



**TOWN OF BLACKFALDS
REGULAR COUNCIL MEETING
REQUEST FOR DECISION**

MEETING DATE: June 22, 2021

PREPARED BY: Darolee Bouteiller, Corporate Services Manager

SUBJECT: 2022 Budget Planning Timeline Dates and Approvals

BACKGROUND:

Section 242 of the *Municipal Government Act (MGA)* requires that a budget be approved prior to the start of each year. A balanced operating budget must be approved by Council every calendar year.

A preliminary budget schedule with suggested timelines and activities is being provided for Council's review and consideration (attached). The annual budget the Town of Blackfalds creates consists of the Operating Budget with a three-year forecast, and a 2022 Capital Budget with a ten-year Capital Plan. Both Budgets will follow a process consisting of four phases; Planning & Directing, Development, Endorse & Approve and Communicate. Council will be required to give direction, endorse, and approve during the various phases of the Budget. Administration's responsibilities are to develop the Budget based on the Council priorities, strategic plans, and MSP.

DISCUSSION:

This budget schedule follows the Budget Planning Policy and Procedures and ensures both Council & Administration have a set schedule to move forward with endorsements throughout the process. This schedule includes both Capital and Operating Budget timeframes for planning, reviews, and approvals at all levels.

This year it will be our intention to approve a final 2022 Capital Budget and ten-year Capital Plan on December 14, 2021. Capital planning discussions will commence early July and Budget development throughout August & September, with CAO & Director endorsement by mid-October. A Draft of the Capital Budget 2022-2032 will be reviewed with Council in detail during a pre-Council meeting November 9, 2021. Any changes from the capital review with Council will be incorporated into the final Budget and presented at the December 14 RCC for approval.

It is further our intention to have Council approve an interim Operating Budget for 2022, on December 14, 2021. Followed by approval of the final Operating Budget 2022 on February 22. As set out in section 5 of the Budget Planning Policy, an interim operating Budget may be adopted for a portion of the calendar year.

5. Interim and Final Budget

- 5.1 *The interim budget will be approved prior to December 31 of the year preceding the budget. This provides legislated approval for the municipality to make expenditures.*
- 5.2 *The final assessment for the fiscal year is received by February of the year in question. Prior to approval of the tax rate bylaw, the interim budget needs to be adjusted to*



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reflect the new assessment and requisitions (if available) for the schools and senior requisitions. The interim budget with amendments for tax revenue, assessment and requisitions will be presented for approval as final budget prior to the tax bylaw being presented.

The Operating Budget development will commence June 30 with preliminary work and updates. Council will establish budget priorities, assumptions and give general budget direction at a pre-Council meeting scheduled for August 24. Administration will prepare an Interim Operating Budget for Council approval on December 14. Administration will continue to develop the 2022 Operating Budget and have available to Council a version of the Draft Operating Budget by December 31. An Operating Budget Workshop with Council will be scheduled for February 3 & 4. The Workshop will review the Draft Operating Budget. The final Operating Budget will reflect consideration from the Workshop and be presented to Council for final approval at the February 22, 2022 RCC.

The decision to extend the Operating Budget to include an interim budget for the first two months of 2022 will allow a newly elected Council more time to familiarize themselves with procedures and significantly more time to review the draft Budget and prepare for the Workshop prior to approving the final Operating Budget. This is a process readily adopted by many municipalities.

Should the Budget process require additional deliberation or a special meeting, Administration will make allowances at that time.

The final Budget will be prepared using the custom-built reports from Questica.

Public engagement is an important part of Budget preparations, which provide a clear understanding of community priorities. In prior years we have engaged with the public in different capacities utilizing surveys, citizen budget, budget week, social media information, and open houses. The costs and success of each of these events vary widely, and the current state of the COVID-19 pandemic will also bring important considerations. It is Administration's intention to review the engagement options and bring forward a proposal for public engagement at a later date.

FINANCIAL IMPLICATIONS:

The Budget is a requirement based on Section 242 of the *Municipal Government Act*. It is a core document that provides financial guidance and information to staff regarding how Council wishes to manage the operations of the municipality to implement their policies and programs.

ADMINISTRATIVE RECOMMENDATION:

That Council accepts the recommendation of Administration to approve the 2022 Budget Timeline as presented.



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ALTERNATIVES:

- A) That Council does not accept the recommendation of Administration to approve the 2022 Budget Timeline.
- B) That Council refer this back to Administration for further review.

Attachments:

- *2022 Budget Timeline*

Approvals:



CAO Myron Thompson



Department Director/Author

Operating Budget - Balance	Finance to balance operations budget, make revisions requested by Directors, Final Review - CAO Approval	Endorse	Adm.							31					
Adoption of 2022 - 2032 Capital Plan - Town of Blackfalds	Council approval of the Capital Plan and 20222 Capital Budget	Approval	RCC							14					
Adoption of 2022 Town of Blackfalds Operating Interim - Budget	Council approval of the Interim Operating Budget	Approval	RCC							14					
2022 Final Capital Budget	Post Final Capital Budget on Website on or before Dec 31	Communicate	Adm.							31					
2022 Interim Operating Budget	Post - Approved Interim Operating Budget for 2022	Communicate	Adm.							31					
2022 DRAFT - Operating Budget	Make available Copies of the Draft Operating Budget for CAO, Directors and Council by Dec 31	Communicate	Adm.							31					
Questica Training - Council	Council - Refresher & training on Questica. Training 6-7 pm, prior to Council Meeting.	Communicate	RCC							11					
Budget Workshop with Council	Detailed Review Operating Draft Budget with Council - Wednesday & Thursday Evening	Endorse	Workshop									2-3			
Final Operating Budget	Council to Approve 2022 Operating Final Budget	Approval	RCC									22			
2022 Final Budget	Post - Final Operating Budget on the Website, and Distribute to staff as required	Communicate	Adm.										11		
2022 - Spring Adjustments Operating Budget	Last day to consider Spring Adjustments for 2022 Final Operating Budget	Develop	Adm.												15
2022 - Spring Adjustments Operating Budget	Council approval for Spring Adjustments (if required)	Approval	RCC												26
2022 Spring Adjustments - Operating Budget	Post - 2022 Spring Adjustments (if Required) on Website, and make available to staff as required	Communicate	Adm.												30

Capital Plan
Operating Plan