



Making a difference...together

**REPORT TO COMMITTEE OF THE WHOLE
MEETING OF WEDNESDAY, OCTOBER 28, 2020**

SUBJECT **Capital Regional District 2021 Financial Plan Provisional Approval**

ISSUE SUMMARY

This report presents the Capital Regional District (CRD) 2021 Financial Plan for review and provisional approval.

BACKGROUND

Annually, the CRD must develop a financial plan representing the operating and capital expenditure plans for the next five years. The financial plan is developed in alignment and consistent with the legislative authority of the various CRD services which, upon approval, provides the expenditure authority for the operations of the CRD. Final budget approval is required no later than March 31 of each year.

A preliminary budget (the provisional financial plan) is developed before the legislated deadline of March 31 to allow service participants and local rate payers to make recommendations on proposed service levels, revenue requirements and adjustments prior to consideration of final approval by the Board. The provisional financial plan forms the foundation for materials used in public consultation to engage with service participants on service levels and planned spending before final approval. In addition, a provisional financial plan is required, as a number of services have capital programs and operating initiatives that continue through or commence at the start of the calendar year. As a result, expenditure authority and changes to fees and charges are required prior to final approval of the 2021 Financial Plan.

The provisional approval will be subject to changes as a result of final year-end adjustments, revised assessment information, and any other amendments prior to final approval. It is also noted that both the Capital Region Housing Corporation and Capital Regional Hospital District undertake budget planning processes concurrently with the CRD.

Planning and Approval Process

The 2021 planning process marks the third year of the 2019-2022 four-year service planning cycle. The four year planning cycle is designed to ensure alignment and implementation of Board strategic objectives during the election term. The 2019-2022 Corporate Plan was prepared in 2019, to incorporate the new Board strategic and corporate priorities.

As in prior years, the Service Planning and Financial Planning Guidelines document was approved by the CRD Board in May. The Guidelines support financial management strategies related to revenue, reserves and debt management. The guidelines also direct staff to prepare the 2021 service and financial plans to reflect the human resource, organizational and strategic impacts associated with delivering each Corporate Plan initiative over the 2019-2022 period. Refer to Appendix A for the 2021 Service and Financial Planning Guidelines report and 2021 planning timeline with major milestones and activities.

In September, the Executive Leadership Team met over multiple days to review individual service plans, initiative business cases (IBCs), and financial implications in consideration of Board Strategic Priorities, the Corporate Plan, and the approved financial planning guidelines. The identified resource implications to implement prioritized initiatives with proposed service level adjustments, in addition to standing committee and commission recommendations, will be presented to the Committee of the Whole on October 28, 2020.

To support the Board's decision-making, staff, through the service planning process, provide recommendations on funding, timing and service levels. During the service planning process this year, staff have been mindful of the fiscal challenges facing the region in the months ahead. To that end, any budget increase or other impacts have been mitigated and minimized as much as possible while still maintaining services and addressing priorities.

Under the direction provided by the Board, review and recommendation for approval for all electoral area-only service budgets was delegated to the Electoral Areas Committee (EAC) including the review of Local Service Commission budgets. Review and recommendation to the Board of all preliminary regional and sub-regional budgets is to be made by the Committee of the Whole. The EAC recommended approval of electoral area budgets on October 14, 2020, with an amendment to add the word “Grants” before the word “Reserves” in the Funding Source column for service area 1.23B, SSI Transportation.

2021 Financial Plan Overview

The 2021 Financial Plan has been developed based on the resources required for delivery of core services, the impact of new initiatives, proposed capital programs, current economic conditions and other cost pressures such as inflation and contractual agreements. The Plan includes operating and capital budgets in addition to changes in reserve funds.

Various pressures influence both the total budget and cost apportionment to the participants. Drivers such as inflation and interest rate changes have a direct, and sometimes significant impact on the overall budget. Other impacts, including benefit rates, materials and supplies, utilities such as electricity, natural gas and fuel, influence the cost of service delivery. In addition, the majority of services are cost apportioned on an assessment basis. Historical trends in growth on assessments have been positive on an aggregate regional basis, but difficult to forecast on a participant basis.

Service level drivers are a product of community needs, Board priorities, and regulatory requirements. The prioritized initiatives to support these demands are highlighted in the service plan report and financial plan documentation. Many of the CRD services are critical or essential to community well-being and the vast majority of CRD operations, with the exception of recreation services, continued with the implementation of new measures to address health risks and safety.

