



Town of Newmarket
395 Mulock Drive P.O. Box 328,
Newmarket, Ontario, L3Y 4X7

Email: info@newmarket.ca | Website: newmarket.ca | Phone: 905-895-5193

Preliminary Draft 2019 Operating and Capital Budgets Staff Report

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Department(s): Financial Services

Author(s): Mike Mayes, Director of Financial Services/Treasurer

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Recommendations

1. That the Financial Services Report dated January 14, 2019 regarding the Preliminary Draft 2019 Operating and Capital Budgets be received and subject to any further direction, staff be authorized to provide the public with details of the Preliminary Draft 2019 Tax-supported, Rate-supported Operating and Capital Budgets.

Executive Summary

The rate-supported operating budgets and the capital budget have restricted funding envelopes. For water, wastewater and stormwater; the funding is derived from the funding structure established in the Council-approved 6-year financial plans. For capital, the funding comes from available reserves and projected estimates from other sources.

The tax-supported budget endeavors to maintain existing service levels for the Town's existing population (base budget) and future population (growth). The preliminary draft budget proposes a 3.95% tax increase which equates to approximately \$77 for the average residential property. \$730,000 in extraordinary items carried forward from 2018, equivalent to a 1.25% tax increase, is a challenge, but can be accomplished. A balance can be achieved by finding savings and efficiencies, and by not going forward with any enhancements to service levels. Further reduction of the proposed tax increase is possible by decreasing the infrastructure levy (contributions to the asset replacement fund or "ARF").

Purpose

The purpose of this report is to provide details on the decisions made in preparing the Preliminary Draft 2019 Tax-supported, Rate-supported Operating and Capital Budgets; to get Council's authorization to provide the budget details to the public; and to outline options to achieve the goals set by Council. The report also addresses questions from the Special Committee of the Whole held on December 10, 2018.

Background

As is the Town's practice, the Preliminary 2019 Draft Tax-supported, Rate-supported and Capital Budgets are the first drafts being presented as starting points for community consultation and Council consideration. Upon formal receipt of this report, subject to any further direction by Committee, the preliminary draft budgets and options will be provided to the public for comment.

The preliminary draft budgets were prepared by each department and were subject to review by the Senior Leadership Team (SLT) in consultation with the Operational Leadership Team (OLT). Through this process, items were discussed and prioritized with some being deferred.

Staff continued to pursue cost efficiencies and to maximize non-tax revenue sources to provide, where possible, a fiscally responsible budget that strikes a balance between affordable taxes and maintaining current service levels. This creates a challenge given that municipalities have limited sources of revenue available, most of which do not increase with inflation.

The timing of the 2019 budget process has been shifted due to the election of a new Council. This may condense the amount of time available for deliberation on the budget. In addition, this Council has not had the opportunity to determine their strategic priorities for this term. As a result, 2019 should be considered a transition year.

Setting the stage for an extraordinary future

2019 will see a new Council and a new CAO. A strategic priority planning process will begin for the new term of Council in January, 2019. The recent Community Survey will assist in setting a roadmap for this year, this term and beyond. There will be a visioning exercise for the Mulock Farm. The Yonge/Davis corridor is primed for development. On top of all of this there are changes in the environment, demographics and economy.

This is an opportunity to pause as we collectively determine our future direction through the Strategic Priority exercise.

Staff has been working on preparing budgets since April

Work on the 2019 budgets began in April, 2018. Rate-supported operations (water, wastewater, and stormwater) used their 6-years plans as the basis for their budgets. Capital budgets were restricted to available funding (see page 8 for details). Tax-supported growth expenses and were limited to the projected assessment growth of 1.23% *see page 7 for details).

The increase for the tax supported base budget was capped at the rate of inflation which was 3.05% at the end of March – the Consumer Price Index (CPI) was 2.80% and there was a 0.25% adjustment to address the fact that municipal contracts, utility increases etc. do not align with and are greater than the CPI. Flexibility was considered as the CPI could change over the course of the year – it was 2.70% at the end of October.

Decision Packages, which are like mini-business plans, were prepared for any staffing requests or any requests of additional funding such as service level enhancements. They were also prepared for capital requests. The list of items recommended for approval and deferral are attached in Appendices A (Operating Budget) and B (Capital Budget).

Council accepted recommendations on the budget process, schedule and targets with options for reductions in the tax increase.

