



Town of Newmarket
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Draft 2021 Operating and Capital Budgets Staff Report to Council

Report Number: 2020-96

Department(s): Financial Services

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

Meeting Date: December 7, 2020

Recommendations

1. That the report entitled Draft 2021 Operating and Capital Budgets dated December 7, 2020 be received; and,
2. That the Draft 2021 Operating Budget with expenditures of \$136,820,270 be approved, which is comprised of the following components:
 - a. \$68,756,971 for Town purposes, including a \$300,000 Contingency
 - b. \$17,322,399 for Central York Fire Services (Newmarket's share)
 - c. \$3,690,895 for the Newmarket Public Library
 - d. \$30,000 for the Main Street District Business Improvement Area (BIA)
 - e. \$19,646,000 for the Water Rate Group
 - f. \$22,164,000 for the Wastewater Rate Group
 - g. \$2,410,960 for the Stormwater Rate Group
 - h. \$2,799,045 for the Building Permit Rate Group
3. That a Capital Spending Authority of \$42,400,000 be established, being \$37,900,000 for 2021 and \$4,500,000 for 2022; and,
4. That costs for the COVID-19 pandemic outlined in this report in excess of the Contingency, be funded by the Rate Stabilization Reserve; and,
5. That staff be directed to prepare option for 2021 Financial Relief Measures to be presented to Council in January, 2021; and,

6. That the draft 2021 Operating and Capital Budgets be forwarded to the Council meeting of December 14, 2020 for final approval; and
7. That Council authorize the Director of Financial Services/Treasurer to:
 - a. Make any necessary adjustments within the total approved budget to reflect organizational changes and any other reallocation of costs.
 - b. Accept and adjust the budget for new provincial and/or federal funding provided there is no tax levy impact; and,
8. That staff be authorized and directed to do all things necessary to give effect to this resolution.

Executive Summary

For the average residential property, the proposed budget would be a 1.98% increase in property taxes, a 4% increase in the combined water and wastewater rates, and a 10% increase in the stormwater charge.

Purpose

The purpose of this report is to obtain Committee of the Whole approval of the draft budgets – Tax-Supported Operating, Rate-Supported Operating and Capital - so that they may be recommended to Council for final approval and adoption effective January 1, 2021.

Background

Foundation for the Budget

The budget process schedule and targets were established on May 19, 2020 with [Financial Services Report 2020-35, 2021 Budget Process and Target](#). Council amended the tax target of 2.99% to include a 1% levy for COVID-related contingencies by reducing the requested base budget increase.

A Council Workshop was held on September 28, 2020 for presentation and review of a proposed Fiscal Strategy. The findings, specifically the need to build reserve funds, have informed budget deliberations.

The Preliminary Draft Budgets were presented to Committee of the Whole on October 5, 2020. Council was notified that although budgeting in a COVID world is a challenge, all budget targets had been met. Options for further budget reductions were introduced.

Budget details were provided at Special Committee of the Whole meetings intended for Council deliberations and public feedback.

On October 19, 2020:

- [2021 Preliminary Draft Capital Budget, Report 2020-79](#) presented a \$37.9 million Capital Budget with a \$34.9 million Capital Program.
- [2021 Preliminary Draft Rate-Supported Operating Budgets, Report 2020-80](#), presented the Water and Wastewater Budgets based on 6-year financial plans previously approved by Council in 2017.
- [10-Year Stormwater Financial Plan, Report 2020-78](#) addressed the stormwater infrastructure challenge. Council decided on the Incremental Improvements option as a starting point with further discussion to follow in the development of a new multi-year financial plan.

And on November 9, 2020:

- [Fiscal Strategy – Next Steps, Report 2020-82](#) proposed a schedule for implementation of the Fiscal Strategy.
- [2021 Preliminary Draft Tax-Supported Operating Budget, Report 2020-81](#) updated the Tax-supported Operating Budget for changes to Central York Fire Service's (CYFS) budget request, and provided additional information on options. Council directed that the tax increase of 2.99% be reduced by 1%.

These reports provided the details for the draft budgets. Any changes are noted in this report in the Discussion section.

