

Budget Summary

The Town of Whitby is in a good financial position, provides services that are valued by its citizens and when specifically surveyed for input on the budget, residents indicated they are comfortable with the current taxation and service levels, highlighting these specific Whitby attributes:

- easy access to other regions
- liveable/enjoyable town
- green spaces
- safe community

The Town's 2024 Budget Engagement saw over 12,000 site visitors and over 1,100 participants. The top 2024 budget priorities provided by the public are:

1. Revitalization of Downtowns
2. More green space
3. Enhanced quality of the Town's indoor/outdoor facilities

In addition to the 2024 Budget Engagement, Council and staff initiated the development of a Community Strategic Plan (CSP). Through surveys, research, analysis and in consultation with residents, businesses and community partners, the final CSP was released in June 2023. The new plan identifies how Council and Town staff will work together to deliver on community priorities over the next four years. Residents highlighted the Whitby waterfront, healthcare, green spaces, community safety, economic growth, and the desire to address social needs, like homelessness, as some of their top priorities for the period of 2023 to 2026. As a result, this feedback led to four Strategic Pillars which staff will use to develop, guide and evaluate current and future Town initiatives:

- Whitby's Neighbourhoods – Safe, Healthy, & Inclusive
- Whitby's Natural & Built Environment – Connected & Resilient
- Whitby's Economy – Innovative & Competitive
- Whitby's Government – Accountable & Responsive

Note that assessment of current progress, achievements and future activities are identified within each department overview within this 2024 budget book.

In order to sustain current levels of essential services and implement initiatives of the CSP, the proposed 2024 budget includes a budgetary increase of \$5.9 million (or 4.9% budget increase) for the following investments:

- \$5.5 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 is reduced by \$2.3 million of assessment growth. This results in a \$5.9 million budgetary increase to maintain services, take care of our assets, address growth and plan for our community.

The proposed net budget increase of \$5.9 million (or 4.9%) is estimated to have a 1.7% increase on the overall residential bill for Town services. That is, given the Town's portion of the total property tax bill is approximately 35%, the proposed budgetary increase results in a 1.7% impact on the total property tax bill. For an average home in Whitby, with a current value assessment of \$503,000, the proposed 2024 budget is projected to increase the Town's portion of the property tax bill by \$103 (or 28 cents per day).

Building the 2024 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;
- legislative changes;
- the impacts of the economy; and,
- other external influences.

The revenues and expenditure changes from the 2023 Budget to 2024 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
2023 Budget		\$165.1	(\$165.1)	\$0.0
Base Budget Changes:				
Prior Decisions	(a)	\$1.9	\$0.7	\$2.6
Inflationary Adjustments	(a)	\$3.9	(\$0.6)	\$3.3
Subtotal Base Budget Changes		\$5.6	\$0.1	\$5.7
Program Changes:				
Other Changes	(a)	\$1.2	(\$1.3)	(\$0.1)
Capital Maintenance	(b)	\$0.5	\$0.0	\$0.5
Capital Growth/Plan for Future	(c)	\$0.5	\$0.0	\$0.5
Assessment Growth	(d)	\$0.0	(\$2.3)	(\$2.3)
Subtotal Other Changes		\$2.4	(\$3.6)	(\$1.2)
Decision Items Included in Recommended Budget				
Positions	(c)	\$1.8	(\$0.4)	\$1.3
Non-Position	(c)	\$0.4	\$0.0	\$0.4
Proposed User Fee Changes	(a)	\$0.0	(\$0.2)	(\$0.2)
Subtotal Decision Items Included in Recommended Budget		\$2.1	(\$0.7)	\$1.4
2024 Budget		\$175.2	(\$169.3)	\$5.9

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

Values in the chart below are in millions of dollars

Budget Change Summary	Expenditures	Revenues	Net Budgetary Increase
Maintain Services - sum of item (a's)	\$7.0	(\$1.4)	\$5.6
Maintain Infrastructure – item (b)	\$0.5	-	\$0.5
Planning for Growth/Future – sum of item (c's)	\$2.6	(\$0.4)	\$2.2
Assessment Growth – item (d)	-	(\$2.3)	(\$2.3)
Total Budget Change	\$10.1	(\$4.2)	\$5.9

