

**One Calgary Report to  
Strategic Meeting of Council  
2018 June 18**

**ISC: UNRESTRICTED  
C2018-0755  
Page 1 of 11**

## **One Calgary Program – Connecting the Dots**

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### **EXECUTIVE SUMMARY**

Making life better every day for Calgarians is our common purpose. The City of Calgary delivers on this purpose by being a service and results-driven, accountable and resilient municipal government, placing citizens, customers and communities at the forefront of our plans, decisions and actions.

Three Conversations, One Calgary: The City's Strategic Plan for 2019-2022 will deliver on Council's direction through service plans and budgets, and forms the foundation of information, discussion and decisions brought forward to Council in the context of One Calgary. The work ahead is about better service delivery, demonstrating value for tax dollars, and contributing to quality of life today and for generations to come. This report continues the important discussion that started with the approval of Citizen Priorities and Council Directives on 2018 January 31 and the approval of indicative tax rates on 2018 April 25.

This report ties all previous decisions and deliverables of the One Calgary program together. It constitutes the last report on program components as the remainder of the year, until budget deliberations in November 2018, will be dedicated to the creation of the 2019-2022 service plans and budgets – The City of Calgary's first four-year plan and budget organized by services instead of departments.

On 2018 June 18, Council will receive an overview of previous decisions and how they related to "Three Conversations, One Calgary. The City's Strategic Plan for 2019-2022." Council will also receive information from One Calgary research efforts with the business community. The recent approval of an application to Council's Innovation Fund (PFC2018-0721) allows Administration to develop several tools to improve the transparency of how citizens' tax dollars are spent and enhance public communication to better tell The City's value story. Council will be presented with a roadmap (including webpage mock-ups) of how Administration will create more engaging and interactive tools on Calgary.ca to accompany One Calgary and deliver this story in a way that resonates with Calgarians. As we are heading towards the creation of service plans and budgets, Council will be informed about their opportunities to direct Administration with regards to priorities for the 2019-2022 budget cycle during the 2018 July 4 Strategic Council Meeting, and the preview of service plans and budgets in September 2018. And finally, Council will be asked to approve indicative rates for Water Utilities (Water, Wastewater, and Stormwater) as outlined in report C2018-0787.

## One Calgary Program - Connecting the Dots

### ADMINISTRATION RECOMMENDATION:

That Council:

1. Receives this report for information.
2. Pursuant to Section 17(2) of Procedure Bylaw 35M2017, approve the addition of a Regular Meeting of the Priorities and Finance Committee to be held on Monday, 2018 September 17, commencing at 8:30 a.m., in the Council Chamber.
3. Pursuant to Section 17(2) of Procedure Bylaw 35M2017, approve the revisions to the following meetings' start times from 9:30 a.m. to 8:30 a.m.:
  - 2018 September 04, Priorities and Finance Committee
  - 2018 September 05, SPC on Community and Protective Services
  - 2018 September 06, SPC on Transportation and Transit
  - 2018 September 12, SPC on Utilities and Corporate Services
  - 2018 September 13, SPC on Planning and Urban Development
4. Direct that the One Calgary service items presented at the following Committee meetings be aligned with the Citizen Priorities, as follows:
  - Priorities and Finance Committee – “A Well-Run City” (September 4, 2018)
  - Community and Protective Services – “A Prosperous City” (September 5, 2018)
  - Transportation and Transit – “A City That Moves” (September 6, 2018)
  - Utilities and Corporate Services – “A Healthy & Green City” (September 12, 2018)
  - Planning and Urban Development – “A City of Safe & Inspiring Neighborhoods” (September 13, 2018)
  - Priorities and Finance Committee – “Civic Partners” (September 17, 2018).
5. Direct that pursuant to Section 31(3) of Procedure Bylaw 35M2017, Committee hears from members of the public who wish to speak to One Calgary items at the Priorities and Finance Committee meetings September 4 and September 17, 2018.

