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REPORT TO CAPITAL REGIONAL DISTRICT BOARD MEETING OF WEDNESDAY, MARCH 15, 2023

SUBJECT **Bylaw No. 4537: 2023 to 2027 Financial Plan Bylaw, 2023**

ISSUE SUMMARY

This report summarizes updates to the 2023 budget since provisional approval and presents Bylaw No. 4537, 2023 to 2027 Financial Plan to the Capital Regional District (CRD) Board.

BACKGROUND

Section 374 of the *Local Government Act* requires that the CRD develop and approve a five-year Financial Plan by March 31 each year. On September 21, 2022, the CRD Board approved 2023 Service Plans, the 2023 Staff Establishment Chart and the Provisional 2023 to 2027 Financial Plan. A provisional approval of the financial plan is required by the organization to advance annual rate, fees and charges bylaws, obtain amended expenditure authority from January through April, and ensure initiation of capital projects and continued operating continuity through final approval. Additionally, prior to advancing the Financial Plan bylaw in March, plans are amended based on year-end results, payments in lieu of taxes, revised assessment information and other committee or commission directed changes.

Through their respective Boards the Capital Regional Hospital District (CRHD) and Capital Region Housing Corporation (CRHC) have separate provisional and final budget requirements. As detailed in the *Hospital District Act*, a CRHD final 10-year capital and provisional operating plan is required before the end of the calendar year, while the final operating budget must be approved by March 31. CRHC approves their final annual financial plan before the end of the calendar year as a requirement of BC Housing to consolidate funding and subsidies.

CRD Financial Plan revenues are derived from fees and charges, service and operating agreements, grants and taxes. Expenditures are determined through a variety of processes, many of which the CRD Board controls directly. Other processes include delegated authority or those recommended by commissions. All budget recommendations are incorporated into service plans, operating plans and capital expenditure plans for final approval by the Board.

The CRD Financial Plan consists of more than 200 budgets funding the delivery of regional, sub-regional and local services to over 432,000 residents, businesses and visitors throughout the region. Various trends and variables impact the Financial Plan, including, but not limited to, economic conditions, population growth, demographics, climate change and regulatory or legislative amendments. The Financial Plan aims to balance these factors in alignment with the Board approved service and financial planning guidelines, the strategic priorities, and the corporate plan.

Planning and Approval Process

The 2023 service planning process marked the final year of the corporate plan developed under the previous board term. The planning cycle is designed to ensure organizational alignment on

implementation of strategic objectives identified and prioritized during the election term. A new corporate plan is being developed to incorporate new and revised priorities of the Board.

As in prior years, annual Service and Financial Planning Guidelines are presented through the Finance Committee. The 2023 guidelines were reviewed and approved by the Board in May 2022. The guidelines address financial management strategies related to revenue, reserves and debt management while also formalizing the organizations response to economic and community trends in service and financial planning.

The guidelines for 2023 directed staff to focus on retraction of activities where possible, absorbing cost pressures, while still balancing essential services and initiatives. As part of the planning process, the Executive Leadership Team (ELT) met multiple times to review individual service plans, initiative business cases (IBCs) and financial implications in alignment with the corporate plan and Board-approved financial planning guidelines. ELT prioritized initiatives in consideration of fiscal constraints, organizational capacity and workforce pressures.

Through a systematic decision-making process, several initiatives were deferred, phased, mitigated and scaled down as much as possible while still maintaining services and meeting corporate plan objectives. The identified resource implications for prioritized initiatives and changes to service levels were consolidated and given provisional approval by the Board on September 21, 2022.

Board Directed Initiatives

Subsequently, at the March 8, 2023 CRD Board meeting the following resolution was passed; *That the CRD Board direct staff to requisition an additional \$3.6 million under the current Land Banking and Housing (LBH) Service (Service No 1.310) to ensure there is capital available for leveraging land banking and housing opportunities in 2023.* As a result of timing, the impact of this resolution is included in the attached Bylaw No. 4537, 2023 to 2027 Financial Plan Bylaw, 2023 in Appendix L, but shown only as an overlay to tables within this staff report, the accompanying budget PowerPoint presentation, and Appendix P. All remaining appendices exclude this impact.

