

Corporate Planning and Financial Services Report to
Regular Meeting of Council
2023 November 07

ISC: CONFIDENTIAL
C2023-1148

2023 November Adjustments to the 2023-2026 Service Plans and Budgets

PURPOSE

This report provides the proposed 2023 November Adjustments to the 2023-2026 Service Plans and Budgets.

PREVIOUS COUNCIL DIRECTION

In 2022 December, Council requested the addition of a standing agenda item on service planning and budgeting at Executive Committee, which Administration has been delivering since that date. Further, on 2023 January 24, Council directed Administration to close out the Zero-Based Review program to allow Administration to continue its commitment to continuous improvement over the next four years and beyond in other ways. This is evidenced by a new Corporate service improvement program and the 300+ service improvement initiatives identified within the approved 2023-2026 Service Plans and Budgets. Finally, on 2023 July 4, Council directed Administration to further develop certain investment options to be brought back to the 2023 September 26 Strategic Session of Council (C2023-0633), leading up to the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets. Further details of previous Council direction are included as Attachment 1.

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RECOMMENDATIONS:

That Council

1. Approve the recommendation to account for differential in physical growth (new or redevelopment) between residential and non-residential and shift the tax share from non-residential to residential by 1 per cent per year for the next 3 years (2024 impacts shown in Option B, in Attachment 3).
2. Approve the recommended adjustments to the 2023-2026 Service Plans and Budgets in Attachment 5 and direct Administration to implement the budgetary changes and relevant performance measures necessary to effect those adjustments.
3. Approve the funding recommendations in Attachment 5.
4. For the proposed User Fee and Rate changes in Attachment 6:
 - a. Approve the user fee changes in Attachments 6A-6E; and,
 - b. Give three readings to the bylaw in Attachment 6F.
5. Approve the Capital Budget Recast in Attachment 7.
6. Approve the Capital Budget Adjustments in Attachment 8.
7. Approve the Operating Budget Adjustments with No Net Budget Impact for 2023 in Attachment 9.
8. Approve the Carry Forward of One-time Operating Budget from 2023 to 2024 in Attachment 10.
9. Approve the contribution of Police Services' Community Safety Investment Framework 2023 favourable variance of up to \$7.5 million to the Calgary Police Service Court Fine Revenue Operating Reserve and a corresponding one-time budget increase in 2024 to be used to fund the Police Services 2024 Community Safety Investment Framework expenditures.
10. Authorize the Public Transit service to access funding in 2024 for the unspent portion of the previously approved \$32 million from the Fiscal Stability and Operating Budget Savings Account Merged Reserve (originally authorized as a recovery for 2023 only).
11. Approve the Performance Measures changes in Attachment 11.
12. For the Compost Expansion Borrowing Bylaw 11B2023 in Attachment 12:
 - a. Give first reading to Bylaw 11B2023 (Attachment 12), being the proposed bylaw to repeal and replace Bylaw 11B2021 authorizing the increase of the amount of borrowing for the Project from the maximum amount of \$30 million to \$55.63 million; and,
 - b. Withhold second and third readings until the advertising requirements set out in the *Municipal Government Act*, RSA 2000, c. M-26, have been met.

CHIEF ADMINISTRATIVE OFFICER/GENERAL MANAGER COMMENTS

Administration is recommending a package that responds to critical needs in our city by investing in transit, public safety and affordability needs like the housing crisis and emergency support to Calgarians experiencing vulnerabilities. The Executive Leadership Team is confident that the proposed 2023 November Adjustment recommendations present bold solutions and fully endorse the recommendations put forward in this report. The investments align with what Calgarians have told us they want and need, as heard through City research. On Council's

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approval, we are ready to provide the leadership required to implement these recommendations and work together with Council to support Calgarians through 2024.