Council was presented with the proposed schedule, process and targets for the 2019 budget at Committee of the Whole on December 10, 2018. The initial proposed tax increase was 3.95% - CPI (2.70%) modified for municipal proposes (+ 0.25%) and the infrastructure levy (1.00%). Staff was directed to prepare options to reduce the proposed tax increase. The options were:

1. A total tax rate not to exceed 3.2% (Consumer Price Index less 0.5% plus 1% for infrastructure);
2. A total tax rate not to exceed 3% (inclusive of the infrastructure levy).

These directions were confirmed by Council on December 17, 2018.

Budget challenge: the initial tax increase

The base budget was built upon the rate of inflation, but there were some challenges – there were additional mandatory items required and extraordinary items carried over from 2018. These challenges were equivalent to a 1.47% tax increase.

The table below (next page) summarizes the budget requests, challenges and resulting starting point.

	Provisions	Challenges	Starting point	Reference
CYFS	\$ 425,000		\$ 425,000	
Library grant	77,000		77,000	
Town portion, net	1,224,000	232,000	\$ 1,456,000	Page 5
	\$ 1,726,000	\$ 232,000	\$ 1,958,000	
Infrastructure levy	585,000		585,000	
Mulock Farm levy	0		0	
Extraordinary items		630,000	630,000	Page 6
Growth, net	0		0	
	\$ 2,311,000	\$ 862,000	\$ 3,173,000	
Tax increase	3.95%	1.47%	5.42%	

The Central York Fire Services (CYFS) budget flows from their 10-year financial plan approved by the Joint Council Committee (JCC)

Fire's financial plans include completion of the 2014 Fire Department Master Plan Update and meeting increasing requirements for asset replacement. Setting aside a fixed portion of the budget for growth is being recommended.

JCC approved an Asset Management Plan and 10-year financial outlook at its meeting on June 12, 2018. These documents formed the starting point for CYFS's 2019 operating and capital budget requests. Newmarket's share of the 2019 base budget increase was calculated to be \$425,000.

Due to the timing of the election which caused a problem with scheduling meetings, JCC has not yet been able to provide its specific recommendation on the 2019 budget. The Treasurers from Aurora and Newmarket have met with the Fire Chief to develop an interim recommendation. This proposal, which has been consolidated into the preliminary draft budget, provides for the fulfillment of the outstanding recommendations from the previous Fire Master Plan.

An inflationary increase was provided for the Library grant

The Newmarket Public Library's main source of revenue is its annual grant from the Town. 90% of the library's budget is funded from this.

The base budget has additional mandatory requirements in excess of the inflationary provision

Mandatory items are increases in services levels, to both internal and external customers, that are the result of legal requirements, such as new legislation or binding agreements. The initial budget set aside \$93,000 for these, but the requests were for \$325,000, an increase of \$232,000.

A list of these items is provided in Appendix A. No individual item is significant enough to be considered an extraordinary item, so budget practice requires room to be found for them in the base budget.

Only decision packages of a sufficient rating have been included in the budget

Decision Packages have been rated based on 4 criteria:

1. Priority - formally defined outside the budget process – up to 9 points
2. Movement towards the desired service level – up to 3 points
3. Business case – economic return on investment – up to 5 points
4. Risk reduction – based on a before/after matrix of probability and consequences – up to 24 points

As a general rule, only requests that scored 20 or more points have been included in the budget. There were some exceptions made to this threshold on an individual basis. The remaining requests, which were deferred, are included in Appendix A.

There was no provision for service level enhancements in the base budget. Therefore only items that were self-funded, i.e. did not require additional budget, have been included.

Consistent with prior years, a 1% infrastructure levy is recommended

The Infrastructure Levy is the increase in the annual contributions to the tax-supported Asset Replacement Fund (ARF). The Capital Financing Sustainability Strategy recommended an annual increase in the tax-supported ARF contribution equal to a 1% tax increase. This resulted in infrastructure levies in 2013 (0.84%), 2014 (0.74%), 2015 (1.00%), 2016 (0.80%) and 2018 (0.68%). There was no increase in 2017.

For 2019, a 1% increase equates to \$585,000. CYFS, supported by its 10-year financial plan and asset management plan has requested \$120,000 (Newmarket share).of this.

The Mulock Farm Levy is treated as a separate levy

There was a supplementary budget in 2018 to raise funds for debt servicing of the Mulock Farm purchase. The annual payments of \$1,460,000 required an additional 2.6% tax increase. As the payments are fixed for the 30 year life of the loan, there is no need to increase this levy.

