



Morinville

Growing Together

www.morinville.ca

2019

Operating Budget

Town of Morinville



First Reading
October 23, 2018

Second Reading
November 13, 2018

Approved Third Reading
December 11, 2018

2019 OPERATING BUDGET

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GENERAL INFORMATION

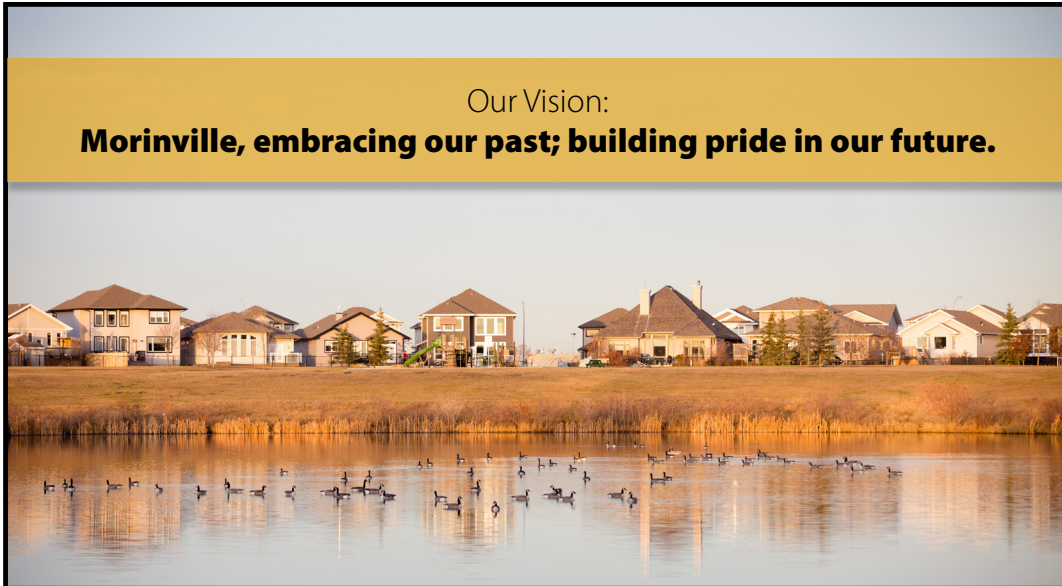
Under the *Municipal Government Act*, Morinville is required to prepare a three-year operating budget. The enclosed 2019 Budget supports the Town's vision and mission.

VISION

A community's Vision provides a long-term picture of where or what the community wishes to be or become. The Vision also indicates what makes Morinville unique.

MISSION

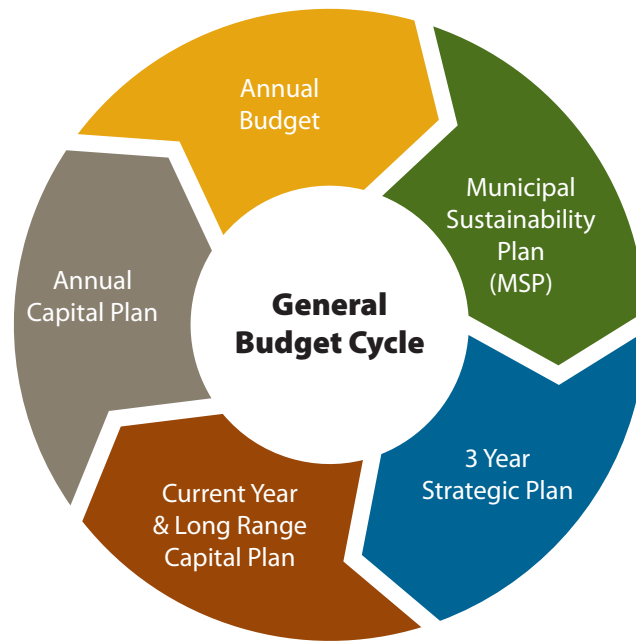
Mission answers a question about what business the community is in. It lets readers know what Morinville does or provides and who benefits.



GENERAL BUDGET CYCLE

MUNICIPAL SUSTAINABILITY PLAN (MSP)

Morinville has adopted a Municipal Sustainability Plan (MSP) which is an overarching document that reflects the goals of Morinville through 2035. The MSP, in addition to a 3-year Strategic Plan and other planning documents, guides the preparation of the Operating Budget. Prior to approving 2019 tax rates and utility levies these documents, together with updated financial information for 2017, and year-to-date information for 2018 are provided to Council.



The budget information presented in this report is consolidated and organized into Tax Supported Operations and Utility Supported Operations. The information presented is intended to focus on divisional budgets followed by the various departmental functional areas to illustrate the services and programs provided in each area.

BUDGET REVIEW AND APPROVAL BY COUNCIL

For 2019, the following Budget timelines were approved by Council:

Approved Budget Timelines	
October 11-12, 2018 Council/Admin Budget Retreat	<ul style="list-style-type: none"> • Strategic Plan • Operating Budget • Long-Term Capital Plan
October 16, 2018	<ul style="list-style-type: none"> • Morinville Public Library & Historical Society - Budget Presentation
October 23, 2018 Council - Regular Meeting	<ul style="list-style-type: none"> • 1st Reading • Operating Budget • Long-Term Capital Plan • Utility Bylaws
October 30, 2018 Council/Admin	Budget Open House/Public Input Session
October 25-November 7, 2018	<ul style="list-style-type: none"> • Citizen Engagement • Online Survey Campaign
November 13, 2018	<ul style="list-style-type: none"> • 2nd Reading • Operating Budget • Long-Term Capital Plan • Utility Bylaws
November 20, 2018 C.O.W. Meeting	<ul style="list-style-type: none"> • Citizen Engagement • Online Survey Campaign • Final Report Review
November 27, 2018 Council - Regular Meeting	<ul style="list-style-type: none"> • 3rd Reading • Operating Budget • Long-Term Capital Plan • Utility Bylaws
December 11, 2018 Council - Regular Meeting	<ul style="list-style-type: none"> • 3rd Reading (if needed) • Business Plan

OPERATING BUDGET HIGHLIGHTS FOR 2019

- ✓ Forecast – developed based on January to July Actuals & August to December budget (a review based on October actuals has been completed to re-validate)
- ✓ Inflationary increase to major contracts – 2% unless otherwise noted in agreement
- ✓ **Utility Expense Budget**
 - ◆ Electricity Budget – Contract Summary (Enmax)
 - ◆ January 2015 – December 2018 \$52.38 / MWh
 - ◆ January 2019 – December 2020 \$50.86 / MWh
 - ◆ January 2021 – December 2023 \$47.55/MWh

Year	Usage (MWh)	Cost (Pre GST)
2017 Actual	2,905	\$721,234
2018 Budget	2,876	\$737,179
2019 Budget	3,036	\$739,524

Commodity costs to decrease by 3% for the 2019 budget year. Energy Associates International proactive hedging strategy will see commodity unit cost drop by 7% effective January 2021.

Delivery costs projected to increase at inflationary levels.

- ◆ Natural Gas Budget – Contract Summary (Access Gas)
 - ◆ December 2016 – November 2018 \$2.75 / GJ
 - ◆ December 2018 – November 2022 \$2.47 / GJ

Delivery costs projected to increase approximately 5%.

Carbon tax to remain the same at \$1.51 / GJ for the 2019 budget year.

Year	Usage (GJ)	Cost (Pre GST)
2017 Actual	12,216	\$94,967
2018 Budget	11,674	\$95,940
2019 Budget	11,827	\$91,257

OPERATING BUDGET HIGHLIGHTS FOR 2019 (continued)

✓ Franchise Fees

- ✓ Gas (Alta Gas) – 2019 estimated revenue \$686,096, an increase of \$20,000 or approx... 3% over the 2018 Forecast of \$666,716.
- ✓ Power (Fortis) – 2019 estimated revenue \$1,042,237, an increase of \$33,391 or approx... 3% over the 2018 Forecast of \$1,008,846.
- ✓ Grant Revenue – Based on last year's projections and any known agreements
- ✓ No projected change in fee and charges policies have been incorporated into the 2019 budget
- ✓ The Morinville Public Library initial budget request during the October Committee of Whole meeting was \$583,301, excluding the NLLS levy, this equates to \$532,140. The final approved Operating Budget for 2019 totals \$428,859 which represents a reduction of \$103,281 from the initial requested received during the October 2018 Committee of Whole. The approved budget reflects a \$20,422 or 5% base budget increase (excluding all levies) compared to 2018.
- ✓ The Morinville Historical Society approved Operating Budget for 2019 totals \$106,000 as requested during the October 2018 Committee of Whole meeting; which represents no change compared to the approved 2018 Budget.

✓ Salaries & Benefits

Cost of Living Allowance (COLA)

- ♦ The term of the existing Collective Agreement is January 1, 2018 through December 31, 2020. The annual includes a 2% Cost of Living adjustment which has been applied to all Salaried and Union grids.

Benefit Premiums - approx. 2% increase

LAPP Premiums - 1% reduction effective January 1, 2019

Note: The full year annualized impact of the 2019 new position proposals is expected to increase by \$115,000 for 2020 onward. Reference proposed new positions within organizational staffing section.

✓ Municipal Officer Tax Exemption Legislative Changes

- ♦ Municipal Officer Tax Exemption - currently 1/3 of Council earnings are tax exempt as they are deemed non-accountable allowances in accordances with the Income Tax Act. These exemptions are meant to cover the expenses of public service work.
- ♦ Changes resulting from the 2017 Federal Budget requires that non-accountable allowances now be included as taxable income, effective January 1, 2019.
- ♦ If no changes are made, the impact on council remuneration would be a reduction in net income (take home pay) as all earnings would be fully taxable resulting in higher individual tax payments/ deductions.

The 2019 budget has been developed based on the Council Remuneration Policy along with \$30,000 budgeted towards maintaining the current level of council compensation.

NEW FOR 2019

Ray McDonald Sports Center

The 2019 Budget has been developed with a January through March 2019 operational period. Staffing will be transitioned to the new Morinville Community Recreation Facility effective April 1, 2019. Operating costs are expected to reduce for this facility but will continue as the curling club remains operational in the facility.

Storm Water Service Changes

Based on the 2018 Storm Water Utility Study, this function has been **transferred from the Tax Supported Operation to the Utility Supported Operations** and a new utility will be levied on all utility accounts effective January 1, 2019. The fees have been developed on a full cost recovery rate model, similar to our existing Water, Sanitary, and Solid Waste management levies

Morinville Community Recreation Facility



OPERATING BUDGET HIGHLIGHTS FOR 2019 (continued)

Budget Development - The Operating Budget has been developed by referencing the Business Case, existing Arena operations along with the newly established service levels.

Schedule – From a budget perspective, a transition in operating costs, including staffing has been budgeted to commence April 1, 2019 in anticipation of a Spring 2019 facility opening.

Capital Costs – The approved construction budget for this project totals \$30.5M and is represented by the following components:

Land	\$ 1.7M
Site Servicing	\$ 4.5M
Construction	\$24.3M

The cost of the land has been **paid in full** by general operating reserves and the cost of both site servicing and construction (\$28.8M) is expected to be fully funded through long term debt (debentures) which are anticipated to be **paid for through utilizing Capital grants** (Municipal Sustainability and Federal Gas Tax). Based on this, ratepayers can expect to see an increase in taxes as a result from supporting the new **operating costs only**. The incremental operating costs for this facility, excluding staffing is expected to be approximately \$265,000 per year above what the current Ray McDonald Arena's operating budget reflected in prior years due to operational and construction efficiencies and a conservative approach to budgeting. This would represent an approximate 2.8% property tax increase based to the average rate payer.

Borrowing bylaw 9/2018 authorizes the Town to borrow up to \$22M towards this project. The amount was determined by referencing the contract costs less any spending made to date at the time of requiring funding to support the committed cash flow projections. This has been based on the 'worst case scenario' assuming Morinville's "Investing in Canada's Infrastructure Program" grant application was unsuccessful and no sponsorship had been secured towards supporting the financing of the project. To date, the Town has secured \$11M of the \$22M authorized with a 20 year debenture through Alberta Capital Finance Authority and has paid nearly \$11.5M towards the \$28.8M project.

Operating Service Levels – As part of the development of a new facility, it is important to understand the services and service levels required to establish accurate operating budgets which are based on a fully supported organizational structure and related programming.

Proposed Facility Operating Hours:

Opening - 5:30 AM weekdays, 6:30 AM weekends

Closing - 10 PM all days

closed or reduced hours on some of all stat holidays

Operating Budget – The overall budget for 2019 reflects revenues totaling \$606K and expenses totaling \$1.2M, less the debenture interest operating expenses total \$892K, for an overall projected deficit of approx. \$286K. Some expenditures, including staffing have been prorated for 2019, full year costs are targeting to rise by approx. \$150K commencing in the year 2020.

Revenue – The facility will have a number of new amenities and associated revenue sources which include a field house, arena, running track, fitness area, meeting room, concession, and retail opportunity along with a child program/play space.

Proposed Fee Structure – To ensure the facility is affordable and accessible while remaining competitive within the local market, Morinville is proposing a similar structure common amongst recreation facilities which includes: Annual Memberships, Monthly Passes and daily or drop in rates.

