

Budget Summary

The Town of Whitby is in a good financial position, provides services that are valued by its citizens and when surveyed, residents considered they received good value for their tax dollars. In order to sustain this position, the proposed 2023 budget includes investments of:

- \$4.1 million to maintain services
- \$3.6 million to maintain infrastructure in a state of good repair
- \$2.3 million to plan for growth/future vision

The cost of these investments are reduced by \$3.3 million of assessment growth. This results in a \$6.7 million budgetary increase to maintain services, take care of our assets, address growth and plan for our community.

The proposed net budget increase of \$6.7 million will result in a 6% Town increase or an estimated 2% increase on the overall residential bill for Town services when regional and educational taxes are considered. That is, given the Town's portion of the total property tax bill is approximately 34%, the proposed budgetary increase results in a 2.0% impact on the total property tax bill.

Building the 2023 Budget

The Town's budget has been affected by a number of pressures including:

- contractual and inflationary pressures;
- providing for the full-year operating impacts of the prior year decisions;
- the impact the Town's growth has on services and programs;
- the impacts of the economy, and,
- other external influences.

The revenues and expenditure changes from 2022 Budget to 2023 Budget are summarized in the table below by the nature of their change.

Summary of Budget Changes

Values in the chart below are in millions of dollars

Description	Item	Expenditures	Revenues	Net Budgetary Increase
2022 Budget	-	\$153.3	(\$153.3)	\$0
Base Budget Changes:	-	.	.	.
Prior Decisions	(a)	\$0.4	\$0.6	\$1.1
Inflationary Adjustments	(a)	\$6.1	(\$1.1)	\$5.0
Subtotal Base Budget Changes	-	\$6.6	(\$0.4)	\$6.1
Program Changes:	-	.	.	.
Other Changes	(a)	(\$1.9)	\$0.2	(\$1.7)
Capital Maintenance	(b)	\$3.6	.	\$3.6
Capital Growth/Plan for Future	(c)	\$1.9	.	\$1.9
Assessment Growth	(d)	.	(\$3.3)	(\$3.3)
Subtotal Other Changes	-	\$3.6	(\$3.1)	\$0.5
Decision Items Included in Recommended Budget				
Positions	(c)	\$1.6	(\$0.2)	\$1.4
Non-Position	(c)	\$0.0	(\$1.0)	(\$1.0)
Proposed User Fee Changes	(a)	\$0.1	(\$0.4)	(\$0.3)
Subtotal Decision Items Included in Recommended Budget	-	\$1.7	(\$1.6)	\$0.1
2023 Budget	-	\$165.2	(\$158.5)	\$6.7

The above budget changes are organized into the following areas of focus and may not add due to rounding.

Budget Change Summary	Expenditures	Revenues	Net Budgetary Increase
Maintain Services - sum of item (a's)	\$4.8	(\$0.7)	\$4.1
Maintain Infrastructure – item (b)	\$3.6	.	\$3.6
Planning for Growth/Future – sum of item (c's)	\$3.5	(\$1.2)	\$2.3
Assessment Growth – item (d)	.	(\$3.3)	(\$3.3)
Total Budget Change	\$11.9	(\$5.2)	\$6.7

Values in the chart above are in millions of dollars

Maintain Services

In order to maintain services, the 2023 budget has an overall financial impact of \$4.1 million and is a result of the budget adjustments made to address each of the following components.

Inflation

The Town's inflationary pressures are affected by contractual labour agreements, and rising prices for purchased services, operating supplies, insurance and fuel.

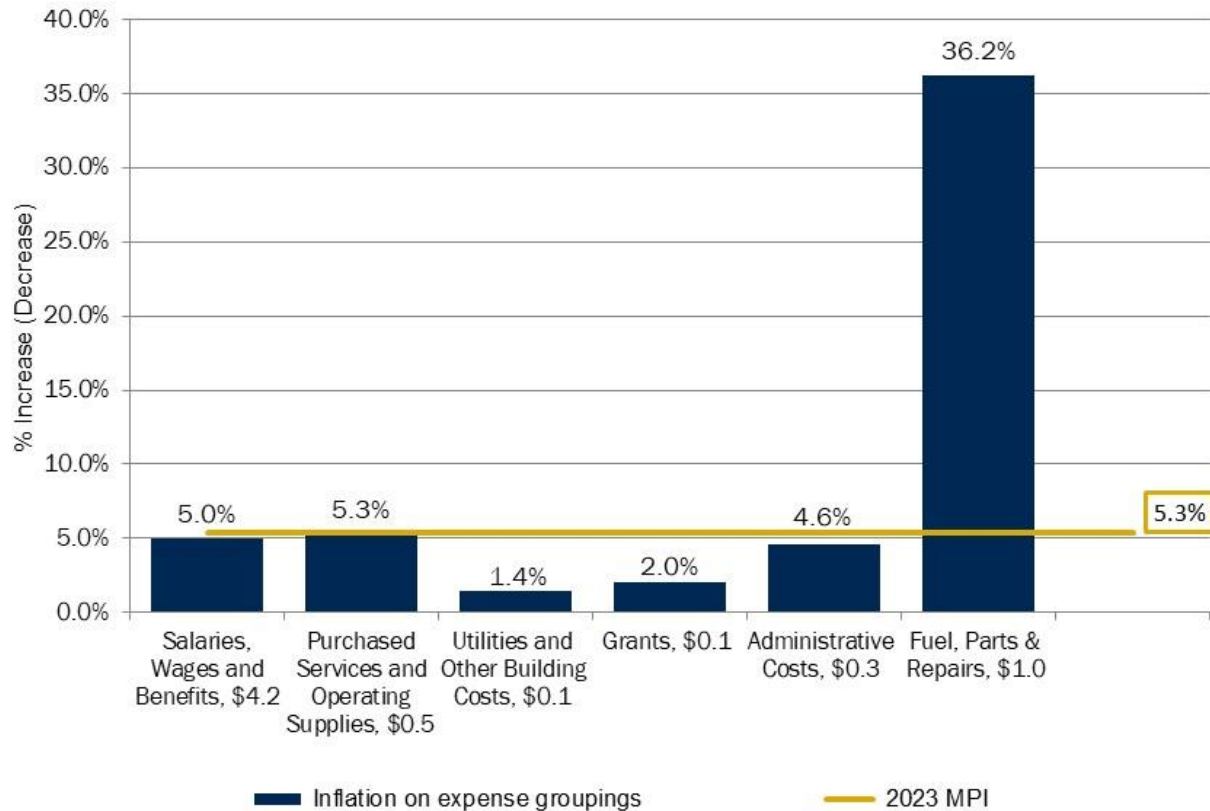
These pressures differ from the commonly quoted Statistics Canada Consumer Price Index (CPI) that is based on purchasing patterns of individual / household consumer goods vs those of a municipal corporation. The basket of goods used to calculate CPI (i.e., food, clothing etc.) is not comparable to the Town's basket of goods (i.e., labour, energy costs) that are required to provide community services. As a result, the inflationary impacts facing a municipality are typically greater than the household CPI. However, given the significant inflationary pressures coming out of the pandemic on certain consumer items (e.g., food) the recent CPI is not typical.

