

THE CORPORATION OF THE CITY OF SARNIA



APPROVED BUDGETS 2018

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

THE CORPORATION OF THE
CITY OF SARNIA

2018 APPROVED BUDGETS

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THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
<u>2018 Approved Operating Budget Summary</u>					
Taxation					
Current Operating	46,294,109	46,308,213	48,303,126	4.34%	2,009,017
Police Services	22,529,536	22,515,404	23,170,836	2.85%	641,300
General Taxation	68,823,645	68,823,617	71,473,962	3.85%	2,650,317
Transit Area	3,838,189	3,838,062	3,869,616	0.82%	31,427
Total Taxation	72,661,834	72,661,679	75,343,578	3.69%	2,681,744
<i>excludes growth impact</i>					
Water and Sewer (Sanitary and Storm) Rates					
Water Rates	15,444,652	15,638,228	15,969,221	3.40%	524,569
Sewer Rates	16,908,805	17,360,317	17,585,275	4.00%	676,470
Total Rates	32,353,457	32,998,545	33,554,496	3.71%	1,201,039
<u>Total Budget Expenditures:</u>					
Current Operating	73,123,825	74,578,909	73,870,719	1.02%	746,894
Police	24,861,104	24,801,968	25,491,171	2.53%	630,067
Transit	6,309,591	6,051,919	6,373,218	1.01%	63,627
Taxation Subtotal <i>now includes tax expenditures</i>	104,294,520	105,432,796	105,735,108	1.38%	1,440,588
Water Rates	15,589,547	15,828,842	16,053,297	2.97%	463,750
Sewer Rates	17,062,002	17,434,468	17,808,275	4.37%	746,273
User Rate Subtotal	32,651,549	33,263,310	33,861,572	3.71%	1,210,023
Total	136,946,069	138,696,106	139,596,680	1.94%	2,650,611
Non-Departmental Revenue					
Expenditures					
1000 Taxation - City	1,410,200	1,689,319	1,706,457	21.01%	296,257
Total Expenditures	1,410,200	1,689,319	1,706,457	21.01%	296,257
Revenue					
1000 Taxation - City	(68,823,645)	(68,823,617)	(71,473,962)	3.85%	(2,650,317)
1065 Other Collections Tax Roll	(158,545)	(137,800)	(158,545)	0.00%	-
1100 Payments in Lieu - City	(1,219,000)	(1,179,435)	(1,214,400)	-0.38%	4,600
1200 Ontario Grants - Unconditional	(2,491,200)	(2,491,200)	(2,485,200)	-0.24%	6,000
1305 Rents, Concessions & Franchises	(52,711)	(54,597)	(54,211)	2.85%	(1,500)
1340 Bluewater Power	(2,193,984)	(2,288,941)	(2,250,865)	2.59%	(56,881)
1350 Other Revenue	(1,343,000)	(1,153,752)	(1,169,000)	-12.96%	174,000
Total Revenue	(76,282,085)	(76,129,342)	(78,806,183)	3.31%	(2,524,098)
Total Non-Departmental Revenue	(74,871,885)	(74,440,023)	(77,099,726)	2.98%	(2,227,841)
General Government					
Expenditures					
2000 Mayor & Council	312,337	312,316	316,364	1.29%	4,027
2001 Chief Administrative Officer	336,357	335,834	342,055	1.69%	5,698
2005 Legal Services	582,579	437,709	640,720	9.98%	58,141
2010 Human Resources	958,051	918,362	999,975	4.38%	41,924
2020-2023 Finance	3,922,983	3,646,998	4,368,830	11.36%	445,847
2050,2100 City Clerk	886,701	864,628	926,042	4.44%	39,341
2052-2054 Properties	969,384	943,704	880,054	-9.22%	(89,330)
2065-2070 Harbours	891,318	1,024,978	1,041,102	16.80%	149,784
2150 Economic Development	308,632	311,787	284,279	-7.89%	(24,353)
2490 Other Municipal	8,543,795	8,539,063	8,907,020	4.25%	363,225
4900-4903 Libraries	261,619	265,847	264,364	1.05%	2,745
Total Expenditures	17,973,756	17,601,226	18,970,805	5.55%	997,049
Revenue					
2005 Legal Services	(53,850)	(46,803)	(53,850)	0.00%	-
2010 Human Resources	(141,344)	(195,660)	(158,470)	12.12%	(17,126)
2020-2023 Finance	(737,303)	(734,424)	(1,279,052)	73.48%	(541,749)
2050,2100 City Clerk	(289,046)	(331,081)	(565,045)	95.49%	(275,999)
2052-2054 Properties	(32,500)	(31,645)	(32,500)	0.00%	-
2065-2070 Harbours	(1,004,318)	(1,154,057)	(1,160,602)	15.56%	(156,284)
2150 Economic Development	(40,000)	(40,000)	(40,000)	0.00%	-
2490 Other Municipal	(465,000)	(465,000)	(200,000)	-56.99%	265,000
Total Revenue	(2,763,361)	(2,998,670)	(3,489,519)	26.28%	(726,158)
Total General Government	15,210,395	14,602,556	15,481,286	1.78%	270,891

THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
Fire					
Expenditures					
2500 Fire Officers	18,566,598	18,962,465	19,277,709	3.83%	711,111
2550 Fire Stations	165,810	170,153	163,060	-1.66%	(2,750)
Total Expenditures	18,732,408	19,132,618	19,440,769	3.78%	708,361
Revenue					
2500 Fire Officers	(133,880)	(115,075)	(175,347)	30.97%	(41,467)
Total Revenue	(133,880)	(115,075)	(175,347)	30.97%	(41,467)
Total Fire	18,598,528	19,017,543	19,265,422	3.59%	666,894
Police - Other					
Expenditures					
2635 Police - Debt Charges	296,230	296,230	-	-100.00%	(296,230)
2645 Police - Self-Insurance Reserve	50,000	50,000	-	-100.00%	(50,000)
2640 Police Services Board Renumeration	9,170	8,923	-	-100.00%	(9,170)
Total Expenditures	355,400	355,153	-	-100.00%	(355,400)
Total Police - Other	355,400	355,153	-	-100.00%	(355,400)
Emergency Measures					
Expenditures					
2780 Emergency Measures	166,146	161,961	168,287	1.29%	2,141
Total Expenditures	166,146	161,961	168,287	1.29%	2,141
Revenue					
2780 Emergency Measures	-	(959)	-	-	-
Total Revenue	-	(959)	-	-	-
Total Emergency Measures	166,146	161,002	168,287	1.29%	2,141
Engineering					
Expenditures					
3000 Engineering - Administration	334,493	233,164	328,854	-1.69%	(5,639)
3033 Engineering - Design	704,044	676,534	695,887	-1.16%	(8,157)
3034 Engineering - Traffic	640,830	720,310	664,594	3.71%	23,764
3035 Engineering - Development	457,433	453,894	670,921	46.67%	213,488
3036 Engineering - Construction	556,293	562,152	562,036	1.03%	5,743
3040 Municipal Drains	277,322	273,832	278,388	0.38%	1,066
3300 Street Lighting	1,368,402	1,248,476	1,243,402	-9.13%	(125,000)
Total Expenditures	4,338,817	4,168,362	4,444,082	2.43%	105,265
Revenue					
3000 Engineering - Administration	(359,459)	(364,862)	(251,000)	-30.17%	108,459
3033 Engineering - Design	(704,044)	(676,533)	(695,887)	-1.16%	8,157
3034 Engineering - Traffic	(64,200)	(113,977)	(65,000)	1.25%	(800)
3035 Engineering - Development	(170,000)	(200,162)	(396,213)	133.07%	(226,213)
3036 Engineering - Construction	(556,293)	(562,153)	(562,036)	1.03%	(5,743)
3040 Municipal Drains	(51,000)	(54,158)	(52,137)	2.23%	(1,137)
3300 Street Lighting	-	-	-	-	-
Total Revenue	(1,904,996)	(1,971,845)	(2,022,273)	6.16%	(117,277)
Total Engineering	2,433,821	2,196,517	2,421,809	-0.49%	(12,012)

THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
Public Works					
Expenditures					
3005 Public Works Administration	1,045,690	2,099,205	1,057,792	1.16%	12,102
3010 Streets Maintenance - Urban	2,101,491	2,040,503	2,147,662	2.20%	46,171
3011 Winter Maintenance	1,414,704	1,400,706	1,447,578	2.32%	32,874
3015 Works Centre	1,454,388	1,481,672	1,465,421	0.76%	11,033
3008 Roads Maintenance - Rural	798,352	790,629	859,222	7.62%	60,870
3009 Streets Maintenance - Concrete	606,740	638,088	624,589	2.94%	17,849
Total Expenditures	7,421,365	8,450,803	7,602,264	2.44%	180,899
Revenue					
3005 Works Administration	(720,000)	(1,808,319)	(797,000)	10.69%	(77,000)
3010 Streets Maintenance - Urban	(887,658)	(884,804)	(887,658)	0.00%	-
3011 Winter Maintenance	(200,000)	(299,304)	(305,000)	52.50%	(105,000)
3015 Works Centre	(1,779,779)	(1,481,673)	(1,465,421)	-17.66%	314,358
3008 Roads Maintenance - Rural	-	(305)	-		
3009 Streets Maintenance - Concrete	-	(287)	-		
Total Revenue	(3,587,437)	(4,474,692)	(3,455,079)	-3.69%	132,358
Total Public Works	3,833,928	3,976,111	4,147,185	8.17%	313,257
Waste Management					
Expenditures					
3800 Waste Management - Collection	1,110,750	1,127,637	1,137,891	2.44%	27,141
3880 Garbage Recycling	2,295,688	2,337,139	2,376,775	3.53%	81,087
Total Expenditures	3,406,438	3,464,776	3,514,666	3.18%	108,228
Revenue					
3800 Waste Management - Collection	(27,480)	(23,824)	(27,480)	0.00%	-
3880 Garbage Recycling	(1,115,224)	(1,060,206)	(1,257,000)	12.71%	(141,776)
Total Revenue	(1,142,704)	(1,084,030)	(1,284,480)	12.41%	(141,776)
Total Waste Management	2,263,734	2,380,746	2,230,186	-1.48%	(33,548)
Care-A-Van					
Expenditures					
3150-3175 Care-A-Van	1,131,530	1,080,379	1,131,596	0.01%	66
Total Expenditures	1,131,530	1,080,379	1,131,596	0.01%	66
Revenue					
3195 Care-A-Van Revenue - Operations	(218,499)	(218,620)	(230,099)	5.31%	(11,600)
Total Revenue	(218,499)	(218,620)	(230,099)	5.31%	(11,600)
Total Care-A-Van	913,031	861,759	901,497	-1.26%	(11,534)
Parks & Recreation					
Expenditures					
4500 Parks & Recreation - Administration	398,900	404,660	397,561	-0.34%	(1,339)
4505-4551 General Parks Maintenance	3,840,041	3,839,476	3,996,104	4.06%	156,063
4511 Sports Field Maintenance	87,000	87,299	87,000	0.00%	-
4600-4602 Recreational Programs	580,075	615,112	609,139	5.01%	29,064
4610 Canada Day	-	116,445	-		
4700-4710 Arenas	3,550,142	3,502,280	3,541,681	-0.24%	(8,461)
4715-4716 Pools	200,559	207,355	244,917	22.12%	44,358
4950 Strangway Centre	362,126	399,536	379,811	4.88%	17,685
Total Expenditures	9,018,843	9,172,163	9,256,213	2.63%	237,370
Revenue					
4500 Parks & Recreation - Administration	(5,000)	(5,503)	(15,240)	204.80%	(10,240)
4505-4551 General Parks Maintenance	(207,550)	(200,103)	(206,850)	-0.34%	700
4511 Sports Field Maintenance	(148,594)	(157,196)	(165,000)	11.04%	(16,406)
4600-4602 Recreational Programs	(149,050)	(193,358)	(152,600)	2.38%	(3,550)
4610 Canada Day	-	(116,444)	-		
4700-4710 Arenas	(2,647,535)	(2,506,011)	(2,637,285)	-0.39%	10,250
4715-4716 Pools	(77,000)	(69,431)	(80,300)	4.29%	(3,300)
4950 Strangway Centre	(281,039)	(313,596)	(307,839)	9.54%	(26,800)
Total Revenue	(3,515,768)	(3,561,642)	(3,565,114)	1.40%	(49,346)
Total Parks & Recreation	5,503,075	5,610,521	5,691,099	3.42%	188,024

THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
Planning & Building					
Expenditures					
5005 Planning & Development	877,646	873,777	891,477	1.58%	13,831
5010 Committee of Adjustment	63,150	62,791	54,600	-13.54%	(8,550)
5020 Building Division	697,500	800,412	708,000	1.51%	10,500
5022 Environmental Advisory Committee	2,230	1,827	3,230	44.84%	1,000
5025 Heritage Committee	3,900	3,784	6,600	69.23%	2,700
5035 By-Law Enforcement	1,202,724	1,237,741	1,285,077	6.85%	82,353
Total Expenditures	2,847,150	2,980,332	2,948,984	3.58%	101,834
Revenue					
5005 Planning & Development	(919,323)	(981,038)	(909,488)	-1.07%	9,835
5010 Committee of Adjustment	(54,000)	(62,791)	(54,600)	1.11%	(600)
5020 Building Division	(697,500)	(800,411)	(708,000)	1.51%	(10,500)
5025 Heritage Committee	-	-	-		-
5035 By-Law Enforcement	(657,450)	(601,813)	(642,000)	-2.35%	15,450
Total Revenue	(2,328,273)	(2,446,053)	(2,314,088)	-0.61%	14,185
Total Planning & Building	518,877	534,279	634,896	22.36%	116,019
Other					
Expenditures					
5500 Debt Charges	5,130,911	5,130,829	3,527,955	-31.24%	(1,602,956)
5505 Financial Expenses	10,000	10,670	-	-100.00%	(10,000)
5515 Unclassified	601,409	644,810	617,965	2.75%	16,556
5520 Municipal Grants	259,982	179,815	167,066	-35.74%	(92,916)
5525 Contribution to Boards & Commissions	319,470	355,693	373,610	16.95%	54,140
Total Expenditures	6,321,772	6,321,817	4,686,596	-25.87%	(1,635,176)
Revenue					
5500 Debt Charges	(3,703,992)	(3,703,995)	(1,699,373)	-54.12%	2,004,619
5520 Municipal Grants	(72,366)	(72,366)	-	-100.00%	72,366
Total Revenue	(3,776,358)	(3,776,361)	(1,699,373)	-55.00%	2,076,985
Total Other	2,545,414	2,545,456	2,987,223	17.36%	441,809
<i>Police - approved by Police Service Board; total budget approved by Sarnia City Council</i>					
Expenditures					
2600 Police - Officers	17,012,296	16,619,814	17,386,420	2.20%	374,124
2605 Police - Court Security	772,011	772,119	789,485	2.26%	17,474
2610 Police - Communications	2,176,965	2,163,109	2,212,149	1.62%	35,184
2615 Police - Civilian	2,534,877	2,388,562	2,567,915	1.30%	33,038
2620 Police - Janitorial	264,647	257,359	270,870	2.35%	6,223
2625 Police - Station	2,040,708	2,561,049	2,204,732	8.04%	164,024
2630 Police Services Board	59,600	39,956	59,600	0.00%	-
Total Expenditures	24,861,104	24,801,968	25,491,171	2.53%	630,067
Revenue					
2600 Police - Officers	(1,851,325)	(1,779,528)	(1,833,942)	-0.94%	17,383
2610 Police - Communications	(449,878)	(449,878)	(456,028)	1.37%	(6,150)
2625 Police - Station	(24,365)	(37,078)	(24,365)	0.00%	-
2630 Police Services Board	(6,000)	(20,080)	(6,000)	0.00%	-
Total Revenue	(2,331,568)	(2,286,564)	(2,320,335)	-0.48%	11,233
Total Police	22,529,536	22,515,404	23,170,836	2.85%	641,300
Total Operating Budget	-	317,024	-		-
Transit					
Expenditures					
1055 Taxation - Transit Area	70,300	73,904	70,300	0.00%	-
3100-3125 Transit	6,239,291	5,978,015	6,302,918	1.02%	63,627
Total Expenditures	6,309,591	6,051,919	6,373,218	1.01%	63,627
Revenue					
1055 Taxation - Transit Area	(3,838,189)	(3,838,062)	(3,869,616)	0.82%	(31,427)
3140 Transit Revenue - Operations	(2,471,402)	(2,246,522)	(2,503,602)	1.30%	(32,200)
Total Revenue	(6,309,591)	(6,084,584)	(6,373,218)	1.01%	(63,627)
Total Transit Budget	-	(32,665)	-		-

THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY OF EXPENDITURES & REVENUES

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
Sewer					
Expenditures					
3500 Sanitary Sewer Maintenance	5,472,652	5,540,303	6,069,096	10.90%	596,444
3501 Pump Station Maintenance	1,542,375	1,801,000	1,580,971	2.50%	38,596
3505-3507 Sewage Treatment Plant	6,840,008	6,822,493	6,925,793	1.25%	85,785
3510 Sewer - General Administration	2,315,027	2,366,337	2,423,453	4.68%	108,426
3600 Storm Sewer Maintenance	891,940	904,335	808,962	-9.30%	(82,978)
Total Expenditures	17,062,002	17,434,468	17,808,275	4.37%	746,273
Revenue					
3505-3507 Sewage Treatment Plant	(80,000)	(113,851)	(180,000)	125.00%	(100,000)
1050 Taxation	(30,197)	(30,193)	-	-100.00%	30,197
3590 Sewer Area - Revenue	(16,059,865)	(16,511,377)	(16,819,313)	4.73%	(759,448)
3600 Storm Sewer Maintenance	(891,940)	(894,757)	(808,962)	-9.30%	82,978
Total Revenue	(17,062,002)	(17,550,178)	(17,808,275)	4.37%	(746,273)
Total Sewer Budget	-	(115,710)	-		-
Water					
Expenditures					
3700 Water - General Administration	7,159,524	7,190,655	7,367,091	2.90%	207,567
3705 Water - Distribution	8,430,023	8,638,187	8,686,206	3.04%	256,183
Total Expenditures	15,589,547	15,828,842	16,053,297	2.97%	463,750
Revenue					
3705 Water - Distribution	-	-	-		-
3790 Water - Revenue	(15,589,547)	(15,736,380)	(16,053,297)	2.97%	(463,750)
Total Revenue	(15,589,547)	(15,736,380)	(16,053,297)	2.97%	(463,750)
Total Water Budget	-	92,462	-		-
TOTAL OPERATING BUDGET SUMMARY	-	261,111	-		-

THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
Non-Departmental Revenue					
1000 Taxation - City	(67,413,445)	(67,134,298)	(69,767,505)	3.49%	(2,354,060)
1065 Other Collections Tax Roll	(158,545)	(137,800)	(158,545)	0.00%	-
1100 Payments in Lieu - City	(1,219,000)	(1,179,435)	(1,214,400)	-0.38%	4,600
1200 Ontario Grants - Unconditional	(2,491,200)	(2,491,200)	(2,485,200)	-0.24%	6,000
1305 Rents, Concessions & Franchise	(52,711)	(54,597)	(54,211)	2.85%	(1,500)
1340 Bluewater Power	(2,193,984)	(2,288,941)	(2,250,865)	2.59%	(56,881)
1350 Other Revenue	(1,343,000)	(1,153,752)	(1,169,000)	-12.96%	174,000
Total Non-Departmental Revenue	(74,871,885)	(74,440,023)	(77,099,726)	2.98%	(2,227,841)
Corporate					
2000 Mayor & Council	312,337	312,316	316,364	1.29%	4,027
2001 Chief Administrative Officer	336,357	335,834	342,055	1.69%	5,698
2010 Human Resources	816,707	722,702	841,505	3.04%	24,798
2050 City Clerk	494,548	430,612	360,997	-27.00%	(133,551)
2065 Sidney Smith & Mission Park Docks	(84,000)	(99,954)	(90,500)	7.74%	(6,500)
2066 Sarnia Harbour	-	-	-	-	-
2070 Ferry Dock Hill Lands	(29,000)	(29,125)	(29,000)	0.00%	-
2100 Elections	103,107	102,935	-	-100.00%	(103,107)
2150 Economic Development	268,632	271,787	244,279	-9.07%	(24,353)
2490 Corporate Municipal	8,078,795	8,074,063	8,707,020	7.78%	628,225
Total Corporate	10,297,483	10,121,170	10,692,720	3.84%	395,237
Legal & Property Management					
2005 Legal Services	528,729	390,906	586,870	11.00%	58,141
2052 Property Maintenance	682,333	654,751	847,554	24.21%	165,221
2053 Printing	114,748	113,838	-	-100.00%	(114,748)
2054 Custodial	139,803	143,470	-	-100.00%	(139,803)
4900 Sarnia Public Library	149,919	151,377	149,919	0.00%	-
4901 Lawrence House	32,974	33,006	32,951	-0.07%	(23)
4902 Lambton Mall Rd Library	64,222	68,323	66,990	4.31%	2,768
4903 Faithorne House Library	14,504	13,141	14,504	0.00%	-
Total Legal and Properties	1,727,232	1,568,812	1,698,788	-1.65%	(28,444)
Finance					
2020 Accounting	1,445,952	1,338,558	1,307,341	-9.59%	(138,611)
2021 Tax & Revenue Collections	207,621	200,986	178,930	-13.82%	(28,691)
2022 Information Technology	1,325,058	1,171,163	1,389,035	4.83%	63,977
2023 Purchasing	207,049	201,867	214,472	3.59%	7,423
Total Finance	3,185,680	2,912,574	3,089,778	-3.01%	(95,902)
Fire					
2500 Fire Officers	18,432,718	18,847,390	19,102,362	3.63%	669,644
2550 Fire Stations	165,810	170,153	163,060	-1.66%	(2,750)
Total Fire	18,598,528	19,017,543	19,265,422	3.59%	666,894
Police - Other					
2635 Police - Debt Charges	296,230	296,230	-	-100.00%	(296,230)
2645 Police - Self-Insurance Reserve	50,000	50,000	-	-100.00%	(50,000)
2640 Police Services Board - Renumeration	9,170	8,923	-	-100.00%	(9,170)
Total Police - Other	355,400	355,153	-	-100.00%	(355,400)
Emergency Measures					
2780 Emergency Measures	166,146	161,002	168,287	1.29%	2,141
Total Emergency Measures	166,146	161,002	168,287	1.29%	2,141

THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
Engineering					
3000 Engineering - Administration	(24,966)	(131,698)	77,854	-411.84%	102,820
3033 Engineering - Design	-	1	-		-
3034 Engineering - Traffic	576,630	606,333	599,594	3.98%	22,964
3035 Engineering - Development	287,433	253,732	274,708	-4.43%	(12,725)
3036 Engineering - Construction	-	(1)	-		-
3040 Municipal Drains	226,322	219,674	226,251	-0.03%	(71)
3300 Street Lighting	1,368,402	1,248,476	1,243,402	-9.13%	(125,000)
Total Engineering	2,433,821	2,196,517	2,421,809	-0.49%	(12,012)
Public Works - Roads & Waste					
3005 Public Works Administration	325,690	290,886	260,792	-19.93%	(64,898)
3008 Roads Maintenance - Rural	798,352	790,324	859,222	7.62%	60,870
3010 Streets Maintenance - Urban	1,213,833	1,155,699	1,260,004	3.80%	46,171
3009 Streets Maintenance - Concrete	606,740	637,801	624,589	2.94%	17,849
3011 Winter Maintenance	1,214,704	1,101,402	1,142,578	-5.94%	(72,126)
3015 Works Centre	(325,391)	(1)	-	-100.00%	325,391
3800 Waste Management - Collection	1,083,270	1,103,813	1,110,411	2.51%	27,141
3880 Garbage Recycling	1,180,464	1,276,933	1,119,775	-5.14%	(60,689)
Total Public Works - Roads & Waste	6,097,662	6,356,857	6,377,371	4.59%	279,709
Care-A-Van					
3150 Care-A-Van -Transportation	725,991	729,226	747,405	2.95%	21,414
3155 Care-A-Van - Dispatching	98,761	97,189	-	-100.00%	(98,761)
3165 Care-A-Van - Vehicle & Equipment Maintenance	136,352	126,994	140,604	3.12%	4,252
3170 Care-A-Van - Premises & Plant	50,173	49,169	49,547	-1.25%	(626)
3175 Care-A-Van - Administration	120,253	77,801	194,040	61.36%	73,787
3195 Care-A-Van Revenue - Operations	(218,499)	(218,620)	(230,099)	5.31%	(11,600)
Total Care-A-Van	913,031	861,759	901,497	-1.26%	(11,534)
Parks & Recreation					
4500 Parks & Recreation - Administration	393,900	399,157	382,321	-2.94%	(11,579)
4505 Parks - Administration	355,776	362,119	380,286	6.89%	24,510
4510 General Park Maintenance	2,146,531	2,146,711	2,256,330	5.12%	109,799
4511 Sports Fields Maintenance	(61,594)	(69,897)	(78,000)	26.64%	(16,406)
4515 Greenhouse & Horticulture	479,176	478,794	490,128	2.29%	10,952
4551 Arboriculture	651,008	651,749	662,510	1.77%	11,502
4600 Recreation - Administration	372,020	360,703	387,689	4.21%	15,669
4601 Recreation - Programs	45,325	26,292	68,850	51.90%	23,525
4602 Waterfront - Programs	13,680	34,759	-	-100.00%	(13,680)
4610 Canada Day	-	1	-		-
4700 Arenas - Administration	249,906	251,523	266,002	6.44%	16,096
4705 Sarnia Arena	252,367	239,807	258,364	2.38%	5,997
4706 Germain Arena	30,500	30,259	-	-100.00%	(30,500)
4708 Clearwater Arena	483,004	432,343	504,426	4.44%	21,422
4710 Progressive Auto Sales Arena	(113,170)	42,337	(124,396)	9.92%	(11,226)
4715 Jackson Pool	6,975	9,676	6,975	0.00%	-
4716 Tecumseh Pool	116,584	128,248	157,642	35.22%	41,058
4950 Strangway Centre	81,087	85,940	71,972	-11.24%	(9,115)
Total Parks & Recreation	5,503,075	5,610,521	5,691,099	3.42%	188,024

THE CORPORATION OF THE CITY OF SARNIA
2018 APPROVED OPERATING BUDGET SUMMARY - BY DEPARTMENT

	2017 Budget	2017 Forecast	2018 Budget	% Change	\$ Change
Planning & Building					
5005 Planning & Development	(41,677)	(107,261)	(18,011)	-56.78%	23,666
5010 Committee of Adjustment	9,150	-	-	-100.00%	(9,150)
5020 Building Division	-	1	-		-
5022 Environment Advisory Committee	2,230	1,827	3,230	44.84%	1,000
5025 Heritage Committee	3,900	3,784	6,600	69.23%	2,700
5035 By-Law Enforcement	545,274	635,928	643,077	17.94%	97,803
Total Planning & Building	518,877	534,279	634,896	22.36%	116,019
Debt Charges & Unclassified Financial					
5500 Debt Charges	1,426,919	1,426,834	1,828,582	28.15%	401,663
5505 Financial Expenses	10,000	10,670	-	-100.00%	(10,000)
5515 Unclassified	601,409	644,810	617,965	2.75%	16,556
5520 Municipal Grants	187,616	107,449	167,066	-10.95%	(20,550)
5525 Contribution to Boards & Commissions	319,470	355,693	373,610	16.95%	54,140
Total Debt Charges & Unclassified Financial	2,545,414	2,545,456	2,987,223	17.36%	441,809
Police - approved by Police Service Board; total budget approved by Sarnia City Council					
2600 Police - Officers	15,160,971	14,840,286	15,552,478	2.58%	391,507
2605 Police - Court Security	772,011	772,119	789,485	2.26%	17,474
2610 Police - Communications	1,727,087	1,713,231	1,756,121	1.68%	29,034
2615 Police - Civilian	2,534,877	2,388,562	2,567,915	1.30%	33,038
2620 Police - Janitorial	264,647	257,359	270,870	2.35%	6,223
2625 Police - Station	2,016,343	2,523,971	2,180,367	8.13%	164,024
2630 Police Services Board	53,600	19,876	53,600	0.00%	-
Total Police Budget	22,529,536	22,515,404	23,170,836	2.85%	641,300
Total Operating Budget	-	317,024	-		-
Transit					
1055 Taxation - Transit Area	(3,767,889)	(3,764,158)	(3,799,316)	0.83%	(31,427)
3100 Transit - Transportation	4,040,997	3,892,018	4,116,967	1.88%	75,970
3115 Transit - Vehicle & Equipment Maintenance	947,370	936,644	941,390	-0.63%	(5,980)
3120 Transit - Premises & Plant	255,334	248,483	299,759	17.40%	44,425
3125 Transit - General & Administration	995,590	900,870	944,802	-5.10%	(50,788)
3140 Transit Revenue - Operations	(2,471,402)	(2,246,522)	(2,503,602)	1.30%	(32,200)
Total Transit Budget	-	(32,665)	-		-
Sewer					
1050 Taxation - Sewer Area	(30,197)	(30,193)	-	-100.00%	30,197
3510 Sewer - General Administration	2,315,027	2,366,337	2,423,453	4.68%	108,426
3590 Sewer Area - Revenue	(16,059,865)	(16,511,377)	(16,819,313)	4.73%	(759,448)
3500 Sanitary Sewer Maintenance	5,472,652	5,540,303	6,069,096	10.90%	596,444
3501 Pump Station Maintenance	1,542,375	1,801,000	1,580,971	2.50%	38,596
3505 Water Pollution Control Centre	5,584,936	5,652,814	5,418,983	-2.97%	(165,953)
3506 Brights Grove Lagoons	455,140	318,516	367,293	-19.30%	(87,847)
3507 Bio Solids	719,932	737,312	959,517	33.28%	239,585
3600 Storm Sewer Maintenance	-	9,578	-		-
Total Sewer Budget	-	(115,710)	-		-
Water					
3700 Water - General Administration	7,159,524	7,190,655	7,367,091	2.90%	207,567
3705 Water - Distribution	8,430,023	8,638,187	8,686,206	3.04%	256,183
3790 Water - Revenue	(15,589,547)	(15,736,380)	(16,053,297)	2.97%	(463,750)
Total Water Budget	-	92,462	-		-
TOTAL OPERATING BUDGET SUMMARY	-	261,111	-	-	-

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

Department	2017 Approved				Change			2018 Approved				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		1.75	7.75			-1.00	6.00	0.75	6.75	6.75	-1.0 FTE reduction of three students
2050 City Clerk	7.00		0.33	7.33	-1.50		0.00	5.50	0.33	5.83	5.83	-1.0 FTE permanent reduction, -0.50 FTE shared with 2005 Legal
2066 Sarnia Harbour			0.33	0.33						0.33	0.33	
2150 Economic Development	2.00			2.00				2.00			2.00	
2100 Elections						0.18			0.18		0.18	+0.18 FTE added for election year; 2018 only
Corporate Services Total	17.00		2.41	19.41	-1.50	0.18	-1.00	15.50	0.18	1.41	17.09	
2005 Legal	3.00			3.00	0.50			3.50			3.50	+0.50 FTE shared with 2050 City Clerks
2052 Property	3.00		0.33	3.33	2.00		0.00	5.00	0.33	5.33	5.33	+2.0 FTE amalgamated 2053 Custodian and 2054 Printing
2053 Printing	1.00			1.00	-1.00							-1.0 FTE amalgamated with 2052 Property
2054 Custodial	1.00			1.00	-1.00							-1.0 FTE amalgamated with 2052 Property
Legal and Property Total	8.00		0.33	8.33	0.50			8.50	0.33	8.83	8.83	
2020 Accounting	18.00		0.67	18.67	-1.00			17.00		0.67	17.67	-1.0 FTE permanent reduction
2021 Tax & Revenue Collections	3.00			3.00				3.00			3.00	
2022 Information Services	8.00			8.00	1.00	1.66	0.67	9.00	1.66	0.67	11.33	+1.0 FTE added; +0.67 FTE added for 2 students to increase services; +1.0 FTE for 2 year contract for Bell Project, paid by Bell; 0.66FTE for 9 month contract for Building Project
2023 Purchasing	2.00			2.00				2.00			2.00	
Finance Total	31.00		0.67	31.67		1.66	0.67	31.00	1.66	1.34	34.00	
2500 Fire Officers	125.00			125.00	1.00			126.00			126.00	+ 1.0 FTE temporary fire officer
2780 Emergency Measures	1.00			1.00				1.00			1.00	

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

Department	2017 Approved				Change			2018 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
3000 Engineering - Administration	2.00			2.00				2.00			2.00	
3033 Engineering - Design	4.50		0.67	5.17			0.33	4.50		1.00	5.50	+0.33 FTE added for student for asset management planning
3034 Engineering - Traffic	1.00			1.00				1.00			1.00	
3035 Engineering - Development	3.00		0.33	3.33		2.00		3.00	2.00	0.33	5.33	+2.0 FTE temporary 2 year contracted employee for Bell Project, paid by Bell
3036 Engineering - Construction	4.00		0.50	4.50				4.00		0.50	4.50	
3040 Municipal Drains	0.50			0.50				0.50			0.50	
Engineering Total	15.00		1.50	16.50		2.00	0.33	15.00	2.00	1.83	18.83	
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	12.00		1.33	13.33	-1.00			11.00		1.33	12.33	-1.0 FTE reallocated to 3507 Bio Solids
3506 Bright's Grove Lagoons	1.00			1.00				1.00			1.00	
3507 Bio-Solids	2.00			2.00	1.00			3.00			3.00	+1.0 FTE reallocated from 3505 Water Pollution
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				16.00		0.67	16.67	
3800 Waste Management - Collection	0.50			0.50				0.50			0.50	
3880 Garbage Recycling	1.50		0.33	1.83				1.50		0.33	1.83	
Public Works Total	97.00	3.80	5.66	106.46				97.00	3.80	5.66	106.46	

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

Department	2017 Approved				Change			2018 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
3100 Transit Transportation	31.00	3.25		34.25		1.00		31.00	4.25		35.25	+1.0 FTE added for additional transit hours to cover summer Route 9
3115 Transit Maintenance	8.00	0.33		8.33				8.00	0.33		8.33	
3125 Transit Administration	7.00			7.00				7.00			7.00	
3150 C-Van Transportation	7.00			7.00				7.00			7.00	
3155 C-Van Dispatch	1.00	0.33		1.33	-1.00	-0.33						-1.33 FTE amalgamated to 3175 C-Van Administration, reduced temp CV clerk
3175 C-Van Administration					1.00			1.00			1.00	+1.0 FTE amalgamated to 3175 C-Van Administration
Transit Total	54.00	3.91		57.91		0.67		54.00	4.58		58.58	
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						3.17	3.17	
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			8.00		0.80		8.00	0.80		8.80	+0.80 FTE for contract cleaning to replace outsourcing
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	12.20	18.60	83.80		0.80		53.00	13.00	18.60	84.60	

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

Department	2017 Approved				Change			2018 Approved				Notes
	FT	PT	STU	Total	FT	PT	STU	FT	PT	STU	Total	
5005 Planning and Development	8.00	0.50		8.50			0.33	8.00	0.50	0.33	8.83	+0.33 FTE added for student for special projects
5020 Building Division	5.00			5.00		0.46		5.00	0.46		5.46	+0.33 FTE added for part-time contract for administrative support
5035 ByLaw Enforcement	8.00	1.04	0.44	9.48			0.23	8.00	1.04	0.67	9.71	+0.14 FTE added for student to increase summer parking patrol
Planning/Building Total	21.00	1.54	0.44	22.98		0.46	0.56	21.00	2.00	1.00	24.00	
Total (without Police)	422.00	21.46	29.62	473.07		5.77	0.55	422.00	27.22	30.17	479.39	
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	31.39	29.62	638.00		5.77	0.55	577.00	37.15	30.17	644.32	

FT - full-time

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

STU - includes students and lifeguards

City of Sarnia 2018 Approved Operating Budget

1000 TAXATION - CITY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(66,547,956)	(68,823,645)	(68,823,617)	(71,778,261)	190,500	111,969	1,830	(71,473,962)	3.85%
Revenue Total	(66,547,956)	(68,823,645)	(68,823,617)	(71,778,261)	190,500	111,969	1,830	(71,473,962)	3.85%
EXPENSES									
5-00950 TAX WRITE OFFS	722,844	500,000	500,000	500,000				500,000	
5-00970 VACANCY REBATE	240,032	250,000	249,946	250,000				250,000	
5-00975 CHARITY TAX REBATE	30,525	44,000	43,764	44,000				44,000	
5-00978 HERITAGE REBATE	1,088	1,200	1,268	1,200				1,200	
5-00980 TAX EXEMPTIONS	31,445	15,000	15,000	15,000		15,000		30,000	100.00%
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	279,341		279,341			281,257		281,257	
5-06100 CONTRIBUTION TO RESERVES	700,000	600,000	600,000	600,000				600,000	
Expense Total	2,005,275	1,410,200	1,689,319	1,410,200		296,257		1,706,457	21.01%
Net Expense / (Net Revenue)	(64,542,681)	(67,413,445)	(67,134,298)	(70,368,061)	190,500	408,226	1,830	(69,767,505)	3.49%

4-00001 General Tax Levy - Increased required to balance Current Operating Budget

5-00980 Tax Exemptions - Increase based on historical trends

5-05891 Brownfields Tax Incentive Program - \$279,341 Budget established based on the approved 5 year payment schedule (2016-2021) for a Brownfield Incentive Grant (City Council April 10, 2017); \$81,916 transferred from **5520 Municipal Grants**; \$1,916 budget amount for current Brownfield agreement ending 2023

City of Sarnia

2018 Approved Operating Budget

1065 OTHER COLLECTIONS TAX ROLL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(196,756)	(158,545)	(137,800)	(158,545)				(158,545)	
Revenue Total	(196,756)	(158,545)	(137,800)	(158,545)				(158,545)	
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(196,756)	(158,545)	(137,800)	(158,545)				(158,545)	

City of Sarnia

2018 Approved Operating Budget

1100 PAYMENTS IN LIEU - CITY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00150 CANADA	(99,978)	(100,000)	(103,338)	(100,000)				(100,000)	
4-00155 MUNICIPAL TAX ASSISTANCE ACT	(75,997)	(70,100)	(70,509)	(70,100)				(70,100)	
4-00160 HOSPITALS	(28,753)	(28,500)	(18,526)	(28,500)		10,000		(18,500)	(35.09%)
4-00165 CORRECTIONAL INSTITUTIONS	(4,584)	(4,600)	(2,303)	(4,600)				(4,600)	
4-00170 LAMBTON COLLEGE	(154,078)	(154,100)	(141,349)	(154,100)				(154,100)	
4-00175 LAMBTON HOUSING	(152,498)	(152,500)	(148,901)	(152,500)				(152,500)	
4-00180 HYDRO ONE	(134,561)	(134,600)	(124,387)	(134,600)				(134,600)	
4-00181 HYDRO ONE - LINEAR PROPERTIES	(31,789)	(31,800)	(32,440)	(31,800)				(31,800)	
4-00185 MINISTRY OF ENVIRONMENT	(96,585)	(96,600)	(90,824)	(96,600)				(96,600)	
4-00190 PARKING FACILITIES	(28,184)	(28,100)	(33,427)	(28,100)		(5,400)		(33,500)	19.22%
4-00195 BLUEWATER POWER	(131,088)	(131,000)	(130,226)	(131,000)				(131,000)	
4-00200 PETROLIA P.U.C.	(13,552)	(13,500)	(12,702)	(13,500)				(13,500)	
4-00205 RAILROADS - LINEAR PROPERTIES	(11,890)	(11,900)	(12,785)	(11,900)				(11,900)	
4-00210 PUMP STATIONS	(261,676)	(261,700)	(257,718)	(261,700)				(261,700)	
Revenue Total	(1,225,213)	(1,219,000)	(1,179,435)	(1,219,000)		4,600		(1,214,400)	(0.38%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,225,213)	(1,219,000)	(1,179,435)	(1,219,000)		4,600		(1,214,400)	(0.38%)

4-00160 Hospitals - Decrease based on capacity of institutions information

4-00190 Parking Facilities - Increase based on 2017 billing

City of Sarnia

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1200 ONTARIO GRANTS - UNCONDITIONAL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00920 OMPF	(2,421,700)	(2,491,200)	(2,491,200)			(2,485,200)		(2,485,200)	(0.24%)
Revenue Total	(2,421,700)	(2,491,200)	(2,491,200)			(2,485,200)		(2,485,200)	(0.24%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,421,700)	(2,491,200)	(2,491,200)			(2,485,200)		(2,485,200)	(0.24%)

