Unbudgeted Expenditures

Financial and Business Planning Services – Analysis and Reporting
Policy C19

Policy:	C19 – Unbudgeted Expenditures
Policy Department(s):	Financial and Business Planning Services – Analysis and Reporting
Adoption Date:	June 14, 1999
Adoption Reference:	N/A
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Policy Purpose

To establish requirements for the approval and reporting of expenditures not included in the approved budget, ensuring fiscal responsibility, transparency, and accountability.

Policy Statement

Unbudgeted expenditures shall be approved in accordance with this policy to ensure prudent stewardship of County resources.

Definitions

”CAO” also known as “County Manager” or “Chief Administrative Officer” means the person, or delegate appointed by Council to the position of Chief Administrative Officer under the Municipal Government Act for the County.

“Chief Elected Official” (CEO) means the Reeve of the County of Grande Prairie No.1 or their delegate.

“Council” means the duly elected Council members of the County of Grande Prairie No. 1.

“County” means the municipality of the County of Grande Prairie No. 1 having jurisdiction under the Municipal Government Act and other applicable legislation.

“Director of Emergency Management” (DEM) means the municipal executive responsible for overseeing the municipality’s emergency management program and providing strategic direction, policy guidance and authority during an emergency response.

“Emergency” means an occurrence or situation which could jeopardize the safety, health or welfare of people or the protection of property in the municipality.

“Full-Time Equivalent” (FTE) means a position expressed as the equivalent of one full-time employee based on standard hours of work.

“Approval Authority” means CAO, General Manager, Director, or designate that has the authority to approve expenditures and sign official County documents as outlined in Policy I9 Schedule A – Signing and Approval Requirements.

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Financial and Business Planning Services – Analysis and Reporting
Policy C19

"Unbudgeted Expenditure" means an expenditure that is not included in an approved interim, operating or capital budget and has not otherwise been authorized by Council.

Policy Guidelines

Council Approval

1. Council approval is required for unbudgeted expenditures that meet at least one of the following criteria:
    1.1. New or additional funding outside the approved budget is required;
    1.2. A new service is introduced;
    1.3. A change in service level with ongoing financial implications beyond the current fiscal year.
    1.4. New capital is acquired;
    1.5. A change in intent or objective of a project occurs.
2. Organizational structure and staffing changes will be managed in accordance with the Chief Administrative Officer Bylaw.
3. The items above must be brought forward through a business case for Council review and approval.
4. All unbudgeted expenditures must identify a funding source.
5. The replacement of existing assets with a similar asset required to maintain current service delivery is not considered a new capital acquisition.

Administrative Approval

6. An Approval Authority may approve expenditure reallocations within an approved department or service area budget provided the expenditure does not:
    6.1. Exceed the approved budget;
    6.2. Introduce a new service;
    6.3. Change a service level where there are ongoing financial implications beyond the current fiscal year;
    6.4. Acquire new capital;
    6.5. Change the intent or objective of a project.
7. Organizational structure and staffing changes will be managed in accordance with the Chief Administrative Officer Bylaw.

Emergency Expenditures

8. The CAO, or DEM must approve unbudgeted expenditures required during a State of Local Emergency or State of Provincial Emergency.

9. The CAO or designate must approve unbudgeted expenditures required for all other emergencies.

10. Emergency expenditures authorized under this policy shall be reported to Council.

Contingency

11. Council may establish a contingency within the annual budget to address unforeseen operational requirements.

12. The contingency shall be held within the County Manager budget and funded by the General Operating Reserve.

13. The use of the contingency shall require County Manager approval.

14. The County Manager or designate shall report the use of contingency funding to Council through regular financial reporting.

Attachments

N/A

References

Legal Authorities	Municipal Government Act, RSA 2000, M-26, Section 248
Related Plans, Bylaws, Policies, Etc.	Bylaw #3271 – Chief Administrative Officer Bylaw Policy B1 – Policy Development Policy I4 – Procurement Policy I9 – Signing and Approval Authority
Other	N/A

Revision History

Review Date	Description
November 9, 2026	Reviewed and Amended CM20261109.036
July 25, 2022	Reviewed and Amended CM20220725.010
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