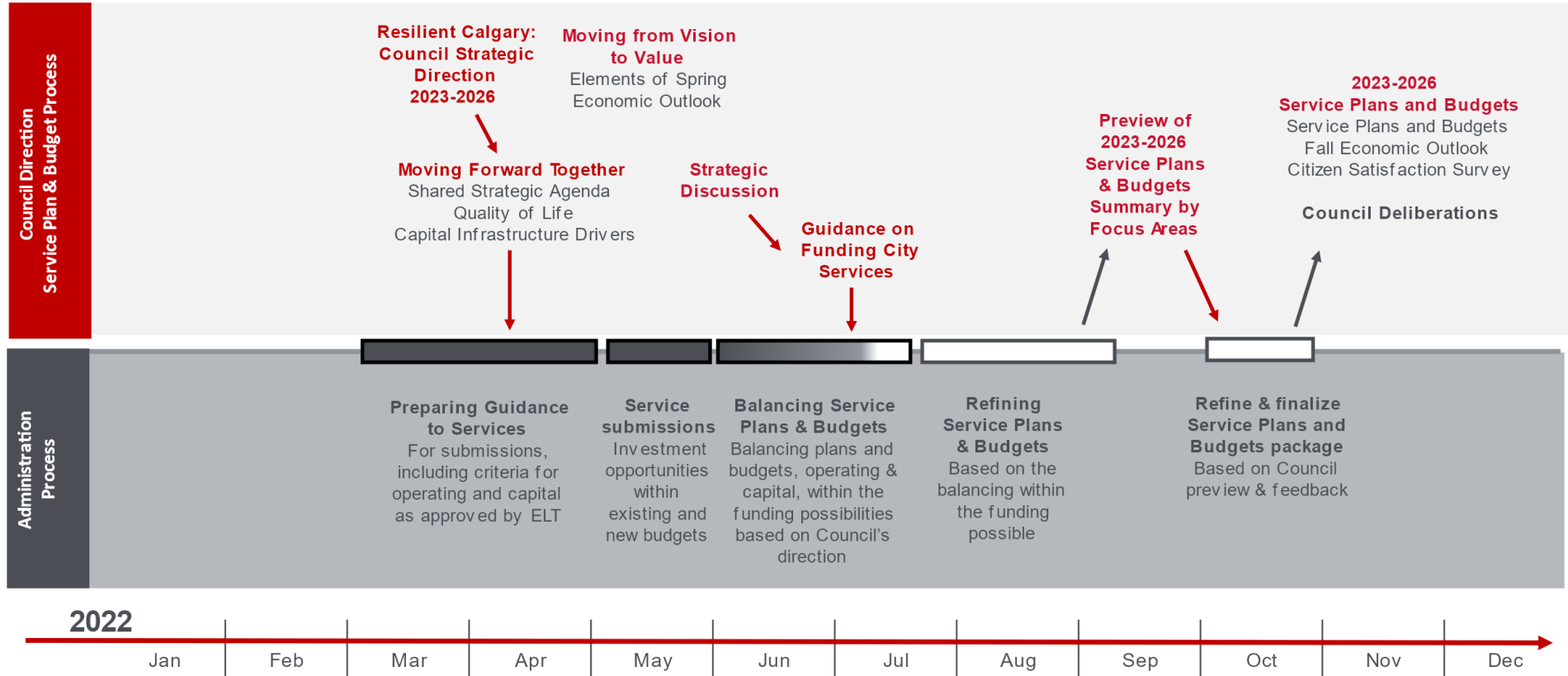


**Council direction and Administration process**



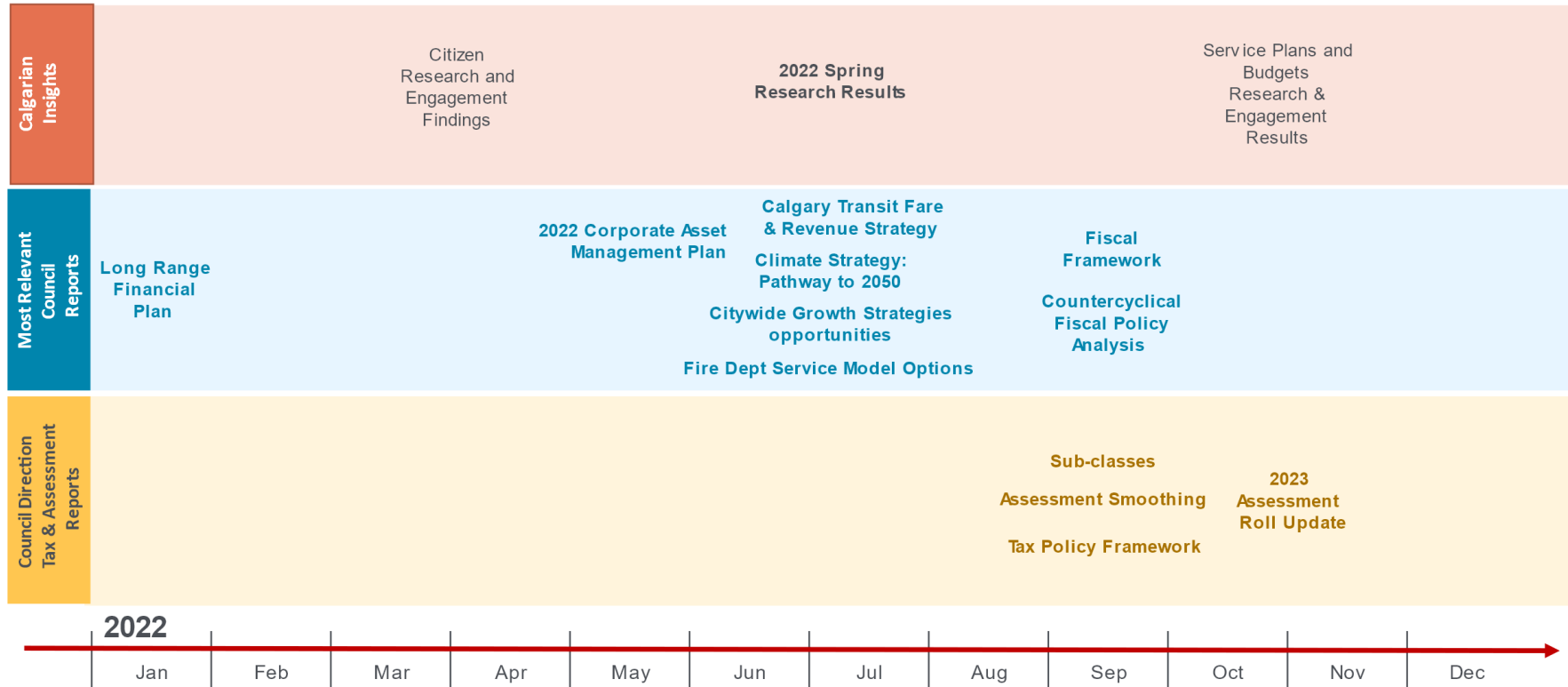
City Administration provides Council with reports and recommendations to develop the [2023-2026 Service Plans and Budgets](#). This graphic displays the most critical reports and their interplay with Administration's processes. Administration's processes are noted at the bottom of the graphic, with a brief description of the phases. Reports at the top of this graphic are specific to the 2023-2026 Service Plans and Budgets process, see pages 3-5 for more details.

## Major inputs into Council direction & Administration process

Legend

**BOLD text indicates Reports**

Regular text indicates items communicated via other methods or Administrative processes



The orange section at the top of this graphic outline the standalone reports and memos with insights from Calgarians; details are on page 10. The most relevant reports contributing to the service planning and budgeting process are noted in the middle of this graphic. The decisions Council makes from these reports may influence Administrations processes. An overview of these reports is available on pages 7-11. In addition, these pages offer a more fulsome list of reports which provide a deeper look at certain topics supports increased understanding and may result in providing Administration with additional direction. At the bottom of the graphic, tax and assessment reports are noted in yellow, details on page 11. **Taken together these are major inputs into Council’s final decisions on the 2023-2026 Service Plans and Budgets in 2022 November.**

