

Background and Previous Council Direction

Background

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

On [2022 December 13](#), Council requested the addition of a standing agenda item on service planning and budgeting at Executive Committee, which Administration has been delivering since 2023 January 31. On [2023 July 4](#), Council directed Administration on which investment options to further develop and bring back to the 2023 September 6 Executive Committee Meeting (C2023-0633), leading up to the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets.

Budget Adjustments and Tax Rates

Pursuant to the *Municipal Government Act* (MGA), Council adopts an operating and capital budget by January 1 of each year that includes the estimated amount of sources of revenue and transfers, including property tax. The budgeted property tax revenue requirement is used to calculate municipal property tax rates for residential and non-residential properties pursuant to MGA section 355. The budget-based approach to setting tax rates follows the principles of the MGA and is international best practice. It ensures that annual property assessments are revenue neutral and provides stability and predictability for both The City and taxpayers. Council affirmed that it would continue to use the budget-based and tax share approaches to setting tax rates on [2022 October 4](#) following extensive research and analysis arising from Financial Task Force recommendations.

Tax Share and Tax Rate Ratio

Financial Task Force recommendations also highlighted the need to consider the distribution of property tax responsibility between residential and non-residential properties to support greater fairness, legislative compliance, and economic competitiveness. On [2023 February 14](#), Council chose to maintain the current tax share of 52 per cent residential to 48 per cent non-residential. Although Calgary uses the tax share approach to determine the distribution of property tax responsibility between classes, the province has legislated a maximum tax rate ratio of 5:1 non-residential to residential. This is a widely used indicator of tax competitiveness and can constrain future Council decision-making on property tax.

Previous Council Direction

■ Budget Related Reports

▲ Tax Share Related Reports

DATE	REPORT #	DIRECTION/DESCRIPTION
2023 Nov 1	EC2023-1047	<p>▲ 2024 Preliminary Roll Report and Related Estimates</p> <p>Administration provided an annual update on the 2024 assessment roll and related estimates, including forecasted impacts on property tax bills based on the 2023-2026 Service Plans and Budgets and the current tax share.</p>
2023 Sept 26	<p>C2023-1055</p> <p>Council Minutes</p>	<p>■ Municipal Fiscal Gap (Verbal)</p> <p>Council directed Administration to use this presentation as the framework to continue the discussion with members of Council regarding addressing the municipal fiscal gap via the Executive Committee Standing Item - Strategic Discussion on Building and Delivering on Plans and Budgets, and to further advocate to other orders of government for open conversation and urgent action with regard to the municipal fiscal gap, its causes, and potential revenue tools to close the gap.</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Direct Administration to use this report as the framework to continue the discussion with members of Council regarding addressing the municipal fiscal gap via the Executive Committee Standing Item - Strategic Discussion on Building and Delivering on Plans and Budgets; • Direct Administration to publicly release Confidential Attachments 2, 4, Confidential Distribution Revised Attachment 3, and Confidential

		<p>Distribution Revised Attachment 5A, immediately following Council's vote with respect to Confidential Report C2023-0960;</p> <ul style="list-style-type: none"> • Direct Administration to forward the Municipal Fiscal Gap Report (Confidential Distribution Revised Attachment 3) along with a letter from the Mayor advocating for the need for open conversation and urgent action to the following relevant parties: Federal Finance Minister, Provincial Finance Minister, all local Members of Parliament who represent Calgary, all local Members of the Legislative Assembly who represent Calgary, Federation of Canadian Municipalities, and Alberta Municipalities; and • Direct that the Closed Meeting discussions, Confidential Report and Confidential Attachments 1 and 5, Revised Confidential Attachment 5, and Attachment 3, be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2027 December 31.
2023 Sept 26	<p>EC2023-0827*</p> <p>Council Minutes</p>	<p>■ Strategic Discussion on Building and Delivering on Plans and Budgets</p> <p>While the council report and presentation are held confidential, Council directed Administration to release the 30 new investment options to the public to support education leading up to the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets.</p> <p>Formal Council direction included:</p> <p>That with respect to Confidential Report EC2023-0827, the following be adopted, after amendment:</p> <p>That Council:</p> <ul style="list-style-type: none"> • Direct Administration to further develop the investment items indicated in Confidential Distribution Revised Attachment 2 and include for Council's consideration during the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets; • Direct Administration to publicly release the contents of Confidential Distribution Revised Attachment 2 and Confidential Distribution Revised Attachment 3, to support public education leading up to the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets; • Direct that the Closed Meeting discussions, Confidential Report and Confidential Attachments 1, 2, 3, 4 and 5, and Confidential Distribution Revised Presentation Attachment 5, be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; • Direct that, notwithstanding recommendation 3, the confidential documents listed in recommendation 3 above be released to Corporate Planning & Performance, to be shared with Administration, only where required, to support next steps.
2023 Sept 16	<p>CD2023-0749</p> <p>Council Minutes</p>	<p>■ Home is Here – The City of Calgary's Housing Strategy 2024-2030</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Prepare recommendations that have a budget implication to be included as part of the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets. • All additional Council direction
2023 Sept 12	<p>C2023-0959</p> <p>Council Minutes</p>	<p>■ The Impact of Local Access Fees on Affordability (Verbal)</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Report back through the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets on options to provide an affordability program for Calgarians in advance of any potential changes to Local Access Fees. • All additional Council direction

