		(17,947)		13,326	(57.39%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,921	18,484	12,010	18,484		(11,244)		7,240	(60.83%)
5-01253 CAR ALLOWANCE	4,503	5,000	4,502	5,000				5,000	
5-02000 STATIONERY & SUPPLIES	3,993	5,000	3,998	5,000				5,000	
5-02104 TELEPHONE	1,201	1,800	1,026	1,800				1,800	
5-02300 OFFICE EXPENSES	4,417	4,400	4,284	4,400				4,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	530	580	400	580		15,000		15,580	2,586.21%
5-02302 ADVERTISING	3,032	3,000	2,971	3,000				3,000	
5-02303 POSTAGE	1,880	1,400	1,417	1,400				1,400	
5-02310 TRAVEL	3,205	2,000	2,122	2,000				2,000	
5-02312 CONFERENCES & SEMINARS	5,099	8,000	6,442	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	797	440	1,313	440		950		1,390	215.91%
5-04008 PROFESSIONAL FEES			65,141			10,000		10,000	
5-05000 SUNDRY	2,078	1,400	707	1,400		11,000		12,400	785.71%
5-05102 MUNICIPAL SOUVENIRS	976	3,000	1,330	3,000				3,000	
Expense Total	350,181	386,999	414,415	386,999		(74,662)		312,337	(19.29%)
Net Expense	350,181	386,999	414,415	386,999		(74,662)		312,337	(19.29%)

5-01000 SALARIES - Reallocate Executive Assistant, 1.25 FTE, to **2050 CITY CLERK**;

5-02301 MEMBERSHIPS & SUBSCRIPTIONS - Increase due to annual AMO membership, new in 2016 and expensed to **2490 CORPORATE MUNICIPAL 5-05626 SPECIAL PROJECTS**;

5-02405 OFFICE EQUIPMENT & MAINTENANCE - Reallocate expense from **2022 INFORMATION TECHNOLOGY 5-02113 CORPORATE NETWORKING & COMMUNICATIONS** for Mayor's internet services;

5-04008 PROFESSIONAL FEES - Increase to add budget for annual retainer and estimated services for Integrity Commissioner. In second year of three year agreement;

5-05000 SUNDRY - \$11,000 transfer from **5520 MUNICIPAL GRANTS** used for bereavement flowers and Mayor Honour Roll.

City of Sarnia

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2001 CITY MANAGER

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	241,216	251,838	251,308	251,838		3,782		255,620	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	44,031	49,402	48,445	49,402		(943)		48,459	(1.91%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,533	23,074	22,025	23,074		924		23,998	4.00%
5-01253 CAR ALLOWANCE	2,026	1,500	1,401	1,500				1,500	
5-02000 STATIONERY & SUPPLIES	358	400	337	400				400	
5-02104 TELEPHONE	667	1,300	1,189	1,300				1,300	
5-02300 OFFICE EXPENSES	166	250	213	250				250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	474	500	475	500				500	
5-02303 POSTAGE	63	100	150	100		50		150	50.00%
5-02310 TRAVEL	498	830	828	830				830	
5-02311 TRAINING & EDUCATION	374	1,000	993	1,000				1,000	
5-02312 CONFERENCES & SEMINARS	1,626	2,350	2,161	2,350				2,350	
Expense Total	308,032	332,544	329,525	332,544		3,813		336,357	1.15%
Net Expense	308,032	332,544	329,525	332,544		3,813		336,357	1.15%

City of Sarnia

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2005 LEGAL SERVICES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(28,152)	(21,600)	(17,667)	(21,600)				(21,600)	
4-00900 SUNDRY REVENUE	(26,596)								
4-00901 OTHER FEES & SERVICE CHARGES	(18,706)	(25,000)	(29,254)	(25,000)		(4,250)		(29,250)	17.00%
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(3,274)	(3,000)	(3,081)	(3,000)				(3,000)	
Revenue Total	(76,728)	(49,600)	(50,002)	(49,600)		(4,250)		(53,850)	8.57%
EXPENSES									
5-01000 SALARIES	190,878	196,300	214,360	196,300		98,736		295,036	50.30%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	37,331	39,517	38,814	39,517		18,517		58,034	46.86%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,152	20,982	20,518	20,982		11,752		32,734	56.01%
5-02000 STATIONERY & SUPPLIES	609	970	963	970				970	
5-02001 PRINTING & PAPER SUPPLIES	283	390	120	390				390	
5-02104 TELEPHONE	325	1,400	338	1,400				1,400	
5-02300 OFFICE EXPENSES	2,029	5,670	5,662	5,670				5,670	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,194	3,500	3,374	3,500				3,500	
5-02302 ADVERTISING	1,564	2,500	2,509	2,500				2,500	
5-02303 POSTAGE	1,722	1,040	1,030	1,040				1,040	
5-02310 TRAVEL		800	800	800				800	
5-02311 TRAINING & EDUCATION	1,328	1,270	1,353	1,270				1,270	
5-02312 CONFERENCES & SEMINARS		1,560	1,420	1,560				1,560	
5-02405 OFFICE EQUIPMENT MAINTENANCE		240	60	240				240	
5-04001 LEGAL FEES		190,000	190,122	190,000		(40,000)		150,000	(21.05%)
5-04004 SURVEY & APPRAISAL FEES	1,832	3,000	3,009	3,000				3,000	
5-04910 OTHER PURCHASED SERVICES	3,512	28,870	27,888	28,870		(23,870)		5,000	(82.68%)
5-05122 SEARCH & REGISTRATION FEES	14,352	13,450	13,870	13,450		4,035		17,485	30.00%
5-05500 REPLACEMENT EQUIPMENT		1,950	1,805	1,950				1,950	
Expense Total	277,111	513,409	528,015	513,409		69,170		582,579	13.47%
Net Expense	200,383	463,809	478,013	463,809		64,920		528,729	14.00%

4-00901 OTHER FEES & SERVICE CHARGES - Anticipate increase in revenues;

5-01000 SALARIES - Add 1 FTE for an Insurance/Risk Adjustor; temporarily over compliment for 2017; City Council June 13, 2016;

5-04001 LEGAL FEES - Decrease due to settlement of Phase I of the Official Plan Appeal; added an additional \$50k for Sarnia General Hospital application for damages;

5-04910 OTHER PURCHASED SERVICES - Decrease due to settlement of the Official Plan Appeal;

5-05122 SEARCH & REGISTRATION FEES - Province raised search fees by 30%.

City of Sarnia

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2010 HUMAN RESOURCES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(22,624)	(36,500)	(28,470)	(36,500)		8,030		(28,470)	(22.00%)
4-00930 COSTS RECOVERED	(69,114)		(1,860)						
4-00936 COSTS RECOVERED - OTHER	(200)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(43,600)	(112,874)	(112,874)	(112,874)				(112,874)	
Revenue Total	(135,538)	(149,374)	(143,204)	(149,374)		8,030		(141,344)	(5.38%)
EXPENSES									
5-01000 SALARIES	498,295	528,438	534,874	528,438		24,611		553,049	4.66%
5-01025 SALARIES - OVERTIME			409						
5-01030 SALARIES - CASUAL	15,441	39,182	25,878	39,182				39,182	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	93,304	112,738	106,727	112,738		1,293		114,031	1.15%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,809	60,674	56,279	60,674		4,565		65,239	7.52%
5-02000 STATIONERY & SUPPLIES	1,570	1,200	1,126	1,200				1,200	
5-02001 PRINTING & PAPER SUPPLIES	1,220	1,000	1,239	1,000				1,000	
5-02104 TELEPHONE	425	950	824	950				950	
5-02300 OFFICE EXPENSES	169								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,069	4,900	4,570	4,900				4,900	
5-02303 POSTAGE	1,081	1,000	719	1,000				1,000	
5-02310 TRAVEL	1,070	1,000	2,309	1,000		400		1,400	40.00%
5-02311 TRAINING & EDUCATION	571	2,400	675	2,400		1,000		3,400	41.67%
5-02312 CONFERENCES & SEMINARS	406	1,000	1,144	1,000		2,000		3,000	200.00%
5-02313 TRAINING-ALTERNATIVE DISPUTE RESOLUTION		3,890	974	3,890		(3,890)			(100.00%)
5-02323 SAFETY PROGRAM	502	500	122	500		(500)			(100.00%)
5-02705 PERSONNEL RECRUITMENT		20,000	16,616	20,000		(5,000)		15,000	(25.00%)
5-04002 ARBITRATION COSTS		100,000	302,248	100,000				100,000	
5-04910 OTHER PURCHASED SERVICES	6,066	5,000	10,224	5,000			33,600	38,600	672.00%
5-05000 SUNDRY		100	142	100				100	
5-05130 WELLNESS PROGRAM		5,000	4,934	5,000				5,000	
5-05500 REPLACEMENT EQUIPMENT	854	1,000	993	1,000				1,000	
5-05802 ACCESSIBILITY ADVISORY COMMITTEE		12,780	9,921	12,780	5,000	(7,780)		10,000	(21.75%)
Expense Total	676,852	902,752	1,082,947	902,752	5,000	16,699	33,600	958,051	6.13%

City of Sarnia

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2010 HUMAN RESOURCES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
Net Expense	541,314	753,378	939,743	753,378	5,000	24,729	33,600	816,707	8.41%

4-00795 OTHER GRANTS & SUBSIDIES - Decrease revenues to reflect total grants that are anticipated in 2017; Federal Summer Jobs Grant and Closed Captioning Grant;

5-02310 TRAVEL, 5-02311 TRAINING & EDUCATION, and 5-02312 CONFERENCES & SEMINARS - Re-allocated from **5-02313 TRAINING - ALTERNATIVE DISPUTE RESOLUTION**; average budget of \$1,300 per staff member annually;

5-02705 PERSONNEL RECRUITMENT - Decrease due to the cost savings in using electronic and online recruitment methods as opposed to paper ads;

5-04910 OTHER PURCHASED SERVICES - Increase of \$3,600 to cover the cost of implementation of a third-party medical adjudication program and \$30,000 to add consultative services for Disability Management; *City Council Report October 3, 2016*;

5-05802 ACCESSIBILITY ADVISORY COMMITTEE - Decrease non-service level budget due to savings on printing costs, and staggering events over a span of a few years as opposed to all held annually. Added one time cost for an incentive program for up to 30 businesses to receive a Mobility Device Charging Station Starter Kit; *City Council October 24, 2016*.

City of Sarnia

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2020 ACCOUNTING

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(1,061)		(230)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(250,000)	(250,000)	(250,000)	(250,000)		(107,658)		(357,658)	43.06%
4-06220 CONTRIBUTION FROM RESERVES	(2,500)								
Revenue Total	(253,561)	(250,000)	(250,230)	(250,000)		(107,658)		(357,658)	43.06%
EXPENSES									
5-01000 SALARIES	885,914	1,124,697	1,079,687	1,124,697		109,095		1,233,792	9.70%
5-01025 SALARIES - OVERTIME	2,363								
5-01030 SALARIES - CASUAL	3,724	20,020	14,102	20,020				20,020	
5-01130 SEVERANCE PAY	2,000								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	177,009	238,917	213,089	238,917		14,425		253,342	6.04%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	82,961	148,051	118,173	148,051		28,717		176,768	19.40%
5-01253 CAR ALLOWANCE	888	1,418	1,382	1,418				1,418	
5-02000 STATIONERY & SUPPLIES	6,176	9,520	5,098	9,520				9,520	
5-02001 PRINTING & PAPER SUPPLIES	3,725	5,000	5,803	5,000				5,000	
5-02104 TELEPHONE	1,812	2,000	2,032	2,000				2,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES		3,500	3,196	3,500				3,500	
5-02300 OFFICE EXPENSES	163	240	562	240				240	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,361	4,800	5,818	4,800		1,600		6,400	33.33%
5-02302 ADVERTISING	3,121	3,130	913	3,130		(2,500)		630	(79.87%)
5-02303 POSTAGE	6,418	6,330	6,224	6,330				6,330	
5-02310 TRAVEL	172	290	290	290		1,210		1,500	417.24%
5-02311 TRAINING & EDUCATION	4,320	5,350	5,335	5,350		5,000		10,350	93.46%
5-02312 CONFERENCES & SEMINARS	3,621	6,000	6,859	6,000		2,000		8,000	33.33%
5-02405 OFFICE EQUIPMENT MAINTENANCE	935	800	776	800				800	
5-04000 AUDIT FEES		54,000	54,000	54,000				54,000	
5-04910 OTHER PURCHASED SERVICES	8,361	8,000	8,088	8,000				8,000	
5-05000 SUNDRY	61								
5-05500 REPLACEMENT EQUIPMENT	3,853	2,000	1,916	2,000				2,000	
5-05505 NEW EQUIPMENT	5,103								
Expense Total	1,209,061	1,644,063	1,533,343	1,644,063		159,547		1,803,610	9.70%

City of Sarnia

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2020 ACCOUNTING

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
Net Expense	955,500	1,394,063	1,283,113	1,394,063		51,889		1,445,952	3.72%

4-00939 COST RECOVERED - INTERDEPARTMENTAL - Financial support for the Water and Sewer departments was previously reported as a salary position, split 50% to **3700 WATER - ADMINISTRATION** and 50% **3510 SEWER - GENERAL ADMINISTRATION**. A change in financial reporting in 2017 to report as an internal allocation. No cost increase to budgets for the change in financial reporting;

5-01000 SALARIES - Reallocate 2 FTE's from **2050 CITY CLERK**;

5-02301 MEMBERSHIP AND SUBSCRIPTIONS - Increase in staff with professional designations;

5-02302 ADVERTISING - Reduction in print notifications, moving to data through www.sarnia.ca;

5-02310 TRAVEL, 5-02311 TRAINING & EDUCATION and 5-02312 CONFERENCES & SEMINARS - Increase to provide an average budget of \$1,100 per staff member annually. Total budget increase is offset with a reduction in **2021 TAX & REVENUE COLLECTIONS 5-02303 POSTAGE and 5-04910 OTHER PURCHASED SERVICE**.

City of Sarnia

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2021 TAX & REVENUE COLLECTIONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(83,755)	(65,000)	(70,030)	(65,000)		(5,000)		(70,000)	7.69%
4-00302 FEES - ADMINISTRATION 357'S		(100)		(100)				(100)	
4-00900 SUNDRY REVENUE	(26,615)		(20)						
4-00901 OTHER FEES & SERVICE CHARGES	(118,751)	(118,945)	(118,865)	(118,945)				(118,945)	
Revenue Total	(229,121)	(184,045)	(188,915)	(184,045)		(5,000)		(189,045)	2.72%
EXPENSES									
5-01000 SALARIES	220,689	216,385	172,225	216,385		11,623		228,008	5.37%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	44,897	45,580	36,449	45,580		1,008		46,588	2.21%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	27,052	28,560	27,940	28,560		1,730		30,290	6.06%
5-02000 STATIONERY & SUPPLIES	6,468	10,000	11,204	10,000				10,000	
5-02001 PRINTING & PAPER SUPPLIES	5,232	5,650	5,686	5,650				5,650	
5-02104 TELEPHONE		100		100				100	
5-02300 OFFICE EXPENSES	85	500	453	500				500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,707	400	1,143	400		1,300		1,700	325.00%
5-02302 ADVERTISING	75	580	784	580				580	
5-02303 POSTAGE	38,315	46,500	42,368	46,500		(5,000)		41,500	(10.75%)
5-02310 TRAVEL	22		76						
5-02311 TRAINING & EDUCATION	2,292	4,000	5,390	4,000				4,000	
5-02312 CONFERENCES & SEMINARS	1,375	1,170	1,170	1,170				1,170	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,079	580	580	580				580	
5-04910 OTHER PURCHASED SERVICES	21,896	31,980	25,148	31,980		(6,980)		25,000	(21.83%)
5-05500 REPLACEMENT EQUIPMENT	665	1,000	998	1,000				1,000	
Expense Total	371,849	392,985	331,614	392,985		3,681		396,666	0.94%
Net Expense	142,728	208,940	142,699	208,940		(1,319)		207,621	(0.63%)

4-00300 TAX CERTIFICATES - Increase to expected revenue given historical trend;

5-02301 MEMBERSHIP AND SUBSCRIPTIONS - OMTRA (2), AMCTO, AIMA, Carswell - Increase due to staff qualifications;

5-02303 POSTAGE and **5-04910 OTHER PURCHASED SERVICES** - Further reduction due to planned changes with in-house tax bill preparation.

City of Sarnia

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2022 INFORMATION TECHNOLOGY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00903 RENTAL REVENUE			(900)			(900)		(900)	
4-00930 COSTS RECOVERED						(10,000)		(10,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(80,200)	(80,200)	(80,200)	(80,200)		(97,500)		(177,700)	121.57%
Revenue Total	(80,200)	(80,200)	(81,100)	(80,200)		(108,400)		(188,600)	135.16%
EXPENSES									
5-01000 SALARIES	384,721	450,659	329,668	450,659		141,843		592,502	31.47%
5-01025 SALARIES - OVERTIME	8,850	9,600	9,631	9,600		6,000		15,600	62.50%
5-01095 CALL DUTY	5,170	5,169	4,830	5,169				5,169	
5-01130 SEVERANCE PAY			27,371						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	71,182	95,069	75,332	95,069		26,413		121,482	27.78%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	33,174	57,775	35,368	57,775		21,288		79,063	36.85%
5-02000 STATIONERY & SUPPLIES	315	500	2,473	500				500	
5-02001 PRINTING & PAPER SUPPLIES	603	500	722	500				500	
5-02104 TELEPHONE	2,126	3,200	2,604	3,200		2,560		5,760	80.00%
5-02112 INTERNET/EMAIL SERVICES	2,476	28,000	28,519	28,000				28,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	104,177	114,700	102,012	114,700		(950)		113,750	(0.83%)
5-02114 IT MAINTENANCE & SUPPORT	258,546	332,594	332,525	332,594		16,630		349,224	5.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	447	500	447	500		1,800		2,300	360.00%
5-02310 TRAVEL		500	493	500				500	
5-02311 TRAINING & EDUCATION	817	9,000	5,471	9,000				9,000	
5-02312 CONFERENCES & SEMINARS	409	3,000	3,096	3,000				3,000	
5-02415 CONTRIBUTION TO IT LEASING PROGRAM	111,211	97,308	97,308	97,308				97,308	
5-04910 OTHER PURCHASED SERVICES		40,000	61,631	40,000				40,000	
5-06900 CONTRIBUTION TO RESERVE						50,000		50,000	
Expense Total	984,224	1,248,074	1,119,501	1,248,074		265,584		1,513,658	21.28%
Net Expense	904,024	1,167,874	1,038,401	1,167,874		157,184		1,325,058	13.46%

City of Sarnia

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2022 INFORMATION TECHNOLOGY

4-00903 RENTAL REVENUE - Annual lease agreement with Bluewater Regional Networks Inc. for use of space in IT hardware room; City Council February 29, 2016;

4-00930 COSTS RECOVERED - Agreement with LAWSS to utilize IT resources for their GIS application to a maximum of \$10,000 in billings; City Council Report May 9, 2016;

4-00939 COSTS RECOVERED - Increase for services performed by IT for Capital Watermain Project, costs recovered from **3033 ENGINEERING DESIGN**;

5-01000 SALARIES - Total of 8 FTE's for 2017; 2016 approved FTE's was 6, which was reduced to 5 during 2016. Reallocate 1 FTE from **3033 ENGINEERING DESIGN** and 1 FTE from **3005 PUBLIC WORKS ADMINISTRATION** and add 1 FTE for an Analyst in 2017 as per the approved Information Technology Review; *City Council Report October 26, 2015*;

5-01025 SALARIES OVERTIME - Increase due to additional resources required to fulfil agreement with LAWSS that can only be done with OT; offset by increase in **4-00930 COSTS RECOVERED**.

5-02104 TELEPHONE - Increase of IT staff;

5-01XXX SALARIES & BENEFITS - A total decrease of \$47,890 due to timing of staff hiring per *City Council Budget Deliberation Day*;

5-02113 CORPORATE NETWORKING & COMMUNICATIONS - Transfer expense for Mayor's Internet service to **2000 MAYOR & COUNCIL**;

5-02114 IT MAINTENANCE & SUPPORT - Increase in budget relating to enterprise support costs for assets and systems maintained by IT such as routine physical maintenance or software licensing and an increase for the support of the new live webcasting system for Council meetings; *City Council Report September 12, 2016*;

5-02301 MEMBERSHIPS AND SUBSCRIPTIONS - Increase based on revised staffing plan; annual membership fees include ISACA, CIOCAN, MISA, ITAC;

5-06900 CONTRIBUTION TO RESERVE - The IT Dept. is working to establish a proper asset life cycle plan which includes the development of a universal health index for all technology assets. As part of this process we recommend an additional \$50,000 in operating to fund our technology reserve. A properly funded asset life cycle serves to prevent poor performance, insure against emergency spending and provide predictable total cost of ownership;

City of Sarnia

2017 Approved Operating Budget

2023 PURCHASING

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(1,772)	(2,000)	(1,933)	(2,000)				(2,000)	
Revenue Total	(1,772)	(2,000)	(1,933)	(2,000)				(2,000)	
EXPENSES									
5-01000 SALARIES	144,517	143,945	149,505	143,945		5,365		149,310	3.73%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	29,203	30,162	30,538	30,162		156		30,318	0.52%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,658	19,017	15,663	19,017		1,064		20,081	5.59%
5-02000 STATIONERY & SUPPLIES	453	1,000	983	1,000				1,000	
5-02001 PRINTING & PAPER SUPPLIES	10	1,130	1,144	1,130				1,130	
5-02104 TELEPHONE	290								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	490	1,090	1,038	1,090				1,090	
5-02302 ADVERTISING	794	950	942	950				950	
5-02303 POSTAGE	387	970	945	970				970	
5-02310 TRAVEL	347	200	209	200				200	
5-02311 TRAINING & EDUCATION	1,034	1,500	1,475	1,500				1,500	
5-02312 CONFERENCES & SEMINARS	647	1,500	1,472	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	449	1,000	997	1,000				1,000	
Expense Total	192,279	202,464	204,911	202,464		6,585		209,049	3.25%
Net Expense	190,507	200,464	202,978	200,464		6,585		207,049	3.28%

City of Sarnia

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2050 CITY CLERK

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(31,537)	(30,000)	(30,976)	(30,000)				(30,000)	
4-00323 LICENSE FEES - BUSINESS (PLUMBERS/DRNLY)	(1,345)	(1,300)	(1,645)	(1,300)				(1,300)	
4-00324 LICENSE FEES - BUSINESS (OTHER)	(26,005)	(22,670)	(22,705)	(22,670)				(22,670)	
4-00325 LICENSE FEES - BINGOS	(173,982)	(80,000)	(102,211)	(80,000)		(40,000)		(120,000)	50.00%
4-00326 LICENSE FEES - RAFFLES	(20,140)	(11,000)	(18,286)	(11,000)		(4,000)		(15,000)	36.36%
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(3,158)	(4,500)	(4,985)	(4,500)				(4,500)	
4-00328 COMMISSIONING/NOTARY SERVICES	(4,560)	(4,000)	(3,313)	(4,000)				(4,000)	
4-00329 FREEDOM OF INFORMATION	(50)	(20)	(67)	(20)				(20)	
4-00330 LICENSE FEES - MARRIAGE	(38,750)	(34,500)	(33,644)	(34,500)		(36,200)		(70,700)	104.93%
4-00335 DEATH CERTIFICATES	(22,525)	(20,375)	(19,600)	(20,375)				(20,375)	
4-00901 OTHER FEES & SERVICE CHARGES	(340)	(460)	(475)	(460)				(460)	
4-00930 COSTS RECOVERED		(21)	(21)	(21)				(21)	
Revenue Total	(322,392)	(208,846)	(237,928)	(208,846)		(80,200)		(289,046)	38.40%
EXPENSES									
5-01000 SALARIES	420,425	479,206	376,878	479,206		59,974		539,180	12.52%
5-01025 SALARIES - OVERTIME	1,086		287						
5-01030 SALARIES - CASUAL	8,276	6,980	6,980	6,980				6,980	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	89,002	98,886	78,147	98,886		10,495		109,381	10.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,746	56,768	47,222	56,768		14,135		70,903	24.90%
5-01253 CAR ALLOWANCE	1,351	1,500	483	1,500				1,500	
5-02000 STATIONERY & SUPPLIES	3,508	3,000	3,037	3,000				3,000	
5-02007 RECORDS MANAGEMENT		2,000	2,000	2,000				2,000	
5-02104 TELEPHONE		1,000	1,041	1,000		1,000		2,000	100.00%
5-02223 OTHER LICENSES						20,000		20,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,981	2,000	2,087	2,000				2,000	
5-02302 ADVERTISING	2,023	2,500	2,108	2,500				2,500	
5-02303 POSTAGE	2,533	5,400	5,061	5,400				5,400	
5-02310 TRAVEL	189	750	693	750				750	
5-02311 TRAINING & EDUCATION	891	2,000	1,906	2,000				2,000	
5-02312 CONFERENCES & SEMINARS	2,227	1,500	1,360	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	127	500	500	500				500	

City of Sarnia

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2050 CITY CLERK

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-05000 SUNDRY	421	500	500	500				500	
5-05500 REPLACEMENT EQUIPMENT	99	4,000	3,934	4,000				4,000	
5-05505 NEW EQUIPMENT		2,500	2,308	2,500				2,500	
5-05801 CIVIC CORNER	5,517	7,000	6,176	7,000				7,000	
Expense Total	589,402	677,990	542,708	677,990		105,604		783,594	15.58%
Net Expense	267,010	469,144	304,780	469,144		25,404		494,548	5.41%

4-00325 LICENSE FEES - BINGOS - Increase due to new electronic gaming format and increased revenues experienced in 2016. Additional increase of \$20,000 per *City Council Budget Deliberation Day*;

4-00326 LICENSE FEES - RAFFLES - Right-size budget;

4-00330 MARRIAGE LICENSES - Historically our expense to purchases licenses has been netted against our marriage license revenues. For financial reporting purposes, in 2017 this expense will be reported in **5-02223 OTHER LICENSES** with a budget of \$20,000 and the offset as an increase in total revenues. In addition, marriage license revenue is expected to increase by \$1,200 based on \$5 increase per FEES FOR SERVICE and new in 2017 Marriage Ceremonies will be offered with an anticipated increase of \$15,000 in revenue per *City Council Budget Deliberation Day*;

5-01000 SALARIES - Reallocate 2.0 FTE's to **2020 ACCOUNTING**, reallocate 1.0 FTE from **2052 PROPERTY MAINTENANCE**, reallocate 1.25 FTE from **2000 MAYOR & COUNCIL** and re-purpose 1 FTE from **3000 ENGINEERING ADMINISTRATION** to Clerks for a Communication Coordinator. Reallocations result in a zero net impact to total FTE's;

5-01XXX SALARIES & BENEFITS - A total decrease of \$31,026 due to timing of staff replacement per *City Council Budget Deliberation Day*.

City of Sarnia

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2052 PROPERTY MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(17,434)	(12,500)	(6,512)	(12,500)				(12,500)	
Revenue Total	(17,434)	(12,500)	(6,512)	(12,500)				(12,500)	
EXPENSES									
5-01000 SALARIES	273,225	286,350	286,804	286,350		(55,638)		230,712	(19.43%)
5-01025 SALARIES - OVERTIME	408								
5-01030 SALARIES - CASUAL	7,297	6,980	8,601	6,980				6,980	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	56,377	60,642	60,091	60,642		(13,301)		47,341	(21.93%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,060	37,978	37,342	37,978		(7,598)		30,380	(20.01%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,628	1,900	1,628	1,900				1,900	
5-02000 STATIONERY & SUPPLIES	421	490	373	490				490	
5-02101 FUEL	18,746	35,000	32,013	35,000				35,000	
5-02102 ELECTRICITY	93,944	73,000	94,994	73,000		20,000		93,000	27.40%
5-02104 TELEPHONE	1,252	750	1,769	750		750		1,500	100.00%
5-02120 HYDRO - CONTINUOUS SAFETY SERV		29,000	28,966	29,000				29,000	
5-02220 VEHICLE EXPENSE	64,922	64,585	64,779	64,585				64,585	
5-02303 POSTAGE	770	870	874	870				870	
5-02312 CONFERENCES & SEMINARS		1,175	1,167	1,175				1,175	
5-02388 OVERTIME MEALS	184		139						
5-02420 BUILDING MAINTENANCE	43,321	36,050	47,925	36,050		52,450		88,500	145.49%
5-02425 ELEVATOR MAINTENANCE	8,982	8,600	10,468	8,600				8,600	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	32,843	8,500	3,272	8,500				8,500	
5-02435 GROUNDS MAINTENANCE		8,343	2,088	8,343		(8,343)			(100.00%)
5-02436 CEMETERY MAINTENANCE						3,000		3,000	
5-02455 PARKING LOT MAINTENANCE		4,000		4,000		(4,000)			(100.00%)
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE	25,074	15,000	15,000	15,000				15,000	
5-04005 INSURANCE	6,099								
5-04040 SNOW REMOVAL						8,100		8,100	
5-05000 SUNDRY		200	200	200				200	
5-05640 EQUIPMENT DEPRECIATION RESERVE	10,000	10,000	10,000	10,000		10,000		20,000	100.00%
Expense Total	680,553	689,413	708,493	689,413		5,420		694,833	0.79%

City of Sarnia

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2052 PROPERTY MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
Net Expense	663,119	676,913	701,981	676,913		5,420		682,333	0.80%

5-01000 SALARIES - 1.0 FTE reallocated to **2050 CITY CLERK**;

5-02102 ELECTRICITY - Right-sizing across organization;

5-02104 TELEPHONE - Increase to match historical trend;

5-02420 BUILDING MAINTENANCE - Right-size budget to match trend and rising costs; increase to add a budget of \$45,000 for the maintenance at the Sarnia General Hospital that took effect October 1, 2016; *City Council October 3, 2016*;

5-02435 GROUNDS MAINTENANCE - Eliminate budget; completed by Parks & Rec;

5-02436 CEMETERY MAINTENANCE - Transfer budget from **2060 RENTAL PROPERTIES**;

5-02455 PARKING LOT MAINTENANCE - Transfer budget to **5-04040 SNOW REMOVAL**;

5-04040 SNOW REMOVAL - Add budget per snow removal contract;

5-05640 EQUIPMENT DEPRECIATION RESERVE - Increase to **6495 CITY HALL BUILDING RESERVE** due to proposed expenditures exceeding balance.

City of Sarnia

2017 Approved Operating Budget

2053 PRINTING

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(13,780)	(20,000)	(13,804)	(20,000)				(20,000)	
Revenue Total	(13,780)	(20,000)	(13,804)	(20,000)				(20,000)	
EXPENSES									
5-01000 SALARIES	62,301	62,996	62,992	62,996		938		63,934	1.49%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,863	13,358	13,160	13,358		(200)		13,158	(1.50%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,685	9,178	9,027	9,178		478		9,656	5.21%
5-02001 PRINTING & PAPER SUPPLIES	14,286	16,000	15,703	16,000				16,000	
5-02410 EQUIPMENT MAINTENANCE	3,091	2,800	2,849	2,800				2,800	
5-02471 MACHINE USAGE		15,500	15,500	15,500		(13,200)		2,300	(85.16%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	23,148	13,700	13,700	13,700		13,200		26,900	96.35%
Expense Total	124,374	133,532	132,931	133,532		1,216		134,748	0.91%
Net Expense	110,594	113,532	119,127	113,532		1,216		114,748	1.07%

5-02471 MACHINE USAGE and 5-05640 EQUIPMENT DEPRECIATION RESERVE - Consolidate reserve contributions in 5-05640 EQUIPMENT DEPRECIATION RESERVE.

City of Sarnia

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2054 CUSTODIAL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	56,281	55,080	56,428	55,080		822		55,902	1.49%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	11,687	11,762	11,985	11,762		(167)		11,595	(1.42%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,457	8,878	8,760	8,878		480		9,358	5.41%
5-02320 JANITORIAL SUPPLIES	11,450	7,500	6,342	7,500		(1,000)		6,500	(13.33%)
5-04043 CONTRACT CLEANING	62,489	56,448	57,573	56,448				56,448	
Expense Total	150,364	139,668	141,088	139,668		135		139,803	0.10%
Net Expense	150,364	139,668	141,088	139,668		135		139,803	0.10%

5-02320 JANITORIAL SUPPLIES - The Property Department cleaning staff has switched from using chemical cleaning products to an environmentally friendly product. The wall mounted Lotus Pro takes ordinary tap water and electrically charges it to be used as a cleaner and disinfectant. Not only has this reduced our budget significantly but it is also a much safer product for our staff to use.

City of Sarnia

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2060 RENTAL PROPERTIES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00903 RENTAL REVENUE	(1)		(451)						
Revenue Total	(1)		(451)						
EXPENSES									
5-02101 FUEL	1,724								
5-02102 ELECTRICITY	308								
5-02103 WATER	435								
5-02420 BUILDING MAINTENANCE	718	2,500	2,457	2,500		(2,500)			(100.00%)
5-02436 CEMETERY MAINTENANCE		3,000	3,082	3,000		(3,000)			(100.00%)
5-04005 INSURANCE	265								
Expense Total	3,450	5,500	5,539	5,500		(5,500)			(100.00%)
Net Expense	3,449	5,500	5,088	5,500		(5,500)			(100.00%)

5-02420 BUILDING MAINTENANCE - Eliminate budget; no longer required. Maintenance performed by Public Works department;
5-02436 CEMETERY MAINTENANCE - Transfer budget to **2052 PROPERTY MAINTENANCE**.

City of Sarnia

2017 Approved Operating Budget

2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00903 RENTAL REVENUE	(57,477)	(58,500)	(57,911)	(58,500)				(58,500)	
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(43,769)	(45,000)	(84,202)	(45,000)				(45,000)	
4-00912 FEES - BERTHAGE	(20,368)	(5,000)		(5,000)				(5,000)	
4-00914 FEES - HARBOUR USAGE	(23,300)	(5,000)	(9,100)	(5,000)				(5,000)	
4-00930 COSTS RECOVERED	(46,132)		(3,329)						
Revenue Total	(191,046)	(113,500)	(154,542)	(113,500)				(113,500)	
EXPENSES									
5-02102 ELECTRICITY	37,791	4,500	4,901	4,500				4,500	
5-02431 DOCK MAINTENANCE	11,489	4,500	4,510	4,500				4,500	
5-02435 GROUNDS MAINTENANCE	8,532	4,500	4,446	4,500				4,500	
5-04010 MANAGEMENT SERVICES	8,785	6,000	17,536	6,000				6,000	
5-06900 CONTRIBUTION TO RESERVE	10,000	10,000	10,000	10,000				10,000	
Expense Total	76,597	29,500	41,393	29,500				29,500	
Net Expense	(114,449)	(84,000)	(113,149)	(84,000)				(84,000)	

4-00930 COSTS RECOVERED - Budget is to recover the cost of hydro supplied to vessels docked at the Sidney Smith & Mission Park Docks, at a markup of 25% as per our FEES FOR SERVICES;

5-02102 ELECTRICITY - The City uses a small amount of electricity for its own purposes (internal power and security lighting) that is not charged back to users of the Harbour; Hydro that is used by an external user of the Harbour is charged back to recover the expenses and allocated to **4-00930 COSTS RECOVERED**.