In March, the World Health Organization declared the COVID-19 outbreak a pandemic, resulting in significant economic and social impacts globally. With the uncertainty of duration, local economic and labour condition impacts will affect services through organizational capacity, service delivery, and financial management. To support appropriate levels of due diligence in the planning process, continuous monitoring of economic and social conditions will continue through quarterly reporting to the Board.

Regional Trends and Observations

Local and national economic indicators reflect the effects that COVID-19 has had on economic activity. As of August 2020, the growth in British Columbia's consumer price index (CPI) has slowed from the prior year of 2.3% to a 1.3% year over year increase (national average of 1.2%). The cost of food and groceries are up 1.6%, while the cost of shelter continued to climb with prices for both renters (up 1.7%) and home owners (up 0.8%) year over year. The cost of piped gas was up 5.3% while fuel and oil was down (15.5%) and electricity was down (0.6%) over the prior year.

As of August 2020, unemployment rates continue to reflect the impact COVID-19 has had on the local economy with Victoria's rate reported to be 10.3%, up from 3.5% in January. British Columbia's unemployment rate and the national rate were reported to be 10.3% and 10.7% respectively as compared to 4.5%, 5.5% in January 2020.¹

Population growth continues to drive the regional economy as well as the need for investments in infrastructure and an increase in service delivery. Since 2011, the population of the CRD has increased 14% from 2011-2019, or 1.6% in the last year.² The population growth in the region continues to outpace Metro Vancouver and the Province as a whole. The value of building permits through the first eight months of 2020 were approximately \$0.8 billion or an annual forecasted increase of \$1.2 billion, consistent with 2019. Housing starts, generally viewed as a lag indicator, are lower through the first eight months of 2020 by 19.5% than in the same period last year.³ However with increased sales activity this year and economic uncertainty it is difficult to project through next year. The forecasted increase in the number of dwellings for 2020 is approximately 2500.

While various economic indicators signal a recessionary environment, local real estate has been a contrarian. In September, the Victoria Real Estate Board reported 989 properties sold, 61% more than the same period last year and an increase from August 2020.⁴ Assessment values are also expected to increase along with folios as construction projects complete by year end. While an increase in the number of property tax folios does not impact cost apportionment, requisition recovery will be distributed over more households.

ALTERNATIVES

Alternative 1

The Committee of the Whole recommends to the Capital Regional District Board:

1. That the Capital Regional District 2021 Financial Plan be given provisional approval as presented;
2. That the new initiatives and capital identified in Appendix H for January 1, 2021, implementation be approved for expenditure;
3. That the 2021 Service Plans be approved as presented; and
4. That the Staff Establishment Chart as attached in Appendix L be approved.

¹ At: <https://www.vicnews.com/news/greater-victoria-records-the-lowest-unemployment-in-canada-in-january/>

² At: <https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates>

³ At: <https://doi.org/10.25318/3410006601-eng>

⁴ At: <https://www.vreb.org/current-statistics#gsc.tab=0>

Alternative 2

The Committee of the Whole recommends to the Capital Regional District Board:

1. That the Capital Regional District 2021 Financial Plan be given provisional approval with specific directions on amendments;
2. That the new initiatives and capital identified in Appendix H for January 1, 2021, implementation be approved with specific directions on amendments;
3. That the 2021 Service Plans be approved with specific directions on amendments; and
4. That the Staff Establishment Chart as attached in Appendix L be approved with specific directions on amendments.

IMPLICATIONS

Budget Overview

Overall, on a CRD and related entities consolidated basis, the combined 2021 Preliminary Financial Plans amount to \$355 million in operating and \$245 million in capital, a total of \$600 million in combined expenditures. For the CRD only, the 2021 Financial Plan includes operating revenues and expenditures of \$293.0 million, an increase of \$12.7 million or 4.5% compared to the 2020 plan, as summarized below.