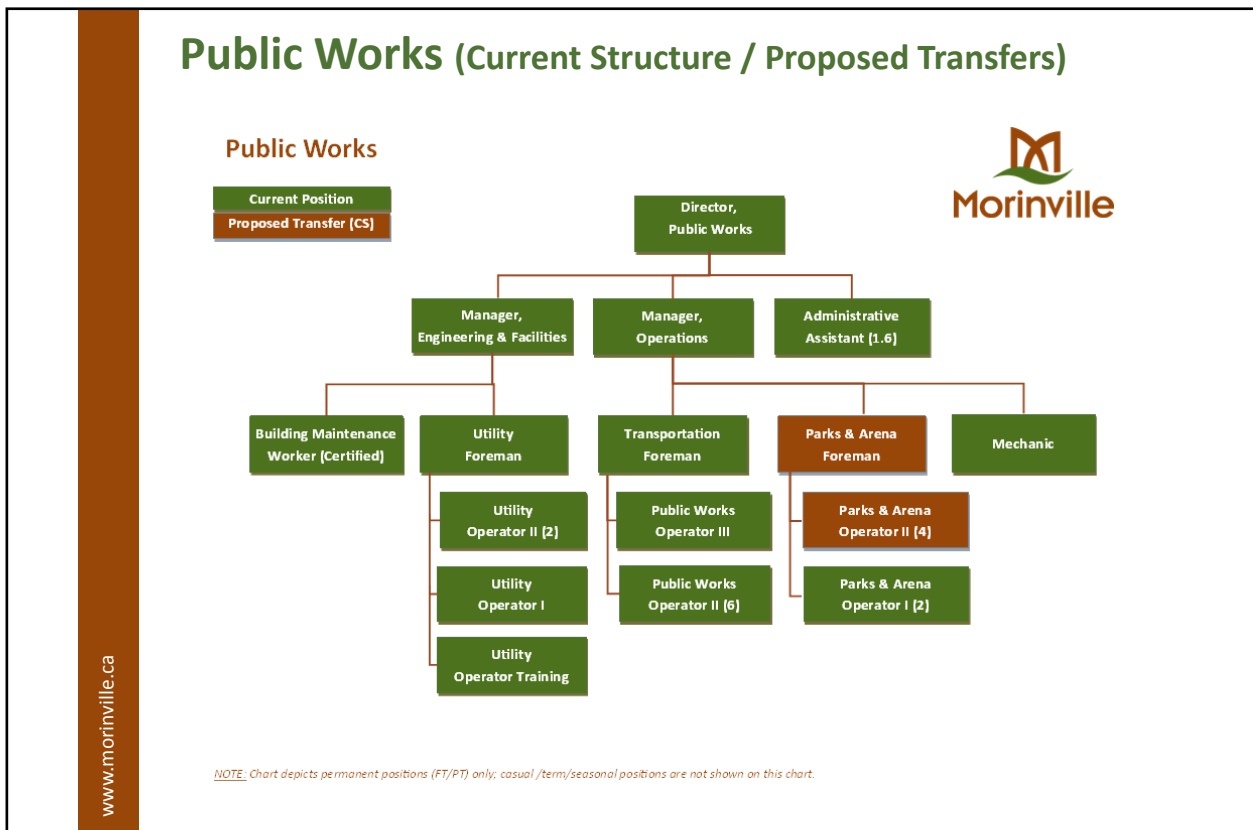
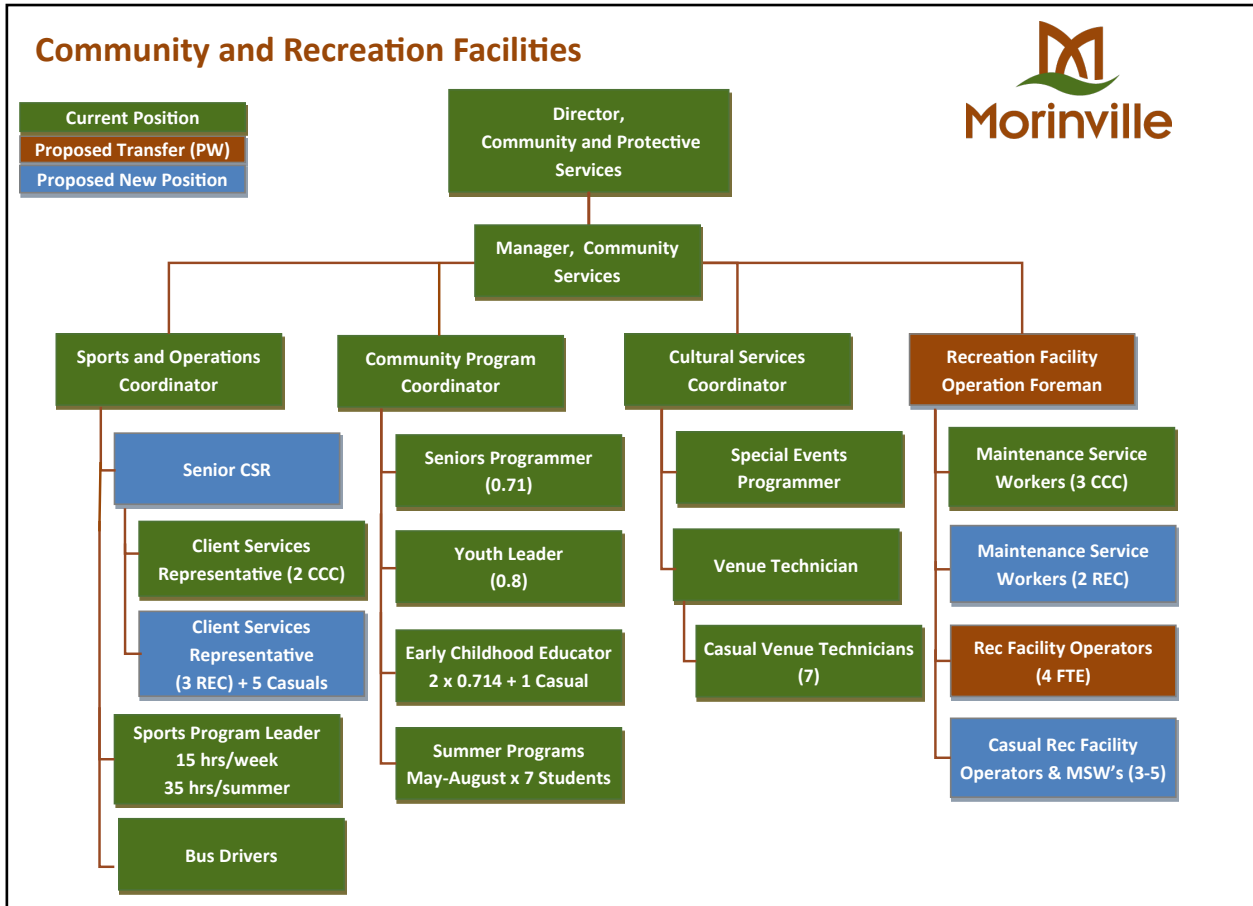
Most recreation facilities strive for a 60-70% return of costs on total operations. It is common to see these rates of return take 3-5 years to establish, especially when new services are in place.

Morinville is working with the Partnership Group to develop a sponsorship strategy and approach for the Morinville Community Recreation Facility. The operating budget has \$50K within the operating budget to resource this function for 2019.

Staffing – The budget includes 5 full time staff (1 Foreman, 4 Operators) being transferred from the existing Public Works Division to the new facility effective April 1, 2019. There are also **5.5 Full Time proposed new positions** along with casual support to support customer service and maintenance service functions within the operating budget which will result in a full complement of 10.5 full time equivalent staff. It is anticipated a balance of full time/part time and casual employees will best serve the staffing requirements. Based on the proposed operational hours, staffing is proposed from 5AM to 12Midnight. A **minimal staffing** schedule has been developed to support.

OPERATING BUDGET HIGHLIGHTS FOR 2019 (continued)

Proposed New Organizational Structures:



NOTE: Chart depicts permanent positions (FT/PT) only; casual /term/seasonal positions are not shown on this chart.

2019 OPERATING PROJECT

BUSINESS CASE



REQUIRED FOR: SPECIFIC CURRENT YEAR INITIATIVE AND/OR SERVICE ENHANCEMENT WHICH REQUIRES THE SEGREGATION FOR REPORTING AND BUSINESS REVIEW PURPOSES. ALTHOUGH SIGNIFICANT IN NATURE AND MAY ALSO PROVIDE FUTURE ECONOMIC BENEFIT, DOES NOT RESULT IN THE PURCHASE OF A NEW ASSET. EG. – REVIEWS/STUDIES/PLAN UPDATES, SPECIAL INITIATIVES, ETC.

PROJECT INFORMATION	
PROJECT NAME:	Fire Service Master Plan
DEPARTMENT:	Morinville Fire Department
PROJECT BUDGET:	\$50,000
OTHER OPERATING COST IMPACTS (on-going or one time):	One Time
PROJECT TYPE:	<input type="checkbox"/> ANNUAL PROGRAM <input checked="" type="checkbox"/> NEW INITIATIVE
MSP PILLAR:	<input checked="" type="checkbox"/> GOVERNANCE <input type="checkbox"/> CULTURAL <input type="checkbox"/> SOCIAL <input checked="" type="checkbox"/> ECONOMIC <input checked="" type="checkbox"/> INFRASTRUCTURE <input type="checkbox"/> ENVIRONMENTAL
LINKAGE TO OTHER PLANS:	

PROJECT DESCRIPTION
<p>Summary of Proposed Project:</p> <ul style="list-style-type: none"> Overall objective & scope of project
<p>To provide a systematic and comprehensive approach to evaluation risk and current capabilities within a municipality. Additionally, the Master Plan will help to formulate and communicate strategic direction and highlight opportunities for improved and sustainable service delivery.</p>

PROJECT JUSTIFICATION
<p>Summary of Rationale:</p> <ul style="list-style-type: none"> High-level overview of business rationale and justification for the project
<p>The Fire Services Master Plan is a strategic blueprint for fire and rescue services that addresses all local needs and circumstances based upon triggers and cost the community can afford. It also, set out significant findings and recommendations relation to:</p> <ol style="list-style-type: none"> Risks and Hazards Fire Protection Public Education Reductions and Management of Identified Fire Risks Emergency Preparedness and Response Funding and Fiscal Measures relation to Fire Protection and Rescue. Population Growth Legislative Changes Level of Service demands

OPTIONS:
<p>Proceed:</p> <ul style="list-style-type: none"> Describe organizational outcomes achieved with proceeding with project
<p>Some key areas the study can include, but not limited to:</p> <ol style="list-style-type: none"> Review existing means of delivering fire services, including an investigation of underlying issues, budgets, human resources, service delivery protocols, bylaws, etc. Consult the fire service to understand how fire and emergency response services are delivered, with a view to ensuring existing efficiencies continue and effectiveness is documented and areas which require improvement are identified. Consult the Town's Chief Administrative Officer and other key stakeholders to understand what is and what is not working in fire and emergency response service delivery.

2019 OPERATING PROJECT



BUSINESS CASE

REQUIRED FOR: SPECIFIC CURRENT YEAR INITIATIVE AND/OR SERVICE ENHANCEMENT WHICH REQUIRES THE SEGREGATION FOR REPORTING AND BUSINESS REVIEW PURPOSES. ALTHOUGH SIGNIFICANT IN NATURE AND MAY ALSO PROVIDE FUTURE ECONOMIC BENEFIT, DOES NOT RESULT IN THE PURCHASE OF A NEW ASSET. EG. – REVIEWS/STUDIES/PLAN UPDATES, SPECIAL INITIATIVES, ETC.

PROJECT INFORMATION	
PROJECT NAME:	Long Range Financial Plan
DEPARTMENT:	Corporate & Financial Services
PROJECT BUDGET:	\$50,000
OTHER OPERATING COST IMPACTS (on-going or one time):	One Time
PROJECT TYPE:	<input type="checkbox"/> ANNUAL PROGRAM <input checked="" type="checkbox"/> NEW INITIATIVE
MSP PILLAR:	<input checked="" type="checkbox"/> GOVERNANCE <input type="checkbox"/> CULTURAL <input type="checkbox"/> SOCIAL <input checked="" type="checkbox"/> ECONOMIC <input checked="" type="checkbox"/> INFRASTRUCTURE <input type="checkbox"/> ENVIRONMENTAL
LINKAGE TO OTHER PLANS:	

PROJECT DESCRIPTION	
Summary of Proposed Project:	
<ul style="list-style-type: none"> Overall objective & scope of project 	
<p>Long term financial planning is essential for ongoing financial sustainability, providing consistent level of public service and protecting volatility in local taxes. As a fiscal document, the long term plan establishes a firm basis for all municipal operations. It provides a framework for effective decision making and efficient allocation of financial (and human) resources. A long term financial plan is closely linked with other planning processes such as strategic planning, asset management, business planning and budgeting.</p>	

PROJECT JUSTIFICATION	
Summary of Rationale:	
<ul style="list-style-type: none"> High-level overview of business rationale and justification for the project 	
<p>The long term financial plan sets out significant findings and recommendations in relation to:</p> <ul style="list-style-type: none"> -Full review of the current financial condition, includes but is not limited to: established reserves, reserve needs, debt position, asset management, infrastructure deficits, grant planning and relevant financial ratios -Identify current and future financial opportunities and challenges -Inventory all municipal plans, allowing for the financial impacts to be understood and for priorities to be developed -High level indexing and review of current financial policies -Operating and Capital Forecasting – Integrate into long range plan which includes plans for debt, reserves and grants -Comprehensive public communication/education – strengthening public confidence 	

Proceed:	
<ul style="list-style-type: none"> Describe organizational outcomes achieved with proceeding with project 	
<p>Outcomes achieved from proceeding with this project include developing financially sustainable strategies to enable Morinville to achieve its strategic and service goals.</p>	
Do Not Proceed:	
<ul style="list-style-type: none"> Describe organizational outcomes achieved with not proceeding with project 	
<p>Impact on current resources – may take a few years to fully review and develop various components of this project</p> <p>Volatility in local taxes</p> <p>Under utilization of grants</p>	

2019 OPERATING PROJECT



BUSINESS CASE

REQUIRED FOR: SPECIFIC CURRENT YEAR INITIATIVE AND/OR SERVICE ENHANCEMENT WHICH REQUIRES THE SEGREGATION FOR REPORTING AND BUSINESS REVIEW PURPOSES. ALTHOUGH SIGNIFICANT IN NATURE AND MAY ALSO PROVIDE FUTURE ECONOMIC BENEFIT, DOES NOT RESULT IN THE PURCHASE OF A NEW ASSET. EG. – REVIEWS/STUDIES/PLAN UPDATES, SPECIAL INITIATIVES, ETC.

PROJECT INFORMATION	
PROJECT NAME:	Social Services Needs Assessment
DEPARTMENT:	Community Services - FCSS
PROJECT BUDGET:	\$15,000
OTHER OPERATING COST IMPACTS (on-going or one time):	May result in future Capital expenditures and possible operational impacts based on potential future community support funds
PROJECT TYPE:	<input type="checkbox"/> ANNUAL PROGRAM <input checked="" type="checkbox"/> NEW INITIATIVE
MSP PILLAR:	<input checked="" type="checkbox"/> GOVERNANCE <input checked="" type="checkbox"/> CULTURAL <input checked="" type="checkbox"/> SOCIAL <input type="checkbox"/> ECONOMIC <input checked="" type="checkbox"/> INFRASTRUCTURE <input type="checkbox"/> ENVIRONMENTAL
LINKAGE TO OTHER PLANS:	

PROJECT DESCRIPTION
<p>Summary of Proposed Project:</p> <ul style="list-style-type: none"> Overall objective & scope of project <p>To engage the services of a consultant, to gather community information and input from community support organizations with regards to the over-arching needs of support services for the community, Review what currently is being provided by organizations, review what needs supporting groups currently have, establish what needs might not be currently looked after</p>

PROJECT JUSTIFICATION
<p>Summary of Rationale:</p> <ul style="list-style-type: none"> High-level overview of business rationale and justification for the project <p>Over the last few years organizations such as Midstream and the Morinville Food bank have seen increasing demands for their services. They have also brought forward to Council that their current facilities are also not meeting these growing demands and that they need new structures to be built to help with this. It has also been recognized that there may be some duplications in services, that there may also be services not being provided by anyone and that competing needs are also affecting all groups in their efforts to raise needed funds to move forward on a capital project.</p> <p>Looking in the future it is also recognized that not keeping up with the demand is a concern, but even worse is the potential loss of a service because they had to shut down as a result of inadequate resourcing.</p>

OPTIONS:
<p>Proceed:</p> <ul style="list-style-type: none"> Describe organizational outcomes achieved with proceeding with project <p>Utilizing a contract approach to look at the needs will strengthen a business case for development, better ensure there is a clear direction of who is part of a plan, what resources they may have, what needs they may have as well finally help identify when and how much a development of a social hub could be.</p>
<p>Do Not Proceed:</p> <ul style="list-style-type: none"> Describe organizational outcomes achieved with not proceeding with project <p>Makes it difficult to have good discussions with groups as there is no clear picture of what is needed, when its needed and potentially who could be involved</p>

UTILITY REVENUE

✓ Utility Revenue

- ◆ Combined rates for Water, Sanitary and Waste Services increase of 2.5% for the average residential account effective Jan 1, 2019, coupled with the proposed new Storm Water levies, this equates to a 6.8% in combined utility costs for 2019.
- ◆ The existing solid waste contract expires with the vendor April 30, 2019. A 2% contract increase has been budgeted for as an estimate.

Total Projected Utility Cost per Household

	2019		2018		\$ Change		Annual % Increase
	Annual	Monthly	Annual	Monthly	Annual	Monthly	
Water	\$ 707.25	\$ 58.98	\$ 685.92	\$ 57.16	\$ 21.34	\$ 1.78	
Sanitary	487.03	\$ 40.59	\$ 479.51	\$ 39.96	\$ 7.52	\$ 0.63	
Total	\$ 1,194.29	\$ 99.52	\$ 1,165.43	\$ 97.12	\$ 28.86	\$ 2.41	
Solid Waste	260.36	\$ 21.69	\$ 252.60	\$ 21.05	\$ 7.74	\$ 0.64	
Total	\$ 1,454.63	\$ 121.22	\$ 1,418.03	\$ 118.17	\$ 36.60	\$ 3.05	2.58%
Storm Water - New	\$ 60.00	\$ 5.00	-	-	\$ 60.00	\$ 5.00	
Total	\$ 1,514.63	\$ 126.22	\$ 1,418.03	\$ 118.17	\$ 96.60	\$ 8.05	6.81%

PROPERTY TAX REVENUE

✓ Property Tax Revenue –

- ◆ The Operating Budget includes projected tax assessment growth of 2.5%, 3.0%, 3.0% for the years 2019 through 2021.
- ◆ The estimated property tax requisitions payable to Alberta School Foundation Fund and Homeland Housing reflect an increase of 2% per year for the years 2019 through 2021.
- ◆ As directed by Council, Administration brought forward a “Road Map Towards Developing a Long Term Tax Strategy” with various tax scenarios to support tax policy development.

