

THE CORPORATION OF THE CITY OF SARNIA



DRAFT OPERATING BUDGET 2019

THE CORPORATION OF THE
CITY OF SARNIA

2019 DRAFT OPERATING BUDGET

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THE CORPORATION OF THE CITY OF SARNIA
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FINANCE DEPARTMENT

OPEN SESSION REPORT

TO: Members of Sarnia City Council
FROM: Lisa Armstrong, Director of Finance
DATE: November 5, 2018
SUBJECT: 2019 Draft Operating Budget

Recommendation:

It is recommended:

That Sarnia City Council approve the 2019 Draft Operating Budget as presented, at the Budget Deliberation Council meeting on December 11, 2018.

Executive Summary:

Property tax is collected through the general levy and the transit special area levy. The water and sewer system is supported through user rates based on meter size and usage. The approved budget is utilized, along with information on assessment and tax policy set by the County to set tax rates for the coming year.

The 2019 Draft Budget includes a 3.72% or \$2.804 million increase to total taxation, including:

- 4.09% or \$1.976 million for current operating
- 2.95% or \$0.683 million for police
- 3.73% or \$0.144 million for transit

The 2019 Draft Budget includes 3.43% or \$1.151 million increase to user rates, including:

- 3.17% or \$0.507 million for water
- 3.66% or \$0.644 million for sewer

This report summarizes the key budget change drivers for each of these areas of taxation/rates.

The proposed 2019 water consumption rate is \$0.3524 per cubic meter, an increase from \$0.2912 per cubic meter in 2018, as well as a sewer surcharge of 116.93% an increase from 116.44% in 2018. The report also details the proposed changes to fixed water distribution rates by meter size.

The 2019 Draft Operating Budget includes \$145.202 million in expenditures to operate the City. This represents a year-over-year increase of 2.98%.

Also attached are the details of the proposed staff plan with a reduction of 0.75 full time, 0.43 part-time, and an increase of 2.99 students for a total full-time equivalent (FTE) of 646.13 (576.25 FT, 36.72 PT, and 33.16 STU, including Police).

The detail budget sheets for each cost centre within the City are included; each sheet includes 2017 Actual results, 2018 Approved Budget, 2018

Forecasted Results (as of August), and 2019 Proposed Changes. A percentage change between the proposed budget and prior year approved is included.

Background:

The Operating Budget represents the cost to operate and maintain municipal services. It includes the day-to-day expenditures for items such as wages, benefits, utilities, materials and supplies. It also includes contributions to reserves as a part of planning for infrastructure needs. Such costs are recovered through taxation and user charges. The Operating Budget consists of the following budgets:

- General Municipal
- Police Services
- Transit
- Water Rates
- Sewer Rates

Comments:

Documents included in the 2019 Draft Operating Budget Book include:

1. 2019 Draft Operating Budget Summary: Taxation, Rates, Expenditures & Revenues, including a summary of Water & Sewer Rates
2. 2019 Draft Operating Budget Summary – By Department
3. Total Full-Time Equivalent (FTE) Summary
4. 2019 Draft Operating Budget Detail

1. 2019 Draft Operating Budget Summary: Taxation, Rates, Expenditures & Revenues

The following is a summary of the amounts to be raised through taxation and water and sewer rates in the 2019 Operating Budgets:

Taxation

Taxation Budget	2019 Draft Budget (\$000)	2018 Approved Budget (\$000)	Difference (\$000)	% Change
Current Operating	50,279	48,303	1,976	4.09%
Police Services	23,854	23,171	683	2.95%
General Taxation	74,133	71,474	2,659	3.72%
Transit	4,014	3,870	144	3.73%
Total Taxation	\$78,147	\$75,344	\$2,804	3.72%

Water and Sewer Rates

Water/Sewer Rates Budget	2019 Draft Budget (\$000)	2018 Approved Budget (\$000)	Difference (\$000)	% Change
Water Rates	16,476	15,969	507	3.17%
Sewer Rates	18,229	17,585	644	3.66%
Total Rates	\$34,705	\$33,554	\$1,151	3.43%

The % Change column represents the percentage increase in the taxation and user rates to be raised in order to fund the 2019 Operating, Police, Transit, Water Rates and Sewer Rates Budgets. Percentage changes for tax and user rates are impacted by other factors that influence the rate calculation. For taxation, these factors include changes in the assessment base and tax policy implementation issues adopted by the County, such as the setting of tax ratios for the various tax classes. For user rates, these factors include estimated water consumption and the number of meters in the billing system.

Key General Levy Change Drivers

The 2019 Draft Operating Budget, including Police Services, requires an additional \$2.659 million or 3.72% to be raised through taxation. Each percentage increase in the 2019 General Tax Levy represents approximately \$714,740 when compared to the Approved 2018 General Tax Levy.

Key Year-over-Year Changes (General Levy)	Amount (\$)	% Change
Staffing Costs - Wages & Benefits contractual increases & changes to staffing <i>(i)</i>	688,002	0.96%
Police Budget <i>(ii)</i>	683,118	0.96%
Recycling & Compost - New contract July '19 <i>(iii)</i>	985,981	1.38%
Garbage - New contract as of July '19 <i>Refer to May 8, 2018 Council Report</i>	75,870	0.11%
Elections - Contribution to reserve over 4 year period (for 2022 election)	65,000	0.09%
Revenue Increase - Dividend (Bluewater Power) & Income from Investments	(421,835)	-0.59%
Minimum Maintenance Standards O. Reg 366/18 - Snow Removal requirements <i>Refer to November 5, 2018 Council Report (iv)</i>	175,000	0.24%
Increased Contribution to Reserves - to fund capital projects	161,000	0.23%
All other changes combined	247,324	0.35%
Total Draft General Levy Increase	\$2,659,460	3.72%

- i. This increase is based on estimated/known contractual increases, progression through wage grids based on tenure within a position, benefit cost increases, enhanced CPP, minimum wage increase and minimal change to staffing complement (refer to the FTE Staff Summary).*
- ii. The Sarnia Police Services budget (based on the October 11, 2018 Police Services Board Approved Budget) has a 2.95% increase versus 2018. This represents a 0.96% increase of the entire general levy.*
- iii. Recycling revenue is reduced by \$140,000 due to the new method approved by Council for the calculation method combined with a decrease in commodity pricing (refer to [May 28, 2018 Council report](#)). The recycling and compost, which begins July 2019, includes a \$595,981 cost increase compared to the current contract price (refer to [July 18, 2018 Council report](#)). Additionally, one-time costs of \$250,000 have been added to implement the new contract in the summer of 2019.*
- iv. The minimum maintenance standards, as updated in O. Reg. 366/18, identifies snow clearing requirements and monitoring for sidewalks and bike lanes. This new standard requires a level of service for sidewalks that the City is unable to achieve with the resources currently available. Available options are included in a November 5, 2018 Council report.*

Transit Change Drivers

The Transit Budget provides for the cost to operate and maintain the conventional Transit System (excluding the Care-A-Van System, which is part of the General Operating Budget). Only property owners within the Designated Transit Area are levied taxes to support this budget.

The 2019 Draft Transit Budget requires an additional \$0.144 million to be levied in 2019 over the 2018 Transit Area Levy or a 3.73% increase. Each percentage increase in the 2019 Draft Transit Area Budget represents approximately \$38,696 when compared to the Approved 2018 Transit Tax Levy.

Key Year-over-Year Changes (Transit)	Amount (\$)	% Change
Staffing Costs – Wages & Benefits contractual increases (i)	176,915	4.57%
Insurance	(15,232)	(0.39%)
All other changes combined	(17,241)	(0.45%)
Total Draft Transit Tax Increase	\$144,442	3.73%

Key Water & Sewer Change Drivers

The Water Rates Budget provides funding for the City to operate and maintain the water distribution system to allow the water acquired through the Lambton Area Water Supply System (LAWSS) to be provided to municipal ratepayers.

The 2019 Draft Water Rates Budget provides for \$16.476 million to be recovered through user rates. This represents an increase in the amount to be raised through water billings by \$0.507 million or 3.17% when compared to the Approved 2018 Water Rates.

The Sewer Rates Budget provides funding for the City to operate and maintain the municipal sanitary sewage system, including the Sewage Treatment Plant, Bright’s Grove Sewage Lagoons, and Storm Sewers. These costs are recovered by charging a Sewer Surcharge on water users that have access to the municipality’s sanitary and storm sewer systems.

The 2019 Draft Sewer Area Budget provides for a \$18.229 million to be recovered through user rates. This represents an increase in the amount to be raised through sewer billings by \$0.644 million or 3.66% when compared to the Approved 2018 Sewer Rates.

Key Year-over-Year Changes (Water/Sewer)	Amount (\$)	% Change
Staffing Costs – Wages & Benefits contractual increases (i)	279,890	0.83%
Contribution to Reserves – for capital projects	675,000	2.01%
LAWSS (Lambton Area Water Supply System) - City of Sarnia Share (v)	208,118	0.62%
Contract Expense for billing, meter reading/maintenance/installation <i>Refer to December 12th, 2016 Council Report</i>	74,707	0.22%
Landfill Monitoring (vi)	30,000	0.09%
Purchased Services – due to aging infrastructure	50,000	0.15%
One-time reduction in UV System Supplies due to capital replacement	(65,915)	(0.20%)
All other changes combined	(100,934)	(0.30%)
Total Draft Water & Sewer Rate Increase	\$1,150,866	3.43%

v. *The LAWSS budget has been approved with a 0% increase. The City of Sarnia’s portion of LAWSS costs are based on the water flow percentage, and is 61.58% compared to 59.41% the previous year. This results in a 3.65% increase.*

vi. *Landfill monitoring, which was previously funded through a reserve which is now depleted, are estimated at \$30,000 per year.*

Water & Sewer Rates

In order to balance the Water Budget, revenue of \$16,476,009 is required. In order to balance the Sewer Budget (sanitary & storm), revenue of \$18,229,353 is required. Proposed rates are based on the 5 year average water usage (recommended by BMA) and the estimated meters of each size. In 2010, a new methodology for rate setting approved by Council identified

the high fixed cost portion of operating the water and sewer systems. The rates recommended below align with the rate structure, at 81% fixed and 19% variable. Based on our comparative costs identified in the BMA Municipal Study, a shift between small and larger meters is recommended. This shift still results in the larger size meters being near the lowest of those compared in the BMA Study, particularly when the water consumption rate is considered.

The following rates are recommended:

Meter Size	Meter Count Estimate	2018 Monthly Distribution Charge	2019 Monthly Distribution Charge	Change
5/8"	23,587	\$33.89	\$32.90	-\$0.99
3/4"	1,523	\$47.85	\$46.45	-\$1.40
1"	337	\$93.08	\$96.80	\$3.72
1 1/2"	205	\$186.17	\$193.62	\$7.45
2"	232	\$344.03	\$357.79	\$13.76
3"	34	\$662.11	\$688.60	\$26.49
4"	14	\$1,034.58	\$1,075.97	\$41.39
6"	9	\$2,150.61	\$2,236.63	\$86.02
8"	1	\$4,137.65	\$4,303.16	\$165.51
10"	7	\$6,854.14	\$7,128.31	\$274.17

The draft 2019 water consumption rate is \$0.3524 per cubic meter, the approved 2018 water consumption rate was \$0.2912 per cubic meter.

The draft 2019 sewer surcharge is 116.93%, the 2018 approved surcharge was 116.44%.

Rates will be updated as of January 1, 2019.

Total Budgeted Expenditures

The City's total expenditures include everything used to operate the City, including all operating expenses and contributions to reserves for projects. Expenditures are higher than what is collected through property taxes and water/sewer rates. Other revenues make up the difference, and they include such items as user fees, grants, costs recovered and interest.

The attachment titled "2019 Draft Operating Budget Summary: Taxation, Rates, Expenditures & Revenues" reflects total budgeted expenditures of \$145.202 million or 2.98% increase year-over-year.

The following is a summary of the 2019 Draft Budget Expenditures for all City budgets including the Operating, Police Services, Transit, Water Rates and Sewer Rates budgets:

Budget Expenditures	2019 Draft Budget Expenditures (\$000)	2018 Approved Budget Expenditures (\$000)	Difference (\$000)	Change %
Current Operating	77,295	75,271*	2,024	2.69%
Police Services	26,255	25,491	764	3.00%
Transit	6,518	6,373	144	2.27%
Taxation Subtotal	110,068	107,135*	2,932	2.72%
Water Rates	16,682	16,053	629	3.92%
Sewer Rates	18,452	17,808	644	3.62%
User Rate Subtotal	35,134	33,862	1,272	3.76%
Total	\$145,202	\$140,997*	\$4,205	2.98%

**To increase transparency, the 2019 Operating Budget includes the full costs for maintaining fleet vehicles. In previous years the costs for parts, gasoline, insurance and licensing were not budgeted directly in the operating budget, but through reserves. With this change in method, the 2018 Expenditure total is shown as \$140.997 (\$139.597 + \$1.400) to allow year-over-year comparison.*

2. Draft Operating Budget Summary – By Department

This report includes the same information as 1 above, however it combines revenue and expenditures for each department. If there is a net cost to the City, the budget is represented with a positive number, and if there is a net revenue to the City, the budget is represented with a negative number.

3. Total Full-Time Equivalent (FTE) Summary

The Full-Time Equivalent (FTE) report includes the 2018 Approved Budget and 2019 Draft Budget staffing broken down by FT (Full Time), PT (Part-Time, including non-permanent, part-time, seasonal and temporary labourer positions), and STU (Students). The year-over-year change is included, and notes explain the changes and reallocations by department.

The 2018 Approved Budget included a total of 644.32 FTEs, and the 2019 Draft includes 646.13 FTEs. This represents a reduction of 0.75 FT and 0.43 PT, and an increase of 2.99 STU, for a total of 576.25 FT, 36.72 PT, and 33.16 STU, including Police.

4. 2019 Draft Operating Budget Detail

The 2019 Draft Operating Budget Detail is included in the budget book for each revenue/cost centre. The report format includes:

- 2017 Actuals
- 2018 Budget – budget approved by Council
- 2018 Forecast – calculated by utilizing actual results to the end of August 2018, plus a forecast of the results for the remaining four months of 2018. Care should be taken in interpreting the 2018 Forecast as the Final 2018 results will differ from those forecasted.
- 2019 Draft Budget is a sum of the following components
 - 2019 Base Budget which consists of the final 2018 Budget less one-time items in that budget
 - 2019 One-Time items
 - 2019 Non-Service Level changes which include inflationary and rate increases in the delivery of the various municipal services
 - 2019 Service Level changes which include costs and revenue for all proposed changes to municipal services and programs
- Variance 2019 to 2018 Budget expressed as a percentage

Consultation:

The Draft Budgets have been submitted by the Directors with changes and/or reductions made during collaborative reviews with the Directors, CAO and Finance. It is important to note that service level changes are the responsibility of Council and have not been recommended or reflected within the various budget submissions.

Financial Implications:

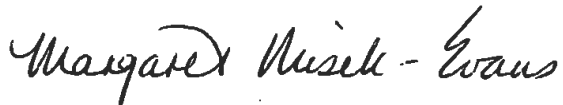
Financial implications are discussed within this report.

Prepared by:



Lisa Armstrong
Director of Finance

Approved by:



Margaret Misek-Evans
Chief Administrative Officer

Attachments:

1. 2019 Draft Operating Budget Summary: Taxation, Rates, Expenditures & Revenue
2. 2019 Draft Operating Budget Summary: By Department
3. Total Full-Time Equivalent (FTE) Staff Summary
4. 2019 Draft Operating Budget

THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
2019 Draft Operating Budget Summary					
Taxation					
Current Operating	48,303,126	48,399,232	50,279,468	4.09%	1,976,342
Police Services	23,170,836	23,074,734	23,853,954	2.95%	683,118
General Taxation	71,473,962	71,473,966	74,133,422	3.72%	2,659,460
Transit Area	3,869,616	3,887,374	4,014,058	3.73%	144,442
Total Taxation	75,343,578	75,361,340	78,147,480	3.72%	2,803,902
				<i>excludes growth impact</i>	
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	15,969,221	16,134,944	16,476,009	3.17%	506,788
Sewer Rates	17,585,275	17,600,544	18,229,353	3.66%	644,078
Total Rates	33,554,496	33,735,488	34,705,362	3.43%	1,150,866
Total Budget Expenditures:					
Current Operating	73,870,719	76,179,306	77,294,625	4.63%	3,423,906
Police	25,491,171	25,394,830	26,254,896	3.00%	763,725
Transit	6,373,218	6,298,826	6,517,660	2.27%	144,442
Taxation Subtotal - <i>now includes tax expenditures</i>	105,735,108	107,872,962	110,067,181	4.10%	4,332,073
Water Rates	16,053,297	16,034,833	16,682,128	3.92%	628,831
Sewer Rates	17,808,275	17,776,951	18,452,353	3.62%	644,078
User Rate Subtotal	33,861,572	33,811,784	35,134,481	3.76%	1,272,909
Total	139,596,680	141,684,746	145,201,662	4.02%	5,604,982
Non-Departmental Revenue					
Expenditures					
1000 Taxation - City	1,706,457	1,712,852	1,712,457	0.35%	6,000
Total Expenditures	1,706,457	1,712,852	1,712,457	0.35%	6,000
Revenue					
1000 Taxation - City	(71,473,962)	(71,473,966)	(74,133,422)	3.72%	(2,659,460)
1065 Other Collections Tax Roll	(158,545)	(131,196)	(132,737)	-16.28%	25,808
1100 Payments in Lieu - City	(1,214,400)	(1,237,167)	(1,214,400)	0.00%	-
1200 Ontario Grants - Unconditional	(2,485,200)	(2,485,200)	(2,485,200)	0.00%	-
1305 Rents, Concessions & Franchises	(54,211)	(50,138)	(54,211)	0.00%	-
1340 Bluewater Power	(2,250,865)	(2,217,315)	(2,502,700)	11.19%	(251,835)
1350 Other Revenue	(1,169,000)	(1,319,324)	(1,314,000)	12.40%	(145,000)
Total Revenue	(78,806,183)	(78,914,306)	(81,836,670)	3.85%	(3,030,487)
Total Non-Departmental Revenue	(77,099,726)	(77,201,454)	(80,124,213)	3.92%	(3,024,487)
General Government					
Expenditures					
2000 Mayor & Council	316,364	305,686	321,404	1.59%	5,040
2001 Chief Administrative Officer	342,055	339,070	347,768	1.67%	5,713
2005 Legal Services	640,720	636,925	653,472	1.99%	12,752
2010-2011 Human Resources	999,975	1,035,710	1,099,831	9.99%	99,856
2020-2024 Finance	4,368,830	4,253,133	4,449,669	1.85%	80,839
2050, 2055 ,2100 City Clerk	926,042	920,070	790,855	-14.60%	(135,187)
2052, 2070 Properties	922,554	939,340	947,112	2.66%	24,558
2065-2066 Harbours	998,602	1,066,890	1,080,286	8.18%	81,684
2490 Other Municipal	8,907,020	8,904,024	9,392,043	5.45%	485,023
4900-4903 Libraries	264,364	313,799	259,464	-1.85%	(4,900)
Total Expenditures	18,686,526	18,714,647	19,341,904	3.51%	655,378
Revenue					
2005 Legal Services	(53,850)	(54,492)	(71,450)	32.68%	(17,600)
2010-2011 Human Resources	(158,470)	(204,645)	(168,770)	6.50%	(10,300)
2020-2024 Finance	(1,279,052)	(1,275,888)	(1,205,252)	-5.77%	73,800
2050, 2055 ,2100 City Clerk	(565,045)	(601,846)	(349,345)	-38.17%	215,700
2052, 2070 Properties	(104,000)	(113,232)	(138,600)	33.27%	(34,600)
2065-2066 Harbours	(1,089,102)	(1,166,120)	(1,180,286)	8.37%	(91,184)
2490 Other Municipal	(200,000)	(200,000)	-	-100.00%	200,000
Total Revenue	(3,449,519)	(3,616,223)	(3,113,703)	-9.74%	335,816
Total General Government	15,237,007	15,098,424	16,228,201	6.51%	991,194

THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
Fire					
Expenditures					
2500 Fire Officers	19,277,709	19,792,867	19,447,617	0.88%	169,908
2550 Fire Stations	163,060	163,666	163,000	-0.04%	(60)
Total Expenditures	19,440,769	19,956,533	19,610,617	0.87%	169,848
Revenue					
2500 Fire Officers	(175,347)	(164,574)	(175,215)	-0.08%	132
Total Revenue	(175,347)	(164,574)	(175,215)	-0.08%	132
Total Fire	19,265,422	19,791,959	19,435,402	0.88%	169,980
Emergency Measures					
Expenditures					
2780 Emergency Measures	168,287	166,359	216,368	28.57%	48,081
Total Expenditures	168,287	166,359	216,368	28.57%	48,081
Revenue					
2780 Emergency Measures	-	(601)	-		-
Total Revenue	-	(601)	-		-
Total Emergency Measures	168,287	165,758	216,368	28.57%	48,081
Engineering					
Expenditures					
3000 Engineering - Administration	328,854	288,253	321,981	-2.09%	(6,873)
3033 Engineering - Design	695,887	726,767	708,878	1.87%	12,991
3034 Engineering - Traffic	664,594	700,078	717,408	7.95%	52,814
3035 Engineering - Development	670,921	652,521	644,130	-3.99%	(26,791)
3036 Engineering - Construction	562,036	591,125	569,434	1.32%	7,398
3040 Municipal Drains	278,388	303,552	281,301	1.05%	2,913
3300 Street Lighting	1,243,402	1,207,753	1,230,000	-1.08%	(13,402)
Total Expenditures	4,444,082	4,470,049	4,473,132	0.65%	29,050
Revenue					
3000 Engineering - Administration	(251,000)	(250,954)	(247,200)	-1.51%	3,800
3033 Engineering - Design	(695,887)	(726,768)	(708,878)	1.87%	(12,991)
3034 Engineering - Traffic	(65,000)	(105,404)	(82,400)	26.77%	(17,400)
3035 Engineering - Development	(396,213)	(385,774)	(396,213)	0.00%	-
3036 Engineering - Construction	(562,036)	(591,126)	(569,434)	1.32%	(7,398)
3040 Municipal Drains	(52,137)	(52,137)	(52,137)	0.00%	-
3300 Street Lighting	-	-	-		-
Total Revenue	(2,022,273)	(2,112,163)	(2,056,262)	1.68%	(33,989)
Total Engineering	2,421,809	2,357,886	2,416,870	-0.20%	(4,939)
Public Works					
Expenditures					
3005 Public Works Administration	1,057,792	1,061,212	1,083,604	2.44%	25,812
3008 Roads Maintenance - Rural	859,222	832,901	865,819	0.77%	6,597
3009 Streets Maintenance - Concrete	624,589	647,210	689,535	10.40%	64,946
3010 Streets Maintenance - Urban	2,147,662	2,180,472	2,157,750	0.47%	10,088
3011 Winter Maintenance	1,447,578	1,645,623	1,599,578	10.50%	152,000
3015 Works Centre	1,465,421	1,546,155	1,482,190	1.14%	16,769
3020 Vehicle & Equipment Maintenance	-	1,436,153	1,428,000		1,428,000
Total Expenditures	7,602,264	9,349,726	9,306,476	22.42%	1,704,212
Revenue					
3005 Works Administration	(797,000)	(797,531)	(805,200)	1.03%	(8,200)
3008 Roads Maintenance - Rural	-	-	-		-
3009 Streets Maintenance - Concrete	-	-	-		-
3010 Streets Maintenance - Urban	(887,658)	(903,511)	(887,658)	0.00%	-
3011 Winter Maintenance	(305,000)	(398,044)	(305,000)	0.00%	-
3015 Works Centre	(1,465,421)	(1,531,157)	(1,482,190)	1.14%	(16,769)
3020 Vehicle & Equipment Maintenance	-	(1,436,153)	(1,428,000)		(1,428,000)
Total Revenue	(3,455,079)	(5,066,396)	(4,908,048)	42.05%	(1,452,969)
Total Public Works	4,147,185	4,283,330	4,398,428	6.06%	251,243

THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
Waste Management					
Expenditures					
3800 Waste Management - Collection	1,137,891	1,145,221	1,215,182	6.79%	77,291
3880 Garbage Recycling	2,376,775	2,399,799	3,248,868	36.69%	872,093
Total Expenditures	3,514,666	3,545,020	4,464,050	27.01%	949,384
Revenue					
3800 Waste Management - Collection	(27,480)	(24,826)	(26,480)	-3.64%	1,000
3880 Garbage Recycling	(1,257,000)	(1,136,346)	(1,117,000)	-11.14%	140,000
Total Revenue	(1,284,480)	(1,161,172)	(1,143,480)	-10.98%	141,000
Total Waste Management	2,230,186	2,383,848	3,320,570	48.89%	1,090,384
Care-A-Van					
Expenditures					
3150-3175 Care-A-Van	1,131,596	1,128,134	1,095,576	-3.18%	(36,020)
Total Expenditures	1,131,596	1,128,134	1,095,576	-3.18%	(36,020)
Revenue					
3195 Care-A-Van Revenue - Operations	(230,099)	(230,928)	(230,199)	0.04%	(100)
Total Revenue	(230,099)	(230,928)	(230,199)	0.04%	(100)
Total Care-A-Van	901,497	897,206	865,377	-4.01%	(36,120)
Parks & Recreation					
Expenditures					
4500 Parks & Recreation - Administration	397,561	390,148	417,696	5.06%	20,135
4505-4551 General Parks Maintenance	3,996,104	3,965,140	4,074,668	1.97%	78,564
4511 Sports Field Maintenance	87,000	86,383	92,000	5.75%	5,000
4600-4601 Recreational Programs	609,139	633,563	647,547	6.31%	38,408
4610 Canada Day	-	89,830	90,000		90,000
4611 Bluewater Trails Committee	-	-	22,000		
4612 Communities in Bloom	-	-	1,500		
4700-4710 Arenas	3,541,681	3,595,088	3,592,785	1.44%	51,104
4715-4716 Pools	244,917	229,202	259,958	6.14%	15,041
4950 Strangway Centre	379,811	421,447	405,111	6.66%	25,300
Total Expenditures	9,256,213	9,410,801	9,603,265	3.75%	347,052
Revenue					
4500 Parks & Recreation - Administration	(15,240)	(16,545)	(21,000)	37.80%	(5,760)
4505-4551 General Parks Maintenance	(206,850)	(189,305)	(206,850)	0.00%	-
4511 Sports Field Maintenance	(165,000)	(192,586)	(180,000)	9.09%	(15,000)
4600-4601 Recreational Programs	(152,600)	(150,997)	(157,000)	2.88%	(4,400)
4610 Canada Day	-	(89,829)	(50,000)		(50,000)
4700-4710 Arenas	(2,637,285)	(2,593,551)	(2,608,785)	-1.08%	28,500
4715-4716 Pools	(80,300)	(70,459)	(74,300)	-7.47%	6,000
4950 Strangway Centre	(307,839)	(326,420)	(326,339)	6.01%	(18,500)
Total Revenue	(3,565,114)	(3,629,692)	(3,624,274)	1.66%	(59,160)
Total Parks & Recreation	5,691,099	5,781,109	5,978,991	5.06%	287,892
Community Development Services & Standards					
Expenditures					
2150 Economic Development	284,279	157,718	181,628	-36.11%	(102,651)
5005 Planning & Development	891,477	871,581	959,166	7.59%	67,689
5010 Committee of Adjustment	54,600	54,352	54,600	0.00%	-
5020 Building Division	708,000	720,453	721,000	1.84%	13,000
5022 Environmental Advisory Committee	3,230	2,724	5,230	61.92%	2,000
5025 Heritage Committee	6,600	6,866	12,275	85.98%	5,675
5035 By-Law Enforcement	1,285,077	1,236,330	1,243,911	-3.20%	(41,166)
Total Expenditures	3,233,263	3,050,024	3,177,810	-1.72%	(55,453)
Revenue					
2150 Economic Development	(40,000)	(40,000)	-	-100.00%	40,000
5005 Planning & Development	(909,488)	(946,590)	(985,421)	8.35%	(75,933)
5010 Committee of Adjustment	(54,600)	(58,112)	(54,600)	0.00%	-
5020 Building Division	(708,000)	(720,454)	(721,000)	1.84%	(13,000)
5022 Environmental Advisory Committee	-	(320)	-		
5025 Heritage Committee	-	(2,627)	-		
5035 By-Law Enforcement	(642,000)	(657,930)	(642,000)	0.00%	-
Total Revenue	(2,354,088)	(2,426,033)	(2,403,021)	2.08%	(48,933)
Total Community Development Services & Standards	879,175	623,991	774,789	-11.87%	(104,386)

THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
Other					
Expenditures					
5500 Debt Charges	3,527,955	3,531,548	3,170,148	-10.14%	(357,807)
5515 Unclassified	617,965	602,357	639,773	3.53%	21,808
5520 Municipal Grants	167,066	167,413	98,566	-41.00%	(68,500)
5525 Contribution to Boards & Commissions	373,610	373,843	384,483	2.91%	10,873
Total Expenditures	4,686,596	4,675,161	4,292,970	-8.40%	(393,626)
Revenue					
5500 Debt Charges	(1,699,373)	(1,700,990)	(1,657,707)	-2.45%	41,666
Total Revenue	(1,699,373)	(1,700,990)	(1,657,707)	-2.45%	41,666
Total Other	2,987,223	2,974,171	2,635,263	-11.78%	(351,960)
Police - approved by Police Service Board; total budget approved by Sarnia City Council					
Expenditures					
2600 Police - Officers	17,386,420	17,080,614	17,680,197	1.69%	293,777
2605 Police - Court Security	789,485	788,123	817,487	3.55%	28,002
2610 Police - Communications	2,212,149	2,301,620	2,394,496	8.24%	182,347
2615 Police - Civilian	2,567,915	2,549,018	2,693,198	4.88%	125,283
2620 Police - Janitorial	270,870	268,054	282,145	4.16%	11,275
2625 Police - Station	2,204,732	2,344,090	2,327,773	5.58%	123,041
2630 Police Services Board	59,600	63,311	59,600	0.00%	-
Total Expenditures	25,491,171	25,394,830	26,254,896	3.00%	763,725
Revenue					
2600 Police - Officers	(1,833,942)	(1,821,601)	(1,898,224)	3.51%	(64,282)
2610 Police - Communications	(456,028)	(456,028)	(468,353)	2.70%	(12,325)
2625 Police - Station	(24,365)	(36,417)	(24,365)	0.00%	-
2630 Police Services Board	(6,000)	(6,050)	(10,000)	66.67%	(4,000)
Total Revenue	(2,320,335)	(2,320,096)	(2,400,942)	3.47%	(80,607)
Total Police	23,170,836	23,074,734	23,853,954	2.95%	683,118
Total Operating Budget (Surplus)/Deficit	-	230,962	-		-
Transit					
Expenditures					
1055 Taxation - Transit Area	70,300	72,016	70,300	0.00%	-
3100-3125 Transit	6,302,918	6,226,810	6,447,360	2.29%	144,442
Total Expenditures	6,373,218	6,298,826	6,517,660	2.27%	144,442
Revenue					
1055 Taxation - Transit Area	(3,869,616)	(3,887,374)	(4,014,058)	3.73%	(144,442)
3140 Transit Revenue - Operations	(2,503,602)	(2,502,317)	(2,503,602)	0.00%	-
Total Revenue	(6,373,218)	(6,389,691)	(6,517,660)	2.27%	(144,442)
Total Transit Budget (Surplus)/Deficit	-	(90,865)	-		-

THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
Sewer					
Expenditures					
3500 Sanitary Sewer Maintenance	6,069,096	6,154,483	6,547,169	7.88%	478,073
3501 Pump Station Maintenance	1,580,971	1,681,796	1,648,499	4.27%	67,528
3505-3507 Sewage Treatment Plant	6,925,793	6,705,918	6,905,299	-0.30%	(20,494)
3510 Sewer - General Administration	2,423,453	2,429,695	2,465,780	1.75%	42,327
3600 Storm Sewer Maintenance	808,962	805,059	885,606	9.47%	76,644
Total Expenditures	17,808,275	17,776,951	18,452,353	3.62%	644,078
Revenue					
3505-3507 Sewage Treatment Plant	(180,000)	(185,843)	(180,000)	0.00%	-
3590 Sewer Area - Revenue	(16,819,313)	(16,834,582)	(17,386,747)	3.37%	(567,434)
3600 Storm Sewer Maintenance	(808,962)	(809,065)	(885,606)	9.47%	(76,644)
Total Revenue	(17,808,275)	(17,829,490)	(18,452,353)	3.62%	(644,078)
Total Sewer Budget (Surplus)/Deficit	-	(52,539)	-		-
Water					
Expenditures					
3700 Water - General Administration	7,367,091	7,361,724	7,589,982	3.03%	222,891
3705 Water - Distribution	8,686,206	8,673,109	9,092,146	4.67%	405,940
Total Expenditures	16,053,297	16,034,833	16,682,128	3.92%	628,831
Revenue					
3705 Water - Distribution	-	(1,998)	(120,640)		
3790 Water - Revenue	(16,053,297)	(16,218,317)	(16,561,488)	3.17%	(508,191)
Total Revenue	(16,053,297)	(16,220,315)	(16,682,128)	3.92%	(628,831)
Total Water Budget (Surplus)/Deficit	-	(185,482)	-		-
Total Operating Budget Summary (Surplus)/Deficit	-	(97,924)	-		-

Revenues

>A positive percentage change represents a decrease to the levy due to a increase in revenue

>A negative percentage change represents an increase to the levy due to an decrease in revenue

Expenditures

>A positive percentage change represents an increase to the levy due to a increase in expenditures

>A negative percentage change represents a decrease to the levy due to an decrease in expenditures

THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: BY DEPARTMENT

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
Non-Departmental Revenue					
1000 Taxation - City	(69,767,505)	(69,761,114)	(72,420,965)	3.80%	(2,653,460)
1065 Other Collections Tax Roll	(158,545)	(131,196)	(132,737)	-16.28%	25,808
1100 Payments in Lieu - City	(1,214,400)	(1,237,167)	(1,214,400)	0.00%	-
1200 Ontario Grants - Unconditional	(2,485,200)	(2,485,200)	(2,485,200)	0.00%	-
1305 Rents, Concessions & Franchise	(54,211)	(50,138)	(54,211)	0.00%	-
1340 Bluewater Power	(2,250,865)	(2,217,315)	(2,502,700)	11.19%	(251,835)
1350 Other Revenue	(1,169,000)	(1,319,324)	(1,314,000)	12.40%	(145,000)
Total Non-Departmental Revenue	(77,099,726)	(77,201,454)	(80,124,213)	3.92%	(3,024,487)
Corporate					
2000 Mayor & Council	316,364	305,686	321,404	1.59%	5,040
2001 Chief Administrative Officer	342,055	339,070	347,768	1.67%	5,713
2010 Human Resources	841,505	831,065	926,061	10.05%	84,556
2011 Accessibility Advisory Committee	-	-	5,000	-	5,000
2050 City Clerk	360,997	318,224	373,510	3.47%	12,513
2055 UNDRIP Committee	-	-	3,000	-	3,000
2100 Elections	-	-	65,000	-	65,000
2490 Corporate Municipal	8,707,020	8,704,024	9,392,043	7.87%	685,023
Total Corporate	10,567,941	10,498,069	11,433,786	8.19%	865,845
Legal & Property Management					
2005 Legal Services	586,870	582,433	582,022	-0.83%	(4,848)
2052 Property Maintenance	847,554	858,436	840,512	-0.83%	(7,042)
2065 Sidney Smith & Mission Park Docks	(90,500)	(99,230)	(100,000)	10.50%	(9,500)
2066 Sarnia Harbour	-	-	-	-	-
2070 Ferry Dock Hill Lands	(29,000)	(32,328)	(32,000)	10.34%	(3,000)
4900 Sarnia Public Library	149,919	198,563	144,919	-3.34%	(5,000)
4901 Lawrence House	32,951	33,503	30,651	-6.98%	(2,300)
4902 Lambton Mall Rd Library	66,990	67,122	66,790	-0.30%	(200)
4903 Faithorne House Library	14,504	14,611	17,104	17.93%	2,600
Total Legal and Properties	1,579,288	1,623,110	1,549,998	-1.85%	(29,290)
Finance					
2020 Accounting	1,307,341	1,249,584	864,531	-33.87%	(442,810)
2021 Tax & Revenue Collections	178,930	171,862	177,616	-0.73%	(1,314)
2022 Information Technology	1,389,035	1,345,700	1,428,674	2.85%	39,639
2023 Purchasing	214,472	210,099	220,979	3.03%	6,507
2024 Customer Service	-	-	552,617	-	552,617
Total Finance	3,089,778	2,977,245	3,244,417	5.00%	154,639
Fire					
2500 Fire Officers	19,102,362	19,628,293	19,272,402	0.89%	170,040
2550 Fire Stations	163,060	163,666	163,000	-0.04%	(60)
Total Fire	19,265,422	19,791,959	19,435,402	0.88%	169,980
Emergency Measures					
2780 Emergency Measures	168,287	165,758	216,368	28.57%	48,081
Total Emergency Measures	168,287	165,758	216,368	28.57%	48,081
Engineering					
3000 Engineering - Administration	77,854	37,299	74,781	-3.95%	(3,073)
3033 Engineering - Design	-	(1)	-	-	-
3034 Engineering - Traffic	599,594	594,674	635,008	5.91%	35,414
3035 Engineering - Development	274,708	266,747	247,917	-9.75%	(26,791)
3036 Engineering - Construction	-	(1)	-	-	-
3040 Municipal Drains	226,251	251,415	229,164	1.29%	2,913
3300 Street Lighting	1,243,402	1,207,753	1,230,000	-1.08%	(13,402)
Total Engineering	2,421,809	2,357,886	2,416,870	-0.20%	(4,939)
Public Works - Roads & Waste					
3005 Public Works Administration	260,792	263,681	278,404	6.75%	17,612
3008 Roads Maintenance - Rural	859,222	832,901	865,819	0.77%	6,597
3009 Streets Maintenance - Concrete	624,589	647,210	689,535	10.40%	64,946
3010 Streets Maintenance - Urban	1,260,004	1,276,961	1,270,092	0.80%	10,088
3011 Winter Maintenance	1,142,578	1,247,579	1,294,578	13.30%	152,000
3015 Works Centre	-	14,998	-	-	-
3020 Vehicle & Equipment Maintenance	-	-	-	-	-
3800 Waste Management - Collection	1,110,411	1,120,395	1,188,702	7.05%	78,291
3880 Garbage Recycling	1,119,775	1,263,453	2,131,868	90.38%	1,012,093
Total Public Works - Roads & Waste	6,377,371	6,667,178	7,718,998	21.04%	1,341,627

THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: BY DEPARTMENT

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
Care-A-Van					
3150 Care-A-Van - Transportation	747,405	738,039	737,585	-1.31%	(9,820)
3165 Care-A-Van - Vehicle & Equipment Maintenance	140,604	150,305	142,909	1.64%	2,305
3170 Care-A-Van - Premises & Plant	49,547	47,528	48,892	-1.32%	(655)
3175 Care-A-Van - Administration	194,040	192,262	166,190	-14.35%	(27,850)
3195 Care-A-Van Revenue - Operations	(230,099)	(230,928)	(230,199)	0.04%	(100)
Total Care-A-Van	901,497	897,206	865,377	-4.01%	(36,120)
Parks & Recreation					
4500 Parks & Recreation - Administration	382,321	373,603	396,696	3.76%	14,375
4505 Parks - Administration	380,286	376,612	387,333	1.85%	7,047
4510 General Park Maintenance	2,256,330	2,268,985	2,306,530	2.22%	50,200
4511 Sports Fields Maintenance	(78,000)	(106,203)	(88,000)	12.82%	(10,000)
4515 Greenhouse & Horticulture	490,128	473,980	498,861	1.78%	8,733
4551 Arboriculture	662,510	656,258	675,094	1.90%	12,584
4600 Recreation - Administration	387,689	383,681	411,418	6.12%	23,729
4601 Recreation - Programs	68,850	98,885	79,129	14.93%	10,279
4610 Canada Day	-	1	40,000	-	40,000
4611 Bluewater Trails Committee	-	-	22,000	-	22,000
4612 Communities in Bloom	-	-	1,500	-	1,500
4700 Arenas - Administration	266,002	278,041	282,408	6.17%	16,406
4705 Sarnia Arena	258,364	289,213	258,348	-0.01%	(16)
4708 Clearwater Arena	504,426	505,584	541,734	7.40%	37,308
4710 Progressive Auto Sales Arena	(124,396)	(71,301)	(98,490)	-20.83%	25,906
4715 Jackson Pool	6,975	6,599	6,975	0.00%	-
4716 Tecumseh Pool	157,642	152,144	178,683	13.35%	21,041
4950 Strangway Centre	71,972	95,027	78,772	9.45%	6,800
Total Parks & Recreation	5,691,099	5,781,109	5,978,991	5.06%	287,892
Community Development Services & Standards					
2150 Economic Development	244,279	117,718	181,628	-25.65%	(62,651)
5005 Planning & Development	(18,011)	(75,009)	(26,255)	45.77%	(8,244)
5010 Committee of Adjustment	-	(3,760)	-	-	-
5020 Building Division	-	(1)	-	-	-
5022 Environment Advisory Committee	3,230	2,404	5,230	61.92%	2,000
5025 Heritage Committee	6,600	4,239	12,275	85.98%	5,675
5035 By-Law Enforcement	643,077	578,400	601,911	-6.40%	(41,166)
Total Community Development Services & Standards	879,175	623,991	774,789	-11.87%	(104,386)
Debt Charges & Unclassified Financial					
5500 Debt Charges	1,828,582	1,830,558	1,512,441	-17.29%	(316,141)
5515 Unclassified	617,965	602,357	639,773	3.53%	21,808
5520 Municipal Grants	167,066	167,413	98,566	-41.00%	(68,500)
5525 Contribution to Boards & Commissions	373,610	373,843	384,483	2.91%	10,873
Total Debt Charges & Unclassified Financial	2,987,223	2,974,171	2,635,263	-11.78%	(351,960)
Police - approved by Police Service Board; total budget approved by Sarnia City Council					
2600 Police - Officers	15,552,478	15,259,013	15,781,973	1.48%	229,495
2605 Police - Court Security	789,485	788,123	817,487	3.55%	28,002
2610 Police - Communications	1,756,121	1,845,592	1,926,143	9.68%	170,022
2615 Police - Civilian	2,567,915	2,549,018	2,693,198	4.88%	125,283
2620 Police - Janitorial	270,870	268,054	282,145	4.16%	11,275
2625 Police - Station	2,180,367	2,307,673	2,303,408	5.64%	123,041
2630 Police Services Board	53,600	57,261	49,600	-7.46%	(4,000)
Total Police Budget	23,170,836	23,074,734	23,853,954	2.95%	683,118
Total Operating Budget (Surplus)/Deficit	-	230,962	-	-	-
Transit					
1055 Taxation - Transit Area	(3,799,316)	(3,815,358)	(3,943,758)	3.80%	(144,442)
3100 Transit - Transportation	4,116,967	3,963,541	4,062,976	-1.31%	(53,991)
3115 Transit - Vehicle & Equipment Maintenance	941,390	917,724	953,346	1.27%	11,956
3120 Transit - Premises & Plant	299,759	287,765	291,293	-2.82%	(8,466)
3125 Transit - General & Administration	944,802	1,057,780	1,139,745	20.63%	194,943
3140 Transit Revenue - Operations	(2,503,602)	(2,502,317)	(2,503,602)	0.00%	-
Total Transit Budget (Surplus)/Deficit	-	(90,865)	-	-	-

**THE CORPORATION OF THE CITY OF SARNIA
2019 DRAFT OPERATING BUDGET SUMMARY: BY DEPARTMENT**

	2018 Budget	2018 Forecast	2019 Budget	% Change	\$ Change
Sewer					
3510 Sewer - General Administration	2,423,453	2,429,695	2,465,780	1.75%	42,327
3590 Sewer Area - Revenue	(16,819,313)	(16,834,582)	(17,386,747)	3.37%	(567,434)
3500 Sanitary Sewer Maintenance	6,069,096	6,154,483	6,547,169	7.88%	478,073
3501 Pump Station Maintenance	1,580,971	1,681,796	1,648,499	4.27%	67,528
3505 Water Pollution Control Centre	5,418,983	5,207,757	5,375,792	-0.80%	(43,191)
3506 Brights Grove Lagoons	367,293	379,708	373,586	1.71%	6,293
3507 Bio Solids	959,517	932,610	975,921	1.71%	16,404
3600 Storm Sewer Maintenance	-	(4,006)	-	-	-
Total Sewer Budget (Surplus)/Deficit	-	(52,539)	-	-	-
Water					
3700 Water - General Administration	7,367,091	7,361,724	7,589,982	3.03%	222,891
3705 Water - Distribution	8,686,206	8,671,111	8,971,506	3.28%	285,300
3790 Water - Revenue	(16,053,297)	(16,218,317)	(16,561,488)	3.17%	(508,191)
Total Water Budget (Surplus)/Deficit	-	(185,482)	-	-	-
Total Operating Budget Summary (Surplus)/Deficit	-	(97,924)	-	-	-

Revenues - departments that have a budget in brackets ()

>A positive percentage change represents a decrease to the levy due to a increase in revenue

>A negative percentage change represents an increase to the levy due to an decrease in revenue

Expenditures - departments that do not a have a bracket () around budget figures

>A positive percentage change represents an increase to the levy due to a increase in expenditures

>A negative percentage change represents a decrease to the levy due to an decrease in expenditures

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2018 Approved				Change			2019 Draft				Notes	
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total		
2000 Mayor & Council													
2001 Chief Administrative Office	2.00			2.00				2.00			2.00		
2010 Human Resources	6.00		0.75	6.75	1.00			7.00		0.75	7.75	+1.0 FTE reallocated from 2150 Economic Development	
2050 City Clerk	5.50		0.33	5.83				5.50		0.33	5.83		
2066 Sarnia Harbour			0.33	0.33						0.33	0.33		
2150 Economic Development	2.00			2.00	-2.00							-1.0 FTE reallocated to Community Development Services & Standards; -1.0 FTE reallocated to 2010 Human Resources; reorganization	
2100 Elections		0.18		0.18		-0.18						-0.18 FTE removed; not an election year	
Corporate Services Total	15.50	0.18	1.41	17.09	-1.00	-0.18		14.50		1.41	15.91		
2005 Legal	3.50			3.50				3.50			3.50		
2052 Property	5.00		0.33	5.33				5.00		0.33	5.33		
Legal, Property, Risk	8.50		0.33	8.83				8.50		0.33	8.83		
2020 Accounting	17.00		0.67	17.67	-6.00		-0.33	11.00		0.33	11.33	-6.00 FTE reallocated to 2024 Customer Service, -0.33 Student FTE reallocated to 2024 Customer Service	
2021 Property Taxation	3.00			3.00				3.00			3.00		
2022 Information Technology	9.00	1.66	0.67	11.33		-1.66	0.66	9.00		1.33	10.33	-1.66 FTE removed contract employees; +0.66 Student FTE	
2023 Purchasing	2.00			2.00				2.00			2.00		
2024 Customer Service					6.00		0.33	6.00		0.33	6.33	+6.0 FTE reallocated from 2020 Accounting; +0.33 Student FTE reallocated from 2020 Accounting	
Finance Total	31.00	1.66	1.34	34.00		-1.66	0.66	31.00		1.99	32.99		
2500 Fire Services	126.00			126.00	-2.00	0.80		124.00	0.80		124.80	-1.0 FTE remove 2018 over complement; -0.20 FTE reduced administrative support position from full-time to part-time	
2780 Emergency Measures	1.00			1.00	0.25			1.25			1.25	+0.25 FTE temporary overlap; 2019 only	
3000 Engineering - Administration	2.00			2.00				2.00			2.00		
3033 Engineering - Design	4.50		1.00	5.50				4.50		1.00	5.50		
3034 Engineering - Traffic	1.00			1.00				1.00			1.00		
3035 Engineering - Development	3.00	2.00	0.33	5.33				3.00	2.00	0.33	5.33		
3036 Engineering - Construction	4.00		0.50	4.50				4.00		0.50	4.50		
3040 Engineering - Municipal Drains	0.50			0.50				0.50			0.50		
Engineering Total	15.00	2.00	1.83	18.83				15.00	2.00	1.83	18.83		

FT - full-time

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

STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2018 Approved				Change			2019 Draft				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
3005 Public Works - Administration	9.00	0.80		9.80				9.00	0.80		9.80	
3008 Roads Maintenance - Rural	5.00	1.00		6.00				5.00	1.00		6.00	
3009 Streets Maintenance - Concrete	5.00			5.00				5.00			5.00	
3010 Streets Maintenance - Urban	14.00	1.00	2.33	17.33				14.00	1.00	2.33	17.33	
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 Station Maintenance	6.00		0.33	6.33				6.00		0.33	6.33	
3505 Water Pollution Control Centre	11.00		1.33	12.33				11.00		1.33	12.33	
3506 Bright's Grove Lagoons	1.00			1.00				1.00			1.00	
3507 Bio-Solids	3.00			3.00				3.00			3.00	
3510 Sewer - General Administration	0.50			0.50				0.50			0.50	
3600 Storm Sewer Maintenance	5.00	1.00	0.67	6.67				5.00	1.00	0.67	6.67	
3700 Water - Administration	0.50			0.50				0.50			0.50	
3705 Water - Distribution	16.00		0.67	16.67		1.00	2.00	16.00	1.00	2.67	19.67	+1.0 FTE added for Lead Reduction Program contract employee, +2.0 FTE added for students (2 - 4 months; 2 - 8 months)
3800 Waste Management - Collection	0.50			0.50				0.50			0.50	
3880 Garbage Recycling	1.50		0.33	1.83			0.33	1.50		0.66	2.16	+0.33 FTE added for student - Recycling Education Program; 2019 only
Public Works Total	97.00	3.80	5.66	106.46		1.00	2.33	97.00	4.80	7.99	109.79	
3100 Transit Transportation	31.00	4.25		35.25	-1.00			30.00	4.25		34.25	+3.0 FTE added for Operators; -4.0 FTE removed for Acting Inspectors; reorganization
3115 Transit Maintenance	8.00	0.33		8.33				8.00	0.33		8.33	
3125 Transit Administration	7.00			7.00	1.00			8.00			8.00	-1.0 FTE removed for Deputy Director, +2.0 FTE added for Inspector/Dispatch; reorganization
3150 C-Van Transportation	7.00			7.00				7.00			7.00	
3175 C-Van Administration	1.00			1.00				1.00			1.00	
Transit Total	54.00	4.58		58.58				54.00	4.58		58.58	

FT - full-time

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

STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

	2018 Approved				Change			2019 Draft				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
4500 Parks & Rec - Administration	3.00			3.00				3.00			3.00	
4505 Parks - Administration	3.00			3.00				3.00			3.00	
4510 General Parks Maintenance	7.00	8.00	8.33	23.33				7.00	8.00	8.33	23.33	
4515 Greenhouse & Horticulture	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 Recreation - Administration	4.00			4.00				4.00			4.00	
4601 Recreation - Programs			3.17	3.17		0.11			0.11	3.17	3.28	+0.11 FTE added for 2 fitness instructors (correction to staff plan)
4700 Arenas - Administration	2.00			2.00				2.00			2.00	
4705 Sarnia Arena	4.00	0.54		4.54				4.00	0.54		4.54	
4708 Clearwater Arena	10.00	0.50	0.56	11.06				10.00	0.50	0.56	11.06	
4710 Progressive Auto Sales Arena	8.00	0.80		8.80				8.00	0.80		8.80	
4716 Cox Youth Centre & Pool			5.21	5.21						5.21	5.21	
4950 Strangway Centre	2.00	0.33		2.33				2.00	0.33		2.33	
Parks & Rec Total	53.00	13.00	18.60	84.60		0.11		53.00	13.11	18.60	84.71	
5005 Planning and Development	8.00	0.50	0.33	8.83	1.00	-0.50		9.00		0.33	9.33	+1.0 FTE added for full-time planner, -0.5 FTE removed for part time planner (only if County approves to increase grant per Mar 2019 budget)
5020 Building Division	5.00	0.46		5.46				5.00	0.46		5.46	
5035 ByLaw Enforcement	8.00	1.04	0.67	9.71				8.00	1.04	0.67	9.71	
2150 Economic Development					1.00			1.00			1.00	+1.0 FTE moved from Corporate Services; reorganization
Community Development Services & Standards Total	21.00	2.00	1.00	24.00	2.00	-0.50		23.00	1.50	1.00	25.50	
Total (without Police)	422.00	27.22	30.17	479.39	-0.75	-0.43	2.99	421.25	26.79	33.16	481.20	
2600 Police - Officers	111.00			111.00				111.00			111.00	
2605 Police - Court Security	5.00	2.57		7.57				5.00	2.57		7.57	
2610 Police - Communications	13.00	4.49		17.49				13.00	4.49		17.49	
2615 Police - Civilian	24.00	1.72		25.72				24.00	1.72		25.72	
2620 Police - 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)	577.00	37.15	30.17	644.32	-0.75	-0.43	2.99	576.25	36.72	33.16	646.13	

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

City of Sarnia

2019 Draft Operating Budget

1000 TAXATION - CITY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(68,823,617)	(71,473,962)	(71,473,966)	(71,664,462)	(295,615)	(2,170,345)	(3,000)	(74,133,422)	3.72%
Revenue Total	(68,823,617)	(71,473,962)	(71,473,966)	(71,664,462)	(295,615)	(2,170,345)	(3,000)	(74,133,422)	3.72%
EXPENSES									
5-00950 TAX WRITE OFFS	500,000	500,000	499,091	500,000				500,000	
5-00970 VACANCY REBATE	147,165	250,000	250,000	250,000				250,000	
5-00975 CHARITY TAX REBATE	56,623	44,000	50,897	44,000		6,000		50,000	13.64%
5-00978 HERITAGE REBATE	1,268	1,200	1,607	1,200				1,200	
5-00980 TAX EXEMPTIONS	32,641	30,000	30,000	30,000				30,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	279,341	281,257	281,257	281,257				281,257	
5-06100 CONTRIBUTION TO RESERVES	600,000	600,000	600,000	600,000				600,000	
Expense Total	1,617,038	1,706,457	1,712,852	1,706,457		6,000		1,712,457	0.35%
Net Expense / (Net Revenue)	(67,206,579)	(69,767,505)	(69,761,114)	(69,958,005)	(295,615)	(2,164,345)	(3,000)	(72,420,965)	3.80%

5-00970 Vacancy Rebate - The vacancy rebate program has been extended for an additional 2 years as per Lambton County approval April 4, 2018

5-00975 Charity Rebate - Increase to right size budget based on historical trend

5-05891 Brownfields Tax Incentive Program - \$279,341 Budget based on 5 year payment schedule (2016-2021) for a Brownfield Incentive Grant (City Council April 10, 2017); \$1,916 budget amount for current Brownfield agreement ending 2023

City of Sarnia

2019 Draft Operating Budget

1065 OTHER COLLECTIONS TAX ROLL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(120,950)	(158,545)	(131,196)	(158,545)		25,808		(132,737)	(16.28%)
Revenue Total	(120,950)	(158,545)	(131,196)	(158,545)		25,808		(132,737)	(16.28%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(120,950)	(158,545)	(131,196)	(158,545)		25,808		(132,737)	(16.28%)

4-00045 Local Improvements - Decrease in budget due to a 10 year local improvement which ended in 2018 (Development Area 1)

City of Sarnia 2019 Draft Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00150 CANADA	(103,365)	(100,000)	(104,324)	(100,000)				(100,000)	
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(85,645)	(70,100)	(96,421)	(70,100)				(70,100)	
4-00160 HOSPITALS	(18,526)	(18,500)	(18,627)	(18,500)				(18,500)	
4-00165 CORRECTIONAL INSTITUTIONS	(2,303)	(4,600)	(3,021)	(4,600)				(4,600)	
4-00170 LAMBTON COLLEGE	(141,349)	(154,100)	(160,994)	(154,100)				(154,100)	
4-00175 LAMBTON HOUSING	(148,901)	(152,500)	(150,383)	(152,500)				(152,500)	
4-00180 HYDRO ONE	(122,799)	(134,600)	(125,271)	(134,600)				(134,600)	
4-00181 HYDRO ONE - LINEAR PROPERTIES	(32,440)	(31,800)	(32,496)	(31,800)				(31,800)	
4-00185 MINISTRY OF ENVIRONMENT	(90,823)	(96,600)	(91,326)	(96,600)				(96,600)	
4-00190 PARKING FACILITIES	(33,427)	(33,500)	(33,500)	(33,500)				(33,500)	
4-00195 BLUEWATER POWER	(129,752)	(131,000)	(132,832)	(131,000)				(131,000)	
4-00200 PETROLIA P.U.C.	(12,702)	(13,500)	(12,558)	(13,500)				(13,500)	
4-00205 RAILROADS - LINEAR PROPERTIES	(12,785)	(11,900)	(15,440)	(11,900)				(11,900)	
4-00210 PUMP STATIONS	(257,718)	(261,700)	(259,974)	(261,700)				(261,700)	
Revenue Total	(1,192,535)	(1,214,400)	(1,237,167)	(1,214,400)				(1,214,400)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,192,535)	(1,214,400)	(1,237,167)	(1,214,400)				(1,214,400)	

City of Sarnia

2019 Draft Operating Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00920 OMPF	(2,491,200)	(2,485,200)	(2,485,200)	(2,485,200)				(2,485,200)	
Revenue Total	(2,491,200)	(2,485,200)	(2,485,200)	(2,485,200)				(2,485,200)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,491,200)	(2,485,200)	(2,485,200)	(2,485,200)				(2,485,200)	

4-00700 OMPF - Based on current OMPF formula, using 2018 budget as base budget as this item is generally unknown until late November

City of Sarnia

2019 Draft Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(221)	(211)				(211)	
4-00082 STREET OCCUPANCY	(10,470)	(10,000)	(9,978)	(10,000)				(10,000)	
4-00083 PIPELINE CROSSING AGREEMENTS	(23,948)	(39,000)	(34,863)	(39,000)				(39,000)	
4-00900 SUNDRY REVENUE	(5,802)	(5,000)	(5,076)	(5,000)				(5,000)	
Revenue Total	(40,431)	(54,211)	(50,138)	(54,211)				(54,211)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(40,431)	(54,211)	(50,138)	(54,211)				(54,211)	

City of Sarnia 2019 Draft Operating Budget

1340 BLUEWATER POWER

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,451,258)	(1,124,960)	(1,124,960)	(1,124,960)		(251,835)		(1,376,795)	22.39%
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,163,980)	(1,125,905)	(1,092,355)	(1,125,905)				(1,125,905)	
Revenue Total	(2,615,238)	(2,250,865)	(2,217,315)	(2,250,865)		(251,835)		(2,502,700)	11.19%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,615,238)	(2,250,865)	(2,217,315)	(2,250,865)		(251,835)		(2,502,700)	11.19%

4-00100 Dividend - Bluewater Power - Increase based on historical actual dividends received. Budget set at 2016 dividend figure as a conservative estimate.

City of Sarnia 2019 Draft Operating Budget

1350 OTHER REVENUE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(753,350)	(800,000)	(724,755)	(800,000)		75,000		(725,000)	(9.38%)
4-00104 INTEREST ON PAST DUE ACCOUNTS	(11,410)	(2,000)	(7,692)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(683,075)	(330,000)	(500,853)	(330,000)		(170,000)		(500,000)	51.52%
4-00107 GAIN ON GST SHORT METHOD	(30,800)	(30,000)	(80,000)	(30,000)		(50,000)		(80,000)	166.67%
4-00900 SUNDRY REVENUE	(10,320)	(5,000)	(3,000)	(5,000)		1,250		(3,750)	(25.00%)
4-00916 GREEN ENERGY REVENUE	(1,250)		(1,250)			(1,250)		(1,250)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,889)	(2,000)	(1,774)	(2,000)				(2,000)	
Revenue Total	(1,492,094)	(1,169,000)	(1,319,324)	(1,169,000)		(145,000)		(1,314,000)	12.40%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,492,094)	(1,169,000)	(1,319,324)	(1,169,000)		(145,000)		(1,314,000)	12.40%

4-00102 Penalty & Interest on Taxes - Decrease due to historical trend and growing success of PAP program

4-00106 Income From Investments - Increase based on historical trend; increase in revenue used to increase contribution to **6200 Capital Reserve** in **2490 Corporate**

Municipal 4-00107 Gain on GST Short Method - Increase due to new methodology adopted for HST reporting; revoked Special Quick Method January 1, 2018

4-00900 Sundry Revenue - Re-class budget dollars to **4-00916 Green Energy Revenue** for solar panel revenue; no budget impact

4-00916 Green Energy Revenue - Budget dollars transferred from **4-00900 Sundry Revenue** for solar panel revenue; no budget impact

City of Sarnia

2019 Draft Operating Budget

2000 MAYOR & COUNCIL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01065 COUNCIL SALARIES	209,601	222,310	223,231	222,310		4,290		226,600	1.93%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,169	13,504	9,128	13,504		571		14,075	4.23%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	2,845	7,580	4,272	7,580		674		8,254	8.89%
5-01253 CAR ALLOWANCE	4,503	5,000	4,748	5,000		(495)		4,505	(9.90%)
5-02104 PHONE	590	1,800	654	1,800				1,800	
5-02300 OFFICE EXPENSES	9,717	9,400	9,431	9,400				9,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	12,598	15,580	13,196	15,580				15,580	
5-02302 ADVERTISING	2,841	3,000	2,923	3,000				3,000	
5-02303 POSTAGE	2,089	1,400	1,457	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS	552	2,000	1,946	2,000				2,000	
5-02311 TRAINING & EDUCATION	7,070	8,000	8,282	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	940	1,390	1,315	1,390				1,390	
5-04008 PROFESSIONAL FEES	28,236	10,000	9,772	10,000				10,000	
5-05000 SUNDRY	13,567	12,400	12,380	12,400				12,400	
5-05102 MUNICIPAL SOUVENIRS	4,879	3,000	2,952	3,000				3,000	
Expense Total	308,197	316,364	305,687	316,364		5,040		321,404	1.59%
Net Expense / (Net Revenue)	308,197	316,364	305,687	316,364		5,040		321,404	1.59%

City of Sarnia

2019 Draft Operating Budget

2001 CHIEF ADMINISTRATIVE OFFICER

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	255,601	259,454	258,498	259,454		3,888		263,342	1.50%
5-01025 SALARIES - OVERTIME	455								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	48,969	49,350	49,891	49,350		1,037		50,387	2.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	23,654	24,896	22,822	24,896		938		25,834	3.77%
5-01253 CAR ALLOWANCE	1,351	1,500	1,425	1,500		(150)		1,350	(10.00%)
5-02104 PHONE	648	1,300	829	1,300				1,300	
5-02300 OFFICE EXPENSES	508	650	678	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	559	575	577	575				575	
5-02303 POSTAGE	145	150	148	150				150	
5-02310 TRAVEL & ACCOMODATIONS	347	830	860	830				830	
5-02311 TRAINING & EDUCATION	1,293	3,350	3,341	3,350				3,350	
Expense Total	333,530	342,055	339,069	342,055		5,713		347,768	1.67%
Net Expense / (Net Revenue)	333,530	342,055	339,069	342,055		5,713		347,768	1.67%

City of Sarnia

2019 Draft Operating Budget

2005 LEGAL SERVICES

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(30,830)	(21,600)	(27,549)	(21,600)		(5,400)		(27,000)	25.00%
4-00900 SUNDRY REVENUE	(3,304)		(534)						
4-00901 OTHER FEES & SERVICE CHARGES	(21,464)	(29,250)	(23,508)	(29,250)		5,400		(23,850)	(18.46%)
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(6,321)	(3,000)	(2,901)	(3,000)				(3,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT						(17,600)		(17,600)	
Revenue Total	(61,919)	(53,850)	(54,492)	(53,850)		(17,600)		(71,450)	32.68%
EXPENSES									
5-01000 SALARIES	264,876	359,707	351,067	359,707		7,647		367,354	2.13%
5-01025 SALARIES - OVERTIME	156								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	53,382	70,423	69,497	70,423		1,874		72,297	2.66%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	26,875	40,215	36,509	40,215		1,721		41,936	4.28%
5-01253 CAR ALLOWANCE			5,250			1,350		1,350	
5-02104 PHONE	385	1,400	1,343	1,400				1,400	
5-02300 OFFICE EXPENSES	4,216	6,000	5,031	6,000		(1,000)		5,000	(16.67%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,455	3,500	4,923	3,500		1,500		5,000	42.86%
5-02302 ADVERTISING	11,687	1,500	3,862	1,500				1,500	
5-02303 POSTAGE	1,815	1,040	1,724	1,040		660		1,700	63.46%
5-02310 TRAVEL & ACCOMODATIONS	275	1,000	1,000	1,000				1,000	
5-02311 TRAINING & EDUCATION	635	3,500	3,542	3,500				3,500	
5-04001 LEGAL FEES	46,238	125,000	125,849	125,000				125,000	
5-04004 SURVEY & APPRAISAL FEES	4,884	3,000	4,070	3,000				3,000	
5-04910 OTHER PURCHASED SERVICES	3,502	5,000	3,839	5,000		(1,000)		4,000	(20.00%)
5-05122 SEARCH & REGISTRATION FEES	15,851	17,485	17,674	17,485				17,485	
5-05500 REPLACEMENT EQUIPMENT	491	1,950	1,746	1,950				1,950	
Expense Total	437,723	640,720	636,926	640,720		12,752		653,472	1.99%
Net Expense / (Net Revenue)	375,804	586,870	582,434	586,870		(4,848)		582,022	(0.83%)

4-00301 Fees - Municipal Tax Sales - Increase revenue based on historical trend

4-00901 Other Fees & Service Charges - Decrease revenue based on historical trend

4-00939 Costs Recovered - Interdepartmental - Transfer from **2150 Economic Development** due to harbour re-aligned to fall under Legal & Property Maintenance portfolio; no budget impact

5-01253 Car Allowance - Budget as per contractual obligation

5-02300 Office Expenses - Decrease based on historical trend; used to offset increase in other budget areas within portfolio

5-02301 Memberships & Subscriptions - Increase needed due to additional staff requiring annual memberships; offset with other budget decreases

5-02303 Postage - Increase based on historical trend; offset with other budget decreases

5-04910 Other Purchased Services - Decrease based on historical trend; used to offset increase in other budget areas within portfolio

City of Sarnia

2019 Draft Operating Budget

2010 HUMAN RESOURCES

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY			(42,903)						
4-00795 OTHER GRANTS & SUBSIDIES	(17,784)	(17,470)	(17,470)	(17,470)				(17,470)	
4-00930 COSTS RECOVERED	(65,002)	(5,000)	(4,604)	(5,000)				(5,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES			(3,668)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(112,874)	(136,000)	(136,000)	(136,000)		(10,300)		(146,300)	7.57%
Revenue Total	(195,660)	(158,470)	(204,645)	(158,470)		(10,300)		(168,770)	6.50%
EXPENSES									
5-01000 SALARIES	444,208	580,387	555,151	580,387		80,772		661,159	13.92%
5-01025 SALARIES - OVERTIME	774								
5-01030 SALARIES - CASUAL	14,500	21,840	34,665	21,840		1,560		23,400	7.14%
5-01050 WAGES	95,466		43,163						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	94,658	118,443	97,798	118,443		17,584		136,027	14.85%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	47,900	67,355	49,798	67,355		13,940		81,295	20.70%
5-02104 PHONE	1,325	950	968	950				950	
5-02300 OFFICE EXPENSES	2,904	2,200	2,596	2,200				2,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,163	4,900	4,929	4,900				4,900	
5-02303 POSTAGE	990	1,000	990	1,000				1,000	
5-02310 TRAVEL & ACCOMODATIONS	1,849	1,400	1,456	1,400				1,400	
5-02311 TRAINING & EDUCATION	8,765	16,400	16,534	6,400				6,400	(60.98%)
5-02705 PERSONNEL RECRUITMENT	10,571	15,000	14,211	15,000		(1,000)		14,000	(6.67%)
5-04002 ARBITRATION COSTS	152,860								
5-04008 PROFESSIONAL FEES		100,000	99,793	100,000				100,000	
5-04910 OTHER PURCHASED SERVICES	35,549	37,100	37,949	37,100		2,000		39,100	5.39%
5-05128 EMPLOYEE ASSISTANCE PROGRAM		17,000	17,906	17,000				17,000	
5-05130 WELLNESS PROGRAM	680	5,000	4,751	5,000				5,000	
5-05500 REPLACEMENT EQUIPMENT	259	1,000	1,066	1,000				1,000	
5-05626 SPECIAL PROJECTS		2,500	2,500						(100.00%)
5-05802 ACCESSIBILITY ADVISORY COMMITTEE	3,210	7,500	6,531	5,000		(5,000)			(100.00%)
5-05866 AGE FRIENDLY			42,955						

City of Sarnia

2019 Draft Operating Budget

2010 HUMAN RESOURCES

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
Expense Total	920,631	999,975	1,035,710	984,975		109,856		1,094,831	9.49%
Net Expense / (Net Revenue)	724,971	841,505	831,065	826,505		99,556		926,061	10.05%

5-01### Salaries & Benefits - Transfer 1 FTE from **2150 Economic Development**; no budget impact

4-00939 Costs Recovered - Interdepartmental - \$1,500 Increase budget for cost of services performed for Water and Sewer Departments; decrease for Police Services allocated administration; \$8,800 Transfer from **2150 Economic Development** for time spent by administration assistant on harbour related activities; no budget impact

5-02705 Personnel Recruitment - Decrease due to an increase in more on-line methods used

5-04910 Other Purchased Services - Increase needed to use external vendor to manage hazardous material & designated substance inventory

5-05802 Accessibility Advisory Committee - Budget transferred to **2011 Accessibility Advisory Committee**; no budget impact

City of Sarnia

2019 Draft Operating Budget

2011 ACCESSIBILITY ADVISORY COMMITTEE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES						250		250	
5-02302 ADVERTISING						500		500	
5-02310 TRAVEL & ACCOMODATIONS						250		250	
5-05626 SPECIAL PROJECTS						4,000		4,000	
Expense Total						5,000		5,000	
Net Expense / (Net Revenue)						5,000		5,000	

Budget transferred from **2010 Human Resources**; no budget impact; Committees of Council have their budgets separate within the related portfolio for the 2019 budget to be consistent in reporting and transparency.

