

Background and Previous Council Direction

Background

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 2024 November, Council approved the revised Mid-Cycle Budget Adjustments to the 2023–2026 Service Plans and Budgets (C2022-1051). Council directed Administration to return to the 2026 Adjustments with a detailed breakdown of staff positions.

Previous Council Direction

DATE	REPORT NUMBER	DIRECTION/DESCRIPTION
2024 November 05	C2024-1097 Council Minutes	<p>Mid-Cycle Adjustments to 2023-2026 Service Plans and Budgets</p> <p>The Council approved the adjustments related to Mid-Cycle Adjustments to the 2023-2026 Service Plans and Budgets.</p> <p>Formal Council direction included:</p> <p>8. Direct Administration to:</p> <ol style="list-style-type: none"> a. Prepare a summary document for Council before end of Q1 2025 that outlines how positive year-end variances have compared year over year, as well as the acceptable level of volatility for year-end variances given that municipalities cannot operate with a deficit; and b. Conduct a quarterly assessment of projected year-end variance and allocate funds to the prioritized unfunded project list throughout the year. <p>That Council also directed Administration in Motion Arising to return to the 2026 Adjustments, and provide a detailed breakdown of each service, including but not limited to:</p> <ol style="list-style-type: none"> a. The number of Full-Time Equivalents and Limited Term positions in each business unit and permanent versus temporary staff per the current organization structure; b. A breakdown between front-line and office staff; and c. A breakdown between union and management exempt.
2022 November 8	C2022-1051 Council Minutes	<p>2023-2026 Service Plans and Budgets</p> <p>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>Formal Council direction included:</p> <p>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"> • Revisit the existing budget process to examine its merits and challenges, • Explore ways of ensuring that future budget documents better align with Council’s Plain Language Policy CS014, • 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

- 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.
- 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.

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 Policy](#) CP2024-02
- [Council Orientation Policy](#) CC034