The Town of Newmarket is an operation consisting of many businesses

Operating Budgets:	
Tax-supported – Town, Fire, Library, Mulock Farm, BIA	\$ 89.8 million
Rate-supported – water, wastewater, stormwater, building permits	47.0 million
	\$ 136.8 million
Capital budget	\$ 37.9 million
Total	\$ 174.7 million

Operating budgets

The operating budgets – tax and rate-supported consist of the following expenditures:

Area	Expenses based on PSAB	Principal Repayment on Long-term Debt	Capital Financing	Transfer to Reserves/ Reserve	Total Expenditures
Town	\$58,297,212	\$3,607,203	\$294,000	\$6,558,556	\$68,756,971
Downtown BIA	\$30,000				30,000
Library	\$3,405,150			285,745	3,690,895
CYFS	\$15,922,799			1,399,600	17,322,399
Tax-supported	\$77,655,161	\$3,607,203	\$294,000	\$8,243,901	\$89,800,265
Water	\$16,627,945	\$44,515		\$2,973,540	\$19,646,000
Wastewater	\$18,319,485	44,515		3,800,000	22,164,000
Stormwater	\$1,391,129			1,019,831	2,410,960
Building	\$2,799,045				2,799,045
Rate-supported	\$39,137,604	\$89,030	\$0	\$7,793,371	\$47,020,005
Total	\$116,792,765	\$3,696,233	\$294,000	\$16,037,272	\$136,820,270

Expenses based on PSAB are used for financial statement reporting as regulated by the Public Sector Accounting Board (PSAB), but do not include amortization (a.k.a depreciation).

Principal Repayment on Long-term Debt excludes interest which is included in Expenses.

Capital Financing is the amount transferred from the Operating to the Capital Budget. It does not include the operating and maintenance costs of infrastructure, which are included in Expenses.

Transfer to Reserves/Reserve Funds includes contributions to the Asset Replacement Fund.

Total Expenditures are seen as an expanded fund-based approach for budgeting and management purposes.

The Decision Packages recommended for inclusion in the operating budgets are included in the following appendices:

- Appendix A – Tax-supported Operating Budget Decision Packages, Base
- Appendix B – Tax-supported Operating Budget Decision Packages, Growth
- Appendix C – Rate-supported Operating Budget Decision Packages

78% of the funding for Tax-supported Operating expenditures is from property taxes.

	Town	CYFS	Library	Total
	In \$ millions			
Expenses	\$ 60.5	\$ 15.9	\$ 3.4	\$ 79.8
Reserve transfers	8.3	1.4	0.3	10.0
	\$ 68.8	\$ 17.3	\$ 3.7	\$ 89.8
Non-tax revenues	- 19.2	- 0.4	- 0.2	- 19.8
Tax levy	\$ 49.6	\$ 16.9	\$ 3.5	\$ 70.0

99.6% of funding for Rate-supported Operating expenditures is from rates.

	Water	Wastewater	Stormwater	Building
	In \$ millions			
Expenses	\$ 16.6	\$ 18.4	\$ 1.4	\$ 2.8
Reserve transfers	3.0	3.8	1.0	-
	\$ 19.6	\$ 22.2	\$ 2.4	\$ 2.8
Non-rate revenues	- 0.2	-	-	-
Rates	\$ 19.4	\$ 22.2	\$ 2.4	\$ 2.8

Capital Budget

The Capital Spending Authority is the total of all capital expenditures approved by Council and may span more than one year. This differs from the Capital Budget which is the annual component and includes the required funding. The Capital Program is the list of projects to be delivered by the Capital Budget.

The requested Capital Spending Authority of \$42.4 million includes \$37.9 million for 2021 and \$4.5 million for 2022. 2021 includes a \$1.6 million provision for delayed 2020 capital expenditures, unforeseen opportunities, and potential changes in priorities.

	Standard	Major	Total
	In \$ millions		
Additions in 2021	\$ 11.9	\$ 1.7	\$ 13.6
Approved in 2020	6.5	16.2	22.7
Program	\$ 18.4	\$ 17.9	\$ 36.3
Unallocated – 8%	1.6		1.6
Budget	\$ 20.0	\$ 17.9	\$ 37.9

The major projects include:

- CYFS Station 4-5 construction, \$7.1 million
- CYFS purchase of 3 trucks, \$2.5 million
- Advanced Metering (smart water meter) project, \$8.3 million

The details of the 2021 Capital Programs can be found in the Appendix D.