City of Sarnia

2019 Draft Operating Budget

2020 ACCOUNTING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED		(5,000)	(10,427)	(5,000)		5,000			(100.00%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(360,158)	(412,000)	(412,000)	(412,000)		15,400		(396,600)	(3.74%)
Revenue Total	(360,158)	(417,000)	(422,427)	(417,000)		20,400		(396,600)	(4.89%)
EXPENSES									
5-01000 SALARIES	1,087,877	1,172,491	1,132,767	1,172,491		(313,600)		858,891	(26.75%)
5-01025 SALARIES - OVERTIME	1,567								
5-01030 SALARIES - CASUAL	18,308	18,318	22,995	18,318		(8,554)		9,764	(46.70%)
5-01050 WAGES	22,702		23,134						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	226,370	240,903	228,233	240,903		(64,697)		176,206	(26.86%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	140,267	176,941	149,077	176,941		(55,736)		121,205	(31.50%)
5-01253 CAR ALLOWANCE	1,351	1,418	1,406	1,418		(68)		1,350	(4.80%)
5-02104 PHONE	796	1,500	1,458	1,500		(600)		900	(40.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	3,847								
5-02300 OFFICE EXPENSES	9,337	14,760	14,629	14,760		(6,000)		8,760	(40.65%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,508	7,000	7,000	7,000		(350)		6,650	(5.00%)
5-02302 ADVERTISING	1,313	630	644	630				630	
5-02303 POSTAGE	5,945	6,330	6,376	6,330		(3,165)		3,165	(50.00%)
5-02310 TRAVEL & ACCOMODATIONS		1,500	1,485	1,500		(530)		970	(35.33%)
5-02311 TRAINING & EDUCATION	10,537	21,750	21,710	21,750		(6,910)		14,840	(31.77%)
5-02405 OFFICE EQUIPMENT MAINTENANCE		800	764	800				800	
5-04000 AUDIT FEES	40,173	49,000	49,000	49,000				49,000	
5-04910 OTHER PURCHASED SERVICES	7,922	8,000	8,239	8,000		(2,000)		6,000	(25.00%)
5-05500 REPLACEMENT EQUIPMENT	3,279	3,000	3,094	3,000		(1,000)		2,000	(33.33%)
Expense Total	1,588,099	1,724,341	1,672,011	1,724,341		(463,210)		1,261,131	(26.86%)
Net Expense / (Net Revenue)	1,227,941	1,307,341	1,249,584	1,307,341		(442,810)		864,531	(33.87%)

4-00930 Costs Recovered - Eliminate recovery from LAWSS; financial services no longer required

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer Departments

City of Sarnia

2019 Draft Operating Budget

2020 ACCOUNTING

5-01### Salaries and Benefits - Transfer 6.33 FTE's to **2024 Customer Service**; no increase to FTE

5-02104 Phone - Transfer to **2024 Customer Service**; no budget impact

5-02300 Office Expenses - Transfer \$4,300 to **2024 Customer Service**; transfer \$1,700 to **2022 IT** for electronic paystubs; no budget impact

5-02301 Memberships & Subscriptions - Transfer to **2024 Customer Service**; no budget impact

5-02303 Postage - Transfer to **2024 Customer Service**; no budget impact

5-02310 Travel & Accommodations - Transfer to **2024 Customer Service**; no budget impact

5-02311 Training & Education - Transfer to **2024 Customer Service**; no budget impact

5-02490 Other Purchased Services - Transfer to **2024 Customer Service**; no budget impact

5-05500 Replacement Equipment - Transfer to **2024 Customer Service**; no budget impact

City of Sarnia 2019 Draft Operating Budget

2021 TAX & REVENUE COLLECTIONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(95,849)	(80,000)	(80,005)	(80,000)				(80,000)	
4-00901 OTHER FEES & SERVICE CHARGES	(125,537)	(118,945)	(119,319)	(118,945)				(118,945)	
4-00930 COSTS RECOVERED			(1,719)						
Revenue Total	(221,386)	(198,945)	(201,043)	(198,945)				(198,945)	
EXPENSES									
5-01000 SALARIES	223,566	211,693	212,008	211,693		10,381		222,074	4.90%
5-01025 SALARIES - OVERTIME	1,320								
5-01030 SALARIES - CASUAL	33								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	46,143	43,445	43,768	43,445		2,629		46,074	6.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	28,610	31,707	26,223	31,707		904		32,611	2.85%
5-02104 PHONE	354	500	491	500				500	
5-02300 OFFICE EXPENSES	10,246	15,000	14,787	15,000				15,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,085	1,700	1,721	1,700				1,700	
5-02302 ADVERTISING	1,092	580	509	580				580	
5-02303 POSTAGE	37,178	41,500	40,910	41,500				41,500	
5-02310 TRAVEL & ACCOMODATIONS			267						
5-02311 TRAINING & EDUCATION	4,474	5,170	5,302	5,170		(858)		4,312	(16.60%)
5-02405 OFFICE EQUIPMENT MAINTENANCE	233	580	436	580				580	
5-04910 OTHER PURCHASED SERVICES	14,809	25,000	25,458	25,000		(14,370)		10,630	(57.48%)
5-05500 REPLACEMENT EQUIPMENT		1,000	1,025	1,000				1,000	
Expense Total	369,143	377,875	372,905	377,875		(1,314)		376,561	(0.35%)
Net Expense / (Net Revenue)	147,757	178,930	171,862	178,930		(1,314)		177,616	(0.73%)

5-04910 Other Purchased Services - Transfer \$11,500 budget to **2024 Customer Service** for Brinks monthly service charges and reduce budget by \$2,870 to partially offset reduction in **2020 Accounting** cost recovery budget

City of Sarnia

2019 Draft Operating Budget

2022 INFORMATION TECHNOLOGY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED	(6,298)	(118,107)	(108,190)	(118,107)				(118,107)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(177,700)	(473,100)	(473,100)	(473,100)		(17,600)		(490,700)	3.72%
4-06220 CONTRIBUTION FROM RESERVES		(70,000)	(70,000)	(70,000)		70,000			(100.00%)
Revenue Total	(184,898)	(662,107)	(652,190)	(662,107)		52,400		(609,707)	(7.91%)
EXPENSES									
5-01000 SALARIES	519,075	689,958	665,557	689,958		24,055		714,013	3.49%
5-01025 SALARIES - OVERTIME	18,642	15,834	17,636	15,834				15,834	
5-01030 SALARIES - CASUAL		21,840	36,257	21,840		24,270		46,110	111.13%
5-01050 WAGES		157,671	8,092	157,671		(157,671)			(100.00%)
5-01095 CALL DUTY	2,440	15,182	14,762	15,182				15,182	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	107,724	161,222	151,073	161,222		(5,862)		155,360	(3.64%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	47,843	96,216	72,050	96,216		3,370		99,586	3.50%
5-02104 PHONE	3,921	6,480	6,828	6,480		720		7,200	11.11%
5-02112 INTERNET/EMAIL SERVICES	558	5,000	4,716	5,000				5,000	
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	109,750	136,750	136,962	136,750		(20,000)		116,750	(14.63%)
5-02114 IT MAINTENANCE & SUPPORT	196,553								
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES		520,000	523,378	520,000		21,700		541,700	4.17%
5-02220 VEHICLE EXPENSE		14,339	14,339	14,339				14,339	
5-02300 OFFICE EXPENSES	2,097	1,000	5,937	1,000		1,000		2,000	100.00%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,599	4,000	28,891	4,000				4,000	
5-02303 POSTAGE			77			100		100	
5-02310 TRAVEL & ACCOMODATIONS	2,424	2,600	2,466	2,600		400		3,000	15.38%
5-02311 TRAINING & EDUCATION	7,402	12,000	11,430	12,000				12,000	
5-02415 CONTRIBUTION TO IT LEASING PROGRAM	97,308								
5-02430 AIR CONDITIONING/HEATING MAINTENANCE						1,000		1,000	
5-04910 OTHER PURCHASED SERVICES	13,284	40,000	143,877	40,000		93,107		133,107	232.77%
5-05500 REPLACEMENT EQUIPMENT	1,964	1,050	3,561	1,050		1,050		2,100	100.00%
5-06100 CONTRIBUTION TO RESERVES	50,000	150,000	150,000	150,000				150,000	

City of Sarnia

2019 Draft Operating Budget

2022 INFORMATION TECHNOLOGY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
Expense Total	1,182,584	2,051,142	1,997,889	2,051,142		(12,761)		2,038,381	(0.62%)
Net Expense / (Net Revenue)	997,686	1,389,035	1,345,699	1,389,035		39,639		1,428,674	2.85%

4-00939 Costs Recovered - Interdepartmental - Increase in cost of service to Water and Sewer Departments

4-06220 Contribution from Reserves - Remove contribution from reserve for the 9 month contract position for building project in 2018 offset by removing related employee costs; no budget impact

5-01030 Salaries - Casual - Increase of 0.66 FTE student 8 month position

5-01050 Wages - Budget decreased by the 9 month contract position for the building division software project (2018 Council Approved Budget) offset by decrease to **4-06220 Contribution from Reserves** and remaining transferred to **5-04910 Other Purchased Services** for the Bell Fibre to Home contract employee position; no budget impact

5-02104 Phone - Increase based on additional staff requiring a cell phone

5-02113 Corporate Networking & Communication - Decrease due to a lower cost in switching Internet providers; used to offset other IT budget increases

5-02117 Software License & Maintenance Fees - Budget dollars (\$1,700) transferred from **2020 Accounting** for electronic paystubs; no budget impact; \$20,000 added for Council motion and voting order software/hardware (City Council June 11, 2018)

5-02300 Office Expenses - Increase to right size budget based on increased department need

5-02310 Travel & Accommodations - Increase based on historical trend

5-02430 Air Conditioning/Heating Maintenance - Transfer budget from **2052 Property Management** for the costs associated with the air conditioning unit located in the IT server room

5-04910 Other Purchased Services - Transfer budget dollars from **5-01050 Wages** for the temporary contract employee paid for by Bell for the Fibre to Home Project (City Council November 20, 2017); no budget impact

5-05500 Replacement Equipment - Increase based on 3 year replacement cycle of small equipment

City of Sarnia

2019 Draft Operating Budget

2023 PURCHASING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(89)	(1,000)	(228)	(1,000)		1,000			(100.00%)
Revenue Total	(89)	(1,000)	(228)	(1,000)		1,000			(100.00%)
EXPENSES									
5-01000 SALARIES	149,233	154,765	153,831	154,765		5,623		160,388	3.63%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	30,432	31,557	31,769	31,557		1,402		32,959	4.44%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	15,768	21,260	16,814	21,260		937		22,197	4.41%
5-02104 PHONE	526	500	627	500				500	
5-02300 OFFICE EXPENSES	265	2,130	2,192	2,130		(1,570)		560	(73.71%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	874	500	500	500				500	
5-02302 ADVERTISING	352								
5-02303 POSTAGE	56	560	410	560		(560)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	280	200	134	200				200	
5-02311 TRAINING & EDUCATION	2,687	3,000	3,023	3,000		(325)		2,675	(10.83%)
5-05500 REPLACEMENT EQUIPMENT	1,123	1,000	1,027	1,000				1,000	
Expense Total	201,596	215,472	210,327	215,472		5,507		220,979	2.56%
Net Expense / (Net Revenue)	201,507	214,472	210,099	214,472		6,507		220,979	3.03%

4-00901 Other Fees & Service Charges - Eliminate budget line as per historical trends

5-02300 Office Expenses - Decrease in budget to offset the reduction in **4-00930 Costs Recovered** revenue in **2020 Accounting**; no budget impact

City of Sarnia 2019 Draft Operating Budget

2024 CUSTOMER SERVICE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						370,769		370,769	
5-01050 WAGES						9,164		9,164	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS						78,470		78,470	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY						62,676		62,676	
5-02104 PHONE						600		600	
5-02300 OFFICE EXPENSES						4,300		4,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						350		350	
5-02303 POSTAGE						3,165		3,165	
5-02310 TRAVEL & ACCOMODATIONS						530		530	
5-02311 TRAINING & EDUCATION						8,093		8,093	
5-04910 OTHER PURCHASED SERVICES						13,500		13,500	
5-05500 REPLACEMENT EQUIPMENT						1,000		1,000	
Expense Total						552,617		552,617	
Net Expense / (Net Revenue)						552,617		552,617	

5-01### Salaries & Benefits - Transfer of 6.33 FTE from **2020 Accounting** to establish Customer Service as a separate budget division; no increase to FTE compliment

5-02104 Phone - Transfer from **2020 Accounting**; no budget impact

5-02300 Office Expenses - Transfer from **2020 Accounting**; no budget impact

5-02301 Memberships & Subscriptions - Transfer from **2020 Accounting**; no budget impact

5-02303 Postage - Transfer from **2020 Accounting**; no budget impact

5-02310 Travel & Accommodations - Transfer from **2020 Accounting**; no budget impact

5-02311 Training & Education - Transfer from **2020 Accounting**; no budget impact

5-02490 Other Purchased Services - Transfer \$2,000 from **2020 Accounting**; no budget impact; transfer \$11,500 from **2021 Tax**; no budget impact

5-05500 Replacement Equipment - Transfer from **2020 Accounting** no budget impact

City of Sarnia

2019 Draft Operating Budget

2050 CITY CLERK

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(34,535)	(30,000)	(29,936)	(30,000)				(30,000)	
4-00323 LICENSE FEES - BUSINESS (PLUMBERS/DRNLY)	(1,813)								
4-00324 LICENSE FEES - BUSINESS (OTHER)	(18,467)	(23,970)	(24,670)	(23,970)				(23,970)	
4-00325 LICENSE FEES - BINGOS	(169,633)	(138,000)	(171,063)	(138,000)		(33,000)		(171,000)	23.91%
4-00326 LICENSE FEES - RAFFLES	(23,254)	(25,000)	(24,969)	(25,000)				(25,000)	
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(2,533)	(1,000)	(984)	(1,000)				(1,000)	
4-00328 COMMISSIONING/NOTARY SERVICES	(4,190)	(4,000)	(3,928)	(4,000)				(4,000)	
4-00329 FREEDOM OF INFORMATION	(551)	(500)	(389)	(500)				(500)	
4-00330 LICENSE FEES - MARRIAGE	(63,993)	(59,700)	(60,962)	(59,700)		(300)		(60,000)	0.50%
4-00335 DEATH CERTIFICATES	(25,650)	(20,375)	(20,348)	(20,375)				(20,375)	
4-00345 MARRIAGE CEREMONY FEES	(12,075)	(11,000)	(12,761)	(11,000)		(1,000)		(12,000)	9.09%
4-00795 OTHER GRANTS & SUBSIDIES	(2,979)								
4-00901 OTHER FEES & SERVICE CHARGES	(2,190)	(1,500)	(1,675)	(1,500)				(1,500)	
4-00905 DONATIONS	(2,035)								
4-00930 COSTS RECOVERED	(30)								
Revenue Total	(363,928)	(315,045)	(351,685)	(315,045)		(34,300)		(349,345)	10.89%
EXPENSES									
5-01000 SALARIES	511,672	450,313	441,599	450,313		21,482		471,795	4.77%
5-01025 SALARIES - OVERTIME	9,936		164						
5-01030 SALARIES - CASUAL	4,604	8,490	24,052	8,490		610		9,100	7.18%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	98,880	91,610	87,316	91,610		4,783		96,393	5.22%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,062	59,079	51,169	59,079		3,087		62,166	5.23%
5-01253 CAR ALLOWANCE	1,351	1,500	1,425	1,500		(149)		1,351	(9.93%)
5-02007 RECORDS MANAGEMENT	305	2,000	2,000	2,000				2,000	
5-02104 PHONE	998	2,000	1,555	2,000				2,000	
5-02223 OTHER LICENSES	28,848	20,000	20,057	20,000				20,000	
5-02300 OFFICE EXPENSES	3,423	3,000	2,798	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,749	3,500	3,013	3,500		(500)		3,000	(14.29%)
5-02302 ADVERTISING	1,826	3,500	3,584	3,500				3,500	
5-02303 POSTAGE	1,092	3,000	2,800	3,000		(1,000)		2,000	(33.33%)

City of Sarnia 2019 Draft Operating Budget

2050 CITY CLERK

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-02310 TRAVEL & ACCOMODATIONS	573	750	1,110	750				750	
5-02311 TRAINING & EDUCATION	7,369	6,500	6,923	6,500				6,500	
5-04910 OTHER PURCHASED SERVICES	2,035	8,800	8,726	8,800	20,000			28,800	227.27%
5-05000 SUNDRY	208								
5-05500 REPLACEMENT EQUIPMENT	3,486	2,000	2,262	2,000				2,000	
5-05505 NEW EQUIPMENT	1,108	3,000	2,315	3,000				3,000	
5-05626 SPECIAL PROJECTS	52	1,500	1,479						(100.00%)
5-05801 CIVIC CORNER	10,744	5,500	5,562	5,500				5,500	
Expense Total	753,321	676,042	669,909	674,542	20,000	28,313		722,855	6.92%
Net Expense / (Net Revenue)	389,393	360,997	318,224	359,497	20,000	(5,987)		373,510	3.47%

4-00325 License Fees - Bingos - Increase based on historical trend

4-00345 Marriage Ceremony Fees - Right size revenue based on revenue received since implementing service in 2017

5-02301 Memberships & Subscriptions - Decrease to right size budget

5-02303 Postage - Decrease to right size based on trend

5-04910 Other Purchased Services - One-time funding for organizational records management review (consultant) to prepare for implementation of software (Council Report October 1, 2018)

City of Sarnia 2019 Draft Operating Budget

2055 UNDRIP COMMITTEE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES							500	500	
5-02302 ADVERTISING							500	500	
5-04910 OTHER PURCHASED SERVICES							1,500	1,500	
5-05626 SPECIAL PROJECTS							500	500	
Expense Total							3,000	3,000	
Net Expense / (Net Revenue)							3,000	3,000	

Service level increase is based on a Council motion dated July 16, 2018 "That Sarnia City Council refer costs of recognizing the UNDRIP (United Nations Declaration on the Rights of Indigenous People) Working Group as a Committee of Council to the 2019 Budget Process" and is reflected in a three-year draft work plan developed by the UNDRIP Committee in 2018 as part of the committee's mandate approved by Council.

5-02300 Office Expenses - To support costs associated with participation in events and initiatives with local First Nation communities

5-02302 Advertising - To support various costs associated with participation in events and initiatives with local First Nation communities

5-04910 Other Purchased Services - Resource development and materials (i.e. information/fact sheets, inclusivity & equity language, key messages of the UNDRIP) for Council and staff

5-05626 Special Projects - Support for drafting of accountability agreement/consultation protocol

City of Sarnia

2019 Draft Operating Budget

2052 PROPERTY MAINTENANCE & PRINTING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(32,620)	(32,500)	(17,056)	(32,500)		15,500		(17,000)	(47.69%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT			(15,273)			(29,100)		(29,100)	
Revenue Total	(32,620)	(32,500)	(32,329)	(32,500)		(13,600)		(46,100)	41.85%
EXPENSES									
5-01000 SALARIES	233,144	355,810	355,993	355,810		5,342		361,152	1.50%
5-01025 SALARIES - OVERTIME	4,150		699						
5-01030 SALARIES - CASUAL	6,379	8,490	10,379	8,490		610		9,100	7.18%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	47,591	73,542	74,542	73,542		2,032		75,574	2.76%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,216	52,492	48,968	52,492		1,574		54,066	3.00%
5-01254 CLOTHING/BOOT ALLOWANCE	1,637	1,700	1,882	1,700		200		1,900	11.76%
5-02101 NATURAL GAS	31,201	35,000	35,203	35,000				35,000	
5-02102 ELECTRICITY	101,191	93,000	95,236	93,000				93,000	
5-02104 PHONE	3,546	3,000	3,302	3,000				3,000	
5-02120 HYDRO - CONTINUOUS SAFETY SERV	27,665	28,000	27,350	28,000				28,000	
5-02220 VEHICLE EXPENSE	65,063	64,585	64,760	64,585				64,585	
5-02300 OFFICE EXPENSES	267	16,490	16,241	16,490				16,490	
5-02303 POSTAGE	868	870	675	870				870	
5-02311 TRAINING & EDUCATION	587	1,175	1,096	1,175				1,175	
5-02320 JANITORIAL SUPPLIES		6,500	10,401	6,500				6,500	
5-02388 OVERTIME MEALS	122		138						
5-02410 EQUIPMENT MAINTENANCE		2,800	2,676	2,800				2,800	
5-02420 BUILDING MAINTENANCE	75,870	43,500	47,236	43,500		6,500		50,000	14.94%
5-02425 ELEVATOR MAINTENANCE	10,056	8,600	12,654	8,600		1,400		10,000	16.28%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	19,022	8,500	8,436	8,500		(1,000)		7,500	(11.76%)
5-02436 CEMETERY MAINTENANCE	3,053	3,000	3,000	3,000				3,000	
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE	15,000								
5-02471 MACHINE USAGE		2,300		2,300		(2,300)			(100.00%)
5-04040 SNOW REMOVAL	7,846	8,800	5,230	8,800		(8,800)			(100.00%)
5-04043 CONTRACT CLEANING			2,372						
5-05000 SUNDRY	1,376								

City of Sarnia 2019 Draft Operating Budget

2052 PROPERTY MAINTENANCE & PRINTING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-05500 REPLACEMENT EQUIPMENT			396			1,000		1,000	
5-06100 CONTRIBUTION TO RESERVES	20,000	61,900	61,900	61,900				61,900	
Expense Total	706,850	880,054	890,765	880,054		6,558		886,612	0.75%
Net Expense / (Net Revenue)	674,230	847,554	858,436	847,554		(7,042)		840,512	(0.83%)

4-00930 Costs Recovered - Re-class budget dollars to **4-00939 Costs Recovered - Interdepartmental** to be consistent with treatment of interdepartmental charges throughout the organization for reporting purposes

4-00939 Costs Recovered - Interdepartmental - \$15,500 Budget transferred from **4-00930 Costs Recovered**; no budget impact; \$13,600 Transfer from **2150 Economic Development** due to harbour re-aligned to fall under Legal & Property Maintenance portfolio; no budget impact

5-02420 Building Maintenance - Increase due to aging assets requiring maintenance; offset with reductions within portfolio

5-02425 Elevator Maintenance - Increase due to aging assets requiring maintenance; offset with reductions within portfolio

5-02430 Air Conditioning/Heating Maintenance - Transfer budget dollars to **2022 Information Technology** for costs associated with the air conditioning unit in the IT server room

5-02471 Machine Usage - Remove budget line no longer used; used to offset other increases in portfolio

5-04040 Snow Removal - Transfer budget to **4510 General Park Maintenance** due to the internal staff now performing snow removal at City Hall

5-05500 Replacement Equipment - Budget established for replacement of small equipment within the property department; offset with reductions within portfolio

City of Sarnia

2019 Draft Operating Budget

2053 PRINTING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(11,364)								
Revenue Total	(11,364)								
EXPENSES									
5-01000 SALARIES	64,040								
5-01025 SALARIES - OVERTIME	1,948								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,212								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,603								
5-01254 CLOTHING/BOOT ALLOWANCE	170								
5-02300 OFFICE EXPENSES	14,322								
5-02388 OVERTIME MEALS	168								
5-02410 EQUIPMENT MAINTENANCE	3,101								
5-06100 CONTRIBUTION TO RESERVES	26,900								
Expense Total	133,464								
Net Expense / (Net Revenue)	122,100								

2053 Printing was consolidated into 2052 Property Management in 2018 Council Approved Budget

City of Sarnia

2019 Draft Operating Budget

2054 CUSTODIAL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	57,781								
5-01025 SALARIES - OVERTIME	1,056								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,003								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,335								
5-02320 JANITORIAL SUPPLIES	7,413								
5-04043 CONTRACT CLEANING	60,794								
Expense Total	148,382								
Net Expense / (Net Revenue)	148,382								

2054 Custodial was consolidated into 2052 Property Management in 2018 Council Approved Budget

City of Sarnia 2019 Draft Operating Budget

2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00903 RENTAL REVENUE	(59,122)	(58,500)	(59,279)	(58,500)		(2,000)		(60,500)	3.42%
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(67,269)	(50,000)	(52,275)	(50,000)		(2,000)		(52,000)	4.00%
4-00912 FEES - BERTHAGE	(3,661)	(5,000)	(4,868)	(5,000)				(5,000)	
4-00914 FEES - HARBOUR USAGE	(24,400)	(7,500)	(15,550)	(7,500)		(7,500)		(15,000)	100.00%
4-00930 COSTS RECOVERED	(4,794)	(3,000)	(3,045)	(3,000)				(3,000)	
Revenue Total	(159,246)	(124,000)	(135,017)	(124,000)		(11,500)		(135,500)	9.27%
EXPENSES									
5-02102 ELECTRICITY	5,410	4,500	4,587	4,500				4,500	
5-02431 DOCK MAINTENANCE	2,280	4,500	4,250	4,500				4,500	
5-02435 GROUNDS MAINTENANCE		4,500	4,547	4,500				4,500	
5-04010 MANAGEMENT SERVICES	13,454	10,000	12,403	10,000		2,000		12,000	20.00%
5-06100 CONTRIBUTION TO RESERVES	10,000	10,000	10,000	10,000				10,000	
Expense Total	31,144	33,500	35,787	33,500		2,000		35,500	5.97%
Net Expense / (Net Revenue)	(128,102)	(90,500)	(99,230)	(90,500)		(9,500)		(100,000)	10.50%

4-00903 Rental Revenue - Increase as per current lease agreement estimated CPI increase

4-00911 Fees - Sidney Smith Dock Berthage - Increase based on historical trend

4-00914 Fees - Harbour Usage - Increase based on historical trend

5-04010 Management Services - Increase based on historical trend; as per current Harbour Master agreement; offset with increase in revenue

City of Sarnia

2019 Draft Operating Budget

2066 SARNIA HARBOUR

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(16,750)	(26,500)	(23,416)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(68,310)	(49,500)	(65,038)	(49,500)		(19,500)		(69,000)	39.39%
4-00912 FEES - BERTHAGE	(256,113)	(200,000)	(197,352)	(200,000)				(200,000)	
4-00914 FEES - HARBOUR USAGE	(81,050)	(65,000)	(66,392)	(65,000)				(65,000)	
4-00915 FEES - WHARFAGE		(2,500)		(2,500)				(2,500)	
4-00930 COSTS RECOVERED	(3,089)	(5,000)	(5,034)	(5,000)				(5,000)	
4-00936 COSTS RECOVERED - OTHER	(487,577)	(390,000)	(392,415)	(390,000)				(390,000)	
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(221,370)	(226,602)	(281,456)	(226,602)		(60,184)		(286,786)	26.56%
Revenue Total	(1,134,259)	(965,102)	(1,031,103)	(965,102)		(79,684)		(1,044,786)	8.26%
EXPENSES									
5-01030 SALARIES - CASUAL	5,391	9,776	9,432	9,776		690		10,466	7.06%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	623	1,026	230	1,026		94		1,120	9.16%
5-02102 ELECTRICITY	423,397	332,000	332,163	332,000				332,000	
5-02103 WATER	1,325	1,500	1,568	1,500				1,500	
5-02104 PHONE			141			200		200	
5-02220 VEHICLE EXPENSE		7,000	7,000	7,000				7,000	
5-02300 OFFICE EXPENSES	1,204	7,500	5,577	7,500		(5,000)		2,500	(66.67%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,292	2,500	2,292	2,500				2,500	
5-02304 MARKETING	5,528	5,000	4,806	5,000				5,000	
5-02310 TRAVEL & ACCOMODATIONS		5,000		5,000		(4,000)		1,000	(80.00%)
5-02400 REPAIRS & MAINTENANCE	71,395	93,000	91,203	93,000				93,000	
5-04000 AUDIT FEES	2,500	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES		5,000	3,834	5,000				5,000	
5-04005 INSURANCE	19,002	19,500	13,033	19,500		(4,500)		15,000	(23.08%)
5-04008 PROFESSIONAL FEES	16,785	75,000	38,495	75,000		(35,000)		40,000	(46.67%)
5-04010 MANAGEMENT SERVICES	26,140	25,000	26,307	25,000				25,000	
5-04100 SECURITY SERVICES		2,500	1,916	2,500				2,500	
5-05000 SUNDRY		5,000		5,000		(5,000)			(100.00%)
5-05140 REALTY TAXES	2,482	5,000	2,456	5,000		(2,500)		2,500	(50.00%)
5-05500 REPLACEMENT EQUIPMENT		10,000	10,666	10,000				10,000	

City of Sarnia

2019 Draft Operating Budget

2066 SARNIA HARBOUR

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-05650 ALLOCATED ADMINISTRATION	42,500	40,000	40,000	40,000				40,000	
5-06100 CONTRIBUTION TO RESERVES	513,695	311,300	437,484	311,300		134,700		446,000	43.27%
Expense Total	1,134,259	965,102	1,031,103	965,102		79,684		1,044,786	8.26%
Net Expense / (Net Revenue)									

2066 Sarnia Harbour is a net zero budget impact department. Net revenues (all revenues other than contribution from reserves, minus recoverable electricity) are transferred to **6365 Sarnia Harbour Reserve**. Net expenses (all expenses other than contribution to reserves, minus electricity recovered through revenue) is offset with a contribution from **6040 Federal Harbour Reserve** as per the Divestiture agreement.

4-06212 Contribution from Federal Harbour Reserve - Increase to fund the eligible expenses of the harbour from the federal harbour reserve as per the Divestiture agreement

4-00903 Rental Revenue - Increase based on approved lease agreements

5-02104 Phone - Increase based on one phone required

5-02300 Office Expenses - Decrease to right size based on historical trend

5-02310 Travel & Accommodation - Decrease based on historical trend

5-04005 Insurance - Decrease based on estimated insurance premium

5-04008 Professional Fees - Decrease to right size budget based on historical trend

5-05000 Sundry - Eliminate budget line no longer in use

5-05140 Realty Taxes - Decrease based on historical trend

5-06100 Contribution to Reserve - Increase based on net revenue from Harbour

City of Sarnia

2019 Draft Operating Budget

2070 FERRY DOCK HILL LANDS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00903 RENTAL REVENUE	(64,000)	(64,000)	(74,935)	(64,000)		(22,000)		(86,000)	34.38%
4-00930 COSTS RECOVERED	(5,533)	(7,500)	(5,968)	(7,500)		1,000		(6,500)	(13.33%)
Revenue Total	(69,533)	(71,500)	(80,903)	(71,500)		(21,000)		(92,500)	29.37%
EXPENSES									
5-02480 MAINTENANCE	516	5,000	5,068	5,000				5,000	
5-05140 REALTY TAXES	21,793	17,500	23,507	17,500		8,000		25,500	45.71%
5-06100 CONTRIBUTION TO RESERVES	20,000	20,000	20,000	20,000		10,000		30,000	50.00%
Expense Total	42,309	42,500	48,575	42,500		18,000		60,500	42.35%
Net Expense / (Net Revenue)	(27,224)	(29,000)	(32,328)	(29,000)		(3,000)		(32,000)	10.34%

4-00903 Rental Revenue - Increase per current lease agreement

4-00930 Costs Recovered - Decrease per expected revenue recovery

5-05140 Realty Taxes - Increase based on estimated realty tax to be charged

5-06100 Contribution to Reserve - Increase to eventually have rental revenue cover expenses with remainder directed to reserves

City of Sarnia

2019 Draft Operating Budget

2100 ELECTIONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED			(1,663)						
4-06220 CONTRIBUTION FROM RESERVES		(250,000)	(248,498)	(250,000)		250,000			(100.00%)
Revenue Total		(250,000)	(250,161)	(250,000)		250,000			(100.00%)
EXPENSES									
5-01050 WAGES		10,752	10,200	10,752		(10,752)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		1,144	1,128	1,144		(1,144)			(100.00%)
5-01252 ELECTION REMUNERATION		20,280	20,150	20,280		(20,280)			(100.00%)
5-02009 ELECTION SUPPLIES		31,500	31,822	31,500		(31,500)			(100.00%)
5-02104 PHONE		1,000	766	1,000		(1,000)			(100.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	2,798	145,324	145,839	145,324		(145,324)			(100.00%)
5-02302 ADVERTISING	639	8,500	8,756	8,500		(8,500)			(100.00%)
5-02311 TRAINING & EDUCATION		1,500	1,500	1,500		(1,500)			(100.00%)
5-04000 AUDIT FEES		30,000	30,000	30,000		(30,000)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	100,000					65,000		65,000	
Expense Total	103,437	250,000	250,161	250,000		(185,000)		65,000	(74.00%)
Net Expense / (Net Revenue)	103,437					65,000		65,000	

4-06620 Contribution from Reserves - Contribution only required during an election year to fund election expenses

5-XXXXX - Remove all election related expenses until next election year

5-06100 Contribution to Reserve - Used to spread the cost of the next election over 4 years to smooth the effect on the general tax levy

City of Sarnia

2019 Draft Operating Budget

2490 CORPORATE MUNICIPAL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(265,000)	(200,000)	(200,000)						(100.00%)
Revenue Total	(265,000)	(200,000)	(200,000)						(100.00%)
EXPENSES									
5-02104 PHONE	38,163	40,400	39,311	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,488	5,950	5,590	5,950				5,950	
5-02311 TRAINING & EDUCATION	6,061	15,000	14,083	25,000				25,000	66.67%
5-04005 INSURANCE	246,108	251,267	249,966	251,267		8,882		260,149	3.53%
5-05104 LONG SERVICE RECOGNITION	7,733	8,500	10,508	8,500				8,500	
5-05106 VOLUNTEER RECOGNITION	2,525	3,000	2,614	3,000				3,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	12,822								
5-05134 HEALTH & OCCUPATIONAL SAFETY		1,500	1,125	1,500				1,500	
5-05626 SPECIAL PROJECTS	19,861	18,250	17,674	21,250	(3,000)			18,250	
5-06100 CONTRIBUTION TO RESERVES	9,098,963	8,563,153	8,563,153	8,563,153		466,141		9,029,294	5.44%
Expense Total	9,437,724	8,907,020	8,904,024	8,920,020	(3,000)	475,023		9,392,043	5.45%
Net Expense / (Net Revenue)	9,172,724	8,707,020	8,704,024	8,920,020	(3,000)	475,023		9,392,043	7.87%

4-06200 Contribution from Reserve Fund - Eliminate the remaining amount of the one time fleet replacement reduction (Budget Deliberation Day December 5, 2017)

5-04005 Insurance - Increase based on 5% estimated increase in premium

5-05626 Special Projects - One time transfer to **5005 Planning** for Mitton Village Committee; no budget impact

5-06100 Contribution to Reserves - Increase in retired debt from **5500 Debt Charges** of \$316,141; Increase from interest revenue from **1350 Other Revenue** of \$150,000; no budget impact

City of Sarnia

2019 Draft Operating Budget

2490 CORPORATE MUNICIPAL

SOURCE	5-06100 CONTRIBUTION TO RESERVES	2018 APPROVED BUDGET	2019 PROPOSED BUDGET
Various	Retired Debt (\$296,230 reallocated from 2634 in 2018) (\$17,706 reallocated from 3185 in 2017)	\$3,636,330	\$3,952,471
6200	Capital Reserve (\$150,000 from interest revenue in 1350 Other Revenue)	\$26,000	\$176,000
6220	WSIB Reserve - 5 Yr Repayment plan ending in 2020, WSIB Presumptive Claims (Special Meeting September 21, 2015 - \$2,300,000 to be repaid to the WSIB reserve in the amount of \$460,000 with final repayment transferred in 2020)	\$460,000	\$460,000
6225	Self Insurance Reserve (\$50,000 reallocated from 2645 in 2018) less \$75,000 (Budget Deliberation Day December 5, 2017)	\$445,000	\$445,000
6265	Airport Reserve (reallocated from 2150 in 2018)	\$25,000	\$25,000
6315	Capital Revolving Reserve	\$100,000	\$100,000
6315	Capital Revolving Reserve - 5 Yr Repayment Plan ending in 2020, Lambton Mall Assessment Appeal (City Council October 5, 2015 - \$586,500 to be repaid to Capital revolving reserve in the amount of \$117,300 each year with final repayment transferred in 2020)	\$117,300	\$117,300
6485	Energy Management Reserve	\$303,523	\$303,523
6581	Operating Contingency Reserve (includes contingency associated with Cannabis cost Council Motion at September 10, 2018 meeting)	\$250,000	\$250,000
6610	Parks & Recreation Facilities Reserve	\$250,000	\$250,000
6615	Capital Infrastructure Reserve	\$2,850,000	\$2,850,000
6640	Accessibility Reserve	\$100,000	\$100,000
Total		\$8,563,153	\$9,029,294

