

2020

OPERATING BUDGET

Town of Morinville



First Reading
October 22, 2019

Second Reading
November 12, 2019

Third Reading
December 10, 2019

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2020 OPERATING BUDGET

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Budget 2020: Operating Budget and Capital Plan Overview

The 2020 operating and capital budget process has been a collaborative and comprehensive effort which involved engaging the Senior Leadership Team, the Management Team and the staff to carefully evaluate the Town of Morinville's operating and capital budget requirements to deliver and maintain current municipal service levels.

Operating Budget

The current consolidated budget reflects a surplus of \$958K. This excludes the Morinville Leisure Centre (MLC) debt interest costs (funded via capital grants), which is comprised of a tax supported deficit of \$1.38M and utility supported surplus \$2.3M.

Highlights include:

- MLC annualized costs totaling \$782K, specifically:
 - ♦ Debenture interest \$224K
 - ♦ Utility costs (heat and power) \$125K
 - ♦ Increase in Casual employees \$157K
 - ♦ 2019 annualized salary costs \$162K
 - ♦ 1.5 New staffing proposals \$100K
 - ♦ Other operating costs \$14K
- Other compensation impacts totaling \$391K
 - ♦ \$20K Casual employees increase
 - ♦ \$75K new positions (1.5 full time staff)
 - ♦ \$231K cost of living increase
 - ♦ \$280K implementation of 2019 Compensation Review (Administration and Council) including payroll taxes
 - ♦ (\$215K) Salary Attrition Adjustment
- Operating initiatives totaling \$100K including the costs associated with the 2020 Census and a Storefront Improvement Program

Ratepayer impacts:

- Utilities - 5% annual average increase
- Taxes - 2% residential increase along with a 1:1.1 non-residential split tax rate (equates to approximately a 2% increase)
- Implementation of the new Corporate Fees Policy

Operating cost reductions over the past three fiscal years were as follows:

2018	351,016
2019	635,650
2020	874,400
	1,814,386

Capital Plan

The current capital additions for 2020 total \$2.1M:

General Infrastructure:

- ♦ Road/Sidewalk rehabilitation
- ♦ MLC 77-acre site development
- ♦ Playground upgrades
- ♦ Trail solar lighting
- ♦ Fleet/Fire Department equipment replacement
- ♦ Asset management
- ♦ IT storage upgrade

Utility Infrastructure:

- ♦ Utility upgrades
- ♦ Stormwater aerating fountain

Work in Progress – Projects carried into 2020 total \$3.8M which include:

- ♦ MLC – Grading/Landscaping; Toboggan Hill; Storm Pond landscaping; Trail connectivity; Street lighting from East Boundary Road to the MLC
- ♦ Westwinds lift station and traffic signal design and install
- ♦ East Boundary Road Improvements

Overall, the 20 year Capital Plan has been reduced by \$35M compared to the prior year plan. A number of amendments were processed which were prioritized based on the Town's ability to fund health & safety, recreation and end of life replacements to maintain existing service levels.

The current 20 year Capital Plan reflects \$125M in capital infrastructure:

- ♦ \$43.5M Phase 2 & 3 of the Morinville Leisure Centre Expansion
- ♦ \$8M Park & Open Spaces Development
- ♦ \$28M Annual Road Rehabilitation and Trails
- ♦ \$13.5M Fire Hall Expansion / Town Infrastructure
- ♦ \$17.2M Utility Related Projects
- ♦ \$15M Fleet Asset Lifecycle Replacements
- ♦ Funding for these projects include capital reserves, grants, partnerships and offsite levies.

GENERAL INFORMATION

Under the *Municipal Government Act*, Morinville is required to prepare a three-year operating budget. The enclosed 2020 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.