Any tax levy increase adopted by Council will not apply to that amount. Consequently, each 1% increase in the tax levy generates \$585,000 in additional revenues and not \$600,000 as had been previously stated.

There is \$730,000 in extraordinary items being carried forward from 2018

Extraordinary items are costs which would normally be included in the Base Budget but are considered separately because their magnitude would disrupt service levels if additional funding was not provided. These can be new regulatory requirements or substantial increases beyond normal inflation for the cost of goods and services. The practice has been to only include items that exceed normal inflationary or growth increases by \$100,000.

Of the items identified as part of the 2018 budget process, \$730,000 was deferred to 2019:

- Defending the Town's interests in terms of ongoing legal and assessment challenges, each of these areas requested an additional \$200,000 in 2018 (\$400,000 in total). The 2018 budget included an additional \$100,000. The remaining \$300,000 is being requested in 2019.
- A strategy to deal with *Bill 148, A Plan for Fair Workplaces and Better Jobs*, was developed for the 2018 budget. The impact of the original legislation on the tax-supported budget was estimated to be \$1,560,000. It was decided to transition this over a 5-year period and \$280,000 was included in 2018. Although there have been changes to the legislation resulting in decreased costs, an additional \$400,000 is still required and the phase-in has been continued with an additional \$280,000 requested for 2019.

A Joint report from Human Resources and Financial Services will provide background on this item.

- Waste Management had requested additional costs of \$429,000 in the 2018 budget for the new waste management contract. These were beyond normal inflation and growth increases and were categorized as extraordinary. The final approved budget used reserves to defer \$150,000 of these costs to 2019.

The above items, deferred from 2018 to be factored into the 2019 budget, are equivalent to a 1.25% tax increase.

However, extraordinary items can also be reductions of expenses and there will be one in 2019. Vacancy Rebate tax reductions for businesses will no longer be paid in 2019. The Town's share of this should result in savings of about \$100,000 per year starting in 2019.

Consequently, the net impact of extraordinary items is \$630,000.

Growth revenues will continue to be used for growth-related expenses

Assessment growth revenues are projected to be \$720,000 (1.23%). These revenues will be applied to the following growth-related expenses:

- Operating costs of previously approved growth-related capital - \$140,000
- Incremental growth in the base budget, i.e. snow plowing, waste management - cost increases for a growing population - \$76,000
- Fire Master Plan's phased in approach to adding another platoon of firefighters - \$254,000. The original request was for \$286,000, but this was reduced to stay within the funding envelope.
- Mulock Farm operating costs - \$250,000. This is in addition to the \$100,000 which had been included in the 2018 budget. The \$350,000 budget to maintain the property will be allocated as follows:
 - Additional staffing - \$230,000
 - Utilities and building maintenance - \$50,000
 - Snowplowing, grounds keeping, and other contracts and supplies - \$70,000

The rate-supported budgets are based on their 6-year financial plans

Rate-supported operating budgets – water, wastewater, stormwater and building permits are all funded 100% from non-tax revenues. All but building permits have 6-year financial plans that were approved by Council on June 26, 2017. These plans formed the foundation for 2019 budget requests. The related fees and charges for 2019 were adopted on December 17, 2018.

	Revenue increase included in 6-year plan		Rate Increase for the average residential property	
Water	\$ 1,570,000	9.28%	5.10%	\$ 59.00
Wastewater	\$ 740,000	3.59%		
Stormwater	\$ 218,000	11.80%	11.80%	\$ 4.00

Water and Wastewater revenues will include the 3rd phase of the implementation of tiered water rates and a combined 5.1% increase in volumetric rates. The revenues generated provide for increases to costs and for contributions to the Asset Replacement Funds.

Building Permits do not have a multi-year plan but do have a substantial reserve fund. No budgeting challenges are anticipated in this area and fees remained unchanged for 2019.

The capital budget includes \$27 million in new spending

The same rating system that was used for operating budget decision packages was also used for capital requests. \$4.8 million in projects were deferred for reconsideration in future years.

Sources of Funding	ARF	DC's	General	Other	Total
In \$ millions					
Replacement	\$ 13.6	\$ 0.2	\$ 0.2	\$ 3.3	\$ 17.3
Growth	2.1	5.6	0.4	1.2	9.3
Other	0.1		0.2	0.1	0.4
Total	\$ 15.8	\$ 5.8	\$ 0.8	\$ 4.6	\$ 27.0

There is sufficient funding for all of the new expenditures.