The inflationary increase on operating expenses is \$6.2 million, which primarily relates to:

- salaries and benefits,
- an unusually low inflationary budget impact in utilities
- purchased services and operating supplies;
- significantly increased fuel costs, and
- insurance.

As shown below, the inflationary increase from the previous year is 5.3%.

2023 Forecasted Municipal Price Index Inflation impact \$6.2 Million



The cost of fuel is the most significant area of inflationary increase in terms of the percentage impact. The Town's budgeted blended rate for unleaded and diesel is \$1.815/litre for 2023 which is significantly higher than the 2022 budget rate of \$1.00/litre given the price increases seen in the market in 2022 and projections for 2023.

The increase in purchased services and operating supplies is driven by increasing Winter Control costs in Operational Services for equipment rentals and supplies such as salt/brine, as well as in Fire Services due to the latest joint dispatch services agreement with the City of Oshawa.

Salaries and benefits include assumed economic adjustments as well as impacts for job evaluations, position step changes and assumed benefit rate increases.

The increase in administrative costs primarily relates to the Town's insurance program and is reflective of the hard municipal insurance market, although the Town has limited the impact through the Durham Municipal Insurance Pool, and fortunately has not experienced the double-digit rate increases in the traditional municipal insurance market.

The budget also includes (\$1.1 million) in additional revenues related to inflationary revenue adjustments. This includes incremental revenues of (\$0.4 million) based on approved user fee increases to date. The remaining (\$0.7 million) revenue inflationary adjustments are primarily reflected in Corporate Revenue and Expenses and include (\$1.6 million) in additional interest income due to the increase in interest rates experienced in 2022 and anticipated to continue in 2023. This is offset however, by a \$0.9 million reduction in dividends based on Elexicon's forecasted financial plans presented to shareholders in June 2022.

Both the Elexicon dividend revenue pressure and the fuel inflationary pressure present a significant budget impact and there is a proposed Decision Item included in the proposed budget to phase these two pressures into the Town's base operating budget over a period of time by utilizing reserve funds as a budget impact mitigation measure (please refer to Decision Item #32).

In addition, there are proposed user fee increases included as a Decision Item offsetting the inflationary impact in the 2023 budget that net to a (\$0.3 million) tax-based savings. Please refer to Decision Item #34 for a summary of the proposed changes and revenue implications and to Appendix 1 for a complete listing of the Town's current and proposed/approved Fees, Rates and Charges.

Prior Decisions

The 2023 budget includes \$0.4 million for the reversal of the prior year's overall anticipated one-time net revenues and expenses included in the 2022 budget. In addition, the budget includes \$0.7 million from the annualization of the prior year's decision items for which the full year impact was not incorporated in the 2022 budget (e.g., positions approved in 2022 that had a start date other than the beginning of the year).

Other Changes

As part of the budget process, efficiencies are realized through the annual line-by-line budget review. In the 2023 budget, (\$0.8 million) of reductions have been achieved without affecting service levels across the corporation with more than half within Operational Services relating to consumption savings in both fuel and hydro for streetlights and various other savings in supplies, equipment and maintenance contracts. The Town has realized a total of \$5.5 million in efficiencies since 2012 as shown in a chart at the end of this summary.

The budget also includes adjustments to address program/service delivery as a result of population growth, approved changes to service levels, and operating budget impacts as a result of new capital infrastructure, which results in an overall budget (\$0.5 million) decrease.

This is comprised of increased revenues primarily from engineering fees and tax penalties of (\$1.0 million) offset by an anticipated reduction in building permit related fees of \$0.7 million. The reduction in building permit revenues however does not have a tax impact as this reduction has been offset by eliminating the transfer to the Building Permit Reserve Fund by (\$0.7 million). There is an overall \$0.3 million increase relating to several service level adjustments including removing one time funding for pilot programs introduced in 2022 and improved functionality relating to technology applications. Capital impacts of \$0.2 million overall reflect phasing in \$0.4 million for both Project Wisdom technology costs and vehicle

operating costs associated with the capital growth program. This is offset by the increased Canada Community Building Fund revenues the Town receives due to biennial indexing of (\$0.2 million).

In addition, a number of anticipated non-recurring or one-time revenues and expenses are included resulting in an overall budget reduction of (\$0.4 million). This overall reduction represents the one-time gapping estimate related to benefits which is reviewed each year for the premium savings between family benefit rates and actual expenditures that reflect single benefit rates.

These other changes total a budget reduction of (\$1.7 million) and are summarized in the table below. Values in table are in millions of dollars.

Drivers of Other Changes	Expense	Revenue	Total
Growth	(\$0.6)	(\$0.4)	(\$1.0)
Service Level	\$0.2	\$0.1	\$0.3
Capital Impacts	(\$0.1)	\$0.3	\$0.2
Non-Recurring Items	(\$0.5)	\$0.1	(\$0.4)
Efficiencies	(\$0.8)	\$0	(\$0.8)
Total Other Changes	(\$1.9)	\$0.2	(\$1.7)

Note: numbers may not add due to rounding

Maintain Infrastructure

The Town owns approximately \$2.6 billion of public assets. We rely on these assets to provide residents, businesses, employees, and visitors with safe access to important services, such as transportation, recreation, culture, economic development and much more. The Town's Asset Management Plan (MAMP) is vital in ensuring the Town manages these assets by making the strategic investments in our assets at the right time, to help extend the life of assets and lower the overall cost of ownership, while ensuring assets remain current and safe for public use.

Like other municipalities, the funding requirements outlined in the Asset Management Plan exceed the Town's current funding. This is often referred to as the Infrastructure Gap. This gap will continue to be monitored through the annual update of the Town's Asset Management Plan and the Long-Range Financial Plan (LRFP).

The Town's policy for annual asset management reserve fund contributions recognizes the importance of appropriately funding the maintenance of assets so that pressures from inflation and growth do not erode the current level of asset management infrastructure funding. As a result, the investment to maintain existing infrastructure requires a \$3.6 million increase providing an Asset Management Funding Allocation as shown in the tables below.

