

<b>TO:</b>	<b>CHAIR AND MEMBERS STRATEGIC PRIORITIES AND POLICY COMMITTEE MEETING ON MAY 6, 2019</b>
<b>FROM:</b>	<b>ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER</b>
<b>SUBJECT:</b>	<b>2020-2023 MULTI-YEAR BUDGET</b>

<b>RECOMMENDATIONS</b>
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That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer:

- a. The Multi-Year Budget Policy (attached as Appendix A) **BE RECEIVED** for information; it being noted that Civic Administration is not recommending any revisions to the policy.
- b. A 2020-2023 total average annual tax levy increase of approximately 2.7% **BE ENDORSED** for planning purposes; it being noted that this is intended to address costs of maintaining existing service levels (estimated to be 2.2% per year) and provide some additional funding for prioritized additional investments over the 2020-2023 period; it being further noted that the 2020-2023 Multi-Year Budget will determine the pace of implementation of the 2019-2023 Strategic Plan and that to fully implement the additional investments identified in the 2019-2023 Strategic Plan within the next four years, an average annual tax levy increase in excess of 3.2% would be required;
- c. The 2020-2023 Multi-Year Budget timetable (attached as Appendix B) **BE RECEIVED** for information; it being noted that the tabling of the 2020-2023 Multi-Year Budget has been set for December 9, 2019 at the Strategic Priorities and Policy Committee;
- d. The preliminary public engagement plan (attached as Appendix C) for the 2020-2023 Multi-Year Budget **BE ENDORSED**; it being noted that enhanced public engagement has been incorporated into the 2020-2023 Multi-Year Budget timetable noted above;
- e. The City's service review program, including, among others, zero-based budget reviews, asset reviews, and program reviews, aimed at identifying savings in service delivery **BE CONTINUED** through the 2020-2023 Multi-Year Budget period.

<b>PREVIOUS REPORTS PERTINENT TO THIS MATTER</b>
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Strategic Priorities and Policy Committee, meeting on July 23, 2018, agenda item 2.1 - Multi-Year Budget Policy Update  
<https://pub-london.escribemeetings.com/filestream.ashx?DocumentId=47776>

<b>LINK TO THE 2015-2019 STRATEGIC PLAN</b>
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Council's 2015-2019 Strategic Plan for the City of London identifies 'Leading in Public Service' as a strategic area of focus. The City of London's Multi-Year Budget process supports this strategic area of focus through the 'Proactive Financial Management' strategic priority. This strategic priority involves, among other things, ensuring that the City's finances are well planned and support intergenerational equity. The implementation of a Multi-Year Budget signifies that the City is looking beyond a short term focus when planning its finances. This results in improved accountability and transparency over spending changes and helps the City maintain positive operating results, stable debt levels, and strong liquidity, reflected in the recent affirmation of the City's Aaa credit rating (42 consecutive years).

## BACKGROUND

Council approved the 2019-2023 Strategic Plan for the City of London on April 23, 2019, which sets the foundation for the development of the 2020-2023 Multi-Year Budget. Council will, through this process, be able to ensure that its priorities are achieved within the financial parameters Council establishes during its term. This Multi-Year Budget will represent the second four year budget developed and implemented by the City of London following the 2016-2019 Multi-Year Budget.

### What is a Multi-Year Budget?

While many strategies within the Strategic Plan can be accomplished within current funding levels, some strategies will require additional funding in order to implement. Linking the Strategic Plan to the budget provides accountability between what is achieved and the cost to the taxpayer. Rather than approving a budget annually, Council will approve budgets for the next four years, with the last year being subject to reconfirmation by the new term of Council. The 2020-2023 Multi-Year Budget will provide the financial resources to implement the 2019-2023 Strategic Plan.

The benefits of multi-year budgeting include:

- Alignment of longer-term goals and objectives with longer-term funding plans;
- Greater certainty is provided to taxpayers/residents about the future direction of taxes and the timing of implementation of the Strategic Plan;
- Improved accountability and transparency over spending plan changes (amendments to the Multi-Year Budget);
- Flexible allocation of resources over time to accomplish goals/objectives;
- More efficient use of time and resources as the organization is not in 'perpetual budget mode'; and
- Long-term financial planning supports maintenance of the City's Aaa (stable) credit rating: "...the City of London displays strong governance and management practices, **such as the application of multi-year budgets**, which helps promote stable operations." – Moody's Investors Service Credit Opinion, September 19, 2018

### 2020-2023 Proposed Tax Levy Increase

Tax levy increases are always a difficult issue that requires balancing priorities. Many in the community acknowledge the existence of inflationary pressures to be provided for, assuming the organization is efficient and providing effective services desired by the community.