City of Sarnia

2017 Approved Operating Budget

2066 SARNIA HARBOUR

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(26,310)	(26,500)	(20,296)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(38,191)	(49,500)	(77,897)	(49,500)				(49,500)	
4-00912 FEES - BERTHAGE	(293,883)	(164,800)	(214,408)	(164,800)				(164,800)	
4-00914 FEES - HARBOUR USAGE	(76,150)	(62,500)	(50,950)	(62,500)				(62,500)	
4-00915 FEES - WHARFAGE		(2,500)	(420)	(2,500)				(2,500)	
4-00930 COSTS RECOVERED		(2,500)	(9,294)	(2,500)				(2,500)	
4-00936 COSTS RECOVERED - OTHER	(390,539)	(150,000)	(385,030)	(150,000)		(37,500)		(187,500)	25.00%
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(290,526)	(323,518)	(323,518)	(323,518)				(323,518)	
Revenue Total	(1,115,599)	(781,818)	(1,081,813)	(781,818)		(37,500)		(819,318)	4.80%
EXPENSES									
5-01030 SALARIES - CASUAL	9,160	10,400	10,447	10,400				10,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	1,077	1,118	1,184	1,118				1,118	
5-02100 UTILITIES	312,516	120,000	304,110	120,000		30,000		150,000	25.00%
5-02102 ELECTRICITY	21,175	7,500	14,503	7,500		12,500		20,000	166.67%
5-02103 WATER	213	1,500	919	1,500				1,500	
5-02300 OFFICE EXPENSES	6,266	7,500	3,278	7,500				7,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,247	2,500	2,920	2,500				2,500	
5-02304 MARKETING	4,188	5,000	5,146	5,000				5,000	
5-02310 TRAVEL	819	2,500	884	2,500				2,500	
5-02312 CONFERENCES & SEMINARS	1,383	2,500	2,003	2,500				2,500	
5-02400 REPAIRS & MAINTENANCE	80,857	100,000	82,206	100,000				100,000	
5-04000 AUDIT FEES	2,500	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES	1,566	5,000	5,000	5,000				5,000	
5-04005 INSURANCE	23,574	30,000	19,012	30,000				30,000	
5-04008 PROFESSIONAL FEES	69,001	75,000	45,908	75,000				75,000	
5-04010 MANAGEMENT SERVICES	24,880	25,000	25,377	25,000				25,000	
5-04100 SECURITY SERVICES	246	2,500	874	2,500				2,500	
5-05000 SUNDRY		5,000	5,000	5,000				5,000	
5-05140 REALTY TAXES		10,000		10,000				10,000	
5-05500 REPLACEMENT EQUIPMENT	6,031	10,000	11,670	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	35,342	40,000		40,000				40,000	

City of Sarnia

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2066 SARNIA HARBOUR

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-06103 CONTRIB TO SARNIA HARBOUR RSV FUND	512,557	316,300	538,872	316,300		(5,000)		311,300	(1.58%)
Expense Total	1,115,598	781,818	1,081,813	781,818		37,500		819,318	4.80%
Net Expense	(1)								

4-00936 COSTS RECOVERED - OTHER - Right-size budget based on two years of historical data for recovery of hydro costs supplied to vessels docked at the Harbour at a markup of 25% per our FEES FOR SERVICES;

5-02100 UTILITIES - Hydro supplied to vessels docked at the Sarnia Harbour, which is charged back to recover the costs and allocated to **4-00930 COSTS RECOVERED**;

5-02102 ELECTRICITY - Right-sizing across organization. The City uses a small amount of electricity for its own purposes (internal power and security lighting) that is not charged back to users of the Harbour;

5-06103 CONTRIBUTION TO SARNIA HARBOUR RESERVE - Net profit from the Sarnia Harbour is contributed to the **6365 SARNIA HARBOUR RESERVE**.

City of Sarnia

2017 Approved Operating Budget

2070 FERRY DOCK HILL LANDS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00903 RENTAL REVENUE	(64,000)	(64,000)	(64,002)	(64,000)				(64,000)	
4-00930 COSTS RECOVERED	(6,867)	(7,500)	(7,500)	(7,500)				(7,500)	
Revenue Total	(70,867)	(71,500)	(71,502)	(71,500)				(71,500)	
EXPENSES									
5-02480 MAINTENANCE	1,053	5,000	4,998	5,000				5,000	
5-04005 INSURANCE	599								
5-05140 REALTY TAXES	60,810	17,500	19,771	17,500				17,500	
5-06100 CONTRIBUTION TO RESERVE						20,000		20,000	
Expense Total	62,462	22,500	24,769	22,500		20,000		42,500	88.89%
Net Expense	(8,405)	(49,000)	(46,733)	(49,000)		20,000		(29,000)	(40.82%)

5-06100 CONTRIBUTION TO RESERVE - New in 2017; a portion of the net revenue of Ferry Dock Hill Lands to be contributed towards the Waterfront Redevelopment in **6210 WATERFRONT DEVELOPMENT RESERVE**; *City Council Report January 18, 2016.*

City of Sarnia

2017 Approved Operating Budget

2100 ELECTIONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	50								
4-00930 COSTS RECOVERED	(2,241)								
Revenue Total	(2,191)								
EXPENSES									
5-02009 ELECTION SUPPLIES	5,761								
5-02104 TELEPHONE	167								
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES		3,107	2,798	3,107				3,107	
5-06900 CONTRIBUTION TO RESERVE	50,000	100,000	100,000	100,000				100,000	
Expense Total	55,928	103,107	102,798	103,107				103,107	
Net Expense	53,737	103,107	102,798	103,107				103,107	

City of Sarnia 2017 Approved Operating Budget

2150 ECONOMIC DEVELOPMENT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(32,842)								
4-06200 CONTRIBUTION FROM RESERVE FUND		(40,000)	(40,000)	(40,000)				(40,000)	
Revenue Total	(32,842)	(40,000)	(40,000)	(40,000)				(40,000)	
EXPENSES									
5-01000 SALARIES	169,690	182,895	177,314	182,895		(4,225)		178,670	(2.31%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	22,699	37,338	24,120	37,338		(1,977)		35,361	(5.29%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,050	20,486	13,013	20,486		671		21,157	3.28%
5-01253 CAR ALLOWANCE	1,621	1,714	1,658	1,714				1,714	
5-02000 STATIONERY & SUPPLIES	462	400	394	400				400	
5-02001 PRINTING & PAPER SUPPLIES	142	500	490	500		(150)		350	(30.00%)
5-02104 TELEPHONE	2,353	3,250	3,247	3,250		(250)		3,000	(7.69%)
5-02300 OFFICE EXPENSES	189	250	164	250				250	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	10,114	3,410	8,481	3,410				3,410	
5-02302 ADVERTISING	11,396	16,480	14,886	16,480		(1,480)		15,000	(8.98%)
5-02303 POSTAGE	322	250	254	250				250	
5-02304 MARKETING	15,787	16,480	16,566	16,480	1,000	(1,480)		16,000	(2.91%)
5-02310 TRAVEL		500	504	500				500	
5-02311 TRAINING & EDUCATION		500	500	500				500	
5-02312 CONFERENCES & SEMINARS	1,848	2,050	1,952	2,050				2,050	
5-02405 OFFICE EQUIPMENT MAINTENANCE	177	490	490	490				490	
5-03500 DEVELOPMENT EXPENSES	2,689	3,000	2,962	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	1,161	1,530	1,171	1,530				1,530	
5-06100 CONTRIBUTION TO RESERVE						25,000		25,000	
Expense Total	254,700	291,523	268,166	291,523	1,000	16,109		308,632	5.87%
Net Expense	221,858	251,523	228,166	251,523	1,000	16,109		268,632	6.80%

5-02302 ADVERTISING/5-02304 MARKETING - Right size budget; Add a one time budget of \$1,000 for contribution towards Sarnia Lambton Chamber's Global Business Opportunities Committee; *City Council Meeting October 3, 2016*;
5-06100 CONTRIBUTION TO RESERVE - New in 2017; transfer to Airport Reserve Fund; *City Council Report October 3, 2016*.

City of Sarnia

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2490 CORPORATE MUNICIPAL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00474 ADVERTISING	(2,275)								
4-00930 COSTS RECOVERED	(965)								
4-06200 CONTRIBUTION FROM RESERVE FUND	(149,077)	(1,100,000)	(1,100,000)		(465,000)			(465,000)	(57.73%)
4-06220 CONTRIBUTION FROM RESERVES	(585,660)								
Revenue Total	(737,977)	(1,100,000)	(1,100,000)		(465,000)			(465,000)	(57.73%)
EXPENSES									
5-02104 TELEPHONE	39,763	40,400	39,921	40,400				40,400	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	28,207								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,452	5,950	4,922	5,950				5,950	
5-02311 TRAINING & EDUCATION	17,885	25,000	24,950	25,000				25,000	
5-02313 TRAINING-ALTERNATIVE DISPUTE RESOLUTION	1,991								
5-02705 PERSONNEL RECRUITMENT	7,318								
5-04000 AUDIT FEES	62,202								
5-04001 LEGAL FEES	65,276								
5-04002 ARBITRATION COSTS	6,411								
5-04005 INSURANCE	136,142	462,813	437,596	462,813		(230,187)		232,626	(49.74%)
5-04008 PROFESSIONAL FEES	279,754								
5-05104 LONG SERVICE RECOGNITION	8,735	7,800	5,191	7,800		700		8,500	8.97%
5-05106 VOLUNTEER RECOGNITION	3,830	5,300	4,238	5,300		(2,300)		3,000	(43.40%)
5-05112 STRATEGIC PLANNING	544								
5-05128 EMPLOYEE ASSISTANCE PROGRAM	12,804	22,000	16,785	22,000		(5,000)		17,000	(22.73%)
5-05130 WELLNESS PROGRAM	75								
5-05134 HEALTH & OCCUPATIONAL SAFETY		1,500	1,500	1,500				1,500	
5-05626 SPECIAL PROJECTS	20,133	22,000	21,989	22,000				22,000	
5-05802 ACCESSIBILITY ADVISORY COMMITTEE	12,867								
5-06100 CONTRIBUTION TO RESERVE		7,616,620	7,616,620	7,616,620		571,199		8,187,819	7.50%
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	100,000								
5-06900 CONTRIBUTION TO RESERVE	126,000								
5-06905 SELF INSURANCE RESERVE	500,000								
Expense Total	1,434,389	8,209,383	8,173,712	8,209,383		334,412		8,543,795	4.07%

City of Sarnia

2017 Approved Operating Budget

2490 CORPORATE MUNICIPAL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
Net Expense	696,412	7,109,383	7,073,712	8,209,383	(465,000)	334,412		8,078,795	13.64%

4-06200 CONTRIBUTION FROM RESERVE FUND - One time transfer in 2016 due to 2016 vehicle purchase freeze. The 2017 one-time transfer reflects the reduction of fleet replacement by \$465,000 per *City Council Budget Deliberation Day*;

5-04005 INSURANCE - Decrease due to full payment of outstanding OMEX supplemental insurance costs;

5-05106 VOLUNTEER RECOGNITION - Decrease budget per *City Council Motion passed October 3, 2016*;

5-05128 EMPLOYEE ASSISTANCE PROGRAM - Decrease based on recent costing of program.

SOURCE	5-06100 CONTRIBUTION TO RESERVES	2016 Approved Budget	2017 Approved Budget
5500-06100	Redirected Debt Payments, Contribution to Capital Reserves for Capital Projects	\$3,208,320	\$3,243,290
6615	Infrastructure Levy, Contribution to Capital Infrastructure Reserve	\$2,530,000	\$2,600,000
6315	Capital Revolving Reserve Contribution	\$100,000	\$100,000
6640	Accessibility Reserve Contribution	\$100,000	\$100,000
6200	Capital Reserve Reserve Contribution (Previously Health and Safety)	\$26,000	\$26,000
6225	Self-Insurance Reserve Contribution, based on historical claims (reduced \$30,000 per <i>City Council Budget Deliberation Day</i>)	\$500,000	\$470,000
6220	5 Yr Repayment Plan, WSIB Presumptive Claims (2015)	\$80,000	\$80,000
6220	5 Yr Repayment Plan, WSIB Presumptive Claims (2016)	\$380,000	\$380,000
6315	5 Yr Repayment Plan, Lambton Mall Assessment Appeal (2011 & 2012)	\$117,300	\$117,300
6581	Operating Reserve Contribution	\$120,000	\$250,000
6615	TMP - Transportation Master Plan	\$180,000	\$250,000
6610	Parks & Recreation Infrastructure Renewal	\$250,000	\$250,000
6615	Resurfacing & Rural Roads Improvements	\$25,000	\$0
6470	Care A Van- Vehicle Reserve Contribution (reallocated from 3185 in 2017)	n/a	\$17,706
6485	Energy Management Reserve Contribution (per <i>City Council Budget Deliberation Day</i>)	\$0	\$303,523
Total		\$7,616,620	\$8,187,819

City of Sarnia

2017 Approved Operating Budget

4900 SARNIA PUBLIC LIBRARY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	10,157	16,000	16,326	16,000				16,000	
5-02102 ELECTRICITY	74,245	55,333	73,445	55,333		18,667		74,000	33.74%
5-02103 WATER	8,435	7,500	7,615	7,500				7,500	
5-02420 BUILDING MAINTENANCE	15,166	15,021	14,245	15,021				15,021	
5-02425 ELEVATOR MAINTENANCE	5,508	7,108	5,176	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	3,934	9,790	6,780	9,790				9,790	
5-02435 GROUNDS MAINTENANCE		8,343		8,343		(8,343)			(100.00%)
5-02455 PARKING LOT MAINTENANCE		5,658		5,658		(5,658)			(100.00%)
5-04005 INSURANCE	4,385								
5-04040 SNOW REMOVAL			1,677			5,000		5,000	
5-05640 EQUIPMENT DEPRECIATION RESERVE	5,500	15,500	15,500	15,500				15,500	
Expense Total	127,330	140,253	140,764	140,253		9,666		149,919	6.89%
Net Expense	127,330	140,253	140,764	140,253		9,666		149,919	6.89%

5-02102 ELECTRICITY - Right-sizing across organization;

5-02435 GROUNDS MAINTENANCE - Eliminate budget, work completed by Parks & Rec;

5-02455 PARKING LOT MAINTENANCE - Transfer to **5-04040 SNOW REMOVAL** and budget adjusted per contract for snow removal;

5-04040 SNOW REMOVAL - Budget set up as per contract for snow removal.

City of Sarnia

2017 Approved Operating Budget

4901 LAWRENCE HOUSE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	1,208	1,601	1,681	1,601				1,601	
5-02102 ELECTRICITY	5,118	6,130	5,821	6,130		(1,130)		5,000	(18.43%)
5-02103 WATER	939	1,200	997	1,200				1,200	
5-02320 JANITORIAL SUPPLIES	1,275	803	200	803				803	
5-02420 BUILDING MAINTENANCE	10,330	9,785	11,785	9,785		2,000		11,785	20.44%
5-02425 ELEVATOR MAINTENANCE	3,038	2,365	2,169	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	84	2,500	2,537	2,500				2,500	
5-02435 GROUNDS MAINTENANCE		597		597		(597)			(100.00%)
5-04005 INSURANCE	1,025								
5-04040 SNOW REMOVAL			765			2,300		2,300	
5-04043 CONTRACT CLEANING	5,432	4,017	4,409	4,017		303		4,320	7.54%
5-05000 SUNDRY		100	100	100				100	
5-05640 EQUIPMENT DEPRECIATION RESERVE	1,000	1,000	1,000	1,000				1,000	
Expense Total	29,449	30,098	31,464	30,098		2,876		32,974	9.56%
Net Expense	29,449	30,098	31,464	30,098		2,876		32,974	9.56%

5-02102 ELECTRICITY - Right-sizing across organization;

5-02420 BUILDING MAINTENANCE - New slate roof requires maintenance which was not previously completed. Expected to extend life;

5-02435 GROUNDS MAINTENANCE - Eliminate budget; work completed by Parks & Rec;

5-04040 SNOW REMOVAL - Transfer budget from **5-02435 GROUNDS MAINTENANCE** and add to budget per snow removal contract;

5-04043 CONTRACT CLEANING - Increase based on contract.

City of Sarnia

2017 Approved Operating Budget

4902 LAMBTON MALL ROAD LIBRARY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	651	2,200	1,320	2,200				2,200	
5-02102 ELECTRICITY	5,342	4,121	5,410	4,121		1,179		5,300	28.61%
5-02420 BUILDING MAINTENANCE	157	490	484	490				490	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		100	100	100				100	
5-05100 FACILITY RENT	56,889	51,700	55,387	51,700		4,432		56,132	8.57%
Expense Total	63,039	58,611	62,701	58,611		5,611		64,222	9.57%
Net Expense	63,039	58,611	62,701	58,611		5,611		64,222	9.57%

5-02102 ELECTRICITY - Right-sizing across organization;

5-05100 FACILITY RENT - Increase to the 2017 monthly rent payments as per the current lease agreement which expires December 31, 2017.

City of Sarnia

2017 Approved Operating Budget

4903 FAITHORNE HOUSE LIBRARY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	1,468	2,500	2,141	2,500				2,500	
5-02102 ELECTRICITY	2,973	3,410	3,374	3,410		(410)		3,000	(12.02%)
5-02103 WATER	833	604	802	604				604	
5-02420 BUILDING MAINTENANCE	1,829	3,000	5,885	3,000				3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		1,000	701	1,000				1,000	
5-02435 GROUNDS MAINTENANCE		515		515		(515)			(100.00%)
5-02455 PARKING LOT MAINTENANCE		7,796	2,976	7,796		(7,796)			(100.00%)
5-04005 INSURANCE	463								
5-04040 SNOW REMOVAL						3,400		3,400	
5-05640 EQUIPMENT DEPRECIATION RESERVE	1,000	1,000	1,000	1,000				1,000	
Expense Total	8,566	19,825	16,879	19,825		(5,321)		14,504	(26.84%)
Net Expense	8,566	19,825	16,879	19,825		(5,321)		14,504	(26.84%)

5-02102 ELECTRICITY - Right-sizing across organization;

5-02435 GROUNDS MAINTENANCE - Eliminate budget, completed by Parks & Rec;

5-02455 PARKING LOT MAINTENANCE - Transfer to **5-04040 SNOW REMOVAL** and budget adjusted per contract for snow removal.

City of Sarnia

2017 Approved Operating Budget

2500 FIRE OFFICERS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(8,645)	(13,120)	(12,974)	(13,120)				(13,120)	
4-00366 FIRE SUPPRESSION		(6,160)		(6,160)		4,000		(2,160)	(64.94%)
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(14,790)	(2,200)	(10,575)	(2,200)		(8,000)		(10,200)	363.64%
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(75,098)	(75,000)	(75,849)	(75,000)				(75,000)	
4-00905 DONATIONS	(8,500)								
4-00930 COSTS RECOVERED	(33,705)	(33,400)	(33,317)	(33,400)				(33,400)	
Revenue Total	(140,738)	(129,880)	(132,715)	(129,880)		(4,000)		(133,880)	3.08%
EXPENSES									
5-01000 SALARIES	12,563,379	12,966,521	12,861,423	12,966,521		147,244		13,113,765	1.14%
5-01020 SALARIES - MANDATED TRAINING	12,369	20,808	19,911	20,808		5,000		25,808	24.03%
5-01025 SALARIES - OVERTIME	297,335	399,998	520,648	399,998		11,998		411,996	3.00%
5-01100 ACTING RANK	114,233	97,188	101,996	97,188		1,468		98,656	1.51%
5-01115 STAT HOLIDAY PAY	62,067	82,992	63,925	82,992				82,992	
5-01130 SEVERANCE PAY	175,827	119,012	118,048	119,012		(59,016)		59,996	(49.59%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,815,025	2,768,560	2,709,823	2,768,560		(62,637)		2,705,923	(2.26%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	942,139	966,133	944,186	966,133		56,711		1,022,844	5.87%
5-02000 STATIONERY & SUPPLIES	3,240	3,900	3,013	3,900				3,900	
5-02001 PRINTING & PAPER SUPPLIES	2,037	2,000	1,114	2,000				2,000	
5-02104 TELEPHONE	553					800		800	
5-02114 IT MAINTENANCE & SUPPORT	9,396	11,320	11,296	11,320		(1,320)		10,000	(11.66%)
5-02200 GASOLINE	52,903	54,060	53,859	54,060				54,060	
5-02222 RADIO LICENSE	1,346	4,850	2,992	4,850		(1,850)		3,000	(38.14%)
5-02300 OFFICE EXPENSES	305	972	916	972				972	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,123	3,165	3,153	3,165				3,165	
5-02302 ADVERTISING	244	296	274	296				296	
5-02303 POSTAGE	371	660	649	660				660	
5-02310 TRAVEL	663	1,978	1,917	1,978				1,978	
5-02311 TRAINING & EDUCATION	41,090	40,896	40,623	40,896		15,000		55,896	36.68%
5-02312 CONFERENCES & SEMINARS	3,328	4,880	4,739	4,880				4,880	
5-02321 CLEANING SUPPLIES	4,874	5,610	5,658	5,610				5,610	
5-02322 SAFETY SUPPLIES	12,578	12,240	12,122	12,240				12,240	

City of Sarnia 2017 Approved Operating Budget

2500 FIRE OFFICERS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-02323 SAFETY PROGRAM	9,067	9,750	9,704	9,750				9,750	
5-02324 FIRE PREVENTION	7,053	7,185	8,718	7,185		1,000		8,185	13.92%
5-02325 MONITORING	10,281	11,220	11,365	11,220				11,220	
5-02360 CLOTHING & UNIFORMS	57,164	61,310	59,059	61,310		(2,310)		59,000	(3.77%)
5-02384 RADIO & RADAR	30,502	32,390	32,136	32,390				32,390	
5-02405 OFFICE EQUIPMENT MAINTENANCE	2,850	5,000	3,858	5,000		(1,000)		4,000	(20.00%)
5-02410 EQUIPMENT MAINTENANCE	16,282	16,049	18,125	16,049		1,951		18,000	12.16%
5-02440 VEHICLE MAINTENANCE	67,760	63,392	66,459	63,392		1,608		65,000	2.54%
5-02460 OPTICOM MAINTENANCE		2,330	2,330	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	7,274	7,375	7,371	7,375				7,375	
5-02702 RESPIRATORY PROTECTION PLAN	13,354	13,260	12,588	13,260				13,260	
5-04005 INSURANCE	148,503								
5-04042 LAUNDRY SERVICES		520	520	520		(520)			(100.00%)
5-05000 SUNDRY	1,899	2,000	1,992	2,000				2,000	
5-05126 MEDICAL EXAMINATIONS	140	459	440	459				459	
5-05500 REPLACEMENT EQUIPMENT	54,429	78,880	78,338	78,880	(15,116)			63,764	(19.16%)
5-05640 EQUIPMENT DEPRECIATION RESERVE	52,428	52,428	52,428	52,428				52,428	
5-05655 ALLOCATED CENTRAL DISPATCH	367,886	419,544	419,544	419,544		16,456		436,000	3.92%
5-39010 EMERGENCY APPARATUS MAINTENANCE	71,296	93,942	100,647	93,942		6,058		100,000	6.45%
Expense Total	18,036,593	18,445,073	18,367,907	18,445,073	(15,116)	136,641		18,566,598	0.66%
Net Expense	17,895,855	18,315,193	18,235,192	18,315,193	(15,116)	132,641		18,432,718	0.64%

The Fire service has been in a very challenging fiscal environment in meeting adequacy standards, equipment needs and new legislation to ensure identified risks are integrated into department operations while controlling costs. The Draft Fire Budget includes some "budget line right sizing".

4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION - An increase of \$4000 based on forecast per *City Council Budget Deliberation Day*;

5-01000 SALARIES - Reduction of 2.0 FTE's due to retirements (1 in 2016, 1 in Feb. 2017);

5-01020 MANDATED TRAINING - \$2,500 increase for 2 people to maintain Technician Level Response capability, and \$2,500 added for HazMat rail requirement specialized training;

5-01025 OVERTIME - Increase based on wage rate and current contractual increase rate;

5-01130 SEVERANCE PAY - Severance anticipated for 1 retirement;

5-02114 IT MAINTENANCE & SUPPORT - Decrease to align with recent costs;

5-02222 RADIO LICENSES - Decrease to align with recent costs;

City of Sarnia

2017 Approved Operating Budget

2500 FIRE OFFICERS

5-02311 TRAINING AND EDUCATION - Increase due to Road to Mental Health Readiness/ WSIB Critical Incident Stress Management. Average cost of all training = \$500 per Fire Fighter;

5-02324 FIRE PREVENTION - Increase as courses moving outside of Fire College are more costly;

5-02360 CLOTHING & UNIFORMS - Decrease to align with recent costs;

5-02405 OFFICE EQUIPMENT MAINTENANCE - Decrease to align with recent costs;

5-02410 EQUIPMENT MAINTENANCE - Increase due to costing of hydrostatic testing, annual fire pump testing, aerial testing, ladder, hoisting equipment testing and repair. This equipment must be maintained to specified standards;

5-02440 VEHICLE MAINTENANCE - Increase due to Mechanic wage costs allocated for maintenance of 13 small fleet vehicles;

5-05500 REPLACEMENT EQUIPMENT - One time decrease of \$15,116 per *City Council Budget Deliberation Day* to utilize the **6015 DEVELOPMENTAL CHARGES RESERVE FUND** for eligible Station 2 Specialized Industrial Equipment purchase;

5-05655 ALLOCATED CENTRAL DISPATCH - Transfer from Police for 911 Services. Estimated increase of 3.9% provided by Police based on wages/benefits/expenses of Police Communication **2610 - POLICE COMMUNICATIONS 4-00930 COSTS RECOVERED**;

5-39010 EMERGENCY APPARATUS MAINTENANCE- Increase due to aging apparatus fleet and new technology increase cost of repairs. Total of 8 apparatus, four of which are considered aged (1998 to 2003).

City of Sarnia

2017 Approved Operating Budget

2550 FIRE STATIONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	21,642	36,560	34,939	36,560				36,560	
5-02102 ELECTRICITY	41,918	39,020	46,080	39,020		980		40,000	2.51%
5-02103 WATER	4,802		7,701			5,000		5,000	
5-02104 TELEPHONE	10,184	18,075	13,267	18,075		(5,075)		13,000	(28.08%)
5-02420 BUILDING MAINTENANCE	74,714	68,750	68,760	68,750				68,750	
5-02435 GROUNDS MAINTENANCE	2,802	4,270	3,985	4,270		(1,770)		2,500	(41.45%)
Expense Total	156,062	166,675	174,732	166,675		(865)		165,810	(0.52%)
Net Expense	156,062	166,675	174,732	166,675		(865)		165,810	(0.52%)

5-02102 ELECTRICITY - Right-sizing across organization;

5-02103 WATER - Add budget based on historical spending;

5-02104 TELEPHONE - Decrease to align with historical spending;

5-02435 GROUNDS MAINTENANCE - Align budget with historical spending.

City of Sarnia

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2600 POLICE - OFFICERS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(932,914)	(910,654)	(910,073)	(910,654)		(21,018)		(931,672)	2.31%
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(111,541)	(111,541)	(112,991)	(111,541)		(2,459)		(114,000)	2.20%
4-00404 POLICE ESCORT SERVICE	(24,024)	(40,000)	(40,965)	(40,000)		10,000		(30,000)	(25.00%)
4-00405 FEES - IDENTIFICATION SERVICES	(17,175)	(18,000)	(18,027)	(18,000)				(18,000)	
4-00406 FIRING RANGE FEES	(165)								
4-00407 LICENSE FEES - BUSINESS	(112,556)	(115,000)	(112,168)	(115,000)				(115,000)	
4-00750 PROVINCIAL SUBSIDY	(22,617)		(33,130)						
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(153,487)	(150,000)	(150,000)	(150,000)				(150,000)	
4-00805 FEDERAL CROWN RECOVERIES	(425)		(1,660)						
4-00901 OTHER FEES & SERVICE CHARGES	(27,752)	(65,000)	(65,056)	(65,000)		5,000		(60,000)	(7.69%)
4-00925 ADMINISTRATION-FEES	(32,977)	(55,000)	(55,062)	(55,000)		5,000		(50,000)	(9.09%)
4-00930 COSTS RECOVERED	(3,302)	(8,000)	(10,987)	(8,000)				(8,000)	
4-00941 SALE OF EQUIPMENT	(31,776)	(20,000)	(20,000)	(20,000)		20,000			(100.00%)
Revenue Total	(1,845,364)	(1,867,848)	(1,904,772)	(1,867,848)		16,523		(1,851,325)	(0.88%)
EXPENSES									
5-01000 SALARIES	10,905,555	11,641,219	11,626,904	11,641,219		259,905		11,901,124	2.23%
5-01025 SALARIES - OVERTIME	722,458	540,000	621,073	540,000				540,000	
5-01035 SALARIES - SPECIALIST PAY	6,300	6,300	6,300	6,300				6,300	
5-01090 COURT TIME	169,941	166,900	152,312	166,900				166,900	
5-01095 CALL DUTY	74,966	75,000	79,770	75,000				75,000	
5-01100 ACTING RANK	41,129	40,000	45,349	40,000				40,000	
5-01105 SPECIAL DUTY PAY	268		7,666						
5-01110 VACATION PAY	16,640	24,000	33,373	24,000				24,000	
5-01115 STAT HOLIDAY PAY	136,127	171,000	171,794	171,000				171,000	
5-01125 SHIFT DIFFERENTIAL	18,704	23,000	22,564	23,000				23,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,239,312	2,379,664	2,353,969	2,379,664		18,410		2,398,074	0.77%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,190,043	1,254,701	1,250,721	1,254,701		119,713		1,374,414	9.54%
5-01253 CAR ALLOWANCE	2,161	2,400	2,360	2,400				2,400	
5-01255 UNIFORM ALLOWANCE	46,812	60,856	61,460	60,856				60,856	
5-01258 DRY CLEANING ALLOWANCE	15,129	17,100	17,100	17,100				17,100	

City of Sarnia

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2600 POLICE - OFFICERS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,309	7,550	9,481	7,550		593		8,143	7.85%
5-02310 TRAVEL	15,948	21,800	16,832	21,800		2,310		24,110	10.60%
5-02311 TRAINING & EDUCATION	74,286	74,695	52,994	74,695		14,365		89,060	19.23%
5-02360 CLOTHING & UNIFORMS	22,874	25,400	22,113	25,400				25,400	
5-02388 OVERTIME MEALS	9,608	10,000	9,613	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	14,956	15,700	10,083	15,700				15,700	
5-05000 SUNDRY	1,601	1,500	495	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	8,338	6,000	7,555	6,000				6,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	7,619	10,000	8,387	10,000				10,000	
5-05130 WELLNESS PROGRAM						22,125		22,125	
Expense Total	15,748,084	16,574,785	16,590,268	16,574,785		437,421		17,012,206	2.64%
Net Expense	13,902,720	14,706,937	14,685,496	14,706,937		453,944		15,160,881	3.09%

As presented and approved at the November 28, 2016 Police Service Board meeting.

City of Sarnia

2017 Approved Operating Budget

2605 POLICE - COURT SECURITY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	580,298	570,715	574,194	570,715		11,133		581,848	1.95%
5-01025 SALARIES - OVERTIME	18,936	14,600	14,147	14,600				14,600	
5-01040 SALARIES - TRAINING PAY	126		196						
5-01090 COURT TIME	101								
5-01110 VACATION PAY	8,481	7,855	7,264	7,855				7,855	
5-01115 STAT HOLIDAY PAY			79						
5-01120 SERVICE PAY	1,650	1,650	1,650	1,650		600		2,250	36.36%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	114,637	113,297	111,441	113,297		5,662		118,959	5.00%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	36,403	42,834	41,640	42,834		3,665		46,499	8.56%
5-02388 OVERTIME MEALS			46						
Expense Total	760,632	750,951	750,657	750,951		21,060		772,011	2.80%
Net Expense	760,632	750,951	750,657	750,951		21,060		772,011	2.80%

As presented and approved at the November 28, 2016 Police Service Board meeting.

City of Sarnia

2017 Approved Operating Budget

2610 POLICE - COMMUNICATIONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(10,219)	(10,489)	(10,489)	(10,489)		(411)		(10,900)	3.92%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED		(419,544)	(419,544)	(419,544)		(16,456)		(436,000)	3.92%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(367,886)								
Revenue Total	(381,083)	(433,011)	(433,011)	(433,011)		(16,867)		(449,878)	3.90%
EXPENSES									
5-01000 SALARIES	1,398,293	1,455,772	1,437,334	1,455,772		36,105		1,491,877	2.48%
5-01025 SALARIES - OVERTIME	40,368	20,000	40,347	20,000				20,000	
5-01040 SALARIES - TRAINING PAY	280	1,200	1,818	1,200				1,200	
5-01110 VACATION PAY	17,770	15,665	23,004	15,665				15,665	
5-01115 STAT HOLIDAY PAY	19,052	17,125	17,101	17,125				17,125	
5-01120 SERVICE PAY	5,550	5,750	5,750	5,750		(200)		5,550	(3.48%)
5-01125 SHIFT DIFFERENTIAL	4,617	5,000	5,114	5,000				5,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	277,159	302,408	300,651	302,408		3,389		305,797	1.12%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	91,874	127,694	122,676	127,694		20,182		147,876	15.80%
5-02104 TELEPHONE	65,145	63,200	61,100	63,200				63,200	
5-02222 RADIO LICENSE	6,977	7,000	7,000	7,000				7,000	
5-02388 OVERTIME MEALS			481						
5-02410 EQUIPMENT MAINTENANCE	68,251	65,163	64,810	65,163		7,562		72,725	11.60%
5-05505 NEW EQUIPMENT	7,862	3,485	2,547	3,485		465		3,950	13.34%
5-05640 EQUIPMENT DEPRECIATION RESERVE	20,000	20,000	20,000	20,000				20,000	
Expense Total	2,023,198	2,109,462	2,109,733	2,109,462		67,503		2,176,965	3.20%
Net Expense	1,642,115	1,676,451	1,676,722	1,676,451		50,636		1,727,087	3.02%

As presented and approved at the November 28, 2016 Police Service Board meeting.

