

2027-2030 BUDGET PLANNING PROCESS

Recommendation

That the January 27, 2026, Financial and Corporate Services report FCS03251, be received for information.

Requested Action	Information only
ConnectEdmonton's Guiding Principle	ConnectEdmonton Strategic Goals
CONNECTED This unifies our work to achieve our strategic goals.	N/A
City Plan Values	N/A
Corporate Business Plan	Managing the corporation
Council Policy, Program or Project Relationships	<ul style="list-style-type: none"> • C578A - Multi-year Budgeting
Related Council Discussions	<ul style="list-style-type: none"> • March 18, 2025, Financial and Corporate Services report FCS02819, Budget Process Recommendations for 2027-2030

Executive Summary

- This report outlines the timelines for the 2027-2030 budget deliberations for the operating, capital and utility budgets.
- The *Municipal Government Act* (MGA) requires City Council to pass an operating and capital budget. As 2026 is the final year of an approved four-year budget, Council will need to pass the 2027-2030 budgets by December 31, 2026.
- Achieving the December 31, 2026 date (last planned Council budget meeting date is December 18, 2026) will require a focused and systematic way of working to ensure the City meets the MGA deadline, while providing sufficient time for comprehensive discussion. This budget process sets clear actions and milestones to achieve the required timelines.

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- Changes for 2027-2030 budget development include budget engagement by ward, department budget presentations and the transitioning from written budget questions and answers to a live inquiry format.

REPORT

The *Municipal Government Act* requires City Council to pass an operating and capital budget. As 2026 is the final year of an approved four year budget, Council will need to pass the 2027-2030 budgets by December 31, 2026.

Guided by City Policy C578A - Multi-year Budgeting, the City budgets in four-year cycles. The multi-year process provides greater stability and predictability for programs and services by identifying long-term funding needs in alignment with Council approved outcomes and the City's long-term strategic plans. It also gives Edmontonians a better sense of what to anticipate for property taxes.

Council will consider the following budgets in the Fall of 2026:

- 2027-2030 Utility Services Operating and Capital Budgets
- 2027-2030 Capital Budget
- 2027-2030 Operating Budget
- 2027-2030 Climate Budget

This report outlines the timelines associated with the budget process.

Notable changes for the 2027-2030 budget process include:

- In-person ward sessions with the Ward Councillor and Mayor in attendance to further expand the in-depth research and engagement that supports the development of the budget.
- Budget presentations by department in advance of budget deliberations. Presentations will focus on the priorities and foundational elements built into the 2027–2030 budget.
- Transitioning from the written budget questions and answers (Q&A) to a live inquiry format to allow Council to engage in more immediate dialogue with staff.

Timelines

January 2026: FCS03223 2027-2036 Capital Investment Outlook and FCS03224 2027-2036 Operating Investment Outlook. These reports provide a 10-year forecast operating and capital expenditures. The reports provide a foundational understanding of the operating resources required to maintain the City's current service levels and the 10-year view of the capital program.

January - February 2026: Administration will conduct qualitative and quantitative research to better understand what drives Edmontonian's opinions and perceptions of the City's budget. This information will mainly be used to ensure that Administration provides residents with the information that is most relevant to them in a way that's most convenient and accessible.

February - June 2026: As detailed below, Administration will provide a series of activities to seek input and perspectives from Edmontonians to support the development of the draft budget and support Council in their decision making.

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March 17/18, 2026: December 31, 2025 Capital and Operating Financial Updates. These reports compare the 2025 financial results against the 2025 operating and capital budgets. The report will include updates on structural budget variances that may affect the 2027-2030 budgets.

March 2026: Administration will deliver department and branch presentations that will be presented to City Council for Civic Departments and Corporate Programs:

- City Manager's Office department, Financial and Corporate Services department and Corporate Programs
- Urban Planning and Economy department, Integrated Infrastructure Services department
- City Operations branch presentations for Fleet and Facility Services, Edmonton Transit Services, and Parks and Roads Services
- Community Services branch presentations for Community Recreation and Culture, Community Standards and Neighbourhoods, Fire Rescue Services and Social Development.

