

Priorities Committee Meeting_Apr16_2024

STRATEGIC INITIATIVE AND UPDATE

2025 Budget Process

Report Purpose

To provide Priorities Committee with an overview of the proposed 2025 budget process.

Our Strategic Goals

Goal 4 - Municipal Excellence

Governance Requirement

Goal 4 Priority - Optimal use of resources that meets the community's needs

Report

The process for the presentation and deliberation of the 2025 Multi-Year Budget has been developed based on previous practices, feedback from the 2024 budget process and according to the schedule of dates approved by Council in October 2023. This report provides an overview of the preparation and presentation of the budget materials and the overall budget process.

Preparation and Presentation of the Budget Package

Over the years, Administration has prepared and presented budget documents and related materials in many different formats and styles, with varying content and timelines, to provide Council with an appropriate amount of information to make governance decisions with as efficient and effective use of time and resources as possible.

Administration has reflected on the previous year's budget, the recurring thematic questions from Council during deliberations and various forms and levels of feedback, and is recommending the following format.

The Budget Package will include at minimum:

- Divisional and department level operating budget reports and comments
 - Year over year (2025 to 2024) comparisons
 - 2025 delta comparisons (2025 forecast vs 2025 recommended)
 - Multi-year (2025/2026/2027/2028) report
 - Staffing Increase Requests / Initiatives / Council Directed Initiatives.
- Capital reports
 - 2024/2025/2026 approved multi-year capital (2025 and 2026 delta)
 - 2027-2030 forecasted plan
 - 2031-2034 forecasted plan

Administration will continue to present the budget at a divisional level, with Director support for department specific questions. Presentation materials will be provided to Council 48 hours prior to being presented. This is a change from past practice of a "just-in-time" approach where presentations were handed out at the start of the meeting and will allow Council, and the public, additional time to review the material. It will also mean that Administration will have less opportunity to update information and respond to previous questions between budget days. To mitigate this impact, additional materials may still need to be added the day of meetings to respond effectively.

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Scheduling of Non-Statutory Public Hearings

Two Non-Statutory Public Hearings were held as part of the 2023 and 2024 budget processes. The purpose of the first hearing was to hear from the public before final development of the budget, and the second to consider feedback on the recommended budget. Council heard from four speakers during the first public hearing and from one speaker during the second.

One Non-Statutory Public Hearing is currently scheduled for November 21. If an initial public hearing is desired, Administration suggests that it be scheduled in September.

Review of Flagged Items Process

"Flagged Items" are used to identify requests for critical information that are deemed, by Council motion, to be essential for budget approval or to log items for further discussion as part of the budget process. Flagged item responses are delivered and/or presented to Council prior to budget approval (typically within 48 hours). Subsequent motions may be passed to direct Administration to undertake work on information or topics not directly related to budget approval.

Providing additional information within the tight timelines of the budget process can be resource intensive. The Flagged Items process is meant to balance the need for timely information with the demands on administrative resources.

Administration is seeking feedback on effectiveness of Flagged Items process in advance of the upcoming budget meetings.

Review of Budget Dates

The following budget meeting dates were approved as part of the 2024 Council Meeting Schedule:

October 29	Closed Session Introductory Presentation of the Recommended Multi-Year Budget
November 13 November 14 November 20	Public presentation of the recommended Multi-Year Budget <ul style="list-style-type: none"> • Budget documents will be made available to the public on November 13 at 9:00 a.m. • Questions from Council • Opportunity to raise "Flagged Items" • Presentations from Community Partners (Heartland Housing Foundation and the Strathcona County Library)
November 21 (p.m. only)	Continuation of budget presentation Non-Statutory Public Hearing on the recommended Multi-Year Budget (5:00 p.m.)
November 25 November 28	Budget deliberations

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Council and Committee History

October 24, 2023 Council approved the 2024 Meeting Dates schedule, including seven Council Budget Meetings.

September 12, 2023 Priorities Committee was provided with an outline of the process for the 2024 budget meetings.

Other Impacts

Policy: n/a

Financial/Budget: n/a

Legislative/Legal: Council approval is required to amend the meeting dates schedule, including making changes to the proposed schedule for budget meetings.

Interdepartmental: Legislative and Legal Services and Financial and Strategic Services collaborate on the proposed budget process.

Master Plan/Framework: n/a

Public Engagement and Communication Plan

Budget public communications and engagement activities support three goals:

1. To help Council understand the views and priorities of residents and business owners when setting property taxes by creating public awareness of the opportunity to help shape the budget.
2. To raise awareness and appreciation of the value residents and business owners receive from their property taxes and to prepare residents and business owners for any potential decision made by Council.
3. To raise awareness and understanding of the budget process, opportunities for the public to provide input, and Council's role to consider all the information to represent the community's best interests.

To support these goals, Administration will conduct a budget survey in May 2024, both online (internal resources) and via telephone (external contract), with an invitation to provide further comments and feedback via the interactive County Voice platform. The findings of the budget surveys, and community conversations on the County Voice platform will be reported back to Council and the public in July.

In early fall, the County will issue a follow-up online survey (internally resourced) to gain clarity on any items that had a divided response and to confirm public direction. A summary of the second survey findings, along with themes collected from relevant surveys (e.g., Older Adults survey, Census), as well as public budget feedback shared directly with Council, will be presented to Priorities Committee in early October 2024 and communicated back to the community.

In addition, the community will be invited to provide feedback on the public budget documents at the November 21, 2024 non-statutory public hearing, as well as be invited to attend/observe the public presentation of the multi-year budget to Council.

Communications activities focus on how budget dollars are spent, the comparative value of service for tax dollars and the responsibility for using the public purse efficiently will be supported through a robust set of tactics that include social media (including elected

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officials posts), e-newsletter content, digital signs, advertising, and use of the County Voice public engagement platform.

Enclosure

1 2025 Budget Process presentation