City of Sarnia

2019 Draft Operating Budget

4900 SARNIA PUBLIC LIBRARY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	13,422	16,000	14,967	16,000		(1,500)		14,500	(9.38%)
5-02102 ELECTRICITY	77,703	74,000	79,680	74,000				74,000	
5-02103 WATER	8,773	7,500	8,943	7,500		1,500		9,000	20.00%
5-02420 BUILDING MAINTENANCE	26,182	15,021	26,922	15,021				15,021	
5-02425 ELEVATOR MAINTENANCE	5,591	7,108	6,471	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	19,619	9,790	41,155	9,790				9,790	
5-04040 SNOW REMOVAL	5,485	5,000	4,925	5,000		(5,000)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	15,500	15,500	15,500	15,500				15,500	
Expense Total	172,275	149,919	198,563	149,919		(5,000)		144,919	(3.34%)
Net Expense / (Net Revenue)	172,275	149,919	198,563	149,919		(5,000)		144,919	(3.34%)

5-02101 Natural Gas - Budget dollars transferred to **5-02103 Water** based on historical trends; no budget impact

5-04040 Snow Removal - Budget dollars transferred to **4510 General Parks Maintenance** as internal staff will be performing snow removal; no budget impact

City of Sarnia 2019 Draft Operating Budget

4901 LAWRENCE HOUSE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,319	1,601	1,556	1,601				1,601	
5-02102 ELECTRICITY	4,440	5,000	4,878	5,000				5,000	
5-02103 WATER	973	1,200	1,038	1,200				1,200	
5-02320 JANITORIAL SUPPLIES	773	900	850	900				900	
5-02420 BUILDING MAINTENANCE	7,646	11,785	11,683	11,785				11,785	
5-02425 ELEVATOR MAINTENANCE	2,616	2,365	3,819	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,234	1,600	1,263	1,600				1,600	
5-04040 SNOW REMOVAL	2,229	2,300	2,228	2,300		(2,300)			(100.00%)
5-04043 CONTRACT CLEANING	5,387	5,200	5,188	5,200				5,200	
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000	1,000				1,000	
Expense Total	27,617	32,951	33,503	32,951		(2,300)		30,651	(6.98%)
Net Expense / (Net Revenue)	27,617	32,951	33,503	32,951		(2,300)		30,651	(6.98%)

5-04040 Snow Removal - Transfer budget to **4903 Faithorne Library**

City of Sarnia

2019 Draft Operating Budget

4902 LAMBTON MALL ROAD LIBRARY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	895	2,200	1,493	2,200		(700)		1,500	(31.82%)
5-02102 ELECTRICITY	4,669	5,300	4,784	5,300				5,300	
5-02420 BUILDING MAINTENANCE		490	121	490				490	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	138								
5-05100 FACILITY RENT	56,886	59,000	60,724	59,000		500		59,500	0.85%
Expense Total	62,588	66,990	67,122	66,990		(200)		66,790	(0.30%)
Net Expense / (Net Revenue)	62,588	66,990	67,122	66,990		(200)		66,790	(0.30%)

5-02101 Natural Gas - Decrease to right size budget

5-05100 Facility Rent - Increase based on estimated rent payments

City of Sarnia

2019 Draft Operating Budget

4903 FAITHORNE HOUSE LIBRARY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,842	2,500	2,557	2,500		(500)		2,000	(20.00%)
5-02102 ELECTRICITY	2,419	3,000	2,847	3,000				3,000	
5-02103 WATER	950	604	833	604		500		1,104	82.78%
5-02420 BUILDING MAINTENANCE	2,490	3,000	3,050	3,000				3,000	
5-02425 ELEVATOR MAINTENANCE			615						
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	539	1,000	350	1,000				1,000	
5-04040 SNOW REMOVAL	2,798	3,400	3,359	3,400		2,600		6,000	76.47%
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000	1,000				1,000	
Expense Total	12,038	14,504	14,611	14,504		2,600		17,104	17.93%
Net Expense / (Net Revenue)	12,038	14,504	14,611	14,504		2,600		17,104	17.93%

5-02101 Natural Gas - Decrease to right size budget

5-02103 Water - Increase to right size budget

5-04040 Snow Removal - Budget transferred from **4901 Lawrence House**

City of Sarnia

2019 Draft Operating Budget

2500 FIRE OFFICERS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(10,989)	(50,000)	(39,911)	(50,000)				(50,000)	
4-00366 FIRE SUPPRESSION		(3,990)	(2,924)	(3,990)				(3,990)	
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(32,627)	(10,200)	(8,631)	(10,200)				(10,200)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(76,835)	(77,757)	(78,064)	(77,757)		(1,868)		(79,625)	2.40%
4-00905 DONATIONS	(1,000)								
4-00930 COSTS RECOVERED	(13,384)	(33,400)	(31,019)	(33,400)		2,000		(31,400)	(5.99%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES			(4,025)						
Revenue Total	(134,835)	(175,347)	(164,574)	(175,347)		132		(175,215)	(0.08%)
EXPENSES									
5-01000 SALARIES	13,165,910	13,477,952	13,420,043	13,477,952		78,497		13,556,449	0.58%
5-01020 SALARIES - MANDATED TRAINING	21,538	27,808	24,269	27,808				27,808	
5-01025 SALARIES - OVERTIME	1,031,900	511,524	1,102,591	511,524				511,524	
5-01100 ACTING RANK	99,242	105,002	109,829	105,002				105,002	
5-01115 STAT HOLIDAY PAY	65,586	69,888	62,226	69,888				69,888	
5-01130 SEVERANCE PAY	26,627	120,002	177,731	120,002				120,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,697,798	2,807,285	2,803,698	2,807,285		22,800		2,830,085	0.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,013,300	1,078,622	1,008,104	1,078,622		31,654		1,110,276	2.93%
5-02104 PHONE	1,058	8,800	8,930	8,800		(700)		8,100	(7.95%)
5-02114 IT MAINTENANCE & SUPPORT	4,396								
5-02200 GASOLINE	50,185	54,060	56,154	54,060		3,500		57,560	6.47%
5-02222 RADIO LICENSE	4,763	4,500	4,362	3,000				3,000	(33.33%)
5-02300 OFFICE EXPENSES	10,194	6,872	5,948	6,872		(1,372)		5,500	(19.97%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,910	3,165	2,812	3,165		(165)		3,000	(5.21%)
5-02302 ADVERTISING		296	71	296		(296)			(100.00%)
5-02303 POSTAGE	1,255	660	1,289	660		40		700	6.06%
5-02310 TRAVEL & ACCOMODATIONS	1,281	1,978	1,470	1,978				1,978	
5-02311 TRAINING & EDUCATION	55,087	60,776	66,200	60,776				60,776	
5-02321 CLEANING SUPPLIES	3,670	5,610	5,113	5,610		(610)		5,000	(10.87%)
5-02322 SAFETY SUPPLIES	18,370	14,740	14,121	14,740		260		15,000	1.76%
5-02323 SAFETY PROGRAM	12,581	9,750	10,401	9,750				9,750	

City of Sarnia 2019 Draft Operating Budget

2500 FIRE OFFICERS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-02324 FIRE PREVENTION	8,235	8,185	10,284	8,185				8,185	
5-02325 MONITORING	16,319	11,220	11,464	11,220				11,220	
5-02360 CLOTHING & UNIFORMS	51,195	53,000	51,280	53,000				53,000	
5-02384 RADIO & RADAR	35,766	32,390	31,741	32,390		2,000		34,390	6.17%
5-02405 OFFICE EQUIPMENT MAINTENANCE	2,552	4,000	2,966	4,000		(1,000)		3,000	(25.00%)
5-02410 EQUIPMENT MAINTENANCE	4,843	18,000	20,349	18,000				18,000	
5-02440 VEHICLE MAINTENANCE	76,016	68,200	69,697	68,200		1,800		70,000	2.64%
5-02460 OPTICOM MAINTENANCE	1,934	2,330	2,324	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	1,577	7,375	7,007	7,375				7,375	
5-02702 RESPIRATORY PROTECTION PLAN	14,040	19,260	19,224	19,260				19,260	
5-05000 SUNDRY	2,799	2,000	1,501	2,000				2,000	
5-05126 MEDICAL EXAMINATIONS	180	459	1,526	459		1,000		1,459	217.86%
5-05500 REPLACEMENT EQUIPMENT	48,743	70,000	70,335	70,000		(3,000)		67,000	(4.29%)
5-05630 OTHER RECOVERABLE WORK			2,346						
5-05655 ALLOCATED CENTRAL DISPATCH	436,000	442,000	442,000	442,000		12,000		454,000	2.71%
5-06100 CONTRIBUTION TO RESERVES	52,428	60,000	60,000	60,000		25,000		85,000	41.67%
5-39010 EMERGENCY APPARATUS MAINTENANCE	131,093	110,000	103,461	110,000				110,000	
Expense Total	19,171,371	19,277,709	19,792,867	19,276,209		171,408		19,447,617	0.88%
Net Expense / (Net Revenue)	19,036,536	19,102,362	19,628,293	19,100,862		171,540		19,272,402	0.89%

4-00368 Fire Service - Aamjiwnaang First Nations - Increase based on CPI as per agreement

4-00930 Costs Recovered - Decrease in budget to right size based on historical trend

5-01### Salaries & Benefits - Return to original complement and reduce 0.2 FTE due to change in administration support from full time to part time position; 2018 budget included a 1 year over-compliment approval for 2 probationary firefighters to minimize cost of sickness/accidents and these positions are removed in 2019 draft budget

5-02104 Phone- Transfer budget dollars to 2550 Fire Stations; no budget impact

5-02200 Gasoline- Increase in budget due to rising fuel costs for small fleet vehicles

5-02300 Office Expenses - Decrease to right-size budget and to offset **5-02200 Gasoline** increase

5-02301 Memberships & Subscriptions - Decrease to offset increases in fire budgets

5-02302 Advertising - Eliminate small budget line; advertising can be absorbed into public education

5-02303 Postage - Increase to right-size budget

City of Sarnia

2019 Draft Operating Budget

2500 FIRE OFFICERS

5-02321 Cleaning Supplies - Decrease to right size budget and to offset other fire budget line increases

5-02323 Safety Supplies - Increase to right size budget

5-02384 Radio & Radar - Increase due to Spectrum Communications subscription and air time increase; offset with other fire budget line reductions

5-02405 Office Equipment Maintenance - Decrease to right-size and offset other fire budget line increase

5-02410 Equipment Maintenance - Decrease to right-size and offset other fire budget line increases

5-02440 Vehicle Maintenance - Increase to right size budget; offset with other fire budget line reductions

5-05126 Medical Examinations- Increase due to new medical examination requirements for new hires; offset with other fire budget line reductions

5-05500 Replacement Equipment - Decrease to right-size budget and to offset other fire budget line increases

5-05655 Allocated Central Dispatch - Increase per Police Budget for dispatch costs

5-06100 Contribution to Reserve - Increase due to the yearly capital needs of the Fire department

City of Sarnia 2019 Draft Operating Budget

2550 FIRE STATIONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	28,754	36,560	36,556	36,560		(6,560)		30,000	(17.94%)
5-02102 ELECTRICITY	39,815	40,000	36,934	40,000		1,000		41,000	2.50%
5-02103 WATER	8,610	5,000	6,424	5,000		4,000		9,000	80.00%
5-02104 PHONE	13,166	5,000	5,595	5,000		1,000		6,000	20.00%
5-02420 BUILDING MAINTENANCE	64,792	74,000	74,231	74,000				74,000	
5-02435 GROUNDS MAINTENANCE	2,528	2,500	3,926	2,500		500		3,000	20.00%
Expense Total	157,665	163,060	163,666	163,060		(60)		163,000	(0.04%)
Net Expense / (Net Revenue)	157,665	163,060	163,666	163,060		(60)		163,000	(0.04%)

5-02101 Natural Gas - Decrease to right-size budget based on 3 year average; offset increases in other fire station budget lines

5-02102 Electricity - Increase to right-size budget; offset by **5-02101 Natural Gas reduction**

5-02103 Water- Increase to right-size budget; offset by **5-02101 Natural Gas reduction**

5-02104 Phone- Increase to right-size budget; offset by **5-02101 Natural Gas reduction** and **2500 Fire Officers**

5-02435 Grounds Maintenance - Increase to right-size budget; offset by **5-02101 Natural Gas reduction**

City of Sarnia

2019 Draft Operating Budget

2635 DEBT CHARGES - POLICE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	296,230								
Expense Total	296,230								
Net Expense / (Net Revenue)	296,230								

2635 Debt Charges - Police consolidated into 2490 Corporate Municipal in 2018 Council Approved Budget

City of Sarnia

2019 Draft Operating Budget

2645 POLICE - SELF INSURANCE RESERVE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	50,000								
Expense Total	50,000								
Net Expense / (Net Revenue)	50,000								

2645 Police - Self Insurance Reserve consolidated into 2490 Corporate Municipal in 2018 Council Approved Budget

City of Sarnia

2019 Draft Operating Budget

2640 POLICE SERVICES BOARD - RENUMERATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	7,648								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	250								
Expense Total	7,898								
Net Expense / (Net Revenue)	7,898								

2640 Police Services Board - Remuneration consolidated into 5525 Contribution to Boards & Commissions in 2018 Council Approved Budget

City of Sarnia

2019 Draft Operating Budget

2780 EMERGENCY MEASURES

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(959)		(601)						
Revenue Total	(959)		(601)						
EXPENSES									
5-01000 SALARIES	95,751	98,280	97,302	98,280		24,570		122,850	25.00%
5-01120 SERVICE PAY	550	500	850	500				500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,078	19,799	20,553	19,799		5,257		25,056	26.55%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,847	10,626	10,002	10,626		9,254		19,880	87.09%
5-01253 CAR ALLOWANCE	3,242	3,242	3,303	3,242				3,242	
5-02102 ELECTRICITY	1,391	1,500	1,334	1,500				1,500	
5-02104 PHONE	9,617	11,000	10,508	11,000				11,000	
5-02300 OFFICE EXPENSES	1,929	4,180	4,081	4,180				4,180	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	50	855	506	855				855	
5-02302 ADVERTISING		500	384	500				500	
5-02310 TRAVEL & ACCOMODATIONS		500	384	500				500	
5-02311 TRAINING & EDUCATION	103	3,100	3,111	3,100				3,100	
5-02410 EQUIPMENT MAINTENANCE	5,415	5,455	5,480	5,455				5,455	
5-05000 SUNDRY	86	200	134	200				200	
5-05500 REPLACEMENT EQUIPMENT		2,550	2,426	2,550				2,550	
5-06100 CONTRIBUTION TO RESERVES	6,000	6,000	6,000	6,000		9,000		15,000	150.00%
Expense Total	154,059	168,287	166,358	168,287		48,081		216,368	28.57%
Net Expense / (Net Revenue)	153,100	168,287	165,757	168,287		48,081		216,368	28.57%

5-01XXX Salaries & Benefits - Increase to 1.25 FTE for 2019 only to overlap for succession planning

5-06100 Contribution to Reserves - Increase to fund the replacement of emergency sirens (City Council October 1, 2018)

City of Sarnia

2019 Draft Operating Budget

3000 ENGINEERING - ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(27,580)	(25,000)	(25,704)	(25,000)				(25,000)	
4-00930 COSTS RECOVERED	(395)	(3,000)	(2,250)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(4,178)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(339,459)	(223,000)	(223,000)	(223,000)		3,800		(219,200)	(1.70%)
Revenue Total	(371,612)	(251,000)	(250,954)	(251,000)		3,800		(247,200)	(1.51%)
EXPENSES									
5-01000 SALARIES	135,375	214,176	198,968	214,176		3,213		217,389	1.50%
5-01025 SALARIES - OVERTIME	4,790								
5-01050 WAGES	21,298		3,218						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	25,075	41,603	28,398	41,603		921		42,524	2.21%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,993	23,503	17,910	23,503		693		24,196	2.95%
5-01253 CAR ALLOWANCE	788	2,002	666	2,002		(110)		1,892	(5.49%)
5-01254 CLOTHING/BOOT ALLOWANCE	4,817	6,200		6,200		(6,200)			(100.00%)
5-02104 PHONE	6,195	7,500	7,506	7,500				7,500	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	4,986								
5-02300 OFFICE EXPENSES	7,225	10,240	9,815	10,240				10,240	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,778	6,800	6,888	6,800				6,800	
5-02302 ADVERTISING	4,279		1,316						
5-02303 POSTAGE	876	1,650	1,265	1,650		(400)		1,250	(24.24%)
5-02310 TRAVEL & ACCOMODATIONS	305	190		190				190	
5-02311 TRAINING & EDUCATION	746	9,000	7,335	9,000		(2,000)		7,000	(22.22%)
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,500	1,570	1,500		(1,000)		500	(66.67%)
5-04910 OTHER PURCHASED SERVICES		4,000	3,066	4,000		(3,000)		1,000	(75.00%)
5-05500 REPLACEMENT EQUIPMENT	1,625	490	332	490		1,010		1,500	206.12%
Expense Total	248,151	328,854	288,253	328,854		(6,873)		321,981	(2.09%)
Net Expense / (Net Revenue)	(123,461)	77,854	37,299	77,854		(3,073)		74,781	(3.95%)

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02303 Postage - Decrease budget to right-size based on historical trends

5-02311 Training & Education - Decrease to right-size budget based on historical trends

5-02405 Office Equipment Maintenance - Transfer budget dollars to **5-05500 Replacement Equipment**; no budget impact

5-04910 Other Purchased Services - Decrease to right-size budget

5-05500 Replacement Equipment - Budget dollars transferred from **5-02405 Office Equipment Maintenance**; no budget impact

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3033 ENGINEERING - DESIGN

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(435,990)	(502,574)	(533,454)	(502,574)				(502,574)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(201,470)	(193,313)	(193,314)	(193,313)		(12,991)		(206,304)	6.72%
Revenue Total	(637,460)	(695,887)	(726,768)	(695,887)		(12,991)		(708,878)	1.87%
EXPENSES									
5-01000 SALARIES	362,059	367,263	386,794	367,263		11,902		379,165	3.24%
5-01025 SALARIES - OVERTIME	3,736	5,072	15,895	5,072				5,072	
5-01030 SALARIES - CASUAL	8,565	36,400	38,774	36,400				36,400	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	74,590	78,737	82,367	78,737		3,251		81,988	4.13%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	46,627	49,120	45,617	49,120		1,438		50,558	2.93%
5-01254 CLOTHING/BOOT ALLOWANCE			1,359			1,200		1,200	
5-02002 GRAPHIC PRINTING & SUPPLIES	305	1,460	1,411	1,460				1,460	
5-02114 IT MAINTENANCE & SUPPORT	7,211								
5-02220 VEHICLE EXPENSE	29,574	15,235	15,235	15,235				15,235	
5-02300 OFFICE EXPENSES		1,000	716	1,000				1,000	
5-02311 TRAINING & EDUCATION	3,148	13,800	10,574	13,800		(3,800)		10,000	(27.54%)
5-02388 OVERTIME MEALS	337		393						
5-05500 REPLACEMENT EQUIPMENT	3,809	5,000	4,832	5,000		(1,000)		4,000	(20.00%)
5-05650 ALLOCATED ADMINISTRATION	97,500	122,800	122,800	122,800				122,800	
Expense Total	637,461	695,887	726,767	695,887		12,991		708,878	1.87%
Net Expense / (Net Revenue)	1		(1)						

3033 Engineering - Design is a net zero budget department; Activities of this department are related to capital projects and recovered through the capital projects budget as well as a transfer from the water and sewer budget for the costs associated with design for water and sewer related activities.

4-00939 Costs Recovered - Interdepartmental - Increase budget based on cost of services performed for Water & Sewer departments

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02311 Training & Education - Decrease to right size budget based on historical actuals

5-05500 Replacement Equipment - Decrease to right size budget based on historical actuals

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3034 ENGINEERING - TRAFFIC

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(11,224)	(1,300)	(4,196)	(1,300)		(2,700)		(4,000)	207.69%
4-00930 COSTS RECOVERED	(3,339)	(3,700)	(3,432)	(3,700)		300		(3,400)	(8.11%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(87,019)	(60,000)	(74,500)	(60,000)		(15,000)		(75,000)	25.00%
4-00936 COSTS RECOVERED - OTHER	(72,385)		(23,276)						
Revenue Total	(173,967)	(65,000)	(105,404)	(65,000)		(17,400)		(82,400)	26.77%
EXPENSES									
5-01000 SALARIES	65,012	74,404	65,933	74,404		5,234		79,638	7.03%
5-01025 SALARIES - OVERTIME	20,249		71						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	15,572	15,228	13,635	15,228		1,239		16,467	8.14%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,313	10,727	9,136	10,727		341		11,068	3.18%
5-01254 CLOTHING/BOOT ALLOWANCE			771			1,000		1,000	
5-02102 ELECTRICITY	14,916	14,000	14,543	14,000				14,000	
5-02220 VEHICLE EXPENSE	15,235	15,235	15,235	15,235				15,235	
5-02311 TRAINING & EDUCATION	1,517	6,000	5,105	6,000		(2,000)		4,000	(33.33%)
5-02388 OVERTIME MEALS	15								
5-02466 CONTRACT EXPENSE		330,000	331,169	330,000		35,000		365,000	10.61%
5-04030 SCHOOL CROSSING GUARDS	322,008								
5-04910 OTHER PURCHASED SERVICES	38,019	23,000	25,282	23,000		(3,000)		20,000	(13.04%)
5-05630 OTHER RECOVERABLE WORK	57,414		23,189						
5-46008 TRAFFIC SIGNAL MAINTENANCE	273,111	176,000	196,008	176,000		15,000		191,000	8.52%
5-46015 TRAFFIC COUNTS	4,182								
Expense Total	832,563	664,594	700,077	664,594		52,814		717,408	7.95%
Net Expense / (Net Revenue)	658,596	599,594	594,673	599,594		35,414		635,008	5.91%

4-00901 Other Fees & Service Charges - Increase to right size budget

4-00930 Costs Recovered - Decrease to right size budget

4-00931 Costs Recovered - Other Municipalities - Increase to right size budget; performing more work on behalf of other municipalities to maintain aging traffic signal infrastructure;

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02311 Training/Education - Transfer budget dollars to **3008 Roads Maintenance - Rural** training & education budget

5-02466 Contract Expenses - Increase based on new crossing guard contract which is higher due to increase in minimum wage (City Council June 11, 2018);

5-04910 Other Purchased Services - Decrease based on upcoming anticipated needs

5-46008 Traffic Signal Maintenance - Increase due to TSSA regulations implemented requiring police presence at traffic signal maintenance; offset by increase in **4-00931 Costs Recovered - Other Municipalities**

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3035 ENGINEERING - DEVELOPMENT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(47,409)	(70,000)	(69,638)	(70,000)				(70,000)	
4-00930 COSTS RECOVERED	(37,488)	(266,213)	(249,982)	(266,213)				(266,213)	
4-00936 COSTS RECOVERED - OTHER	(99,723)	(60,000)	(66,154)	(60,000)				(60,000)	
Revenue Total	(184,620)	(396,213)	(385,774)	(396,213)				(396,213)	
EXPENSES									
5-01000 SALARIES	294,534	282,670	284,633	282,670		(9,805)		272,865	(3.47%)
5-01025 SALARIES - OVERTIME	9,099	5,072	986	5,072				5,072	
5-01030 SALARIES - CASUAL	7,274	9,709	12,740	9,709		601		10,310	6.19%
5-01050 WAGES		189,183	173,219	189,183		97		189,280	0.05%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	53,108	74,780	69,150	74,780		(1,088)		73,692	(1.45%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	29,672	34,162	30,955	34,162		(981)		33,181	(2.87%)
5-01254 CLOTHING/BOOT ALLOWANCE	687		1,412			1,500		1,500	
5-02104 PHONE			373						
5-02220 VEHICLE EXPENSE	48,345	48,345	49,144	48,345		(16,115)		32,230	(33.33%)
5-02311 TRAINING & EDUCATION	2,257	6,000	5,611	6,000		(1,000)		5,000	(16.67%)
5-04910 OTHER PURCHASED SERVICES	15,523	20,000	19,736	20,000				20,000	
5-05500 REPLACEMENT EQUIPMENT			1,787						
5-05505 NEW EQUIPMENT	788	1,000	2,776	1,000				1,000	
Expense Total	461,287	670,921	652,522	670,921		(26,791)		644,130	(3.99%)
Net Expense / (Net Revenue)	276,667	274,708	266,748	274,708		(26,791)		247,917	(9.75%)

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02220 - Vehicle Expense - Re-purpose one vehicle to **3880 Garbage Recycling**; no budget impact

5-02311 Training & Education - Transfer budget dollars to **3009 Streets Maintenance - Concrete**; no budget impact

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3036 ENGINEERING - CONSTRUCTION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(462,398)	(460,943)	(490,032)	(460,943)				(460,943)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(95,350)	(101,093)	(101,094)	(101,093)		(7,398)		(108,491)	7.32%
Revenue Total	(557,748)	(562,036)	(591,126)	(562,036)		(7,398)		(569,434)	1.32%
EXPENSES									
5-01000 SALARIES	338,890	343,604	342,622	343,604		5,160		348,764	1.50%
5-01025 SALARIES - OVERTIME	29,424		30,641						
5-01030 SALARIES - CASUAL		15,016	13,043	15,016		910		15,926	6.06%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	70,027	70,888	71,711	70,888		1,890		72,778	2.67%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,255	44,320	41,130	44,320		1,038		45,358	2.34%
5-01254 CLOTHING/BOOT ALLOWANCE	471	500	1,882	500		1,400		1,900	280.00%
5-02220 VEHICLE EXPENSE	71,708	71,708	71,708	71,708				71,708	
5-02311 TRAINING & EDUCATION	506	13,000	12,966	13,000		(3,000)		10,000	(23.08%)
5-02388 OVERTIME MEALS	2,143		2,389						
5-05500 REPLACEMENT EQUIPMENT			53						
5-05505 NEW EQUIPMENT	2,325	3,000	2,980	3,000				3,000	
Expense Total	557,749	562,036	591,125	562,036		7,398		569,434	1.32%
Net Expense / (Net Revenue)	1		(1)						

3036 Engineering - Construction is a net zero budget department; Activities of this department are related to capital projects and recovered through the capital projects budget as well as a transfer from the water and sewer budget for the costs associated with construction for water and sewer related activities.

4-00939 Costs Recovered - Interdepartmental - Increase budget for cost of services performed for Water & Sewer departments

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02311 Training & Education - Budget transferred to Public Works training accounts

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3040 MUNICIPAL DRAINS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00750 PROVINCIAL SUBSIDY	(48,440)	(52,137)	(52,137)	(52,137)				(52,137)	
Revenue Total	(48,440)	(52,137)	(52,137)	(52,137)				(52,137)	
EXPENSES									
5-01000 SALARIES	38,020	38,582	59,746	38,582		2,628		41,210	6.81%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,781	7,884	11,883	7,884		629		8,513	7.98%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,124	5,422	5,011	5,422		156		5,578	2.88%
5-02311 TRAINING & EDUCATION	1,380	2,500	2,546	2,500		(500)		2,000	(20.00%)
5-02480 MAINTENANCE	18,351	24,000	24,366	24,000				24,000	
5-05142 DRAIN ASSESSMENT	200,000								
5-06100 CONTRIBUTION TO RESERVES		200,000	200,000	200,000				200,000	
Expense Total	270,656	278,388	303,552	278,388		2,913		281,301	1.05%
Net Expense / (Net Revenue)	222,216	226,251	251,415	226,251		2,913		229,164	1.29%

5-02311 Training & Education - Transfer budget dollars to **3008 Streets Maintenance - Rural**; no budget impact

City of Sarnia

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3300 STREET LIGHTING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00936 COSTS RECOVERED - OTHER	(4,810)								
Revenue Total	(4,810)								
EXPENSES									
5-02102 ELECTRICITY		1,012,106	966,872	1,012,106		(42,106)		970,000	(4.16%)
5-02110 STREET LIGHTING, TRAFFIC SIGNAL POWER	951,294								
5-02400 REPAIRS & MAINTENANCE		231,296	240,881	231,296		28,704		260,000	12.41%
5-02445 STREET LIGHTING MAINTENANCE	242,010								
Expense Total	1,193,304	1,243,402	1,207,753	1,243,402		(13,402)		1,230,000	(1.08%)
Net Expense / (Net Revenue)	1,188,494	1,243,402	1,207,753	1,243,402		(13,402)		1,230,000	(1.08%)

5-02102 Electricity - Decrease in budget due to the LED conversion projects energy savings; savings used to offset increase in **5-02400 Repairs & Maintenance**
5-02400 Repairs & Maintenance - Increase to right-size budget based on historical actuals; additional maintenance required for aging infrastructure

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3005 PUBLIC WORKS ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(3,454)		(531)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(620,000)	(697,000)	(697,000)	(697,000)		(8,200)		(705,200)	1.18%
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(723,454)	(797,000)	(797,531)	(797,000)		(8,200)		(805,200)	1.03%
EXPENSES									
5-01000 SALARIES	678,411	726,497	728,355	726,497		16,166		742,663	2.23%
5-01025 SALARIES - OVERTIME	12,456		4,456						
5-01030 SALARIES - CASUAL	7,051								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	135,732	146,468	146,791	146,468		4,742		151,210	3.24%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	75,475	88,503	82,222	88,503		2,304		90,807	2.60%
5-01254 CLOTHING/BOOT ALLOWANCE	471	500	3,373	500		2,600		3,100	520.00%
5-02104 PHONE	3,222	3,500	3,383	3,500				3,500	
5-02220 VEHICLE EXPENSE	59,834	59,834	59,834	59,834				59,834	
5-02300 OFFICE EXPENSES	26,964	14,000	15,199	14,000				14,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,284	2,780	2,164	2,780				2,780	
5-02302 ADVERTISING			272						
5-02311 TRAINING & EDUCATION	3,289	4,940	5,090	4,940				4,940	
5-02388 OVERTIME MEALS	77		80						
5-02405 OFFICE EQUIPMENT MAINTENANCE	92								
5-05500 REPLACEMENT EQUIPMENT	9,236	10,770	9,992	10,770				10,770	
Expense Total	1,014,594	1,057,792	1,061,211	1,057,792		25,812		1,083,604	2.44%
Net Expense / (Net Revenue)	291,140	260,792	263,680	260,792		17,612		278,404	6.75%

4-00939 Costs Recovered - Interdepartmental - Budget increased due to the cost of services provided to the Water & Sewer departments

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

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3008 ROADS MAINTENANCE - RURAL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(305)								
Revenue Total	(305)								
EXPENSES									
5-01000 SALARIES	142,619	92,848	56,329	92,848		(5,044)		87,804	(5.43%)
5-01050 WAGES	236,291	288,302	297,143	288,302		3,459		291,761	1.20%
5-01055 WAGES - OVERTIME	29,351		9,320						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	59,690	74,226	76,213	74,226		794		75,020	1.07%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	41,865	51,374	43,376	51,374		2,388		53,762	4.65%
5-02220 VEHICLE EXPENSE	114,547	114,547	114,547	114,547				114,547	
5-02311 TRAINING & EDUCATION						5,000		5,000	
5-02388 OVERTIME MEALS	379	925	613	925				925	
5-03002 OTHER OPERATING SUPPLIES	1,686								
5-03005 MATERIALS		15,000	14,846	15,000				15,000	
5-04910 OTHER PURCHASED SERVICES	67,580	222,000	220,511	222,000				222,000	
Expense Total	694,008	859,222	832,898	859,222		6,597		865,819	0.77%
Net Expense / (Net Revenue)	693,703	859,222	832,898	859,222		6,597		865,819	0.77%

5-02311 Training & Education - Budget dollars transferred from **3015 Works Centre**; no budget impact

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3009 STREETS MAINTENANCE - CONCRETE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(287)								
Revenue Total	(287)								
EXPENSES									
5-01000 SALARIES	92,010	92,848	92,894	92,848		1,399		94,247	1.51%
5-01050 WAGES	256,766	246,506	258,128	246,506		3,536		250,042	1.43%
5-01055 WAGES - OVERTIME	20,250		11,266						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,879	69,732	69,938	69,732		1,915		71,647	2.75%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	46,403	51,604	50,050	51,604		2,596		54,200	5.03%
5-01254 CLOTHING/BOOT ALLOWANCE			471			500		500	
5-02220 VEHICLE EXPENSE	92,974	92,974	92,974	92,974				92,974	
5-02311 TRAINING & EDUCATION						5,000		5,000	
5-02388 OVERTIME MEALS	420	925	1,011	925				925	
5-03002 OTHER OPERATING SUPPLIES	796								
5-03005 MATERIALS	42,701	40,000	40,318	40,000				40,000	
5-04910 OTHER PURCHASED SERVICES	25,786	30,000	30,160	30,000		50,000		80,000	166.67%
Expense Total	646,985	624,589	647,210	624,589		64,946		689,535	10.40%
Net Expense / (Net Revenue)	646,698	624,589	647,210	624,589		64,946		689,535	10.40%

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02311 Training & Education - Budget dollars transferred from **3015 Works Centre**; no budget impact

5-04910 Other Purchased Services - Increase due to the new cost of the annual inspection of sidewalk discontinuities required for compliance with Minimum Maintenance Standards O. Reg 366/18. Council Report expected November 5, 2018.

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3010 STREETS MAINTENANCE - URBAN

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(75,388)	(30,000)	(46,967)	(30,000)				(30,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(193,844)	(152,375)	(151,906)	(152,375)				(152,375)	
4-00936 COSTS RECOVERED - OTHER	(2,216)	(2,575)	(1,930)	(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(702,708)	(702,708)	(702,708)				(702,708)	
Revenue Total	(974,156)	(887,658)	(903,511)	(887,658)				(887,658)	
EXPENSES									
5-01000 SALARIES	93,744	92,848	92,920	92,848		1,399		94,247	1.51%
5-01025 SALARIES - OVERTIME	9,307		12,897						
5-01050 WAGES	792,367	822,313	868,579	822,313		11,122		833,435	1.35%
5-01055 WAGES - OVERTIME	77,089	63,168	92,297	63,168				63,168	
5-01060 WAGES - CASUAL		67,950	46,701	67,950		4,850		72,800	7.14%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	180,337	193,451	207,461	193,451		5,870		199,321	3.03%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	131,053	140,810	129,794	140,810		8,347		149,157	5.93%
5-01254 CLOTHING/BOOT ALLOWANCE			471			500		500	
5-02220 VEHICLE EXPENSE	292,183	292,183	292,183	292,183				292,183	
5-02311 TRAINING & EDUCATION						7,000		7,000	
5-02388 OVERTIME MEALS	3,803	4,939	5,098	4,939				4,939	
5-03002 OTHER OPERATING SUPPLIES	31,797								
5-03005 MATERIALS	303,293	379,000	337,722	379,000		(39,000)		340,000	(10.29%)
5-04910 OTHER PURCHASED SERVICES	66,610	91,000	94,348	91,000		10,000		101,000	10.99%
Expense Total	1,981,583	2,147,662	2,180,471	2,147,662		10,088		2,157,750	0.47%
Net Expense / (Net Revenue)	1,007,427	1,260,004	1,276,960	1,260,004		10,088		1,270,092	0.80%

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02311 Training & Education - Budget dollars transferred from **3000 Engineering Administration, 3034 Engineering - Traffic, 3036 Engineering - Construction**; no budget impact

5-03005 Materials - Decrease budget to right size and to offset other public works increases

5-04910 Other Purchased Services - Increase to right size budget

City of Sarnia 2019 Draft Operating Budget

3011 WINTER MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(389,251)	(305,000)	(398,044)	(305,000)				(305,000)	
Revenue Total	(389,251)	(305,000)	(398,044)	(305,000)				(305,000)	
EXPENSES									
5-01055 WAGES - OVERTIME	192,729	154,790	266,092	154,790				154,790	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,832	3,016	37,562	3,016				3,016	
5-02220 VEHICLE EXPENSE	413,594	409,772	409,772	409,772				409,772	
5-02388 OVERTIME MEALS	9,553	5,000	13,550	5,000		2,000		7,000	40.00%
5-03005 MATERIALS	537,637	675,000	714,150	675,000				675,000	
5-04910 OTHER PURCHASED SERVICES	59,156	200,000	204,497	200,000		150,000		350,000	75.00%
Expense Total	1,226,501	1,447,578	1,645,623	1,447,578		152,000		1,599,578	10.50%
Net Expense / (Net Revenue)	837,250	1,142,578	1,247,579	1,142,578		152,000		1,294,578	13.30%

5-02388 Overtime Meals - Increase to right size budget

5-04910 Other Purchased Services - Increase required for additional services (sidewalk clearing, road clearing, bike lanes) to comply with new Minimum Maintenance Standards for winter control O. Reg 366/18.