2023 Asset Management Envelope Calculation

Values in the table below are in millions of dollars and may not add due to rounding.

Asset Category	2022 AM Envelope (Revised)	Increase for 2021 Assumptions and Acquisitions	Increase for Inflation	2023 Calculated Draft Envelope
Facilities	\$4.5	\$0.0	\$0.7	\$5.2
Parks	\$2.1	\$0.1	\$0.3	\$2.5
Roads & Related	\$12.8	\$0.2	\$1.9	\$14.9
Fleet & Equipment	\$4.0	\$0.1	\$0.2	\$4.3
Total	\$23.4	\$0.5	\$3.1	\$27.0

The funding of the Asset Management envelope is primarily a tax-based contribution, however it also includes the annual Canada Community Building Fund (formerly known as the Federal Gas Tax Fund) the Town receives that has been dedicated for asset management related projects only. In addition, through the Town's fee studies related to the Development Application Approval Process, the fees are set to recover the entire cost of the process including capital related costs and based on the most recent Engineering Fee Study the annual fees collected for this component is \$0.3 million. The contribution from each source is outlined in the table below.

2023 Asset Management Envelope Funding

Values in the table below are in millions of dollars

Funded By	2022 AM Envelope (Revised)	Increase for 2021 Assumptions and Acquisitions	Increase for Inflation	2023 Calculated Draft Envelope
Tax Based	\$19.3	\$0.5	\$2.6	\$22.4
Development Related Fees	\$0	\$0	\$0.3	\$0.3
Canada Community Building Annual Contribution	\$4.1	\$0.0	\$0.2	\$4.2
Total Funding	\$23.4	\$0.5	\$3.1	\$27.0

Planning for Future Population Growth

The Town has entered a period of sustained growth that is expected to increase Whitby's population to approximately 192,860 by 2031. As the Town grows, it incurs additional growth-

related costs to pay for the acquisition of additional capital assets/infrastructure, the maintenance of those assets, and costs to provide services to the growing population base. The Town receives revenues through the collection of development charges (DCs) and taxes from new assessment revenue due to growth related development; however, as identified in previous DC reports, Cost of Growth studies, and in the Long-Range Financial Plan, growth does not pay for the full cost of growth.

The tax-based cost of growth has been further impacted by Bill 23. In late October 2022, the Province introduced Bill 23, Mores Homes Built Faster Act which received Royal Assent on November 28, 2022 with limited consultation from the municipal sector. The omnibus bill includes amendments to various acts, most notably from a financial impact perspective, the Development Charges Act and the Planning Act.

Bill 23 significantly reduces development charges and parkland dedication requirements collected from developers to pay for infrastructure required to support growth (more households/residents and businesses). Given the timing and the financial implications associated with Bill 23 and the other pressures the recommended 2023 Budget addresses, the financial implications of Bill 23 are not included, however, Decision Item #50 discusses this new pressure for municipalities further and proposes a Bill 23 Financial Impact Tax Levy for Council's consideration.

Funding Capital Growth Program

The Town must pay for growth related capital costs that are legislatively not fully recovered through development charges. To fund this tax-based cost, Council's Growth Reserve Fund policy requires the annual contribution to this reserve, when combined with other financing strategies (i.e., long-term debt), be sufficient to pay for the Town's legislative share of Capital Growth Projects. Based on the 10-year Capital Growth Program included in the 2023 budget, an increased contribution of \$1.9 million is required. Please note as discussed above this contribution amount is based on legislation prior to Bill 23. In the absence of the Province providing funding to offset the pressures related to Bill 23, future tax-based contributions will need to significantly increase, defer or scope down the required infrastructure to support growth or a combination of these two measures.

Planning for Growth

However, beyond what is planned in the capital growth program, there is a significant level of uncertainty related to pressures mainly beyond the control of Council such as:

- Risks inherent in DC collections, especially the non-residential DC revenues which historically have fallen short of the forecasted growth plan.
- Operating and capital cost increases that are significantly above the typical rate of inflation and are susceptible to economic and/or trade pressures.
- Risks from assessment appeals.

- Potential impacts on the Town's funding sources from the economic and political environment especially the financial impact of changes to the Development Charges Act, and Planning Act because of the Province of Ontario's Bill 23.

Assessment Growth

Assessment growth is comprised of both positive changes, from new development added during the year, and negative changes, including results from appeals, demolitions, etc. The total of these in-year changes is the net assessment growth, and the 2023 budget includes \$3.25 million of assessment growth revenue.

Operating Budget Decision Items Included

Positions

Investment in staff resources enables the Town to maintain and modernize service delivery to meet our growing community and the increasing service delivery expectations. This year's Long Range Financial Plan forecasts 180 FTE's to address future growth requirements over the next 10 years, both in terms of providing services and maintaining our assets.

This modelling does not capture existing staffing capacity shortfalls or service level changes and is driven by growth requirements. The Town has undertaken a Workforce Planning Study where these additional factors are considered. Based on the Workforce Planning Study results shared with Council at a Special Council Meeting on Monday January 16, the additional FTE's required for 2023 to 2025 totaled 81.7 FTE's based on the survey benchmark of 12.2 FTE per 1000 households and projected household growth, representing 27.23 FTE's per year. Further refinement of the Workforce Plan will be completed over the coming months and will be brought forward to Council later this year and will be an input to the 2024 Budget process.

In 2020 an additional 1,084 homes were developed and occupied. Despite this pressure from growth, in order to limit the 2021 budgetary increase there were no new additional positions requested that had a tax impact, thus putting an even further strain on existing staff resources.

During 2021 the Town grew by another 782 households. Given the Town could no longer sustain the deferral of essential additional staff resources, Council approved an additional 21.74 FTE through the 2022 budget process to aid with staff capacity constraints.

The Town experienced even higher growth in 2022 with an additional 1,841 homes developed and occupied. The Town can not defer required additional staff resources in 2023 if we are to maintain services valued by our community and deliver on the community priorities as we grow.

The recommended budget includes funding for 23.01 FTE position requests at a net tax-based cost of \$1.4 million in 2023.

Non-Position Related

The 2023 budget includes a number of non-position related operating decision items that relate to service level impacts for Council's consideration. These include both service level reductions that result in savings, as well as new service offerings requiring additional funding. Also included in the non-position related decision item requests are a number of new and increased user fees proposed as part of the 2023 Recommended Budget, as well as a draw from reserves to phase 2023 pressures as a budget impact mitigation. In total these decision items reduce the 2023 budgetary impact by (\$1.3 million).