HIGHLIGHTS

- We need to invest in our services to keep Calgary ranked as one of the top cities in the world as we continue to grow and respond to the pressing needs of Calgarians. We are one of the fastest-growing cities in Canada. Over the last two years, the Calgary population has increased 5.1 per cent to 1.39 million.
- Responding to the needs that Calgarians have expressed relating to action on affordable housing, ensuring public safety, and further improving on transit initiatives, Administration is recommending a net increase to The City's operating budget.
- Our community continues to expect more from all orders of government and it's our responsibility to respond. In some cases, the responsibility for typically provincially-funded services gets transferred from the province to The City. There is a persistent fiscal gap because the expectations of what a municipality can provide exceed the revenue tools that Council has. We must work with other orders of government collaboratively to ensure long-term capital funding, among other sharing agreements, to support services into the future.
- The City strives to minimize the direct impact on residents by prioritizing non-tax revenues. All the increased capital and one-time investments can be funded without additional property tax revenue. Taking advantage of the anticipated 2023 positive variance for the operating budget of \$100 million, The City can ensure critical one-time operating and capital investments can be funded. The anticipated 2023 positive variance in local access fees and franchise fees of \$165 million will enable The City to propose historic investments in affordable housing and other capital priorities. Approximately half of the ongoing annual operating investments can be made without additional property tax impact. A total of \$35 million in non-tax revenues and \$11 million in expenditure savings have been made available for ongoing annual operating investments. The remaining amount required to fund investments is \$57 million through additional tax revenue that will be needed as of 2024.
- Total costs for the typical single residential home, including property tax, utilities and waste and recycling, are proposed to go up about \$16 per month (close to 5 per cent).
- Calgary's property taxes remain competitive. The average increase for Calgary from 2019-2023 has been 1.19 per cent; this is far lower than other cities, including Edmonton at 2.15 per cent, Ottawa at 2.9 per cent, Toronto at 3 per cent and Vancouver at 6.42 per cent.
- Based on forecasted assessment changes, Calgary is approaching the maximum 5:1 tax rate ratio outlined in the Municipal Government Act. This will constrain future Council decision-making on tax share and is a negative signal for the business community.
- Shifting the tax share from non-residential to residential by 1 per cent per year for the next three years will reduce the tax rate ratio, support legislative compliance, and improve the balance of tax responsibility between residents and businesses. The impact of shifting the tax share from non-residential properties to residential properties, by any amount, is cumulative along with the cost of new investments.

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- The previously budgeted property tax revenue increase to existing taxpayers would result in about a \$7 per month increase (3.4 per cent) for the typical single residential homeowner. The recommended investments push the total property tax revenue increase to existing taxpayers for 2024 to a total of \$12 per month (5.7 per cent).
- The cumulative impact if all recommendations are approved, including shifting the tax share to reduce non-residential property tax responsibility will result in a net increase of approximately \$16 per month (7.8 per cent) for residential properties and approximately \$277 per month increase (3.5 per cent) for non-residential properties, pending finalization of the 2024 assessment roll.
- Administration is proposing a capital budget redistribution between 2024 and future budget years to align budgets with expected investment timing, along with a net increase to the 2023 to 2028 capital budgets of \$937 million.
- This report and attachments are being held confidential until the commencement of the item during the 2023 November 7 Regular Meeting of Council at which point the material will be released to the public.

DISCUSSION

In 2022, Council approved the 2023-2026 Service Plans and Budgets, including a 3.4 per cent tax rate increase for 2024. The adjustment process reflects changes in circumstances based on socio-economic conditions, Council priorities, and feedback from public engagement. Throughout 2023, Council and Administration have been designing and implementing a new and collaborative process through the delivery of a monthly standing item at Executive Committee. Instead of initiating this process with confirmation of an indicative tax rate, Administration worked with Council to develop a refined strategic direction and took a more integrated and holistic approach.