Note: numbers may not add due to rounding

Maintain Services

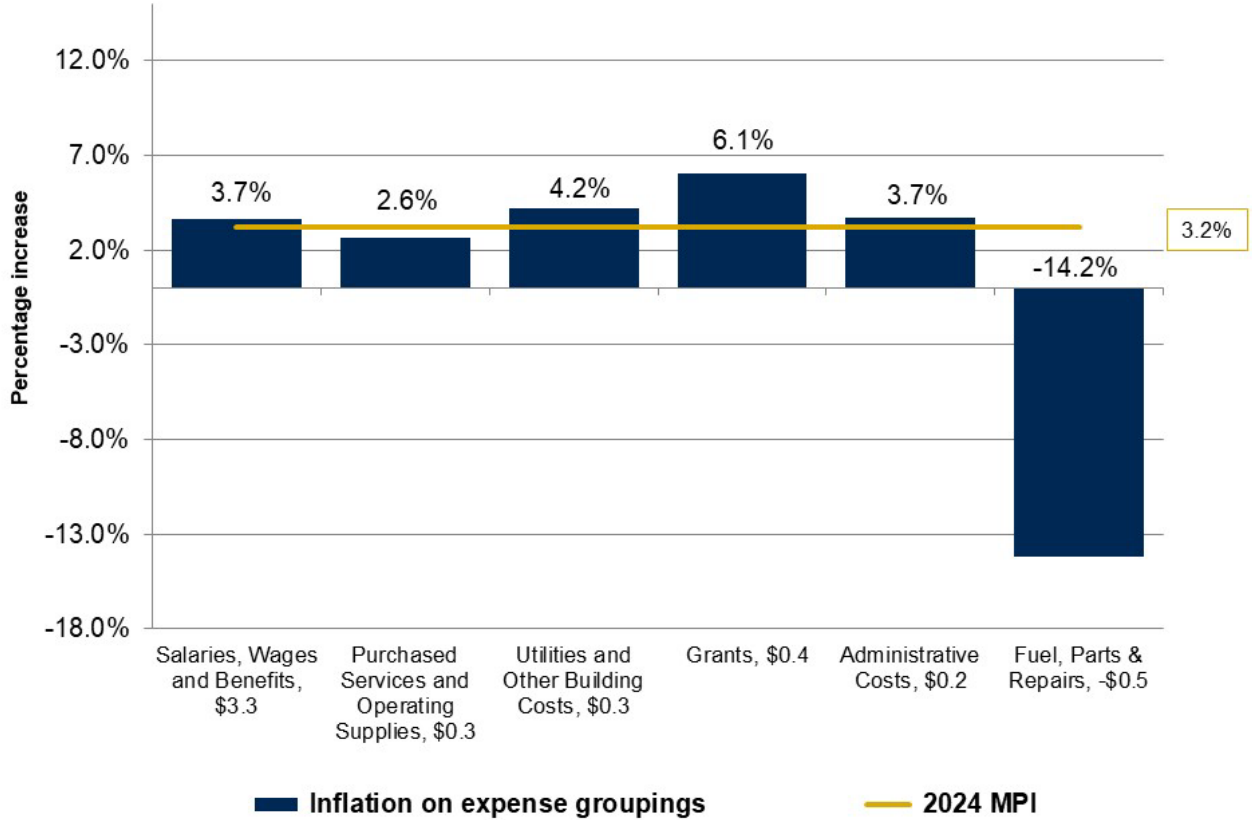
In order to maintain services, the 2024 budget has an overall financial impact of \$5.6 million and is a result of the budget adjustments made to address each of the following components.

Inflation

The Town’s inflationary pressures are affected by contractual labour agreements, and rising prices for purchased services, operating supplies (including salt for winter road maintenance), insurance, fuel for Town-owned vehicles/trucks, and utilities (electricity, natural gas, water).

As shown below, the inflationary increase from the previous year is 3.2%.

**2024 Forecasted Municipal Price Index
Inflation Impact \$4.0 Million**



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. While the Town is impacted by many of the same components of CPI, the basket of goods used to calculate CPI (i.e., food, clothing etc.) is not completely comparable to the Town’s basket of goods (i.e., labour, energy costs) that are required to provide essential services to the community. As a result, the inflationary impacts facing a municipality are typically greater than the household CPI. Overall, CPI is not as high as post-pandemic high inflation levels in 2022 and 2023. However, current CPI increases are on top of the higher 2022/2023 prices and have a significant impact to the cost of maintaining essential services (at current service levels) to existing residents and to service growth in the community.

The inflationary increase on operating expenses is \$4.0 million, which primarily relates to:

- salaries and benefits,
- purchased services and operating supplies,
- utilities, and
- insurance,
- partially offset by lower fuel prices (as compared to fuel prices from a year ago).

In combination with the 5.6% of Grants increase that is related to staffing, salaries and benefits (3.7% + 5.6%) 9.3% is the most significant area of inflationary increase in terms of percentage impact. This includes the effects of assumed economic adjustments as well as impacts of the recent union collective agreement (both within the town and Whitby Public Library), job evaluations, position step changes and assumed benefit rate increases.

The decrease in fuel, parts and repairs is primarily due to an anticipated decline in fuel prices through 2024. The Town's budgeted blended rate for unleaded and diesel is \$1.331/litre for 2024 which represents a 26.7% decrease from the 2023 budgeted rate of \$1.815/litre, taking into consideration market data and trends from various sources.

The increase in purchased services and operating supplies is driven by increasing costs for software in Technology and Innovation Services, Winter Control costs in Operational Services (within Community Services) for supplies such as salt/brine, as well as in Fire and Emergency Services due to the latest joint dispatch services agreement with the City of Oshawa.

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.

The budget also includes (\$0.6 million) in additional revenues related to inflationary revenue adjustments. This includes incremental revenues of (\$0.2 million) based on approved user fee increases to date. The remaining (\$0.4 million) revenue inflationary adjustments are primarily reflected in Corporate Revenue and Expenses and include (\$0.6 million) in additional interest income due to the increase in bank interest rates experienced in 2023 and anticipated to continue into the first half of 2024, then slowly begin to decline over the latter part of the year.