<p>2023 Sept 12</p>	<p>CD2023-0393 Council Minutes</p>	<p>■ Connected Communities: Asset-Based Community Development Formal Council direction included:</p> <ul style="list-style-type: none"> Refer a budget request as outlined in the Service and Financial Implications section of this report to be considered as part of the 2024 Adjustments to the Service Plans and Budgets and be included in the Standing Executive Committee Item – Strategic Discussion on Building and Delivering on Plans and Budgets; and then if approved, provide funding to a community-based organization to promote and implement an Asset-Based Community Development approach. All additional Council direction
<p>2023 July 4</p>	<p>CD2023-0391 Council Minutes</p>	<p>■ Collaborating to Support Residents and Address Problem Properties Formal Council direction included:</p> <ul style="list-style-type: none"> Direct that a budget request to expand the Coordinated Safety Response Team as outlined in this report be considered as part of the Adjustments to the service plans and budgets in 2023 November and be included in the Standing Executive Committee Item – Strategic Discussion on Building and Delivering on Plans and Budgets. All additional Council direction
<p>2023 July 4</p>	<p>CD2023-0582 Council Minutes</p>	<p>■ Addressing Noisy Vehicles Through Calgary Traffic Bylaw Enforcement Formal Council direction included:</p> <ul style="list-style-type: none"> Consider budget request for community peace officers to enforce the Calgary Traffic Bylaw to the service plans and budgets in 2023 November and be included in the Standing Executive Committee Item – Strategic Discussion on Building and Delivering on Plans and Budgets. All additional Council direction
<p>2023 July 4</p>	<p>CSC2023-0567 Council Minutes</p>	<p>■ Recommended Changes to the Ward Budget and Office of the Councillors Budget – 2024 to 2026 Formal Council direction included:</p> <ul style="list-style-type: none"> Direct Administration to include the adjustments to the Ward Budget and Office of the Councillors Budget for 2024-2026 as outlined in Confidential Attachment 1 for consideration during the 2024 One Calgary budget adjustment deliberations. All additional Council direction
<p>2023 July 4</p>	<p>C2023-0633* Council Minutes</p>	<p>■▲ Strategic Discussion on Building and Delivering on Plans and Budgets Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Report and presentation are held confidential. Formal Council direction included:</p> <ul style="list-style-type: none"> Direct Administration to further develop the investment items indicated in Confidential Distribution 2 and include for Council's consideration during the 2023 September 6 Executive Committee Meeting (leading up to the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets). Direct that the Closed Meeting discussions, Confidential Report, Confidential Attachments and Confidential Distributions be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; and Direct that, notwithstanding Recommendation 2, the Confidential Report, Confidential Attachments and Confidential Distributions be released to

