Budget Committee Agenda

Meeting No. 1
October 1, 2021, 9:00 AM - 12:00 PM
Live streamed

Pages

1. CALL TO ORDER

2. DISCLOSURE OF PECUNIARY INTEREST

3. BUDGET PRESENTATION

   3.1. 2022 BUDGET OVERVIEW 2

4. NEW BUSINESS

5. NEXT MEETING DATE

   The next meeting of the Budget Committee will be held on October 6, 2021 at 9:00 am.

6. ADJOURNMENT



2022 Budget
Budget Committee Meeting #1
October 1, 2021

Agenda

1. 2022 Budget Process and Communication Plan
2. Economic Scan and Legislative Impacts
3. 2022 Proposed Capital Budget
   a. Expenditures
   b. Funding Sources
   c. Life Cycle Reserve Update
   d. Capital Budget Highlights
4. COVID-19 Projected Impact
5. 2022 Proposed Operating Budget
   a. Markham Pressures
   b. Operating Budget
   c. Impact to Residents and Non-Residents
6. Next Steps

1. 2022 Budget Process and Communication Plan

Building Markham's Future Together: 2020 – 2023 Strategic Plan

Strategic Plan

- Exceptional Services by Exceptional People
- Engaged, Diverse, Thriving & Vibrant City
- Safe, Sustainable, & Complete Community
- Stewardship of Money & Resources

Business Plan

- Community Sustainability Plan
- Stormwater Management Plan
- Active Transportation Plan
- Public Arts Master Plan
- Diversity Action Plan

Budget

- Staff, Commissioner and CAO
- Budget Committee
- Public Meeting
- Council

1. 2022 Budget Process and Communication Plan

Planning & Engagement

Economic/Fiscal scan
Community Engagement
Business Plans
Reserve Studies
Master Plans
Development Charges Background Study
Official Plan
Markham 2020

March - May 2021

Staff Review

Proposed 2022 Budget
Staff, Commissioner & CAO Review

June – September 2021

Deliberation & Consultation

Budget Committee Meetings
Public Consultation meeting

October – November 2021

Approval

General Committee
Council Decision

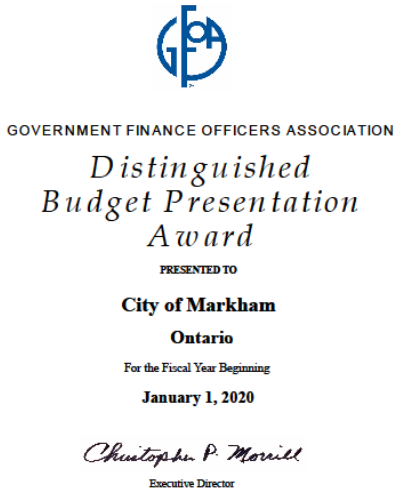
December 2021

1. 2022 Budget Process and Communication Plan

Fiscal Stewardship: Government Finance Officers Association Awards

2021 Budget:

Awarded the Distinguished Budget Presentation Award – 21th consecutive year



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Markham

Ontario

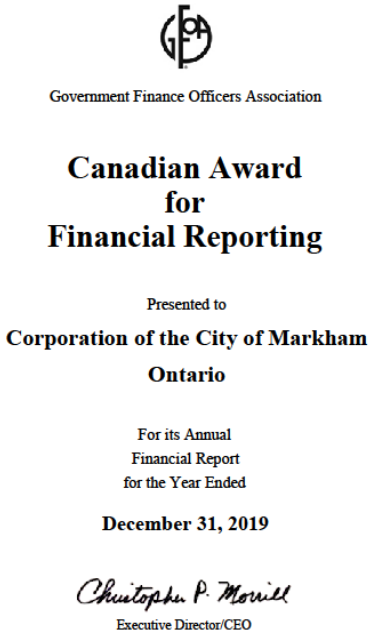
For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morrill

Executive Director

2020 Year-end Annual Report: Submitted documents for the Canadian Award for Financial Reporting Program – 20th consecutive year



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

Corporation of the City of Markham

Ontario

For its Annual Financial Report for the Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

1. 2022 Budget Process and Communication Plan

	Date	Description
Meeting #1	Friday, October 1	Budget process, economic scan, overview of the Operating and Capital budgets, Life Cycle reserve study update
Meetings #2 - 5	Wednesday, October 6 Wednesday, October 13 Wednesday, October 20 Friday, October 22	Capital Budget Pre-Approval requests (October 6) and Capital Budget review by exception
General Committee	Monday, November 1	Budget presentation for the Public Meeting
Meeting #6	Tuesday, November 2	Primary Operating Budget, Building, Planning, Engineering and Waterworks Operating Budgets
Meeting #7	Tuesday, November 9	If required
Public Meeting	Tuesday, November 23	6:30pm to 8:30pm – open to the public by Zoom
Council	**Tuesday, December 7**	**Council decision**
Press Conference	Wednesday, December 8	

1. 2022 Budget Process and Communication Plan



2. Economic Trends and Legislative Impacts

Indicator	2020	2021	2022 Forecast	2022 Sources
CPI Toronto – All Items	-0.4% (Aug)	3.3% (Aug)		
CPI Ontario – All Items	0.1%	4.0%	2.1% to 3.0%	RBC, BoC, BMO
Real GDP	-5.0%	4.5% - 6.3%	4.3% to 5.0%	RBC, BMO, TD
Bank of Canada Overnight Interest Rate	0.25%	0.25%	0.25% to 0.5%	BoC
Unemployment	10.6% (Aug)	7.6% (Aug)	5.9% to 6.2%	TD, RBC, BMO

2. Economic Trends and Legislative Impacts

Reopening Ontario (A Flexible Response to COVID-19) Act

July 24, 2020, Act came into force to ensure health and safety measures remained in place after declared emergency ended. Measures include social distancing limits, facility or program closures and proof of vaccination requirements, and have a direct impact on municipal operations. Currently in Step 3 of *Ontario's Roadmap to Reopen.* Improvements in public health indictors will lift restrictions to bring the City closer to regular operations. As facility restrictions are removed, consumer confidence may take some time to catch-up before we achieve regular financial operations.

Bill 197

COVID-19 Economic Recovery Act passed July 2020, amending various statutes including the Planning Act. Municipalities can:

- Recover 100% soft services development charges and collect up to 4% of a development's land value through a Community Benefits Charge to fund growth related costs
- Reinstated ability to collect up to the alternate rates for parkland dedication (1 ha/300 units parkland, and 1 ha/500 units for cash-in-lieu), justified through a parkland study
- Completion and Council approval of a DC background study, parkland study, parkland dedication by-law and a new community benefits charge by-law by April 2022

2. Economic Trends and Legislative Impacts

Official Plan 2014

Markham Council in December 2013 adopted a new Official Plan which was approved by the Region of York in June 2014. The majority of the City-wide policies are in effect, with work continuing to resolve the remaining appeals. The Official Plan requires the preparation or update of a number of secondary plans and two are included in the 2022 Capital Budget – the MiX Innovation District and Phase 2 of the Yonge Corridor Secondary Plan.

