

Background and Previous Council Direction

Context

Council initiated discussions on how to improve the plans & budgets as part of the budget deliberations stemming from the 2022 November 08 Regular Meeting of Council. The discussions were continued in confidential items in December, January and February and resulted in the direction to form a working group on 2023 February 01.

Previous Council Direction

DATE	REPORT NUMBER	VERBATIM DIRECTION
2023 February 01	C2023-0136	<p>That Council:</p> <ol style="list-style-type: none"> 1. 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; 2. Approve the recommendations contained in Confidential Distribution 2; 3. 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 <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 31; and 4. 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.
2022 December 13	C2022-1364	<p>That Council:</p> <ol style="list-style-type: none"> 1. 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; 2. Direct that the Closed Meeting discussions, presentation, and distributions remain confidential pursuant to Section 24 (Advice from officials) of the <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 31; 3. Direct that document titled "Summary of Closed Meeting Discussions" be received for the Corporate Record as a confidential distribution and kept confidential pursuant to

		<p>Section 24 (Advice from officials) of the <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 31; and</p> <p>4. Direct that notwithstanding recommendations 2 and 3, the confidential distribution document titled “Summary of Closed 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>
<p>2022 November 14</p>	<p>C2022-1051</p>	<p>7. Council directs Administration to come prepared for the 2022 December 13 Strategic Meeting of Council to engage in:</p> <ul style="list-style-type: none"> a. a review of practices, policies and procedures (including the budget process) and communications that were successful or unsuccessful in 2022; and b. creation of a process by which Council will provide guidance/direction to Administration to: <ul style="list-style-type: none"> i. revisit the existing budget process to examine its merits and challenges, ii. explore ways of ensuring that future budget documents better align with Council’s Plain Language Policy CS014; iii. 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 iv. 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.

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.

Most Relevant Policies

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