



**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

*"A Great Place to Live, Work and Play"*

**Procedure Title: BUDGET DEVELOPMENT PROCESS**

**Procedure No: 1016-01**

**Approval: Chief Administrative Officer**

**Effective Date: September 23, 2014**

**Supersedes Procedure No: N/A**

**1. Definitions**

- 1.1. Strategic Plan means the current strategic plan, including vision and mission statements that Council has approved to assist Administration with knowing the direction Council plans to take the municipality over the next 10 to 20 years.
- 1.2. Ten-Year Capital Plan means the capital projects that Council has directed Administration to proceed with based on Council's approved Ten-Year Capital Plan.
- 1.3. Service Enhancement Form means the form developed by Corporate Services and it provides details to Council on the rationale behind the request for service enhancement funding.
- 1.4. Project Data Form means the form developed by Corporate Services and it provides project details to Council regarding the proposed project.
- 1.5. Proposed New Hire Form means the form developed by Human Resources that clearly outlines the rationale behind the request for funding from Council to support a new hire.
- 1.6. Department GL Code Workbooks mean the workbooks developed by Corporate Services to assist the department general managers and managers with ensuring the details included in a particular GL Code is easily identified and recalled for coding purposes throughout the year.

**2. Responsibilities**

- 2.1. Chief Administrative Officer:
  - 2.1.1. Review and analyze the three-year draft budget and provide direction to the general managers and General Manager, Corporate Services regarding required changes.

2.1.2. Approve the three-year budget for presentation to Council after verifying that the content meets Council's Strategic and Ten-Year Capital Plans by the first Wednesday of November.

2.2. General Manager, Corporate Services:

2.2.1. Assist the Chief Administrative Officer with the annual budget development procedures.

2.2.2. Ensure coordination of all departments' budgets for presentation to the Chief Administrative Officer and Council in a timely manner.

2.2.3. Assist general managers and department managers, as requested, with developing their department's three-year draft budget document ensuring that the proposed budget document meets Council's Strategic and Ten-Year Capital Plans.

2.2.4. Provide direction to Corporate Services finance staff regarding budget presentation documents (forms) in consultation with Chief Administrative Officer and other general managers.

2.2.5. Ensure that the budget development software/documents are annually distributed to the department general managers by the first Wednesday of September.

2.2.6. Ensure that the budget presentation is prepared and submitted annually to the Chief Administrative Officer on or before the third Monday of October. (*Individual department general managers and managers will attend the budget presentation meetings with the Chief Administrative Officer, General Manager, Corporate Services and Council*).

2.2.7. Ensure that the annual budget presentation is prepared and submitted to Council by the first Wednesday of November.

2.2.8. Ensure that any known budget concerns are brought to the attention of the Chief Administrative Officer, the general managers and Council.

2.3. General Managers:

2.3.1. Review and analyze the previous year's budget to actual and prepare a draft for a three-year budget cycle with assistance from department managers, supervisors and staff.

2.3.2. Annually present the proposed three-year budget to the Chief Administrative Officer and Corporate Services (Finance) for review in verifying that the budget meets Council's Strategic and Ten-Year Capital Plans by the second Friday of October.

2.4. General Manager, Community Services:

- 2.4.1. Notify local community groups regarding grant application procedures in time to receive grant requests from the community groups for Council's consideration during the regular Council meetings in October of the current year to ensure that the approved grants are included in the next years approved budget.
- 2.4.2. Ensure that any known budget concerns are brought to the attention of the Chief Administrative Officer, the General Manager, Corporate Services, and Council.

2.5. Managers/Supervisors:

- 2.5.1. Review and analyze the previous year's budget to actual, provide projected cost to the end of the current year and assist the department's general manager with developing the three-year budget document, ensuring that the budget meets Council's Strategic and Ten-Year Capital Plans.
- 2.5.2. Gather supporting documents such as request for quotes to determine the funding required for the upcoming year(s) to cover proposed capital projects and or enhanced services. All such information must be received in writing and quoted for the applicable budget year.
- 2.5.3. Annually present a draft of the proposed three-year budget to the department general manager by the second Wednesday of October.
- 2.5.4. Ensure that any known budget concerns are brought to the attention of the Chief Administrative Officer, the general managers and Council.

2.6. Corporate Services/ Finance Reporting Manager:

- 2.6.1. Assist the General Manager, Corporate Services with incorporating the individual department's three-year draft budgets into Greenview's three-year draft budget for presentation to the Chief Administrative Officer by the third Wednesday of October and present to Council by the first Wednesday of November with presentation to Council by the second Wednesday of November.
- 2.6.2. As requested by general managers, provide assistance to department managers with developing the department's three-year budget document and ensuring that the budget meets Council's Strategic and Ten-Year Capital Plans.
- 2.6.3. Develop budget presentation documents (forms) in consultation with the General Manager, Corporate Services, Finance & Administration Manager, the Chief Administrative Officer and other general managers.
- 2.6.4. Ensure that the budget documents are annually distributed to the general managers by the first Wednesday of September.

- 2.6.5. Ensure that the budget presentation is prepared and submitted to the General Manager, Corporate Services by the first Wednesday of October to be presented to Council by the first Wednesday of November.
- 2.6.6. Ensure that any known budget concerns are brought to the attention of the General Manager, Corporate Services, the Chief Administrative Officer, the department general manager and Council.
- 2.7. Corporate Services/Manager, Finance & Administration:
  - 2.7.1. Assist the General Manager, Corporate Services with developing the proposed three-year budget for the Chief Administrative Officer and Corporate Services Department.
  - 2.7.2. Provide input and advice to the General Manager, Corporate Services and the Financial Reporting Manager regarding budget concerns.
  - 2.7.3. Provide administrative assistance (staff) as requested by the General Manager, Corporate Services and the Financial Reporting Manager.
  - 2.7.4. Input annual approved budget into financial software system, as soon as the budget is finalized by Council's approval.
  - 2.7.5. Assist with preparation and distribution of approved budget documents.
  - 2.7.6. Ensure any known grants from the Federal and Provincial governments are included in the proposed budget.
  - 2.7.7. Ensure that any known budget concerns are brought to the attention of the Chief Administrative Officer, the general managers and Council.
- 2.8. Budget Presentation:
  - 2.8.1. Shall consist of the previous year's actual and projected budget revenue, operating and capital expenditures; as well as any outstanding capital projects (carry over) from the previous year's approved budget and develop the proposed budget for a three-year period.
  - 2.8.2. Presentation to general managers, Chief Administrative Officer and General Manager, Corporate Services should include copies of the quotes and any other detailed information that validate the proposed cost for budget requests.
  - 2.8.3. All enhanced service level or proposed additional employees shall be presented in the budget by way of enhanced service forms provided by the Financial Reporting Manager. The enhanced service level and new employee forms shall provide the reason for the increased service level and/or the rationale for the proposed additional employee.

2.8.4. Corporate Services Executive Assistant and the Financial Reporting Manager will assist the General Manager, Corporate Services with developing and providing to each department manager individual forms for each GL code within Greenview's General Ledger. The Department Managers are responsible to provide details regarding the items they are proposing to include in each GL Code. For example: Corporate Services, GL Code is 2-12-20-00-249 includes assessment services from Accurate Assessments and Municipal Affairs (Linear); GL Code 2-12-10-00-249 Other Professional Services includes consultants, facilitators, contractors, etc.

3. **End of Procedure**

Approved: 14.09.482