Accessibility

The goal of the Accessibility for Ontarians with Disabilities Act is to make Ontario fully accessible by 2025. The City continues to submit all required guidelines and reports based on compliance milestones and is currently working through a compliance audit to ensure the City is on target to meet all requirements. Staff will develop a response with timelines and any financial implications upon review of the audit findings.

- **Ongoing** – design of public spaces according to the City's Accessibility Design Guidelines
- development applications
- new and retrofit parks, facilities and buildings operated by the City

2. Economic Trends and Legislative Impacts

Proposed Provincial Blue Box Program Changes

The Province of Ontario passed new Blue Box recycling regulations on June 3rd, 2021. Regulation 391/21 transfers up to 100% of eligible municipal Blue Box program costs to product producers, and:

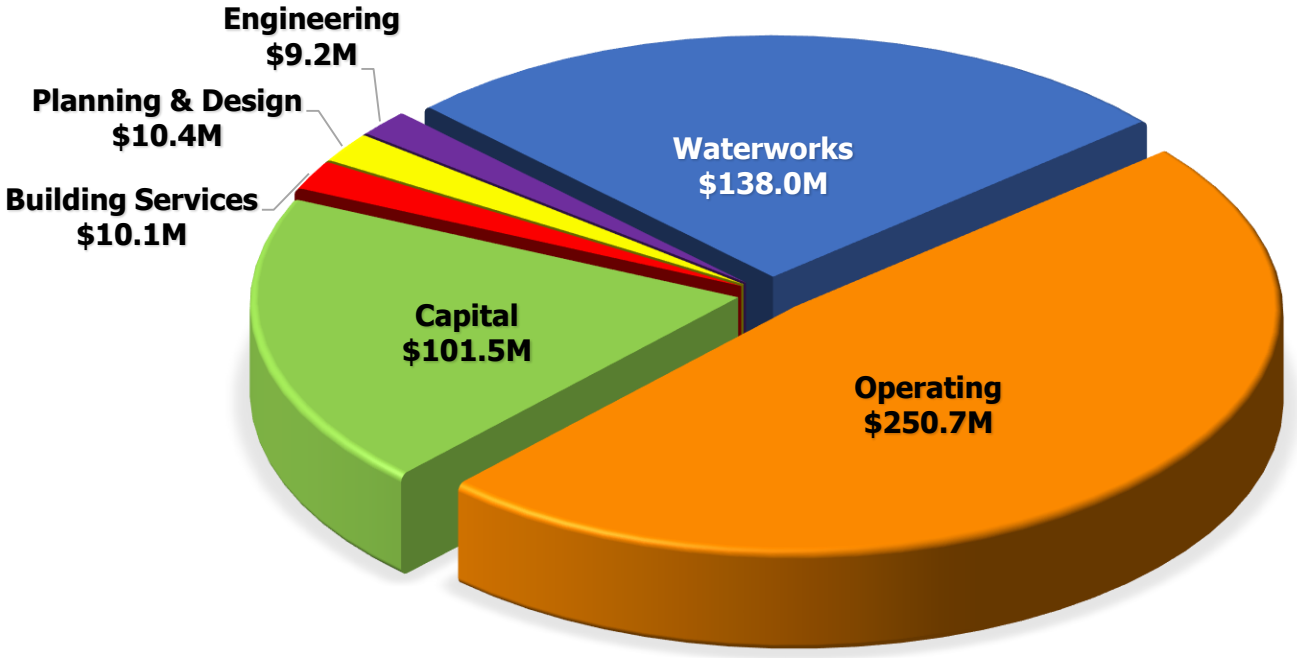
- Product Producers financially responsible for municipal Blue Box recycling collection and processing
- Expand and standardize acceptable Blue Box materials
- Municipalities will transition to the new system between 2023 – 2025
- Markham scheduled to transition end of 2025, with current WDO Blue Box funding to continue until transition
- Markham Presentation to GC scheduled for October 4, 2021

O. Reg. 588/17 Asset Management Planning for Municipal Infrastructure

- Created under the Infrastructure for Jobs and Prosperity Act and took effect on January 01, 2018. The City:
  - Created a strategic asset management plan (AMP) with respect to infrastructure assets
  - Continues to maintain eligibility for Canada Community Building Fund (formerly Federal Gas Tax Fund)
  - Will incorporate recommendations of 2019 Asset Management Audit by MNP LLP, the City's Auditor General.

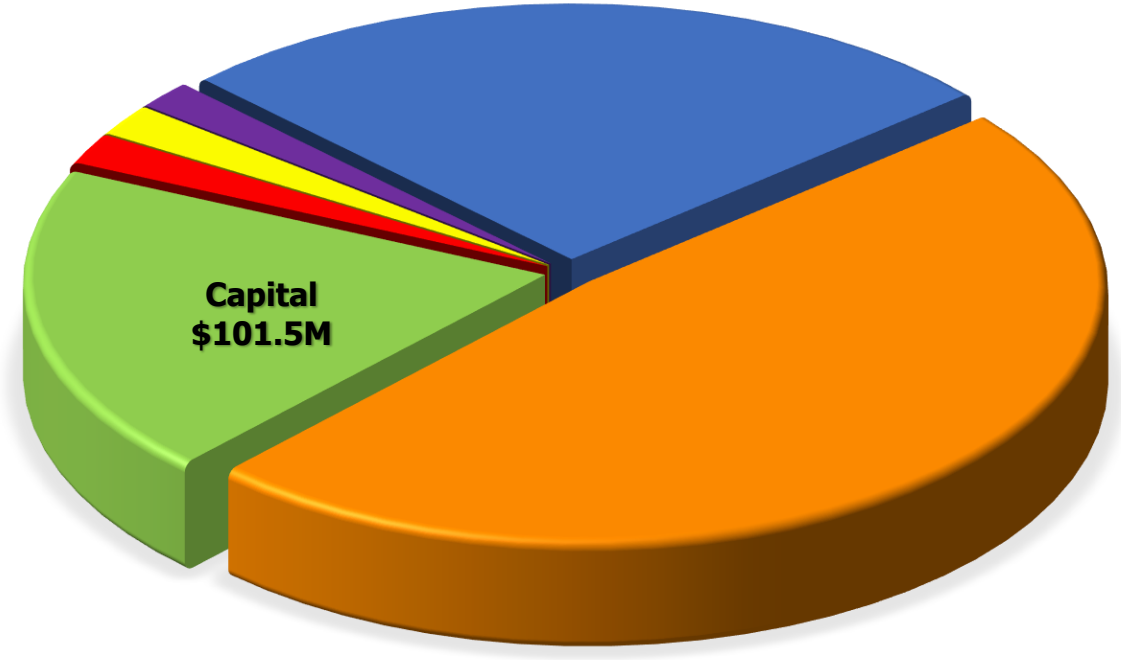
- Future AMP requirements to be completed: July 01, 2024 – include all core and non-core municipal assets, July 01, 2025 – service levels proposed for 10 years, and review and update at least every five years thereafter

