

# 2024-2026 OPERATING BUDGET



**Morinville**

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# 2024-2026 OPERATING BUDGET

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### Mission, Vision, Values and Principles

The Mission, Vision, Values and Principles statements provide direction for everything that happens in the municipality. They bring focus to Council and Administration on where the organization is going and what it is trying to achieve in response to the needs of residents. They define the core values of the organization and how people are expected to behave as public servants.

## OUR MISSION

Working together to build a complete community for today and the future through our commitment to the well-being of Morinville



## OUR VISION

Morinville, embracing our past; building pride in our future



## OUR CORE VALUES

Morinville’s Council and Administration have endorsed the following core values which govern the way the municipality makes decisions, how we interact with others and how we conduct ourselves

- Integrity and Respect • Leadership and Innovation
- Accountability and Service Excellence • Teamwork and Responsiveness • Partnership and Collaboration



### Municipal Sustainability Plan (MSP)

The Municipal Sustainability Plan provides high level, long-term strategic direction to guide community decision making toward a sustainable future. The MSP is organized around six “sustainability” pillars that represent the diverse aspects of the community including: governance, cultural, social, economic, infrastructure and environment.



The budget information presented in this report is consolidated and organized into Tax Supported Operations and Utility Supported Operations.

The 2024 budget process included a number of significant changes for the Town of Morinville. Key among those changes was a shift in focus from addressing current economic challenges to addressing the long-term fiscal sustainability of the community. This shift is well timed as Morinville works to move past the economic upheaval of the last several years and ensure that the municipality remains resilient and fiscally viable.

During the 2024 budget deliberations, Council reviewed and approved two documents focusing on long term outcomes: the 2024 – 2033 Long-term Capital Plan and the 2024 – 2028 Long-term Operational Plan. The state of the Town's infrastructure has been discussed at length in recent years and the need for investment has been clearly demonstrated. In response, Council has approved a Long-term Capital Plan that focuses on the renewal of core municipal infrastructure to ensure that residents continue to receive effective and efficient municipal services for years to come. For more information on the Capital Plan, please refer to the Capital Budget Overview.

An investment in core infrastructure of the magnitude contemplated by the Capital Plan required funding beyond the capabilities of the Town's current reserves and modest annual capital contributions. Given the size of the investment and corresponding funding requirements a multi-year phased in approach was required to ensure funding requirements were balanced against tax impacts on residents. As such the Town developed a Long-term Operational Plan designed to take into consideration all estimated costs over the duration of the plan, both operating and capital, and develop a funding model that ensures sufficient resources are available to achieve Council's operational and capital investment objectives while minimizing and phasing in tax impacts. For more information on the Long-term Operation Plan please see the dedicated section below.

Council also approved a 2024 – 2026 Operating Budget that aligns with and supports both the Long-term Capital Plan and Long-term Operational Plan. This Operating Budget continues to focus on fiscal austerity while maintaining current service levels, controlling cost increases where possible and increasing available funding for infrastructure investment. To that end new initiatives for 2024 are limited to an increase to operating hours at the Morinville Leisure Centre, the reintroduction of the Community Bus program and the development of an updated Municipal Development Plan. Increased hours at the MLC reflect feedback received from the public as well as the facility's ability to better serve residents following a challenging start to operations during pandemic impacted years. The reintroduction of the Community Bus was in response to the seniors community's desire for increased transportation options and opportunities. The current Municipal Development Plan was developed over 10 years ago when Morinville's population was over 23% smaller. It predates the Edmonton Metropolitan Region Growth Plan, Regional Agricultural Master Plan (RAMP), Coal Creek Area Structure Plan. The RAMP required the plan undergo its second Regional Context Statement and requires the Town develop an Urban Agriculture Plan. With the age of the plan, growth of the community, and general challenge of firmly articulating Morinville's long term path forward, a new MDP is timely and necessary.

In addition to new planning documents, the 2024 budget development process itself underwent a major overhaul. The new budget process included:

- Development of an annual budget calendar with timelines, targets and milestones.
- Pre-review and approval in principle of a Long-term Capital Plan in April of 2023.
- Environmental scan, organizational overview and budget pre-planning with Council in May of 2023.
- A month of community engagement both online and in-person in July of 2023.
- Redeveloped and publicly available Council background and support documents (budget binder).
- A two-day, public Council budget retreat including the presentation of Administration's first draft.
- Budget Open House.

This new process at the Council level was paired with a number of administrative process improvements as well. The end result was a more structured process focused on addressing the needs of Council, ensuring Council's questions and concerns are addressed and providing sufficient time for review, deliberation and decision making.

# Where Your Municipal Property Taxes Go

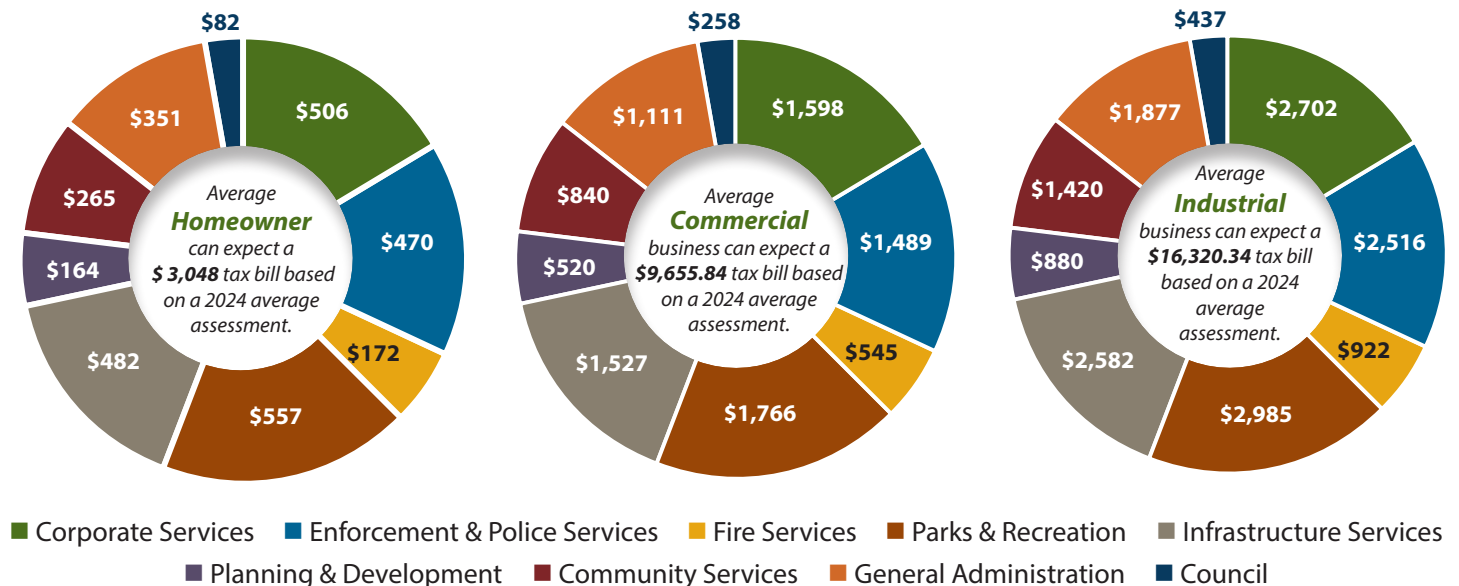
## Budget Impact on Property Taxes

As noted above, Council has significantly increased capital investment to ensure that core municipal infrastructure is able to continue to provide the services residents rely upon. This increased investment required a tax rate increase of approximately 1.8% with the remaining 1.6% resulting from operational cost increases. Council also approved an amendment to the Taxation Policy to accelerate the progression of the residential to non-residential tax ratio from 1.15 to 1.33 for 2024 in order to better balance the share of the tax burden borne by residential and commercial property owners. The combination of the policy implementation and the general tax increase is an aggregate non-residential tax rate increase of 19.6%.

Annual increases outlined in the table below are based on average assessments.