Regional Trends and Observations

Over the past year, key economic indicators such as unemployment and inflation have undergone significant changes through the COVID-19 recovery. Low unemployment rates have returned and been accompanied with 30-year high inflation rates prompting action by national policy makers. The Bank of Canada increased the key overnight lending rate eight times in eleven months (March 2022 through January 2023), moving from 0.25% to 4.5% in an attempt to reign inflation back to their long-standing target of 2%.¹

In Greater Victoria, the monthly Consumer Price Index (CPI) decreased from its high of 8.2%, in July 2022, to 6.5% in January 2023, but remains stronger than Vancouver at 5.9% and provincially at 6.2%.² Meanwhile, the unemployment rate in Greater Victoria dropped to a four-year low of

¹ At: <https://www.bankofcanada.ca/core-functions/monetary-policy/key-interest-rate/>

² At: https://www2.gov.bc.ca/assets/gov/data/statistics/economy/cpi/cpi_highlights.pdf

3.4% in January 2023 (lower than pre-pandemic levels) and below the provincial and national rates of 4.3% and 5.0%.³

Population growth in Greater Victoria continues to outpace the province as a whole, with a growth rate of 20% over the last eight years and 2.2% over 2021.⁴ In 2022, nine municipalities in the CRD exceeded the average BC municipal population growth rate of 1.4%.⁵

Strong population growth and increased inflation continue to apply pressure on housing supply and prices in the region. Despite a 113.7% rise in active listings over last year, the benchmark value of a single-family home in January 2023 remains high at \$1,251,100. While this is a (3.6%) decrease over the same month in 2022, it is a smaller decline than rates across BC and Canada.

Building permit values were stronger in 2022 totaling \$2.2 billion, a 12.5% increase over 2021.⁶ However, housing starts in Greater Victoria, often lagging behind building permits, totaled 4,787 down (0.5%) compared to 2021.⁷

As population growth continues, the local impact translates into escalating construction activity, a tighter housing market and increased demand for community services, many of which are delivered through the CRD.

ALTERNATIVES

Alternative 1

1. That Bylaw No. 4537, “2023 to 2027 Financial Plan Bylaw, 2023”, be introduced and read a first, second and third time; and
2. That Bylaw No. 4537 be adopted.
3. That the amended Staff Establishment Chart as attached in Appendix G be approved.

Alternative 2

1. That staff amend Bylaw No. 4537, “2023 to 2027 Financial Plan Bylaw, 2023 as directed.

IMPLICATIONS

Governance Implications

Public Consultation

Section 375 of the *Local Government Act* requires consultation on the Financial Plan before adoption. In support of the diverse services and governance structures at the CRD, the engagement process employs a variety of means to solicit feedback from regional, sub-regional and local rate payers.

³ At: [Table 14-10-0380-01 Labour force characteristics, three-month moving average, seasonally adjusted](#)

⁴ At: <https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates?keyword=regional&keyword=district&keyword=population>

⁵ At: <https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates?keyword=regional&keyword=district&keyword=population>

⁶ CRD Regional Planning

⁷ At: <https://www03.cmhc-schl.gc.ca/hmip-pimh/#Profile/2440/3/Victoria>

Many CRD services are governed through commissions or committees which are composed of elected officials, and in many cases, volunteer local rate payers. With commissions and committees providing oversight and direction to services through public meetings, input is received leading up to the preparation of budgets through the annual planning process. This process includes a significant amount of work undertaken by many commissioners who volunteer their services in the Southern Gulf Islands, Salt Spring Island and Juan de Fuca (JDF) electoral areas. For regional and sub-regional services, the Board oversees the budget process through several commissions and committees.

Commissions and committees receive input in the form of user input, customer feedback, surveys, public advisory body reports, operational reports, presentations and correspondence. The CRD also conducts public consultations for major regional initiatives such as the solid waste management plan. In alignment with legislation, review of all CRD budgets takes place in meetings open to the public with details advertised in local newspapers and on the CRD website.

To supplement these processes, the CRD also makes budget materials publicly available on the website and has recently implemented a new digital engagement platform to capture feedback. Timing of input follows provisional budget through final budget review. These materials, infographics and digital media are designed to increase understanding and consumption of CRD's financial position and performance. Engagements are featured on the CRD home page, our digital engagement platform (getinvolved.crd.bc.ca), all social media channels and includes advertising through various other networks. Appendix K provides a summary of consultation activities and feedback received to date regarding the final budget.