### PREVIOUS COUNCIL DIRECTION / POLICY

Please note that, for legibility purposes only, previous Council direction related to One Calgary from the last three months are listed below. Additional Council direction/policy that predates March 2018 is listed in Attachment 1.

On 2018 March 19 (PFC2018-0200), Council directed Administration to report back to Council, through the Priorities and Finance Committee in Q2 2018, with strategic growth recommendations that increase the level of City commitment and investment in new communities. Beginning with the 2019-2022 budget cycle, Administration was further directed to prioritize future growth areas, including financial implications for 2019-2022, future budget cycles, and how any funding gaps for operating and capital would be funded using property tax.

On 2018 March 21 (C2018-0304), Council approved the updated principles for setting indicative tax rates and the updated Capital Infrastructure Investment Strategy. Council renamed this document the Capital Infrastructure Investment Principles. With respect to report C2018-0304, Council adopted the Motion Arising to direct Administration to return to the April 10 Priorities and Finance Committee with updated principles reflecting the incorporation of elements of value to citizens.

**One Calgary Report to  
Strategic Meeting of Council  
2018 June 18**

**ISC: UNRESTRICTED  
C2018-0755  
Page 3 of 11**

## **One Calgary Program - Connecting the Dots**

---

On 2018 April 23 (PFC2018-0445), Council approved The City's Strategic Plan Principles, which introduce a set of five overarching principles and associated value dimensions for One Calgary which will guide the development of the 2019-2022 service plans and budgets.

On 2018 April 25 (C2018-0489) Council approved the indicative property tax rate and the indicative rates for the Waste & Recycling service. At the same meeting, Council referred the decision on indicative rates for Water Utilities (Water, Wastewater and Stormwater) to the 2018 June 18 Strategic Council Meeting.

On 2018 May 16 (C2018-0586) Council approved the long-term tax support rates, and the deferral of long-term tax support rates for Appeals and Tribunals to the 2019 service plans and budgets adjustment process.

On 2018 June 5 (PFC2018-0721) Council approved the application "Improving Budget Transparency" to the Council Innovation Fund.

### **BACKGROUND**

In 2014, Administration embarked on a journey to better serve our citizens, communities and customers. Changing how we develop and deliver business plans and budgets – from a traditional department-based approach to a more citizen centric approach based on services – is a key milestone on this journey. The 2019-2022 plans and budgets will be The City of Calgary's first four-year plan and budget based on service lines. This new approach will shift the focus from *who* delivers services and *how*, to *what we deliver, how well, and why*. This shift will drive Administration to collaborate and better integrate service delivery, which in turn responds to expectations set by Council's Five Guidelines to Administration.

With the integrated approach of One Calgary, The City of Calgary is undertaking a complex transitional change to create a public service culture within the organization and focus on investment and value. Moving to a service-based and results-based approach is becoming a leading practice for many cities across Canada including Toronto, Winnipeg, London and Burlington. The approach that The City is adopting, while a made-in-Calgary solution, is leveraging on the experiences of other cities that have already moved in this direction.