To set reasonable expectations, Civic Administration is recommending an average annual tax levy increase from rates of approximately 2.7% for the 2020-2023 period. This amount could vary by year, but on average, would be approximately 2.7% when averaged over the four year period. This increase will address: a) municipal cost pressures to maintain existing service levels and provide some additional flexibility for impacts of changes as a result of the provincial budget and b) provide partial additional funding for additional investments that are aligned with Council's Strategic Plan over the 2020-2023 period.

#### a) Inflationary Pressures / Costs to Maintain Existing Service Levels:

While most identify the Canadian Consumer Price Index (CPI) as the primary measure of inflationary pressures, it is important to note that this is one of many inflationary indices.

Municipal governments have their own spending patterns that are different than those of other economic sectors<sup>1</sup> and are different from a household "basket" of goods and services which CPI is meant to represent. These goods and services may be subject to price volatility due to global market conditions. These differences are highlighted in the following table:

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<sup>1</sup> Developing a Municipal Price Index – Government Finance Review April 2010 – Government Finance Officers Association

<b>Consumer Price Index – Basket of Goods/Services</b>	<b>Typical Municipal Spending – Example Basket of Goods/Services</b>
Food, Shelter, Transportation, Clothing and Footwear, Health and Personal Care, Household Operations and Furnishings, Recreation Education and Reading, Alcoholic Beverages and Tobacco	Wages/Salaries and Benefits, Contracted Services, Building Maintenance and Rent, Equipment Purchases, Leases and Maintenance, Debt Servicing Costs, Specialized Supplies and Consumables (fuel, oil, natural gas/propane, electricity, salt, asphalt, chemicals, other construction materials, etc.)

The following factors were considered in assessing the pressures that can be expected in the short- to medium-term in order to maintain existing service levels:

- The Bank of Canada maintains a medium-term inflationary target of 2.0% (the midpoint of its range of 1.0-3.0%)<sup>2</sup>, which represents the Bank’s inflation-control target through 2021;
- The Bank of Canada’s forecast of inflation is currently 2.0% for the end of 2019 continuing at 2.0% through 2020<sup>2</sup>;
- A review of the most recent (March/April 2019) economic forecasts published by Canada’s “Big 5” banks indicates that these institutions expect CPI inflation to range from 1.9% to 2.3% for 2020;
- A significant portion of the City of London’s expenditures relate to capital projects, which are more closely aligned with construction price indices rather than consumer price indicators. The non-residential building construction price index utilized to index the City’s Development Charges rates has been equal to or greater than 3.0% since 2016<sup>3</sup>.
- A great deal of uncertainty around cost and funding implications for a variety of City services due to the recent provincial budget.

Based on the above factors which represent the best information available at this time, it is reasonable to anticipate that cost pressures to maintain existing service levels will average at least 2.2% per year over the short- to medium-term.

b) Additional Investments:

The difference between the costs to maintain existing service levels and the 2.7% high end of the target range will represent additional funding that Council can use to aid in implementation of certain additional investments identified through the 2019-2023 Strategic Plan.

A number of additional investments have been identified through the strategic planning exercise; those endorsed in the Council-approved Strategic Plan will be referred to the 2020-2023 Multi-Year Budget. Council must consider the impact in terms of:

- speed versus cost;
- capacity to deliver; and
- ability to fund versus community impact/need

The 2020-2023 Multi-Year Budget will determine the pace of implementation of the 2019-2023 Strategic Plan. As such, Council will need to prioritize the implementation of its additional investments to stay within the recommended average tax levy increase. In development of the Strategic Plan, preliminary cost estimates were determined to provide an order of magnitude of potential budgetary impacts. Based on these preliminary estimates, to support full implementation of the Strategic Plan within four years, a total average annual levy increase in excess of 3.2% would be required (noting that costs and sources of financing will be further refined through the development of the initial 2020-2023 Multi-Year Budget).

