

Previous Council Direction and Policy

During the 2020 June 15 Council Meeting, A Notice of Motion entitled "Union Wage Contract Negotiations 2021-2022" was electronically distributed and displayed with respect to Report C2020-0714. Council directed Administration to the Priorities and Finance Committee (PFC) in Closed Meeting on 2020 July 14 for a discussion on the 2021 indicative tax rate to meet the service and financial goals and targets of The City in a time of recovery and resiliency, with a view to our longer-term financial sustainability.

On 2020 April 6 Council approved property tax rates for the 2020 budget as adjusted in 2019 November (C2020-0382) including some relief measures in response to COVID-19:

- The cancellation of the portion of the property tax comprised of the penalties imposed under section 2(a) of Bylaw Number 8M2002 that would have accrued between July 1, 2020 and September 30, 2020; and
- That the requirement to pay an administration fee equal to 2% of the total amount of missed installments for those taxpayers who join TIPP after January 1, under section 7(5) of Bylaw Number 9M2002 be suspended until 2021 January 1.

On 2020 March 15 pursuant to Section 21 of the Emergency Management Act (R.S.A. 2000 c. E-6.8) and Section 4 of The City of Calgary *Bylaw 25M2002*, the Local Emergency Committee declared a state of local emergency existing within the entirety of The City of Calgary boundaries.

On 2020 January 21 (PFC2020-0117), PFC received a verbal update and presentation on Fiscal Sustainability in 2020. This report outlined the goal is to identify \$74 million in operational savings while preserving service value for citizens, and changed the name of the Strategy for Improving Service Value (SISV) to the Solutions for Achieving Value and Excellence (SAVE) program.

In 2019 November (C2019-1052), during the Adjustments to One Calgary Service Plans and Budgets Strategic Meeting, Council approved the tax proportion responsibility as 52% residential and 48% non-residential. Additionally, they directed Administration to allocate one-time funds of \$24 million to effect a 0% tax rate increase in 2020 and allocate an additional \$24 million toward the 2021 operating budget to prevent a bow wave effect, from 2019 Corporate Program savings, while the Strategy for Improving Service Value program achieves operating budget savings of \$24 million in 2021 and \$50 million in 2022. Council directed The Strategy for Improving Service Value (SISV) to present preliminary results to the 2020 September 8 PFC to inform 2020 November budget deliberations. Council directed the purpose of SISV is to identify the strategies and tactics to reduce the responsibility of taxpayers for the remainder of the One Calgary cycle, including targeting: a reduction in operating budgets to deliver modern and affordable municipal lines of service within our City mandate; new or improved revenue streams for the City, and ensure all current initiatives being undertaken related to savings and efficiency be wrapped into the above process going forward (including initiatives like Zero Base Reviews, any potential sub service reviews and staff consultations).

On 2019 November 29 (PFC2019-1402), Council approved revised rates for 2020 in the Water, Wastewater and Stormwater lines of service in response to worsening economic conditions at the time, and ongoing slower growth than anticipated. Council directed Administration to report back with indicative rates for 2021 and 2022 prior to the November 2020 Mid-cycle Adjustments.

During the 2019 July 29 Council Meeting, Motion 2019-1011, Delivering Modern & Affordable Municipal Services in an Environment of Economic Constraint, directed Administration to seek proposals from external experts about services available to assist Council and Administration to achieve savings on the delivery of municipal services, capitalize on revenue generation opportunities, and identify short and longer-term efficiencies, all while considering Citizen Priorities and Council Directives within an environment of economic restraint.

The Strategy for Improving Service Value (SISV), was introduced to Council in 2019 July (C2019-0883). SISV discussions continued the 2019 July 22 (C2019-0901) Combined Meeting of Council.

On 2018 November 14 (C2018-1158), Council approved the One Calgary 2019-2022 Service Plans and Budgets.

Multi-Year Business Planning and Budgeting Policy

On 2019 April 29 (PFC2019-0401), Council approved revisions to the Multi-Year Business Planning and Budgeting Policy (CFO004) to: (1) revise the Council policy to align to the service-based approach as the means by which business plans and budgets are approved and performance reported; and (2) expand the scope of budget adjustments to include service reviews that identify opportunities to improve service performance.

On 2013 April 22 (PFC2013-0338), Council approved a four-year approach to business planning and budgeting to align The City's business plan and budget process to the four-year election terms. It included a provision for a more fullsome adjustment in the middle of the cycle.

On 2008 January 14 (FCS2007-46), Council approved the revised Multi-Year Business Planning and Budgeting Policy CFO004 to include a three-year approach to approving the capital budget.

On 2005 January 18, (C2005-04) The Multi-Year Business Planning and Budgeting Policy (CFO004) was approved by Council. This policy stipulates the approach that The City of Calgary (The City) uses for multi-year planning and budgeting, including provision for annual adjustments.