Table 1 – Summary of CRD Operating Budget (in \$ millions)

Expenditure Type	2021 Financial Plan \$	2020 Financial Plan \$ ¹	\$ Change	% Change
Operations	205.4	181.4	24.0	13.2%
Debt Servicing	40.0	42.1	-2.1	-5.0%
Capital Funding	21.2	32.8	-11.6	-35.4%
Transfers to Reserves	26.4	24.0	2.4	10.0%
Total	\$293.0	\$280.3	\$12.7	4.5%

¹ Based on amended Financial Plan (Bylaw No. 4366)

The total increase of \$12.7 million is due primarily to increases in operating expenditures and transfers to reserve. Debt servicing and transfers to fund capital initiatives and transfers to reserves offset increases. The following table explains the year over year changes to the operating budget by cost driver:

Table 2 – CRD Incremental Operating Budget Drivers (in \$ millions)

Cost Driver	Total \$	% of Total Change
Board Strategic Priorities (Initiative Business Cases)	2.1	0.7%
Core Area Wastewater	6.7	2.4%
Inflation & Core Service Delivery	3.9	1.4%
Total Change	\$12.7	4.5%
<i>Incremental Committee Recommendations</i>	+\$0.3	+0.1%

The increase in overall expenditures is primarily attributable to annualized impacts of initiatives previously approved and directed by the Board and inflationary pressures. Staff have reviewed and rebalanced ongoing service delivery to mitigate these combined impacts to 1.4% vs a

forecasted CPI benchmark of 1.7%. Additionally, the Core Area Wastewater Treatment Project (CAWTP) is expected to complete construction by December 2020. Detailed budgets by service area are included in Appendix G.

As service plans were reviewed by committees ahead of the Committee of the Whole meeting, two additional recommendations were added for consideration that are currently not incorporated in the budget documentation. These include:

- Regional Parks Committee – September 30, 2020
 Item 5.1 2019-2022 Parks & Natural Resource Management Service Planning (20-566)
 2. That the Land Acquisition Fund be increased by \$1 per average residential household assessment each year until 2025, beginning in 2021.
- Capital Regional District Board – October 14, 2020
 Item 8.9 First Nations Inclusion in CRD Governance (20-580)
 4. That staff be directed to include \$75,000 in the 2021 Provisional Budget to support the planned amendments to the Board Remuneration and Travel Reimbursement Policy.

A summary of the IBCs with proposed funding sources is included in Appendix K. Following the development and Board approval of the corporate plan, staff initiated detailed service planning for each of the identified initiatives, including resourcing implications. After the optimization of current operations and service delivery, the following table summarizes resourcing impacts to deliver the 2021 initiative business cases incorporated into the service plans.

Table 3 – Summary of Incremental Resourcing for Initiatives by Community Need

Community Need (target outcome)	FTE	Term	Total
Accountability (being leaders in organizational performance, transparency and service delivery)	9.0	(4.0)	5.0
Affordable Housing (that residents have access to affordable housing that enhances community well-being)	6.5	2.8	9.3
Wastewater (efficient and effective management of the region’s wastewater)	5.0	(24.0)	(19.0)
Water (ensuring a sustainable and resilient water supply)	3.4	(1.0)	2.4
Landfill & Recycling (minimizing waste disposal and maximizing waste diversion)	1.5	-	1.5
Health Facilities (effectively contributing to improved community health and well-being)	1.0	1.0	2.0
Recreation (residents having access to appropriate and affordable recreation opportunities)	0.5	-	0.5
Parks & Natural Resource Protection (additional land acquisitions and increased access to parks and recreational trails)		(0.5)	(0.5)
Combined staffing to enable all other Initiative Business Cases	5.7	-	5.7
Net Total	32.6	(25.7)	6.9

For 2021, not all positions require incremental funding. Funding for term and auxiliary positions that will transition to ongoing operations as capital programs conclude, such as the CAWTP, Summit, and Housing, have immaterial impacts. The proposed 2020 Staff Establishment chart is attached for reference in Appendix L.

Operating Revenue

Sources of funding vary by service, including: sales of services (inclusive of various fees and charges), requisition to member municipalities and electoral areas, recovery from other departments, reserve transfers, grants, and other revenue. Of the total \$12.7 million increase in 2021 revenue requirements, nearly half or \$5.7 million is from incremental sales of services; driven by \$4.7 million in Core Area Wastewater, \$0.9 million in Regional Water Supply, \$0.8 million in Juan de Fuca Water Distribution, (\$0.9) million in Solid Waste Disposal, and the balance in other services including recreation and landfill diversion.

The \$6.6 million increase in allocations to other services are recoveries of \$5.4 million, related to Core Area Wastewater activity for Environmental Services, tipping fee revenue and administration.