Operating Budget Decision Items Not Included

Given other budget pressures, such as inflationary pressures on the Town's expenditures and staffing required to maintain existing services and service levels as the Town continues to grow, the resources required to support a number of new programs and service levels have been deferred and are shown in the decision items section of the budget book as decision items not included in the recommended budget. The 2023 proposed budget does not include 13 operating decision items which Council may consider for inclusion in the budget. Three of the items include partial FTE changes (net 0.76 FTE increase). Almost all include requests for additional funding, including six resulting in operational impacts from capital decision items and one related to the financial impact of provincial Bill 23 on the Town's tax levy. One of the decision items describes consideration of a service level decrease in Recreation Services.

Capital Budget Decision Items

The **budget includes three (3) recommended capital budget decision items**, relating to community or corporate initiatives. Two of the projects are dependent on external grant funding and one project has a relatively minimal impact to the taxbase.

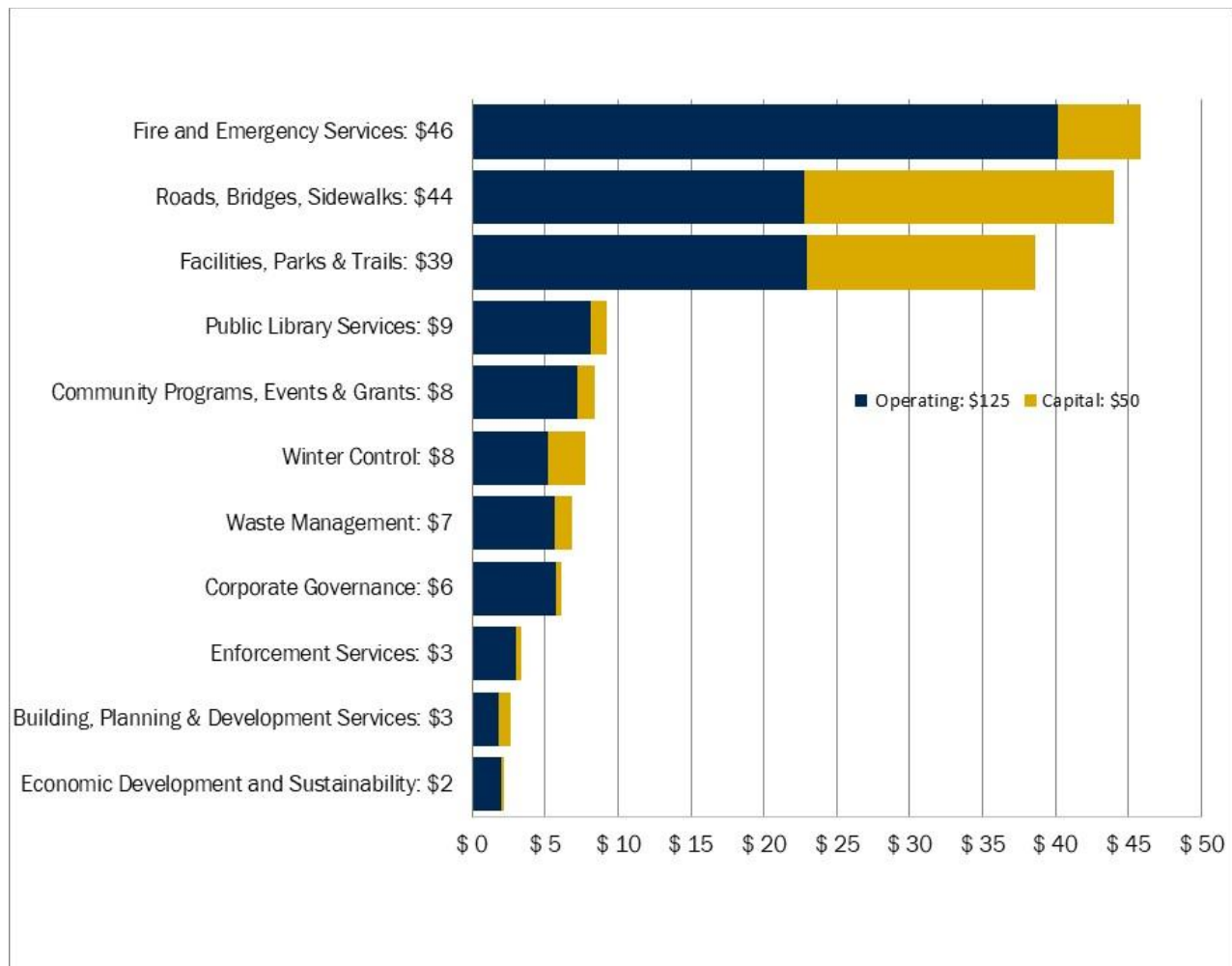
There are also **several other capital decision items** that have **not been included in proposed budget** that also relate to community or corporate initiatives. These decisions have a more significant impact to the taxbase, and if approved would result in an increase to the overall budget.

Please **refer to the Decisions Tab for additional information** regarding the operating and capital decision items **included** in the recommended budget and those operating, and capital decision items **not included** in the recommended budget.

Overall Budget Related Property Tax Impact

The proposed 2023 budget reflects a 6% Town increase which results in a 2% increase as the Town's impact on the total residential property tax bill. This represents an increase of approximately \$9.83 per month per household*.

