

# Background and Previous Council Direction

## Background

In 2022 March, Council released Resilient Calgary: Council’s Strategic Direction, 2023-2026.

In 2022 November, Council approved the 2023-2026 Service Plans and Budgets, including community indicators, service performance measures, and associated operating and capital budgets.

In 2023 April, Council approved Council’s Refined Strategic Direction as guidance for the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets.

In 2023 November, Council approved the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets, which focused on investments around Housing, Public Safety, and Transit.

## Previous Council Direction

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2024 February 27	EC2024-0111  <a href="#">Council Minutes</a>	<p><b>Strategic Approach to Mid-Cycle Adjustments to the 2023-2026 Service Plans and Budgets</b></p> <p>Council discussed the plan and schedule as well as financial envelope for the Mid-Cycle Adjustments to the 2023-2026 Service Plans and Budgets.</p> <p><b>Formal Council direction included:</b> That Council:</p> <ol style="list-style-type: none"> <li>1. Direct Administration to:               <ol style="list-style-type: none"> <li>a. keep the estimated property tax increase to existing taxpayers to no more than the 3.6% in 2025 (estimated at 5.5% for residential and 1.4% for non-residential) and 3.1% (estimated to result in a 5.0% increase for residential and 0.9% for non-residential taxpayers) in 2026 that Council has already approved; and</li> <li>b. find reasonable operating budget reductions to either reduce the property tax required or allow for consideration of select additional investments in priority areas.</li> </ol> </li> <li>1. Approve the plan, and the schedule for the Mid-Cycle Adjustments to the 2023-2026 Service Plans and Budgets on slide 5 of Attachment 3;</li> </ol>

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
		<ol style="list-style-type: none"> <li>2. 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 2026 December 31;</li> <li>3. Direct that, notwithstanding recommendation 3, Administration publicly release the Confidential Report and Confidential Attachments 1, 3, 4, 5, and Confidential Distributions 1a and 1b; and</li> <li>4. Direct that, notwithstanding recommendation 3, the Closed Meeting Discussions, 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.</li> </ol>
2023 December 19	C2023-1296  <a href="#">Council Minutes</a>	<p><b>2024-2026 Service Plan Highlights and 2023 November Adjustments Debrief</b></p> <p>Council provided feedback on the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets.</p> <p><b>Formal Council direction included:</b> That Council:</p> <ol style="list-style-type: none"> <li>1. Direct Administration to incorporate Council feedback from the 2023 December 19 Strategic Meeting of Council (C2023-1296) as set out in Confidential Distribution 1 regarding the Adjustments to the 2023-2026 Service Plans and Budgets in the development of a plan and schedule for the 2024 Mid-Cycle Adjustments to the 2023-2026 Service Plans and Budgets;</li> <li>2. Direct Administration to publicly release Confidential Attachment 2 and Confidential Attachment 3 immediately following the 2023 December 19 Strategic Meeting of Council;</li> <li>3. Direct that the Closed Meeting discussions, Confidential Report, Confidential Attachments, and Confidential Distribution 1 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 2026 December 31; and</li> </ol> <p>Direct that, notwithstanding Recommendation 3, the Confidential Attachments and Confidential Distribution 1 be released to Corporate Planning and Performance, to be shared with Administration, only where required, to support next steps.</p>