3. 2022 Proposed Budget



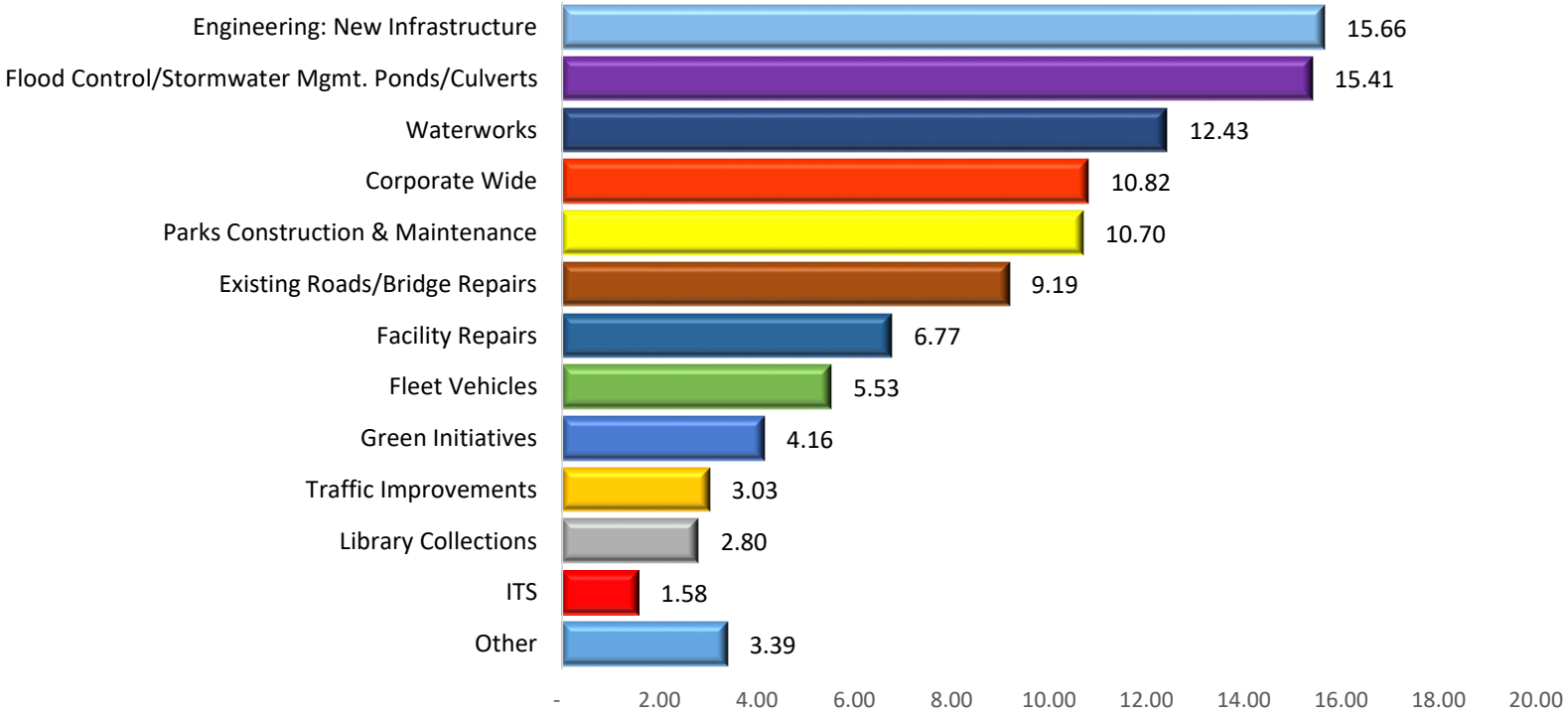
Total
$520.0M

3. 2022 Proposed Capital Budget



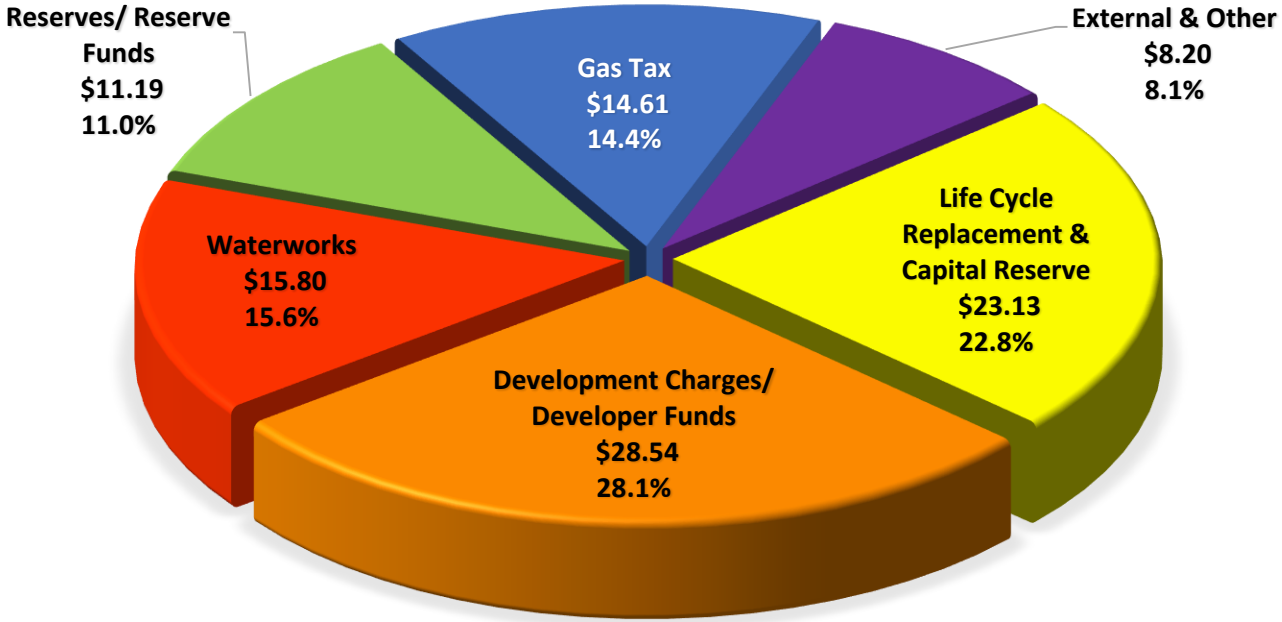
3a. 2022 Proposed Capital Budget Expenditure Types

Total $101.5M ($ millions)



3b. 2022 Proposed Capital Budget Funding Sources

Total $101.5M ($ millions)