What Services Taxpayers Receive for their Monthly 2023 Town Taxes*



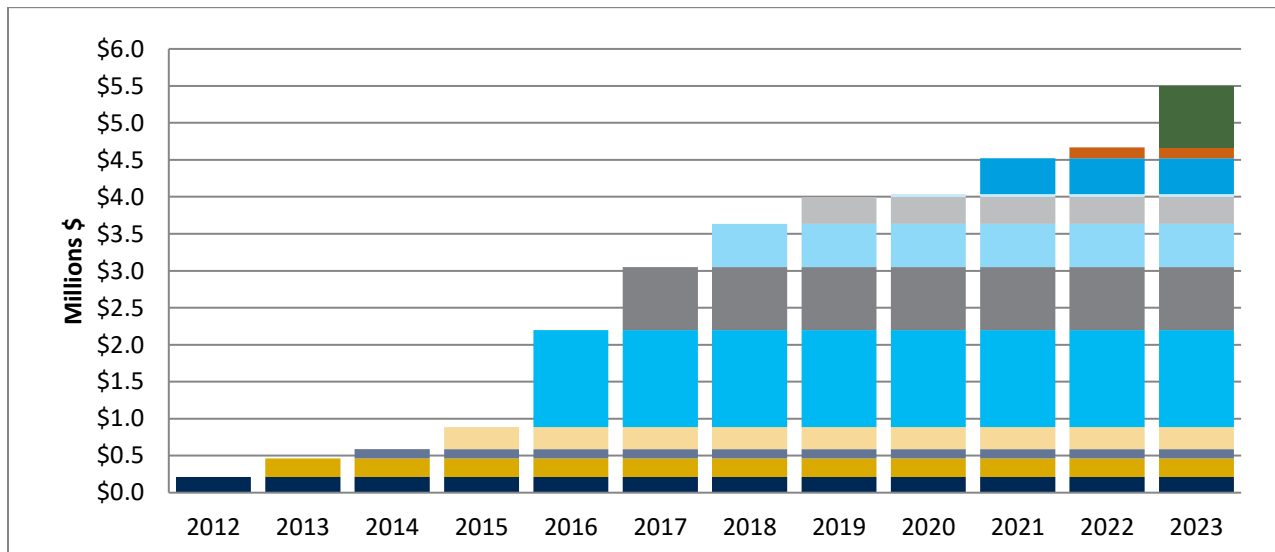
Service	Monthly Operating	Monthly Capital	Monthly Total
Fire and Emergency Services	\$40.21	\$5.66	\$45.87
Roads, Bridges, Sidewalks	\$22.79	\$21.27	\$44.06
Facilities, Parks and Trails	\$22.96	\$15.64	\$38.60
Public Library Services	\$8.13	\$1.05	\$9.18
Community Programs	\$7.23	\$1.16	\$8.39
Winter Control	\$5.20	\$2.58	\$7.78
Waste Management	\$5.69	\$1.17	\$6.86
Corporate Governance	\$5.75	\$0.36	\$6.11

Service	Monthly Operating	Monthly Capital	Monthly Total
Enforcement Services	\$3.02	\$0.31	\$3.33
Building, Planning & Development Services	\$1.83	\$0.82	\$2.65
Economic Development and Sustainability	\$2.01	\$0.16	\$2.17
Total	\$124.82	\$50.18	\$175.00

* Based on the 2022 average assessment value of \$503,000 as identified by MPAC Property Notice Assessment (January 1, 2016).

The capital budget allocated to various services fluctuates year to year based on current capital program requirements (i.e., life of equipment, age of fleet, building maintenance schedule, etc.)

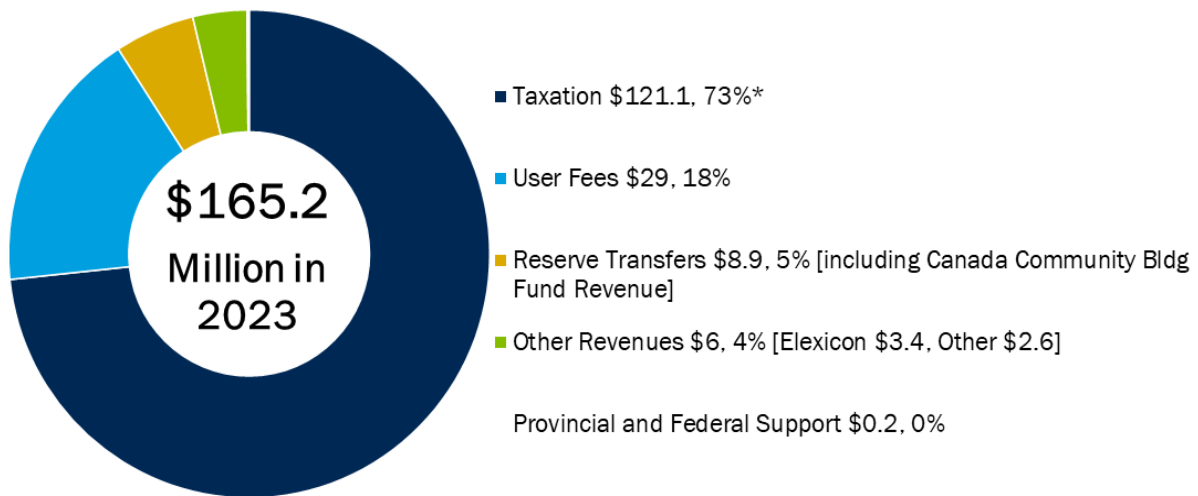
Continuing Efficiencies and Cost Savings 2012 to 2023 - \$5.5 Million



2023 Budget Financial Highlights

The recommended 2023 Operating Budget is \$165.2 million and the Capital Budget is \$184.3 million. The following charts depict the revenues, expenditures and funding sources.

2023 Operating Budget Revenues by Category



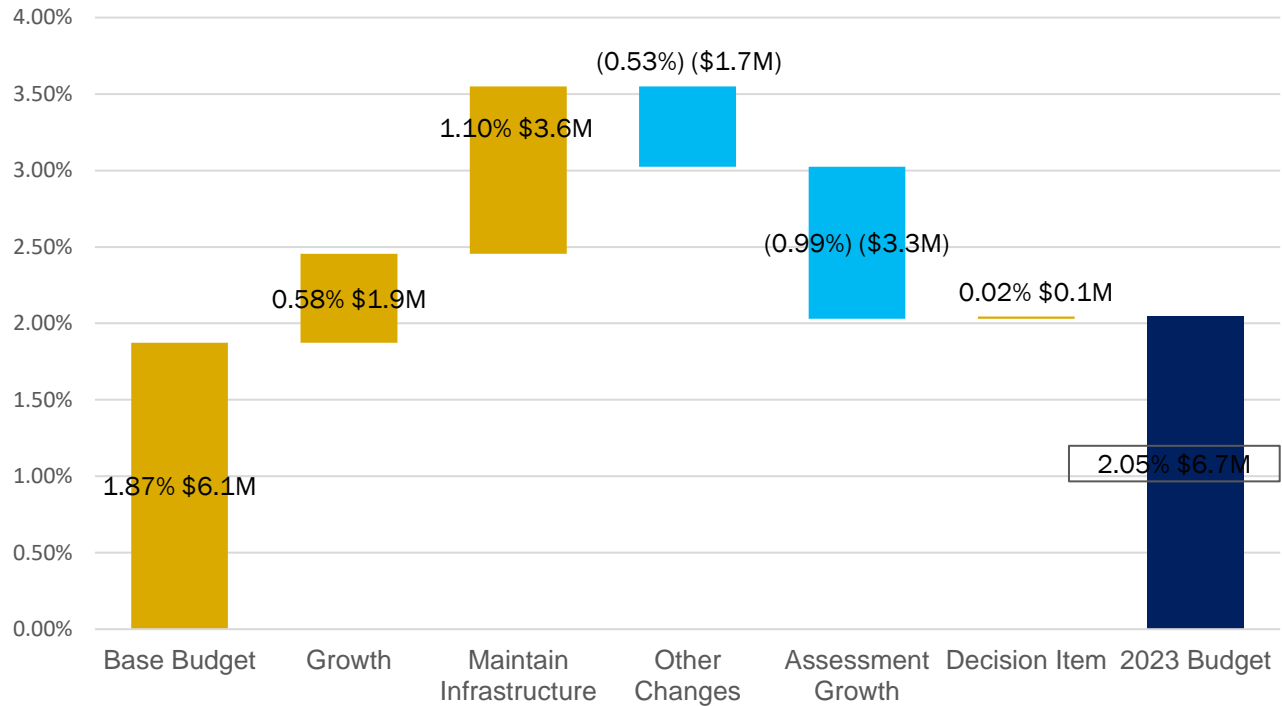
* Taxation includes the General Tax Levy, Payments In-Lieu and Supplemental Taxes

