Minutes – Executive Policy Committee – December 9, 2025

REPORTS

Item No. 28 Strengthening Budget Transparency, Public Trust, and Resident Protections for Budget 2026

EXECUTIVE POLICY COMMITTEE DECISION:

The Executive Policy Committee received the recommendation of the City Centre Community Committee as information

DECISION MAKING HISTORY:

Moved by Councillor Lukes,

That the recommendation of the City Centre Community Committee be received as information.

Carried

COMMUNITY COMMITTEE RECOMMENDATION:

On November 24, 2025, the City Centre Community Committee passed the following motion:

WHEREAS residents experience of the last municipal budget as not as an abstract policy document, but through affordability pressures, long service waits, and declining service levels;

AND WHEREAS public trust in the budget process must be rebuilt through proactive disclosure, realistic fiscal planning, and transparent reporting;

AND WHEREAS a responsible municipal budget requires:

- realistic, legally authorized, and collectible revenues;
- full disclosure of rate impacts, particularly for utilities tied to major capital projects;
- clear service impact statements to allow residents to understand how changes affect them;
- disclosure of risks reported to accompany the budget; and
- transparent reporting on reserves and utility dividends;

AND WHEREAS these requirements are not aspirational standards but foundational principles of public-sector accounting and good governance;

AND WHEREAS the City's accelerated 2026 budget timeline—release on November 14 and Council vote on December 17—requires improved transparency to ensure Councillors and the public alike can meaningfully evaluate the budget proposal;

THEREFORE BE IT RESOLVED THAT Council direct the Public Service to implement the following measures prior to the 2026 Budget vote on transparency and governance requirements, forming part of Council's expectations for all future budgets—beginning with Budget 2026 move towards the following actions for proactive disclosure, fair participation, and accountability:

1. Ensure Realistic Revenues and Public Risk Disclosure:

DECISION MAKING HISTORY (continued):

COMMUNITY COMMITTEE RECOMMENDATION (continued):

A. Present only legally authorized, measurable, and collectible revenues in the budget.

B. Create and publish a public plain language "Top 10 Budget and Fiscal Risks" report at the time of the budget release, including mitigation plans, for instance regarding inflated Property and Development Revenues.

2. Provide Plain Language Service Impact Statements and Affordability Protections:

A. Include service impact statements for all major changes in departmental budgets.

B. Expand accessibility to utility affordability and support programs.

C. Restore and demonstrate how predictable and transparent community grant and funding programs have been, including identifying which not-for-profit organizations were more likely to lack predictable budgeting.

D. Demonstrate in writing how the 2 FTEs in the budget will alleviate the current three-hour-long wait times; and prioritize filling critical FTE vacancies, ideally before implementing utility rate increases.

3. Report Transparently on Reserves and Utility Dividends:

A. Provide clear, plain-language explanations of all reserve balances, draws, and purposes.

B. Publish a transparent account of utility dividends, including how they are used and whether their uses align with the intended purposes of the utility.

C. Ensure that no new obligations or reserves are created using reserve or dividend funds unless they clearly align with the established mandate of those funds.