

2023 November Adjustments Process Debrief

C2023-1296 2023 December 19



Summary of Input from 2022 December 13 Strategic Session

Goal: A budget process that gives us clarity on a shared and focused direction with line of sight on how we'll get there.

Regular touchpoints, options and feedback

Show connections between budget and outcomes

Reflect Calgarians' needs and wants

Theme 1 More Involvement

Bring Council along on the budget's development:

- Build in feedback time, not only milestones
- Include information on what is being considered earlier
- Balance informal and formal ways of hearing from Council

Theme 2 More Focus

Refine Council's priorities to add clarity and focus:

- More iterative process for strategic direction and priority development
- · Define priorities in a way that describes what success looks
- Allocate budget to priority, transformational activities

Theme 3 Make Connections

Clearly show the line between the budget and what it will do:

- · Better show how we will deliver on our strategic direction
- Illustrate ongoing versus transformational work
- Better reflect the impact of capital investment on operating budgets
- Show the budget aspect of planning throughout the year

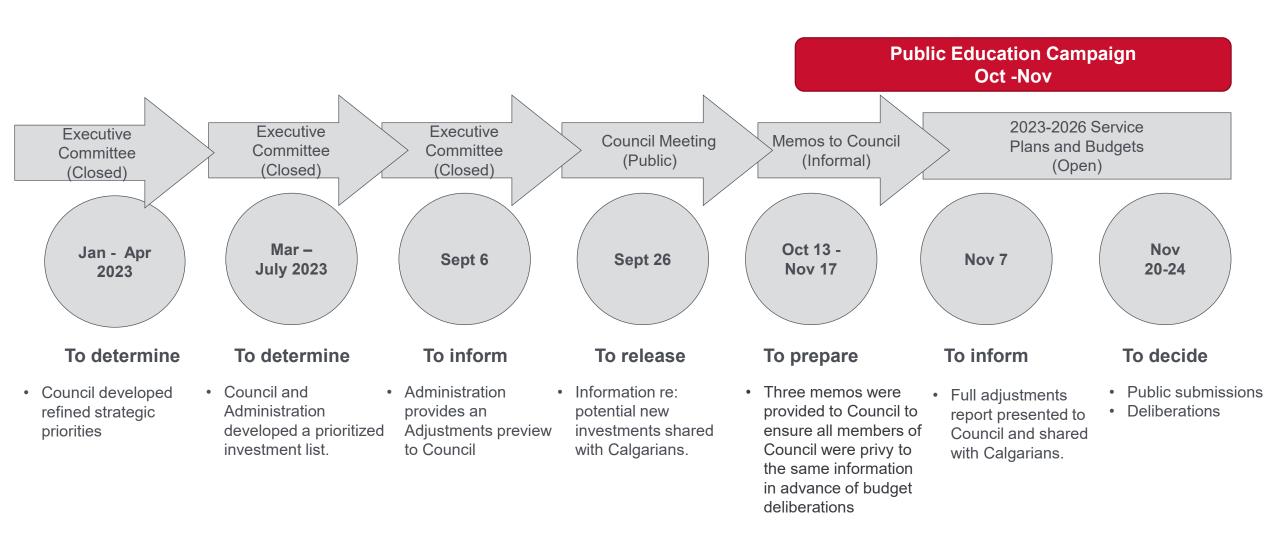
Theme 4 Keep it Clear and Simple

- Use plain language
- Develop shared meaning

ISC: Unrestricted 2023 November Adjustments Process Debrief



The pathway to the 2023 November Adjustments





Evolution of the Plan & Budget Process

2023 2022

2021 Dec - 2022 Apr

Developing Strategic Direction

- Council developed a Strategic Direction for 2023-2026
- ·Administration provided additional information about objectives and drivers for budget recommendations

2022 May 2022 Jul

Setting Financial Envelope

- •Council and Administration discussed financial information and budget guidance
- ·A financial envelope was set as a ceiling for budget proposal

2022 Sep

High-Level Preview

- •Administration provided **preliminary** information about the initiatives that would support delivering Council's Focus Areas
- No financial information included

2022 Nov

Plan and Budget Release & Deliberations

- •Council received budget package two days before public release
- •This was the first time Council saw specific financial details about the proposed budget

2023 Jan -2023 Apr

Council Refined Strategic Priorities

•Council and Administration worked together to refine the strategic priority areas for further work to come to the 2023 November Adjustments

2023 Mar 2023 Jul

Identifying Investment Opportunities

- Council and Administration worked together to identify and prioritize new investment options
- ·Iterative process to build out information on costs and benefits

2023 Sep

Detailed Preview

- •Administration provided **detailed** information about 30 new investments chosen by Council for consideration
- Financial estimates included

Plan and Budget Release & Deliberations •Council received budget package one week before public release

•Costs of new investments were known to Council and the public in September; only funding sources and technical elements were new

2023 Nov



Recommendations

That with respect to Confidential 2024-2026 Service Plan Highlights and 2023 November Adjustments Debrief 2023-1296, the following be approved:

- 1. Direct Administration to incorporate Council feedback from the 2023 December 19 Strategic Session 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.
- 2. Direct Administration to publicly release Confidential Attachment 2 immediately following the 2023 December 19 Strategic Meeting of Council.
- 3. Direct that the Confidential Report, Confidential Attachments, Confidential Distributions and Closed Meeting discussions 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.
- 4. Direct that, notwithstanding recommendation 3, the Confidential Attachments be released to Corporate Planning and Performance, to be shared with Administration, only where required, to support next steps.