As outlined in the 2023 budget, the Town's Elexicon revenues of \$4.3 million, at the time, (including \$3.1 of dividend revenue and \$1.2 of interest revenue) was expected to decrease by \$0.9 million (e.g. from \$4.3 million to \$3.4 million) due to a projected decline in Elexicon dividends. As part of the 2023 budget, Council approved a three-year phase-out of the \$0.9 million in Elexicon dividend revenues by utilizing the Town's tax stabilization reserve as follows:

- 2023: Remove \$0.9 million from Dividend Revenues; Draw \$0.6 million from Reserves;
- 2024: Draw \$0.3 million from reserves
- 2025: Draw \$0 from reserves. The full \$0.9 million dividend reduction has been replaced by property tax dollars.

As noted above, the proposed 2024 budget includes a \$0.3 million draw from the Tax Rate Stabilization Reserve in order to continue the phase-out of \$0.9 million of Elexicon dividend revenue. The Town still has \$3.4 million of revenues from Elexicon, annually, included in the operating budget (\$2.2 million dividend revenues + \$1.2 million interest revenues).

In addition, there are proposed user fee increases included as a Decision Item offsetting the inflationary impact in the 2024 budget that net to a (\$0.2 million) tax-based savings. Please refer to Decision Item #31 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.

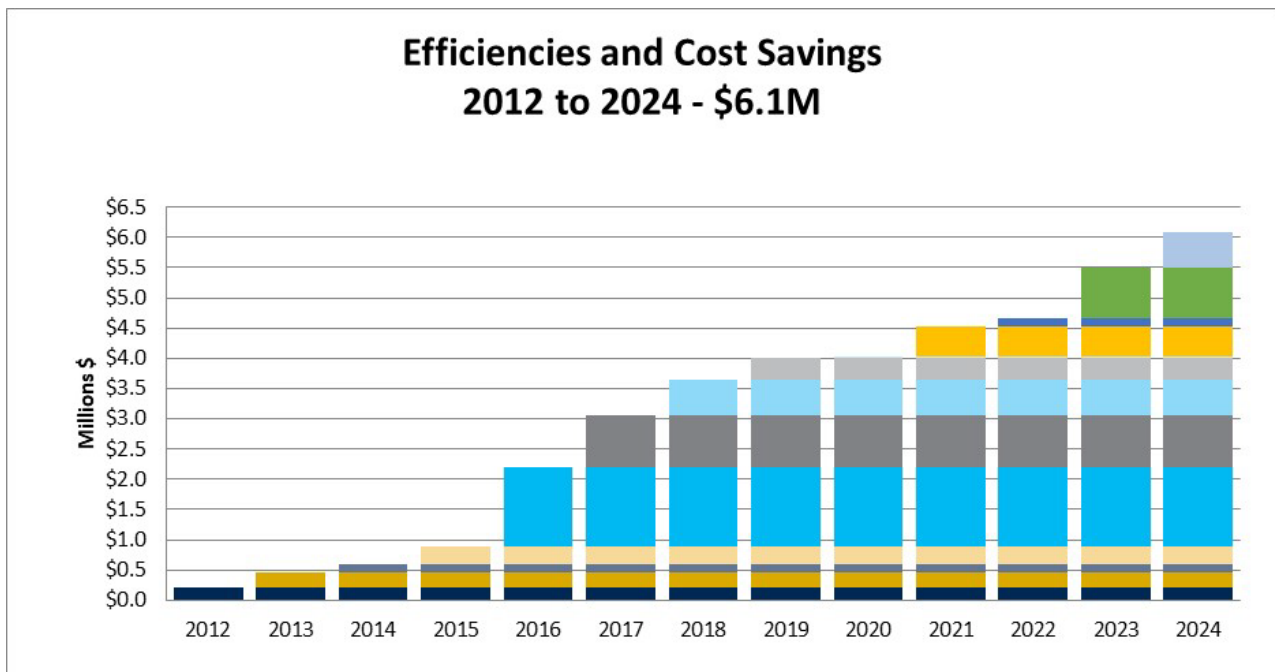
Prior Decisions

The 2024 budget includes \$1.6 million for the reversal of the prior year’s overall anticipated one-time net revenues and expenses included in the 2023 budget. In addition, the budget includes \$1.0 million from the annualization of the prior year’s decision items for which the full year impact was not incorporated in the 2023 budget (e.g., positions approved in 2023 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 2024 budget, (\$0.6 million) of reductions have been achieved without affecting service levels across the corporation with the majority in Community Services made up of savings in various building/grounds/maintenance contracts, supplies and other administrative type costs and an anticipated volume increase in Municipal Consent Fees Revenue. The Town has realized a total of \$6.1 million in efficiencies since 2012 as shown in the chart below:

Continuing Efficiencies and Cost Savings 2012 to 2024 - \$6.1 Million



The budget also includes adjustments to address program/service delivery resulting from 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 \$0.3 million increase.