		Corporate Planning and Performance, to be shared with Administration, only where required, to support next steps.
2023 June 6	C2023-0496 Council Minutes	<p>■ Ward Boundary Commission Review of Council Composition and Effectiveness</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Direct Administration to include one-time funding of \$176,000 to the City Clerk’s Office 2024 budget for the operation of the Ward Boundary Commission for consideration during the 2024 One Calgary budget adjustment deliberations. • All additional Council direction
2023 June 6	EC2023-0608 Council Minutes	<p>■ Notice of Motion - Setting a Standard for Pavement Quality in Calgary</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Direct Administration to report back through budget deliberations with a recommended Pavement Quality Index and minimum annual capital budget to achieve an established Pavement Quality Index for the City of Calgary. • All additional Council direction
2023 June 6	EC2023-0447* Council Minutes	<p>■ Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</p> <p>Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Report and presentation are held confidential.</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Direct that the Closed Meeting discussions, Confidential Report, Confidential Attachments and Confidential Distributions be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; • Direct that, notwithstanding recommendation 1, the Confidential Report, Confidential Attachments and Confidential Distributions be released to Corporate Planning and Performance, to be shared with Administration, only where required, to support next steps; • Reconsider in part Council’s decision from the 2022 December 13 Strategic Meeting of Council to “direct Administration to add a standing Agenda Item entitled ‘Budget Process Refinement’ to the Executive Committee, beginning in 2023, in accordance with section B.6(1) of the Procedure Bylaw 35M2017,” with respect to the 2023 July 18 Regular Meeting of Executive Committee; and • Direct that the Standing Item – Strategic Discussion on Building and Delivering on Plans and Budgets go directly to the July 4 Regular Meeting of Council as a Confidential Item in lieu of the 2023 July 18 Regular Meeting of Executive Committee.
2023 June 6	EC2023-0273* Council Minutes	<p>■ Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</p> <p>Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Report and presentation are held confidential.</p> <p>Formal Council direction included that Council:</p> <ul style="list-style-type: none"> • Receive the confidential presentation and attachment for the Corporate Record; • Direct that the Closed Meeting discussions, presentation, and attachment be held confidential pursuant to Section 24 (Advice from officials) of the

		<p>Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; and</p> <ul style="list-style-type: none"> • Direct that, notwithstanding recommendation 2, the confidential presentation and attachment be released to Corporate Planning & Performance, to be shared with Administration, only where required, to support next steps.
2023 Apr 25	<p>EC2023-0272*</p> <p>Council Minutes</p>	<p>■ Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</p> <p>Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Report and presentation are held confidential.</p> <p>Formal Council direction included that Council:</p> <ul style="list-style-type: none"> • Receive the Corrected Confidential Presentation and Distribution entitled "Summary of Budget Process & Document Design Work Group Session 2 – 2023 April 13" for the Corporate Record; • Direct that the Closed Meeting discussions, Corrected Confidential Presentation and Distribution be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; • Direct that, notwithstanding Recommendation 2, the Corrected Confidential Presentation be released to Corporate Planning & Performance, to be shared with Administration, only where required, to support next steps; • Approve Confidential Attachment 1; • Direct that Confidential Attachment 1 be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be released publicly following Council approval at the Regular Meeting of Council on 2023 April 25; and • Direct Administration to start developing proposals for any additional investments that Council would like to consider further in preparation for the Service Plans and Budgets Adjustments in 2023 November.
2023 Apr 25	<p>EC2023-0271</p> <p>Council Minutes</p>	<p>■ Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</p> <p>Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Attachments 2 and 3 are held confidential.</p> <p>Formal Council direction included that Council:</p> <ul style="list-style-type: none"> • Receive the Updated Confidential Presentation and Confidential Distribution for the Corporate Record; • Direct that the Closed Meeting discussions, Updated Confidential Presentation, and Confidential Distribution be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; and • Direct that, notwithstanding Recommendation 2, the Updated Confidential Presentation and Confidential Distribution be released to Corporate Planning & Performance, to be shared with Administration, only where required, to support next steps.
2023 Apr 25	<p>EC2023-0065</p> <p>Council Minutes</p>	<p>■ Delivering Results for Calgarians – 2022 Performance Report</p> <p>Discussion with Council on 2022 Performance report and provided details on the COVID Recovery Funding (or COFLEX) initiatives and funding allocations.</p> <p>Formal Council direction included that Council:</p>