The \$2.2 million decrease in funding from reserve is a result of reductions in various one-time projects completed in 2020 and/or no longer in the 2021 plan. The following table outlines the year over year change in revenue by source:

Table 4 – Operating Budget Funding (in \$ millions)

Sources of Revenue	2021 Financial Plan \$	2020 Financial Plan \$ ¹	\$ Change	% Change
Sale of services	138.0	132.3	5.7	4.3%
Requisitions	74.1	71.1	3.0	4.2%
Allocation to other services	44.6	38.0	6.6	17.4%
Municipal Debt	15.0	14.8	0.2	1.4%
Rentals and other revenue	7.5	7.8	-0.3	-3.8%
Grants	4.5	4.8	-0.3	-6.3%
Surplus	7.4	7.4	0.0	0.0%
Transfer from reserve	1.9	4.1	-2.2	-53.7%
Total	\$293.0	\$280.3	\$12.7	4.5%

¹ Based on amended Financial Plan (Bylaw No. 4366)

Please refer to Appendix B for an operating budget overview infographic.

Requisition

The total requisition, excluding Municipal debt for 2021, is \$74.1 million, an increase of 4.2% from 2020. Key budgets include Core Area Wastewater, Legislative and General Administration, Regional Parks, Land Banking and Housing, Panorama Recreation and Saanich Peninsula Wastewater.

The total electoral area requisition makes up \$14.7 million or 20% of the total CRD requisition of \$74.1 million. The impact to individual municipalities and electoral areas will vary based on the

services they participate in and potential changes in cost apportionment (including assessment and population).

Table 5 – Requisition by Service Category (in \$ millions)

Description	2021 Requisition	2020 Requisition	\$ Change	% Change	% of Total Change
Regional	29.6	29.0	0.6	2.1%	0.8%
Sub Regional	29.8	27.7	2.1	7.6%	3.0%
Electoral Areas	14.7	14.4	0.3	2.1%	0.4%
Total	\$74.1	\$71.1	\$3.0	4.2%	4.2%

The primary drivers in requisition are Core Area Wastewater funding as well as IBCs, core service delivery, and inflation for Legislative and General Government and Regional Parks. Other impacts to requisition include increase in requisition for Panorama Recreation and SEAPARC to cover reduced fee revenue and for Saanich Peninsula Wastewater to cover the cost of residual disposal and treatment. The balance of costs are funded through a combination of user fees, grants and reserves.

Table 6 – Requisition Drivers (in \$ millions)

Requisition Drivers	\$ Total	% of Total Change
Board Strategic Priorities (Initiative Business Cases)	0.6	0.8%
Core Area Wastewater	1.7	2.4%
Inflation & Core Service Delivery	0.7	1.0%
Total Change	\$3.0	4.2%
<i>Incremental Committee Recommendations</i>	+\$0.3	+0.4%

The incremental committee recommendations added during service plan reviews ahead of the Committee of the Whole meeting are not incorporated in the provisional budget documentation. If approved, these recommendations would be included for final budget, scheduled to be presented to the Board in March 2021.

Appendix D (the Financial Plan and Municipal/EA Summaries) shows a high level summary of the overall 2021 budget, including gross expenditures and revenue sources, in addition to the 2020 budget for comparison. The preliminary impact to member municipalities and electoral areas is estimated in the schedules attached to Appendix D and are based on current BC Assessment data.

Capital Budget

The 2021 Capital Plan overview is shown in Appendix C and the list of projects over \$500,000 in Appendix E.

Detailed capital plans are included for each individual service. Capital plans are determined through a process of reviewing:

- Projects already in progress
- Condition of existing assets and infrastructure

- Regulatory, environmental, risk, and health and safety factors
- New or renewal projects prioritized by the communities

The proposed 2021 Capital Plan is \$184.7 million, a decrease of \$214.0 million or (54%) from 2020. The decrease in capital investment is primarily driven by the lower expenditures related to the CAWTP as construction concludes in 2020. Table 7 summarizes the capital plan by service area.