There is an overall \$0.1 million increase relating to several service level adjustments such as operating supplies to support the Community Strategic Plan, events and culture pop-up activities in Strategic Services, as well as the new annual council publication pre-approved in FS 10-23 Revision to Council Expense Policy (G 050). Capital impacts of \$0.2 million overall include Technology and Innovation Services increase software/IT Maintenance costs for new software and upgrades mainly related to the Streamline Development Approval Fund, security improvement and risk management projects.

In addition, there are anticipated non-recurring or one-time revenues and expenses are included resulting in an overall budget reduction of (\$0.7 million). This overall reduction represents the reduction of the one-time transfer from the Tax Rate Stabilization Reserve related to the three-year phase-out of \$0.9 million of Elexicon dividend revenues (see details in the section above). The draw from the Tax Rate Stabilization reserve in 2024 decreased by \$0.3 million (e.g. \$0.6 million draw in 2023 and \$0.3 million draw in 2024). There is also an estimated (\$0.4 million) reduction related to the benefits budget 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 \$0.1 million and are summarized in the table below.

Values in the chart below are in millions of dollars

Drivers of Other Changes	Expense	Revenue	Total
Growth	\$0.5	\$0.4	\$0.9
Service Level	\$0.0	\$0.1	\$0.1
Capital Impacts	\$0.2	\$0.0	\$0.2
Non-Recurring Items	\$1.0	(\$1.7)	(\$0.7)
Efficiencies	(\$0.6)	\$0.0	(\$0.6)
Total Other Changes	\$1.2	(\$1.3)	(\$0.1)

Note: numbers may not add due to rounding

Maintain Infrastructure

The Town owns approximately \$2.6 billion of public infrastructure. We rely on this infrastructure 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 base operating budget includes an annual allocation of approximately \$22.4 million of property taxes collected to the Asset Management Reserve Fund for the future repair, maintenance, and reinvestment in the Town's aging infrastructure. 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. Due to other budgetary pressures in 2024, the proposed budget still includes an increase in asset management funding. However, the 2024 asset management funding increase is only \$0.5 million (i.e. tax-based funding increased to \$22.9 million in 2024 from \$22.4 million in 2023) which is a lower amount than in previous years. Asset reinvestments will be supplemented by Canada Community Building Funding (CCBF). The combination of tax-based funding (\$22.9 million proposed for 2024) and CCBF grant funding (\$4.2 million), the Town's annual funding for Municipal Asset Management Plan purposes is in excess of \$27 million.

Planning for Future Population Growth

The Town is planning for sustained growth with Whitby's population expected to increase to approximately 192,860 by 2031. Further, the Province has mandated the construction of 18,000 new homes in Whitby 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, More 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).

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. Similar to additional funding, proposed in 2024, for asset management /

existing infrastructure, the proposed 2024 increase for the Town's Growth-related infrastructure program is proposed to be \$0.5 million. This is lower than in previous years in order to mitigate the 2024 budget increase impacted by other budget pressures.

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, supply chain, and/or trade pressures.
- the impact on residential growth/housing starts given current high borrowing / interest rates.
- Risks from assessment appeals on the Town's (base) property tax revenues.
- 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 2024 budget includes \$2.3 million of assessment growth revenue.