Property Type	Municipal Services	* Provincial School Requisition	*Homeland Housing Requisition	Total Tax Increase
<b>Residential</b> <i>(single family home)</i>	\$189.94	\$6.66	\$0.14	\$196.74
<b>Commercial</b>	\$1,893.58	-\$90.40	\$0.94	\$1,804.13
<b>Industrial</b>	\$2,848.64	-\$300.74	-\$1.66	\$2,546.26

\*Estimated increases – these property taxes are collected by the Town on behalf of the Province of Alberta and Homeland Housing.



- Corporate Services**
- Financial Services
  - Human Resources
  - IT
  - Parks & Recreation
  - Morinville Leisure Centre
  - Sport Rec & Bus
  - Open Spaces

- Community Services**
- Community Engagement
  - Cultural Performance Programming
  - FCSS
  - Cultural Events Programming

- Enforcement & Police Services**
- Enforcement Services & Police Department
- Infrastructure Services**
- Public Works
  - Roads

- General Administration**
- Office of CAO
  - General Government Service
  - Emergency Management
  - Community Services Admin
  - Communications, Leg Services, IM

For the average **residential** property valued at \$357,391, a homeowner can expect a \$3,048\* municipal property tax bill which reflects an increase of \$189.94 annually or \$15.82 per month.

For the average **commercial** property valued at \$851,399 the business can expect a \$9,653\* municipal property tax bill which reflects an increase of \$1,893.55 annually or \$157.79 per month.

For the average **industrial** property valued at \$1,439,039, a business can expect a \$16,320\* municipal property tax bill which reflects an increase of \$2,546.26 annually or \$212.18 per month.

\*Please note the amounts noted above do not include property taxes for provincial education or seniors housing purposes.

## Utility Costs

Residents will note there has been a substantial increase to the wastewater costs for 2024. This increase is directly tied to the cost of wastewater treatment charged to the town from Arrow Utilities, the regional wastewater commission the Town belongs to. As with the Town, Arrow Utilities faces significant costs to upgrade and maintain core infrastructure and as such has raised its rates to generate the required revenue. Regarding the modest increase to water rates, this is driven by a combination of increases to the cost of maintaining the local distribution network and the cost of potable water from the Regional Water Customers Group. The increase to stormwater charges is a result of Council’s phasing in of separate stormwater fees to achieve full cost recovery of the operating and capital costs of the stormwater system. The Town secured a new contract for the provision of waste services that has allowed the Town to hold waste rates for 2024.

## Total Projected Utility Cost per Household

	2023		2022		\$ Change		Annual % Increase
	Annual	Monthly	Annual	Monthly	Annual	Monthly	
Water	\$784.12	\$65.34	\$768.83	\$64.07	\$15.29	\$1.27	2.0%
Sanitary	\$599.48	\$49.96	\$541.38	\$45.12	\$58.09	\$4.84	10.7%
<b>Total</b>	<b>\$1,383.60</b>	<b>\$115.30</b>	<b>\$1,310.22</b>	<b>\$109.18</b>	<b>\$73.38</b>	<b>\$ 6.12</b>	
Solid Waste	\$257.96	\$21.50	\$257.96	\$21.50	\$-	\$-	0.0%
<b>Total</b>	<b>\$1,641.57</b>	<b>\$136.80</b>	<b>\$1,568.18</b>	<b>\$130.68</b>	<b>\$73.38</b>	<b>\$6.12</b>	
Storm Water	\$240.00	\$20.00	\$180.00	\$15.00	\$60.00	\$5.00	33.3%
<b>Total</b>	<b>\$1,881.57</b>	<b>\$156.80</b>	<b>\$1,748.18</b>	<b>\$145.68</b>	<b>\$133.38</b>	<b>\$11.12</b>	<b>7.6%</b>

*\*Please note the above is provided as a general estimate only. Actual utility bills will be largely based on water use as well as any utilization of the Roseridge Landfill.*

## Property Tax Revenue

Comparators are chosen based on the Alberta Government's Municipal Measurement Index (MMI). The MMI uses population, equalized assessments and geographic information to develop a metric that allows for the comparison of statistically similar municipalities. The comparator communities referenced below were chosen based on their similarities to Morinville.

### Revenue Comparisons

#### 2023 Municipalities Comparable to Morinville

Municipality	Total Tax Revenue	Total Revenue Cap
BLACKFALDS	11,918,189	1,138
COALDALE	9,348,162	1,066
DEVON	6,904,935	1,055
INNISFAIL	8,251,172	1,033
OLDS	10,083,184	1,095
PEACE RIVER	11,176,224	1,689
PONOKA	7,642,768	1,043
REDCLIFF	5,841,318	1,047
SLAVE LAKE	9,676,049	1,415
TABER	10,910,613	1,231
<b>MORINVILLE</b>	<b>11,704,496</b>	<b>1,127</b>
<b>Average</b>	<b>9,175,261</b>	<b>1,181</b>

#### 2023 Regional Municipalities Comparable to Morinville

Municipality	Total Tax Revenue	Tax Revenue Cap
BEAUMONT	25,222,237	1,207
DEVON	6,904,935	1,055
FORT SASKATCHEWAN	54,418,021	2,009
LEDUC	56,518,333	1,658
SPRUCE GROVE	48,989,750	1,301
ST. ALBERT	124,559,734	1,826
STONY PLAIN	19,542,317	1,086
<b>MORINVILLE</b>	<b>11,704,496</b>	<b>1,127</b>
<b>Average</b>	<b>48,022,189</b>	<b>1,449</b>

### Tax Rate Comparisons

#### 2023 Non-Residential Tax Rate Comparison

Municipality	Gnrl Mncpl Rate
BLACKFALDS	10.5646
COALDALE	9.8208
DEVON	9.5868
INNISFAIL	8.6504
OLDS	8.1419
PEACE RIVER	20.4188
PONOKA	10.8952
REDCLIFF	13.9518
SLAVE LAKE	14.0409
TABER	12.8476
<b>MORINVILLE</b>	<b>9.4858</b>
<b>Average</b>	<b>11.8919</b>

#### 2023 Residential Tax Rate Comparison

Municipality	Gnrl Mncpl Rate
BLACKFALDS	7.9568
COALDALE	7.6161
DEVON	6.5491
INNISFAIL	7.0106
OLDS	5.9511
PEACE RIVER	10.1250
PONOKA	8.3482
REDCLIFF	5.3027
SLAVE LAKE	9.4735
TABER	8.1857
<b>MORINVILLE</b>	<b>8.2485</b>
<b>Average</b>	<b>7.6519</b>

#### 2023 Tax Rate Ratios

Municipality	Ratio
BLACKFALDS	1.33
COALDALE	1.29
DEVON	1.46
INNISFAIL	1.23
<b>MORINVILLE</b>	<b>1.15</b>
OLDS	1.37
PEACE RIVER	2.02
PONOKA	1.31
REDCLIFF	2.63
SLAVE LAKE	1.48
TABER	1.57
<b>Average</b>	<b>1.53</b>

Regional Municipality	Gnrl Mncpl Rate
BEAUMONT	9.5023
DEVON	9.5868
FORT SASKATCHEWAN	9.8529
LEDUC	9.6152
SPRUCE GROVE	9.8658
ST. ALBERT	12.7750
STONY PLAIN	8.4478
<b>MORINVILLE</b>	<b>9.4858</b>
<b>Average</b>	<b>9.9494</b>

Regional Municipality	Gnrl Mncpl Rate
BEAUMONT	6.7874
DEVON	6.5491
FORT SASKATCHEWAN	5.4811
LEDUC	7.5478
SPRUCE GROVE	6.6081
ST. ALBERT	8.4649
STONY PLAIN	6.3869
<b>MORINVILLE</b>	<b>8.2485</b>
<b>Average</b>	<b>6.8322</b>

Municipality	Ratio
BEAUMONT	1.40
FORT SASKATCHEWAN	1.80
LEDUC	1.27
<b>MORINVILLE</b>	<b>1.15</b>
SPRUCE GROVE	1.49
ST. ALBERT	1.51
STONY PLAIN	1.32
<b>Average</b>	<b>1.42</b>



The following account grouping detail outlines which accounts are consolidated into our budgeted revenue and expense categories.