While the 2.7% represents an average over the four years, Council may choose to increase the tax levy to accelerate the implementation of the prioritized additional investments, where possible, by increasing above 2.7% in the early years; the latter years of the plan would be reduced accordingly.

c) Service Review Program

In addition, Civic Administration recommends the continuation of the service review program that was implemented in recent years. Undertaking service reviews may yield savings that could be used over time to either reduce the pressure on tax increases or expand the scope/accelerate delivery of the initiatives supporting the Strategic Plan. The current service review program utilizes

<sup>2</sup> Bank of Canada – Monetary Policy Report, April 2019

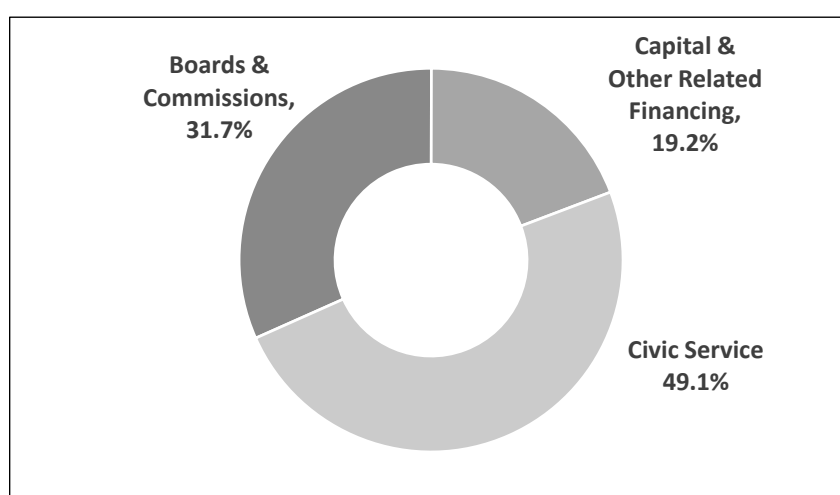
<sup>3</sup> Statistics Canada – Price Indexes of Non-Residential Building Construction by Class of Structure & Building Construction Price Index by Type of Building based on Q3 results.

various techniques such as:

- Zero-based budget reviews;
- Asset reviews;
- Program reviews;
- Lean Six Sigma;
- Organizational reviews;
- “Deep Dive” service reviews

The service review initiative has been successful in achieving \$3 million of permanent incremental savings since 2016 with an additional \$1 million to be achieved in 2019. Given the success of this initiative it is recommended that it be continued in future years. It is important to note, however, that these savings have been realized exclusively in civic service areas, despite civic service areas representing only approximately half of the net operating budget (see chart below). Given the efficiencies that have already been identified in civic service areas, it is anticipated that future service review opportunities may be more impactful on service delivery requiring potentially difficult decisions. For example, three “deep dive” reviews have recently been initiated that will inform the development of the Multi-Year Budget.

*Relative Proportions of 2019 Net Operating Budget – Civic Service Areas, Boards and Commissions and Other Financing*



d) Water and Wastewater & Treatment Rates:

The Water and Wastewater and Treatment utilities are very capital intensive and the budgets for these areas are influenced in large part by the required infrastructure investment needs. The City of London’s 2019 update to the Corporate Asset Management Plan is currently being finalized, which will provide updated information on asset conditions and investment requirements. This will inform the required 20 year capital investment plans for Water and Wastewater & Treatment, which will be incorporated into the 2020-2023 Multi-Year Budgets for the utilities. Once the magnitude of these needs are known, and other financing sources are assessed, the Water and Wastewater & Treatment proposed rates for 2020-2023 will be determined.