Council approved the 2019 Operating Budget with a 4% residential tax increase and a non-residential split mill rate of 1:1.1 with a goal of achieving a 1:1.5 split mill rate over a 5 year period.

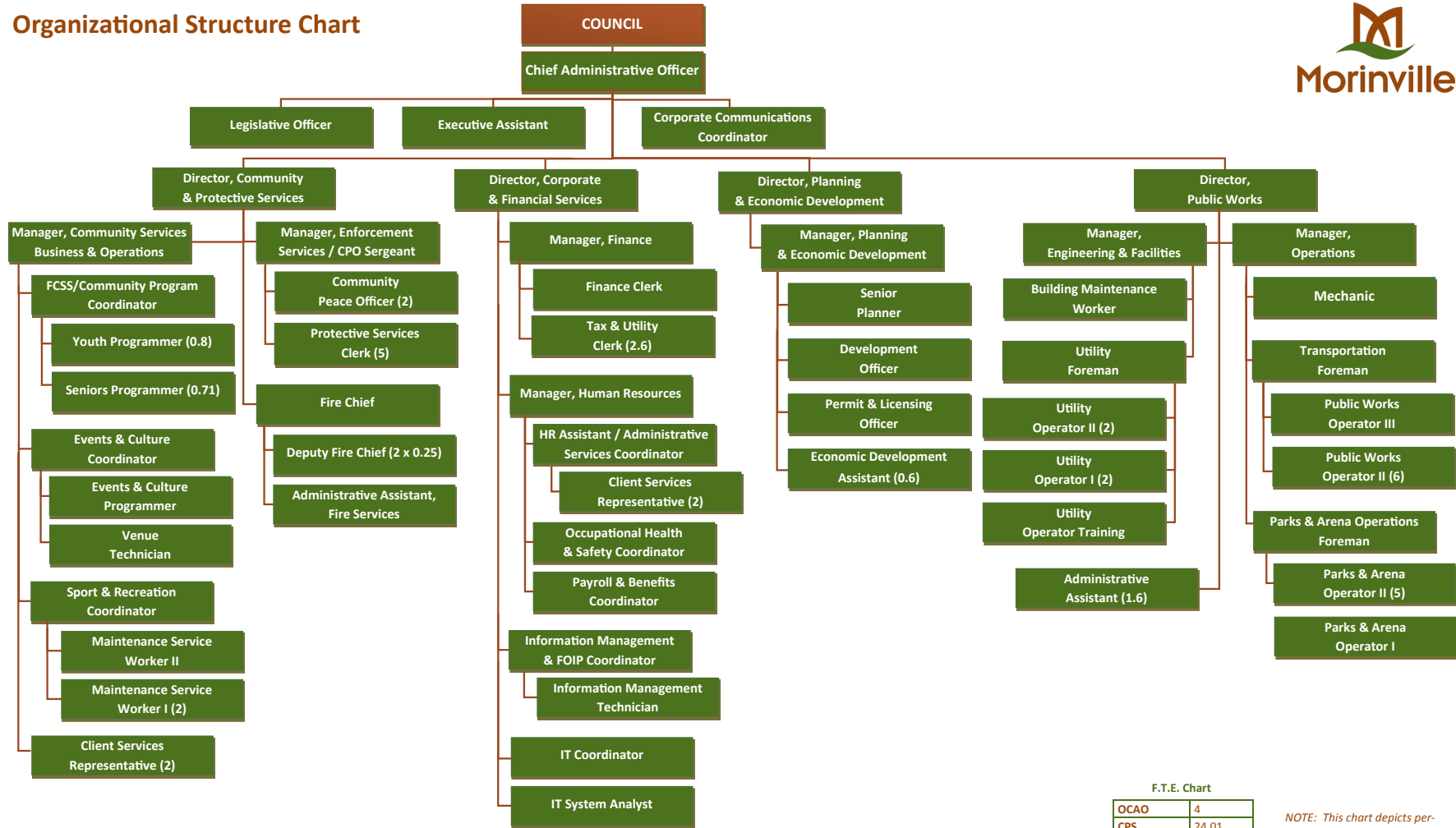
		\$300,000 Assessment					
				Equalized Mill Rate		Non Residential Split	
				0.96%	1.1	Residential	
				2018	2019	4%	% change
<u>2019 Municipal Tax - Budget</u>	<u>Assessment Class</u>	Revenue	Revenue	2018	2019	2019	\$ Change/Yr
	Residential	7.251338	\$ 8,335,914	\$ 2,091.73	\$ 2,175.40	4.00%	\$ 83.67
	Non-Residential	7.976472	1,181,173	2,091.73	2,392.94	14.40%	301.21
	M & E	7.251338	17,192	2,091.73	2,175.40	4.00%	83.67
	Lodges	7.251338	-	2,091.73	2,175.40	4.00%	83.67
	Vacant Farmland	35.089650	9,138	10,122.01	10,526.90	4.00%	404.88
	Vacant Non-Residential	19.166512	224,421	5,528.80	5,749.95	4.00%	221.15
	TOTALS		\$ 9,767,837				
Education Taxes							
	Residential	2.598259	\$ 2,987,555	\$ 764.19	\$ 779.48	2%	\$ 15.28
	Non-Residential	3.732317	584,439	1,097.74	1,119.70	2%	21.95
	TOTALS		\$ 3,571,994				
Homeland Housing							
	Total Assessment	0.096172	125,869	\$ 28.29	\$ 28.85	2%	\$ 0.57
			\$ 125,869				
DIP Taxes							
	Total Assessment	0.034178	\$ -	\$ -	\$ 0.10	0%	\$ 0.10
			\$ -				
	TOTAL			\$ 2,884.21	\$ 2,983.73		\$ 99.52

* The 2019 Operating Budget also indicates a 2.5% Municipal Growth projection

ORGANIZATIONAL STAFFING



Organizational Structure Chart



F.T.E. Chart

OCAO	4
CPS	24.01
CFS	15.6
PED	5.6
PW	27.6
Total F.T.E.	76.81

NOTE: This chart depicts permanent positions (FT/PT) only; casual / term / seasonal positions are not shown on this chart.

Last Updated: September 2018

ORGANIZATIONAL STAFFING (continued)

STAFFING OVERVIEW - 2018 CURRENT & 2019 PROPOSED AMENDMENTS				
Division	2018 FTE(s)	2019 FTE(s)	Proposed Net Amendments	Explanation
Office of the Chief Administrative Officer				
Office of the CAO Admin.	2.00	2.00	0.00	
Legislative Services	1.00	1.00	0.00	
Communications	1.00	2.00	1.00	New: 1 Corporate Communications Assistant
Division Total:	4.00	5.00	1.00	
Corporate & Financial Services				
Corporate & Financial Services	1.00	1.00	0.00	
Financial Services	4.60	4.60	0.00	
Human Resources Services	6.00	6.00	0.00	
Information Management	2.00	2.00	0.00	
Information Technology	2.00	2.00	0.00	
Division Total:	15.60	15.60	0.00	
Community & Protective Services				
Community & Protective Services Admin.	1.00	1.00	0.00	
Community Services	6.00	16.50	10.50	New: 1 Senior Customer Service Representative 3 Customer Service Representatives 1.5 Maintenance Service Workers Transfer: 1 Foreman 4 Operators from Public Works
Enforcement Services	8.00	8.00	0.00	
Events & Culture Services	3.00	3.00	0.00	
FCSS/Community Programming	2.51	2.60	0.09	Reclassification: 0.09 Seniors Programmer
Fire Services	2.50	2.50	0.00	
Sport & Recreation Programming	1.00	1.00	0.00	
Division Total:	24.01	34.60	10.59	
Planning & Economic Development				
Planning & Economic Development Admin.	1.00	1.00	0.00	
Planning & Development	4.00	4.00	0.00	
Economic Development	0.60	0.60	0.00	
Division Total:	5.60	5.60	0.00	

ORGANIZATIONAL STAFFING (continued)

STAFFING OVERVIEW - 2018 CURRENT & 2019 PROPOSED AMENDMENTS (continued)				
Division	2018 FTE(s)	2019 FTE(s)	Proposed Net Amendments	Explanation
Public Works				
Public Works Admin.	2.60	2.60	0.00	
Engineering & Facilities	2.00	2.00	0.00	
Parks & Arena	7.00	3.00	(4.00)	Transfer to Community Services: 1 Foreman 4 Operators New: 1 Parks Operator
Public Works	2.00	2.00	0.00	
Transportation	8.00	8.00	0.00	
Utilities	6.00	6.00	0.00	
Division Total:	27.60	23.60	(4.00)	
	2018 FTE(s)	2019 FTE(s)	Net Change	Overall Budget Impact Due to Proposed Amendments (including casual staff)
Total Full-Time Equivalent (FTE) Staff	76.81	84.40	7.59	466,337

PROPOSED AMENDMENTS - HELD FOR FUTURE BUDGET CONSIDERATIONS			
Department	Position	FTE(s)	Amendment
Fire Services	Fire Services Officer	1.00	Proposed: 2020
Planning & Development	Planning & Development Clerk	1.00	Proposed: 2020
Planning & Development	GIS Technician	1.00	Proposed: 2020
Financial Services	Accountant	1.00	Proposed: 2021
Financial Services	Tax & Utility Clerk	1.00	Proposed: 2020
Human Resources Services	OH&S/HR Support	1.00	Proposed: 2020
Human Resources Services	Client Services Representative - Admin Srvs	0.50	Proposed: 2020
Engineering & Facilities	Building Maintenance Worker	1.00	Proposed: 2020
Future Proposed Amendments:		7.50	

ACCOUNT GROUPING DETAIL

REVENUES	
Net taxation	Municipal Taxes, Local Improvement Taxes, Requisitions paid
Utility Revenue	Water, Sanitary, Waste Management & Stormwater levies
Gov't Transfers	Federal & Provincial Conditional grants
Penalties & Fines	Tax/Utility Penalties, Photo Enforcement/Bylaw fines
Offsite Levies	Roads, Sanitary & 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, Sign Revenue, Curling Club Lease Revenue
Other Revenues	Developer contributions, cost recoveries, MCCC Ticket sales, Donations, Admission Revenue
Franchise Fees	Gas & Power Franchise revenue

EXPENSES	
Salaries, Wages & Benefits	Salaries, Wages, Benefits, Training
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
Other	Financial Service Charges, Bad debts, Grants to Organizations (Museum, Festival Society, Library)

2019 OPERATING BUDGET AMENDMENTS

1st & 2nd Reading - Consolidated Operating Budget

Tax Supported Surplus/(Deficit) - Net of MCRF Debt Financing	\$ (1,030,323)
Utility Supported Surplus/(Deficit)	1,928,246
Total 1st & 2nd Reading - Consolidated Operating Budget	\$ 897,923

3rd Reading - Operating Budget Amendments

Tax Supported Expense Amendments:

1 Increase	Electricity Expense	\$ 38,825
2 Decrease	Morinville Public Library	(103,281)
Decrease	Youth Programmer - Retain Casual vs Permanent	(24,357)
Decrease	Early Childhood Educator - Retain Casual vs Permanent	(14,656)
3 Decrease	Overall Operating Budget Reductions	(150,000)
Total 3rd Reading - Tax Supported Budget Amendments		\$ (253,469)

Utility Supported Expense Amendments:

1 Increase	Electricity Expense	\$ 4,217
Total 3rd Reading - Utility Supported Budget Amendments		\$ 4,217

Final Approved - Consolidated Operating Budget

1st & 2nd Reading - Tax Supported Surplus/(Deficit) - Net of MCRF Debt Financing	\$ (1,030,323)
3rd Reading - Tax Supported Net Decrease in Operating Expenses	253,469
3rd Reading - Tax Supported Increase in Tax Revenue (1%)	93,922
Final Tax Supported Surplus/(Deficit)	\$ (682,931)
Utility Supported Surplus/(Deficit)	\$ 1,928,246
3rd Reading - Utility Supported Increase in Operating Expenses	(4,217)
Final Utility Supported Surplus/(Deficit)	\$ 1,924,029
Total 3rd Reading - Consolidated Operating Budget	\$ 1,241,098

2019 OPERATING BUDGET AMENDMENTS (continued)

1 Increased expected due to higher delivery & transmissions charges as per Energy Associates International

2 Initial request was \$532,140 excluding NLLS Levy of \$51,161 for a total of \$583,301
 Amended budget \$428,859 excluding NLLS Levy of \$51,161 for a total of \$480,020
 (Representing a 5% or \$20,422 base budget increase over the approved 2018 Budget)

3 Operating Expense Reductions \$ 150,000

Tax Supported Operating Expenses

PW Curling Rink Drainage Work	(20,000)	
OCAO Duplication of EMRB Memberships	(20,000)	
PED Non-Residential Improvement Policy (50% Rebate Program)	(25,000)	
PW Snow Removal	(15,000)	
PW New Solar Pedestrian Crosswalk Light System	(10,000)	
PW Open Spaces Equipment Repairs & Maintenance	(10,000)	
PW Roads General Goods & Supplies	(10,000)	
CFS Telecommunication Efficiencies	(10,000)	
CFS Human Resources - Casual Staff/Contract Services	(10,000)	
CFS Contract Services - Printer Efficiencies	(5,000)	
Council Public Relations	(5,000)	
CPS Community Grants	(7,000)	
PED Memberships / Association Fees	(3,000)	
Total Tax Supported Operating Expense Reductions	(150,000)	
 Total Tax Supported Operating Expense Reductions		(150,000)
		\$ -

CONSOLIDATED OPERATING BUDGET

Overall, the Consolidated Budget reflects revenues totaling \$21.6M which represents an increase of nearly 8% over the prior year approved budget. The increase is primarily associated with increased growth projections, with a 4% municipal tax increase and the introduction of a 1:1.1 split non-residential mill rate, Morinville Community Recreation Facility (MCRF) revenues along with a marginal increase in utility revenue.

The 2019 Budgeted Consolidated Expenses reflect approx. \$20.7M (net of MCRF Interest) and have increased by 6% compared to the prior year budget. The increase projected reflects an investment into new operating initiatives, compensation impacts in addition to new position proposals and higher operating costs associated with the MCRF operations. The increase in expenses has been partially offset by **reductions totaling \$557K** in other general expenses throughout the organization.

The overall Budget reflects a surplus totaling \$1,241,098.