	Standard	Major	Total
	In \$ millions		
Additions in 2021	\$ 1.8	\$ 2.7	\$ 4.5
Approved in 2020	0.0	0.0	0.0
Program	\$ 1.8	\$ 2.7	\$ 4.5

The major projects include:

- CYFS Station 4-5, completion for \$2.7 million

The details of the 2022 Capital Programs can be found in the Appendix E

The Town has sufficient operational capacity to deliver the 2021 program. There is available funding, as summarized below:

	ARF	DC	General	Other	Total
	(in \$ millions)				
Mandatory	\$ 1.0	\$ 0.1	\$ 0.0	\$ 0.3	\$ 1.4
Replacement	9.2	1.2	0.3	11.0	21.7
Growth	1.1	7.8	0.1	3.4	12.4
Service Level Change				0.8	0.8
	\$ 11.3	\$ 9.1	\$ 0.4	\$ 15.5	\$ 36.3

ARF – the Asset Replacement Fund funds 31% of the capital budget. It is used for the cost of replacing capital assets at the end of their life cycle. This may be determined by condition assessments such as the Roads Needs Study, and is informed by Asset Management Plans. The goal is to maintain existing service levels for the current population.

DC's – Development Charges fund 34% of the capital budget. Their focus is on growth needs as determined by the Development Charges Background Study. The goal is to maintain service levels for a growing population.

General funding is from either the tax-supported operating budget or from general capital reserves – those not designated for a specific purpose. It covers items that do not have a dedicated source of funding.

Others includes the Federal Gas Tax (\$/s), reserves and reserve funds (\$/s) and water rates for the AMI project (\$/s).

The capital budget has projects that will generate ongoing operational costs and savings.

Project	Description	Tax-supported base operating budget	Tax-supported growth operating budget
BLD2	Boiler Replacement - 395 Mulock Drive	(\$ 500)	
ENG1	Active Transportation Implementation Plan 2021		\$ 12,500
ENG4	Municipal Infrastructure Projects	\$ 15,000	
ENG5	Bridges and Culverts Program	\$ 10,000	
ENG6	Recreation Playbook Implementation - Skate Park		\$ 20,000
ENG7	Trails & Multi-Use Path		\$ 35,000
FAC8	Old Fire Hall Rehabilitation	(\$41,050)	
	TOTAL	(\$16,550)	\$ 67,500

Discussion

Reduction Option – Tax-supported operating Budget

To meet Council’s direction for a 2021 property tax increase of less than 2%, the following adjustments are recommended:

	Preliminary Draft	Reduction option	Draft
<u>Base budget</u> To inflation rate	0.99%	- 0.49%	0.50%
<u>Contingency</u> Reduce to \$300,000	1.00%	- 0.52%	0.48%
<u>Infrastructure (ARF)</u> No change	1.00%	-	1.00%
Total	2.99%	- 1.01%	1.98%

The base budget could be reduced to align with the inflation rate, i.e. the CPI, Consumer Price Index. The current (October) CPI for Toronto is an annual increase of 0.4%. The provincial government is projecting a year-end CPI for Ontario of 0.5%. This reduction could be made with no impact to sustainability or to service levels.

In consideration of the recent Fiscal Strategy, no change to the infrastructure levy is recommended.

To meet the target, the Contingency levy would have to be reduced. This would be reducing the provision from \$625,000 to \$300,000.

Funding for COVID-19

The pandemic will continue to have an impact on our operating budget. There are 4 components:

1. Service Delivery Response

There will be reduced revenues and increased costs to deliver services to the public in 2021. [Report 2020-87, Service Delivery Responses in line with Provincial Covid-19 Responses](#), provided details to Committee of the Whole on November 16, 2020. The net cost could be up to \$630,000 for the first 6 months of 2021. No estimate has been provided yet for the latter half of the year.

Council has deferred discussion at this time to the 2021 budget deliberations.

2. Operations Centre health and safety precautions

The current Operations Centre continues to function at near full capacity during the pandemic. With the onset of winter, the current building configuration and overall operations require modifications and changes to ensure a safe environment for staff as well as protecting the delivery of our critical services. This was reviewed jointly by Health and Safety representatives and the Operations group, and a process was undertaken to review a number of options from use of other Town buildings, modifications to the existing building and leased space. It has been recommended that the majority of PWS Operations will remain at the Operations Centre. As a result, physical modifications, improvements and trailer rentals are proposed to achieve acceptable spacing for locker rooms, computer rooms, washrooms and lunchrooms. This also includes the use of the Glenway satellite building adjacent to the Ray Twinney Complex. There have also been a number of proposed operational modifications to how staff operate within building, in an effort to further improve safety.