## Council Direction: Service planning and budgeting process

Report Name	How does this report relate to developing the 2023-2026 Service Plans and Budgets?	Timing
<a href="#">Service Planning &amp; Budgeting Principles</a>	<p>Council's approval of the set of principles to guide the decision-making process over multiple four-year cycles informs all aspects of planning and budgeting activities. These principles are embedded in the planning process and will be incorporated into policy in the future. Note: this 2021 report is not shown on the timeline.</p>	<p>2021 June 21</p>
<a href="#">Resilient Calgary: Council's Strategic Direction 2023-2026</a>	<p>This strategic direction is the primary driver for our service plans and budgets for the next four years. It reflects what's most important to Calgarians and provides us with the foundation, guiding principles and focus areas needed to advance quality of life in Calgary.</p>	<p>2022 March 29</p>
<a href="#">2023-2026 Service Plans and Budgets: Moving Forward Together</a>	<p>This report provides Council with the basis for which Administration will support the achievement of <i>Resilient Calgary: Council's Strategic Direction 2023-2026</i> as part of our shared strategic agenda. Two key elements to develop the 2023-2026 Service Plans and Budget are:</p> <ul style="list-style-type: none"> <li>Information on Quality of Life results, which are aspirational statements that describe the long-term, enduring outcomes of children, adults, families and communities in Calgary. Community indicators help us understand how the community is doing, and shapes how we plan, budget, deliver and demonstrate accountability for the services we deliver to Calgarians.</li> <li>The Capital Infrastructure Investment Drivers align with Council's direction for the 2023-2026 Service Plans and Budgets. The drivers outlined guide infrastructure recommendations that are brought forward for approval in 2022 November to ensure investments align with Council's direction and the needs of residents.</li> </ul>	<p>2022 April 12</p>
<a href="#">Spring 2022 Calgary &amp; Region Economic Outlook 2022-2027</a>	<p>The Economic Outlook presents a comprehensive economic analysis of Calgary's local economy. It assists in the financial and physical planning in developing 2023-2026 Service Plans and Budgets. The forecast enables The City to consider the current economic conditions and potential economic outlook and responsibly plan the path forward while understanding risks and opportunities.</p>	<p>2022 May 9 (email release)</p>



Report Name	How does this report relate to developing the 2023-2026 Service Plans and Budgets?	Timing
<a href="#"><u>2023-2026 Service Plans and Budgets: Moving from Vision to Value</u></a>	Administration presents a financial forecast for our operating expenditures, informed by the analysis of current economic conditions and forecasts from the Spring 2022 Calgary & Region Economic Outlook.	2022 May 10
<a href="#"><u>2023-2026 Service Plans and Budgets: Strategic Discussion</u></a>	Strategic Session of Council. Council provided direction to Administration to: <ul style="list-style-type: none"> <li>• Establish and communicate dates for Council direction and discussion leading up to the November decision.</li> <li>• Report to Council with information, estimates, projections and/or actual revenue and rates for 2023-2026, as well as the residential / non-residential property assessment base.</li> <li>• Seek Council’s direction on the funding ceiling / utility indicative rates desired to implement Council’s Strategic Direction for 2023-2026 Service Plans and Budgets.</li> </ul>	2022 June 8
<b>2023-2026 Service Plans and Budgets: Guidance on Funding City Services</b>	Responding to Council's direction at the 2022 June 8 Strategic Session of Council, this report will: <ul style="list-style-type: none"> <li>• Provide details of the dates for Council direction and discussion leading up to the November decision.</li> <li>• Provide information, estimates, projections and/or actual revenue and rates for 2023-2026, as well as the residential / non-residential property assessment base.</li> <li>• Seek Council’s direction on the funding ceiling / utility indicative rates desired to implement Council’s Strategic Direction for 2023-2026 Service Plans and Budgets.</li> </ul>	2022 July 5