Town of Morinville 2019 Consolidated Budget

	2016 Actual	2017 Actual	2018 Forecast	2018 Budget	2019 Budget	2020 Budget	2021 Budget	
Revenue:								
Net Taxation	8,734,485	8,967,409	9,460,839	9,340,103	10,050,049	10,471,438	10,906,679	
Franchise Fees	1,474,758	1,570,430	1,712,156	1,694,942	1,724,288	1,777,929	1,871,843	
Sales to Other Governments	769,424	710,061	832,171	785,991	846,876	853,160	862,003	
Government Transfers	1,881,959	3,497,150	797,323	866,690	954,741	954,741	954,741	
Penalties & Fines	656,516	587,656	510,216	587,577	474,856	474,856	474,856	
Development Fees & Permits	288,830	297,642	405,211	331,500	349,500	356,000	365,000	
Rentals	540,391	315,305	284,113	318,420	322,420	306,196	306,196	
Investment Income	164,124	150,684	135,298	150,000	100,000	100,000	100,000	
Sales & User Charges	77,080	69,792	73,614	77,000	89,800	75,663	75,663	
Offsite Levies	227,289	186,430						
Other Revenues	257,171	671,709	250,951	180,103	669,150	854,693	755,040	
Water, Wastewater & Solid Waste Fees	5,083,288	5,152,898	5,676,163	5,636,534	6,066,741	6,274,927	6,485,860	
Total Revenue	20,155,315	22,177,166	20,138,055	19,968,860	21,648,421	22,499,603	23,157,881	
Expense:								
Salaries, Wages & Benefits	8,699,786	7,750,660	8,388,383	8,778,230	9,588,124	9,947,694	10,089,400	
Contracted & General Services	3,828,593	3,702,304	4,222,939	4,410,147	4,358,301	3,908,634	3,989,819	
Materials Goods & Utilities	4,525,277	3,809,914	3,982,085	4,336,501	4,556,256	4,578,413	4,487,431	
Interest on Long Term Debt	115,436	80,172	69,823	69,823	415,494	386,111	362,609	
Purchases from Other Governments	826,079	856,734	683,377	824,319	937,776	956,531	975,662	
Bank Charges & Short Term Interest	57,766	65,178	15,337	22,300	13,800	13,200	13,200	
Other Expenses	709,597	825,447	886,785	908,978	887,381	938,318	945,703	
Total Expense	18,762,534	17,090,409	18,248,729	19,350,298	20,757,132	20,728,901	20,863,824	
Net Total	1,392,781	5,086,757	1,889,327	618,562	891,289	1,770,702	2,294,057	
					Less Interest on MCRF Facility Debenture	349,809	336,880	323,533
Net total						1,241,098	2,107,582	2,617,590

IMPACT ON OPERATIONAL RESERVES

As a result of the budgeted revenues and expenditures, the excess position for the tax related operations are used to provide payment for outstanding debentures, and provide resources for capital reserves. Capital projects are funded through capital reserves, Provincial/Federal government funding and debenture funding.

<u>Tax Supported Operations</u>	<u>2018 Forecast</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Estimated Surplus (Deficit)	(344,137)	(682,931)	(34,922)	300,764
Other Estimated Reserve/Forecast Adjustments	644,136		700,000	50,000
Other Revenue - Non Budgeted Sponsorship	275,000			
	575,000	(682,931)	665,078	350,764
* Directed to Safety Initiative Reserve - Net Proceeds	(75,000)	(75,000)	(75,000)	(75,000)
* Directed to Safety Initiative Reserve - New Projects		133,833		
Directed to Capital Reserves - South Glens Paving			-	-
** Debenture Payment - Principle	(283,259)	(294,229)	(305,698)	(317,691)
	(358,259)	(369,229)	(380,698)	(392,691)
Final Surplus (Deficit)	216,741	(1,052,160)	284,380	(41,927)
<u>Impact on General Operating Reserves</u>				
Operating Reserves	500,000	716,741	(335,419)	(51,039)
Change	216,741	(1,052,160)	284,380	(41,927)
General Operating Reserve Projection	716,741	(335,419)	(51,039)	(92,966)
Other Operating Reserves				
Safety Initiative Reserve	294,446	85,613	160,613	235,613
Water Stabilization	260,019	260,019	260,019	260,019
Sanitary / Solid Waste Stabilization	175,799	175,799	175,799	175,799
Total Other Operating Reserves	730,264	521,431	596,431	671,431
Total - All Operating Reserves	1,447,004	186,011	545,392	578,465

* Funded solely through net automated enforcement revenues, 2nd Reading of the Capital Plan included the Council Motion to cancel the Pedestrian Bulbing project and re-direct funds towards the Trail Solar Light Project for 2019.

** Excluded the Morinville Community Recreation Facility debenture as capital grants vs operating reserves are expected to fund. Adjustment related to principle payments only as debenture interest is included within the operating tax supported budget.

IMPACT ON OPERATIONAL RESERVES (continued)

AMORTIZATION

Morinville has adopted the accounting practice, as outlined by the Public Sector Accounting Board, for amortization of capital assets. While this is a budget item, amortization is a non-cash expenditure. Through the development of the Long Range Capital Plan, Administration has determined the value of capital assets and the life of these assets. The value of these assets are amortized over the life of the assets and an expenditure recorded each year to reflect the amortization. Amortization expense does affect the annual surplus (deficit) and it is not charged to the operating accumulated surplus (deficit), but rather is a charge to equity in fixed assets. The estimated amortization for 2019 is \$7,361,428. The budget has projected an increase in 2019 as a result of amortizing the completed Recreation Facility.

Account Description	2019	2020	2021
394000-Depreciation Expense - Admin.	275,572	281,084	286,706
394001-Depreciation Expense - Fire Dept.	147,819	150,776	153,791
394002-Depreciation Expense - Enforcement	17,076	17,417	17,766
394003-Depreciation Expense - Programming	1,116	1,138	1,161
394004-Depreciation Expense - Arena	735,531	750,242	765,246
394005-Depreciation Expense - Open Spaces	414,898	423,196	431,660
394009-Depreciation Expense - Public Works	204,854	208,196	213,130
394010-Depreciation Expense - Roads	2,984,030	3,043,711	3,104,585
394011-Depreciation Expense -Bus	12,204	12,448	12,697
394012-Depreciation Expense - Storm	563,802	575,078	586,580
394017-Depreciation Expense - Ambulance	46,077	46,999	47,939
394018-Depreciation Expense - CCC	348,770	355,745	362,860
394013 Depreciation Expense - Water	536,843	547,580	558,531
394014-Depreciation Expense - Sanitary	465,336	474,642	484,135
394015-Depreciation Expense - Recreation Facility	607,500	619,560	632,043
Total Depreciation Expense	7,361,428	7,508,657	7,658,830

TAX SUPPORTED OPERATING BUDGET

The Tax Supported Operating Budget is a consolidation of all town departments that are not directly associated with Utilities (Water, Sanitary, Stormwater & Waste Management).

Morinville's main source of revenue for operational purposes, are the property taxes paid on residential and non-residential property within the Town. Operating Expenditures are represented in a consolidated manner which is consistent with the town's audited financial statements.

The table below summarizes the tax supported operations for 2019 together with historical and forecast data from 2016 through 2021. Prior year actual revenue includes capital related grant revenues along with Offsite Levies and Developer Contributed Assets accounted for within "Government Transfers". The 2019-2021 Budget does not include estimates for these items.

2019 HIGHLIGHTS:

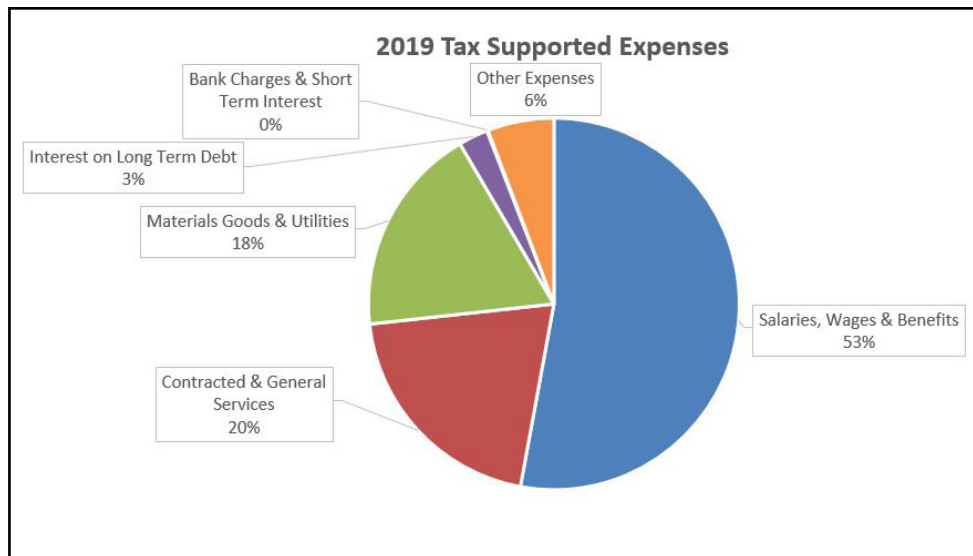
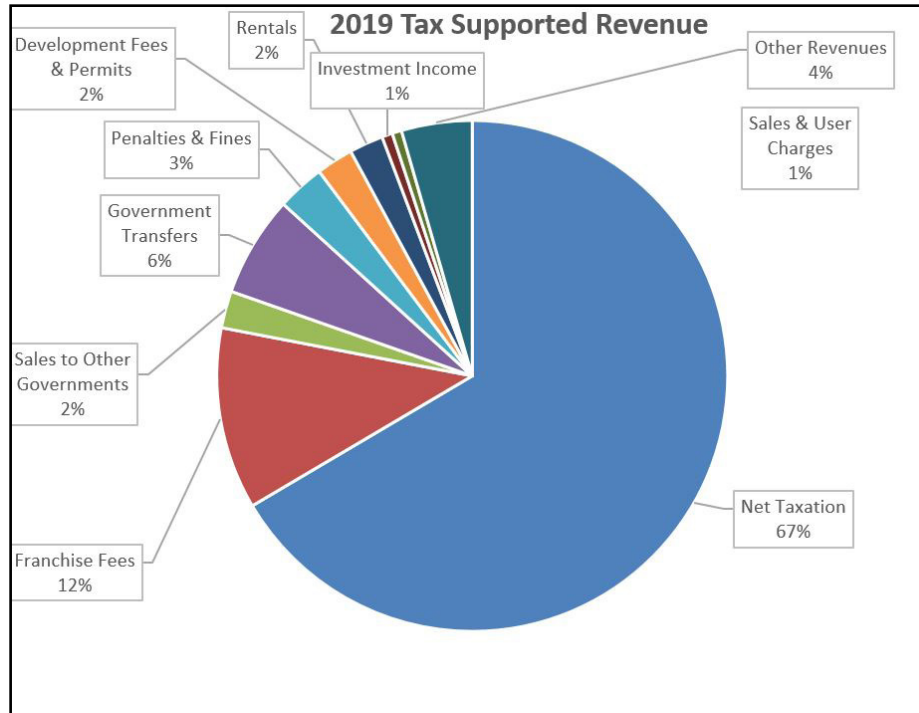
The 2019 Tax Supported Operating Budget reflects revenues totaling \$15M which represents an increase of approximately \$1M or 8% which is primarily associated with higher net tax revenue along with new revenues associated with the Morinville Community Recreation Facility (MCRF). Operating expenses total \$16M and are projected to rise over last year's budget by 6.5% or \$716K (excluding MCRF Debt Costs) which is driven by staffing/benefit related increases totaling \$813K, various new initiatives for 2019 totaling \$115K which include a Fire Master Plan, Social Support Needs Assessment and the development of a Long Range Financial Plan, incremental MCRF operating costs (excluding salaries) of \$268K. The increases in operating costs are partially offset by various other costs reductions which occurred in most all Town Departments which total \$490K plus the transfer of Storm costs to Utilities \$67K. The MCRF debenture interest is included within "Other Expenses" similarly as all other debentures, an adjustment to deduct this interest cost from the Tax Supported budget is required as the interest on this debenture is anticipated to be funded through capital grants. The overall budget for 2019 reflects a deficit within the Tax Supported operations of \$682K which represents an **improvement over the prior year approved budget of approximately \$380K.**

Town of Morinville

2019 Tax Supported

	2016 Actual	2017 Actual	2018 Forecast	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue:							
Net Taxation	8,734,485	8,967,409	9,460,839	9,340,103	10,050,049	10,471,438	10,906,679
Franchise Fees	1,474,758	1,570,430	1,712,156	1,694,942	1,724,288	1,777,929	1,871,843
Sales to Other Governments	326,847	300,675	345,252	349,499	350,251	352,771	356,406
Government Transfers	1,881,959	3,497,150	797,323	866,690	954,741	954,741	954,741
Penalties & Fines	631,303	562,920	486,278	563,577	452,856	452,856	452,856
Development Fees & Permits	288,830	297,642	405,211	331,500	349,500	356,000	365,000
Rentals	540,391	315,305	284,113	318,420	322,420	306,196	306,196
Investment Income	164,124	150,684	135,298	150,000	100,000	100,000	100,000
Sales & User Charges	77,080	69,792	73,614	77,000	89,800	75,663	75,663
Offsite Levies	227,289	186,430					
Other Revenues	257,171	670,456	250,951	180,103	669,150	854,693	755,040
Total Revenue	14,604,237	16,588,893	13,951,035	13,871,834	15,063,055	15,702,287	16,144,424
Expense:							
Salaries, Wages & Benefits	7,877,184	6,849,543	7,373,354	7,700,240	8,509,285	8,862,666	9,000,589
Contracted & General Services	2,950,436	2,880,847	3,392,884	3,548,631	3,403,756	2,962,324	3,036,224
Materials Goods & Utilities	3,065,697	2,427,923	2,565,062	2,794,184	2,876,079	2,921,470	2,818,868
Interest on Long Term Debt	115,436	80,172	69,823	69,823	415,494	386,111	362,609
Bank Charges & Short Term Interest	57,563	65,178	15,337	22,300	13,800	13,200	13,200
Other Expenses	697,425	809,702	878,712	893,978	877,381	928,318	935,703
Total Expense	14,763,741	13,113,365	14,295,172	15,029,156	16,095,795	16,074,089	16,167,193
Net Total	(159,504)	3,475,529	(344,137)	(1,157,322)	(1,032,740)	(371,802)	(22,769)
					349,809	336,880	323,533
Net Total					(682,931)	(34,922)	300,764

TAX SUPPORTED OPERATING BUDGET (continued)



DIVISION OVERVIEW

Office of the CAO

Overall Organizational Administration

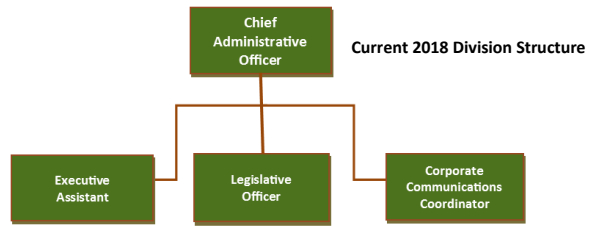
The OCAO division provides overall organizational administration including: Strategic and Corporate Direction and Leadership, Intergovernmental Relations, Strategic Advice and Support to Council, Service Area/Delivery Management, Direct and Align Organizational Operations, Organizational Business Planning & Budget Alignment, Organizational Performance Measurement, Corporate Vision, Mission & Goals and Citizen Engagement

Legislative

Legislative Services: Maintains Council Bylaws, Policies & Procedures, Administrative Policy Facilitation, Council Meeting Facilitation, Municipal Elections and Plebiscites, Municipal Census, Council/ Committee Support, Subdivision and Development Appeal Board, Assessment Review Board, Agreement Renewal Support, Commissioner for Oaths

Corporate Communications

Corporate Communications: Strategic Communication Planning, Media Relations, Public Consultations, Corporate Branding Standards, Advertising, Marketing and Promotion, Community & Corporate Publications, Community Crisis Communication, Social Media, Corporate Website, Resident Surveys, Graphic Design Services



Note: Chart depicts permanent positions (FT/PT) only; casual/term/seasonal positions are not shown on this chart.

Budget Highlights

- Significant budget changes from the prior year are primarily associated with added staffing costs related to a permanent vs term Communications position, along with \$30K budgeted within council to offset legislative tax changes in effect Jan. 1, 2019 which will maintain the same level of compensation. Costs of living adjustments applied to salaries and increased telecommunications costs have been partially offset by reduced mileage and subsistence, advertising expenses. The 2019 budget does not include funding for a census due to not being justified (driven by growth forecasts) but does include \$10K for election expenses consistent with prior years budget if required. Overall, the Office of CAO budget reflects an increase in spending by 5.2% or \$56K.