REVENUES	
Net taxation	Municipal Taxes, School & Senior's Requisitions paid
Utility Revenue	Water, Sanitary, Waste Management & Storm Water Levies
Gov't Transfers	Federal & Provincial Conditional grants
Penalties & Fines	Tax/Utility Penalties, Photo Enforcement/ Bylaw fines
Offsite Levies	Roads, Sanitary, Water & Storm water
Development Fees & Permits	Business Licenses, Building permits, Sub-division appeals, Lot grading
Rentals	Rental & Lease Revenue for all facilities
Investment Income	Returns on Investments
Sales & User Charges	RCMP Clearance revenue, Tax Certificates, Fire Billings, Curling Club Lease Revenue
Other Revenues	Developer contributions, cost recoveries, MCCC Ticket Sales, Donations, Admission Revenue, Sponsorship
Franchise Fees	Gas & Power Franchise Revenue

EXPENSES	
Salaries, Wages & Benefits	Salaries, Wages, Benefits, Training, Professional Development
Contracted & General	Mileage & Subsistence, Memberships, Contracted Services, Information Technology Costs, Repairs & Maintenance, Legal & Audit, Policing Contract
Materials, Goods & Supplies	Office Supplies, Postage, Telecommunications, Insurance, Land Title/Board Expenses, Advertising, Subscriptions/ Publications, Heat, Power, Fuel, Advertising/Promotion, OH&S Committee Expenses, Uniforms/ PPE, Gas & Diesel, Other Community Events, Licenses, Repairs & Maintenance, Public Relations
Other	Financial Service Charges, Bad debts, Grants to Organizations (Museum, Festival Society, Library), Instructor Fees, Program Supplies, Program Subsidies, Vacant Non-Residential Improvement Tax Grant, Misc . w/o, Sporting Events

## Format and Structure Changes

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As noted above Council and Administration recognize the need for additional investment in the Town's core Municipal Infrastructure. Investment to date has not been sufficient to keep infrastructure such as residential and arterial roads, sidewalks, water and sewer lines, hydrants and culverts in a state of repair that meets the current and future needs of residents. To address this a comprehensive 10-year Long-term Capital Plan was prepared and approved by Council. This plan addresses what projects are to be undertaken but does not address how these projects are to be funded.

In order to develop a strategy to fund both the capital and operational needs of the community over the medium-term Administration developed a Long-term Operational Plan that takes into consideration the needs of the Operating Budget, Capital Budget and the desire of Council to mitigate to the fullest extent possible the impact on taxpayers.

The required revenue to fully support the 10-Year Capital Plan is significant, as such Council decided on a number of compromises to moderate the impact on taxpayers. This included the adoption of an 80% funding model for capital which funds 80% of the identified capital projects in the long-term plan, with a clear focus on renewal projects and the deferral of most growth and/or value-added projects. Secondly Council provided direction that the necessary tax increases be phased in gradually, utilizing current capital reserves to allow the plan to move forward, but ultimately ensuring that revenue collected over the five years of the plan fully funds all capital and operating expenditures. This allows Council to maintain current reserve levels for unplanned or unforeseen needs and emergencies.

The Long-term Operational Plan was approved in principle by Council and considers the following elements over the duration of its 5-year term:

- Operational costs
- Inflation
- Population Growth
- Assessment Growth (real and inflationary)
- Capital Investment
- Reserve Balances
- Grant Funding
- Debt Servicing (principal and interest payments)
- Debt Financing

The plan determines the level of revenue required to support operations in each year, as well as how much is required to ensure the capital plan is funded. This in turn determines the level of tax revenue required in each of the five years.

It's important to note that the Long-term Operational Plan does not supplant the Operating Budget process, Council maintains the discretion to make operational funding decisions each year, however Administration now has the tools to outline the long-term impact of those decisions and provide that information to Council during deliberations. In this way Council is making decisions for the long-term sustainability of the community, not just the year ahead.

The 2024 Consolidated Operating Budget includes revenues totaling \$27.9 million, an increase of 8.1% from 2023. Increased revenues are largely from property taxes, 2023 surplus transfers, franchise fees, government transfers and water/wastewater fees. Property tax increases are estimated based on an anticipated increases in local assessment values from both real and inflationary growth as well as an increase to the tax rate of 3.8% for residential properties and 19.6% for non residential properties. The larger increase for non-residential properties is a result of Council’s decision to shift a portion of the tax burden from residential to non-residential properties through an increase to the residential to non-residential tax ratio from 1:1.15 to 1:1.33.

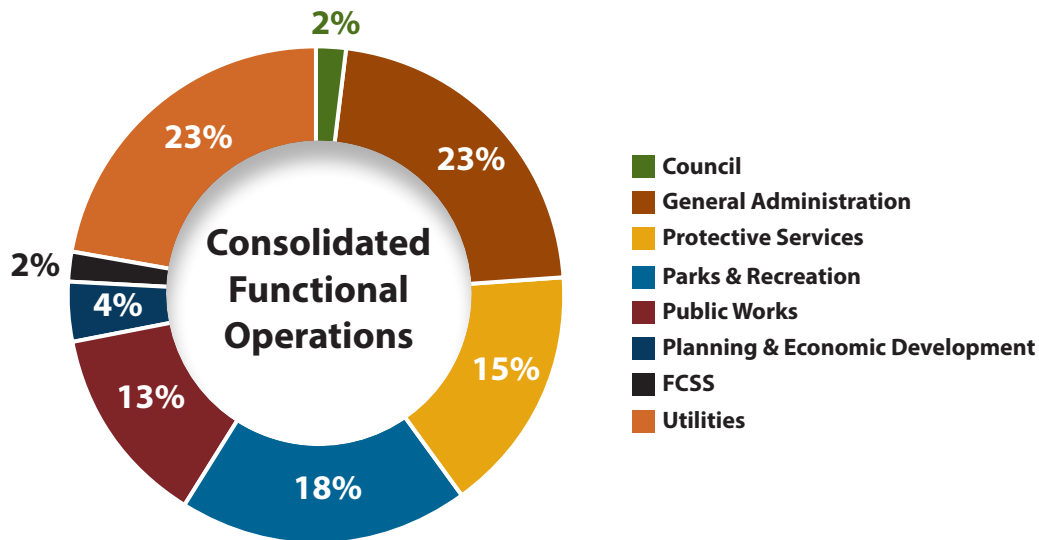
2024 expenses have increased by 5.96% driven by increases to the costs of insurance, materials, goods, utilities, and benefits as well as 2.25% increase to salaries and wages. The increase in revenues over expenditures has allowed Council to commit a significant amount of funding to expanding the capital budget in 2024. Capital contributions are up \$615,182 from 2023, an increase of 104%, and will continue to rise as the Town works through the approved five-year Long-term Operational Plan.