		<ul style="list-style-type: none"> • Use the Delivering Results for Calgarians - 2022 Performance Report to identify areas for service investment and improvement as one input to the ongoing discussions leading up to the 2023 November adjustments to the 2023 – 2026 Service Plans and Budgets; • Authorize the Public Transit service to access additional funding up to \$32 million in 2023 from the Fiscal Stability and Operating Budget Savings Account Merged Reserve to offset revenue losses and continue recovery spending, reflecting the balance of the RESTOR funding and Transit operating savings that contributed to the 2022 favourable operating variance; and • Continue discussions on the use the 2022 favourable operating variance during the Executive Committee’s standing item – Strategic Discussion on Building and Delivering on Plans and Budgets, for consideration during the 2023 November adjustments to the 2023 – 2026 Service Plans and Budgets
2023 Mar 14	EC2023-0060* Council Minutes	<p>■ Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal) Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Report and presentation are held confidential. Formal Council direction included that Council:</p> <ul style="list-style-type: none"> • Receive the confidential presentation and confidential distribution for the Corporate Record; • Direct that the Closed Meeting discussions, confidential presentation, and confidential distribution be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; and • Direct that, notwithstanding recommendation 2, the confidential distribution be released to the Executive Leadership Team to be further shared with Administration, only where required, to support next steps.
2023 Feb 14	C2023-0109 Council Minutes	<p>▲ 2023 Residential and Non-Residential Tax Share Options Council directed Administration to maintain the status quo tax share of 52 residential:48 non-residential and consider accounting for differential physical growth (new or re-development) in preparing tax share scenarios for 2024-2026. Formal Council direction included:</p> <ul style="list-style-type: none"> • Direct Administration to pursue Option A as outlined in Attachment 2, maintaining status quo tax share of 52 residential: 48 non-residential. • Direct Administration to continue federal and provincial advocacy for long-term, sustainable, operational funding and/or funding tools and return to Council with recommended Budget Adjustments if a new or greatly expanded revenue streams to support operational expenses for The City is advanced in the next federal or provincial budgets; and • Direct Administration to consider accounting for differential physical growth (new or re-development) in preparing tax share scenarios for 2024-2026.
2023 Feb 1	C2023-0136* Council Minutes	<p>■ Strategic Look Ahead 2023 (Verbal) Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Report and presentation are held confidential. Formal Council direction included:</p>

		<ul style="list-style-type: none"> • Direct Administration to develop a Terms of Reference for a Budget Document Design & Process Refinement Working Group and return to Council for approval by 2023 February 14; • Approve the recommendations contained in Confidential Distribution 2; • Direct that the Closed Meeting discussions and Confidential Distributions 1 and 2 remain confidential pursuant to Sections 16 (Disclosure harmful to business interests of a third party), 24 (Advice from officials), and 27 (Privileged information) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; and • Direct that, notwithstanding recommendation 3, the Confidential Distributions 1 and 2 be released to the Executive Leadership Team to be further shared with Administration, only where required, to support next steps.
2023 Jan 31	<p>EC2023-0059*</p> <p>Meeting Minutes</p>	<p>■ Budget Process Refinement (Verbal) Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026 Service Plans and Budgets. Report and presentation are held confidential. Formal Council direction included:</p> <ul style="list-style-type: none"> • Receive the confidential attachments and presentation for the Corporate Record; and • Direct that the Closed Meeting discussions, confidential presentation, and attachments be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31.
2023 Jan 24	<p>EC2022-1304</p> <p>Meeting Minutes</p>	<p>■ Service Improvement in 2023-2026 Council directed Administration to close out the Zero-Based Review program. Continuous improvement of City services has and will continue to be a priority for Administration. This is evidenced by the 300+ service improvement initiatives identified within the approved 2023-2026 Service Plans and Budgets C2022-1051. Formal direction included that Executive Committee:</p> <ul style="list-style-type: none"> • Receive the confidential attachments and presentation for the Corporate Record; and • Direct that the Closed Meeting discussions, confidential presentation, and attachments be held confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31.
2022 Dec 13	<p>C2022-1364*</p> <p>Meeting Minutes</p>	<p>■ Strategic Look Back (Verbal) Council directed Administration to add a standing Agenda item entitled Budget Process Refinement to the Executive Committee beginning in 2023 in accordance with section B.6(a) of the Procedure Bylaw 35M2017. Additionally, directed that the Closed Meeting discussions, presentation, and distributions remain confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 3. Report and presentation are held confidential. Formal Council direction included:</p> <ul style="list-style-type: none"> • Direct Administration to add a standing Agenda Item entitled “Budget Process Refinement” to the Executive Committee, beginning in 2023, in accordance with section B.6(a) of the Procedure Bylaw 35M2017; • Direct that the Closed Meeting discussions, presentation, and distributions remain confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31;

