

Background

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 serve to guide the decision-making process for service planning and budgeting. The City is currently in the fourth year of implementing the One Calgary 2019-2022 Service Plans and Budgets.

Context

Resilient Calgary: Council's Strategic Direction 2023-2026 provides the foundation, guiding principles, and focus areas for the One Calgary 2023-2026 Service Plans and Budgets. This report is the first of several to Council in 2022 to establish direction and inform the development of the plans and budgets.

Previous Council Direction

DATE (D/M/Y)	REPORT NUMBER	DESCRIPTION
2015 Nov 25	C2015-0855	The Capital Infrastructure Investment Strategy was approved by Council.
2017 Mar 6	C2017-0214	Council directed that this Capital Infrastructure Investment Strategy be updated as part of capital planning for the 2018 budget process.
2018 Mar 21	C2018-0304	Council approved the Capital Infrastructure Investment Strategy and renamed the document the Capital Infrastructure Investment Principles.
2018 Nov 30	C2018-1158	Council approved the 2019-2022 One Calgary Service Plans and Budgets.
2020 Jun 29	C2020-0815	Council accepted the Financial Task Force recommendations.
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.
2022 Mar 30	C2022-0372	Council approved <i>Resilient Calgary: Council's Strategic Direction 2023-2026</i> .

Bylaws, Regulations, Council Policies

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

- Multi-Year Business Planning and Budgeting Policy (CFO004)
- Budget Reporting Policies (CFO006)
- User Fees and Subsidies Policy (CFO010)