**Town of Morinville 2024 Consolidated Budget**

	2021 Actual	2022 Actual	2023 Forecast	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Revenue:</b>							
Net Taxation	10,295,960	10,926,534	11,887,617	11,878,930	13,023,717	14,874,617	16,821,804
Franchise Fees	1,839,027	1,934,182	2,072,968	2,068,453	2,118,431	2,215,136	2,292,666
Sales to Other Governments	814,750	881,935	979,059	1,041,592	1,035,434	1,323,335	1,185,474
Government Transfers	1,272,413	1,562,342	1,704,656	1,577,355	1,709,443	1,702,382	1,478,351
Penalties & Fines	243,649	247,114	282,182	324,000	302,000	317,145	322,470
Development Fees & Permits	187,409	173,288	330,858	185,000	176,000	160,110	157,776
Rentals	176,071	300,617	430,290	341,835	364,870	372,347	291,604
Investment Income	43,292	180,874	248,605	50,000	400,000	350,000	300,000
Sales & User Charges	34,853	402,481	435,093	347,410	419,363	345,830	345,807
Other Revenues	290,051	478,903	567,275	334,433	364,634	386,896	289,467
Transfers from the General Operating Reserve					129,107		
Water, Wastewater & Solid Waste Fees	6,738,355	6,745,716	7,474,231	7,680,959	7,882,713	8,357,991	8,841,739
<b>Total Revenue</b>	<b>21,935,830</b>	<b>23,833,986</b>	<b>26,412,833</b>	<b>25,829,967</b>	<b>27,925,762</b>	<b>30,405,789</b>	<b>32,327,157</b>
<b>Expense:</b>							
Salaries, Wages & Benefits and Training	9,924,532	10,211,099	10,884,137	11,526,114	12,426,969	13,002,835	13,528,664
Contracted & General Services	4,388,717	4,519,027	4,873,626	5,438,158	5,292,344	5,730,560	5,280,436
Materials Goods & Utilities	4,641,236	4,574,341	4,819,552	5,438,709	5,919,104	5,910,903	5,804,471
Interest on Long Term Debt	584,516	550,081	518,924	521,279	490,251	458,849	419,621
Purchases from Other Governments	1,116,665	1,116,665	1,194,953	1,192,058	1,512,569	1,565,509	1,620,302
Bank Charges & Short Term Interest	6,167	6,600	8,127	9,000	8,518	14,177	9,902
Other Expenses	267,660	348,815	149,294	19,244	(30,695)	(162)	11,316
- Morinville Community Library	442,707	531,655	559,096	559,096	559,096	559,096	559,096
- Morinville Historical Society	107,000	107,000	107,000	110,210	113,516	113,516	113,516
- Salary Attrition (included in other expenses)				(350,000)	(390,000)	(350,000)	(350,000)
<b>Total Expense</b>	<b>21,479,200</b>	<b>21,965,283</b>	<b>23,114,708</b>	<b>24,813,868</b>	<b>26,291,672</b>	<b>27,355,283</b>	<b>27,347,324</b>
<b>Net Before Other Expenditures</b>	<b>456,630</b>	<b>1,868,703</b>	<b>3,298,125</b>	<b>1,016,099</b>	<b>1,634,090</b>	<b>3,050,507</b>	<b>4,979,833</b>
<b>Other Expenditures (Revenues)</b>							
Debt Principal	1,039,574	1,071,700	1,035,753	1,035,753	1,065,894	1,096,928	1,128,881
Federal Capital Grants	(783,475)	(1,158,358)	(619,318)	(610,632)	(637,964)	(657,103)	(676,817)
Transfers to Reserves	200,531	1,955,361	2,731,690	440,978	1,206,160	2,610,682	4,527,769
Transfers to the Capital Budget			150,000	150,000			
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Town of Morinville 2024 Consolidated Tax & Utility Supported

	Council	General Administration	Protective Services	Parks & Recreation	Public Works	Planning & Development	FCSS	Utilities	Total Town
<b>Revenue</b>									
Net Taxation		13,023,717							13,023,717
Water, Wastewater & Solid Waste Fees								7,882,763	7,882,763
Franchise Fees		2,118,431							2,118,431
Sales to Other Governments		8,000	400,600			10,210		616,624	1,035,434
Government Transfers		40,000	379,144	1,033,102			257,197		1,709,443
Penalties & Fines		120,000	155,000					27,000	302,000
Development Fees & Permits			19,000			157,000			176,000
Rentals		84,615		280,256					364,871
Investment Income		400,000		0					400,000
Sales & User Charges		25,000	30,000	280,143		1,000	83,220		419,363
Other Revenues		117,916	95,500	74,428	12,500	30,700	33,590		364,634
<b>Total Revenue</b>	-	<b>16,066,786</b>	<b>1,079,244</b>	<b>1,667,929</b>	<b>12,500</b>	<b>198,910</b>	<b>374,007</b>	<b>8,526,387</b>	<b>27,796,656</b>
<b>Expense</b>									
Salaries, Wages & Benefits	434,446	4,006,624	1,765,318	2,380,142	1,398,684	722,601	385,112	1,334,043	12,426,970
Contracted & General Services	36,207	1,465,956	1,822,216	265,469	642,132	202,950	29,001	828,414	5,292,345
Materials Goods & Utilities	33,144	852,327	234,496	740,608	1,496,485	6,700	112,497	2,442,848	5,919,105
Purchases from Other Governments								1,512,569	1,512,569
Interest on Long Term Debt		18,683		471,569					490,252
Bank Charges & Short Term Interest		8,000					518		8,518
Other Expenses	15,350	(357,411)	24,180	859,847	3,307	74,700	16,945	5,000	641,918
<b>Total Expense</b>	<b>519,147</b>	<b>5,994,179</b>	<b>3,846,210</b>	<b>4,717,635</b>	<b>3,540,608</b>	<b>1,006,951</b>	<b>544,073</b>	<b>6,122,874</b>	<b>26,291,674</b>
<b>Net Total</b>	<b>(519,147)</b>	<b>10,072,607</b>	<b>(2,766,966)</b>	<b>(3,049,706)</b>	<b>(3,528,108)</b>	<b>(808,041)</b>	<b>(170,066)</b>	<b>2,403,513</b>	<b>1,504,980</b>



Tax supported expenditures have increased 5.9% for 2024, driven primarily by inflation, limited investment in service increases and significant increases to several unavoidable costs including insurance, benefits provision and utilities. As discussed in the budget overview, net new spending included in the 2024 Tax Supported budget includes approximately \$67,000 for increased operating hours at the MLC, \$35,000 to support the reimplementation of the community bus and \$100,000 to support the redevelopment of the Municipal Development Plan. Increases to salaries, wages, and benefits are driven by a substantial increase to the cost of benefit provision, increases to payroll taxes, and the implementation of an organization wide cost of living adjustment of 2.25%. Also of note for 2024 is the transition of resources from contracted services to salaries, benefits and training. Both the GIS Technician and Community Engagement & Partnership Specialist pilot positions proved to be valuable additions to the Town, as a result these formerly contracted positions were transitioned to full time FTE positions and went through a full recruiting process for their permanent fulfillment. No other FTEs or contracted positions were added in 2024.

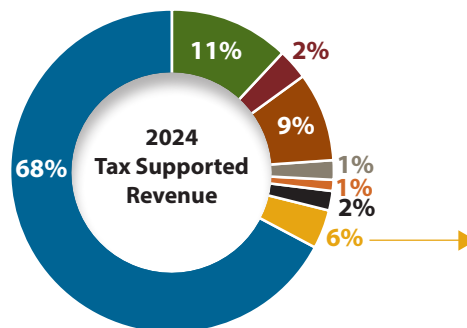
Tax supported revenues have increased 10%, net of the transfer from utilities and the General Operating Reserve. Revenue increases are driven largely by increased tax revenue due to growth in the Town’s assessment base and Council approved tax rate increases. The other revenue source expected to increase significantly is investment income. The Town has been able to take advantage of high interest rates of late and substantially increase revenue generated from Town investments. Maintaining funded capital reserves not only ensures necessary resources for capital investment, but also allows the Town to generate a return on those funds to help support municipal operating costs and additional capital investment.

Increased performance on the tax supported side has decreased the reliance on transfers from utility operations. The utility transfer has been halved from 2024 and is anticipated to be eliminated entirely in 2025.