City of Sarnia

2017 Approved Operating Budget

2615 POLICE - CIVILIAN

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	1,811,659	1,834,913	1,833,587	1,834,913		39,641		1,874,554	2.16%
5-01025 SALARIES - OVERTIME	18,008	10,000	15,110	10,000				10,000	
5-01040 SALARIES - TRAINING PAY		600	600	600				600	
5-01110 VACATION PAY	4,331	4,735	3,862	4,735				4,735	
5-01115 STAT HOLIDAY PAY	4,209	4,800	4,684	4,800				4,800	
5-01120 SERVICE PAY	8,550	8,950	8,950	8,950				8,950	
5-01125 SHIFT DIFFERENTIAL	2,041	2,600	2,523	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	363,163	380,291	378,086	380,291		1,143		381,434	0.30%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	186,900	226,459	225,836	226,459		20,145		246,604	8.90%
5-01253 CAR ALLOWANCE	540	600	590	600				600	
Expense Total	2,399,401	2,473,948	2,473,828	2,473,948		60,929		2,534,877	2.46%
Net Expense	2,399,401	2,473,948	2,473,828	2,473,948		60,929		2,534,877	2.46%

As presented and approved at the November 28, 2016 Police Service Board meeting.

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2620 POLICE - JANITORIAL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	178,859	194,422	194,773	194,422		6,311		200,733	3.25%
5-01025 SALARIES - OVERTIME	1,343	375	1,007	375				375	
5-01100 ACTING RANK	170								
5-01110 VACATION PAY	2,441	3,055	3,055	3,055				3,055	
5-01115 STAT HOLIDAY PAY	998	910	983	910				910	
5-01120 SERVICE PAY	500	500	500	500				500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	37,866	41,601	40,619	41,601		(232)		41,369	(0.56%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	11,499	16,255	16,105	16,255		1,450		17,705	8.92%
Expense Total	233,676	257,118	257,042	257,118		7,529		264,647	2.93%
Net Expense	233,676	257,118	257,042	257,118		7,529		264,647	2.93%

As presented and approved at the November 28, 2016 Police Service Board meeting.

City of Sarnia

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2625 POLICE - STATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(24,412)	(24,365)	(24,383)	(24,365)				(24,365)	
4-00762 PROVINCIAL SUBSIDY- CIVIL REMEDIES GRANT	(41,922)								
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT	(12,340)		(12,500)						
Revenue Total	(78,674)	(24,365)	(36,883)	(24,365)				(24,365)	
EXPENSES									
5-02000 STATIONERY & SUPPLIES	59,959	52,000	51,401	52,000		(350)		51,650	(0.67%)
5-02006 PHOTOGRAPHY SUPPLIES	2,355	10,850	9,794	10,850		(5,200)		5,650	(47.93%)
5-02101 FUEL	28,434	32,000	31,600	32,000		(3,500)		28,500	(10.94%)
5-02102 ELECTRICITY	126,224	120,000	119,865	120,000		5,000		125,000	4.17%
5-02103 WATER	10,624	11,000	10,261	11,000				11,000	
5-02104 TELEPHONE	133,998	141,000	142,161	141,000				141,000	
5-02220 VEHICLE EXPENSE	163,429	214,820	215,988	214,820		(20,000)		194,820	(9.31%)
5-02224 VEHICLE RENTALS	117	1,000	1,525	1,000				1,000	
5-02225 VEHICLE LEASING	250,000	250,000	250,000	250,000				250,000	
5-02303 POSTAGE	10,830	15,000	13,114	15,000				15,000	
5-02320 JANITORIAL SUPPLIES	8,517	12,500	11,415	12,500				12,500	
5-02384 RADIO & RADAR	8,425	11,650	3,858	11,650				11,650	
5-02386 MEALS FOR PRISONERS	2,440	3,000	2,857	3,000				3,000	
5-02400 REPAIRS & MAINTENANCE	69,920	63,808	65,955	49,609		(127)		49,482	(22.45%)
5-02405 OFFICE EQUIPMENT MAINTENANCE	235,209	293,741	294,208	303,188		38,597		341,785	16.36%
5-02420 BUILDING MAINTENANCE	84,328	71,200	84,557	71,200		1,500		72,700	2.11%
5-02435 GROUNDS MAINTENANCE	43,594	31,000	31,889	31,000				31,000	
5-02440 VEHICLE MAINTENANCE	161,054	130,000	143,717	130,000				130,000	
5-03101 PROGRAM SUPPLIES-C.I.D.	6,149	12,000	12,096	12,000		1,057		13,057	8.81%
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	4,599	5,000	5,081	5,000				5,000	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	5,950	11,000	10,056	11,000		3,000		14,000	27.27%
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	50,676	51,250	55,280	51,250		9,150		60,400	17.85%
5-03105 PROGRAM SUPPLIES-COURT SECURITY	235	500	500	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	4,248	7,115	10,742	7,467		2,783		10,250	44.06%
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	1,010	1,000	1,000	5,400				5,400	440.00%
5-03108 PROGRAM SUPPLIES-FIREARMS	71,238	53,150	49,961	53,150		11,640		64,790	21.90%

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2625 POLICE - STATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-03109 PROGRAM SUPPLIES-MORALITY	1,159	1,400	745	1,400				1,400	
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	7,698	6,000	6,199	6,000				6,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	694	2,000	2,892	2,000		1,050		3,050	52.50%
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION	1,855		1,932			2,150		2,150	
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	6,629	9,380	13,243	9,380		4,240		13,620	45.20%
5-04005 INSURANCE	624,622	206,742	206,742	206,742		8,338		215,080	4.03%
5-05000 SUNDRY	522	1,500	1,463	1,500				1,500	
5-05505 NEW EQUIPMENT	8,052	10,000	10,000	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	15,996	15,996	15,000				15,000	(6.23%)
5-06910 PROVISION CAPITAL EXPENDITURE	15,600	15,000	15,000	15,996		504		16,500	10.00%
5-43002 NEW EQUIP - CIVIL REMEDIES	35,853								
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT	16,130		2,710						
Expense Total	2,384,650	1,980,876	2,013,077	1,980,876		59,832		2,040,708	3.02%
Net Expense	2,305,976	1,956,511	1,976,194	1,956,511		59,832		2,016,343	3.06%

As presented and approved at the November 28, 2016 Police Service Board meeting.

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2630 POLICE SERVICES BOARD

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(11,069)	(6,000)	(6,000)	(6,000)				(6,000)	
Revenue Total	(11,069)	(6,000)	(6,000)	(6,000)				(6,000)	
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,004	4,081	4,081	4,081		19		4,100	0.47%
5-02305 MICSCCELLANEOUS SUPPLIES	4,567	8,000	7,100	8,000				8,000	
5-02312 CONFERENCES & SEMINARS	2,883	2,500	2,500	2,500				2,500	
5-03100 PROGRAM SUPPLIES	984	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES		32,500	33,629	32,500		7,500		40,000	23.08%
5-05000 SUNDRY	2,205	2,500	1,980	2,500				2,500	
5-05150 BUSINESS PLAN		7,500	7,500	7,500		(7,500)			(100.00%)
Expense Total	14,643	59,581	59,290	59,581		19		59,600	0.03%
Net Expense	3,574	53,581	53,290	53,581		19		53,600	0.04%

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2635 DEBT CHARGES - POLICE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 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	

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2640 POLICE SERVICES BOARD - REMUNERATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	8,251	8,994	8,993	8,994				8,994	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	552	176	199	176				176	
Expense Total	8,803	9,170	9,192	9,170				9,170	
Net Expense	8,803	9,170	9,192	9,170				9,170	

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2645 POLICE - SELF INSURANCE RESERVE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 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	

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2780 EMERGENCY MEASURES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(172)								
Revenue Total	(172)								
EXPENSES									
5-01000 SALARIES	92,196	94,684	94,658	94,684		2,151		96,835	2.27%
5-01120 SERVICE PAY	500		500			500		500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,158	19,547	19,787	19,547		(192)		19,355	(0.98%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,489	9,059	9,020	9,059		1,315		10,374	14.52%
5-01253 CAR ALLOWANCE	3,242		3,241			3,242		3,242	
5-02000 STATIONERY & SUPPLIES	854	880	835	880				880	
5-02001 PRINTING & PAPER SUPPLIES	801	980	780	980		(200)		780	(20.41%)
5-02102 ELECTRICITY	1,369	1,500	1,523	1,500				1,500	
5-02104 TELEPHONE	8,922	11,400	11,215	11,400		(400)		11,000	(3.51%)
5-02300 OFFICE EXPENSES	1,809	2,520	2,492	2,520				2,520	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	356	855	857	855				855	
5-02302 ADVERTISING		300	300	300		200		500	66.67%
5-02310 TRAVEL	229	500	500	500				500	
5-02311 TRAINING & EDUCATION	1,510	2,300	2,435	2,300		800		3,100	34.78%
5-02410 EQUIPMENT MAINTENANCE	4,937	5,455	5,372	5,455				5,455	
5-05000 SUNDRY	46	200	200	200				200	
5-05500 REPLACEMENT EQUIPMENT		2,250	2,114	2,250		300		2,550	13.33%
5-05640 EQUIPMENT DEPRECIATION RESERVE	6,000	6,000	6,000	6,000				6,000	
Expense Total	150,418	158,430	161,829	158,430		7,716		166,146	4.87%
Net Expense	150,246	158,430	161,829	158,430		7,716		166,146	4.87%

5-01253 CAR ALLOWANCE - This has not been budgeted in the past, but is paid under contract;

5-02311 TRAINING & EDUCATION - Increase due to legislative training, per Emergency Management and Civil Protection Act, be provided to internal staff members across the organization;

5-05500 REPLACEMENT EQUIPMENT - As municipal sirens age increases, the cost of repair and maintenance also increases.

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3000 ENGINEERING ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(18,638)	(17,000)	(21,707)	(17,000)				(17,000)	
4-00930 COSTS RECOVERED	(3,758)	(3,000)	(2,903)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(3,224)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(339,459)	(339,459)	(339,459)	(339,459)				(339,459)	
Revenue Total	(365,079)	(359,459)	(364,069)	(359,459)				(359,459)	
EXPENSES									
5-01000 SALARIES	238,721	266,942	214,198	266,942		(55,926)		211,016	(20.95%)
5-01025 SALARIES - OVERTIME	787								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	45,033	54,128	43,048	54,128		(13,283)		40,845	(24.54%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,619	30,448	23,364	30,448		(8,088)		22,360	(26.56%)
5-01253 CAR ALLOWANCE	1,891	2,002	1,935	2,002				2,002	
5-01254 CLOTHING/BOOT ALLOWANCE	5,862	6,200	5,570	6,200				6,200	
5-02000 STATIONERY & SUPPLIES	2,590	2,850	3,045	2,850				2,850	
5-02001 PRINTING & PAPER SUPPLIES	3,222	3,500	3,508	3,500				3,500	
5-02104 TELEPHONE	6,601	7,500	6,658	7,500				7,500	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	5,529	8,700	11,215	8,700				8,700	
5-02300 OFFICE EXPENSES	2,835	3,890	1,216	3,890				3,890	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	8,286	6,800	6,824	6,800				6,800	
5-02302 ADVERTISING	471	2,000	1,952	2,000				2,000	
5-02303 POSTAGE	1,060	1,650	1,470	1,650				1,650	
5-02310 TRAVEL		190	190	190				190	
5-02311 TRAINING & EDUCATION	3,190	4,500	4,500	4,500				4,500	
5-02312 CONFERENCES & SEMINARS	4,253	4,500	4,441	4,500				4,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,500	1,500	1,500				1,500	
5-04910 OTHER PURCHASED SERVICES		4,000	4,550	4,000				4,000	
5-05500 REPLACEMENT EQUIPMENT		490	490	490				490	
Expense Total	353,950	411,790	339,674	411,790		(77,297)		334,493	(18.77%)
Net Expense	(11,129)	52,331	(24,395)	52,331		(77,297)		(24,966)	(147.71%)

5-01000 SALARIES - Reallocate 1 FTE to **2050 CITY CLERK** for Communication Coordinator. No impact in total FTE's.

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3033 ENGINEERING - DESIGN

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(376,220)	(488,710)	(489,607)	(488,710)		(13,864)		(502,574)	2.84%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(201,470)	(201,470)	(201,470)	(201,470)				(201,470)	
Revenue Total	(577,690)	(690,180)	(691,077)	(690,180)		(13,864)		(704,044)	2.01%
EXPENSES									
5-01000 SALARIES	385,043	437,851	434,591	437,851		(65,401)		372,450	(14.94%)
5-01025 SALARIES - OVERTIME	10,425	5,004	12,675	5,004				5,004	
5-01030 SALARIES - CASUAL		24,260	24,000	24,260				24,260	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	78,527	94,199	90,207	94,199		(12,043)		82,156	(12.78%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,342	53,900	52,329	53,900		(7,360)		46,540	(13.65%)
5-02000 STATIONERY & SUPPLIES		1,000	323	1,000				1,000	
5-02002 GRAPHIC PRINTING & SUPPLIES	122	1,460	362	1,460				1,460	
5-02114 IT MAINTENANCE & SUPPORT	16,381	25,300	28,188	25,300				25,300	
5-02220 VEHICLE EXPENSE	29,588	29,574	29,738	29,574				29,574	
5-02311 TRAINING & EDUCATION	7,978	11,600	11,051	11,600				11,600	
5-02312 CONFERENCES & SEMINARS	1,208	2,200	2,168	2,200				2,200	
5-02388 OVERTIME MEALS	367		481						
5-05500 REPLACEMENT EQUIPMENT	1,748	5,000	4,964	5,000				5,000	
5-05650 ALLOCATED ADMINISTRATION						97,500		97,500	
Expense Total	573,729	691,348	691,077	691,348		12,696		704,044	1.84%
Net Expense	(3,961)	1,168		1,168		(1,168)			(100.00%)

4-00930 COSTS RECOVERED - The total net expense of **3033 ENGINEERING - DESIGN** is funded through the 'Watermain, Sanitary and Storm Sewer Replacement-Variou Locations' Capital Project;

5-01000 SALARIES - Reallocate 1 FTE to **2023 INFORMATION TECHNOLOGY** department, no change in total FTE's;

5-05650 ALLOCATED ADMINISTRATION - Internal allocation for expenses incurred in the IT department for 'Watermain, Sanitary and Storm Sewer Replacement-Variou Locations' Capital Project due to reallocation of 1 FTE; no net impact to budget.

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3034 ENGINEERING - TRAFFIC

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(167)	(500)	(1,700)	(500)				(500)	
4-00930 COSTS RECOVERED	(8,325)	(3,700)	(2,504)	(3,700)				(3,700)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(58,621)	(95,000)	(60,009)	(95,000)		35,000		(60,000)	(36.84%)
4-00936 COSTS RECOVERED - OTHER	(3,118)		(4,088)						
Revenue Total	(70,231)	(99,200)	(68,301)	(99,200)		35,000		(64,200)	(35.28%)
EXPENSES									
5-01000 SALARIES	77,958	78,844	78,829	78,844		1,182		80,026	1.50%
5-01025 SALARIES - OVERTIME	320								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,923	16,549	16,242	16,549		(234)		16,315	(1.41%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,097	9,774	9,588	9,774		480		10,254	4.91%
5-02220 VEHICLE EXPENSE	15,322	15,235	15,371	15,235				15,235	
5-02311 TRAINING & EDUCATION	2,910	3,000	3,679	3,000				3,000	
5-02312 CONFERENCES & SEMINARS		3,000	2,400	3,000				3,000	
5-02388 OVERTIME MEALS			17						
5-04030 SCHOOL CROSSING GUARDS	322,119	300,000	297,116	300,000				300,000	
5-04910 OTHER PURCHASED SERVICES		15,000		15,000				15,000	
5-05630 OTHER RECOVERABLE WORK	2,299								
5-46008 TRAFFIC SIGNAL MAINTENANCE	296,226	190,000	189,226	190,000				190,000	
5-46015 TRAFFIC COUNTS	7,334	8,000	7,119	8,000				8,000	
Expense Total	749,508	639,402	619,587	639,402		1,428		640,830	0.22%
Net Expense	679,277	540,202	551,286	540,202		36,428		576,630	6.74%

4-00931 COSTS RECOVERED - OTHER MUNICIPAL- Right-size budget.

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3035 ENGINEERING - DEVELOPMENT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(73,567)	(50,000)	(68,961)	(50,000)		(10,000)		(60,000)	20.00%
4-00930 COSTS RECOVERED	(121,395)	(64,000)	(105,379)	(64,000)		14,000		(50,000)	(21.88%)
4-00936 COSTS RECOVERED - OTHER	(60,888)	(44,000)	(35,797)	(44,000)		(16,000)		(60,000)	36.36%
Revenue Total	(255,850)	(158,000)	(210,137)	(158,000)		(12,000)		(170,000)	7.59%
EXPENSES									
5-01000 SALARIES	271,483	274,378	274,382	274,378		4,108		278,486	1.50%
5-01025 SALARIES - OVERTIME	6,285	5,004	7,333	5,004				5,004	
5-01030 SALARIES - CASUAL	8,515	9,709	11,716	9,709				9,709	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	55,739	57,637	54,538	57,637		(886)		56,751	(1.54%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,308	30,732	30,093	30,732		1,406		32,138	4.58%
5-01254 CLOTHING/BOOT ALLOWANCE	216								
5-02220 VEHICLE EXPENSE	48,345	48,345	48,345	48,345				48,345	
5-02311 TRAINING & EDUCATION	383	6,000	6,000	6,000				6,000	
5-02388 OVERTIME MEALS	46								
5-04910 OTHER PURCHASED SERVICES		20,000	20,104	20,000				20,000	
5-05505 NEW EQUIPMENT		1,000	1,000	1,000				1,000	
Expense Total	419,320	452,805	453,511	452,805		4,628		457,433	1.02%
Net Expense	163,470	294,805	243,374	294,805		(7,372)		287,433	(2.50%)

4-00901 OTHER FEES & SERVICE CHARGES - Increase to reflect historical revenues and expected projects;

4-00930 COSTS RECOVERED - Decrease to reflect expected decline in subdivisions;

4-00936 COSTS RECOVERED - OTHER - Increase to reflect historical revenues and new anticipated recoveries. Additional increase of \$10,000 per *City Council Budget Deliberation Day* due to the creation of Bluewater Regional for the installation of fibre lines and replacement of other aging utilities.

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3036 ENGINEERING - CONSTRUCTION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(458,024)	(448,080)	(448,916)	(448,080)		(12,863)		(460,943)	2.87%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(95,350)	(95,350)	(95,350)	(95,350)				(95,350)	
Revenue Total	(553,374)	(543,430)	(544,266)	(543,430)		(12,863)		(556,293)	2.37%
EXPENSES									
5-01000 SALARIES	336,570	331,590	333,559	331,590		6,942		338,532	2.09%
5-01025 SALARIES - OVERTIME	24,190		13,567						
5-01030 SALARIES - CASUAL		15,016		15,016				15,016	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	67,347	70,382	68,985	70,382		2,993		73,375	4.25%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	36,826	39,683	38,968	39,683		1,979		41,662	4.99%
5-02220 VEHICLE EXPENSE	71,708	71,708	71,708	71,708				71,708	
5-02311 TRAINING & EDUCATION	2,660	13,000	12,950	13,000				13,000	
5-02388 OVERTIME MEALS	2,138		1,527						
5-05505 NEW EQUIPMENT	8,240	3,000	3,000	3,000				3,000	
Expense Total	549,679	544,379	544,264	544,379		11,914		556,293	2.19%
Net Expense	(3,695)	949	(2)	949		(949)			(100.00%)

4-00930 COSTS RECOVERED - The total net expenses of **3036 ENGINEERING - CONSTRUCTION** is funded through the 'Watermain, Sanitary and Storm Sewer Replacement-Variou Locations' Capital Project.

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3040 MUNICIPAL DRAINS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(49,599)	(36,000)	(49,739)	(36,000)		(15,000)		(51,000)	41.67%
Revenue Total	(49,599)	(36,000)	(49,739)	(36,000)		(15,000)		(51,000)	41.67%
EXPENSES									
5-01000 SALARIES	37,042	37,452	37,455	37,452		560		38,012	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,483	7,873	7,558	7,873		(107)		7,766	(1.36%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,496	4,810	4,725	4,810		234		5,044	4.86%
5-02312 CONFERENCES & SEMINARS		2,500	1,744	2,500				2,500	
5-02480 MAINTENANCE	21,330	22,500	22,514	22,500		1,500		24,000	6.67%
5-05142 DRAIN ASSESSMENT	200,000	200,000	200,000	200,000				200,000	
Expense Total	270,351	275,135	273,996	275,135		2,187		277,322	0.79%
Net Expense	220,752	239,135	224,257	239,135		(12,813)		226,322	(5.36%)

4-00750 PROVINCIAL SUBSIDY - Increase to reflect anticipated revenue based on details of grant application;

5-02480 MAINTENANCE - Continued increase of costs to municipal drains and waterways that are not recoverable through the Ontario Drainage Act. The most significant of these costs is ash tree removal from Cow Creek in Bright's Grove.

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3300 STREET LIGHTING

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00936 COSTS RECOVERED - OTHER	(5,017)		(17,942)						
Revenue Total	(5,017)		(17,942)						
EXPENSES									
5-02110 STREET LIGHTING, TRAFFIC SIGNAL POWER	1,224,673	1,137,106	1,124,388	1,137,106				1,137,106	
5-02445 STREET LIGHTING MAINTENANCE	361,849	231,296	229,595	231,296				231,296	
5-05630 OTHER RECOVERABLE WORK	15,080		22,154						
5-06100 CONTRIBUTION TO RESERVE		50,000	50,000	50,000		(50,000)			(100.00%)
Expense Total	1,601,602	1,418,402	1,426,137	1,418,402		(50,000)		1,368,402	(3.53%)
Net Expense	1,596,585	1,418,402	1,408,195	1,418,402		(50,000)		1,368,402	(3.53%)

5-06100 CONTRIBUTION TO RESERVE - Eliminate budget; expense was originally set up to transfer savings anticipated from LED street lighting to contribute to the **6315 CAPITAL REVOLVING RESERVE**, although confirmed that we are using less energy due to the conversion to LED lighting, there is an increase in electricity prices that has offset this savings. No reduction in electricity expense to contribute to reserves.

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3005 PUBLIC WORKS ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(620,000)	(620,000)	(620,000)	(620,000)				(620,000)	
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(720,000)	(720,000)	(720,000)	(720,000)				(720,000)	
EXPENSES									
5-01000 SALARIES	662,131	758,953	724,282	758,953		(37,326)		721,627	(4.92%)
5-01130 SEVERANCE PAY			9,395						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	121,671	157,838	143,103	157,838		(12,551)		145,287	(7.95%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,623	88,548	79,254	88,548		(5,596)		82,952	(6.32%)
5-02000 STATIONERY & SUPPLIES	14,172	14,000	16,242	14,000				14,000	
5-02001 PRINTING & PAPER SUPPLIES	169								
5-02103 WATER		4,000		4,000		(4,000)			(100.00%)
5-02104 TELEPHONE	3,741	3,500	3,344	3,500				3,500	
5-02220 VEHICLE EXPENSE	59,834	59,834	59,834	59,834				59,834	
5-02300 OFFICE EXPENSES	169								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,912	2,780	2,732	2,780				2,780	
5-02311 TRAINING & EDUCATION	1,856	2,970	2,958	2,970				2,970	
5-02312 CONFERENCES & SEMINARS		1,970		1,970				1,970	
5-02388 OVERTIME MEALS			15						
5-02405 OFFICE EQUIPMENT MAINTENANCE		770	770	770				770	
5-05500 REPLACEMENT EQUIPMENT	17,535	10,000	10,068	10,000				10,000	
Expense Total	946,813	1,105,163	1,051,997	1,105,163		(59,473)		1,045,690	(5.38%)
Net Expense	226,813	385,163	331,997	385,163		(59,473)		325,690	(15.44%)

5-01000 SALARIES - Reallocate 1 FTE to **2022 INFORMATION TECHNOLOGY** and increase part-time Fleet Clerk from 0.5 FTE to 0.8 FTE to assist with Transit's computerized maintenance management system. Total increase of 0.3 FTE's;
5-02103 WATER - Eliminate budget; no longer required.

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3008 ROADS MAINTENANCE - RURAL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		90,128	90,411	90,128		1,352		91,480	1.50%
5-01050 WAGES - REGULAR		276,938	276,856	276,938		4,189		281,127	1.51%
5-01055 WAGES - OVERTIME			12,930						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		73,406	71,001	73,406		(963)		72,443	(1.31%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		46,474	53,955	46,474		2,356		48,830	5.07%
5-02220 VEHICLE EXPENSE		114,547	114,547	114,547				114,547	
5-02388 OVERTIME MEALS		2,925		2,925				2,925	
5-03002 OTHER OPERATING SUPPLIES		5,000	5,020	5,000				5,000	
5-04910 OTHER PURCHASED SERVICES		182,000	181,788	182,000				182,000	
Expense Total		791,418	806,508	791,418		6,934		798,352	0.88%
Net Expense		791,418	806,508	791,418		6,934		798,352	0.88%

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3009 STREETS MAINTENANCE - CONCRETE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		90,128	90,171	90,128		1,352		91,480	1.50%
5-01050 WAGES - REGULAR		230,256	215,938	230,256		3,456		233,712	1.50%
5-01055 WAGES - OVERTIME			10,982						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		67,774	67,115	67,774		(955)		66,819	(1.41%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		46,474	46,464	46,474		2,356		48,830	5.07%
5-02220 VEHICLE EXPENSE		92,974	92,974	92,974				92,974	
5-02388 OVERTIME MEALS		2,925		2,925				2,925	
5-03002 OTHER OPERATING SUPPLIES		5,000	4,033	5,000				5,000	
5-03005 MATERIALS		35,000	34,916	35,000				35,000	
5-04910 OTHER PURCHASED SERVICES		30,000	29,533	30,000				30,000	
Expense Total		600,531	592,126	600,531		6,209		606,740	1.03%
Net Expense		600,531	592,126	600,531		6,209		606,740	1.03%

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3010 STREETS MAINTENANCE - URBAN

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(54,236)	(30,000)	(66,969)	(30,000)				(30,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(142,752)	(152,375)	(113,188)	(152,375)				(152,375)	
4-00936 COSTS RECOVERED - OTHER	(1,544)	(2,575)		(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(702,708)	(702,708)	(702,708)				(702,708)	
Revenue Total	(901,240)	(887,658)	(882,865)	(887,658)				(887,658)	
EXPENSES									
5-01000 SALARIES		90,128	87,075	90,128		1,352		91,480	1.50%
5-01050 WAGES - REGULAR	1,484,406	826,891	826,361	826,891		29,421		856,312	3.56%
5-01055 WAGES - OVERTIME	99,484	62,242	76,418	62,242		926		63,168	1.49%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	282,240	187,240	184,734	187,240		(237)		187,003	(0.13%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	198,029	127,792	127,250	127,792		6,614		134,406	5.18%
5-02220 VEHICLE EXPENSE	500,312	292,183	292,183	292,183				292,183	
5-02388 OVERTIME MEALS	7,024	6,939	4,816	6,939				6,939	
5-03002 OTHER OPERATING SUPPLIES	35,285	10,000	20,551	10,000				10,000	
5-03005 MATERIALS	270,288	319,000	361,902	319,000		50,000		369,000	15.67%
5-04910 OTHER PURCHASED SERVICES	322,944	91,000	91,678	91,000				91,000	
Expense Total	3,200,012	2,013,415	2,072,968	2,013,415		88,076		2,101,491	4.37%
Net Expense	2,298,772	1,125,757	1,190,103	1,125,757		88,076		1,213,833	7.82%

5-01050 WAGES - REGULAR - Add 2 students (0.66 FTE) for city-wide walkway maintenance and grass cutting;

5-03005 MATERIALS - Increase to provide additional materials required for repairing potholes and other road maintenance repairs to the aging infrastructure.

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3011 WINTER MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(354,264)	(200,000)	(307,471)	(200,000)				(200,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT		(15,000)		(15,000)		15,000			(100.00%)
Revenue Total	(354,264)	(215,000)	(307,471)	(215,000)		15,000		(200,000)	(6.98%)
EXPENSES									
5-01055 WAGES - OVERTIME	285,636	152,500	148,096	152,500				152,500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	34,152	3,952	16,533	3,952		(976)		2,976	(24.70%)
5-02220 VEHICLE EXPENSE	407,580	409,772	409,772	409,772				409,772	
5-02388 OVERTIME MEALS	10,546		4,238						
5-03002 OTHER OPERATING SUPPLIES	7,054								
5-03005 MATERIALS	608,408	649,456	647,331	649,456				649,456	
5-04910 OTHER PURCHASED SERVICES	81,810	200,000	182,399	200,000				200,000	
Expense Total	1,435,186	1,415,680	1,408,369	1,415,680		(976)		1,414,704	(0.07%)
Net Expense	1,080,922	1,200,680	1,100,898	1,200,680		14,024		1,214,704	1.17%

4-00939 COSTS RECOVERED - INTERDEPARTMENT - Eliminate budget; no longer required.

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3015 WORKS CENTRE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(1,482)	(21,000)	(8,288)	(21,000)				(21,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(18,148)								
4-00936 COSTS RECOVERED - OTHER	(262,098)	(200,000)	(194,894)	(200,000)				(200,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(778,938)	(786,470)	(811,129)	(786,470)				(786,470)	
4-00940 SALE OF MATERIALS	(5,434)		(3,171)						
4-06220 CONTRIBUTION FROM RESERVES	(727,871)	(772,309)	(772,309)	(772,309)				(772,309)	
Revenue Total	(1,793,971)	(1,779,779)	(1,789,791)	(1,779,779)				(1,779,779)	
EXPENSES									
5-01000 SALARIES						102,842		102,842	
5-01050 WAGES - REGULAR	690,024	726,178	746,917	726,178		(91,948)		634,230	(12.66%)
5-01055 WAGES - OVERTIME	78,809	32,512	33,765	32,512		482		32,994	1.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	144,786	153,815	158,546	153,815		(2,193)		151,622	(1.43%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	87,486	103,158	99,819	103,158		5,174		108,332	5.02%
5-01254 CLOTHING/BOOT ALLOWANCE	16,543	16,550	18,097	16,550				16,550	
5-01256 TOOL ALLOWANCE	4,539	4,500	5,559	4,500				4,500	
5-02100 UTILITIES	4,561								
5-02101 FUEL	15,073	12,500	15,897	12,500				12,500	
5-02102 ELECTRICITY	44,321	43,603	43,012	43,603		1,397		45,000	3.20%
5-02104 TELEPHONE	7,904	17,232	16,769	17,232				17,232	
5-02220 VEHICLE EXPENSE	77,404	77,298	77,367	77,298				77,298	
5-02222 RADIO LICENSE	52,736	30,000	30,265	30,000				30,000	
5-02223 OTHER LICENSES	16								
5-02300 OFFICE EXPENSES	15,302	4,970	4,959	4,970				4,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,258	3,950	3,935	3,950				3,950	
5-02311 TRAINING & EDUCATION	16,561	18,668	17,461	18,668				18,668	
5-02360 CLOTHING & UNIFORMS	21,021	23,000	20,591	23,000				23,000	
5-02388 OVERTIME MEALS	5,730		1,104						
5-03002 OTHER OPERATING SUPPLIES	16,121	18,550	10,587	18,550				18,550	
5-04005 INSURANCE	331,595								
5-04910 OTHER PURCHASED SERVICES	21,450	35,450	35,616	35,450				35,450	
5-40350 BUILDING & GROUND MAINTENANCE	148,800	116,700	141,560	116,700				116,700	

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3015 WORKS CENTRE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-40355 SUPERVISION CENTRE MAINTENANCE	203								
Expense Total	1,807,243	1,438,634	1,481,826	1,438,634		15,754		1,454,388	1.10%
Net Expense	13,272	(341,145)	(307,965)	(341,145)		15,754		(325,391)	(4.62%)

5-01000 SALARIES and 5-01050 WAGES - Reallocate 1.0 FTE from wages to salary;
5-02102 ELECTRICITY - Right-sizing across organization.

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3800 WASTE MANAGEMENT - COLLECTION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(602)	(1,000)	(586)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(23,307)	(24,480)	(19,248)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED	(798)	(15,000)	(1,020)	(15,000)		14,000		(1,000)	(93.33%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(1,000)		(1,000)				(1,000)	
Revenue Total	(24,707)	(41,480)	(20,854)	(41,480)		14,000		(27,480)	(33.75%)
EXPENSES									
5-01000 SALARIES	38,979	39,416	39,413	39,416		598		40,014	1.52%
5-01025 SALARIES - OVERTIME	784		882						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,747	8,263	8,120	8,263		(97)		8,166	(1.17%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,552	4,878	3,762	4,878		242		5,120	4.96%
5-02302 ADVERTISING	4,175	5,000	4,500	5,000				5,000	
5-02466 CONTRACT EXPENSE	59,361	62,450	52,466	62,450				62,450	
5-04021 GARBAGE COLLECTION	974,070	990,000	990,473	990,000				990,000	
Expense Total	1,088,668	1,110,007	1,099,616	1,110,007		743		1,110,750	0.07%
Net Expense	1,063,961	1,068,527	1,078,762	1,068,527		14,743		1,083,270	1.38%

4-00930 COSTS RECOVERED - Right-size budget based on historical revenues received.