Public feedback on the 2023 to 2027 Five-Year Financial Plan Bylaw was concluded on February 28 and then shared through the Board correspondence portal. Feedback is considered and incorporated in alignment with corporate and strategic planning for Board approval and integrated into service planning where applicable.

Legislative Implications

Financial Plan Bylaw

The Financial Plan bylaw includes operating and capital expenditures, reserve transfers and revenue requirements from 2023 to 2027. Bylaw No. 4537, cited as "2023 to 2027 Financial Plan Bylaw, 2023", including Schedules A and B, reflect approved service plans and any adjustments since provisional approval. The bylaw and schedules are included in Appendix L.

As in previous years, there will be an additional adjustment made prior to billing, limited to final amendments by BC Assessment after March 31. There are no expected material changes as a result of this information.

As approved by the Board, review and recommendation of all electoral area-only service budgets was delegated to the Electoral Areas Committee (EAC), including the review of budgets of local service commissions. The EAC recommended approval of all electoral area-only budgets on March 13, 2023. Appendix O includes the report and appendices for reference.

Although the Financial Plan bylaw covers a five-year period, the annual service and financial planning process enables regular amendments. While staff are guided by the Board approved

Corporate Plan, there are annual intervention points including the initiatives progress report, Board check-in on priorities, and the Service and Financial Planning Guidelines. The processes including annual approvals of Service Plans, and the five-year Financial Plan bylaw, effectively creating a rolling budget.

Economic Implications

Assessment and Growth

The majority of CRD services are cost apportioned on assessments where property values and folios are primary factors impacting estimates on costs per average household.

Through 2022, the region experienced a significant increase in converted assessments of \$2.3 billion or 12.2%, while residential folios grew by 1,506 or 1.0%.⁸ The change in assessments varies by municipality and electoral area.

When assessments in an area increases more than the regional average, the percent of costs apportioned to that area increases. Increases in assessed values also impacts the theoretical calculation of an ‘Average Residential Household’. Additionally, when the change in assessed values outpaces the rate of change in folios in an area, the average cost per household also increases. All participants experienced a higher rate of change in assessed values than folios. Appendix P contains a listing of the impact on requisition driven by the change in assessed values for each participating area.

Financial Implications

Budget Overview

The 2023 CRD Financial Plan includes \$337.4 million in operating expenditures, an increase of \$22.2 million or 7.0%, and \$218.2 million in capital investment, an increase of \$27.0 million or 14.1.% from 2022.

Table 1: 2023 CRD Budget – Change from Prior Year

Budget Type (\$M)	2023 Final	2022 Final*	\$ Change	% Change
Operating	337.4	315.2	22.2	7.0%
Capital	218.2	191.2	27.0	14.1%
Total	555.6	506.4	49.2	9.7%

* 2022 Final amounts as shown in Bylaw 4529

Appendix A provides additional tables summarizing 2023 year over year changes in operating and capital expenditures, requisition and reserves. The total impact of the operating and capital budget on the 2023 Financial Plan Summaries, along with 2023 Individual Municipal and Electoral Area Requisitions, is included in Appendix J.

⁸ BC Assessment 2023Tax Roll

Updates Following Provisional Budget Approval

The final budget reflects amendments to the Provisional Financial Plan approved in September with year-end results, BC Assessment information and additional committee, commission and staff recommended initiatives. This report focuses on changes since Provisional Budget approval; as such, Tables 2 through 5 compare and summarize the 2023 Final to the Provisional budget. Appendix B and D provide an overview of the 2023 operating and capital budgets.

Operating Expenses

Since provisional approval, the operating budget increased \$8.4 million or 2.6%. The following table summarizes changes by type of expense:

Table 2: Changes in Operating Expenses

Expenditure Type (\$M)	2023 Final	2023 Prelim	\$ Change	% Change
Operations	245.1	237.8	7.3	3.1%
Debt Servicing	42.5	41.3	1.2	2.9%
Capital Funding	26.5	26.1	0.4	1.5%
Transfer to Reserves	23.3	23.8	(0.5)	(2.1%)
Total	\$337.4	\$329.0	\$8.4	2.6%
<i>Board Directed Initiative</i>	<i>+\$3.6</i>	<i>-</i>	<i>+\$3.6</i>	<i>100%</i>