Table 7 –Capital Plan by Service Type (in \$ millions)

Department	2021 Capital Plan \$	2020 Capital Plan \$ ¹	\$ Change	% Change
Wastewater	47.0	241.7	-194.7	-80.6%
Drinking Water	56.0	35.1	20.9	59.5%
General Gov & Other	3.8	3.4	0.4	11.7%
Solid Waste	12.5	9.0	3.6	39.4%
Recreation & Culture	9.5	9.1	0.4	3.9%
Regional Parks	19.8	12.8	7.0	54.4%
Protective Services	2.3	3.9	-1.6	-40.1%
Planning & Development	33.8	83.7	-49.9	-59.6%
Total	\$184.7	\$398.7	-\$214.0	-53.7%

¹ Based on amended Capital Plan (Bylaw No. 4366)

Capital plan highlights include:

- Within Wastewater, \$35.6 million planned for Core Area Wastewater, consisting of the remainder of the CAWTP, various pump station renewal projects including Bowker Sewer Rehabilitation and a number of gravity sewer and manhole renewal projects. Additionally, total planned infrastructure replacement is \$4.0 million in the Saanich Peninsula Wastewater service for trunk sewer relining and concrete tank repairs. Finally, an additional \$6.5 million in the Electoral Areas including \$5.8 million for the Magic Lake Sewer replacement project.
- Within Drinking Water, infrastructure projects totalling \$23.5 million in the Regional Water Supply service focus on remediation, replacement, and upgrades to vulnerable sections of Supply Main 4, Butchart Dam, Sooke Lake Dam and the Sooke Intake Screen. Additionally, there is \$26.0 million for the Juan de Fuca Water Distribution service with significant projects targeted at replacement of aged pipe sections and \$4.8 million in the Saanich Peninsula Water Supply service for upgrade and renewal projects including Rocky Point and the Goldstream AC pipe.
- Within Solid Waste, investments total \$11.1 million for projects including aggregate production, the Hartland North Site Buffer and Landfill Gas Utilization.
- Within Planning & Development, there is an investment of \$33 million related to the Hockley affordable housing project in Langford through the Land, Banking and Housing Service.
- Parks infrastructure investments of \$19.8 million include the E&N Trail Construction Phase 3&4, various land acquisitions and Elk Lake Remediation Systems.

For a list of capital projects greater than \$500,000, refer to Appendix E.

Capital projects are typically funded by annual contributions from operating, grants, reserves and/or by long term debt. Grant funding can have a significant impact on the implementation of the plan as grant application results are unknown.

Capital Funding

The capital funding profile in 2021 has a reduced proportion coming from grant funding, which will account for 7% compared to 52% in 2020. The high ratio from 2020 is driven by milestone and substantial completion CAWTP grants. 2021 planned grant revenue combined with funding from Donations & Third Party contributions account for nearly one quarter of all capital funding. The remainder of the capital plan is funded from operating & WIP (26%), Debt (25%) and Reserves (26%). The funding profile for 2021 shows a return to a more diversified and sustainable funding model for capital investment. Staff will continue to be proactive in leveraging senior government funding, internal capacity to deliver projects and programs, and enabling business transformation by continuously improving operations through prioritized capital investment. See Appendix C for the capital budget overview.

Table 8 – Capital Plan Funding Profile (in \$ millions)

Funding Sources	2021 Capital Plan \$	% of Total Funding	2020 Capital Plan \$ ¹	% of Total Funding
Operating & WIP	47.4	26%	78.1	20%
Grants	13.0	7%	179.4	45%
Debenture Debt	46.2	25%	40.0	10%
Reserve Funding	48.5	26%	38.8	10%
Donations & 3rd Party	29.6	16%	62.4	16%
Total	\$184.7	100%	\$398.7	100%

¹ Based on amended Capital Plan (Bylaw No. 4366)

Reserves

Reserves reflect the funds retained by the organization to fund future capital and operating activities. The CRD currently manages over 70 individual capital reserves. Reserve schedules are included in the budget packages for the individual services where applicable.

The reserve schedules provide detailed information on the proposed activity for the next five years in alignment with operating budgets and capital expenditures. The schedules assist in evaluating transfers to reserves from the current operating budget, and the impact of prior year surpluses and deficits. The following tables provide high level information on forecasted 2020 reserve activity:

Table 9a – Estimated Operating Reserves Activity (in \$ millions)

Reserve Activity	2021 Financial Plan \$	2020 Forecast \$
Opening Reserve Balance	46.9	47.8
Transfers from Operating	1.6	0.9
Interest Income	0.9	1.0
Transfer to Operating	-1.9	-2.8
Closing Reserve Balance	\$47.5	\$46.9

Consolidated operating reserves as of December 31, 2019, were \$47.8 million. Net budgeted transfers, interest income, and funding of operating costs result in a forecasted balance of \$46.9 million at the end of 2020 and \$47.5 million at the end of 2021. Significant operating reserve balances forecasted for year-end include Solid Waste with \$35 million, Core Area Wastewater with \$2.5 million and Regional Planning with \$1.9 million.