3c. Life Cycle Reserve Update

Life Cycle Process Overview

- Markham formally established the Life Cycle Replacement and Capital Reserve in 2004 to address the on-going capital replacements and preventative maintenance of capital assets
- The adequacy of the Life Cycle Reserve is reviewed annually using a 25-year rolling planning horizon
- Annual updates of the reserve study have identified funding shortfalls over the 25 year outlook due to inflation, past growth and new assets
- Since 2017, Council has committed to a 0.5% infrastructure investment annually to ensure there are sufficient funds in the reserve for the rehabilitation and replacement of infrastructure over the next 25 years based on known inflows and outflows
- Current Council re-affirmed commitment to a 0.5% infrastructure investment annual increase during the current term, a total 2% increase from 2019 to 2022

3c. Life Cycle Reserve Update

2022 Life Cycle Update

Inflow Assumptions

- Increase in Canada Community Building Fund (formerly Gas Tax) assumption based on Federal Government's 2019-2023 payment schedule with addition of one-time payment
- Incremental one-time transfer of 2020 operating surplus
- Incremental returns from staff awards and closed projects
- Decrease in earned reserve interest for 2022 and 2023 to reflect COVID-19 impact

Outflow Assumptions

- Department projected expenditures reflect known assets in inventory, using a combination of pricing methodologies:
- Department projected asset replacement cycles based on the following methodologies:
  - condition assessment
  - industry standard useful life

3c. Life Cycle Reserve Update

Departments continue to find efficiencies in each Life Cycle Reserve update by:

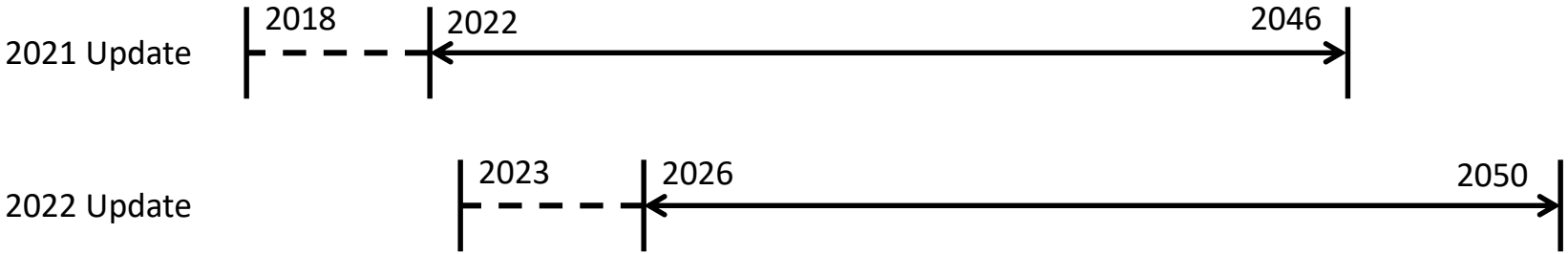
- Extending life cycle frequencies
- Revising scope of replacement
- Updating pricing of asset replacements
- New technology
- Review service levels

The 2022 Life Cycle Study Update resulted in a balanced Reserve at the end of 2046.

With the Council approved incremental 0.5% infrastructure investment for the 2022 budget, there will be sufficient funds in the life cycle reserve over the next 25 years based on known inflows and outflows

3c. Life Cycle Reserve Update

The Life Cycle Reserve forecast is updated each year and the current year is dropped from the forecast and a new 25th year is added to the forecast.



Shortfalls are usually anticipated with each Life Cycle Reserve forecast cycle due to inflation, past growth and new assets.

Preliminary analysis indicates a higher funding shortfall in the 2023 Life Cycle Reserve forecast cycle

3c. Life Cycle Reserve Update

Past Growth

As an example, if the average useful life of an asset is 30 years:

- The 2022 outflow that gets dropped from the forecast is for replacement of assets that were built in 1992 and prior
- The 2047 outflow that gets added is for assets built in 2017 and prior
- Markham has more than doubled in size over that period therefore more funding is required every year the Life Cycle is updated