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3880 GARBAGE RECYCLING

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00928 COSTS RECOVERED - FREIGHT		(1,000)		(1,000)				(1,000)	
4-00930 COSTS RECOVERED	(11)								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(38,671)	(40,000)	(40,000)	(40,000)				(40,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,815)		(1,404)						
4-00934 COSTS RECOVERED - RECYCLABLES	(682,910)	(680,000)	(674,351)	(680,000)				(680,000)	
4-00935 COSTS RECOVERED - PARKS		(500)		(500)				(500)	
4-00936 COSTS RECOVERED - OTHER	(416,850)	(293,724)	(276,858)	(293,724)				(293,724)	
4-00940 SALE OF MATERIALS	(80,713)	(100,000)	(120,924)	(100,000)				(100,000)	
Revenue Total	(1,220,970)	(1,115,224)	(1,113,537)	(1,115,224)				(1,115,224)	
EXPENSES									
5-01000 SALARIES	106,257	106,962	102,595	106,962		1,602		108,564	1.50%
5-01025 SALARIES - OVERTIME	3,484	5,044	2,236	5,044		76		5,120	1.51%
5-01030 SALARIES - CASUAL	853	7,970	1,839	7,970		248		8,218	3.11%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	21,951	23,457	17,804	23,457		(295)		23,162	(1.26%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,344	14,236	12,969	14,236		710		14,946	4.99%
5-02104 TELEPHONE	342		612						
5-02220 VEHICLE EXPENSE	15,235	15,235	15,235	15,235				15,235	
5-02302 ADVERTISING	8,711	20,000	12,181	20,000				20,000	
5-04021 GARBAGE COLLECTION	56	5,000		5,000				5,000	
5-04022 COMPOST COLLECTION	428,323	464,471	429,237	464,471				464,471	
5-04023 COMPOST PROCESSING	300,211	295,000	289,369	295,000				295,000	
5-04200 BLUEBOX PROCESSING	590,110	595,100	595,283	595,100				595,100	
5-04201 BLUEBOX COLLECTION	734,331	725,572	724,429	725,572				725,572	
5-04204 BULK ITEMS RECYCLING	17,523	15,300	18,322	15,300				15,300	
Expense Total	2,239,731	2,293,347	2,222,111	2,293,347		2,341		2,295,688	0.10%
Net Expense	1,018,761	1,178,123	1,108,574	1,178,123		2,341		1,180,464	0.20%

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3100 TRANSIT - TRANSPORTATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(2,242)		(3,363)						
Revenue Total	(2,242)		(3,363)						
EXPENSES									
5-01050 WAGES - REGULAR	1,908,829	2,013,182	1,810,266	2,013,182		(33,350)		1,979,832	(1.66%)
5-01055 WAGES - OVERTIME	299,209	186,859	305,002	186,859		2,774		189,633	1.48%
5-01085 EDUCATION LEAVE	2,631	3,912	2,640	3,912				3,912	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	388,545	421,297	382,399	421,297		(13,053)		408,244	(3.10%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	264,617	315,952	283,206	315,952		41,886		357,838	13.26%
5-02102 ELECTRICITY	10,723	15,300	11,701	15,300		(3,300)		12,000	(21.57%)
5-02220 VEHICLE EXPENSE	7,500	7,500	7,500	7,500				7,500	
5-02221 VEHICLE LICENSE	11,557	10,800	14,175	10,800		1,309		12,109	12.12%
5-02223 OTHER LICENSES	25,186	25,200	25,045	25,200				25,200	
5-02323 SAFETY PROGRAM	357	8,700	7,374	2,500				2,500	(71.26%)
5-02360 CLOTHING & UNIFORMS	24,000	20,000	15,904	20,000		(4,000)		16,000	(20.00%)
5-02388 OVERTIME MEALS	2,524	700	1,230	700		200		900	28.57%
5-02800 SCHEDULING	8,000	8,000	8,000	8,000				8,000	
5-02801 TICKETS & PASSES	4,000	4,000	3,298	4,000				4,000	
5-02802 TRANSFERS	800	800	800	800				800	
5-03002 OTHER OPERATING SUPPLIES	14,077	8,600	5,948	8,600		(2,600)		6,000	(30.23%)
5-04005 INSURANCE	343,925	338,826	335,319	338,826		(82,467)		256,359	(24.34%)
5-05000 SUNDRY		30	41	30				30	
5-05100 FACILITY RENT	20,497	21,140	23,428	21,140		3,255		24,395	15.40%
5-05500 REPLACEMENT EQUIPMENT		350	350	350				350	
5-06900 CONTRIBUTION TO RESERVE						25,000		25,000	
5-42000 CITY EQUIPMENT - REGULAR ROUTES	721,969	842,529	842,529	842,529		(160,000)		682,529	(18.99%)
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		(1,673)		4,935	(25.32%)
5-42005 CITY EQUIPMENT - TRAINING	7,500	7,500	7,500	7,500				7,500	
Expense Total	4,078,485	4,273,216	4,105,694	4,267,016		(226,019)		4,040,997	(5.43%)
Net Expense	4,076,243	4,273,216	4,102,331	4,267,016		(226,019)		4,040,997	(5.43%)

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3100 TRANSIT - TRANSPORTATION

5-01000 WAGES - REGULAR - Decrease due to eliminating 1 evening transit route and reducing summer frequency per *City Council Budget Deliberation Day*. Total reduction of 1 PT FTE;

5-02102 ELECTRICITY - Right-sizing across organization;

5-02360 CLOTHING & UNIFORMS - Re-negotiated uniform contract which resulted in savings;

5-03002 OTHER OPERATING SUPPLIES - Decrease to right size budget;

5-04005 INSURANCE - Decrease due to no OMEX supplemental insurance cost;

5-05100 FACILITY RENT - Increase to reflect increase in rental agreement;

5-06900 CONTRIBUTION TO RESERVE - Add budget for contribution to **6225 SELF INSURANCE RESERVE**;

5-42000 CITY EQUIPMENT - REGULAR ROUTES - Decrease is offset with an increase to Wages and Benefits in **3115 TRANSIT VEHICLE & EQUIPMENT MAINTENANCE** due to change in financial reporting of wages related to vehicle maintenance.

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3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	241,043	291,515	283,416	291,515		153,501		445,016	52.66%
5-01055 WAGES - OVERTIME	13,281	10,000	9,692	10,000		152		10,152	1.52%
5-01060 WAGES - CASUAL	5,803	8,958	8,223	8,958				8,958	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	83,159	103,156	94,436	103,156		(9,878)		93,278	(9.58%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	69,227	91,896	85,407	91,896		3,678		95,574	4.00%
5-01256 TOOL ALLOWANCE	3,777	4,525	3,394	4,525				4,525	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,270	2,000	1,921	2,000				2,000	
5-02311 TRAINING & EDUCATION	3,551	3,000	1,926	3,000				3,000	
5-02323 SAFETY PROGRAM	572	1,000	1,000	1,000				1,000	
5-02360 CLOTHING & UNIFORMS	11,000	10,000	9,874	10,000				10,000	
5-02384 RADIO & RADAR	12,111	12,610	12,900	12,610		1,061		13,671	8.41%
5-02388 OVERTIME MEALS	92	68	107	68		32		100	47.06%
5-02401 SMALL TOOLS	270	300	331	300				300	
5-03002 OTHER OPERATING SUPPLIES	110								
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	202,707	196,300	204,960	196,300		59,926		256,226	30.53%
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	3,164	3,570	3,492	3,570				3,570	
5-42102 VEHICLE MAINTENANCE - BODY REPAIRS	790								
Expense Total	651,927	738,898	721,079	738,898		208,472		947,370	28.21%
Net Expense	651,927	738,898	721,079	738,898		208,472		947,370	28.21%

5-01050 WAGES REGULAR AND BENEFITS - Increase is offset with a decrease from **3100 TRANSIT TRANSPORTATION** due to a change in financial reporting of wages for this department;

5-02384 RADIO & RADAR - Increase to right-size budget;

5-42100 VEHICLE MAINTENANCE - BUS REPAIRS - Increase budget by 2% for the next four years to obtain a budget of \$217,000 to reflect the increase in repairs to aging buses. Also, added Power Pack Rebuilds of \$56,000 to this budget which used to be recorded as **3130 TRANSIT - CAPITAL FROM RATES**.

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3120 TRANSIT - PREMISES & PLANT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	13,387	25,000	22,600	25,000				25,000	
5-02102 ELECTRICITY	28,734	25,500	27,689	25,500		2,500		28,000	9.80%
5-02103 WATER	13,292	16,500	16,125	16,500				16,500	
5-02215 ENVIRONMENTAL DISPOSAL	(225)	4,450	5,656	4,450		50		4,500	1.12%
5-02420 BUILDING MAINTENANCE	930								
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	9,892	14,100	13,725	14,100				14,100	
5-03002 OTHER OPERATING SUPPLIES	2,692	3,850	3,651	3,850				3,850	
5-04005 INSURANCE	2,673								
5-04043 CONTRACT CLEANING	7,611	9,775	9,723	9,775				9,775	
5-05000 SUNDRY		1,146	1,100	1,146				1,146	
5-05140 REALTY TAXES	65,351	62,463	66,323	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	32,670	28,000	30,094	28,000		2,000		30,000	7.14%
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	31,878	45,000	45,714	45,000				45,000	
Expense Total	223,885	250,784	257,400	250,784		4,550		255,334	1.81%
Net Expense	223,885	250,784	257,400	250,784		4,550		255,334	1.81%

5-02012 ELECTRICITY - Right-sizing across organization;
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING - Increase to right-size budget.

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3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	506,874	510,237	496,400	510,237		151		510,388	0.03%
5-01025 SALARIES - OVERTIME	197	3,184	6,513	3,184		40		3,224	1.26%
5-01095 CALL DUTY			600						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	95,226	105,676	92,147	105,676		2,542		108,218	2.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,718	59,913	54,200	59,913		2,549		62,462	4.25%
5-02000 STATIONERY & SUPPLIES	1,645	2,000	1,603	2,000				2,000	
5-02001 PRINTING & PAPER SUPPLIES	3,303	2,000	2,505	2,000				2,000	
5-02104 TELEPHONE	3,897	6,000	4,949	6,000				6,000	
5-02300 OFFICE EXPENSES			191						
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,620	5,620	7,151	5,620		80		5,700	1.42%
5-02302 ADVERTISING	9,238	14,000	11,654	14,000				14,000	
5-02303 POSTAGE	457	510	492	510				510	
5-02304 MARKETING	6,208	10,000	9,651	10,000				10,000	
5-02310 TRAVEL	18	300	591	300		200		500	66.67%
5-02311 TRAINING & EDUCATION	3,602	3,500	3,473	3,500				3,500	
5-02312 CONFERENCES & SEMINARS	766	1,500	1,422	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,282	1,000	1,815	1,000		300		1,300	30.00%
5-04910 OTHER PURCHASED SERVICES	10,663	8,500	8,320	8,500				8,500	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	4,738	5,000	4,907	5,000				5,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING		2,000	4,013	2,000		2,200		4,200	110.00%
5-06100 CONTRIBUTION TO RESERVE						198,783		198,783	
5-06101 CONTRIBUTION TO CAPITAL RESRV FUND (GST)	47,805	47,805	47,805	47,805				47,805	
Expense Total	755,257	788,745	760,402	788,745		206,845		995,590	26.22%
Net Expense	755,257	788,745	760,402	788,745		206,845		995,590	26.22%

5-06100 CONTRIBUTION TO RESERVE - Reallocate from 3135 TRANSIT - DEBT CHARGES.

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3130 TRANSIT - CAPITAL FROM RATES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(104,424)								
Revenue Total	(104,424)								
EXPENSES									
5-25900 CAPITAL OUT OF RATES	104,424	62,480	62,479						(100.00%)
Expense Total	104,424	62,480	62,479						(100.00%)
Net Expense		62,480	62,479						(100.00%)

5-25900 CAPITAL OUT OF RATES - All Transit capital expenditures for 2017 are included in the Capital Transit Plan.

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3135 TRANSIT - DEBT CHARGES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05720 DEBT CHARGES-PRINCIPAL	17,475								
5-05721 DEBT CHARGES-INTEREST	399								
5-06100 CONTRIBUTION TO RESERVE	180,909	198,783	198,783	198,783		(198,783)			(100.00%)
Expense Total	198,783	198,783	198,783	198,783		(198,783)			(100.00%)
Net Expense	198,783	198,783	198,783	198,783		(198,783)			(100.00%)

5-06100 CONTRIBUTION TO RESERVE - Reallocate to 3125 TRANSIT - GENERAL & ADMINISTRATION.

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3140 TRANSIT REVENUE - OPERATIONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00470 CASH FARES	(505,996)	(560,000)	(502,985)	(560,000)				(560,000)	
4-00471 TICKETS REDEEMED	(165,550)	(177,700)	(170,018)	(177,700)		(2,300)		(180,000)	1.29%
4-00472 BUS PASSES	(843,482)	(1,063,800)	(956,952)	(1,063,800)		(41,000)		(1,104,800)	3.85%
4-00473 CHARTERS	(16,963)	(25,000)	(25,746)	(25,000)				(25,000)	
4-00474 ADVERTISING	(79,686)	(70,000)	(70,456)	(70,000)		(2,200)		(72,200)	3.14%
4-00475 OUT OF TOWN BUS SERVICING	(231)	(500)	(500)	(500)				(500)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(398,785)	(473,642)	(473,642)	(430,642)		80,642		(350,000)	(26.10%)
4-00900 SUNDRY REVENUE	11								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(178,145)	(178,902)	(178,478)	(178,902)				(178,902)	
4-06220 CONTRIBUTION FROM RESERVES	(62,008)								
Revenue Total	(2,250,835)	(2,549,544)	(2,378,777)	(2,506,544)		35,142		(2,471,402)	(3.06%)
EXPENSES									
Expense Total									
Net Expense	(2,250,835)	(2,549,544)	(2,378,777)	(2,506,544)		35,142		(2,471,402)	(3.06%)

4-00472 BUS PASSES - Increase in FEES FOR SERVICES of \$4 on a regular monthly bus pass;

4-00474 ADVERTISING - Increase in revenues is offset by increase in **3125 TRANSIT - GENERAL & ADMINISTRATION 5-05137 AGENTS' COMMISSION - BUS ADVERTISING** due to a change in financial reporting;

4-00759 PROVINCIAL SUBSIDY - GAS TAX - Decrease in contributions from **6020 PROVINCIAL GAS TAX RESERVE** required for 2017 due to Transit Capital Plan including Capital Out of Rates expenditures that would normally be included in the operating budget; Note: no reduction of the Provincial Gas Tax Subsidy.

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3150 CARE-A-VAN - TRANSPORTATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	372,315	406,860	378,506	406,860		1,694		408,554	0.42%
5-01055 WAGES - OVERTIME	38,379	17,149	30,205	17,149		(199)		16,950	(1.16%)
5-01085 EDUCATION LEAVE	380	532	442	532				532	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	81,256	84,805	81,162	84,805		(1,274)		83,531	(1.50%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	50,156	66,116	54,921	66,116		9,076		75,192	13.73%
5-02221 VEHICLE LICENSE	1,815	1,815	1,956	1,815		141		1,956	7.77%
5-02300 OFFICE EXPENSES	148								
5-02323 SAFETY PROGRAM	37	6,390	6,728	190		10		200	(96.87%)
5-02360 CLOTHING & UNIFORMS	9,239	8,000	4,531	8,000		(3,400)		4,600	(42.50%)
5-02388 OVERTIME MEALS	31	34	35	34		66		100	194.12%
5-02466 CONTRACT EXPENSE	15,228	10,000	12,205	10,000				10,000	
5-03002 OTHER OPERATING SUPPLIES	111	700	18	700				700	
5-04005 INSURANCE	22,523								
5-05100 FACILITY RENT	1,628	2,960	2,958	2,960				2,960	
5-42250 CITY EQUIPMENT - REGULAR ROUTES	103,885	161,916	161,916	161,916		(41,800)		120,116	(25.82%)
5-42251 CITY EQUIPMENT - CHARTERS	300	300	300	300				300	
5-42252 CITY EQUIPMENT - TRAINING		300	300	300				300	
Expense Total	697,431	767,877	736,183	761,677		(35,686)		725,991	(5.45%)
Net Expense	697,431	767,877	736,183	761,677		(35,686)		725,991	(5.45%)

5-01050 WAGES - REGULAR - Decrease due to eliminating 10:45pm Care-A-Van trip per *City Council Budget Deliberation Day*;

5-02360 CLOTHING & UNIFORMS - Re-negotiated uniform contract which resulted in savings;

5-42250 CITY EQUIPMENT - REGULAR ROUTES - Decrease is offset with an increase to Wages and Benefits in **3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE** due to change in financial reporting of wages related to vehicle maintenance.

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3155 CARE-A-VAN - DISPATCHING

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	62,301	62,996	62,992	62,996		938		63,934	1.49%
5-01030 SALARIES - CASUAL		7,560	7,000	7,560		(8)		7,552	(0.11%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,867	14,114	13,334	14,114		(195)		13,919	(1.38%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,670	9,178	9,027	9,178		478		9,656	5.21%
5-02312 CONFERENCES & SEMINARS	245	1,500	1,500	1,500				1,500	
5-03002 OTHER OPERATING SUPPLIES	1,704	200	1,999	200				200	
5-04910 OTHER PURCHASED SERVICES		2,000		2,000				2,000	
Expense Total	85,787	97,548	95,852	97,548		1,213		98,761	1.24%
Net Expense	85,787	97,548	95,852	97,548		1,213		98,761	1.24%

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	21,106	20,816	21,380	20,816		39,764		60,580	191.03%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,853	4,380	3,970	4,380		8,234		12,614	187.99%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,537	5,080	4,101	5,080		9,366		14,446	184.37%
5-02384 RADIO & RADAR	4,477	3,153	2,913	3,153		710		3,863	22.52%
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	48,339	30,244	30,806	30,244		14,605		44,849	48.29%
Expense Total	81,312	63,673	63,170	63,673		72,679		136,352	114.14%
Net Expense	81,312	63,673	63,170	63,673		72,679		136,352	114.14%

5-01050 WAGES REGULAR AND BENEFITS - Increase is offset with a decrease from **3150 CARE-A-VAN - TRANSPORTATION 5-42250 CITY EQUIPMENT - REGULAR ROUTES** due to a change in financial reporting of wages for vehicle maintenance;

5-02384 RADIO & RADAR - Right-size budget to cost of contract;

5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS - Increase maintenance by 2% due to aging vehicles. In addition, added \$14,000 for Power Pack Rebuilds that used to be reflected in **3180 CARE-A-VAN - CAPITAL FROM RATES**.

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3170 CARE-A-VAN - PREMISES & PLANT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	3,347	6,000	6,150	6,000				6,000	
5-02102 ELECTRICITY	7,184	5,100	7,072	5,100		1,900		7,000	37.25%
5-02103 WATER	3,323	3,366	3,131	3,366				3,366	
5-02420 BUILDING MAINTENANCE	10,847	9,000	9,790	9,000		1,000		10,000	11.11%
5-03002 OTHER OPERATING SUPPLIES	55	410	578	410				410	
5-04005 INSURANCE	668								
5-04043 CONTRACT CLEANING	1,903	2,626	1,756	2,626				2,626	
5-05000 SUNDRY		155	155	155				155	
5-05140 REALTY TAXES	16,338	15,616	16,581	15,616				15,616	
5-06900 CONTRIBUTION TO RESERVE	5,000	5,000	5,000	5,000				5,000	
Expense Total	48,665	47,273	50,213	47,273		2,900		50,173	6.13%
Net Expense	48,665	47,273	50,213	47,273		2,900		50,173	6.13%

5-02102 ELECTRICITY - Right-sizing across organization;
5-02420 BUILDING MAINTENANCE - To right-size budget.

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3175 CARE-A-VAN - ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	82,757	86,289	75,621	86,289		(566)		85,723	(0.66%)
5-01025 SALARIES - OVERTIME	49								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,888	17,759	13,755	17,759		(630)		17,129	(3.55%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,601	10,052	8,713	10,052		405		10,457	4.03%
5-02000 STATIONERY & SUPPLIES	297	500	463	500				500	
5-02001 PRINTING & PAPER SUPPLIES	842	400	618	400				400	
5-02104 TELEPHONE	585	2,100	1,754	2,100				2,100	
5-02300 OFFICE EXPENSES		1,033	500	1,033				1,033	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,015	1,059	2,055	1,059				1,059	
5-02302 ADVERTISING		650	150	650				650	
5-02303 POSTAGE	113	102	104	102				102	
5-02405 OFFICE EQUIPMENT MAINTENANCE	319	100	319	100				100	
5-05000 SUNDRY	980	1,000	998	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT	1,750								
Expense Total	113,196	121,044	105,050	121,044		(791)		120,253	(0.65%)
Net Expense	113,196	121,044	105,050	121,044		(791)		120,253	(0.65%)

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3180 CARE-A-VAN - CAPITAL FROM RATES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-25900 CAPITAL OUT OF RATES	25,806	55,620	55,621						(100.00%)
Expense Total	25,806	55,620	55,621						(100.00%)
Net Expense	25,806	55,620	55,621						(100.00%)

5-25900 CAPITAL OUT OF RATES - All capital expenditures for 2017 are included in the Capital Transit Plan.

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3185 CARE-A-VAN - DEBT CHARGES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVE	17,706	17,706	17,706	17,706		(17,706)			(100.00%)
Expense Total	17,706	17,706	17,706	17,706		(17,706)			(100.00%)
Net Expense	17,706	17,706	17,706	17,706		(17,706)			(100.00%)

5-06100 CONTRIBUTION TO RESERVE - Reallocate budget to 2490 CORPORATE MUNICIPAL.

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3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00470 CASH FARES	(10,458)	(11,000)	(10,673)	(11,000)		(1,000)		(12,000)	9.09%
4-00471 TICKETS REDEEMED	(26,171)	(26,000)	(25,302)	(26,000)		(600)		(26,600)	2.31%
4-00472 BUS PASSES	(41,479)	(39,000)	(41,493)	(39,000)		(2,300)		(41,300)	5.90%
4-00473 CHARTERS		(1,000)	(1,000)	(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(80,263)	(108,400)	(108,400)	(108,400)				(108,400)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(28,444)	(29,199)	(28,385)	(29,199)				(29,199)	
Revenue Total	(186,815)	(214,599)	(215,253)	(214,599)		(3,900)		(218,499)	1.82%
EXPENSES									
Expense Total									
Net Expense	(186,815)	(214,599)	(215,253)	(214,599)		(3,900)		(218,499)	1.82%

REVENUES - Increase in budget for Cash Fares, Tickets and Bus Passes due to increase in FEES FOR SERVICES.

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4500 PARKS & RECREATION - ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00474 ADVERTISING						(5,000)		(5,000)	
4-00670 MARKETING		(14,630)		(14,630)		14,630			(100.00%)
Revenue Total		(14,630)		(14,630)		9,630		(5,000)	(65.82%)
EXPENSES									
5-01000 SALARIES	279,355	479,276	491,670	479,276		(228,069)		251,207	(47.59%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	56,257	98,619	90,152	98,619		(53,191)		45,428	(53.94%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,979	58,853	56,721	58,853		(28,655)		30,198	(48.69%)
5-01253 CAR ALLOWANCE	36	2,002	464	2,002		(600)		1,402	(29.97%)
5-02000 STATIONERY & SUPPLIES	2,944	4,120	4,024	4,120				4,120	
5-02001 PRINTING & PAPER SUPPLIES	4,449	2,000	2,108	2,000				2,000	
5-02104 TELEPHONE	4,178	4,530	6,621	4,530		(3,000)		1,530	(66.23%)
5-02111 TRANSACTION AND PROCESSING FEES			9,690			40,000		40,000	
5-02300 OFFICE EXPENSES	559								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,221	1,820	1,541	1,820				1,820	
5-02302 ADVERTISING	5,528	8,165	6,423	8,165				8,165	
5-02303 POSTAGE	1,647	3,000	2,026	3,000		(1,000)		2,000	(33.33%)
5-02311 TRAINING & EDUCATION	1,056	3,000	2,927	3,000		(1,500)		1,500	(50.00%)
5-02312 CONFERENCES & SEMINARS	1,130	1,800	1,725	1,800				1,800	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,534	1,750	1,097	1,750		(750)		1,000	(42.86%)
5-04100 SECURITY SERVICES						4,150		4,150	
5-05000 SUNDRY	349	580	387	580				580	
5-05500 REPLACEMENT EQUIPMENT		2,470	2,008	2,470		(470)		2,000	(19.03%)
Expense Total	397,222	671,985	679,584	671,985		(273,085)		398,900	(40.64%)
Net Expense	397,222	657,355	679,584	657,355		(263,455)		393,900	(40.08%)

4-00474 ADVERTISING - Transfer from **4-00670 MARKETING** to use consistent advertising revenue account codes across the organization; decrease in budget per the Advertising and Marketing Plan; *City Council September 12, 2016 & City Council October 24, 2016;*

5-01000 SALARIES - Reallocate 2 FTE's to **4600 RECREATION ADMINISTRATION**; 1 FTE re-purpose to 2 seasonal staff in **4510 GENERAL PARK MAINTENANCE**, 1 lifeguard in **4601 RECREATION PROGRAMS** and 1 lifeguard in **4716 COX YOUTH CENTRE & POOL**;

5-02104 TELEPHONE - Transfer budget to **4600 RECREATION ADMINISTRATION**; no budget impact;

5-02111 TRANSACTION AND PROCESSING FEES - Add budget for fees related to registrations through new software (Active Network);

5-02303 POSTAGE - Decrease to right-size budget;

5-02311 TRAINING & EDUCATION - Decrease to right-size budget;

5-04100 SECURITY SERVICES - Budget consolidated from **4510 GENERAL PARK MAINTENANCE**, **4515 GREENHOUSE & HORTICULTURE** and **4951 STRANGWAY CENTRE - BUILDING/PROPERTY**; Budget increased to current fee charged as per the current security contract.

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4505 PARKS - ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	196,044	157,678	133,926	157,678		91,401		249,079	57.97%
5-01025 SALARIES - OVERTIME	5,925	5,500	5,321	5,500				5,500	
5-01095 CALL DUTY	6,640	7,412	8,580	7,412				7,412	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	33,151	34,463	29,571	34,463		17,292		51,755	50.18%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,466	19,550	18,901	19,550		11,510		31,060	58.87%
5-02104 TELEPHONE						3,000		3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	376	1,370	1,270	1,370				1,370	
5-02311 TRAINING & EDUCATION	5,319	8,250	5,219	8,250		(3,750)		4,500	(45.45%)
5-02360 CLOTHING & UNIFORMS	471	800	1,300	800		700		1,500	87.50%
5-02388 OVERTIME MEALS	1,188	290	2,157	290		310		600	106.90%
5-05500 REPLACEMENT EQUIPMENT		490		490		(490)			(100.00%)
Expense Total	270,580	235,803	206,245	235,803		119,973		355,776	50.88%
Net Expense	270,580	235,803	206,245	235,803		119,973		355,776	50.88%

5-01000 SALARIES - 1 FTE re-purpose from **4708 CLEARWATER ARENA**;
5-02104 TELEPHONE - Transfer from **4510 GENERAL PARK MAINTENANCE**; no budget impact;
5-02311 TRAINING & EDUCATION - Transfer portion of budget to **4510 GENERAL PARK MAINTENANCE**.
5-02360 CLOTHING & UNIFORMS - Transferred from **4551 ARBORICULTURE** and **4708 CLEARWATER ARENA**.

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4509 CENTENNIAL PARK

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(24,504)								
4-00663 SARNIA BAY MARINA REVENUE	(90,000)								
4-00903 RENTAL REVENUE	(7,632)								
Revenue Total	(122,136)								
EXPENSES									
5-02101 FUEL	1,270								
5-02102 ELECTRICITY	37,723								
5-02103 WATER	897								
5-02104 TELEPHONE	224								
5-02220 VEHICLE EXPENSE	12,000								
5-02420 BUILDING MAINTENANCE	4,731								
5-04021 GARBAGE COLLECTION	429								
5-04900 CONTRACT WORK	21,373								
5-47400 PARK MAINTENANCE & SUPPLIES	13,406								
Expense Total	92,053								
Net Expense	(30,083)								

This budget was consolidated into **4510 GENERAL PARK MAINTENANCE** in 2016.

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4510 GENERAL PARK MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(21,154)	(52,050)	(49,159)	(52,050)		(5,000)		(57,050)	9.61%
4-00663 SARNIA BAY MARINA REVENUE		(117,500)	(80,377)	(117,500)		32,500		(85,000)	(27.66%)
4-00795 OTHER GRANTS & SUBSIDIES		(5,000)		(5,000)		5,000			(100.00%)
4-00903 RENTAL REVENUE	(46,423)	(58,800)	(49,551)	(58,800)				(58,800)	
4-00930 COSTS RECOVERED	(3,300)	(5,200)	(5,629)	(5,200)				(5,200)	
Revenue Total	(70,877)	(238,550)	(184,716)	(238,550)		32,500		(206,050)	(13.62%)
EXPENSES									
5-01050 WAGES - REGULAR	427,785	464,071	384,063	464,071		(47,670)		416,401	(10.27%)
5-01051 WAGES - SEASONAL	210,078	308,449	292,027	308,449		49,246		357,695	15.97%
5-01055 WAGES - OVERTIME	30,465	42,914	35,862	42,914				42,914	
5-01060 WAGES - CASUAL	155,015	202,798	202,215	202,798		2,747		205,545	1.35%
5-01115 STAT HOLIDAY PAY	7,752	10,440	7,280	10,440				10,440	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	142,797	200,118	151,262	200,118		(2,140)		197,978	(1.07%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,548	68,032	50,607	68,032		(5,228)		62,804	(7.68%)
5-02100 UTILITIES	33								
5-02101 FUEL	20,242	33,883	27,589	33,883				33,883	
5-02102 ELECTRICITY	113,610	118,740	127,553	118,740		6,260		125,000	5.27%
5-02103 WATER	13,367	19,090	18,582	19,090				19,090	
5-02104 TELEPHONE	12,460	23,600	13,772	23,600		(10,000)		13,600	(42.37%)
5-02220 VEHICLE EXPENSE	361,200	377,000	377,000	377,000				377,000	
5-02311 TRAINING & EDUCATION			304			3,750		3,750	
5-02360 CLOTHING & UNIFORMS	4,326	5,000	4,553	5,000				5,000	
5-02388 OVERTIME MEALS	2,040		1,491			1,000		1,000	
5-02420 BUILDING MAINTENANCE	3,883								
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	14,792	20,000	21,454	20,000			5,000	25,000	25.00%
5-03002 OTHER OPERATING SUPPLIES		2,430		2,430		(2,430)			(100.00%)
5-03500 DEVELOPMENT EXPENSES	70								
5-04005 INSURANCE	123,487								
5-04021 GARBAGE COLLECTION	15,323	15,060	15,667	15,060				15,060	
5-04100 SECURITY SERVICES	1,681	1,570	1,809	1,570		(1,570)			(100.00%)
5-04900 CONTRACT WORK	82,732	93,500	211,886	93,500		23,545		117,045	25.18%

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4510 GENERAL PARK MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-04902 CONTRACT WORK - CHILDREN'S FARM						145,204		145,204	
5-05000 SUNDRY	18								
5-06100 CONTRIBUTION TO RESERVE		6,000	6,000	6,000				6,000	
5-47400 PARK MAINTENANCE & SUPPLIES	117,906	137,172	136,679	137,172		5,000		142,172	3.65%
5-47401 SPORTS FIELDS	138								
5-47404 TRAILS AND NATURAL AREAS							30,000	30,000	
Expense Total	1,918,748	2,149,867	2,087,655	2,149,867		167,714	35,000	2,352,581	9.43%
Net Expense	1,847,871	1,911,317	1,902,939	1,911,317		200,214	35,000	2,146,531	12.31%

L4-00661 CONCESSION REVENUE - Increase due to a new RFP going out for the parks concessions and the addition of the water sports rental service at Kenwick on the Lake;

4-00663 SARNIA BAY MARINA REVENUE - Decrease due to amount set in the approved 2017-2021 Sarnia Bay Marina Agreement; *City Council Report May 30, 2016*;

4-00903 RENTAL REVENUE - The revenue generated by the new Mobile Stage will be allocated to this account, which will bring actual revenue in line with the current budget; An allocation at the end of 2017 will go to the **6525 WORKS EQUIPMENT RESERVE** based on a percentage of the revenues collected from the new Mobile Stage; *City Council October 3, 2016*;

5-01050 WAGES - REGULAR - Reduce by 1 FTE due to the Sarnia Humane Society Operational Agreement for the Children's Animal Farm; budget dollars transferred to **5-04902 CONTRACT WORK - CHILDREN'S FARM**;

5-01051 WAGES SEASONAL - Re-purpose the Sponsorship Coordinator FTE position from **4500 PARKS AND RECREATION - ADMINISTRATION** to add 2 seasonal positions to this department;

5-02102 ELECTRICITY - Right-sizing across organization;

5-02104 TELEPHONE - Decrease \$5,000 to right-size budget; \$3,000 transferred to **4505 PARKS SUPERVISION** and \$2,000 transferred to **4700 ARENA - ADMINISTRATION**;

5-02311 TRAINING & EDUCATION - Budget transfer from **4505 PARKS SUPERVISION**;

5-02525 PLAYGROUND MAINTENANCE - Increase due to additional 4 playgrounds from new development areas;

5-03002 OTHER OPERATING SUPPLIES - Decrease to right-size budget and reallocate to other expense accounts as needed;

5-04100 SECURITY SERVICES - Budget transfer to **4500 PARKS AND RECREATION - ADMINISTRATION**;

5-04900 CONTRACT WORK - Increase due to consolidation of **4602-02520 FACILITY MAINTENANCE** and **4550-04900 CONTRACT WORK**; Net zero budget impact;

5-04902 CONTRACT WORK - CHILDREN'S FARM - Budget transferred from **4525 CHILDREN'S FARM** and from the reduction of 1 FTE to establish budget for yearly payments to the Sarnia Humane Society of \$145,204 as per the Animal Farm Operational Agreement; *City Council December 7, 2015*;

5-47400 PARK MAINTENANCE & SUPPLIES - Increase due to the additional 8 parks the City is responsible for maintaining such as Cox Gardens and new development area parks;

5-47404 TRAILS & NATURAL AREAS - Add budget for development of Phragmites Eradication Plan, Encroachment Plan, tree cutting and spraying of invasive species along the Howard Watson Nature Trail; *City Council October 3, 2016*.

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4511 SPORTS FIELDS MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00625 FACILITY FEES	(115,871)	(90,383)	(98,268)	(90,383)		(10,000)		(100,383)	11.06%
4-00627 SUBSIDIZED RENTALS	(61,934)	(48,211)	(46,210)	(48,211)				(48,211)	
4-00930 COSTS RECOVERED	(511)								
Revenue Total	(178,316)	(138,594)	(144,478)	(138,594)		(10,000)		(148,594)	7.22%
EXPENSES									
5-01050 WAGES - REGULAR	78,487								
5-01051 WAGES - SEASONAL	71,264								
5-01055 WAGES - OVERTIME	5,699								
5-01060 WAGES - CASUAL	33,440								
5-01115 STAT HOLIDAY PAY	2,398								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	30,076								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,518								
5-02220 VEHICLE EXPENSE	30,000	30,000	30,000	30,000				30,000	
5-02388 OVERTIME MEALS	208								
5-47401 SPORTS FIELDS	58,746	52,000	57,203	52,000		5,000		57,000	9.62%
Expense Total	317,836	82,000	87,203	82,000		5,000		87,000	6.10%
Net Expense	139,520	(56,594)	(57,275)	(56,594)		(5,000)		(61,594)	8.83%

4-00625 FACILITY FEES - Increase to right-size budget;
5-47401 SPORTS FIELDS - Increase to right-size budget.