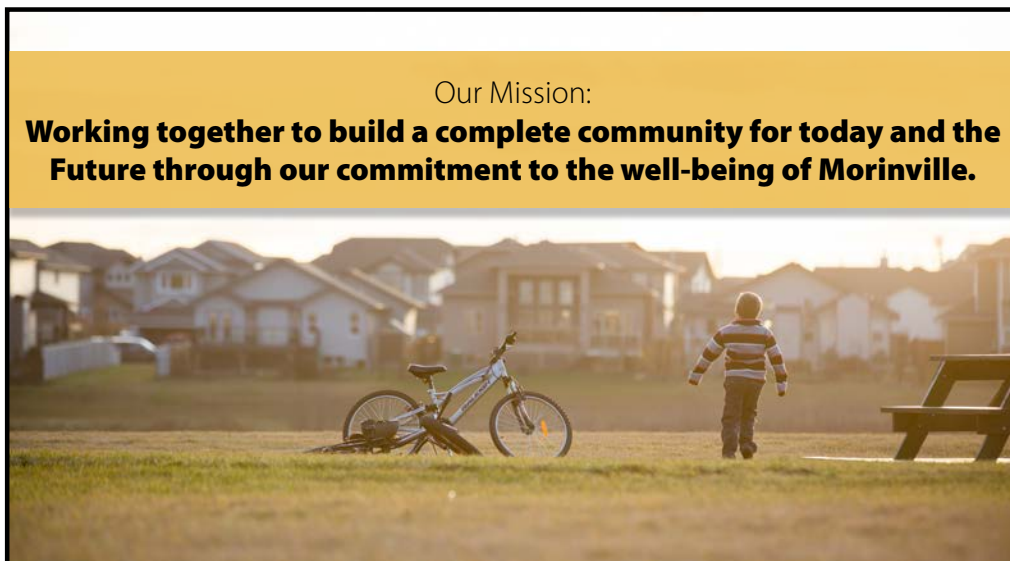
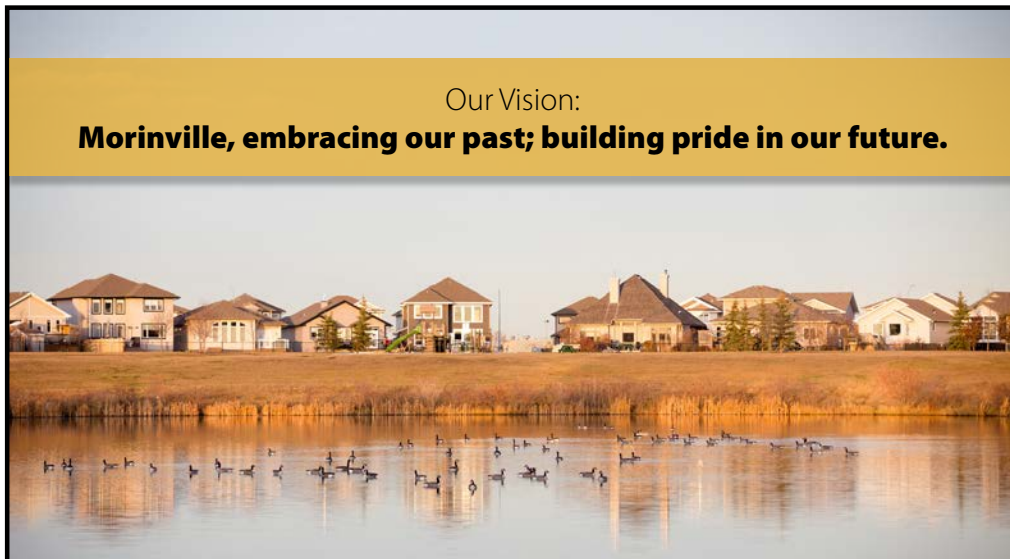
MISSION