		<ul style="list-style-type: none"> • Direct that document titled “Summary of Closed Meeting Discussions” be received for the Corporate Record as a confidential distribution and kept confidential pursuant to Section 24 (Advice from officials) of the Freedom of Information and Protection of Privacy Act, to be reviewed no later than 2023 December 31; and • Direct that notwithstanding recommendations 2 and 3, the confidential distribution document titled “Summary of Closed Confirmed Minutes 2022 December 13 Page 4 of 5 ISC: UNRESTRICTED Meeting Discussions” be forwarded to the 2023 January 31 Meeting of the Executive Committee, as a confidential attachment to Agenda Item entitled “Budget Process Refinement”, and be released to the Executive Leadership Team, to be further shared with Administration only where required to support next steps in the development of Service Plans and Budgets (2023-2026).
<p>2022 Nov 25</p>	<p>Meeting Minutes <i>page 27</i></p>	<p>■ Motion Arising - 2023-2026 Service Plans & Budget That with respect to Report C2022-1051, the following Motion Arising be adopted: That Council direct Administration to explore a funding source in the amount of \$35.4 million to augment the Facilities Sustainment Capital Budget, in order to cover the cost of repairs and maintenance on City of Calgary facilities deemed to be in “critical condition”.</p>
<p>2022 Nov 8</p>	<p>C2022-1051 Meeting Minutes</p>	<p>■▲ 2023-2026 Service Plans and Budgets Council approved the 2023-2026 Service Plans and Budgets. Formal Council direction included: Directed Administration to return to the 2022 December 13 Strategic Meeting of Council to engage in the creation of a process by which Council will provide guidance/direction to Administration to:</p> <ul style="list-style-type: none"> • Revisit the existing budget process to examine its merits and challenges, • Explore ways of ensuring that future budget documents better align with Council’s Plain Language Policy CS014, • Potentially reconstruct the 2024, 2025 and 2026 budgets with Administration to ensure future base operating and capital budgets include the investments necessary to advance Calgary as an increasingly equitable and accessible city - including but not limited to investments in housing, mobility, and transit – are embedded in future base operating and capital budgets; the reconstructed base budgets for future, and • Revisit operating and capital plans and priorities to ensure expeditious delivery of projects and programs that are rooted in the core values and policies of Council, including but not limited to truth and reconciliation, the 5A Network, low-income transit passes, improved transit frequency, affordable housing, mental health supports, and equity index maps. • Come back in Q1 2023 with further options regarding the residential/non-residential tax shares for 2023, including but not limited to: Shifting tax share from non-residential to residential taxpayers, advocacy with Federal and Provincial Governments, including increasing funding options and the municipal portion of payments that can be used to support the operating budget; and an examination of reserves and other funding sources which may be available to reduce property taxes on a one time basis in 2023. <p>Attachment 5 – Tax Distribution Research Benchmarking and Scenarios was provided and direction on tax share was deferred to 2023 February 14.</p>

<p>2022 Oct 4</p>	<p>EC2022-0649 Council Minutes</p>	<p>■▲ Financial Task Force - Property Tax Policy Framework Council approved a motion affirming that it will continue to use the budget-based approach to setting budgets and property tax rates and will continue to use the tax share approach in making tax distribution decisions. Formal Council direction included:</p> <ul style="list-style-type: none"> • Adopt this report and attachments as resources to support future decision-making on budget and property tax matters. • Continue to use the budget-based approach to setting budgets and property tax rates. • Continue to use the tax share approach in making tax distribution decisions. • If Council wishes to change the distribution of tax responsibility between residential and non-residential for the 2023–2026 Service Plans and Budget, the distribution must be revisited each year as part of the adjustments and mid-cycle adjustment process if conditions warrant. • Direct Administration to include information regarding changing the distribution of tax responsibility between residential and non-residential taxpayers to the 2022 October 18 Executive Committee, in addition to information on preliminary assessment values. • In continuing to use the tax share approach to make tax distribution decisions, abandon the 2012 direction to continue applying a zero per cent increase to consolidated business tax revenue, effectively drawing business tax consolidation to a close. • Direct Administration to prepare an annual briefing for Council on the context of property tax exemptions and tax relief expenditures in Calgary. • Direct Administration to develop additional tools and resources that reflect best practice, current Council direction, and provide further recommendations on how Council may exercise tax policy options in the future, in fulfillment of Financial Task Force Recommendations 20 and 34 and to report back to Council by Q2 2024.
<p>2022 Jan 14</p>	<p>IP2022-0018 Council Minutes</p>	<p>■ Composting Facility Expansion The initial budget was based on a high-level conceptual design cost estimate completed in October 2020. This estimate was necessary to seek budget appropriation from Council to proceed to the detailed design of the Project. Formal Council Direction Included:</p> <ul style="list-style-type: none"> • Council directed to approve a capital budget appropriation of \$50 million to Program 258 – Facilities and Equipment funded from a combination of sources, including self-supported debt for the expansion of the Calgary Compost Facility. The initial budget was based on a high-level conceptual design cost estimate completed in October 2020. This estimate was necessary to seek budget appropriation from Council to proceed to the detailed design of the Project. • All additional Council direction
<p>2020 July 27</p>	<p>C2020-0815 Council Minutes</p>	<p>▲ Financial Task Force Recommendations – Implementation Approach and Resources Council directed Administration to implement Financial Task Force recommendations. Formal Council Direction Included:</p> <ul style="list-style-type: none"> • Direct Administration to implement the 17 Financial Task Force recommendations that only require existing resources (expanded work programs or re-directed to prioritize the action items). • Direct Administration to implement the 18 Financial Task Force recommendations identified in Attachment 4 that require new one-time