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2023 November 7	C2023-1148  <a href="#">Council Minutes</a>	<p><b>2023 November Adjustments to the 2023-2026 Service Plans and Budgets</b></p> <p>Council approved the 2023 November Adjustments to the 2023-2026 Service Plans and Budgets.</p> <p><b>Formal Council direction included:</b></p> <p>That Council:</p> <ul style="list-style-type: none"> <li>• Approve the recommendation to account for differential in physical growth (new or redevelopment) between residential and non-residential and shift the tax share from non-residential to residential by one per cent per year for the next three years (2024 impacts shown in Option B, in Attachment 3).</li> <li>• Approve the recommended adjustments to the 2023-2026 Service Plans and Budgets in Attachment 5 and direct Administration to implement the budgetary changes and relevant performance measures necessary to effect those adjustments. Approve the funding recommendations in Attachment 5.</li> <li>• For the proposed User Fee and Rate changes in Revised Attachment 6: <ul style="list-style-type: none"> <li>▪ Approve the user fee changes in Revised Attachment 6A and Attachments 6B-6E; and,</li> <li>▪ Give three readings to the bylaw in Attachment 6F.</li> </ul> </li> <li>• Approve the Capital Budget Recast in Attachment 7.</li> <li>• Approve the Capital Budget Adjustments in Revised Attachment 8.</li> <li>• Approve the Operating Budget Adjustments with No Net Budget Impact for 2023 in Attachment 9.</li> <li>• Approve the Carry Forward of One-time Operating Budget from 2023 to 2024 in Attachment 10.</li> <li>• Approve the contribution of Police Services' Community Safety Investment Framework 2023 favourable variance of up to \$7.5 million to the Calgary Police Service Court Fine Revenue Operating Reserve and a corresponding one-time budget increase in 2024 to be used to fund the Police Services 2024 Community Safety Investment Framework expenditures.</li> <li>• Authorize the Public Transit service to access funding in 2024 for the unspent portion of the previously approved \$32 million from the Fiscal Stability and Operating Budget Savings Account Merged Reserve (originally authorized as a recovery for 2023 only).</li> <li>• Approve the Performance Measures changes in Attachment 11.</li> <li>• For the Compost Expansion Borrowing Bylaw 11B2023 in Attachment 12: <ul style="list-style-type: none"> <li>▪ Give first reading to Bylaw 11B2023 (Attachment 12), being the proposed bylaw to repeal and replace Bylaw 11B2021 authorizing the increase of the amount of borrowing for the Project from the maximum amount of \$30 million to \$55.63 million; and,</li> </ul> </li> </ul>

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		<ul style="list-style-type: none"> <li>▪ Withhold second and third readings until the advertising requirements set out in the Municipal Government Act, RSA 2000, c. M-26, have been met.</li> <li>• Transfer \$500,000 from the Council Innovation Fund to the Council Community Fund.</li> </ul>
2023 September 26	EC2023-0827*  <a href="#">Council Minutes</a>	<p><b>Strategic Discussion on Building and Delivering on Plans and Budgets</b></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><b>Formal Council direction included:</b></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"> <li>• 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;</li> <li>• 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;</li> <li>• 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 <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 31;</li> <li>• Direct that, notwithstanding recommendation 3, the confidential documents listed in recommendation 3 above be released to Corporate Planning &amp; Performance, to be shared with Administration, only where required, to support next steps.</li> </ul>
2023 July 4	C2023-0633*  <a href="#">Council Minutes</a>	<p><b>Strategic Discussion on Building and Delivering on Plans and Budgets</b></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>

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		<p><b>Formal Council direction included:</b></p> <ul style="list-style-type: none"> <li>• 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).</li> <li>• 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 <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 31; and</li> <li>• 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.</li> </ul>
2023 June 6	EC2023-0447*  <a href="#">Council Minutes</a>	<p><b>Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</b></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><b>Formal Council direction included:</b></p> <ul style="list-style-type: none"> <li>• 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 <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 31;</li> <li>• 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;</li> <li>• 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</li> </ul> <p>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</p>

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2023 June 6	EC2023-0273*  <a href="#">Council Minutes</a>	<p>Item in lieu of the 2023 July 18 Regular Meeting of Executive Committee.</p> <p><b>Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</b>            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><b>Formal Council direction included that Council:</b></p> <ul style="list-style-type: none"> <li>• Receive the confidential presentation and attachment for the Corporate Record;</li> <li>• Direct that the Closed Meeting discussions, presentation, and attachment be held 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; and</li> <li>• Direct that, notwithstanding recommendation 2, the confidential presentation and attachment be released to Corporate Planning &amp; Performance, to be shared with Administration, only where required, to support next steps.</li> </ul>
2023 April 25	EC2023-0272*  <a href="#">Council Minutes</a>	<p><b>Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</b>            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><b>Formal Council direction included that Council:</b></p> <ul style="list-style-type: none"> <li>• Receive the Corrected Confidential Presentation and Distribution entitled "Summary of Budget Process &amp; Document Design Work Group Session 2 – 2023 April 13" for the Corporate Record;</li> <li>• Direct that the Closed Meeting discussions, Corrected Confidential Presentation and Distribution be held 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;</li> <li>• Direct that, notwithstanding Recommendation 2, the Corrected Confidential Presentation be released to Corporate Planning &amp; Performance, to be shared with Administration, only where required, to support next steps;</li> <li>• Approve Confidential Attachment 1;</li> <li>• Direct that Confidential Attachment 1 be held confidential pursuant to Section 24 (Advice from officials) of the <i>Freedom of Information and Protection of Privacy Act</i>, to be released publicly following Council approval at the Regular Meeting of Council on 2023 April 25; and</li> <li>• Direct Administration to start developing proposals for any additional investments that Council would like to consider</li> </ul>