4-00760 OMPF - Decrease based on 2018 OMPF allocation received from the Province

City of Sarnia

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1305 RENTS, CONCESSIONS & FRANCHISE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00081 AREAWAYS	(211)	(211)	(201)	(211)				(211)	
4-00082 STREET OCCUPANCY	(10,465)	(8,500)	(10,483)	(8,500)		(1,500)		(10,000)	17.65%
4-00083 PIPELINE CROSSING AGREEMENTS	(38,454)	(39,000)	(38,111)	(39,000)				(39,000)	
4-00900 SUNDRY REVENUE	(4,946)	(5,000)	(5,802)	(5,000)				(5,000)	
Revenue Total	(54,076)	(52,711)	(54,597)	(52,711)		(1,500)		(54,211)	2.85%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(54,076)	(52,711)	(54,597)	(52,711)		(1,500)		(54,211)	2.85%

4-00082 Street Occupancy - Increase to right size budget based on historical trends

City of Sarnia

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1340 BLUEWATER POWER

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00100 DIVIDEND - BLUEWATER POWER	(1,124,960)	(1,124,960)	(1,124,960)	(1,124,960)				(1,124,960)	
4-00101 INTEREST ON NOTE - BLUEWATER POWER	(1,069,024)	(1,069,024)	(1,163,981)	(1,069,024)		(56,881)		(1,125,905)	5.32%
Revenue Total	(2,193,984)	(2,193,984)	(2,288,941)	(2,193,984)		(56,881)		(2,250,865)	2.59%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,193,984)	(2,193,984)	(2,288,941)	(2,193,984)		(56,881)		(2,250,865)	2.59%

4-00101 Interest on Note - Bluewater Power - Increase budget based on interest rate increase per Bluewater Power

City of Sarnia

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1350 OTHER REVENUE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00102 PENALTY & INTEREST ON TAXES	(771,267)	(1,000,000)	(777,554)	(1,000,000)		200,000		(800,000)	(20.00%)
4-00104 INTEREST ON PAST DUE ACCOUNTS	(3,604)	(2,000)	(4,047)	(2,000)				(2,000)	
4-00106 INCOME FROM INVESTMENTS	(438,689)	(310,000)	(329,425)	(310,000)		(20,000)		(330,000)	6.45%
4-00107 GAIN ON GST SHORT METHOD	(31,539)	(24,000)	(29,643)	(24,000)		(6,000)		(30,000)	25.00%
4-00900 SUNDRY REVENUE	(5,690)	(5,000)	(11,159)	(5,000)				(5,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(1,899)	(2,000)	(1,924)	(2,000)				(2,000)	
Revenue Total	(1,252,688)	(1,343,000)	(1,153,752)	(1,343,000)		174,000		(1,169,000)	(12.96%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(1,252,688)	(1,343,000)	(1,153,752)	(1,343,000)		174,000		(1,169,000)	(12.96%)

4-00102 Penalty & Interest on Taxes - Decrease due to increased enrollment in Pre-Authorized Payment and to right size budget

4-00106 Income from Investments - Increase based on historical trends

4-00107 Gain on GST Short Method - Increase based on historical trends

4-09000 Sundry Revenue - Transfer budget for electric vehicle charging stations to **5035 By-Law Enforcement**; offset with increase based on new Bell Mobility agreement (City Council April 10, 2017, January 16, 2017)

City of Sarnia

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2000 MAYOR & COUNCIL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	84,340								
5-01065 COUNCIL SALARIES	194,724	218,801	216,905	218,801		3,509		222,310	1.60%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	17,859	13,326	8,169	13,326		178		13,504	1.34%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,860	7,240	2,873	7,240		340		7,580	4.70%
5-01253 CAR ALLOWANCE	4,503	5,000	4,502	5,000				5,000	
5-02104 PHONE	1,014	1,800	1,566	1,800				1,800	
5-02300 OFFICE EXPENSES	7,291	9,400	8,939	9,400				9,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	241	15,580	15,089	15,580				15,580	
5-02302 ADVERTISING	2,341	3,000	2,933	3,000				3,000	
5-02303 POSTAGE	1,505	1,400	1,276	1,400				1,400	
5-02310 TRAVEL & ACCOMODATIONS	1,972	2,000	1,886	2,000				2,000	
5-02311 TRAINING & EDUCATION	7,369	8,000	7,993	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,313	1,390	1,237	1,390				1,390	
5-04008 PROFESSIONAL FEES	78,817	10,000	23,663	10,000				10,000	
5-05000 SUNDRY	740	12,400	12,555	12,400				12,400	
5-05102 MUNICIPAL SOUVENIRS	1,675	3,000	2,730	3,000				3,000	
Expense Total	415,564	312,337	312,316	312,337		4,027		316,364	1.29%
Net Expense / (Net Revenue)	415,564	312,337	312,316	312,337		4,027		316,364	1.29%

City of Sarnia

2018 Approved Operating Budget

2001 CHIEF ADMINISTRATIVE OFFICER

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	252,277	255,620	255,606	255,620		3,834		259,454	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	48,245	48,459	48,788	48,459		891		49,350	1.84%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,696	23,998	23,788	23,998		898		24,896	3.74%
5-01253 CAR ALLOWANCE	1,351	1,500	1,388	1,500				1,500	
5-02104 PHONE	991	1,300	844	1,300				1,300	
5-02300 OFFICE EXPENSES	392	650	662	650				650	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	452	500	559	500		75		575	15.00%
5-02303 POSTAGE	149	150	148	150				150	
5-02310 TRAVEL & ACCOMODATIONS	336	830	736	830				830	
5-02311 TRAINING & EDUCATION	2,041	3,350	3,313	3,350				3,350	
Expense Total	327,930	336,357	335,832	336,357		5,698		342,055	1.69%
Net Expense / (Net Revenue)	327,930	336,357	335,832	336,357		5,698		342,055	1.69%

City of Sarnia

2018 Approved Operating Budget

2005 LEGAL SERVICES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00301 FEES - MUNICIPAL TAX SALES	(23,843)	(21,600)	(23,686)	(21,600)				(21,600)	
4-00901 OTHER FEES & SERVICE CHARGES	(31,605)	(29,250)	(19,893)	(29,250)				(29,250)	
4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS	(4,641)	(3,000)	(3,224)	(3,000)				(3,000)	
Revenue Total	(60,089)	(53,850)	(46,803)	(53,850)				(53,850)	
EXPENSES									
5-01000 SALARIES	197,246	295,036	266,371	295,036		64,671		359,707	21.92%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	38,600	58,034	52,854	58,034		12,389		70,423	21.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	20,370	32,734	26,335	32,734		7,481		40,215	22.85%
5-02104 PHONE	949	1,400	605	1,400				1,400	
5-02300 OFFICE EXPENSES	2,661	7,030	7,296	7,030		(1,030)		6,000	(14.65%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,174	3,500	3,202	3,500				3,500	
5-02302 ADVERTISING	3,043	2,500	7,629	2,500		(1,000)		1,500	(40.00%)
5-02303 POSTAGE	1,864	1,040	1,511	1,040				1,040	
5-02310 TRAVEL & ACCOMODATIONS		800	1,034	800		200		1,000	25.00%
5-02311 TRAINING & EDUCATION	973	2,830	1,757	2,830		670		3,500	23.67%
5-02405 OFFICE EQUIPMENT MAINTENANCE		240	60	240		(240)			(100.00%)
5-04001 LEGAL FEES	89,259	150,000	40,474	150,000		(25,000)		125,000	(16.67%)
5-04004 SURVEY & APPRAISAL FEES	1,068	3,000	4,862	3,000				3,000	
5-04910 OTHER PURCHASED SERVICES	3,264	5,000	4,908	5,000				5,000	
5-05122 SEARCH & REGISTRATION FEES	18,327	17,485	17,093	17,485				17,485	
5-05500 REPLACEMENT EQUIPMENT	610	1,950	1,717	1,950				1,950	
Expense Total	380,408	582,579	437,708	582,579		58,141		640,720	9.98%
Net Expense / (Net Revenue)	320,319	528,729	390,905	528,729		58,141		586,870	11.00%

5-01000 Salaries - Transfer 0.50 FTE from **2050 City Clerks**; no impact on budget

5-02300 Office Expenses - Decrease to right size budget; re-purpose portion to **5-02310 Travel & Accommodation** and **5-02311 Training & Education**

5-02302 Advertising - Decrease budget due to eliminating requirement to advertise for Tender/RFP in print media (Budget Deliberation Day December 5, 2017)

5-02405 Office Equipment Maintenance - Eliminate budget line no longer required

5-04001 Legal Fees - Base budget of \$100K + \$25K for Phase 2 OP Appeal to the OMB

City of Sarnia

2018 Approved Operating Budget

2010 HUMAN RESOURCES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00795 OTHER GRANTS & SUBSIDIES	(15,770)	(28,470)	(17,784)	(28,470)		11,000		(17,470)	(38.64%)
4-00930 COSTS RECOVERED	(4,433)		(65,002)			(5,000)		(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(112,874)	(112,874)	(112,874)	(112,874)		(23,126)		(136,000)	20.49%
Revenue Total	(133,077)	(141,344)	(195,660)	(141,344)		(17,126)		(158,470)	12.12%
EXPENSES									
5-01000 SALARIES	529,126	553,049	487,245	553,049		27,338		580,387	4.94%
5-01025 SALARIES - OVERTIME	5,673		302						
5-01030 SALARIES - CASUAL	16,643	39,182	14,500	39,182		(17,342)		21,840	(44.26%)
5-01050 WAGES - REGULAR			90,953						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	106,869	114,031	91,437	114,031		4,412		118,443	3.87%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	55,052	65,239	49,118	65,239		2,116		67,355	3.24%
5-02104 PHONE	584	950	1,158	950				950	
5-02300 OFFICE EXPENSES	2,483	2,200	2,459	2,200				2,200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,620	4,900	4,163	4,900				4,900	
5-02303 POSTAGE	703	1,000	1,024	1,000				1,000	
5-02310 TRAVEL & ACCOMODATIONS	2,769	1,400	840	1,400				1,400	
5-02311 TRAINING & EDUCATION	3,804	6,400	12,344	6,400	10,000			16,400	156.25%
5-02313 TRAINING-ALTERNATIVE DISPUTE RESOLUTION	1,436								
5-02323 SAFETY PROGRAM	16								
5-02705 PERSONNEL RECRUITMENT	12,756	15,000	14,839	15,000				15,000	
5-04002 ARBITRATION COSTS	384,003	100,000	100,311	100,000		(100,000)			(100.00%)
5-04008 PROFESSIONAL FEES						100,000		100,000	
5-04910 OTHER PURCHASED SERVICES	86,075	38,600	37,000	38,600		(1,500)		37,100	(3.89%)
5-05000 SUNDRY	142	100		100		(100)			(100.00%)
5-05128 EMPLOYEE ASSISTANCE PROGRAM						17,000		17,000	
5-05130 WELLNESS PROGRAM	2,892	5,000	4,814	5,000				5,000	
5-05500 REPLACEMENT EQUIPMENT	293	1,000	945	1,000				1,000	
5-05626 SPECIAL PROJECTS					2,500			2,500	
5-05802 ACCESSIBILITY ADVISORY COMMITTEE	11,639	10,000	4,911	5,000	2,500			7,500	(25.00%)

City of Sarnia

2018 Approved Operating Budget

2010 HUMAN RESOURCES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Expense Total	1,227,578	958,051	918,363	953,051	15,000	31,924		999,975	4.38%
Net Expense / (Net Revenue)	1,094,501	816,707	722,703	811,707	15,000	14,798		841,505	3.04%

4-00795 Other Grants & Subsidies - Decrease budget; no longer receiving 'Closed Captioning' Grant

4-00930 Costs Recovered - Add budget to recover cost for staff time for services provided to external agencies (training, resourcing, accessibility assessments etc)

4-00939 Costs Recovered - Interdepartmental - Increase budget for cost of services performed for Water and Sewer Departments; decrease for Police Services allocated administration

5-01030 Salaries - Casual - Increase due to anticipated increase to Provincial minimum wage for 2018; decrease to eliminate HR student positions (Budget Deliberation Day December 5, 2017)

5-02311 Training and Education - Transfer budget of \$10,000 from **2490 Corporate Municipal** for one time expense to implement Training Management Systems that incorporates E-Learning, Computer based training, intranet delivery, Leadership and Supervisory training etc to develop competent and engaged staff

5-04002 Arbitration Costs - Transfer budget to **5-04008 Professional Fees** to better reflect use of funds; no budget impact

5-04910 Other Purchased Services - Transfer \$1,500 to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; no budget impact

5-05000 Sundry - Eliminate budget, not in use

5-05128 Employee Assistance Program - Transfer budget from **2490 Corporate Municipal**; no budget impact

5-05626 Special Projects - Age friendly summit/report card; consistent with strategic plan

5-05802 Accessibility Advisory Committee - One time funding to update mobility charging stations for universal plug-ins

City of Sarnia

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2020 ACCOUNTING

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(230)					(5,000)		(5,000)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(252,500)	(357,658)	(357,658)	(357,658)		(54,342)		(412,000)	15.19%
Revenue Total	(252,730)	(357,658)	(357,658)	(357,658)		(59,342)		(417,000)	16.59%
EXPENSES									
5-01000 SALARIES	971,581	1,233,792	1,129,101	1,233,792		(61,301)		1,172,491	(4.97%)
5-01030 SALARIES - CASUAL	9,482	20,020	18,308	20,020		(1,702)		18,318	(8.50%)
5-01050 WAGES - REGULAR			23,225						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	202,782	253,342	237,186	253,342		(12,439)		240,903	(4.91%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	105,580	176,768	144,112	176,768		173		176,941	0.10%
5-01253 CAR ALLOWANCE	1,351	1,418	1,388	1,418				1,418	
5-02104 PHONE	2,021	2,000	1,342	2,000		(500)		1,500	(25.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES		3,500	3,847	3,500		(3,500)			(100.00%)
5-02300 OFFICE EXPENSES	10,207	14,760	13,309	14,760				14,760	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,868	6,400	6,162	6,400		600		7,000	9.38%
5-02302 ADVERTISING	1,064	630	699	630				630	
5-02303 POSTAGE	4,211	6,330	7,015	6,330				6,330	
5-02310 TRAVEL & ACCOMODATIONS	59	1,500	900	1,500				1,500	
5-02311 TRAINING & EDUCATION	9,549	18,350	17,953	18,350		3,400		21,750	18.53%
5-02405 OFFICE EQUIPMENT MAINTENANCE	778	800	500	800				800	
5-04000 AUDIT FEES	37,702	54,000	49,526	54,000		(5,000)		49,000	(9.26%)
5-04910 OTHER PURCHASED SERVICES	5,933	8,000	39,193	8,000				8,000	
5-05500 REPLACEMENT EQUIPMENT	2,009	2,000	2,450	2,000		1,000		3,000	50.00%
Expense Total	1,370,177	1,803,610	1,696,216	1,803,610		(79,269)		1,724,341	(4.40%)
Net Expense / (Net Revenue)	1,117,447	1,445,952	1,338,558	1,445,952		(138,611)		1,307,341	(9.59%)

4-00930 Costs Recovered - New budget for financial services provided to third party

4-00939 Costs Recovered - Interdepartmental - Increase budget for revised estimate on services provided for Water and Sewer departments

01000 Salaries - Decrease due to elimination of one FTE (Budget Deliberation Day December 5, 2017)

5-02104 Phone - Transfer budget to **2023 Purchasing**; no budget impact

5-02117 Software Licenses & Maintenance Fees - Transfer to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; no budget impact **5-02301 Memberships & Subscriptions** - Right size budget; increase is offset with an increase in **4-00930 Cost Recovered** revenue

5-02311 Training & Education - Increase to provide an average budget of \$1,200 per staff member annually. Total budget increase is offset with an increase in **4-00930 Cost Recovered** revenue

5-04000 Audit Fees - Decrease budget to eliminate services for WSIB actuary valuation; transfer portion to **5-05500 Replacement Equipment**

City of Sarnia

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2021 TAX & REVENUE COLLECTIONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00300 TAX CERTIFICATES	(90,978)	(70,000)	(79,940)	(70,000)		(10,000)		(80,000)	14.29%
4-00302 FEES - ADMINISTRATION 357'S		(100)		(100)		100			(100.00%)
4-00901 OTHER FEES & SERVICE CHARGES	(114,550)	(118,945)	(106,337)	(118,945)				(118,945)	
Revenue Total	(205,528)	(189,045)	(186,277)	(189,045)		(9,900)		(198,945)	5.24%
EXPENSES									
5-01000 SALARIES	213,984	228,008	222,396	228,008		(16,315)		211,693	(7.16%)
5-01025 SALARIES - OVERTIME			415						
5-01030 SALARIES - CASUAL			33						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	44,082	46,588	45,672	46,588		(3,143)		43,445	(6.75%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	31,261	30,290	28,701	30,290		1,417		31,707	4.68%
5-02104 PHONE		100	433	100		400		500	400.00%
5-02300 OFFICE EXPENSES	15,103	16,150	15,573	16,150		(1,150)		15,000	(7.12%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,143	1,700	1,565	1,700				1,700	
5-02302 ADVERTISING	951	580	1,092	580				580	
5-02303 POSTAGE	39,169	41,500	42,099	41,500				41,500	
5-02310 TRAVEL & ACCOMODATIONS	76								
5-02311 TRAINING & EDUCATION	5,490	5,170	5,219	5,170				5,170	
5-02405 OFFICE EQUIPMENT MAINTENANCE		580	429	580				580	
5-04910 OTHER PURCHASED SERVICES	12,309	25,000	22,971	25,000				25,000	
5-05500 REPLACEMENT EQUIPMENT	148	1,000	666	1,000				1,000	
Expense Total	363,716	396,666	387,264	396,666		(18,791)		377,875	(4.74%)
Net Expense / (Net Revenue)	158,188	207,621	200,987	207,621		(28,691)		178,930	(13.82%)

4-00300 Tax Certificates - Increase to anticipated revenues

4-00302 Fees - Administration 357's - Eliminate budget no longer required

4-02104 Phone - Increase budget to right size

5-02300 Office Expenses - Decrease based on historical trends

City of Sarnia

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2022 INFORMATION TECHNOLOGY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00903 RENTAL REVENUE	(900)	(900)	(900)	(900)				(900)	
4-00930 COSTS RECOVERED		(10,000)	(10,000)	(10,000)		(108,107)		(118,107)	1,081.07%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(80,200)	(177,700)	(177,700)	(177,700)		(295,400)		(473,100)	166.24%
4-06220 CONTRIBUTION FROM RESERVES						(70,000)		(70,000)	
Revenue Total	(81,100)	(188,600)	(188,600)	(188,600)		(473,507)		(662,107)	251.06%
EXPENSES									
5-01000 SALARIES	220,791	592,502	532,418	592,502		97,456		689,958	16.45%
5-01025 SALARIES - OVERTIME	5,094	15,600	15,689	15,600		234		15,834	1.50%
5-01030 SALARIES - CASUAL						21,840		21,840	
5-01050 WAGES - REGULAR						157,671		157,671	
5-01095 CALL DUTY	5,160	5,169	5,020	5,169		10,013		15,182	193.71%
5-01130 SEVERANCE PAY	27,371								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	69,166	121,482	109,915	121,482		39,740		161,222	32.71%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	27,935	79,063	56,911	79,063		17,153		96,216	21.70%
5-02104 PHONE	2,912	5,760	4,673	5,760		720		6,480	12.50%
5-02112 INTERNET/EMAIL SERVICES	9,759	28,000	26,843	28,000		(23,000)		5,000	(82.14%)
5-02113 CORPORATE NETWORKING & COMMUNICATIONS	104,464	113,750	111,037	113,750		23,000		136,750	20.22%
5-02114 IT MAINTENANCE & SUPPORT	315,365	349,224	293,983	349,224		(349,224)			(100.00%)
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES						520,000		520,000	
5-02220 VEHICLE EXPENSE						14,339		14,339	
5-02300 OFFICE EXPENSES	3,245	1,000	2,198	1,000				1,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,663	2,300	736	2,300		1,700		4,000	73.91%
5-02310 TRAVEL & ACCOMODATIONS	1,001	500	780	500		2,100		2,600	420.00%
5-02311 TRAINING & EDUCATION	6,822	12,000	11,380	12,000				12,000	
5-02415 CONTRIBUTION TO IT LEASING PROGRAM	97,308	97,308	97,308	97,308		(97,308)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	41,629	40,000	38,986	40,000				40,000	
5-05500 REPLACEMENT EQUIPMENT			1,888			1,050		1,050	
5-06100 CONTRIBUTION TO RESERVES		50,000	50,000	50,000		100,000		150,000	200.00%
Expense Total	939,685	1,513,658	1,359,765	1,513,658		537,484		2,051,142	35.51%

City of Sarnia

2018 Approved Operating Budget

2022 INFORMATION TECHNOLOGY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Net Expense / (Net Revenue)	858,585	1,325,058	1,171,165	1,325,058		63,977		1,389,035	4.83%

4-00930 Costs Recovered - Added \$5,000 for additional technical services provided to LAWSS; \$103,107 added for 1 contract FTE position paid for by Bell Canada for Fibre to Home Project (City Council November 20, 2017; Budget Deliberation Day December 5, 2017)

4-00939 Costs Recovered - Interdepartmental - Increase budget for revised services performed for Water and Sewer departments; increase of \$244,200 for software fees for various departments; no budget impact

4-06220 Contribution from Reserves - Budget set up to fund the 9 month contract IT position for the new software and online service improvements for the Building Department (City Council November 20, 2017; Budget Deliberation Day December 5, 2017)

5-01000 Salaries - Increase for permanent 1.0 FTE (City Council October 2, 2017) and 0.67 FTE for 2 students

5-01050 Wages - Regular - Increase for one temporary 9 month contract for building project and one temporary contract employee paid for by Bell Canada for the Fibre to Home Project (City Council November 20, 2017; Budget Deliberation Day December 5, 2017)

5-02104 Phone - Increase due to additional staff

5-02112 Internet/Email Services - Transfer to **5-02113 Corporate Networking & Communications**

5-02113 Corporate Networking & Communications - Transfer from **5-02112 Internet/Email Services**

5-02114 IT Maintenance & Support - Transfer to **5-02117 Software License & Maintenance Fees** and reduce budget due to adoption of open source technology

5-02117 Software License & Maintenance Fees - Transfer \$244,700 from various departments to consolidate all software fees to the IT department; add budget for new Care-a-van Tripspark license fee; transfer \$258,800 from **5-02114 IT Maintenance & Support**

5-02220 Vehicle Expense - Transfer budget from **3033 Engineering Design**; vehicle needed to increase the quality and availability of support from IT to all department locations and to transport equipment

5-02301 Memberships & Subscriptions - Increase membership requirements as specialization is added to the IT division

5-02310 Travel & Accommodation - Increase due to additional staff

5-02415 Contribution to IT Leasing Program - Transfer budget to **5-06100 Contribution to Reserve** and merge contributions calculated based on asset life cycle plan

5-05500 Replacement Equipment - Add budget required for replacing equipment

City of Sarnia

2018 Approved Operating Budget

2023 PURCHASING

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(177)	(2,000)	(1,889)	(2,000)		1,000		(1,000)	(50.00%)
Revenue Total	(177)	(2,000)	(1,889)	(2,000)		1,000		(1,000)	(50.00%)
EXPENSES									
5-01000 SALARIES	149,236	149,310	149,246	149,310		5,455		154,765	3.65%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	30,286	30,318	30,374	30,318		1,239		31,557	4.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	14,516	20,081	15,857	20,081		1,179		21,260	5.87%
5-02104 PHONE			474			500		500	
5-02300 OFFICE EXPENSES	1,613	2,130	1,938	2,130				2,130	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	438	1,090	436	1,090		(590)		500	(54.13%)
5-02302 ADVERTISING	670	950	591	950		(950)			(100.00%)
5-02303 POSTAGE	121	970	466	970		(410)		560	(42.27%)
5-02310 TRAVEL & ACCOMODATIONS	356	200	280	200				200	
5-02311 TRAINING & EDUCATION	1,832	3,000	2,968	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	543	1,000	1,123	1,000				1,000	
Expense Total	199,611	209,049	203,753	209,049		6,423		215,472	3.07%
Net Expense / (Net Revenue)	199,434	207,049	201,864	207,049		7,423		214,472	3.59%

4-00901 Other Fees & Service Charges - Decrease to right size budget based on historical trends

5-02104 Phone - Reallocate budget from **2020 Accounting**

5-02301 Membership & Subscriptions - Decrease to right size budget based on historical trends

5-02302 Advertising - Eliminate budget due to eliminating requirement to advertise for Tender/RFP in print media (Budget Deliberation Day December 5, 2017)

5-02303 Postage - Decrease due to purchasing documents have become more electronic

City of Sarnia

2018 Approved Operating Budget

2050 CITY CLERK

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS)	(30,555)	(30,000)	(28,050)	(30,000)				(30,000)	
4-00323 LICENSE FEES - BUSINESS (PLUMBERS/DRNLY)	(1,742)	(1,300)	(1,947)	(1,300)		1,300			(100.00%)
4-00324 LICENSE FEES - BUSINESS (OTHER)	(25,085)	(22,670)	(19,100)	(22,670)		(1,300)		(23,970)	5.73%
4-00325 LICENSE FEES - BINGOS	(146,465)	(120,000)	(156,539)	(120,000)		(18,000)		(138,000)	15.00%
4-00326 LICENSE FEES - RAFFLES	(26,259)	(15,000)	(22,134)	(15,000)		(10,000)		(25,000)	66.67%
4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY	(5,839)	(4,500)	(1,683)	(4,500)		3,500		(1,000)	(77.78%)
4-00328 COMMISSIONING/NOTARY SERVICES	(2,814)	(4,000)	(4,156)	(4,000)				(4,000)	
4-00329 FREEDOM OF INFORMATION	(1,374)	(20)	(526)	(20)		(480)		(500)	2,400.00%
4-00330 LICENSE FEES - MARRIAGE	(38,589)	(70,700)	(61,953)	(70,700)		11,000		(59,700)	(15.56%)
4-00335 DEATH CERTIFICATES	(21,850)	(20,375)	(20,275)	(20,375)				(20,375)	
4-00345 MARRIAGE CEREMONY FEES			(10,074)			(11,000)		(11,000)	
4-00795 OTHER GRANTS & SUBSIDIES			(2,979)						
4-00901 OTHER FEES & SERVICE CHARGES	(650)	(460)	(1,665)	(460)		(1,040)		(1,500)	226.09%
4-00930 COSTS RECOVERED		(21)		(21)		21			(100.00%)
Revenue Total	(301,222)	(289,046)	(331,081)	(289,046)		(25,999)		(315,045)	8.99%
EXPENSES									
5-01000 SALARIES	379,674	539,180	517,759	539,180		(88,867)		450,313	(16.48%)
5-01025 SALARIES - OVERTIME	287		2,427						
5-01030 SALARIES - CASUAL		6,980	6,215	6,980		1,510		8,490	21.63%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	75,781	109,381	104,350	109,381		(17,771)		91,610	(16.25%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	44,210	70,903	63,789	70,903		(11,824)		59,079	(16.68%)
5-01253 CAR ALLOWANCE	689	1,500	1,388	1,500				1,500	
5-02007 RECORDS MANAGEMENT		2,000	610	2,000				2,000	
5-02104 PHONE	283	2,000	1,216	2,000				2,000	
5-02223 OTHER LICENSES		20,000	28,800	20,000				20,000	
5-02300 OFFICE EXPENSES	2,989	3,000	3,719	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,286	2,000	1,755	2,000		1,500		3,500	75.00%
5-02302 ADVERTISING	2,846	2,500	2,300	2,500		1,000		3,500	40.00%
5-02303 POSTAGE	1,290	5,400	2,926	5,400		(2,400)		3,000	(44.44%)
5-02310 TRAVEL & ACCOMODATIONS	341	750	756	750				750	

City of Sarnia 2018 Approved Operating Budget

2050 CITY CLERK

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-02311 TRAINING & EDUCATION	3,332	3,500	7,309	3,500		3,000		6,500	85.71%
5-02405 OFFICE EQUIPMENT MAINTENANCE		500		500		(500)			(100.00%)
5-04910 OTHER PURCHASED SERVICES			2,035			8,800		8,800	
5-05000 SUNDRY	503	500	144	500		(500)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	2,241	4,000	3,045	4,000		(2,000)		2,000	(50.00%)
5-05505 NEW EQUIPMENT	2,308	2,500	2,524	2,500		500		3,000	20.00%
5-05626 SPECIAL PROJECTS					1,500			1,500	
5-05801 CIVIC CORNER	3,952	7,000	8,627	7,000		(1,500)		5,500	(21.43%)
Expense Total	522,012	783,594	761,694	783,594	1,500	(109,052)		676,042	(13.73%)
Net Expense / (Net Revenue)	220,790	494,548	430,613	494,548	1,500	(135,051)		360,997	(27.00%)

4-00323 License Fees - Business (Plumber) - Transfer budget to **4-00324 License Fees (Other)** to consolidate accounts; no budget impact

4-00327 License Fees - Break-Open/Other - Decrease budget based on historical trends

4-00325 License Fees - Bingo - Increase to right size budget based on past two years of revenue

4-00326 License Fees - Raffles - Increase to right size budget based on historical trends

4-00329 Freedom of Information - Increase budget based on historical trends

4-00330 License Fees - Marriage - Transfer budget to **4-00345 Marriage Ceremonies** to separate the revenue streams; no budget impact

4-00901 Other Fees & Service Charges - Increase budget based on actual historical trends

4-00930 Costs Recovered - Eliminate budget, no longer required

5-01000 Salaries - Transfer 0.50 FTE to **2005 Legal**; no impact on budget. Reduce 1.0 FTE for re-purpose to **2005 Legal** in 2017

5-02301 Memberships & Subscriptions - Transfer portion of budget from **5-02302 Postage** to cover increase of annual subscriptions

5-02302 Advertising - Increase in public meeting advertising and additional funds for online advertising as recommended in the Communications and Engagement Strategy budget (City Council July 31, 2017); transferred from **5-02302 Postage**; no budget impact

5-02303 Postage - Transfer budget to **5-02301 Memberships & Subscriptions** and **5-02302 Advertising**

5-02311 Training & Education - Increase for training needed based on employee acceptance letters

5-02405 Office Equipment and Maintenance - Transfer budget to **5-05505 New Equipment**

5-04910 Other Purchased Services - Add budget for Closed Captioning; previously funded through the **6640 Accessibility Reserve Fund**

5-05000 Sundry - Decrease to eliminate small budget and re-purpose

5-05500 Replacement Equipment - Transfer budget to **5-05801 Civic Corner**; no budget impact

5-05626 Special Projects - Budget for new United Nations Declaration on the Rights of Indigenous People (UNDRIP) committee; budget required for large planning session in 2018 (City Council September 11, 2017)

5-05801 Civic Corner - Decrease due to changing from daily to weekly newspaper advertising (Budget Deliberation Day December 5, 2017)

City of Sarnia

2018 Approved Operating Budget

2052 PROPERTY MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(15,964)	(12,500)	(12,077)	(12,500)		(20,000)		(32,500)	160.00%
Revenue Total	(15,964)	(12,500)	(12,077)	(12,500)		(20,000)		(32,500)	160.00%
EXPENSES									
5-01000 SALARIES	284,349	230,712	231,967	230,712		125,098		355,810	54.22%
5-01030 SALARIES - CASUAL	6,990	6,980	6,879	6,980		1,510		8,490	21.63%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	59,575	47,341	48,232	47,341		26,201		73,542	55.35%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	37,132	30,380	31,012	30,380		22,112		52,492	72.78%
5-01254 CLOTHING/BOOT ALLOWANCE	1,628	1,900	1,637	1,900		(200)		1,700	(10.53%)
5-02101 NATURAL GAS	26,376	35,000	34,579	35,000				35,000	
5-02102 ELECTRICITY	112,522	93,000	91,048	93,000				93,000	
5-02104 PHONE	2,305	1,500	2,934	1,500		1,500		3,000	100.00%
5-02120 HYDRO - CONTINUOUS SAFETY SERV	26,966	29,000	27,665	29,000		(1,000)		28,000	(3.45%)
5-02220 VEHICLE EXPENSE	64,925	64,585	64,954	64,585				64,585	
5-02300 OFFICE EXPENSES	455	490	498	490		16,000		16,490	3,265.31%
5-02303 POSTAGE	764	870	1,110	870				870	
5-02311 TRAINING & EDUCATION	903	1,175	1,055	1,175				1,175	
5-02320 JANITORIAL SUPPLIES						6,500		6,500	
5-02388 OVERTIME MEALS	155		92						
5-02410 EQUIPMENT MAINTENANCE						2,800		2,800	
5-02420 BUILDING MAINTENANCE	63,601	88,500	54,587	88,500		(45,000)		43,500	(50.85%)
5-02425 ELEVATOR MAINTENANCE	12,798	8,600	9,380	8,600				8,600	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	12,307	8,500	11,740	8,500				8,500	
5-02436 CEMETERY MAINTENANCE		3,000	3,053	3,000				3,000	
5-02455 PARKING LOT MAINTENANCE	2,615								
5-02456 LOCHIEL KIWANIS CTR MAINTENANCE	15,000	15,000	15,000	15,000		(15,000)			(100.00%)
5-02471 MACHINE USAGE						2,300		2,300	
5-04040 SNOW REMOVAL		8,100	8,030	8,100		700		8,800	8.64%
5-05000 SUNDRY		200	1,376	200		(200)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	10,000	20,000	20,000	20,000		41,900		61,900	209.50%

City of Sarnia

2018 Approved Operating Budget

2052 PROPERTY MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Expense Total	741,366	694,833	666,828	694,833		185,221		880,054	26.66%
Net Expense / (Net Revenue)	725,402	682,333	654,751	682,333		165,221		847,554	24.21%

Note: Department budgets for **2053 Printing** (\$114,748) and **2054 Custodial** (\$139,803) have been consolidated into **2052 Property Maintenance** in 2018; overall change in budget is a decrease of \$35,003

4-00930 Costs Recovered - Transfer budget dollars from **2053 Printing**; no budget impact

5-01000 Salaries - Transfer 1.0 FTE from **2053 Custodial** and 1.0 FTE from **2054 Printing**; no budget impact

5-02154 Clothing/Boot Allowance - Decrease to right size budget

5-02104 Phone - Increase due to additional phone line installation in the elevators at City Hall for safety reasons

5-02120 Hydro - Continuous Safety Program - Decrease based on current agreement

5-02300 Office Expenses - Transfer budget from **2053 Printing**; no budget impact

5-02320 Janitorial Supplies - Transfer budget from **2054 Custodial**; no budget impact

5-02410 Equipment Maintenance - Transfer budget from **2053 Printing**; no budget impact

5-02420 Building Maintenance - Decrease budget added in 2017 for Sarnia General Hospital maintenance due to sale of the Sarnia General Hospital

5-02471 Machine Usage - Transfer budget from **2053 Printing**; no budget impact

5-02546 Lochiel Kiwanis Ctr Maintenance - Transfer budget dollars to **5-06100 Contribution to Reserve**; no budget impact

5-04040 Snow Removal - Increase in budget per contract

5-05000 Sundry - Decrease to eliminate small budget and re-purpose

5-06100 Contribution to Reserve - Transfer budget dollars from **5-02546 Lochiel Kiwanis Ctr Maintenance** (\$15,000) and from **2053 Printing** (\$26,900); no budget impact

City of Sarnia

2018 Approved Operating Budget

2052 PROPERTY MAINTENANCE

SOURCE	5-06100 CONTRIBUTION TO RESERVES	2017 APPROVED BUDGET	2018 PROPOSED BUDGET
6200	Capital Reserve - Lochiel Kiwanis Major Maintenance Per Agreement	\$15,000	\$15,000
6495	City Hall Building Reserve	\$20,000	\$40,000
6500	City Hall Printing Room Reserve	\$26,900	\$6,900
Total		\$61,900	\$61,900

City of Sarnia

2018 Approved Operating Budget

2053 PRINTING

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(9,612)	(20,000)	(19,568)	(20,000)		20,000			(100.00%)
Revenue Total	(9,612)	(20,000)	(19,568)	(20,000)		20,000			(100.00%)
EXPENSES									
5-01000 SALARIES	63,232	63,934	64,039	63,934		(63,934)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,083	13,158	13,903	13,158		(13,158)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,991	9,656	9,880	9,656		(9,656)			(100.00%)
5-01254 CLOTHING/BOOT ALLOWANCE			170						
5-02300 OFFICE EXPENSES	12,829	16,000	15,639	16,000		(16,000)			(100.00%)
5-02388 OVERTIME MEALS	68		92						
5-02410 EQUIPMENT MAINTENANCE	2,999	2,800	2,781	2,800		(2,800)			(100.00%)
5-02471 MACHINE USAGE	13,200	2,300		2,300		(2,300)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	13,700	26,900	26,900	26,900		(26,900)			(100.00%)
Expense Total	128,102	134,748	133,404	134,748		(134,748)			(100.00%)
Net Expense / (Net Revenue)	118,490	114,748	113,836	114,748		(114,748)			(100.00%)

2053 Printing consolidated into 2052 Property Maintenance

City of Sarnia

2018 Approved Operating Budget

2054 CUSTODIAL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	57,155	55,902	57,467	55,902		(55,902)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	11,896	11,595	12,185	11,595		(11,595)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,723	9,358	9,592	9,358		(9,358)			(100.00%)
5-02320 JANITORIAL SUPPLIES	5,584	6,500	6,382	6,500		(6,500)			(100.00%)
5-04043 CONTRACT CLEANING	57,572	56,448	57,843	56,448		(56,448)			(100.00%)
Expense Total	140,930	139,803	143,469	139,803		(139,803)			(100.00%)
Net Expense / (Net Revenue)	140,930	139,803	143,469	139,803		(139,803)			(100.00%)

2054 Custodial consolidated into **2052 Property Maintenance**

5-04043 Contract Cleaning - Eliminate budget due to cancellation of contract cleaning at City Hall (Budget Deliberation Day December 5, 2017)

City of Sarnia

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2060 RENTAL PROPERTIES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00903 RENTAL REVENUE	(451)								
Revenue Total	(451)								
EXPENSES									
5-02420 BUILDING MAINTENANCE	157								
5-02436 CEMETERY MAINTENANCE	982								
Expense Total	1,139								
Net Expense / (Net Revenue)	688								

2060 Rental Properties was consolidated into 2052 Property Maintenance in 2017

City of Sarnia

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2065 SIDNEY SMITH & MISSION PARK DOCKS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00903 RENTAL REVENUE	(58,031)	(58,500)	(58,813)	(58,500)				(58,500)	
4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE	(98,329)	(45,000)	(53,698)	(45,000)		(5,000)		(50,000)	11.11%
4-00912 FEES - BERTHAGE		(5,000)	(1,624)	(5,000)				(5,000)	
4-00914 FEES - HARBOUR USAGE	(19,050)	(5,000)	(11,400)	(5,000)		(2,500)		(7,500)	50.00%
4-00930 COSTS RECOVERED	(5,514)		(2,962)			(3,000)		(3,000)	
Revenue Total	(180,924)	(113,500)	(128,497)	(113,500)		(10,500)		(124,000)	9.25%
EXPENSES									
5-02102 ELECTRICITY	4,901	4,500	4,271	4,500				4,500	
5-02431 DOCK MAINTENANCE	8,609	4,500	1,782	4,500				4,500	
5-02435 GROUNDS MAINTENANCE	2,503	4,500	1,750	4,500				4,500	
5-04010 MANAGEMENT SERVICES	20,513	6,000	10,740	6,000		4,000		10,000	66.67%
5-06100 CONTRIBUTION TO RESERVES	10,000	10,000	10,000	10,000				10,000	
Expense Total	46,526	29,500	28,543	29,500		4,000		33,500	13.56%
Net Expense / (Net Revenue)	(134,398)	(84,000)	(99,954)	(84,000)		(6,500)		(90,500)	7.74%

- 4-00911 Fees - Sidney Smith Dock Berthage** - Increase to right size based on historical trends
- 4-00914 Fees - Harbour Usage** - Increase per Fees for Service and historical trends
- 4-00930 Costs Recovered** - Add budget for electricity costs recovered based on historical trends
- 5-04010 Management Services** - Increase to right size based on historical trends

City of Sarnia

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2066 SARNIA HARBOUR

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(15,750)	(26,500)	(16,500)	(26,500)				(26,500)	
4-00903 RENTAL REVENUE	(75,302)	(49,500)	(61,691)	(49,500)				(49,500)	
4-00912 FEES - BERTHAGE	(198,848)	(164,800)	(242,698)	(164,800)		(35,200)		(200,000)	21.36%
4-00914 FEES - HARBOUR USAGE	(69,250)	(62,500)	(50,750)	(62,500)		(2,500)		(65,000)	4.00%
4-00915 FEES - WHARFAGE		(2,500)		(2,500)				(2,500)	
4-00930 COSTS RECOVERED	(8,666)	(2,500)	(33,089)	(2,500)		(2,500)		(5,000)	100.00%
4-00936 COSTS RECOVERED - OTHER	(379,258)	(187,500)	(455,126)	(187,500)		(202,500)		(390,000)	108.00%
4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND	(257,836)	(323,518)	(94,545)	(323,518)		96,916		(226,602)	(29.96%)
Revenue Total	(1,004,910)	(819,318)	(954,399)	(819,318)		(145,784)		(965,102)	17.79%
EXPENSES									
5-01030 SALARIES - CASUAL	8,047	10,400	7,791	10,400		(624)		9,776	(6.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	926	1,118	875	1,118		(92)		1,026	(8.23%)
5-02100 UTILITIES	306,365	150,000		150,000		(150,000)			(100.00%)
5-02102 ELECTRICITY	17,695	20,000	384,299	20,000		312,000		332,000	1,560.00%
5-02103 WATER	759	1,500	1,142	1,500				1,500	
5-02220 VEHICLE EXPENSE						7,000		7,000	
5-02300 OFFICE EXPENSES	1,757	7,500	1,255	7,500				7,500	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,292	2,500	2,292	2,500				2,500	
5-02304 MARKETING	8,780	5,000	4,378	5,000				5,000	
5-02310 TRAVEL & ACCOMODATIONS	256	2,500		2,500		2,500		5,000	100.00%
5-02311 TRAINING & EDUCATION	2,003	2,500		2,500		(2,500)			(100.00%)
5-02400 REPAIRS & MAINTENANCE	83,065	100,000	92,042	100,000		(7,000)		93,000	(7.00%)
5-04000 AUDIT FEES	2,500	2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES		5,000	5,000	5,000				5,000	
5-04005 INSURANCE	19,012	30,000	19,002	30,000		(10,500)		19,500	(35.00%)
5-04008 PROFESSIONAL FEES	41,076	75,000	48,091	75,000				75,000	
5-04010 MANAGEMENT SERVICES	25,502	25,000	25,818	25,000				25,000	
5-04100 SECURITY SERVICES	246	2,500	1,216	2,500				2,500	
5-05000 SUNDRY		5,000	2,434	5,000				5,000	
5-05140 REALTY TAXES		10,000	4,964	10,000		(5,000)		5,000	(50.00%)

City of Sarnia

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2066 SARNIA HARBOUR

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-05500 REPLACEMENT EQUIPMENT		10,000		10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	43,306	40,000	40,000	40,000				40,000	
5-06100 CONTRIBUTION TO RESERVES	441,324	311,300	311,300	311,300				311,300	
Expense Total	1,004,911	819,318	954,399	819,318		145,784		965,102	17.79%
Net Expense / (Net Revenue)	1								

4-00912 Fees - Berthage - Increase to right size budget based on historical trends

4-00914 Fees - Harbour Usage - Increase to right size budget based on historical trends

4-00930 Costs Recovered - Increase to right size budget based on historical trends

4-00936 Costs Recovered - Other - Increase to right size budget based on historical trends; offset by increase in **5-02102 Electricity**

4-06212 Contrib from Federal Harbour - Decrease to cover total operating costs of Sarnia Harbour

5-02100 Utilities - Transfer budget to **5-02102 Electricity**; no budget impact

5-02102 Electricity - Increase based on historical trends; offset by increase in **4-00936 Costs Recovered - Other**

5-02220 Vehicle Expense - Transfer budget dollars from **5-02400 Repairs & Maintenance**; no budget impact

5-04005 Insurance - Decrease to right size budget based on historical trends; increase based on 3% estimated increase in premium

5-05410 Realty Taxes - Decrease to right size budget

City of Sarnia

2018 Approved Operating Budget

2070 FERRY DOCK HILL LANDS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00903 RENTAL REVENUE	(64,000)	(64,000)	(64,003)	(64,000)				(64,000)	
4-00930 COSTS RECOVERED	(7,276)	(7,500)	(7,158)	(7,500)				(7,500)	
Revenue Total	(71,276)	(71,500)	(71,161)	(71,500)				(71,500)	
EXPENSES									
5-02480 MAINTENANCE	198	5,000	5,150	5,000				5,000	
5-05140 REALTY TAXES	19,771	17,500	16,886	17,500				17,500	
5-06100 CONTRIBUTION TO RESERVES		20,000	20,000	20,000				20,000	
Expense Total	19,969	42,500	42,036	42,500				42,500	
Net Expense / (Net Revenue)	(51,307)	(29,000)	(29,125)	(29,000)				(29,000)	

City of Sarnia 2018 Approved Operating Budget

2100 ELECTIONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES						(250,000)		(250,000)	
Revenue Total						(250,000)		(250,000)	
EXPENSES									
5-01050 WAGES - REGULAR						10,752		10,752	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS						1,144		1,144	
5-01252 ELECTION REMUNERATION						20,280		20,280	
5-02009 ELECTION SUPPLIES						31,500		31,500	
5-02104 PHONE						1,000		1,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	2,798	3,107	2,798	3,107		142,217		145,324	4,577.31%
5-02302 ADVERTISING			137			8,500		8,500	
5-02311 TRAINING & EDUCATION						1,500		1,500	
5-04000 AUDIT FEES						30,000		30,000	
5-06100 CONTRIBUTION TO RESERVES	100,000	100,000	100,000	100,000		(100,000)			(100.00%)
Expense Total	102,798	103,107	102,935	103,107		146,893		250,000	142.47%
Net Expense / (Net Revenue)	102,798	103,107	102,935	103,107		(103,107)			(100.00%)

4-06220 Contribution from Reserves - Transfer from **6400 Elections Reserve** to fund the 2018 Municipal Election

5-01050 Wages - Add 0.33 FTE temporary part time employee required for election year

5-01252 Election Remuneration - Add budget for polling locations

5-02009 Election Supplies - Add budget for various supplies required to run the municipal election such as T-shirts, polling station signage, polling station equipment etc.