2023 Operating Budget Expenditures by Category



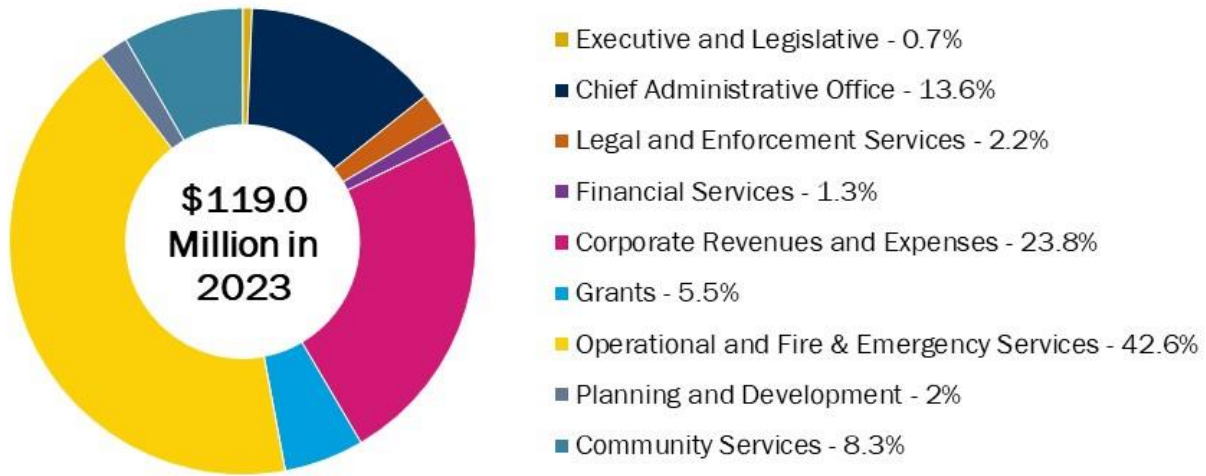
2023 Town of Whitby Budget Change

The chart and table below are in millions of dollars.



Overall Budget Impacts	Budget	Overall tax impact % for Town Services on Total Property Tax Bill
Maintain Services	.	.
Base Budget	\$6.1	1.87%
Other Changes	(\$1.7)	(0.53%)
Total Maintain Services	\$4.4	1.35%
Maintain Infrastructure	\$3.6	1.10%
Capital Growth Investment	\$1.9	0.58%
Assessment Growth	(\$3.3)	(0.99%)
Decision Items	\$0.1	0.02%
Total 2023 Budget Impacts	\$6.7	2.05%

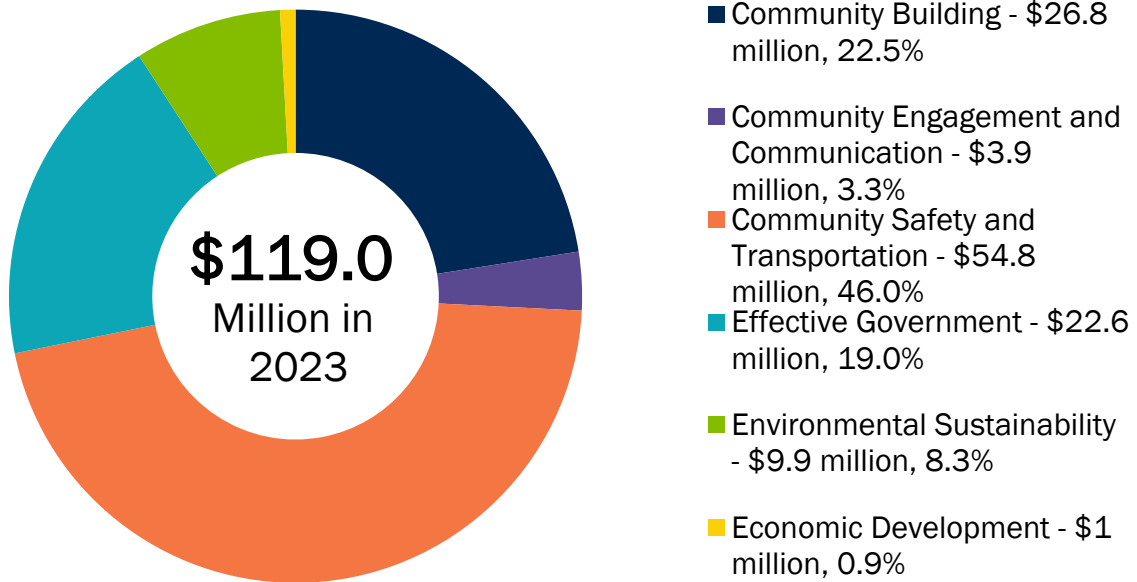
Departmental Net Budget Supported by Proposed Tax Levy