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		further in preparation for the Service Plans and Budgets Adjustments in 2023 November.
2023 April 25	EC2023-0271  <a href="#">Council Minutes</a>	<p><b>Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</b>            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><b>Formal Council direction included that Council:</b></p> <ul style="list-style-type: none"> <li>• Receive the Updated Confidential Presentation and Confidential Distribution for the Corporate Record;</li> <li>• Direct that the Closed Meeting discussions, Updated Confidential Presentation, and Confidential Distribution be held 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; and</li> <li>• Direct that, notwithstanding Recommendation 2, the Updated Confidential Presentation and Confidential Distribution be released to Corporate Planning &amp; Performance, to be shared with Administration, only where required, to support next steps.</li> </ul>
2023 March 14	EC2023-0060*  <a href="#">Council Minutes</a>	<p><b>Strategic Discussion on Building and Delivering on Plans and Budgets (Verbal)</b>            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><b>Formal Council direction included that Council:</b></p> <ul style="list-style-type: none"> <li>• Receive the confidential presentation and confidential distribution for the Corporate Record;</li> <li>• Direct that the Closed Meeting discussions, confidential presentation, and confidential distribution be held 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; and</li> <li>• 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.</li> </ul>
2023 January 31	EC2023-0059*	<p><b>Budget Process Refinement (Verbal)</b>            Discussion with Council to provide direction to Administration in preparation for 2023 November Adjustments to 2023-2026</p>



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	<a href="#">Meeting Minutes</a>	<p>Service Plans and Budgets. Report and presentation are held confidential.</p> <p><b>Formal Council direction included:</b></p> <ul style="list-style-type: none"> <li>• Receive the confidential attachments and presentation for the Corporate Record; and</li> <li>• Direct that the Closed Meeting discussions, confidential presentation, and attachments be held 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.</li> </ul>
2022 December 13	C2022-1364*  <a href="#">Council Minutes</a>	<p><b>Strategic Look Back 2022 (Verbal)</b></p> <p>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 <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 3. Report and presentation are held confidential.</p> <p><b>Formal Council direction included:</b></p> <ul style="list-style-type: none"> <li>• 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;</li> <li>• 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;</li> <li>• 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 <i>Freedom of Information and Protection of Privacy Act</i>, to be reviewed no later than 2023 December 31; and</li> <li>• Direct that notwithstanding recommendations 2 and 3, the confidential distribution document titled “Summary of Closed Confirmed Minutes 2022 December 13 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).</li> </ul>



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2022 November 8	C2022-1051  <a href="#">Council Minutes</a>	<p><b>2023-2026 Service Plans and Budgets</b>            Council approved the 2023-2026 Service Plans and Budgets, including a selection of community indicators to work towards positively influencing and additional community indicators to monitor.</p> <p><b>Formal Council direction included:</b>            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"> <li>• Revisit the existing budget process to examine its merits and challenges,</li> <li>• Explore ways of ensuring that future budget documents better align with Council's Plain Language Policy CS014,</li> <li>• 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</li> <li>• 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.</li> <li>• 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.</li> </ul>
2022 March 29	C2022-0372*  <a href="#">Council Minutes</a>	<p><b>Resilient Calgary: Council's Strategic Direction, 2023-2026</b></p> <p>Council approved and directed the public release of “Resilient Calgary: Council's Strategic Direction, 2023-2026”</p> <p><b>Formal Council direction included:</b>            That Council:</p> <ol style="list-style-type: none"> <li>1. Approve Attachment 1, <b>as amended</b> “Resilient Calgary: Council’s Strategic Direction, 2023-2026.”;</li> </ol>

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		<ol style="list-style-type: none"> <li data-bbox="727 275 1425 426">2. Direct that the <b>Revised</b> Report and Attachment 1 <b>as amended</b>, be held confidential pursuant to Section 24 (Advice from officials) of the <i>Freedom of Information and Protection of Privacy Act</i> until no later than 2022 April 1; and</li> <li data-bbox="727 428 1425 548">3. Direct that the Closed Meeting discussions be held confidential pursuant to Section 24 (Advice from officials) of the <i>Freedom of Information and Protection of Privacy Act</i>.</li> </ol>

## Bylaws, Regulations, Council Policies

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