5-02117 Software License & Maintenance - Add budget for Intelivote e-voting contract (City Council March 20, 2017) and Datafix software

5-02302 Advertising - Add budget for the 2018 election including bus wraps, online, print and radio ads

5-04000 Audit Fees - Add budget for optional post-election audit

5-06900 Contribution to Reserve - Decrease due to election year; transfer is used in non election years to build up balance in the **Elections Reserve** to fund the next municipal election

City of Sarnia 2018 Approved Operating Budget

2150 ECONOMIC DEVELOPMENT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00939 COSTS RECOVERED - INTERDEPARTMENT						(40,000)		(40,000)	
4-06200 CONTRIBUTION FROM RESERVE FUND	(40,806)	(40,000)	(40,000)	(40,000)		40,000			(100.00%)
Revenue Total	(40,806)	(40,000)	(40,000)	(40,000)				(40,000)	
EXPENSES									
5-01000 SALARIES	174,618	178,670	215,602	178,670		5,020		183,690	2.81%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	20,621	35,361	22,586	35,361		1,152		36,513	3.26%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,757	21,157	12,567	21,157		929		22,086	4.39%
5-01253 CAR ALLOWANCE	1,621	1,714	810	1,714		(1,714)			(100.00%)
5-02104 PHONE	4,002	3,000	2,342	3,000		(2,000)		1,000	(66.67%)
5-02300 OFFICE EXPENSES	802	1,000	338	1,000		(1,000)			(100.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	9,426	3,410	3,948	3,410				3,410	
5-02302 ADVERTISING	15,808	15,000	14,924	15,000				15,000	
5-02303 POSTAGE	201	250	25	250		(250)			(100.00%)
5-02304 MARKETING	8,353	16,000	8,126	15,000				15,000	(6.25%)
5-02310 TRAVEL & ACCOMODATIONS	84	500	118	500				500	
5-02311 TRAINING & EDUCATION	3,654	2,550	2,067	2,550				2,550	
5-02405 OFFICE EQUIPMENT MAINTENANCE		490	200	490		(490)			(100.00%)
5-03500 DEVELOPMENT EXPENSES	284	3,000	2,227	3,000				3,000	
5-05500 REPLACEMENT EQUIPMENT	1,366	1,530	906	1,530				1,530	
5-06100 CONTRIBUTION TO RESERVES		25,000	25,000	25,000		(25,000)			(100.00%)
Expense Total	251,597	308,632	311,786	307,632		(23,353)		284,279	(7.89%)
Net Expense / (Net Revenue)	210,791	268,632	271,786	267,632		(23,353)		244,279	(9.07%)

4-00939 Costs Recovered - Interdepartmental - Transfer of the budget dollars from **4-06200 Contribution from Reserve Fund** as this revenue is allocated administration from **2066 Sarnia Harbour** and not a contribution from reserves

5-01253 Car Allowance - Eliminate budget no longer required

5-02104 Phone - Decrease budget based on required number of phones for 2018 **5-02300 Office**

Expenses - Eliminate budget no longer required

5-02303 Postage - Eliminate small budget and re-purpose

5-02405 Office Equipment Maintenance - Eliminate budget no longer required

5-06100 Contribution to Reserve - Transfer to **2490 Corporate Municipal**; no budget impact

City of Sarnia

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2490 CORPORATE MUNICIPAL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-06200 CONTRIBUTION FROM RESERVE FUND	(1,100,000)	(465,000)	(465,000)		(200,000)			(200,000)	(56.99%)
Revenue Total	(1,100,000)	(465,000)	(465,000)		(200,000)			(200,000)	(56.99%)
EXPENSES									
5-02104 PHONE	40,138	40,400	36,935	40,400				40,400	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	4,540	5,950	4,944	5,950				5,950	
5-02311 TRAINING & EDUCATION	23,228	25,000	23,973	25,000	(10,000)			15,000	(40.00%)
5-04005 INSURANCE	439,618	232,626	243,948	232,626		18,641		251,267	8.01%
5-05104 LONG SERVICE RECOGNITION	5,598	8,500	8,733	8,500				8,500	
5-05106 VOLUNTEER RECOGNITION	4,238	3,000	2,948	3,000				3,000	
5-05128 EMPLOYEE ASSISTANCE PROGRAM	13,056	17,000	12,820	17,000		(17,000)			(100.00%)
5-05134 HEALTH & OCCUPATIONAL SAFETY		1,500	750	1,500				1,500	
5-05626 SPECIAL PROJECTS	22,575	22,000	16,193	22,000	(3,000)	(750)		18,250	(17.05%)
5-06100 CONTRIBUTION TO RESERVES	8,219,207	8,187,819	8,187,819	8,187,819		375,334		8,563,153	4.58%
Expense Total	8,772,198	8,543,795	8,539,063	8,543,795	(13,000)	376,225		8,907,020	4.25%
Net Expense / (Net Revenue)	7,672,198	8,078,795	8,074,063	8,543,795	(213,000)	376,225		8,707,020	7.78%

4-06200 Contribution from Reserve Fund - One time fleet replacement reduction (Budget Deliberation Day December 5, 2017)

5-02311 Training & Education - Transfer \$10,000 of budget to **2010 Human Resources**; no budget impact

5-04005 Insurance - Increase based on 3% estimated increase in premium

5-05128 Employee Assistance Program - Transfer to **2010 Human Resources**; no budget impact

5-05626 Special Projects - Transfer \$3,000 to **5005 Planning 5-05626 Special Projects**; Transfer \$750 to **5022 Environmental Advisory Committee 5-05626 Special Projects**; no budget impact

5-06100 Contribution to Reserves - Transfer \$50,000 budget from **2645 Police Self Insurance**; transfer \$296,230 budget from **2634 Debt Charges - Police**; transfer \$25,000 budget from **2150 Economic Development**; increase in retired debt from **5500 Debt Charges** of \$79,104; decrease \$75,000 contribution to self insurance reserve (Budget Deliberation Day December 5, 2017)

City of Sarnia

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2490 CORPORATE MUNICIPAL

SOURCE	5-06100 CONTRIBUTION TO RESERVES	2017 APPROVED BUDGET	2018 PROPOSED BUDGET
Various	Retired Debt (\$296,230 reallocated from 2634 in 2018) (\$17,706 reallocated from 3185 in 2017)	\$3,260,996	\$3,636,330
6200	Capital Reserve	\$26,000	\$26,000
6220	WSIB Reserve - 5 Yr Repayment plan ending in 2020, WSIB Presumptive Claims	\$460,000	\$460,000
6225	Self Insurance Reserve (\$50,000 reallocated from 2645 in 2018) less \$75,000 (Budget Deliberation Day December 5, 2017)	\$470,000	\$445,000
6265	Airport Reserve (reallocated from 2150 in 2018)	\$0	\$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	\$117,300	\$117,300
6485	Energy Management Reserve	\$303,523	\$303,523
6581	Operating Contingency Reserve	\$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		\$8,187,819	\$8,563,153

City of Sarnia

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4900 SARNIA PUBLIC LIBRARY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	10,249	16,000	15,824	16,000				16,000	
5-02102 ELECTRICITY	82,162	74,000	72,876	74,000				74,000	
5-02103 WATER	8,704	7,500	8,260	7,500				7,500	
5-02420 BUILDING MAINTENANCE	14,119	15,021	14,986	15,021				15,021	
5-02425 ELEVATOR MAINTENANCE	4,690	7,108	6,943	7,108				7,108	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	8,390	9,790	11,479	9,790				9,790	
5-02455 PARKING LOT MAINTENANCE	1,642								
5-04040 SNOW REMOVAL		5,000	5,509	5,000				5,000	
5-06100 CONTRIBUTION TO RESERVES	15,500	15,500	15,500	15,500				15,500	
Expense Total	145,456	149,919	151,377	149,919				149,919	
Net Expense / (Net Revenue)	145,456	149,919	151,377	149,919				149,919	

City of Sarnia

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4901 LAWRENCE HOUSE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,297	1,601	1,545	1,601				1,601	
5-02102 ELECTRICITY	6,370	5,000	4,990	5,000				5,000	
5-02103 WATER	993	1,200	1,045	1,200				1,200	
5-02320 JANITORIAL SUPPLIES	776	803	773	803		97		900	12.08%
5-02420 BUILDING MAINTENANCE	5,042	11,785	11,399	11,785				11,785	
5-02425 ELEVATOR MAINTENANCE	2,221	2,365	2,544	2,365				2,365	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,137	2,500	2,250	2,500		(900)		1,600	(36.00%)
5-02435 GROUNDS MAINTENANCE	743								
5-04040 SNOW REMOVAL		2,300	2,252	2,300				2,300	
5-04043 CONTRACT CLEANING	5,206	4,320	5,208	4,320		880		5,200	20.37%
5-05000 SUNDRY		100		100		(100)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000	1,000				1,000	
Expense Total	24,785	32,974	33,006	32,974		(23)		32,951	(0.07%)
Net Expense / (Net Revenue)	24,785	32,974	33,006	32,974		(23)		32,951	(0.07%)

5-02320 Janitorial Supplies - Transfer budget from **5-05000 Sundry**; no budget impact

5-02430 Air Conditioning/Heating Maintenance - Decrease to right size; re-purpose to **5-04043 Contract Cleaning**

5-04043 Contract Cleaning - Increase due to new cleaning contract from May 1, 2017 to April 30, 2020 (City Council February 27, 2017); re-purpose budget from **5-02430 Air Conditioning/Heating Maintenance**

City of Sarnia

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4902 LAMBTON MALL ROAD LIBRARY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	670	2,200	1,168	2,200				2,200	
5-02102 ELECTRICITY	6,651	5,300	5,024	5,300				5,300	
5-02420 BUILDING MAINTENANCE	34	490	500	490				490	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE		100		100		(100)			(100.00%)
5-05100 FACILITY RENT	55,387	56,132	61,631	56,132		2,868		59,000	5.11%
Expense Total	62,742	64,222	68,323	64,222		2,768		66,990	4.31%
Net Expense / (Net Revenue)	62,742	64,222	68,323	64,222		2,768		66,990	4.31%

5-02430 Air Conditioning/Heating Maintenance - Eliminate budget no longer required

5-05100 Facility Rent - Increase due to increase in lease renewal in 2018 (City Council October 23, 2017)

City of Sarnia

2018 Approved Operating Budget

4903 FAITHORNE HOUSE LIBRARY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	1,479	2,500	1,868	2,500				2,500	
5-02102 ELECTRICITY	3,594	3,000	2,247	3,000				3,000	
5-02103 WATER	948	604	830	604				604	
5-02420 BUILDING MAINTENANCE	3,005	3,000	3,025	3,000				3,000	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	1,955	1,000	892	1,000				1,000	
5-02455 PARKING LOT MAINTENANCE	4,096								
5-04040 SNOW REMOVAL		3,400	3,279	3,400				3,400	
5-06100 CONTRIBUTION TO RESERVES	1,000	1,000	1,000	1,000				1,000	
Expense Total	16,077	14,504	13,141	14,504				14,504	
Net Expense / (Net Revenue)	16,077	14,504	13,141	14,504				14,504	

City of Sarnia

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2500 FIRE OFFICERS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00350 FIRE INSPECTIONS & REPORTS	(9,300)	(13,120)	(10,469)	(13,120)		(36,880)		(50,000)	281.10%
4-00366 FIRE SUPPRESSION		(2,160)	(2,000)	(2,160)			(1,830)	(3,990)	84.72%
4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION	(20,025)	(10,200)	(10,797)	(10,200)				(10,200)	
4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS	(75,849)	(75,000)	(76,835)	(75,000)		(2,757)		(77,757)	3.68%
4-00905 DONATIONS			(1,000)						
4-00930 COSTS RECOVERED	(25,638)	(33,400)	(13,974)	(33,400)				(33,400)	
Revenue Total	(130,812)	(133,880)	(115,075)	(133,880)		(39,637)	(1,830)	(175,347)	30.97%
EXPENSES									
5-01000 SALARIES	12,927,687	13,113,765	13,071,294	13,113,765		364,187		13,477,952	2.78%
5-01020 SALARIES - MANDATED TRAINING	19,911	25,808	19,749	25,808		2,000		27,808	7.75%
5-01025 SALARIES - OVERTIME	651,120	411,996	893,739	411,996		99,528		511,524	24.16%
5-01100 ACTING RANK	108,182	98,656	94,083	98,656		6,346		105,002	6.43%
5-01115 STAT HOLIDAY PAY	63,441	82,992	64,855	82,992		(13,104)		69,888	(15.79%)
5-01130 SEVERANCE PAY	118,048	59,996	26,234	59,996		60,006		120,002	100.02%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,684,995	2,705,923	2,775,078	2,705,923		101,362		2,807,285	3.75%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	936,911	1,022,844	1,010,301	1,022,844		55,778		1,078,622	5.45%
5-02104 PHONE		800	910	800		8,000		8,800	1,000.00%
5-02114 IT MAINTENANCE & SUPPORT	4,396	10,000	4,396	10,000		(10,000)			(100.00%)
5-02200 GASOLINE	49,358	54,060	52,526	54,060				54,060	
5-02222 RADIO LICENSE	1,292	3,000	4,763	3,000	1,500			4,500	50.00%
5-02300 OFFICE EXPENSES	5,943	6,872	5,722	6,872				6,872	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,468	3,165	2,085	3,165				3,165	
5-02302 ADVERTISING	557	296		296				296	
5-02303 POSTAGE	547	660	543	660				660	
5-02310 TRAVEL & ACCOMODATIONS	1,297	1,978	1,960	1,978				1,978	
5-02311 TRAINING & EDUCATION	46,409	60,776	50,572	60,776				60,776	
5-02321 CLEANING SUPPLIES	3,952	5,610	3,600	5,610				5,610	
5-02322 SAFETY SUPPLIES	15,534	12,240	15,726	12,240		2,500		14,740	20.42%
5-02323 SAFETY PROGRAM	10,607	9,750	8,784	9,750				9,750	
5-02324 FIRE PREVENTION	9,162	8,185	7,336	8,185				8,185	

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2500 FIRE OFFICERS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-02325 MONITORING	10,573	11,220	8,919	11,220				11,220	
5-02360 CLOTHING & UNIFORMS	55,199	59,000	51,904	59,000		(6,000)		53,000	(10.17%)
5-02384 RADIO & RADAR	35,813	32,390	30,292	32,390				32,390	
5-02405 OFFICE EQUIPMENT MAINTENANCE	3,151	4,000	3,022	4,000				4,000	
5-02410 EQUIPMENT MAINTENANCE	13,115	18,000	13,659	18,000				18,000	
5-02440 VEHICLE MAINTENANCE	76,865	65,000	63,928	65,000		3,200		68,200	4.92%
5-02460 OPTICOM MAINTENANCE	2,330	2,330	2,000	2,330				2,330	
5-02700 BUNKER GEAR CLEANING & REPAIR	5,054	7,375	4,577	7,375				7,375	
5-02702 RESPIRATORY PROTECTION PLAN	8,577	13,260	12,540	13,260		6,000		19,260	45.25%
5-05000 SUNDRY	3,581	2,000	2,286	2,000				2,000	
5-05126 MEDICAL EXAMINATIONS	40	459	120	459				459	
5-05500 REPLACEMENT EQUIPMENT	63,814	63,764	50,681	78,880		(8,880)		70,000	9.78%
5-05655 ALLOCATED CENTRAL DISPATCH	419,544	436,000	436,000	436,000		6,000		442,000	1.38%
5-06100 CONTRIBUTION TO RESERVES	52,428	52,428	52,428	52,428		7,572		60,000	14.44%
5-39010 EMERGENCY APPARATUS MAINTENANCE	124,854	100,000	115,852	100,000		10,000		110,000	10.00%
Expense Total	18,536,755	18,566,598	18,962,464	18,581,714	1,500	694,495		19,277,709	3.83%
Net Expense / (Net Revenue)	18,405,943	18,432,718	18,847,389	18,447,834	1,500	654,858	(1,830)	19,102,362	3.63%

4-00350 Fire Inspection & Reports - Increase revenue due to applying inspection fees consistently as per the approved fees for service (Budget Deliberation Day December 5, 2017)

4-00366 Fire Suppression - Increase due to new elevator rescue service per Fees for Service

4-00368 Fire Service - Aamjwnaang First Nations - Increase in contract based on CPI

5-01000 Salaries - Adjusted increase for two probationary firefighters (City Council November 20, 2017 and Budget Deliberation Day December 5, 2017)

5-01020 Salaries-Mandated Training - Increase based on rate increases and to allow for larger group participation for HAZMAT training

5-01025 Salaries - Overtime - Increase to right size budget based on historical trends (City Council October 23, 2017) decreased by \$100,000 due to preventative measures and disability management process (Budget Deliberation Day December 5, 2017)

5-01130 Severance Pay - Increase for estimate of retirees

5-02104 Phone - Transfer budget from **2550 Fire Stations**; no budget impact

5-02114 IT Maintenance & Support - Transfer to \$5,000 **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; decrease \$5,000 based on historical trends

5-02222 Radio License - Increase due to year 2 of 3 for rollout of marine radio licenses required; 15 licenses required in 2018

5-02322 Safety Supplies - Increase to right size budget and to address hydration needs

5-02360 Clothing & Uniforms - Transfer budget to 5-02702 Respiratory Protection Plan; no budget impact

5-02440 Vehicle Maintenance - Increase to right size budget

5-02702 Respiratory Protection Plan - Increase base budget by 5% and transfer from **5-02360 Clothing & Uniforms**. SCBA repairs will no longer be covered under the warranty period in 2018. Average repair costs will be \$1,500 per unit; no budget impact

5-05500 Replacement Equipment - Transfer budget to increase **5-06100 Contribution to Reserve**; no budget impact

5-05640 Equipment Depreciation Reserve - Transfer budget to consolidate contributions to **5-06100 Contribution to Reserve**; no budget impact

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

5-39010 Emergency Apparatus Maintenance - Increase needed to maintain and repair emergency vehicles

City of Sarnia

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2550 FIRE STATIONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	21,648	36,560	37,117	36,560				36,560	
5-02102 ELECTRICITY	48,762	40,000	40,543	40,000				40,000	
5-02103 WATER	8,394	5,000	7,831	5,000				5,000	
5-02104 PHONE	13,427	13,000	13,104	13,000		(8,000)		5,000	(61.54%)
5-02420 BUILDING MAINTENANCE	74,117	68,750	69,132	68,750		5,250		74,000	7.64%
5-02435 GROUNDS MAINTENANCE	4,275	2,500	2,426	2,500				2,500	
Expense Total	170,623	165,810	170,153	165,810		(2,750)		163,060	(1.66%)
Net Expense / (Net Revenue)	170,623	165,810	170,153	165,810		(2,750)		163,060	(1.66%)

5-02104 Phone - Transfer budget to **2500 Fire Officers**; no budget impact

5-02420 Building Maintenance - Increase to assist with rising maintenance costs and enhance efficiencies to old buildings

City of Sarnia

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2635 DEBT CHARGES - POLICE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	296,230	296,230	296,230	296,230		(296,230)			(100.00%)
Expense Total	296,230	296,230	296,230	296,230		(296,230)			(100.00%)
Net Expense / (Net Revenue)	296,230	296,230	296,230	296,230		(296,230)			(100.00%)

2635 Debt Charges - Police consolidate to 2490 Corporate Municipal, 5-06100 Contribution to Reserves

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2645 POLICE - SELF INSURANCE RESERVE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	50,000	50,000	50,000	50,000		(50,000)			(100.00%)
Expense Total	50,000	50,000	50,000	50,000		(50,000)			(100.00%)
Net Expense / (Net Revenue)	50,000	50,000	50,000	50,000		(50,000)			(100.00%)

2645 Police - Self Insurance Reserve consolidate to 2490 Corporate Municipal, 5-06100 Contribution to Reserves

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2640 POLICE SERVICES BOARD - RENUMERATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION	8,536	8,994	8,657	8,994		(8,994)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	266	176	265	176		(176)			(100.00%)
Expense Total	8,802	9,170	8,922	9,170		(9,170)			(100.00%)
Net Expense / (Net Revenue)	8,802	9,170	8,922	9,170		(9,170)			(100.00%)

2640 Police Service Board - Remuneration consolidate to 5525 Contribution to Boards & Commissions

City of Sarnia

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2780 EMERGENCY MEASURES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(3,717)		(959)						
Revenue Total	(3,717)		(959)						
EXPENSES									
5-01000 SALARIES	95,237	96,835	95,483	96,835		1,445		98,280	1.49%
5-01120 SERVICE PAY	500	500	550	500				500	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,739	19,355	19,934	19,355		444		19,799	2.29%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,899	10,374	9,848	10,374		252		10,626	2.43%
5-01253 CAR ALLOWANCE	3,242	3,242	3,331	3,242				3,242	
5-02102 ELECTRICITY	1,586	1,500	1,495	1,500				1,500	
5-02104 PHONE	8,777	11,000	10,312	11,000				11,000	
5-02300 OFFICE EXPENSES	1,585	4,180	3,116	4,180				4,180	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	407	855	692	855				855	
5-02302 ADVERTISING		500	452	500				500	
5-02310 TRAVEL & ACCOMODATIONS	580	500	484	500				500	
5-02311 TRAINING & EDUCATION	2,435	3,100	3,016	3,100				3,100	
5-02400 REPAIRS & MAINTENANCE			43						
5-02410 EQUIPMENT MAINTENANCE	6,662	5,455	4,684	5,455				5,455	
5-05000 SUNDRY	140	200	94	200				200	
5-05500 REPLACEMENT EQUIPMENT	114	2,550	2,426	2,550				2,550	
5-06100 CONTRIBUTION TO RESERVES	6,000	6,000	6,000	6,000				6,000	
Expense Total	155,903	166,146	161,960	166,146		2,141		168,287	1.29%
Net Expense / (Net Revenue)	152,186	166,146	161,001	166,146		2,141		168,287	1.29%

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3000 ENGINEERING - ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(27,053)	(17,000)	(25,008)	(17,000)		(8,000)		(25,000)	47.06%
4-00930 COSTS RECOVERED	97	(3,000)	(395)	(3,000)				(3,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(4,185)								
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(339,459)	(339,459)	(339,459)	(339,459)		116,459		(223,000)	(34.31%)
Revenue Total	(370,600)	(359,459)	(364,862)	(359,459)		108,459		(251,000)	(30.17%)
EXPENSES									
5-01000 SALARIES	216,123	211,016	122,564	211,016		3,160		214,176	1.50%
5-01025 SALARIES - OVERTIME			268						
5-01050 WAGES - REGULAR			21,623						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	46,695	40,845	25,817	40,845		758		41,603	1.86%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	21,009	22,360	18,910	22,360		1,143		23,503	5.11%
5-01253 CAR ALLOWANCE	1,891	2,002	1,313	2,002				2,002	
5-01254 CLOTHING/BOOT ALLOWANCE	5,570	6,200	4,817	6,200				6,200	
5-02104 PHONE	7,510	7,500	6,261	7,500				7,500	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	4,986	8,700	4,986	8,700		(8,700)			(100.00%)
5-02300 OFFICE EXPENSES	7,719	10,240	8,516	10,240				10,240	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	5,224	6,800	6,303	6,800				6,800	
5-02302 ADVERTISING	849	2,000	3,985	2,000		(2,000)			(100.00%)
5-02303 POSTAGE	443	1,650	827	1,650				1,650	
5-02310 TRAVEL & ACCOMODATIONS		190		190				190	
5-02311 TRAINING & EDUCATION	3,441	9,000	2,643	9,000				9,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE		1,500	1,000	1,500				1,500	
5-04910 OTHER PURCHASED SERVICES	4,550	4,000	2,500	4,000				4,000	
5-05500 REPLACEMENT EQUIPMENT		490	830	490				490	
Expense Total	326,010	334,493	233,163	334,493		(5,639)		328,854	(1.69%)
Net Expense / (Net Revenue)	(44,590)	(24,966)	(131,699)	(24,966)		102,820		77,854	(411.84%)

4-00795 Other Grants & Subsidies - Increase revenue based on historical trends (Budget Deliberation Day December 5, 2017)

4-00939 Costs Recovered - Interdepartmental - Decrease for cost of services performed for Water and Sewer departments

5-02117 Software Licenses & Maintenance Fees - Transfer \$5,000 to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; decrease \$3,700 based on historical trends

5-02302 Advertising - Eliminate budget due to eliminating requirement to advertise for Tender/RFP in print media (Budget Deliberation Day December 5, 2017)

City of Sarnia

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3033 ENGINEERING - DESIGN

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(431,930)	(502,574)	(504,745)	(502,574)				(502,574)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(201,470)	(201,470)	(171,788)	(201,470)		8,157		(193,313)	(4.05%)
Revenue Total	(633,400)	(704,044)	(676,533)	(704,044)		8,157		(695,887)	(1.16%)
EXPENSES									
5-01000 SALARIES	419,994	372,450	365,255	372,450		(5,187)		367,263	(1.39%)
5-01025 SALARIES - OVERTIME	15,508	5,004	4,901	5,004		68		5,072	1.36%
5-01030 SALARIES - CASUAL		24,260	14,163	24,260		12,140		36,400	50.04%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,151	82,156	81,501	82,156		(3,419)		78,737	(4.16%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,831	46,540	46,878	46,540		2,580		49,120	5.54%
5-02002 GRAPHIC PRINTING & SUPPLIES		1,460	744	1,460				1,460	
5-02114 IT MAINTENANCE & SUPPORT	19,860	25,300	18,108	25,300		(25,300)			(100.00%)
5-02220 VEHICLE EXPENSE	29,738	29,574	29,574	29,574		(14,339)		15,235	(48.49%)
5-02300 OFFICE EXPENSES	669	1,000	466	1,000				1,000	
5-02311 TRAINING & EDUCATION	8,119	13,800	12,148	13,800				13,800	
5-02388 OVERTIME MEALS	765		153						
5-05500 REPLACEMENT EQUIPMENT	764	5,000	5,143	5,000				5,000	
5-05650 ALLOCATED ADMINISTRATION		97,500	97,500	97,500		25,300		122,800	25.95%
Expense Total	633,399	704,044	676,534	704,044		(8,157)		695,887	(1.16%)
Net Expense / (Net Revenue)	(1)		1						

4-00939 Costs Recovered - Interdepartmental - Decrease budget for cost of services performed for Water and Sewer departments

5-01030 Salaries Casual - Increase 0.33 FTE for additional student for Asset Management

5-02114 IT Maintenance & Support - Transfer to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; no budget impact

5-02220 Vehicle Expense - Re-purpose use of van; transfer budget to **2022 IT**

5-05650 Allocated Administration - Increase due to the transfer of software costs to **2022 IT**; no budget impact

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3034 ENGINEERING - TRAFFIC

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(1,700)	(500)	(6,092)	(500)		(800)		(1,300)	160.00%
4-00930 COSTS RECOVERED	(3,339)	(3,700)	(3,432)	(3,700)				(3,700)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(72,744)	(60,000)	(59,998)	(60,000)				(60,000)	
4-00936 COSTS RECOVERED - OTHER	(4,305)		(44,455)						
Revenue Total	(82,088)	(64,200)	(113,977)	(64,200)		(800)		(65,000)	1.25%
EXPENSES									
5-01000 SALARIES	79,127	80,026	65,260	80,026		(5,622)		74,404	(7.03%)
5-01025 SALARIES - OVERTIME			11,196						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,172	16,315	16,579	16,315		(1,087)		15,228	(6.66%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,532	10,254	5,108	10,254		473		10,727	4.61%
5-02102 ELECTRICITY			15,184			14,000		14,000	
5-02220 VEHICLE EXPENSE	15,371	15,235	15,235	15,235				15,235	
5-02311 TRAINING & EDUCATION	4,573	6,000	5,935	6,000				6,000	
5-02388 OVERTIME MEALS	272		15						
5-02466 CONTRACT EXPENSE						330,000		330,000	
5-04030 SCHOOL CROSSING GUARDS	318,473	300,000	309,201	300,000		(300,000)			(100.00%)
5-04910 OTHER PURCHASED SERVICES	5,088	15,000	19,073	15,000		8,000		23,000	53.33%
5-05630 OTHER RECOVERABLE WORK	13,078		57,414						
5-46008 TRAFFIC SIGNAL MAINTENANCE	244,733	190,000	193,776	190,000		(14,000)		176,000	(7.37%)
5-46015 TRAFFIC COUNTS	4,070	8,000	6,334	8,000		(8,000)			(100.00%)
Expense Total	710,489	640,830	720,310	640,830		23,764		664,594	3.71%
Net Expense / (Net Revenue)	628,401	576,630	606,333	576,630		22,964		599,594	3.98%

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

5-02102 Electricity - Transfer budget from **5-46008 Traffic Signal Maintenance**; no budget impact

5-02466 Contract Expense - Transfer budget from **5-04030 School Crossing Guards**; includes increase in service costs for current contract and renewal

5-04030 School Crossing Guards - Transfer budget to **5-02466 Contract Expense**

5-04910 Other Purchased Services - Transfer budget from **5-46015 Traffic Counts**; no budget impact

City of Sarnia

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3035 ENGINEERING - DEVELOPMENT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(88,428)	(60,000)	(65,442)	(60,000)		(10,000)		(70,000)	16.67%
4-00930 COSTS RECOVERED	(105,879)	(50,000)	(42,733)	(50,000)		(216,213)		(266,213)	432.43%
4-00936 COSTS RECOVERED - OTHER	(57,211)	(60,000)	(91,987)	(60,000)				(60,000)	
Revenue Total	(251,518)	(170,000)	(200,162)	(170,000)		(226,213)		(396,213)	133.07%
EXPENSES									
5-01000 SALARIES	275,439	278,486	285,127	278,486		4,184		282,670	1.50%
5-01025 SALARIES - OVERTIME	6,600	5,004	7,680	5,004		68		5,072	1.36%
5-01030 SALARIES - CASUAL	8,476	9,709	14,036	9,709				9,709	
5-01050 WAGES - REGULAR						189,183		189,183	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	56,666	56,751	49,054	56,751		18,029		74,780	31.77%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	29,880	32,138	30,360	32,138		2,024		34,162	6.30%
5-01254 CLOTHING/BOOT ALLOWANCE			687						
5-02220 VEHICLE EXPENSE	48,345	48,345	48,345	48,345				48,345	
5-02311 TRAINING & EDUCATION	1,522	6,000	512	6,000				6,000	
5-04910 OTHER PURCHASED SERVICES	13,693	20,000	17,302	20,000				20,000	
5-05505 NEW EQUIPMENT		1,000	788	1,000				1,000	
Expense Total	440,621	457,433	453,891	457,433		213,488		670,921	46.67%
Net Expense / (Net Revenue)	189,103	287,433	253,729	287,433		(12,725)		274,708	(4.43%)

4-00901 Other Fees & Service Charges - Increase in site plan and permit fee collection

4-00930 Costs Recovered - Increase \$10,000 based on anticipated new development in 2018; \$206,213 increase added for 2 temporary contract FTE positions paid for by Bell Canada for the Fibre to Home Project (City Council November 20, 2017; Budget Deliberation Day December 5, 2017)

5-01050 Wages - Regular - Increase for two temporary contract employees for Bell Fibre to Home Project (City Council November 20, 2017; Budget Deliberation Day December 5, 2017)

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3036 ENGINEERING - CONSTRUCTION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(438,082)	(460,943)	(475,037)	(460,943)				(460,943)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(99,929)	(95,350)	(87,116)	(95,350)		(5,743)		(101,093)	6.02%
Revenue Total	(538,011)	(556,293)	(562,153)	(556,293)		(5,743)		(562,036)	1.03%
EXPENSES									
5-01000 SALARIES	334,853	338,532	338,758	338,532		5,072		343,604	1.50%
5-01025 SALARIES - OVERTIME	19,849		25,068						
5-01030 SALARIES - CASUAL		15,016		15,016				15,016	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,596	73,375	73,629	73,375		(2,487)		70,888	(3.39%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	38,743	41,662	42,530	41,662		2,658		44,320	6.38%
5-01254 CLOTHING/BOOT ALLOWANCE			471			500		500	
5-02220 VEHICLE EXPENSE	71,726	71,708	71,708	71,708				71,708	
5-02311 TRAINING & EDUCATION	1,950	13,000	6,000	13,000				13,000	
5-02388 OVERTIME MEALS	2,294		1,730						
5-05505 NEW EQUIPMENT		3,000	2,259	3,000				3,000	
Expense Total	538,011	556,293	562,153	556,293		5,743		562,036	1.03%
Net Expense / (Net Revenue)									

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

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3040 MUNICIPAL DRAINS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS			(3,336)						
4-00750 PROVINCIAL SUBSIDY	(54,339)	(51,000)	(50,822)	(51,000)		(1,137)		(52,137)	2.23%
Revenue Total	(54,339)	(51,000)	(54,158)	(51,000)		(1,137)		(52,137)	2.23%
EXPENSES									
5-01000 SALARIES	37,600	38,012	38,018	38,012		570		38,582	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	7,529	7,766	7,760	7,766		118		7,884	1.52%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,699	5,044	5,155	5,044		378		5,422	7.49%
5-02311 TRAINING & EDUCATION	1,303	2,500	1,606	2,500				2,500	
5-02480 MAINTENANCE	21,851	24,000	21,292	24,000				24,000	
5-05142 DRAIN ASSESSMENT	200,000	200,000	200,000	200,000		(200,000)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES						200,000		200,000	
Expense Total	272,982	277,322	273,831	277,322		1,066		278,388	0.38%
Net Expense / (Net Revenue)	218,643	226,322	219,673	226,322		(71)		226,251	(0.03%)

5-05142 Drain Assessment - Transfer budget to **5-06100 Contribution to Reserves** to be consistent with all other departments reserve contributions; no budget impact

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3300 STREET LIGHTING

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00936 COSTS RECOVERED - OTHER	(27,153)								
Revenue Total	(27,153)								
EXPENSES									
5-02102 ELECTRICITY						1,012,106		1,012,106	
5-02110 STREET LIGHTING, TRAFFIC SIGNAL POWER	1,098,996	1,137,106	1,014,748	1,137,106		(1,137,106)			(100.00%)
5-02400 REPAIRS & MAINTENANCE						231,296		231,296	
5-02445 STREET LIGHTING MAINTENANCE	264,597	231,296	233,728	231,296		(231,296)			(100.00%)
5-05630 OTHER RECOVERABLE WORK	23,405								
5-06100 CONTRIBUTION TO RESERVES	50,000								
Expense Total	1,436,998	1,368,402	1,248,476	1,368,402		(125,000)		1,243,402	(9.13%)
Net Expense / (Net Revenue)	1,409,845	1,368,402	1,248,476	1,368,402		(125,000)		1,243,402	(9.13%)

5-02102 Electricity - Transfer budget from **5-02110 Street Lighting, Traffic Signal Power**; Decrease in budget due to the LED conversion projects energy savings
5-02400 Repairs & Maintenance - Transfer budget from **5-02445 Street Lighting Maintenance**; no budget impact

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3005 PUBLIC WORKS ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED			(1,498)						
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(620,000)	(620,000)	(620,000)	(620,000)		(77,000)		(697,000)	12.42%
4-06220 CONTRIBUTION FROM RESERVES	(100,000)	(100,000)	(100,000)	(100,000)				(100,000)	
Revenue Total	(720,000)	(720,000)	(721,498)	(720,000)		(77,000)		(797,000)	10.69%
EXPENSES									
5-01000 SALARIES	730,440	721,627	681,248	721,627		4,870		726,497	0.67%
5-01025 SALARIES - OVERTIME			983						
5-01030 SALARIES - CASUAL			7,051						
5-01130 SEVERANCE PAY	9,395								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	143,689	145,287	145,654	145,287		1,181		146,468	0.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	75,753	82,952	73,953	82,952		5,551		88,503	6.69%
5-01254 CLOTHING/BOOT ALLOWANCE			471			500		500	
5-02104 PHONE	2,305	3,500	2,513	3,500				3,500	
5-02220 VEHICLE EXPENSE	59,834	59,834	59,834	59,834				59,834	
5-02300 OFFICE EXPENSES	20,485	14,000	23,031	14,000				14,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,089	2,780	2,100	2,780				2,780	
5-02302 ADVERTISING	274								
5-02311 TRAINING & EDUCATION	376	4,940	4,902	4,940				4,940	
5-02388 OVERTIME MEALS	15								
5-02405 OFFICE EQUIPMENT MAINTENANCE		770	720	770		(770)			(100.00%)
5-05500 REPLACEMENT EQUIPMENT	5,068	10,000	9,925	10,000		770		10,770	7.70%
Expense Total	1,049,723	1,045,690	1,012,385	1,045,690		12,102		1,057,792	1.16%
Net Expense / (Net Revenue)	329,723	325,690	290,887	325,690		(64,898)		260,792	(19.93%)

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

5-02104 Clothing/Boot Allowance - Add budget for allowance payment per collective agreements

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

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3008 ROADS MAINTENANCE - RURAL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED			(305)						
Revenue Total			(305)						
EXPENSES									
5-01000 SALARIES	89,014	91,480	93,570	91,480		1,368		92,848	1.50%
5-01050 WAGES - REGULAR	277,325	281,127	300,931	281,127		7,175		288,302	2.55%
5-01055 WAGES - OVERTIME	17,911		4,554						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	75,090	72,443	64,141	72,443		1,783		74,226	2.46%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	47,671	48,830	42,549	48,830		2,544		51,374	5.21%
5-02220 VEHICLE EXPENSE	114,547	114,547	114,547	114,547				114,547	
5-02388 OVERTIME MEALS		2,925	2,814	2,925		(2,000)		925	(68.38%)
5-03002 OTHER OPERATING SUPPLIES	3,397	5,000	3,822	5,000		(5,000)			(100.00%)
5-03005 MATERIALS						15,000		15,000	
5-04910 OTHER PURCHASED SERVICES	145,738	182,000	163,702	182,000		40,000		222,000	21.98%
Expense Total	770,693	798,352	790,630	798,352		60,870		859,222	7.62%
Net Expense / (Net Revenue)	770,693	798,352	790,325	798,352		60,870		859,222	7.62%

5-02388 Overtime Meals - Transfer budget to **3011 Winter Maintenance**; no budget impact

5-03002 Other Operating Supplies - Transfer budget to **5-03005 Materials**; no budget impact

5-03005 Materials - Transfer \$5,000 from **5-03002 Other Operating Supplies**; Increase budget by \$10,000 due to maintenance for bridge work now under Roads budget that was previously funded by capital

5-04910 Other Purchased Services - Add budget for maintenance to bridge work now under Roads budget that was previously funded by capital

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3009 STREETS MAINTENANCE - CONCRETE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED			(287)						
Revenue Total			(287)						
EXPENSES									
5-01000 SALARIES	90,506	91,480	92,021	91,480		1,368		92,848	1.50%
5-01050 WAGES - REGULAR	230,019	233,712	247,563	233,712		12,794		246,506	5.47%
5-01055 WAGES - OVERTIME	22,187		15,729						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	68,656	66,819	71,600	66,819		2,913		69,732	4.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	48,517	48,830	45,223	48,830		2,774		51,604	5.68%
5-02220 VEHICLE EXPENSE	92,974	92,974	92,974	92,974				92,974	
5-02388 OVERTIME MEALS	15	2,925	1,771	2,925		(2,000)		925	(68.38%)
5-03002 OTHER OPERATING SUPPLIES	33	5,000	3,230	5,000		(5,000)			(100.00%)
5-03005 MATERIALS	28,090	35,000	37,689	35,000		5,000		40,000	14.29%
5-04910 OTHER PURCHASED SERVICES	28,764	30,000	30,286	30,000				30,000	
Expense Total	609,761	606,740	638,086	606,740		17,849		624,589	2.94%
Net Expense / (Net Revenue)	609,761	606,740	637,799	606,740		17,849		624,589	2.94%

5-02338 Overtime Meals - Transfer budget to **3011 Winter Maintenance**; no budget impact
5-03002 Other Operating Supplies - Transfer budget to **5-03005 Materials**; no budget impact.