Office of CAO Budget Comparison

	2018 Budget	2019 Budget	Change	% Change
<u>Expenditures</u>				
11-Council	368,259	393,460	25,201	6.84%
12-Office of CAO	712,700	744,100	31,400	4.41%
	1,080,959	1,132,560	51,601	5.24%
Total	(1,080,959)	(1,132,560)	(56,601)	-5.24%

DIVISION AND DEPARTMENT WORKSHEETS (continued)

Office of the CAO

Summary Office of CAO

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Expenditures						
Salaries, Wages & Benefits	1,323,039	434,469	507,245	552,725	574,356	581,521
Contracted & General Services	136,700	41,954	93,155	98,750	123,760	98,750
Materials, Goods & Utilities	135,770	90,718	76,300	76,500	76,500	76,500
Other Expenses	26,029	30,934	36,000	16,125	16,125	16,125
Total Expense	1,621,538	598,075	712,700	744,100	790,741	772,896
Net Total	(1,621,538)	(598,075)	(712,700)	(744,100)	(790,741)	(772,896)

Budget Highlights

- The 2019 Budget includes a 2% Cost of Living adjustment in addition to an added permanent Communications staff (vs term position) and increased membership fees. The increased expenses are being slightly offset by lower advertising and staff training costs based on historical actuals and full year forecast.

Council

Summary Council

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Expenditures						
Salaries, Wages & Benefits	214,962	223,010	280,159	319,960	322,931	325,943
Contracted & General Services	24,022	24,024	49,900	41,300	41,300	41,300
Materials, Goods & Utilities	30,836	26,883	38,200	32,200	28,200	28,200
Total Expense	269,820	273,917	368,259	393,460	392,431	395,443
Net Total	(269,820)	(273,917)	(368,259)	(393,460)	(392,431)	(395,443)

Budget Highlights

- The 2019 Budget includes a 2% Cost of Living adjustment applied to honorariums. These costs have been partially offset by a slight reduction in Mileage & Subsistence as well as public relations expenses based on historical actuals and the 2018 Forecast along with funds allocated to offset legislative tax implications. The increase in Materials, Goods & Utilities is primarily driven by the budget for Council computer purchases and increased telecommunication expenses.

DIVISION OVERVIEW

Corporate & Financial Services

Finance

Finance serves the role of: Strategic Planning, Operating & Capital Budgets, Long Range Capital Planning and Financing, Financial Reporting & Forecasting, Treasury Function/Investments, Utilities, E-Services, Payroll Administration, Capital Grant Management, Insurance Policy Maintenance, VISA Program Administration, Financial Policy, Programs & Procedures, Coordination of external financial year-end Audit, Governance, Finance & Audit Committee

Human Resources

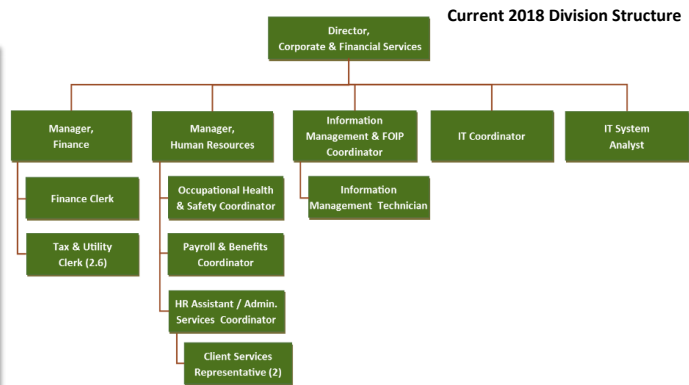
Human Resources serves the role of: Strategic HR Planning, Organizational Design/Processes, Organizational Development & Performance Measurement, Employee & Labour Relations, Corporate Learning & Development, Workforce Planning & Recruitment, HR Management Policies, Procedures & Programs, Performance Management System, Compensation Strategy, Job Evaluation System, Benefit Administration, Occupational Health & Safety Management, Workplace Wellness, Disability Management, Corporate Administrative Services, Office Accommodations & Supplies, Corporate Event Support

Information Management

Information Management serves the role of: Corporate Information Management, Access to information, FOIP (Freedom of Information & Protection of Privacy), Corporate Records Structure & Retention Schedule, Information Management Systems, Electronic Records Management System (DocuShare), Manage Agreement Renewals & Expirations, Forms Management

Information Technology

Information Technology serves the role of: Information Technology Systems, Internal & External Information Technology Support, Electronic Hardware & Software Management, Telecommunications Systems, Security Systems, GIS Support



Note: Chart depicts permanent positions (FT/PT) only; casual/term/seasonal positions are not shown on this chart.

Budget Highlights

- Significant budget changes over last year including:
 - Revenues reflect an increase in Net Taxation revenue which is partially being offset by lower regional revenue, lease revenue, investment revenue and CN revenue.
 - Expenses reflect a slight increase due to added Recreation Facility costs approximately \$40K (OH&S, Recruitment & IT) in addition to costs associated with the bi-annual compensation review \$35K as well as the development of a Long Range Financial Plan \$50K.

Corporate & Financial Services Division Budget Comparisons

	2018 Budget	2019 Budget	Change	% Change
Revenue				
10-General Government Services	11,285,045	11,999,337	714,292	6.33%
20-Financial Services	40,500	19,500	(21,000)	-51.85%
48-Human Resources	44,500	31,000	(13,500)	-30.34
	11,370,045	12,049,837	679,792	5.98%
Expenditures				
10-General Government Services	78,064	69,288	(8,776)	-11.24%
20-Financial Services	1,909,318	1,847,646	(61,672)	-3.23%
48-Human Resources	612,249	733,784	121,535	19.85%
	2,599,631	2,650,718	51,087	1.97%
Total	8,770,414	9,399,119	628,705	7.17%

DEPARTMENT OVERVIEW

Corporate & Financial Services – General Government Services

Summary						
General Government Services						
	2016	2017	2018	2019	2020	2021
	Actual	Actual	Budget	Budget	Budget	Budget
Revenues						
Net Taxation	8,734,485	8,967,409	9,340,103	10,050,049	10,471,438	10,906,679
Franchise Fees	1,474,758	1,570,430	1,694,942	1,724,288	1,777,929	1,871,843
Government Transfers	968,678	2,688,942	-			
Penalties & Fines	152,348	123,369	100,000	125,000	125,000	125,000
Offsite Levies	227,289	186,430				
Investment Income	164,124	150,684	150,000	100,000	100,000	100,000
Total Revenue	11,721,682	13,687,264	11,285,045	11,999,337	12,474,367	13,003,522
Expenditures						
Materials, Goods & Utilities	30,335	22,434	24,000	20,000	20,000	20,000
Interest on Long Term Debt	58,250	53,717	49,064	44,288	39,385	32,787
Other Expenses	483	3,897	5,000	5,000	5,000	5,000
Total Expense	89,068	80,048	78,064	69,288	64,385	57,787
Net Total	11,632,614	13,607,216	11,206,981	11,930,049	12,409,982	12,945,735

Budget Highlights

- Significant budget changes over last year including:
 - Revenues within this department reflect an increase in Net Tax Revenue which reflects estimated growth of 2.5%, 3.0% and 3% as well as a Municipal tax increase of 4%, 3% and 3% between the years 2019 through 2021.
 - Franchise Fee revenues reflects projections received from both Fortis and Alta Gas and reflects a slight increase over the 2018 Budget year.
 - Investment Income reflects a reduction compared to the prior year budget as the Town investments are lower due to prior year grant funding was utilized for the Recreation Facility.
 - Operating Expenses reflect a slightly reduction from last year’s budget due to lower Intergovernmental public relation costs and Interest on Long Term Debt (Town Office).

DEPARTMENT OVERVIEW

Corporate & Financial Services – Financial Services

Summary

Corporate & Financial Services

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Sales to Other Governments	3,794	-				
Rentals	10,000	5,500	6,000			
Sales & User Charges	11,031	10,695	14,500	14,500	14,500	14,500
Sales Of Goods&Services	22,464	448,646	20,000	5,000	5,000	5,000
Total Revenue	47,289	464,841	40,500	19,500	19,500	19,500
Expenditures						
Salaries, Wages & Benefits	697,931	795,753	893,300	849,043	863,425	873,463
Contracted & General Services	541,551	511,305	666,209	656,431	562,626	557,967
Materials, Goods & Utilities	300,564	276,726	316,810	324,172	361,750	362,371
Bank Charges & Short Term Interest	51,152	64,935	20,000	10,000	10,000	10,000
Other Expenses	15,362	12,271	13,000	8,000	8,000	8,000
Total Expense	1,606,560	1,660,990	1,909,319	1,847,646	1,805,801	1,811,801
Net Total	(1,559,271)	(1,196,149)	(1,868,819)	(1,828,146)	(1,786,301)	(1,792,301)

Budget Highlights

- Revenues are reducing within the 2019 budget as a result of no longer receiving the Chamber of Commerce lease revenue in the Town office as for \$6K per year well as the CN Grain Line closure revenue of \$17K per year.
- Operating Expenses reflect an overall reduction which is driven by the reclassification of the Pay & Benefits position to HR in addition to lower bank charges. The 2019 budget includes approximately \$30K for added Information Technology related costs associated with the Recreation Facility as well as \$50K associated with the development of a Long Range Financial Plan.

DEPARTMENT OVERVIEW

Corporate & Financial Services – Human Resources

**Summary
Human Resources**

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Sales to Other Governments	-	41,238	44,500	31,000	32,250	34,000
Total Revenue	-	41,238	44,500	31,000	32,250	34,000
Expenditures						
Salaries, Wages & Benefits	110,900	410,437	527,249	651,059	667,887	719,144
Contracted & General Services	11,412	52,363	66,000	65,500	38,800	42,600
Materials, Goods & Utilities	-	24,469	17,000	13,225	9,725	9,725
Other Expenses	1,376	677	2,000	4,000	4,000	4,000
Total Expense	123,688	487,946	612,249	733,784	720,412	775,469
Net Total	(123,688)	(446,708)	(567,749)	(702,784)	(688,162)	(741,469)

Budget Highlights

- Sales to Other Governments includes the OH&S Regional Contract with the Town of Redwater and the Town of Legal. This services provided to the Town of Redwater will no longer be required and as such, a reduction of revenue is anticipated commencing in 2019.
- Operating Expenses are increasing in 2019 as a result of a reclassification of the Pay & Benefits position from Financial Services, Contract Services includes \$35K associated with the bi-annual compensation review. In addition, there has been added costs for both Health & Safety and Recruitment fees related to the new Recreation Facility totaling \$9K and \$10K included in the 2019 budget for short-term disability support.

DIVISION OVERVIEW

Planning & Economic Development

Planning & Development

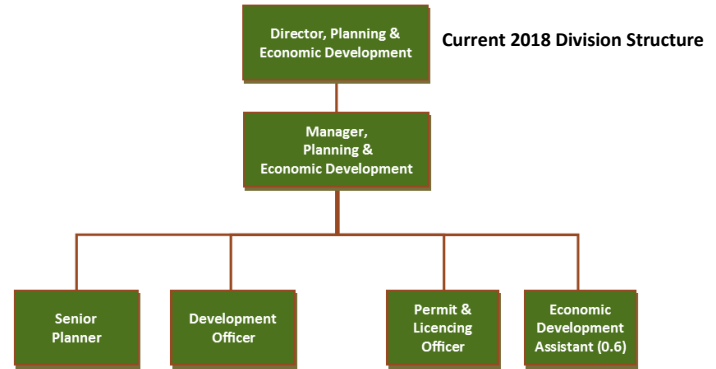
This area serves the role of: Regional Land Use Planning, Inter-municipal Planning, Long-Range Planning, Statutory Planning, Current Planning, Land Use Bylaw Amendments, Subdivision, Land Development, Urban Planning, Transportation Planning, Thematic Mapping & Analysis (GIS)

Economic Development

This area serves the role of: Business Attraction & Retention Activities, Economic Development Strategic Plans and Action, Inter-municipal Economic Development Initiatives, Local, Regional, and Provincial Economic Development Boards and Groups, Morinville Tourism Promotion and Marketing, Visitor Information Centre Agreement, Business Visitations, Customer Relations Management (CRM)

Safety Codes Permits & Licensing

This area serves the role of: Adherence to Quality Management Plan & Safety Codes Regulations, Safety Codes Permit Administration, and Business Licensing



Note: Chart depicts permanent positions (FT/PT) only; casual/term/seasonal positions are not shown on this chart.

Budget Highlights

- Significant budget changes over last year including:
 - Contract position replaced with a full-time Director position
 - Reduction in contract services due to a maternity leave position returning
 - Slight increase in permit revenue budgeted
 - Vacant Non-residential Improvement Tax Grant reduction in 2019
 - Off-site Levy update in 2019

Planning and Economic Development Budget Comparisons

	2018 Budget	2019 Budget	Change	% Change
Revenue				
30-Economic Development	70,000	75,000	5,000	7.14%
35-Planning & Development	257,500	270,363	12,863	5.00%
	327,500	345,363	17,863	5.45%
Expenditures				
30-Economic Development	322,759	302,030	(20,729)	-6.42%
35-Planning & Development	769,433	742,721	(26,713)	-3.47%
	1,092,193	1,044,751	(47,442)	-4.34%
Total	(764,693)	(699,388)	65,304	8.54%

DEPARTMENT OVERVIEW

Planning & Economic Development – Economic Development

Summary

Economic Development

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Development Fees & Permits	68,445	64,450	70,000	75,000	76,000	77,000
Total Revenue	68,445	64,450	70,000	75,000	76,000	77,000
Expenditures						
Salaries, Wages & Benefits	143,523	199,572	176,487	182,530	186,516	190,627
Contracted & General Services	21,715	30,032	47,272	40,000	40,000	40,000
Materials, Goods & Utilities	69,239	20,104	45,000	35,000	35,000	35,000
Other Expenses	45,963	31,745	54,000	44,500	49,500	54,500
Total Expense	280,440	281,453	322,759	302,030	311,016	320,127
Net Total	(211,995)	(217,003)	(252,759)	(227,030)	(235,016)	(243,127)

Budget Highlights

- Significant budget changes over last year including:
 - Operating Revenues increasing slightly due to an increase in development.
 - Operating Expenses include \$17K to support regional opportunities and reflects a reduction in Promotional spending by \$10K as well as, a reduction in the Vacant Non-Residential Improvement Tax Grant.

DEPARTMENT OVERVIEW

Planning & Economic Development - Planning

Summary

Planning & Development

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Development Fees & Permits	201,111	206,867	251,500	259,500	265,000	272,500
Sales and User Charges	15,630	311	6,000	10,863	10,863	10,863
Other Revenues	69,313					
Total Revenue	286,054	207,178	257,500	270,363	275,863	283,363
Expenditures						
Salaries, Wages & Benefits	384,989	397,303	382,577	460,221	472,845	482,456
Contracted & General Services	392,798	414,434	383,356	257,500	227,500	227,500
Other Expenses	3,222	2,834	3,500	25,000	25,000	25,000
Total Expense	781,009	814,571	769,433	742,721	725,345	734,956
Net Total	(494,955)	(607,393)	(511,933)	(472,358)	(449,482)	(451,593)

Budget Highlights

- Significant budget changes over last year including:
 - Operating Revenue reflects a slight increase over the prior year budget with higher increases anticipated in future years.
 - Operating Expenses reflects a slight reduction which is a result of the re-allocation of Contract Services and Salaries/Wages/Benefits due to contract positions being replaced with a full time Director as well as; a maternity leave position returning (backfilled by The Inspections Group). Other expenses include the annual EMRB (Edmonton Metro Region Board) membership which had not been budgeted for in 2018 as well as, Contract Support to update the offsite levy model and rates.

DIVISION OVERVIEW

Community Services

FCSS/Community Engagement

This area serves the role of: social support and expertise to the community in the areas of family, youth & seniors, preschool, youth centre, senior trips, block parties, food bank support, social housing and grant development.