### Town of Morinville 2024 Tax Supported

	2021 Actual	2022 Actual	2023 Forecast	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Revenue:</b>							
Net Taxation	10,295,960	10,926,534	11,887,617	11,878,930	13,023,717	14,874,617	16,821,804
Franchise Fees	1,839,027	1,934,182	2,072,968	2,068,453	2,118,431	2,215,136	2,292,666
Sales to Other Governments	247,770	284,608	466,018	427,510	418,810	705,925	514,050
Government Transfers	1,272,413	1,562,342	1,704,656	1,577,355	1,709,443	1,702,382	1,478,351
Penalties & Fines	218,217	221,681	258,345	300,000	275,000	289,200	293,547
Development Fees & Permits	187,409	173,288	307,021	185,000	176,000	132,165	128,853
Rentals	176,071	300,617	430,290	341,835	364,870	372,347	291,604
Investment Income	43,292	180,874	248,605	50,000	400,000	350,000	300,000
Sales & User Charges	34,853	402,481	435,093	347,410	419,363	345,830	345,807
Offsite Levies		387,827					
Other Revenues	290,051	352,037	567,275	334,433	364,634	386,896	289,467
Transfers from the General Operating Reserve					129,107		
Transfers from Utilities				1,534,911	774,422	0	0
<b>Total Revenue</b>	<b>14,605,063</b>	<b>16,726,471</b>	<b>18,377,886</b>	<b>19,045,837</b>	<b>20,173,797</b>	<b>21,374,498</b>	<b>22,756,148</b>
<b>Expense:</b>							
Salaries, Wages & Benefits and Training	8,880,800	9,167,367	9,755,123	10,222,389	11,092,926	11,650,845	12,115,336
Contracted & General Services	3,516,422	3,646,732	4,020,127	4,496,232	4,463,930	4,870,418	4,386,355
Materials Goods & Utilities	2,647,918	2,581,023	2,833,628	3,113,387	3,476,256	3,416,115	3,211,492
Interest on Long Term Debt	584,518	550,081	518,924	521,279	490,251	458,849	419,621
Bank Charges & Short Term Interest	6,167	6,600	8,127	9,000	8,518	14,177	9,902
Other Expenses	265,198	340,854	149,234	14,244	(30,695)	(5,162)	6,316
- Morinville Community Library	442,707	531,655	559,096	559,096	559,096	559,096	559,096
- Morinville Historical Society	107,000	107,000	110,210	110,210	113,516	113,516	113,516
- Salary Attrition (included in other expenses)				(350,000)	(390,000)	(350,000)	(350,000)
Total Expense	16,450,730	16,931,312	17,954,468	19,045,837	20,173,798	21,077,854	20,821,635
<b>Net Total</b>	<b>(1,845,667)</b>	<b>(204,841)</b>	<b>423,418</b>	<b>0</b>	<b>0</b>	<b>296,643</b>	<b>1,934,513</b>

- Net Taxation
- Franchise Fees
- Sales to Other Governments
- Government Transfers
- Penalties & Fines
- Development Fees & Permits
- Rentals
- Other



- Other Revenues
- Sales & User Charges
- Investment Income

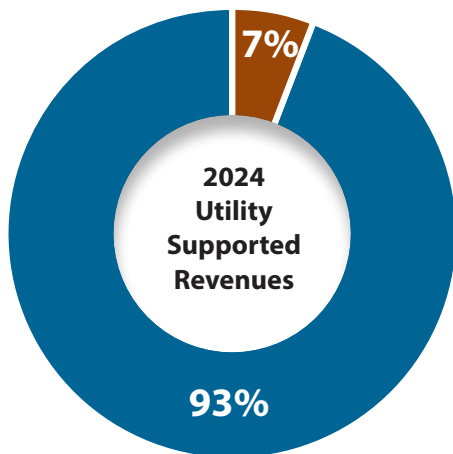
## Utility Supported

Prior to the inclusion of the transfer to Tax Supported Operations utility expenses are budgeted to increase by 6.2%. These increases are almost entirely driven (90%) by the cost of wastewater treatment and potable water provision from the Town's regional providers.

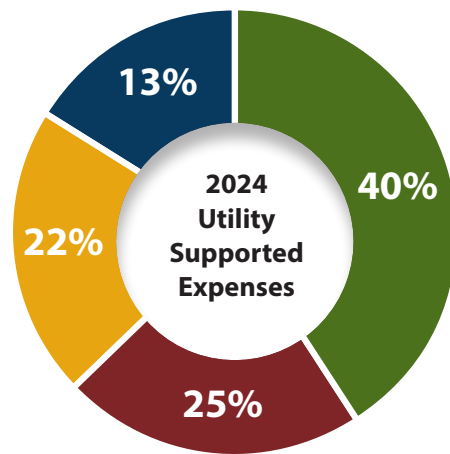
Utility revenue increases are proportionate with expenses increases as rate changes are directly tied to the cost of wastewater treatment and potable water. Increased performance on the tax supported side has reduced the required transfer from utilities by half, thereby increasing the net revenue from utilities and the corresponding transfer to capital reserves.

### Town of Morinville 2024 Utility Supported

	2021 Actual	2022 Actual	2023 Forecast	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Revenue</b>							
Water, Wastewater & Solid Waste Fees	6,738,355	6,738,355	7,474,231	7,680,959	7,882,713	8,357,991	8,841,739
Sales to Other Governments	566,980	566,980	513,041	614,082	616,624	617,411	671,424
Penalties & Fines	25,433	25,433	23,838	24,000	27,000	27,945	28,923
<b>Total Revenue</b>	<b>7,330,768</b>	<b>7,330,768</b>	<b>8,011,110</b>	<b>8,319,041</b>	<b>8,526,337</b>	<b>9,003,347</b>	<b>9,542,086</b>
<b>Expense</b>							
Salaries, Wages, Benefits & Training	1,043,732	1,043,732	1,129,014	1,301,170	1,334,043	1,351,990	1,413,327
Contracted & General Services	872,295	872,295	853,499	941,926	828,414	860,141	894,080
Materials Goods & Utilities	1,993,318	1,993,318	1,985,924	2,325,322	2,442,848	2,494,788	2,592,979
Purchases from Other Governments	1,116,665	1,116,665	1,194,953	1,192,058	1,512,569	1,565,509	1,620,302
Other Expenses	2,463	2,463	59	5,000	5,000	5,000	5,000
Transfer to Tax Supported	0	0		1,534,911	774,422	0	0
<b>Total Expense</b>	<b>5,028,473</b>	<b>5,028,473</b>	<b>5,163,450</b>	<b>7,300,387</b>	<b>6,897,296</b>	<b>6,277,428</b>	<b>6,525,689</b>
<b>Net Total</b>	<b>2,302,295</b>	<b>2,302,295</b>	<b>2,847,660</b>	<b>1,018,654</b>	<b>1,629,041</b>	<b>2,725,918</b>	<b>3,016,397</b>



- Water, Wastewater & Solid Waste Fees
- Sales to Other Governments
- Penalties & Fines (0%)



- Materials Goods & Utilities
- Purchases from Other Governments
- Other Expenses (0%)
- Salaries, Wages & Benefits Training
- Contracted & General Services

As noted in the 2022 budget document, the Town’s Reserve Schedule was targeted for an overhaul in order to align the schedule with the new budget structure that removed emphasis on tax supported vs utility supported and instead presents a wholistic organizational view. Council approved the new reserve structure in 2023 that consolidated a number of reserves, maintaining two primary capital reserves, one for Capital Renewal Projects and one for Capital Growth Projects. The Capital Renewal Reserve is for projects the maintain, upgrade or repair current town infrastructure – the primary focus of the new Long-Term Capital Plan. The Capital Growth Reserve is for projects that are net new services to the Town or for infrastructure projects that are required due to community growth. The only other capital reserves maintained are the Parks, Recreation and Culture Reserve – to ensure the Town meets the requirements of the Recreation Cost Sharing Agreement with Sturgeon County, and the Land Reserve for legislative purposes.

With respect to Operating reserves, the Tax Stabilization and Utility Stabilization reserves were consolidated into a single General Operating reserve with the Snow Removal Reserve being the only other operational reserve maintained. Off-site Levy reserves remained unchanged as they are guided by provincial legislation.

Included in the additions for 2023 are both budgeted and unbudgeted surpluses. Budgeted surpluses include a transfer to the Capital Renewal Reserve of \$440,978 and transfers to the Parks, Recreation and Culture Reserve of \$105,000. Unbudgeted surpluses, the result of operational efficiencies and stronger than expected non-tax revenue amounted to \$1.8 million. Through the Reserve Policy and Direction of Council these funds were directed to: the General Operating Reserve (\$583,135) to support lower taxes in 2024 and a reduction in the reserve deficit; the Snow Removal Reserve to insulate the Town from higher than average snowfall in future years; and the Capital Growth Projects Reserve to support the Long-Term Capital Plan and reduce future capital tax revenue requirements. Reserve drawdowns are all in support of the 2023 Capital Budget.