Discussion

A multi-pronged approach is recommended to deal with the budget challenges in the tax-supported operating budget

The rate-supported and capital budgets are straight forward, but the tax-supported budget is a challenge. This challenge is shared by all Ontario municipalities - doing more with less: the ongoing pressures to maintain or even enhance existing levels of service with minimal tax increases.

The table below summarizes the approaches recommended to address the budget challenges – starting point (from page 4), reductions and the resulting preliminary draft budget.

	Starting point	Reductions	Preliminary draft
CYFS	\$ 425,000	\$ - 69,000	\$ 356,000
Library grant	77,000	- 2,000	75,000
Town portion, net	\$ 1,456,000	- 561,000	\$ 895,000
	\$ 1,958,000	\$ - 632,000	\$ 1,326,000
Infrastructure levy	585,000		585,000
Mulock Farm levy	0		0
Extraordinary items	630,000	- 230,000	400,000
	\$ 3,173,000	\$ - 862,000	\$ 2,311,000
Tax increase	5.42%	1.47%	3.95%

A shift in the CYFS cost allocation will benefit Newmarket

The costs of operating Central York Fire Services are split between Newmarket and Aurora applying an agreed upon formula which factors in population, assessment and call volume. Due to Aurora's higher rate of growth, Newmarket's share of the budget will decrease by \$69,000.

The Joint Services Agreement for CYFS gives Newmarket final authority over the budget after giving Aurora the opportunity to comment. It is suggested to modify the growth request (as noted on page 7); however, the base budget request seems reasonable.

The approved Library budget found savings

The Newmarket Public Library Board approved a budget on May 16, 2018 with an increase less than the original allocation for the Library Grant, recognizing \$2,000 in efficiencies.

\$561,000 worth of savings and efficiencies were found in the base budget

These can be summarized as follows:

- Salaries and wages - Town policy is to base the economic increase for salaries and wages on the annual increase in the Toronto CPI as reported for October of the year to the budget. For 2019, this would have meant an increase of 2.7%. A review of our municipal comparators indicated that a 1.85% increase would be more appropriate. This resulted in savings of \$250,000.
- New revenues – The approved fees and charges for 2019 included new revenue lines. It is difficult to forecast what their individual budget impact will be, especially in the first year of implementation; however, an additional \$60,000 is projected and included in the budget.
- Efficiencies – Throughout the preparation and review process, budget lines are assessed against their future needs and historical trends. \$159,000 was found this way.
- Mandatory items – The substantial increase in the cost of new mandatory items can be mitigated by \$92,000:
 - The Health & Safety Coordinator (Decision Package HR1) can be funded from the NEER reserve. This reserve is an accumulation of rebates from the Workers' Compensation Board for good performance. There is a sufficient balance to cover 3 years – not fully sustainable but allowing time for further review.
 - The Roads Operator (Decision Package DS10) can be filled by contract or casual staff with savings on benefits.

These savings, net of the increase in mandatory items, provide \$329,000 towards the extraordinary items.

Some of the extraordinary costs can be deferred

There can be risk in deferring anticipated cost increases, however, circumstances may change and indicate that this risk can be managed and that the cost increases can be mitigated or postponed.

The projected results for 2018 indicate that tax adjustments will be \$200,000 over budget, as anticipated, and legal costs will also be over budget but not as significantly. There is also a \$370,000 surplus project. The \$300,000 increase for these provisions could be reduced to half, with the other half available in reserves set aside from the 2018 surplus to be used if needed. This gives another year to evaluate the requirements and does it at minimal risk.

Phase-in of the budget for Bill 148 could be extended. The 2019 increase of \$280,000 could be reduced to \$200,000, which is also the projected 2018 shortfall. This would leave the costs underfunded by \$200,000, but the remaining amount of the 2018 surplus would be available to offset this if required.

By using the 2018 surplus, the budget impact of the extraordinary items could be reduced by \$230,000. This will provide another year for re-evaluation, possibly to devise mitigating strategies or for circumstances to change. One risk is that the costs are just being deferred for another year. Another risk is that the anticipated surplus will not fully materialise. There is also the possibility that other needs made arise. For these reasons the use of reserves has not been maximized - \$230,000 of the anticipated \$370,000.