Sport & Recreation

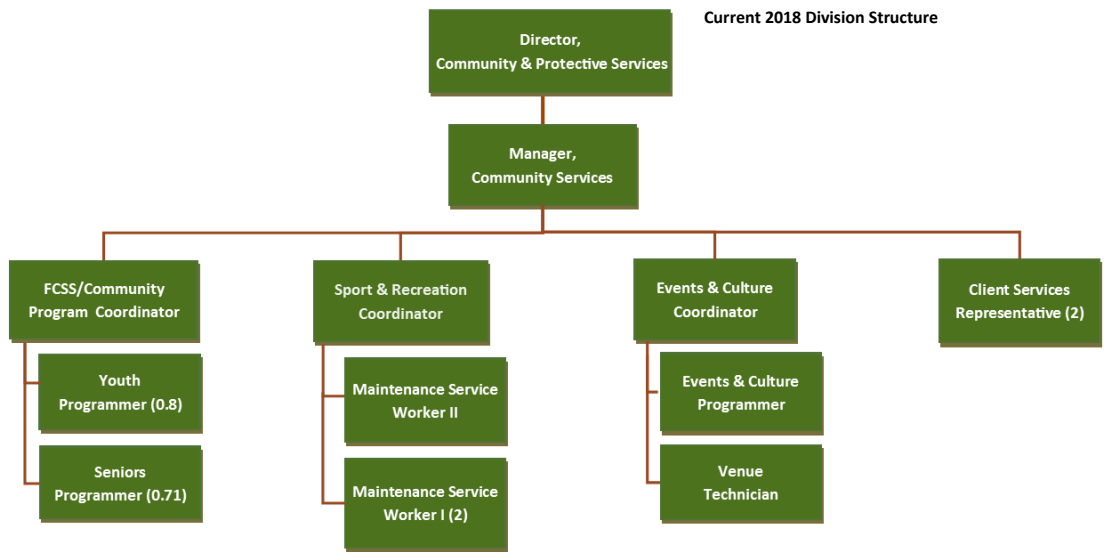
This area serves the role of: recreation & sport programming, working with local sport organizations in alignment with Sport Canada goals, direct programming and leisure opportunities, supports open space and park lands development, project development, grant writing, and direct project oversight (where required).

Events & Culture

This area serves the role of: support and facilitation of Morinville community events and festivals (Snowman Festival, Easter Egg Hunt, French Heritage, Morinville Festival Days, Alberta Culture Days, Halloween, and Lite Up the Nite.), Morinville Community Cultural Centre performances and shows for all ages in many genres (dance, music, comedy, and theatre).

Facility Management

This area serves the role of: overseeing rental opportunities for meeting rooms and hall space to support weddings, anniversaries, funerals, and trade shows. In 2019, this area will oversee the operation of the new Morinville Community Recreation Facility upon its Spring 2019 opening.



Note: Chart depicts permanent positions (FT/PT) only; casual/term/seasonal positions are not shown on this chart.

DIVISION AND DEPARTMENT WORKSHEETS (continued)

Budget Highlights

- Significant budget changes over last year including:
 - New Department function Morinville Community Recreation Facility
 - Staff restructuring to align with operations and FCSS (Family and Community Support Services) grant utilization administration shifted staffing cost from Community Engagement into FCSS. New facility staff of the Recreation facility is a combination of transferred staff to support operator requirements and the development of new positions to support the Customer Service and the Maintenance Service roles
 - The Morinville Public Library and Morinville Historical budgets are included within this division (Community Engagement Department)
 - Budget for the Morinville Festival was reduced from \$18,500 to \$11,000 to match amounts spent in 2018.
 - Overall Community services is proposing a slight decrease in budget requirements, other than the new facility. Coordination alignments between the department areas has created better opportunities of efficiency thus allowing costs to go down. Increase in programs also have helped increase revenues which positively affect the bottom line.

Community Services Division Budget Comparisons

	2018 Budget	2019 Budget	Change	% Change
<u>Revenue</u>				
50-Community Engagement	91,523	85,750	(5,773)	-6.31%
53-Cultural Performance Programming	63,650	70,600	6,950	10.92%
55-Morinville Community Recreation Facility	0	606,500	606,500	100.00%
56-FCSS	283,352	297,222	13,870	4.89%
65-Community Services Administration	117,196	282,179	164,983	140.78%
68-Culture Events Programming	12,000	7,000	(5,000)	-41.67%
74-Sport, Recreation & Bus	37,200	36,500	(700)	-1.88%
	604,921	1,385,751	780,830	129.08%
<u>Expenditures</u>				
50-Community Engagement	752,284	725,684	(26,600)	-3.54%
53-Cultural Performance Programming	256,370	237,352	(19,018)	-7.42%
55-Morinville Community Recreation Facility	0	1,297,374	1,297,374	100.00%
56-FCSS	396,328	388,160	(8,168)	-2.06%
65-Community Services Administration	848,989	874,240	25,251	2.97%
68-Culture Events Programming	234,251	203,222	(31,029)	-13.25%
74-Sport, Recreation & Bus	207,547	217,038	9,491	4.57%
	2,695,767	3,943,070	1,247,303	46.27%
Total	(2,090,846)	(2,557,319)	(466,473)	-22.31%

DEPARTMENT OVERVIEW

Community Services – Community Engagement

Summary

Community Engagement

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers	16,559	3,843	75,000	75,000	75,000	75,000
Rentals	2,572	-	-	-	-	-
Sales & User Charges	-	3,511	4,500	6,000	6,000	6,000
Other Revenues	57,533	2,037	12,023	4,750	4,750	4,750
Total Revenue	76,664	9,391	91,523	85,750	85,750	85,750
Expenditures						
Salaries, Wages & Benefits	181,990	80,016	89,731	55,403	56,887	58,412
Contracted & General Services	12,289	6,314	10,300	7,000	7,000	7,000
Materials, Goods & Utilities	92,498	19,401	14,000	3,500	3,500	3,500
Bank Charges & Short Term Interest	1,774	-	600	600	600	600
Other Expenses	43,422	567,760	637,653	659,181	661,703	662,204
Total Expense	331,973	673,491	752,284	725,684	729,690	731,716
Net Total	(255,309)	(664,100)	(660,761)	(639,934)	(643,940)	(645,966)

Budget Highlights

- Significant budget changes over last year including:
 - Operationally there are no major changes to the department function. To better align with service delivery, all part-time staffing costs and general good and supply costs have been reallocated to the FCSS budget. Program delivery align with the Provincial agreement that Morinville has and as such, it was felt that this would help maximize opportunities for the community to utilize grant funds. To help support this there has been a small reallocation of program revenues to the FCSS budget area

DEPARTMENT OVERVIEW

Community Services – Cultural Performance Programming

Summary

Cultural Performance Programming

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers	24,995	-	-	-	-	-
Rentals	122,660	-	-	-	-	-
Other Revenues	52,043	73,446	63,650	70,600	70,600	70,600
	199,698	73,446	63,650	70,600	70,600	70,600
Expenditures						
Salaries, Wages & Benefits	496,637	110,496	118,920	122,402	123,793	125,221
Contracted & General Services	107,689	114,178	117,500	95,300	95,900	96,400
Materials Goods & Utilities	137,174	6,332	19,120	19,120	19,120	19,120
Interest on Long Term Debt	3,243	-	-	-	-	-
Other Expenses	2,995	202	830	530	530	530
	747,738	231,208	256,370	237,352	239,343	241,271
Net Total	(548,040)	(157,762)	(192,720)	(166,752)	(168,743)	(170,671)

Budget Highlights

- Significant budget changes over last year including:
 - No major changes are proposed in this area.
 - Reduction of LIVE at the CCC expenses due to booking routed shows in partnership with regional venues & booking more local artists. Increased projected ticket revenue by using more accurate ticket tracking methods and referencing audience survey data to book sellable shows.
 - Reduced contractor expenses due to having in house graphic design and making use of organization wide advertising opportunities.

DEPARTMENT OVERVIEW

Community Services – Morinville Community Recreation Facility

Summary
Morinville Community Recreation Facility

		2019 Budget	2020 Budget	2021 Budget
Revenues				
	Rentals	106,000	162,000	162,000
	Other Revenue	500,500	495,000	395,000
Total Revenue		606,500	657,000	557,000
Expenditures				
	Salaries, Wages &	672,490	946,092	960,788
	Contracted & General	95,000	110,000	110,000
	Materials, Goods &	178,575	148,847	149,321
	Interest on Long Term	349,809	336,880	323,533
	Bank Charges & Short	1,500	1,500	1,500
Total Expense		1,297,374	1,543,319	1,545,142
Net Total		(690,874)	(886,319)	(988,142)

Budget Highlights

- Significant budget changes over last year including:
 - This is a brand new function for 2019 as the New Recreation facility is scheduled to open in May. Some of the operating costs are being moved over from Public works as the Ray McDonald arena will also close its doors in the spring of 2019 for direct service delivery. Operating staff costs such as those needed to operate the arena are also moved over to this department function to best reflect the change. New position roles needed for maintenance as well as customer service representatives have been incorporated to ensure service delivery.
 - Operating revenues for 2019 reflect a shorter season and increases have been projected for 2020 and 2021 as full year operations will be completed. Everything from general admission, rental revenues and other sources have been evaluated based on the current facility as well conservatively projected to the new areas of opportunity.

DEPARTMENT OVERVIEW

Community Services – FCSS

Summary

FCSS

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers	246,122	246,122	246,122	246,122	246,122	246,122
Other Revenues	20,211	55,706	37,230	51,100	51,100	51,100
Total Revenue	266,333	301,828	283,352	297,222	297,222	297,222
Expenditures						
Salaries, Wages & Benefits	264,990	256,631	294,074	293,145	299,493	305,992
Contracted & General Services	40,882	23,821	17,300	17,600	17,600	17,600
Materials, Goods & Utilities	16,802	15,412	38,304	37,989	38,013	38,013
Bank Charges & Short Term Interest		183	500	500	500	500
Other Expenses		72,261	46,150	38,925	38,925	38,925
Total Expenditures	322,674	368,308	396,328	388,159	394,531	401,030
Net Total	(56,341)	(66,480)	(112,976)	(90,937)	(97,309)	(103,808)

Budget Highlights

- Significant budget changes over last year including:
 - Other revenues have increased largely due to program demands as well some reallocation of program revenue that was associated in the past to the Community Engagement budget.
 - Staffing costs were realigned to best meet operation delivery, this has included moving them from Community Engagement to the FCSS budget. Included with this change is also moving staff cost from wages to the salary lines. The majority of the programs are permanent programs (Youth, Preschool and Senior) both staff and the programs have been operating for 8 years. Evaluation of the positions has shown these are eligible for not only benefits but really have surpassed time of being seen as a casual and need to be recognized as permanent staff. This move ensures the Town is competitive when evaluating these positions, but also recognition to the services being provided

DEPARTMENT OVERVIEW

Community Services – Administration

Summary

Community Services Administration

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers	73,970	74,942		164,983	247,475	247,475
Rentals		114,844	117,196	117,196	117,196	117,196
Total Revenue	73,970	189,786	117,196	282,179	364,671	364,671
Expenditures						
Salaries, Wages & Benefits	210,664	560,378	648,972	657,151	672,924	657,338
Contracted & General Services	8,634	7,962	68,711	80,711	31,900	31,900
Materials, Goods & Utilities	5,659	129,143	129,506	134,578	132,861	133,394
Bank Charges & Short Term Interest		59	1,200	1,200	1,200	1,200
Other Expenses	493,897	0	600	600	600	600
Total Expense	718,854	697,542	848,989	874,240	839,485	824,432
Net Total	(644,884)	(507,756)	(731,793)	(592,061)	(474,814)	(459,761)

Budget Highlights

- Significant budget changes over last year including:
 - Slight increases in salary due to:
 - Reallocation of all Manager wages to Admin from FCSS
 - New Senior CSR position
 - There is a significant increase in revenue, as the Sturgeon County / Morinville Recreation Cost Sharing Agreement has been reallocated from Public Works arena budget to this department function effective May 1, 2019.
 - Increase in contract services for sponsorship services to support funding.

DEPARTMENT OVERVIEW

Community Services – Cultural Events Programming

Summary

Cultural Events Programming

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers	-	-	8,000	6,000	6,000	6,000
Other Revenue	-	-	4,000	1,000	1,000	1,000
Total Revenue	-	-	12,000	7,000	7,000	7,000
Expenditures						
Salaries, Wages & Benefits	-	59,024	99,616	101,622	102,916	104,244
Contracted & General Services	-	6,159	32,600	16,600	16,600	16,600
Materials, Goods & Utilities	-	79,544	102,035	85,000	85,500	86,000
Total Expense	-	144,727	234,251	203,222	205,016	206,844
Net Total	-	(144,727)	(222,251)	(196,222)	(198,016)	(199,844)

Budget Highlights

- Significant budget changes over last year including:
 - 2018 was a busy year for events but it also offered opportunities to evaluate areas of efficiencies. By the Town over seeing Canada Day, National Indigenous People’s Day and Morinville Festival it was able to create some savings in Marketing, Contract Services and other related event costs. Going forward, administration has budgeted \$11,000 for the festival rather than the past funding of \$18,500. The other significant reduction was \$10,000 from the larger event budget as it was noticed this year that there was a duplication in the 2018 budget which has been corrected
 - Reduction in contracted services expenses due to in-house graphic design, making use of organization wide advertising agreements, cultural plan consultant contract ending and general event savings.

DEPARTMENT OVERVIEW

Community Services – Sport, Recreation & Bus

**Summary
Sport, Recreation & Bus**

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers			1,000	1,000	1,000	1,000
Rentals	11,745	11,796	5,000	17,000	17,000	17,000
Sales & User Charges	1,500	12,219	17,000	4,300	4,300	4,300
Other Revenue		39,943	14,200	14,200	14,200	14,200
Total Revenue	13,245	63,958	37,200	36,500	36,500	36,500
Expenditures						
Salaries, Wages & Benefits	8,220	120,728	145,497	150,868	153,835	156,887
Contracted & General Services	8,001	1,372	2,500	4,000	4,000	4,000
Materials, Goods & Utilities		22,375	13,600	16,120	16,120	16,120
Other Expenses		31,047	45,950	46,050	46,050	47,230
Total Expense	16,221	175,522	207,547	217,038	220,005	224,237
Net Total	(2,976)	(111,564)	(170,347)	(180,538)	(183,505)	(187,737)

Budget Highlights

- Significant budget changes over last year including:
 - No significant impacts in this area, changes in salaries are due to movement on the current salary grids.
 - Other minor adjustments are due to increased costs for materials often due to inflationary impacts.
 - Programming for MCRF and MCCC will utilize existing resources

DIVISION OVERVIEW

Protective Services

Enforcement Services

This area serves the role of: Bylaw Enforcement, Provincially Appointed Legislative Enforcement, Commercial Vehicle Inspection, Automated Traffic Enforcement, Pest and Weed Control Enforcement, Community Education Programs, Street Safety Program, Community Event Enforcement, RCMP Services, School Resource Officer (SRO), Traffic and Pedestrian Safety Advisory Committee

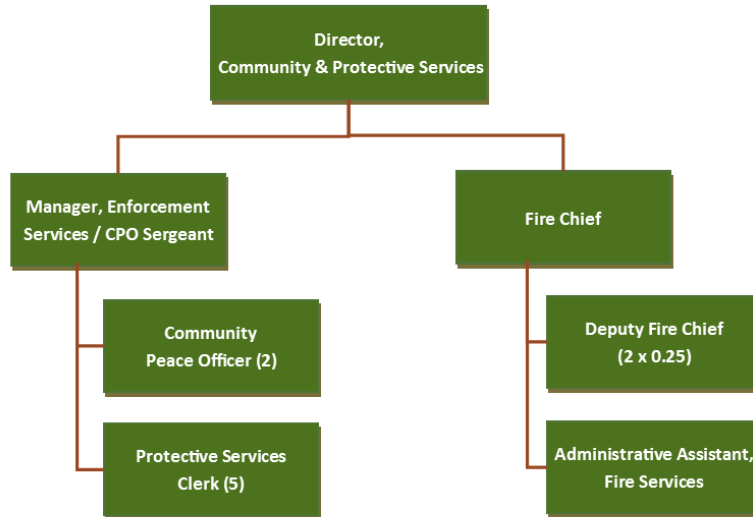
Fire Services

This area serves the role of: Fire Services, First Responder Medical Support, Fire Rescue Services to Morinville, Contract Fire Reserve Services to Sturgeon County and Alexander First Nation, Fire Bylaw, Fire Prevention Programs, Site Inspections, Quality Management Plan (QMP)/ Fire Discipline per Provincial Safety Codes, Annual Combat Challenge, Emergency Medical Services (AHS)

Emergency & Disaster Services

This area serves the role of: Emergency and Disaster Services Management, Direction and Control of Morinville Emergency Response, Emergency Management Systems, Emergency Management Committee (Council), Emergency Management Agency, Director of Emergency Management (DEM), Central Region Emergency Preparedness Partnership Agreement

Current 2018 Division Structure



Note: Chart depicts permanent positions (FT/PT) only; casual/term/seasonal positions are not shown on this chart.