Decision Items Included in the Recommended Budget

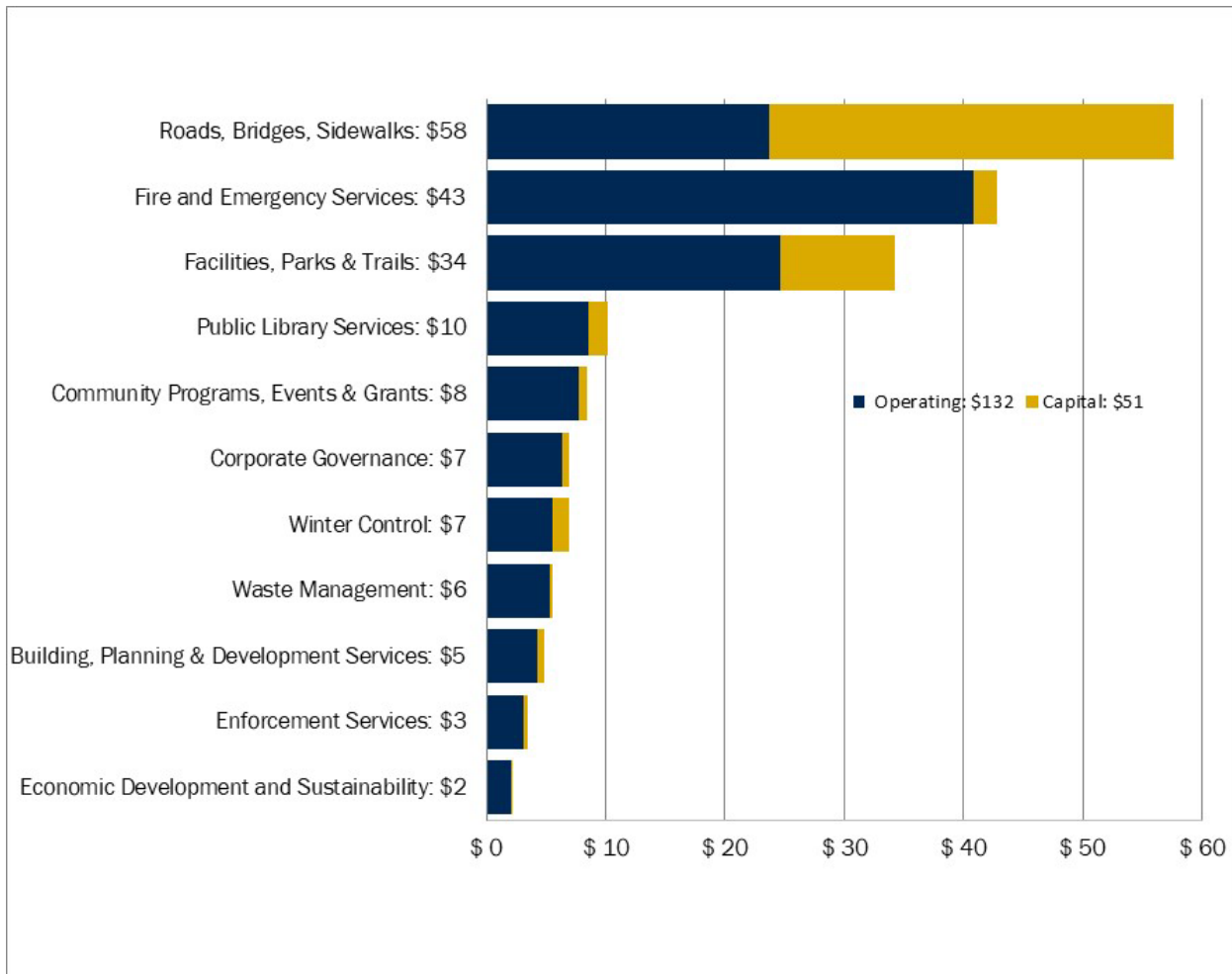
The proposed 2024 budget includes \$1.4 million of budget pressures related to Decision Items, which are new programs /services, higher service levels, additional staff resources to address growth and to implement the Community Strategic Plan (see Decision Items section of this budget book). There are 33 Decision Items recommended in the proposed budget which includes new staffing, proposed user fee increases (to mitigate a property tax increase), and addressing growth/preparing for the future, such as starting recruitment for 10 new fire fighters and funding for a physician recruitment program.

The Decision Items section of the budget book also includes 12 Decision Items (Decision Item #34 to 45) that are currently not included in the proposed (4.9%) 2024 budget due to other budget pressures. The Decision Items relate to priorities expressed by Council and the public but to keep the 2024 budgetary increase at 4.9%, these decision items are not included/not recommended to move forward in 2024.

Overall Budget Related Property Tax Impact

The proposed 2024 budget reflects a 4.9% Town budget increase which results in a 1.7% increase the total residential property tax bill for Town services. For an average home in Whitby, with a current value assessment of \$503,000, the proposed 2024 budget is projected to increase the Town’s portion of the property tax bill by \$103 (or 28 cents per day).

What Services Taxpayers Receive for their Monthly 2024 Town Taxes*



Service	Monthly Operating	Monthly Capital	Monthly Total
Roads, Bridges, Sidewalks: \$58	\$23.71	\$33.93	\$57.64
Fire and Emergency Services: \$43	\$40.82	\$1.97	\$42.79
Facilities, Parks & Trails: \$34	\$24.65	\$9.58	\$34.23

Service	Monthly Operating	Monthly Capital	Monthly Total
Public Library Services: \$10	\$8.61	\$1.58	\$10.19
Community Programs, Events & Grants: \$8	\$7.79	\$0.64	\$8.43
Corporate Governance: \$7	\$6.35	\$0.64	\$6.99
Winter Control: \$7	\$5.57	\$1.41	\$6.98
Waste Management: \$6	\$5.37	\$0.15	\$5.52
Building, Planning & Development Services: \$5	\$4.27	\$0.62	\$4.89
Enforcement Services: \$3	\$3.12	\$0.29	\$3.41
Economic Development and Sustainability: \$2	\$2.04	\$0.20	\$2.24
Total	\$132.30	\$51.01	\$183.31