Reducing the infrastructure levy is not recommended

In the past the Town has dealt with budget challenges by deferring increases in the tax-supported ARF. As a result, funding the tax-supported capital replacement programs has required borrowing from the rate-supported ARF. This loan is now over \$30 million and will eventually impair the capital program in the future. The 2018 BMA Study ranks Newmarket as the 3rd lowest municipality in terms of discretionary tax-supported reserves.

An Asset Replacement Fund Strategy had been proposed to Council in May. It was deferred for reconsideration in September this year.

Council has asked for options to reduce the tax increase

The preliminary draft budget recommends a tax increase of 3.95%, which includes 1% for the infrastructure levy. Council has directed staff to prepare options for additional tax increase options:

1. A total tax rate not to exceed 3.2% (Consumer Price Index less 0.5% plus 1% for infrastructure)

The 0.75% decrease would require further budget reductions of \$439,000 and would save the average residential taxpayer about \$15 per year.

2. A total tax rate not to exceed 3% (inclusive of the infrastructure levy)

The required 0.96% decrease would require further budget reductions of \$562,000 and would save the average residential taxpayer about \$19 per year.

The Community Survey seems to indicate a high level of satisfaction (95%) and that residents believe that value is received for money (85%). Newmarket's property taxes are below the GTA average.

Newmarket's tax rates continue to be competitive

Comparing property taxes between municipalities can be challenging. There are many methodologies which can lead to inconsistency and confusion. The Town's practice has been to use the Municipal Levy per Capita as reported by BMA Consulting in their annual study of Ontario municipalities. To be consistent with single tier municipalities (cities such as Toronto) and those that have different splits of authority (e.g., waste management cost allocation between regional/county and local municipalities), the calculation includes both upper and lower tier taxation.

For 2018, Newmarket's property taxes per capita were 10% (\$152) below the GTA average. In 2008, Newmarket was 12% (\$149) below the GTA average. Over the past 10 years, Newmarket's per capita levy has increased by 29% versus the GTA average of 26%.

While Newmarket has continued to be competitive in terms of tax rates; it must also continue to be vigilant and monitor its relative status to other municipalities.

Further budget reductions can be achieved by reducing the infrastructure levy

In determining options for reductions, staff have reviewed where reductions would be the least problematic or ensure the least risk.

Extensive reductions have already been made in this budget. To find additional sustainable efficiencies would require extensive work and would have no guarantee of

success. Staff is preparing a separate report on the major initiatives that have been undertaken recently to review efficiencies, cost savings and effectiveness.

Service levels could be reduced (or “softened”) but in staff’s opinion, this is not the preferred approach. Council has yet to start setting strategic priorities which would provide guidelines to establish the desired service levels.

The remaining option is deferrals. There is risk with this option, as evidenced by the \$730,000 worth of extraordinary items carried over from 2018 to challenge the 2019 budget. \$230,000 of this, along with \$92,000 in mandatory items, is being carried forward to 2020.

Deferrals can buy time to find alternative solutions or to soften the blow by spreading out the impact. By this logic, the longer the term is the better. The budget line that has the longest time span is the infrastructure levy.

The budget recommendation includes a 1% increase in the infrastructure levy. This would be an additional \$585,000 contribution to the tax-supported Asset Replacement Fund (ARF). Reducing this to \$146,000 would result in a 3.20% tax increase. Reducing it to \$23,000 would be a 2.99% tax increase.

These reductions are not recommended but would be the easiest way to achieve the lower tax increase targets.

	Proposed	Option 1	Option 2
CYFS	0.61%	0.61%	0.61%
Library grant	0.13%	0.13%	0.13%
Town portion, net	1.53%	1.53%	1.53%
Mulock Farm levy	0.00%	0.00%	0.00%
Extraordinary items	0.68%	0.68%	0.68%
	2.95%	2.95%	2.95%
Infrastructure levy	1.00%	0.25%	0.04%
Tax increase	3.95%	3.20%	2.99%
Impact on average residential property	\$ 77	\$ 62	\$ 58

Rate-Supported Financial Plans will be updated in 2019

Water and wastewater:

Newmarket’s combined water and wastewater rates for an average residence (annually using 200 cubic meters of water) are 14% above the York Region average; however, this gap is growing smaller. 10 years ago the gap was 18%. Most of this improvement

has been in the last 4 years. During that period, the Town's increases have been 20% while the Regional average has been 27%. As Newmarket approaches its goal of having a fully sustainable rate structure, the demand for fee increases has diminished.