**Statement of Reserves as at period ending - December 31, 2023**

	Opening Bal.	Additions	Drawdowns	Closing Balance
<b>Operating Reserves:</b>				
1 General Operating	\$(1,243,596.87)	\$583,135.17	-	\$(660,461.70)
2 Snow Removal	\$32,794.00	\$103,868.00	-	\$136,662.00
	\$(1,210,802.87)	\$687,003.17	\$-	\$(523,799.70)
<b>Capital Reserves:</b>				
3 Capital Renewal Projects	\$7,228,656.83	\$1,570,085.00	755,247.06	\$8,043,494.77
4 Capital Growth Projects	\$3,928,418.56	-	341,737.41	\$3,586,681.15
5 Parks Recreation and Culture	\$295,493.84	\$105,000.00	61,320.70	\$339,173.14
6 Land	\$441,481.75	-	-	\$441,481.75
	\$11,894,050.98	\$1,675,085.00	\$1,158,305.17	\$12,410,830.81
<b>Off-site Levies:</b>				
7 Transportation	\$308,080.84	\$45,706.00	\$15,808.00	\$337,978.84
8 Sanitary	\$(240,485.50)	\$25,450.00	-	\$(215,035.50)
9 Water	\$(3,323,846.47)	\$26,938.00	-	\$(3,296,908.47)
10 Stormwater	\$35,456.20	-	-	\$35,456.02
	\$(3,220,794.93)	\$98,094.00	\$15,808.00	\$(3,138,509.11)
<b>TOTAL</b>	<b>\$7,462,453.18</b>			<b>\$8,748,522.00</b>

## Amortization

Morinville follows the Public Sector Accounting Board practices for amortizing capital assets. While this is a budget item, amortization is a non-cash expenditure. Through the development of the Capital Plan, Administration has determined the value of capital assets and the life of these assets. Amortization expenses do affect the annual surplus (deficit) and it is not charged to the operating accumulated surplus (deficit), but rather is charged to equity in fixed assets. The estimated amortization for 2024 is \$7,233,192.

### Depreciation Budget 2024-2026

Amount Description	2024	2025	2026
394000 - Depreciation Expense - Admin	281,780	287,416	293,164
394001 - Depreciation Expense - Fire Dept.	165,203	168,507	171,877
394002 - Depreciation Expense - Enforcement	23,528	23,998	24,478
394003 - Depreciation Expense - Programming	1,149	1,172	1,195
394005 - Depreciation Expense - Open Spaces	531,790	542,425	553,274
394009 - Depreciation Expense - Public Works	178,675	182,249	185,894
394010 - Depreciation Expense - Roads	3,236,225	3,300,949	3,366,968
394011 - Depreciation Expense - Bus	12,448	12,697	12,951
394012 - Depreciation Expense - Storm	584,049	595,730	607,644
394017 - Depreciation Expense - Ambulance	37,979	38,738	39,513
394018 - Depreciation Expense - CCC	366,071	373,393	380,861
394013 - Depreciation Expense - Water	542,630	553,483	564,553
394014 - Depreciation Expense - Sanitary	499,896	509,894	520,092
394015 - Depreciation Expense - MLC	771,770	787,206	802,950
<b>Total Depreciation Expense</b>	<b>7,233,192</b>	<b>7,377,857</b>	<b>7,525,414</b>





Permanent  
Casual

As of February 2024

## Municipal Service Levels

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Alberta municipalities deliver necessary and desirable services for all residents.

Municipal Councils are empowered to consider a broad spectrum of services, and the level of service may evolve with a Municipality's needs.

Council's role in this process is to decide what services are needed, what level they need to be delivered and what methods of delivery best fit the needs of the community.

Service delivery is often the largest component of a municipality's budget which is primarily delivered through internal resources. Councils decide, by resolution or bylaw, what services will be delivered and how they will be

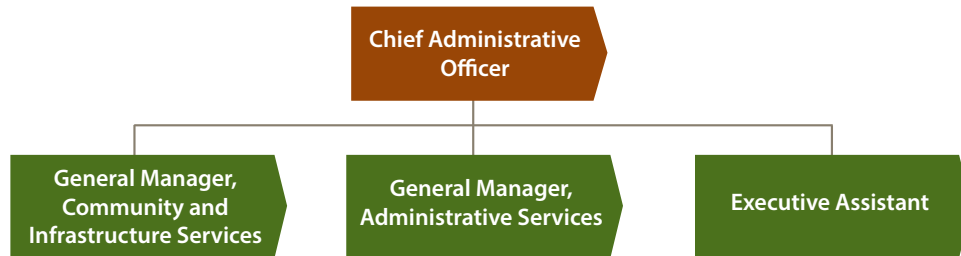
delivered. Service delivery may be affected by regulatory requirements or other Legislation, such as the FCSS Act, Library Act, Police Act, Public Lands Act, the Environmental Protection and Enhancement Act, agreements and provincial and federal laws.

Mandatory Services are either legislated or dictated by an approved Bylaw. Discretionary Services are all other municipal services as determined by Council.

Municipal Governments provide services, facilities and amenities that enhance their communities. They also strive to develop communities that are safe, healthy and viable for its residents.

Based on (s) 207 of the *Municipal Government Act, RSA 2000, Chapter M-26*, the Chief Administrative Officer (CAO) is responsible for the following:

- a) is the administrative head of the municipality;
- b) ensures that the policies and programs of the municipality are implemented;
- c) advises and informs the council on the operation and affairs of the municipality;
- d) performs the duties and functions and exercises the powers assigned to a chief administrative officer by this and other enactments or assigned by council.



- Facilitation of Governance
- Overall Strategic Management
- Executive Leadership
- Stewardship of the Corporate Vision, Mission & Goals
- Intergovernmental Relations
- Strategic Advice and Support to Council
- Service Area/Delivery Management
- Organizational Business Planning & Budget Alignment
- Community Engagement
- Intermunicipal Collaboration
- Regional Initiatives

## Office of CAO Budget Comparison

	2024 Budget	2023 Budget	\$ Change	% Change
<b>Expenditures</b>				
Council	519,147	500,462	18,685	4%
Office of CAO	546,027	489,410	56,617	12%
	1,065,174	989,872	75,302	
<b>Total</b>	<b>(1,065,174)</b>	<b>(989,872)</b>	<b>(75,302)</b>	

The Office of the CAO Division oversees the overall organizational administration and includes Council.

## Summary Council

	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Budget	2026 Budget	\$ Change 2023/2024	% Change 2023/2024
<b>Expenditures</b>								
Salaries, Wages & Benefits	368,560	385,705	418,057	434,446	450,653	467,404	16,389	4%
Contracted & General Services	7,640	17,625	33,784	36,207	37,473	38,787	2,423	7%
Materials, Goods & Utilities	27,715	13,747	34,121	33,144	34,195	35,287	(977)	-3%
Other Expenses			14,500	15,350	15,887	16,443	850	6%
<b>Total Expense</b>	<b>403,915</b>	<b>417,077</b>	<b>500,462</b>	<b>519,147</b>	<b>538,208</b>	<b>557,922</b>	<b>18,685</b>	<b>3.73%</b>
<b>Net Total</b>	<b>(403,915)</b>	<b>(417,077)</b>	<b>(500,462)</b>	<b>(519,147)</b>	<b>(538,162)</b>	<b>(557,822)</b>	<b>(18,685)</b>	

## Summary Office of CAO

	2021 Actual	2023 Actual	2023 Budget	2024 Budget	2025 Budget	2026 Budget	\$ Change 2023/2024	% Change 2023/2024
<b>Expenditures</b>								
Salaries, Wages & Benefits	945,397	345,442	359,805	363,435	383,465	404,585	3,630	1%
Contracted & General Services	298,055	108,269	118,060	176,692	125,910	129,814	58,632	50%
Materials, Goods & Utilities	101,660	946	6,545	2,545	2,634	2,726	(4,000)	-61%
Other Expenses	15,306	14,420	5,000	3,355	3,464	3,577	(1,645)	-33%
<b>Total Expense</b>	<b>1,360,418</b>	<b>469,077</b>	<b>489,410</b>	<b>546,027</b>	<b>515,473</b>	<b>540,702</b>	<b>56,617</b>	<b>12%</b>
<b>Net Total</b>	<b>(1,360,418)</b>	<b>(469,077)</b>	<b>(489,410)</b>	<b>(546,027)</b>	<b>(515,473)</b>	<b>(540,702)</b>	<b>(56,617)</b>	

The Office of CAO Division is comprised of 2 FTE's and is responsible for a large area of mandatory services including overall service delivery management, stewardship of the corporate vision, mission and goals, strategic direction and leadership.