DIVISION OVERVIEW

Budget Highlights – Protective Services

- Significant budget changes over last year including:
- Over all protective services is relatively the same. Some adjustments are reflected in changes moving on the salary grid, as well changes related to some inflationary increases.
 - 2019 has the development of a Fire Master Plan
 - Reduction in Automated Traffic enforcement and the potential of the agreement expiring in the spring 2019 budget sees a reduction in both revenues and contract expenses
 - Completion of the National RCMP agreement as well as some minor changes to the Surgeon Regional Emergency Partnership agreement resulted in slight increases to contract costs.
 - Changes in the Sturgeon Fire agreement resulted in a small decrease in Revenues, while changes to the Enforcement service dispatch from Parkland County to the Province resulted in decrease in expense costs

Protective Services Division - Budget Comparisons

	2018 Budget	2019 Budget	Change	% Change
<u>Revenue</u>				
38-Corporate Operations	22,224	22,224	0	0%
40-Police	657,811	652,600	(5,211)	-0.79%
42-Fire department	115,332	109,432	(5,900)	-5.12%
46-Enforcement Services	448,577	321,356	(127,221)	-28.36%
	1,243,944	1,105,612	(138,332)	-11.12%
<u>Expenditures</u>				
38-Corporate Operations	322,223	329,278	7,055	2.19%
40-Police	1,635,719	1,675,221	39,503	2.42%
42-Fire department	752,087	775,601	23,513	3.13%
46-Enforcement Services	807,926	708,881	(99,045)	-12.26%
	3,517,954	3,488,981	(28,973)	-0.82%
Total	(2,274,010)	(2,383,369)	(109,359)	-4.81%

DEPARTMENT OVERVIEW

Protective Service – Corporate Operations

Summary

Corporate Operations

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Sales to Other Governments	50,723	21,900	22,224	22,224	22,784	22,784
Total Revenue	50,723	21,900	22,224	22,224	22,224	22,224
Expenditures						
Salaries, Wages & Benefits	248,056	168,305	188,913	195,278	195,778	196,078
Contracted & General Services	54,319	51,231	87,560	83,600	86,450	87,450
Materials Goods & Utilities	7,981	11,359	33,500	37,250	37,250	37,250
Other Expenses	7,235	24,483	12,250	13,150	13,150	13,150
Total Expense	317,591	255,378	322,223	329,278	332,628	333,928
Net Total	(266,868)	(233,478)	(299,999)	(307,054)	(309,844)	(311,144)

Budget Highlights

- Significant budget changes over last year including:
 - There are no significant changes being proposed in the Corporate operations budget for 2019.
 - Contracted services were reduced by \$10,000 (40%) as much of the emergency management requirements are now being facilitated through the Sturgeon Region Emergency Management Partnership. There was a slight increase of \$4,000 to this line to help offset administrative costs related to the partnership.
 - With a slight increase of 2.9 % adjustments are associated with inflationary increases to continue services

DEPARTMENT OVERVIEW

Protective Services – Police

Summary

Police

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Sales to Other Governments	166,282	171,328	208,667	203,456	203,456	203,456
Government Transfers	375,216	379,144	379,144	379,144	379,144	379,144
Penalties & Fines	33,231	23,742	35,000	35,000	35,000	35,000
Sales & User Charges	48,920	42,995	35,000	35,000	35,000	35,000
Total Revenue	623,649	617,209	657,811	652,600	652,600	652,600
Expenditures						
Salaries, Wages & Benefits	294,859	253,031	375,480	345,645	352,623	359,862
Contracted & General Services	1,012,688	1,101,761	1,260,240	1,329,577	1,329,577	1,329,577
Total Expense	1,307,547	1,354,792	1,635,720	1,675,222	1,682,200	1,689,439
Net Total	(683,898)	(737,583)	(977,909)	(1,022,622)	(1,029,600)	(1,036,839)

Budget Highlights

- Significant budget changes over last year including:

Overall the policing budget remains relatively unchanged

- Drop in expenditure for salaries due to long term staff leaving the organization and being replaced with new staff being placed lower on a pay grid. Levels of service and hours remain the same.
- Slight increase in the RCMP contract following completion of their National review.

DEPARTMENT OVERVIEW

Protective Services – Fire Department

Summary

Fire Department

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Sales to Other Governments	106,047	87,510	96,332	92,432	94,281	96,166
Other Revenues	13,510	22,954	19,000	17,000	17,340	17,687
Total Revenue	119,557	110,464	115,332	109,432	111,621	113,853
Expenditures						
Salaries, Wages & Benefits	309,720	378,392	456,090	444,718	450,695	456,629
Contracted & General Services	30,717	37,341	39,099	89,549	41,455	42,347
Materials, Goods & Utilities	179,148	159,187	226,853	204,014	207,176	211,285
Other Expenses	16,968	25,390	30,045	37,320	31,154	31,777
Total Expenses	536,553	600,310	752,087	775,601	730,481	742,038
Net Total	(416,996)	(489,846)	(636,755)	(666,169)	(618,860)	(628,186)

Budget Highlights

- Significant budget changes over last year including:
 - Reduction in revenue (50%) from Sturgeon County for Bay Rental, due to removal of 1 fire apparatus (County Tender)
 - Increase in GL “Conferences & Seminars” due to a high caliber training symposium. Guest speakers/instructors included legendary Fire Chiefs Rick Lasky (Lewisville Fire Department) and John Salka (NYFD). These speakers are world renowned and we are the first department to have both speakers together in Western Canada.
 - Increase in GL “Contracted Services” (\$50,000) due to the Fire Master Plan being deferred from the 2018 Budget to 2019 Budget. As noted, Morinville has no Fire Master Plan in place to assist in future direction of the Fire Service in our community and surrounding region.

DEPARTMENT OVERVIEW

Protective Services – Enforcement Services

Summary

Enforcement Services

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Penalties & Fines	445,725	415,810	428,577	292,856	292,856	292,856
Development Fees & Permits	19,274	23,984	10,000	15,000	15,000	15,500
Other Revenue	9,150	7,401	10,000	13,500	13,500	13,500
Total Revenue	474,149	447,195	448,577	321,356	321,356	321,856
Expenditures						
Salaries, Wages & Benefits	321,525	382,908	451,225	487,523	498,951	510,679
Contracted & General Services	337,526	212,602	284,750	158,458	158,458	158,458
Materials, Goods & Utilities	54,813	45,393	68,950	59,900	59,900	59,900
Other Expenses	2,300	2,850	3,000	3,000	3,000	3,000
Total Expense	716,164	643,753	807,925	708,881	720,309	732,037
Net Total	(242,015)	(196,558)	(359,348)	(387,525)	(398,953)	(410,181)

Budget Highlights

- Significant budget changes over last year including:
 - Reduction in Penalties and Fines revenues are largely due to Automated Traffic Enforcement contract being reduced from 40 to 25 hours per week. The ATE contract is set to expire in April 2019. Administration used a five year average and estimated changes based on this. Revenues reduced by 40%. Correspondently the expenses for the contract services were also reduced to help reflect changes. (there is a 57% reduction budgeted in 2019 as opposed to 2018)
 - Grid adjustments of new staff along with some increases in part time staff have slight increases to wages, to better support community events and growing enforcement needs.
 - Decrease in Materials, Goods and Utilities by making arrangements to use a different service provider for Dispatch Services and finding technological efficiencies to assist with less manual costs. (Moving dispatch Services from Parkland County to Provincial services) (\$10,000 savings 48% reduction)

DIVISION AND DEPARTMENT WORKSHEETS (continued)

DIVISION OVERVIEW

Public Works

Engineering & Facilities

This area serves the role of: Engineering Planning, Design / Construction Review, Infrastructure Analysis and Maintenance Planning, Geographic Information System (GIS), CCC/FAC Inspections, Lot Grading, Capital Infrastructure, Asset Management, Facility Services/Building Maintenance, Support to Planning Economic & Development Division

Utilities

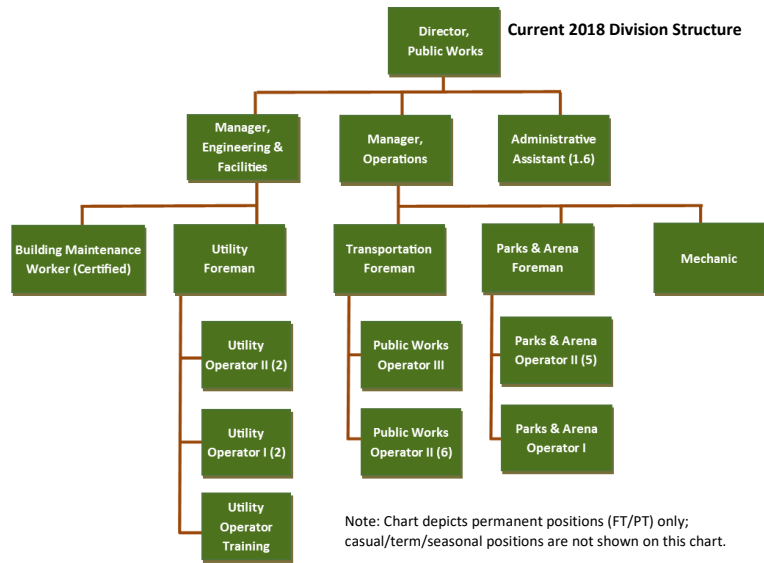
This area serves the role of: Water Distribution systems, Regional Waterline Agreement, Water Conservation Efficiency & Productivity, Wastewater Collection Systems, Stormwater Systems, Meter Reading, Fire Hydrants and Infrastructure Maintenance, Line Locates, Source Control Program

Parks & Arena

This area serves the role of: Parks, Playgrounds and Green Spaces Maintenance, Pesticide Applications, Sport Field Management, Outdoor Facilities – Splash Park, Outdoor Rink, Skateboard Park, Arena Operations, Curling Rink Maintenance, Tree Plan, Incredible Edible Program, Park Furniture / Equipment, Community Event Support

Operations & Transportation

This area serves the role of: Road Maintenance & Repair, Snow Removal, Environmental Programs, Waste Management & Recycling, Hazardous Waste Round Up, Traffic/Regulatory Signage Maintenance, Trails Management, Sidewalk maintenance & Repair, Fleet Operations & Maintenance, Support to Town Events



Budget Highlights

- Significant budget changes over last year including:
 - One new Building Maintenance casual position
 - One new Parks FTE (summer/winter split)
 - Increase in Parks seasonal staff
 - Arena cost center prorated to 4 months into 2019
 - Structure change with Arena & Parks departments (MCRF)
 - One-time Odour Characterization Study
 - Stormwater now treated as a utility

Public Works Division - Budget Comparisons

Division	2018 Budget	2019 Budget	Change	% Change
Revenue				
52-Arena	307,424	166,492	(140,932)	-45.84%
54-Open spaces	18,000	10,000	(8,000)	-44.44%
77-Storm sew ers		224,482	224,482	100.00%
78-Water	3,311,175	3,498,507	187,332	5.66%
80-Sanitary sew age	1,956,240	2,005,144	48,904	2.50%
82-Solid Waste Management	829,612	857,234	27,622	3.33%
	6,422,450	6,761,858	339,407	5.28%
Expenditures				
52-Arena	428,461	304,462	(123,999)	-28.94%
54-Open spaces	756,329	782,793	26,464	3.50%
70-Public w orks	1,212,524	1,222,130	9,606	0.79%
72-Roads	1,574,058	1,549,329	(24,729)	-1.57%
77-Storm sew ers	0	68,310	68,310	100.00%
78-Water	2,209,876	2,300,786	90,910	4.11%
80-Sanitary sew age	1,298,550	1,451,747	153,197	11.80%
82-Solid Waste Management	812,716	840,495	27,779	3.42%
	8,363,793	8,520,051	156,258	1.87%
Total	(1,941,343)	(1,758,193)	183,510	9.43%

DEPARTMENT OVERVIEW

Public Works – Arena (Ray McDonald)

Summary

Arena

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers	160,840	104,157	157,424	82,492	-	-
Rentals	342,257	156,977	150,000	50,000	-	-
Other Revenues	-	-	-	34,000	30,000	30,000
Total Revenue	503,097	261,134	307,424	166,492	30,000	30,000
Expenditures						
Salaries, Wages & Benefits	359,351	245,065	227,189	57,987	-	-
Contracted & General Services	47,102	24,016	24,000	10,000	5,000	-
Materials, Goods & Utilities	407,446	132,627	160,970	216,667	198,572	49,653
Interest on Long Term Debt	44,228	19,293	16,302	19,809	9,846	6,289
Total Expense	858,127	421,001	428,461	304,463	213,418	55,942
Net Total	(355,030)	(159,867)	(121,037)	(137,971)	(183,418)	(25,942)

Budget Highlights

- Significant budget changes over last year including:
 - Entire Arena budget pro-rated to 4 months of operation only due to staff transfer to the MCRF while keeping the curling rink unaffected
 - Increase in Equipment R&M to retrofit existing Zamboni as a back-up for the MCRF (\$11,500)
 - Reductions in both revenues and expenses due to operations moving to the new MCRF

DEPARTMENT OVERVIEW

Public Works – Open Spaces

**Summary
Open Spaces**

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Government Transfers	15,579	-	-	-	-	-
Rentals	51,158	4,321	18,000	10,000	10,000	10,000
Other Revenue		1,000	-	-	-	-
Total Revenue	66,737	5,321	18,000	10,000	10,000	10,000
Expenditures						
Salaries, Wages & Benefits	1,064,788	445,389	502,499	497,093	458,239	459,830
Contracted & General Services	5,388	17,446	15,000	18,000	18,360	18,727
Materials, Goods & Utilities	503,558	271,139	238,830	267,700	273,119	278,770
Bank Charges & Short Term Interest	891	-	-	-	-	-
Total Expense	1,574,625	733,974	756,329	782,793	749,718	757,327
Net Total	(1,507,888)	(728,653)	(738,329)	(772,793)	(739,718)	(747,327)

Budget Highlights

- Significant budget changes over last year including:
 - Amalgamation of 2 remaining Parks operators with the Roads Department under one foreman (New PW Operations Division). Remaining Parks positions transferred to the new Morinville Community Recreation Facility
 - Staffing increase of 1 FTE (2 seasonal staff 26 weeks each– summer & winter) to assist with Parks operations
 - Increase in regular summer seasonal staff (17 weeks) for regular parks operations to offset above staff transfers while maintain existing maintenance level of service

DEPARTMENT OVERVIEW

Public Works –Administration

**Summary
Public Works**

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Expenditures						
Salaries, Wages & Benefits	646,104	701,146	695,849	764,604	816,135	818,295
Contracted & General Services	53,876	60,153	87,180	76,380	77,788	79,223
Materials, Goods & Utilities	392,801	341,783	425,495	377,146	392,051	408,863
Other Expenses	2,920	3,351	4,000	4,000	4,080	4,162
Total Expense	1,095,701	1,106,433	1,212,524	1,222,130	1,290,054	1,310,543
Net Total	(1,095,701)	(1,106,433)	(1,212,524)	(1,222,130)	(1,290,054)	(1,310,543)

Budget Highlights

- Significant budget changes over last year including:
 - New Casual support for building maintenance (Non- certified).
 - Reduction in Building R&M GL due to completion of three one-time projects despite additional anticipated expenses related to the new Morinville Community Recreation Facility
 - Small Year over year deficit increase as there are no revenues generated within this Department

DEPARTMENT OVERVIEW

Public Works - Roads

Summary

Roads

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Other Revenues	12,946	22,290	-	-	-	-
Total Revenues	12,946	22,290	-	-	-	-
Expenditures						
Salaries, Wages & Benefits	594,589	627,518	639,169	647,819	648,837	649,871
Contracted & General Services	63,603	127,840	174,000	162,500	178,750	180,025
Materials, Goods & Utilities	665,009	690,354	756,433	737,422	771,765	789,384
Interest on Long Term Debt	9,715	7,162	4,456	1,588	-	-
Total Expense	1,332,916	1,452,874	1,574,058	1,549,329	1,599,352	1,619,280
Net Total	(1,319,970)	(1,430,584)	(1,574,058)	(1,549,329)	(1,599,352)	(1,619,280)

Budget Highlights

- Significant budget changes over last year including:
 - One additional seasonal staff from 2018 to assist with crack sealing operations primarily
 - Increase in diesel cost based on historical budget variance

UTILITY SUPPORTED OPERATING BUDGET

The Morinville owns and operates a water and sewer utility providing water, sanitary and stormwater service to Morinville as well as access to water for the Town of Legal and Sturgeon County through the Morinville Regional Waterline based on a cost-sharing ratio and agreement. Solid waste management is also a budgetary inclusion into the utility supported budget. The utility is operated on a full cost recovery basis and is intended to fund current and future capital needs of the utility system. Utilities need to provide a surplus of funds in order to establish reserves that will fully fund all capital acquisitions over the life of the utility. The following outlines operating revenues and expenditures for the consolidated utility function. Excess funds are allocated to Capital Reserves and used for Capital replacement that support Utilities.