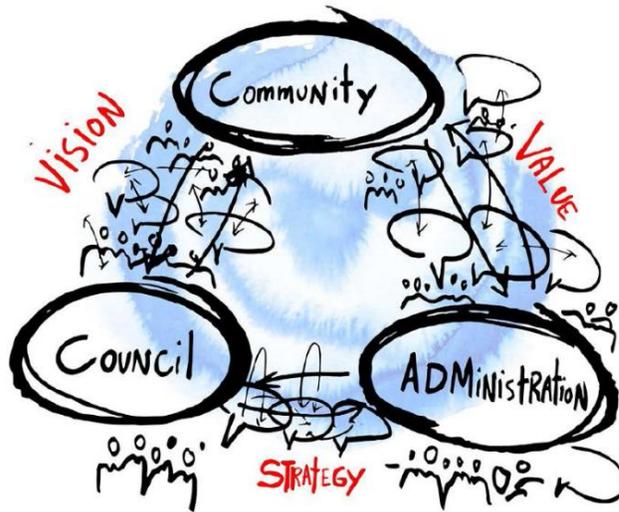
During 2014 and 2015, Administration conducted background research on the 10 largest Canadian cities (by population) and other Canadian cities known to use service-based budgeting (such as London and Burlington). This research revealed that, while many cities are moving towards a service-based approach, implementation has typically been gradual and piecemeal. For example, the City of Vancouver's business plans are designed by service, but budgets are still organized by departments. The only jurisdiction identified by this research that uses a service-based approach for the same three corporate purposes as Calgary (planning and budgeting, service reviews and performance reporting) is the City of London. By changing how we budget for and deliver services to citizens, The City of Calgary will become a modern form of municipal government and join a leading group of jurisdictions across the country.

### **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

Three Conversations, One Calgary: The City's Strategic Plan for 2019-2022 is the foundation for development of the service plans and budgets. The three conversations, as illustrated below,

## One Calgary Program - Connecting the Dots

outline the relationship and related expectations between the Community and Council (vision), Council and Administration (strategy), and Community and Administration (value).



On 2018 April 25 (C2018-0489), Council approved indicative tax rates of 2.65 per cent to 3.45 per cent for 2019, and 2.5 per cent to 3.0 per cent for 2020-2022. Within this rate range are dedicated amounts of operating and capital for actively developing and new communities of 1.85 per cent to 2.15 per cent in 2019, and 0.4 per cent for 2020-2022. In addition, Administration is committed to continue its ongoing efforts throughout the 2019-2022 budget cycle to identify efficiencies to cover service growth up to \$15 million per year for the next four years (C2018-0586). As presented to Council on 2018 April 25 (C2018-0489), less than half of The City's revenue comes from property tax. The City has little or no control over many of our revenue sources, and the non-tax revenue sources are not keeping pace with the increasing costs of goods and services that have an impact on service delivery (examples include inflation, carbon tax, price of natural gas and oil, etc.).

It is essential to understand the economic and fiscal context within which the 2019-2022 service plans and budgets are being developed. While the indicative tax rate approved by Council, and the efficiencies Administration is committed to generate, will provide some capacity for investment decisions, the 2019-2022 budget can be characterized as a budget of restraint resources, including both operational and capital funding, when compared to previous business plan and budget cycles that were approved during more positive economic times. Between service demands that include previous commitments, new requirements identified by citizen expectations and Council Directives, and emerging funding needs, Council's service and funding decisions will be based on a more restrained spending and funding environment. In order to balance in our constrained revenue environment, some service level reductions will be required. To maximise Council's capacity to deliver on expectations through 2019-2022 investment decisions, Administration is undergoing a process that targets ongoing efficiency, a 2019 budget starting point equivalent to 2018, and a "change choice" process to create scenarios that includes both budget reduction and service investment (addition) packages. These initiatives are further described later in this report.

## **One Calgary Program - Connecting the Dots**

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### **One Calgary Update**

The 2018 June 18 Strategic Council Meeting will be the last meeting that provides Council with information and input on One Calgary program components. As we head into the concrete development of 2019-2022 service plans and budgets, the remainder of Strategic Meetings until the end of the year will be dedicated to providing Council the opportunity to direct Administration regarding priorities and focus areas for the next four years at different levels of detail.

On 2018 June 18, Council will:

- Be presented an overview of previous decisions and directions and how they all tie together to establish the strategic foundation for One Calgary;
- Receive information from One Calgary research efforts with the business community;
- Be presented the strategy to develop several tools to improve the transparency of how citizens' tax dollars are spent and enhance public communication to better tell The City's value story on Calgary.ca;
- Be presented the service alignment by Citizen Priority and the plan for the upcoming 2018 July 4 Strategic Council Meeting;
- Receive an outlook to the preview of service plans and budgets in September 2018; and
- Be asked to approve indicative rates for Water Utility lines of service (Water, Wastewater, and Stormwater) as outlined in report C2018-0787.