Community & Infrastructure Services responds to the needs of residents and community members by providing high quality, supportive and responsive services. Key services provided by the division are illustrated below.



### Community Services - How We Serve Citizens

**Family and Community Support Services** - responsible for development, planning, promoting and facilitation of preventative social initiatives, services, programs and events. Provides support and referral services that address physical, emotional and mental wellbeing. Responsible for the coordination of funding requests and outcome measures evaluations.

**Events & Culture** - responsible to develop, implement, manage, support and evaluate initiatives related to culture programs, and special events by direct delivery or through community partnerships. Supports the activities through Culture expression and direct engagement.

**Community Recreation** - responsible for providing support to create and maintain healthy and self-sustaining community groups that provide recreation, sport, and leisure services opportunities for the community, through organizational development, capital projects, project support, information and referral and community group partner agreements.

**Fitness & Wellness** - responsible for planning, coordination, supervision and delivery of all fitness/wellness and sport/recreation programs and services offered at the Morinville Leisure Centre.

**Guest Services** – responsible for front line service delivery through CSR's for both the MCCC and MLC as well as processing all financial transactions. All Town facilities and amenities are booked through the Bookings Clerk in Guest Services.

**Operations** – responsible for all day to day operations and custodial functions for both the MCCC and MLC. The operations staff make sure the facilities are clean and maintained so the community and staff can safely use the facilities. The operations staff also provide support for events.

### Community Services Department Budget Comparisons

	2023 Budget	2024 Budget	\$Change	% Change
<b>Revenue</b>				
Community Services Admin	66,985	82,037	15,052	22.47%
Morinville Leisure Centre	1,481,763	1,541,382	59,619	4.02%
FCSS	316,622	374,007	57,385	18.12%
MCCC	66,985	81,822	14,837	22.15%
Culture Events	12,000	23,500	11,500	95.83
Community Recreation	21,010	21,010	-	0.00%
	<b>1,978,060</b>	<b>2,123,758</b>	<b>145,698</b>	<b>7.37%</b>
<b>Expenditures</b>				
Community Services Admin	1,018,999	1,067,221	48,222	4.73%
Morinville Leisure Centre	1,884,520	2,247,837	363,317	19.28%
FCSS	414,652	544,073	129,421	31.21%
MCCC	719,204	857,847	138,643	19.28%
Culture Events Programming	273,608	212,476	(61,132)	-22.34%
Community Recreation	176,326	180,160	3,834	2.17%
	<b>4,487,309</b>	<b>5,109,614</b>	<b>622,305</b>	<b>13.87%</b>
<b>Total</b>	<b>(2,509,249)</b>	<b>(2,985,856)</b>	<b>(476,607)</b>	

### Infrastructure Services - How We Serve Citizens

**Parks** – Staff are responsible for parks and open spaces to ensure they are properly maintained and safe for use by residents throughout the year. Areas of responsibility include parks, grass cutting, flower maintenance, trails, and waste management. In winter, clear snow and ice off trails, walkways, and in front own town-owned buildings. Staff also setup and maintain the outdoor ice rinks.

**Roads** - Responsible for the repair and maintenance of the Town of Morinville’s hard surface infrastructure including, roadways including alleys, sidewalks, trails, traffic signs and traffic signals.

**Utilities** - Responsible for the safe and sustainable operation of the Town of Morinville’s utilities including water mains, sanitary sewers, and storm collection. Conducts inspections, repairs and regular maintenance ensuring critical infrastructure and services remain available.

**Facility Maintenance** – Responsible for the upkeep of Town facilities, ensuring they remain open and usable for public and Town employees. Staff also maintain the building envelopes and mechanical systems including the roofing, HVAC, plumbing, fire suppression, and regular maintenance items.

**Capital Projects** - Responsible for coordinating the Town of Morinville’s Infrastructure capital projects including transportation, utility, or open space projects. Ensures projects meet the business case requirements and are aligned with strategic priorities – such as budget, scope and timelines.

### Infrastructure Services Department Budget Comparisons

	2023 Budget	2024 Budget	\$ Change	% Change
<b>Revenue</b>				
Storm sewers	689,940	927,120	237,180	34.38%
Water	4,243,643	4,045,875	(197,768)	-4.66%
Sanitary sewage	2,450,871	2,570,630	119,759	4.89%
Solid Waste Management	934,586	982,712	48,126	5.15%
	<b>8,319,040</b>	<b>8,526,337</b>	<b>207,297</b>	<b>2.49%</b>
<b>Expenditures</b>				
Open spaces	1,010,920	1,009,025	(1,895)	-0.19%
Public works	1,203,496	1,263,053	59,557	4.95%
Roads	2,127,668	2,277,555	149,887	7.04%
Storm sewers	296,237	317,611	21,374	7.22%
Water	2,727,570	2,819,432	91,862	3.37%
Sanitary sewage	1,932,206	2,299,376	367,170	19.00%
Solid Waste Management	812,018	686,454	(125,564)	-15.46%
	<b>10,110,115</b>	<b>10,672,506</b>	<b>562,391</b>	<b>5.56%</b>
<b>Total</b>	<b>(1,791,075)</b>	<b>(2,146,169)</b>	<b>(355,094)</b>	

### Community Safety - How We Serve Citizens

**Morinville Fire Department** - provides fire rescue services to Morinville and Sturgeon County residents, and Alexander First Nation.

**Enforcement Services** - oversees enforcement of municipal bylaws, automated traffic enforcement (in coordination with the RCMP), community education programing, event support and pest and weed control management.

**Emergency Management** - provides oversight and support during emergencies and disasters.

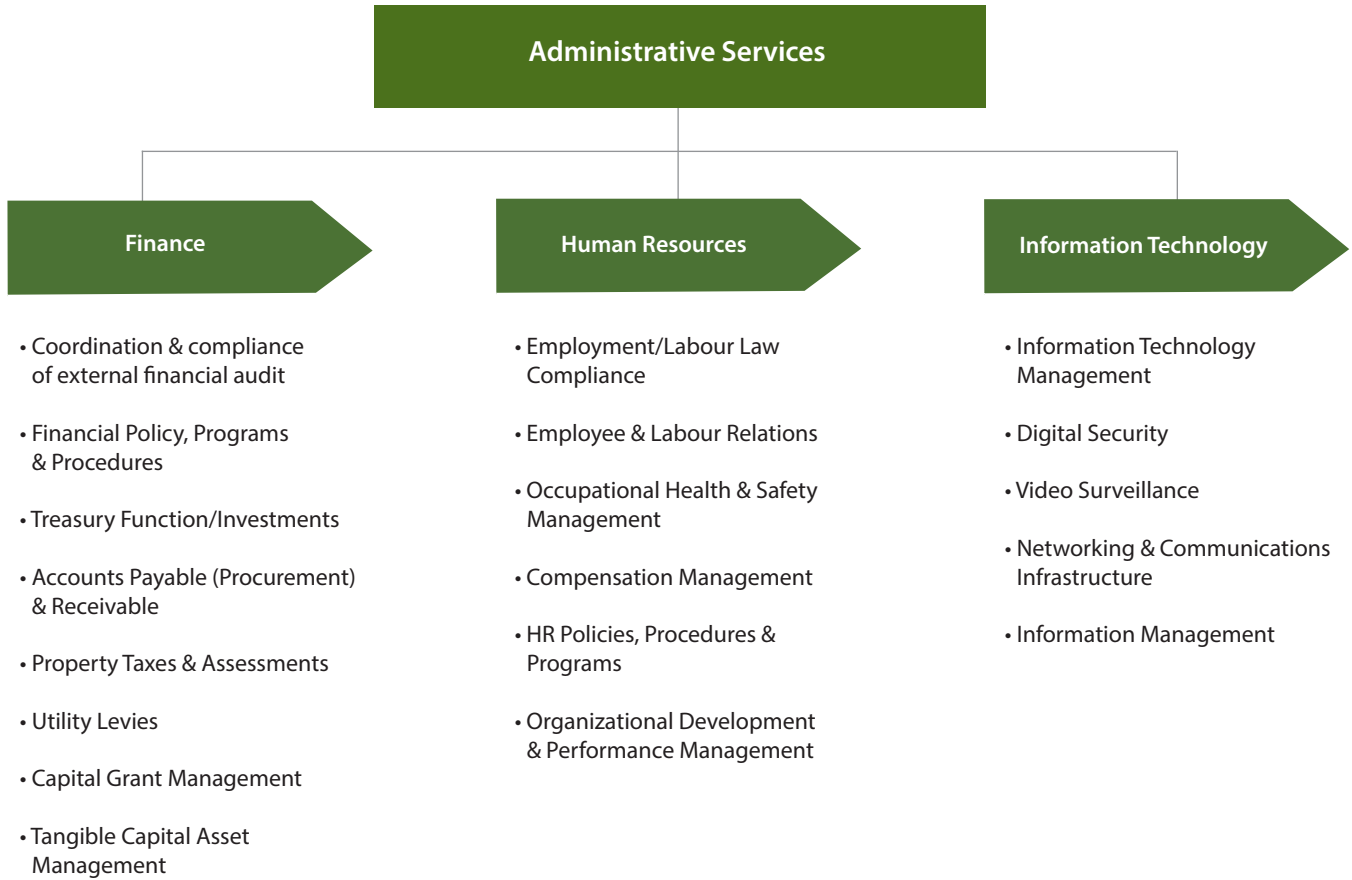
### Community Safety Department Budget Comparisons