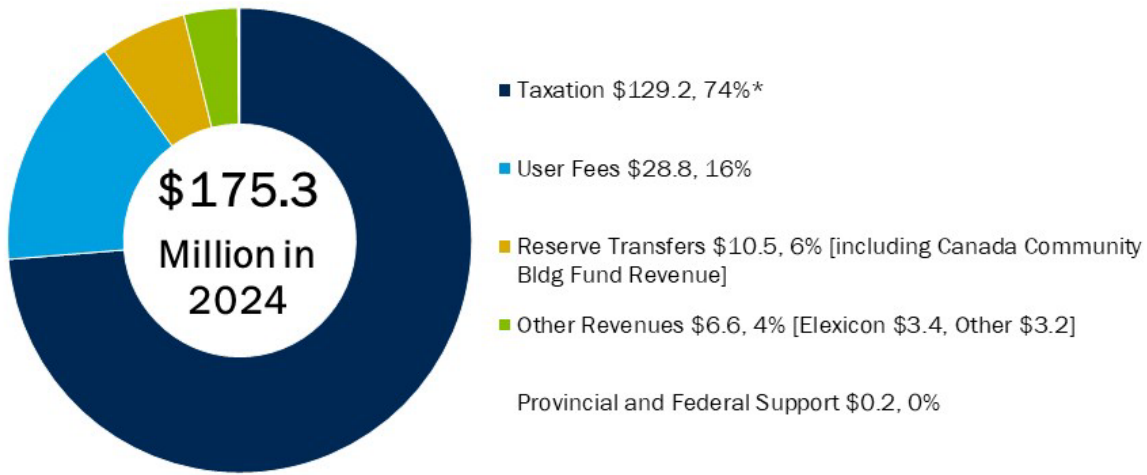
*Based on the 2023 average assessment value of \$503,000 as identified by the Municipal Property Assessment Corporation (MPAC).

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.)

2024 Budget Financial Highlights

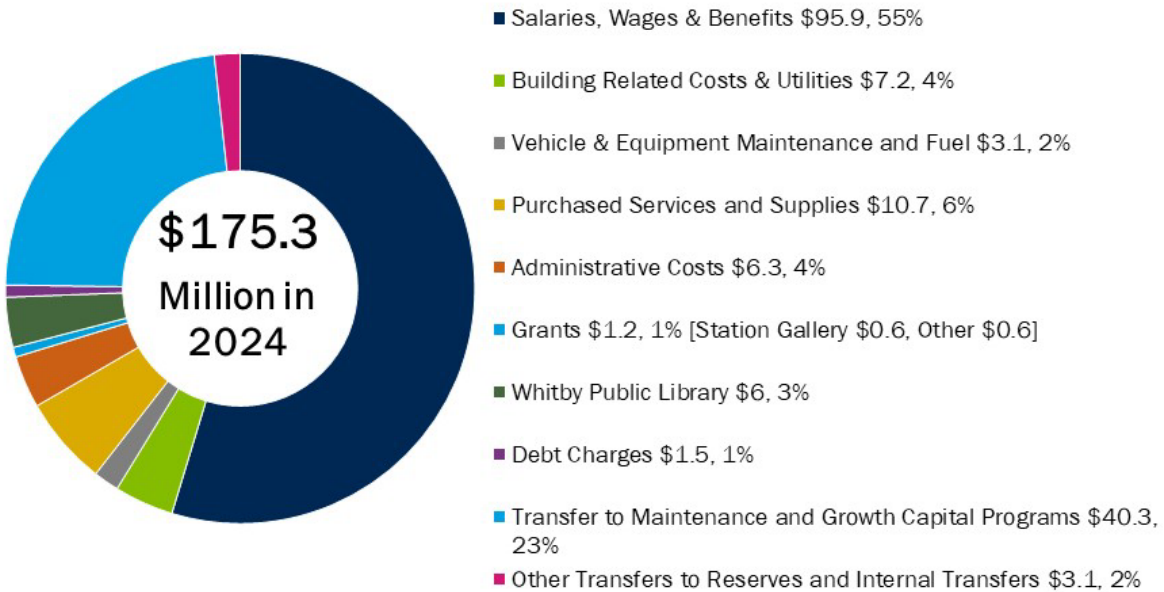
The recommended 2024 Operating Budget is \$175.3 million and the Capital Budget is \$84 million. The following charts depict the revenues, expenditures and funding sources.

2024 Operating Budget Revenues by Category



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

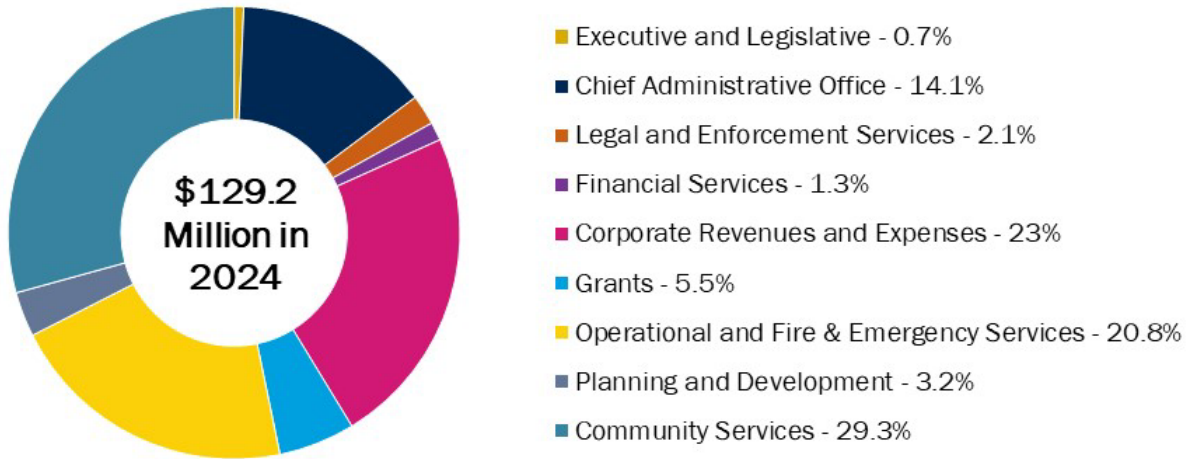
2024 Operating Budget Expenditures by Category