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3010 STREETS MAINTENANCE - URBAN

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(106,908)	(30,000)	(28,273)	(30,000)				(30,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(149,379)	(152,375)	(150,877)	(152,375)				(152,375)	
4-00936 COSTS RECOVERED - OTHER		(2,575)	(2,946)	(2,575)				(2,575)	
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(702,708)	(702,708)	(702,708)	(702,708)				(702,708)	
Revenue Total	(958,995)	(887,658)	(884,804)	(887,658)				(887,658)	
EXPENSES									
5-01000 SALARIES	84,636	91,480	93,755	91,480		1,368		92,848	1.50%
5-01025 SALARIES - OVERTIME			2,189						
5-01050 WAGES - REGULAR	826,899	856,312	802,109	856,312		(33,999)		822,313	(3.97%)
5-01055 WAGES - OVERTIME	115,175	63,168	67,234	63,168				63,168	
5-01060 WAGES - CASUAL						67,950		67,950	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	189,957	187,003	189,276	187,003		6,448		193,451	3.45%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	126,915	134,406	133,683	134,406		6,404		140,810	4.76%
5-02220 VEHICLE EXPENSE	292,183	292,183	292,183	292,183				292,183	
5-02388 OVERTIME MEALS	6,503	6,939	6,211	6,939		(2,000)		4,939	(28.82%)
5-03002 OTHER OPERATING SUPPLIES	25,574	10,000	24,821	10,000		(10,000)			(100.00%)
5-03005 MATERIALS	211,723	369,000	342,604	369,000		10,000		379,000	2.71%
5-04910 OTHER PURCHASED SERVICES	116,338	91,000	86,439	91,000				91,000	
Expense Total	1,995,903	2,101,491	2,040,504	2,101,491		46,171		2,147,662	2.20%
Net Expense / (Net Revenue)	1,036,908	1,213,833	1,155,700	1,213,833		46,171		1,260,004	3.80%

5-02388 Overtime Meals - Transfer budget to **3011 Winter Maintenance**; no budget impact

5-03002 Other Operating Supplies - Transfer budget to **5-03005 Materials**; no budget impact

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3011 WINTER MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(392,790)	(200,000)	(299,304)	(200,000)		(105,000)		(305,000)	52.50%
Revenue Total	(392,790)	(200,000)	(299,304)	(200,000)		(105,000)		(305,000)	52.50%
EXPENSES									
5-01055 WAGES - OVERTIME	214,700	152,500	146,734	152,500		2,290		154,790	1.50%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	19,267	2,976	12,946	2,976		40		3,016	1.34%
5-02220 VEHICLE EXPENSE	409,772	409,772	409,772	409,772				409,772	
5-02388 OVERTIME MEALS	6,034		3,521			5,000		5,000	
5-03005 MATERIALS	619,491	649,456	646,334	649,456		25,544		675,000	3.93%
5-04910 OTHER PURCHASED SERVICES	44,720	200,000	181,399	200,000				200,000	
Expense Total	1,313,984	1,414,704	1,400,706	1,414,704		32,874		1,447,578	2.32%
Net Expense / (Net Revenue)	921,194	1,214,704	1,101,402	1,214,704		(72,126)		1,142,578	(5.94%)

4-00931 Costs Recovered - Other Municipalities - Increase based on historical trends (Budget Deliberation Day December 5, 2017)

5-02388 Overtime Meals - Transfer budget from **3008 Streets Maintenance - Rural, 3009 Streets Maintenance - Concrete** and **3010 Streets Maintenance - Urban**; no budget impact

5-03005 Materials - Increase due to 5% increase in the cost of the supply of road salt (City Council Non Agenda Report July 20, 2017)

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3015 WORKS CENTRE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(3,288)	(21,000)	(1,697)	(21,000)		19,500		(1,500)	(92.86%)
4-00936 COSTS RECOVERED - OTHER	(259,583)	(200,000)	(236,571)	(200,000)		(25,000)		(225,000)	12.50%
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(836,124)	(786,470)	(805,919)	(786,470)				(786,470)	
4-00940 SALE OF MATERIALS	(4,629)		(3,642)			(5,000)		(5,000)	
4-06220 CONTRIBUTION FROM RESERVES	(772,309)	(772,309)	(433,844)	(772,309)		324,858		(447,451)	(42.06%)
Revenue Total	(1,875,933)	(1,779,779)	(1,481,673)	(1,779,779)		314,358		(1,465,421)	(17.66%)
EXPENSES									
5-01000 SALARIES		102,842	142,559	102,842		1,536		104,378	1.49%
5-01050 WAGES - REGULAR	726,579	634,230	629,102	634,230		(218)		634,012	(0.03%)
5-01055 WAGES - OVERTIME	46,306	32,994	33,075	32,994				32,994	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	155,812	151,622	154,638	151,622		624		152,246	0.41%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	98,351	108,332	104,251	108,332		4,066		112,398	3.75%
5-01254 CLOTHING/BOOT ALLOWANCE	19,157	16,550	36,901	16,550		22,525		39,075	136.10%
5-01256 TOOL ALLOWANCE	5,673	4,500	4,586	4,500		500		5,000	11.11%
5-02101 NATURAL GAS	15,876	12,500	17,276	12,500		5,000		17,500	40.00%
5-02102 ELECTRICITY	57,696	45,000	45,954	45,000				45,000	
5-02104 PHONE	9,748	17,232	12,767	17,232				17,232	
5-02220 VEHICLE EXPENSE	77,390	77,298	82,444	77,298				77,298	
5-02222 RADIO LICENSE	32,787	30,000	29,762	30,000				30,000	
5-02300 OFFICE EXPENSES	2,170	4,970	3,373	4,970				4,970	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,370	3,950	6,262	3,950				3,950	
5-02311 TRAINING & EDUCATION	10,184	18,668	11,571	18,668				18,668	
5-02360 CLOTHING & UNIFORMS	20,652	23,000		23,000		(23,000)			(100.00%)
5-02388 OVERTIME MEALS	1,721		876						
5-03002 OTHER OPERATING SUPPLIES	1,922	18,550	18,910	18,550				18,550	
5-04910 OTHER PURCHASED SERVICES	25,442	35,450	31,632	35,450				35,450	
5-40350 BUILDING & GROUND MAINTENANCE	185,973	116,700	115,733	116,700				116,700	
Expense Total	1,496,809	1,454,388	1,481,672	1,454,388		11,033		1,465,421	0.76%

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3015 WORKS CENTRE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Net Expense / (Net Revenue)	(379,124)	(325,391)		(325,391)		325,391			(100.00%)

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

4-00936 Costs Recovered - Other - Increase to right size budget based on historical trends

4-00940 Sale of Materials - Establish budget based on historical information

4-06220 Contribution from Reserves - Decrease to balance department budget to be a net budget of zero

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact; transfer allowance for 1 FTE to **3500 Sanitary Sewer Maintenance**

5-01256 Tool Allowance - Increase per contract increase

5-02101 Natural Gas - Increase based on historical trends

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3800 WASTE MANAGEMENT - COLLECTION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00510 GARBAGE CONTAINER EXEMPT FEE	(469)	(1,000)	(352)	(1,000)				(1,000)	
4-00511 GARBAGE BAG TAG FEE	(15,951)	(24,480)	(21,922)	(24,480)				(24,480)	
4-00930 COSTS RECOVERED	(120)	(1,000)	(775)	(1,000)				(1,000)	
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES		(1,000)	(775)	(1,000)				(1,000)	
Revenue Total	(16,540)	(27,480)	(23,824)	(27,480)				(27,480)	
EXPENSES									
5-01000 SALARIES	38,048	40,014	41,544	40,014		598		40,612	1.49%
5-01025 SALARIES - OVERTIME	882		1,110						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,075	8,166	8,184	8,166		113		8,279	1.38%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,396	5,120	3,745	5,120		380		5,500	7.42%
5-02302 ADVERTISING	2,844	5,000	4,751	5,000		5,000		10,000	100.00%
5-02466 CONTRACT EXPENSE	61,186	62,450	61,622	62,450		2,050		64,500	3.28%
5-04021 GARBAGE COLLECTION	972,666	990,000	1,006,681	990,000		19,000		1,009,000	1.92%
Expense Total	1,087,097	1,110,750	1,127,637	1,110,750		27,141		1,137,891	2.44%
Net Expense / (Net Revenue)	1,070,557	1,083,270	1,103,813	1,083,270		27,141		1,110,411	2.51%

5-02302 Advertising - Increase of \$5,000 for additional advertising required for public education of the changes in the waste collection program;

5-02466 Contract Expense - Increase based on the bulk collection service contract for CPI and annual fuel costs

5-04021 Garbage Collection - Reduce budget by \$10,000 due to elimination of advertising for clothing & food drives (Budget Deliberation Day December 5, 2017); Increase based on estimated 3% increase for CPI and fuel costs

City of Sarnia

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3880 GARBAGE RECYCLING

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00928 COSTS RECOVERED - FREIGHT		(1,000)		(1,000)		1,000			(100.00%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(45,642)	(40,000)	(40,895)	(40,000)		(34,000)		(74,000)	85.00%
4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN	(1,566)		(995)			(1,000)		(1,000)	
4-00934 COSTS RECOVERED - RECYCLABLES	(714,432)	(680,000)	(525,039)	(680,000)				(680,000)	
4-00935 COSTS RECOVERED - PARKS		(500)	(334)	(500)		500			(100.00%)
4-00936 COSTS RECOVERED - OTHER	(413,401)	(293,724)	(394,059)	(293,724)		(106,276)		(400,000)	36.18%
4-00940 SALE OF MATERIALS	(98,553)	(100,000)	(98,884)	(100,000)		(2,000)		(102,000)	2.00%
Revenue Total	(1,273,594)	(1,115,224)	(1,060,206)	(1,115,224)		(141,776)		(1,257,000)	12.71%
EXPENSES									
5-01000 SALARIES	96,981	108,564	101,898	108,564		1,624		110,188	1.50%
5-01025 SALARIES - OVERTIME	1,072	5,120	2,292	5,120		80		5,200	1.56%
5-01030 SALARIES - CASUAL		8,218	6,513	8,218		1,491		9,709	18.14%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	16,315	23,162	20,054	23,162		535		23,697	2.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,542	14,946	13,796	14,946		1,094		16,040	7.32%
5-02104 PHONE	639		686			700		700	
5-02220 VEHICLE EXPENSE	15,235	15,235	15,235	15,235				15,235	
5-02300 OFFICE EXPENSES	6,195		1,040			2,500		2,500	
5-02302 ADVERTISING	14,800	20,000	12,333	20,000		10,000		30,000	50.00%
5-02388 OVERTIME MEALS	206								
5-02420 BUILDING MAINTENANCE	7,036		6,847			7,000		7,000	
5-03005 MATERIALS	6,687		7,354			9,000		9,000	
5-04021 GARBAGE COLLECTION		5,000		5,000		(5,000)			(100.00%)
5-04022 COMPOST COLLECTION	455,562	464,471	471,025	464,471		(43,765)		420,706	(9.42%)
5-04023 COMPOST PROCESSING	347,871	295,000	304,733	295,000		40,000		335,000	13.56%
5-04200 BLUEBOX PROCESSING	593,171	595,100	601,003	595,100		17,900		613,000	3.01%
5-04201 BLUEBOX COLLECTION	731,198	725,572	737,992	725,572		22,428		748,000	3.09%
5-04204 BULK ITEMS RECYCLING	26,541	15,300	25,647	15,300		5,000		20,300	32.68%
5-04910 OTHER PURCHASED SERVICES	11,326		7,480			9,000		9,000	
5-05500 REPLACEMENT EQUIPMENT	3,021		1,211			1,500		1,500	

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3880 GARBAGE RECYCLING

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Expense Total	2,346,398	2,295,688	2,337,139	2,295,688		81,087		2,376,775	3.53%
Net Expense / (Net Revenue)	1,072,804	1,180,464	1,276,933	1,180,464		(60,689)		1,119,775	(5.14%)

4-00928 Costs Recovered - Freight - Transfer budget to **4-00932 Costs Recovered - Business Recycling Bin**

4-00931 Costs Recovered - Other Municipalities - \$6,000 Increase based on prior year costs recovered plus increase for contract increase amounts; \$28,000 increased estimated for costs of other municipalities use of compost site

4-00935 Costs Recovered - Parks - Eliminate budget no longer used

4-00936 Costs Recovered - Other - Increase to right size budget based on historical trends

4-00940 Sale of Materials - Add \$2,000 budget for recycling bin sales

5-02104 Phone - Transfer budget from **5-04023 Compost Processing**

5-02300 Office Expenses - Transfer budget from **5-04023 Compost Processing**

5-02302 Advertising - Increase required for public education of the new recycling requirements

5-02420 Building Maintenance - Transfer budget from **5-04023 Compost Processing**; no budget impact

5-03005 Materials - Add \$2,000 budget for bluebox purchases; offset by increase in **4-00940 Sale of Materials**; no budget impact; Transfer \$7,000 from **5-04022 Compost Collection** to right size budget; no budget impact

5-04021 Garbage Collection - Transfer budget to **5-04204 Bulk Recycling**

5-04022 Compost Collection - Increase by 3% based on contract annual CPI increase and annual estimated fuel costs; reduced by \$20,228 due to elimination of 1 green waste/leaves collection in September and reduced by \$38,066 due to elimination of 2 brush collections (June and November) (Budget Deliberation Day December 5, 2017)

5-04023 Compost Processing - Increase required due to contractual requirements and projected compost quantity based on prior year actuals

5-04200 Bluebox Processing - Increase by 3% required due to projected quantity and contractual CPI increase

5-04201 Bluebox Collection - Increase by 3% required due to contractual CPI increase and annual estimated fuel costs

5-04910 Other Purchased Services - Transfer budget from **5-04023 Compost Processing** to right size budget; no budget impact

5-05500 Replacement Equipment - Transfer budget from **5-04023 Compost Processing** to right size budget; no budget impact

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3150 CARE-A-VAN - TRANSPORTATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	352,173	408,554	406,293	408,554		15,818		424,372	3.87%
5-01055 WAGES - OVERTIME	48,396	16,950	30,540	16,950				16,950	
5-01085 EDUCATION LEAVE	242	532	500	532				532	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	76,668	83,531	80,898	83,531		2,400		85,931	2.87%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	51,428	75,192	65,863	75,192		(3,304)		71,888	(4.39%)
5-01254 CLOTHING/BOOT ALLOWANCE			1,544			1,500		1,500	
5-02221 VEHICLE LICENSE	1,944	1,956	1,791	1,956				1,956	
5-02323 SAFETY PROGRAM	6,728	200	193	200				200	
5-02360 CLOTHING & UNIFORMS	1,456	4,600	19,247	4,600		(1,500)		3,100	(32.61%)
5-02388 OVERTIME MEALS	35	100		100				100	
5-02466 CONTRACT EXPENSE	15,896	10,000		10,000		(10,000)			(100.00%)
5-03002 OTHER OPERATING SUPPLIES	18	700	614	700				700	
5-05100 FACILITY RENT	1,628	2,960	1,628	2,960				2,960	
5-05650 ALLOCATED ADMINISTRATION						16,500		16,500	
5-42250 CITY EQUIPMENT - REGULAR ROUTES	97,566	120,116	120,116	120,116				120,116	
5-42251 CITY EQUIPMENT - CHARTERS		300		300				300	
5-42252 CITY EQUIPMENT - TRAINING	300	300		300				300	
Expense Total	654,478	725,991	729,227	725,991		21,414		747,405	2.95%
Net Expense / (Net Revenue)	654,478	725,991	729,227	725,991		21,414		747,405	2.95%

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

5-02466 Contract Expense - Eliminate budget no longer required

5-05650 Allocated Administration - Increase due to the transfer of software costs to **2022 IT**; new Annual license fee for Tripspark automated scheduling software (City Council April 10, 2017)

City of Sarnia

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3155 CARE-A-VAN - DISPATCHING

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	63,232	63,934	63,936	63,934		(63,934)			(100.00%)
5-01030 SALARIES - CASUAL		7,552	7,500	7,552		(7,552)			(100.00%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,083	13,919	13,782	13,919		(13,919)			(100.00%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	8,991	9,656	9,871	9,656		(9,656)			(100.00%)
5-02311 TRAINING & EDUCATION		1,500	1,000	1,500		(1,500)			(100.00%)
5-03002 OTHER OPERATING SUPPLIES	1,799	200	100	200		(200)			(100.00%)
5-04910 OTHER PURCHASED SERVICES		2,000	1,000	2,000		(2,000)			(100.00%)
Expense Total	87,105	98,761	97,189	98,761		(98,761)			(100.00%)
Net Expense / (Net Revenue)	87,105	98,761	97,189	98,761		(98,761)			(100.00%)

3155 Care-A-Van Dispatching consolidated with **3175 Care-a-Van Administration**

5-01000 Salaries - Reduce 0.33 FTE for temporary clerk

5-04910 Other Purchased Services - Eliminate budget no longer required

City of Sarnia

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3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	20,286	60,580	58,519	60,580		520		61,100	0.86%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	3,711	12,614	11,600	12,614		138		12,752	1.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	3,650	14,446	11,069	14,446		(406)		14,040	(2.81%)
5-02210 TIRES			4,248						
5-02384 RADIO & RADAR	2,283	3,863	3,778	3,863				3,863	
5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS	46,354	44,849	37,780	44,849		4,000		48,849	8.92%
Expense Total	76,284	136,352	126,994	136,352		4,252		140,604	3.12%
Net Expense / (Net Revenue)	76,284	136,352	126,994	136,352		4,252		140,604	3.12%

5-42300 Vehicle Maintenance - Care-a-Van Repairs - Increase due to new buses having fire suppression systems that require annual inspection @ \$1,000 each bus (4 Care-a-Van buses); Due to the purchase of the 4 new Care-a-Van buses in 2017 the annual 2% increase for aging bus repairs is avoided as an increase in 2018

City of Sarnia

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3170 CARE-A-VAN - PREMISES & PLANT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	2,350	6,000	6,073	6,000				6,000	
5-02102 ELECTRICITY	8,118	7,000	7,093	7,000				7,000	
5-02103 WATER	3,444	3,366	3,085	3,366				3,366	
5-02420 BUILDING MAINTENANCE	9,679	10,000	10,184	10,000				10,000	
5-03002 OTHER OPERATING SUPPLIES	650	410	624	410				410	
5-04043 CONTRACT CLEANING	2,318	2,626	2,262	2,626		(626)		2,000	(23.84%)
5-05000 SUNDRY		155	264	155				155	
5-05140 REALTY TAXES	16,581	15,616	14,584	15,616				15,616	
5-06100 CONTRIBUTION TO RESERVES	5,000	5,000	5,000	5,000				5,000	
Expense Total	48,140	50,173	49,169	50,173		(626)		49,547	(1.25%)
Net Expense / (Net Revenue)	48,140	50,173	49,169	50,173		(626)		49,547	(1.25%)

5-04043 Contract Cleaning - Decrease due to new cleaning contract from May 1, 2017 to April 30, 2020 (City Council February 27, 2017)

City of Sarnia

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3175 CARE-A-VAN - ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	64,354	85,723	49,497	85,723		51,264		136,987	59.80%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	12,137	17,129	13,907	17,129		11,175		28,304	65.24%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,591	10,457	6,294	10,457		9,598		20,055	91.79%
5-02104 PHONE	1,807	2,100	1,726	2,100				2,100	
5-02300 OFFICE EXPENSES	931	1,933	1,362	1,933				1,933	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	2,055	1,059	1,488	1,059				1,059	
5-02302 ADVERTISING		650	608	650				650	
5-02303 POSTAGE	41	102	158	102				102	
5-02311 TRAINING & EDUCATION						1,500		1,500	
5-02405 OFFICE EQUIPMENT MAINTENANCE	319	100	343	100		250		350	250.00%
5-05000 SUNDRY	971	1,000	954	1,000				1,000	
5-05500 REPLACEMENT EQUIPMENT			1,463						
Expense Total	90,206	120,253	77,800	120,253		73,787		194,040	61.36%
Net Expense / (Net Revenue)	90,206	120,253	77,800	120,253		73,787		194,040	61.36%

5-01000 Salaries - Transfer 1.0 FTE from **3155 Care-a-van Dispatching**; no budget impact; decrease due to vacancy gapping of Transit Superintendent position (Budget Deliberation Day December 5, 2017)

5-02311 Training & Education - Transfer budget from **3155 Care-a-van Dispatching**; no budget impact

5-02405 Office Equipment Maintenance - Transfer budget from **3155 Care-a-van Dispatching**; required for coin sorter and printer contract; no budget impact

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3180 CARE-A-VAN - CAPITAL FROM RATES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-25900 CAPITAL OUT OF RATES	15,696								
Expense Total	15,696								
Net Expense / (Net Revenue)	15,696								

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3185 CARE-A-VAN - DEBT CHARGES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	17,706								
Expense Total	17,706								
Net Expense / (Net Revenue)	17,706								

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3195 CARE-A-VAN REVENUE - OPERATIONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00470 CASH FARES	(10,613)	(12,000)	(11,385)	(12,000)				(12,000)	
4-00471 TICKETS REDEEMED	(25,138)	(26,600)	(28,131)	(26,600)				(26,600)	
4-00472 BUS PASSES	(42,211)	(41,300)	(43,573)	(41,300)				(41,300)	
4-00473 CHARTERS		(1,000)		(1,000)				(1,000)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX		(108,400)	(108,400)	(108,400)		(11,600)		(120,000)	10.70%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(24,026)	(29,199)	(27,131)	(29,199)				(29,199)	
Revenue Total	(101,988)	(218,499)	(218,620)	(218,499)		(11,600)		(230,099)	5.31%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(101,988)	(218,499)	(218,620)	(218,499)		(11,600)		(230,099)	5.31%

4-00759 Provincial Subsidy - Increase to maintain 9% to 10% of provincial subsidy to contribute towards operational services

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4500 PARKS & RECREATION - ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00474 ADVERTISING		(5,000)	(5,000)	(5,000)		(10,000)		(15,000)	200.00%
4-00930 COSTS RECOVERED	(36)		(503)			(240)		(240)	
Revenue Total	(36)	(5,000)	(5,503)	(5,000)		(10,240)		(15,240)	204.80%
EXPENSES									
5-01000 SALARIES	479,676	251,207	250,310	251,207		(13,631)		237,576	(5.43%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,608	45,428	38,707	45,428		2,296		47,724	5.05%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	56,164	30,198	32,872	30,198		2,046		32,244	6.78%
5-01253 CAR ALLOWANCE	450	1,402	1,362	1,402				1,402	
5-02104 PHONE	6,211	1,530	1,838	1,530				1,530	
5-02111 TRANSACTION AND PROCESSING FEES	12,368	40,000	50,938	40,000		10,000		50,000	25.00%
5-02300 OFFICE EXPENSES	4,820	6,120	5,657	6,120				6,120	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,246	1,820	1,989	1,820				1,820	
5-02302 ADVERTISING	1,559	8,165	8,056	8,165		(2,050)		6,115	(25.11%)
5-02303 POSTAGE	616	2,000	1,956	2,000				2,000	
5-02311 TRAINING & EDUCATION	3,694	3,300	3,250	3,300				3,300	
5-02405 OFFICE EQUIPMENT MAINTENANCE	764	1,000	859	1,000				1,000	
5-04100 SECURITY SERVICES		4,150	4,162	4,150				4,150	
5-05000 SUNDRY	377	580	514	580				580	
5-05500 REPLACEMENT EQUIPMENT	1,403	2,000	2,188	2,000				2,000	
Expense Total	655,956	398,900	404,658	398,900		(1,339)		397,561	(0.34%)
Net Expense / (Net Revenue)	655,920	393,900	399,155	393,900		(11,579)		382,321	(2.94%)

4-00474 Advertising - Increase budget per Advertising Agreement with Third Party

4-00930 Costs Recovered - Add budget for cancellation fees based on fees for service

5-02111 Transaction and Processing Fees - Increase to right size budget based on full year with new booking software

5-02302 Advertising - Decrease budget due to eliminating requirement to advertise for Tender/RFP in print media (Budget Deliberation Day December 5, 2017)

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4505 PARKS - ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	134,260	249,079	249,164	249,079		17,024		266,103	6.83%
5-01025 SALARIES - OVERTIME	5,555	5,500	5,095	5,500		92		5,592	1.67%
5-01095 CALL DUTY	8,885	7,412	10,820	7,412		1,688		9,100	22.77%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	28,792	51,755	52,686	51,755		3,627		55,382	7.01%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,652	31,060	31,727	31,060		2,449		33,509	7.88%
5-01254 CLOTHING/BOOT ALLOWANCE			1,471			1,500		1,500	
5-02104 PHONE		3,000	2,959	3,000				3,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	70	1,370	1,327	1,370		(370)		1,000	(27.01%)
5-02311 TRAINING & EDUCATION	6,331	4,500	4,435	4,500				4,500	
5-02360 CLOTHING & UNIFORMS	1,452	1,500		1,500		(1,500)			(100.00%)
5-02388 OVERTIME MEALS	2,649	600	2,434	600				600	
Expense Total	206,646	355,776	362,118	355,776		24,510		380,286	6.89%
Net Expense / (Net Revenue)	206,646	355,776	362,118	355,776		24,510		380,286	6.89%

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact
5-02301 Memberships & Subscriptions - Decrease to right size budget

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4510 GENERAL PARK MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(50,114)	(57,050)	(25,760)	(57,050)				(57,050)	
4-00663 SARNIA BAY MARINA REVENUE	(75,377)	(85,000)	(86,912)	(85,000)		(5,000)		(90,000)	5.88%
4-00903 RENTAL REVENUE	(35,172)	(58,800)	(47,419)	(58,800)		10,000		(48,800)	(17.01%)
4-00905 DONATIONS			(6,758)						
4-00930 COSTS RECOVERED	(20,129)	(5,200)	(16,638)	(5,200)		(4,300)		(9,500)	82.69%
Revenue Total	(180,792)	(206,050)	(183,487)	(206,050)		700		(205,350)	(0.34%)
EXPENSES									
5-01050 WAGES - REGULAR	347,728	416,401	412,663	416,401		5,853		422,254	1.41%
5-01051 WAGES - SEASONAL	386,784	357,695	351,937	357,695		5,184		362,879	1.45%
5-01055 WAGES - OVERTIME	31,390	42,914	40,220	42,914				42,914	
5-01060 WAGES - CASUAL	206,857	205,545	203,945	205,545		37,121		242,666	18.06%
5-01115 STAT HOLIDAY PAY	6,419	10,440	7,354	10,440		(2,406)		8,034	(23.05%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	155,373	197,978	173,230	197,978		7,093		205,071	3.58%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,395	62,804	52,313	62,804		2,754		65,558	4.39%
5-01254 CLOTHING/BOOT ALLOWANCE			2,434			5,000		5,000	
5-02101 NATURAL GAS	22,940	33,883	33,083	33,883		5,700		39,583	16.82%
5-02102 ELECTRICITY	148,628	125,000	125,813	125,000		22,200		147,200	17.76%
5-02103 WATER	13,280	19,090	19,472	19,090		14,800		33,890	77.53%
5-02104 PHONE	15,307	13,600	13,954	13,600		800		14,400	5.88%
5-02220 VEHICLE EXPENSE	377,000	377,000	377,000	377,000				377,000	
5-02311 TRAINING & EDUCATION		3,750	4,494	3,750				3,750	
5-02360 CLOTHING & UNIFORMS	3,053	5,000	2,491	5,000		(5,000)			(100.00%)
5-02388 OVERTIME MEALS	1,682	1,000	1,046	1,000				1,000	
5-02525 PLAYGROUND EQUIPMENT MAINTENANCE	11,998	25,000	24,289	25,000				25,000	
5-04021 GARBAGE COLLECTION	14,138	15,060	15,134	15,060				15,060	
5-04100 SECURITY SERVICES	2,037								
5-04900 CONTRACT WORK	214,159	117,045	150,482	117,045				117,045	
5-04902 CONTRACT WORK - CHILDREN'S FARM		145,204	145,204	145,204				145,204	
5-05500 REPLACEMENT EQUIPMENT			6,025						
5-06100 CONTRIBUTION TO RESERVES	6,000	6,000	6,000	6,000		10,000		16,000	166.67%

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4510 GENERAL PARK MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-47400 PARK MAINTENANCE & SUPPLIES	123,171	142,172	135,513	142,172				142,172	
5-47404 TRAILS AND NATURAL AREAS		30,000	26,103	30,000				30,000	
Expense Total	2,137,339	2,352,581	2,330,199	2,352,581		109,099		2,461,680	4.64%
Net Expense / (Net Revenue)	1,956,547	2,146,531	2,146,712	2,146,531		109,799		2,256,330	5.12%

4-00663 Sarnia Bay Marina Revenue - Increase due to approved 2017-2021 Agreement (City Council May 30, 2016); offset by increase in **5-06100 Contribution to Reserves**; no budget impact

4-00903 Rental Revenue - Decrease to right size budget based on historical trends

4-00930 Costs Recovered - Increase due to agreement for maintenance of Fort St. Washroom (City Council December 12, 2016) and to right size budget

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

5-02101 Natural Gas - Transfer \$1,700 budget from **4602 Waterfront - Programs**; transfer \$4,000 budget from **4706 Germain Arena**; no budget impact

5-02102 Electricity - Transfer \$8,000 budget from **4602 Waterfront - Programs**; transfer \$14,200 budget from **4706 Germain Arena**; no budget impact

5-02103 Water - Transfer \$6,800 budget from **4602 Waterfront - Programs**; transfer \$8,000 budget from **4706 Germain Arena**; no budget impact

5-02104 Phone - Transfer budget from **4706 Germain Arena**; no budget impact

5-06100 Contribution to Reserves - Increase based on the increase in the **4-00663 Sarnia Bay Marina Revenue**

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4511 SPORTS FIELDS MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00625 FACILITY FEES	(93,725)	(100,383)	(81,230)	(100,383)		(14,617)		(115,000)	14.56%
4-00627 SUBSIDIZED RENTALS	(38,255)	(48,211)	(75,966)	(48,211)		(1,789)		(50,000)	3.71%
Revenue Total	(131,980)	(148,594)	(157,196)	(148,594)		(16,406)		(165,000)	11.04%
EXPENSES									
5-02220 VEHICLE EXPENSE	30,000	30,000	30,000	30,000				30,000	
5-47401 SPORTS FIELDS	52,139	57,000	57,299	57,000				57,000	
Expense Total	82,139	87,000	87,299	87,000				87,000	
Net Expense / (Net Revenue)	(49,841)	(61,594)	(69,897)	(61,594)		(16,406)		(78,000)	26.64%

4-00625 Facility Fees - Increase based on fees for service 2018 proposed rates

4-00627 Subsidized Rentals - Increase based on fees for service 2018 proposed rates

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4515 GREENHOUSE & HORTICULTURE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(370)								
Revenue Total	(370)								
EXPENSES									
5-01050 WAGES - REGULAR	176,073	171,002	167,269	171,002		2,508		173,510	1.47%
5-01051 WAGES - SEASONAL	108,695	111,779	99,719	111,779				111,779	
5-01055 WAGES - OVERTIME	7,393	5,500	7,360	5,500				5,500	
5-01060 WAGES - CASUAL	39,362	32,890	49,246	32,890		5,936		38,826	18.05%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	55,225	65,645	62,286	65,645		1,336		66,981	2.04%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	25,568	26,910	27,162	26,910		1,172		28,082	4.36%
5-01254 CLOTHING/BOOT ALLOWANCE			1,473			1,300		1,300	
5-02220 VEHICLE EXPENSE	40,000	40,000	40,000	40,000				40,000	
5-02360 CLOTHING & UNIFORMS	1,087	1,300		1,300		(1,300)			(100.00%)
5-02388 OVERTIME MEALS	81	150	45	150				150	
5-04100 SECURITY SERVICES	527								
5-47450 FACILITY MAINTENANCE & SUPPLIES	30,958	24,000	24,235	24,000				24,000	
Expense Total	484,969	479,176	478,795	479,176		10,952		490,128	2.29%
Net Expense / (Net Revenue)	484,599	479,176	478,795	479,176		10,952		490,128	2.29%

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

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4525 CHILDREN'S FARM

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-04900 CONTRACT WORK	44,610								
Expense Total	44,610								
Net Expense / (Net Revenue)	44,610								

4525 Children's Farm was consolidated with 4510 General Parks Maintenance in 2017

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4550 WATERFRONT - DOWNTOWN

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02102 ELECTRICITY	1,832								
5-04900 CONTRACT WORK	11,747								
5-47620 FACILITY MAINTENANCE & SUPPLIES	2,616								
Expense Total	16,195								
Net Expense / (Net Revenue)	16,195								

4550 Waterfront - Downtown was consolidated with 4510 General Park Maintenance and 4515 Greenhouse & Horticulture in 2017

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4551 ARBORICULTURE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00905 DONATIONS		(1,500)	(1,500)	(1,500)				(1,500)	
4-00930 COSTS RECOVERED	(4,619)		(15,116)						
Revenue Total	(4,619)	(1,500)	(16,616)	(1,500)				(1,500)	
EXPENSES									
5-01050 WAGES - REGULAR	399,865	394,084	394,203	394,084		5,834		399,918	1.48%
5-01055 WAGES - OVERTIME	9,458	6,500	5,229	6,500				6,500	
5-01060 WAGES - CASUAL	7,217	8,220	7,320	8,220		1,486		9,706	18.08%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	84,319	82,588	94,049	82,588		1,436		84,024	1.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	53,780	62,716	69,100	62,716		2,746		65,462	4.38%
5-01254 CLOTHING/BOOT ALLOWANCE			3,302			3,650		3,650	
5-02220 VEHICLE EXPENSE	34,000	34,000	34,000	34,000				34,000	
5-02360 CLOTHING & UNIFORMS	2,454	3,650	601	3,650		(3,650)			(100.00%)
5-02388 OVERTIME MEALS	1,462	1,000	963	1,000				1,000	
5-02401 SMALL TOOLS		1,170	1,190	1,170		(1,170)			(100.00%)
5-04900 CONTRACT WORK	14,420	14,420	14,090	14,420				14,420	
5-04901 CONTRACT WORK-TREE CONTRACTOR	14,753	14,360	14,437	14,360				14,360	
5-47651 TREE MAINTENANCE	28,910	29,800	29,880	29,800		1,170		30,970	3.93%
Expense Total	650,638	652,508	668,364	652,508		11,502		664,010	1.76%
Net Expense / (Net Revenue)	646,019	651,008	651,748	651,008		11,502		662,510	1.77%

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing/Uniforms**; no budget impact

5-02401 Small Tools - Transfer budget to **5-47651 Tree Maintenance**; no Budget Impact

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4600 RECREATION - ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(13,282)	(12,000)	(19,327)	(12,000)		(8,000)		(20,000)	66.67%
Revenue Total	(13,282)	(12,000)	(19,327)	(12,000)		(8,000)		(20,000)	66.67%
EXPENSES									
5-01000 SALARIES	107,853	273,902	278,386	273,902		17,366		291,268	6.34%
5-01025 SALARIES - OVERTIME			972						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	22,018	55,899	54,420	55,899		3,409		59,308	6.10%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	10,993	39,269	32,892	39,269		2,894		42,163	7.37%
5-02104 PHONE		3,000	2,837	3,000				3,000	
5-02220 VEHICLE EXPENSE	3,000	3,000	3,000	3,000				3,000	
5-02300 OFFICE EXPENSES	182	1,500	873	1,500		(650)		850	(43.33%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,030	600	1,030	600		500		1,100	83.33%
5-02302 ADVERTISING	594	3,000	1,850	3,000				3,000	
5-02310 TRAVEL & ACCOMODATIONS	85	1,000	1,007	1,000				1,000	
5-02311 TRAINING & EDUCATION	347	2,850	2,763	2,850		150		3,000	5.26%
Expense Total	146,102	384,020	380,030	384,020		23,669		407,689	6.16%
Net Expense / (Net Revenue)	132,820	372,020	360,703	372,020		15,669		387,689	4.21%