The cost associated with this is estimated to be in the \$25,000 to \$33,000 per month range. The situation requires an unavoidable investment and the proposed changes achieve good levels of staff safety and provide enhanced protection in our ability to deliver our critical services.

3. Financial Relief Program

The Current Financial Relief Program was scheduled to expire on December 31, 2020. Council has extended it another month to January 31, 2021. The cost is \$83,000 per month. The program could be further extended, or modified.

See below for a proposal for the Financial Relief Program in 2021.

4. Support for local businesses

Economic Development has implemented a number of new initiatives and programs to support and assist the local business community navigate through the realities of the pandemic. To support this considerable effort, over the past number of months there has been a portion of time from a small team of existing municipal staff re-deployed (each of which bringing a specialized skill set to the effort). However, to enable this to occur a number of key ongoing economic development priorities and projects have needed to take a pause. Moving into 2021, we anticipate that available staff re-deployment might need to throttle back eventually due to demands in each person's traditional role, along with the importance of re-focusing more time on key things such as the development, adoption and early implementation of a re-freshed Economic Development Strategy. In order to balance all these competing priorities, these additional funds will enable a workable balance between continuance of the new initiatives to support the local business community recovery efforts as well as re-establish more strategic mid to longer term advancements of our local economy. This approach is a responsive and cautious one with any expenditures of this additional funding allocation to be viewed as a pilot based approach and involve close monitoring and evaluating of all outreach efforts before any longer term recommendations regarding economic development programming can come forward to Council for consideration.

Economic Development is reallocating its current resources to support local businesses; however, it would be beneficial to enlist additional dedicated staffing resources to expand the current programs.

The following summarizes the range of funding requirements:

	January 1 to June 30 Range	July – Dec Estimate	2022 Estimate
Service Delivery Responses	\$ 400,000 to \$ 630,000	\$ 200,000	\$ 100,000
Operations Centre health & safety precautions	\$ 125,000 to \$ 200,000	\$ 75,000	\$ 50,000
Financial Relief Program	\$ 83,000 to \$ 500,000	\$ 250,000	\$ 150,000
Support for Local Businesses	\$ 0 to \$ 50,000	n/a	\$ 50,000
	\$ 608,000 to \$ 1,380,000	\$ 525,000	\$ 350,000
Contingency levy	\$ 300,000	n/a	\$ 300,000
Draw from Rate Stabilization Reserve	\$ 308,000 to \$ 1,080,000	\$ 525,000	\$ 50,000

Rough estimates have been included for the July to December 2021, and 2022 periods to facilitate discussion. Other than the Contingency levy, none of these amounts have yet been included in the 2021 budget.

Based on the current surplus projection for 2020 tax-supported operations, \$1.7 million will be available in the Rate Stabilization Reserve.

This is the basis for Recommendation 4: *That costs for the COVID-19 pandemic outlined in this report in excess of the Contingency, be funded by the Rate Stabilization Reserve.*

Proposal for the Financial Relief Program in 2021

With the current financial relief program assistance set to end on January 31, 2021, staff are looking at a targeted approach of providing relief to residential property owners. This can be achieved through an application-based assistance relief program.

A more focused approach could ensure that those in need get more substantial support. This could be accomplished with a variety of tools:

1. Continuation of penalty and interest waivers on an application basis
2. Increasing the tax assistance (rebate) for seniors
3. Increasing the residential water/wastewater rebate for those on public assistance

Further analysis would be required but a plan could be presented to Council in January 2021 to allow implementation before penalty and interest charges come back into effect.