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4515 GREENHOUSE & HORTICULTURE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	122,118	168,534	169,627	168,534		2,468		171,002	1.46%
5-01051 WAGES - SEASONAL	86,416	110,160	94,478	110,160		1,619		111,779	1.47%
5-01055 WAGES - OVERTIME	4,586	5,500	5,454	5,500				5,500	
5-01060 WAGES - CASUAL	40,174	32,446	39,362	32,446		444		32,890	1.37%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	42,379	66,639	53,128	66,639		(994)		65,645	(1.49%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,504	25,532	25,159	25,532		1,378		26,910	5.40%
5-02101 FUEL		20,750		20,750		(20,750)			(100.00%)
5-02220 VEHICLE EXPENSE	40,000	40,000	40,000	40,000				40,000	
5-02360 CLOTHING & UNIFORMS	982	1,300	1,415	1,300				1,300	
5-02388 OVERTIME MEALS	64		151			150		150	
5-04100 SECURITY SERVICES	438	360	527	360		(360)			(100.00%)
5-47450 FACILITY MAINTENANCE & SUPPLIES	24,322	24,000	26,767	24,000				24,000	
Expense Total	377,983	495,221	456,068	495,221		(16,045)		479,176	(3.24%)
Net Expense	377,983	495,221	456,068	495,221		(16,045)		479,176	(3.24%)

5-02102 FUEL - Eliminate budget, no longer required;

5-04100 SECURITY SERVICES - Transfer budget to **4500 PARKS AND RECREATION - ADMINISTRATION**;

5-47450 FACILITY MAINTENANCE - Consolidate budget from **4550 WATERFRONT - DOWNTOWN** of \$2,500. Reduction of \$2,500 for elimination of tulip gardens per *City Council Budget Deliberation Day*.

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4525 CHILDREN'S FARM

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	58,490								
5-01055 WAGES - OVERTIME	3,648								
5-01060 WAGES - CASUAL	25,730								
5-01115 STAT HOLIDAY PAY	3,278								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,040								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,110								
5-02104 TELEPHONE	629	780		780		(780)			(100.00%)
5-02371 LIVESTOCK PURCHASES		2,260		2,260		(2,260)			(100.00%)
5-02388 OVERTIME MEALS	260								
5-02394 LIVESTOCK FEED	23,987	20,000		20,000		(20,000)			(100.00%)
5-03500 DEVELOPMENT EXPENSES		7,500		7,500		(7,500)			(100.00%)
5-04100 SECURITY SERVICES		390		390		(390)			(100.00%)
5-04900 CONTRACT WORK	1,307	2,980	44,610	2,980		(2,980)			(100.00%)
5-05120 VETERINARY SERVICES	2,147	2,460		2,460		(2,460)			(100.00%)
5-47580 FARM MAINTENANCE & SUPPLIES	7,222	8,240		8,240		(8,240)			(100.00%)
Expense Total	150,848	44,610	44,610	44,610		(44,610)			(100.00%)
Net Expense	150,848	44,610	44,610	44,610		(44,610)			(100.00%)

Reallocate budget to **4510 - GENERAL PARK MAINTENANCE - 5-04902 CONTRACT WORK - CHILDREN'S FARM.**

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4550 WATERFRONT - DOWNTOWN

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(19,454)								
Revenue Total	(19,454)								
EXPENSES									
5-01051 WAGES - SEASONAL	26,681								
5-01055 WAGES - OVERTIME	1,000								
5-01060 WAGES - CASUAL	21,807								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,567								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	122								
5-02102 ELECTRICITY	1,444	1,000	1,831	1,000		(1,000)			(100.00%)
5-02388 OVERTIME MEALS	86								
5-04900 CONTRACT WORK	15,627	18,045	10,775	18,045		(18,045)			(100.00%)
5-05000 SUNDRY	119	290	74	290		(290)			(100.00%)
5-47620 FACILITY MAINTENANCE & SUPPLIES	944	2,500	398	2,500		(2,500)			(100.00%)
Expense Total	75,397	21,835	13,078	21,835		(21,835)			(100.00%)
Net Expense	55,943	21,835	13,078	21,835		(21,835)			(100.00%)

5-02102 ELECTRICITY and 5-04900 CONTRACT WORK - Transfer budgets transferred and consolidate to **4510 GENERAL PARK MAINTENANCE**; net zero budget impact;
5-47620 FACILITY MAINTENANCE & SUPPLIES - Consolidate budget to **4515 GREENHOUSE & HORTICULTURE**; Net zero budget impact.

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4551 ARBORICULTURE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00905 DONATIONS						(1,500)		(1,500)	
Revenue Total						(1,500)		(1,500)	
EXPENSES									
5-01050 WAGES - REGULAR	407,841	386,253	385,581	386,253		7,831		394,084	2.03%
5-01051 WAGES - SEASONAL	1,607								
5-01055 WAGES - OVERTIME	16,296	6,500	6,013	6,500				6,500	
5-01060 WAGES - CASUAL	6,212	8,110	8,117	8,110		110		8,220	1.36%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,476	83,374	83,382	83,374		(786)		82,588	(0.94%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	56,582	59,434	52,975	59,434		3,282		62,716	5.52%
5-02220 VEHICLE EXPENSE	34,000	34,000	34,000	34,000				34,000	
5-02360 CLOTHING & UNIFORMS	3,436	4,000	2,945	4,000		(350)		3,650	(8.75%)
5-02388 OVERTIME MEALS	2,350		1,004			1,000		1,000	
5-02401 SMALL TOOLS	1,652	1,170	1,170	1,170				1,170	
5-04900 CONTRACT WORK	16,678	14,420	14,420	14,420				14,420	
5-04901 CONTRACT WORK-TREE CONTRACTOR	44,906	12,360	12,046	12,360		2,000		14,360	16.18%
5-47651 TREE MAINTENANCE	24,763	27,800	26,671	27,800		2,000		29,800	7.19%
Expense Total	702,799	637,421	628,324	637,421		15,087		652,508	2.37%
Net Expense	702,799	637,421	628,324	637,421		13,587		651,008	2.13%

4-00905 DONATIONS - Add budget due to anticipated donations to come in through the new City donation portal;

5-02360 CLOTHING & UNIFORMS - Transfer budget to **4505 - PARKS ADMINISTRATION**;

5-02388 OVERTIME MEALS - Add budget amount consistent with the historical spending in this account;

5-04901 CONTRACT WORK - TREE CONTRACTORS- Increase due to the necessary amount of tree maintenance required;

5-47651 TREE MAINTENANCE - Increase due to the necessary amount of tree maintenance required.

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4552 WORK FOR OTHERS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-47763 COSTS RECOVERED - SHOWMOBILE DELIVERY	(404)								
Revenue Total	(404)								
EXPENSES									
5-02220 VEHICLE EXPENSE	3,800								
5-47736 BLUEWATER GYMNASTICS BUILDING	5,454								
Expense Total	9,254								
Net Expense	8,850								

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4600 RECREATION - ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED			(11,212)			(12,000)		(12,000)	
Revenue Total			(11,212)			(12,000)		(12,000)	
EXPENSES									
5-01000 SALARIES	120,388	144,625	105,300	144,625		129,277		273,902	89.39%
5-01025 SALARIES - OVERTIME	1,924								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	25,289	30,466	21,874	30,466		25,433		55,899	83.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,873	19,056	12,402	19,056		20,213		39,269	106.07%
5-02000 STATIONERY & SUPPLIES	8								
5-02001 PRINTING & PAPER SUPPLIES	228	2,900	1,427	2,900		(1,400)		1,500	(48.28%)
5-02104 TELEPHONE						3,000		3,000	
5-02220 VEHICLE EXPENSE	3,000	3,000	3,007	3,000				3,000	
5-02300 OFFICE EXPENSES	17								
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	642	600	1,030	600				600	
5-02302 ADVERTISING	738	3,300	2,860	3,300		(300)		3,000	(9.09%)
5-02310 TRAVEL	189	1,000	985	1,000				1,000	
5-02311 TRAINING & EDUCATION	45	850	844	850				850	
5-02312 CONFERENCES & SEMINARS		2,000	2,000	2,000				2,000	
Expense Total	169,341	207,797	151,729	207,797		176,223		384,020	84.81%
Net Expense	169,341	207,797	140,517	207,797		164,223		372,020	79.03%

4-00930 COSTS RECOVERED - Establish budget for the liability insurance that is now charged on all rental revenue;

5-01000 SALARIES - Reallocate 2 FTE's from **4500 PARKS AND RECREATION - ADMINISTRATION**;

5-02001 PRINTING & PAPER SUPPLIES - Decrease to right-size account;

5-02104 TELEPHONE - Transfer from **4500 PARKS & RECREATION ADMIN**; No budget impact.

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4601 RECREATION - PROGRAMS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(48,662)	(60,000)	(59,051)	(60,000)				(60,000)	
4-00644 REGISTRATION FEES - SUMMER ACTIVITIES	(11,090)	(8,600)	(11,441)	(8,600)		(1,000)		(9,600)	11.63%
4-00645 REGISTRATION FEES - SPECIAL EVENTS		(1,000)		(1,000)				(1,000)	
4-00646 REGISTRATION FEES - FITNESS	(8,895)	(4,800)	(6,797)	(4,800)		(1,200)		(6,000)	25.00%
4-00647 REGISTRATION FEES - DAY CAMP	(23,315)	(19,300)	(25,353)	(19,300)		(1,000)		(20,300)	5.18%
4-00800 FEDERAL SUBSIDY	(5,000)								
4-00930 COSTS RECOVERED	(8,073)	(2,000)	(6,118)	(2,000)				(2,000)	
Revenue Total	(105,035)	(95,700)	(108,760)	(95,700)		(3,200)		(98,900)	3.34%
EXPENSES									
5-01055 WAGES - OVERTIME	1,331		830						
5-01060 WAGES - CASUAL	59,868	40,560	52,610	40,560		556		41,116	1.37%
5-01080 WAGES - LIFEGUARD	32,082	36,505	30,458	36,505				36,505	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	10,195	8,900	9,261	8,900		(296)		8,604	(3.33%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY			14						
5-47251 RECREATION PROGRAMS	31,432	15,500	30,208	15,500		15,000		30,500	96.77%
5-47252 SUMMER ACTIVITY CENTRES	1,109	1,500	1,059	1,500				1,500	
5-47253 SPECIAL ACTIVITIES	10,823	11,000	10,252	11,000				11,000	
5-47254 COMMUNITY DEVELOPMENT		1,000	1,000	1,000				1,000	
5-47255 FITNESS PROGRAM		100		100		(100)			(100.00%)
5-47256 DAY CAMP	7,781	10,000	9,747	10,000				10,000	
5-47258 EDUCATION FOR LEISURE	49	190		190		(190)			(100.00%)
5-47262 LIFEGUARD SUPPLIES CANATARA PARK	2,392	8,000	3,933	8,000		(4,000)		4,000	(50.00%)
5-47266 TORCH RELAY PAN AM GAMES	4,026								
Expense Total	161,088	133,255	149,372	133,255		10,970		144,225	8.23%
Net Expense	56,053	37,555	40,612	37,555		7,770		45,325	20.69%

REVENUE ACCOUNTS - Increase to right-size budgets;

5-01080 WAGES - LIFEGUARD - \$6,000 reduction achieved by reducing Canatara beach lifeguard hours of operation to 11am - 4:45pm per *City Council Budget Deliberation Day*;

5-47251 RECREATION PROGRAMS - Increase to right size budget;

5-47255 FITNESS PROGRAM - Eliminate budget as no longer required;

5-47258 EDUCATION FOR LEISURE - Eliminate budget as no longer required;

5-47262 LIFEGUARD SUPPLIES - Decrease to right-size budget.

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4602 WATERFRONT - PROGRAMS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00645 REGISTRATION FEES - SPECIAL EVENTS		(700)	(300)	(700)				(700)	
4-00652 REGISTRATION FEES - WATERFRONT PROGRAM	(550)	(2,500)	(620)	(2,500)				(2,500)	
4-00653 REGISTRATION FEES - ENTERTAINMENT	(1,542)	(3,800)	(1,634)	(3,800)				(3,800)	
4-00905 DONATIONS	(11,422)	(17,000)	(5,590)	(17,000)				(17,000)	
4-00930 COSTS RECOVERED		(14,150)		(14,150)				(14,150)	
Revenue Total	(13,514)	(38,150)	(8,144)	(38,150)				(38,150)	
EXPENSES									
5-01060 WAGES - CASUAL	6,534								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	751								
5-02101 FUEL	978	2,700	194	2,700		(1,000)		1,700	(37.04%)
5-02102 ELECTRICITY	8,633	8,000	314	8,000				8,000	
5-02103 WATER	7,975	6,800	6,516	6,800				6,800	
5-02302 ADVERTISING	7,565	6,500	6,963	6,500		500		7,000	7.69%
5-02520 FACILITY MAINTENANCE		5,500		5,500		(5,500)			(100.00%)
5-47351 WATERFRONT PROGRAMMING	295	150		150		(150)			(100.00%)
5-47352 SPECIAL ACTIVITIES	15,559	16,000	15,272	16,000				16,000	
5-47354 WATERFRONT ACTIVITIES	114	1,370	1,000	1,370		(370)		1,000	(27.01%)
5-47355 CONCERTS/ENTERTAINMENT	10,968	11,330	11,264	11,330				11,330	
Expense Total	59,372	58,350	41,523	58,350		(6,520)		51,830	(11.17%)
Net Expense	45,858	20,200	33,379	20,200		(6,520)		13,680	(32.28%)

5-02101 FUEL - Decrease to right-size account;

5-02302 ADVERTISING - Increase due to more advertising needed for waterfront programing;

5-02520 FACILITY MAINTENANCE - Transfer budget and consolidate to **4510 GENERAL PARK MAINTENANCE**; Net zero budget impact;

5-47351 WATERFRONT PROGRAMMING - Eliminate budget, no longer required;

5-47354 WATERFRONT ACTIVITIES - Decrease based on historical spending.

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4610 CANADA DAY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(3,288)		(4,097)						
4-00800 FEDERAL SUBSIDY	(20,000)		(20,000)						
4-00905 DONATIONS	(47,914)		(46,748)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	28								
4-00992 FUND RAISING	(2,953)								
4-00993 BINGO PROCEEDS	(16,000)		(18,055)						
Revenue Total	(90,127)		(88,900)						
EXPENSES									
5-05817 CANADA DAY-PUBLICITY	2,834		4,357						
5-05819 CANADA DAY-FIREWORKS	31,519		39,151						
5-05821 CANADA DAY-SOUND SYSTEM	2,442		14,207						
5-05823 CANADA DAY-GRANT TO HELPERS			360						
5-05825 CANADA DAY-PARADE	2,541		2,800						
5-05826 CANADA DAY-WASHROOMS	1,791		2,220						
5-05827 CANADA DAY-BALLOONS, CANDY	410		289						
5-05829 CANADA DAY-BINGO EXPENSES			1,280						
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30	12,030		10,356						
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30	6,373		6,374						
5-05832 CANADA DAY-MISCELLANEOUS	11,058		7,506						
Expense Total	70,998		88,900						
Net Expense	(19,129)								

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4700 ARENAS - ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00900 SUNDRY REVENUE		(12,500)		(12,500)		12,500			(100.00%)
Revenue Total		(12,500)		(12,500)		12,500			(100.00%)
EXPENSES									
5-01000 SALARIES	98,264	82,770	68,516	82,770		85,049		167,819	102.75%
5-01025 SALARIES - OVERTIME	2,517	2,496	3,089	2,496				2,496	
5-01030 SALARIES - CASUAL	323								
5-01095 CALL DUTY	4,435	3,654	650	3,654				3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,082	17,999	14,341	17,999		16,676		34,675	92.65%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,894	9,920	9,878	9,920		10,842		20,762	109.29%
5-02000 STATIONERY & SUPPLIES	192								
5-02104 TELEPHONE						2,000		2,000	
5-02220 VEHICLE EXPENSE	14,000	14,000	14,000	14,000				14,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,032								
5-02311 TRAINING & EDUCATION	553	4,000	3,921	4,000				4,000	
5-02360 CLOTHING & UNIFORMS	471	500	471	500				500	
5-02388 OVERTIME MEALS			544						
5-02405 OFFICE EQUIPMENT MAINTENANCE	10								
5-04022 COMPOST COLLECTION		1,000		1,000		(1,000)			(100.00%)
5-05000 SUNDRY	11								
Expense Total	148,784	136,339	115,410	136,339		113,567		249,906	83.30%
Net Expense	148,784	123,839	115,410	123,839		126,067		249,906	101.80%

4-00900 SUNDRY REVENUE - Eliminate budget, no revenue received since 2013 for Clearwater Arena advertising agreement and there is no anticipated revenues in the future;

5-01000 SALARIES - Reallocate 1 FTE from **4710 PROGRESSIVE AUTO SALES ARENA**;

5-02104 TELEPHONE - Transfer from **4510 GENERAL PARK MAINTENANCE**; no budget impact;

5-04022 COMPOST COLLECTION - Eliminate budget, no longer required.

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4705 SARNIA ARENA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00474 ADVERTISING	(650)		(221)						
4-00626 GENERAL ICE RENTALS	(68,450)	(88,141)	(90,552)	(88,141)				(88,141)	
4-00627 SUBSIDIZED RENTALS	(215,904)	(222,250)	(221,379)	(222,250)		(10,000)		(232,250)	4.50%
4-00629 SPECIAL EVENTS		(765)	(1,500)	(765)		(735)		(1,500)	96.08%
4-00660 HALL RENTAL	(6,350)	(4,500)	(3,805)	(4,500)				(4,500)	
4-00661 CONCESSION REVENUE	(8,027)	(8,550)	(8,020)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(228)		(269)						
Revenue Total	(299,609)	(324,206)	(325,746)	(324,206)		(10,735)		(334,941)	3.31%
EXPENSES									
5-01050 WAGES - REGULAR	153,554	218,516	219,027	218,516		3,200		221,716	1.46%
5-01055 WAGES - OVERTIME	7,068	12,000	9,119	12,000				12,000	
5-01060 WAGES - CASUAL	17,112	13,038	15,360	13,038		174		13,212	1.33%
5-01115 STAT HOLIDAY PAY	1,272	2,600	4,197	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	34,213	48,574	50,707	48,574		(819)		47,755	(1.69%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,262	33,826	27,265	33,826		1,834		35,660	5.42%
5-02101 FUEL	11,594	25,875	19,927	25,875				25,875	
5-02102 ELECTRICITY	106,370	96,200	111,377	96,200		14,800		111,000	15.38%
5-02103 WATER	18,749	17,300	18,195	17,300		1,000		18,300	5.78%
5-02104 TELEPHONE	2,742	3,000	2,984	3,000				3,000	
5-02220 VEHICLE EXPENSE	16,000	16,000	16,014	16,000				16,000	
5-02300 OFFICE EXPENSES	136								
5-02360 CLOTHING & UNIFORMS	2,454	2,780	3,764	2,780				2,780	
5-02388 OVERTIME MEALS	237		364			300		300	
5-02410 EQUIPMENT MAINTENANCE	539								
5-02520 FACILITY MAINTENANCE	4,810								
5-04005 INSURANCE	10,236								
5-04042 LAUNDRY SERVICES	70	1,500		1,500		(1,500)			(100.00%)
5-04043 CONTRACT CLEANING	19,506		19,266			19,320		19,320	
5-04100 SECURITY SERVICES		500		500		(500)			(100.00%)
5-04900 CONTRACT WORK	35,698	38,400	38,231	38,400				38,400	
5-05000 SUNDRY	87	250	251	250				250	

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4705 SARNIA ARENA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-47050 ARENA MAINTENANCE & SUPPLIES	17,687	19,140	19,339	19,140				19,140	
Expense Total	480,396	549,499	575,387	549,499		37,809		587,308	6.88%
Net Expense	180,787	225,293	249,641	225,293		27,074		252,367	12.02%

- 4-00627 SUBSIDIZED RENTALS** - Increase due to the new ice rental fees proposed by the Arena Advisory Committee;
- 4-00627 SPECIAL EVENTS** - Increase to represent on rental per **FEES FOR SERVICES**;
- 5-02102 ELECTRICITY** - Right-sizing across organization;
- 5-02103 WATER** - Increase to right-size account;
- 5-04042 LAUNDRY SERVICES** - Eliminate budget, no longer required;
- 5-04043 CONTRACT CLEANING** - Add budget based on current contract cleaning agreement in effect until 2017; *City Council July 21, 2014.*

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4706 GERMAIN ARENA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(81,888)								
4-00627 SUBSIDIZED RENTALS	(91,365)								
4-00628 PUBLIC SKATING	(1,826)								
4-00661 CONCESSION REVENUE	(1,386)								
Revenue Total	(176,465)								
EXPENSES									
5-01050 WAGES - REGULAR	60,163								
5-01055 WAGES - OVERTIME	2,001								
5-01060 WAGES - CASUAL	995								
5-01080 WAGES - LIFEGUARD	378								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,337								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	16,104								
5-02101 FUEL	6,911		4,093			4,000		4,000	
5-02102 ELECTRICITY	50,435		15,012			14,200		14,200	
5-02103 WATER	8,607		8,079			8,000		8,000	
5-02104 TELEPHONE	752		786			800		800	
5-02220 VEHICLE EXPENSE	5,000								
5-02360 CLOTHING & UNIFORMS	982								
5-02388 OVERTIME MEALS	15								
5-04005 INSURANCE	6,124								
5-04900 CONTRACT WORK	10,689		2,000			2,000		2,000	
5-47100 ARENA MAINTENANCE & SUPPLIES	1,353		1,336			1,500		1,500	
Expense Total	184,846		31,306			30,500		30,500	
Net Expense	8,381		31,306			30,500		30,500	

Budget set up for utilities and minor upkeep to maintain the arena until the results of the pending Germain Park Masterplan are complete.

City of Sarnia

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4708 CLEARWATER ARENA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00474 ADVERTISING	(1,650)		(1,991)						
4-00626 GENERAL ICE RENTALS	(106,162)	(179,067)	(155,190)	(179,067)		25,000		(154,067)	(13.96%)
4-00627 SUBSIDIZED RENTALS	(541,158)	(473,400)	(471,767)	(473,400)		(10,000)		(483,400)	2.11%
4-00628 PUBLIC SKATING	(1,797)								
4-00629 SPECIAL EVENTS	(11,908)	(20,000)	(19,436)	(20,000)				(20,000)	
4-00636 SKATE SHARPENING	(325)								
4-00660 HALL RENTAL	(26,078)	(10,000)	(9,599)	(10,000)				(10,000)	
4-00661 CONCESSION REVENUE	(8,167)	(8,550)	(8,567)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(209)		(417)						
Revenue Total	(697,454)	(691,017)	(666,967)	(691,017)		15,000		(676,017)	(2.17%)
EXPENSES									
5-01050 WAGES - REGULAR	509,053	608,215	514,879	608,215		(47,488)		560,727	(7.81%)
5-01051 WAGES - SEASONAL	31,134	22,034	32,653	22,034		326		22,360	1.48%
5-01055 WAGES - OVERTIME	38,452	23,700	17,437	23,700				23,700	
5-01060 WAGES - CASUAL	31,212	13,719	12,343	13,719		193		13,912	1.41%
5-01080 WAGES - LIFEGUARD	396								
5-01115 STAT HOLIDAY PAY	8,326	6,696	4,856	6,696				6,696	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	115,425	137,668	115,103	137,668		(14,297)		123,371	(10.39%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	67,243	93,172	74,868	93,172		(3,954)		89,218	(4.24%)
5-02101 FUEL	33,115	36,382	34,363	36,382				36,382	
5-02102 ELECTRICITY	163,916	132,550	144,085	132,550		31,450		164,000	23.73%
5-02103 WATER	5,180	5,800	5,678	5,800				5,800	
5-02104 TELEPHONE	629	2,060	1,008	2,060		(1,200)		860	(58.25%)
5-02220 VEHICLE EXPENSE	22,500	22,500	22,500	22,500				22,500	
5-02360 CLOTHING & UNIFORMS	4,909	4,000	7,255	4,000		(350)		3,650	(8.75%)
5-02388 OVERTIME MEALS	1,683		420			500		500	
5-02410 EQUIPMENT MAINTENANCE	1,814								
5-02520 FACILITY MAINTENANCE	3,275								
5-04005 INSURANCE	19,403								
5-04042 LAUNDRY SERVICES		2,140		2,140		(2,140)			(100.00%)
5-04100 SECURITY SERVICES		300		300		(300)			(100.00%)

City of Sarnia

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4708 CLEARWATER ARENA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-04900 CONTRACT WORK	51,348	54,950	54,376	54,950				54,950	
5-05000 SUNDRY		555	569	555				555	
5-47150 GENERAL FACILITY MAINTENANCE	27,467	24,840	29,183	24,840		5,000		29,840	20.13%
5-47163 PUBLIC SKATING	189								
Expense Total	1,136,669	1,191,281	1,071,576	1,191,281		(32,260)		1,159,021	(2.71%)
Net Expense	439,215	500,264	404,609	500,264		(17,260)		483,004	(3.45%)

4-00626 GENERAL ICE RENTALS - The ice rental revenue was allocated to the remaining three arenas when Germain Arena was closed in 2015 based on expected usage. This decrease is due to the actual usage of 2016 which shows the general ice rental usage from the closure of Germain Arena is higher at Progressive Auto Sales Arena. The 2017 proposed ice rate structure suggested by the Arena Advisory Committee is expected to increase general rate daytime usage at Clearwater Arena;

5-01050 WAGES - REGULAR - Re-purpose 1 FTE to **4505 PARKS - ADMINISTRATION**;

5-02102 ELECTRICITY - Right-sizing across organization;

5-02104 TELEPHONE - Right-sizing account;

5-02360 CLOTHING & UNIFORMS - Budget transferred to **4505 PARKS - ADMINISTRATION**;

5-04042 LAUNDRY SERVICES - Eliminate budget, no longer required;

5-47150 GENERAL FACILITY MAINTENANCE -

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00474 ADVERTISING	(31,204)		(36,204)			(60,000)		(60,000)	
4-00626 GENERAL ICE RENTALS	(820,772)	(728,487)	(738,575)	(728,487)		(80,000)		(808,487)	10.98%
4-00629 SPECIAL EVENTS			(1)						
4-00670 MARKETING		(106,750)		(106,750)		106,750			(100.00%)
4-00671 SUITE FEES	(365,846)	(400,000)	(392,546)	(400,000)				(400,000)	
4-00672 TICKET PERCENTAGE	(88,640)	(170,000)	(148,792)	(170,000)		20,000		(150,000)	(11.76%)
4-00673 TICKET SURCHARGE	(87,750)	(85,000)	(120,204)	(85,000)		(35,000)		(120,000)	41.18%
4-00674 BUILDING NAMING RIGHTS		(25,000)	(23,090)	(25,000)		1,910		(23,090)	(7.64%)
4-00675 FOOD & BEVERAGE	(41,180)	(98,000)	(74,615)	(98,000)		23,000		(75,000)	(23.47%)
4-00900 SUNDRY REVENUE	(1,177)		(2,110)						
4-00930 COSTS RECOVERED	(18,518)		(3,812)						
Revenue Total	(1,455,087)	(1,613,237)	(1,539,949)	(1,613,237)		(23,340)		(1,636,577)	1.45%
EXPENSES									
5-01000 SALARIES		87,906	95,139	87,906		(87,906)			(100.00%)
5-01050 WAGES - REGULAR	405,909	429,584	467,506	429,584		8,579		438,163	2.00%
5-01055 WAGES - OVERTIME	24,838		35,647			25,026		25,026	
5-01060 WAGES - CASUAL	8,012		7,323						
5-01115 STAT HOLIDAY PAY	6,055		4,063						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,884	110,305	115,755	110,305		(18,794)		91,511	(17.04%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	44,236	77,822	63,366	77,822		(6,340)		71,482	(8.15%)
5-02101 FUEL	60,749	119,308	69,166	119,308		(19,308)		100,000	(16.18%)
5-02102 ELECTRICITY	391,377	381,844	391,324	381,844		8,156		390,000	2.14%
5-02103 WATER	55,241	20,225	20,504	20,225				20,225	
5-02104 TELEPHONE	3,432	6,000	5,982	6,000		(1,500)		4,500	(25.00%)
5-02220 VEHICLE EXPENSE	13,361								
5-02227 EQUIPMENT RENTALS		25,350	15,000	25,350		(10,350)		15,000	(40.83%)
5-02300 OFFICE EXPENSES	56								
5-02310 TRAVEL		2,000	2,000	2,000				2,000	
5-02311 TRAINING & EDUCATION		5,000	5,046	5,000				5,000	
5-02360 CLOTHING & UNIFORMS	3,161		2,454			2,500		2,500	
5-02388 OVERTIME MEALS	1,189		784			1,000		1,000	

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-02410 EQUIPMENT MAINTENANCE	2,156	67,500	67,322	67,500		(67,500)			(100.00%)
5-02425 ELEVATOR MAINTENANCE	1,024	15,000	1,507	15,000		(15,000)			(100.00%)
5-02435 GROUNDS MAINTENANCE	15,501		3,156						
5-02520 FACILITY MAINTENANCE	73,095	100,000	81,577	100,000		(100,000)			(100.00%)
5-03002 OTHER OPERATING SUPPLIES	2,350	20,000	14,969	20,000		(5,000)		15,000	(25.00%)
5-03005 MATERIALS	4,843		815						
5-04005 INSURANCE	13,001								
5-04021 GARBAGE COLLECTION		2,000	7,497	2,000		5,500		7,500	275.00%
5-04043 CONTRACT CLEANING	83,377		54,902			85,000		85,000	
5-04900 CONTRACT WORK	218,166	54,000	60,149	54,000		10,000		64,000	18.52%
5-04910 OTHER PURCHASED SERVICES	45,931	5,000	30,853	5,000		25,000		30,000	500.00%
5-05500 REPLACEMENT EQUIPMENT	743								
5-05505 NEW EQUIPMENT	441	5,000	2,586	5,000				5,000	
5-05700 BANK CHARGES	808								
5-47150 GENERAL FACILITY MAINTENANCE						150,500		150,500	
Expense Total	1,565,936	1,533,844	1,626,392	1,533,844		(10,437)		1,523,407	(0.68%)
Net Expense	110,849	(79,393)	86,443	(79,393)		(33,777)		(113,170)	42.54%

4-00474 ADVERTISING - Transfer budget from **4-00670 MARKETING** to be consistent with other City advertising revenue accounts. This advertising revenue is generated exclusively by the Sarnia Sting. Revenue has under performed the past two years, but we anticipate projected growth in 2017;

4-00626 GENERAL ICE RENTALS - Increase in rentals due to the closure of Germain Arena. The new ice rate structure is also expected to result in an increase in revenues;

4-00672 TICKET PERCENTAGE - Decrease to right size account based on two year history of actual revenues received. The City receives 10% of ticket sales from the Sarnia Sting and revenue collected is based solely on the ticket sales of the Sarnia Sting; Ticket prices have been increased for the 2016/2017 season by the Sarnia Sting which should increase City ticket percentage revenue;

4-00673 TICKET SURCHARGE - Increase based on historical attendance figures as the City receives \$1.50 per ticket for Sarnia Sting games;

4-00674 BUILDING NAMING RIGHTS - Decrease based on the '10 year Naming Rights' agreement signed with Progressive Auto Sales; *City Council August 8, 2016*;

4-00675 FOOD & BEVERAGE - Right-size based on the minimum guaranteed annual payment from third party and the revenue split as per the Sarnia Sting lease agreement;

5-01000 SALARIES - Reallocate 1 FTE to **4700 ARENAS ADMINISTRATION**;

5-02101 FUEL - Decrease to right-size budget based on the two year operational history;

5-02102 ELECTRICITY - Right-sizing across organization;

5-02104 TELEPHONE - Right-size budget;

5-02227 EQUIPMENT RENTALS - Decrease budget to anticipated spending required for 2017;

5-02360 CLOTHING & UNIFORMS - Add budget amount based on the local union agreement for boot and clothing allowances for arena employees;

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4710 PROGRESSIVE AUTO SALES ARENA

5-02388 OVERTIME MEALS - Establish budget based on historical spending amounts;

5-02410 EQUIPMENT MAINTENANCE - Consolidate with **5-47150 GENERAL FACILITY MAINTENANCE**;

5-02425 ELEVATOR MAINTENANCE - Consolidate with **5-47150 GENERAL FACILITY MAINTENANCE**;

5-02520 FACILITY MAINTENANCE - Consolidate with **5-47150 GENERAL FACILITY MAINTENANCE** and **5-04910 OTHER PURCHASED SERVICES**;

5-03002 OTHER OPERATING SUPPLIES - Decrease budget to amount of estimated usage currently spent out of contract work account;

5-04021 GARBAGE COLLECTION - Increase budget to align with spending of other budgeted accounts on garbage collection;

5-04043 CONTRACT CLEANING - Add budget based on current contract set to expire in 2017; *City Council July 21, 2014*;

5-04900 CONTRACT WORK - Increase budget based on two year history;

5-04910 OTHER PURCHASED SERVICES - Increase budget based on two year history;

5-47150 GENERAL FACILITY MAINTENANCE - Establish budget to consolidate similar accounts.

City of Sarnia

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4715 JACKSON POOL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00630 PUBLIC SWIMMING	(4,569)	(3,000)		(3,000)		3,000			(100.00%)
4-00635 SCHOOL RENTAL & AWARDS	(2,184)	(2,000)		(2,000)		2,000			(100.00%)
4-00640 REGISTRATION FEES	(23,843)	(22,500)		(22,500)		22,500			(100.00%)
4-00930 COSTS RECOVERED	(746)								
Revenue Total	(31,342)	(27,500)		(27,500)		27,500			(100.00%)
EXPENSES									
5-01055 WAGES - OVERTIME	462								
5-01080 WAGES - LIFEGUARD	39,896								
5-01115 STAT HOLIDAY PAY	1,025								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	4,662								
5-02054 CHEMICALS		5,170		5,170		(5,170)			(100.00%)
5-02101 FUEL	4,278	5,375	1,358	5,375		(4,000)		1,375	(74.42%)
5-02102 ELECTRICITY	3,034	3,460	947	3,460		(2,500)		960	(72.25%)
5-02103 WATER	10,514	4,050	5,536	4,050				4,050	
5-02104 TELEPHONE	776	590	807	590				590	
5-02520 FACILITY MAINTENANCE	76								
5-04005 INSURANCE	358								
5-04900 CONTRACT WORK	1,452								
5-47500 POOL MAINTENANCE & SUPPLIES	15,955	9,035		9,035		(9,035)			(100.00%)
5-47503 POOL & BUILDING MAINTENANCE	2,769	3,430		3,430		(3,430)			(100.00%)
5-47510 POOL LIFEGUARDS & SUPPLIES	4,299	2,724		2,724		(2,724)			(100.00%)
Expense Total	89,556	33,834	8,648	33,834		(26,859)		6,975	(79.38%)
Net Expense	58,214	6,334	8,648	6,334		641		6,975	10.12%

City of Sarnia

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4716 COX YOUTH CENTRE & POOL

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00630 PUBLIC SWIMMING	(21,339)	(21,000)	(20,614)	(21,000)		(5,000)		(26,000)	23.81%
4-00635 SCHOOL RENTAL & AWARDS	(3,409)	(5,700)	(8,063)	(5,700)		(5,300)		(11,000)	92.98%
4-00640 REGISTRATION FEES	(27,784)	(28,000)	(37,730)	(28,000)		(12,000)		(40,000)	42.86%
Revenue Total	(52,532)	(54,700)	(66,407)	(54,700)		(22,300)		(77,000)	40.77%
EXPENSES									
5-01050 WAGES - REGULAR	32,432								
5-01055 WAGES - OVERTIME	10,065		4,314						
5-01080 WAGES - LIFEGUARD	69,888	121,680	103,855	121,680		6,882		128,562	5.66%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,736	14,271	10,856	14,271		621		14,892	4.35%
5-02054 CHEMICALS		4,500	4,300	4,500				4,500	
5-02101 FUEL	3,869	4,670	4,023	4,670				4,670	
5-02102 ELECTRICITY	12,203		12,492			12,000		12,000	
5-02103 WATER	8,231	7,950	9,362	7,950				7,950	
5-02104 TELEPHONE	776	800	803	800				800	
5-02388 OVERTIME MEALS	168								
5-04005 INSURANCE	938								
5-04900 CONTRACT WORK	1,168								
5-47600 POOL MAINTENANCE & SUPPLIES	1,349	7,070	9,978	7,070		2,740		9,810	38.76%
5-47602 CONTRACT WORK	832								
5-47603 POOL & BUILDING MAINTENANCE	6,925	4,620	6,977	4,620		2,380		7,000	51.52%
5-47610 POOL LIFEGUARDS & SUPPLIES	4,135	2,935	2,080	2,935		465		3,400	15.84%
Expense Total	168,715	168,496	169,040	168,496		25,088		193,584	14.89%
Net Expense	116,183	113,796	102,633	113,796		2,788		116,584	2.45%

REVENUES - Increase due to the temporary closure of Jackson pool pending Germain Park Masterplan results;

5-01080 WAGES - Add 1 lifeguard (0.21 FTE) re-purposed partial budget from **4500 PARKS & RECREATION - ADMINISTRATION**;

5-02102 ELECTRICITY - Right-sizing across organization;

5-47600 POOL MAINTENANCE & SUPPLIES and 5-47603 POOL & BUILDING MAINTENANCE - Increase due to the higher use of the pool due to the temporary closure of Jackson pool; budget dollars transferred from Jackson pool.