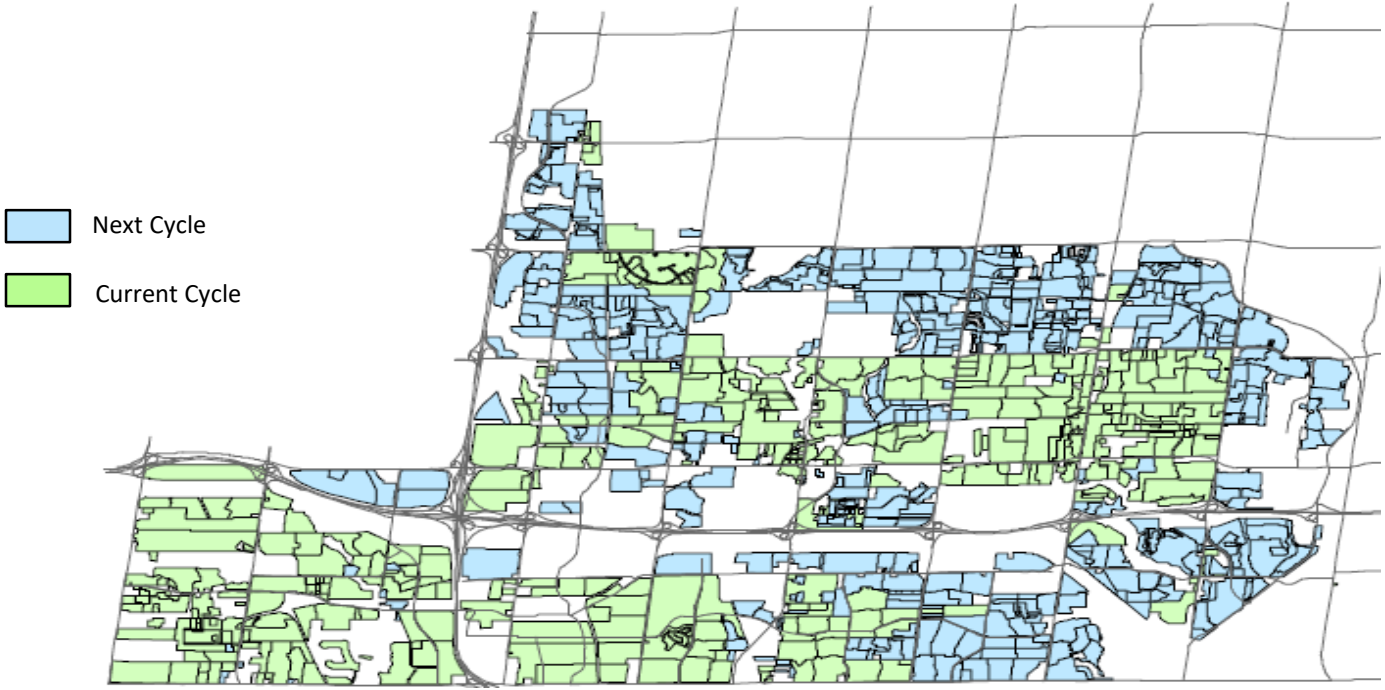
3c. Life Cycle Reserve Update

First 25-Year Cycle - asset base from 30 years ago



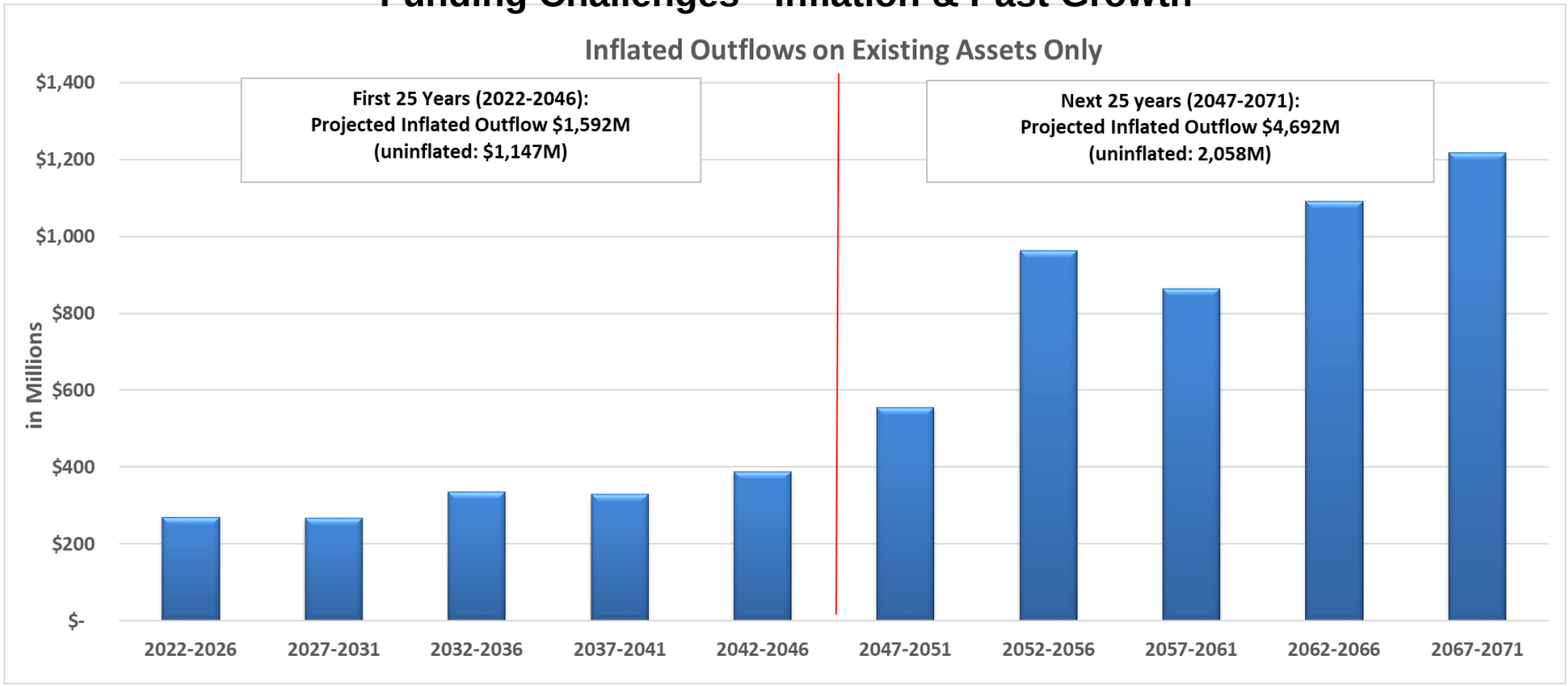
3c. Life Cycle Reserve Update

Next 25-Year Cycle - asset base from 30 years ago



3c. Life Cycle Reserve Update

Funding Challenges - Inflation & Past Growth



3c. Life Cycle Reserve Update

New Assets

- Markham is a growing City and builds/assumes approximately $80M of new assets per year
- This translates into approximately $30M to $35M of repair/ rehabilitation/replacement work needing to be performed over the next 25 years
- For example, Aaniin Community Centre, Pan Am Centre, and East Works Yard

3c. Life Cycle Reserve Update

The 2023 Life Cycle Reserve Update faces funding challenges due to inflation, past growth and new assets. The majority of asset replacements within 25 (2023 to 2050) years can be attributed to the following types of assets:

- Storm sewer pipe replacement and watercourse management implementation
- Infrastructure replacement at parks and facilities
- Streetlights and underground cable
- Road network rehabilitation

To balance the Reserve beyond 25 years (2023 to 2050), preliminary analysis indicates an infrastructure investment of 1% is required, phasing in 0.1% each year for 5 years.

3c. Life Cycle Reserve Update

- In the past, funding pressures were mitigated through:
  - ✓ Increase in projected Alectra and MDEI dividends
  - ✓ Allocation of Federal Gas Tax funding towards incremental life cycle expenditures
  - ✓ Life Cycle E3 opportunities
- Staff will continue to investigate other potential funding/cost reduction options to optimize lifecycle reserve funding through the following:
  - ✓ Additional revenue tools
  - ✓ New technology resulting in lower cost/longer life cycle
  - ✓ Service level adjustments
  - ✓ Sale of assets

3c. Life Cycle Reserve Update

1. There is sufficient funding in the Life Cycle Reserve for the next 25 years (balance ending 2046) based on known inflows and outflows.
2. Looking ahead to the next Council term (balance ending 2050), there is a projected deficit higher than usual
3. A future 1% infrastructure investment will likely be required
4. Staff will undertake a detailed analysis and report back to Council an updated funding strategy as part of the 2023 Budget

3d. Proposed 2022 Capital Budget Highlights - $101.5M

$24.9M
Road construction, repairs and rehabilitation

$15.4M
Flood control, stormwater management, ponds and culverts

$12.4M
Water and wastewater system replacement / upgrade

$10.7M
Parks construction and maintenance



$6.7M
Exterior and interior facility improvement program

$5.5M
Fleet replacement and repairs

$4.2M
Green initiatives

$2.8M
Library collections and e-resources

3d. Proposed Capital Budget Highlights

Engaged, Diverse and Thriving City ($ in Millions)