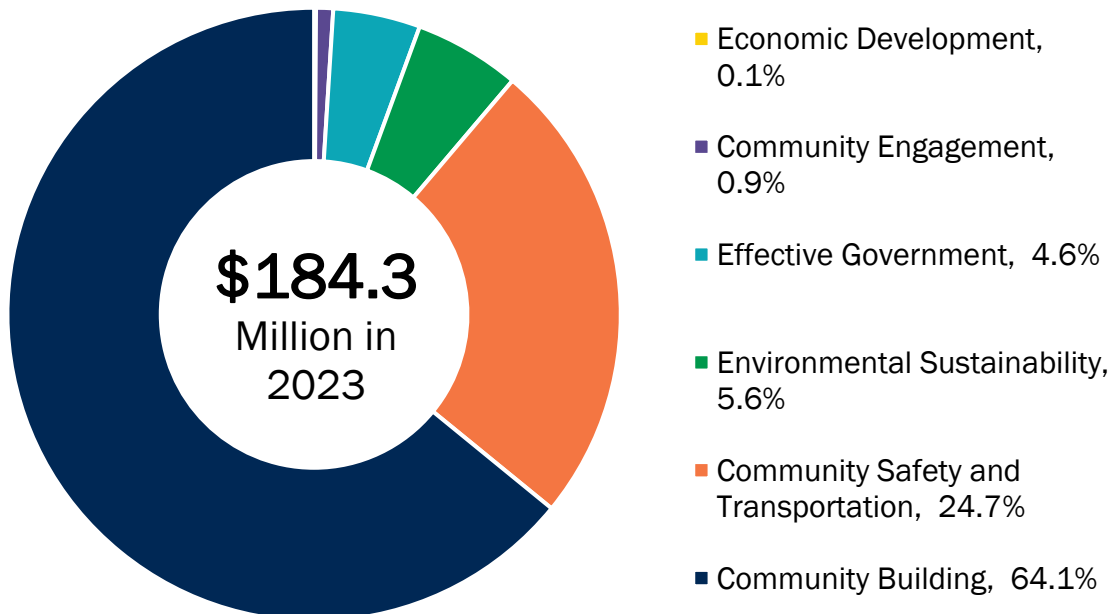
Department	As Percentage of Tax Levy	Millions of Dollars
Executive and Legislative	0.7%	\$0.8
Chief Administrative Office	13.6%	\$16.2
Legal and Enforcement Services	2.2%	\$2.6
Financial Services	1.3%	\$1.5
Corporate Revenue and Expenses	23.8%	\$28.3
Grants	5.5%	\$6.6
Operational and Fire & Emergency Services	42.6%	\$50.7
Planning and Development	2.0%	\$2.4
Community Services	8.3%	\$9.9
Total	100.0%	\$119.0

Note: Values have been rounded to the nearest percentage and dollar amounts

2023 Total Property Taxes Invested by Business Plan Theme

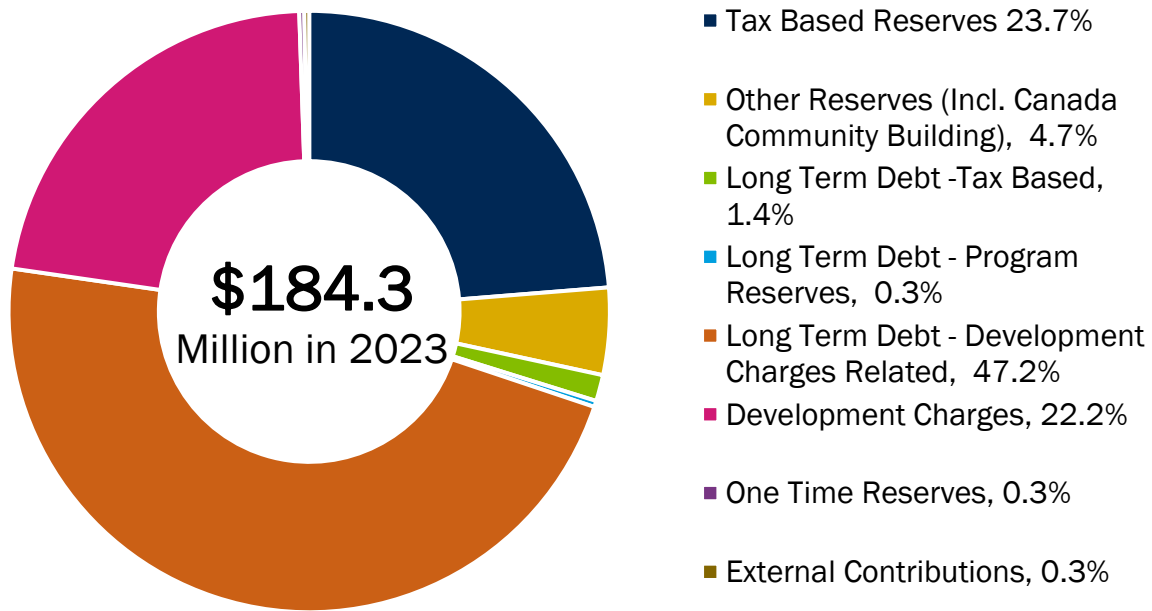


2023 Capital Budget by Business Plan Theme



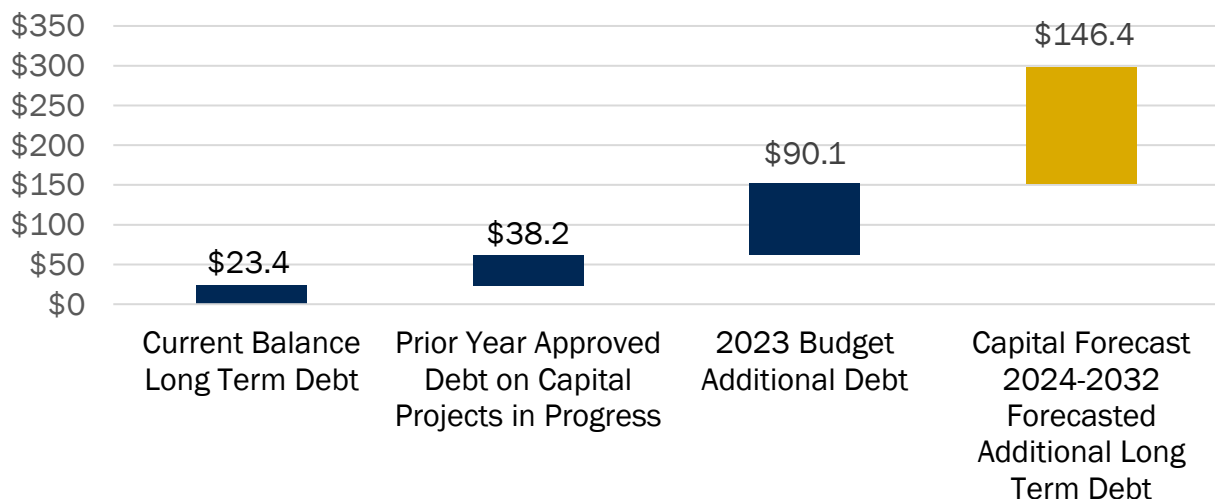
The 2023 Capital Budget allocation is 18% for asset management projects, 79% for growth related projects and 3% for strategic initiatives and community enhancements.