**What Flexibility Will Council Have Once A Multi-Year Budget Is Approved?**

Civic Administration is proposing a similar budget process to the inaugural 2016-2019 Multi-Year-Budget. Civic Administration will be seeking approval of a Multi-Year Budget for the period of 2020-2023. Commencing in 2021 and in each subsequent year of the Multi-Year Budget, Council is required by the *Municipal Act, 2001* to review and readopt the budget for that year. As part of the review process, Council is required to make changes that are required for the purpose of making the budget compliant with the provisions of the Act which include ensuring that the municipality has sufficient funds to pay all debts, amounts required for sinking funds or retirement funds and amounts required for boards, commissions or other bodies. As such, Council will have the opportunity to make other amendments or fine-tune the budget annually. In addition to the matters required to be addressed by the *Municipal Act, 2001*, the scope of annual budget changes may include, but are not limited to, the following:

- i. Changes to Council priorities impacting municipal services that require amendments to business plans and budgets;
- ii. External factors such as changes to Federal/Provincial policies that impact municipal costs, unanticipated changes in purchased services such as insurance premiums, or changes imposed on pension plan contributions;
- iii. Unanticipated changes to economic forecasts that impact municipal costs or revenues. For example, significant changes to interest rates may result in higher/lower costs of

borrowing; and

- iv. Changes to financing contained in the operating and capital budget as a result of capital project adjustments.

As with the previous Multi-Year Budget and corresponding annual updates, it is anticipated that budget amendments will be similarly categorized as:

- New or Changed Regulation – A new or changed legislation or regulation with a financial impact to the municipality.
- New Council Direction – A new Council direction that has transpired after the approval of the Multi-Year Budget.
- Cost or Revenue Driver – A corporate or service area budget adjustment as a result of changes in economic conditions.

### Multi-Year Budget Policy

Civic Administration has attached a copy of the Multi-Year Budget Policy (Appendix A) for Council's reference. The policy was last updated in the summer of 2018 and, at this time, Civic Administration is not recommending any changes.

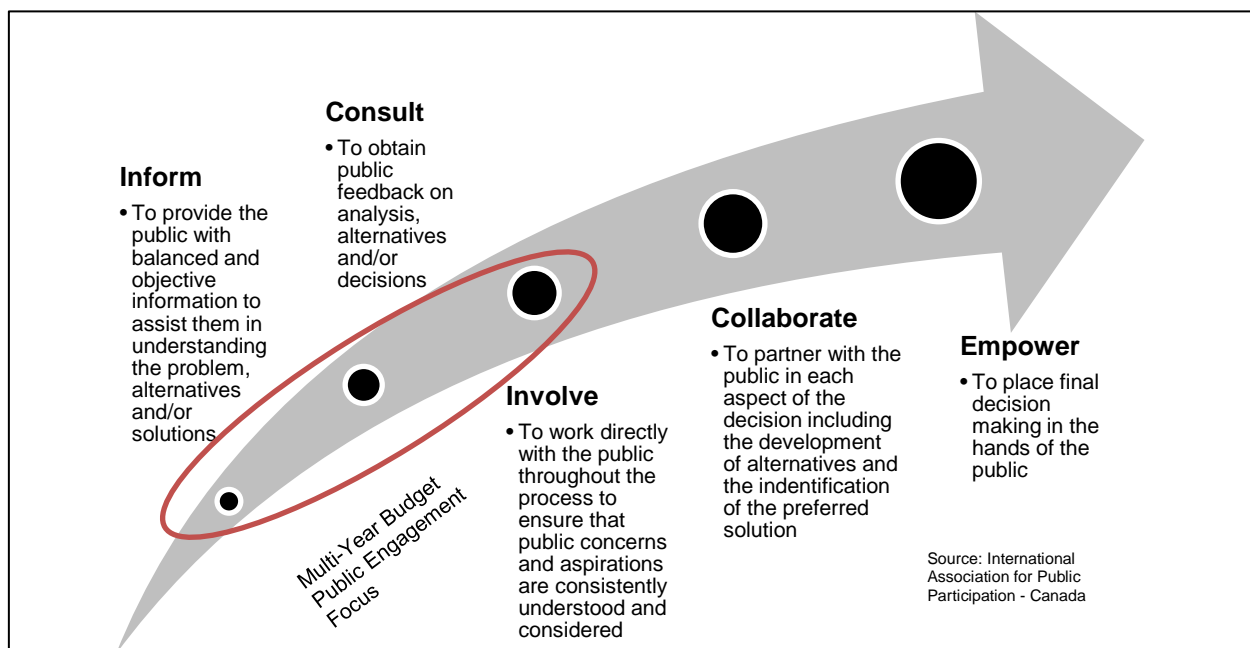
### Budget Timetable

Civic Administration will be tabling the 2020-2023 Multi-Year Budget on December 9, 2019 with budget deliberations set to begin in January 2020. Civic Administration will be seeking final Council approval of the budget in March 2020. For the complete preliminary budget timetable refer to Appendix B.