### ***Public engagement and research***

Throughout the One Calgary process, public input has been gathered to inform focus areas and investments for the 2019-2022 service plans and budgets. This data has been summarized and presented to Council over the course of 2018. To maximize the input gathered in times of financial restraint, the approach adopted by One Calgary for research and engagement includes:

- Using the most cost-effective methods to maximize participation and return on investment;
- Leveraging existing citizen and stakeholder research, data and engagement already underway; and
- Targeting "net new" engagement and research to fill specific gaps in existing knowledge.

Understanding what citizens, communities, and customers value about services The City provides better enables the organization to focus efforts and resources accordingly. On 2018 May 16, Council was presented the results of citizen engagement and research that Administration conducted in April 2018 to better understand what citizens value about City services. Calgarians were asked to rank, in their opinion, the value dimensions associated with each public-facing service. This ranking, along with other research and Council Directives, will be used by services to develop performance measures that are tied to these value dimensions.

On 2018 June 18, Council will receive the results from similar research with the business community (Attachment 2). In April/May, Administration gathered input from the business community via a business panel survey mirroring the public survey in April. The business panel has 1,000 members and is made up of small, medium and large businesses across Calgary. An overview of the One Calgary journey and summary of these recent business panel results will be presented June 18, and the full report is available on Calgary.ca/yourservices, [here](#). Similar

## **One Calgary Program - Connecting the Dots**

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to the citizen research and engagement, the results from research focused on businesses will be reflected by performance measures developed for service lines.

Though previously targeted for the June 18 session, the Spring Pulse results will be available in July 2018. This survey details citizen satisfaction with services, ratings of service importance, and citizen perceptions of service investment. Results from this survey will be used as an input to help refine services and set service targets.

### ***Telling the service story on Calgary.ca***

While Calgarians' interest in knowing *how* their property tax dollars are invested has remained high over the past four years (in recent citizens satisfaction surveys 92%-93% agreed or strongly agreed with this statement), the percentage of Calgarians who believe The City is doing a "*good job*" in meeting this interest continues to go down: in 2014, 67% of citizens agreed or strongly agreed The City was doing "a good job of providing citizens with information about how their property tax dollars are invested in various City services," while in 2017, 60% of citizens agreed or strongly agreed, representing a 7-point drop in three years.

The One Calgary program has a strong focus on improving the transparency of how Calgarians' tax dollars are invested by aligning plans and budgets to services. This will allow The City to put the value citizens perceive from the services offered at the centre of the next business cycle and create a strong customer/citizen focus.

In preparation for the public engagement that was completed in April, Administration built out high-level online content to frame the story around Three Conversations, One Calgary, Citizen Priorities and the shift to service-based plans and budgets. This content was housed under the "Our finances" section of the website at [calgary.ca/yourservices](http://calgary.ca/yourservices). This online section was heavily marketed as the organization promoted the April citizen engagement. It became the main "landing" site for citizens from where they were directed to the actual survey. Following the engagement and as a contribution to the feedback loop with citizens, Administration posted a "What we heard" report in the same section. From April 1 to June 10, we have had 18,795 pageviews. However, we hope to attract even more public interest.

As One Calgary picked up momentum and the story grew, both Council and Administration identified the need to integrate and enhance current City communication channels, including online information and tools, to provide improved budget transparency and offer Calgarians an engaging and interactive way to learn about The City's value for tax dollars story. Achieving this requires additional resources. With support from the Council Innovation Fund, Administration has embarked on developing a One Calgary online story with expected completion and full site launch in November 2018 to accompany the approval of the 2019-2022 service plans and budgets. The proposed road map and supporting marketing approach is outlined in Attachment 3. On 2018 June 18, Council will be walked through the mock-ups of the new content to be delivered through Calgary.ca.