4-00930 Costs Recovered - Increase to right size budget

5-02300 Office Expenses - Transfer budget dollars to **5-02301 Memberships & Subscriptions** and to **5-02311 Training & Education**; no budget impact

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4601 RECREATION - PROGRAMS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00642 REGISTRATION FEES - RECREATION PROGRAMS	(52,808)	(60,000)	(57,326)	(60,000)		(6,000)		(66,000)	10.00%
4-00644 REGISTRATION FEES - SUMMER ACTIVITIES	(13,086)	(9,600)	(9,478)	(9,600)		9,600			(100.00%)
4-00645 REGISTRATION FEES - SPECIAL EVENTS		(1,000)	(1,000)	(1,000)				(1,000)	
4-00646 REGISTRATION FEES - FITNESS	(10,343)	(6,000)	(5,980)	(6,000)		6,000			(100.00%)
4-00647 REGISTRATION FEES - DAY CAMPS	(25,423)	(20,300)	(31,280)	(20,300)		20,300			(100.00%)
4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY						(36,600)		(36,600)	
4-00905 DONATIONS						(17,000)		(17,000)	
4-00930 COSTS RECOVERED	(10,615)	(2,000)	(8,718)	(2,000)		(10,000)		(12,000)	500.00%
Revenue Total	(112,275)	(98,900)	(113,782)	(98,900)		(33,700)		(132,600)	34.07%
EXPENSES									
5-01055 WAGES - OVERTIME	830		2,437						
5-01060 WAGES - CASUAL	55,753	41,116	56,630	41,116		7,418		48,534	18.04%
5-01080 WAGES - LIFEGUARD	30,458	36,505	17,455	36,505		11,855		48,360	32.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	9,556	8,604	8,130	8,604		2,622		11,226	30.47%
5-02302 ADVERTISING						7,000		7,000	
5-47251 RECREATION PROGRAMS	34,332	30,500	30,865	30,500				30,500	
5-47252 SUMMER ACTIVITY CENTRES	1,426	1,500	1,353	1,500		10,000		11,500	666.67%
5-47253 SPECIAL ACTIVITIES	10,450	11,000	10,253	11,000		17,000		28,000	154.55%
5-47254 COMMUNITY DEVELOPMENT		1,000	766	1,000				1,000	
5-47256 DAY CAMP	8,437	10,000	8,684	10,000		(10,000)			(100.00%)
5-47262 LIFEGUARD SUPPLIES CANATARA PARK	3,251	4,000	3,500	4,000				4,000	
5-47355 CONCERTS/ENTERTAINMENT						11,330		11,330	
Expense Total	154,493	144,225	140,073	144,225		57,225		201,450	39.68%
Net Expense / (Net Revenue)	42,218	45,325	26,291	45,325		23,525		68,850	51.90%

4-00642 Registration Fees - Recreation Programs - Transfer budget from **4-00646 Registration Fees - Fitness**; no budget impact

4-00654 Registration Fees - Camp/Summer Activities - Transfer \$20,300 from **4-00647 Registration fees - Day Camps**; Transfer \$9,600 from **4-00644 Registration Fees - Summer Activities**; transfer \$2,500 from **4602 4-00652 Registration Fees - Waterfront Fees**; transfer \$3,800 from **4602 4-00653 Registration Fees - Entertainment**; increase by \$400 per revenue trends

4-00905 Donations - Transfer budget from **4602 Waterfront - Programs**; no budget impact

4-00930 Costs Recovered - Transfer budget from **4602 Waterfront - Programs**; decrease as per historical trends

5-01060 Wages Casual and 5-01080 Wages Lifeguards - Increase due to anticipated increase in Provincial minimum wage for 2018

5-02302 Advertising - Transfer budget from **4602 Waterfront - Programing**; no budget impact

5-47252 Summer Activities Centres - Transfer budget from **5-47256 Day Camp**; no budget impact

5-47253 Special Activities - Transfer \$1,000 budget from **4602 5-47354 Waterfront Activities**; transfer \$16,000 from **4602 5-47352 Special Activities**; no budget impact

5-47355 Concerts/Entertainment - Transfer budget from **4602 Waterfront Programs**; no budget impact

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4602 WATERFRONT - PROGRAMS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00645 REGISTRATION FEES - SPECIAL EVENTS	(300)	(700)	(390)	(700)		700			(100.00%)
4-00652 REGISTRATION FEES - WATERFRONT PROGRAM	(620)	(2,500)		(2,500)		2,500			(100.00%)
4-00653 REGISTRATION FEES - ENTERTAINMENT	(1,634)	(3,800)	(1,133)	(3,800)		3,800			(100.00%)
4-00750 PROVINCIAL SUBSIDY			(48,500)						
4-00905 DONATIONS	(4,636)	(17,000)	(7,826)	(17,000)		17,000			(100.00%)
4-00930 COSTS RECOVERED		(14,150)		(14,150)		14,150			(100.00%)
4-06200 CONTRIBUTION FROM RESERVE FUND			(2,400)						
Revenue Total	(7,190)	(38,150)	(60,249)	(38,150)		38,150			(100.00%)
EXPENSES									
5-02101 NATURAL GAS	258	1,700	2,662	1,700		(1,700)			(100.00%)
5-02102 ELECTRICITY	2,340	8,000	6,940	8,000		(8,000)			(100.00%)
5-02103 WATER	10,065	6,800	8,638	6,800		(6,800)			(100.00%)
5-02302 ADVERTISING	8,713	7,000	6,825	7,000		(7,000)			(100.00%)
5-47352 SPECIAL ACTIVITIES	11,394	16,000	58,243	16,000		(16,000)			(100.00%)
5-47354 WATERFRONT ACTIVITIES		1,000		1,000		(1,000)			(100.00%)
5-47355 CONCERTS/ENTERTAINMENT	11,264	11,330	11,700	11,330		(11,330)			(100.00%)
Expense Total	44,034	51,830	95,008	51,830		(51,830)			(100.00%)
Net Expense / (Net Revenue)	36,844	13,680	34,759	13,680		(13,680)			(100.00%)

4602 Waterfront Programs - Transfer budget and consolidate with 4601 Recreation Programs and 4510 General Park Maintenance

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4610 CANADA DAY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(4,097)		(6,232)						
4-00800 FEDERAL SUBSIDY	(20,000)		(20,000)						
4-00905 DONATIONS	(46,748)		(60,050)						
4-00992 FUND RAISING			(7,281)						
4-00993 BINGO PROCEEDS	(18,776)		(22,881)						
Revenue Total	(89,621)		(116,444)						
EXPENSES									
5-05817 CANADA DAY-PUBLICITY	4,357		2,929						
5-05819 CANADA DAY-FIREWORKS	39,151		50,441						
5-05821 CANADA DAY-SOUND SYSTEM	14,207		5,159						
5-05823 CANADA DAY-GRANT TO HELPERS	360								
5-05825 CANADA DAY-PARADE	2,800		3,500						
5-05826 CANADA DAY-WASHROOMS	2,220		2,567						
5-05827 CANADA DAY-BALLOONS, CANDY	289		847						
5-05829 CANADA DAY-BINGO EXPENSES	2,000		1,000						
5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30	10,356		14,272						
5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30	6,374		18,840						
5-05832 CANADA DAY-MISCELLANEOUS	7,507		16,890						
Expense Total	89,621		116,445						
Net Expense / (Net Revenue)									

4610 Canada Day is funded through City grants, other donations and through other revenue sources; spending is offset with this revenue and has no impact to the Operating Budget

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4700 ARENAS - ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	65,733	167,819	167,504	167,819		11,878		179,697	7.08%
5-01025 SALARIES - OVERTIME	2,513	2,496	2,400	2,496		326		2,822	13.06%
5-01095 CALL DUTY	650	3,654	3,573	3,654				3,654	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,578	34,675	34,389	34,675		2,353		37,028	6.79%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	9,872	20,762	21,163	20,762		1,539		22,301	7.41%
5-01254 CLOTHING/BOOT ALLOWANCE						500		500	
5-02104 PHONE		2,000	1,840	2,000				2,000	
5-02220 VEHICLE EXPENSE	14,000	14,000	14,000	14,000				14,000	
5-02311 TRAINING & EDUCATION	2,795	4,000	3,874	4,000				4,000	
5-02360 CLOTHING & UNIFORMS	893	500	500	500		(500)			(100.00%)
5-02388 OVERTIME MEALS	1,156		2,281						
Expense Total	111,190	249,906	251,524	249,906		16,096		266,002	6.44%
Net Expense / (Net Revenue)	111,190	249,906	251,524	249,906		16,096		266,002	6.44%

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

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4705 SARNIA ARENA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00474 ADVERTISING	(221)								
4-00626 GENERAL ICE RENTALS	(235,833)	(88,141)	(88,478)	(88,141)		(1,000)		(89,141)	1.13%
4-00627 SUBSIDIZED RENTALS	(56,448)	(232,250)	(232,855)	(232,250)		(1,600)		(233,850)	0.69%
4-00629 SPECIAL EVENTS		(1,500)	(1,500)	(1,500)		(150)		(1,650)	10.00%
4-00660 HALL RENTAL	(1,905)	(4,500)	(3,250)	(4,500)		1,000		(3,500)	(22.22%)
4-00661 CONCESSION REVENUE	(5,427)	(8,550)	(7,016)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(574)		(349)			(500)		(500)	
Revenue Total	(300,408)	(334,941)	(333,448)	(334,941)		(2,250)		(337,191)	0.67%
EXPENSES									
5-01050 WAGES - REGULAR	226,952	221,716	200,109	221,716		3,250		224,966	1.47%
5-01055 WAGES - OVERTIME	7,352	12,000	11,558	12,000				12,000	
5-01060 WAGES - CASUAL	11,349	13,212	17,532	13,212		2,384		15,596	18.04%
5-01115 STAT HOLIDAY PAY	4,098	2,600	1,179	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	49,209	47,755	45,750	47,755		1,041		48,796	2.18%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	25,081	35,660	27,023	35,660		1,572		37,232	4.41%
5-01254 CLOTHING/BOOT ALLOWANCE			5,616			2,780		2,780	
5-02101 NATURAL GAS	13,414	25,875	15,529	25,875				25,875	
5-02102 ELECTRICITY	169,745	111,000	122,460	111,000				111,000	
5-02103 WATER	21,526	18,300	21,866	18,300				18,300	
5-02104 PHONE	2,642	3,000	3,363	3,000				3,000	
5-02220 VEHICLE EXPENSE	16,000	16,000	16,000	16,000				16,000	
5-02360 CLOTHING & UNIFORMS	3,764	2,780		2,780		(2,780)			(100.00%)
5-02388 OVERTIME MEALS	422	300	258	300				300	
5-04042 LAUNDRY SERVICES	316								
5-04043 CONTRACT CLEANING	18,378	19,320	4,701	19,320		(19,320)			(100.00%)
5-04900 CONTRACT WORK	51,994	38,400	51,737	38,400		13,320		51,720	34.69%
5-05000 SUNDRY	65	250	78	250		(250)			(100.00%)
5-47050 ARENA MAINTENANCE & SUPPLIES	25,645	19,140	28,496	19,140		6,250		25,390	32.65%
Expense Total	647,952	587,308	573,255	587,308		8,247		595,555	1.40%

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4705 SARNIA ARENA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Net Expense / (Net Revenue)	347,544	252,367	239,807	252,367		5,997		258,364	2.38%

4-00626 General Ice Rentals & 4-00627 Subsidized Rentals - Increase based on 2018 ice rates and anticipated rentals

4-00629 Special Events - Increase based on 2018 rates

4-00660 Hall Rental - Decrease based on historical trends

4-00900 Sundry - Add budget based on historical trends

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

5-02102 Electricity - No change in budget due to the LED lighting project completed which will result in energy savings and will bring the actual cost more in line with budget

5-04043 Contract Cleaning - Transfer budget to **5-04900 Contract Work** and **5-47050 Arena Maintenance & Supplies**; no budget impact

5-05000 Sundry - Transfer budget to **5-47050 Arena Maintenance & Supplies**

City of Sarnia

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4706 GERMAIN ARENA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	3,649	4,000	3,925	4,000		(4,000)			(100.00%)
5-02102 ELECTRICITY	15,067	14,200	14,162	14,200		(14,200)			(100.00%)
5-02103 WATER	8,427	8,000	7,934	8,000		(8,000)			(100.00%)
5-02104 PHONE	783	800	809	800		(800)			(100.00%)
5-04900 CONTRACT WORK	1,500	2,000	2,079	2,000		(2,000)			(100.00%)
5-47100 ARENA MAINTENANCE & SUPPLIES	2,322	1,500	1,350	1,500		(1,500)			(100.00%)
Expense Total	31,748	30,500	30,259	30,500		(30,500)			(100.00%)
Net Expense / (Net Revenue)	31,748	30,500	30,259	30,500		(30,500)			(100.00%)

4706 Germain Arena consolidate all utility expense accounts with **4510 General Park Maintenance**
5-04900 Contract Work and 5-47100 Arena Maintenance and Supplies - Eliminate budget, no longer required

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4708 CLEARWATER ARENA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00474 ADVERTISING	(1,991)								
4-00626 GENERAL ICE RENTALS	(330,753)	(154,067)	(152,959)	(154,067)				(154,067)	
4-00627 SUBSIDIZED RENTALS	(203,162)	(483,400)	(482,270)	(483,400)				(483,400)	
4-00629 SPECIAL EVENTS	(12,436)	(20,000)	(18,297)	(20,000)				(20,000)	
4-00660 HALL RENTAL	(4,121)	(10,000)	(11,127)	(10,000)				(10,000)	
4-00661 CONCESSION REVENUE	(6,771)	(8,550)	(6,186)	(8,550)				(8,550)	
4-00900 SUNDRY REVENUE	(820)		(1,475)						
Revenue Total	(560,054)	(676,017)	(672,314)	(676,017)				(676,017)	
EXPENSES									
5-01050 WAGES - REGULAR	532,455	560,727	525,023	560,727		8,164		568,891	1.46%
5-01051 WAGES - SEASONAL	33,431	22,360	32,198	22,360		324		22,684	1.45%
5-01055 WAGES - OVERTIME	19,326	23,700	11,598	23,700				23,700	
5-01060 WAGES - CASUAL	7,382	13,912	4,392	13,912		2,507		16,419	18.02%
5-01115 STAT HOLIDAY PAY	4,082	6,696	3,625	6,696		(650)		6,046	(9.71%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	108,768	123,371	121,135	123,371		2,147		125,518	1.74%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	68,775	89,218	80,519	89,218		3,930		93,148	4.40%
5-01254 CLOTHING/BOOT ALLOWANCE			5,359			3,650		3,650	
5-02101 NATURAL GAS	30,207	36,382	35,088	36,382		5,000		41,382	13.74%
5-02102 ELECTRICITY	189,552	164,000	165,096	164,000				164,000	
5-02103 WATER	6,431	5,800	5,238	5,800				5,800	
5-02104 PHONE	661	860	1,503	860				860	
5-02220 VEHICLE EXPENSE	22,500	22,500	23,172	22,500				22,500	
5-02360 CLOTHING & UNIFORMS	6,764	3,650		3,650		(3,650)			(100.00%)
5-02388 OVERTIME MEALS	375	500	670	500				500	
5-04042 LAUNDRY SERVICES	140								
5-04900 CONTRACT WORK	77,806	54,950	57,069	54,950				54,950	
5-05000 SUNDRY	499	555		555		(555)			(100.00%)
5-47150 GENERAL FACILITY MAINTENANCE	33,499	29,840	32,971	29,840		555		30,395	1.86%
Expense Total	1,142,653	1,159,021	1,104,656	1,159,021		21,422		1,180,443	1.85%

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4708 CLEARWATER ARENA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Net Expense / (Net Revenue)	582,599	483,004	432,342	483,004		21,422		504,426	4.44%

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

5-02101 Natural Gas - Increase based on historical trends

5-02102 Electricity - No change in budget due to the LED lighting retrofit project completed in 2017 which will result in energy savings and will bring the actual cost more in line with budget

5-05000 Sundry - Transfer budget to **5-47150 General Facility Maintenance**

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00474 ADVERTISING	(31,831)	(60,000)	(39,526)	(60,000)		20,000		(40,000)	(33.33%)
4-00626 GENERAL ICE RENTALS	(823,206)	(808,487)	(541,918)	(808,487)		200,000		(608,487)	(24.74%)
4-00627 SUBSIDIZED RENTALS			(257,970)			(205,000)		(205,000)	
4-00629 SPECIAL EVENTS			(9,100)			(8,500)		(8,500)	
4-00671 SUITE FEES	(350,018)	(400,000)	(302,629)	(400,000)				(400,000)	
4-00672 TICKET PERCENTAGE	(141,285)	(150,000)	(129,082)	(150,000)		10,000		(140,000)	(6.67%)
4-00673 TICKET SURCHARGE	(156,266)	(120,000)	(118,976)	(120,000)				(120,000)	
4-00674 BUILDING NAMING RIGHTS	(23,090)	(23,090)	(23,090)	(23,090)				(23,090)	
4-00675 FOOD & BEVERAGE	(85,296)	(75,000)	(76,067)	(75,000)		(4,000)		(79,000)	5.33%
4-00900 SUNDRY REVENUE	(3,790)		(1,891)						
4-00930 COSTS RECOVERED	(3,812)								
Revenue Total	(1,618,594)	(1,636,577)	(1,500,249)	(1,636,577)		12,500		(1,624,077)	(0.76%)
EXPENSES									
5-01000 SALARIES	72,471								
5-01050 WAGES - REGULAR	505,510	438,163	438,011	438,163		6,567		444,730	1.50%
5-01055 WAGES - OVERTIME	15,214	25,026	15,082	25,026				25,026	
5-01060 WAGES - CASUAL	10,347		5,262			23,244		23,244	
5-01115 STAT HOLIDAY PAY	7,170		6,463			7,176		7,176	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	114,534	91,511	99,064	91,511		5,137		96,648	5.61%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	60,576	71,482	56,523	71,482		3,150		74,632	4.41%
5-01254 CLOTHING/BOOT ALLOWANCE			2,454			2,500		2,500	
5-02101 NATURAL GAS	58,224	100,000	91,828	100,000				100,000	
5-02102 ELECTRICITY	494,878	390,000	461,528	390,000				390,000	
5-02103 WATER	19,361	20,225	18,516	20,225				20,225	
5-02104 PHONE	4,164	4,500	2,326	4,500				4,500	
5-02220 VEHICLE EXPENSE						15,000		15,000	
5-02227 EQUIPMENT RENTALS		15,000	3,958	15,000		(5,000)		10,000	(33.33%)
5-02310 TRAVEL & ACCOMODATIONS		2,000	1,334	2,000				2,000	
5-02311 TRAINING & EDUCATION	3,280	5,000	3,671	5,000				5,000	
5-02360 CLOTHING & UNIFORMS	2,454	2,500		2,500		(2,500)			(100.00%)

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4710 PROGRESSIVE AUTO SALES ARENA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-02388 OVERTIME MEALS	620	1,000	703	1,000				1,000	
5-02410 EQUIPMENT MAINTENANCE	34,532		280						
5-02425 ELEVATOR MAINTENANCE	1,588								
5-02435 GROUNDS MAINTENANCE	7,214								
5-02520 FACILITY MAINTENANCE	63,800								
5-03002 OTHER OPERATING SUPPLIES	2,539	15,000	18,398	15,000		6,000		21,000	40.00%
5-04021 GARBAGE COLLECTION	5,862	7,500	5,255	7,500				7,500	
5-04043 CONTRACT CLEANING	87,740	85,000	53,336	85,000		(85,000)			(100.00%)
5-04900 CONTRACT WORK	66,695	64,000	75,085	64,000				64,000	
5-04910 OTHER PURCHASED SERVICES	56,033	30,000	34,349	30,000				30,000	
5-05505 NEW EQUIPMENT	1,339	5,000	4,833	5,000				5,000	
5-47150 GENERAL FACILITY MAINTENANCE		150,500	144,327	150,500				150,500	
Expense Total	1,696,145	1,523,407	1,542,586	1,523,407		(23,726)		1,499,681	(1.56%)
Net Expense / (Net Revenue)	77,551	(113,170)	42,337	(113,170)		(11,226)		(124,396)	9.92%

4-00474 Advertising - Decrease based on historical trends of actual revenue received

4-00626 General Ice Rentals - Transfer budget for subsidized rentals to **4-00627 Subsidized Rentals** to be consistent with other arena revenue accounts

4-00627 Subsidized Rentals - Transfer budget from **4-00626 General Ice Rentals** and increase revenue based on historical results

4-00629 Special Events - Budget established based on 2017 actual revenue and bookings

4-00672 Ticket Percentage - Decrease budget based on historical trends of actual revenue received

4-00675 Food & Beverage - Increase based on new pouring rights agreement (City Council July 31, 2017)

5-01000 Wages Casual - Increase 0.80 FTE for part time staff for in house cleaning; budget increase offset with savings from eliminating contract cleaning

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

5-02102 Electricity - No change in budget due to the LED lighting retrofit project completed in 2017 which will result in energy savings and will bring the actual cost more in line with budget; will revisit in 2019 budget when actual impact of retrofit is known

5-02220 Vehicle Expense - Add budget for PASA vehicles that are maintained by Public Works

5-02227 Equipment Rentals - Decrease in budget due to new lighting retrofit resulting in less frequent lift rentals to replace light bulbs

5-03002 Other Operating Supplies - Transfer budget from **5-04043 Contract Cleaning**; no budget impact

5-04043 Contract Cleaning - Re-purpose budget to **5-01000 Wages Casual** and **5-03002 Other Operating Supplies** facilitate in house cleaning resulting in overall savings in budget

City of Sarnia

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4715 JACKSON POOL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	621	1,375	1,112	1,375				1,375	
5-02102 ELECTRICITY	503	960	885	960				960	
5-02103 WATER	8,312	4,050	6,879	4,050				4,050	
5-02104 PHONE	807	590	800	590				590	
Expense Total	10,243	6,975	9,676	6,975				6,975	
Net Expense / (Net Revenue)	10,243	6,975	9,676	6,975				6,975	

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4716 COX YOUTH CENTRE & POOL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00630 PUBLIC SWIMMING	(20,666)	(26,000)	(22,098)	(26,000)				(26,000)	
4-00635 SCHOOL RENTAL & AWARDS	(8,232)	(11,000)	(7,729)	(11,000)				(11,000)	
4-00640 REGISTRATION FEES	(37,563)	(40,000)	(39,604)	(40,000)		(3,300)		(43,300)	8.25%
Revenue Total	(66,461)	(77,000)	(69,431)	(77,000)		(3,300)		(80,300)	4.29%
EXPENSES									
5-01055 WAGES - OVERTIME	4,314		3,533						
5-01080 WAGES - LIFEGUARD	103,855	128,562	126,435	128,562		39,458		168,020	30.69%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	10,856	14,892	13,857	14,892		4,900		19,792	32.90%
5-02054 CHEMICALS	6,132	4,500	5,928	4,500				4,500	
5-02101 NATURAL GAS	3,025	4,670	4,824	4,670				4,670	
5-02102 ELECTRICITY	15,880	12,000	13,498	12,000				12,000	
5-02103 WATER	10,868	7,950	10,428	7,950				7,950	
5-02104 PHONE	807	800	827	800				800	
5-47600 POOL MAINTENANCE & SUPPLIES	13,323	9,810	9,291	9,810				9,810	
5-47603 POOL & BUILDING MAINTENANCE	2,521	7,000	7,088	7,000				7,000	
5-47610 POOL LIFEGUARDS & SUPPLIES	1,212	3,400	1,971	3,400				3,400	
Expense Total	172,793	193,584	197,680	193,584		44,358		237,942	22.91%
Net Expense / (Net Revenue)	106,332	116,584	128,249	116,584		41,058		157,642	35.22%

4-00640 Registration Fees - Increase based on increase fees per Fees for Service

5-01080 Wages Lifeguards - Increase based on anticipated increase to Provincial minimum wage for 2018

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4950 STRANGWAY CENTRE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00655 MEMBERSHIP FEES	(21,184)	(22,000)	(19,143)	(22,000)		(500)		(22,500)	2.27%
4-00661 CONCESSION REVENUE		(17,000)	(22,455)	(17,000)		(1,000)		(18,000)	5.88%
4-00750 PROVINCIAL SUBSIDY	(51,611)	(43,964)	(47,025)	(43,964)				(43,964)	
4-00800 FEDERAL SUBSIDY	(1,577)	(1,386)	(1,386)	(1,386)				(1,386)	
4-00903 RENTAL REVENUE	(16,327)	(17,000)	(17,341)	(17,000)		(1,800)		(18,800)	10.59%
4-00905 DONATIONS	(11,080)	(13,389)	(6,268)	(13,389)				(13,389)	
4-47803 COSTS RECOVERED - FUNDRAISING	(3,914)	(7,000)	(3,358)	(7,000)				(7,000)	
4-47805 COSTS RECOVERED - HOBBY SHOP	(975)	(1,800)	(450)	(1,800)				(1,800)	
4-47806 COSTS RECOVERED - ACTIVITIES	(194,940)	(157,500)	(196,170)	(157,500)		(23,500)		(181,000)	14.92%
Revenue Total	(301,608)	(281,039)	(313,596)	(281,039)		(26,800)		(307,839)	9.54%
EXPENSES									
5-01000 SALARIES	158,463	137,164	137,154	137,164		5,476		142,640	3.99%
5-01025 SALARIES - OVERTIME	14,101		144						
5-01030 SALARIES - CASUAL	11,049	8,112	14,004	8,112		1,597		9,709	19.69%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	33,499	28,983	29,601	28,983		1,282		30,265	4.42%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	13,903	19,634	20,031	19,634		1,180		20,814	6.01%
5-02060 FOOD		9,500	12,157	9,500				9,500	
5-02101 NATURAL GAS		5,270	4,011	5,270				5,270	
5-02102 ELECTRICITY		16,000	15,195	16,000				16,000	
5-02103 WATER		7,500	7,265	7,500				7,500	
5-02104 PHONE	1,406	3,200	1,764	3,200				3,200	
5-02300 OFFICE EXPENSES	1,044	5,885	4,303	5,885		(1,500)		4,385	(25.49%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	450	350	450	350		150		500	42.86%
5-02302 ADVERTISING	1,781	4,438	4,303	4,438				4,438	
5-02303 POSTAGE	3	550	402	550				550	
5-02311 TRAINING & EDUCATION	161	500	668	500		1,500		2,000	300.00%
5-02321 CLEANING SUPPLIES		2,500	2,471	2,500				2,500	
5-02420 BUILDING MAINTENANCE		15,000	13,746	15,000				15,000	
5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS	259		117						
5-03204 COMMITTEE EXPENSES-FUNDRAISING	(532)	2,000	1,865	2,000				2,000	

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4950 STRANGWAY CENTRE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-03206 COMMITTEE EXPENSES-HOBBY SHOP	4,669	1,000	4,354	1,000				1,000	
5-03207 COMMITTEE EXPENSES-ACTIVITIES	119,373	75,000	104,819	75,000		8,000		83,000	10.67%
5-04043 CONTRACT CLEANING	18,902	18,540	19,946	18,540				18,540	
5-05505 NEW EQUIPMENT	5,054	1,000	766	1,000				1,000	
Expense Total	383,585	362,126	399,536	362,126		17,685		379,811	4.88%
Net Expense / (Net Revenue)	81,977	81,087	85,940	81,087		(9,115)		71,972	(11.24%)

4-00655 Membership Fees - Increase to right size budget based on historical trends

4-00661 Concession Revenue - Increase to right size budget based on historical trends

4-00903 Rental Revenue - Increase to right size budget based on historical trends

4-47806 Costs Recovered - Activities - Increase to right size budget based on historical trends (Budget Deliberation Day December 5, 2017); offset by increase in **5-03207 Committee Expenses - Activities**

5-02300 Office Expenses - Transfer budget to **5-02311 Training & Education**; no budget impact

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

5-03207 Committee Expenses - Activities - Increase to right size budget; offset by increase in **4-47806 Costs Recovered - Activities**; no budget impact

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4951 STRANGWAY CENTRE - BUILDING & PROPERTY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	3,275								
5-02102 ELECTRICITY	17,721								
5-02103 WATER	9,021								
5-02321 CLEANING SUPPLIES	2,128								
5-02420 BUILDING MAINTENANCE	16,937								
5-04100 SECURITY SERVICES	137								
Expense Total	49,219								
Net Expense / (Net Revenue)	49,219								

4951 Strangway Centre - Building & Property was consolidated with 4950 Strangway Centre in 2017

City of Sarnia

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4952 STRANGWAY CENTRE - CAFETERIA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00661 CONCESSION REVENUE	(20,830)								
Revenue Total	(20,830)								
EXPENSES									
5-02058 PAPER GOODS	102								
5-02060 FOOD	13,486								
5-02321 CLEANING SUPPLIES	16								
Expense Total	13,604								
Net Expense / (Net Revenue)	(7,226)								

4952 Strangway Centre - Cafeteria was consolidated with 4950 Strangway Centre in 2017

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3205 PARKING LOTS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00860 PARKING FEES - CNR LOT	(8,623)								
4-00861 PARKING FEES - MITTON ST LOT	(215)								
4-00862 PARKING FEES - VICTORIA ST LOT	(9,499)								
4-00863 PARKING FEES - JULIA ST LOT	(11,085)								
4-00864 PARKING FEES - VENDOME LOT	(55,779)								
4-00865 PARKING FEES - CHARLOTTE ST LOT	(7,643)								
4-00866 PARKING FEES - PARKWAY LOT	(33,144)								
4-00867 PARKING FEES - LOCHIEL ST LOT	(10,587)								
4-00868 PARKING FEES - FRONT ST LOT	(18,932)								
Revenue Total	(155,507)								
EXPENSES									
5-02102 ELECTRICITY	9,855								
5-02455 PARKING LOT MAINTENANCE	11,708								
5-04040 SNOW REMOVAL	11,956								
5-05140 REALTY TAXES	32,273								
Expense Total	65,792								
Net Expense / (Net Revenue)	(89,715)								

3205 Parking Lots was consolidated with 5035 By-Law Enforcement in 2017

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5005 PLANNING AND DEVELOPMENT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00700 ZONING & OFFICIAL PLAN APPLICATIONS	(51,014)	(60,000)	(117,210)	(60,000)		(13,795)		(73,795)	22.99%
4-00701 ZONING VERIFICATION FEES	(17,237)	(18,000)	(18,880)	(18,000)				(18,000)	
4-00704 DRAFT SUBDIVISION APPROVAL FEE	(1,250)	(7,500)	(7,650)	(7,500)		(150)		(7,650)	2.00%
4-00720 SALE OF PRINTS, MAPS, ETC	(6,130)	(2,000)	(4,880)	(2,000)		(2,300)		(4,300)	115.00%
4-00745 COUNTY GRANT	(775,355)	(756,823)	(756,823)	(756,823)		(1,520)		(758,343)	0.20%
4-00795 OTHER GRANTS & SUBSIDIES	(25,627)	(20,000)	(20,000)	(20,000)		20,000			(100.00%)
4-00939 COSTS RECOVERED - INTERDEPARTMENT	(55,000)	(55,000)	(55,595)	(55,000)		7,600		(47,400)	(13.82%)
Revenue Total	(931,613)	(919,323)	(981,038)	(919,323)		9,835		(909,488)	(1.07%)
EXPENSES									
5-01000 SALARIES	635,552	624,656	624,304	624,656		(2,320)		622,336	(0.37%)
5-01025 SALARIES - OVERTIME	3,006								
5-01030 SALARIES - CASUAL	6,859		750			8,490		8,490	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	127,993	126,489	124,577	126,489		1,471		127,960	1.16%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	71,690	83,801	81,269	83,801		4,990		88,791	5.95%
5-01253 CAR ALLOWANCE	675	1,500	1,388	1,500				1,500	
5-01254 CLOTHING/BOOT ALLOWANCE	570	200	71	200				200	
5-02104 PHONE	436	1,200	1,176	1,200				1,200	
5-02220 VEHICLE EXPENSE	1,090	1,000	1,000	1,000				1,000	
5-02300 OFFICE EXPENSES	4,050	3,750	4,601	3,750		1,000		4,750	26.67%
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	1,240	2,800	2,527	2,800		(300)		2,500	(10.71%)
5-02302 ADVERTISING	4,954	7,000	8,459	7,000		(2,000)		5,000	(28.57%)
5-02303 POSTAGE	2,166	4,250	3,050	4,250				4,250	
5-02311 TRAINING & EDUCATION	1,731	8,000	7,278	8,000				8,000	
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,095	4,000	2,096	4,000		(2,000)		2,000	(50.00%)
5-04910 OTHER PURCHASED SERVICES	280	1,500	6,960	1,500		5,500		7,000	366.67%
5-05500 REPLACEMENT EQUIPMENT	3,240	7,000	3,090	7,000		(4,000)		3,000	(57.14%)
5-05626 SPECIAL PROJECTS					3,000			3,000	
5-05880 DOWNTOWN REHABILITATION GRANT PROGRAM		500	1,180	500				500	
Expense Total	866,627	877,646	873,776	877,646	3,000	10,831		891,477	1.58%

City of Sarnia

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5005 PLANNING AND DEVELOPMENT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Net Expense / (Net Revenue)	(64,986)	(41,677)	(107,262)	(41,677)	3,000	20,666		(18,011)	(56.78%)

4-00700 Zoning & Official Plan Applications - Increase as per historical trends and fees for service increases

4-00704 Draft Subdivision Approval Fee - Increase as per 2018 fees for service application rate

4-00795 Other Grants & Subsidies - Decrease due to the end of the Source Protection Municipal Implementation Funding

4-00720 Sale of Prints, Maps, Etc. - Increase to right size budget based on historical trends

4-00939 Costs Recovered Interdepartmental - Decrease to balance the **5010 Committee of Adjustment** to zero; no budget impact

5-01030 Salaries Casual - Increase 0.33 FTE for student to assist with implementing a work plan task in the City of Sarnia Strategic Plan and to assist with a special project with the Heritage Committee

5-02300 Office Expenses - Increase to right size account

5-02301 Memberships & Subscriptions - Decrease to right size account based on historical trends

5-02302 Advertising - Decrease budget due to eliminating requirement to advertise for Tender/RFP in print media (Budget Deliberation Day December 5, 2017)

5-02405 Office Equipment Maintenance - Decrease to right size account based on historical trends

5-04910 Other Purchased Services - Increase for increased consultant fees for planning projects and other studies as needed (i.e. new zoning by-law and other)

5-05500 Replacement Equipment - Decrease \$2,000 to right size account; transfer \$2,000 to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; no budget impact

5-05626 Special Projects - Budget for Advisory Committee for Vacant Property Visioning, Re-purposing and Community Development (City Council June 20, 2016); transferred from **2490 Corporate Municipal 5-05626 Spacial Projects**; no budget impact

City of Sarnia

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5010 COMMITTEE OF ADJUSTMENT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00702 COMMITTEE OF ADJUSTMENT PERMISSION	(26,285)	(34,000)	(33,462)	(34,000)		650		(33,350)	(1.91%)
4-00703 COMMITTEE OF ADJUSTMENT CONSENT	(24,860)	(20,000)	(29,329)	(20,000)		(1,250)		(21,250)	6.25%
Revenue Total	(51,145)	(54,000)	(62,791)	(54,000)		(600)		(54,600)	1.11%
EXPENSES									
5-01253 CAR ALLOWANCE	1,981	2,100	2,000	2,100		(100)		2,000	(4.76%)
5-02300 OFFICE EXPENSES	139	200	203	200				200	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	120	250	200	250		(50)		200	(20.00%)
5-02302 ADVERTISING	609	1,000	810	1,000		(200)		800	(20.00%)
5-02303 POSTAGE	162	1,500	983	1,500		(500)		1,000	(33.33%)
5-02311 TRAINING & EDUCATION	2,690	3,100	3,000	3,100		(100)		3,000	(3.23%)
5-05650 ALLOCATED ADMINISTRATION	55,000	55,000	55,595	55,000		(7,600)		47,400	(13.82%)
Expense Total	60,701	63,150	62,791	63,150		(8,550)		54,600	(13.54%)
Net Expense / (Net Revenue)	9,556	9,150		9,150		(9,150)			(100.00%)

4-00702 Committee of Adjustment Permissions - Decrease to right size budget

4-00703 Committee of Adjustment Consent Applications - Increase to right size budget

5-01253 Car Allowance - Decrease to right size budget

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

5-02302 Advertising - Decrease to right size budget

5-02300 Office Expenses - Decrease to right size budget

5-02311 Training & Education - Decrease to right size budget

5-05650 Allocated Administration - Decrease to balance the committee budget to zero; reduction in offsetting revenue in **5005 Planning**; no budget impact

City of Sarnia

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5020 BUILDING DIVISION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00710 BUILDING PERMIT	(888,054)	(694,000)	(796,570)	(694,000)		(8,500)		(702,500)	1.22%
4-00930 COSTS RECOVERED	(8,918)	(3,500)	(3,841)	(3,500)		(2,000)		(5,500)	57.14%
Revenue Total	(896,972)	(697,500)	(800,411)	(697,500)		(10,500)		(708,000)	1.51%
EXPENSES									
5-01000 SALARIES	340,133	393,361	366,779	393,361		21,096		414,457	5.36%
5-01025 SALARIES - OVERTIME			247						
5-01030 SALARIES - CASUAL	9,431		39,750						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	71,949	84,521	80,066	84,521		(165)		84,356	(0.20%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	46,176	53,395	53,751	53,395		3,440		56,835	6.44%
5-01254 CLOTHING/BOOT ALLOWANCE	432	1,200	1,204	1,200				1,200	
5-02104 PHONE	5,632	6,000	4,567	6,000				6,000	
5-02114 IT MAINTENANCE & SUPPORT	28,759	49,500	49,442	49,500		(49,500)			(100.00%)
5-02220 VEHICLE EXPENSE	41,680	39,585	40,904	39,585				39,585	
5-02300 OFFICE EXPENSES	1,091	5,000	3,873	5,000		(1,500)		3,500	(30.00%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,694	3,100	2,681	3,100				3,100	
5-02303 POSTAGE	673	500	1,120	500				500	
5-02311 TRAINING & EDUCATION	7,705	6,500	6,959	6,500		3,000		9,500	46.15%
5-02405 OFFICE EQUIPMENT MAINTENANCE	82	200		200				200	
5-04910 OTHER PURCHASED SERVICES		1,500	4,469	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT		1,000	826	1,000		(500)		500	(50.00%)
5-05630 OTHER RECOVERABLE WORK	76								
5-05650 ALLOCATED ADMINISTRATION						49,500		49,500	
5-06100 CONTRIBUTION TO RESERVES	339,459	52,138	143,774	52,138		(14,871)		37,267	(28.52%)
Expense Total	896,972	697,500	800,412	697,500		10,500		708,000	1.51%
Net Expense / (Net Revenue)									

4-00710 Building Permit - Increase due to increase to fees for service

4-00930 Costs Recovered - Increase due to increase in fees for service

5-01030 Salaries Casual - Increase 0.33 FTE for part time contract for administrative support

5-02114 IT Maintenance & Support - Transfer to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; no budget impact

5-02300 Office Expenses - Decrease to right size budget

5-02311 Training & Education - Increase due to 2 staff members required to be provincially certified, therefore more courses & exams needed

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

5-05650 Allocated Administration - Increase due to the transfer of software costs to **2022 IT**; no budget impact

5-06100 Contribution to Reserve - Decrease to reconcile **5020 Building** 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

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5022 ENVIRONMENTAL ADVISORY COMMITTEE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02300 OFFICE EXPENSES	385	1,150	973	1,150		(650)		500	(56.52%)
5-02302 ADVERTISING	438	450	306	450				450	
5-02311 TRAINING & EDUCATION	40	630	548	630		(100)		530	(15.87%)
5-05626 SPECIAL PROJECTS						1,750		1,750	
Expense Total	863	2,230	1,827	2,230		1,000		3,230	44.84%
Net Expense / (Net Revenue)	863	2,230	1,827	2,230		1,000		3,230	44.84%

5-05626 Special Projects - Transfer \$1,000 budget from **5520 Municipal Grants 5-05841 Urban Wildlife Committee** due to the amalgamation of the Urban Wildlife Committee and the Environmental Advisory Committee (City Council July 10, 2017); \$750 transferred from **2490 Corporate Municipal 5-05626 Special Projects** for the Go Green Awards

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5025 HERITAGE COMMITTEE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES	(500)								
Revenue Total	(500)								
EXPENSES									
5-02300 OFFICE EXPENSES	124	475	387	475		(100)		375	(21.05%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	75	155	125	155				155	
5-02302 ADVERTISING	777	270	270	170		2,000		2,170	703.70%
5-02311 TRAINING & EDUCATION	2,126	2,000	2,026	2,000	1,500			3,500	75.00%
5-05800 HERITAGE DAY	351	1,000	976	400				400	(60.00%)
Expense Total	3,453	3,900	3,784	3,200	1,500	1,900		6,600	69.23%
Net Expense / (Net Revenue)	2,953	3,900	3,784	3,200	1,500	1,900		6,600	69.23%

5-02300 Office Expenses - Decrease to right size budget

5-02302 Advertising - Increase due to Doors Wide Open promotion

5-02311 Training & Education - Increase to host heritage workshop

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5035 BY-LAW ENFORCEMENT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00320 LICENSE FEES - ANIMAL (DOG)	(158,948)	(183,000)	(183,137)	(183,000)				(183,000)	
4-00321 LICENSE FEES - DANGEROUS DOGS	(350)								
4-00711 PERMIT FEES	(9,600)	(15,000)	(4,950)	(15,000)		10,000		(5,000)	(66.67%)
4-00715 PROPERTY STANDARDS INSPECTION FEES	(19,505)	(22,000)	(23,806)	(22,000)				(22,000)	
4-00855 FINES	(79,310)	(90,000)	(78,819)	(90,000)				(90,000)	
4-00856 PARKING VIOLATIONS	(142,188)	(200,000)	(165,653)	(200,000)				(200,000)	
4-00858 PARKING LOT REVENUE		(146,450)	(144,424)	(146,450)		6,450		(140,000)	(4.40%)
4-00900 SUNDRY REVENUE	(21)	(1,000)	(24)	(1,000)		(1,000)		(2,000)	100.00%
4-00930 COSTS RECOVERED			(1,000)						
Revenue Total	(409,922)	(657,450)	(601,813)	(657,450)		15,450		(642,000)	(2.35%)
EXPENSES									
5-01000 SALARIES	624,750	704,028	714,061	704,028		11,671		715,699	1.66%
5-01025 SALARIES - OVERTIME			5,466						
5-01030 SALARIES - CASUAL	23,990	10,790	17,900	10,790		8,620		19,410	79.89%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	129,925	145,073	144,108	145,073		3,521		148,594	2.43%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	73,508	83,636	81,021	83,636		5,636		89,272	6.74%
5-01254 CLOTHING/BOOT ALLOWANCE	3,443	4,000	1,906	4,000		(2,250)		1,750	(56.25%)
5-02101 NATURAL GAS	1,034								
5-02102 ELECTRICITY	1,119	10,000	8,880	10,000		600		10,600	6.00%
5-02103 WATER	672								
5-02104 PHONE	4,399	4,000	4,168	4,000				4,000	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	1,832	2,640	2,500	2,640		(2,640)			(100.00%)
5-02220 VEHICLE EXPENSE	73,150	52,000	54,762	52,000				52,000	
5-02300 OFFICE EXPENSES	6,152	3,500	3,365	3,500		(200)		3,300	(5.71%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	200	500	513	500				500	
5-02302 ADVERTISING		750	427	750		(250)		500	(33.33%)
5-02303 POSTAGE	6,184	4,500	5,932	4,500		1,000		5,500	22.22%
5-02311 TRAINING & EDUCATION	2,726	7,500	5,561	7,500		(1,500)		6,000	(20.00%)
5-02360 CLOTHING & UNIFORMS			1,000			4,750		4,750	
5-02405 OFFICE EQUIPMENT MAINTENANCE	653	2,000	1,071	2,000		(1,000)		1,000	(50.00%)

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5035 BY-LAW ENFORCEMENT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-02410 EQUIPMENT MAINTENANCE	1,510	7,420	6,749	7,420		(420)		7,000	(5.66%)
5-02420 BUILDING MAINTENANCE	5,802								
5-04100 SECURITY SERVICES	665								
5-04910 OTHER PURCHASED SERVICES	403	1,100	366	1,100		19,900		21,000	1,809.09%
5-05000 SUNDRY	286	500	2,091	500				500	
5-05140 REALTY TAXES	3,426	25,000	42,318	25,000		17,500		42,500	70.00%
5-05646 BAD DEBT EXPENSE (RECOVERY)						15,000		15,000	
5-05813 SARNIA S.P.C.A. CONTRACT	107,217	109,787	109,576	109,787		2,415		112,202	2.20%
5-06100 CONTRIBUTION TO RESERVES		24,000	24,000	24,000				24,000	
Expense Total	1,073,046	1,202,724	1,237,741	1,202,724		82,353		1,285,077	6.85%
Net Expense / (Net Revenue)	663,124	545,274	635,928	545,274		97,803		643,077	17.94%

4-00711 Permit Fees - Decrease as this is a one time fee for portable signs, only new applications would bring in revenue as most fees have now been collected

4-00858 Parking Lot Revenue - Decrease due to union negotiations

4-00900 Sundry - Transfer budget from **1350 Other Revenue** for the Electric Vehicle Charging Station; no budget impact

5-01030 Salaries - Casual - Increase 0.14 FTE for additional student hours to increase patrol of parking in the summer months

5-01254 Clothing/Boot Allowance - Transfer budget dollars to **5-02360 Clothing & Uniforms**; remaining budget dollars is for contracted payments to employees for boot/clothing allowances

5-02102 Electricity - Budget needed for the hydro costs associated with the Electric Vehicle Charging Station.