Market changes, a review and adjustment of all non-property tax revenues, amounts collected for additional development and redevelopment of properties in Calgary, the overall share of tax collected from residential and non-residential taxpayers, and investment decisions are all factors that impact property tax costs for Calgarians.

Assessment changes

In accordance with Financial Task Force recommendations, The City uniquely finalizes its assessment roll in mid-November to support Council in making informed budget decisions and provide greater certainty to taxpayers about how their property tax bill may be impacted when assessment notices are mailed in early January. Preliminary assessment information was provided on 2023 November 1 (EC2023-1047) to help Council understand the impacts of investment and tax share decisions. Changes in assessment values impact the distribution of property tax responsibility across and between the residential and non-residential classes.

Tax share

Tax share refers to the distribution of property tax responsibility between residential and non-residential properties. The current tax share in Calgary is 52 per cent residential and 48 per cent non-residential, which means that in 2023 approximately 18 per cent of property value in Calgary paid 48 per cent of municipal property tax collected by The City. Administration has prepared benchmarking data to understand how Calgary compares to other municipalities on measures related to property tax (see Attachment 4). An important indicator of economic

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competitiveness used by the business community is the tax rate ratio – this figure represents the relationship between the tax rate for non-residential properties compared to the tax rate for residential properties. The 2023 municipal tax rate ratio of 4.26:1 means that for every dollar of assessed value, a non-residential property owner pays 4.26 times more municipal property tax than a residential property owner.

As shown in Attachment 4, Calgary has the highest tax rate ratio among both regional comparators and other big cities – this is a challenging signal for the city's economic competitiveness because it suggests high property tax costs for businesses. In Alberta, the *Municipal Government Act* legislates a maximum 5:1 ratio. If Council does not shift the tax share, the tax rate ratio is estimated to increase to approximately 4.59 in 2024 and forecasting using historical market data indicates a 40 per cent chance we reach the 5:1 legislated maximum by 2026. If we reach the 5:1 ratio, Council's policy choice for tax rates becomes much more constrained and the non-residential property tax rate will be limited to 5 times the residential rate (i.e., Council could be forced to increase the residential property tax share to achieve compliance with the 5:1 maximum).

Administration is recommending that Council change the distribution of tax responsibility by shifting the tax share between businesses and residents by 1 per cent per year over the next three years to reduce the tax rate ratio, balance tax responsibility between residents and business, and support legislative compliance. Shifting by 1 per cent amounts to an approximately 2 per cent increase in tax responsibility for residential properties and a 2 per cent decrease for non-residential properties. Importantly, tax share and tax rate ratio changes do not generate any new revenue for The City and tax responsibility for individual properties continues to be determined by changes in assessment value, so property owners will see differential impacts based on market changes.

Plan and budget adjustments

Council and Administration are focused on the needs of Calgarians and The City's financial ability to meet these needs while continuing to build an incredible city. As reported in the 2023 Fall Research Results, safety and transit are closely intertwined topics in our city, with ongoing concerns regarding safety on public transit. Calgarians continue to see this as a growing concern, and nine in 10 would like to see more investment in transit safety, and nearly all believe The City should be doing more to address safety issues downtown.

Homelessness, poverty and affordable housing are also issues that has risen to prominence as the most important issue due to cost-of-living challenges. The sentiment that Calgary is a great place to make a living remains high, however, citizens are expressing heightened apprehension about housing affordability. Calgarians are looking to local government to support solutions through both programmed affordable housing and other actions that will make cost of living more affordable.

Inflationary pressures remain high. Non-residential building cost inflation in Calgary has seen significant increases in recent years. Since 2020, the cost to put up a non-residential building in Calgary has increased by just over 18.5 per cent. In comparison, over the same time period (mid year 2020 to mid year 2023) the Consumer Price Inflation has increased by about 3.5 per cent less. A variety of projects across all city wards are experiencing cost escalations, including multi-use facilities with amenities such as fire stations, libraries, non-market housing, libraries, recreation facilities, partner projects, and transit asset replacements.