### **Service alignment by Citizen Priority and outlook to 2018 July 4 strategic meeting**

Between the Strategic Meetings of Council in November 2017 and February 2018, Administration heard from Council about citizen hopes, dreams and aspirations, and Council's strategic direction for the 2019-2022 budget cycle. Administration has identified 61 service lines that will create the 2019-2022 service plans and budgets. To deliver on the Priorities set by citizens, communities, and customers, and to respond to Council's Directives, Administration is

## One Calgary Program - Connecting the Dots

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suggesting to group these 61 service lines by Citizen Priority. Attachment 4 outlines in detail the alignment of services by priority. While there is some overlap between both Citizen Priorities and Council Directives, service lines have been grouped according to the closest alignment to Council Directives. A number of services may not responding directly to a particular Citizen Priority or Council Directive but are supporting all other services. These internal-facing services are foundational to ensure the efficient and effective delivery of all other services and, as such, support delivery on all Priorities and Directives. In order to reflect their special character these services have been grouped as “enabling services” and are not aligned to individual priorities. The alignment explained above will allow citizens to easily follow The City’s service delivery according to priorities and increase budget transparency. It should be noted that while these groupings support alignment and transparency, each service contributes to many Citizen Priorities.

To address the challenges that result from a restraint in resources, including both operational and capital funding as outlined above, and to improve The City’s resilience Administration is undergoing three related initiatives, which present **options** for decision making for 2019-2022 (i.e. none of these are assumed as decisions at this time):

1. All services assume a 2019 starting budget that is the same as 2018 base funding. As a starting point for the development of 2019-2022 service plans and budgets each of the 61 services has been asked to develop a strategy for what to do less of, more of, and continue doing within the service in question. In many cases this already results in a reduction of available funds as services need to find efficiencies or absorb natural increases through other reductions. While Administration is aware that this undertaking does not fully address Council’s request of a “core service review”, the gathered information will be highly relevant to set up an informed discussion about the entirety of City services and provide a solid starting point for a process to review service scope following the November budget deliberations.
2. Ongoing efficiency within all services (building on zero based review work and efficiency/savings initiatives during 2015-2018), with the expectations that \$15 million per year for the next four years can be generated to fund some service growth (as noted in the report C2018-0586).
3. A “change choice” process that includes:
  - a. Reduction package options that create additional investment capacity per year
  - b. Service investment (addition) options that respond to Council Directives, citizen expectations and associated service continuity.

This is a new process for Administration that builds on the scenario building that was done for 2018 budget adjustments. The purpose is to develop a corporate-wide understanding of existing service levels, where to invest and where to find savings or reductions to maximize value for citizens, communities, and customers. Both reduction and add packages are therefore not developed with the intention to realize the totality of them, but to create options and an understanding of “what if?”

Administration is continuing to work on estimating the extent and amount to which total investment capacity can be available for the four-year period, including capacity that would require choices among services, and reductions/additions.

The results from all three initiatives will build a solid decision-making framework for Administration. Council will be provided with 2019-2022 service plans and budgets within the set

## **One Calgary Program - Connecting the Dots**

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indicative tax rates, that support prioritized investment and the creation of service value for citizens, customers and communities.

Going forward it will be important for Council and Administration to work closely together and identify priorities. Achieving service value for citizens will require equal consideration of past decisions and new commitments that result from Citizen Priorities and Council Directives as approved in 2018 January 31 (C2018-0115). One Calgary intends to facilitate an offsite workshop with Council during the 2018 July 4 Strategic Meeting to work through some of these challenges and agree on the best strategy moving forward. Council will be asked for strategic guidance to Administration how best to navigate the strategic risks and challenges that arise during times of limited resources. Administration will use the input gathered during the strategic meeting to inform the ongoing initiatives outlined above, and create a high-level preview of the 2019-2022 service plans and budgets in September 2018.