		<p>resources using the 2020 investment income attributable to the Fiscal Stability Reserve as the funding source for one-time funding components.</p> <ul style="list-style-type: none"> • Approve up to \$4 million in one-time funding across City departments for 2020 and 2021 to be funded from the Fiscal Stability Reserve. • Direct Administration includes a request for the base funding required for implementation in 2021 and beyond in the Mid-Cycle Adjustment report to Council in November 2020.
<p>2020 June 29</p>	<p>C2020-0742 Council Minutes</p>	<p>▲ Financial Task Force - Report and Recommendations Council adopted the Financial Task Force recommendations to establish annual reporting that reflects evolving economic conditions faced by Calgary residents and businesses. The goal is to generate evidence that will allow The City to be responsive to economic conditions and taxpayer expectations in a meaningful manner.</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Accept the reports and recommendations of the Financial Task Force in Attachments 2 and 3; • Direct Administration to scope the costs of implementation based on Administration’s responses and timelines in Attachment 5 and report to Council with a request for approval of resources, where appropriate by 2020 July 29; • Direct the City Manager to assign a lead to monitor and report back with a semi-annual schedule for reporting on the implementation of the Financial Task Force’s recommendations; and • Receive a presentation and this report as part of the Council orientation in 2021.
<p>2019 May 27</p>	<p>FRA2019-0628 Council Minutes</p>	<p>■ Program Overview and Update Council approved a new capital budget request within the Recreation business unit for \$19 million in 2019-2020 (funded by off-site levies) for the Foothills Fieldhouse Project and \$775 thousand in 2019-2020 (funded by Pay-As-You-Go held within program 888-capital budget savings) for the Foothills Park Redevelopment Program.</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Approve a new capital budget request within the Recreation business unit for \$19 million in 2019-2020 (funded by off-site levies) for the Foothills Fieldhouse Project and \$775 thousand in 2019-2020 (funded by Pay-As-You-Go held within program 888-capital budget savings) for the Foothills Park Redevelopment Program, as outlined in Attachment 10 • All additional Council direction
<p>2019 Apr 8</p>	<p>UCS2019-0249 Council Minutes</p>	<p>■ Symons Valley Centre Build Out and Investment Strategy Council directed Administration to approve the Symons Valley Centre Phase 1A Budget Consolidation that assembled funding from various sources into a single Activity to enable construction of Symons Valley Centre. The report also described build out of the site as known at the time.</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none"> • Approve the Symons Valley Centre Phase 1A Budget Consolidation outlined in Attachment 1; and • Direct Administration to solicit selected civic or other front facing citizen service partners for the Phase 1B lands and determine the method of delivery or disposition to achieve the intent of the build out and investment strategy. <p>All additional Council direction</p>

2018 July 30	UCS2018-0527* Council Minutes	<p>■ Varsity Multi-Service Centre Funding Rationalization Assembled funding and transferred disparate funding sources into a single Activity to enable construction of a multi-service centre. The report described the intentions known at the time for build out of the site through a phased approach. Report is held confidential.</p> <p>Formal Council direction included:</p> <ul style="list-style-type: none">• Adopt recommendations 1, 2, 3, and 4 as contained in Report UCS2018-0527; and• Direct that this Report and Attachments remain confidential pursuant to Sections 24 and 25 of the Freedom of Information and Protection of Privacy Act until final tender of the Varsity Multi-Service Centre is awarded.
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* Report is held confidential.

Bylaws, Regulations, Council Policies

The following are the applicable sections within the Municipal Government Act:

- Sections 242-243 - establish the requirement for Council to adopt an operating budget each calendar year.
- Sections 245-246 – establish the requirement for Council to adopt a capital budget each calendar year.
- Section 355 - governing how tax rates are set.
- Section 358.1- establish the maximum tax ratio.

Additionally, there are multiple policies that guide adjustments to the service plans and budgets, the most relevant are:

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