Table 9b – Estimated Capital Reserve Activity (in \$ millions)

Capital Reserve Activity	2021 Financial Plan \$	2020 Forecast \$
Opening balance	61.9	82.8 ¹
Transfers from operating	24.8	16.2
Interest income	1.2	1.7
Transfers out (Capital Plan)	-48.5	-38.8 ²
Ending balance	\$39.4	\$61.9

¹ Revised based on 2019 Audited Financial Statements

² 2020 revised for amended Capital Plan (Bylaw No. 4366).

The CRD manages its level of reserves relative to the capacity for debt financing and current requisition levels within each service. Based on a high level review of other regional districts, the CRD’s reserve balances are comparatively low and a reflection of a financing vs saving philosophy. Organizationally, debt servicing capacity is considered to be adequate to support the five-year Capital Plan. As debt retirements take place in the future, there is an opportunity to direct funding capacity to reserves and shift towards future funding of investment from reserves. Review work is currently underway to assess and report on reserve status by service. Reserve findings will incorporate Sustainable Service Delivery Plans currently being developed across the organization.

Advance Approvals

Advance approval is requested in specific situations where the commencement of work before March 2021 is considered necessary to address operational needs for meeting work plans or efficiency of work plans. These are often related to items that have regulatory compliance implications, grant deadlines and capital projects for which tenders have to be issued and where a delay in commencement of work can have a negative impact on service delivery timing and effectiveness. Items identified as necessary activities to begin in advance of the March 31 deadline are listed in Appendix H. The requests are for the required staffing and capital projects to meet objectives and initiatives as included in the service plans. Implementation as early as January 1, 2021, supports progress before March 2021.

SUMMARY

The attached 2021 budget package in Appendix G, which includes operating and capital, is provided for preliminary approval. Appendix H contains items that, as a result of business requirements, need to be implemented as early as January 1 in advance of the March 31 approval.

The provisional budget is subject to change as a result of final 2020 surplus/deficits, receipt of revised assessment and any adjustments recommended by the respective Commissions and the Electoral Area directors and the Board prior to final approval of the Financial Plan bylaw by March 31, as outlined in the *Local Government Act*.

The Electoral Areas Committee (EAC) reviewed and provided preliminary approval of the 2021 Electoral Area-only budgets on October 14, 2020, with an amendment to add grants as a source of funding for the SSI Transportation service area. The regional and sub regional budgets, once approved by the Committee of the Whole, together with the EAC budgets, will be presented to the CRD Board for preliminary approval.

CONCLUSION

The Capital Regional District 2021 Financial Plan is now ready for review and preliminary approval. The Financial Plan will be subject to change as a result of the final 2020 surplus/deficits, revised assessment information and any directed amendments prior to final approval by the Board as part of the Financial Plan bylaw by March 31, 2021.

RECOMMENDATION

The Committee of the Whole recommends to the Capital Regional District Board:

1. That the Capital Regional District 2021 Financial Plan be given provisional approval as presented;
2. That the new initiatives and capital identified in Appendix H for January 1, 2021, implementation be approved for expenditure;
3. That the 2021 Service Plans be approved as presented; and
4. That the Staff Establishment Chart as attached in Appendix L be approved.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, CPA, CMA, Chief Financial Officer
Concurrence:	Robert Lapham, MCIP, RPP, Chief Administrative Officer

Attachments

- Presentation: 2021 Capital Regional District Provisional Budget
- Appendix A: CRD Budget Planning Process and Financial Planning Guidelines Report
- Appendix B: CRD 2021 Operating Budget Overview
- Appendix C: CRD 2021 Capital Budget Overview
- Appendix D: CRD 2021 Preliminary Financial Plan Summary
- Appendix E: CRD 2021 Major Capital Projects
- Appendix F: CRD 2021 Financial Indicators
- Appendix G: Budget Review Package Part A
- Appendix G: Budget Review Package Part B
- Appendix G: Budget Review Package Part C
- Appendix H: January Approvals
- Appendix I-1 thru I-5: Electoral Areas Committee Budget Package
- Appendix J: Service Budget Highlights
- Appendix K: Initiative Business Cases – 2021 Budget Impact
- Appendix L: CRD Staff Establishment