### Public Engagement

The City of London will continue to put substantial efforts and resources into public engagement activities. The Multi-Year Budget public engagement activities will be focused on informing, consulting and involving. It is important to note that these engagement activities complement the various engagement initiatives that the City already undertakes. The Multi-Year Budget is driven by other processes, notably the 2019-2023 Strategic Plan, which utilized various other public engagement tools and approaches covering the public participation spectrum.

*Public Participation Spectrum – Focus of Multi-Year Budget Public Engagement*



Based on previous feedback, survey results and research, Civic Administration is aware of a number of opportunities to improve its engagement activities, with the aim of increasing the level of participation. Elements that will be stressed in Civic Administration's plan include:

- Ensuring multiple channels are utilized to communicate engagement opportunities;
- Highlighting the various forms of feedback submission available to the community;
- Highlighting how participation and feedback is being incorporated into the decision making process; and
- Consideration of the times and location of events to increase accessibility.

Appendix C outlines all proposed City of London Multi-Year Budget consultation methods with associated timelines.

### **Next Steps**

Civic Administration will be preparing and distributing budgetary guidelines to service areas and applicable Agencies, Boards and Commissions. The establishment of a reasonable tax levy target will be essential for Civic Administration to finalize such guidelines and work towards the development of the 2020-2023 Multi-Year Budget.

### **Summary**

Council is being asked to endorse an average annual tax increase from rates of approximately 2.7% over the 2020-2023 period. This will incorporate funding to maintain existing service levels, and provide some funding for Council's additional investments as identified in the 2019-2023 Strategic Plan.

Also presented for Council's information and endorsement is a preliminary budget schedule and public engagement plan for the 2020-2023 Multi-Year Budget. Details for both the schedule and public engagement plan will continue to be finalized over the coming months.

<b>PREPARED BY:</b>	<b>REVIEWED AND CONCURRED BY:</b>
<b>MARTIN GALCZYNSKI, CPA, CA MANAGER OF FINANCIAL PLANNING &amp; POLICY</b>	<b>KYLE MURRAY, CPA, CA DIRECTOR OF FINANCIAL PLANNING &amp; BUSINESS SUPPORT</b>
<b>RECOMMENDED BY:</b>	
<b>ANNA LISA BARBON, CPA, CGA MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER</b>	

Cc:

Jason Davies - Manager, Financial Planning & Policy  
Alan Dunbar - Manager, Financial Planning & Policy  
Bryan Baar - Senior Financial Business Administrator  
John Millson - Senior Financial Business Administrator

## APPENDIX A

**Policy Name:** Multi-Year Budget Policy

**Legislative History:** Enacted June 13, 2017 (By-law No. CPOL.-45-241)

**Last Review Date:** July 23, 2018

**Service Area Lead:** Manager III, Financial Planning & Policy

### 1. Policy Statement

*Municipal Act, 2001*, Section 291(1) authorizes a municipality to prepare and adopt a budget covering a period of two to five years in the first year to which the budget applies or in the year immediately preceding the first year to which the budget applies. The process for preparing and adopting a multi-year budget and the requirements for a municipality's budget are prescribed in the *Municipal Act, 2001*.

If a municipality chooses to adopt a multi-year budget, establishing an annual review process is mandatory as outlined in section 291(4) of the *Municipal Act, 2001*. The annual review process requires Council to readopt the budget for that year and subsequent years that the budget applies in order to ensure the municipality has sufficient funds to pay all debts, amounts required for sinking funds or retirement funds, and amounts required for boards, commissions or other bodies. Also, pursuant to section 290(6) of the *Municipal Act, 2001* the passing of a multi-year budget does not limit the power of a municipality to amend or revoke a budget adopted under section 290 nor does it remove the obligation of a municipality to levy taxes in each year.