The \$7.3 million change in operations is primarily due to

- \$1.5 million labour contract settlement
- \$1.0 million contract exit fees related to the Renewable Natural Gas (RNG) Project
- \$0.9 million increased pricing on raw material chemicals used in wastewater treatment
- \$0.4 million residual treatment insurance and sludge disposal costs
- \$0.2 million for establishment of the new Regional Goose Management service
- Balance relates to various services updates to reflect carryforward of 2022 work into 2023

The \$1.2 million increase in debt servicing is a result of updated assumptions, addition of new identified debt issuances and exercising early paydown or payout options. Also included within the increase is new municipal debt issuances since provisional budget approval.

Details on all major operating budget changes are listed in Appendix C and budgeted expenditures by service are included in Appendix M at a summary level and in detail by service in Appendix Q.

The Board Directed Initiative came through the March board meeting where staff were directed to include an additional \$3.6 million transfer to reserve within the Land Banking and Housing Service for the purpose of property acquisition to deliver affordable housing. This transfer will require establishment of a capital reserve bylaw as one does not currently exist for this service. Funds will be restricted for use to capital expenditures for affordable housing and may be accessed by way of a financial plan amendment or a future year financial plan.

Operating Revenue

As a result of changes to the operating expenses shown in Table 2, revenue sources are revised accordingly and are summarized in Table 3.

Table 3: Changes in Operating Revenue

Revenue Type (\$M)	2023 Final	2023 Prelim	\$ Change	% Change
Sale of Services	154.6	154.1	0.5	0.3%
Internal Allocations	53.9	53.8	0.1	0.2%
Rentals and other Revenue	9.1	8.9	0.2	2.2%
Transfer from Reserves	8.8	4.1	4.7	114.6%
Surplus Carryforward	6.3	6.3	0.0	0.0%
Grants and PILT	5.4	5.4	0.0	0.0%
Subtotal	238.1	232.6	5.5	2.4%
Requisition*	99.3	96.4	2.9	3.0%
Total	337.4	329.0	8.4	2.6%
<i>Board Directed Initiative</i>	<i>+\$3.6</i>	<i>-</i>	<i>+\$3.6</i>	<i>100%</i>

* Total requisition includes municipal debt payments of \$17.3 million.

The increase of \$4.7 million in transfers from reserve is utilized to fund the expenses identified in Table 2. This includes utilization of operating reserves to fund 2022 initiatives carried over into 2023, collective agreement adjustments and one-time expenses such as contract exit fees related to the RNG Project and early paydown or payouts of debt.

The increase of \$2.9 million in requisition primarily related to:

- \$0.8 million in Core Area Operations for increased property insurance for the Residual Treatment Facility, increased cost of waste sludge disposal at Hartland Landfill and reduced payment-in-lieu (PILT) and surplus carryforward from 2022
- \$0.8 million in updated municipal debt, reflecting refinancing and new borrowing requests made by the municipalities since provisional budget
- \$0.5 million for 2023 labour adjustments for exempt salaries
- \$0.3 million for the Board-directed initiative for First Nations government-to-government relationship building
- \$0.2 million for establishment of the Regional Goose Management service
- \$0.2 million for the Board-directed initiative to extend funding for the Aboriginal Coalition to End Homelessness for 2023

The Board Directed Initiative increase of \$3.6 million in requisition, is additional funding beyond the approved service plan which committed funds for the RHFP Program within the Land Banking and Housing Service. The increase will fund land banking and housing opportunities.

A comprehensive list of changes in operating revenue by driver is included in Appendix C. As in previous years, surplus carryforward estimates were included in the provisional budget as a forecast in each service and are revised for final budget with actual 2022 year-end results.

Payments-in-Lieu

Payments-in-Lieu of Taxes (PILT) are monies recovered from tax exempt parcels owned by federal, provincial and Crown agencies within the region. Under legislation, the amount of tax is determined by class and rate if the properties were taxable. However, the amount of PILT can vary as the requirement to pay is discretionary to the Minister, Lieutenant Governor and heads of Crown Corporations.