City of Sarnia

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4950 STRANGWAY CENTRE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00474 ADVERTISING		(500)		(500)		500			(100.00%)
4-00655 MEMBERSHIP FEES	(8,803)	(20,000)	(12,062)	(20,000)		(2,000)		(22,000)	10.00%
4-00661 CONCESSION REVENUE						(17,000)		(17,000)	
4-00750 PROVINCIAL SUBSIDY	(42,700)	(43,964)	(43,754)	(43,964)				(43,964)	
4-00800 FEDERAL SUBSIDY		(1,386)	(1,386)	(1,386)				(1,386)	
4-00903 RENTAL REVENUE	(9,334)	(3,000)	(14,808)	(3,000)		(14,000)		(17,000)	466.67%
4-00905 DONATIONS	(1,924)	(13,389)	(3,237)	(13,389)				(13,389)	
4-47800 COSTS RECOVERED - SPECIAL EVENTS COMMITT	100								
4-47803 COSTS RECOVERED - FUNDRAISING	(3,672)	(7,000)	(3,630)	(7,000)				(7,000)	
4-47805 COSTS RECOVERED - HOBBY SHOP	(1,060)	(1,800)	(1,425)	(1,800)				(1,800)	
4-47806 COSTS RECOVERED - ACTIVITIES	(139,368)	(107,500)	(174,245)	(107,500)		(50,000)		(157,500)	46.51%
4-47826 DONATIONS - ACTIVITIES	30								
Revenue Total	(206,731)	(198,539)	(254,547)	(198,539)		(82,500)		(281,039)	41.55%
EXPENSES									
5-01000 SALARIES	167,044	148,798	142,381	148,798		(11,634)		137,164	(7.82%)
5-01025 SALARIES - OVERTIME	452								
5-01030 SALARIES - CASUAL	269	8,112	11,012	8,112				8,112	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	33,832	32,131	31,300	32,131		(3,148)		28,983	(9.80%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,722	19,202	14,160	19,202		432		19,634	2.25%
5-02000 STATIONERY & SUPPLIES	416	2,560	2,444	2,560				2,560	
5-02001 PRINTING & PAPER SUPPLIES	484	3,325	3,367	3,325				3,325	
5-02060 FOOD						9,500		9,500	
5-02101 FUEL						5,270		5,270	
5-02102 ELECTRICITY						16,000		16,000	
5-02103 WATER						7,500		7,500	
5-02104 TELEPHONE	1,341	3,200	2,055	3,200				3,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	525	350	800	350				350	
5-02302 ADVERTISING	130	4,438	4,400	4,438				4,438	
5-02303 POSTAGE	2	550	502	550				550	
5-02311 TRAINING & EDUCATION	36	500	500	500				500	
5-02321 CLEANING SUPPLIES						2,500		2,500	

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4950 STRANGWAY CENTRE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-02420 BUILDING MAINTENANCE						15,000		15,000	
5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS	65								
5-03204 COMMITTEE EXPENSES-FUNDRAISING	2,113	4,000	2,067	4,000		(2,000)		2,000	(50.00%)
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	1,970	580	4,306	580		420		1,000	72.41%
5-03207 COMMITTEE EXPENSES-ACTIVITIES	73,560	27,000	72,306	27,000		48,000		75,000	177.78%
5-04043 CONTRACT CLEANING	22,990	18,540	18,194	18,540				18,540	
5-05505 NEW EQUIPMENT	4,517	1,000	1,088	1,000				1,000	
Expense Total	322,468	274,286	310,882	274,286		87,840		362,126	32.02%
Net Expense	115,737	75,747	56,335	75,747		5,340		81,087	7.05%

4-00474 ADVERTISING - Eliminate budget, no longer required;

4-00655 MEMBERSHIP FEES - Increase based on projected increase in memberships;

4-00661 CONCESSION REVENUE - Transfer from **4952 STRANGWAY CENTRE - CAFETERIA** to consolidate Strangway Centre departments; Increase to right-size account;

4-00903 RENTAL REVENUE - Increase due to increased rental activity;

4-47806 COSTS RECOVERED - ACTIVITIES - Increase to right size account; More activities being offered;

5-01000 SALARIES - No change in FTEs; reduction of budget for aligning FTES to appropriate pay band

5-02060 FOOD - Transfer from **4952 STRANGWAY CENTRE - CAFETERIA** to consolidate Strangway Centre departments;

5-02101 FUEL - Transfer from **4951 STRANGWAY CENTRE - BUILDING & PROPERTY** to consolidate Strangway Centre departments;

5-02102 ELECTRICITY - Transfer from **4951 STRANGWAY CENTRE - BUILDING & PROPERTY** to consolidate Strangway Centre departments;

5-02103 WATER - Transfer from **4951 STRANGWAY CENTRE - BUILDING & PROPERTY** to consolidate Strangway Centre departments; increase to right size budget

5-02321 CLEANING SUPPLIES - Transfer from **4951 STRANGWAY CENTRE - BUILDING & PROPERTY** to consolidate Strangway Centre departments;

5-02420 BUILDING MAINTENANCE - Transfer from **4951 STRANGWAY CENTRE - BUILDING & PROPERTY** to consolidate Strangway Centre departments;

5-03204 COMMITTEE EXPENSES - FUNDRAISING - Decrease to right-size account;

5-03207 COMMITTEE EXPENSES - ACTIVITIES - Increase to right-size account; More costs due to more activities being offered.

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4951 STRANGWAY CENTRE - BUILDING & PROPERTY

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 FUEL	3,432	8,270	5,802	8,270		(8,270)			(100.00%)
5-02102 ELECTRICITY	14,013	16,385	15,631	16,385		(16,385)			(100.00%)
5-02103 WATER	7,519	4,500	7,225	4,500		(4,500)			(100.00%)
5-02321 CLEANING SUPPLIES	2,368	2,500	2,342	2,500		(2,500)			(100.00%)
5-02420 BUILDING MAINTENANCE	27,047	15,000	14,594	15,000		(15,000)			(100.00%)
5-04005 INSURANCE	1,132								
5-04100 SECURITY SERVICES	279	319	300	319		(319)			(100.00%)
Expense Total	55,790	46,974	45,894	46,974		(46,974)			(100.00%)
Net Expense	55,790	46,974	45,894	46,974		(46,974)			(100.00%)

4951 STRANGWAY CENTRE - BUILDING & PROPERTY consolidate to 4950 STRANGWAY CENTRE;
 5-04100 SECURITY SERVICES - Transfer budget to 4500 PARKS & RECREATION - ADMINISTRATION.

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4952 STRANGWAY CENTRE - CAFETERIA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(16,910)	(14,000)	(18,897)	(14,000)		14,000			(100.00%)
Revenue Total	(16,910)	(14,000)	(18,897)	(14,000)		14,000			(100.00%)
EXPENSES									
5-02058 PAPER GOODS	3	240	240	240		(240)			(100.00%)
5-02060 FOOD	13,313	8,000	10,356	8,000		(8,000)			(100.00%)
5-02321 CLEANING SUPPLIES	720	130	138	130		(130)			(100.00%)
5-02410 EQUIPMENT MAINTENANCE	96	160	674	160		(160)			(100.00%)
Expense Total	14,132	8,530	11,408	8,530		(8,530)			(100.00%)
Net Expense	(2,778)	(5,470)	(7,489)	(5,470)		5,470			(100.00%)

4952 STRANGWAY CENTRE - CAFETERIA consolidate into 4950 STRANGWAY CENTRE.

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3205 PARKING LOTS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00860 PARKING FEES - CNR LOT	(7,751)	(11,119)	(9,709)	(11,119)		11,119			(100.00%)
4-00861 PARKING FEES - MITTON ST LOT	(238)		(215)						
4-00862 PARKING FEES - VICTORIA ST LOT	(9,531)	(13,155)	(10,047)	(13,155)		13,155			(100.00%)
4-00863 PARKING FEES - JULIA ST LOT	(7,774)	(12,660)	(12,211)	(12,660)		12,660			(100.00%)
4-00864 PARKING FEES - VENDOME LOT	(35,003)	(41,832)	(55,718)	(41,832)		41,832			(100.00%)
4-00865 PARKING FEES - CHARLOTTE ST LOT	(3,557)	(8,025)	(7,447)	(8,025)		8,025			(100.00%)
4-00866 PARKING FEES - PARKWAY LOT	(29,295)	(27,411)	(40,807)	(27,411)		27,411			(100.00%)
4-00867 PARKING FEES - LOCHIEL ST LOT	(6,005)	(7,706)	(10,188)	(7,706)		7,706			(100.00%)
4-00868 PARKING FEES - FRONT ST LOT	(21,653)	(41,832)	(16,872)	(41,832)		41,832			(100.00%)
Revenue Total	(120,807)	(163,740)	(163,214)	(163,740)		163,740			(100.00%)
EXPENSES									
5-02102 ELECTRICITY	8,573	5,750	8,969	5,750		(5,750)			(100.00%)
5-02410 EQUIPMENT MAINTENANCE	2,849	5,420	1,500	5,420		(5,420)			(100.00%)
5-02455 PARKING LOT MAINTENANCE	12	11,708	11,708	11,708		(11,708)			(100.00%)
5-04040 SNOW REMOVAL		11,956	11,956	11,956		(11,956)			(100.00%)
5-05140 REALTY TAXES	29,179	16,270	32,273	16,270		(16,270)			(100.00%)
Expense Total	40,613	51,104	66,406	51,104		(51,104)			(100.00%)
Net Expense	(80,194)	(112,636)	(96,808)	(112,636)		112,636			(100.00%)

3205 PARKING LOTS - Reporting of parking lot revenues and applicable expenses based on historical spending moved to **5035 BY-LAW ENFORCEMENT**.

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5005 PLANNING AND DEVELOPMENT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(53,876)	(60,000)	(60,004)	(60,000)				(60,000)	
4-00701 ZONING VERIFICATION FEES	(19,020)	(16,000)	(17,524)	(16,000)		(2,000)		(18,000)	12.50%
4-00704 DRAFT SUBDIVISION APPROVAL FEE		(7,000)	(250)	(7,000)		(500)		(7,500)	7.14%
4-00720 SALE OF PRINTS, MAPS, ETC	(965)	(600)	(3,895)	(600)		(1,400)		(2,000)	233.33%
4-00745 COUNTY GRANT	(752,772)	(791,823)	(779,471)	(791,823)		35,000		(756,823)	(4.42%)
4-00795 OTHER GRANTS & SUBSIDIES		(20,000)	(20,000)	(20,000)				(20,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(50,000)	(55,000)	(55,000)	(55,000)				(55,000)	
Revenue Total	(876,633)	(950,423)	(936,144)	(950,423)		31,100		(919,323)	(3.27%)
EXPENSES									
5-01000 SALARIES	610,710	655,989	633,900	655,989		(31,333)		624,656	(4.78%)
5-01025 SALARIES - OVERTIME	1,714								
5-01030 SALARIES - CASUAL	13,461		6,595						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	125,170	135,789	129,929	135,789		(9,300)		126,489	(6.85%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	62,569	79,119	74,120	79,119		4,682		83,801	5.92%
5-01253 CAR ALLOWANCE	1,351	1,500	689	1,500				1,500	
5-01254 CLOTHING/BOOT ALLOWANCE	200	200	407	200				200	
5-02000 STATIONERY & SUPPLIES	1,628	2,000	1,941	2,000				2,000	
5-02001 PRINTING & PAPER SUPPLIES	681	1,100	1,066	1,100		(100)		1,000	(9.09%)
5-02002 GRAPHIC PRINTING & SUPPLIES		1,000		1,000		(1,000)			(100.00%)
5-02104 TELEPHONE	436	1,200	628	1,200				1,200	
5-02220 VEHICLE EXPENSE	1,147	1,000	1,050	1,000				1,000	
5-02300 OFFICE EXPENSES	573	500	813	500		250		750	50.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,322	3,500	2,624	3,500		(700)		2,800	(20.00%)
5-02302 ADVERTISING	8,781	7,000	6,932	7,000				7,000	
5-02303 POSTAGE	2,961	4,500	4,115	4,500		(250)		4,250	(5.56%)
5-02310 TRAVEL		100		100		(100)			(100.00%)
5-02311 TRAINING & EDUCATION	1,992	5,500	5,431	5,500				5,500	
5-02312 CONFERENCES & SEMINARS	583	2,500	2,000	2,500				2,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,835	6,000	3,981	6,000		(2,000)		4,000	(33.33%)
5-04005 INSURANCE	29,000								
5-04910 OTHER PURCHASED SERVICES	14,959	1,500	1,130	1,500				1,500	

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5005 PLANNING AND DEVELOPMENT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-05500 REPLACEMENT EQUIPMENT	2,501	7,000	9,240	7,000				7,000	
5-05880 DOWNTOWN REHABILITATION GRANT PROGRAM	998	500	500	500				500	
Expense Total	886,572	917,497	887,091	917,497		(39,851)		877,646	(4.34%)
Net Expense	9,939	(32,926)	(49,053)	(32,926)		(8,751)		(41,677)	26.58%

4-00701 ZONING VERIFICATION FEES - Increase to right-size budget;

4-00704 DRAFT SUBDIVISION APPROVAL FEE - Increase per FEES FOR SERVICES; applications not guaranteed each year however budget based on one application fee submitted;

4-00720 SALE OF PRINTS, MAPS, ETC - Increase to right-size account; more emphasize on collection of revenue for sales;

4-00745 COUNTY GRANT - Based on staffing costs;

5-01000 SALARIES - Cost sharing of Director of Planning and Building to 34% to Planning, 33% to Building and 33% to By-Law departments. An additional 0.50 FTE on contract for planning required for zoning.

5-02002 GRAPHIC PRINTING & SUPPLIES - Eliminate budget, no longer required;

5-02301 MEMBERSHIPS & SUBSCRIPTIONS - Decrease to right-size budget;

5-02405 OFFICE EQUIPMENT MAINTENANCE - Decrease to right-size budget.

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5010 COMMITTEE OF ADJUSTMENT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(33,825)	(34,000)	(31,788)	(34,000)				(34,000)	
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(16,550)	(20,000)	(22,560)	(20,000)				(20,000)	
Revenue Total	(50,375)	(54,000)	(54,348)	(54,000)				(54,000)	
EXPENSES									
5-01253 CAR ALLOWANCE	1,981	2,100	2,100	2,100				2,100	
5-02000 STATIONERY & SUPPLIES	112	200	202	200				200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		250	240	250				250	
5-02302 ADVERTISING	300	1,000	1,009	1,000				1,000	
5-02303 POSTAGE	423	1,500	500	1,500				1,500	
5-02312 CONFERENCES & SEMINARS	1,200	3,100	3,062	3,100				3,100	
5-05650 ALLOCATED ADMINISTRATION	50,000	55,000	55,000	55,000				55,000	

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5020 BUILDING DIVISION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00710 BUILDING PERMIT	(659,763)	(680,000)	(729,797)	(680,000)		(14,000)		(694,000)	2.06%
4-00930 COSTS RECOVERED	(2,366)	(2,000)	(3,122)	(2,000)		(1,500)		(3,500)	75.00%
Revenue Total	(662,129)	(682,000)	(732,919)	(682,000)		(15,500)		(697,500)	2.27%
EXPENSES									
5-01000 SALARIES	416,525	445,017	341,293	445,017		(51,656)		393,361	(11.61%)
5-01030 SALARIES - CASUAL	457		6,094						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	85,280	93,030	72,098	93,030		(8,509)		84,521	(9.15%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,494	57,578	49,145	57,578		(4,183)		53,395	(7.26%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,058	1,000	932	1,000		200		1,200	20.00%
5-02000 STATIONERY & SUPPLIES	887	1,000	1,053	1,000				1,000	
5-02001 PRINTING & PAPER SUPPLIES	106	2,000	2,020	2,000				2,000	
5-02104 TELEPHONE	5,930	6,000	6,065	6,000				6,000	
5-02114 IT MAINTENANCE & SUPPORT	20,245	20,500	49,000	20,500		29,000		49,500	141.46%
5-02220 VEHICLE EXPENSE	43,014	39,585	41,135	39,585				39,585	
5-02300 OFFICE EXPENSES	1,448	3,000	1,800	3,000		(1,000)		2,000	(33.33%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,855	3,000	3,380	3,000		100		3,100	3.33%
5-02303 POSTAGE	523	250	418	250		250		500	100.00%
5-02309 LOCAL TRAVEL		250		250		(250)			(100.00%)
5-02311 TRAINING & EDUCATION	3,083	5,000	5,051	5,000				5,000	
5-02312 CONFERENCES & SEMINARS	1,511	1,500	1,500	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE		200	182	200				200	
5-04005 INSURANCE	34,898								
5-04910 OTHER PURCHASED SERVICES	1,163	1,500	1,500	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT		1,500	1,000	1,500		(500)		1,000	(33.33%)
5-05505 NEW EQUIPMENT		500		500		(500)			(100.00%)
5-05630 OTHER RECOVERABLE WORK	147	200	76	200		(200)			(100.00%)
5-06100 CONTRIBUTION TO RESERVE			149,177			52,138		52,138	
Expense Total	668,624	682,610	732,919	682,610		14,890		697,500	2.18%
Net Expense	6,495	610		610		(610)			(100.00%)

4-00710 BUILDING PERMIT - Increase in revenue corresponds to an increase in FEES FOR SERVICES;

4-00930 COSTS RECOVERED - Increase to right-size account;

5-01000 SALARIES - Cost savings found by changing a position from Manager to Supervisor and removing 1 FTE. In addition, cost sharing of Director with split of 34% Planning, 33% Building, and 33% By-Law;

5-02114 IT MAINTENANCE & SUPPORT - Annual licensing fees for software updates, support, and maintenance;

5-02300 OFFICE EXPENSES - Decrease to right-size account;

5-06100 CONTRIBUTION TO RESERVE - Net revenue from this department is to be contributed to the Building Permit Reserve.

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02001 PRINTING & PAPER SUPPLIES	45	300	76	300				300	
5-02300 OFFICE EXPENSES	16	300	119	300		550		850	183.33%
5-02302 ADVERTISING		450	438	450				450	
5-02311 TRAINING & EDUCATION	134	450	40	450				450	
5-02312 CONFERENCES & SEMINARS		180		180				180	
Expense Total	195	1,680	673	1,680		550		2,230	32.74%
Net Expense	195	1,680	673	1,680		550		2,230	32.74%

5022 ENVIRONMENTAL ADVISORY COMMITTEE - Overall increase in budget due to changes in legislation and increase activities with local groups, such as the Go Green Awards which are include in office expenses.

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5025 HERITAGE COMMITTEE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES			(500)						
Revenue Total			(500)						
EXPENSES									
5-02000 STATIONERY & SUPPLIES		100	40	100				100	
5-02001 PRINTING & PAPER SUPPLIES	65	250		250				250	
5-02300 OFFICE EXPENSES		125	84	125				125	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		155	75	155				155	
5-02302 ADVERTISING	232	170	183	170	100			270	58.82%
5-02312 CONFERENCES & SEMINARS	1,084	2,000	2,126	2,000				2,000	
5-05800 HERITAGE DAY	109	400	351	400	600			1,000	150.00%
Expense Total	1,490	3,200	2,859	3,200	700			3,900	21.88%
Net Expense	1,490	3,200	2,359	3,200	700			3,900	21.88%

5-02302 ADVERTISING and 5-05800 HERITAGE DAY - A one-time increase in budget to allow for additional expenses to celebrate Canada's 150th birthday.

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5035 BY-LAW ENFORCEMENT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(176,106)	(180,000)	(164,230)	(180,000)		(3,000)		(183,000)	1.67%
4-00321 LICENSE FEES - DANGEROUS DOGS	(3,790)	(3,000)	(350)	(3,000)		3,000			(100.00%)
4-00711 PERMIT FEES	(14,533)	(35,000)	(15,300)	(35,000)		20,000		(15,000)	(57.14%)
4-00715 PROPERTY STANDARDS INSPECTION FEES	(21,216)	(15,000)	(21,650)	(15,000)		(7,000)		(22,000)	46.67%
4-00855 FINES	(91,957)	(90,000)	(89,093)	(90,000)				(90,000)	
4-00856 PARKING VIOLATIONS	(154,147)	(280,000)	(201,323)	(280,000)		80,000		(200,000)	(28.57%)
4-00858 PARKING LOT REVENUE						(146,450)		(146,450)	
4-00900 SUNDRY REVENUE	(129)	(1,000)	(51)	(1,000)				(1,000)	
4-00902 FEES - OTHER PARKING	(55)	(2,000)		(2,000)		2,000			(100.00%)
4-00930 COSTS RECOVERED		(2,000)		(2,000)		2,000			(100.00%)
Revenue Total	(461,933)	(608,000)	(491,997)	(608,000)		(49,450)		(657,450)	8.13%
EXPENSES									
5-01000 SALARIES	596,171	653,108	640,498	653,108		50,920		704,028	7.80%
5-01025 SALARIES - OVERTIME	14								
5-01030 SALARIES - CASUAL	24,530	10,010	25,966	10,010		780		10,790	7.79%
5-01130 SEVERANCE PAY	825								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	121,450	139,022	129,860	139,022		6,051		145,073	4.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	73,875	75,894	73,879	75,894		7,742		83,636	10.20%
5-01254 CLOTHING/BOOT ALLOWANCE	3,020	4,500	4,412	4,500		(500)		4,000	(11.11%)
5-02000 STATIONERY & SUPPLIES	1,618	2,500	2,569	2,500		(500)		2,000	(20.00%)
5-02001 PRINTING & PAPER SUPPLIES	1,161	2,000	3,813	2,000		(500)		1,500	(25.00%)
5-02101 FUEL	2,390		996						
5-02102 ELECTRICITY	1,822		1,119			10,000		10,000	
5-02103 WATER	902		672						
5-02104 TELEPHONE	4,139	6,000	4,060	6,000		(2,000)		4,000	(33.33%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	2,413	2,640	2,492	2,640				2,640	
5-02220 VEHICLE EXPENSE	77,574	72,000	73,068	72,000		(20,000)		52,000	(27.78%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,000	500	1,000		(500)		500	(50.00%)
5-02302 ADVERTISING	215	750	750	750				750	
5-02303 POSTAGE	8,063	4,500	4,497	4,500				4,500	
5-02311 TRAINING & EDUCATION	2,070	5,500	4,999	5,500				5,500	

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5035 BY-LAW ENFORCEMENT

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-02312 CONFERENCES & SEMINARS	1,240	2,000	2,027	2,000				2,000	
5-02360 CLOTHING & UNIFORMS	865								
5-02405 OFFICE EQUIPMENT MAINTENANCE	5,258	3,000	1,959	3,000		(1,000)		2,000	(33.33%)
5-02410 EQUIPMENT MAINTENANCE		2,000	741	2,000		5,420		7,420	271.00%
5-02420 BUILDING MAINTENANCE	2,344	2,000	5,802	2,000		(2,000)			(100.00%)
5-04005 INSURANCE	150								
5-04043 CONTRACT CLEANING	2,599								
5-04100 SECURITY SERVICES	507		665						
5-04910 OTHER PURCHASED SERVICES	14,651	1,100	1,058	1,100				1,100	
5-05000 SUNDRY		500	500	500				500	
5-05140 REALTY TAXES	3,329		3,426			25,000		25,000	
5-05813 SARNIA S.P.C.A. CONTRACT	104,500	107,635	107,217	107,635		2,152		109,787	2.00%
5-06100 CONTRIBUTION TO RESERVE						24,000		24,000	
Expense Total	1,057,695	1,097,659	1,097,545	1,097,659		105,065		1,202,724	9.57%
Net Expense	595,762	489,659	605,548	489,659		55,615		545,274	11.36%

4-00320 LICENSE FEES - ANIMAL (DOG) and 4-00321 LICENSE FEES - DANGEROUS DOGS - Combine the two budgets into **4-00320 LICENSES FEES - ANIMAL (DOG)**; no budget impact;

4-00711 PERMIT FEES - Decrease due to decline for sign permits, reach our peak on this revenue stream in 2016;

4-00715 PROPERTY STANDARDS INSPECTION FEES - Increase to right-size budget;

4-00856 PARKING VIOLATIONS - Decrease to right-size budget based on historical revenue actually received; *City Council October 24, 2016*;

4-00858 PARKING LOT FEES - Revenue was reported in **3205 PARKING LOT**, reallocated and combined all revenue accounts to **5035 BY-LAW ENFORCEMENT** for 2017 and decreased total revenues based on re-evaluation of achievable parking revenues anticipated to collect;

5-01000 SALARIES - Cost sharing for Director of Planning: 34% Planning, 33% Building, 33% By-Law Enforcement. No change in FTE's;

5-02102 ELECTRICITY - Right-sizing across organization;

5-02220 VEHICLE EXPENSE - By-law fleet has decreased to 4 vehicles;

5-02410 EQUIPMENT MAINTENANCE - Reallocate from **3205 PARKING LOTS**;

5-02420 BUILDING MAINTENANCE - Eliminate budget as building demolished in 2016;

5-05140 REALTY TAXES - Reallocate from **3205 PARKING LOTS** and increased to right size budget;

5-05813 SARNIA S.P.C.A. CONTRACT - Increase by CPI + 1% per the approved Pound Services Agreement in effect until June 30, 2020; *City Council March 23, 2015*;

5-06100 CONTRIBUTION TO RESERVE - Reallocate from **3205 PARKING LOTS** original budget for Parking Lot Maintenance and Snow Removal is combined and will be a contribution to reserve for future years. For 2017 the contribution to reserve is to partially replenish the Capital Reserve account for borrowing funds to demolish parking building.

City of Sarnia

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5040 OFFICIAL PLAN REVIEW

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-04910 OTHER PURCHASED SERVICES	40,561								
Expense Total	40,561								
Net Expense	40,561								

City of Sarnia

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5500 DEBT CHARGES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00095 TILE DRAIN LOAN	(1,617)	(1,617)	(1,617)	(1,617)		3		(1,614)	(0.19%)
4-05745 DEBT RECOVERY - TRANSIT	(17,875)								
4-05750 DEBT RECOVERY - SEWERS	(1,828,894)	(1,685,381)	(1,685,381)	(1,685,381)				(1,685,381)	
4-05752 DEBT RECOVERY - WATER	(2,029,724)	(2,025,921)	(2,025,921)	(2,025,921)		35,555		(1,990,366)	(1.76%)
4-05756 DEBT RECOVERY - SEAWAY CENTRE	(24,387)	(25,484)	(25,484)	(25,484)		(1,147)		(26,631)	4.50%
Revenue Total	(3,902,497)	(3,738,403)	(3,738,403)	(3,738,403)		34,411		(3,703,992)	(0.92%)
EXPENSES									
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,652,875	1,799,037	1,798,601	1,799,037		114,776		1,913,813	6.38%
5-05716 LAWSS DEBT CHARGES-INTEREST	361,110	226,884	226,884	226,884		(150,331)		76,553	(66.26%)
5-05720 DEBT CHARGES-PRINCIPAL	256,000	271,000	271,000	271,000		16,000		287,000	5.90%
5-05721 DEBT CHARGES-INTEREST	69,340	53,596	53,596	53,596		(16,802)		36,794	(31.35%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	38,143	10,162	10,162	10,162		(10,162)			(100.00%)
5-05731 OCWA DEBT CHARGES-INTEREST	3,205	175	175	175		(175)			(100.00%)
5-05735 BANK LOAN-PRINCIPAL	2,345,011	1,494,357	1,479,217	1,494,357		67,998		1,562,355	4.55%
5-05736 BANK LOAN-INTEREST	431,150	345,245	358,652	345,245		(67,998)		277,247	(19.70%)
5-05740 TILE DRAIN DEBT CHARGES-PRINCIPAL	1,358	1,439	1,439	1,439		84		1,523	5.84%
5-05741 TILE DRAIN DEBT CHARGES-INTEREST	259	178	178	178		(86)		92	(48.31%)
5-05750 DEBT CHARGES - RBC CENTRE - PRINCIPAL	217,469	227,559	338,550	227,559		139,280		366,839	61.21%
5-05751 DEBT CHARGES - RBC CENTRE - INTEREST	219,814	141,383	127,200	141,383		(11,283)		130,100	(7.98%)
5-05758 DEBT CHARGES - RBC PRINCIPAL	66,585	70,271	11,434	70,271		(70,271)			(100.00%)
5-05759 DEBT CHARGES - RBC INTEREST	84,098	80,411	13,680	80,411		(80,411)			(100.00%)
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	399,004	412,923	412,923	412,923		14,419		427,342	3.49%
5-05781 INTERNAL DEBT CHARGES - INTEREST	79,591	65,672	65,672	65,672		(14,419)		51,253	(21.96%)
5-06100 CONTRIBUTION TO RESERVE	2,374,996								
Expense Total	8,600,008	5,200,292	5,169,363	5,200,292		(69,381)		5,130,911	(1.33%)
Net Expense	4,697,511	1,461,889	1,430,960	1,461,889		(34,970)		1,426,919	(2.39%)

City of Sarnia

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5505 FINANCIAL EXPENSES

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05700 BANK CHARGES	18,037	10,000	2,390	10,000				10,000	
5-05707 INTEREST EXPENSE-OTHER	3,056		5,139						
Expense Total	21,093	10,000	7,529	10,000				10,000	
Net Expense	21,093	10,000	7,529	10,000				10,000	

City of Sarnia

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5515 UNCLASSIFIED

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						23		23	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	534,823	561,358	552,164	561,358		37,528		598,886	6.69%
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	(52,142)		9,938						
5-05646 BAD DEBT EXPENSE (RECOVERY)			2,500			2,500		2,500	
Expense Total	482,681	561,358	564,602	561,358		40,051		601,409	7.13%
Net Expense	482,681	561,358	564,602	561,358		40,051		601,409	7.13%

5-05646 BAD DEBT EXPENSE (RECOVERY) - Add a budget of bad debt expense.

City of Sarnia

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5520 MUNICIPAL GRANTS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(72,366)	(72,366)	(72,366)	(72,366)				(72,366)	
Revenue Total	(72,366)	(72,366)	(72,366)	(72,366)				(72,366)	
EXPENSES									
5-00691 MINORS SPORTS SUBSIDY-ICE TIME	295,589								
5-00692 MINORS SPORTS SUBSIDY-COMMUNITY CENTRE	29,311								
5-00693 MINORS SPORTS SUBSIDY-SPORTS FIELDS	43,092								
5-05000 SUNDRY	9,613	11,000	10,893	11,000		(11,000)			(100.00%)
5-05808 HEALTHCARE RECRUITMENT TASKFORCE	72,366	72,366	72,366	72,366				72,366	
5-05816 CANADA DAY COMMITTEE	40,000	40,000	40,000	40,000	10,000			50,000	25.00%
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								
5-05850 BLUEWATER TRAILS	22,000	22,000	22,000	22,000				22,000	
5-05851 IMPERIAL THEATRE MORTGAGE INTEREST	1,616	404	404	404		(404)			(100.00%)
5-05852 DOWNTOWN & NORTHGATE CLEANUP	19,454								
5-05856 SARNIA HISTORICAL SOCIETY		6,000	6,000	6,000				6,000	
5-05861 COMMUNITIES IN BLOOM	1,500	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	15,154	20,000	19,526	20,000				20,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	1,916	131,916	131,916	131,916		(50,000)		81,916	(37.90%)
Expense Total	572,811	311,386	310,805	311,386	10,000	(61,404)		259,982	(16.51%)
Net Expense	500,445	239,020	238,439	239,020	10,000	(61,404)		187,616	(21.51%)

5-05816 CANADA DAY COMMITTEE - One time Increase for 150th anniversary celebration as per *City Council Budget Deliberation Day*;

5-05000 SUNDRY - Transfer to **2000 MAYOR & COUNCIL**;

5-05891 BROWNFIELDS TAX INCENTIVE FUND - Decrease due to program no longer being offered, set budget at anticipated amount of grant for existing applications.

City of Sarnia

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5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	5,590	2,200	2,200	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	320,345	287,282	339,779	287,282		29,988		317,270	10.44%
Expense Total	325,935	289,482	341,979	289,482		29,988		319,470	10.36%
Net Expense	325,935	289,482	341,979	289,482		29,988		319,470	10.36%

5-05814 ST. CLAIR CONSERVATION AUTHORITY - The 2016 levy for SCRCA is \$278,948, applying a 3% increase = \$287,270. Add a budget for special levy projects and 3D mapping based on historical expenditures.