This is the basis for Recommendation 5: *That staff be directed to prepare options for 2021 Financial Relief Measures to be presented to Council in January, 2021.*

The Capital Program has been revised

The following table shows the changes that have been made to the Capital Program

Program	2021 capital program	2022 capital program
Preliminary draft	\$ 17.0 million	-
Q3 Financial Update	+ \$ 3.2 million	+ \$ 2.7 million
Reallocations	- \$ 1.8 million	+ \$1.8 million
Draft	\$ 18.4 million	\$ 4.5 million
Unallocated provision	\$ 1.6 million	
Total budget	\$ 20.0 million	

The Financial Update for the third quarter allocated another \$3.2 million from the 2020 Capital Program to 2021. To be able to maintain a reasonable unallocated provision, two projects had a portion of their costs deferred to 2021:

1. ENG5, Bridges and Culverts Program is deferring \$1.3 million of its \$1.8 million request to match with expected delivery of the project.
2. Road3, Fleet Replacements is deferring \$500,000 for two heavy trucks that will not be delivered until 2022.

Some Councillors had asked for the following projects on the deferred list (see Appendix F – Capital Projects Deferred):

1. PARK5, Ice Breaker Equipment For Sidewalk Winter Maintenance, a \$25,000 service navel change funded from general funds
2. FAC7, Gorman Pool Site Improvements – Design, a \$55,000 maintenance/replacement funded from the ARF
3. PARK4, Paving of Limestone Walkways at Ken Sturgeon Park, a \$140,000 maintenance /replacement funded from the ARF and DC's

Due to budget constraints and higher priority projects, it is recommended that these projects remain on the deferred list. They can be reconsidered as part of the ongoing program delivery review process, which is done on a quarterly basis. Or if Council directs, they can be added to the initial 2021 Capital Program and the provision reduced accordingly.

Conclusion

Next Steps

The Committee of the Whole has been presented with the draft 2021 operating and capital budgets. The direction provided with respect to the staff recommendations on the above will go to Council for adoption of the 2021 budgets.

To complete the budget process in 2021:

- The Reserves and Reserve Funds Budget will be presented to Council. It is based on the approved Operating and Capital Budgets
- The Budget will be presented in Financial Statement format
- There will be quarterly Financial Updates on the operating results and delivery of the Capital Program

Business Plan and Strategic Plan Linkages

This 2021 Budget is supportive of Long-Term Financial Sustainability and furthers all of Council's Priorities under that pillar:

1. Ongoing community engagement
 - Conduct ongoing public engagement related to financial planning
2. Develop a multi-year operating and capital budget that aligns with budget policies
 - Develop a comprehensive budget policy
3. Ensure ongoing continuous improvement
 - Advance REV It Up recommendations
4. Complete Asset Management Plans
 - Update the capital financing sustainability strategy

The following recommendations of the Fiscal Strategy have been factored into the draft budgets:

- The practice of allocating investment returns above benchmark to subsidize operating should be abandoned. Investment returns on reserves should be entirely allocated to reserves
 - Transfer of \$65,000 of investment returns in the reserve fund has been eliminated
- A new Contingency Reserve should be established to provide support for unforeseen and currently unquantifiable needs (e.g., pandemic, climate change, disasters, emergencies, changes in Provincial funding)
 - The budget includes a tax levy for COVID-19 related contingencies
- The contribution to the Asset Replacement Fund should be increased by a minimum of 1% per year for the next ten years
 - The budget includes a 1% tax levy for an increase in contributions to the Asset Replacement Fund

- The Town should consider moderate increases in property taxes to support infrastructure investment, primarily, asset management after economic conditions have improved
 - A tax levy increase is recommended for 2021
- The current policy governing the use of assessment growth revenue should be retained
 - Assessment growth revenue has not been applied as general revenues
- Any portion of assessment growth revenue not needed for growth purposes in the budget should be allocated to the new Growth Reserve
 - On this basis, the funds not required by CYFS should be transferred to the Growth Reserve Fund, or to a growth-related reserve fund such as the Mulock Park Reserve.
- Council approval of Capital Spending Authority in the budget should constitute the authority to spend on a capital project, and approval of both the annual capital budget and Capital Spending Authority each year
 - Included in the recommendations
- Capital carryovers should be eliminated
 - No capital carryovers for 2021
- The capital budget should include breakdowns of growth versus rehabilitation.
 - Done
- The budget process should include an analysis of the factors affecting capital priority setting and a discussion of the rationale for the capital projects selected for both Capital Spending Authority and the Ten-year Plan
 - Provided in Report 2020-79, 2021 Preliminary Draft Capital Budget
- The capital budget overview should include both a departmental and a functional/sectoral breakdown
 - Provided in the accompanying presentation
- Set water rates according to Newmarket's needs
 - Recommend rates and budget continue to represent full cost recovery and the building of reserves for asset replacement
- The policy of pooling rate and tax-supported Asset Replacement Fund reserves should be dropped, and intra-reserve borrowing between tax and rate-supported reserves should not be permitted
 - The Draft Capital Budget does not include any additional intra-reserve borrowing

Consultation

All members of the Senior and Operational Leadership Teams participated in the preparation of the budgets.