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3015 WORKS CENTRE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(97)	(1,500)	(1,351)	(1,500)				(1,500)	
4-00936 COSTS RECOVERED - OTHER	(294,795)	(225,000)	(223,979)	(225,000)		130,000		(95,000)	(57.78%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(793,899)	(786,470)	(786,470)	(786,470)				(786,470)	
4-00940 SALE OF MATERIALS	(5,221)	(5,000)	(7,230)	(5,000)				(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(351,420)	(447,451)	(512,127)	(447,451)		(146,769)		(594,220)	32.80%
Revenue Total	(1,445,432)	(1,465,421)	(1,531,157)	(1,465,421)		(16,769)		(1,482,190)	1.14%
EXPENSES									
5-01000 SALARIES	99,762	104,378	105,673	104,378		1,570		105,948	1.50%
5-01050 WAGES	639,135	634,012	658,677	634,012		9,111		643,123	1.44%
5-01055 WAGES - OVERTIME	53,017	32,994	63,103	32,994				32,994	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	151,240	152,246	164,742	152,246		4,033		156,279	2.65%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	101,116	112,398	93,913	112,398		6,812		119,210	6.06%
5-01254 CLOTHING/BOOT ALLOWANCE	38,724	39,075	28,676	39,075		(10,075)		29,000	(25.78%)
5-01256 TOOL ALLOWANCE	5,376	5,000	5,546	5,000				5,000	
5-02101 NATURAL GAS	20,116	17,500	23,211	17,500				17,500	
5-02102 ELECTRICITY	57,015	45,000	57,200	45,000		13,000		58,000	28.89%
5-02104 PHONE	11,772	17,232	14,447	17,232		(4,232)		13,000	(24.56%)
5-02220 VEHICLE EXPENSE	77,298	77,298	77,332	77,298				77,298	
5-02222 RADIO LICENSE	32,780	30,000	33,436	30,000		3,000		33,000	10.00%
5-02300 OFFICE EXPENSES	950	4,970	4,847	4,970				4,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	6,262	3,950	3,841	3,950				3,950	
5-02311 TRAINING & EDUCATION	14,265	18,668	18,735	18,668		(10,000)		8,668	(53.57%)
5-02360 CLOTHING & UNIFORMS			7,354			7,500		7,500	
5-02388 OVERTIME MEALS	2,395		4,787			3,000		3,000	
5-02420 BUILDING MAINTENANCE	95,195		100,923			82,200		82,200	
5-03002 OTHER OPERATING SUPPLIES	2,123	18,550	13,539	18,550		(3,000)		15,550	(16.17%)
5-04043 CONTRACT CLEANING	25,290		34,661			34,500		34,500	
5-04100 SECURITY SERVICES	3,912								
5-04910 OTHER PURCHASED SERVICES	26,688	35,450	30,416	35,450		(5,450)		30,000	(15.37%)
5-05500 REPLACEMENT EQUIPMENT			1,097			1,500		1,500	

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3015 WORKS CENTRE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-40350 BUILDING & GROUND MAINTENANCE		116,700		116,700		(116,700)			(100.00%)
Expense Total	1,464,431	1,465,421	1,546,156	1,465,421		16,769		1,482,190	1.14%
Net Expense / (Net Revenue)	18,999		14,999						

3015 Works Centre is a net zero budget; this cost centre is funded through recoveries of wages used to work on Fire and Police vehicles, through interdepartmental transfer to allocate costs to water and sewer budgets based on services provided to water and sewer as well as transfer from **6525 Works Equipment Reserve** to balance the department to zero.

4-00936 Costs Recovered - Other - Transfer budget for materials recoveries from other departments to **3020 Vehicle & Equipment Maintenance**; no budget impact

4-06220 Contribution from Reserves - Increase to balance department to net zero

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02102 Electricity - Increase to right size budget based on historical trends

5-02104 Phone - Decrease budget based on historical trends and to offset other increases

5-02222 Radio License - Increase due to vendor's contractual increase

5-02311 Training & Education - Budget dollars transferred to **3008 Streets Maintenance - Rural** and **3009 Streets Maintenance - Concrete**

5-02360 Clothing & Uniforms - Budget needed for contractual uniform purchases for mechanics

5-02388 Overtime Meals - Budget established to right-size based on historical trends; offset with reduction in **5-03002 Other Operating Supplies**

5-02420 Building Maintenance - Budget transferred from **5-40350 Building & Grounds Maintenance** to be consistent with corporate wide accounts; no budget impact

5-03002 Other Operating Supplies - Decrease to right size and to offset increase in **5-02388 Overtime Meals**

5-04043 Contract Cleaning - Budget transferred from **5-40350 Building & Grounds Maintenance** to be consistent with corporate wide accounts; no budget impact

5-04910 Other Purchased Services - Decrease to right size and to offset increase in other budget lines

5-05500 Replacement Equipment - Budget established to right-size based on historical trends; offset with other line item reductions

5-40350 Building & Ground Maintenance - Budget transferred to **5-02420 Building Maintenance** and **5-04043 Contract Cleaning** to be consistent with corporate wide accounts; no budget impact

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2019 Draft Operating Budget

3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(1,394,976)		(1,436,153)			(133,000)		(133,000)	
4-06220 CONTRIBUTION FROM RESERVES						(1,295,000)		(1,295,000)	
Revenue Total	(1,394,976)		(1,436,153)			(1,428,000)		(1,428,000)	
EXPENSES									
5-02200 GASOLINE						400,000		400,000	
5-02221 VEHICLE LICENSE						62,000		62,000	
5-02410 EQUIPMENT MAINTENANCE	1,183,093		1,198,797						
5-03005 MATERIALS						760,000		760,000	
5-04005 INSURANCE	169,774		181,383			186,000		186,000	
5-04910 OTHER PURCHASED SERVICES						20,000		20,000	
5-32181 OTHER MISC EQUIPMENT	42,109		55,973						
Expense Total	1,394,976		1,436,153			1,428,000		1,428,000	
Net Expense / (Net Revenue)									

All departments that use vehicles and equipment contribute an amount that is transferred annually to the **6525 Works Equipment Reserve**. Out of this reserve the costs of the vehicles and equipment are funded. Actual purchases of vehicles and equipment are expensed directly to the reserve and budgeted through the annual Fleet Replacement list approved each budget. Repairs and maintenance costs are expensed through department **3015 Works Centre** which pays for the labour of the mechanics, funded partially through the **6525 Works Equipment Reserve**. Parts, gasoline, insurance, other miscellaneous vehicle maintenance costs are expensed through **3020 Equipment Maintenance**, and funded 100% through a transfer from the **6525 Works Equipment Reserve** and approved through the annual reserves budget.

To provide better transparency and for reporting purposes, budget lines have been added for the expenses in **3020 Equipment Maintenance** and revenue from a transfer from the **6525 Works Equipment Reserve** has been added, which results in a net zero budget impact.

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3800 WASTE MANAGEMENT - COLLECTION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(469)	(1,000)	(818)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(16,521)	(24,480)	(23,042)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED	(822)	(1,000)	(966)	(1,000)				(1,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(1,000)		(1,000)		1,000			(100.00%)
Revenue Total	(17,812)	(27,480)	(24,826)	(27,480)		1,000		(26,480)	(3.64%)
EXPENSES									
5-01000 SALARIES	41,542	40,612	41,002	40,612		610		41,222	1.50%
5-01025 SALARIES - OVERTIME	7,215		2,097						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,187	8,279	8,342	8,279		233		8,512	2.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,704	5,500	3,847	5,500		78		5,578	1.42%
5-01254 CLOTHING/BOOT ALLOWANCE			471			500		500	
5-02302 ADVERTISING	2,089	10,000	9,792	10,000				10,000	
5-02466 CONTRACT EXPENSE	63,104	64,500	64,330	64,500		(32,250)		32,250	(50.00%)
5-04021 GARBAGE COLLECTION	1,008,682	1,009,000	1,015,341	1,009,000		108,120		1,117,120	10.72%
Expense Total	1,134,523	1,137,891	1,145,222	1,137,891		77,291		1,215,182	6.79%
Net Expense / (Net Revenue)	1,116,711	1,110,411	1,120,396	1,110,411		78,291		1,188,702	7.05%

4-00931 Costs Recovered - Other Municipalities - Eliminate budget, not used

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02466 Contract Expense - Decrease as bulk item pickup is included in the garbage collection contract expense starting with the new contract in July 2019; the remaining budget can be removed in 2020 when the new contract is for the full year

5-04021 Garbage Collection - Increase due to the new contract beginning July 2019 (City Council Report May 28, 2018)

City of Sarnia

2019 Draft Operating Budget

3880 GARBAGE RECYCLING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(94,580)	(74,000)	(74,030)	(74,000)				(74,000)	
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(889)	(1,000)	(2,834)	(1,000)				(1,000)	
4-00934 COSTS RECOVERED - RECYCLABLES	(363,063)	(680,000)	(541,753)	(680,000)		140,000		(540,000)	(20.59%)
4-00936 COSTS RECOVERED - OTHER	(429,188)	(400,000)	(415,622)	(400,000)				(400,000)	
4-00940 SALE OF MATERIALS	(81,104)	(102,000)	(102,107)	(102,000)				(102,000)	
Revenue Total	(968,824)	(1,257,000)	(1,136,346)	(1,257,000)		140,000		(1,117,000)	(11.14%)
EXPENSES									
5-01000 SALARIES	101,892	110,188	110,574	110,188		1,652		111,840	1.50%
5-01025 SALARIES - OVERTIME	1,122	5,200	5,363	5,200				5,200	
5-01030 SALARIES - CASUAL	6,699	9,709	14,970	9,709		11,195		20,904	115.31%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,930	23,697	24,399	23,697		1,858		25,555	7.84%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,677	16,040	13,982	16,040		292		16,332	1.82%
5-02104 PHONE	648	700	636	700				700	
5-02220 VEHICLE EXPENSE	15,235	15,235	15,235	15,235	16,115			31,350	105.78%
5-02300 OFFICE EXPENSES	40	2,500	2,316	2,500				2,500	
5-02302 ADVERTISING	9,223	30,000	29,853	30,000	56,000			86,000	186.67%
5-02388 OVERTIME MEALS	59		15						
5-02420 BUILDING MAINTENANCE	1,847	7,000	4,724	7,000		(2,000)		5,000	(28.57%)
5-03005 MATERIALS	1,908	9,000	5,411	9,000	194,000			203,000	2,155.56%
5-04022 COMPOST COLLECTION	489,296	420,706	422,064	420,706		221,098		641,804	52.55%
5-04023 COMPOST PROCESSING	354,836	335,000	340,639	335,000				335,000	
5-04200 BLUEBOX PROCESSING	608,039	613,000	616,602	613,000		177,140		790,140	28.90%
5-04201 BLUEBOX COLLECTION	732,304	748,000	758,116	748,000		197,743		945,743	26.44%
5-04204 BULK ITEMS RECYCLING	31,743	20,300	29,976	20,300				20,300	
5-04910 OTHER PURCHASED SERVICES	3,953	9,000	3,623	9,000		(3,000)		6,000	(33.33%)
5-05500 REPLACEMENT EQUIPMENT	1,561	1,500	1,300	1,500				1,500	
Expense Total	2,395,012	2,376,775	2,399,798	2,376,775	266,115	605,978		3,248,868	36.69%
Net Expense / (Net Revenue)	1,426,188	1,119,775	1,263,452	1,119,775	266,115	745,978		2,131,868	90.38%

City of Sarnia

2019 Draft Operating Budget

3880 GARBAGE RECYCLING

4-00934 Costs Recovered - Recyclables - Decrease budget due to current commodity market conditions and due to amended method of calculating revenue (City Council May 28, 2018)

5-01### Salaries (Casual) & Benefits - Increase for additional student for 4 months for Recycling Education Program for 2019 only

5-02220 Vehicle Expense - Re-purposed vehicle from **3035 Engineering - Development** for door-to-door distribution of public education materials by students (2019 only)

5-02302 Advertising - Increase to advertise and promote recycling changes using newspaper, radio, flyers, and replacement of outdated signage at multi-residential buildings (2019 only)

5-02420 Building Maintenance - Decrease due to historical trends and anticipated needs

5-03005 Materials - One time increase due to change in recycling to provide households with materials related to the new recycling program (i.e. stickers, 2 waste calendars etc.)

5-04022 Compost Collection - Increase due to new contract and includes \$165,850 for debagging services at the compost site, 14 weeks of compost collection, 3 weeks of brush collection and the annual collection of Christmas trees (City Council July 16, 2018)

5-04200 Bluebox Processing - Increase due to new contract approved by Council (City Council July 16, 2018)

5-04201 Bluebox Collection - Increase due to new contract approved by Council (City Council July 16, 2018)

5-04910 Other Purchased Services - Decrease to right size budget based on historical trends

City of Sarnia 2019 Draft Operating Budget

3150 CARE-A-VAN - TRANSPORTATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(580)								
Revenue Total	(580)								
EXPENSES									
5-01050 WAGES	383,832	424,372	393,129	424,372		4,788		429,160	1.13%
5-01055 WAGES - OVERTIME	45,027	16,950	56,919	16,950				16,950	
5-01085 EDUCATION LEAVE	359	532	273	532		(532)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	80,326	85,931	82,259	85,931		2,092		88,023	2.43%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,950	71,888	60,373	71,888		6,018		77,906	8.37%
5-01254 CLOTHING/BOOT ALLOWANCE	1,462	1,500	743	1,500		(750)		750	(50.00%)
5-02200 GASOLINE						98,000		98,000	
5-02210 TIRES						2,500		2,500	
5-02221 VEHICLE LICENSE	1,791	1,956	1,631	1,956				1,956	
5-02323 SAFETY PROGRAM	13	200	134	200		(200)			(100.00%)
5-02360 CLOTHING & UNIFORMS	2,465	3,100	2,961	3,100				3,100	
5-02388 OVERTIME MEALS	31	100	258	100				100	
5-03002 OTHER OPERATING SUPPLIES	43	700	516	700		(700)			(100.00%)
5-05100 FACILITY RENT	1,628	2,960	1,628	2,960		(320)		2,640	(10.81%)
5-05650 ALLOCATED ADMINISTRATION		16,500	16,500	16,500				16,500	
5-42250 CITY EQUIPMENT - REGULAR ROUTES	62,438	120,116	120,116	120,116		(120,116)			(100.00%)
5-42251 CITY EQUIPMENT - CHARTERS		300	300	300		(300)			(100.00%)
5-42252 CITY EQUIPMENT - TRAINING	300	300	300	300		(300)			(100.00%)
Expense Total	637,665	747,405	738,040	747,405		(9,820)		737,585	(1.31%)
Net Expense / (Net Revenue)	637,085	747,405	738,040	747,405		(9,820)		737,585	(1.31%)

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02200 Gasoline - Budget transferred from **5-42250 City Equipment - Regular Routes**; no budget impact

5-02210 Tires - Budget transferred from **5-42250 City Equipment - Regular Routes**; no budget impact

5-02323 Safety Program - Eliminate small dollar value budget

5-03002 Other Operating Supplies - Eliminate small dollar value budget not utilized

5-42250 City Equipment - Regular Routes - Decrease budget by \$20,000; transfer remaining budget dollars to **5-02200 Gasoline** & **5-02210 Tires**

5-42251 City Equipment - Charters - Eliminate small dollar value budget

5-42252 City Equipment - Training - Eliminate small dollar value budget

City of Sarnia

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3155 CARE-A-VAN - DISPATCHING

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	63,937								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,207								
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,603								
Expense Total	86,747								
Net Expense / (Net Revenue)	86,747								

3155 Care-A-Van Dispatching was consolidated into 3175 Care-A-Van Administration in 2018 Council Approved Budget

City of Sarnia

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	68,152	61,100	64,587	61,100		874		61,974	1.43%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,098	12,752	18,211	12,752		294		13,046	2.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	11,029	14,040	16,644	14,040		1,137		15,177	8.10%
5-02384 RADIO & RADAR	3,664	3,863	3,611	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	41,724	48,849	47,252	48,849				48,849	
Expense Total	138,667	140,604	150,305	140,604		2,305		142,909	1.64%
Net Expense / (Net Revenue)	138,667	140,604	150,305	140,604		2,305		142,909	1.64%

City of Sarnia

2019 Draft Operating Budget

3170 CARE-A-VAN - PREMISES & PLANT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	5,132	6,000	5,884	6,000		(500)		5,500	(8.33%)
5-02102 ELECTRICITY	6,826	7,000	7,004	7,000				7,000	
5-02103 WATER	3,429	3,366	3,414	3,366				3,366	
5-02420 BUILDING MAINTENANCE	10,954	10,000	9,315	10,000				10,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE			141						
5-03002 OTHER OPERATING SUPPLIES	781	410	365	410				410	
5-04043 CONTRACT CLEANING	2,452	2,000	1,902	2,000				2,000	
5-05000 SUNDRY	264	155	65	155		(155)			(100.00%)
5-05140 REALTY TAXES	14,584	15,616	14,438	15,616				15,616	
5-06100 CONTRIBUTION TO RESERVES	5,000	5,000	5,000	5,000				5,000	
Expense Total	49,422	49,547	47,528	49,547		(655)		48,892	(1.32%)
Net Expense / (Net Revenue)	49,422	49,547	47,528	49,547		(655)		48,892	(1.32%)

5-02101 Natural Gas - Decrease to right size budget
5-05000 Sundry - Eliminate small dollar value budget

City of Sarnia 2019 Draft Operating Budget

3175 CARE-A-VAN - ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	48,708	136,987	131,936	136,987		(20,531)		116,456	(14.99%)
5-01025 SALARIES - OVERTIME			4,851						
5-01050 WAGES			2,102						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	9,664	28,304	25,541	28,304		(4,202)		24,102	(14.85%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,983	20,055	18,005	20,055		(2,725)		17,330	(13.59%)
5-01254 CLOTHING/BOOT ALLOWANCE			94			100		100	
5-02104 PHONE	1,373	2,100	2,845	2,100				2,100	
5-02300 OFFICE EXPENSES	504	1,933	1,896	1,933		(933)		1,000	(48.27%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,488	1,059	1,420	1,059		441		1,500	41.64%
5-02302 ADVERTISING		650	408	650				650	
5-02303 POSTAGE	166	102	56	102				102	
5-02311 TRAINING & EDUCATION		1,500	1,500	1,500				1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	343	350	237	350				350	
5-04910 OTHER PURCHASED SERVICES						1,000		1,000	
5-05000 SUNDRY	947	1,000	756	1,000		(1,000)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	1,463		616						
Expense Total	70,639	194,040	192,263	194,040		(27,850)		166,190	(14.35%)
Net Expense / (Net Revenue)	70,639	194,040	192,263	194,040		(27,850)		166,190	(14.35%)

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02300 Office Expenses - Decrease budget based on historical actuals

5-02301 Memberships & Subscriptions - Increase based on historical actuals

5-04910 Other Purchased Services - Budget transferred from **5-05000 Sundry**; no budget impact

5-05000 Sundry - Budget transferred to **5-04910 Other Purchased Services**

City of Sarnia

2019 Draft Operating Budget

3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00470 CASH FARES	(8,737)	(12,000)	(9,070)	(12,000)		3,000		(9,000)	(25.00%)
4-00471 TICKETS REDEEMED	(28,057)	(26,600)	(28,799)	(26,600)		(1,400)		(28,000)	5.26%
4-00472 BUS PASSES	(46,832)	(41,300)	(43,126)	(41,300)		(1,700)		(43,000)	4.12%
4-00473 CHARTERS		(1,000)	(601)	(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY -GAS TAX	(94,184)	(120,000)	(120,000)	(120,000)				(120,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(25,172)	(29,199)	(29,332)	(29,199)				(29,199)	
Revenue Total	(202,982)	(230,099)	(230,928)	(230,099)		(100)		(230,199)	0.04%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(202,982)	(230,099)	(230,928)	(230,099)		(100)		(230,199)	0.04%

4-00470 Cash Fares - Reduced based on previous years actuals, less use of cash fares

4-00471 Tickets Redeemed- Increased based on previous years actuals, increased use of tickets

4-00472 Bus Passes - Increased based on previous years actuals, increased use of passes

City of Sarnia

2019 Draft Operating Budget

4500 PARKS & RECREATION - ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00474 ADVERTISING	(5,000)	(15,000)	(15,000)	(15,000)		(5,000)		(20,000)	33.33%
4-00930 COSTS RECOVERED	(697)	(240)	(1,036)	(240)		(760)		(1,000)	316.67%
4-00936 COSTS RECOVERED - OTHER			(509)						
Revenue Total	(5,697)	(15,240)	(16,545)	(15,240)		(5,760)		(21,000)	37.80%
EXPENSES									
5-01000 SALARIES	248,591	237,576	238,697	237,576		10,617		248,193	4.47%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	32,244	47,724	34,338	47,724		2,357		50,081	4.94%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	30,514	32,244	30,144	32,244		1,311		33,555	4.07%
5-01253 CAR ALLOWANCE	1,351	1,402	1,478	1,402				1,402	
5-02104 PHONE	1,868	1,530	1,660	1,530				1,530	
5-02111 TRANSACTION AND PROCESSING FEES	57,988	50,000	60,418	50,000		10,000		60,000	20.00%
5-02300 OFFICE EXPENSES	5,507	6,120	6,212	6,120				6,120	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,912	1,820	1,355	1,820				1,820	
5-02302 ADVERTISING	1,815	6,115	6,176	6,115				6,115	
5-02303 POSTAGE	1,489	2,000	1,389	2,000				2,000	
5-02311 TRAINING & EDUCATION	4,913	3,300	4,896	3,300				3,300	
5-02405 OFFICE EQUIPMENT MAINTENANCE	193	1,000	864	1,000				1,000	
5-04100 SECURITY SERVICES	4,162	4,150		4,150		(4,150)			(100.00%)
5-05000 SUNDRY	(338)	580	526	580				580	
5-05500 REPLACEMENT EQUIPMENT	2,188	2,000	1,996	2,000				2,000	
Expense Total	394,397	397,561	390,149	397,561		20,135		417,696	5.06%
Net Expense / (Net Revenue)	388,700	382,321	373,604	382,321		14,375		396,696	3.76%

4-00474 Advertising - Increase budget per advertising agreement in place with third party

4-00930 Costs Recovered - Increase to right size budget

5-02111 Transaction & Processing Fees - Increase based on historical trend as more users utilize online payments and credit card transactions for registrations and rentals

5-04100 Security Services - Eliminate budget as costs are allocated to the appropriate department within other purchased services

City of Sarnia

2019 Draft Operating Budget

4505 PARKS - ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	247,256	266,103	266,480	266,103		4,725		270,828	1.78%
5-01025 SALARIES - OVERTIME	99,259	5,592	12,550	5,592				5,592	
5-01095 CALL DUTY	11,165	9,100	10,490	9,100				9,100	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	51,383	55,382	45,548	55,382		1,475		56,857	2.66%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,522	33,509	31,087	33,509		847		34,356	2.53%
5-01254 CLOTHING/BOOT ALLOWANCE	471	1,500	1,412	1,500				1,500	
5-02104 PHONE	2,649	3,000	2,215	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	127	1,000	339	1,000				1,000	
5-02311 TRAINING & EDUCATION	3,831	4,500	4,575	4,500				4,500	
5-02388 OVERTIME MEALS	2,893	600	1,916	600				600	
Expense Total	450,556	380,286	376,612	380,286		7,047		387,333	1.85%
Net Expense / (Net Revenue)	450,556	380,286	376,612	380,286		7,047		387,333	1.85%

City of Sarnia 2019 Draft Operating Budget

4510 GENERAL PARK MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(25,899)	(57,050)	(35,345)	(57,050)				(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(86,912)	(90,000)	(90,137)	(90,000)				(90,000)	
4-00903 RENTAL REVENUE	(32,413)	(48,800)	(45,321)	(48,800)				(48,800)	
4-00905 DONATIONS	(7,258)								
4-00930 COSTS RECOVERED	(13,914)	(9,500)	(18,127)	(9,500)				(9,500)	
Revenue Total	(166,396)	(205,350)	(188,930)	(205,350)				(205,350)	
EXPENSES									
5-01050 WAGES	385,661	422,254	414,962	422,254		5,688		427,942	1.35%
5-01051 WAGES - SEASONAL	380,090	362,879	321,642	362,879		(1)		362,878	
5-01055 WAGES - OVERTIME	24,491	42,914	40,533	42,914				42,914	
5-01060 WAGES - CASUAL	205,185	242,666	301,048	242,666		15,252		257,918	6.29%
5-01115 STAT HOLIDAY PAY	8,717	8,034	8,246	8,034				8,034	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	165,643	205,071	171,410	205,071		5,401		210,472	2.63%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,400	65,558	56,240	65,558		4,060		69,618	6.19%
5-01254 CLOTHING/BOOT ALLOWANCE	2,434	5,000	3,436	5,000		(1,500)		3,500	(30.00%)
5-02101 NATURAL GAS	26,270	39,583	35,045	39,583		(5,000)		34,583	(12.63%)
5-02102 ELECTRICITY	120,971	147,200	142,703	147,200		(7,200)		140,000	(4.89%)
5-02103 WATER	13,217	33,890	36,080	33,890				33,890	
5-02104 PHONE	13,463	14,400	15,803	14,400				14,400	
5-02220 VEHICLE EXPENSE	377,000	377,000	377,000	377,000		7,500		384,500	1.99%
5-02311 TRAINING & EDUCATION	6,281	3,750	3,640	3,750				3,750	
5-02360 CLOTHING & UNIFORMS	491								
5-02388 OVERTIME MEALS	1,316	1,000	1,679	1,000				1,000	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	25,004	25,000	24,921	25,000				25,000	
5-04021 GARBAGE COLLECTION	16,050	15,060	16,735	15,060				15,060	
5-04040 SNOW REMOVAL			2,875						
5-04900 CONTRACT WORK	165,740	117,045	148,138	117,045		10,000		127,045	8.54%
5-04902 CONTRACT WORK - CHILDREN'S FARM	145,204	145,204	145,204	145,204				145,204	
5-05500 REPLACEMENT EQUIPMENT	6,102		1,415						
5-05865 LOCOMOTIVE 6069						5,000		5,000	

City of Sarnia 2019 Draft Operating Budget

4510 GENERAL PARK MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-06100 CONTRIBUTION TO RESERVES	6,000	16,000	16,000	16,000				16,000	
5-47400 PARK MAINTENANCE & SUPPLIES	115,229	142,172	139,213	142,172		11,000		153,172	7.74%
5-47404 TRAILS AND NATURAL AREAS	20,103	30,000	33,948	30,000				30,000	
Expense Total	2,291,062	2,461,680	2,457,916	2,461,680		50,200		2,511,880	2.04%
Net Expense / (Net Revenue)	2,124,666	2,256,330	2,268,986	2,256,330		50,200		2,306,530	2.22%

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02101 Natural Gas - Decrease based on historical trend; used to offset increases within portfolio

5-02102 Electricity - Decrease based on historical trend; used to offset increases within portfolio

5-02220 Vehicle Expense - Increase based on new equipment purchased to perform more efficient snow removal & allow internal staff to remove snow at City Hall and the Sarnia Library; budget transferred from **2052 Property Maintenance**

5-04900 Contract Work - Increase based on historical trend; ESA requirements to perform repairs on various areas

5-05865 Locomotive 6069 - Budget transferred from **5520 Municipal Grants**

5-47400 Park Maintenance & Supplies - Increase based on historical trends and increasing costs to maintain parks; \$6,000 budget transferred from **2052 Property Maintenance & 4900 Sarnia Public Library**

City of Sarnia

2019 Draft Operating Budget

4511 SPORTS FIELDS MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00625 FACILITY FEES	(85,401)	(115,000)	(78,286)	(115,000)		35,000		(80,000)	(30.43%)
4-00627 SUBSIDIZED RENTALS	(69,793)	(50,000)	(114,300)	(50,000)		(50,000)		(100,000)	100.00%
Revenue Total	(155,194)	(165,000)	(192,586)	(165,000)		(15,000)		(180,000)	9.09%
EXPENSES									
5-02220 VEHICLE EXPENSE	30,000	30,000	30,000	30,000				30,000	
5-47401 SPORTS FIELDS	55,810	57,000	56,383	57,000		5,000		62,000	8.77%
Expense Total	85,810	87,000	86,383	87,000		5,000		92,000	5.75%
Net Expense / (Net Revenue)	(69,384)	(78,000)	(106,203)	(78,000)		(10,000)		(88,000)	12.82%

4-00625 Facility Fees - Reclass budget to **4-00627 Subsidized Rentals** based on historical trend

4-00627 Subsidized Rentals - Budget reclassified from **4-00625 Facility Fees** and increased based on historical trend

5-47401 Sports Fields - Increase based on needs of repairs and maintenance on various City owned sports fields including the addition of a baseball diamond at Coronation Park

City of Sarnia

2019 Draft Operating Budget

4515 GREENHOUSE & HORTICULTURE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES	174,643	173,510	175,217	173,510		2,429		175,939	1.40%
5-01051 WAGES - SEASONAL	109,257	111,779	104,479	111,779				111,779	
5-01055 WAGES - OVERTIME	8,603	5,500	5,048	5,500				5,500	
5-01060 WAGES - CASUAL	49,246	38,826	30,734	38,826		2,774		41,600	7.14%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	60,120	66,981	57,270	66,981		1,595		68,576	2.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	26,945	28,082	26,700	28,082		1,735		29,817	6.18%
5-01254 CLOTHING/BOOT ALLOWANCE	1,473	1,300	1,473	1,300		200		1,500	15.38%
5-02220 VEHICLE EXPENSE	40,000	40,000	40,000	40,000				40,000	
5-02388 OVERTIME MEALS	103	150	212	150				150	
5-47450 FACILITY MAINTENANCE & SUPPLIES	23,049	24,000	32,846	24,000				24,000	
Expense Total	493,439	490,128	473,979	490,128		8,733		498,861	1.78%
Net Expense / (Net Revenue)	493,439	490,128	473,979	490,128		8,733		498,861	1.78%

City of Sarnia 2019 Draft Operating Budget

4551 ARBORICULTURE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00905 DONATIONS		(1,500)	(375)	(1,500)				(1,500)	
4-00930 COSTS RECOVERED	(16,816)								
Revenue Total	(16,816)	(1,500)	(375)	(1,500)				(1,500)	
EXPENSES									
5-01050 WAGES	405,438	399,918	399,222	399,918		5,654		405,572	1.41%
5-01055 WAGES - OVERTIME	6,153	6,500	6,197	6,500				6,500	
5-01060 WAGES - CASUAL	7,320	9,706	5,619	9,706		694		10,400	7.15%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	84,754	84,024	86,195	84,024		2,356		86,380	2.80%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,051	65,462	62,627	65,462		4,080		69,542	6.23%
5-01254 CLOTHING/BOOT ALLOWANCE	3,302	3,650	3,436	3,650		(200)		3,450	(5.48%)
5-02220 VEHICLE EXPENSE	34,000	34,000	34,000	34,000				34,000	
5-02311 TRAINING & EDUCATION			54						
5-02360 CLOTHING & UNIFORMS	601		36						
5-02388 OVERTIME MEALS	1,071	1,000	1,134	1,000				1,000	
5-02401 SMALL TOOLS	1,190								
5-03005 MATERIALS						14,420		14,420	
5-04900 CONTRACT WORK	14,155	14,420	13,252	14,420		(14,420)			(100.00%)
5-04901 CONTRACT WORK-TREE CONTRACTOR	15,510	14,360	14,720	14,360				14,360	
5-47651 TREE MAINTENANCE	31,638	30,970	30,141	30,970				30,970	
Expense Total	665,183	664,010	656,633	664,010		12,584		676,594	1.90%
Net Expense / (Net Revenue)	648,367	662,510	656,258	662,510		12,584		675,094	1.90%

5-03005 Materials - Transfer budget from **5-04900 Contract Work** as this represents the purchase of trees

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4600 RECREATION - ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(20,167)	(20,000)	(20,765)	(20,000)				(20,000)	
Revenue Total	(20,167)	(20,000)	(20,765)	(20,000)				(20,000)	
EXPENSES									
5-01000 SALARIES	267,433	291,268	291,521	291,268		17,887		309,155	6.14%
5-01025 SALARIES - OVERTIME	10,882								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	57,556	59,308	59,446	59,308		4,037		63,345	6.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	35,290	42,163	39,332	42,163		1,805		43,968	4.28%
5-02104 PHONE	2,718	3,000	2,871	3,000				3,000	
5-02220 VEHICLE EXPENSE	3,000	3,000	3,000	3,000				3,000	
5-02300 OFFICE EXPENSES	593	850	653	850				850	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		1,100	1,084	1,100				1,100	
5-02302 ADVERTISING	350	3,000	2,850	3,000				3,000	
5-02310 TRAVEL & ACCOMODATIONS	41	1,000	966	1,000				1,000	
5-02311 TRAINING & EDUCATION	1,923	3,000	2,724	3,000				3,000	
Expense Total	379,786	407,689	404,447	407,689		23,729		431,418	5.82%
Net Expense / (Net Revenue)	359,619	387,689	383,682	387,689		23,729		411,418	6.12%

City of Sarnia

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4601 RECREATION - PROGRAMS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(61,209)	(66,000)	(68,616)	(66,000)				(66,000)	
4-00645 REGISTRATION FEES - SPECIAL EVENTS		(1,000)	(751)	(1,000)				(1,000)	
4-00646 REGISTRATION FEES - FITNESS	(9,788)								
4-00647 REGISTRATION FEES - DAY CAMPS	(40,682)								
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY		(36,600)	(35,584)	(36,600)		(2,000)		(38,600)	5.46%
4-00905 DONATIONS		(17,000)	(13,409)	(17,000)				(17,000)	
4-00930 COSTS RECOVERED	(13,558)	(12,000)	(11,872)	(12,000)				(12,000)	
4-06220 CONTRIBUTION FROM RESERVES						(2,400)		(2,400)	
Revenue Total	(125,237)	(132,600)	(130,232)	(132,600)		(4,400)		(137,000)	3.32%
EXPENSES									
5-01050 WAGES						9,596		9,596	
5-01055 WAGES - OVERTIME	2,437		833						
5-01060 WAGES - CASUAL	59,430	48,534	107,403	48,534		3,466		52,000	7.14%
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	17,455	48,360	14,325	48,360				48,360	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,389	11,226	12,359	11,226		1,617		12,843	14.40%
5-02302 ADVERTISING		7,000	7,072	7,000				7,000	
5-47251 RECREATION PROGRAMS	35,550	30,500	31,577	30,500				30,500	
5-47252 SUMMER ACTIVITY CENTRES	353	11,500	10,547	11,500				11,500	
5-47253 SPECIAL ACTIVITIES	11,453	28,000	28,036	28,000				28,000	
5-47254 COMMUNITY DEVELOPMENT		1,000	766	1,000				1,000	
5-47256 DAY CAMP	6,595		205						
5-47262 LIFEGUARD SUPPLIES CANATARA PARK	3,311	4,000	3,916	4,000				4,000	
5-47355 CONCERTS/ENTERTAINMENT		11,330	12,078	11,330				11,330	
Expense Total	144,973	201,450	229,117	201,450		14,679		216,129	7.29%
Net Expense / (Net Revenue)	19,736	68,850	98,885	68,850		10,279		79,129	14.93%