2024 Town of Whitby Budget Change

Overall Budget Impacts	Budget	Overall tax impact % for Town Services on Total Property Tax Bill
Maintain Services		
Base Budget	\$5.7	1.63%
Other Changes	\$0.1	0.03%
sub-total Maintain Services	\$5.8	1.66%
Maintain Infrastructure	\$0.5	0.14%
Capital Growth Investment	\$0.5	0.14%
Assessment Growth	(\$2.3)	(0.66%)
Decision Items	\$1.4	0.41%
Total 2024 Budget Impacts	\$5.9	1.70%

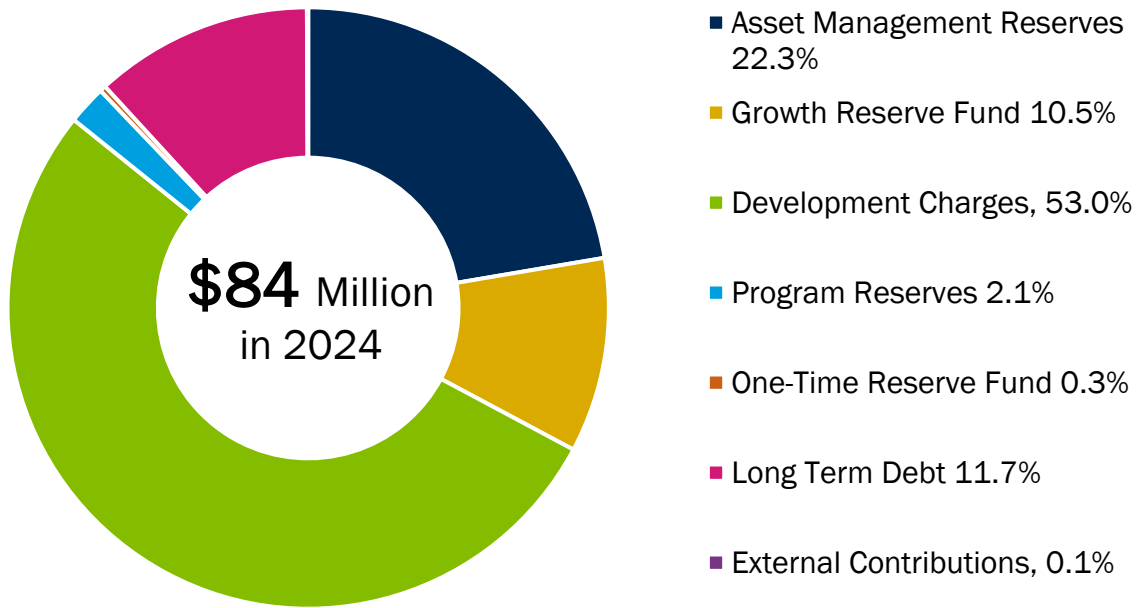
Departmental Net Budget Supported by Proposed Tax Levy



Department	As Percentage of Tax Levy	Millions of Dollars
Executive and Legislative	0.7%	\$0.9
Chief Administrative Office	14.1%	\$18.2
Legal and Enforcement Services	2.1%	\$2.8
Financial Services	1.3%	\$1.7
Corporate Revenue and Expenses	23.0%	\$29.7
Grants	5.5%	\$7.1
Fire & Emergency Services	20.8%	\$26.8
Planning and Development	3.2%	\$4.1
Community Services	29.3%	\$37.8
Total	100.0%	\$129.2

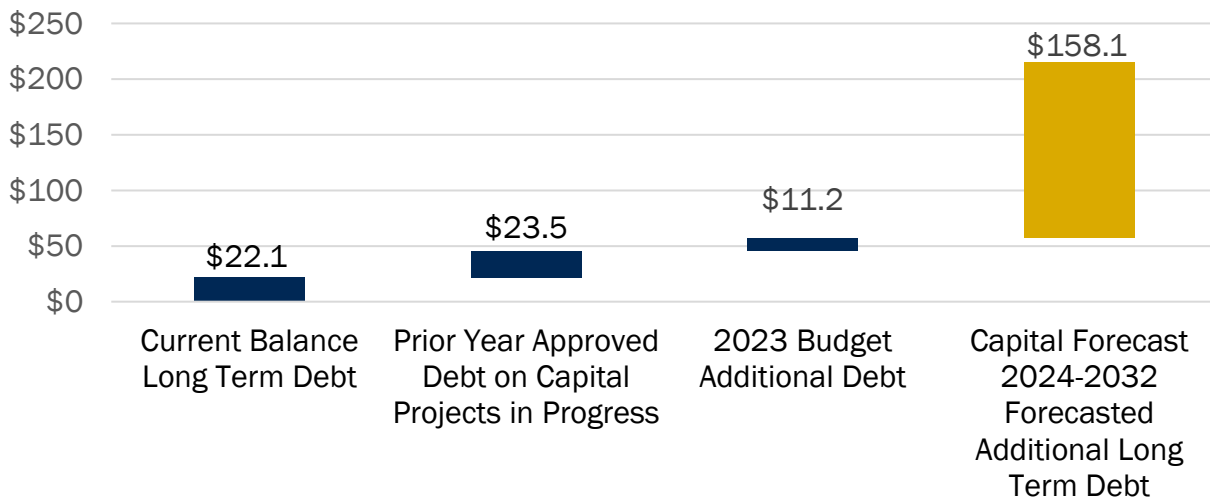
Note: Values have been rounded to the nearest percentage and dollar amounts