These presentations will provide Council with an overview of department and branch budgets, outlining key cost drivers that impact budgets and service levels.

June 2026: Publication of the City of Edmonton Corporate Business Plan.

September 2026: What We Heard Report - a summary of research and public engagement results.

October 2026: Municipal Funding Arrangement - Outcome Report. Agencies, Boards and Commissions (ABCs) report on outcomes achieved with City dollars (excludes Edmonton Police Service). This will be the opportunity for ABCs to present information regarding their 2027-2030 budget. Council will have an opportunity to ask questions of ABCs (including Edmonton Public Library) when the Municipal Funding Arrangements report is presented in the fall.

Late October/Early November 2026: Publication of proposed operating, capital and utility budget reports. Administration will present budgets to City Council by department.

November 23/24, 2026: A Non-Statutory Budget Public Hearing will take place following the release of the budgets. This process gives the public an opportunity, in addition to the public engagement being conducted, to provide their input on the City's budget.

Departmental Presentations: Building upon the department/branch presentations provided in March 2026, the presentations scheduled for fall 2026 will offer a strategic, high-level perspective. These sessions will focus specifically on the priorities and foundational elements built into the 2027-2030 budgets. Utility budgets will be presented to Utility Committee, and the Edmonton Police Commission along with members from the Edmonton Police Service, will have a designated day for a dedicated presentation and discussion session.

A Climate Budget will replace the previous Carbon Budget, and will be presented for information to augment decision making in the capital, operating, and utility budgets. The Climate Budget will include climate change adaptation considerations in addition to the greenhouse gas emissions that the previous Carbon Budget focused on.

Transitioning from Written Q&A: The department presentations replace the written question-and-answer process from previous budget cycles. A review of the last four-year cycle showed that while the written process required hundreds of hours of staff time, it often lacked the

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direct impact needed for final decision making. Transitioning to a live inquiry format allows Council to engage in more immediate, high-value dialogue with staff, ensuring that responses are specifically tailored to the critical decisions at hand.

December 2026: Council budget deliberations are scheduled for seven and a half days.

Community Insight

Administration is undertaking in-depth research and engagement to support the development of the budget. This project is guided by Council's Public Engagement Policy, C593D, in which the City asks Edmontonians to share feedback and perspectives that will be considered by City Council. A comprehensive communication plan will help drive awareness and encourage participation in the engagement activities.

The plan is to provide diverse channels and options for Edmontonians to provide Council with advice on their budget decisions, including:

- Broad, highly accessible digital opportunities through Engaged Edmonton.
- In-person ward sessions with the Ward Councillor and Mayor in attendance.
- Ten targeted drop-in/pop up sessions to reach harder to reach groups who do not typically participate in online engagement.
- Five workshops/focus groups targeted to interested and affected parties, with a cross-section of communities of interest.

Discussion topics and questions will be standardized across the different engagement activities to facilitate systematic analysis and reporting. Administration will work to provide a view of the diversity of perspectives among Edmontonians and, where possible, broad trends in opinion. Administration will share engagement results in advance of budget deliberations.

Edmontonians will also have the opportunity to share their perspectives on the budget with Council directly during the public hearing.

GBA+

GBA+ is integrated into the 2027-2030 budget process in the following ways:

- The budget will be developed using insights from the City's engagement activities, which will seek input from all Edmonton's, including equity-denied, under-represented and systematically excluded groups.
- The proposed budget Council meeting process allows for input from people regardless of their preferred communication method, including written submissions, virtual/online or in-person meeting participation.
- GBA+ is a planned component of the engagement process to determine how budget decisions and service levels differentially affect various community groups.

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Environment and Climate Review

This report was reviewed for environment and climate risks. Based on the review completed no significant interactions with the City's environmental and climate goals were identified within the scope of this report.