Members of Council provided direction, comments and questions at the Committee of the Whole meetings on May 19 and October 5, 2020; and at the Special Committee of the Whole meetings on October 19 and November 9, 2020.

Joint Council Committee (JCC)

A special Joint Council Committee (JCC) meeting was held on October 13, 2020 to review and make a recommendation on the 2021 Central York Fire Services (CYFS) budget. Aurora Council reviewed the budget on November 16, 2020 and had no formal comments.

Newmarket Public Library Board

The Library Board approved the Newmarket Public Library budget request on September 16, 2020.

Other Boards and Committees

There have been no budget requests from any of the boards or committees, including the Newmarket Downtown BIA.

Water, Wastewater and Stormwater Budgets

The Water, Wastewater and Stormwater budgets are based on their 6-year financial plans, which were adopted by Council on June 26, 2017.

The 2021 rates for water, wastewater, stormwater, and building permit fees will be adopted by Council on December 14, 2020.

Community Engagement

Phase 2 of the Budget engagement focused providing residents the big picture around some of the decisions that Council will be making. The survey asked residents to provide a ranking on the priority they believe is the most important to them and where their tax dollars should be invested. Approximately 229 surveys were completed from November 20 to December 3. These are the survey results:

Priority	Result
Maintaining all services levels at the Town of Newmarket	# 1
Increase support for local businesses	# 2
1% Contingency Fund to plan ahead and manage unexpected challenges like COVID-19	# 3
Asset Replacement Fund (ARF) for Asset Management	# 4
Council Strategic Priorities	# 5
Investment in Recreation Programs for youth during COVID-19	# 6
Rank all priorities listed above equally	23%

The Budget Survey was advertised on our Social Media Channels, Digital ads in Newmarket Today / Newmarket Era, the Town’s Website, the Newmarket Town Page in the Newmarket Era (print) and in our e-newsletter Newmarket Now.

Human Resource Considerations

The draft budgets include adding 3.1 full time equivalent (FTE’s) positions to the staffing complement. There are new staff:

- Convert the Fleet Administrative contract position to permanent full-time (1 FTE – ROAD1)
- Convert the Health & Safety Specialist contract position to permanent full-time (1 FTE – HR1)

Also additional hours for regular part-time staff:

- 7 hours per week for the CYFS Accounts Administrator for Cost-Recovery Program (0.2 FTE - CYFS7). This was approved by Council on September 21, 2020 (item 9.1.2).
- Convert 2 part-time positions in Customer Service to full-time (0.5 FTE – CS2)
- Convert a part-time position in Financial Services to full-time (0.4 FTE – FIN1)

In consideration of the uncertainty around COVID and the economic climate, it is recommended that a similar approach to last year’s deferral of staffing requests be taken - that a provision be made in the budget for the requests but that hiring for these positions remain on hold until approved by Council. The exception would be the pre-approved additional hours for the CYFS Accounts Administrator.

Budget Impact

Operating Budgets

	% increase	\$ increase
Property tax	1.98 %	\$ 42.86
Water / wastewater	4.00 %	\$ 49.44
Stormwater	10.00 %	\$ 4.21
Total		\$ 96.51

This is based on

- an average single detached home with an assessment value of \$700,000,
- a 465 square metre lot,
- Using 200 cubic metres of water per year

Capital Budget

The recommended draft capital budget includes \$37,900,000 in expenditures, for which there is adequate financing provided.

Attachments

- Appendix A – Tax-supported Operating Budget Decision Packages, Base
- Appendix B – Tax-supported Operating Budget Decision Packages, Growth
- Appendix C – Rate-supported Operating Budget Decision Packages
- Appendix D – 2021 Capital Program
- Appendix E – 2022 Capital Program
- Appendix F – Capital Programs Deferred

Approval

Mike Mayes, CPA, CGA, DPA
Director of Financial Services

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Contact

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