City of Sarnia

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1050 TAXATION - SEWER AREA

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(31,503)	(30,197)	(30,197)	(30,197)				(30,197)	
Revenue Total	(31,503)	(30,197)	(30,197)	(30,197)				(30,197)	
EXPENSES									
Expense Total									
Net Expense	(31,503)	(30,197)	(30,197)	(30,197)				(30,197)	

City of Sarnia

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3500 SANITARY SEWER MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	75,980					109,954		109,954	
5-01050 WAGES - REGULAR	566,140	520,223	520,733	520,223		(111,320)		408,903	(21.40%)
5-01055 WAGES - OVERTIME	163,710	151,996	150,370	151,996		2,288		154,284	1.51%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	138,129	113,022	113,746	113,022		3,493		116,515	3.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	76,879	76,414	75,821	76,414		3,548		79,962	4.64%
5-02102 ELECTRICITY	1,624								
5-02104 TELEPHONE	527								
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	9,922	37,900	38,663	37,900				37,900	
5-02220 VEHICLE EXPENSE	287,591	265,996	265,996	265,996		(19,174)		246,822	(7.21%)
5-02311 TRAINING & EDUCATION	1,184	20,430	19,901	20,430				20,430	
5-02388 OVERTIME MEALS	15,527	6,583	6,314	6,583				6,583	
5-02485 CONSTRUCTION	3,140,172	3,267,035	3,267,035	3,267,035		8,421		3,275,456	0.26%
5-03002 OTHER OPERATING SUPPLIES	16,320	10,000	20,877	10,000				10,000	
5-03005 MATERIALS	149,740	12,886	97,474	12,886		90,000		102,886	698.43%
5-04005 INSURANCE	364,750	434,622	409,565	434,622		(135,909)		298,713	(31.27%)
5-04910 OTHER PURCHASED SERVICES	138,793	178,305	176,803	178,305				178,305	
5-05138 CNR LEASE	321	1,500	1,500	1,500				1,500	
5-05720 DEBT CHARGES-PRINCIPAL	139,292	26,123	26,123	26,123				26,123	
5-05721 DEBT CHARGES-INTEREST	4,881	1,551	1,551	1,551				1,551	
5-05730 OCWA DEBT CHARGES-PRINCIPAL	24,877	6,635	6,635	6,635				6,635	
5-05731 OCWA DEBT CHARGES-INTEREST	2,138	118	118	118				118	
5-06100 CONTRIBUTION TO RESERVE	293,799	390,012	390,012	390,012				390,012	
Expense Total	5,612,296	5,521,351	5,589,237	5,521,351		(48,699)		5,472,652	(0.88%)
Net Expense	5,612,296	5,521,351	5,589,237	5,521,351		(48,699)		5,472,652	(0.88%)

5-01000 SALARIES - Reallocate one FTE from wages;

5-01050 WAGES - Reallocate one FTE to salaries;

5-02220 VEHICLE EXPENSE - Reduction of one vehicle;

5-03005 MATERIALS - Increase to reflect actual costs of repairing sanitary sewer breaks and aging infrastructure;

5-04005 INSURANCE - Decrease due to no OMEX supplemental insurance costs.

City of Sarnia

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3501 PUMP STATION MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	464,518	520,093	511,253	520,093		12,133		532,226	2.33%
5-01025 SALARIES - OVERTIME	28,855	35,998	25,178	35,998		544		36,542	1.51%
5-01030 SALARIES - CASUAL	4,842	10,296	2,376	10,296		(1,198)		9,098	(11.64%)
5-01055 WAGES - OVERTIME			6,846						
5-01095 CALL DUTY	6,790		7,555						
5-01100 ACTING RANK	600	5,004		5,004				5,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	96,650	110,845	107,100	110,845		4,848		115,693	4.37%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,097	60,400	58,578	60,400		2,983		63,383	4.94%
5-02054 CHEMICALS	105	2,500	2,530	2,500				2,500	
5-02101 FUEL	52								
5-02102 ELECTRICITY	293,655	207,000	310,687	207,000		82,000		289,000	39.61%
5-02104 TELEPHONE	15,858	10,000	19,366	10,000		10,000		20,000	100.00%
5-02220 VEHICLE EXPENSE	115,481	135,729	135,729	135,729				135,729	
5-02300 OFFICE EXPENSES	437	2,500	750	2,500				2,500	
5-02311 TRAINING & EDUCATION	3,482	8,000	7,888	8,000				8,000	
5-02360 CLOTHING & UNIFORMS	18,899	6,200	9,939	6,200		3,000		9,200	48.39%
5-02388 OVERTIME MEALS	1,414	2,000	1,304	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	159,955	170,000	164,981	170,000				170,000	
5-02420 BUILDING MAINTENANCE	55,495	35,500	70,931	35,500		30,000		65,500	84.51%
5-04910 OTHER PURCHASED SERVICES	65,577	36,000	57,013	36,000		30,000		66,000	83.33%
5-04925 SPILLS RESPONSE	585	10,000	11,163	10,000				10,000	
Expense Total	1,382,347	1,368,065	1,511,167	1,368,065		174,310		1,542,375	12.74%
Net Expense	1,382,347	1,368,065	1,511,167	1,368,065		174,310		1,542,375	12.74%

5-02102 ELECTRICITY - Right-sizing across organization;

5-02104 TELEPHONE - Increase to reflected actual costs;

5-02360 CLOTHING & UNIFORMS - Increase to provide PPE for the Environmental Technician;

5-02420 BUILDING MAINTENANCE - Increase due to aging infrastructure that has required increased expenses;

5-04910 OTHER PURCHASED SERVICES - Increase due to right sizing budget based on historical expenditures and unfavourable weather conditions that impacted this budget.

City of Sarnia

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3505 WATER POLLUTION CONTROL CENTRE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00903 RENTAL REVENUE	(5,000)		(5,000)						
4-00950 LAWSS RESIDUAL MANAGEMENT FEES	(90,675)	(40,000)	(95,422)	(40,000)		(40,000)		(80,000)	100.00%
Revenue Total	(95,675)	(40,000)	(100,422)	(40,000)		(40,000)		(80,000)	100.00%
EXPENSES									
5-01000 SALARIES	1,062,541	965,603	902,063	965,603		(17,461)		948,142	(1.81%)
5-01025 SALARIES - OVERTIME	56,960	40,000	40,158	40,000				40,000	
5-01030 SALARIES - CASUAL	25,641	38,829	36,581	38,829				38,829	
5-01095 CALL DUTY	14,180	9,986	13,608	9,986				9,986	
5-01100 ACTING RANK	14,079	5,004	13,619	5,004				5,004	
5-01115 STAT HOLIDAY PAY	22,151	18,538	13,212	18,538				18,538	
5-01125 SHIFT DIFFERENTIAL	5,916	5,148	4,471	5,148				5,148	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	221,316	213,387	200,917	213,387		691		214,078	0.32%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	123,134	121,408	113,353	121,408		1,088		122,496	0.90%
5-01254 CLOTHING/BOOT ALLOWANCE	3,047	4,573	3,929	4,573				4,573	
5-02000 STATIONERY & SUPPLIES	614	5,655	3,381	5,655				5,655	
5-02052 LAB SUPPLIES	8,910	21,260	10,481	21,260				21,260	
5-02054 CHEMICALS	278,825	225,820	255,116	225,820				225,820	
5-02056 UV SYSTEM SUPPLIES		75,915	173,890	75,915		30,000		105,915	39.52%
5-02101 FUEL	108,284	162,240	108,543	162,240				162,240	
5-02102 ELECTRICITY	757,543	623,449	751,681	623,449		126,551		750,000	20.30%
5-02103 WATER	595	400	393	400				400	
5-02104 TELEPHONE	12,009	12,508	13,017	12,508				12,508	
5-02220 VEHICLE EXPENSE	69,016	67,041	68,184	67,041				67,041	
5-02227 EQUIPMENT RENTALS	33,710	10,000	9,922	10,000				10,000	
5-02300 OFFICE EXPENSES	5,836	2,663	2,253	2,663				2,663	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	950	490	710	490				490	
5-02303 POSTAGE	975	400	361	400				400	
5-02311 TRAINING & EDUCATION	12,878	20,545	19,827	20,545				20,545	
5-02312 CONFERENCES & SEMINARS	1,421	1,400	2,238	1,400				1,400	
5-02360 CLOTHING & UNIFORMS	3,500	2,530	4,744	2,530				2,530	
5-02370 SLUDGE SCREENING & GRIT REMOVAL	26,073	27,295	27,284	27,295				27,295	

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3505 WATER POLLUTION CONTROL CENTRE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
5-02388 OVERTIME MEALS	487	990	818	990				990	
5-02390 COMBINED SEWER OVERFLOW TANK	24,399	20,878	20,068	20,878				20,878	
5-02391 SEWAGE USE BY-LAW ENFORCEMENT		10,600	6,323	10,600				10,600	
5-02392 LAGOON OPERATION	17,210	18,725	18,517	18,725				18,725	
5-02393 AIR EMISSIONS		10,300		10,300		(10,300)			(100.00%)
5-02401 SMALL TOOLS		10,000		10,000		(10,000)			(100.00%)
5-02410 EQUIPMENT MAINTENANCE	313,298	306,850	357,052	306,850				306,850	
5-02420 BUILDING MAINTENANCE	172,676	110,998	99,195	110,998				110,998	
5-04005 INSURANCE	54,189								
5-04910 OTHER PURCHASED SERVICES	72,672	15,000	15,240	15,000				15,000	
5-04920 SCADA MAINTENANCE	20,817	35,010	20,000	35,010				35,010	
5-05134 HEALTH & OCCUPATIONAL SAFETY	10,842	10,000	9,498	10,000				10,000	
5-05144 QUALITY ASSURANCE/CONTROL	25,945	30,776	30,612	30,776				30,776	
5-05500 REPLACEMENT EQUIPMENT	101,834	23,976	41,955	23,976				23,976	
5-05505 NEW EQUIPMENT	433	5,305		5,305				5,305	
5-05650 ALLOCATED ADMINISTRATION	17,800	17,800	17,800	17,800				17,800	
5-05720 DEBT CHARGES-PRINCIPAL	1,262,453	1,322,656	1,322,656	1,322,656				1,322,656	
5-05721 DEBT CHARGES-INTEREST	395,254	335,050	335,050	335,050				335,050	
5-06100 CONTRIBUTION TO RESERVE	577,366	577,366	577,366	577,366				577,366	
Expense Total	5,937,779	5,544,367	5,666,086	5,544,367		120,569		5,664,936	2.17%
Net Expense	5,842,104	5,504,367	5,565,664	5,504,367		80,569		5,584,936	1.46%

5-01000 SALARIES - Reallocate 0.50 FTE to Bright's Grove Lagoon; no change in total FTE;

5-02393 AIR EMISSIONS - Eliminate budget; no longer required;

5-02401 SMALL TOOLS - Eliminate budget; no longer required;

5-02056 UV SYSTEM SUPPLIES - Increase required to ensure compliance with MOECC mandate to have a complete set of spare UV parts on site at all times;

5-02102 ELECTRICITY - Right-sizing across organization.

City of Sarnia

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3506 BRIGHTS GROVE LAGOONS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		31,474	34,659	31,474		32,420		63,894	103.01%
5-01025 SALARIES - OVERTIME	818		4,149						
5-01100 ACTING RANK	1,553		1,450						
5-01115 STAT HOLIDAY PAY			920						
5-01125 SHIFT DIFFERENTIAL			192						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	413	6,677	8,140	6,677		7,212		13,889	108.01%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		4,588	4,609	4,588		5,068		9,656	110.46%
5-01254 CLOTHING/BOOT ALLOWANCE		200	47	200				200	
5-02052 LAB SUPPLIES						1,000		1,000	
5-02054 CHEMICALS	101,607	115,000	108,145	115,000				115,000	
5-02102 ELECTRICITY						175,000		175,000	
5-02220 VEHICLE EXPENSE		19,146	19,146	19,146				19,146	
5-02388 OVERTIME MEALS	46	100	120	100				100	
5-02410 EQUIPMENT MAINTENANCE	23,268	26,920	20,202	26,920				26,920	
5-02420 BUILDING MAINTENANCE	28,405	18,700	17,970	18,700				18,700	
5-05000 SUNDRY		635	200	635				635	
5-05144 QUALITY ASSURANCE/CONTROL	7,068	11,000	10,355	11,000				11,000	
Expense Total	163,178	234,440	230,304	234,440		220,700		455,140	94.14%
Net Expense	163,178	234,440	230,304	234,440		220,700		455,140	94.14%

5-01000 SALARIES - Reallocate 0.50 FTE from WPCC; no change in total FTE's;

5-02102 ELECTRICITY - Budget required for power demand created by new treatment equipment added as part of the lagoon upgrades.

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3507 BIO-SOLIDS

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00940 SALE OF MATERIALS	(78,977)	(30,000)	(37,723)	(30,000)		30,000			(100.00%)
Revenue Total	(78,977)	(30,000)	(37,723)	(30,000)		30,000			(100.00%)
EXPENSES									
5-01000 SALARIES		145,888	143,558	145,888		1,886		147,774	1.29%
5-01025 SALARIES - OVERTIME	27,322		35,151						
5-01100 ACTING RANK	13,606	16,002	16,477	16,002				16,002	
5-01115 STAT HOLIDAY PAY			5,520						
5-01125 SHIFT DIFFERENTIAL	1,920	2,002	3,800	2,002				2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	6,305	29,705	37,526	29,705		1,045		30,750	3.52%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		18,354	18,456	18,354		940		19,294	5.12%
5-01254 CLOTHING/BOOT ALLOWANCE		100	100	100				100	
5-02054 CHEMICALS		28,750		28,750				28,750	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	183,721	158,000	160,950	158,000				158,000	
5-02227 EQUIPMENT RENTALS	2,809								
5-02388 OVERTIME MEALS	301	400	402	400				400	
5-02410 EQUIPMENT MAINTENANCE	85,448	50,000	101,450	50,000		50,000		100,000	100.00%
5-02420 BUILDING MAINTENANCE	7,686	20,600	9,114	20,600				20,600	
5-04010 MANAGEMENT SERVICES	168,911	180,000	146,533	180,000		(30,000)		150,000	(16.67%)
5-04910 OTHER PURCHASED SERVICES	6,126	46,260	22,613	46,260				46,260	
5-05500 REPLACEMENT EQUIPMENT	10,131								
Expense Total	514,286	696,061	701,650	696,061		23,871		719,932	3.43%
Net Expense	435,309	666,061	663,927	666,061		53,871		719,932	8.09%

4-00940 SALE OF MATERIALS - In accordance with the new agreement with Walker Industries, the City receives no revenue from the sale of the product;

5-02410 EQUIPMENT MAINTENANCE - Increase due to cost of repairing and maintaining aging equipment (augers, centrifuges, dryer, etc.);

5-04010 MANAGEMENT SERVICES - Reduced in accordance with terms of operating agreement with Walker Industries.

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3510 SEWER - GENERAL ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		79,188	78,211	79,188		(38,044)		41,144	(48.04%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		16,615	15,818	16,615		(7,785)		8,830	(46.86%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		9,785	8,438	9,785		(4,625)		5,160	(47.27%)
5-02466 CONTRACT EXPENSE	263,983	332,556	280,539	332,556				332,556	
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-05140 REALTY TAXES	233,948	228,721	248,752	228,721				228,721	
5-05650 ALLOCATED ADMINISTRATION	807,624	807,624	807,624	807,624		53,829		861,453	6.67%
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	2,142,718	2,311,652	2,276,545	2,311,652		3,375		2,315,027	0.15%
Net Expense	2,142,718	2,311,652	2,276,545	2,311,652		3,375		2,315,027	0.15%

5-05650 ALLOCATED ADMINISTRATION - Increase offsets decrease in salaries and benefits. Previously, financial support for Sewer Administration was reported in Salaries and Benefits, for the 2017 budget year this will be reflected as an internal allocation to the Finance Department; No change in FTEs.

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3590 SEWER AREA - REVENUE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(15,546,440)	(15,575,739)	(15,571,540)	(15,575,739)		(484,126)		(16,059,865)	3.11%
Revenue Total	(15,546,440)	(15,575,739)	(15,571,540)	(15,575,739)		(484,126)		(16,059,865)	3.11%
EXPENSES									
Expense Total									
Net Expense	(15,546,440)	(15,575,739)	(15,571,540)	(15,575,739)		(484,126)		(16,059,865)	3.11%

4-00580 SEWER SURCHARGE - Increase required to balance Sewer Budget.

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3600 STORM SEWER MAINTENANCE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(672,886)	(817,628)	(807,684)	(817,628)		(31,312)		(848,940)	3.83%
4-00930 COSTS RECOVERED	(2)								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(38,464)	(43,000)	(39,082)	(43,000)				(43,000)	
Revenue Total	(711,352)	(860,628)	(846,766)	(860,628)		(31,312)		(891,940)	3.64%
EXPENSES									
5-01050 WAGES - REGULAR	255,929	342,588	332,616	342,588		13,407		355,995	3.91%
5-01055 WAGES - OVERTIME	13,099	34,854	34,907	34,854		530		35,384	1.52%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,359	67,644	64,892	67,644		4,731		72,375	6.99%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	37,401	45,056	42,680	45,056		2,644		47,700	5.87%
5-02220 VEHICLE EXPENSE	120,015	116,520	116,520	116,520				116,520	
5-02388 OVERTIME MEALS	1,491		452						
5-02466 CONTRACT EXPENSE	88,569	110,000	104,832	110,000				110,000	
5-03002 OTHER OPERATING SUPPLIES	575	10,000	9,884	10,000				10,000	
5-03005 MATERIALS	25,373	40,000	39,835	40,000				40,000	
5-04005 INSURANCE	4,177								
5-04910 OTHER PURCHASED SERVICES	38,102	18,966	25,149	18,966		10,000		28,966	52.73%
5-06100 CONTRIBUTION TO RESERVE	77,262	75,000	75,000	75,000				75,000	
Expense Total	711,352	860,628	846,767	860,628		31,312		891,940	3.64%
Net Expense			1						

4-00580 SEWER SURCHARGE - Increase to balance Sewer Budget;

5-04910 OTHER PURCHASED SERVICES - Increase to reflect actual cost of contractor services to repair the aging infrastructure.

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3700 WATER - ADMINISTRATION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		79,188	69,885	79,188		(38,044)		41,144	(48.04%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		16,615	14,514	16,615		(7,785)		8,830	(46.86%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY		9,785	8,437	9,785		(4,625)		5,160	(47.27%)
5-02114 IT MAINTENANCE & SUPPORT	24,031								
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	7,476	102,550	50,069	102,550		(52,550)		50,000	(51.24%)
5-02500 LAWSS ADMINISTRATION	393,148	405,660	403,363	405,660		12,008		417,668	2.96%
5-04005 INSURANCE	351,272	93,998	98,553	93,998		(21,298)		72,700	(22.66%)
5-05114 LAWSS OPERATING COSTS	2,226,505	2,301,615	2,270,135	2,301,615		68,128		2,369,743	2.96%
5-05650 ALLOCATED ADMINISTRATION	178,000	178,000	178,000	178,000		53,829		231,829	30.24%
5-05710 CITY'S SHARE LAWSS CAPITAL	1,202,205	1,262,875	1,272,009	1,262,875				1,262,875	
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,652,875	1,799,037	1,799,037	1,799,037				1,799,037	
5-05716 LAWSS DEBT CHARGES-INTEREST	361,110	226,884	226,884	226,884				226,884	
5-05720 DEBT CHARGES-PRINCIPAL	1,374	1,373	1,373	1,373				1,373	
5-05721 DEBT CHARGES-INTEREST	31	31	31	31				31	
5-05730 OCWA DEBT CHARGES-PRINCIPAL	13,266	3,527	3,527	3,527				3,527	
5-05731 OCWA DEBT CHARGES-INTEREST	1,067	57	57	57				57	
5-06100 CONTRIBUTION TO RESERVE	3,488	3,488	3,488	3,488				3,488	
5-06900 CONTRIBUTION TO RESERVE	648,843	665,178	665,178	665,178				665,178	
Expense Total	7,064,691	7,149,861	7,064,540	7,149,861		9,663		7,159,524	0.14%
Net Expense	7,064,691	7,149,861	7,064,540	7,149,861		9,663		7,159,524	0.14%

5-04005 INSURANCE - Decrease due to no OMEX supplemental insurance costs;

5-05650 ALLOCATED ADMINISTRATION - Increase offsets decrease in salaries and benefits. Previously, financial support for Water Administration was reported in salaries and benefits, for the 2017 budget year this will be reflected as an internal allocation **2022 ACCOUNTING**. No overall change in FTEs.

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3705 WATER - DISTRIBUTION

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00930 COSTS RECOVERED	(7,559)								
Revenue Total	(7,559)								
EXPENSES									
5-01000 SALARIES	75,980					265,812		265,812	
5-01050 WAGES - REGULAR	1,079,645	1,083,630	1,083,676	1,083,630		(249,263)		834,367	(23.00%)
5-01055 WAGES - OVERTIME	462,303	320,592	264,779	320,592		4,812		325,404	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	256,861	233,482	231,436	233,482		6,369		239,851	2.73%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	142,588	155,530	147,607	155,530		(6,876)		148,654	(4.42%)
5-02102 ELECTRICITY	3,620	3,000	3,045	3,000				3,000	
5-02104 TELEPHONE	6,077	4,130	5,743	4,130		1,570		5,700	38.01%
5-02220 VEHICLE EXPENSE	445,822	445,430	445,430	445,430		(9,122)		436,308	(2.05%)
5-02300 OFFICE EXPENSES		2,000	1,937	2,000				2,000	
5-02311 TRAINING & EDUCATION	20,924	37,280	35,921	37,280				37,280	
5-02388 OVERTIME MEALS	29,499	12,280	10,491	12,280				12,280	
5-02466 CONTRACT EXPENSE	670,438	464,248	576,153	464,248				464,248	
5-02485 CONSTRUCTION	2,774,019	2,829,499	2,829,499	2,829,499		397,730		3,227,229	14.06%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03002 OTHER OPERATING SUPPLIES	53,840	43,080	43,626	43,080				43,080	
5-03005 MATERIALS	472,843	357,261	357,940	357,261				357,261	
5-04910 OTHER PURCHASED SERVICES	738,008	498,710	540,472	498,710		50,000		548,710	10.03%
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	
Expense Total	8,711,306	7,968,991	8,056,594	7,968,991		461,032		8,430,023	5.79%
Net Expense	8,703,747	7,968,991	8,056,594	7,968,991		461,032		8,430,023	5.79%

5-02485 CONSTRUCTION - Increase to maintain the schedule on construction in the 10 Year Capital Plan;

5-04910 OTHER PURCHASED SERVICES - Increase due to new service charges for Bluewater Power's pole holding services which are required for excavations within 15' of a hydro pole.

City of Sarnia

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3790 WATER - REVENUE

Account	2015 Actuals	2016 Budget	2016 Forecast	2017 Base Budget	2017 One Time Budget	2017 Non-Service Level	2017 Service Level	2017 Approved Budget	Variance 2017 to 2016 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(16,524)	(37,697)	(14,641)	(37,697)				(37,697)	
4-00570 WATER BILLINGS	(14,794,093)	(14,973,957)	(15,043,411)	(14,973,957)		(470,695)		(15,444,652)	3.14%
4-00571 HYDRANT USAGE CHARGE	(13,430)	(5,500)	(18,020)	(5,500)				(5,500)	
4-00572 WATER SHUT-OFF FEE		(2,100)		(2,100)				(2,100)	
4-00900 SUNDRY REVENUE	(29,097)	(66,000)	(49,131)	(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	(39,245)	(30,000)	(37,344)	(30,000)				(30,000)	
4-06200 CONTRIBUTION FROM RESERVE FUND	(868,754)								
Revenue Total	(15,768,440)	(15,118,852)	(15,169,844)	(15,118,852)		(470,695)		(15,589,547)	3.11%
EXPENSES									
Expense Total									
Net Expense	(15,768,440)	(15,118,852)	(15,169,844)	(15,118,852)		(470,695)		(15,589,547)	3.11%

4-00570 WATER BILLINGS - Increase to balance Water Budget.

2017 CAPITAL BUDGET - FUNDING SOURCES

Reserve or Other Funding Source:	6020	6025	6045	6200	6315	6365	6430	6470	6480	6485	6490	6510	6600	6610	6615	6616	6617	Total Funded	Potential Grants & Donations	Total Capital Expenditures	
	Provincial Gas Tax	Federal Gas Tax	OCIF	Capital Reserve	Capital Revolving	Sarnia Harbour	Transit Vehicle	Care-A-Van Vehicle	Transit Building	Energy Management	Computer Equipment Replacement	Fire Equipment	Fire Station	Parks/Rec Facilities	Capital Infrastructure	Capital Infrastructure Sewer	Capital Infrastructure Water				
Forecasted Opening Balance of Reserve	480,540	131,763	-	224,380	708,227	1,078,713	212,521	97,876	228,167	69,996	155,582	285,455	19,650	199,229	654,763	2,539,498	682,028				
Revenue 2017	930,000	2,200,127	1,351,631	1,359,517	1,179,925	311,300	206,283	17,706	20,000	303,523	247,308	700,029	-	949,012	3,789,518	12,317,834	3,892,407		8,015,927		
Other Expenditures 2017	(458,400)		-	(266,000)	(72,366)						(257,128)	(193,500)									
Transfer to (From)																					
Total Funds Available for Capital	952,140	2,331,890	1,351,631	1,317,897	1,815,786	1,390,013	418,804	115,582	248,167	373,519	145,762	791,984	19,650	1,148,241	4,444,281	14,857,332	4,574,435		8,015,927		
General Capital Projects	Budget																				
1 LED Streetlighting Conversion Phase 3	1,000,000		(700,000)															(700,000)	(300,000)	(1,000,000)	
2 Core Information Technology Infrastructure	85,282										(85,282)							(85,282)		(85,282)	
3 Heavy Haul Corridor	600,000					(200,000)												(200,000)	(400,000)	(600,000)	
4 Heavy Rescue Fire Apparatus Replacement	650,000											(650,000)						(650,000)		(650,000)	
5 New Colborne Road Fire Hall	19,000												(19,000)					(19,000)		(19,000)	
6 Care-A-Van - 2 high floor cutaway buses	230,000							(115,000)										(115,000)	(115,000)	(230,000)	
7 Above Ground Gas Storage Tank	100,000						(50,000)											(50,000)	(50,000)	(100,000)	
8 Bus Storage Facility Upgrades	134,320								(67,160)									(67,160)	(67,160)	(134,320)	
9 Onboard Bus Cameras	177,000							(88,500)										(88,500)	(88,500)	(177,000)	
10 Accessible Transit Scheduling Software	103,896	(51,948)																(51,948)	(51,948)	(103,896)	
11 2 low floor Nova LFS Bus replacements	996,000	(498,000)																(498,000)	(498,000)	(996,000)	
12 8 low floor cutaway Bus replacements	1,332,000			(666,000)														(666,000)	(666,000)	(1,332,000)	
13 Bus Stop Accessibility Improvements	400,000	(200,000)																(200,000)	(200,000)	(400,000)	
14 Sarnia Arena Improvements - Canada 150	1,484,000													(500,000)				(500,000)	(984,000)	(1,484,000)	
15 Sports & Recreation	230,000													(230,000)				(230,000)		(230,000)	
16 Park Infrastructure	150,000	(150,000)																(150,000)		(150,000)	
17 Mobile Stage	-																	-		-	
18 Errol Russell Park Revitalization	700,000													(300,000)				(300,000)	(400,000)	(700,000)	
19 Road Resurfacing/Reconstruction	1,200,000		(1,200,000)															(1,200,000)		(1,200,000)	
20 Rehabilitation - Various Structures (Bridges & Culverts)	1,000,000		(151,631)												(848,369)			(1,000,000)		(1,000,000)	
21 Shoreline Protection	500,000														(500,000)			(500,000)		(500,000)	
22 Rural Roads Rehabilitation	525,000														(525,000)			(525,000)		(525,000)	
23 Donahue Bridge	1,450,000	(600,000)		(850,000)														(1,450,000)		(1,450,000)	
24 Transportation Masterplan - Sidewalks & Bike Lanes	250,000														(250,000)			(250,000)		(250,000)	
25 Streetscape Improvements at Various Locations	300,000														(300,000)			(300,000)		(300,000)	
26 Energy Efficiency Projects	440,523									(353,523)								(353,523)	(87,000)	(440,523)	
Water & Sewer Capital Projects																					
1 Sarnia Sewer Upgrade Project	12,000,000														(1,000,000)	(11,000,000)		(12,000,000)		(12,000,000)	
2 Talfourd, Devine and Side Streets Separation	6,258,319														-	(2,150,000)		(2,150,000)	(4,108,319)	(6,258,319)	
3 Watermain, Sanitary & Storm Sewer Replacement	3,600,000														(2,400,000)	(1,200,000)		(3,600,000)		(3,600,000)	
4 Improvements to WPCC	500,000														(500,000)			(500,000)		(500,000)	
5 Pumping Station Improvements	400,000														(400,000)			(400,000)		(400,000)	
6 Infrastructure Assessment	200,000															(200,000)		(200,000)		(200,000)	
7 Water Meter Replacement Project	150,000															(150,000)		(150,000)		(150,000)	
Police Services																					
1 Police Radio Communication System	150,000			(150,000)														(150,000)		(150,000)	
Total Capital Budget	37,315,340	(749,948)	(1,450,000)	(1,351,631)	(816,000)	(850,000)	(200,000)	(138,500)	(115,000)	(67,160)	(353,523)	(85,282)	(650,000)	(19,000)	(1,030,000)	(3,423,369)	(14,300,000)	(3,700,000)	(29,299,413)	(8,015,927)	(37,315,340)
Projected Ending Balance of Reserve	-	202,192	881,890	-	501,897	965,786	1,190,013	280,304	582	181,007	19,996	60,480	141,984	650	118,241	1,020,912	557,332	874,435	-	-	

Reserve and Reserve Funds

Obligatory (have external restrictions):

Reserve Name	#	Purpose
Building Permit Revenue	6035	Administered under the Building Code Act. This reserve is used to offset Building Department administration and enforcement costs.
Development Charges (DCs)	6015	Development charges are collected to fund future City projects required to support expansion of the current infrastructure associated with growth and development. All capital items must be identified in the Development Charge Background Study to be eligible. The Background Study and Development Charges by-law that sets the rates are updated every 5 years.
Federal Gas Tax	6025	Federal Gas Tax is provided from the Federal Government as per an agreement with the AMO. Federal Gas Tax monies are to be used on Capital Projects defined in the agreement; the use of the funds must be reported to the AMO as well as outcomes from completed projects. Approved categories include road water and sewer, parks facilities, brownfields, etc.
Federal Harbour	6040	For the maintenance and operation of the Sarnia Harbour. Expenses must meet the eligibility requirements as per the divestiture agreement. Agreement is for a 15 year term with a possible 5 year extension.
OCIF	6045	The OCIF (Ontario Community Infrastructure Fund) builds on the work municipalities have undertaken to prioritize their core infrastructure needs through comprehensive asset management planning. The objective is to transition to full formula-based funding over time as critical projects are addressed and asset management plans are in-place and used to guide infrastructure planning and investment decisions.
Planning	6005	Established under the Planning Act to provide funds for City parks improvements and other recreation purposes.
Provincial Gas Tax	6020	Provincial Gas Tax is provided from the Provincial Government as per an agreement with the AMO. Provincial Gas Tax monies are to be used on Capital Projects for the Transit Department, as well as supplementing Transit operating costs defined in the agreement.

Non-Obligatory:

Reserve Name	#	Purpose
911 Equipment	6520	Ensure funds are available for the future replacement of essential 911 equipment.
Accessibility	6640	To fund the City's accessibility initiatives in accordance with the Accessibility for Ontarians with Disabilities Act (AODA) requirement as set out by the province.
Airport	6265	To fund the operation and maintenance of the Chris Hadfield Airport.
Arena Time Clock	6555	For the replacement of time clocks in 3 arenas.
Bluewater Gymnastics	6340	To provide for major repairs and replacement for the Bluewater Gymnastics Building located at Lottie Neely Park.
Business Park	6300	Fund costs related to the development of industrial business parks.
Capital	6200	Source of funding for general capital needs. Generally used to fund capital items identified outside of the timeliness of the Capital budgeting process.
Capital Infrastructure	6615	Provide funding for major infrastructure rehabilitation and replacement.
Capital Infrastructure - Storm Sewers	6618	No balance – recommend closure, now reflected in 6616.
Capital Infrastructure - Sewer	6616	Provide funding for major sewer infrastructure rehabilitation and replacement. Infrastructure included in this area are the City's pump stations, the Water Pollution Control Centre, all City storm and sanitary sewer mains and forcemains.

Reserve Name	#	Purpose
Capital Infrastructure - Water	6617	Provide funding for major water infrastructure rehabilitation and replacement. Infrastructure included in this area are all City water meters, watermain valves and watermains.
Capital Revolving	6315	Established to provide the City with a source of internal borrowing for capital projects and as a capital contingency reserve.
Care-A-Van - Vehicle	6470	Funds to replace and maintain Care-A-Van vehicles.
City Hall Building	6495	Provide funds for major building rehabilitation and future replacement.
City Hall Printing	6500	Fund costs of major repairs and to replace equipment.
Computer Equipment Replacement	6490	To fund corporate IT equipment and infrastructure.
Development Contingency	6350	Fund the municipal portion of development services.
Election Expenses	6400	To fund costs of Municipal Elections.
Elm-High-Ex-Wood Park	6250	Monies collected by the Elm-High-Ex-Wood home owners association to build a passive park.
Emergency Measures Equipment	6530	Ensure funds are available for the future replacement of critical Emergency Measures Equipment.
Energy Management	6485	Provide funds for implementation of energy management initiatives.
Environmental	6245	Established to provide the City with a source of funding for environmental contingencies.
Façade Improvement Loan	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Façade Loan program.
Fire Equipment	6510	Fund the necessary costs to replace fire equipment and apparatus within expected life cycle.
Fire Station	6600	Used for the capital maintenance and replacement of the City's Fire Halls.
Indoor Recreation Facility	6255	Provide funds for capital refurbishment of the City's indoor recreation facilities.
Land Purchase	6440	Provide funds for purchase of land for municipal purposes.
Legacy Fund	6270	To accumulate funds for a major municipal expenditure that would benefit the citizens of the community. The disbursement should be as broad as possible so as not to favour any one group or organization.
Library Facilities	6560	Fund the rehabilitation and maintenance needs for the City's Libraries.
Municipal Drain Rehabilitation	6619	Provide funds for the City's portion of reactive maintenance on the City's drain network.
Operating Contingency	6581	To offset unforeseen and unexpected general levy expenses.
Parks & Recreation Facilities	6610	Provide funds for major building repairs and future replacements. This includes arenas, baseball and soccer facilities, parks, equipment and washrooms facilities, and the Strangway Centre.
Perch Creek Harbour	6305	Operation and maintenance of the Perch Creek Harbour (funds received from F&O upon divestiture of this harbour).
Police Building	6515	Provide funds for major building repairs and future replacement costs.
Police Equipment	6595	Used for the replacement of Police Cruisers.
Police Major Crimes	6565	To offset extraordinary and unforeseen expenditures related to major crime.
Police Sick Leave	6285	To fund sick leave payouts on termination and to avoid wide fluctuations in the tax levy.
Sarnia Bay Capital Improvements	6335	Funds originally received from Province of Ontario upon the City's assumption of responsibility of Centennial Park and Sarnia Bay Marina.
Sarnia General Hospital	6645	To fund for future demolition of the former Sarnia General Hospital
Sarnia Harbour	6365	For maintenance and operation of the Sarnia Harbour. All ineligible expenses from 6040 Federal Harbour (Obligatory/Externally Restricted Reserve) are paid through this reserve.
Seaway Kiwanis Campus	6635	To fund maintenance and future replacements within the Kiwanis Campus.
Self Insurance	6225	Deductibles on insurance claims against the City are funded from this reserve.