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Operating budget adjustments with no net budget impact are in Attachment 9 and result in no change in funding from corporate revenue sources and improve the alignment of budgets to anticipated actual spending. This represents an increase in revenue by \$44 million, recoveries by \$15 million and expenditures by \$59 million with no net impact on the total City operating budget.

Carry forward of one-time operating budget adjustments are unspent one-time operating budget if project cannot be completed by the end of the current year are in Attachment 10. Proposed adjustments request to carry forward \$168 million in one-time budget from 2023 to 2024 from the \$181 million currently approved for these projects. This impact is primarily driven by the Downtown Calgary Development Incentive Program for conversions from office buildings to residential.

Corrections to performance measures from the 2023-2026 Service Plans and Budgets are in Attachment 11. These changes do not have budgetary impacts.

Council's approval is required for the request by Calgary Police Service to transfer up to \$7.5 million from the 2023 Police Service budget to the Court Fines reserve and a corresponding one-time budget in 2024 for use towards Community Safety Investment Framework (previously referenced as Anti-Racism and Call Response Funds) expenditures. Approval is required as this falls outside the terms of reference (recommendation 9).

Council's approval is required to extend into 2024 the Public Transit service's access to the \$32 million one-time recovery from the Fiscal Stability and Operating Budget Savings Account Merged Reserve, previously approved by Council on 2023 April 25 to offset revenue losses and continue recovery spending in 2023. Some recovery initiatives will not be completed by year-end due to factors such as supply chain issues. Public Transit is requesting that the unspent portion of the \$32 million recovery be accessible in 2024 to complete funding of these one-time initiatives.

User fee and rate adjustments are also proposed to minimize financial impacts to Calgarians and businesses (Attachment 6).

The City's capital program continues to manage infrastructure projects. Recasting the capital budgets, which does not change the total budget but redistributes it among the different years to reflect refinements of estimates and cash flow timing as a project progresses, allows the budgets in each year to better reflect expected spending. The capital budget recast in Attachment 7 requests deferral of \$352 million from the 2024 capital budget.

The recommended capital budget adjustments in Attachment 8 result in \$130 million in relinquishments, \$641 million in increases as well as \$67 million in net zero transfers to better align for capital delivery. The increases are driven by a combination of smaller projects as well as several major investments, such as funding large recreation capital initiatives (Rocky Ridge, Saddle Ridge and Belmont facilities), Housing Strategy, purchase of electric buses and the expansion of a composting facility.

Administration has put forward approximately \$426 million in new capital investments to continue advancing the approved priorities, specifically in the areas of affordable housing, transportation infrastructure and the lifecycle sustainment of existing facilities.

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The updated capital cost estimate for the Composting Facility Expansion requires a capital budget increase of \$38.3 million with no impact to corporate funding sources, anticipated to be spent between 2024 and 2026 (previously approved borrowing [bylaw 11B2021](#)). A borrowing bylaw is required to support this adjustments and details can be found in Attachment 12.

Other attachments for Council information are the Operating Budget Continuity Schedule (Attachment 14), and Capital Budget Continuity Schedule (Attachment 15). These schedules provide line of sight from the current approved budget to the adjusted budget as proposed.

EXTERNAL ENGAGEMENT AND COMMUNICATION

- | | | | |
|-------------------------------------|---|-------------------------------------|---|
| <input type="checkbox"/> | Public engagement was undertaken | <input checked="" type="checkbox"/> | Dialogue with interested parties was undertaken |
| <input checked="" type="checkbox"/> | Public/interested parties were informed | <input type="checkbox"/> | Public communication or engagement was not required |

According to results from the 2023 Fall Survey of Calgarians, the top three areas that are the most important issues for Calgarians are:

1. homelessness, poverty, and affordable housing;
2. infrastructure, traffic and roads; and
3. crime, safety and policing.