Consideration was given to having an even lower rate increase in 2019. This was deferred until the issues that we are experiencing with flushing are addressed. There will be a separate report from Public Works Services on this matter. The resolution of this issue and the full implementation of tiered water rates, should allow for an updated financial plan that will bring Newmarket's water rates in line with the Regional average.

Stormwater:

The original stormwater rate structure did not factor in low impact development (LID). There are insufficient funds for these projects. This will be considered when the 6-year financial plan is updated and an asset management plan (AMP) is developed for stormwater in 2019.

Building Permits:

The Building Permit Fee reserve fund is substantial. While this does not create any budgetary challenges, it still needs to be addressed. A 6-year financial plan will be developed in 2019 for the Building department, similar to those for the other rate groups.

The Capital Budget is within the available funding envelopes

The proposed 2019 capital budget is reasonable; however, when considered within the larger context, further work is required. From 2018 and previous years, there will be substantial capital carryovers of projects with approved funding that have not been completed yet. This is hindering proper long-term planning and draining our reserve funds.

These issues will be dealt with later in the year through the following initiatives – the 2019 Development Charges Bylaw update, the Asset Management Strategy and the development of Asset Management Plans.

Conclusion

Upcoming dates:

- January 21 – budget information available to public and on website
- January 28 - Special Committee of the Whole – Capital Budget and Asset Replacement Fund
- February 4 – Special Committee of the Whole – Operating Budgets
- February 25 – Committee of the Whole regular meeting with draft budgets and Community Engagement Phase 2 Update
- March 4 – Target for Council approval of the Budget

There will also be opportunities for Councillors to meet with or to obtain additional information from the Treasurer or other members of staff.

Business Plan and Strategic Plan Linkages

This report links to Newmarket's key strategic directions in being Well Managed through fiscal responsibility.

Consultation

The Community Survey indicated a high approval rating

The Newmarket Citizen Satisfaction Survey was conducted in June and July of 2018. The headline result was that 95% of residents surveyed are satisfied with Newmarket as a place to live. Of even more significance was that 85% indicated that they were receiving at least fair value for their taxes and user fees.

Council will be diving deeper into these results when they set their priorities for the term. However, from the survey results it appears that Newmarket residents do not feel over-taxed.

Communications: Phase Two of Community Engagement will commence

Phase Two of engagement will take place from December 2018 to March 2019 (when the final budget is passed). Tactics for Phase Two will include: promotion of budget meetings and links to budget presentations in the Town Page, Newmarket Now e-newsletter, Town website and social media. A media release and media relations strategies are also planned for Phase Two engagement.

Human Resource Considerations

The preliminary draft budgets include adding 6 full time equivalent (FTE's) positions to the staffing complement. These are:

- 2 municipal enforcement officers funded by the additional revenues that they will generate
- 4 firefighters for Central York Fire Services. This would result in 16 of the 20 positions being filled for the 7th platoon to be at the new fire station. These costs are shared with the Town of Aurora.

Budget Impact

On December 17, Council set funding limits for the Town's 2019 Budgets. This included options for the tax-supported operating budget and the use of 6-Year Financial Plans for the rate-supported budgets.

The preliminary draft tax-supported budget would require a 3.95% tax increase, which includes an additional 1.0% as an infrastructure levy and no additional levy for the Mulock Farm. Options include reducing this increase to 3.2% and to below 3.0%.

The combined water and wastewater increase would increase the cost to the average residence by 5.1%. The stormwater budget would increase the cost to the average residence by 11.8%.

Depending upon the tax increase option selected, the annual impact to the average residential property would be \$121 to \$140.

Increase	Proposed	Option 1	Option 2
Property tax	\$ 77	\$ 62	\$ 58
Water / wastewater	59	59	59
Stormwater	4	4	4
Total	\$ 140	\$ 125	\$ 121

Attachments

Appendix A – Summary of Operating Budget Decision Packages

Appendix B – Summary of Capital Budget Decision Packages

Approval

Mike Mayes, CPA, CGA, DPA
Director, Financial Services/Treasurer

Lisa Lyons
Acting Commissioner of Corporate Services

Contact

For more information on this report, contact: Mike Mayes at 905-953-5300, ext. 2102 or via e-mail at mmayes@newmarket.ca