Report Name	How does this report relate to developing the 2023-2026 Service Plans and Budgets?	Estimated Timing
<p><b>Preview of the 2023-2026 Service Plans and Budgets Summary by Focus Area</b></p>	<p>The preliminary plan to advance our shared strategic agenda, which includes Council's Strategic Direction and Administration's Rethink to Thrive strategy, will be previewed to Council for feedback. The report will provide a one-page high-level overview of the proposed projects, new initiatives or ongoing work that will deliver on each of the focus areas within the strategy. The preview will also include a corporate level view of the estimated budget for 2023-2026.</p>	<p>2022 September 13</p>
<p><b>2023-2026 Service Plans and Budgets</b></p>	<p>The cumulation of all the prior pieces to bring to Council the Shared Strategic Agenda – how we will deliver on the focus areas and seek approval for the 2023-2026 Service Plans and Budgets. The 2023-2026 Service Plans and Budgets package will include:</p> <ul style="list-style-type: none"> <li>• Shared Strategic Agenda</li> <li>• Overview of Services' plans and associated budgets, including Operating and Capital</li> <li>• Citizen Satisfaction Survey results: Research conducted by Corporate Research Team delivers insights into residents' perceptions of quality of life, corporate priorities and strategies, services and service value, and ways to better serve residents and customers</li> <li>• Fall Economic Outlook: The Economic Outlook presents a comprehensive economic analysis of Calgary's local economy. It assists in the financial and physical planning in developing 2023-2026 service plans and budgets. The forecast enables The City to consider the current economic conditions and potential economic outlook and responsibly plan the financial path forward while understanding risks and opportunities</li> </ul>	<p>2022 November 8 (Report Release)</p> <p>2022 November 22-26 (Report Deliberations)</p>

## Calgarian Insights - Inputs to 2023-2026 Service Plans and Budgets

Report Name	How does this report relate to developing the 2023-2026 Service Plans and Budgets?	Timing & Estimated timing
<a href="#">2021 Citizen Perspectives research</a>	<p>The City values citizens' opinions and conducts an annual Citizen Satisfaction Survey to gather citizens' views about living in Calgary, perception of quality of life, attitudes towards City Administration and Council, and perspectives of City programs and services. Findings from this annual survey provide a performance-based report for Council and Administration and serve as an important tool for understanding the needs and perceptions of Calgarians and identifying areas for improvement on an ongoing basis. Note: this 2021 report is not shown on the timeline.</p>	<p>2021 November 8</p>
<p><b>Citizen Research and Engagement Findings</b></p>	<p>This research and engagement delivers insights into residents' perceptions of quality of life, corporate priorities and strategies, services and service value, and ways to better serve residents and customers. These results help inform Council and are provided to services as an input to developing the service plans and budgets.</p>	<p>2022 April 5 (memo)</p>
<p><b>2022 Spring Research Results</b></p>	<p>The Spring Pulse survey run between 2022 March 1 – 24 asked Calgarians how satisfied they were with City performance, programs and services, and overall quality of life in Calgary.</p>	<p>2022 July 5</p>
<p><b>2023-2026 Service Plans and Budgets Research &amp; Engagement Results</b></p>	<p>Research conducted by Corporate Research Team delivers insights into residents' perceptions of quality of life, corporate priorities and strategies, services and service value, and ways to better serve residents and customers.</p>	<p>2022 October 31 (memo)</p>

## Council and Committee Related Reports – Topic Specific

Report Name	How does this report relate to developing the 2023-2026 Service Plans and Budgets?	Timing
<a href="#"><u>2020 Infrastructure Status Report</u></a>	The Infrastructure Status Report is a key reporting document that is produced every business cycle. It highlights the status of City-owned assets and identifies potential areas of short and long-term infrastructure risks. The report serves as a guide for City Council to make informed infrastructure investment decisions ahead of the development of 2023-2026 service plans and budgets.	2021 June 21
<a href="#"><u>Long-Range Financial Plan</u></a>	The Long-Range Financial Plan builds awareness of The City's current financial trend, identifies the systemic issues and emerging challenges it faces, and proposes financial strategies and tactics that will guide future actions leading to long-term financial sustainability and resilience. It provides Council with the information to assist them with understanding the City's financial challenges and strategies as financial decisions are made, including those around the next service plans and budget cycle.	2022 January 18
<a href="#"><u>Civic Partner Audit reports</u></a>	The Civic Partner Audit Report helps inform future budget decisions by presenting the results of an annual financial review that evaluates The City's exposure to risk based on Civic Partners' audited financial statements. The report is a companion to the Civic Partner Annual Report and together the two reports provide a snapshot of the overall financial and organizational health of civic partners.	2022 April 21
<a href="#"><u>2021 Watershed Management Report</u></a>	The Watershed Management Report provides an annual update on The City's watershed management actions and connections between the watershed and city-shaping to help inform Council decision-making.	2022 April 27
<a href="#"><u>2021 Flood Resiliency and Mitigation Update</u></a>	The Flood Resiliency and Mitigation Annual Update provides Council with an overview of yearly activities and major outcomes within The City's Flood Resiliency and Mitigation Program. The report will focus on progress made in upstream, community, and property-level mitigation initiatives to reduce Calgary's flood risk. This includes infrastructure, policy and citizen flood-readiness actions by The City as well as major projects upstream of Calgary by the Government of Alberta.	2022 April 27