4-00654 Registration Fees - Camp/Summer Activities - Increase based on historical trend

4-06220 Contribution from Reserve Fund - Budget dollars added for annual contribution towards Kids Fun Fest from the **6220 Legacy Reserve**

5-01### Salaries & Benefits - Increase of 0.11 FTE for 2 fitness instructors; not a new cost however new to budget and FTE compliant

City of Sarnia

2019 Draft Operating Budget

4611 BLUEWATER TRAILS COMMITTEE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS						1,500		1,500	
5-02302 ADVERTISING						3,000		3,000	
5-03005 MATERIALS						5,000		5,000	
5-04910 OTHER PURCHASED SERVICES						5,000		5,000	
5-05626 SPECIAL PROJECTS						7,500		7,500	
Expense Total						22,000		22,000	
Net Expense / (Net Revenue)						22,000		22,000	

4611 Bluewater Trails Committee - Budget transferred from **5520 Municipal Grants**; no budget impact

City of Sarnia

2019 Draft Operating Budget

4602 WATERFRONT - PROGRAMS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(390)								
4-00653 REGISTRATION FEES - ENTERTAINMENT	(1,133)								
4-00750 PROVINCIAL SUBSIDY	(48,447)								
4-00905 DONATIONS	(5,709)								
4-06200 CONTRIBUTION FROM RESERVE FUND	(2,400)								
Revenue Total	(58,079)								
EXPENSES									
5-02101 NATURAL GAS	2,421								
5-02102 ELECTRICITY	7,068								
5-02103 WATER	9,377								
5-02302 ADVERTISING	6,225								
5-47352 SPECIAL ACTIVITIES	58,842								
5-47355 CONCERTS/ENTERTAINMENT	11,700								
Expense Total	95,633								
Net Expense / (Net Revenue)	37,554								

4602 Waterfront - Programs was consolidated with 4510 General Park Maintenance & 4601 Recreation Programs in 2018 Council Approved Budget

City of Sarnia

2019 Draft Operating Budget

4612 COMMUNITIES IN BLOOM COMMITTEE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02302 ADVERTISING						150		150	
5-05626 SPECIAL PROJECTS						1,350		1,350	
Expense Total						1,500		1,500	
Net Expense / (Net Revenue)						1,500		1,500	

4612 Communities in Bloom - Now a Committee of Council; Budget transferred from **5520 Municipal Grants**; no budget impact

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4610 CANADA DAY COMMITTEE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(6,232)		(8,230)						
4-00800 FEDERAL SUBSIDY	(21,200)		(20,000)			(20,000)		(20,000)	
4-00905 DONATIONS	(60,050)		(49,400)			(3,000)		(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES						(8,000)		(8,000)	
4-00992 FUND RAISING	(7,335)		(1,270)			(4,000)		(4,000)	
4-00993 BINGO PROCEEDS	(18,000)		(10,929)			(15,000)		(15,000)	
Revenue Total	(112,817)		(89,829)			(50,000)		(50,000)	
EXPENSES									
5-04005 INSURANCE						2,000		2,000	
5-04100 SECURITY SERVICES						2,000		2,000	
5-05817 CANADA DAY-PUBLICITY	2,929		2,442			3,000		3,000	
5-05819 CANADA DAY-FIREWORKS	50,441		37,624			40,000		40,000	
5-05821 CANADA DAY-SOUND SYSTEM	5,159		2,239			14,000		14,000	
5-05825 CANADA DAY-PARADE	3,500		2,700			3,000		3,000	
5-05826 CANADA DAY-WASHROOMS	2,567		4,674			4,000		4,000	
5-05827 CANADA DAY-BALLOONS, CANDY	847		356						
5-05829 CANADA DAY-BINGO EXPENSES	1,360		800						
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30	14,272		12,167			8,000		8,000	
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30	18,840		6,098			6,000		6,000	
5-05832 CANADA DAY-MISCELLANEOUS	16,890		20,730			8,000		8,000	
Expense Total	116,805		89,830			90,000		90,000	
Net Expense / (Net Revenue)	3,988		1			40,000		40,000	

4610 Canada Day Committee - Budget transferred from 5520 Municipal Grants; no budget impact

City of Sarnia 2019 Draft Operating Budget

4700 ARENAS - ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	167,502	179,697	178,490	179,697		12,317		192,014	6.85%
5-01025 SALARIES - OVERTIME	56,339	2,822	14,827	2,822				2,822	
5-01095 CALL DUTY	4,225	3,654	4,694	3,654				3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	34,766	37,028	37,703	37,028		2,584		39,612	6.98%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,056	22,301	20,798	22,301		1,005		23,306	4.51%
5-01254 CLOTHING/BOOT ALLOWANCE		500	941	500		500		1,000	100.00%
5-02104 PHONE	1,971	2,000	1,607	2,000				2,000	
5-02220 VEHICLE EXPENSE	14,000	14,000	14,000	14,000				14,000	
5-02311 TRAINING & EDUCATION	2,168	4,000	3,963	4,000				4,000	
5-02388 OVERTIME MEALS	2,909		1,016						
Expense Total	304,936	266,002	278,039	266,002		16,406		282,408	6.17%
Net Expense / (Net Revenue)	304,936	266,002	278,039	266,002		16,406		282,408	6.17%

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

City of Sarnia 2019 Draft Operating Budget

4705 SARNIA ARENA

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(76,767)	(89,141)	(88,280)	(89,141)				(89,141)	
4-00627 SUBSIDIZED RENTALS	(179,575)	(233,850)	(230,403)	(233,850)				(233,850)	
4-00629 SPECIAL EVENTS		(1,650)	(1,650)	(1,650)				(1,650)	
4-00660 HALL RENTAL	(1,160)	(3,500)	(2,969)	(3,500)				(3,500)	
4-00661 CONCESSION REVENUE	(1,755)	(8,550)	(8,309)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(814)	(500)	(232)	(500)				(500)	
Revenue Total	(260,071)	(337,191)	(331,843)	(337,191)				(337,191)	
EXPENSES									
5-01050 WAGES	191,088	224,966	219,619	224,966		3,171		228,137	1.41%
5-01055 WAGES - OVERTIME	9,292	12,000	10,948	12,000				12,000	
5-01060 WAGES - CASUAL	15,488	15,596	23,743	15,596				15,596	
5-01115 STAT HOLIDAY PAY	1,478	2,600	1,193	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	42,695	48,796	49,858	48,796		1,135		49,931	2.33%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	24,543	37,232	31,208	37,232		2,333		39,565	6.27%
5-01254 CLOTHING/BOOT ALLOWANCE	5,616	2,780	1,964	2,780		(780)		2,000	(28.06%)
5-02101 NATURAL GAS	14,739	25,875	23,831	25,875		(5,875)		20,000	(22.71%)
5-02102 ELECTRICITY	160,741	111,000	135,110	111,000				111,000	
5-02103 WATER	22,212	18,300	20,133	18,300				18,300	
5-02104 PHONE	3,354	3,000	3,168	3,000				3,000	
5-02220 VEHICLE EXPENSE	16,000	16,000	16,000	16,000				16,000	
5-02388 OVERTIME MEALS	273	300	157	300				300	
5-04043 CONTRACT CLEANING	4,701								
5-04900 CONTRACT WORK	41,305	51,720	57,655	51,720				51,720	
5-05000 SUNDRY	39		122						
5-05500 REPLACEMENT EQUIPMENT			686						
5-47050 ARENA MAINTENANCE & SUPPLIES	21,840	25,390	25,659	25,390				25,390	
Expense Total	575,404	595,555	621,054	595,555		(16)		595,539	
Net Expense / (Net Revenue)	315,333	258,364	289,211	258,364		(16)		258,348	(0.01%)

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02101 Natural Gas - Decrease to right size budget based on historical trend

City of Sarnia

2019 Draft Operating Budget

4706 GERMAIN ARENA

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	4,332								
5-02102 ELECTRICITY	14,752								
5-02103 WATER	8,730								
5-02104 PHONE	747								
5-04900 CONTRACT WORK	1,790								
5-47100 ARENA MAINTENANCE & SUPPLIES	53								
Expense Total	30,404								
Net Expense / (Net Revenue)	30,404								

4706 Germain Arena was consolidated with 4510 General Park Maintenance in 2018 Council Approved Budget

City of Sarnia 2019 Draft Operating Budget

4708 CLEARWATER ARENA

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00626 GENERAL ICE RENTALS	(109,623)	(154,067)	(157,443)	(154,067)				(154,067)	
4-00627 SUBSIDIZED RENTALS	(441,969)	(483,400)	(479,087)	(483,400)				(483,400)	
4-00629 SPECIAL EVENTS	(11,963)	(20,000)	(17,900)	(20,000)				(20,000)	
4-00660 HALL RENTAL	(14,799)	(10,000)	(11,754)	(10,000)		(2,000)		(12,000)	20.00%
4-00661 CONCESSION REVENUE	(5,592)	(8,550)	(5,851)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(1,625)		(1,315)						
Revenue Total	(585,571)	(676,017)	(673,350)	(676,017)		(2,000)		(678,017)	0.30%
EXPENSES									
5-01050 WAGES	561,343	568,891	561,432	568,891		7,943		576,834	1.40%
5-01051 WAGES - SEASONAL	45,260	22,684	19,668	22,684				22,684	
5-01055 WAGES - OVERTIME	21,868	23,700	14,884	23,700				23,700	
5-01060 WAGES - CASUAL	5,482	16,419	13,592	16,419		1,174		17,593	7.15%
5-01115 STAT HOLIDAY PAY	3,395	6,046	3,417	6,046				6,046	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	121,836	125,518	126,810	125,518		3,077		128,595	2.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	76,725	93,148	74,180	93,148		5,814		98,962	6.24%
5-01254 CLOTHING/BOOT ALLOWANCE	5,359	3,650	4,863	3,650		1,250		4,900	34.25%
5-02101 NATURAL GAS	43,867	41,382	42,681	41,382				41,382	
5-02102 ELECTRICITY	193,657	164,000	164,369	164,000				164,000	
5-02103 WATER	7,122	5,800	5,306	5,800				5,800	
5-02104 PHONE	1,799	860	2,069	860				860	
5-02220 VEHICLE EXPENSE	23,172	22,500	22,500	22,500				22,500	
5-02388 OVERTIME MEALS	701	500	786	500				500	
5-04900 CONTRACT WORK	80,118	54,950	90,140	54,950		20,050		75,000	36.49%
5-05000 SUNDRY	625		76						
5-05500 REPLACEMENT EQUIPMENT			356						
5-47150 GENERAL FACILITY MAINTENANCE	43,094	30,395	31,805	30,395				30,395	
Expense Total	1,235,423	1,180,443	1,178,934	1,180,443		39,308		1,219,751	3.33%
Net Expense / (Net Revenue)	649,852	504,426	505,584	504,426		37,308		541,734	7.40%

4-00660 Hall Rental - Increase budget based on historical trend

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-04900 Contract Work - Budget transferred from **4710 Progressive Auto Sales Arena**; Increase to right size budget based on historical trend

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00474 ADVERTISING	(32,426)	(40,000)	(39,152)	(40,000)				(40,000)	
4-00626 GENERAL ICE RENTALS	(488,278)	(608,487)	(509,319)	(608,487)		100,000		(508,487)	(16.43%)
4-00627 SUBSIDIZED RENTALS	(314,558)	(205,000)	(300,576)	(205,000)		(100,000)		(305,000)	48.78%
4-00629 SPECIAL EVENTS	(9,100)	(8,500)	(14,950)	(8,500)		(6,500)		(15,000)	76.47%
4-00671 SUITE FEES	(305,669)	(400,000)	(351,947)	(400,000)		50,000		(350,000)	(12.50%)
4-00672 TICKET PERCENTAGE	(129,831)	(140,000)	(141,960)	(140,000)				(140,000)	
4-00673 TICKET SURCHARGE	(140,893)	(120,000)	(120,138)	(120,000)		(10,000)		(130,000)	8.33%
4-00674 BUILDING NAMING RIGHTS	(23,091)	(23,090)	(23,090)	(23,090)				(23,090)	
4-00675 FOOD & BEVERAGE	(65,398)	(79,000)	(84,218)	(79,000)				(79,000)	
4-00900 SUNDRY REVENUE	(3,807)		(3,008)			(3,000)		(3,000)	
4-00930 COSTS RECOVERED	(11,000)								
Revenue Total	(1,524,051)	(1,624,077)	(1,588,358)	(1,624,077)		30,500		(1,593,577)	(1.88%)
EXPENSES									
5-01050 WAGES	469,187	444,730	439,631	444,730		6,388		451,118	1.44%
5-01055 WAGES - OVERTIME	16,145	25,026	22,416	25,026				25,026	
5-01060 WAGES - CASUAL	23,884	23,244	29,209	23,244				23,244	
5-01115 STAT HOLIDAY PAY	5,036	7,176	7,754	7,176				7,176	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	100,229	96,648	96,444	96,648		2,426		99,074	2.51%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	54,617	74,632	51,851	74,632		4,642		79,274	6.22%
5-01254 CLOTHING/BOOT ALLOWANCE	2,454	2,500	4,326	2,500		2,000		4,500	80.00%
5-02101 NATURAL GAS	99,528	100,000	99,720	100,000				100,000	
5-02102 ELECTRICITY	471,159	390,000	403,422	390,000				390,000	
5-02103 WATER	22,289	20,225	22,695	20,225				20,225	
5-02104 PHONE	1,415	4,500	2,542	4,500				4,500	
5-02220 VEHICLE EXPENSE		15,000	15,000	15,000				15,000	
5-02227 EQUIPMENT RENTALS	409	10,000		10,000		(10,000)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS		2,000	1,688	2,000				2,000	
5-02311 TRAINING & EDUCATION	3,070	5,000	4,798	5,000				5,000	
5-02360 CLOTHING & UNIFORMS	112								
5-02388 OVERTIME MEALS	412	1,000	680	1,000				1,000	

City of Sarnia 2019 Draft Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-02410 EQUIPMENT MAINTENANCE			1,832						
5-03002 OTHER OPERATING SUPPLIES	11,247	21,000	20,689	21,000		(10,000)		11,000	(47.62%)
5-04021 GARBAGE COLLECTION	6,182	7,500	7,412	7,500				7,500	
5-04040 SNOW REMOVAL			44,235			40,000		40,000	
5-04043 CONTRACT CLEANING	54,381		2,090						
5-04900 CONTRACT WORK	106,239	64,000	82,524	64,000				64,000	
5-04910 OTHER PURCHASED SERVICES	46,366	30,000	47,905	30,000		10,000		40,000	33.33%
5-05500 REPLACEMENT EQUIPMENT			356						
5-05505 NEW EQUIPMENT	1,444	5,000	2,489	5,000				5,000	
5-47150 GENERAL FACILITY MAINTENANCE	135,298	150,500	105,350	150,500		(50,050)		100,450	(33.26%)
Expense Total	1,631,103	1,499,681	1,517,058	1,499,681		(4,594)		1,495,087	(0.31%)
Net Expense / (Net Revenue)	107,052	(124,396)	(71,300)	(124,396)		25,906		(98,490)	(20.83%)

4-00626 General Ice Rentals - Reclass budget dollars to **4-00627 Subsidized Rentals** based on prior year results

4-00629 Special Events - Increase budget based on actuals and anticipated events in 2019

4-00671 Suite Fees - Decrease budget based on historical trend; refer to report on Sarnia Sting Hockey Club request to sell suites (City Council March 19, 2018)

4-00673 Ticket Surcharge - Increase budget based on historical trend

4-00900 Sundry Revenue - Budget needed as per historical revenue trend

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02227 Equipment Rentals - Budget eliminated as account not in use; used to offset other increases

5-03002 Other Operating Supplies - Decrease based on historical trend; used to offset other increases

5-04040 Snow Removal - Budget needed for snow removal contract; offset with other budget line reductions

5-04910 Other Purchased Services - Increase based on historical trend

5-47150 General Facility Maintenance - Budget re-allocated to **5-04040 Snow Removal** & **5-04910 Other Purchased Services**

City of Sarnia

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4715 JACKSON POOL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	562	1,375	640	1,375				1,375	
5-02102 ELECTRICITY	520	960	518	960				960	
5-02103 WATER	9,166	4,050	4,707	4,050				4,050	
5-02104 PHONE	840	590	734	590				590	
Expense Total	11,088	6,975	6,599	6,975				6,975	
Net Expense / (Net Revenue)	11,088	6,975	6,599	6,975				6,975	

City of Sarnia

2019 Draft Operating Budget

4716 COX YOUTH CENTRE & POOL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00630 PUBLIC SWIMMING	(22,028)	(26,000)	(19,402)	(26,000)		6,000		(20,000)	(23.08%)
4-00635 SCHOOL RENTAL & AWARDS	(7,729)	(11,000)	(9,885)	(11,000)				(11,000)	
4-00640 REGISTRATION FEES	(39,268)	(43,300)	(41,172)	(43,300)				(43,300)	
Revenue Total	(69,025)	(80,300)	(70,459)	(80,300)		6,000		(74,300)	(7.47%)
EXPENSES									
5-01055 WAGES - OVERTIME	3,533		1,454						
5-01080 WAGES - CONCESSIONS/LIFEGUARDS	126,435	168,020	140,785	168,020		10,840		178,860	6.45%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,857	19,792	14,925	19,792		1,651		21,443	8.34%
5-02054 CHEMICALS	5,928	4,500		4,500		(4,500)			(100.00%)
5-02101 NATURAL GAS	3,625	4,670	3,625	4,670				4,670	
5-02102 ELECTRICITY	13,529	12,000	12,713	12,000				12,000	
5-02103 WATER	11,136	7,950	10,775	7,950		3,050		11,000	38.36%
5-02104 PHONE	840	800	782	800				800	
5-05500 REPLACEMENT EQUIPMENT			178						
5-47600 POOL MAINTENANCE & SUPPLIES	9,596	9,810	25,536	9,810		4,500		14,310	45.87%
5-47603 POOL & BUILDING MAINTENANCE	7,678	7,000	9,708	7,000				7,000	
5-47610 POOL LIFEGUARDS & SUPPLIES	2,334	3,400	2,121	3,400		(500)		2,900	(14.71%)
Expense Total	198,491	237,942	222,602	237,942		15,041		252,983	6.32%
Net Expense / (Net Revenue)	129,466	157,642	152,143	157,642		21,041		178,683	13.35%

4-00630 Public Swim - Decrease based on historical trend

5-02103 Water - Increase to right-size budget based on historical trend

5-02054 Chemicals - Transfer budget to **5-47600 Pool Maintenance & Supplies**

5-47610 Pool Lifeguards & Supplies - Decrease to right size budget

City of Sarnia 2019 Draft Operating Budget

4950 STRANGWAY CENTRE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(22,141)	(22,500)	(22,726)	(22,500)				(22,500)	
4-00661 CONCESSION REVENUE	(27,058)	(18,000)	(23,189)	(18,000)		(3,500)		(21,500)	19.44%
4-00750 PROVINCIAL SUBSIDY	(57,700)	(43,964)	(43,119)	(43,964)				(43,964)	
4-00800 FEDERAL SUBSIDY	(3,648)	(1,386)	(1,680)	(1,386)				(1,386)	
4-00903 RENTAL REVENUE	(20,818)	(18,800)	(19,917)	(18,800)		(3,000)		(21,800)	15.96%
4-00905 DONATIONS	(1,531)	(13,389)	(13,170)	(13,389)				(13,389)	
4-47803 COSTS RECOVERED - FUNDRAISING	(1,605)	(7,000)	(5,687)	(7,000)				(7,000)	
4-47805 COSTS RECOVERED - HOBBY SHOP	(3,932)	(1,800)	(1,793)	(1,800)				(1,800)	
4-47806 COSTS RECOVERED - ACTIVITIES	(220,583)	(181,000)	(195,139)	(181,000)		(12,000)		(193,000)	6.63%
Revenue Total	(359,016)	(307,839)	(326,420)	(307,839)		(18,500)		(326,339)	6.01%
EXPENSES									
5-01000 SALARIES	137,138	142,640	141,902	142,640		5,619		148,259	3.94%
5-01025 SALARIES - OVERTIME	2,922								
5-01030 SALARIES - CASUAL	14,108	9,709	14,956	9,709				9,709	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	29,651	30,265	31,457	30,265		1,526		31,791	5.04%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,952	20,814	19,545	20,814		945		21,759	4.54%
5-02060 FOOD	14,166	9,500	12,559	9,500		2,500		12,000	26.32%
5-02101 NATURAL GAS	4,004	5,270	4,609	5,270				5,270	
5-02102 ELECTRICITY	16,193	16,000	16,486	16,000				16,000	
5-02103 WATER	9,471	7,500	9,412	7,500		2,000		9,500	26.67%
5-02104 PHONE	1,759	3,200	2,287	3,200		(1,000)		2,200	(31.25%)
5-02300 OFFICE EXPENSES	1,610	4,385	4,175	4,385		(1,000)		3,385	(22.81%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		500	405	500				500	
5-02302 ADVERTISING	968	4,438	3,314	4,438		(1,000)		3,438	(22.53%)
5-02303 POSTAGE	10	550	136	550		(250)		300	(45.45%)
5-02311 TRAINING & EDUCATION	584	2,000	1,934	2,000				2,000	
5-02321 CLEANING SUPPLIES	2,109	2,500	2,212	2,500				2,500	
5-02420 BUILDING MAINTENANCE	24,783	15,000	16,292	15,000				15,000	
5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS	117								
5-03204 COMMITTEE EXPENSES-FUNDRAISING	1,036	2,000	1,425	2,000				2,000	

City of Sarnia 2019 Draft Operating Budget

4950 STRANGWAY CENTRE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	4,040	1,000	2,237	1,000				1,000	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	144,567	83,000	115,497	83,000		7,500		90,500	9.04%
5-04043 CONTRACT CLEANING	18,922	18,540	19,876	18,540		8,460		27,000	45.63%
5-05505 NEW EQUIPMENT	537	1,000	731	1,000				1,000	
Expense Total	448,647	379,811	421,447	379,811		25,300		405,111	6.66%
Net Expense / (Net Revenue)	89,631	71,972	95,027	71,972		6,800		78,772	9.45%

4-00661 Concession Revenue - Increase based on historical trend

4-00903 Rental Revenue - Increase based on historical trend

4-47806 Costs Recovered - Activities - Increase based on historical trend

5-02060 Food - Increase based on historical trend; offset in **4-00661 Concession Revenue**

5-02103 Water - Increase based on historical actuals

5-02104 Phone - Decrease based on historical actuals

5-02300 Office Expenses - Decrease based on historical actuals

5-02302 Advertising - Decrease based on historical actuals

5-02303 Postage - Decrease based on historical actuals

5-03207 Committee Expenses - Activities - Increase based on cost of providing activities; offset with increase in revenue

5-04043 Contract Cleaning - Increase based on new cleaning contract

City of Sarnia 2019 Draft Operating Budget

2150 ECONOMIC DEVELOPMENT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(40,000)	(40,000)	(40,000)	(40,000)		40,000			(100.00%)
Revenue Total	(40,000)	(40,000)	(40,000)	(40,000)		40,000			(100.00%)
EXPENSES									
5-01000 SALARIES	218,449	183,690	89,039	183,690		(97,147)		86,543	(52.89%)
5-01025 SALARIES - OVERTIME	347					9,998		9,998	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	22,296	36,513	16,897	36,513		(18,486)		18,027	(50.63%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,511	22,086	14,509	22,086		(10,776)		11,310	(48.79%)
5-01253 CAR ALLOWANCE	810					1,500		1,500	
5-02104 PHONE	1,506	1,000	917	1,000		1,000		2,000	100.00%
5-02300 OFFICE EXPENSES	85		72			650		650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,094	3,410	3,400	3,410		(1,910)		1,500	(56.01%)
5-02302 ADVERTISING	14,924	15,000	14,372	15,000				15,000	
5-02303 POSTAGE	25		4			100		100	
5-02304 MARKETING	13,060	15,000	14,466	15,000				15,000	
5-02310 TRAVEL & ACCOMODATIONS	118	500	122	500		1,500		2,000	300.00%
5-02311 TRAINING & EDUCATION	1,067	2,550	2,077	2,550		(550)		2,000	(21.57%)
5-03500 DEVELOPMENT EXPENSES	1,135	3,000	687	3,000		(3,000)			(100.00%)
5-04910 OTHER PURCHASED SERVICES						15,000		15,000	
5-05500 REPLACEMENT EQUIPMENT	406	1,530	1,156	1,530		(530)		1,000	(34.64%)
5-06100 CONTRIBUTION TO RESERVES	25,000								
Expense Total	314,833	284,279	157,718	284,279		(102,651)		181,628	(36.11%)
Net Expense / (Net Revenue)	274,833	244,279	117,718	244,279		(62,651)		181,628	(25.65%)

4-00939 Costs Recovered - Interdepartmental - Transfer budget to **2500 Legal Services, 2052 Property Management & Printing, 2010 Human Resources** due to re-allocation of harbour to Legal & Property Maintenance portfolio; no budget impact

5-01### Salaries & Benefits - Transfer 1 FTE to **2010 Human Resources**; no budget impact; decrease due to re-classifying Economic Development Director to Economic Development Officer

5-02104 Phone - Budgets reallocated based on anticipated needs of redeveloped service of department

5-02300 Office Expenses - Budgets reallocated based on anticipated needs of redeveloped service of department

5-02301 Membership & Subscriptions - Budgets reallocated based on anticipated needs of redeveloped service of department

5-02310 Travel & Accommodation - Budgets reallocated based on anticipated needs of redeveloped service of department

5-02311 Training & Education - Budgets reallocated based on anticipated needs of redeveloped service of department

5-05500 Replacement Equipment - Budgets reallocated based on anticipated needs of redeveloped service of department (City Council September 10, 2018)

City of Sarnia

2019 Draft Operating Budget

5005 PLANNING AND DEVELOPMENT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(127,430)	(73,795)	(106,235)	(73,795)		(6,205)		(80,000)	8.41%
4-00701 ZONING VERIFICATION FEES	(24,058)	(18,000)	(21,644)	(18,000)				(18,000)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE		(7,650)	(7,650)	(7,650)		(150)		(7,800)	1.96%
4-00720 SALE OF PRINTS, MAPS, ETC	(6,270)	(4,300)	(5,319)	(4,300)		(1,700)		(6,000)	39.53%
4-00745 COUNTY RECOVERY	(756,823)	(758,343)	(758,342)	(758,343)		(67,628)		(825,971)	8.92%
4-00795 OTHER GRANTS & SUBSIDIES	(21,550)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(55,000)	(47,400)	(47,400)	(47,400)		(250)		(47,650)	0.53%
Revenue Total	(991,131)	(909,488)	(946,590)	(909,488)		(75,933)		(985,421)	8.35%
EXPENSES									
5-01000 SALARIES	531,779	622,336	594,052	622,336		53,421		675,757	8.58%
5-01025 SALARIES - OVERTIME	3,826		859						
5-01030 SALARIES - CASUAL	11,399	8,490	8,507	8,490		610		9,100	7.18%
5-01050 WAGES			28,578						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	105,425	127,960	119,829	127,960		12,314		140,274	9.62%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	68,004	88,791	76,708	88,791		3,894		92,685	4.39%
5-01253 CAR ALLOWANCE	1,351	1,500	1,425	1,500		(150)		1,350	(10.00%)
5-01254 CLOTHING/BOOT ALLOWANCE	71	200	216	200		50		250	25.00%
5-02104 PHONE	1,712	1,200	1,787	1,200		800		2,000	66.67%
5-02220 VEHICLE EXPENSE	1,000	1,000	1,000	1,000				1,000	
5-02300 OFFICE EXPENSES	4,931	4,750	4,186	4,750		(500)		4,250	(10.53%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,576	2,500	2,521	2,500				2,500	
5-02302 ADVERTISING	11,866	5,000	4,778	5,000				5,000	
5-02303 POSTAGE	2,004	4,250	3,158	4,250		(1,250)		3,000	(29.41%)
5-02311 TRAINING & EDUCATION	6,818	8,000	7,896	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	696	2,000	1,075	2,000		(1,000)		1,000	(50.00%)
5-04910 OTHER PURCHASED SERVICES	7,760	7,000	7,104	7,000				7,000	
5-05500 REPLACEMENT EQUIPMENT	862	3,000	4,564	3,000		(500)		2,500	(16.67%)
5-05626 SPECIAL PROJECTS		3,000	3,000		3,000			3,000	
5-05880 DOWNTOWN REHABILITATION GRANT PROGRAM	1,180	500	337	500				500	

City of Sarnia 2019 Draft Operating Budget

5005 PLANNING AND DEVELOPMENT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
Expense Total	764,260	891,477	871,580	888,477	3,000	67,689		959,166	7.59%
Net Expense / (Net Revenue)	(226,871)	(18,011)	(75,010)	(21,011)	3,000	(8,244)		(26,255)	45.77%

As an upper tier municipality, it is the responsibility of the County of Lambton to provide planning services to the lower tier municipalities within its tax base. Through an agreement with the County of Lambton, the City of Sarnia provides its own planning services with the cost of planning staff salaries and benefits paid for by the County.

4-00700 Zoning & Official Plan Applications - Increase based on historical trend

4-00720 Sale of Prints, Maps Etc - Increase based on historical trend

4-00745 County Recovery - Increase to offset increase Part Time 0.50 Planner to Full Time 1.0 dependent on County Approved Budget

5-01000 Salaries and Benefits - Increase from Part Time 0.50 FTE to Full Time 1.0 FTE Planner position, dependent on County approved budget

5-02104 Phone - Increase based on historical trend

5-02300 Office Expenses - Decrease based on historical trend

5-02303 Postage - Decrease based on historical trend

5-02405 Office Equipment Maintenance - Decrease based on historical trend

5-05500 Replacement Equipment - Decrease based on historical trend

5-05626 Special Projects - Budget for Mitton Village committee request (City Council October 1, 2018); transferred from **2490 Corporate Municipal**; no budget impact

City of Sarnia

2019 Draft Operating Budget

5010 COMMITTEE OF ADJUSTMENT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(26,125)	(33,350)	(30,422)	(33,350)		3,000		(30,350)	(9.00%)
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(33,809)	(21,250)	(27,690)	(21,250)		(3,000)		(24,250)	14.12%
Revenue Total	(59,934)	(54,600)	(58,112)	(54,600)				(54,600)	
EXPENSES									
5-01253 CAR ALLOWANCE	1,981	2,000	1,981	2,000				2,000	
5-02300 OFFICE EXPENSES	33	200	94	200		(100)		100	(50.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS		200	130	200		(50)		150	(25.00%)
5-02302 ADVERTISING	394	800	780	800		(100)		700	(12.50%)
5-02303 POSTAGE	533	1,000	967	1,000				1,000	
5-02311 TRAINING & EDUCATION	1,302	3,000	3,000	3,000				3,000	
5-05650 ALLOCATED ADMINISTRATION	55,000	47,400	47,400	47,400		250		47,650	0.53%
Expense Total	59,243	54,600	54,352	54,600				54,600	
Net Expense / (Net Revenue)	(691)		(3,760)						

4-00702 Committee of Adjustment Permissions - Decrease based on historical trend

4-00703 Committee of Adjustment Consent - Increase based on historical trend

City of Sarnia 2019 Draft Operating Budget

5020 BUILDING DIVISION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00710 BUILDING PERMIT	(1,131,287)	(702,500)	(713,600)	(702,500)		(12,500)		(715,000)	1.78%
4-00930 COSTS RECOVERED	(4,299)	(5,500)	(6,854)	(5,500)		(500)		(6,000)	9.09%
Revenue Total	(1,135,586)	(708,000)	(720,454)	(708,000)		(13,000)		(721,000)	1.84%
EXPENSES									
5-01000 SALARIES	371,615	414,457	388,434	414,457		1,339		415,796	0.32%
5-01025 SALARIES - OVERTIME	247								
5-01030 SALARIES - CASUAL	30,371		(63)			13,312		13,312	
5-01050 WAGES			30,795						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	78,850	84,356	82,421	84,356		3,975		88,331	4.71%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	52,769	56,835	49,108	56,835		1,913		58,748	3.37%
5-01254 CLOTHING/BOOT ALLOWANCE	504	1,200	648	1,200		(500)		700	(41.67%)
5-02104 PHONE	3,771	6,000	3,908	6,000				6,000	
5-02114 IT MAINTENANCE & SUPPORT	30,442								
5-02200 GASOLINE						1,500		1,500	
5-02220 VEHICLE EXPENSE	41,323	39,585	40,789	39,585				39,585	
5-02300 OFFICE EXPENSES	4,180	3,500	2,548	3,500		(500)		3,000	(14.29%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,665	3,100	3,270	3,100		400		3,500	12.90%
5-02303 POSTAGE	1,120	500	286	500				500	
5-02311 TRAINING & EDUCATION	5,125	9,500	9,484	9,500		2,000		11,500	21.05%
5-02405 OFFICE EQUIPMENT MAINTENANCE		200	47	200		(200)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	5,227	1,500	1,406	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	160	500	2,550	500		500		1,000	100.00%
5-05650 ALLOCATED ADMINISTRATION		49,500	49,500	49,500				49,500	
5-06100 CONTRIBUTION TO RESERVES	507,218	37,267	55,323	37,267		(10,739)		26,528	(28.82%)
Expense Total	1,135,587	708,000	720,454	708,000		13,000		721,000	1.84%
Net Expense / (Net Revenue)	1								

5020 Building Division is a net zero budget; the Building Code Act prohibits funds received from Building Permit revenues to be used for any expenses other than to fund the building department activities. Any surplus revenue over expenses is transferred to the **6035 Building Permit Reserve**, which is used to pay for the needs of the building department.

