

2023 – 2026 Service Plans and Budgets

Background and Previous Council Direction

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The Multi-Year Business Planning and Budgeting Policy ([CFO004](#)) for The City of Calgary (The City) along with the Council-approved [Multi-Year Service Planning and Budgeting Principles](#) provide the policy direction and guide the decision-making process for service planning and budgeting over multiple four-year cycles. These principles are embedded in the planning process and will be incorporated into policy in the future.

This report represents the culmination of the service planning and budgeting process for the 2023-2026 cycle.

Context

[Resilient Calgary: Council's Strategic Direction 2023-2026](#) provides the foundation, guiding principles, and focus areas for the 2023-2026 Service Plans and Budgets.

Previous Council Direction

Reports specific to the service planning and budgeting process are listed below.

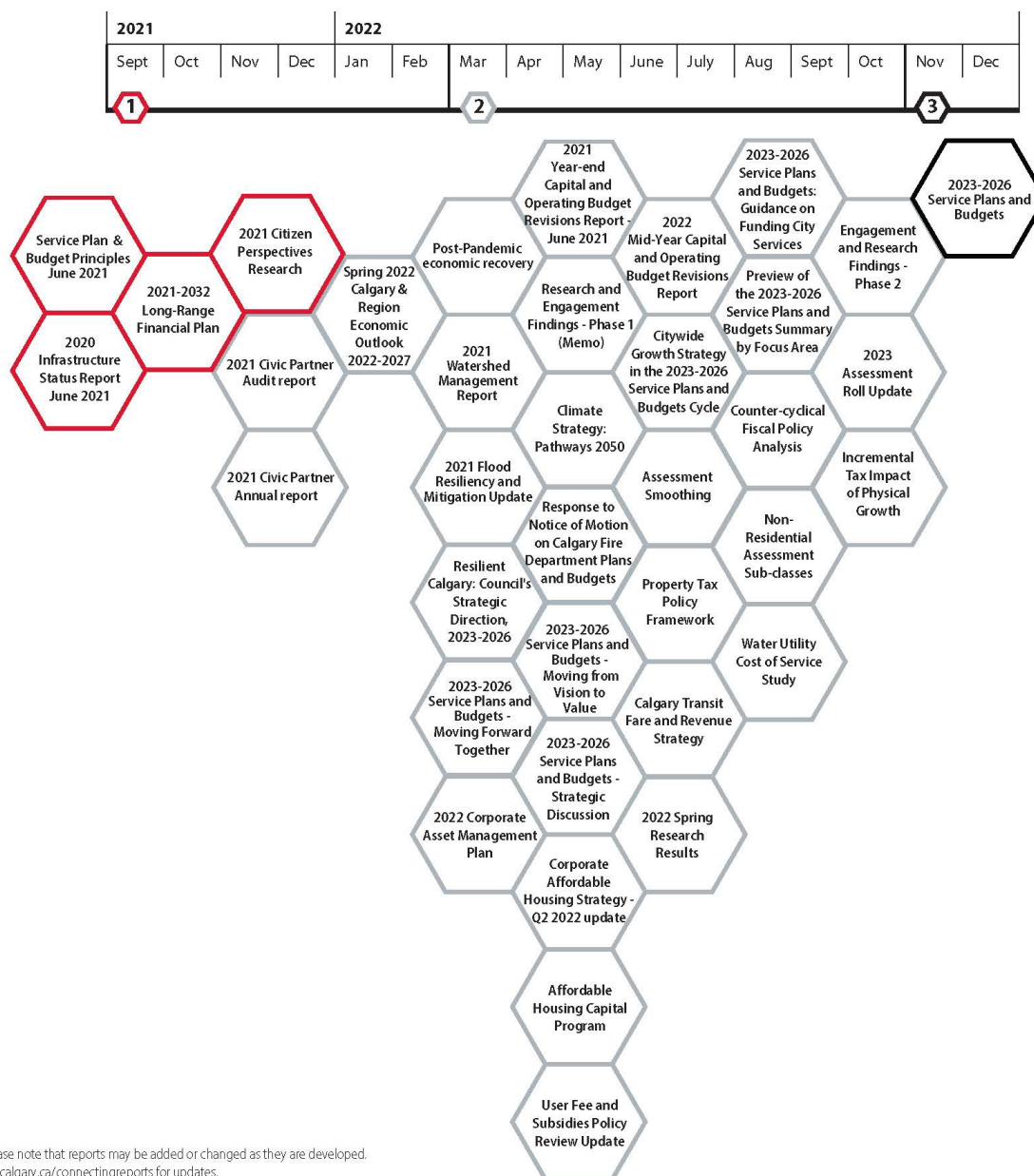
Date	Report Number	Description
2022 Sept 13	C2022-0942	Council received the Preview of the 2023-2026 Service Plans and Budgets for discussion.
2022 July 5	C2022-0798	Council directed Administration to develop the 2023-2026 Service Plans and Budgets to align with estimated total target revenues to afford estimated total expenditures and progress Council's Strategic Direction and Focus Areas within these amounts, treating them as Council directed funding envelope. In addition, Council approved the proposed charges and rates for 2023-2026 for the Waste & Recycling service; and the proposed rate changes for 2023-2026 for Water Treatment & Supply, Wastewater Collection & Treatment, and Stormwater Management.
2022 June 8	C2022-0755	Council directed that Administration provide additional information to facilitate giving guidance to Administration on funding City services in 2023-2026.
2022 May 31	CD2022-0465	Council adopted the updated Calgary Climate Strategy – Pathways to 2050. The implementation, service delivery and associated financial requirements of the actions in the Calgary Climate Strategy will be presented to Council in the 2023-2026 Service Plans and Budgets.
2022 May 10	C2022-0420	The verbal update 2023-2026 Service Plans and Budgets:

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		Moving from Vision to Value accepted for information. This report showcased the most recent economic projections of population growth and inflation and their effects on expenses.
2022 April 12	C2022-0472	<p>This report provided additional information on how Administration will support the achievement of <i>Resilient Calgary: Council's Strategic Direction 2023-2026</i> as part of the next business cycle. Two key elements to develop the 2023-2026 Service Plans and Budget are:</p> <ul style="list-style-type: none"> 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. 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.
2022 Mar 29	C2022-0372	Council approved <i>Resilient Calgary: Council's Strategic Direction 2023-2026</i> . 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.
2021 Jun 21	PFC2021-0796	Council approved the Multi-Year Service Planning and Budgeting Principles and directed Administration to use the principles in order to develop a decision-making framework for the 2023-2026 service plan and budget cycle.
2020 Apr 6	PFC2020-0284	Council direct Administration to pause new Zero-Based Reviews (ZBRs) for the duration of 2020 and 2021 and incorporate reporting on prior ZBRs into Solutions for Achieving Value and Excellence (SAVE) programs.
2019 Apr 29	PFC2019-0401	Council approved the Multi-Year Business Planning and Budgeting Policy CFO004, Budgeting Reporting Policies CFO006 and Transparency and Accountability Policy CC039.

There are many other reports that are major inputs into Administration's processes and Council's final decision-making. These include reports:

- with insights from Calgarians;
- contributing to the service planning and budgeting process; and
- which provide a deeper look at certain topics which support increased understanding and may result in providing Administration with additional direction.

The [Connecting the reports \(calgary.ca\)](http://calgary.ca/connectingthereports) webpage provides an overview of when these reports were presented to Council including the phase within the overarching service planning and budgeting process and report links.



*Please note that reports may be added or changed as they are developed. Visit calgary.ca/connectingreports for updates.

21-0015507 ADV-10173

Bylaws, Regulations, Council Policies

There are multiple policies that guide the development of service plans and budgets, the most relevant for this report are listed below.

Most Relevant Policies

- [Multi-Year Business Planning and Budgeting Policy \(CFO004\)](#)
- [Budget Reporting Policies \(CFO006\)](#)
- [User Fees and Subsidies Policy \(CFO010\)](#)
- [Transparency and Accountability Policy \(CC039\)](#)