5-02117 Software Licenses & Maintenance Fees - Decrease budget based on historical trends

5-02300 Office Expenses - Increase to right size budget

5-02301 Memberships & Subscriptions - Decrease to right size budget based on historical trends

5-02303 Postage - Increase to right size budget

5-02311 Training & Education - Decrease to right size budget

5-02360 Clothing & Uniforms - Transfer budget from **5-01254 Clothing/Boot Allowance** and add budget for ensure compliance for up to date safety clothing

5-02405 Office Equipment Maintenance - Decrease to right size budget

5-02410 Equipment Maintenance - Decrease to right size budget

5-04910 Other Purchased Services - Increase budget for expenses paid to the Ministry of Transportation relating to collections of parking violations and fines, previously reported through revenue **4-00855 Fines**

5-05140 Realty Taxes - Increase in budget for taxes on parking facilities; expense is partially offset with an increase in revenue for payment in lieu of in **1100 Payment in Lieu - City**

5-05646 Bad Debt Expense (Recovery) - Add budget for parking tickets and fines that are deemed uncollectible, previously reported through revenue

5-05813 Sarnia S.P.C.A (Society for the Prevention of Cruelty to Animals) Contract - Increase by CPI (July 2017) + 1% per the approved Pound Services Agreement in effect until June 30, 2020 (City Council March 23, 2015)

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5500 DEBT CHARGES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00095 TILE DRAIN LOAN	(1,617)	(1,614)	(1,617)	(1,614)		1,614			(100.00%)
4-05750 DEBT RECOVERY - SEWERS	(1,692,134)	(1,685,381)	(1,685,381)	(1,685,381)		13,837		(1,671,544)	(0.82%)
4-05752 DEBT RECOVERY - WATER	(2,029,504)	(1,990,366)	(1,990,366)	(1,990,366)		1,990,366			(100.00%)
4-05756 DEBT RECOVERY - SEAWAY CENTRE	(25,484)	(26,631)	(26,631)	(26,631)		(1,198)		(27,829)	4.50%
Revenue Total	(3,748,739)	(3,703,992)	(3,703,995)	(3,703,992)		2,004,619		(1,699,373)	(54.12%)
EXPENSES									
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,798,901	1,913,813	1,913,764	1,913,813		(1,913,813)			(100.00%)
5-05716 LAWSS DEBT CHARGES-INTEREST	226,867	76,553	76,551	76,553		(76,553)			(100.00%)
5-05720 DEBT CHARGES-PRINCIPAL	271,000	287,000	287,000	287,000		17,000		304,000	5.92%
5-05721 DEBT CHARGES-INTEREST	53,596	36,794	36,794	36,794		(17,794)		19,000	(48.36%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	10,162								
5-05731 OCWA DEBT CHARGES-INTEREST	175								
5-05735 BANK LOAN-PRINCIPAL	1,494,356	1,562,355	1,562,809	1,562,355		(20,337)		1,542,018	(1.30%)
5-05736 BANK LOAN-INTEREST	345,245	277,247	277,188	277,247		(70,612)		206,635	(25.47%)
5-05740 TILE DRAIN DEBT CHARGES-PRINCIPAL	1,439	1,523	1,523	1,523		(1,523)			(100.00%)
5-05741 TILE DRAIN DEBT CHARGES-INTEREST	178	92	92	92		(92)			(100.00%)
5-05750 DEBT CHARGES - RBC CENTRE - PRINCIPAL	329,021	366,839	366,068	366,839		8,261		375,100	2.25%
5-05751 DEBT CHARGES - RBC CENTRE - INTEREST	136,728	130,100	130,445	130,100		(8,261)		121,839	(6.35%)
5-05758 DEBT CHARGES - RBC PRINCIPAL	5,800								
5-05759 DEBT CHARGES - RBC INTEREST	6,756								
5-05760 DEBT CHARGES - NEW ISSUE	1,725								
5-05770 DEBT CHARGES - SGH PRINCIPAL						334,059		334,059	
5-05771 DEBT CHARGES - SGH INTEREST						146,708		146,708	
5-05780 INTERNAL DEBT CHARGES - PRINCIPAL	412,923	427,342	427,342	427,342		14,938		442,280	3.50%
5-05781 INTERNAL DEBT CHARGES - INTEREST	65,672	51,253	51,253	51,253		(14,937)		36,316	(29.14%)
Expense Total	5,160,544	5,130,911	5,130,829	5,130,911		(1,602,956)		3,527,955	(31.24%)
Net Expense / (Net Revenue)	1,411,805	1,426,919	1,426,834	1,426,919		401,663		1,828,582	28.15%

4-05750 Debt Recovery - Sewers - Decrease due to LAWSS debt retiring and offset by decrease in **5-05715 LAWSS Debt Charges - Principal & 5-05716 LAWSS Debt Charges - Interest**; no budget impact
5-05770 SGH Debt - Principal & 5-05771 SGH Debt - Interest - Budget established for Sarnia General Hospital debt payments estimate (City Council October 2, 2017)

City of Sarnia

2018 Approved Operating Budget

5505 FINANCIAL EXPENSES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-05700 BANK CHARGES	4,162	10,000	10,670	10,000		(10,000)			(100.00%)
5-05707 INTEREST EXPENSE-OTHER	5,139								
Expense Total	9,301	10,000	10,670	10,000		(10,000)			(100.00%)
Net Expense / (Net Revenue)	9,301	10,000	10,670	10,000		(10,000)			(100.00%)

5-05700 Bank Charges - Transfer to **5515 Unclassified**; no budget impact

City of Sarnia

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5515 UNCLASSIFIED

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES						(44,295)		(44,295)	
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	556,737	598,909	629,305	598,909		50,851		649,760	8.49%
5-05645 PROVISION FOR DOUBTFUL ACCOUNTS	7,938								
5-05646 BAD DEBT EXPENSE (RECOVERY)	40,746	2,500	15,506	2,500				2,500	
5-05700 BANK CHARGES						10,000		10,000	
Expense Total	605,421	601,409	644,811	601,409		16,556		617,965	2.75%
Net Expense / (Net Revenue)	605,421	601,409	644,811	601,409		16,556		617,965	2.75%

5-01000 Salaries - Decrease due to reduction of 1 FTE for half of 2018 (Budget Deliberation Day December 5, 2017)

5-05700 Bank Charges - Budget transferred from **5505 Financial Expenses**; no budget impact

City of Sarnia

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5520 MUNICIPAL GRANTS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-06220 CONTRIBUTION FROM RESERVES	(72,366)	(72,366)	(72,366)	(72,366)		72,366			(100.00%)
Revenue Total	(72,366)	(72,366)	(72,366)	(72,366)		72,366			(100.00%)
EXPENSES									
5-05000 SUNDRY	9,334								
5-05808 HEALTHCARE RECRUITMENT TASKFORCE	72,366	72,366	72,366	72,366				72,366	
5-05816 CANADA DAY COMMITTEE	40,000	50,000	50,000	40,000				40,000	(20.00%)
5-05840 LAMBTON FARM SAFETY ASSOCIATION	200	200	200	200				200	
5-05841 URBAN WILDLIFE COMMITTEE	1,000	1,000	1,000	1,000		(1,000)			(100.00%)
5-05850 BLUEWATER TRAILS	22,000	22,000	22,000	22,000				22,000	
5-05851 IMPERIAL THEATRE MORTGAGE INTEREST	404								
5-05856 SARNIA HISTORICAL SOCIETY	6,000	6,000	6,000	6,000				6,000	
5-05861 COMMUNITIES IN BLOOM	1,500	1,500	1,500	1,500				1,500	
5-05865 LOCOMOTIVE 6069	5,000	5,000	5,000	5,000				5,000	
5-05890 MAJOR EVENTS ASSISTANCE	19,882	20,000	19,833	20,000				20,000	
5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM	1,916	81,916	1,916	81,916		(81,916)			(100.00%)
Expense Total	179,602	259,982	179,815	249,982		(82,916)		167,066	(35.74%)
Net Expense / (Net Revenue)	107,236	187,616	107,449	177,616		(10,550)		167,066	(10.95%)

4-06220 Contribution from Reserves - Eliminate the transfer from the **Capital Reserve** which has been used to fund the **5-05808 Healthcare Recruitment Taskforce** municipal grant to be consistent with the funding of all municipal grants from the General Levy

5-05841 Urban Wildlife Committee - Transfer budget to **5022 Environmental Advisory Committee** due to the amalgamation of Urban Wildlife Committee and Environmental Advisory Committee; no budget impact (City Council July 10, 2017)

5-05891 Brownfields Tax Incentive Program - Transfer budget to **1000 Taxation - City**

City of Sarnia

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5525 CONTRIBUTION TO BOARDS & COMMISSIONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01070 OTHER REMUNERATION						8,788		8,788	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS						172		172	
5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND	2,306	2,200	2,495	2,200				2,200	
5-05814 ST. CLAIR CONSERVATION AUTHORITY	329,779	317,270	353,198	317,270		45,180		362,450	14.24%
Expense Total	332,085	319,470	355,693	319,470		54,140		373,610	16.95%
Net Expense / (Net Revenue)	332,085	319,470	355,693	319,470		54,140		373,610	16.95%

5-01070 Police Board Remuneration - Transfer budget from **2640 Police Services Board - Remuneration**
5-05814 St. Clair Conservation Authority - Increase in budget due to increase in levy assessed by SCCA

City of Sarnia

2018 Approved Operating Budget

2600 POLICE - OFFICERS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00400 POLICE GRANT	(374,653)	(374,653)	(374,653)	(374,653)				(374,653)	
4-00401 PROVINCIAL OFFENSES, COURT SECURITY	(878,202)	(931,672)	(845,950)	(931,672)		53,672		(878,000)	(5.76%)
4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS	(112,991)	(114,000)	(114,799)	(114,000)		(2,000)		(116,000)	1.75%
4-00404 POLICE ESCORT SERVICE	(30,849)	(30,000)	(30,213)	(30,000)				(30,000)	
4-00405 FEES - IDENTIFICATION SERVICES	(5,685)	(18,000)	(4,027)	(18,000)		10,000		(8,000)	(55.56%)
4-00407 LICENSE FEES - BUSINESS	(116,972)	(115,000)	(115,028)	(115,000)				(115,000)	
4-00750 PROVINCIAL SUBSIDY	(28,271)		(49,290)			(49,289)		(49,289)	
4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER	(151,688)	(150,000)	(150,000)	(150,000)				(150,000)	
4-00805 FEDERAL CROWN RECOVERIES	(1,660)		(4,025)						
4-00901 OTHER FEES & SERVICE CHARGES	(33,622)	(60,000)	(40,306)	(60,000)		5,000		(55,000)	(8.33%)
4-00925 ADMINISTRATION-FEES	(45,474)	(50,000)	(44,973)	(50,000)				(50,000)	
4-00930 COSTS RECOVERED	(16,324)	(8,000)	(6,264)	(8,000)				(8,000)	
4-00941 SALE OF EQUIPMENT	(25,327)								
Revenue Total	(1,821,718)	(1,851,325)	(1,779,528)	(1,851,325)		17,383		(1,833,942)	(0.94%)
EXPENSES									
5-01000 SALARIES	11,229,874	11,901,214	11,284,482	11,901,214		121,961		12,023,175	1.02%
5-01025 SALARIES - OVERTIME	782,307	540,000	813,655	540,000				540,000	
5-01035 SALARIES - SPECIALIST PAY	6,300	6,300	6,300	6,300				6,300	
5-01090 COURT TIME	106,457	166,900	108,068	166,900				166,900	
5-01095 CALL DUTY	78,177	75,000	74,058	75,000				75,000	
5-01100 ACTING RANK	46,753	40,000	44,251	40,000				40,000	
5-01105 SPECIAL DUTY PAY	(223)								
5-01110 VACATION PAY	33,373	24,000	74,108	24,000		(22,000)		2,000	(91.67%)
5-01115 STAT HOLIDAY PAY	132,973	171,000	171,651	171,000				171,000	
5-01125 SHIFT DIFFERENTIAL	19,065	23,000	20,006	23,000				23,000	
5-01130 SEVERANCE PAY			3,215						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	2,290,244	2,398,074	2,315,422	2,398,074		43,455		2,441,529	1.81%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	1,243,220	1,374,414	1,371,551	1,374,414		192,773		1,567,187	14.03%
5-01253 CAR ALLOWANCE	2,161	2,400	2,481	2,400				2,400	
5-01254 CLOTHING/BOOT ALLOWANCE			25,820			25,400		25,400	

City of Sarnia

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2600 POLICE - OFFICERS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-01255 UNIFORM ALLOWANCE	64,928	60,856	65,335	60,856				60,856	
5-01258 DRY CLEANING ALLOWANCE	14,994	17,100	17,100	17,100				17,100	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	10,675	8,143	8,137	8,143		155		8,298	1.90%
5-02310 TRAVEL & ACCOMODATIONS	23,348	24,110	23,689	24,110		2,730		26,840	11.32%
5-02311 TRAINING & EDUCATION	74,899	89,060	100,540	89,060		31,175		120,235	35.00%
5-02360 CLOTHING & UNIFORMS	23,096	25,400		25,400		(25,400)			(100.00%)
5-02388 OVERTIME MEALS	11,897	10,000	10,664	10,000				10,000	
5-02396 PERSONAL EQUIPMENT	16,030	15,700	28,863	15,700				15,700	
5-05000 SUNDRY	3,769	1,500	1,762	1,500				1,500	
5-05126 MEDICAL EXAMINATIONS	10,179	6,000	16,441	6,000		4,000		10,000	66.67%
5-05128 EMPLOYEE ASSISTANCE PROGRAM	13,731	10,000	10,091	10,000				10,000	
5-05130 WELLNESS PROGRAM		22,125	22,104	22,125		(125)		22,000	(0.56%)
Expense Total	16,238,227	17,012,296	16,619,794	17,012,296		374,124		17,386,420	2.20%
Net Expense / (Net Revenue)	14,416,509	15,160,971	14,840,266	15,160,971		391,507		15,552,478	2.58%

As presented and approved at the November 22, 2017 Police Service Board meeting

City of Sarnia

2018 Approved Operating Budget

2605 POLICE - COURT SECURITY

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	539,220	581,848	582,068	581,848		8,771		590,619	1.51%
5-01025 SALARIES - OVERTIME	9,845	14,600	14,569	14,600				14,600	
5-01040 SALARIES - TRAINING PAY	196		144						
5-01110 VACATION PAY	7,964	7,855	8,000	7,855				7,855	
5-01115 STAT HOLIDAY PAY	79								
5-01120 SERVICE PAY	1,650	2,250	1,350	2,250		750		3,000	33.33%
5-01125 SHIFT DIFFERENTIAL	3		3						
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	107,246	118,959	121,248	118,959		4,210		123,169	3.54%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	37,983	46,499	44,635	46,499		3,693		50,192	7.94%
5-02388 OVERTIME MEALS	46		103			50		50	
Expense Total	704,232	772,011	772,120	772,011		17,474		789,485	2.26%
Net Expense / (Net Revenue)	704,232	772,011	772,120	772,011		17,474		789,485	2.26%

As presented and approved at the November 22, 2017 Police Service Board meeting

City of Sarnia

2018 Approved Operating Budget

2610 POLICE - COMMUNICATIONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00402 DISPATCH SERVICE CHARGE	(10,489)	(10,900)	(10,900)	(10,900)		(150)		(11,050)	1.38%
4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD	(2,978)	(2,978)	(2,978)	(2,978)				(2,978)	
4-00930 COSTS RECOVERED	(419,544)	(436,000)	(436,000)	(436,000)		(6,000)		(442,000)	1.38%
Revenue Total	(433,011)	(449,878)	(449,878)	(449,878)		(6,150)		(456,028)	1.37%
EXPENSES									
5-01000 SALARIES	1,438,793	1,491,877	1,491,764	1,491,877		30,584		1,522,461	2.05%
5-01025 SALARIES - OVERTIME	82,820	20,000	39,481	20,000				20,000	
5-01040 SALARIES - TRAINING PAY	2,713	1,200	1,190	1,200				1,200	
5-01110 VACATION PAY	26,781	15,665	16,000	15,665				15,665	
5-01115 STAT HOLIDAY PAY	19,500	17,125	19,333	17,125				17,125	
5-01120 SERVICE PAY	5,750	5,550	4,300	5,550		1,450		7,000	26.13%
5-01125 SHIFT DIFFERENTIAL	4,792	5,000	4,835	5,000				5,000	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	272,369	305,797	278,137	305,797		10,276		316,073	3.36%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	104,608	147,876	119,176	147,876		(13,990)		133,886	(9.46%)
5-02104 PHONE	65,662	63,200	76,900	63,200				63,200	
5-02222 RADIO LICENSE	6,977	7,000	6,977	7,000				7,000	
5-02388 OVERTIME MEALS	1,592		833			1,000		1,000	
5-02410 EQUIPMENT MAINTENANCE	73,475	72,725	79,071	72,725		3,944		76,669	5.42%
5-05505 NEW EQUIPMENT	3,429	3,950	5,112	3,950		1,920		5,870	48.61%
5-06100 CONTRIBUTION TO RESERVES	20,000	20,000	20,000	20,000				20,000	
Expense Total	2,129,261	2,176,965	2,163,109	2,176,965		35,184		2,212,149	1.62%
Net Expense / (Net Revenue)	1,696,250	1,727,087	1,713,231	1,727,087		29,034		1,756,121	1.68%

As presented and approved at the November 22, 2017 Police Service Board meeting

City of Sarnia

2018 Approved Operating Budget

2615 POLICE - CIVILIAN

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	1,793,399	1,874,554	1,773,808	1,874,554		29,277		1,903,831	1.56%
5-01025 SALARIES - OVERTIME	16,172	10,000	34,590	10,000				10,000	
5-01040 SALARIES - TRAINING PAY		600	738	600				600	
5-01110 VACATION PAY	20,945	4,735	14,297	4,735				4,735	
5-01115 STAT HOLIDAY PAY	4,531	4,800	4,714	4,800				4,800	
5-01120 SERVICE PAY	8,950	8,950	9,000	8,950		2,050		11,000	22.91%
5-01125 SHIFT DIFFERENTIAL	1,985	2,600	1,962	2,600				2,600	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	362,314	381,434	366,383	381,434		10,040		391,474	2.63%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	181,944	246,604	182,449	246,604		(8,329)		238,275	(3.38%)
5-01253 CAR ALLOWANCE	540	600	620	600				600	
Expense Total	2,390,780	2,534,877	2,388,561	2,534,877		33,038		2,567,915	1.30%
Net Expense / (Net Revenue)	2,390,780	2,534,877	2,388,561	2,534,877		33,038		2,567,915	1.30%

As presented and approved at the November 22, 2017 Police Service Board meeting

City of Sarnia

2018 Approved Operating Budget

2620 POLICE - JANITORIAL

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	188,523	200,733	191,863	200,733		3,036		203,769	1.51%
5-01025 SALARIES - OVERTIME	1,770	375	6,612	375				375	
5-01110 VACATION PAY	2,718	3,055	3,000	3,055				3,055	
5-01115 STAT HOLIDAY PAY	973	910	1,436	910				910	
5-01120 SERVICE PAY	500	500	650	500		500		1,000	100.00%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	40,076	41,369	40,528	41,369		1,368		42,737	3.31%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	12,001	17,705	13,271	17,705		1,319		19,024	7.45%
Expense Total	246,561	264,647	257,360	264,647		6,223		270,870	2.35%
Net Expense / (Net Revenue)	246,561	264,647	257,360	264,647		6,223		270,870	2.35%

As presented and approved at the November 22, 2017 Police Service Board meeting

City of Sarnia

2018 Approved Operating Budget

2625 POLICE - STATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME	(24,383)	(24,365)	(24,365)	(24,365)				(24,365)	
4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT	(12,500)		(12,713)						
Revenue Total	(36,883)	(24,365)	(37,078)	(24,365)				(24,365)	
EXPENSES									
5-02006 PHOTOGRAPHY SUPPLIES	6,559	5,650	5,756	5,650		2,000		7,650	35.40%
5-02101 NATURAL GAS	28,865	28,500	33,119	28,500				28,500	
5-02102 ELECTRICITY	146,243	125,000	139,095	125,000		5,000		130,000	4.00%
5-02103 WATER	11,385	11,000	11,253	11,000				11,000	
5-02104 PHONE	145,991	141,000	166,461	141,000		7,560		148,560	5.36%
5-02220 VEHICLE EXPENSE	162,000	194,820	196,493	194,820				194,820	
5-02224 VEHICLE RENTALS	1,712	1,000	1,296	1,000				1,000	
5-02225 VEHICLE LEASING	250,000	250,000	250,000	250,000				250,000	
5-02300 OFFICE EXPENSES	65,406	51,650	53,226	51,650		2,000		53,650	3.87%
5-02303 POSTAGE	10,933	15,000	15,256	15,000				15,000	
5-02320 JANITORIAL SUPPLIES	10,311	12,500	12,966	12,500				12,500	
5-02384 RADIO & RADAR	11,443	11,650	16,307	11,650				11,650	
5-02386 MEALS FOR PRISONERS	2,724	3,000	3,425	3,000				3,000	
5-02400 REPAIRS & MAINTENANCE	67,726	49,482	66,157	49,482		25,238		74,720	51.00%
5-02405 OFFICE EQUIPMENT MAINTENANCE	354,353	341,785	389,719	341,785		6,547		348,332	1.92%
5-02420 BUILDING MAINTENANCE	103,560	72,700	192,234	72,700		41,640		114,340	57.28%
5-02435 GROUNDS MAINTENANCE	30,406	31,000	21,529	31,000				31,000	
5-02440 VEHICLE MAINTENANCE	163,213	130,000	149,969	130,000				130,000	
5-03101 PROGRAM SUPPLIES-C.I.D.	13,912	13,057	13,294	13,057		8,523		21,580	65.28%
5-03102 PROGRAM SUPPLIES-CRIME PREVENTION	4,436	5,000	5,000	5,000				5,000	
5-03103 PROGRAM SUPPLIES-INTELLIGENCE	7,662	14,000	14,593	14,000		(1,000)		13,000	(7.14%)
5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM	55,563	60,400	60,735	60,400		15,200		75,600	25.17%
5-03105 PROGRAM SUPPLIES-COURT SECURITY		500	501	500				500	
5-03106 PROGRAM SUPPLIES-TRAFFIC	10,422	10,250	10,636	10,250		1,200		11,450	11.71%
5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS		5,400	1,520	5,400				5,400	
5-03108 PROGRAM SUPPLIES-FIREARMS	93,437	64,790	65,265	64,790		2,335		67,125	3.60%

City of Sarnia

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2625 POLICE - STATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-03109 PROGRAM SUPPLIES-MORALITY	1,134	1,400	1,465	1,400		100		1,500	7.14%
5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION	1,011	6,000	6,678	6,000				6,000	
5-03111 PROGRAM SUPPLIES-BIKE PATROL	3,678	3,050	3,274	3,050				3,050	
5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION	432	2,150	2,150	2,150		(1,150)		1,000	(53.49%)
5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES	26,401	13,620	17,094	13,620		11,955		25,575	87.78%
5-04005 INSURANCE	204,838	215,080	226,439	215,080		22,750		237,830	10.58%
5-05000 SUNDRY	6,060	1,500	3,262	1,500				1,500	
5-05500 REPLACEMENT EQUIPMENT	11,796		81,710			2,000		2,000	
5-05505 NEW EQUIPMENT	31,904	10,000	171,436	10,000				10,000	
5-05650 ALLOCATED ADMINISTRATION	69,274	69,274	69,274	69,274		(26,274)		43,000	(37.93%)
5-06100 CONTRIBUTION TO RESERVES	198,000	53,000	53,000	53,000		37,900		90,900	71.51%
5-06910 PROVISION CAPITAL EXPENDITURE	15,996	16,500	16,500	16,500		500		17,000	3.03%
5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT	6,216		12,962						
Expense Total	2,335,002	2,040,708	2,561,049	2,040,708		164,024		2,204,732	8.04%
Net Expense / (Net Revenue)	2,298,119	2,016,343	2,523,971	2,016,343		164,024		2,180,367	8.13%

As presented and approved at the October 12, 2017 Police Service Board meeting

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2630 POLICE SERVICES BOARD

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00941 SALE OF EQUIPMENT	(8,859)	(6,000)	(20,080)	(6,000)				(6,000)	
Revenue Total	(8,859)	(6,000)	(20,080)	(6,000)				(6,000)	
EXPENSES									
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	3,685	4,100	4,163	4,100				4,100	
5-02305 MICSCCELLANEOUS SUPPLIES	2,751	8,000	2,351	8,000				8,000	
5-02311 TRAINING & EDUCATION	1,315	2,500	2,500	2,500				2,500	
5-03100 PROGRAM SUPPLIES		2,500	2,500	2,500				2,500	
5-04001 LEGAL FEES	25,643	40,000	25,579	40,000				40,000	
5-05000 SUNDRY	3,939	2,500	2,863	2,500				2,500	
5-05150 BUSINESS PLAN	7,636								
Expense Total	44,969	59,600	39,956	59,600				59,600	
Net Expense / (Net Revenue)	36,110	53,600	19,876	53,600				53,600	

As presented and approved at the November 22, 2017 Police Service Board meeting

City of Sarnia

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1055 TAXATION - TRANSIT AREA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00001 GENERAL TAX LEVY	(3,833,819)	(3,838,189)	(3,838,062)	(3,838,189)		36,073	(67,500)	(3,869,616)	0.82%
Revenue Total	(3,833,819)	(3,838,189)	(3,838,062)	(3,838,189)		36,073	(67,500)	(3,869,616)	0.82%
EXPENSES									
5-00950 TAX WRITE OFFS	47,055	30,000	30,000	30,000				30,000	
5-00970 VACANCY REBATE	16,577	7,500	11,070	7,500				7,500	
5-00975 CHARITY TAX REBATE	2,129	1,800	2,834	1,800				1,800	
5-00980 TAX EXEMPTIONS	2,136	1,000		1,000				1,000	
5-06100 CONTRIBUTION TO RESERVES	30,000	30,000	30,000	30,000				30,000	
Expense Total	97,897	70,300	73,904	70,300				70,300	
Net Expense / (Net Revenue)	(3,735,922)	(3,767,889)	(3,764,158)	(3,767,889)		36,073	(67,500)	(3,799,316)	0.83%

4-00001 General Levy - Increased required to balance Transit Operations Budget

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3100 TRANSIT - TRANSPORTATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(3,363)								
Revenue Total	(3,363)								
EXPENSES									
5-01050 WAGES - REGULAR	1,875,916	1,979,832	1,927,347	1,979,832		66,160		2,045,992	3.34%
5-01055 WAGES - OVERTIME	336,848	189,633	191,359	189,633		2,833		192,466	1.49%
5-01085 EDUCATION LEAVE	1,737	3,912	1,900	3,912				3,912	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	381,401	408,244	372,496	408,244		8,513		416,757	2.09%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	286,164	357,838	314,275	357,838		(18,020)		339,818	(5.04%)
5-01254 CLOTHING/BOOT ALLOWANCE	80		6,176			6,500		6,500	
5-02102 ELECTRICITY	13,441	12,000	11,237	12,000		2,700		14,700	22.50%
5-02220 VEHICLE EXPENSE	7,500	7,500	7,500	7,500				7,500	
5-02221 VEHICLE LICENSE	14,987	12,109	11,601	12,109		1,391		13,500	11.49%
5-02223 OTHER LICENSES	17,045	25,200		25,200		3,800		29,000	15.08%
5-02311 TRAINING & EDUCATION			183						
5-02323 SAFETY PROGRAM	7,374	2,500	1,670	2,500				2,500	
5-02360 CLOTHING & UNIFORMS	13,093	16,000	11,080	16,000		(4,500)		11,500	(28.13%)
5-02388 OVERTIME MEALS	2,938	900	3,805	900		1,100		2,000	122.22%
5-02800 SCHEDULING	1,430	8,000	5,946	8,000		(2,000)		6,000	(25.00%)
5-02801 TICKETS & PASSES	2,660	4,000	4,536	4,000				4,000	
5-02802 TRANSFERS	304	800	717	800				800	
5-03002 OTHER OPERATING SUPPLIES	3,968	6,000	5,466	6,000				6,000	
5-04005 INSURANCE	335,319	256,359	263,796	256,359		9,268		265,627	3.62%
5-05000 SUNDRY		30		30		(30)			(100.00%)
5-05100 FACILITY RENT	20,543	24,395	21,154	24,395		(2,095)		22,300	(8.59%)
5-05500 REPLACEMENT EQUIPMENT		350	4,379	350		350		700	100.00%
5-06100 CONTRIBUTION TO RESERVES		25,000	25,000	25,000				25,000	
5-42000 CITY EQUIPMENT - REGULAR ROUTES	695,316	682,529	682,529	682,529				682,529	
5-42002 CITY EQUIPMENT - CHARTERS	5,431	5,431	5,431	5,431				5,431	
5-42004 CITY EQUIPMENT - SUPERVISION	6,608	4,935	4,935	4,935				4,935	
5-42005 CITY EQUIPMENT - TRAINING	7,500	7,500	7,500	7,500				7,500	

City of Sarnia

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3100 TRANSIT - TRANSPORTATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
Expense Total	4,037,603	4,040,997	3,892,018	4,040,997		75,970		4,116,967	1.88%
Net Expense / (Net Revenue)	4,034,240	4,040,997	3,892,018	4,040,997		75,970		4,116,967	1.88%

5-01050 Wages - Increase 1.0 FTE for adding back summer service for Route 9; (City Council July 31, 2017)

5-01254 Clothing/Boot Allowance - Transfer budget dollars from **5-02360 Clothing & Uniforms**

5-02102 Electricity - Transfer budget from **5-05100 Facility Rent** for electricity paid for the washroom rentals; no budget impact

5-02221 Vehicle License - Increase based on estimated increase to the provincial licence fee for each vehicle

5-02223 Other Licences - Increase due to first year of payment for software licencing for CAD/AVL contract

5-02360 Clothing & Uniforms - Transfer budget dollars to **5-01254 Clothing/Boot Allowance** for employee allowances and slight increase based on uniform pricing for 2018

5-02388 Overtime Meals - Increase to right size budget

5-02800 Scheduling - Decrease to right size budget

5-04005 Insurance - Increase based on 3% estimated increase in premium

5-05000 Sundry - Decrease to eliminate small budget and re-purpose

5-05100 Facility Rent - Transfer \$2,700 to **5-02102 Electricity**; \$605 Increase to right size budget

5-05500 Replacement Equipment - Increase budget per needs in 2018

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3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01050 WAGES - REGULAR	274,247	445,016	446,970	445,016		(9,284)		435,732	(2.09%)
5-01055 WAGES - OVERTIME	18,069	10,152	10,639	10,152		146		10,298	1.44%
5-01060 WAGES - CASUAL	8,223	8,958	5,980	8,958		650		9,608	7.26%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	91,164	93,278	92,383	93,278		(1,727)		91,551	(1.85%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	72,364	95,574	82,459	95,574		(5,094)		90,480	(5.33%)
5-01254 CLOTHING/BOOT ALLOWANCE	458		3,160			3,100		3,100	
5-01256 TOOL ALLOWANCE	4,525	4,525	4,525	4,525				4,525	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	221	2,000	1,446	2,000				2,000	
5-02311 TRAINING & EDUCATION	1,193	3,000	3,090	3,000				3,000	
5-02323 SAFETY PROGRAM		1,000	966	1,000				1,000	
5-02360 CLOTHING & UNIFORMS	8,608	10,000	9,357	10,000		(3,100)		6,900	(31.00%)
5-02384 RADIO & RADAR	16,378	13,671	14,533	13,671		1,329		15,000	9.72%
5-02388 OVERTIME MEALS	383	100	184	100				100	
5-02401 SMALL TOOLS	331	300	507	300				300	
5-03002 OTHER OPERATING SUPPLIES			35						
5-42100 VEHICLE MAINTENANCE - BUS REPAIRS	218,762	256,226	256,850	256,226			8,000	264,226	3.12%
5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE	4,279	3,570	3,560	3,570				3,570	
Expense Total	719,205	947,370	936,644	947,370		(13,980)	8,000	941,390	(0.63%)
Net Expense / (Net Revenue)	719,205	947,370	936,644	947,370		(13,980)	8,000	941,390	(0.63%)

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms** based on employee allowances; no budget impact

5-02384 Radio & Radar - Increase based on contract with third party

5-42100 Vehicle Maintenance -Bus Repair- Increase due to new buses having fire suppression systems that require annual inspection @ \$1,000 each bus (8 conventional buses); Due to the purchase of the 8 new buses in 2017 the annual 2% increase for aging bus repairs is avoided as an increase in 2018

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3120 TRANSIT - PREMISES & PLANT

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-02101 NATURAL GAS	17,567	25,000	24,961	25,000				25,000	
5-02102 ELECTRICITY	32,471	28,000	29,510	28,000				28,000	
5-02103 WATER	13,891	16,500	13,643	16,500				16,500	
5-02215 ENVIRONMENTAL DISPOSAL	5,984	4,500	5,311	4,500				4,500	
5-02430 AIR CONDITIONING/HEATING MAINTENANCE	7,598	14,100	13,060	14,100				14,100	
5-03002 OTHER OPERATING SUPPLIES	3,091	3,850	4,624	3,850				3,850	
5-04043 CONTRACT CLEANING	9,668	9,775	9,025	9,775		(3,075)		6,700	(31.46%)
5-05000 SUNDRY		1,146	1,057	1,146				1,146	
5-05140 REALTY TAXES	66,323	62,463	58,335	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	29,577	30,000	28,050	30,000				30,000	
5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENA	35,444	45,000	45,907	45,000			47,500	92,500	105.56%
Expense Total	236,614	255,334	248,483	255,334		(3,075)	47,500	299,759	17.40%
Net Expense / (Net Revenue)	236,614	255,334	248,483	255,334		(3,075)	47,500	299,759	17.40%

5-04043 Contract Cleaning - Decrease per new cleaning contract from May 1, 2017 to April 30, 2020 (City Council February 27, 2017)

5-42202 Building Maintenance - Bus Stops - Increase due to the snow removal required at the additional 100 AODA mandated concrete bus pads added assuming 10 snow events per year with a new total of 140 concrete bus pads; note a mild or bad winter will affect this budget line as per our snow removal service we pay per service

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3125 TRANSIT - GENERAL & ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	454,614	510,388	410,142	510,388		(52,034)		458,354	(10.19%)
5-01025 SALARIES - OVERTIME	8,746	3,224	1,639	3,224		64		3,288	1.99%
5-01030 SALARIES - CASUAL			46,646						
5-01095 CALL DUTY	1,060		3,000			3,004		3,004	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	86,021	108,218	81,932	108,218		(13,312)		94,906	(12.30%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	49,580	62,462	46,132	62,462		(1,360)		61,102	(2.18%)
5-02104 PHONE	6,117	6,000	12,322	6,000			12,000	18,000	200.00%
5-02300 OFFICE EXPENSES	4,795	4,000	4,432	4,000				4,000	
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	7,151	5,700	5,952	5,700		300		6,000	5.26%
5-02302 ADVERTISING	10,570	14,000	13,449	14,000		10,000		24,000	71.43%
5-02303 POSTAGE	655	510	641	510				510	
5-02304 MARKETING	4,308	10,000	5,687	10,000		(10,000)			(100.00%)
5-02310 TRAVEL & ACCOMODATIONS	591	500	326	500				500	
5-02311 TRAINING & EDUCATION	3,695	5,000	4,488	5,000		250		5,250	5.00%
5-02405 OFFICE EQUIPMENT MAINTENANCE	1,815	1,300	1,571	1,300		300		1,600	23.08%
5-04910 OTHER PURCHASED SERVICES	5,623	8,500	6,465	8,500				8,500	
5-05136 AGENTS' COMMISSION - TICKETS & PASSES	4,120	5,000	4,794	5,000				5,000	
5-05137 AGENTS' COMMISSION - BUS ADVERTISING	6,401	4,200	4,200	4,200				4,200	
5-05500 REPLACEMENT EQUIPMENT			464						
5-06100 CONTRIBUTION TO RESERVES	47,805	246,588	246,588	246,588				246,588	
Expense Total	703,667	995,590	900,870	995,590		(62,788)	12,000	944,802	(5.10%)
Net Expense / (Net Revenue)	703,667	995,590	900,870	995,590		(62,788)	12,000	944,802	(5.10%)