Previous external engagement on the tax share question was conducted as part of action on Financial Task Force recommendations. An [Engagement Summary](#) was provided to Council on 2022 October 4 with the [Financial Task Force – Property Tax Policy Framework \(EC2022-0649\)](#).

Executive Committee and Council have been involved monthly throughout 2023 in the development of Council's refined strategic direction and identification of the 30 new investments options.

IMPLICATIONS

Social

The investments include options that support Council's priority result of social equity and focus on addressing the high-profile needs of Calgarians, like enhanced transit safety and funding for Calgary's Mental Health and Addictions Strategy.

The Fall Survey of Calgarians began with a crucial question: What is the most pressing issue in our community, the one that local leaders should prioritize? Historically, "Infrastructure, Traffic, and Roads" has consistently held the top spot. However, the landscape is changing, and this year's responses reflect a notable shift. We've observed an increased interest among Calgarians, as evidenced by a significant increase in mentions of "Homelessness, Poverty, and Affordable Housing." This issue has risen to prominence as a result of the cost-of-living challenges, as well as recognition of the focused conversation taking place between Council and Administration. Focus participants demonstrated a genuine empathy for other members in our community, with a desire to help those that need it most. Even Calgarians that are reporting strong agreement that Calgary is a great place to make a living are still listing this concern as top of mind.

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The shift in residents' mentions underscores the evolving needs and priorities of our community. It's a clear signal that we must address housing affordability and related issues and emphasizes the importance of ongoing efforts The City has committed to or has already undertaken.

That's why it will be so important to invest in these areas. Every Calgarian deserves an affordable cost of living; some need a little extra help. The recommended investments respond to the housing crisis; secure permanent funding for Calgary's Mental Health and Addiction Strategy; provide emergency support to Calgarians when they need it most; create more opportunities to connect and build stronger communities; and more. Now is the time to seize the opportunity to invest so that significant benefits can be felt as soon as possible. Waiting is not an option.

Market value assessment is used to determine property tax responsibility because it is a fair, equitable, and transparent process based on the real estate market; however, The City recognizes that a fair and equitable distribution of tax responsibility does not always align with individuals' ability to pay. Increases in residential property tax costs incurred by homeowners and renters may compound current cost of living challenges faced by many Calgarians.

The [Property Tax Assistance Program](#) and [Alberta Seniors Property Tax Deferral Program](#) will continue to assist eligible residential property owners experiencing financial hardship. [Property tax exemptions](#) are also provided to qualifying properties.

Environmental

The investments include options that have a strong focus on transit, transit enabling projects and investments in the 5A Network. Increasing transit ridership and reducing the number of vehicles on the road will have a positive impact on reducing The City's greenhouse gas emissions and is in alignment with the Climate Strategy: Pathways to 2050 and the 2023-2026 Climate Implementation Plan outcome of increasing the mode share of zero or low emissions transportation modes.

Economic

In the wake of changes to Calgary's downtown business environment and unprecedented socio-economic pressures, thoughtful and swift investments are required to affect positive change and maintain Calgary's competitive advantage.

Although the tax rate ratio is just one indicator, a high tax rate ratio is a negative signal for the business community because it suggests high property tax costs for businesses. The growing tax rate ratio indicates that a smaller portion of the total assessment base is increasingly paying a higher proportion of overall municipal property tax responsibility. Businesses that lease commercial space typically incur property tax increases directly due to high prevalence of triple-net leases (i.e., the tenant pays all property expenses including property tax, in addition to rent). Property tax increases contributes to cost pressures that may directly or indirectly impact wage and job growth and the cost of goods and services for many businesses.

The tax rate ratio is related to market changes and could decrease over time if non-residential property values see significant recovery and the housing market sees less relative growth in the future; however, using historical data, Administration has forecasted a 40 per cent chance that the tax rate ratio reaches the 5:1 maximum by 2026 without a change in the tax share between residential and non-residential properties.