1.	Markham Centre Rougeside Promenade Park – construction (Ward 3, completion: Q3 2024, 2.7 ha.)	$3.9
2.	York Downs Park – design & construction Ward 6, completion: Q3 2023, 1.0 ha.)	1.3
5.	Woodbine By-Pass North Park – design & construction (Ward 2, completion: Q3 2023, 0.5 ha.)	1.0
6.	Victoria Square West Village Park – design & construction (Ward 2, completion: Q3 2023, 0.5 ha.)	0.8
7.	Paddock Park Off Leash Area – design & phase 1 construction (Ward 1, completion: Q4 2022)	0.4
8.	Franklin Carmichael Park Multi-Purpose Court – D & C (Ward 2, completion: Q4 2022)	0.3
9.	Villages of Fairtree East NP – design (Ward 7, 3.0 ha.)	0.1

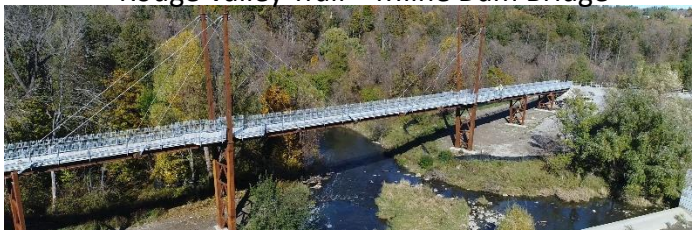
Roy Ramer Park



Box Grove Park



Rouge Valley Trail – Milne Dam Bridge



3d. Proposed 2021 Capital Budget - Highlights

Safe and Sustainable Community ($ in Millions)

Flood Control Program

- A 30 year, City-wide initiative to improve draining capacity to help protect public and private properties, and make critical infrastructure more resilient to climate change.
- Storm sewer capacity upgrades have progressed in several West Thornhill priority areas including the Bayview Glen neighbourhood and the Grandview neighbourhood.
- As of September 2021, Phase 1 (Bayview Glen area), Phase 2 (Grandview area) and Phase 3A (Morgan Ave. area) have been substantially completed. Construction is underway in Phase 3B (Johnson St, Vanwood Rd. area)
- Phase 3C (Clark Avenue, Glen Cameron Road, Lilian Avenue, Mira Road and Pheasant Valley Court) construction is planned for 2022.
- Markham Village Area flood control implementation phase 1 design project to upgrade the storm sewer system to 100 year level of protection is planned for 2022-2023.

2022 Capital Budget includes:

1.	Continuation of construction in the West Thornhill area (Phase 3C)	$10.7
2.	Maintenance of stormwater infrastructure and structures	2.7
3.	Markham Village flood control phase 1 design	1.8



3d. Proposed Capital Budget Highlights

Safe and Sustainable Community ($ in Millions)

1.	New roads, sidewalks and trails	$14.3
2.	Water system and water meter replacement/upgrade program	12.4
3.	Existing roads/bridges repairs and maintenance	9.2
4.	Exterior and interior facility improvement program at Community Centres, Libraries, Fire Stations, Civic Centre and other City facilities	6.8
5.	Net-Zero energy emissions initiatives, community garden, and other green programs	4.2
6.	Fire equipment and fleet replacement	2.5
7.	New traffic signals construction, traffic assets replacement, operational improvements and other traffic initiatives	3.0
8.	Downstream improvement program	1.4
9.	Huntington Park Pedestrian Bridge	0.4
10.	Continuation of Trees for Tomorrow initiative	0.1







3d. Proposed Capital Budget Highlights

Exceptional Services by Exceptional People ($ in Millions)

1.	Library collections & e-resources	$2.8
2.	Playstructure and waterplay replacement	1.3
3.	Recreations equipment replacement	0.7
4.	Boulevard/park trees replacement	0.4
5.	Sportsfield Maintenance and Reconstruction	0.3







4. COVID-19 Projected Impact

($ in millions)	2020	2021	2022/2023	Total
Funding Received				
Safe Restart Agreement Allocation (Phase 1 & 2)	$9.47	-	-	$9.47
2021 Provincial COVID-19 Recovery Funding	-	$9.00	-	$9.00
Total Funding Received	**$9.47**	**$9.00**	**$ -**	**$18.47**
Use or Proposed Use of Funding				
Recreation, Culture, and Other COVID impacts	$4.44	$3.73	-	$8.17
Provision for future tax appeals	$1.30	-	-	$1.30
Recreation re-opening plan	-	-	$1.20	$1.20
COVID Recovery funding to address 2022/23 budget issues	-	-	$7.80	$7.80
Total Funds Used	**$5.74**	**$3.73**	**$9.00**	**$18.47**

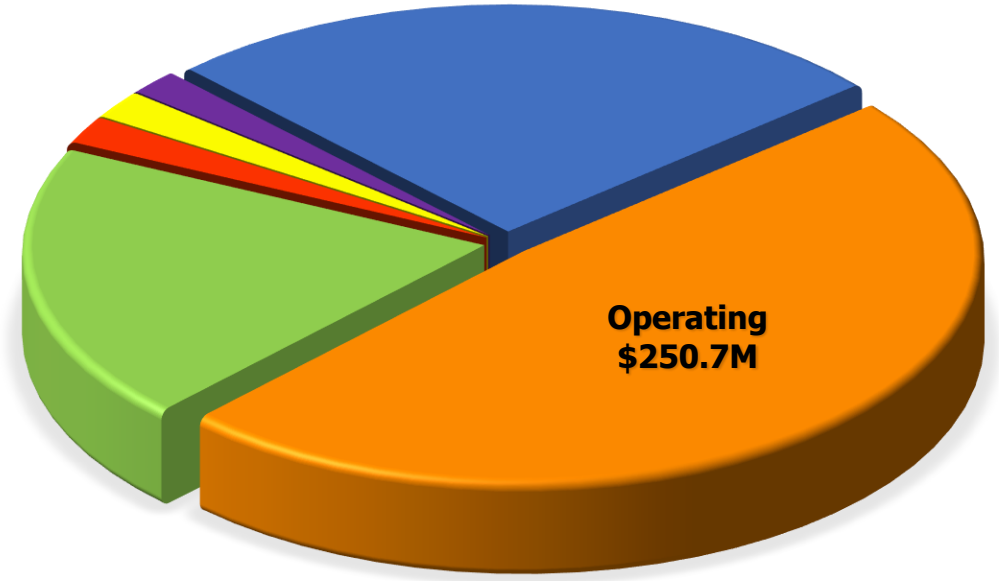
The City has/will receive a total of $18.47M in safe-restart funding and COVID-19 Recovery funding. By the end of 2021, $9.47M will be allocated with the remaining balance of $9.00M to be allocated in 2022 and 2023

4. COVID-19 Projected Impact

($ millions) **Business Area**	**Change Fav/(Unfav)**
Legislative Services	($1.81)
Recreation Services	(1.20)
COVID-19 related costs	(1.00)
Supplemental Taxes	(0.92)
Library Services	0.84
COVID-19 projected unfavourable impact	**($4.09)**
COVID-19 Reserve - available balance	**$8.99**
Transfer from COVID-19 Reserve	(4.09)
COVID-19 projected balance (Dec. 2022)	**$4.90**