City of Sarnia

2019 Draft Operating Budget

5020 BUILDING DIVISION

4-00710 Building Permit - Increase based on 10 year average due to annual fluctuations

5-01254 Clothing/Boot Allowance - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02200 Gasoline - Budget needed for fuel for vehicles used in building department activities

5-02300 Office Expenses - Decrease to right size budget

5-02301 Memberships & Subscriptions - Increase to right size budget

5-02311 Training & Education - Increase due to expected training costs

5-02405 Office Equipment Maintenance - Remove small budget not used

5-05500 Replacement Equipment - Right size budget based on small equipment replacement required in department

5-06100 Contribution to Reserve - Decrease to reconcile **5020 Building Division** budget to zero as per the Building Code Act revenues received from Building Permits cannot be used to fund expenses for anything other than the Building Department

City of Sarnia

2019 Draft Operating Budget

5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00905 DONATIONS			(320)						
Revenue Total			(320)						
EXPENSES									
5-02300 OFFICE EXPENSES	562	500	542	500		30		530	6.00%
5-02302 ADVERTISING		450	226	450				450	
5-02311 TRAINING & EDUCATION	92	530	238	530		(30)		500	(5.66%)
5-05626 SPECIAL PROJECTS		1,750	1,718	1,750	2,000			3,750	114.29%
Expense Total	654	3,230	2,724	3,230	2,000			5,230	61.92%
Net Expense / (Net Revenue)	654	3,230	2,404	3,230	2,000			5,230	61.92%

5-05626 Special Projects - One time funding (City Council October 1, 2018)

City of Sarnia

2019 Draft Operating Budget

5025 HERITAGE COMMITTEE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES			(2,627)						
Revenue Total			(2,627)						
EXPENSES									
5-02300 OFFICE EXPENSES	429	375	184	375		(75)		300	(20.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	150	155	150	155		(80)		75	(51.61%)
5-02302 ADVERTISING	60	2,170	2,565	2,170		(170)		2,000	(7.83%)
5-02311 TRAINING & EDUCATION	814	3,500	3,567	2,000				2,000	(42.86%)
5-04910 OTHER PURCHASED SERVICES					7,500			7,500	
5-05800 HERITAGE DAY	1,638	400	400	400				400	
Expense Total	3,091	6,600	6,866	5,100	7,500	(325)		12,275	85.98%
Net Expense / (Net Revenue)	3,091	6,600	4,239	5,100	7,500	(325)		12,275	85.98%

5-04910 Other Purchased Services - One time funding for assessment of SCITS property as potential heritage designation as directed by Council (City Council July 16, 2018)

City of Sarnia

2019 Draft Operating Budget

5035 BY-LAW ENFORCEMENT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(181,293)	(183,000)	(193,968)	(183,000)				(183,000)	
4-00711 PERMIT FEES	(3,050)	(5,000)	(3,200)	(5,000)		2,000		(3,000)	(40.00%)
4-00715 PROPERTY STANDARDS INSPECTION FEES	(25,242)	(22,000)	(25,241)	(22,000)		(3,000)		(25,000)	13.64%
4-00855 FINES	(68,662)	(90,000)	(90,000)	(90,000)				(90,000)	
4-00856 PARKING VIOLATIONS	(130,074)	(200,000)	(198,457)	(200,000)				(200,000)	
4-00858 PARKING LOT REVENUE	(161,935)	(140,000)	(145,107)	(140,000)				(140,000)	
4-00900 SUNDRY REVENUE	(118)	(2,000)	(1,034)	(2,000)		1,000		(1,000)	(50.00%)
4-00930 COSTS RECOVERED	(1,000)		(923)						
Revenue Total	(571,374)	(642,000)	(657,930)	(642,000)				(642,000)	
EXPENSES									
5-01000 SALARIES	718,580	715,699	668,571	715,699		(37,170)		678,529	(5.19%)
5-01025 SALARIES - OVERTIME	10,421								
5-01030 SALARIES - CASUAL	17,329	19,410	26,893	19,410		1,390		20,800	7.16%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	147,939	148,594	145,964	148,594		(5,575)		143,019	(3.75%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	81,039	89,272	76,445	89,272		(771)		88,501	(0.86%)
5-01254 CLOTHING/BOOT ALLOWANCE	1,920	1,750	1,939	1,750		250		2,000	14.29%
5-02102 ELECTRICITY	8,588	10,600	9,148	10,600		(1,600)		9,000	(15.09%)
5-02104 PHONE	5,209	4,000	4,813	4,000		500		4,500	12.50%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	672								
5-02220 VEHICLE EXPENSE	54,828	52,000	52,010	52,000				52,000	
5-02300 OFFICE EXPENSES	4,423	3,300	5,529	3,300				3,300	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	329	500	253	500		(100)		400	(20.00%)
5-02302 ADVERTISING	645	500	488	500				500	
5-02303 POSTAGE	7,127	5,500	6,496	5,500		500		6,000	9.09%
5-02311 TRAINING & EDUCATION	2,811	6,000	4,378	6,000		(2,000)		4,000	(33.33%)
5-02360 CLOTHING & UNIFORMS		4,750	8,323	4,750		1,250		6,000	26.32%
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,181	1,000	3,524	1,000		2,000		3,000	200.00%
5-02410 EQUIPMENT MAINTENANCE	9,402	7,000	3,483	7,000		(2,000)		5,000	(28.57%)
5-02435 GROUNDS MAINTENANCE			647			2,000		2,000	
5-04910 OTHER PURCHASED SERVICES	387	21,000	21,080	21,000		(5,000)		16,000	(23.81%)

City of Sarnia

2019 Draft Operating Budget

5035 BY-LAW ENFORCEMENT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-05000 SUNDRY	2,098	500	122	500				500	
5-05140 REALTY TAXES	42,318	42,500	42,500	42,500				42,500	
5-05500 REPLACEMENT EQUIPMENT			527			1,000		1,000	
5-05646 BAD DEBT EXPENSE (RECOVERY)		15,000	16,226	15,000				15,000	
5-05813 SARNIA S.P.C.A. CONTRACT	109,576	112,202	112,973	112,202		4,160		116,362	3.71%
5-06100 CONTRIBUTION TO RESERVES	24,000	24,000	24,000	24,000				24,000	
Expense Total	1,250,822	1,285,077	1,236,332	1,285,077		(41,166)		1,243,911	(3.20%)
Net Expense / (Net Revenue)	679,448	643,077	578,402	643,077		(41,166)		601,911	(6.40%)

- 4-00711 Permit Fees** - Decrease as this represents one time fees for portable signs, only new applications would bring in revenue as most fees have now been collected
- 4-00715 Property Standards Inspection Fees** - Increase as per historical trend
- 4-00900 Sundry Revenue** - Decrease as per historical trend
- 5-01254 Clothing/Boot Allowance** - Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact
- 5-02102 Electricity** - Decrease as per historical trend
- 5-02104 Phone** - Increase as per historical trend
- 5-02303 Postage** - Increase as per historical trend
- 5-02311 Training & Education** - Decrease as per historical trend
- 5-02360 Clothing & Uniforms** - Increase as per needs of department
- 5-02405 Office Equipment Maintenance** - Increase per historical trends
- 5-02410 Equipment Maintenance** - Decrease per historical trend
- 5-02435 Grounds Maintenance** - Budget needed for parking lot related maintenance
- 5-04910 Other Purchased Services** - Decrease per historical trends; used to offset other increases in portfolio
- 5-05500 Replacement Equipment** - Budget needed for small equipment replacement
- 5-05813 Sarnia S.P.C.A Contract** - Increase per estimated CPI + 1% per the approved Pound Services Agreement in effect until June 30, 2020 (City Council March 23, 2015)

City of Sarnia 2019 Draft Operating Budget

5500 DEBT CHARGES

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00095 TILE DRAIN LOAN	(1,617)		(1,617)						
4-05750 DEBT RECOVERY - SEWERS	(1,685,381)	(1,671,544)	(1,671,544)	(1,671,544)		13,837		(1,657,707)	(0.83%)
4-05752 DEBT RECOVERY - WATER	(1,990,315)								
4-05756 DEBT RECOVERY - SEAWAY CENTRE	(26,631)	(27,829)	(27,829)	(27,829)		27,829			(100.00%)
Revenue Total	(3,703,944)	(1,699,373)	(1,700,990)	(1,699,373)		41,666		(1,657,707)	(2.45%)
EXPENSES									
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,913,764								
5-05716 LAWSS DEBT CHARGES-INTEREST	76,551								
5-05720 DEBT CHARGES-PRINCIPAL	287,000	304,000	304,000	304,000		(304,000)			(100.00%)
5-05721 DEBT CHARGES-INTEREST	36,794	19,000	19,000	19,000		(19,000)			(100.00%)
5-05735 BANK LOAN-PRINCIPAL	1,562,355	1,542,018	1,547,881	1,542,018		(20,962)		1,521,056	(1.36%)
5-05736 BANK LOAN-INTEREST	277,246	206,635	204,833	206,635		(69,984)		136,651	(33.87%)
5-05740 TILE DRAIN DEBT CHARGES-PRINCIPAL	1,525								
5-05741 TILE DRAIN DEBT CHARGES-INTEREST	92								
5-05750 DEBT CHARGES - RBC CENTRE - PRINCIPAL		375,100		375,100		(375,100)			(100.00%)
5-05751 DEBT CHARGES - RBC CENTRE - INTEREST		121,839		121,839		(121,839)			(100.00%)
5-05758 DEBT CHARGES - RBC PRINCIPAL	367,209		375,162			383,559		383,559	
5-05759 DEBT CHARGES - RBC INTEREST	129,730		121,860			113,380		113,380	
5-05770 DEBT CHARGES - SGH PRINCIPAL		334,059	333,737	334,059		130,373		464,432	39.03%
5-05771 DEBT CHARGES - SGH INTEREST		146,708	146,479	146,708		35,317		182,025	24.07%
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	427,342	442,280	442,280	442,280		(95,003)		347,277	(21.48%)
5-05781 INTERNAL DEBT CHARGES - INTEREST	51,253	36,316	36,316	36,316		(14,548)		21,768	(40.06%)
Expense Total	5,130,861	3,527,955	3,531,548	3,527,955		(357,807)		3,170,148	(10.14%)
Net Expense / (Net Revenue)	1,426,917	1,828,582	1,830,558	1,828,582		(316,141)		1,512,441	(17.29%)

5500 Debt Charges - Net changes in debt payments as per various approved debt payment schedules transferred to **2490 Corporate Municipal** as contribution to reserves for retired debt

City of Sarnia

2019 Draft Operating Budget

5505 FINANCIAL EXPENSES

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05700 BANK CHARGES	15,166								
Expense Total	15,166								
Net Expense / (Net Revenue)	15,166								

5505 Financial Expenses was consolidated with **5515 Unclassified** in 2018 Council Approved Budget

City of Sarnia 2019 Draft Operating Budget

5515 UNCLASSIFIED

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		(44,295)	(44,766)	(44,295)		44,295			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	474,685	649,760	603,981	649,760		(22,487)		627,273	(3.46%)
5-05646 BAD DEBT EXPENSE (RECOVERY)	26,748	2,500	32,402	2,500				2,500	
5-05647 YEAR END INV ADJ EXPENSE (REVENUE)	(24,033)								
5-05700 BANK CHARGES		10,000	10,740	10,000				10,000	
Expense Total	477,400	617,965	602,357	617,965		21,808		639,773	3.53%
Net Expense / (Net Revenue)	477,400	617,965	602,357	617,965		21,808		639,773	3.53%

5515 Unclassified represents the costs that cannot be identified to one specific department within the City. These costs includes the benefits associated with retirees, bank charges and bad debt expenses.

5-01000 Salaries - Prior year decrease in salaries was a one time budget reduction strategy to reduce 1 FTE for half of 2018 based on a full administrative clerk review. The review has resulted in efficiency improvements and re-purposing of roles. Minor cost savings are reflected in individual cost centres.

City of Sarnia 2019 Draft Operating Budget

5520 MUNICIPAL GRANTS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(72,366)								
Revenue Total	(72,366)								
EXPENSES									
5-05808 HEALTHCARE RECRUITMENT TASKFORCE	72,366	72,366	72,366	72,366		(72,366)			(100.00%)
5-05816 CANADA DAY COMMITTEE	50,000	40,000	40,000	40,000		(40,000)			(100.00%)
5-05840 LAMBTON FARM SAFETY ASSOCIATION	200	200	200	200		(200)			(100.00%)
5-05841 URBAN WILDLIFE COMMITTEE	1,000								
5-05850 BLUEWATER TRAILS	22,000	22,000	22,000	22,000		(22,000)			(100.00%)
5-05856 SARNIA HISTORICAL SOCIETY	6,000	6,000	6,000	6,000		(6,000)			(100.00%)
5-05861 COMMUNITIES IN BLOOM	1,500	1,500	1,500	1,500		(1,500)			(100.00%)
5-05865 LOCOMOTIVE 6069	5,000	5,000	5,000	5,000		(5,000)			(100.00%)
5-05890 MAJOR EVENTS ASSISTANCE	14,050	20,000	20,347	20,000				20,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	1,916								
5-05892 MUNICIPAL GRANTS						78,566		78,566	
Expense Total	174,032	167,066	167,413	167,066		(68,500)		98,566	(41.00%)
Net Expense / (Net Revenue)	101,666	167,066	167,413	167,066		(68,500)		98,566	(41.00%)

5-05808 Healthcare Recruitment Taskforce - Budget dollars transferred to **5-05892 Municipal Grants**; no budget impact

5-05816 Canada Day Committee - Budget dollars transferred to **4610 Canada Day Committee**; no budget impact

5-05840 Lambton Farm Safety Association - Budget dollars transferred to **5-05892 Municipal Grants**; no budget impact

5-05850 Bluewater Trails - Budget dollars transferred to **4611 Bluewater Trails Committee**; no budget impact

5-05856 Sarnia Historical Society - Budget dollars transferred to **5-05892 Municipal Grants**; no budget impact

5-05861 Communities in Bloom - Budget dollars transferred to **4612 Communities in Bloom**; no budget impact

5-05865 Locomotive 6069 - Budget dollars transferred to **4510 General Park Maintenance**

5-05892 Municipal Grants - Budget dollars transferred from **5-05808 Healthcare Recruitment Taskforce**, **5-05840 Lambton Farm Safety Association** and **5-05856 Sarnia Historical Society** to consolidate the grant accounts; no budget impact

City of Sarnia

2019 Draft Operating Budget

5520 MUNICIPAL GRANTS

5-05892 Municipal Grants	2018 Approved Budget	2019 Proposed Budget
Healthcare Recruitment Taskforce	\$72,366	
Lambton Farm Safety Association	\$200	
Sarnia Historical Society	\$6,000	
Municipal Grants*		\$78,566
Total	\$78,566	\$78,566

*municipal grants to be allocated by City Council on budget deliberation day December 11, 2018

City of Sarnia

2019 Draft Operating Budget

5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION		8,788	8,274	8,788				8,788	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS		172	234	172				172	
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	1,170	2,200	2,200	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	353,198	362,450	363,134	362,450		10,873		373,323	3.00%
Expense Total	354,368	373,610	373,842	373,610		10,873		384,483	2.91%
Net Expense / (Net Revenue)	354,368	373,610	373,842	373,610		10,873		384,483	2.91%

5-05814 St. Clair Conservation Authority - Increase in budget based on estimated 3% increase in levy assessed by SCCA

City of Sarnia 2019 Draft Operating Budget

2600 POLICE - OFFICERS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(845,967)	(878,000)	(878,000)	(878,000)		(60,282)		(938,282)	6.87%
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(114,799)	(116,000)	(117,000)	(116,000)		(2,000)		(118,000)	1.72%
4-00404 POLICE ESCORT SERVICE	(71,097)	(30,000)	(29,104)	(30,000)		(5,000)		(35,000)	16.67%
4-00405 FEES - IDENTIFICATION SERVICES	(6,887)	(8,000)	(3,056)	(8,000)		3,000		(5,000)	(37.50%)
4-00407 LICENSE FEES - BUSINESS	(120,114)	(115,000)	(111,121)	(115,000)				(115,000)	
4-00750 PROVINCIAL SUBSIDY	(49,290)	(49,289)	(75,491)	(49,289)				(49,289)	
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(150,000)	(150,000)	(150,000)	(150,000)				(150,000)	
4-00805 FEDERAL CROWN RECOVERIES	(3,025)		(2,282)						
4-00901 OTHER FEES & SERVICE CHARGES	(44,160)	(55,000)	(40,713)	(55,000)				(55,000)	
4-00925 ADMINISTRATION-FEES	(88,574)	(50,000)	(34,278)	(50,000)				(50,000)	
4-00930 COSTS RECOVERED	(5,095)	(8,000)	(5,903)	(8,000)				(8,000)	
Revenue Total	(1,873,661)	(1,833,942)	(1,821,601)	(1,833,942)		(64,282)		(1,898,224)	3.51%
EXPENSES									
5-01000 SALARIES	11,268,563	12,023,175	11,583,544	12,023,175		135,765		12,158,940	1.13%
5-01025 SALARIES - OVERTIME	782,026	540,000	742,656	540,000		80,000		620,000	14.81%
5-01035 SALARIES - SPECIALIST PAY	6,600	6,300	6,300	6,300				6,300	
5-01090 COURT TIME	108,608	166,900	123,959	166,900		(55,000)		111,900	(32.95%)
5-01095 CALL DUTY	72,898	75,000	75,797	75,000				75,000	
5-01100 ACTING RANK	45,187	40,000	69,281	40,000		8,000		48,000	20.00%
5-01105 SPECIAL DUTY PAY	210								
5-01110 VACATION PAY	74,968	2,000	58,035	2,000				2,000	
5-01115 STAT HOLIDAY PAY	133,732	171,000	136,214	171,000		(30,000)		141,000	(17.54%)
5-01125 SHIFT DIFFERENTIAL	20,107	23,000	19,402	23,000		(3,000)		20,000	(13.04%)
5-01130 SEVERANCE PAY	3,215								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,315,474	2,441,529	2,414,869	2,441,529		91,294		2,532,823	3.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,371,398	1,567,187	1,463,449	1,567,187		73,483		1,640,670	4.69%
5-01253 CAR ALLOWANCE	2,161	2,400	2,481	2,400				2,400	
5-01254 CLOTHING/BOOT ALLOWANCE	23,582	25,400	26,657	25,400				25,400	
5-01255 UNIFORM ALLOWANCE	72,630	60,856	350	60,856		(60,856)			(100.00%)

City of Sarnia

2019 Draft Operating Budget

2600 POLICE - OFFICERS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-01258 DRY CLEANING ALLOWANCE	14,724	17,100	34,200	17,100				17,100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	9,353	8,298	11,387	8,298		2,130		10,428	25.67%
5-02310 TRAVEL & ACCOMODATIONS	27,691	26,840	27,510	26,840		3,340		30,180	12.44%
5-02311 TRAINING & EDUCATION	98,343	120,235	143,013	120,235		(12,235)		108,000	(10.18%)
5-02360 CLOTHING & UNIFORMS			63,526			60,856		60,856	
5-02388 OVERTIME MEALS	9,638	10,000	11,355	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	21,274	15,700	17,651	15,700				15,700	
5-05000 SUNDRY	282	1,500	1,352	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	16,488	10,000	15,851	10,000				10,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	8,413	10,000	10,459	10,000				10,000	
5-05130 WELLNESS PROGRAM	8,738	22,000	21,317	22,000				22,000	
Expense Total	16,516,303	17,386,420	17,080,615	17,386,420		293,777		17,680,197	1.69%
Net Expense / (Net Revenue)	14,642,642	15,552,478	15,259,014	15,552,478		229,495		15,781,973	1.48%

As presented and approved at the October 11, 2018 Police Service Board meeting

City of Sarnia 2019 Draft Operating Budget

2605 POLICE - COURT SECURITY

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	524,503	590,619	577,712	590,619		8,861		599,480	1.50%
5-01025 SALARIES - OVERTIME	13,231	14,600	15,505	14,600				14,600	
5-01040 SALARIES - TRAINING PAY	144								
5-01110 VACATION PAY	8,506	7,855	7,843	7,855				7,855	
5-01115 STAT HOLIDAY PAY			10,723			15,000		15,000	
5-01120 SERVICE PAY	1,350	3,000	1,700	3,000				3,000	
5-01125 SHIFT DIFFERENTIAL	3								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	98,193	123,169	137,333	123,169		1,907		125,076	1.55%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	42,025	50,192	37,210	50,192		2,184		52,376	4.35%
5-02388 OVERTIME MEALS	138	50	97	50		50		100	100.00%
Expense Total	688,093	789,485	788,123	789,485		28,002		817,487	3.55%
Net Expense / (Net Revenue)	688,093	789,485	788,123	789,485		28,002		817,487	3.55%

As presented and approved at the October 11, 2018 Police Service Board meeting

City of Sarnia 2019 Draft Operating Budget

2610 POLICE - COMMUNICATIONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(10,900)	(11,050)	(11,050)	(11,050)		(325)		(11,375)	2.94%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED	(436,000)	(442,000)	(442,000)	(442,000)		(12,000)		(454,000)	2.71%
Revenue Total	(449,878)	(456,028)	(456,028)	(456,028)		(12,325)		(468,353)	2.70%
EXPENSES									
5-01000 SALARIES	1,464,924	1,522,461	1,518,803	1,522,461		22,849		1,545,310	1.50%
5-01025 SALARIES - OVERTIME	44,323	20,000	128,120	20,000		20,000		40,000	100.00%
5-01040 SALARIES - TRAINING PAY	1,190	1,200	3,738	1,200				1,200	
5-01090 COURT TIME	454		277						
5-01110 VACATION PAY	20,783	15,665	15,880	15,665				15,665	
5-01115 STAT HOLIDAY PAY	18,765	17,125	43,077	17,125		24,875		42,000	145.26%
5-01120 SERVICE PAY	4,300	7,000	5,650	7,000				7,000	
5-01125 SHIFT DIFFERENTIAL	4,719	5,000	5,236	5,000				5,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	270,936	316,073	276,028	316,073		6,420		322,493	2.03%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	117,601	133,886	124,845	133,886		5,428		139,314	4.05%
5-02104 PHONE	68,655	63,200	65,953	63,200				63,200	
5-02222 RADIO LICENSE	6,977	7,000	6,977	7,000				7,000	
5-02300 OFFICE EXPENSES						3,495		3,495	
5-02388 OVERTIME MEALS	827	1,000	1,089	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	89,906	76,669	76,911	76,669		2,300		78,969	3.00%
5-03100 PROGRAM SUPPLIES						500		500	
5-05100 FACILITY RENT						12,350		12,350	
5-05505 NEW EQUIPMENT	3,170	5,870	9,037	5,870		(5,870)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	20,000	20,000	20,000	20,000		90,000		110,000	450.00%
Expense Total	2,137,530	2,212,149	2,301,621	2,212,149		182,347		2,394,496	8.24%
Net Expense / (Net Revenue)	1,687,652	1,756,121	1,845,593	1,756,121		170,022		1,926,143	9.68%

As presented and approved at the October 11, 2018 Police Service Board meeting

City of Sarnia 2019 Draft Operating Budget

2615 POLICE - CIVILIAN

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	1,747,598	1,903,831	1,909,439	1,903,831		84,145		1,987,976	4.42%
5-01025 SALARIES - OVERTIME	24,467	10,000	22,015	10,000				10,000	
5-01040 SALARIES - TRAINING PAY	794	600	1,726	600				600	
5-01110 VACATION PAY	22,770	4,735	6,766	4,735				4,735	
5-01115 STAT HOLIDAY PAY	9,077	4,800	17,860	4,800		10,200		15,000	212.50%
5-01120 SERVICE PAY	9,000	11,000	8,750	11,000				11,000	
5-01125 SHIFT DIFFERENTIAL	2,247	2,600	1,989	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	361,617	391,474	372,980	391,474		18,630		410,104	4.76%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	180,203	238,275	206,842	238,275		12,308		250,583	5.17%
5-01253 CAR ALLOWANCE	540	600	650	600				600	
Expense Total	2,358,313	2,567,915	2,549,017	2,567,915		125,283		2,693,198	4.88%
Net Expense / (Net Revenue)	2,358,313	2,567,915	2,549,017	2,567,915		125,283		2,693,198	4.88%

As presented and approved at the October 11, 2018 Police Service Board meeting

City of Sarnia

2019 Draft Operating Budget

2620 POLICE - JANITORIAL

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	188,280	203,769	203,228	203,769		6,785		210,554	3.33%
5-01025 SALARIES - OVERTIME	6,126	375	338	375				375	
5-01110 VACATION PAY	2,758	3,055	3,100	3,055				3,055	
5-01115 STAT HOLIDAY PAY	1,131	910	4,460	910		2,090		3,000	229.67%
5-01120 SERVICE PAY	650	1,000	950	1,000				1,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	39,907	42,737	40,934	42,737		1,447		44,184	3.39%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,270	19,024	15,043	19,024		953		19,977	5.01%
Expense Total	252,122	270,870	268,053	270,870		11,275		282,145	4.16%
Net Expense / (Net Revenue)	252,122	270,870	268,053	270,870		11,275		282,145	4.16%

As presented and approved at the October 11, 2018 Police Service Board meeting

City of Sarnia 2019 Draft Operating Budget

2625 POLICE - STATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(24,365)	(24,365)	(24,493)	(24,365)				(24,365)	
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GR	(12,713)		(11,924)						
Revenue Total	(37,078)	(24,365)	(36,417)	(24,365)				(24,365)	
EXPENSES									
5-02006 PHOTOGRAPHY SUPPLIES	7,319	7,650	7,918	7,650		4,200		11,850	54.90%
5-02101 NATURAL GAS	31,796	28,500	32,596	28,500		1,500		30,000	5.26%
5-02102 ELECTRICITY	145,976	130,000	149,996	130,000		10,000		140,000	7.69%
5-02103 WATER	12,201	11,000	12,712	11,000				11,000	
5-02104 PHONE	184,591	148,560	184,260	148,560		22,300		170,860	15.01%
5-02220 VEHICLE EXPENSE	171,119	194,820	205,583	194,820		10,000		204,820	5.13%
5-02224 VEHICLE RENTALS	694	1,000	1,000	1,000				1,000	
5-02225 VEHICLE LEASING	250,000	250,000	250,000	250,000		(250,000)			(100.00%)
5-02300 OFFICE EXPENSES	61,118	53,650	53,624	53,650		4,000		57,650	7.46%
5-02303 POSTAGE	11,262	15,000	15,396	15,000				15,000	
5-02320 JANITORIAL SUPPLIES	16,819	12,500	15,975	12,500				12,500	
5-02384 RADIO & RADAR	16,687	11,650	11,565	11,650				11,650	
5-02386 MEALS FOR PRISONERS	2,909	3,000	3,041	3,000				3,000	
5-02400 REPAIRS & MAINTENANCE	68,452	74,720	75,464	74,720		79,090		153,810	105.85%
5-02405 OFFICE EQUIPMENT MAINTENANCE	281,024	348,332	351,751	348,332		(64,411)		283,921	(18.49%)
5-02410 EQUIPMENT MAINTENANCE						6,520		6,520	
5-02420 BUILDING MAINTENANCE	173,942	114,340	130,429	114,340		(114,340)			(100.00%)
5-02435 GROUNDS MAINTENANCE	23,292	31,000	43,760	31,000				31,000	
5-02440 VEHICLE MAINTENANCE	159,024	130,000	143,614	130,000				130,000	
5-03101 PROGRAM SUPPLIES-C.I.D.	10,603	21,580	22,003	21,580		(6,980)		14,600	(32.34%)
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	5,370	5,000	4,928	5,000				5,000	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	9,388	13,000	13,959	13,000		517		13,517	3.98%
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	44,292	75,600	75,823	75,600		(5,000)		70,600	(6.61%)
5-03105 PROGRAM SUPPLIES-COURT SECURITY	138	500	516	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	7,461	11,450	11,865	11,450		(2,400)		9,050	(20.96%)
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS	2,498	5,400	5,400	5,400				5,400	

City of Sarnia 2019 Draft Operating Budget

2625 POLICE - STATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-03108 PROGRAM SUPPLIES-FIREARMS	65,334	67,125	67,312	67,125		10,225		77,350	15.23%
5-03109 PROGRAM SUPPLIES-MORALITY	323	1,500	1,764	1,500				1,500	
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	9,063	6,000	7,546	6,000				6,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	1,057	3,050	2,971	3,050		450		3,500	14.75%
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION		1,000	999	1,000				1,000	
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	18,331	25,575	22,919	25,575		(8,050)		17,525	(31.48%)
5-04005 INSURANCE	226,439	237,830	236,616	237,830		5,000		242,830	2.10%
5-04910 OTHER PURCHASED SERVICES						11,320		11,320	
5-05000 SUNDRY	1,762	1,500	1,660	1,500				1,500	
5-05100 FACILITY RENT						30,000		30,000	
5-05500 REPLACEMENT EQUIPMENT	3,938	2,000	2,906	2,000		(2,000)			(100.00%)
5-05505 NEW EQUIPMENT	11,445	10,000	11,325	10,000		(10,000)			(100.00%)
5-05650 ALLOCATED ADMINISTRATION	69,274	43,000	43,000	43,000		(18,000)		25,000	(41.86%)
5-06100 CONTRIBUTION TO RESERVES	443,831	90,900	90,900	90,900		409,100		500,000	450.06%
5-06910 PROVISION CAPITAL EXPENDITURE	16,500	17,000	17,000	17,000				17,000	
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT	9,945		13,994						
Expense Total	2,575,217	2,204,732	2,344,090	2,204,732		123,041		2,327,773	5.58%
Net Expense / (Net Revenue)	2,538,139	2,180,367	2,307,673	2,180,367		123,041		2,303,408	5.64%

As presented and approved at the October 11, 2018 Police Service Board meeting

City of Sarnia

2019 Draft Operating Budget

2630 POLICE SERVICES BOARD

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(20,080)	(6,000)	(6,050)	(6,000)		(4,000)		(10,000)	66.67%
Revenue Total	(20,080)	(6,000)	(6,050)	(6,000)		(4,000)		(10,000)	66.67%
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,163	4,100	4,225	4,100				4,100	
5-02305 MICSCCELLANEOUS SUPPLIES	2,762	8,000	8,461	8,000				8,000	
5-02311 TRAINING & EDUCATION		2,500	2,500	2,500				2,500	
5-03100 PROGRAM SUPPLIES		2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES	10,341	40,000	40,757	40,000				40,000	
5-05000 SUNDRY	5,408	2,500	4,868	2,500				2,500	
Expense Total	22,674	59,600	63,311	59,600				59,600	
Net Expense / (Net Revenue)	2,594	53,600	57,261	53,600		(4,000)		49,600	(7.46%)

As presented and approved at the October 11, 2018 Police Service Board meeting

City of Sarnia

2019 Draft Operating Budget

1055 TAXATION - TRANSIT AREA

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(3,838,062)	(3,869,616)	(3,887,374)	(3,869,616)		(144,442)		(4,014,058)	3.73%
Revenue Total	(3,838,062)	(3,869,616)	(3,887,374)	(3,869,616)		(144,442)		(4,014,058)	3.73%
EXPENSES									
5-00950 TAX WRITE OFFS	30,000	30,000	30,210	30,000				30,000	
5-00970 VACANCY REBATE	9,970	7,500	7,500	7,500				7,500	
5-00975 CHARITY TAX REBATE	3,723	1,800	3,306	1,800				1,800	
5-00980 TAX EXEMPTIONS	2,150	1,000	1,000	1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	30,000	30,000	30,000	30,000				30,000	
Expense Total	75,843	70,300	72,016	70,300				70,300	
Net Expense / (Net Revenue)	(3,762,219)	(3,799,316)	(3,815,358)	(3,799,316)		(144,442)		(3,943,758)	3.80%

City of Sarnia

2019 Draft Operating Budget

3100 TRANSIT - TRANSPORTATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(1,062)								
Revenue Total	(1,062)								
EXPENSES									
5-01050 WAGES	1,910,041	2,045,992	2,011,751	2,045,992		(31,109)		2,014,883	(1.52%)
5-01055 WAGES - OVERTIME	233,743	192,466	188,822	192,466				192,466	
5-01085 EDUCATION LEAVE	2,720	3,912	2,203	3,912		(3,912)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	363,482	416,757	391,633	416,757		(2,700)		414,057	(0.65%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	315,225	339,818	316,084	339,818		2,637		342,455	0.78%
5-01254 CLOTHING/BOOT ALLOWANCE	5,892	6,500	6,131	6,500		(300)		6,200	(4.62%)
5-02102 ELECTRICITY	12,624	14,700	13,269	14,700		(1,150)		13,550	(7.82%)
5-02103 WATER	684		1,247			1,150		1,150	
5-02200 GASOLINE						672,000		672,000	
5-02210 TIRES						28,000		28,000	
5-02220 VEHICLE EXPENSE	7,500	7,500	7,500	7,500				7,500	
5-02221 VEHICLE LICENSE	14,001	13,500	12,919	13,500				13,500	
5-02223 OTHER LICENSES		29,000	29,584	29,000				29,000	
5-02323 SAFETY PROGRAM	153	2,500	1,723	2,500		(2,500)			(100.00%)
5-02360 CLOTHING & UNIFORMS	14,255	11,500	11,711	11,500				11,500	
5-02388 OVERTIME MEALS	3,558	2,000	2,170	2,000				2,000	
5-02800 SCHEDULING	2,239	6,000	5,909	6,000				6,000	
5-02801 TICKETS & PASSES	8,541	4,000	3,966	4,000				4,000	
5-02802 TRANSFERS		800	734	800				800	
5-03002 OTHER OPERATING SUPPLIES	2,947	6,000	6,270	6,000				6,000	
5-04005 INSURANCE	263,796	265,627	202,068	265,627		(15,232)		250,395	(5.73%)
5-05100 FACILITY RENT	18,889	22,300	21,365	22,300		(1,280)		21,020	(5.74%)
5-05500 REPLACEMENT EQUIPMENT	4,379	700	1,086	700		800		1,500	114.29%
5-06100 CONTRIBUTION TO RESERVES	25,000	25,000	25,000	25,000				25,000	
5-42000 CITY EQUIPMENT - REGULAR ROUTES	556,245	682,529	682,529	682,529		(682,529)			(100.00%)
5-42002 CITY EQUIPMENT - CHARTERS	5,431	5,431	5,431	5,431		(5,431)			(100.00%)
5-42004 CITY EQUIPMENT - SUPERVISION	4,935	4,935	4,935	4,935		(4,935)			(100.00%)

City of Sarnia 2019 Draft Operating Budget

3100 TRANSIT - TRANSPORTATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-42005 CITY EQUIPMENT - TRAINING	7,500	7,500	7,500	7,500		(7,500)			(100.00%)
Expense Total	3,783,780	4,116,967	3,963,540	4,116,967		(53,991)		4,062,976	(1.31%)
Net Expense / (Net Revenue)	3,782,718	4,116,967	3,963,540	4,116,967		(53,991)		4,062,976	(1.31%)

5-01XXX Salaries & Benefits - +3.0 FTE added for Operators; -4.00 FTE removed for Acting Inspectors; reorganization

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02102 Electricity - Transfer budget dollars to **5-02103 Water**; no budget impact

5-02103 Water - Transfer budget dollars from **5-02102 Electricity**

5-02200 Gasoline - Transfer budget dollars from **5-42000 City Equipment - Regular Routes, 5-42002 City Equipment - Charters, 5-42004 City Equipment - Supervision and 5-42005 City Equipment - Training**; no budget impact

5-02210 Tires - Transfer budget dollars from **5-42000 City Equipment - Regular Routes, 5-42002 City Equipment - Charters, 5-42004 City Equipment - Supervision and 5-42005 City Equipment - Training**; no budget impact

5-02323 Safety Program - Eliminate budget, can be absorbed into other operating budget lines

5-04005 Insurance - Decrease based on actual cost in 2018 plus 5% increase estimated for 2019 premium

5-05500 Replacement Equipment - Increase to right size budget, offset with other line item reductions

City of Sarnia 2019 Draft Operating Budget

3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED	(580)								
Revenue Total	(580)								
EXPENSES									
5-01050 WAGES	409,597	435,732	444,280	435,732		5,392		441,124	1.24%
5-01055 WAGES - OVERTIME	16,233	10,298	7,702	10,298				10,298	
5-01060 WAGES - CASUAL	980	9,608	5,478	9,608				9,608	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	81,058	91,551	83,189	91,551		2,114		93,665	2.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	73,216	90,480	75,251	90,480		7,350		97,830	8.12%
5-01254 CLOTHING/BOOT ALLOWANCE	912	3,100	2,187	3,100		(900)		2,200	(29.03%)
5-01256 TOOL ALLOWANCE	4,379	4,525	4,525	4,525				4,525	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	512	2,000	1,009	2,000		(1,000)		1,000	(50.00%)
5-02311 TRAINING & EDUCATION	1,032	3,000	2,729	3,000				3,000	
5-02323 SAFETY PROGRAM	211	1,000		1,000		(1,000)			(100.00%)
5-02360 CLOTHING & UNIFORMS	10,246	6,900	6,870	6,900				6,900	
5-02384 RADIO & RADAR	14,923	15,000	14,768	15,000				15,000	
5-02388 OVERTIME MEALS	184	100	298	100				100	
5-02401 SMALL TOOLS	507	300	353	300				300	
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	251,126	264,226	265,511	264,226				264,226	
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	2,958	3,570	3,574	3,570				3,570	
Expense Total	868,074	941,390	917,724	941,390		11,956		953,346	1.27%
Net Expense / (Net Revenue)	867,494	941,390	917,724	941,390		11,956		953,346	1.27%