Monies collected in each municipality are processed by the CRD and returned through credit to each of the services the municipalities participate in. These payments are a regular source of funding and are meant to compensate the municipality's share of annual costs for CRD services. The historical approach, through provisional budget, is to plan prior year actuals, as current year PILT information is not available until after provisional approval. Revisions for final budget include the actual PILT distributed. For 2023, the PILT received was lower than provisional. 2023 PILT totaled \$3.8 million or a decrease of \$0.3 million from the prior year. Appendix C includes a summary of PILT revenue by member municipality.

Capital Investment

Table 4 summarizes changes to the capital budget by community need.

Table 4: Changes in Capital Investment

Investment Type (\$M)	2023 Final	2023 Prelim	\$ Change	% Change
Water	80.8	73.4	7.4	10.1%
Wastewater	37.4	48.0	(10.6)	(22.1%)
Landfill & Recycling	35.4	31.0	4.4	14.2%
Affordable Housing	17.1	15.4	1.7	11.0%
Parks & Natural Resource Protection	16.5	14.1	2.4	17.0%
Recreation	4.5	4.4	0.1	2.3%
Transportation	5.6	5.0	0.6	12.0%
Arts & Culture	4.7	4.7	0.0	0.0%
Accountability	6.8	5.1	1.7	33.3%
Climate Action & Adaptation	1.9	3.4	(1.5)	(44.1%)
Health	4.6	3.9	0.7	17.9%
Protective Services and Planning & Development	2.9	2.2	0.7	31.8%
Total	\$218.2	\$210.6	\$7.6	3.6%

The \$7.4 million increase in capital investment for Water includes

- \$1.3 million updated estimates for the Ludlow pump station within JDF Water Distribution
- \$1.3 million updated estimates for the Goldstream gatehouse within Regional Water
- \$0.9 million carryforward for AC Pipe Replacement on Lagoon and Milburn roads
- \$2.4 million carryforward across multiple projects within Regional Water and JDF Water Distribution

The (\$10.6) million decrease in Wastewater is largely due to the Core Area Wastewater Treatment Plant project closeout in 2023, with remaining funding of \$13.5 million being carried forward to future years to manage outstanding commitments.

The \$4.4 million increase in Landfill and Recycling includes

- Timing revisions for capital work deferred to 2023 for Aggregate Production at the Hartland
- Updates to estimates generated from request for proposal (RFP) tendering on the Landfill Gas Utilization project

The \$1.7 million increase in Affordable Housing includes the change in purchase price of the Prosser Place development as part of the Regional Housing First Program.

The \$2.4 million increase in Parks and Natural Resource Protection includes the implementation of the Elk Lake remediation system deferred to 2023, and increased material costs on the Galloping Goose Regional Trail Bridge project.

Additional details for all major capital investment changes are listed in Appendix F.

Capital Funding

As a result of changes to capital investment shown in Table 4, capital funding sources are also revised and summarized in Table 5 below.

Table 5: Changes in Capital Investment Funding

Investment Funding Source (\$M)	2023 Final	2023 Prelim	\$ Change	% Change
Current Operating and Work in Progress	52.4	52.7	(0.3)	(0.6%)
Grants	20.3	21.6	(1.3)	(6.0%)
Debenture Debt	50.3	52.8	(2.5)	(4.7%)
Donations and Third-Party Funding	18.2	16.5	1.7	10.3%
Reserve Funding	77.0	67.0	10.0	14.9%
Total	\$218.2	\$210.6	\$7.6	3.6%

The change in Grants is primarily due to revised BC Housing funding for the Regional Housing First Program’s Prosser Place development. Negotiations resulted in additional grant funding to the project, however, by way of agreement, this will be received by the Capital Region Housing Corporation (CRHC) resulting in a reduction to CRD grant revenue.

The change in Debenture Debt is largely related to the Seagirt Water System local service where the Watermain Extension project will connect users to the Juan de Fuca Water Distribution service.

Change in Donations and Third-Party Funding are primarily due to the increased purchase price of the Prosser Place development. This price increase is funded by lease recovery income from CRHC, who will manage the property.