2024 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 – 2024 Budgeted Reserve Receipts and Draws

The table below is in millions of dollars and is based on the projected 2023 year-end reserve and reserve fund balances. At the time of preparation, the 2023 fiscal year-end process was still in progress and the 2023 year-end balances have been estimated based on best information available.

Reserve Category	Forecasted Opening Balance (1)	2024 Receipts	2024 Draws	Estimated 2024 Year End Balance
Asset Management	\$35.3	\$27.2	(\$30.8)	\$31.7
Growth	\$42.5	\$12.8	(\$5.0)	\$50.3
Development Charges	\$69.7	\$9.8	(\$28.9)	\$50.6
Program	\$67.5	\$1.7	(\$7.7)	\$61.5
Stabilization	\$11.6	\$0.0	(\$0.3)	\$11.3
One-Time	\$5.9	\$0.2	(\$2.0)	\$4.1
Total	\$232.5	\$51.7	(\$74.7)	\$209.5

(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.

For details of each of the reserve and reserve funds within the above six reserve categories refer to the Reserve and Reserve Fund 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.

2023 Budget Restatements

There is one restatement to the 2023 approved budget based on approved changes throughout the 2023 calendar year. These changes have no overall impact on the 2023

approved budget and are mainly reallocations or reclassifications. The 2023 restatements in the 2024 budget include:

- Reallocation of what was shown in the 2023 Budget Book as Operational Services to be included in Community Services

Staff Complement

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Chief Administrative Office	84.00	2.70	9.00	0.00	2,3
Legal and Enforcement Services	26.00	5.65	1.00	(1.38)	2,3
Financial Services	36.00	5.68	2.00	(0.69)	3
Fire and Emergency Services	141.00	0.69	1.00	0.00	3
Planning and Development	94.70	2.60	4.00	0.00	1,2,3
Community Services	222.06	125.73	8.00	0.75	1,2,3
Town of Whitby Total	603.76	143.05	25.00	(1.32)	

- (1) FTE's were adjusted to reflect changes due to reallocations and any additional positions Council approved in-year.
- (2) Includes new position approved in 2023 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)	2023 Budget	2024 Budget	Budget Change
Revenues			
Taxation	(\$120,921)	(\$123,227)	(\$2,306)
Grants	(\$239)	(\$235)	\$4
Program Revenues, Fees and Fines	(\$26,530)	(\$26,265)	\$265
Miscellaneous Revenue & External Recoveries	(\$2,429)	(\$2,496)	(\$67)
Other Revenues	(\$6,006)	(\$6,556)	(\$550)
Transfers from Reserves & Internal Recoveries	(\$8,980)	(\$10,536)	(\$1,556)
Total Revenues	(\$165,105)	(\$169,315)	(\$4,210)
Expenditures			
Salaries, Wages & Benefits	\$89,212	\$95,869	\$6,657
Building Related Costs & Utilities	\$6,851	\$7,161	\$310
Vehicle & Equipment Maintenance and Fuel	\$3,534	\$3,089	(\$445)
Purchased Services and Supplies	\$10,100	\$10,741	\$640
Administrative Costs	\$6,082	\$6,330	\$248
Grants	\$6,747	\$7,217	\$470
Debt Charges	\$1,456	\$1,456	\$0
Transfers to Reserves and Internal Transfers	\$41,122	\$43,392	\$2,270
Total Expenditures	\$165,105	\$175,254	\$10,149
Net Operating Budget	\$0	\$5,939	\$5,939
Executive and Legislative	\$820	\$888	\$68
Chief Administrative Office	\$16,066	\$18,228	\$2,162
Legal and Enforcement Services	\$2,610	\$2,773	\$163
Financial Services	\$1,522	\$1,688	\$166
Corporate Revenues and Expenses	(\$90,494)	(\$93,490)	(\$2,996)
Grants	\$6,589	\$7,058	\$469
Fire & Emergency Services	\$25,837	\$26,847	\$1,010
Planning and Development	\$2,386	\$4,137	\$1,751
Community Services	\$34,665	\$37,807	\$3,142
Net Operating Budget	\$0	\$5,939	\$5,939

Note: Numbers may not add due to rounding