5-01000 Salaries - Decrease due to vacancy gapping of Transit Superintendent position (Budget Deliberation Day December 5, 2017)

5-02114 Phone - Increase due to the cellular data required for new AODA mandated CAD/AVL system for all 21 conventional buses

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

5-02302 Advertising - Transfer budget from **5-02304 Marketing**; no budget impact

5-02405 Office Equipment Maintenance - Increase based on increase in copier and coin sorter maintenance contracts

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3130 TRANSIT - CAPITAL FROM RATES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-25900 CAPITAL OUT OF RATES	62,782								
Expense Total	62,782								
Net Expense / (Net Revenue)	62,782								

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3135 TRANSIT - DEBT CHARGES

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-06100 CONTRIBUTION TO RESERVES	198,783								
Expense Total	198,783								
Net Expense / (Net Revenue)	198,783								

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3140 TRANSIT REVENUE - OPERATIONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00470 CASH FARES	(481,908)	(560,000)	(502,477)	(560,000)		60,000		(500,000)	(10.71%)
4-00471 TICKETS REDEEMED	(163,769)	(180,000)	(162,849)	(180,000)		10,000		(170,000)	(5.56%)
4-00472 BUS PASSES	(837,111)	(1,104,800)	(970,762)	(1,104,800)		127,800		(977,000)	(11.57%)
4-00473 CHARTERS	(19,257)	(25,000)	(18,958)	(25,000)				(25,000)	
4-00474 ADVERTISING	(80,387)	(72,200)	(64,029)	(72,200)				(72,200)	
4-00475 OUT OF TOWN BUS SERVICING		(500)		(500)				(500)	
4-00759 PROVINCIAL SUBSIDY - GAS TAX	(459,273)	(350,000)	(350,000)	(350,000)		(230,000)		(580,000)	65.71%
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(177,668)	(178,902)	(177,447)	(178,902)				(178,902)	
Revenue Total	(2,219,373)	(2,471,402)	(2,246,522)	(2,471,402)		(32,200)		(2,503,602)	1.30%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(2,219,373)	(2,471,402)	(2,246,522)	(2,471,402)		(32,200)		(2,503,602)	1.30%

4-00470 Cash Fares & 4-00471 Tickets Redeemed & 4-00472 Bus Passes - Decrease in revenue per revenue historical trends and decline in ridership
4-00759 Provincial Subsidy - Increase to maintain 9% to 10% of provincial subsidy to contribute towards operational services

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1050 TAXATION - SEWER AREA

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(31,503)	(30,197)	(30,193)	(30,197)		30,197			(100.00%)
Revenue Total	(31,503)	(30,197)	(30,193)	(30,197)		30,197			(100.00%)
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(31,503)	(30,197)	(30,193)	(30,197)		30,197			(100.00%)

4-00045 Local Improvements - End of 20 Year Term for Sewer Local Improvements Taxation

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3500 SANITARY SEWER MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(51,416)								
Revenue Total	(51,416)								
EXPENSES									
5-01000 SALARIES		109,954	116,664	109,954		1,650		111,604	1.50%
5-01050 WAGES - REGULAR	518,426	408,903	455,984	408,903		16,402		425,305	4.01%
5-01055 WAGES - OVERTIME	120,414	154,284	105,686	154,284				154,284	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	112,014	116,515	120,238	116,515		(3,105)		113,410	(2.66%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	70,504	79,962	69,970	79,962		4,030		83,992	5.04%
5-01254 CLOTHING/BOOT ALLOWANCE			471			475		475	
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	27,117	37,900	27,763	37,900		(37,900)			(100.00%)
5-02220 VEHICLE EXPENSE	265,999	246,822	246,822	246,822				246,822	
5-02311 TRAINING & EDUCATION	1,916	20,430	23,572	20,430				20,430	
5-02388 OVERTIME MEALS	8,457	6,583	7,352	6,583				6,583	
5-02485 CONSTRUCTION	3,267,035	3,275,456	3,275,456	3,275,456		(3,275,456)			(100.00%)
5-03002 OTHER OPERATING SUPPLIES	26,385	10,000	17,029	10,000		(10,000)			(100.00%)
5-03005 MATERIALS	116,709	102,886	95,070	102,886		10,000		112,886	9.72%
5-04005 INSURANCE	409,565	298,713	313,023	298,713		23,137		321,850	7.75%
5-04910 OTHER PURCHASED SERVICES	242,060	178,305	239,264	178,305				178,305	
5-05138 CNR LEASE		1,500	1,500	1,500				1,500	
5-05650 ALLOCATED ADMINISTRATION						37,900		37,900	
5-05720 DEBT CHARGES-PRINCIPAL	26,123	26,123	26,123	26,123		(12,399)		13,724	(47.46%)
5-05721 DEBT CHARGES-INTEREST	1,551	1,551	1,551	1,551		(1,438)		113	(92.71%)
5-05730 OCWA DEBT CHARGES-PRINCIPAL	6,635	6,635	6,635	6,635		(6,635)			(100.00%)
5-05731 OCWA DEBT CHARGES-INTEREST	118	118	118	118		(118)			(100.00%)
5-06100 CONTRIBUTION TO RESERVES	390,012	390,012	390,012	390,012		3,849,901		4,239,913	987.12%
Expense Total	5,611,040	5,472,652	5,540,303	5,472,652		596,444		6,069,096	10.90%
Net Expense / (Net Revenue)	5,559,624	5,472,652	5,540,303	5,472,652		596,444		6,069,096	10.90%

City of Sarnia

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3500 SANITARY SEWER MAINTENANCE

5-01254 Clothing/Boot Allowance - Transfer allowance for 1 FTE from **3015 Works Centre**; no budget impact

5-02117 Software Licenses & Maintenance Fees - Transfer to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; no budget impact
5-02485 Construction - Transfer budget to **5-06100 Contribution to Reserves**; no budget impact

5-03002 Other Operating Supplies - Transfer budget to **5-03005 Materials**; no budget impact

5-04005 Insurance - Increase based on 3% estimated increase in premium

5-05650 Allocated Administration - Increase due to the transfer of software costs to **2022 IT**; no budget impact

5-05720 Debt Charges - Principal & 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 & 5-05731 OCWA Debt Charges - Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-06100 Contribution to Reserve - Increase to maintain the schedule in the 10 Year Capital Plan

City of Sarnia

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3501 PUMP STATION MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00930 COSTS RECOVERED	(68,286)								
Revenue Total	(68,286)								
EXPENSES									
5-01000 SALARIES	500,975	532,226	545,555	532,226		27,264		559,490	5.12%
5-01025 SALARIES - OVERTIME	21,312	36,542	35,987	36,542		444		36,986	1.22%
5-01030 SALARIES - CASUAL		9,098	8,406	9,098		1,782		10,880	19.59%
5-01055 WAGES - OVERTIME	14,246		1,389						
5-01095 CALL DUTY	10,790		7,040			5,004		5,004	
5-01100 ACTING RANK		5,004	1,766	5,004		(1,364)		3,640	(27.26%)
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	105,371	115,693	117,979	115,693		298		115,991	0.26%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	57,998	63,383	64,657	63,383		5,168		68,551	8.15%
5-02054 CHEMICALS	330	2,500	2,040	2,500		(500)		2,000	(20.00%)
5-02101 NATURAL GAS	88		278			500		500	
5-02102 ELECTRICITY	353,493	289,000	291,264	289,000		(8,725)		280,275	(3.02%)
5-02103 WATER			8,722			8,725		8,725	
5-02104 PHONE	26,739	20,000	27,013	20,000				20,000	
5-02220 VEHICLE EXPENSE	135,729	135,729	135,729	135,729				135,729	
5-02300 OFFICE EXPENSES	1,297	2,500	403	2,500				2,500	
5-02311 TRAINING & EDUCATION	10,267	8,000	6,406	8,000				8,000	
5-02360 CLOTHING & UNIFORMS	12,894	9,200	9,489	9,200				9,200	
5-02388 OVERTIME MEALS	1,295	2,000	1,735	2,000				2,000	
5-02410 EQUIPMENT MAINTENANCE	124,406	170,000	170,118	170,000				170,000	
5-02420 BUILDING MAINTENANCE	140,360	65,500	83,456	65,500				65,500	
5-04910 OTHER PURCHASED SERVICES	57,498	66,000	56,131	66,000				66,000	
5-04925 SPILLS RESPONSE	19,945	10,000	225,436	10,000				10,000	
Expense Total	1,595,033	1,542,375	1,800,999	1,542,375		38,596		1,580,971	2.50%
Net Expense / (Net Revenue)	1,526,747	1,542,375	1,800,999	1,542,375		38,596		1,580,971	2.50%

5-02054 Chemicals - Right-size budget and transfer to **5-02101 Natural Gas**; no budget impact
5-02102 Electricity - Transfer to **5-02103 Water**; no budget impact

City of Sarnia

2018 Approved Operating Budget

3505 WATER POLLUTION CONTROL CENTRE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00901 OTHER FEES & SERVICE CHARGES						(95,000)		(95,000)	
4-00903 RENTAL REVENUE	(5,000)		(5,000)			(5,000)		(5,000)	
4-00930 COSTS RECOVERED			(13,161)						
4-00950 MANAGEMENT FEES - HAULED SLUDGE	(125,061)	(80,000)	(95,690)	(80,000)				(80,000)	
Revenue Total	(130,061)	(80,000)	(113,851)	(80,000)		(100,000)		(180,000)	125.00%
EXPENSES									
5-01000 SALARIES	917,036	948,142	940,736	948,142		(59,084)		889,058	(6.23%)
5-01025 SALARIES - OVERTIME	45,480	40,000	40,365	40,000		572		40,572	1.43%
5-01030 SALARIES - CASUAL	34,122	38,829	37,219	38,829				38,829	
5-01095 CALL DUTY	13,460	9,986	11,750	9,986		3,510		13,496	35.15%
5-01100 ACTING RANK	16,109	5,004	13,576	5,004		10,012		15,016	200.08%
5-01115 STAT HOLIDAY PAY	16,416	18,538	20,149	18,538		2,458		20,996	13.26%
5-01125 SHIFT DIFFERENTIAL	5,047	5,148	5,886	5,148				5,148	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	197,111	214,078	205,239	214,078		(20,285)		193,793	(9.48%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	110,998	122,496	118,889	122,496		(2,074)		120,422	(1.69%)
5-01254 CLOTHING/BOOT ALLOWANCE	3,929	4,573	7,414	4,573		1,927		6,500	42.14%
5-02052 LAB SUPPLIES	12,382	21,260	15,586	21,260				21,260	
5-02054 CHEMICALS	300,723	225,820	240,061	225,820		(100,000)		125,820	(44.28%)
5-02056 UV SYSTEM SUPPLIES	209,137	105,915	136,298	105,915				105,915	
5-02101 NATURAL GAS	101,282	162,240	137,386	162,240				162,240	
5-02102 ELECTRICITY	918,271	750,000	821,884	750,000		75,000		825,000	10.00%
5-02103 WATER	604	400	103	400				400	
5-02104 PHONE	13,400	12,508	13,189	12,508				12,508	
5-02220 VEHICLE EXPENSE	70,116	67,041	68,027	67,041		(20,326)		46,715	(30.32%)
5-02227 EQUIPMENT RENTALS	8,558	10,000	9,309	10,000				10,000	
5-02300 OFFICE EXPENSES	5,702	8,318	4,469	8,318		(2,655)		5,663	(31.92%)
5-02301 MEMBERSHIPS & SUBSCRIPTIONS	832	490	2,471	490		510		1,000	104.08%
5-02303 POSTAGE	262	400	571	400				400	
5-02311 TRAINING & EDUCATION	22,718	21,945	18,383	21,945				21,945	
5-02360 CLOTHING & UNIFORMS	4,878	2,530	329	2,530		(1,930)		600	(76.28%)

City of Sarnia

2018 Approved Operating Budget

3505 WATER POLLUTION CONTROL CENTRE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
5-02370 SLUDGE SCREENING & GRIT REMOVAL	56,173	27,295	45,265	27,295		16,212		43,507	59.40%
5-02388 OVERTIME MEALS	466	990	442	990				990	
5-02390 COMBINED SEWER OVERFLOW FACILITY	14,665	20,878	26,645	20,878		3,500		24,378	16.76%
5-02391 SEWAGE USE BY-LAW ENFORCEMENT	6,323	10,600	4,040	10,600		(4,000)		6,600	(37.74%)
5-02392 LAGOON OPERATION	11,307	18,725	17,198	18,725				18,725	
5-02410 EQUIPMENT MAINTENANCE	466,529	306,850	318,258	306,850		10,000		316,850	3.26%
5-02420 BUILDING MAINTENANCE	134,126	110,998	119,459	110,998		9,500		120,498	8.56%
5-04910 OTHER PURCHASED SERVICES	29,222	15,000	30,217	15,000				15,000	
5-04920 SCADA MAINTENANCE	13,863	35,010	14,556	35,010				35,010	
5-05134 HEALTH & OCCUPATIONAL SAFETY	7,828	10,000	15,246	10,000				10,000	
5-05144 QUALITY ASSURANCE/CONTROL	25,672	30,776	27,336	30,776				30,776	
5-05500 REPLACEMENT EQUIPMENT	2,372	23,976	22,957	23,976		5,305		29,281	22.13%
5-05505 NEW EQUIPMENT		5,305	2,884	5,305		(5,305)			(100.00%)
5-05650 ALLOCATED ADMINISTRATION	17,800	17,800	17,800	17,800		11,200		29,000	62.92%
5-05720 DEBT CHARGES-PRINCIPAL	1,322,656	1,322,656	1,322,656	1,322,656				1,322,656	
5-05721 DEBT CHARGES-INTEREST	335,050	335,050	335,050	335,050				335,050	
5-06100 CONTRIBUTION TO RESERVES	577,366	577,366	577,366	577,366				577,366	
Expense Total	6,049,991	5,664,936	5,766,664	5,664,936		(65,953)		5,598,983	(1.16%)
Net Expense / (Net Revenue)	5,919,930	5,584,936	5,652,813	5,584,936		(165,953)		5,418,983	(2.97%)

4-00901 Other Fees & Service Charges - Add budget for new Sewer Discharge agreements

4-00903 Rental Revenue - Increase budget to reflect lease of land agreement with third party

5-01000 Salaries - Transfer 1 FTE to **3507 Bio Solids**; no impact on budget

5-01254 Clothing/Boot Allowance - Transfer budget from **5-02360 Clothing & Uniforms**; no budget impact

5-02054 Chemicals - Transfer budget to **3507 Bio-Solids** to align costs to proper locations; no budget impact

5-02102 Electricity - Increase budget to right size, taking into consideration the lighting project in 2017 which will result in energy savings; budget transferred from savings in **3506 Brights Grove Lagoons**; no budget impact

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

5-02390 Combined Sewer Overflow Facility - Transfer budget from **5-02420 Building Maintenance**; no budget impact

5-02220 Vehicle Expense - Transfer 3 vehicles to **3507 Biosolids**; added forklift's vehicle expense

5-02301 Memberships & Subscriptions - Increase budget to reflect increase in OWWCO Certification costs

5-02370 Sludge Screening & Grit Removal - Increase budget based on historical trends

5-02391 Sewage Use By-Law Enforcement - Decrease budget to right size based on historical trends

5-02410 Equipment Maintenance - Increase due to cost of maintaining aging equipment

5-02420 Building Maintenance - Increase due to to cost of maintaining aging buildings

5-05505 New Equipment - Transfer budget to **5-05500 Replacement Equipment**; no budget impact

5-05650 Allocated Administration - Increase budget for revised services performed for General Operating Departments

City of Sarnia

2018 Approved Operating Budget

3506 BRIGHTS GROVE LAGOONS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	35,996	63,894	63,200	63,894		952		64,846	1.49%
5-01025 SALARIES - OVERTIME	4,149		13,711						
5-01100 ACTING RANK	1,916		2,540			2,002		2,002	
5-01115 STAT HOLIDAY PAY	920								
5-01125 SHIFT DIFFERENTIAL	192								
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	8,044	13,889	14,670	13,889		(247)		13,642	(1.78%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	4,592	9,656	9,853	9,656		678		10,334	7.02%
5-01254 CLOTHING/BOOT ALLOWANCE		200		200				200	
5-02052 LAB SUPPLIES		1,000		1,000				1,000	
5-02054 CHEMICALS	58,145	115,000	65,762	115,000		(15,000)		100,000	(13.04%)
5-02102 ELECTRICITY	20,616	175,000	98,831	175,000		(75,000)		100,000	(42.86%)
5-02220 VEHICLE EXPENSE	19,146	19,146	19,146	19,146		6,423		25,569	33.55%
5-02388 OVERTIME MEALS	92	100	59	100		(100)			(100.00%)
5-02410 EQUIPMENT MAINTENANCE	7,205	26,920	7,600	26,920		(6,920)		20,000	(25.71%)
5-02420 BUILDING MAINTENANCE	18,284	18,700	14,421	18,700				18,700	
5-05000 SUNDRY		635	804	635		(635)			(100.00%)
5-05144 QUALITY ASSURANCE/CONTROL	9,836	11,000	7,919	11,000				11,000	
Expense Total	189,133	455,140	318,516	455,140		(87,847)		367,293	(19.30%)
Net Expense / (Net Revenue)	189,133	455,140	318,516	455,140		(87,847)		367,293	(19.30%)

5-02054 Chemicals - Decrease budget based on improvements made in prior years

5-02102 Electricity - Transfer budget to **3505 Water Pollution Control Centre**; no budget impact

5-02220 Vehicle Expense - Transfer of vehicles and fuel costs from **3505 Water Pollution Control Centre**

5-02410 Equipment Maintenance - Decrease budget based on historical trends

5-05000 Sundry - Eliminate budget no longer required

City of Sarnia

2018 Approved Operating Budget

3507 BIO-SOLIDS

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00940 SALE OF MATERIALS	4,579								
Revenue Total	4,579								
EXPENSES									
5-01000 SALARIES	136,838	147,774	132,752	147,774		90,104		237,878	60.97%
5-01025 SALARIES - OVERTIME	62,283		25,336						
5-01100 ACTING RANK	19,512	16,002	15,942	16,002		1,002		17,004	6.26%
5-01115 STAT HOLIDAY PAY	5,520		30						
5-01125 SHIFT DIFFERENTIAL	4,460	2,002	2,154	2,002				2,002	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	38,461	30,750	32,908	30,750		17,004		47,754	55.30%
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	18,367	19,294	19,754	19,294		12,672		31,966	65.68%
5-01254 CLOTHING/BOOT ALLOWANCE		100		100		500		600	500.00%
5-02054 CHEMICALS		28,750	28,137	28,750		100,000		128,750	347.83%
5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE	169,561	158,000	159,839	158,000				158,000	
5-02220 VEHICLE EXPENSE						28,903		28,903	
5-02300 OFFICE EXPENSES	24		1,146						
5-02388 OVERTIME MEALS	459	400	363	400				400	
5-02410 EQUIPMENT MAINTENANCE	195,203	100,000	104,803	100,000				100,000	
5-02420 BUILDING MAINTENANCE	1,553	20,600	18,475	20,600		(10,600)		10,000	(51.46%)
5-04010 MANAGEMENT SERVICES	146,534	150,000	149,901	150,000				150,000	
5-04910 OTHER PURCHASED SERVICES	4,903	46,260	45,772	46,260				46,260	
Expense Total	803,678	719,932	737,312	719,932		239,585		959,517	33.28%
Net Expense / (Net Revenue)	808,257	719,932	737,312	719,932		239,585		959,517	33.28%

5-01000 Salaries - Transfer 1 FTE from **3505 Water Pollution Control Centre**; no impact on budget

5-02054 Chemicals - Transfer budget from **3505 Water Pollution Control Centre** to align expenses to the proper locations; no budget impact

5-02220 Vehicle Expense - Transfer of vehicles from **3505 Water Pollution Control Centre**; no budget impact

5-02420 Building Maintenance - Decrease in budget to right size based on historical trends

City of Sarnia

2018 Approved Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	78,251	41,144	40,187	41,144		614		41,758	1.49%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	14,323	8,830	8,651	8,830		(321)		8,509	(3.64%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,198	5,160	5,274	5,160		392		5,552	7.60%
5-02466 CONTRACT EXPENSE	271,078	332,556	360,041	332,556		33,444		366,000	10.06%
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-05140 REALTY TAXES	248,752	228,721	253,568	228,721		24,847		253,568	10.86%
5-05650 ALLOCATED ADMINISTRATION	807,624	861,453	861,453	861,453		49,450		910,903	5.74%
5-06100 CONTRIBUTION TO RESERVES	92,574	92,574	92,574	92,574				92,574	
Expense Total	2,264,389	2,315,027	2,366,337	2,315,027		108,426		2,423,453	4.68%
Net Expense / (Net Revenue)	2,264,389	2,315,027	2,366,337	2,315,027		108,426		2,423,453	4.68%

5-02466 Contract Expense - Adjusted for CPI and Customer Growth as per agreement; a portion of the increase was reallocated from **3600 Storm Sewer Maintenance 5-02466 Contract Expense**

5-05140 Realty Taxes - Increased based on a2017 billings

5-05650 Allocated Administration - Increase budget for revised services performed for General Operating departments

City of Sarnia

2018 Approved Operating Budget

3590 SEWER AREA - REVENUE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(15,998,502)	(16,059,865)	(16,511,377)	(16,059,865)		(759,448)		(16,819,313)	4.73%
4-06200 CONTRIBUTION FROM RESERVE FUND	(238,076)								
Revenue Total	(16,236,578)	(16,059,865)	(16,511,377)	(16,059,865)		(759,448)		(16,819,313)	4.73%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(16,236,578)	(16,059,865)	(16,511,377)	(16,059,865)		(759,448)		(16,819,313)	4.73%

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

City of Sarnia

2018 Approved Operating Budget

3600 STORM SEWER MAINTENANCE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00580 SEWER SURCHARGE	(715,050)	(848,940)	(848,940)	(848,940)		82,978		(765,962)	(9.77%)
4-00930 COSTS RECOVERED			(1,176)						
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(50,612)	(43,000)	(44,641)	(43,000)				(43,000)	
Revenue Total	(765,662)	(891,940)	(894,757)	(891,940)		82,978		(808,962)	(9.30%)
EXPENSES									
5-01050 WAGES - REGULAR	346,097	355,995	390,862	355,995		(6,062)		349,933	(1.70%)
5-01055 WAGES - OVERTIME	3,335	35,384	16,277	35,384				35,384	
5-01060 WAGES - CASUAL						19,410		19,410	
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	55,919	72,375	79,466	72,375		(1,518)		70,857	(2.10%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	44,504	47,700	44,204	47,700		2,192		49,892	4.60%
5-02220 VEHICLE EXPENSE	116,520	116,520	116,520	116,520				116,520	
5-02388 OVERTIME MEALS	1,091		321						
5-02466 CONTRACT EXPENSE	89,665	110,000	110,053	110,000		(87,000)		23,000	(79.09%)
5-03002 OTHER OPERATING SUPPLIES	384	10,000	7,466	10,000		(10,000)			(100.00%)
5-03005 MATERIALS	21,615	40,000	32,297	40,000				40,000	
5-04910 OTHER PURCHASED SERVICES	11,532	28,966	31,870	28,966				28,966	
5-06100 CONTRIBUTION TO RESERVES	75,000	75,000	75,000	75,000				75,000	
Expense Total	765,662	891,940	904,336	891,940		(82,978)		808,962	(9.30%)
Net Expense / (Net Revenue)			9,579						

4-00580 Sewer Surcharge - Decrease to balance sewer department

5-01060 Wages - Casual - Re-purpose budget from **5-01050 Wages - Regular**; no budget impact

5-02466 Contract Expense - Adjust budget for CPI and Customer Growth as per agreement; a significant portion of this expense was reallocated to **3700 Water - Administration & 3510 Sewer - General Administration** **5-02466 Contract Expense** to better match revenue with expenses

5-03002 Other Operating Supplies - Eliminate budget, no longer required

City of Sarnia 2018 Approved Operating Budget

3700 WATER - ADMINISTRATION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES	78,258	41,144	40,187	41,144		614		41,758	1.49%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	13,019	8,830	8,651	8,830		(321)		8,509	(3.64%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	7,197	5,160	5,268	5,160		392		5,552	7.60%
5-02114 IT MAINTENANCE & SUPPORT	5,098								
5-02117 SOFTWARE LICENSE & MAINTENANCE FEES	36,069	50,000	38,298	50,000		(50,000)			(100.00%)
5-02500 LAWSS ADMINISTRATION	396,473	417,668	455,390	417,668		(46,356)		371,312	(11.10%)
5-04005 INSURANCE	98,553	72,700	76,969	72,700		6,014		78,714	8.27%
5-05114 LAWSS OPERATING COSTS	2,270,135	2,369,743	2,269,787	2,369,743		290,160		2,659,903	12.24%
5-05650 ALLOCATED ADMINISTRATION	178,000	231,829	231,829	231,829		121,871		353,700	52.57%
5-05710 CITY'S SHARE LAWSS CAPITAL	1,299,418	1,262,875	1,364,701	1,262,875		1,404,634		2,667,509	111.23%
5-05715 LAWSS DEBT CHARGES-PRINCIPAL	1,799,037	1,799,037	1,799,037	1,799,037		(1,799,037)			(100.00%)
5-05716 LAWSS DEBT CHARGES-INTEREST	226,884	226,884	226,884	226,884		(226,884)			(100.00%)
5-05720 DEBT CHARGES-PRINCIPAL		1,373	1,373	1,373				1,373	
5-05721 DEBT CHARGES-INTEREST		31	31	31				31	
5-05730 OCWA DEBT CHARGES-PRINCIPAL	3,527	3,527	3,527	3,527				3,527	
5-05731 OCWA DEBT CHARGES-INTEREST	57	57	57	57				57	
5-06100 CONTRIBUTION TO RESERVES	1,195,312	668,666	668,666	668,666		506,480		1,175,146	75.74%
Expense Total	7,607,037	7,159,524	7,190,655	7,159,524		207,567		7,367,091	2.90%
Net Expense / (Net Revenue)	7,607,037	7,159,524	7,190,655	7,159,524		207,567		7,367,091	2.90%

5-02117 Software Licenses & Maintenance Fees - Transfer to **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to the IT department; no budget impact

5-04005 Insurance - Increase based on 3% estimated increase in premium

5-0500 LAWSS Administration - Increase per LAWSS 2018 Budget

5-05114 LAWSS Operating Costs - Increase per LAWSS 2018 Budget

5-05710 City's Share LAWSS Capital - Increase per LAWSS 2018 Budget

5-05650 Allocated Administration - Increase budget for revised services performed for General Operating departments; Increase \$50,000 due to the transfer of software costs to **2022 IT**; no budget impact

5-05715 LAWSS Debt Charges - Principal - Eliminate budget, debt fully paid in 2017

5-05716 LAWSS Debt - Interest - Eliminate budget, debt fully paid in 2017

5-06100 Contribution to Reserve - Increase by 25% of LAWSS retired debt

City of Sarnia

2018 Approved Operating Budget

3705 WATER - DISTRIBUTION

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
Revenue Total									
EXPENSES									
5-01000 SALARIES		265,812	283,343	265,812		3,990		269,802	1.50%
5-01050 WAGES - REGULAR	1,083,353	834,367	880,827	834,367		45,784		880,151	5.49%
5-01055 WAGES - OVERTIME	194,649	325,404	355,883	325,404		4,822		330,226	1.48%
5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS	227,124	239,851	255,623	239,851		(4,959)		234,892	(2.07%)
5-01205 EMPLOYEE BENEFITS - NON-STATUTORY	156,131	148,654	169,099	148,654		246		148,900	0.17%
5-02102 ELECTRICITY	3,528	3,000	2,990	3,000				3,000	
5-02104 PHONE	7,616	5,700	4,856	5,700				5,700	
5-02220 VEHICLE EXPENSE	445,430	436,308	436,311	436,308				436,308	
5-02300 OFFICE EXPENSES	637	2,000	497	2,000				2,000	
5-02311 TRAINING & EDUCATION	18,626	37,280	32,276	37,280				37,280	
5-02388 OVERTIME MEALS	8,656	12,280	13,184	12,280				12,280	
5-02466 CONTRACT EXPENSE	652,290	464,248	544,032	464,248		225,752		690,000	48.63%
5-02485 CONSTRUCTION	2,829,499	3,227,229	3,227,229	3,227,229		(3,227,229)			(100.00%)
5-02490 WORKS CENTRE OPERATION	744,589	744,589	744,589	744,589				744,589	
5-03002 OTHER OPERATING SUPPLIES	47,887	43,080	39,123	43,080		(43,080)			(100.00%)
5-03005 MATERIALS	275,852	357,261	309,147	357,261		43,080		400,341	12.06%
5-04910 OTHER PURCHASED SERVICES	321,995	548,710	604,929	548,710		(65,000)		483,710	(11.85%)
5-05650 ALLOCATED ADMINISTRATION	626,655	626,655	626,655	626,655		45,548		672,203	7.27%
5-06100 CONTRIBUTION TO RESERVES	57,595	57,595	57,595	57,595		3,277,229		3,334,824	5,690.13%
5-25900 CAPITAL OUT OF RATES	50,000	50,000	50,000	50,000		(50,000)			(100.00%)
Expense Total	7,752,112	8,430,023	8,638,188	8,430,023		256,183		8,686,206	3.04%
Net Expense / (Net Revenue)	7,752,112	8,430,023	8,638,188	8,430,023		256,183		8,686,206	3.04%

5-02485 Construction - Transferred to **5-06100 Contribution to Reserves**; no budget impact

5-02466 Contract Expense - Adjust for CPI and Customer Growth as per agreement; a portion of this increase was reallocated from **3600 Storm - Sewer 5-02466 Contract Expense**

5-03002 Other Operating Supplies - Transferred budget to **5-03005 Materials**; no budget impact

City of Sarnia

2018 Approved Operating Budget

3705 WATER - DISTRIBUTION

5-04910 Other Purchased Services - Transferred to \$65,000 **2022 IT** account **5-02117 Software Licenses & Maintenance Fees** to consolidate all software costs to **2022 IT**; no budget impact

5-05650 Allocated Administration - Increase due to the transfer of software costs to **2022 IT**; no budget impact

5-06100 Contribution to Reserve - Transferred budget from **5-02485 Construction, 5-06100 Contribution to Capital Reserve & 5-26970 C/R Improvements Works Yard**; no budget impact

SOURCE	5-06100 CONTRIBUTION TO RESERVES	2017 APPROVED BUDGET	2018 PROPOSED BUDGET
6315	Capital Revolving	\$57,595	\$57,595
6525	Works Equipment (\$50,000 transfer from 5-26970 C/R Improvements to Works Yard)	\$0	\$50,000
6617	Capital Infrastructure - Water (\$3,227,229 transfer from 5-02485 Construction)	\$0	\$3,227,229
Total		\$57,595	\$3,334,824

City of Sarnia

2018 Approved Operating Budget

3790 WATER - REVENUE

Account	2016 Actuals	2017 Budget	2017 Forecast	2018 Base Budget	2018 One Time Budget	2018 Non-Service Level	2018 Service Level	2018 Approved Budget	Variance 2018 to 2017 Budget
REVENUE									
4-00045 LOCAL IMPROVEMENTS	(15,169)	(37,697)	(14,641)	(37,697)		37,697			(100.00%)
4-00570 WATER BILLINGS	(15,233,420)	(15,444,652)	(15,638,228)	(15,444,652)		(524,569)		(15,969,221)	3.40%
4-00571 HYDRANT USAGE CHARGE	(19,090)	(5,500)	(5,839)	(5,500)				(5,500)	
4-00572 WATER SHUT-OFF FEE		(2,100)	(750)	(2,100)		1,350		(750)	(64.29%)
4-00900 SUNDRY REVENUE	(39,336)	(66,000)	(34,666)	(66,000)		31,000		(35,000)	(46.97%)
4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES	(7,297)	(3,598)	(2,826)	(3,598)		772		(2,826)	(21.46%)
4-00940 SALE OF MATERIALS	(44,836)	(30,000)	(39,430)	(30,000)		(10,000)		(40,000)	33.33%
Revenue Total	(15,359,148)	(15,589,547)	(15,736,380)	(15,589,547)		(463,750)		(16,053,297)	2.97%
EXPENSES									
Expense Total									
Net Expense / (Net Revenue)	(15,359,148)	(15,589,547)	(15,736,380)	(15,589,547)		(463,750)		(16,053,297)	2.97%

4-00045 Local Improvements - Eliminate budget, end of 20 year term for Water Local Improvements

4-00570 Water Billings - Increase required to balance Water Budget

4-00572 Water Shut-off Fee - Decrease budget due to elimination of fee for this service during business hours

4-00900 Sundry Revenue - Decrease to right size budget based on historical trends

4-00931 Costs Recovered - Other Municipalities - Decrease to right size budget to reflect new agreement with third party

4-00940 Sale of Materials - Increase to right size budget based on historical trends

2018 CAPITAL BUDGET - FUNDING SOURCES

		6005	6015	6020	6025	6045	6200	6315	6365	6480	6485	6535	6600	6610	6615	6616	6617	6618	6640				
Reserve or Other Funding Source:		Planning Reserve	Development Charges	Provincial Gas Tax	Federal Gas Tax	OCIF	Capital Reserve	Capital Revolving	Sarnia Harbour	Transit Building	Energy Management	Sewage Treatment Plant	Fire Station	Parks/Rec Facilities	Capital Infrastructure	Capital Infrastructure - Sewer	Capital Infrastructure - Water	Storm Sewer Infrastructure	Accessibility	Total Funded Capital Projects	Potential Grants & Donations	Total Capital Budget	
Forecasted Opening Balance of Reserve		352,708	9,285,617	354,905	1,287,254	0	753,946	796,125	1,445,923	181,007	84,845	520,560	186,134	154,159	1,016,999	1,251,096	1,415,677	400,000	113,439				
Revenue 2018		20,000	500,000	945,000	2,310,133	1,914,424	1,433,936	1,181,641	311,300	20,000	303,523	181,000	2,100	949,012	3,789,517	7,892,279	4,398,887	-	100,000				
Other 2018 Expenditures			(165,000)				(45,000)									(8,500)	(8,500)						
Transfers				(700,000)																			
Total Funds Available for Capital		372,708	9,620,617	599,905	3,597,387	1,914,424	2,142,882	1,977,766	1,757,223	201,007	388,368	701,560	188,234	1,103,171	4,806,516	9,134,875	5,806,064	400,000	213,439	-	-	-	
General Capital Projects		Approved Budget																					
1	Energy Efficiency	300,000									(300,000)									(300,000)		(300,000)	
2	Sarnia Library Renovations & Accessibility Upgrades	340,000	(134,617)					(140,000)												(65,383)	(340,000)	(340,000)	
3	City Hall Roof Replacement	-																			-	-	
4	Infrastructure Assessment	100,000						(25,000)								(75,000)				(100,000)		(100,000)	
5	Oversized Load Corridor	1,750,000							(681,250)											(681,250)	(1,068,750)	(1,750,000)	
6	Fire Station 3 Demolition & Rebuild	250,000											(184,000)		(66,000)					(250,000)		(250,000)	
7	Bus Stop Accessibility Improvements (AODA)	75,000		(75,000)																(75,000)		(75,000)	
8	Transit Plant & Premises Security	75,000								(75,000)										(75,000)		(75,000)	
9	Arena Improvements	500,000												(500,000)						(500,000)		(500,000)	
10	Sports & Recreation	600,000	(300,000)											(300,000)						(600,000)		(600,000)	
11	Park Infrastructure	125,000	(25,000)											(100,000)						(125,000)		(125,000)	
12	Kinsmen Centre Demolition	110,000												(110,000)						(110,000)		(110,000)	
13	Public Works Improvements	100,000						(100,000)												(100,000)		(100,000)	
14	Compost Site Improvements	-																		-		-	
15	Road Resurfacing/Reconstruction	2,000,000				(1,914,424)									(85,576)					(2,000,000)		(2,000,000)	
16	Rural Roads Rehabilitation	300,000													(300,000)					(300,000)		(300,000)	
17	Canatara Park Upgrades	250,000					(250,000)													(250,000)		(250,000)	
18	Rehabilitation - Various Structures (Bridges & Culverts)	250,000													(250,000)					(250,000)		(250,000)	
19	Shoreline Protection	700,000													(700,000)					(700,000)		(700,000)	
20	Donohue Bridge	6,000,000			(3,100,000)			(1,100,000)							(1,800,000)					(6,000,000)		(6,000,000)	
21	Transportation Masterplan - Sidewalks & Bike Lanes	75,000													(75,000)					(75,000)		(75,000)	
22	Streetscape Improvements - Various Locations	125,000													(125,000)					(125,000)		(125,000)	
Water & Sewer Capital Projects																							
1	Sarnia Sewer Upgrade Project	4,500,000														(4,500,000)				(4,500,000)		(4,500,000)	
2	Storm Water Management Facility Rehabilitation	200,000															(100,000)	(100,000)		(200,000)		(200,000)	
3	Talfourd, Devine and Side Streets Sewer Separation	2,150,000													(150,000)	(2,000,000)				(2,150,000)		(2,150,000)	
4	Watermain, Sanitary & Storm Sewer Replacements	2,691,201	(391,201)												(1,150,000)	(1,150,000)				(2,691,201)		(2,691,201)	
5	Water Pollution Control Centre Improvements	300,000													(300,000)					(300,000)		(300,000)	
6	WPCC Biosolids Improvements	-																		-		-	
7	WPCC Improvements- Ultraviolet Changeout	1,000,000									(500,000)					(250,000)	(250,000)			(1,000,000)		(1,000,000)	
8	Pump Stations Improvements	400,000														(400,000)				(400,000)		(400,000)	
9	Corrosion Protection Plan	300,000															(300,000)			(300,000)		(300,000)	
10	Sewer Rehabilitation - Various Locations	-																		-		-	
Police Services Capital Projects																							
1	Police Radio Communication System	1,500,000					(1,500,000)													(1,500,000)		(1,500,000)	
Total Capital Budget		27,066,201	(325,000)	(525,818)	(75,000)	(3,100,000)	(1,914,424)	(1,750,000)	(1,365,000)	(681,250)	(75,000)	(300,000)	(500,000)	(184,000)	(1,010,000)	(3,401,576)	(6,825,000)	(3,800,000)	(100,000)	(65,383)	(25,997,451)	(1,068,750)	(27,066,201)
Projected Ending Balance of Reserve		47,708	9,094,799	524,905	497,387	-	392,882	612,766	1,075,973	126,007	88,368	201,560	4,234	93,171	1,404,940	2,309,875	2,006,064	300,000	148,056				

Reserve and Reserve Funds

Obligatory (have external restrictions):

Reserve Name	#	Purpose
Building Permit Revenue	6035	Administered under the Building Code Act. This reserve is used to offset Building Department administration and enforcement costs.
Development Charges (DCs)	6015	Development charges are collected to fund future City projects required to support expansion of the current infrastructure associated with growth and development. All capital items must be identified in the Development Charge Background Study to be eligible. The Background Study and Development Charges by-law that sets the rates are updated every 5 years.
Federal Gas Tax	6025	Federal Gas Tax is provided from the Federal Government as per an agreement with the AMO. Federal Gas Tax monies are to be used on Capital Projects defined in the agreement; the use of the funds must be reported to the AMO as well as outcomes from completed projects. Approved categories include road water and sewer, parks facilities, brownfields, etc.
Federal Harbour	6040	For the maintenance and operation of the Sarnia Harbour. Expenses must meet the eligibility requirements as per the divestiture agreement. Agreement is for a 15 year term with a possible 5 year extension.
OCIF	6030	The OCIF (Ontario Community Infrastructure Fund) builds on the work municipalities have undertaken to prioritize their core infrastructure needs through comprehensive asset management planning. The objective is to transition to full formula-based funding over time as critical projects are addressed and asset management plans are in-place and used to guide infrastructure planning and investment decisions.
Planning	6005	Established under the Planning Act to provide funds for City parks improvements and other recreation purposes.
Provincial Gas Tax	6020	Provincial Gas Tax is provided from the Provincial Government as per an agreement with the AMO. Provincial Gas Tax monies are to be used on Capital Projects for the Transit Department, as well as supplementing Transit operating costs defined in the agreement.