2023 Capital Budget by Financing Source



Long Term Debt - Committed and Forecasted

The graph below represents millions of dollars and excludes any annual debt payments. Whitby, like other growing municipalities, requires debt as part of the long-term financing strategy. The Current Balance below does not include any unpaid commitments in the West Whitby Landowner's Agreement for the construction of Des Newman Boulevard.



Corporate Reserve Forecast – 2023 Budgeted Reserve Receipts and Draws

The table below is in millions of dollars and is based on the projected 2022 year-end reserve and reserve fund balances. At the time of preparation, the 2022 fiscal year-end process was still in progress and the 2022 year-end balances have been estimated based on best information available.

Reserve Category	Forecasted Opening Balance (1)	2023 Receipts	2023 Draws	Estimated 2023 Year End Balance
Asset Management	\$56.5	\$28.6	(\$35.8)	\$49.3
Growth	\$34.1	\$12.9	(\$13.8)	\$33.2
Development Charges	\$112.9	\$51.8	(\$41.5)	\$123.2
Program	\$46.5	\$3.6	(\$3.3)	\$46.8
Stabilization	\$11.2	\$0.0	(\$1.1)	\$10.1
One-Time	\$3.8	\$0.6	(\$0.6)	\$3.7
Total	\$265.0	\$97.5	(\$96.2)	\$266.4

(1) The balances reflect the cash balance of the reserve/reserve fund adjusted/reduced for any projects that have been previously approved, but funds not yet spent. The balances also reflect the current projection and may differ from report FS 63-22.

For details of each of the reserve and reserve funds within the above six reserve categories refer to the Corporate Revenue and Expenses section.

Downtown Whitby Business Improvement Area

The Downtown Whitby Business Improvement Area is overseen by a Board of Management. The board is responsible for the improvement, beautification and maintenance of municipally owned land, buildings and structures in the Business Improvement Area (BIA), beyond that provided at the expense of the municipality generally and to promote the area as a business or shopping area.

The BIA prepares its own budget and presents it to its membership. The Board approved budget and the BIA tax levy is then recommended to Council for approval prior to March 31st. The Town's Operating Budget includes only the Town Programs and Services and excludes the BIA.

2022 Budget Restatements

There are several restatements to the 2022 approved budget based on approved changes throughout the 2022 calendar year. These changes have no overall impact on the 2022 approved budget and are mainly reallocations or reclassifications. The 2022 restatements in the 2022 budget include:

- Reallocation of what was shown in the 2022 Budget Book as Public Works – Engineering to Planning and Development
- Reallocation of what was shown in the 2022 Budget Book as Public Works – Operational Services to Operational and Fire and Emergency Services
- Reallocation of Asset Management Services from Operational Services, Roads & Traffic to Financial Services
- Reallocation of Crossing Guards from Planning & Development to Operational Services, Corridor Management

Staff Complement

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Chief Administrative Office	78.00	2.37	7.00	0.33	1,2,3
Legal and Enforcement Services	25.00	5.65	1.00	0.00	2,3
Financial Services	36.00	4.30	0.00	1.38	1,3
Fire and Emergency Services	141.00	0.69	0.00	0.00	1
Operational Services	129.06	45.76	4.00	0.00	1,2,3
Planning and Development	88.70	2.60	7.00	0.00	1,2,3
Community Services	86.00	80.73	2.00	0.30	1,2,3
Town of Whitby Total	583.76	142.10	21.00	2.01	

- (1) FTE's were adjusted to reflect changes due to reallocations and for the one additional position Council approved in-year.
- (2) Includes new position approved in 2022 Budget. See Departmental Summaries for details.
- (3) See Decision Item tab for proposed position details.

Operating Budget

Corporate Summary

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2023 Budget
	2022 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Taxation	(\$111,171)	\$0	\$0	(\$3,255)	\$0	(\$114,426)
Grants	(\$166)	\$3	\$0	(\$67)	\$0	(\$230)
Program Revenues, Fees and Fines	(\$25,065)	(\$626)	(\$425)	(\$7)	(\$406)	(\$26,530)
Miscellaneous Revenue & External Recoveries	(\$2,727)	\$632	(\$242)	(\$83)	(\$8)	(\$2,429)
Other Revenues	(\$5,211)	(\$115)	(\$681)	\$0	\$0	(\$6,006)
Transfers from Reserves & Internal Recoveries	(\$8,993)	\$755	\$251	\$333	(\$1,202)	(\$8,857)
Total Revenues	(\$153,333)	\$649	(\$1,097)	(\$3,079)	(\$1,616)	(\$158,478)
Expenditures						
Salaries, Wages & Benefits	\$83,658	\$1,015	\$4,209	(\$787)	\$1,432	\$89,527
Building Related Costs & Utilities	\$6,824	\$162	\$98	(\$238)	\$0	\$6,847
Vehicle & Equipment Maintenance and Fuel	\$2,733	\$27	\$1,000	(\$229)	\$4	\$3,534
Purchased Services and Supplies	\$9,396	(\$340)	\$477	\$562	\$5	\$10,100
Administrative Costs	\$5,895	(\$106)	\$267	(\$18)	\$15	\$6,054
Grants	\$6,530	(\$38)	\$132	\$19	\$104	\$6,747
Debt Charges	\$1,935	\$0	\$0	(\$479)	\$0	\$1,456
Transfers to Reserves and Internal Transfers	\$36,362	(\$288)	(\$39)	\$4,776	\$92	\$40,902
Total Expenditures	\$153,333	\$432	\$6,144	\$3,606	\$1,652	\$165,167
Net Operating Budget	\$0	\$1,081	\$5,047	\$525	\$35	\$6,689
Executive and Legislative	\$772	\$0	\$11	(\$8)	\$0	\$775
Chief Administrative Office	\$14,618	\$162	\$458	\$560	\$443	\$16,243
Legal and Enforcement Services	\$2,459	\$121	\$145	(\$56)	(\$59)	\$2,610
Financial Services	\$1,514	\$11	\$133	(\$169)	\$35	\$1,522
Corporate Revenues and Expenses	(\$84,489)	\$215	\$245	\$960	(\$981)	(\$84,049)
Grants	\$6,327	\$7	\$132	\$19	\$105	\$6,589
Operational and Fire & Emergency Services	\$47,034	\$513	\$3,203	(\$244)	\$170	\$50,675
Planning and Development	\$2,300	\$296	\$150	(\$640)	\$281	\$2,386
Community Services	\$9,462	(\$246)	\$569	\$107	\$46	\$9,939
Net Operating Budget	(\$0)	\$1,081	\$5,047	\$525	\$35	\$6,689

Note: Numbers may not add due to rounding