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For residential properties, property tax is experienced directly by homeowners; however, residential leases typically involve flat rents (i.e., gross leases) and property tax is not a primary factor impacting rents. Recent rent increases observed in Calgary have been driven primarily by supply and demand in the housing market.

Recommended investments will help to support affordability (e.g., through investment in The City's housing strategy) and ensure Calgary remains a vibrant, attractive place to live and work.

Service and financial implications

To continue advancing priorities and goals defined in 2023 – 2026 Service Plans and Budgets approved in November 2022, approximately \$96.5 million increase in base operating expenditures (i.e., on-going annually) and \$68 million in 2024, as well as \$1.2 million in 2025 one-time expenditures is being brought forward for Council approval.

The summary of the 2024 operating adjustments impacts on the rest of the budget cycle is presented below:

Breakdown of operating revenue	2023	2024	2025	2026
Budget as of Sept. 30, 2023	(5,499)	(5,516)	(5,607)	(5,716)
Technical Adjustments (A+B)	138	(191)	(43)	(42)
<i>(A) Corporate Reserves (FSR/BSA) ¹</i>	<i>168</i>	<i>(168)</i>	<i>-</i>	<i>-</i>
<i>(B) Other Non-tax Revenue ²</i>	<i>(30)</i>	<i>(24)</i>	<i>(43)</i>	<i>(42)</i>
New Investments ³	-	6	6	6
New Investments Funding (C+D+E)	-	(160)	(93)	(92)
<i>(C) Corporate Reserves (FSR/BSA) ⁴</i>	<i>-</i>	<i>(59)</i>	<i>8</i>	<i>9</i>
<i>(D) On-going Corporate Non-tax Revenue ⁵</i>	<i>-</i>	<i>(35)</i>	<i>(35)</i>	<i>(35)</i>
<i>(E) Change in Tax Revenue</i>	<i>-</i>	<i>(57)</i>	<i>(57)</i>	<i>(57)</i>
Proposed revised budget	(5,361)	(5,851)	(5,728)	(5,835)

¹ One-time budget carry-forward incl. previously approved corporate reserve funding that is being carried forward from 2023 to 2024

² Operating budget adjustments with no net budget impact and self-funded one-time budgets carried forward from 2023 to 2024

³ Lower revenue due to limiting transit fare increases and permanently funding free transit for children under the age of 12

⁴ Fiscal Stability and Operating Budget Savings Account Merged Reserve drawdowns funding one-time investments, incl. the impact of converting Fire and Emergency Response (\$3.3M) and Community Strategies one-time budgets (\$6M) to base budgets

⁵ ENMAX dividend (\$10M), investment income (\$10M) and franchise fee revenue (\$15M) funding on-going investments

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Breakdown of operating investments (\$ millions) *	2023	2024	2025	2026
Budget as of Sept. 30, 2023	5,499	5,516	5,607	5,716
Technical Adjustments ¹	(138)	191	43	42
New investments (on-going and one-time) ²	-	155	88	87
New investments funding ³	-	(11)	(11)	(11)
Proposed revised budget	5,361	5,851	5,728	5,835

* Expenditures net of recoveries

¹ Operating budget adjustments with no net budget impact and one-time budget carry-forward

² Includes the conversion of Fire and Emergency Response (\$3.3M) and Community Strategies (\$6M) one-time budget to base budget

³ Reducing contribution to reserves from investment income (\$10M) and City Planning and Policy base budget reduction (\$1M)

The 2024 adjustments increase the total capital budget for the 2023 – 2027+ period by approximately 937 million as a result of adjustments (\$ 511 million) and proposed new investments (\$ 426 million).

