

# Background

2021 Year-End Accountability Report

## Context

The report fulfills Council's policy reporting requirement per the Multi-Year Business Planning and Budgeting Policy (CFO004).

## Prior Accountability Reports for 2019-2022 Cycle

### **2021 Mid-Year Accountability Report (PFC2021-1209)**

Provided updates on the Solutions for Achieving Value and Excellence (SAVE) program, The City's COVID-19 response and strategy progress, along with budgets overviews for the first half of 2021.

### **2020 Year-End Accountability Report (PFC2021-0221)**

Ensured citizens and Council's objectives were being achieved during the COVID-19 pandemic and through an economic downturn and provided a springboard for future recovery and resilience.

### **2020 Mid-Year Accountability Report**

The City Manager deferred the 2020 Mid-Year Accountability Report (C2020-0698) to be presented to Council in 2021 by combining mid-year results with the 2020 Year-End Accountability Report.

### **2019 Year-End Accountability Report (PFC2020-0158)**

First accountability report which provided updates on the status of Citizen Priorities, corporate performance, capital and operating budgets and debt considering implementation of budget adjustments.

### **2019 Mid-Year Accountability Report**

Council directed Administration to combine the 2019 Mid-Year Accountability report into the 2019 Year-End Accountability Report (C2019-0901).

## Previous Council Direction in Adjustments

### **2022 Adjustments to the 2019 - 2022 One Calgary Service Plans and Budgets (C2021-1436)**

On 2021 November 24, Council approved important investments in the community, including advancements of the Climate Strategy and Action Plans; improved public safety, improved access to programs, improved maintenance, and healthier green spaces in parks; funding for affordable housing; improved snow and ice control; and others, as well as freezes or decreases to specific user fees in 2022. This resulted in a 3.87% tax rate increase for 2022 compared to a previously approved tax rate increase of 3.46%.

### **Mid-Cycle Adjustments to the One Calgary 2019-2022 Service Plans and Budgets (C2020-1215)**

On 2020 November 26, Council approved SAVE Adjustments, Other Base Reductions and New Investments, resulted in an overall tax rate decrease of 1.66% compared to a previously approved tax increase of 3.23% for 2021 to support Calgary's economic recovery and COVID-19 response.

### **2020 Adjustments to the One Calgary Service Plans and Budgets (C2019-1052)**

On 2019 November 29, Council approved adjustments to the One Calgary 2019-2022 Service Plans and

Budgets for an overall tax rate increase of 1.5% compared to the previously approved 3.03% tax increase for 2020. Council also approved the use of one time funding to further reduce the tax rate increase to 0% and the shift of tax responsibility from the current share of 49% residential and 51% non-residential, to 52% residential and 48% non-residential.

**Proposed 2019 Budget Reductions (C2019-0901)**

On 2019 July 22, Council directed Administration to combine the 2019 Mid-Year Accountability Report into the 2019 Year-End Accountability Report. Council also approved a permanent operating budget reduction of \$60 million implemented in 2019 since approving the 2019-2022 Service Plans and Budgets in November 2018.

**One Calgary 2019-2022 Service Plans and Budgets (C2018-1158)**

On 2018 November 14, Council approved and adopted the 2019-2022 Service Plans and Budgets, including the associated operating and capital budgets.

## Bylaws, Regulations, Council Policies

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Accountability reports ensure that Administration regularly demonstrates value and remains accountable to Council and citizens.

**Multi-Year Business Planning and Budgeting Policy (CFO004)**

The 2021 Year-End Accountability Report fulfills the requirement of Section 5.6 Linking Plans, Budgets and Measures to provide Mid-year and Year-end reports so Council is informed about the performance of the Corporation in relation to approved business plans (including Council Priorities and performance targets) and budgets.