### **September 2018 Preview**

In September 2018, Council will be presented a high-level preview of the 2019-2022 service plans and budgets. The goal of this preview will be:

- To report back to Council with regard to the direction provided during the 2018 July 4 Strategic Meeting, and how Administration translated the direction into a high-level preview of service plans and budgets;
- To familiarize Council with the concept of planning and budgeting by service; and
- To provide an opportunity for Administration to cross-check with Council if the overall direction meets Council's expectation prior to the November 2018 plan and budget deliberations.

Existing Standing Policy Committees will be used to structure this preview and the Committees will be aligned to the Citizen Priorities. Service groupings by Citizen Priority have been aligned with Committees as follows:

- Priorities & Finance Committee (September 4, 2018) – “A well-run city”
- Community & Protective Services (September 5, 2018) – “A prosperous city”
- Transportation & Transit (September 6, 2018) – “A city that moves”
- Utilities & Corporate Services (September 12, 2018) – “A healthy and green city”
- Planning & Urban Development (September 13, 2018) – “A city of safe and inspiring neighbourhoods”
- Priorities & Finance Committee (September 17, 2018) – Civic Partners
- Strategic Council Meeting (September 19, 2018) – Enabling services

Council is asked to approve this alignment of services, as outlined in Attachment 4.

Administration would like to draw Council's attention to two particular changes for the September service plan and budget preview:

1. In contrast to previous budget cycles, and in line with the result-driven nature of the shift to services, Administration is suggesting reporting internal services according to the different nature of their contribution. Services that provide true governance functions and generally align with Council Directives under “A well-run city” have been grouped under this priority. Services that truly enable delivery of public-facing services and are foundational to all five Citizen Priorities have been grouped as “enabling services” and

## **One Calgary Program - Connecting the Dots**

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will present their plans and budget preview at the Strategic Council Meeting on 2018 September 19.

2. To align with the service-based approach, civic partners have been aligned to the services they most closely support (Attachment 4 provides a mapping of current civic partners by service). However, Administration is proposing to continue with the same protocol as in previous budget cycles and have all civic partners present collectively at the Priorities & Finance Committee on 2018 September 17. This will allow presentation of civic partner contribution by service lines without disrupting current practice.

Information provided during the September 2018 preview will not be specific for each individual service. Rather, Council will be provided with recommendations from Administration that outline orders of magnitude about areas of investment focus (*do more with more*), areas efficiency (*do more with same*), and areas of reduced effort (*do same with less*) for that grouping of services. Administration recommends starting all Committees at 8:30am instead of 9:30am to allow sufficient time for public input and submission. Information presented to Committees will stay at Committees and will not be forwarded to Council to account for other business, existing work load, and related timing issues.

### **Indicative tax rates for Water Utility**

The Water Utility has defined three lines of service: Water Treatment & Supply, Wastewater Collection & Treatment, and Stormwater Management. Council's review and direction is needed for 2019-2022 indicative rates for these services. As well, funding for utility off-site infrastructure as a part the new community growth strategy needs to be addressed in conjunction with indicative utility rates. A recommendation on indicative utility service rate impacts that included funding for additional new growth communities was presented at the 2018 April 25 Strategic Meeting of Council. This recommendation was referred to the 2018 June 18 Strategic Meeting of Council, for further discussion on the funding of additional growth investment to support the new communities' growth strategy. Report C2018-0787 details Administration's recommendation for 2019-2022 indicative rates for Water, Wastewater and Stormwater services. On 2018 June 18, Council will be asked to approve these recommendations in the context of One Calgary.

### **Stakeholder Engagement, Research and Communication**

Throughout the One Calgary process, engaging and gathering input from citizens, communities and customers in a meaningful way has been a focus for Administration. Compared to previous budget cycles, the depth and content of this engagement and research has changed. Responding to times of constraint and limited resources, Administration utilized to a large extent existing data and information from ongoing surveys, such as the Citizen Satisfaction Survey. Engagement and research conducted by One Calgary targeted gaps that either were not covered by existing information or were important due to the new direction of service plans and budgets, especially around value propositions.