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02301 Memberships & Subscriptions - Decrease based on historical actuals

5-02323 Safety Program - Eliminate budget, can be absorbed in other account budget lines

City of Sarnia 2019 Draft Operating Budget

3120 TRANSIT - PREMISES & PLANT

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	25,794	25,000	25,145	25,000				25,000	
5-02102 ELECTRICITY	27,302	28,000	28,325	28,000				28,000	
5-02103 WATER	13,714	16,500	14,117	16,500		(2,500)		14,000	(15.15%)
5-02215 ENVIRONMENTAL DISPOSAL	5,057	4,500	5,000	4,500		1,000		5,500	22.22%
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	9,884	14,100	11,011	14,100		(3,100)		11,000	(21.99%)
5-03002 OTHER OPERATING SUPPLIES	3,942	3,850	3,898	3,850		1,000		4,850	25.97%
5-04043 CONTRACT CLEANING	7,761	6,700	6,600	6,700		1,280		7,980	19.10%
5-05000 SUNDRY	1,057	1,146	110	1,146		(1,146)			(100.00%)
5-05140 REALTY TAXES	58,335	62,463	57,750	62,463				62,463	
5-06100 CONTRIBUTION TO RESERVES	15,000	15,000	15,000	15,000				15,000	
5-42200 BUILDING MAINTENANCE - GENERAL BUILDING	28,904	30,000	37,858	30,000		7,500		37,500	25.00%
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENANCE	22,770	92,500	82,951	92,500		(12,500)		80,000	(13.51%)
Expense Total	219,520	299,759	287,765	299,759		(8,466)		291,293	(2.82%)
Net Expense / (Net Revenue)	219,520	299,759	287,765	299,759		(8,466)		291,293	(2.82%)

5-02103 Water - Decrease based on historical trend

5-02215 Environmental Disposal - Increase based on historical trend

5-02430 Air Conditioning/Heating Maintenance - Decrease based on historical trend

5-03002 Other Operating Supplies - Budget transferred from **5-05000 Sundry**

5-04043 Contract Cleaning - Increase based on trend

5-05000 Sundry - Budget transferred to 5-03002 Other Operating Supplies

5-42200 Building Maintenance - General Building - Increase due to aging building requirements; offset with other budget decreases

5-42202 Building Maintenance - Bus Stop Maintenance - Reduced based on previous years actuals, budget can fluctuate significantly due to variance in winter weather

City of Sarnia 2019 Draft Operating Budget

3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	372,165	458,354	493,429	458,354		144,812		603,166	31.59%
5-01025 SALARIES - OVERTIME	1,251	3,288	40,509	3,288				3,288	
5-01030 SALARIES - CASUAL	48,059		8,409						
5-01050 WAGES			21,261						
5-01095 CALL DUTY	3,750	3,004	2,174	3,004				3,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	80,825	94,906	103,665	94,906		29,880		124,786	31.48%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	48,201	61,102	66,814	61,102		22,451		83,553	36.74%
5-01254 CLOTHING/BOOT ALLOWANCE			1,025			1,100		1,100	
5-02104 PHONE	12,684	18,000	16,220	18,000		(3,000)		15,000	(16.67%)
5-02300 OFFICE EXPENSES	5,548	4,000	4,284	4,000				4,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,173	6,000	5,680	6,000		1,200		7,200	20.00%
5-02302 ADVERTISING	16,156	24,000	23,265	24,000				24,000	
5-02303 POSTAGE	682	510	269	510				510	
5-02304 MARKETING	4,487								
5-02310 TRAVEL & ACCOMODATIONS	209	500	334	500				500	
5-02311 TRAINING & EDUCATION	4,609	5,250	5,091	5,250				5,250	
5-02388 OVERTIME MEALS			15						
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,571	1,600	1,182	1,600				1,600	
5-04910 OTHER PURCHASED SERVICES	5,243	8,500	8,268	8,500		(1,500)		7,000	(17.65%)
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	4,479	5,000	4,843	5,000				5,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING		4,200	4,000	4,200				4,200	
5-05500 REPLACEMENT EQUIPMENT	464		455						
5-06100 CONTRIBUTION TO RESERVES	246,588	246,588	246,588	246,588				246,588	
Expense Total	864,144	944,802	1,057,780	944,802		194,943		1,139,745	20.63%
Net Expense / (Net Revenue)	864,144	944,802	1,057,780	944,802		194,943		1,139,745	20.63%

5-01XXX Salaries & Benefits - -1.0 FTE removed for Deputy Director, +2.0 FTE added for Inspector/Dispatch, +1.0 FTE added for Admin/Scheduling Clerk, -1.0 FTE removed for Admin Clerk; reorganization

5-01254 Clothing/Boot Allowance- Re-class all clothing/boot allowance budget lines based on employee home accounts; no budget impact

5-02104 Phone - Decrease to right size budget

5-02301 Memberships & Subscriptions - Increase to right size budget

5-04910 Other Purchased Services - Decrease to right size budget

City of Sarnia

2019 Draft Operating Budget

3140 TRANSIT REVENUE - OPERATIONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00470 CASH FARES	(463,757)	(500,000)	(473,618)	(500,000)		30,000		(470,000)	(6.00%)
4-00471 TICKETS REDEEMED	(189,872)	(170,000)	(199,885)	(170,000)		(30,000)		(200,000)	17.65%
4-00472 BUS PASSES	(920,510)	(977,000)	(974,325)	(977,000)				(977,000)	
4-00473 CHARTERS	(15,637)	(25,000)	(24,006)	(25,000)				(25,000)	
4-00474 ADVERTISING	(2,399)	(72,200)	(70,966)	(72,200)				(72,200)	
4-00475 OUT OF TOWN BUS SERVICING		(500)	(122)	(500)				(500)	
4-00759 PROVINCIAL SUBSIDY -GAS TAX	(212,178)	(580,000)	(580,000)	(580,000)				(580,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(167,302)	(178,902)	(179,395)	(178,902)				(178,902)	
Revenue Total	(1,971,655)	(2,503,602)	(2,502,317)	(2,503,602)				(2,503,602)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,971,655)	(2,503,602)	(2,502,317)	(2,503,602)				(2,503,602)	

4-00470 Cash Fares - Reduction in use of cash fares based on previous years actuals
4-00471 Tickets Redeemed - Increase in use of tickets based on previous years actuals

City of Sarnia

2019 Draft Operating Budget

1050 TAXATION - SEWER AREA

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(33,475)								
Revenue Total	(33,475)								
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(33,475)								

City of Sarnia 2019 Draft Operating Budget

3500 SANITARY SEWER MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	113,939	111,604	90,562	111,604		1,676		113,280	1.50%
5-01050 WAGES	442,386	425,305	433,580	425,305		6,104		431,409	1.44%
5-01055 WAGES - OVERTIME	144,753	154,284	174,165	154,284				154,284	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	116,096	113,410	121,995	113,410		3,135		116,545	2.76%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	66,242	83,992	69,265	83,992		4,709		88,701	5.61%
5-01254 CLOTHING/BOOT ALLOWANCE	471	475	916	475		441		916	92.84%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	32,951								
5-02220 VEHICLE EXPENSE	247,597	246,822	246,822	246,822				246,822	
5-02311 TRAINING & EDUCATION	20,430	20,430	20,295	20,430				20,430	
5-02388 OVERTIME MEALS	9,924	6,583	11,246	6,583				6,583	
5-02485 CONSTRUCTION	3,275,456								
5-03002 OTHER OPERATING SUPPLIES	10,913								
5-03005 MATERIALS	149,551	112,886	116,113	112,886				112,886	
5-04005 INSURANCE	313,023	321,850	320,306	321,850		13,508		335,358	4.20%
5-04910 OTHER PURCHASED SERVICES	245,953	178,305	257,568	178,305		50,000		228,305	28.04%
5-05138 CNR LEASE		1,500		1,500		(1,500)			(100.00%)
5-05650 ALLOCATED ADMINISTRATION		37,900	37,900	37,900				37,900	
5-05720 DEBT CHARGES-PRINCIPAL	26,872	13,724	13,724	13,724		(13,724)			(100.00%)
5-05721 DEBT CHARGES-INTEREST	802	113	113	113		(113)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	396,765	4,239,913	4,239,913	4,239,913		413,837		4,653,750	9.76%
Expense Total	5,614,124	6,069,096	6,154,483	6,069,096		478,073		6,547,169	7.88%
Net Expense / (Net Revenue)	5,614,124	6,069,096	6,154,483	6,069,096		478,073		6,547,169	7.88%

5-01254 Clothing/Boot Allowance - Increase required to right size budget for 2 FTE's

5-04005 Insurance - Increase based on 5% estimated increase in premiums

5-04910 Other Purchased Services - Increase required due to aging infrastructure

5-05138 CNR Lease - Eliminate, budget no longer required due to expired lease agreement

5-05720 Debt Charges-Principal - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05721 Debt Charges-Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-06100 Contribution to Reserve - Increase to fund Capital projects

City of Sarnia

2019 Draft Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	555,508	559,490	554,647	559,490		12,851		572,341	2.30%
5-01025 SALARIES - OVERTIME	31,770	36,986	38,044	36,986				36,986	
5-01030 SALARIES - CASUAL	6,306	10,880	10,311	10,880		690		11,570	6.34%
5-01055 WAGES - OVERTIME	1,389		178						
5-01095 CALL DUTY	8,890	5,004	6,545	5,004		5,798		10,802	115.87%
5-01100 ACTING RANK	926	3,640	1,339	3,640		(2,144)		1,496	(58.90%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	110,602	115,991	118,804	115,991		4,442		120,433	3.83%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	63,969	68,551	56,518	68,551		1,199		69,750	1.75%
5-01254 CLOTHING/BOOT ALLOWANCE			1,551			1,552		1,552	
5-02054 CHEMICALS	124	2,000	712	2,000		(500)		1,500	(25.00%)
5-02101 NATURAL GAS	368	500	253	500		500		1,000	100.00%
5-02102 ELECTRICITY	311,460	280,275	312,114	280,275				280,275	
5-02103 WATER	9,252	8,725	8,879	8,725				8,725	
5-02104 PHONE	26,172	20,000	34,846	20,000		10,000		30,000	50.00%
5-02220 VEHICLE EXPENSE	135,729	135,729	135,729	135,729				135,729	
5-02300 OFFICE EXPENSES	1,936	2,500	2,374	2,500				2,500	
5-02311 TRAINING & EDUCATION	8,000	8,000	7,861	8,000				8,000	
5-02360 CLOTHING & UNIFORMS	13,305	9,200	19,620	9,200		8,800		18,000	95.65%
5-02388 OVERTIME MEALS	1,390	2,000	1,996	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	159,334	170,000	156,013	170,000		(10,000)		160,000	(5.88%)
5-02420 BUILDING MAINTENANCE	70,753	65,500	159,470	65,500		4,340		69,840	6.63%
5-03005 MATERIALS						10,000		10,000	
5-03006 LANDFILL MONITORING						30,000		30,000	
5-04910 OTHER PURCHASED SERVICES	52,479	66,000	51,102	66,000		(10,000)		56,000	(15.15%)
5-04925 SPILLS RESPONSE	231,903	10,000	2,889	10,000				10,000	
Expense Total	1,801,565	1,580,971	1,681,795	1,580,971		67,528		1,648,499	4.27%

City of Sarnia

2019 Draft Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
Net Expense / (Net Revenue)	1,801,565	1,580,971	1,681,795	1,580,971		67,528		1,648,499	4.27%

5-01254 Clothing/Boot Allowance - Budget required for 6 FTE's (1 boot & clothing, and 5 boot only)

5-02101 Natural Gas - Budget transferred from **5-02054 Chemicals**; no budget impact

5-02104 Phone - Budget transferred from **5-02410 Equipment Maintenance**; no budget impact

5-02360 Clothing & Uniforms - Increase to right size budget and add one FTE

5-02420 Building Maintenance - Increase budget to assume grass cutting & spraying of Business Parks

5-03305 Materials - Budget transferred from **5-04910 Other Purchased Services**; no budget impact

City of Sarnia

2019 Draft Operating Budget

3505 WATER POLLUTION CONTROL CENTRE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(207,431)	(95,000)	(180,843)	(95,000)		(80,000)		(175,000)	84.21%
4-00903 RENTAL REVENUE	(5,000)	(5,000)	(5,000)	(5,000)				(5,000)	
4-00950 MANAGEMENT FEES - HAULED SLUDGE		(80,000)		(80,000)		80,000			(100.00%)
Revenue Total	(212,431)	(180,000)	(185,843)	(180,000)				(180,000)	
EXPENSES									
5-01000 SALARIES	938,132	889,058	872,536	889,058		13,339		902,397	1.50%
5-01025 SALARIES - OVERTIME	53,835	40,572	18,992	40,572				40,572	
5-01030 SALARIES - CASUAL	34,240	38,829	40,962	38,829		2,771		41,600	7.14%
5-01095 CALL DUTY	13,630	13,496	14,064	13,496				13,496	
5-01100 ACTING RANK	15,005	15,016	14,559	15,016				15,016	
5-01115 STAT HOLIDAY PAY	25,274	20,996	21,825	20,996				20,996	
5-01125 SHIFT DIFFERENTIAL	6,522	5,148	6,281	5,148		2,016		7,164	39.16%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	203,414	193,793	193,616	193,793		5,612		199,405	2.90%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	117,219	120,422	104,364	120,422		2,286		122,708	1.90%
5-01254 CLOTHING/BOOT ALLOWANCE	7,414	6,500	4,653	6,500		(1,846)		4,654	(28.40%)
5-02052 LAB SUPPLIES	8,367	21,260	13,909	21,260		(6,260)		15,000	(29.44%)
5-02054 CHEMICALS	187,382	125,820	122,851	125,820				125,820	
5-02056 UV SYSTEM SUPPLIES	136,885	105,915	24,196	105,915	(65,915)			40,000	(62.23%)
5-02101 NATURAL GAS	105,932	162,240	122,470	162,240		(12,240)		150,000	(7.54%)
5-02102 ELECTRICITY	784,246	825,000	799,865	825,000				825,000	
5-02103 WATER	118	400		400		(400)			(100.00%)
5-02104 PHONE	15,040	12,508	22,180	12,508		7,492		20,000	59.90%
5-02200 GASOLINE						12,000		12,000	
5-02220 VEHICLE EXPENSE	80,585	46,715	49,836	46,715		(8,000)		38,715	(17.13%)
5-02227 EQUIPMENT RENTALS	2,293	10,000		10,000		(10,000)			(100.00%)
5-02300 OFFICE EXPENSES	4,600	5,663	4,373	5,663		(663)		5,000	(11.71%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,606	1,000	681	1,000				1,000	
5-02303 POSTAGE	469	400	376	400				400	
5-02311 TRAINING & EDUCATION	20,545	21,945	18,210	21,945				21,945	
5-02360 CLOTHING & UNIFORMS	329	600	573	600		(600)			(100.00%)

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2019 Draft Operating Budget

3505 WATER POLLUTION CONTROL CENTRE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
5-02370 SLUDGE SCREENING & GRIT REMOVAL	66,100	43,507	38,602	43,507		(1,007)		42,500	(2.31%)
5-02388 OVERTIME MEALS	383	990	720	990				990	
5-02390 COMBINED SEWER OVERFLOW FACILITY	28,603	24,378	35,819	24,378				24,378	
5-02391 SEWAGE USE BY-LAW ENFORCEMENT	61	6,600	3,030	6,600				6,600	
5-02392 LAGOON OPERATION	7,276	18,725	17,375	18,725				18,725	
5-02410 EQUIPMENT MAINTENANCE	269,781	316,850	329,503	316,850		10,000		326,850	3.16%
5-02420 BUILDING MAINTENANCE	81,706	120,498	115,268	120,498				120,498	
5-04910 OTHER PURCHASED SERVICES	47,209	15,000	34,890	15,000		20,000		35,000	133.33%
5-04920 SCADA MAINTENANCE	19,190	35,010	44,673	35,010		24,281		59,291	69.35%
5-05134 HEALTH & OCCUPATIONAL SAFETY	15,659	10,000	8,323	10,000		(10,000)			(100.00%)
5-05144 QUALITY ASSURANCE/CONTROL	23,587	30,776	24,980	30,776		(5,776)		25,000	(18.77%)
5-05500 REPLACEMENT EQUIPMENT	3,412	29,281	4,974	29,281		(24,281)		5,000	(82.92%)
5-05505 NEW EQUIPMENT	389								
5-05650 ALLOCATED ADMINISTRATION	17,800	29,000	29,000	29,000		4,000		33,000	13.79%
5-05720 DEBT CHARGES-PRINCIPAL	1,385,732	1,322,656	1,322,656	1,322,656		198,400		1,521,056	15.00%
5-05721 DEBT CHARGES-INTEREST	271,975	335,050	335,050	335,050		(198,400)		136,650	(59.22%)
5-06100 CONTRIBUTION TO RESERVES	577,366	577,366	577,366	577,366				577,366	
Expense Total	5,580,311	5,598,983	5,393,601	5,598,983	(65,915)	22,724		5,555,792	(0.77%)
Net Expense / (Net Revenue)	5,367,880	5,418,983	5,207,758	5,418,983	(65,915)	22,724		5,375,792	(0.80%)

4-00901 Other Fees & Service Charges - Budget transferred from **4-00950 Management Fees-Hauled Sludge**; not budget impact

5-01254 Clothing/Boot Allowance - Decreased to right size budget to 10 FTE's

5-02052 Lab Supplies - Decrease to right size budget

5-02056 UV System Supplies - The 2018 UV Changeout Capital Project includes a spare set of supplies; therefore, none will be required until 2020 (one-time reduction)

5-02101 Natural Gas - Decreased to right size budget

5-02103 Water - Budget not required

5-02104 Phone - Increase to right size budget

5-02200 Gasoline - Budget added for fuel and car washes, net budget impact of \$4,000 as \$8,000 was transferred from **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - Decreased to reflect only the annual transfer to the Fleet Reserve

5-02227 Equipment Rentals - Budget transferred to **5-04910 Other Purchased Services**; no budget impact

City of Sarnia

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3505 WATER POLLUTION CONTROL CENTRE

5-02300 Office Expenses - Decreased to right size budget

5-02360 Clothing & Uniforms - Budget transferred to **5-02410 Equipment Maintenance**; no budget impact

5-02370 Sludge Screening & Grit Removal - Decreased by amount of annual garbage collection/disposal; budget resides in **5-04910 Other Purchased Services**

5-02410 Equipment Maintenance - Increased due to aging equipment

5-04910 Other Purchased Services - Budget transferred from **5-02227 Equipment Rentals** and **5-05134 - Health & Occupational Safety**; no budget impact

5-04920 Scada Maintenance - Budget transferred from **5-05500 Replacement Equipment**; no budget impact

5-05144 Quality Assurance/Control - Decreased to right size budget

5-05650 Allocated Administration - Increased costs to provide services to General Operating departments

5-05720 Debt Charges-Principal/5-05721 Debt Charges-Interest - As per debt payment schedule; no budget impact

City of Sarnia 2019 Draft Operating Budget

3506 BRIGHTS GROVE LAGOONS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	63,205	64,846	64,632	64,846		974		65,820	1.50%
5-01025 SALARIES - OVERTIME	11,763		2,963			4,706		4,706	
5-01100 ACTING RANK	3,312	2,002	1,707	2,002				2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,616	13,642	13,803	13,642		494		14,136	3.62%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,804	10,334	9,637	10,334		248		10,582	2.40%
5-01254 CLOTHING/BOOT ALLOWANCE		200	471	200		271		471	135.50%
5-02052 LAB SUPPLIES		1,000		1,000		(1,000)			(100.00%)
5-02054 CHEMICALS	48,847	100,000	88,444	100,000		(10,000)		90,000	(10.00%)
5-02102 ELECTRICITY	117,226	100,000	96,034	100,000				100,000	
5-02104 PHONE						600		600	
5-02200 GASOLINE						4,000		4,000	
5-02220 VEHICLE EXPENSE	20,017	25,569	25,320	25,569		(4,000)		21,569	(15.64%)
5-02388 OVERTIME MEALS	46		32						
5-02410 EQUIPMENT MAINTENANCE	2,133	20,000	29,960	20,000		10,000		30,000	50.00%
5-02420 BUILDING MAINTENANCE	9,977	18,700	38,042	18,700				18,700	
5-05000 SUNDRY	204								
5-05144 QUALITY ASSURANCE/CONTROL	5,715	11,000	8,663	11,000				11,000	
Expense Total	306,865	367,293	379,708	367,293		6,293		373,586	1.71%
Net Expense / (Net Revenue)	306,865	367,293	379,708	367,293		6,293		373,586	1.71%

5-01254 Clothing/Boot Allowance - Increased budget for 1 FTE

5-02052 Lab Supplies - Budget not required

5-02054 Chemicals - Budget transferred to **5-02410 Equipment Maintenance**; no budget impact

5-02200 Gasoline - Budget transferred from **5-02220 Vehicle Expense**; no budget impact

5-02220 Vehicle Expense - Decreased to reflect only the annual transfer to Fleet Reserve

City of Sarnia 2019 Draft Operating Budget

3507 BIO-SOLIDS

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	127,200	237,878	221,810	237,878		(16,722)		221,156	(7.03%)
5-01025 SALARIES - OVERTIME	43,039		39,377			28,734		28,734	
5-01100 ACTING RANK	17,279	17,004	18,037	17,004				17,004	
5-01115 STAT HOLIDAY PAY	30								
5-01125 SHIFT DIFFERENTIAL	2,376	2,002	2,426	2,002				2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	31,585	47,754	52,631	47,754		1,438		49,192	3.01%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	19,608	31,966	29,489	31,966		612		32,578	1.91%
5-01254 CLOTHING/BOOT ALLOWANCE		600	1,464	600		342		942	57.00%
5-02054 CHEMICALS	121,927	128,750	113,945	128,750				128,750	
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	135,799	158,000	133,053	158,000				158,000	
5-02220 VEHICLE EXPENSE		28,903	28,903	28,903				28,903	
5-02388 OVERTIME MEALS	306	400	185	400				400	
5-02410 EQUIPMENT MAINTENANCE	66,107	100,000	99,640	100,000				100,000	
5-02420 BUILDING MAINTENANCE	2,755	10,000	8,842	10,000				10,000	
5-04010 MANAGEMENT SERVICES	146,534	150,000	136,607	150,000		2,000		152,000	1.33%
5-04910 OTHER PURCHASED SERVICES	55,026	46,260	46,201	46,260				46,260	
Expense Total	769,571	959,517	932,610	959,517		16,404		975,921	1.71%
Net Expense / (Net Revenue)	769,571	959,517	932,610	959,517		16,404		975,921	1.71%

5-01254 Boot/Clothing Allowance - Increase required for 2 FTE's

5-04010 Management Services - Contractual increase based on the CPI

City of Sarnia

2019 Draft Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	39,768	41,758	41,674	41,758		634		42,392	1.52%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,195	8,509	8,452	8,509		232		8,741	2.73%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,239	5,552	5,129	5,552		66		5,618	1.19%
5-01254 CLOTHING/BOOT ALLOWANCE			471						
5-02466 CONTRACT EXPENSE	332,556	366,000	368,283	366,000		12,235		378,235	3.34%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-05140 REALTY TAXES	253,568	253,568	257,618	253,568		7,915		261,483	3.12%
5-05650 ALLOCATED ADMINISTRATION	861,453	910,903	910,904	910,903		21,245		932,148	2.33%
5-06100 CONTRIBUTION TO RESERVES	169,994	92,574	92,574	92,574				92,574	
Expense Total	2,415,362	2,423,453	2,429,694	2,423,453		42,327		2,465,780	1.75%
Net Expense / (Net Revenue)	2,415,362	2,423,453	2,429,694	2,423,453		42,327		2,465,780	1.75%

5-02411 Contract Expense - Adjusted for CPI and Customer Growth as per Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)

5-05140 Realty Taxes - Increase in payments in lieu of taxes of 3.12% (1.6% in 2018 (not reflected in 2018), and 1.5% in 2019)

5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments

City of Sarnia

2019 Draft Operating Budget

3590 SEWER AREA - REVENUE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(16,241,893)	(16,819,313)	(16,834,582)	(16,819,313)		(567,434)		(17,386,747)	3.37%
Revenue Total	(16,241,893)	(16,819,313)	(16,834,582)	(16,819,313)		(567,434)		(17,386,747)	3.37%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(16,241,893)	(16,819,313)	(16,834,582)	(16,819,313)		(567,434)		(17,386,747)	3.37%

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

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3600 STORM SEWER MAINTENANCE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(819,935)	(765,962)	(765,962)	(765,962)		(76,644)		(842,606)	10.01%
4-00930 COSTS RECOVERED	(1,176)								
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(49,063)	(43,000)	(43,103)	(43,000)				(43,000)	
Revenue Total	(870,174)	(808,962)	(809,065)	(808,962)		(76,644)		(885,606)	9.47%
EXPENSES									
5-01050 WAGES	404,488	349,933	358,088	349,933		4,334		354,267	1.24%
5-01055 WAGES - OVERTIME	19,071	35,384	32,215	35,384				35,384	
5-01060 WAGES - CASUAL		19,410	5,226	19,410		1,390		20,800	7.16%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	73,273	70,857	71,175	70,857		2,101		72,958	2.97%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	43,873	49,892	44,060	49,892		3,179		53,071	6.37%
5-02220 VEHICLE EXPENSE	116,520	116,520	116,520	116,520				116,520	
5-02388 OVERTIME MEALS	817		2,418						
5-02466 CONTRACT EXPENSE	110,000	23,000	23,017	23,000		640		23,640	2.78%
5-03005 MATERIALS	17,506	40,000	29,383	40,000		(10,000)		30,000	(25.00%)
5-04910 OTHER PURCHASED SERVICES	9,625	28,966	47,957	28,966				28,966	
5-06100 CONTRIBUTION TO RESERVES	75,000	75,000	75,000	75,000		75,000		150,000	100.00%
Expense Total	870,173	808,962	805,059	808,962		76,644		885,606	9.47%
Net Expense / (Net Revenue)	(1)		(4,006)						

3600 Storm Sewer Maintenance is a net zero operating budget, funded, in full, from sewer surcharge revenue

4-00580 Sewer Surcharge - Increase required to balance Storm Sewer

5-02466 Contract Expense - Adjusted for CPI and Customer Growth as per Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)

5-03005 Materials - Decrease to right size budget

5-06100 Contribution to Reserve - Increase to fund Capital projects

City of Sarnia 2019 Draft Operating Budget

3700 WATER - ADMINISTRATION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	39,768	41,758	42,074	41,758		634		42,392	1.52%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,195	8,509	8,452	8,509		232		8,741	2.73%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	5,238	5,552	5,129	5,552		66		5,618	1.19%
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	33,389								
5-02500 LAWSS ADMINISTRATION	455,390	371,312	338,638	371,312		(14,148)		357,164	(3.81%)
5-04005 INSURANCE	76,969	78,714	80,636	78,714		4,991		83,705	6.34%
5-05114 LAWSS OPERATING COSTS	2,269,787	2,659,903	2,685,448	2,659,903		(2,375,315)		284,588	(89.30%)
5-05650 ALLOCATED ADMINISTRATION	231,829	353,700	353,700	353,700		8,850		362,550	2.50%
5-05710 CITY'S SHARE LAWSS CAPITAL	1,364,701	2,667,509	2,667,513	2,667,509		2,597,581		5,265,090	97.38%
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,913,764								
5-05716 LAWSS DEBT CHARGES-INTEREST	76,551								
5-05720 DEBT CHARGES-PRINCIPAL		1,373	1,373	1,373		(1,373)			(100.00%)
5-05721 DEBT CHARGES-INTEREST		31	31	31		(31)			(100.00%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL		3,527		3,527		(3,527)			(100.00%)
5-05731 OCWA DEBT CHARGES-INTEREST		57		57		(57)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	723,655	1,175,146	1,178,730	1,175,146		4,988		1,180,134	0.42%
Expense Total	7,199,236	7,367,091	7,361,724	7,367,091		222,891		7,589,982	3.03%
Net Expense / (Net Revenue)	7,199,236	7,367,091	7,361,724	7,367,091		222,891		7,589,982	3.03%

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3700 WATER - ADMINISTRATION

2018	LAWSS DRAFT BUDGET	LESS REVENUE	SARNIA PORTION (FLOWS = 59.41%)	LESS REVENUE	DRAFT BUDGET VALUE
LAWSS ADMINISTRATION (5-02500)	625,000		371,312		371,312
LAWSS OPERATING (5-05114)	5,024,197	547,000	2,659,903	324,973	2,659,903
LAWSS CAPITAL (5-05710)	4,570,000	80,000	2,667,509	47,528	2,665,319
TOTAL	10,219,197		5,698,724		
LESS REVENUE	627,000		372,501		
TOTAL 2018 DRAFT BUDGET	9,592,197		5,698,724		5,698,724

2019	LAWSS DRAFT BUDGET	LESS REVENUE	SARNIA PORTION (FLOWS = 61.58%)	LESS REVENUE	DRAFT BUDGET VALUE
LAWSS ADMINISTRATION (5-02500)	580,000		357,164		357,164
LAWSS OPERATING (5-05114)	5,009,143	4,547,000	3,084,630	2,800,043	284,588
LAWSS CAPITAL (5-05710)	8,550,000		5,265,090		5,265,090
TOTAL	14,139,143		8,706,884		
LESS REVENUE	4,547,000		2,800,043		
TOTAL 2019 DRAFT BUDGET	9,592,143		5,906,842		5,906,842

5-02500 LAWSS Administration - Adjusted for a 0% increase in LAWSS Draft Budget, and a 2.17% increase in City's portion (based on flow data from two years ago).

Results in an overall increase of 3.65% (as provided by LAWSS Board on October 11, 2018)

5-04005 Insurance - 5% increase in premiums

5-05114 LAWSS Operating Costs - Adjusted for a 0% increase in LAWSS Draft Budget, and a 2.17% increase in City's portion (based on flow data from two years ago).

Results in an overall increase of 3.65% (as provided by LAWSS Board on October 11, 2018)

5-05650 Allocated Administration - Increased costs to provide services to General Operating departments

5-05710 City's Share LAWSS Capital - Adjusted for a 0% increase in LAWSS Draft Budget, and a 2.17% increase in City's portion (based on flow data from two years ago).

Results in an overall increase of 3.65% (as provided by LAWSS Board on October 11, 2018)

5-05720 Debt Charges-Principal - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05721 Debt Charges-Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05730 OCWA Debt Charges-Principal - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05731 OCWA Debt Charges-Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

City of Sarnia

2019 Draft Operating Budget

3705 WATER - DISTRIBUTION

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00930 COSTS RECOVERED			(1,998)			(120,640)		(120,640)	
Revenue Total			(1,998)			(120,640)		(120,640)	
EXPENSES									
5-01000 SALARIES	325,134	269,802	205,077	269,802		4,044		273,846	1.50%
5-01050 WAGES	916,224	880,151	956,822	880,151		134,384		1,014,535	15.27%
5-01055 WAGES - OVERTIME	266,015	330,226	329,659	330,226				330,226	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	254,816	234,892	252,001	234,892		25,770		260,662	10.97%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	169,136	148,900	149,484	148,900		17,856		166,756	11.99%
5-01254 CLOTHING/BOOT ALLOWANCE			471						
5-02102 ELECTRICITY	3,976	3,000	3,495	3,000				3,000	
5-02104 PHONE	4,593	5,700	6,535	5,700				5,700	
5-02220 VEHICLE EXPENSE	436,311	436,308	436,308	436,308				436,308	
5-02300 OFFICE EXPENSES		2,000	901	2,000				2,000	
5-02311 TRAINING & EDUCATION	28,050	37,280	34,344	37,280				37,280	
5-02388 OVERTIME MEALS	13,728	12,280	17,047	12,280				12,280	
5-02466 CONTRACT EXPENSE	666,071	690,000	705,974	690,000		61,832		751,832	8.96%
5-02485 CONSTRUCTION	3,227,229								
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03002 OTHER OPERATING SUPPLIES	17,442								
5-03005 MATERIALS	319,907	400,341	346,123	400,341		(50,341)		350,000	(12.57%)
5-04910 OTHER PURCHASED SERVICES	383,096	483,710	477,251	483,710				483,710	
5-05650 ALLOCATED ADMINISTRATION	626,655	672,203	672,204	672,203		12,395		684,598	1.84%
5-06100 CONTRIBUTION TO RESERVES	57,595	3,334,824	3,334,824	3,334,824		200,000		3,534,824	6.00%
5-25900 CAPITAL OUT OF RATES	50,000								
Expense Total	8,510,567	8,686,206	8,673,109	8,686,206		405,940		9,092,146	4.67%
Net Expense / (Net Revenue)	8,510,567	8,686,206	8,671,111	8,686,206		285,300		8,971,506	3.28%

4-00930 Costs Recovered - Wages for 4 students and 1 contract employee, hired specifically to carry out Capital work, to be recovered from the Corrosion Protection Plan Capital project

City of Sarnia

2019 Draft Operating Budget

3705 WATER - DISTRIBUTION

5-01050 Wages - Increase for 4 students and 1 contract employee, hired specifically to carry out Capital work. Costs will be recovered from the Corrosion Protection Plan Capital project

5-02466 Contract Expense - Adjusted for CPI, Customer Growth and incremental costs (meter maintenance materials, overtime, and third party costs plus markup) as per Water Meter Reading & Billing, and Water Meter Maintenance & Installation Agreements (Bylaws 146 & 147 of 2016)

5-03005 Materials - Decreased to right size budget

5-05650 Allocated Administration - Increased costs to provide services to General Operating departments

5-06100 Contribution to Reserves - Increase to maintain fund Capital projects

SOURCE	5-06100 CONTRIBUTION TO RESERVES	2019 PROPOSED BUDGET
6315	Capital Revolving	\$ 57,595
6617	Capital Infrastructure	\$ 3,477,229
Total		\$ 3,534,824

City of Sarnia

2019 Draft Operating Budget

3790 WATER - REVENUE

Account	2017 Actuals	2018 Budget	2018 Forecast	2019 Base Budget	2019 One Time Budget	2019 Non-Service Level	2019 Service Level	2019 Draft Budget	Variance 2019 to 2018 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(16,926)								
4-00570 WATER BILLINGS	(15,586,452)	(15,969,221)	(16,134,944)	(15,969,221)		(506,788)		(16,476,009)	3.17%
4-00571 HYDRANT USAGE CHARGE	(6,220)	(5,500)	(6,966)	(5,500)		(2,000)		(7,500)	36.36%
4-00572 WATER SHUT-OFF FEE		(750)		(750)		597		(153)	(79.60%)
4-00900 SUNDRY REVENUE	(31,559)	(35,000)	(35,878)	(35,000)				(35,000)	
4-00930 COSTS RECOVERED	(21,756)		2,566						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(2,826)	(2,826)	(2,826)	(2,826)				(2,826)	
4-00940 SALE OF MATERIALS	(44,067)	(40,000)	(40,269)	(40,000)				(40,000)	
Revenue Total	(15,709,806)	(16,053,297)	(16,218,317)	(16,053,297)		(508,191)		(16,561,488)	3.17%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(15,709,806)	(16,053,297)	(16,218,317)	(16,053,297)		(508,191)		(16,561,488)	3.17%

4-00570 Water Billings - Increase in water rates revenue required to balance water budget

4-00571 Hydrant Usage Charge - Increased to right size budget based on historical trends

4-00572 Water Shut-off Fee - To right size budget; service charge only if after business hours