Integration and alignment of Council's Strategic Plan to the multi-year budget links the delivery of the Strategic Plan with the funding requirements. Benefits of multi-year budgeting include the following:

- Alignment of longer-term goals and objectives with longer-term funding plans;
- Greater certainty is provided to tax payers/residents about the future direction of taxes and the timing of implementation of the Strategic Plan;
- Improved accountability and transparency over spending plan changes; and
- Prioritization principles aligned with service delivery principles that include:
  - Risk profile
  - Degree and speed of implementation.
  - Balancing competing needs across various strategic areas of focus.
  - Impact to the community.

### Purpose

The purpose of the multi-year budget policy is to define the approach to be used for multi-year budgeting and Council approvals.

### 2. Definitions

- 2.1. **Capital Budget** – A budget that funds new infrastructure projects as well as expands and maintains existing infrastructure. Some of the expenses could include: A new arena, widening roads, and roof replacement on an existing community centre.
- 2.2. **City Treasurer** – The individual appointed by the municipality as treasurer.
- 2.3. **Civic Service Areas** – Service areas that operate within the Corporation.
- 2.4. **Boards and Commissions** – Groups outside the Corporation, typically (although not always) funded by the municipal tax base, that provide specific and/or specialized services to the London community.
- 2.5. **Multi-Year Budget** – Approval of a four year operating and capital budget.
- 2.6. **Multi-Year Budget Policy** – Refers to this policy
- 2.7. **Municipal Act** – Refers to legislation that governs municipalities in Ontario.
- 2.8. **Operating Budget** – A budget that funds the day to day operations of the municipality. Some of the expenses could include personnel, utilities, and reserve fund contributions.

### 3. Applicability

The scope of multi-year budgeting, including both operating and capital, extends to all City of London Service Areas, boards, and commissions.

#### 4. The Policy

##### 4.1. Approvals / Adjustments to Multi-Year Budget:

- 4.1.1. A multi-year budget is developed covering a four year time period beginning in the second year of a new Council term. Annual updates for years two and three will be brought forward for Council consideration during the remaining Council term. The first year of a new Council term will reconfirm the fourth year of the multi-year budget.
- 4.1.2. Early in a new Council term, Council will develop its Strategic Plan.
- 4.1.3. Council will approve a four year average annual tax levy adjustment from rates that addresses municipal inflationary pressures and funding for new strategic initiatives that are aligned with Council's Strategic Plan.
- 1.1.4. After Council approves the Strategic Plan and the multi-year budget, Civic Administration will finalize corporate business plans that clearly outline the current state and future direction of each service. The business plans will identify the strategies and priorities that are driving the strategic direction of the service. All strategies and priorities must be aligned with the Council's Strategic Plan and the funding approved through the multi-year budget. Throughout the multi-year budget process, business plans will be modified for material changes that result from any material amendments through annual updates.
- 4.1.5. Civic Administration will present to Council a budget that is in compliance with the *Municipal Act, 2001*. The budget will contain adjustments to reflect inflationary pressures and strategic initiatives that would further adjust the budget requirement. Each strategic initiative submitted for Council consideration shall be supported with a comprehensive business case.
- 4.1.6. In the first year of a budget cycle, the Civic Administration will be seeking approval of a multi-year budget for a four year period. Commencing in the second year and in each subsequent year of the multi-year budget, Council is required by the *Municipal Act, 2001* to review and readopt the budget for that year. As part of the review process, Council is required to make changes that are required for the purpose of making the budget compliant with the provisions of the *Act* which include ensuring that the municipality has sufficient funds to pay all debts, amounts required for sinking funds or retirement funds and amounts required for boards, commissions or other bodies. As such, Council will have the opportunity to make other amendments to the budget annually. In addition to the matters required to be addressed by the *Municipal Act, 2001*, the scope of annual budget changes may include, but are not limited to, the following:
  - a) **New or Changed Regulation** – A new or changed legislation or regulation with a financial impact to the municipality.
  - b) **New Council Direction** – A new Council direction that has transpired after the approval of the multi-year budget.
  - c) **Cost or Revenue Driver** – A corporate or service area budget adjustment as a result of changes in economic conditions.

Proposed changes to future years' operating budgets should only be brought forward and approved once per year. Adjustments are limited to once per year, during the annual update period, to ensure that all requests are considered together.