In November 2017, Administration gathered input from Councillors about what they heard on the campaign trail. Together with a summary report of existing research on citizen perceptions of quality of life, and how the community was doing on key indicators (C2017-1213), this information informed the development of Council Directives.

**One Calgary Report to  
Strategic Meeting of Council  
2018 June 18**

**ISC: UNRESTRICTED  
C2018-0755  
Page 10 of 11**

## **One Calgary Program - Connecting the Dots**

---

Between March 2018 and June 2018, Administration gathered additional data both from existing sources and new engagement and research with citizens and businesses on what they value most about The City's services. This information was presented to Council at the March, May and June 2018 Strategic Council Meetings and will be used to inform both the development of the 2019-2022 service plans and budgets, and performance measures to ensure what we heard from the public is reflected in what we are focusing on and investing in over the next four years.

Administration is currently developing a strategy for further, targeted engagement prior to September 2018 to validate service value dimensions and what matters most to Calgarians. This additional engagement will not only enhance the opportunities for citizens to get involved with the development of 2019-2022 service plans and budgets, but it will also help to minimize seasonal influencing factors.

### **Strategic Alignment**

The development of Three Conversations, One Calgary: The City's Strategic Plan for 2019-2022, including service plans and budgets, is one of the most significant pieces of work that The City undertakes as it advances our common purpose and helps to deliver on Calgary's vision for the future. The work aligns with Council policies for User Fees and Multi-Year Business Plans and Budgets, as well as the Strategic Plan Principles.

### **Social, Environmental, Economic (External)**

Service plans and budgets are a tool that allows consideration of the social, environmental and economic environment during the business planning and budgeting process. The plans and budgets will be developed using a results-based performance framework. This includes information on how each City service contributes to quality of life for Calgarians and their aspirations for the community.

### **Financial Capacity**

#### ***Current and Future Operating Budget:***

The decisions on indicative rates for Water Utilities will be before Council on 2018 June 18. Approval of these rates determines the final component of the financial envelope within which The City will develop its 2019-2022 service plans and budgets.

#### ***Current and Future Capital Budget:***

On 2018 May 16, Council was presented with an overview of Administration's capital investment process. Capital investments play a pivotal role in supporting The City of Calgary's services and building a great city. The capital investment process for 2019-2022 has evolved from previous cycles. An integrated and coordinated approach to capital planning, prioritization and funding helps coordinate and align investments by service, identify efficiencies and achieve economies of scale, optimizing funding and value to citizens.

### **Risk Assessment**

As with previous business planning and budgeting cycles, consideration of risks is a key factor informing the plans and budgets. Given the city's current economic context, risk will need to be considered in a different way, including re-thinking assumptions, and placing considerably more emphasis on weighing the costs as well as the benefits of risk mitigation strategies, to ensure

**One Calgary Report to  
Strategic Meeting of Council  
2018 June 18**

**ISC: UNRESTRICTED  
C2018-0755  
Page 11 of 11**

## **One Calgary Program - Connecting the Dots**

---

that they provide good value. In other words, the organization may want to consider higher levels of tolerance for some types of risks, where the trade-offs between risk reduction and cost indicate that this is warranted. This resilience mindset builds on recent developments where decisions have been made to embrace or accept some risk to improve service value.

### **REASON(S) FOR RECOMMENDATION(S):**

Aligning services with Citizen Priorities and Council Directives will enhance budget transparency and make it easier for citizens, communities and customers to understand where tax dollars are invested and what value is created by this investment.

### **ATTACHMENT(S)**

1. Attachment 1 – Previous Council Direction for One Calgary
2. Attachment 2 – Business Perspectives Research Summary Report
3. Attachment 3 – Telling the Service Story on Calgary.ca
4. Attachment 4 – Grouping of Services and September Preview