COVID-19 impacts to be monitored and reported throughout 2022

5. 2022 Proposed Operating Budget



5a. Markham Pressures

- Personnel
- Growth
- Municipal Contracts and E3 Savings
- Infrastructure

5a. Markham Pressures

Personnel

1. Canadian Union of Public Employees (CUPE) collective agreement and COLA for Non-Union
2. Markham Professional Fire Fighters Association (MPFFA) collective agreement
3. Cost of Living Adjustment for Non Union staff
4. Full-time, part-time grid movements
5. New staffing requests

Total: $3.78M

5a. Markham Pressures

Growth

1. Increase in costs related to:



a) 8.8 additional kms of road, 17.6km of sidewalks, 5.0km of rear lanes – road maintenance, winter maintenance and street & catch basin cleaning



b) 3.97 additional hectares of parks, 25 hectares of storm water management ponds and natural areas – park maintenance



c) 250 streetlights – power, maintenance and repair



d) 1,068 additional households – waste collection services

2. Contribution to capital program
3. Capital induced operating expenses

Total: $1.08M

5a. Markham Pressures

Municipal Contracts and E3 Savings

Contract Escalations **Total: $2.88M**

1. Waste management
2. Roads winter maintenance
3. Insurance

Excellence in Effectiveness and Efficiencies (E3) **Total: ($1.60)**

1. Fire Services transition and training
2. Budget right sizing
3. Energy saving projects
4. Support Services

5a. Markham Pressures

Infrastructure

Life Cycle and Water & Wastewater reserve studies are updated annually to determine the adequacy of the reserves for future replacement of existing assets against projected inflows. There are infrastructure pressures identified in the following areas:

1. **Life Cycle Reserve Study**
- Replacement of existing and new assets
- Life Cycle Reserve Study identified the need for a 0.5% infrastructure investment in 2022
- Next Life Cycle Reserve Study update anticipates a 1% infrastructure investment, phase-in starting in 2023

2. **Development Charges Background Study**
- Non-growth portion of City-wide hard and soft services

3. **Water and Wastewater Reserve Study**
- Increases from the Region of York
- Sustainability of future water rates

5a. Markham Pressures

- Personnel
- Growth
- Municipal Contracts and E3 Savings
- Infrastructure

Operating Expenditures Impact

$6.1M

Equivalent to a gross tax rate increase of 3.72%

5b. Proposed Operating Budget - Expenditures

(Excl. Planning & Design, Engineering, Building Standards and Waterworks)

($ Millions)	2021 $	2022 $	Increase/ (Decrease) $	Tax Rate Increase %
Total Expenditures	**244.52**	**250.65**	**6.13**	
Personnel Costs				
Existing staff and benefits			3.14	
New staff requests			0.63	
			3.78	
Growth				
Growth (roads & parks including part-time staff, waste, winter maintenance)			0.22	
Transfer to capital program			0.57	
Capital induced operating costs			0.30	
			1.08	
Municipal Service Contracts				
Contract escalations (waste, winter and insurance contract renewal)			**2.88**	
Net E3 savings on operational reviews and awards, and support services			**(1.60)**	
Total Expenditure Increases			**6.13**	**3.72%**

5b. Proposed Operating Budget - Revenues

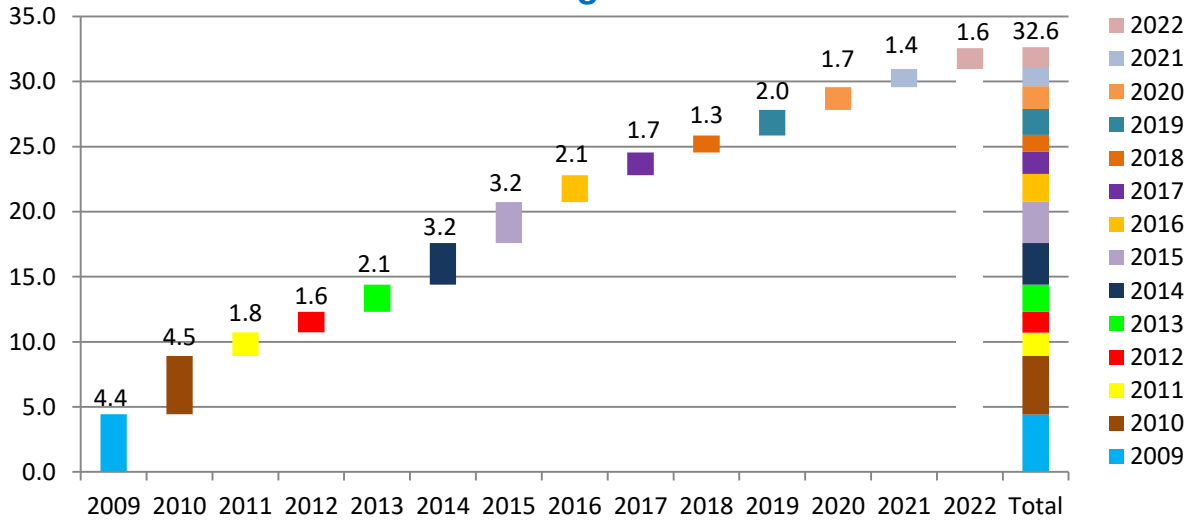
(Excl. Planning & Design, Engineering, Building Standards and Waterworks)

($ Millions)	2021 $	2022 $	Increase/ (Decrease) $	Tax Rate Increase/ (Decrease) %
Total Revenues	**244.52**	**246.25**	**1.73**	
Assessment growth (0.86%), PIL and supplemental taxes			1.41	
Property tax penalties & interest and lease revenues			0.32	
Total Revenue Increases			**1.73**	**(1.05%)**

5b. Proposed 2022 Operating Budget

Excellence Through Efficiency and Effectiveness (E3)
Cumulative savings to date: $32.6M

In constant $ in millions



2022 savings to date $1.6M

Cumulative savings to date $32.6M

Total savings $32.6M – equates to tax rate increase avoidance of 26.31%

5b. Proposed 2022 Operating Budget

(Excl. Planning & Design, Engineering, Building Standards and Waterworks)

($ Millions)	2021 $	2022 $	Increase/ (Decrease) $	Tax Rate Increase/ (Decrease) %
Revenues	**244.52**	**246.25**	**1.73**	**(1.05%)**
Expenditures				
Personnel	143.75	146.11	2.36	
Non-Personnel	100.77	104.54	3.77	
Total Expenditures	**244.52**	**250.65**	**6.13**	**3.72%**
Shortfall: Day-to-day operations	**(0.00)**	**4.40**	**4.40**	**2.67%**
Infrastructure Investment		**0.82**	**0.82**	**0.50%**
Net Shortfall		**5.22**	**5.22**	**3.17%**

5b. Proposed 2022 Operating Budget

(Excl. Planning & Design, Engineering, Building Standards and Waterworks)

($ Millions)	$	Tax Rate Increase %
2022 Budget Shortfall	**5.22**	**3.17%**
2021 Budget Shortfall	3.60	**2.19%**
2022 Cumulative Budget Shortfall	8.82	**5.36%**

In addition to the 2022 Budget Shortfall, the City approved a 0% tax rate increase in 2021, funding the $3.6M (2.19%) budget shortfall temporarily from the Corporate Rate Stabilization Reserve. The 2022 Cumulative Budget Shortfall is $8.8M, or 5.36%.