- 4.1.7. The Treasurer or designate is authorized to make adjustments considered "housekeeping" in nature including operating and capital budget transfers made by a service area that do not change the net budget for each year (i.e. budget changes are immaterial).
- 4.1.8. The City Treasurer or designate would be authorized to release budget funds prior to a new multi-year budget or annual budget update approval up to a prorated



amount based on the previous fiscal year's approved budget. Such authorization will continue for a reasonable period of time until budget approval of a new multi-year budget or annual budget update.

#### **4.2. Policy Review**

4.2.1. The Multi-Year Budget Policy shall be reviewed at a minimum every four years, after each multi-year budget period, by the City Treasurer and be updated as deemed appropriate or required.

**APPENDIX B**

**Budget Timetable**

<b>Description</b>	<b>Target Date</b>
Table the General Property Tax & Water/Wastewater & Treatment Budgets	<b>December 9, 2019 (4pm at SPPC)</b>
Budget Public Participation Meeting	<b>January 23, 2020 (4pm at SPPC)</b>
Property Tax & Water/Wastewater Treatment "Operating Budget Review"	<b>January 30, 2020 (9:30am at SPPC) January 31, 2020 – if needed (9:30am at SPPC)</b>
Property Tax & Water/Wastewater Treatment "Capital Budget Review"	<b>February 6, 2020 (9:30am at SPPC) February 7, 2020 – if needed (9:30am at SPPC)</b>
Property Tax & Water/Wastewater Treatment "Budget Review" (If Needed)	<b>February 13, 2020 – if needed (9:30am at SPPC) February 14, 2020 – if needed (9:30am at SPPC)</b>
Property Tax & Water/Wastewater Treatment Budget Approval	<b>March 3, 2020 (4pm at Council)</b>

\* More detailed information on the structure of the agendas for these sessions will be determined in the upcoming months.

## APPENDIX C

### Preliminary Budget Public Engagement Plan

The below table represents the approaches the City of London intends to use to engage with the public on the 2020-2023 Multi-Year Budget.

It being the start of a multi-year budget cycle, the biggest adjustment that should be noted from the 2019 Budget Update is the inclusion of more front-end engagement.

Consultation Vehicles	Comments/Notes	Potential Timelines
<b>Pop Up Events</b>	<ul style="list-style-type: none"> <li>Set up multiple short events at locations open to the public to engage with the community, with the focus being on education with respect to municipal finances &amp; the budget.</li> </ul>	June 2019 – August 2019
<b>Social Media</b>	<ul style="list-style-type: none"> <li>Continue to use and enhance our Twitter and Facebook accounts to distribute information about meetings.</li> <li>Enhance use of social media for educational purposes, such as FAQ's/quick facts about the budget &amp; municipal services.</li> </ul>	June 2019 – February 2020
<b>On-line Budget Allocator</b>	<ul style="list-style-type: none"> <li>Provide an interactive on-line tool that allows Londoners to submit preferences on services and additional investments.</li> </ul>	July 2019 – January 2020
<b>Focus Groups/Community Groups &amp; Events</b>	<ul style="list-style-type: none"> <li>The City Treasurer (and/or designates) will attend meetings/gatherings (such as City Service Fair in partnership with the Urban League) to do a short presentation as well as Q&amp;A session.</li> </ul>	August 2019 – January 2020
<b>Attendance at Councilor Ward Meetings</b>	<ul style="list-style-type: none"> <li>Participate in Councilor ward meetings to present information and answer questions regarding the budget and/or municipal finances.</li> </ul>	As Requested by Councilors
<b>Open Data</b>	<ul style="list-style-type: none"> <li>Continue to post all budget information on <a href="http://www.london.ca">www.london.ca</a> in a timely fashion with improvements to content and readability.</li> <li>Explore opportunities for budget information to become more interactive for individuals or entities to use data as they see fit.</li> </ul>	December 2019 – February 2020
<b>Budget Open Houses (x2)</b>	<ul style="list-style-type: none"> <li>Opportunities for residents to come out and speak with Civic Administration to ask questions and provide priorities/preferences.</li> </ul>	Early – Mid January 2020
<b>Budget Participation Meeting</b>	<ul style="list-style-type: none"> <li>An opportunity for residents to provide written submissions and speak to Council members to provide input on the budget.</li> </ul>	January 23, 2020