<a href="#"><u>Corporate Affordable Housing Strategy</u></a>	<p>The Corporate Affordable Housing Strategy helps to inform future budget decisions by investigating opportunities in housing and refreshing the implementation plan. This will address the urgent need for more affordable housing in Calgary by strengthening the affordable housing sector and to increasing the number of non-market housing and affordable rental housing units in Calgary.</p>	<p>2022 May 10</p>
<a href="#"><u>Affordable Housing Capital Program</u></a>	<p>The Affordable Housing Capital Program will be included in the 2023-2026 Service Plans and Budgets for Council’s consideration. The Affordable Housing Capital Program aims to maintain existing homes, develop new, and support and incentivize the non-profit and private housing sectors to create more homes.</p>	<p>2022 May 10</p>
<a href="#"><u>Post-Pandemic economic recovery</u></a>	<p>This report focuses on City-specific post-pandemic recovery work. Response and recovery work is also underway through the investment of operating and capital funds and City-owned assets in partnerships. There are 63 City-specific plans, programs and initiatives in five categories to address the profound economic challenges.</p>	<p>2022 May 17</p>
<a href="#"><u>2021 Civic Partner Annual Report</u></a>	<p>The Civic Partner Annual Report helps inform future budget decisions by providing a snapshot of civic partner results from the previous year including performance measures, and program and service highlights. The report provides information about the return on The City’s investment in civic partners and identifies their critical role in stewarding Council-approved policies, delivering services and programs to Calgarians, and managing and operating City-owned assets.</p>	<p>2022 May 26</p>
<a href="#"><u>Climate Strategy: Pathways 2050</u></a>	<p>The updated Climate Strategy and Plans (Climate Strategy: Pathways to 2050) reflects the latest climate science, best practices and international and national obligations and recent direction from Council through a Climate Emergency Declaration. It identifies critical actions, tools, and programs needed during the next four-year budgeting cycle to move the city towards reaching its climate goals and objectives.</p>	<p>2022 May 31</p>
<a href="#"><u>2022 Corporate Asset Management Plan</u></a>	<p>The City uses a plan-do-check-act cycle and integrates this into the Corporate Asset Management Plan. This combines asset management plans from all the business units that will continue developing their asset management plans under the direction of the Corporate Asset Management Plan in the 2023-2026 Service Plans and Budgets. The Corporate Asset Management Plans can be used as a reference for services to ensure connections between capital investment and their operating budget impact.</p>	<p>2022 June 16</p>



<a href="#"><u>Citywide Growth Strategy in the 2023-2026 Service Plans and Budgets Cycle</u></a>	<p>This report will bring Council a tangible and balanced portfolio of strategic investment in city-wide growth. This includes industrial areas, established areas, and new communities. This will be used as guidance for growth-related investments in the 2023-2026 Service Plans and Budgets process.</p>	<p>2022 June 27</p>
<a href="#"><u>2021 Year-end Capital and Operating Budget Revisions Report</u></a>	<p>This report provides Council a summary of operating and capital budget changes that have occurred between 2021 July 1 to 2021 December 31. It provides Council with the service budgets as at 2021 December 31.</p>	<p>2021 June 29</p>
<a href="#"><u>Response to Notice of Motion on Calgary Fire Department Plans and Budgets</u></a>	<p>This report responds to Council's direction through Notice of Motion EC2022-0365 with an assessment of risks and service model options to inform the 2023-2026 Service Plans and Budgets.</p>	<p>2022 June 29</p>
<a href="#"><u>User Fee and Subsidies Policy Review Update</u></a>	<p>This report provides the plan for the Council-directed review of the User Fee and Subsidies Policy (CFO010). The plan targets Q2 2023 for policy approval and implementation through mid-cycle adjustments in 2024. For the 2023-2026 Service Plans &amp; Budgets process all services will develop proposed rates and fees using the current process and Council-approved 10-year targets.</p>	<p>2022 June 29</p>