5c. Impact to Average Residential Property

Property Type	2021 Average Current Value	5.36% Tax Rate Increase
Residential Homes* 	$987,755	$81.26
Residential Condominiums 	$421,000	$34.62
Average (Homes and Condominiums)	**$846,462**	**$69.63**

Every 1% tax rate increase (local portion only) is equivalent to an increase of $12.99 in property taxes for an average residential property

* Residential Homes include single family detached, linked homes, freehold townhouses, and semi-detached.

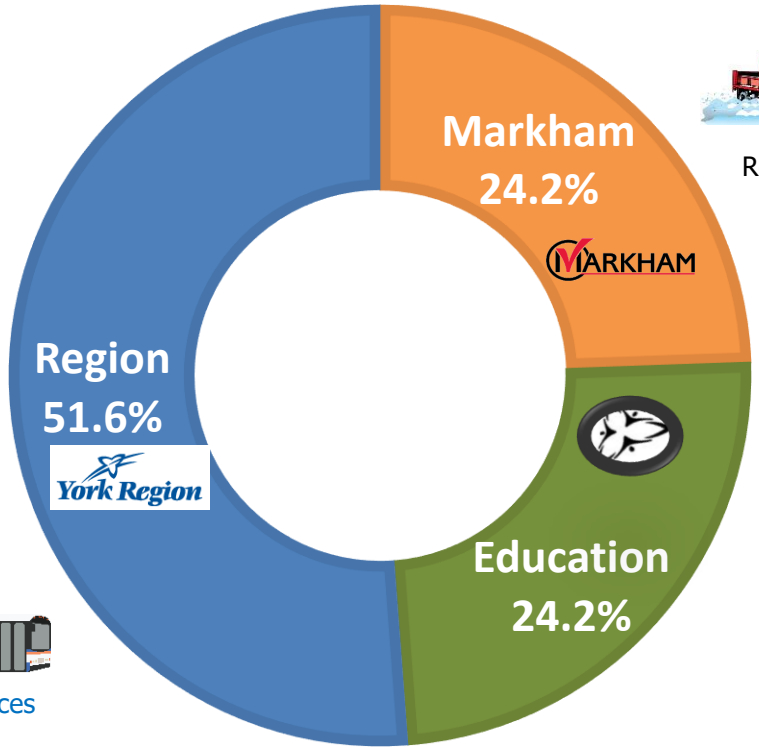
5c. Impact to Average Residential Property

	2022 Increase	Increase
Tax rate increase – Markham (includes 0.5% Infrastructure Investment)	5.36%	$69.63
Tax rate increase – York Region	2.96% (outlook)	$81.79
Water & wastewater fee	3.7%	$34.67
Total		**$187.09**

Excludes the 2022 Stormwater Management fee of $52

5c. Impact to Residents

Assessment and Property Taxes, 2021 Residential Property Tax Distribution





Water & wastewater treatment



York Regional Police & York Region Paramedic Services



Housing & long term care

+ Additional Programs & Services



Regional Road maintenance



Transit services



Road maintenance



Parks and trails maintenance



Waste collection



Library programs



Streetlights



Community centres



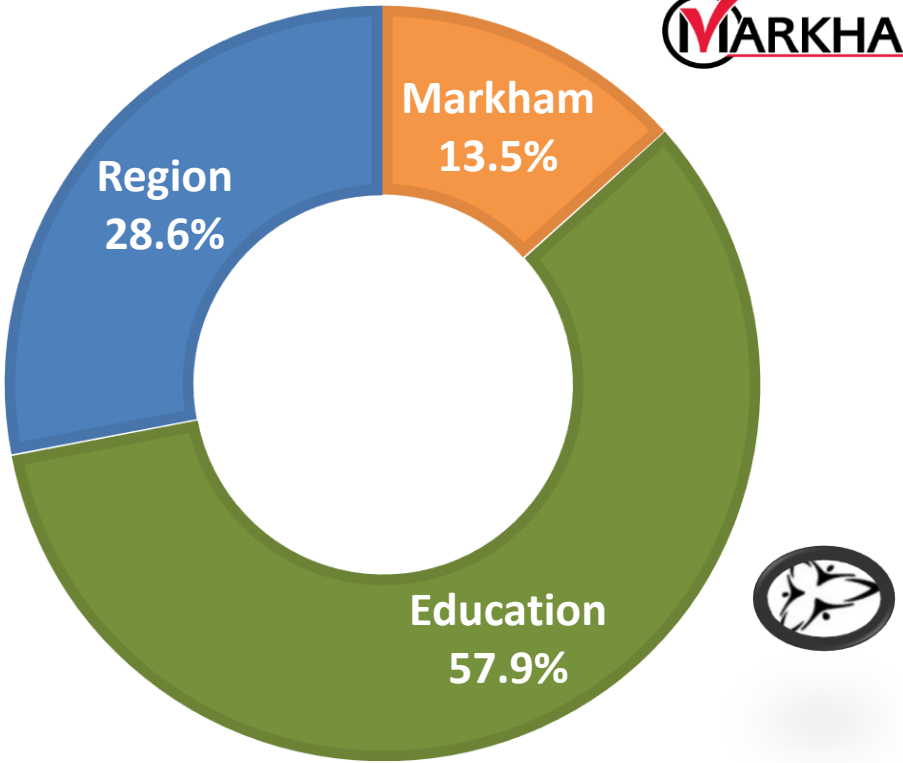
Fire & emergency services



Education

5c. Impact to Non-Residents

Assessment and Property Taxes, 2021 Non-Residential Property Tax Distribution



6. Next Steps

	Date	Description
Meeting #1	Friday, October 1	Budget process, economic scan, overview of the Operating and Capital budgets, Life Cycle reserve study update
Meetings #2 - 5	Wednesday, October 6 Wednesday, October 13 Wednesday, October 20 Friday, October 22	Capital Budget Pre-Approval requests (October 6) and Capital Budget review by exception
General Committee	Monday, November 1	Budget presentation for the Public Meeting
Meeting #6	Tuesday, November 2	Primary Operating Budget, Building, Planning, Engineering and Waterworks Operating Budgets
Meeting #7	Tuesday, November 9	If required
Public Meeting	Tuesday, November 23	6:30pm to 8:30pm – open to the public by Zoom
Council	**Tuesday, December 7**	**Council decision**
Press Conference	Wednesday, December 8	

2022 Budget
Budget Committee Meeting #1
October 1, 2021