2019 HIGHLIGHTS:

The 2019 Utility Supported Operating Budget reflects revenues totaling \$6.5M which represents an increase of approximately \$488K or 8% as a result of both growth and increased utility levies, which includes the a new Stormwater charge. Operating expenses total \$4.6M which reflects a projected increase over last year's budget of approximately 8% or \$340K as a result of increased utility related contract costs related to water purchases, regional sewage fees and waste management contract costs. The overall budget for 2019 reflects a surplus within the Utility Supported operations of \$1.9M which represents **an improvement over the prior year approved budget of approximately \$148K.**

Town of Morinville 2019 Utility Supported

	2016 Actual	2017 Actual	2018 Forecast	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenue:							
Water, Wastewater & Solid Waste Fees	5,083,288	5,152,896	5,676,163	5,636,534	6,066,741	6,274,927	6,485,860
Sales to Other Governments	442,577	409,386	486,919	436,492	496,625	500,389	505,597
Penalties & Fines	25,213	24,736	23,938	24,000	22,000	22,000	22,000
Other Revenues		1,253					
Total Revenue	5,551,078	5,588,271	6,187,020	6,097,026	6,585,366	6,797,316	7,013,457
Expense:							
Salaries, Wages & Benefits	822,602	901,117	1,015,029	1,077,990	1,078,839	1,085,028	1,088,811
Contracted & General Services	878,157	821,457	830,055	861,516	954,545	946,310	953,595
Materials Goods & Utilities	1,459,580	1,381,991	1,417,023	1,542,317	1,680,177	1,656,943	1,668,563
Purchases from Other Governments	826,079	856,734	683,377	824,319	937,776	956,531	975,662
Bank Charges & Short Term Interest	203						
Other Expenses	12,171	15,745	8,073	15,000	10,000	10,000	10,000
Total Expense	3,998,792	3,977,044	3,953,557	4,321,141	4,661,337	4,654,812	4,696,631
Net Total	1,552,286	1,611,227	2,233,463	1,775,885	1,924,029	2,142,504	2,316,826

DEPARTMENT OVERVIEW

Public Works – Storm Water

Summary

Storm Sewers

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Water, Wastewater & Solid Waste	-	-	-	224,482	345,140	473,993
Total Revenues				224,482	345,140	473,993
Expenditures						
Salaries, Wages & Benefits						
Contracted & General Services	-	-	-	27,000	27,540	28,091
Materials, Goods & Utilities	-	-	-	41,310	41,354	42,184
Total Expense	-	-	-	68,310	68,894	70,275
Net Total	-	-	-	156,172	276,246	403,718

Budget Highlights

- Significant budget changes over last year including:
 - New: The Town initiated this review of stormwater rates with the intention of establishing a stormwater utility (and associated rates) similar to how water and sewer services are currently accounted for as a utility.
 - Transfer from tax supported operations
 - See report from Corvus from which the 2019 budget above was developed

DEPARTMENT OVERVIEW

Public Works – Water

Summary

Water

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Water, Wastewater & Solid Waste Fees	2,589,562	2,578,936	2,850,682	2,979,882	3,020,629	3,054,642
Sales To Other Governments	442,577	409,386	436,492	496,625	500,389	505,597
Penalties & Fines	25,213	24,736	24,000	22,000	22,000	22,000
Other Revenues	-	1,253	-	-	-	-
Total Revenue	3,057,352	3,014,311	3,311,174	3,498,507	3,543,018	3,582,239
Expenditures						
Salaries, Wages & Benefits	657,067	608,431	718,369	721,021	725,957	728,717
Contracted & General Services	106,446	21,911	52,800	64,050	64,770	65,504
Materials, Goods & Utilities	1,369,810	1,298,633	1,423,707	1,505,714	1,511,808	1,520,203
Other Expenses	12,374	15,745	15,000	10,000	10,000	10,000
Total Expense	2,145,697	1,944,720	2,209,876	2,300,785	2,312,535	2,324,424
Net Total	911,655	1,069,591	1,101,298	1,197,722	1,230,483	1,257,815

Budget Highlights

- Significant budget changes over last year including:
 - Based on our existing Full cost recovery model
 - Reduction of seasonal staff requirement due to approved full-time position in 2018
 - Funding allocation for building R&M for cost recovery model
 - Re-allocation of training specific related to utilities

DEPARTMENT OVERVIEW

Public Works – Sanitary Sewage

**Summary
Sanitary Sewage**

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Water, Wastewater & Solid Waste Fees	1,752,959	1,747,935	1,956,240	2,005,144	2,021,738	2,062,875
Total Revenue	1,752,959	1,747,935	1,956,240	2,005,144	2,021,738	2,062,875
Expenditures						
Salaries, Wages & Benefits	165,535	292,686	359,622	357,818	359,071	360,094
Contracted & General Services	18,980	-	-	28,000	-	-
Materials, Goods & Utilities	89,770	83,359	114,609	128,153	94,564	96,959
Purchases from other Governments	826,079	856,734	824,319	937,776	956,531	975,662
Total Expense	1,100,364	1,232,779	1,298,550	1,451,747	1,410,166	1,432,715
Net Total	652,595	515,156	657,690	553,397	611,572	630,160

Budget Highlights

- Significant budget changes over last year including:
 - Seasonal staff no longer required due to new FTE as per 2018 business case
 - One-time Odour Characterization Study required by Alberta Capital Regional Wastewater Commission (\$28,000 as quoted by Associated Engineering)
 - Increase in Equipment R&M – various parts for flusher truck
 - Full cost recovery model

DEPARTMENT OVERVIEW

Public Works – Solid Waste Management

Summary

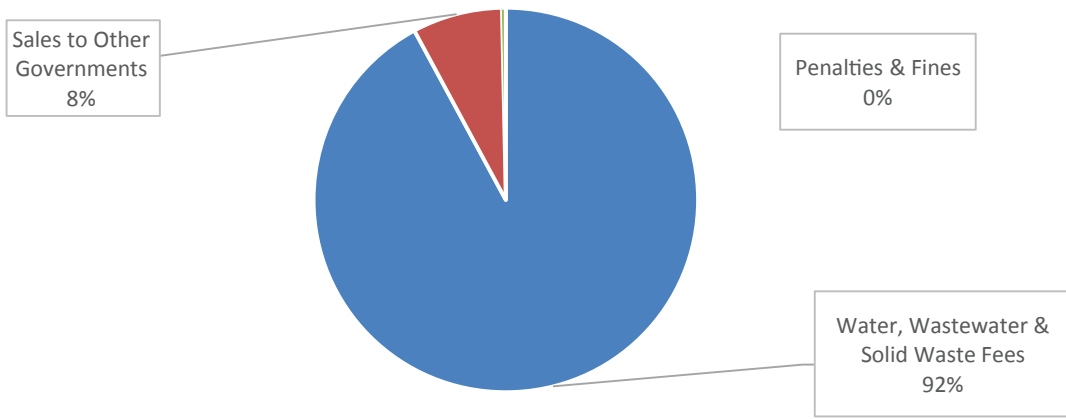
Solid Waste

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Revenues						
Water, Wastewater & Solid Waste Fees	740,767	826,027	829,612	857,233	887,420	894,350
Total Revenue	740,767	826,027	829,612	857,233	887,420	894,350
Expenditures						
Contracted & General Services	752,731	799,546	808,716	835,495	854,000	860,000
Materials, Goods & Utilities	-	-	4,000	5,000	5,000	5,000
Total Expense	752,731	799,546	812,716	840,495	859,000	865,000
Net Total	(11,964)	26,481	16,896	16,738	28,420	29,350

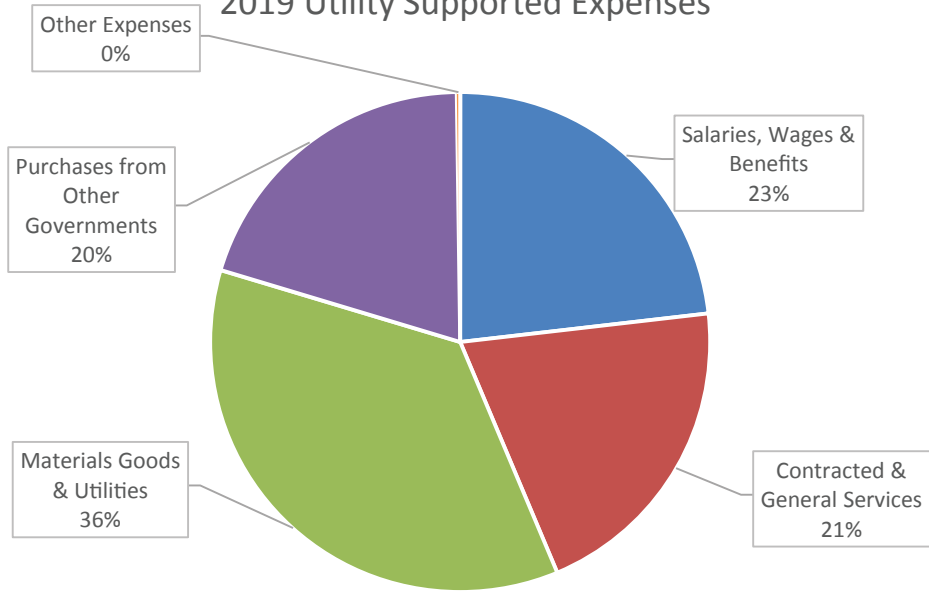
Budget Highlights

- Significant budget changes over last year including:
 - Re-collect software (Where does it go?) moved from Public Works Administration to Solid Waste as part of that utility
 - Continues to be cost a recovery utility

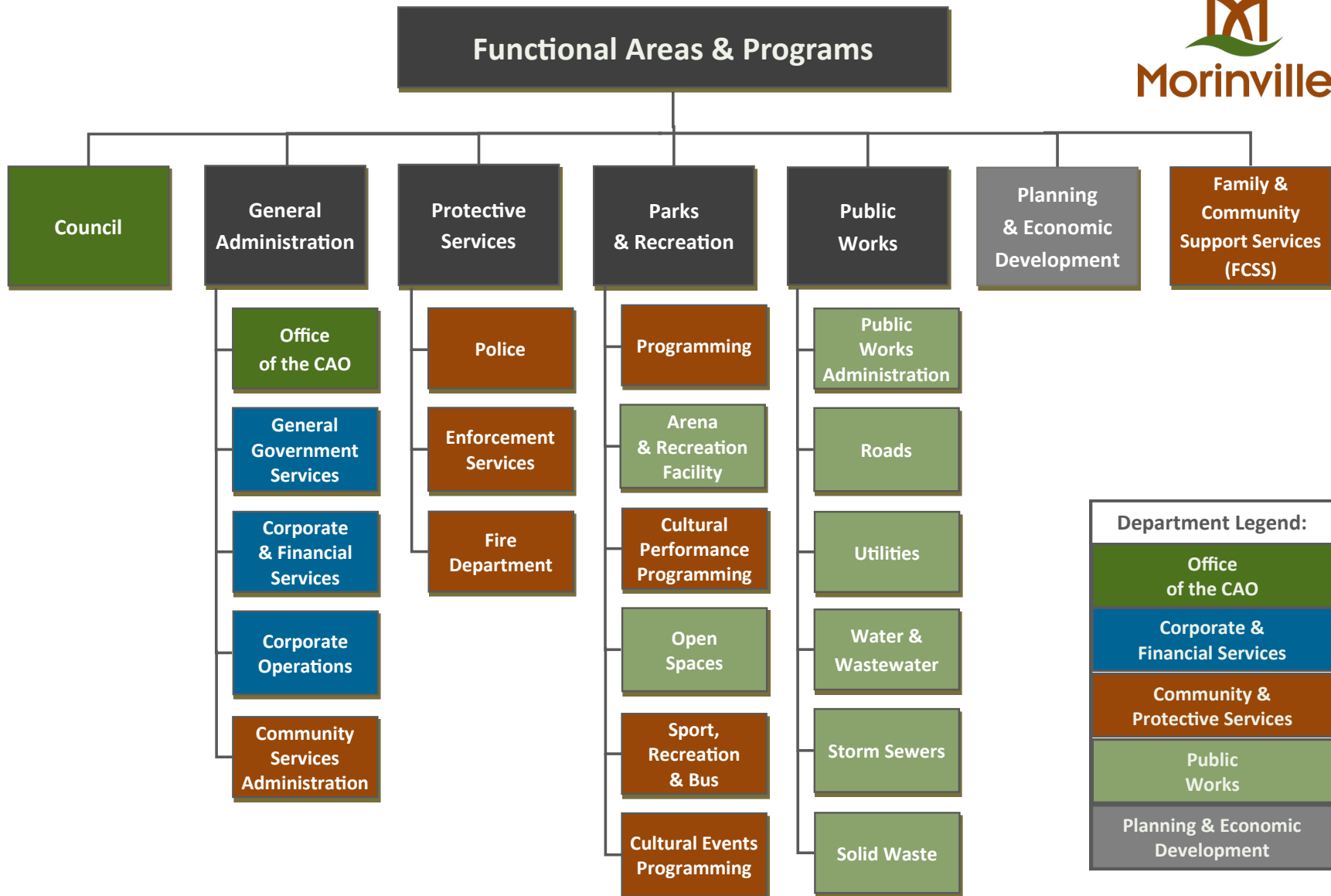
2019 Utility Supported Revenue



2019 Utility Supported Expenses



FUNCTIONAL AREAS & PROGRAMS



- ◆ The above structure is consistent with Morinville’s audited Financial Statements.
- ◆ Morinville is organized into seven Functional Areas and each Functional Area is organized into a number of programs.
- ◆ Operational budgets are presented for each functional area and their component programs where applicable.

Consolidated Functional Operations