Reserve Name	#	Purpose
Sewage Treatment Plant	6535	Established to fund the on-going capital needs of the Water Treatment Control Centre.
Sewer Rates Stabilization	6590	Used to offset unforeseen and unexpected sewer levy expenses.
Strangway Centre Endowment	6240	This was set up through a bequest. Annual interest earned is transferred into the Strangway budget to help maintain reasonable membership rates.
Tax Stabilization	6580	To offset extraordinary and unforeseen general levy expenses, including property tax assessment appeals.
Tax Stabilization – Transit	6585	To offset extraordinary and unforeseen transit levy expenses, including property tax assessment appeals.
Transit - Building	6480	Provide funding for major transit building repairs, upgrades and future replacement
Transit - Vehicle	6430	To fund the replacement of conventional Transit vehicles. Sarnia Transit currently operates with 23 buses, with a recommended replacement cycle of 2 buses per year.
Transit Tickets, Passes	6455	Fund costs of various transit operating supplies and expenses as needed.
Water Rates Stabilization	6450	To offset extraordinary and unforeseen current budget expenditures.
Waterfront Development	6210	Established to provide adequate financial resources to support public and private ventures, create alliances with waterfront partners and stakeholders, and to promote and market the waterfront as a major attraction.
Works Equipment	6525	Ensure funds are available for the future replacement of the majority of the City's rolling stock. This includes vehicles from Winter Maintenance, Water & Sewer Maintenance, Parks & Recreation, and Roads Maintenance.
WSIB Self Insurance	6220	The City of Sarnia is a WSIB schedule 2 employer. This requires any WSIB claims processed during the year to be paid out of this reserve.
YMCA	6235	Earnings on City established endowment fund of \$600,000 to be paid to YMCA.

2017 DEDICATED RESERVE AND RESERVE FUND REVENUE AND EXPENDITURES

*	#	Reserve	Description	Reserve Revenue	Reserve Expense
Revenues Directly to Reserves					
	6005	PLANNING RESERVE FUND	Developer Contributions (est)	20,000	
	6015	DEVELOPMENT CHARGES RESERVE FUND	Developer Fees (est)	500,000	
	6020	PROVINCIAL GAS TAX RESERVE FUND	Gas Tax Funding	930,000	
	6025	FEDERAL GAS TAX RESERVE FUND	Gas Tax Funding	2,200,127	
	6045	ONTARIO COMMUNITY INFRASTRUCTURE FUND	OCIF Funding	1,351,631	
	6210	WATERFRONT DEVELOPMENT RESERVE	Southwestern Sales Revenues (Net)	75,000	
	6235	YMCA RESERVE FUND	Investment Interest	12,000	
	6240	STRANGWAY CENTRE ENDOWMENT RESERVE FUND	Investment Interest	2,000	
	6265	AIRPORT OPERATIONS RESERVE FUND	Investment Interest	500	
	6300	BUSINESS PARK RESERVE FUND	Rental Income	12,500	
	6315	CAPITAL REVOLVING RESERVE FUND	Donation - Cox Garden	120,000	
	6340	BLUEWATER GYMNASTICS BUILDING RESERVE FUND	Lease Payments	9,776	
	6535	SEWAGE TREATMENT PLANT RESERVE	Sewage Tickets	6,000	
	6580	TAX STABILIZATION	Supplementary Levy	300,000	
	6616	CAPITAL INFRASTRUCTURE	SCF Funding re: Sarnia Sewer Upgrade Project	8,000,000	
	6635	SEAWAY KIWANIS CAMPUS RESERVE	Rental Revenue	5,000	
				Total Reserve Revenue:	<u>13,544,534</u>
Expenditures Directly from Reserves					
**	6015	DEVELOPMENT CHARGES RESERVE FUND	Station 2 Specialized Industrial Equipment		(15,116)
	6200	CAPITAL RESERVE FUND	Parking Meter Pay & Display		(10,000)
	6200	CAPITAL RESERVE FUND	HR Software - Absence Tracking		(30,000)
	6200	CAPITAL RESERVE FUND	City Hall - Elevator Upgrades		(26,000)
*	6220	WSIB SELF INSURANCE RESERVE FUND	Claims Payments (est)		(1,320,600)
*	6225	SELF INSURANCE RESERVE FUND	Claims Payments (est)		(525,000)
*	6235	YMCA RESERVE FUND	YMCA Payment (est)		(12,000)
*	6240	STRANGWAY CENTRE ENDOWMENT RESERVE FUND	Expenditures		(2,000)
*	6245	ENVIRONMENTAL RESERVE	Landfill Monitoring Costs		(50,000)
	6265	AIRPORT OPERATIONS RESERVE FUND	Airport Operator Payment		(500)
	6265	AIRPORT OPERATIONS RESERVE FUND	Capital Replacements as Needed		(25,000)
	6300	BUSINESS PARK RESERVE FUND	Business Park Management Expenditures		(25,000)
	6315	CAPITAL REVOLVING RESERVE	Municipal Grant		(72,366)
*	6335	SARNIA BAY CAPITAL IMPROVEMENTS RESERVE	Expenditures		(25,000)
	6400	ELECTIONS RESERVE	Election Equipment/Software		(50,000)
	6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE	User Device Hardware Refresh Support		(36,960)
	6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE	Website Repair Project		(46,080)
	6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE	Cyber Security Initiative		(30,000)
	6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE	Software Use Discovery		(7,200)
	6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE	WAN Restructure Project		(18,000)
	6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE	IT Service Review (Follow-up actions)		(21,580)
	6490	COMPUTER EQUIPMENT REPLACEMENT RESERVE	Computer Equipment Lease		(97,308)
	6495	CITY HALL BUILDING RESERVE	City Hall - Drinking Fountain Replacement		(12,000)
	6495	CITY HALL BUILDING RESERVE	City Hall - Council Chambers Electrical Upgrades		(20,000)
	6500	CITY HALL PRINTING ROOM	City Hall - Property Dept. Postage Meter Replacement		(7,400)
	6510	FIRE EQUIPMENT RESERVE	Mobile Strategy Plan		(20,000)
	6510	FIRE EQUIPMENT RESERVE	NFPA Fire Hose		(25,000)
	6510	FIRE EQUIPMENT RESERVE	Bunker Gear and Firefighting Boots (24 sets)		(75,000)
	6510	FIRE EQUIPMENT RESERVE	Accessible, Inflatable Fire Safety House		(17,500)
	6510	FIRE EQUIPMENT RESERVE	Thermal Imaging Cameras		(28,000)
	6510	FIRE EQUIPMENT RESERVE	Replacement Fire SUV		(28,000)
	6515	POLICE BUILDING	Expenditures		(60,000)
	6515	POLICE BUILDING	Chilling Tower Replacement		(70,000)
	6520	911 EQUIPMENT	Expenditures		(60,000)
**	6525	EQUIPMENT (FLEET) RESERVE	Current Expenditures		(533,200)
	6560	LIBRARY FACILITIES RESERVE	Lawrence House Furnace/AC Replacement		(15,000)
	6565	POLICE MAJOR CRIME RESERVE	Expenditures		(60,000)
	6595	POLICE EQUIPMENT RESERVE	Vehicle List		(260,000)
*	6635	SEAWAY KIWANIS CAMPUS RESERVE	Expenditures		(5,000)
				Total Reserve Expense:	<u>(3,741,810)</u>
				Total Reserves Revenue and Expense:	<u>13,544,534</u> <u>(3,741,810)</u>

* Annual request for estimated expenditures; no Reserves Template Request for submitted by Director

** Approved by City Council on Budget Deliberation Day

2017 RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2017	Total Revenue	Total Spent / Committed	Forecasted Balance December 2017
6005 Planning Reserve	Opening Balance	289,761			289,761
	Direct to Reserves - 5005 Planning Development Costs		20,000		20,000
6005 Planning Reserve Total		289,761	20,000		309,761
6015 Development Charges	Opening Balance	8,089,795			8,089,795
	Direct to Reserves - Development Charges		500,000		500,000
	Direct from Reserves - Station 2 Specialized Industrial Equipment			(15,116)	(15,116)
6015 Development Charges Total		8,089,795	500,000	(15,116)	8,574,679
6020 Provincial Gas Tax	Opening Balance	480,540			480,540
	Transfer to Operating 3140 Transit Revenue			(350,000)	(350,000)
	Transfer to Operating 3195 Care-A-Van Revenue			(108,400)	(108,400)
	Direct to Reserves - Provincial Gas Tax		930,000		930,000
	Capital - Transit Plan 2017 - AODA compliant Concrete Pads at Transit Stops			(200,000)	(200,000)
	Capital - Transit Plan 2017 - Bus Replacement - 2 low floor Nova LFS			(498,000)	(498,000)
	Capital - Transit Plan 2017 - Accessible Transit Scheduling Software			(51,948)	(51,948)
6020 Provincial Gas Tax Total		480,540	930,000	(1,208,348)	202,192
6025 Federal Gas Tax	Opening Balance	131,763			131,763
	Direct to Reserves - Federal Gas Tax		2,200,127		2,200,127
	Capital - LED Streetlighting Conversion Phase 3			(700,000)	(700,000)
	Capital - Park Infrastructure			(150,000)	(150,000)
	Capital - Donahue Bridge			(600,000)	(600,000)
6025 Federal Gas Tax Total		131,763	2,200,127	(1,450,000)	881,890
6035 Building Permit Revenue	Opening Balance	-			-
	Transfer from Operating 5020 Building		52,138		52,138
6035 Building Permit Revenue Total		-	52,138		52,138
6040 Federal Harbour Reserve Fund	Opening Balance	3,662,369			3,662,369
	Transfer from Operating 2065 Harbour		10,000		10,000
	Transfer to Operating 2066 Sarnia Harbour			(323,518)	(323,518)
6040 Federal Harbour Reserve Fund Total		3,662,369	10,000	(323,518)	3,348,851
6045 OCIF	Opening Balance	-			-
	Direct to Reserves - OCIF Funding		1,351,631		1,351,631
	Capital - Rehabilitation of Various Structures (Bridges & Culverts)			(151,631)	(151,631)
	Capital - Resurfacing/Reconstruction			(1,200,000)	(1,200,000)
6045 OCIF Total		-	1,351,631	(1,351,631)	-
6200 Capital Reserve	Opening Balance	224,380			224,380
	Retired Debt		1,159,389		1,159,389
	Transfer from Operating 2490 Corporate Municipal		26,000		26,000
	Transfer from reserve 6220 - WSIB 5 yr repayment plan		150,128		150,128
	Transfer from Operating 5035 By-Law		24,000		24,000
	Direct from Reserves - Parking Meter - Pay and Display			(10,000)	(10,000)
	Direct from Reserves - City Hall Elevator Upgrades			(26,000)	(26,000)
	Capital - Transit Plan 2017 - Bus Replacement - 8 low floor cutaway		666,000	(1,332,000)	(666,000)
	Direct from Reserves - HR Software: Absence Tracking			(30,000)	(30,000)
	Capital - Police Radio Communication System			(150,000)	(150,000)
	Capital - Transit Plan 2017 - Accessible Transit Scheduling Software		51,948	(51,948)	-
	Transfer to reserve 6645 - Sarnia General Hospital			(200,000)	(200,000)
6200 Capital Reserve Total		224,380	2,077,465	(1,799,948)	501,896
6210 Waterfront Development	Opening Balance	250,647			250,647
	Transfer from Operating 2070 Ferry Dock Hill		20,000		20,000
	Direct to Reserves - External Source - Rent		75,000		75,000
6210 Waterfront Development Total		250,647	95,000		345,647
6220 WSIB Self Insurance	Opening Balance	112,310			112,310
	Transfer from Operating 2490 WSIB 5 yr repayment plan		380,000		380,000
	Transfer from Operating 2490 WSIB 5 yr repayment plan 2015		80,000		80,000
	Transfer to 6200 Reserve WSIB 5 yr repayment plan			(150,128)	(150,128)
	Transfer to 6315 Reserve WSIB 5 yr repayment plan			(154,000)	(154,000)
	From Payroll - WSIB		1,427,400		1,427,400
	Direct from Reserves - WSIB Claims Estimate			(1,320,600)	(1,320,600)
6220 WSIB Self Insurance Total		112,310	1,887,400	(1,624,728)	374,982
6225 Self-Insurance Reserve	Opening Balance	634,944			634,944
	Transfer from Operating 2645 Police		50,000		50,000
	Transfer from Operating 3700 Water Admin		3,488		3,488
	Transfer from Operating 3510 Sewer Admin		2,229		2,229
	Transfer from Operating 2490 Corp Municipal		470,000		470,000
	Transfer from Operating 3100 Transit Transportation		25,000		25,000
	Direct from Reserves - Self Insurance Claims Payments			(525,000)	(525,000)
	6225 Self-Insurance Reserve Total		634,944	550,717	(525,000)
6230 Façade Improvement Loan	Opening Balance	13,588			13,588
	6230 Façade Improvement Loan Total		13,588		13,588
6235 YMCA Reserve	Opening Balance	600,000			600,000
	Direct to Reserves - Investment Interest		12,000		12,000
	Direct from Reserves - YMCA Payments			(12,000)	(12,000)
6235 YMCA Reserve Total		600,000	12,000	(12,000)	600,000
6240 Strangway Centre Endowment	Opening Balance	154,684			154,684
	Direct to Reserves - Investment Interest		2,000		2,000
	Direct from Reserves - Annual Interest Payment Strangway			(2,000)	(2,000)
6240 Strangway Centre Endowment Total		154,684	2,000	(2,000)	154,684
6245 Environmental Reserve	Opening Balance	179,160			179,160
	Direct from Reserves - Landfill Monitoring			(50,000)	(50,000)
6245 Environmental Reserve Total		179,160		(50,000)	129,160

2017 RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2017	Total Revenue	Total Spent / Committed	Forecasted Balance December 2017
6250 Elm-High-Ex-Wood Park	Opening Balance	4,606			4,606
6250 Elm-High-Ex-Wood Park Total		4,606			4,606
6255 Indoor Recreation Facility	Opening Balance	140,173			140,173
6255 Indoor Recreation Facility Total		140,173			140,173
6265 Airport	Opening Balance	25,252			25,252
	Transfer from Operating 2150 Economic Development		25,000		25,000
	Direct to Reserves - Investment Interest		500		500
	Direct from Reserves - Airport Operator Payment			(500)	(500)
	Direct from Reserves - Replacements			(25,000)	(25,000)
6265 Airport Total		25,252	25,500	(25,500)	25,252
6270 Legacy Fund	Opening Balance	54,948			54,948
	Operating		-		-
6270 Legacy Fund Total		54,948	-		54,948
6285 Police Sick Leave	Opening Balance	31,925			31,925
6285 Police Sick Leave Total		31,925			31,925
6300 Business Park	Opening Balance	479,202			479,202
	Direct from Reserves - Business Park Expenditures			(25,000)	(25,000)
	Direct to Reserves - Rental Income		12,500		12,500
6300 Business Park Total		479,202	12,500	(25,000)	466,702
6305 Perch Creek Harbour	Opening Balance	126,269			126,269
6305 Perch Creek Harbour Total		126,269			126,269
6315 Capital Revolving	Opening Balance	708,227			708,227
	Transfer from Operating 3510 Sewer Admin		90,345		90,345
	Transfer from Operating 3125 Transit Admin		47,805		47,805
	Transfer from Operating 3705 Water Distribution		57,595		57,595
	Transfer from Operating 2490 Corporate Municipal		100,000		100,000
	Transfer from reserve 6220 - WSIB 5 yr repayment plan		154,000		154,000
	Direct to Reserves - Cox Garden Donation		120,000		120,000
	Direct from Reserves - 5520 Municipal Grant			(72,366)	(72,366)
	Capital - LED Streetlighting Conversion Phase 3		300,000	(300,000)	-
	Internal Debt - Principle and Interest 5500 - 05780/05781		478,595		478,595
	Transfer from Operating 2490 Repayment Lbt Mall Tax Assess		117,300		117,300
	Council Directed Expenditure - Rotary Club Loan		14,285		14,285
	Capital - Donahue Bridge			(850,000)	(850,000)
6315 Capital Revolving Total		708,227	1,479,925	(1,222,366)	965,786
6335 Sarnia Bay Capital Improvements	Opening Balance	166,937			166,937
	Direct from Reserves - Sarnia Bay Expenditures			(25,000)	(25,000)
6335 Sarnia Bay Capital Improvements Total		166,937		(25,000)	141,937
6340 Bluewater Gymnastics	Opening Balance	245,441			245,441
	Direct to Reserves - Lease Payment		9,776		9,776
6340 Bluewater Gymnastics Total		245,441	9,776		255,217
6350 Development Contingency	Opening Balance	45,503			45,503
6350 Development Contingency Total		45,503			45,503
6365 Sarnia Harbour	Opening Balance	1,078,713			1,078,713
	Transfer from Operating 2066 Sarnia Harbour		311,300		311,300
	Capital - Heavy Haul Corridor		400,000	(600,000)	(200,000)
6365 Sarnia Harbour Total		1,078,713	711,300	(600,000)	1,190,013
6400 Election Expenses	Opening Balance	150,000			150,000
	Transfer from Operating 2100 Elections		100,000		100,000
	Direct from Reserves - Election Equipment/Software			(50,000)	(50,000)
6400 Election Expenses Total		150,000	100,000	(50,000)	200,000
6430 Transit - Vehicle	Opening Balance	212,521			212,521
	Retired Debt		198,783		198,783
	Transfer from Operating 3100 Transit		7,500		7,500
	Capital - Transit Plan 2017 - Onboard Cameras		88,500	(177,000)	(88,500)
	Capital - Transit Plan 2017 - AODA compliant Concrete Pads at Transit Stops		200,000	(200,000)	-
	Capital - Transit Plan 2017 - Bus Replacement - 2 low floor Nova LFS		498,000	(498,000)	-
	Capital - Transit Plan 2017 - Above Ground Gas Storage Tank		50,000	(100,000)	(50,000)
6430 Transit - Vehicle Total		212,521	1,042,783	(975,000)	280,304
6440 Land Purchase	Opening Balance	34,883			34,883
6440 Land Purchase Total		34,883			34,883
6450 Water Rates Stabilization	Opening Balance	412,635			412,635
6450 Water Rates Stabilization Total		412,635			412,635
6455 Transit Tickets, Passes	Opening Balance	32,316			32,316
6455 Transit Tickets, Passes Total		32,316			32,316
6470 Care-A-Van - Vehicle	Opening Balance	97,876			97,876
	Retired Debt		17,706		17,706
	Capital - Transit Plan 2017 - Care-A-Van 2 high floor cutaway accessible		115,000	(230,000)	(115,000)
6470 Care-A-Van - Vehicle Total		97,876	132,706	(230,000)	582
6480 Transit Building	Opening Balance	228,167			228,167
	Transfer from Operating 3120 Transit Premises		15,000		15,000
	Transfer from Operating 3170 Care-A-Van		5,000		5,000
	Capital - Transit Plan 2017 - Bus Storage Facility Upgrades		67,160	(134,320)	(67,160)
6480 Transit Building Total		228,167	87,160	(134,320)	181,007

2017 RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2017	Total Revenue	Total Spent / Committed	Forecasted Balance December 2017
6485 Energy Management	Opening Balance	69,996			69,996
	Transfer from Operating - Corporate Municipal		303,523		303,523
	Capital - Energy Efficiency Project Waste Water Treatment Plant			(98,251)	(98,251)
	Capital - Energy Efficiency Project PASA			(190,768)	(190,768)
	Capital - Energy Efficiency Project Sarnia Arena		87,000	(114,504)	(27,504)
	Capital - Energy Efficiency Project Clearwater Arena			(37,000)	(37,000)
6485 Energy Management Total		69,996	390,523	(440,523)	19,996
6490 Computer Equipment Replacement	Opening Balance	155,582			155,582
	Retired Debt		100,000		100,000
	Transfer from Operating 2022 IT		50,000		50,000
	Transfer from Operating 2022 IT - Computer Leases		97,308		97,308
	Direct from Reserves - User Device Hardware Refresh Support			(36,960)	(36,960)
	Direct from Reserves - Website Repair Project			(46,080)	(46,080)
	Direct from Reserves - Cyber Security Initiative			(30,000)	(30,000)
	Direct from Reserves - Software Use Discovery			(7,200)	(7,200)
	Direct from Reserves - WAN Restructure Project			(18,000)	(18,000)
	Direct from Reserves - Follow up Actions of IT Service Review			(21,580)	(21,580)
	Direct from Reserves - Equipment Lease Spending			(97,308)	(97,308)
	Capital - Core IT Infrastructure			(85,282)	(85,282)
6490 Computer Equipment Replacement Total		155,582	247,308	(342,410)	60,480
6495 City Hall Building	Opening Balance	16,173			16,173
	Transfer from Operating 2052 Property		20,000		20,000
	Direct from Reserves - Council Chamber Electrical Upgrades			(20,000)	(20,000)
	Direct from Reserves - City Hall Accessible Drinking Fountains			(12,000)	(12,000)
6495 City Hall Building Total		16,173	20,000	(32,000)	4,173
6500 City Hall Printing Room	Opening Balance	41,388			41,388
	Transfer from Operating 2053 Printing		26,900		26,900
	Direct from Reserves - Postage Meter Replacement			(7,400)	(7,400)
6500 City Hall Printing Room Total		41,388	26,900	(7,400)	60,888
6510 Fire Equipment	Opening Balance	285,455			285,455
	Retired Debt		647,602		647,602
	Transfer from Operating 2500 Fire Officers		52,428		52,428
	Direct from Reserves - NFPA Hose			(25,000)	(25,000)
	Direct from Reserves - Bunker Gear			(75,000)	(75,000)
	Direct from Reserves - Mobile Strategy Plan			(20,000)	(20,000)
	Direct from Reserves - Inflatable Fire Safety House			(17,500)	(17,500)
	Direct from Reserves - Thermal Imaging Cameras (TIC)			(28,000)	(28,000)
	Direct from Reserves - Equipment (Fleet) Replacement - Fire SUV			(28,000)	(28,000)
	Capital - Heavy Rescue Fire Apparatus Replacement			(650,000)	(650,000)
6510 Fire Equipment Total		285,455	700,030	(843,500)	141,984
6515 Police Building	Opening Balance	101,260			101,260
	Transfer from Operating 2625 Police - Station		38,000		38,000
	Direct from Reserves - Expenditures Police Bldg - 2017			(60,000)	(60,000)
	Direct from Reserves - Chilling Tower Replacement			(70,000)	(70,000)
6515 Police Building Total		101,260	38,000	(130,000)	9,260
6520 911 Equipment	Opening Balance	47,940			47,940
	Transfer from Operating 2610 Police - Communications		20,000		20,000
	Direct from Reserves - Expenditures 911 Equipment - 2017			(60,000)	(60,000)
6520 911 Equipment Total		47,940	20,000	(60,000)	7,940
6525 Works Equipment	Opening Balance	1,882,192			1,882,192
	Operating (Garage)			(1,000,000)	(1,000,000)
	Transfer from Operating 3705 Water Distribution		436,308		436,308
	Transfer from Operating 2052 Property		64,585		64,585
	Transfer to Operating 3015 Work Centre			(772,309)	(772,309)
	Transfer to Operating 3005 PW Admin			(100,000)	(100,000)
	Transfer from Operating 4510 General Park Maintenance		377,000		377,000
	Transfer from Operating 3005 PW Admin		59,834		59,834
	Transfer from Operating 3010 Street Maintenance Urban		292,183		292,183
	Transfer from Operating 3008 Road Maintenance Rural		114,547		114,547
	Transfer from Operating 3009 Street Maintenance Concrete		92,974		92,974
	Transfer from Operating 3011 Street Maintenance Winter		409,772		409,772
	Transfer from Operating 3015 Work Centre		77,298		77,298
	Transfer from Operating 3033 Engineering Design		29,574		29,574
	Transfer from Operating 3034 Engineering Traffic		15,235		15,235
	Transfer from Operating 3035 Engineering Development		48,345		48,345
	Transfer from Operating 3036 Engineering Construction		71,708		71,708
	Transfer from Operating 3600 Storm Sewer Maintenance		116,520		116,520
	Transfer from Operating 3880 Garbage Recycling		15,235		15,235
	Transfer from Operating 5020 Building Department		39,585		39,585
	Transfer from Operating 4511 Sports Field Maintenance		30,000		30,000
	Transfer from Operating 4515 Greenhouse		40,000		40,000
	Transfer from Operating 4551 Arboriculture		34,000		34,000
	Transfer from Operating 4600 Recreation Admin		3,000		3,000
	Transfer from Operating 4700 Arenas Admin		14,000		14,000
	Transfer from Operating 4705 Sarnia Arena		16,000		16,000
	Transfer from Operating 4708 Clearwater Arena		22,500		22,500
	Transfer from Operating 5005 Planning		1,000		1,000
	Transfer from Operating 3500 Sanitary Sewer Maintenance		246,822		246,822
	Transfer from Operating 3501 Pump Station Maintenance		135,729		135,729
	Transfer from Operating 3506 BG Lagoons		19,146		19,146
	Transfer from Operating 3505 WPCC		67,041		67,041
	Direct from Reserves - Equipment (Fleet) Replacement			(533,200)	(533,200)
	Transfer from Operating 5035 By-Law Enforcement		52,000		52,000
	Transfer to Operating - 2490 Corporate Municipal One Time			(465,000)	(465,000)
6525 Works Equipment Total		1,882,192	2,941,941	(2,870,509)	1,953,624

2017 RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2017	Total Revenue	Total Spent / Committed	Forecasted Balance December 2017
6530 Emergency Measures Equipment	Opening Balance	22,112			22,112
	Transfer from Operating 2780 Emergency Measures		6,000		6,000
6530 Emergency Measures Equipment Total		22,112	6,000		28,112
6535 Sewage Treatment Plant	Opening Balance	279,770			279,770
	Direct to Reserves - Sewage Tickets		6,000		6,000
6535 Sewage Treatment Plant Total		279,770	6,000		285,770
6560 Library Facilities	Opening Balance	5,971			5,971
	Transfer from Operating 4900 Sarnia Public Library		15,500		15,500
	Transfer from Operating 4901 Lawrence House		1,000		1,000
	Transfer from Operating 4903 Faithorne Library		1,000		1,000
	Direct from Reserves - Lawrence House Furnace / AC Replacement			(15,000)	(15,000)
6560 Library Facilities Total		5,971	17,500	(15,000)	8,471
6565 Police Major Crimes	Opening Balance	140,166			140,166
	Transfer from Operating 2625 Police - Station		15,000		15,000
	Direct from Reserves - Police Major Crimes Expenditures			(60,000)	(60,000)
6565 Police Major Crimes Total		140,166	15,000	(60,000)	95,166
6580 Tax Stabilization	Opening Balance	1,081,000			1,081,000
	Transfer from Operating 1000 Taxation City		600,000		600,000
	Direct to Reserves - 1000 Tax Supplementals		300,000		300,000
6580 Tax Stabilization Total		1,081,000	900,000		1,981,000
6581 Operating Contingency	Opening Balance	271,332			271,332
	Transfer from Operating 2490 Corp Municipal		250,000		250,000
6581 Operating Contingency Total		271,332	250,000		521,332
6585 Tax Stabilization - Transit	Opening Balance	157,423			157,423
	Transfer from Operating 1055 Taxation Transit Area		30,000		30,000
6585 Tax Stabilization - Transit Total		157,423	30,000		187,423
6590 Sewer Rates Stabilization	Opening Balance	295,206			295,206
6590 Sewer Rates Stabilization Total		295,206			295,206
6595 Police Equipment	Opening Balance	210,641			210,641
	Transfer from Operating 2625 Police - Station		250,000		250,000
	Direct from Reserves - Equipment (Fleet) Replacement - Police			(260,000)	(260,000)
6595 Police Equipment Total		210,641	250,000	(260,000)	200,641
6600 Fire Station	Opening Balance	19,650			19,650
	Capital - New Colborne Road Fire Hall			(19,000)	(19,000)
6600 Fire Station Total		19,650		(19,000)	650
6610 Park/Rec Facilities	Opening Balance	199,229			199,229
	Retired Debt		693,012		693,012
	Transfer from Operating 4510 General Park Maintenance		6,000		6,000
	Transfer from Operating 2490 Corporate Municipal		250,000		250,000
	Capital - Sarnia Arena Improvements - Canada 150		984,000	(1,484,000)	(500,000)
	Capital - Sports & Recreation			(230,000)	(230,000)
	Capital - Errol Russell Park Revitalization		400,000	(700,000)	(300,000)
6610 Park/Rec Facilities Total		199,229	2,333,012	(2,414,000)	118,241
6615 Capital Infrastructure	Opening Balance	654,763			654,763
	Retired Debt		939,518		939,518
	Transfer from Operating 2490 Corp Municipal		2,600,000		2,600,000
	Transfer from Operating 2490 Corp Municipal TMP		250,000		250,000
	Capital - Rehabilitation of Various Structures (Bridges & Culverts)			(848,369)	(848,369)
	Capital - Sarnia Sewer Upgrade Project			(1,000,000)	(1,000,000)
	Capital - TMP - Sidewalks and Bike lanes			(250,000)	(250,000)
	Capital - Rural Roads Rehabilitation			(525,000)	(525,000)
	Capital - Shoreline Protection			(500,000)	(500,000)
	Capital - Streetscapes at Various Locations			(300,000)	(300,000)
6615 Capital Infrastructure Total		654,763	3,789,518	(3,423,369)	1,020,912
6616 Capital Infrastructure - Sewer	Opening Balance	2,539,498			2,539,498
	Retired Debt		577,366		577,366
	Transfer from Operating 3600 Storm Sewer Maintenance		75,000		75,000
	Transfer from Operating 3500 Sanitary Sewer Maintenance		3,665,468		3,665,468
	Capital - Sarnia Sewer Upgrade Project			(11,000,000)	(11,000,000)
	Capital - Improvements to WPCC			(500,000)	(500,000)
	Capital - Pumping Station Improvements			(400,000)	(400,000)
	Capital - Watermain, Sanitary & Storm Sewer Replacement - Various			(2,400,000)	(2,400,000)
	Direct to Reserves - Small Community Funding (SCF) Sarnia Sewer Upgrade Project		8,000,000		8,000,000
6616 Capital Infrastructure - Sewer Total		2,539,498	12,317,834	(14,300,000)	557,332
6617 Capital Infrastructure - Water	Opening Balance	682,028			682,028
	Transfer from Operating 3700 Water Admin		634,167		634,167
	Transfer from Operating 3705 Water Distribution		3,227,229		3,227,229
	Transfer from Operating 3700 OCWA		31,011		31,011
	Capital - Infrastructure Assessment			(200,000)	(200,000)
	Capital - Watermain, Sanitary & Storm Sewer Replacement - Various			(1,200,000)	(1,200,000)
	Capital - Water meter Replacement Project			(150,000)	(150,000)
	Capital - Talfourd, Devine and Side Streets Separation		4,108,319	(6,258,319)	(2,150,000)
6617 Capital Infrastructure - Water Total		682,028	8,000,726	(7,808,319)	874,435
6618 Storm Sewer Infrastructure	Opening Balance	400,000			400,000
6618 Storm Sewer Infrastructure Total		400,000			400,000

2017 RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2017	Total Revenue	Total Spent / Committed	Forecasted Balance December 2017
6619 Municipal Drain Rehabilitation	Opening Balance	787,529			787,529
	Transfer from Operating 3040 Municipal Drains		200,000		200,000
6619 Municipal Drain Rehabilitation Total		787,529	200,000		987,529
6635 Seaway Kiwanis Campus	Opening Balance	39,215			39,215
	Direct from Reserves - Kiwanis Pavilion Expenditures			(5,000)	(5,000)
	Direct to Reserves - External Source		5,000		5,000
6635 Seaway Kiwanis Campus Total		39,215	5,000	(5,000)	39,215
6640 Accessibility	Opening Balance	39,962			39,962
	Transfer from Operating 2490 Corporate Municipal		100,000		100,000
6640 Accessibility Total		39,962	100,000		139,962
6645 Sarnia General Hospital	Opening Balance	-			-
	Transfer from reserve 6200 - Capital Reserve		200,000		200,000
6645 Sarnia General Hospital Total		-	200,000		200,000
Forecasted Balance December 2017		29,525,015	46,095,420	(44,680,505)	30,939,930

2017 EQUIPMENT REPLACEMENT LIST

New or Replacement	Equipment Requested	Description of Existing Equipment: Make Model Year	Primary User	Plans for Equipment being Replaced	Fleet Reserve	Fire Reserve
Replacement	1/2 extended cab 4x4	2003 Ford 1/2-Ton 4x4	Parks	Sale	\$ 35,000	
Replacement	12' mower	2002 John Deere Turbo 1600	Parks	Sale	\$ 75,000	
Replacement	60" mower	1998 Kubota F2260	Parks	Sale	\$ 25,000	
Replacement	60" mower	1999 Kubota F2260	Parks	Sale	\$ 25,000	
Replacement	Small Parks and Rec. tools		Parks	Sale	\$ 10,000	
Replacement	Walk/line painter	2006 Graco	Roads	Sale	\$ 12,000	
Replacement	Walk/line painter trailer	2007 Big T Trailer	Roads	Sale	\$ 3,500	
Replacement	16' mower	Toro	Parks	Sale	\$ 35,000	
Replacement	F-250 4x4 with 5th whl with Plow	2002 Ford F-250	Parks	Sale	\$ 45,000	
Replacement	Blade	1991 8ft Scraper Blade	Roads	Sale	\$ 5,700	
Replacement	1/2 ton extended	2008 Dodge Dakota	By-Law Enforcement	Re-purpose	\$ 35,000	
Replacement	Loader backhoe	2008 Case Backhoe	Water/Sewer	Re-purpose	\$ 125,000	
Replacement	SUV	2004 Dodge Ram	Fire	Re-purpose		\$ 28,000
New	Concrete Raising System		Roads		\$ 80,000	
New	20' Event Trailer		Parks		\$ 7,000	
New	Lift Gate		Parks		\$ 3,000	
New	Field Sweeper		Parks		\$ 12,000	
					\$ 533,200	\$ 28,000