	2023 Budget	2024 Budget	\$ Change	% Change
<b>Revenue</b>				
Emergency Management	23,209	23,209	0	0.00%
Police	665,444	655,444	(10,000)	-1.50%
Fire department	203,000	196,300	(6,700)	-3.30%
Enforcement Services	168,500	227,500	59,000	35.01%
	<b>1,060,153</b>	<b>1,102,453</b>	<b>42,300</b>	<b>-7.25%</b>
<b>Expenditures</b>				
Emergency Management	115,881	141,121	25,240	21.78%
Police	2,231,045	2,072,697	(158,348)	-7.10%
Fire department	1,149,551	1,123,643	(25,908)	-2.25%
Enforcement Services	603,500	649,870	46,370	7.68%
	<b>4,099,977</b>	<b>3,987,331</b>	<b>(112,646)</b>	<b>-2.75%</b>
<b>Total</b>	<b>(3,039,824)</b>	<b>(2,884,878)</b>	<b>199,875</b>	

The Community Safety Department consists of 10.5 FTE's as well as 45 Paid On Call Firefighters to provide Enforcement and Fire service delivery as well as Emergency & Disaster Service management.



Administrative Services responds to the needs of our internal and external clients by providing high quality, supportive and responsive services. Key services provided by the division are illustrated below.



# Administrative Services Division Overview



## Human Resources - How We Serve the Organization

Human Resources plays a dual role organizationally as both an advisor to the leadership team and an employee advocate. This department is responsible for several areas, including:

- Employee & Labour Relations
- Occupational Health and Safety (OH & S)
- Organizational Development, Performance & Effectiveness
- Workforce Planning & Recruitment
- Learning & Development
- Total Compensation & Rewards
- Payroll & Benefit Administration

## Human Resources Department Budget Comparisons

	2023 Budget	2024 Budget	\$ Change	% Change
<b>Revenue</b>				
OH & S	8,000	8,000	0	0.00%
HR	-	40,000	40,000	0.00%
Pay & Benefits	-	-	0	0.00%
	<b>8,000</b>	<b>48,000</b>	<b>40,000</b>	<b>100.00%</b>
<b>Expenditures</b>				
OH & S	204,475	223,359	18,884	25.24%
Human Resources	707,700	649,444	(58,256)	24.16%
Pay & Benefits	301,782	312,772	10,990	35.60%
	<b>1,213,957</b>	<b>1,185,575</b>	<b>(28,382)</b>	<b>-2.34%</b>
<b>Total</b>	<b>(1,205,957)</b>	<b>(1,137,575)</b>	<b>68,382</b>	<b>26.79%</b>

The Human Resources Department consists of 6.5 equivalent FTE's.

### Financial Services - How We Serve Citizens and Organizations

- Revenue collection (taxes, utilities, A/R)
- Customer service
- Assessment oversight
- Budgeting
- Treasury Management
- Financial Policy Development
- Long-Term Financial Planning
- Financial Statements and Reporting

### Finance Department Budget Comparisons

	2023 Budget	2024 Budget	\$ Change	% Change
<b>Revenue</b>				
General Government Services	13,848,646	15,662,148	1,813,502	13.10%
Financial Services	73,333	85,000	11,667	15.91%
	<b>13,921,979</b>	<b>15,747,148</b>	<b>1,825,169</b>	<b>13.11%</b>
<b>Expenditures</b>				
General Government Services	(320,880)	(366,317)	(45,437)	-11.31%
Financial Services	828,677	853,171	24,494	-8.83%
	<b>507,797</b>	<b>486,854</b>	<b>(20,943)</b>	<b>-7.18%</b>
<b>Total</b>	<b>13,414,182</b>	<b>15,260,294</b>	<b>1,846,112</b>	<b>6.24%</b>

Financial Services consists of 6 FTE’s who oversee the Finance functions for the organization.

### Information Technology - How We Serve the Organization

- Information Technology Management
- Digital Security
- Information Management
- Network and Communications Infrastructure

### Information Technology Department Budget Comparisons

	2023 Budget	2024 Budget	\$ Change	% Change
<b>Revenue</b>				
Information Technology	-	-	0	
	-	-	0	
<b>Expenditures</b>				
Information Technology	1,309,759	1,376,404	66,645	10.02%
	1,309,759	1,376,404	66,645	
<b>Total</b>	<b>(1,309,759)</b>	<b>(1,376,404)</b>	<b>(66,645)</b>	

### Planning & Economic Development - How We Serve the Organization

- Statutory Land Use Plans & Policies
- Land Use Bylaw
- Long Range and Current Planning
- Support for Regional Economic Development Initiatives
- Business Licensing
- Building & Safety Codes
- Permits
- Business Attraction, Retention & Expansion

### Planning and Economic Development Department Budget Comparisons

	2023 Budget	2024 Budget	\$ Change	% Change
<b>Revenue</b>				
Economic Development	55,000	50,000	(5,000)	-9.09%
Planning & Development	176,960	148,910	(28,050)	-15.85%
	<b>231,960</b>	<b>198,910</b>	<b>(33,050)</b>	<b>22.27%</b>
<b>Expenditures</b>				
Economic Development	348,650	359,165	10,515	3.02%
Planning & Development	456,844	647,785	190,941	41.80%
	<b>805,494</b>	<b>1,006,950</b>	<b>201,456</b>	<b>22.46%</b>
<b>Total</b>	<b>(573,534)</b>	<b>(808,040)</b>	<b>(234,506)</b>	

### Communications & Legislative Services - How We Serve Citizens and the Organization

- Corporate Communications
- Council Communications
- Corporate Sponsorships & Community Partnerships
- Legislative Matters and Governance Support
- Elections & Census
- Historical Records Management
- Access to Information and Protection of Privacy
- Front Line Customer Services at Town Hall

### Communications and Legislative Services Department Budget Comparison

	2023 Budget	2024 Budget	\$ Change	% Change
<b>Revenue</b>				
Communications	23,750	37,000	13,250	56%
Information Management	6,000	500	(5,500)	-92%
	<b>29,750</b>	<b>37,500</b>	<b>7,750</b>	<b>26%</b>
<b>Expenditures</b>				
Communications	684,653	739,974	55,321	8%
Admin Support Services	302,498	301,709	(789)	0%
Information Management	192,820	225,834	33,014	17%
Legislative Services	109,617	132,834	23,217	21%
	<b>1,289,588</b>	<b>1,400,351</b>	<b>110,763</b>	
<b>Total</b>	<b>(1,259,838)</b>	<b>(1,362,851)</b>	<b>(103,013)</b>	



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