Report Name	How does this report relate to developing the 2023-2026 Service Plans and Budgets?	Estimated Timing
<b>Calgary Transit Fare &amp; Revenue Strategy</b>	<p>This provides Council and the public with Calgary Transit's overarching strategy for funding public transit and the guiding principles used by Administration to develop recommendations for the 2023-2026 Service Plans and Budgets.</p>	<p>2022 July 7</p>
<b>Fiscal Framework</b>	<p>An overview of the recent evolution of the fiscal relationship with the Province and a proposed path forward.</p>	<p>2022 September 7</p>

<b>Water Utility Cost of Service Study</b>	In support of the 2023-2026 Service Plans and Budgets, and as directed by Council, the Water Utility has undertaken a Cost of Service Study to determine the revenue required to deliver utility services and allocate costs to customer classes in a fair and equitable way. The rates for utility customer classes, based on the cost recovery strategy by customer class approved by Council, will generate the revenue required to operate and invest in these services and will be included in the One Calgary Service Plans and Budgets.	2022 July 20
<b>Countercyclical Fiscal Policy Analysis</b>	This report is in response to Financial Task Force Recommendation 32, providing an analysis of counter-cyclical fiscal policy, which refers to the steps taken by the government that go against the direction of the economic or business cycle. Thus, in a recession or slowdown, the government increases expenditure and reduces taxes to create demand that can drive an economic boom.	2022 September 29
<b>2022 Mid-year Capital and Operating Budget Revisions Report</b>	This report provides Council a summary of operating and capital budget changes that have occurred between 2022 January 1, and 2022 June 30. It provides Council with the baseline for 2023-2026 Service Plans and Budgets.	2022 September 29
<b>Drought Management Plan</b>	The Drought Management Plan will inform priority programs in the 2023-2026 Service Plans and Budgets that will focus on increasing drought resiliency through citizen and community water reduction and alternative water supply options.	2022 September - October
<b>Corporate Greenhouse Gas and Energy Plan</b>	The Corporate GHG and Energy Plan will outline potential emission reduction pathways that The City of Calgary's largest emitting business units could adopt along with an estimate of associated implementation costs. In addition, services can use it as a starting point for developing business unit-specific greenhouse gas reduction implementation plans to inform their 2023-2026 Service Plans and Budgets.	2022 Q3
<b>Downtown Development Incentive Program Phase 2</b>	This report will provide a review of all potential uses for Phase 2 of the Downtown Calgary Development Incentive Program.	2022 Q3

## Council Direction – Tax and Assessment Reports

Report Name	How does this report relate to developing the 2023-2026 Service Plans and Budgets?	Estimated Timing
<b>Incremental Tax Impact of Physical Growth</b>	This report provides further information on how incremental property tax from physical growth associated with redevelopment.	2022 July 20
<b>Assessment Smoothing</b>	This report is in response to Financial Task Force Recommendation 35, that The City investigate multi-year assessment smoothing for tax-policy updates, emphasizing evidence from 2015-2019 of the downtown tax shifts for a long-term policy response.	2022 September 29
<b>Sub-classes</b>	This report is in response to Financial Task Force recommendation #26 which directed Administration to investigate how non-residential subclasses may be used to mitigate tax distribution changes, including to support targeted, temporary tax relief. Non-residential assessment subclasses can be used as a strategy to address tax volatility resulting from shifts in assessment values by redistributing tax responsibilities to other non-residential properties.	2022 September 29
<b>Tax Policy Framework</b>	This report is in response to Financial Task Force recommendations 2, 3, 6, 18, 20 and 34. It details several tax policy options, providing Committee/Council the opportunity to give direction on the distribution between residential and non-residential properties.	2022 September 29
<b>2023 Assessment Roll Update</b>	This report is to provide Council with preliminary information on the 2023 assessment values and associated revenue neutral property tax implications to help support and inform budget deliberations.	2022 October 18
<b>2023 Property Tax Bylaw</b>	Property Tax Bylaws reflecting the approved budgets are presented to Council for approval which will allow for the timely production of tax bills for citizens and businesses. Note: this 2023 report is not shown on the timeline.	2023 Spring