Capital Budget Summary (\$ millions)	2023	2024	2025	2026	2027+	Total
Previously Approved Budget	2,873	1,989	1,386	2,364	3,047	11,659
Recast	-	(352)	60	187	104	-
Adjustments	(113)	129	15	473	6	511
<i>Relinquishments</i>	(123)	(5)	(1)	(1)	-	(130)
<i>Increases</i>	10	134	16	474	6	641
New Investments	-	50	159	210	7	426
Proposed Budget	2,761	1,817	1,619	3,234	3,164	12,596

RISK

There are risks related to the tax share and tax rate ratio decision that is before Council. If Calgary's tax rate ratio hits 5:1, Council's policy choice for tax rates will become much more constrained and the non-residential property tax rate will be limited to five times the residential rate and signal to the business community that Calgary is taxing businesses at the highest rate it can, calling Calgary's competitiveness into question.

New investments and changes to the tax share are expected to increase property tax costs for both businesses and residents. Setting indicative tax rates by making tax share decisions alongside investment decisions will help businesses and homeowners to budget for 2024 and ensure that forecasted changes are reflected in the January 2024 adjustment to Tax Instalment Payment Plan (TIPP) payment amounts. A deferred decision on tax share would increase uncertainty for taxpayers.

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The adjustments contain several increases to budgets for certain lines of revenue, reflecting less conservative estimates and reduced investment income for City reserves. These changes mean that The City operating surpluses are likely to be smaller in future years with increased risk of deficits. The net impact is lower rate of growth in reserves than in the past. This could impact the flexibility of Capital budgets to capitalize on emerging opportunities arising from programs funded by other levels of government or manage unanticipated cost escalations.

Additional key risk considerations related to the 2023 November Adjustments are provided in Attachment 13 to inform Council’s decision-making. This risk analysis is an overarching summary of risks to the execution of the adjusted 2023-2026 Service Plans and Budgets, based on internal and external pressures impacting The City. It also incorporates risks associated with not approving the new investments recommended for Council’s consideration.

It is important to note that while these proposed investments may reduce some risks, they can also trigger new risks. Disaggregated information is on the risks of either approving or not approving specific investments is reflected in the investment-specific business cases in Attachment 5.

Therefore, when making strategic decisions on the additional investments, Council will need to balance the risks versus benefits, while considering the funding available, how additional funding can be obtained and the potential impacts to Calgarians.

ATTACHMENTS

1. Background and Previous Council Direction
2. 2023 November Adjustments Summary Report
3. 2024 Tax Share Options and Implications
4. Property Tax Benchmarking
5. New Investments Recommendations
6. User Fee and Rate Adjustments
7. Capital Budget Recast
8. Capital Budget Adjustments
9. Operating Budget Adjustments with No Net Impact
10. Carry Forward of One-time Operating Budget from 2023
11. Performance Measure Changes
12. Compost Expansion Borrowing Bylaw 11B2023
13. Strategic Risk Analysis to Inform the 2023 November Adjustments Process
14. Operating Budget Continuity Schedule
15. Capital Budget Continuity Schedule
16. Presentation

Department Circulation

General Manager/Director	Department / Business Unit	Approve/Consult/Inform
David Duckworth, Chief Administrative Officer	Chief Administrator’s Office	Approve
Carla Male, CFO and General Manager	Corporate Planning & Financial Services	Approve

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Stuart Dalgleish, Chief Operating Officer	Chief Operating Office	Approve
Tim Doruch, Acting Director	Corporate Planning & Performance	Approve
Francois Bouchart, Director	Capital Priorities and Investment	Approve
Edwin Lee, Director and City Assessor	Assessment and Tax	Approve
Chris Arthurs, General Manager	People, Innovation & Collaboration Services	Approve
Katie Black, General Manager	Community Services	Approve
Debra Hamilton, Acting General Manager	Planning and Development Services	Approve
Jill Floen, City Solicitor and General Counsel	Law, Legislative Services & Security	Approve
Doug Morgan, General Manager	Operational Services	Approve
Michael Thompson, General Manager	Infrastructure Services	Approve

Author: One Calgary Team