Non-Obligatory:

Reserve Name	#	Purpose
911 Equipment	6520	Ensure funds are available for the future replacement of essential 911 equipment.
Accessibility	6640	To fund the City's accessibility initiatives in accordance with the Accessibility for Ontarians with Disabilities Act (AODA) requirement as set out by the province.
Airport	6265	To fund the operation and maintenance of the Chris Hadfield Airport.
Bluewater Gymnastics	6340	To provide for major repairs and replacement for the Bluewater Gymnastics Building located at Lottie Neely Park.
Business Park	6300	Fund costs related to the development of industrial business parks.
Capital	6200	Source of funding for general capital needs. Generally used to fund capital items identified outside of the timeliness of the Capital budgeting process.
Capital Infrastructure	6615	Provide funding for major infrastructure rehabilitation and replacement.
Capital Infrastructure - Storm Sewers	6618	No balance – recommend closure, now reflected in 6616.
Capital Infrastructure - Sewer	6616	Provide funding for major sewer infrastructure rehabilitation and replacement. Infrastructure included in this area are the City's pump stations, the Water Pollution Control Centre, all City storm and sanitary sewer mains and forcemains.
Capital Infrastructure - Water	6617	Provide funding for major water infrastructure rehabilitation and replacement. Infrastructure included in this area are all City water meters, watermain valves and watermains.

Reserve Name	#	Purpose
Capital Revolving	6315	Established to provide the City with a source of internal borrowing for capital projects and as a capital contingency reserve.
Care-A-Van - Vehicle	6470	Funds to replace and maintain Care-A-Van vehicles.
City Hall Building	6495	Provide funds for major building rehabilitation and future replacement.
City Hall Printing	6500	Fund costs of major repairs and to replace equipment.
Computer Equipment Replacement	6490	To fund corporate IT equipment and infrastructure.
Development Contingency	6350	Fund the municipal portion of development services.
Election Expenses	6400	To fund costs of Municipal Elections.
Elm-High-Ex-Wood Park	6250	Monies collected by the Elm-High-Ex-Wood home owners association to build a passive park.
Emergency Measures Equipment	6530	Ensure funds are available for the future replacement of critical Emergency Measures Equipment.
Energy Management	6485	Provide funds for implementation of energy management initiatives.
Environmental	6245	Established to provide the City with a source of funding for environmental contingencies.
Façade Improvement Loan	6230	It is understood by Finance that this reserve is to offset any unforeseen issues with the Façade Loan program.
Fire Equipment	6510	Fund the necessary costs to replace fire equipment and apparatus within expected life cycle.
Fire Station	6600	Used for the capital maintenance and replacement of the City's Fire Halls.
Indoor Recreation Facility	6255	Provide funds for capital refurbishment of the City's indoor recreation facilities.
Land Purchase	6440	Provide funds for purchase of land for municipal purposes.
Legacy Fund	6270	To accumulate funds for a major municipal expenditure that would benefit the citizens of the community. The disbursement should be as broad as possible so as not to favour any one group or organization.
Library Facilities	6560	Fund the rehabilitation and maintenance needs for the City's Libraries.
Municipal Drain Rehabilitation	6619	Provide funds for the City's portion of reactive maintenance on the City's drain network.
Operating Contingency	6581	To offset unforeseen and unexpected general levy expenses.
Parks & Recreation Facilities	6610	Provide funds for major building repairs and future replacements. This includes arenas, baseball and soccer facilities, parks, equipment and washrooms facilities, and the Strangway Centre.
Perch Creek Harbour	6305	Operation and maintenance of the Perch Creek Harbour (funds received from F&O upon divestiture of this harbour).
Police Building	6515	Provide funds for major building repairs and future replacement costs.
Police Equipment	6595	Used for the replacement of Police Cruisers.
Police Major Crimes	6565	To offset extraordinary and unforeseen expenditures related to major crime.
Police Sick Leave	6285	To fund sick leave payouts on termination and to avoid wide fluctuations in the tax levy.
Sarnia Bay Capital Improvements	6335	Funds originally received from Province of Ontario upon the City's assumption of responsibility of Centennial Park and Sarnia Bay Marina.
Sarnia General Hospital	6645	To fund demolition of the former Sarnia General Hospital.
Sarnia Harbour	6365	For maintenance and operation of the Sarnia Harbour. All ineligible expenses from 6040 Federal Harbour (Obligatory/Externally Restricted Reserve) are paid through this reserve.
Seaway Kiwanis Campus	6635	To fund maintenance and future replacements within the Kiwanis Campus.
Self Insurance	6225	Deductibles on insurance claims against the City are funded from this reserve.
Sewage Treatment Plant	6535	Established to fund the on-going capital needs of the Water Treatment Control Centre.
Sewer Rates Stabilization	6590	Used to offset unforeseen and unexpected sewer levy expenses.

Reserve Name	#	Purpose
Strangway Centre Endowment	6240	This was set up through a bequest. Annual interest earned is transferred into the Strangway budget to help maintain reasonable membership rates.
Suncor Agora Capital	6650	To fund capital and amenity improvements within the park space defined as the Outdoor Stage & Gathering area at Centennial Park. Funds were received from Naming Rights agreement ending in 2029.
Tax Stabilization	6580	To offset extraordinary and unforeseen general levy expenses, including property tax assessment appeals.
Tax Stabilization – Transit	6585	To offset extraordinary and unforeseen transit levy expenses, including property tax assessment appeals.
Transit - Building	6480	Provide funding for major transit building repairs, upgrades and future replacement
Transit - Vehicle	6430	To fund the replacement of conventional Transit vehicles. Sarnia Transit currently operates with 23 buses, with a recommended replacement cycle of 2 buses per year.
Transit Tickets, Passes	6455	Fund costs of various transit operating supplies and expenses as needed.
Water Rates Stabilization	6450	To offset extraordinary and unforeseen current budget expenditures.
Waterfront Development	6210	Established to provide adequate financial resources to support public and private ventures, create alliances with waterfront partners and stakeholders, and to promote and market the waterfront as a major attraction.
Works Equipment	6525	Ensure funds are available for the future replacement of the majority of the City's rolling stock. This includes vehicles from Winter Maintenance, Water & Sewer Maintenance, Parks & Recreation, and Roads Maintenance.
WSIB Self Insurance	6220	The City of Sarnia is a WSIB schedule 2 employer. This requires any WSIB claims processed during the year to be paid out of this reserve.
YMCA	6235	Earnings on City established endowment fund of \$600,000 to be paid to YMCA.

2018 DEDICATED RESERVE AND RESERVE FUND REVENUE AND EXPENDITURES

*	#	Reserve	Description	Reserve Revenue	Reserve Expense
Revenues Directly to Reserves					
	6005	Planning Reserve	Developer Contributions (est)	20,000	
	6015	Development Charges	Developer Fees (est)	500,000	
	6020	Provincial Gas Tax	Provincial Gas Tax	926,000	
	6025	Federal Gas Tax	Federal Gas Tax	2,310,133	
	6045	OCIF	OCIF Funding	1,914,424	
	6210	Waterfront Development	External Source - Rent	75,000	
	6235	YMCA Reserve	Investment Interest (est)	12,000	
	6240	Strangway Centre Endowment	Investment Interest (est)	2,000	
	6265	Airport	Investment Interest (est)	500	
	6300	Business Park	Rental Income	12,500	
	6315	Capital Revolving	Rotary Club Loan	16,000	
	6315	Capital Revolving	Cox Garden Donation	120,000	
	6335	Sarnia Bay Capital Improvements	External Source	5,000	
	6340	Bluewater Gymnastics	Lease Payment	9,776	
	6510	Fire Equipment	Fire Marque Cost Recovery Program (est)	86,839	
	6535	Sewage Treatment Plant	Sewage Tickets	6,000	
	6535	Sewage Treatment Plant	User Fees	175,000	
	6580	Tax Stabilization	1000 Tax Supplementals	300,000	
	6595	Police Equipment	Sale of Vehicles (est)	20,000	
	6600	Fire Station	External Source	2,100	
	6616	Capital Infrastructure - Sewer	Small Community Funding (SCF) Sarnia Sewer Upgrade Project	3,000,000	
	6635	Seaway Kiwanis Campus	External Source	5,000	
			Total Reserve Revenue:	<u>9,518,272</u>	
Expenditures Directly from Reserves					
	6015	Development Charges	Parks & Recreation Master Plan		(117,000)
	6015	Development Charges	Development Charges Study		(48,000)
	6035	Building Permit Revenue	Software Upgrades/Programming		(75,000)
*	6200	Capital Reserve	Lochiel Kiwanis Major Maintenance		(15,000)
*	6220	WSIB Self Insurance	Claims Payments (est)		(1,320,600)
*	6225	Self-Insurance Reserve	Claims Payments (est)		(525,000)
*	6235	YMCA Reserve	YMCA Payment (est)		(12,000)
*	6240	Strangway Centre Endowment	Annual Interest Payment Strangway (est)		(2,000)
*	6245	Environmental Reserve	Landfill Monitoring		(50,000)
	6265	Airport	Replacements		(25,000)
	6265	Airport	Airport Operator Payment		(500)
*	6270	Legacy Reserve	Kids Funfest		(2,400)
	6300	Business Park	Business Park Expenditures		(25,000)
	6335	Sarnia Bay Capital Improvements	Fuel Dock & Electrical Upgrades		(40,000)
	6340	Bluewater Gymnastics	Upgrades & Improvements		(10,000)
	6355	Parking Reserve	Parking Meter - Pay and Display		(10,000)
	6490	Computer Equipment Replacement	End User Desktops & Laptops		(95,000)
	6490	Computer Equipment Replacement	Computer Hardware		(40,000)
	6495	City Hall Building	Committee Room 3 & 4 Carpet Replacement		(5,500)
	6495	City Hall Building	Flooring Replacement		(19,000)
	6510	Fire Equipment	Light Fleet Vehicle - Mechanic Van		(55,000)
	6510	Fire Equipment	Light Fleet Vehicle - Pick-up Truck		(55,000)
	6510	Fire Equipment	Bunker Gear		(75,000)
	6510	Fire Equipment	NFPA Hose		(25,000)
	6510	Fire Equipment	Thermal Imaging Cameras (TIC)		(27,000)
	6510	Fire Equipment	Air Monitoring Equipment		(34,000)
	6515	Police Building	Expenditures		(60,000)
	6520	911 Equipment	911 Equipment Expenditures		(60,000)
	6525	Works Equipment	Equipment (Fleet) Replacement		(1,627,000)
	6530	Emergency Measures Equipment	Siren # 8 Aamjiwnaang, City of Sarnia & St. Clair Township		(11,667)
	6530	Emergency Measures Equipment	Software & Siren Controller Replacement		(5,691)
	6560	Library Facilities	Library Consultant		(17,200)
	6565	Police Major Crimes	Major Crimes Expenditures		(60,000)
*	6580	Tax Stabilization	Tax Appeals		(900,000)
*	6585	Tax Stabilization - Transit	Tax Appeals		(30,000)
	6595	Police Equipment	Replacement of Criminal Intelligence Service Ont. Vehicle		(32,000)
	6595	Police Equipment	Equipment (Fleet) Replacement - Police		(300,000)
	6616	Capital Infrastructure - Sewer	Water & Wastewater Long Term Financial Plan Update		(8,500)
	6617	Capital Infrastructure - Water	Water & Wastewater Long Term Financial Plan Update		(8,500)
	6635	Seaway Kiwanis Campus	Kiwanis Pavilion Expenditures		(15,000)
			Total Reserve Expense:		<u>(5,843,558)</u>

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

2018 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2018	Total Revenue	Total Spent / Committed	Forecasted Balance December 2018
6005 Planning Reserve	Opening Balance	352,708			352,708
	Capital - Park Infrastructure			(25,000)	(25,000)
	Capital - Sports & Recreation			(300,000)	(300,000)
	Direct to Reserves - 5005 Planning Development Costs		20,000		20,000
6005 Planning Reserve Total		352,708	20,000	(325,000)	47,708
6015 Development Charges	Opening Balance	9,216,155			9,216,155
	Direct to Reserves - Development Charges		500,000		500,000
	Capital - Watermain, Sanitary & Storm Sewer Replacement - Various			(391,201)	(391,201)
	Direct from Reserves - Parks & Recreation Master Plan			(117,000)	(117,000)
	Direct from Reserves - Development Charges Study			(48,000)	(48,000)
	Capital - Sarnia Library Renovations & Accessibility Upgrades			(134,617)	(134,617)
6015 Development Charges Total		9,216,155	500,000	(690,818)	9,025,337
6020 Provincial Gas Tax	Opening Balance	354,905			354,905
	Transfer to Operating 3140 Transit Revenue			(580,000)	(580,000)
	Transfer to Operating 3195 Care-A-Van Revenue			(120,000)	(120,000)
	Direct to Reserves - Provincial Gas Tax		926,000		926,000
	Capital - Bus Shelters and AODA Upgrades			(75,000)	(75,000)
6020 Provincial Gas Tax Total		354,905	926,000	(775,000)	505,905
6025 Federal Gas Tax	Opening Balance	1,287,254			1,287,254
	Direct to Reserves - Federal Gas Tax		2,310,133		2,310,133
	Capital - Donohue Bridge			(3,100,000)	(3,100,000)
6025 Federal Gas Tax Total		1,287,254	2,310,133	(3,100,000)	497,387
6035 Building Permit Revenue	Opening Balance	394,971			394,971
	Direct from Reserves - Software Upgrades/Programming			(75,000)	(75,000)
	Transfer from Operating 5020 Building		37,267		37,267
	Transfer to Operating 2022 IT			(70,000)	(70,000)
6035 Building Permit Revenue Total		394,971	37,267	(145,000)	287,238
6040 Federal Harbour Reserve Fund	Opening Balance	3,201,374			3,201,374
	Transfer from Operating 2065 Harbour		10,000		10,000
	Transfer to Operating 2066 Sarnia Harbour			(226,602)	(226,602)
6040 Federal Harbour Reserve Fund Total		3,201,374	10,000	(226,602)	2,984,772
6045 OCIF	Direct to Reserves - OCIF Funding		1,914,424		1,914,424
	Capital - Resurfacing/Reconstruction			(1,914,424)	(1,914,424)
6045 OCIF Total			1,914,424	(1,914,424)	-
6200 Capital Reserve	Opening Balance	772,444			772,444
	Retired Debt		1,238,493		1,238,493
	Transfer from Operating 2490 Corporate Municipal		26,000		26,000
	Transfer from reserve 6220 - WSIB 5 yr repayment plan		150,128		150,128
	Capital - Police Radio Communication System			(1,500,000)	(1,500,000)
	Transfer from Operating 5035 By-Law Enforcement		4,315		4,315
	Transfer from Operating 2052 Property Maintenance - Lochiel Kiwanis Contribution		15,000		15,000
	Direct from Reserves - Lochiel Kiwanis Major Maintenance			(15,000)	(15,000)
	Capital - Canatara Park Upgrades			(250,000)	(250,000)
6200 Capital Reserve Total		772,444	1,433,936	(1,765,000)	441,380
6210 Waterfront Development	Opening Balance	35,451			35,451
	Transfer from Operating 2070 Ferry Dock Hill		20,000		20,000
	Direct to Reserves - External Source - Sales Revenue		75,000		75,000
	Transfer to 6300 Business Park Reserve - 3 Yr Payback			(65,666)	(65,666)
6210 Waterfront Development Total		35,451	95,000	(65,666)	64,785
6220 WSIB Self Insurance	Opening Balance	835,010			835,010
	Transfer from Operating 2490 WSIB 5 yr repayment plan		380,000		380,000
	Transfer from Operating 2490 WSIB 5 yr repayment plan 2015		80,000		80,000
	Transfer to 6200 Reserve WSIB 5 yr repayment plan			(150,128)	(150,128)
	Transfer to 6315 Reserve WSIB 5 yr repayment plan			(154,000)	(154,000)
	From Payroll - WSIB		1,493,889		1,493,889
	Direct from Reserves - WSIB Claims Estimate			(1,320,600)	(1,320,600)
6220 WSIB Self Insurance Total		835,010	1,953,889	(1,624,728)	1,164,171
6225 Self-Insurance Reserve	Opening Balance	762,114			762,114
	Transfer from Operating 3700 Water Admin		3,488		3,488
	Transfer from Operating 3510 Sewer Admin		2,229		2,229
	Transfer from Operating 2490 Corp Municipal		395,000		395,000
	Transfer from Operating 2490 Corporate Municipal		50,000		50,000
	Transfer from Operating 3100 Transit Transportation		25,000		25,000
	Direct from Reserves - Self Insurance Claims Payments			(525,000)	(525,000)
6225 Self-Insurance Reserve Total		762,114	475,717	(525,000)	712,831
6230 Façade Improvement Loan	Opening Balance	16,939			16,939
6230 Façade Improvement Loan Total		16,939			16,939
6235 YMCA Reserve	Opening Balance	600,000			600,000
	Direct to Reserves - Investment Interest		12,000		12,000
	Direct from Reserves - YMCA Payments			(12,000)	(12,000)
6235 YMCA Reserve Total		600,000	12,000	(12,000)	600,000

2018 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2018	Total Revenue	Total Spent / Committed	Forecasted Balance December 2018
6240 Strangway Centre Endowment	Opening Balance	151,378			151,378
	Direct to Reserves - Investment Interest		2,000		2,000
	Direct from Reserves - Annual Interest Payment Strangway			(2,000)	(2,000)
6240 Strangway Centre Endowment Total		151,378	2,000	(2,000)	151,378
6245 Environmental Reserve	Opening Balance	129,899			129,899
	Direct from Reserves - Landfill Monitoring			(50,000)	(50,000)
6245 Environmental Reserve Total		129,899		(50,000)	79,899
6250 Elm-High-Ex-Wood Park	Opening Balance	4,676			4,676
6250 Elm-High-Ex-Wood Park Total		4,676			4,676
6255 Indoor Recreation Facility	Opening Balance	136,325			136,325
6255 Indoor Recreation Facility Total		136,325			136,325
6265 Airport	Opening Balance	53,767			53,767
	Transfer from Operating 2490 Corporate Municipal		25,000		25,000
	Direct to Reserves - Investment Interest		500		500
	Direct from Reserves - Airport Operator Payment			(500)	(500)
	Direct from Reserves - Replacements			(25,000)	(25,000)
6265 Airport Total		53,767	25,500	(25,500)	53,767
6270 Legacy Fund	Opening Balance	53,385			53,385
	Direct from Reserves - Kids Funfest			(2,400)	(2,400)
6270 Legacy Fund Total		53,385		(2,400)	50,985
6285 Police Sick Leave	Opening Balance	32,411			32,411
6285 Police Sick Leave Total		32,411			32,411
6300 Business Park	Opening Balance	330,671			330,671
	Direct from Reserves - Business Park Expenditures			(25,000)	(25,000)
	Direct to Reserves - Rental Income		12,500		12,500
	Transfer from 6210 Waterfront Development Reserve - 3 Yr Payback		65,666		65,666
6300 Business Park Total		330,671	78,166	(25,000)	383,837
6305 Perch Creek Harbour	Opening Balance	128,192			128,192
6305 Perch Creek Harbour Total		128,192			128,192
6315 Capital Revolving	Opening Balance	796,125			796,125
	Transfer from Operating 3510 Sewer Admin		90,345		90,345
	Transfer from Operating 3125 Transit Admin		47,805		47,805
	Transfer from Operating 3705 Water Distribution		57,595		57,595
	Transfer from Operating 2490 Corporate Municipal		100,000		100,000
	Transfer from reserve 6220 - WSIB 5 yr repayment plan		154,000		154,000
	Direct to Reserves - Cox Garden Donation		120,000		120,000
	Capital - Infrastructure Assessment			(25,000)	(25,000)
	Internal Debt - Principle and Interest 5500 - 05780/05781		478,596		478,596
	Transfer from Operating 2490 Repayment Lbt Mall Tax Assess		117,300		117,300
	Direct to Reserves - Rotary Club Loan		16,000		16,000
	Capital - Sarnia Library Renovations & Accessibility Upgrades			(140,000)	(140,000)
	Capital - Public Works Improvements			(100,000)	(100,000)
	Capital - Donohue Bridge			(1,100,000)	(1,100,000)
	Capital - Oversized Load Corridor - NTCF Potential Grant		875,000		875,000
	Capital - Oversized Load Corridor - Lambton County Contribution		180,000		180,000
	Capital - Oversized Load Corridor - St. Clair Township Contribution		11,250		11,250
	Capital - Oversized Load Corridor - SLIA Contribution		2,500		2,500
	Capital - Oversized Load Corridor - (NTCF Potential Grant)			(875,000)	(875,000)
	Capital - Oversized Load Corridor - (Lambton County Contribution)			(180,000)	(180,000)
	Capital - Oversized Load Corridor - (St. Clair Township Contribution)			(11,250)	(11,250)
	Capital - Oversized Load Corridor - (SLIA Contribution)			(2,500)	(2,500)
6315 Capital Revolving Total		796,125	2,250,391	(2,433,750)	612,766
6335 Sarnia Bay Capital Improvements	Opening Balance	71,451			71,451
	Transfer from Operating 4510 General Park Maintenance		10,000		10,000
	Direct to Reserves - External Source		5,000		5,000
	Direct from Reserves - Fuel Dock & Electrical Upgrades			(40,000)	(40,000)
6335 Sarnia Bay Capital Improvements Total		71,451	15,000	(40,000)	46,451
6340 Bluewater Gymnastics	Opening Balance	241,713			241,713
	Direct to Reserves - Lease Payment		9,776		9,776
	Direct from Reserves - Upgrades & Improvements			(10,000)	(10,000)
6340 Bluewater Gymnastics Total		241,713	9,776	(10,000)	241,489
6350 Development Contingency	Opening Balance	45,622			45,622
6350 Development Contingency Total		45,622			45,622
6355 Parking Reserve	Opening Balance	(0)			(0)
	Transfer from Operating 5035 By-Law Enforcement		19,685		19,685
	Direct from Reserves - Parking Meter - Pay and Display			(10,000)	(10,000)
6355 Parking Reserve Total		(0)	19,685	(10,000)	9,685
6365 Sarnia Harbour	Opening Balance	1,445,923			1,445,923
	Transfer from Operating 2066 Sarnia Harbour		311,300		311,300
	Capital - Oversized Load Corridor			(681,250)	(681,250)
6365 Sarnia Harbour Total		1,445,923	311,300	(681,250)	1,075,973

2018 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2018	Total Revenue	Total Spent / Committed	Forecasted Balance December 2018
6400 Election Expenses	Opening Balance	250,000			250,000
	Transfer to Operating 2100 Elections			(250,000)	(250,000)
6400 Election Expenses Total		250,000		(250,000)	-
6430 Transit - Vehicle	Opening Balance	70,570			70,570
	Retired Debt		198,783		198,783
	Transfer from Operating 3100 Transit		7,500		7,500
	Transfer from Reserve - 6455 Transit Tickets, Passes		32,316		32,316
6430 Transit - Vehicle Total		70,570	238,599		309,169
6440 Land Purchase	Opening Balance	73,076			73,076
6440 Land Purchase Total		73,076			73,076
6450 Water Rates Stabilization	Opening Balance	492,635			492,635
6450 Water Rates Stabilization Total		492,635			492,635
6455 Transit Tickets, Passes	Opening Balance	32,316			32,316
	Transfer to Reserve - 6430 Transit Vehicle			(32,316)	(32,316)
6455 Transit Tickets, Passes Total		32,316		(32,316)	-
6470 Care-A-Van - Vehicle	Opening Balance	9,582			9,582
	Retired Debt		17,706		17,706
6470 Care-A-Van - Vehicle Total		9,582	17,706		27,288
6480 Transit Building	Opening Balance	181,007			181,007
	Transfer from Operating 3120 Transit Premises		15,000		15,000
	Transfer from Operating 3170 Care-A-Van		5,000		5,000
	Capital - Building Security Upgrades			(75,000)	(75,000)
6480 Transit Building Total		181,007	20,000	(75,000)	126,007
6485 Energy Management	Opening Balance	19,996			19,996
	Transfer from Operating 2490 Corporate Municipal		303,523		303,523
	Capital - Energy Efficiency Projects			(300,000)	(300,000)
6485 Energy Management Total		19,996	303,523	(300,000)	23,519
6490 Computer Equipment Replacement	Opening Balance	2,147			2,147
	Retired Debt		100,000		100,000
	Transfer from Operating 2022 IT		150,000		150,000
	Direct from Reserves - End User Desktops & Laptops			(95,000)	(95,000)
	Direct from Reserves - Computer Hardware			(40,000)	(40,000)
6490 Computer Equipment Replacement Total		2,147	250,000	(135,000)	117,147
6495 City Hall Building	Opening Balance	4,173			4,173
	Transfer from Operating 2052 Property		40,000		40,000
	Direct from Reserves - Committee Room 3 & 4 Carpet Replacement			(5,500)	(5,500)
	Direct from Reserves - Flooring Replacement			(19,000)	(19,000)
6495 City Hall Building Total		4,173	40,000	(24,500)	19,673
6500 City Hall Printing Room	Opening Balance	77,532			77,532
	Transfer from Operating 2052 Property		6,900		6,900
6500 City Hall Printing Room Total		77,532	6,900		84,432
6510 Fire Equipment	Opening Balance	132,375			132,375
	Retired Debt		647,602		647,602
	Transfer from Operating 2500 Fire Officers		60,000		60,000
	Direct from Reserves - Bunker Gear			(75,000)	(75,000)
	Direct from Reserves - NFPA Hose			(25,000)	(25,000)
	Direct from Reserves - Thermal Imaging Cameras (TIC)			(27,000)	(27,000)
	Direct from Reserves - Air Monitoring Equipment			(34,000)	(34,000)
	Direct from Reserves - Light Fleet Vehicle - Mechanic Van			(55,000)	(55,000)
	Direct from Reserves - Light Fleet Vehicle - Pick-up Truck			(55,000)	(55,000)
	Direct to Reserves - Fire Marque Cost Recovery Program		86,839		86,839
6510 Fire Equipment Total		132,375	794,441	(271,000)	655,816
6515 Police Building	Opening Balance	132,373			132,373
	Transfer from Operating 2625 Police - Station		75,900		75,900
	Direct from Reserves - Expenditures			(60,000)	(60,000)
6515 Police Building Total		132,373	75,900	(60,000)	148,273
6520 911 Equipment	Opening Balance	58,086			58,086
	Transfer from Operating 2610 Police - Communications		20,000		20,000
	Direct from Reserves - Expenditures 911 Equipment			(60,000)	(60,000)
6520 911 Equipment Total		58,086	20,000	(60,000)	18,086

2018 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2018	Total Revenue	Total Spent / Committed	Forecasted Balance December 2018
6525 Works Equipment	Opening Balance	1,613,238			1,613,238
	Operating (Garage)			(1,400,000)	(1,400,000)
	Transfer from Operating 3705 Water Distribution		486,308		486,308
	Transfer from Operating 2022 IT		14,339		14,339
	Transfer from Operating 2052 Property		64,585		64,585
	Transfer to Operating 3015 Work Centre			(447,451)	(447,451)
	Transfer to Operating 3005 PW Admin			(100,000)	(100,000)
	Transfer from Operating 4510 General Park Maintenance		377,000		377,000
	Transfer from Operating 2066 Sarnia Harbour		7,000		7,000
	Transfer from Operating 3005 PW Admin		59,834		59,834
	Transfer from Operating 3010 Street Maintenance Urban		292,183		292,183
	Transfer from Operating 3008 Road Maintenance Rural		114,547		114,547
	Transfer from Operating 3009 Street Maintenance Concrete		92,974		92,974
	Transfer from Operating 3011 Street Maintenance Winter		409,772		409,772
	Transfer from Operating 3015 Work Centre		77,298		77,298
	Transfer from Operating 3033 Engineering Design		15,235		15,235
	Transfer from Operating 3034 Engineering Traffic		15,235		15,235
	Transfer from Operating 3035 Engineering Development		48,345		48,345
	Transfer from Operating 3036 Engineering Construction		71,708		71,708
	Transfer from Operating 3600 Storm Sewer Maintenance		116,520		116,520
	Transfer from Operating 3880 Garbage Recycling		15,235		15,235
	Transfer from Operating 5020 Building Department		39,585		39,585
	Transfer from Operating 4511 Sports Field Maintenance		30,000		30,000
	Transfer from Operating 4515 Greenhouse		40,000		40,000
	Transfer from Operating 4551 Arboriculture		34,000		34,000
	Transfer from Operating 4600 Recreation Admin		3,000		3,000
	Transfer from Operating 4700 Arenas Admin		14,000		14,000
	Transfer from Operating 4705 Sarnia Arena		16,000		16,000
	Transfer from Operating 4708 Clearwater Arena		22,500		22,500
	Transfer from Operating 5005 Planning		1,000		1,000
	Transfer from Operating 3500 Sanitary Sewer Maintenance		246,822		246,822
	Transfer from Operating 3501 Pump Station Maintenance		135,729		135,729
	Transfer from Operating 3506 BG Lagoons		21,569		21,569
	Transfer from Operating 3505 WPCC		38,715		38,715
	Direct from Reserves - Equipment (Fleet) Replacement			(1,627,000)	(1,627,000)
	Transfer from Operating 5035 By-Law Enforcement		52,000		52,000
	Transfer from Operating 4710 PASA		15,000		15,000
	Transfer from Operating 3507 Bio-Solids		28,903		28,903
	Transfer to Operating 2490 Corporate Municipal One Time			(200,000)	(200,000)
6525 Works Equipment Total		1,613,238	3,016,941	(3,774,451)	855,728
6530 Emergency Measures Equipment	Opening Balance	25,806			25,806
	Transfer from Operating 2780 Emergency Measures		6,000		6,000
	Direct from Reserves - Siren # 8 Aamjiwnaang, City of Sarnia & St. Clair Township			(11,667)	(11,667)
	Direct from Reserves - Software & Siren Controller Replacement			(5,691)	(5,691)
6530 Emergency Measures Equipment Total		25,806	6,000	(17,358)	14,448
6535 Sewage Treatment Plant	Opening Balance	480,227			480,227
	Direct to Reserves - Sewage Tickets		6,000		6,000
	Direct to Reserves - User Fees		175,000		175,000
	Capital - WPCC Upgrades - UV Changeout			(500,000)	(500,000)
6535 Sewage Treatment Plant Total		480,227	181,000	(500,000)	161,227
6560 Library Facilities	Opening Balance	2,118			2,118
	Transfer from Operating 4900 Sarnia Public Library		15,500		15,500
	Transfer from Operating 4901 Lawrence House		1,000		1,000
	Transfer from Operating 4903 Faithorne Library		1,000		1,000
	Direct from Reserves - Library Consultant			(17,200)	(17,200)
6560 Library Facilities Total		2,118	17,500	(17,200)	2,418
6565 Police Major Crimes	Opening Balance	95,166			95,166
	Transfer from Operating 2625 Police - Station		15,000		15,000
	Direct from Reserves - Police Major Crimes Expenditures			(60,000)	(60,000)
6565 Police Major Crimes Total		95,166	15,000	(60,000)	50,166
6580 Tax Stabilization	Opening Balance	1,716,545			1,716,545
	Transfer from Operating 1000 Taxation City		600,000		600,000
	Direct from Reserves - Tax Appeals			(900,000)	(900,000)
	Direct to Reserves - Tax Supplementals		300,000		300,000
6580 Tax Stabilization Total		1,716,545	900,000	(900,000)	1,716,545
6581 Operating Contingency	Opening Balance	1,753,618			1,753,618
	Transfer from Operating 2490 Corp Municipal		250,000		250,000
6581 Operating Contingency Total		1,753,618	250,000		2,003,618
6585 Tax Stabilization - Transit	Opening Balance	169,169			169,169
	Transfer from Operating 1055 Taxation Transit Area		30,000		30,000
	Direct from Reserves - Tax Appeals			(30,000)	(30,000)
6585 Tax Stabilization - Transit Total		169,169	30,000	(30,000)	169,169
6590 Sewer Rates Stabilization	Opening Balance	295,206			295,206
6590 Sewer Rates Stabilization Total		295,206			295,206

2018 APPROVED RESERVE AND RESERVE FUND BUDGET

Reserve	Description	Forecasted Opening Balance January 2018	Total Revenue	Total Spent / Committed	Forecasted Balance December 2018
6595 Police Equipment	Opening Balance	247,071			247,071
	Transfer from Operating 2625 Police - Station		250,000		250,000
	Direct from Reserves - Equipment (Fleet) Replacement - Police			(300,000)	(300,000)
	Direct to Reserves - Sale of Vehicles		20,000		20,000
	Direct from Reserves - Replacement of Criminal Intelligence Service Ontario Vehicle			(32,000)	(32,000)
6595 Police Equipment Total		247,071	270,000	(332,000)	185,071
6600 Fire Station	Opening Balance	186,134			186,134
	Direct to Reserves - External Source		2,100		2,100
	Capital - New Colborne Road Fire Hall			(184,000)	(184,000)
6600 Fire Station Total		186,134	2,100	(184,000)	4,234
6610 Park/Rec Facilities	Opening Balance	154,159			154,159
	Retired Debt		693,012		693,012
	Transfer from Operating 4510 General Park Maintenance		6,000		6,000
	Transfer from Operating 2490 Corporate Municipal		250,000		250,000
	Capital - Arena Improvements			(500,000)	(500,000)
	Capital - Park Infrastructure			(100,000)	(100,000)
	Capital - Sports & Recreation			(300,000)	(300,000)
	Capital - Kinsmen Centre ESA Ph 2 & Demolition			(110,000)	(110,000)
6610 Park/Rec Facilities Total		154,159	949,012	(1,010,000)	93,171
6615 Capital Infrastructure	Opening Balance	1,016,999			1,016,999
	Retired Debt		939,517		939,517
	Transfer from Operating 2490 Corp Municipal		2,600,000		2,600,000
	Transfer from Operating 2490 Corp Municipal TMP		250,000		250,000
	Capital - Rehabilitation of Various Structures (Bridges & Culverts)			(250,000)	(250,000)
	Capital - New Colborne Road Fire Hall			(66,000)	(66,000)
	Capital - TMP - Sidewalks and Bike lanes			(75,000)	(75,000)
	Capital - Rural Roads Rehabilitation			(300,000)	(300,000)
	Capital - Shoreline Protection			(700,000)	(700,000)
	Capital - Streetscapes at Various Locations			(125,000)	(125,000)
	Capital - Resurfacing/Reconstruction			(85,576)	(85,576)
	Capital - Donohue Bridge			(1,800,000)	(1,800,000)
6615 Capital Infrastructure Total		1,016,999	3,789,517	(3,401,576)	1,404,940
6616 Capital Infrastructure - Sewer	Opening Balance	1,244,808			1,244,808
	Retired Debt		987,968		987,968
	Transfer from Operating 3600 Storm Sewer Maintenance		75,000		75,000
	Transfer from Operating 3500 Sanitary Sewer Maintenance		3,829,311		3,829,311
	Capital - Infrastructure Assessment			(75,000)	(75,000)
	Capital - Sarnia Sewer Upgrade Project			(4,500,000)	(4,500,000)
	Capital - Improvements to WPCC			(300,000)	(300,000)
	Capital - Pumping Station Improvements			(400,000)	(400,000)
	Capital - Watermain, Sanitary & Storm Sewer Replacement - Various			(1,150,000)	(1,150,000)
	Capital - Talfourd, Devine and Side Streets Separation			(150,000)	(150,000)
	Direct to Reserves - Small Community Funding (SCF) Sarnia Sewer Upgrade Project		3,000,000		3,000,000
	Direct from Reserves - Water & Wastewater Long Term Financial Plan Update			(8,500)	(8,500)
	Capital - WPCC Upgrades - UV Changeout			(250,000)	(250,000)
6616 Capital Infrastructure - Sewer Total		1,244,808	7,892,279	(6,833,500)	2,303,587
6617 Capital Infrastructure - Water	Opening Balance	1,415,677			1,415,677
	Transfer from Operating 3700 Water Admin		634,167		634,167
	Transfer from Operating 3705 Water Distribution		3,227,229		3,227,229
	Transfer from Operating 3700 OCWA		31,011		31,011
	Transfer from Operating 3700 LAWSS		506,480		506,480
	Capital - Watermain, Sanitary & Storm Sewer Replacement - Various			(1,150,000)	(1,150,000)
	Capital - Talfourd, Devine and Side Streets Separation			(2,000,000)	(2,000,000)
	Direct from Reserves - Water & Wastewater Long Term Financial Plan Update			(8,500)	(8,500)
	Capital - WPCC Upgrades - UV Changeout			(250,000)	(250,000)
	Capital - Stormwater Management Facilities			(100,000)	(100,000)
	Capital - Corrosion Protection Plan			(300,000)	(300,000)
6617 Capital Infrastructure - Water Total		1,415,677	4,398,887	(3,808,500)	2,006,064
6618 Storm Sewer Infrastructure	Opening Balance	400,000			400,000
	Capital - Stormwater Management Facilities			(100,000)	(100,000)
6618 Storm Sewer Infrastructure Total		400,000		(100,000)	300,000
6619 Municipal Drain Rehabilitation	Opening Balance	500,874			500,874
	Transfer from Operating 3040 Municipal Drains		200,000		200,000
6619 Municipal Drain Rehabilitation Total		500,874	200,000		700,874
6635 Seaway Kiwanis Campus	Opening Balance	49,754			49,754
	Direct from Reserves - Kiwanis Pavilion Expenditures			(15,000)	(15,000)
	Direct to Reserves - External Source		5,000		5,000
6635 Seaway Kiwanis Campus Total		49,754	5,000	(15,000)	39,754
6640 Accessibility	Opening Balance	113,439			113,439
	Transfer from Operating 2490 Corporate Municipal		100,000		100,000
	Capital - Sarnia Library Renovations & Accessibility Upgrades			(65,383)	(65,383)
6640 Accessibility Total		113,439	100,000	(65,383)	148,056
Forecasted Balance December 2018		34,466,738	36,190,489	(36,705,922)	33,951,305

2018 EQUIPMENT REPLACEMENT LIST*

New or Replacement	Equipment Requested	Description of Existing Equipment: Make Model Year	Expected Costs	Primary User	Plans for Equipment being Replaced	Fleet Reserve	Fire Reserve
Replacement	Truck	2001 Dodge PICK-UP VIN 1B7H213YX1J614518 206,000 km	\$ 35,000.00	Parks	Re-purpose	\$ 35,000.00	
Replacement	Hydro x Sewer Rodder	2007 Vactor INTERNATIONAL 7500 SEWER FLUSHER Rodder VIN 1HTWNAZT3-8J658919 120,000km	\$ 650,000.00	Public Works	Re-purpose	\$ 650,000.00	
Replacement	Work Van	2005 Chev	\$ 55,000.00	Fire	Re-purpose		\$ 55,000.00
Replacement	Chevrolet 2500	Has not been determind as of this time. 7 vehicles in fleet that are over 10 years of age.	\$ 55,000.00	Fire	Re-purpose		\$ 55,000.00
Replacement	Street Sweeper	Elgin MV 75-2007-PW MV 1327D STERLING SC 8000 CAB VIN 49HAADBVO-7DX57970 44,000 km	\$ 335,000.00	Public Works	Sale	\$ 335,000.00	
Replacement	4x4 Extended Cab	2014 4x4 Dodge Ram VIN 1C6RR7GGXES423826 45,000 km	\$ 40,000.00	Pump Stations	Re-purpose	\$ 40,000.00	
Replacement	4x4 Extended Cab	123-2006-PW CHEVROLET 1/2 TON EXTENDED CAB	\$ 40,000.00	Pump Stations	Re-purpose	\$ 40,000.00	
Replacement	Kubota 5ft	Front mount John Deere 5 ft mower	\$ 25,000.00	Parks	Sale	\$ 25,000.00	
Replacement	1 RV Utility Vehicles to replace Gator and Bobcat	Gator 1999	\$ 40,000.00	Parks	Sale	\$ 40,000.00	
Replacement	Front end Loader/landscape/Cab/Attachments	2000 John Deere M-4400; and 2001 451 John Deere	\$ 90,000.00	Parks	Sale	\$ 90,000.00	
Replacement	16 ft Mower with Cab	16' with cab	\$ 150,000.00	Parks	Sale	\$ 150,000.00	
New	Wach's Truck monted Exerciser		\$ 50,000.00	Public Works		\$ 50,000.00	
New	Grapple (1) KM613 HPX-HD-0.35 (1)KM 502 02-HD		\$ 12,000.00	Parks		\$ 12,000.00	
New	Trackless Unit refirb		\$ 70,000.00	Public Works		\$ 70,000.00	
New	Trailer mounted pump		\$ 90,000.00	Public Works		\$ 90,000.00	
			\$ 1,737,000			\$ 1,627,000	\$ 110,000

*Excluding Police replacements