Finally, Reserve Funding changes are related to a variety of projects including

- \$2.1 million in aggregate production at the Hartland Landfill
- \$1.6 million for the Landfill Gas Utilization project being carried forward into 2023
- \$0.7 million in equipment replacement across Environmental Resource Management, South Galiano Fire, Geo-Spatial Referencing, Environmental Protection and South Galiano Island Small Craft Harbour Facilities
- \$0.6 million in carryforward for Saanich Peninsula Wastewater, Saanich Peninsula Water Supply and Salt Spring Island Park Land and Recreation
- \$0.3 million in material costs for bridge replacement on the Galloping Goose Trail
- The balance is related to reserve funding changes less than \$0.25 million over 38 services

Additional details for all major capital changes are included in Appendix F.

A total \$714 million in capital investment is planned in the 2023 to 2027 Capital Plan. The plan reflects continued commitment to address critical infrastructure while also progressing Board Strategic Priorities with significant investments in affordable housing projects and emission reducing projects such as the Landfill Gas Utilization facility at the Hartland Landfill.

As in previous years, changes to the capital plan are managed through budget amendments with the approval of the Board. A summary of capital investment is included in Appendix D, projects greater than \$0.5 million are included in Appendix E and a complete list of capital projects by service is included in Appendix N.

Staff Establishment Chart

The Staff Establishment Chart (SEC) is attached as Appendix G, detailing Full-Time Equivalent (FTE) employees included in each department and division. Since provisional approval, 2023 FTEs have increased by 1.0 ongoing and 0.5 fixed duration. The 1.0 ongoing FTEs was directed by the CRD Board on September 21, 2022 to address backlog of building permit applications. The 0.5 fixed duration FTE is to support the newly established Regional Goose Management service where the establishment bylaw was adopted by the CRD on February 8, 2023. Both FTEs are now reflected in the financial plan.

Financial Indicators and Reserve Forecasts

Reserves are a mechanism for leveraging annual revenue in support of sustainable service delivery. A review of capital reserve health for the CRD was completed in 2021 and resulted in Board approved guidelines. The guidelines define the relationship between leverage and savings and are now incorporated into financial planning across all CRD services.

Financial indicators relate directly to the CRD, and services provided to the communities in which the CRD operates. These indicators provide a measurement of financial capacity including debt servicing relative to revenue and planned capital expenditures, capital investment relative to depreciation and transfers to reserves relative to the net book value of assets and operating expenditures. A summary of the financial indicators is included in Appendix I. Consolidated summaries of operating and capital reserve activity can be found in Appendix H.

CONCLUSION

The CRD Board must adopt a five-year Financial Plan bylaw each year by March 31. The attached bylaw and supporting schedules summarize the CRD Financial Plan for the years 2023 to 2027. The 2023 budget was preliminarily approved by the Board on September 21, 2022. The 2023 to 2027 Financial Plan has been prepared in alignment with Board decisions and committee direction. Staff recommends approving the 2023 to 2027 Financial Plan bylaw as presented.

RECOMMENDATION

1. That Bylaw No. 4537, “2023 to 2027 Financial Plan Bylaw, 2023”, be introduced and read a first, second and third time; and
2. That Bylaw No. 4537 be adopted.
3. That the amended Staff Establishment Chart as attached in Appendix G be approved.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
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Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Presentation: Capital Regional District 2023 to 2027 Final Budget
- Appendix A: CRD 2023 Final vs. 2021 Final Budgets
- Appendix B: CRD 2023 Operating Budget Overview
- Appendix C: Drivers for Changes in Operating Budget
- Appendix D: CRD 2023 Capital Budget Overview
- Appendix E: CRD 2023 Major Capital Projects > \$500,000
- Appendix F: Drivers for Changes in Capital Budget
- Appendix G: CRD 2023 Staff Establishment Chart
- Appendix H: CRD Changes in Operating and Capital Reserve Forecasts
- Appendix I: CRD 2023 Financial Indicators
- Appendix J: CRD 2023 Financial Plan Summaries and Individual Municipality and Electoral Area Requisitions
- Appendix K: Public Input
- Appendix L: Bylaw No. 4537, “2023 to 2027 Financial Plan Bylaw, 2023”, inclusive of Schedules A and B
- Appendix M: CRD 2023 Operating Cost Summary by Service
- Appendix N: CRD 2023 to 2027 Capital Project Listing by Service
- Appendix O: Electoral Areas Committee Final Budget Report
- Appendix P: Requisition by Participant – Impact of Assessed Values
- Appendix Q: Final Budget Review Package (Parts A, B and C)