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

OUR VALUES

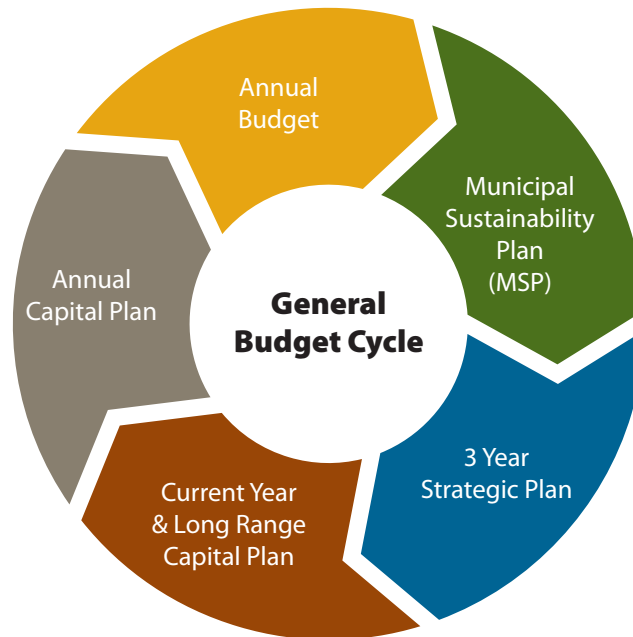
Morinville's Council and Administration have endorsed the following values which govern the way the municipality makes decisions, how we interact with others and how we conduct ourselves:

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



MUNICIPAL SUSTAINABILITY PLAN (MSP)

Morinville has adopted a Municipal Sustainability Plan (MSP) which is an overarching document that reflects the goals of Morinville through 2044. The MSP, in addition to a 3-year Strategic Plan and other planning documents, guides the preparation of the Operating Budget. Prior to approving 2020 tax rates and utility levies these documents, together with updated year-to-date financial information for 2019, are provided to Council.

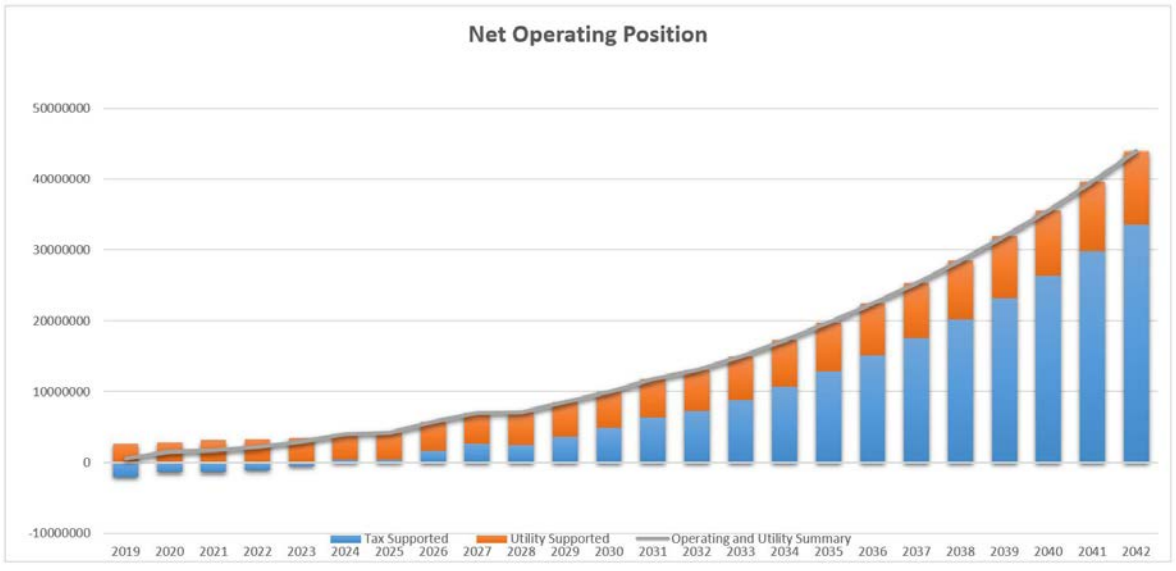


The budget information presented in this report is consolidated and organized into Tax Supported Operations and Utility Supported Operations. The information presented is intended to focus on divisional budgets followed by the various departmental functional areas to illustrate the services and programs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

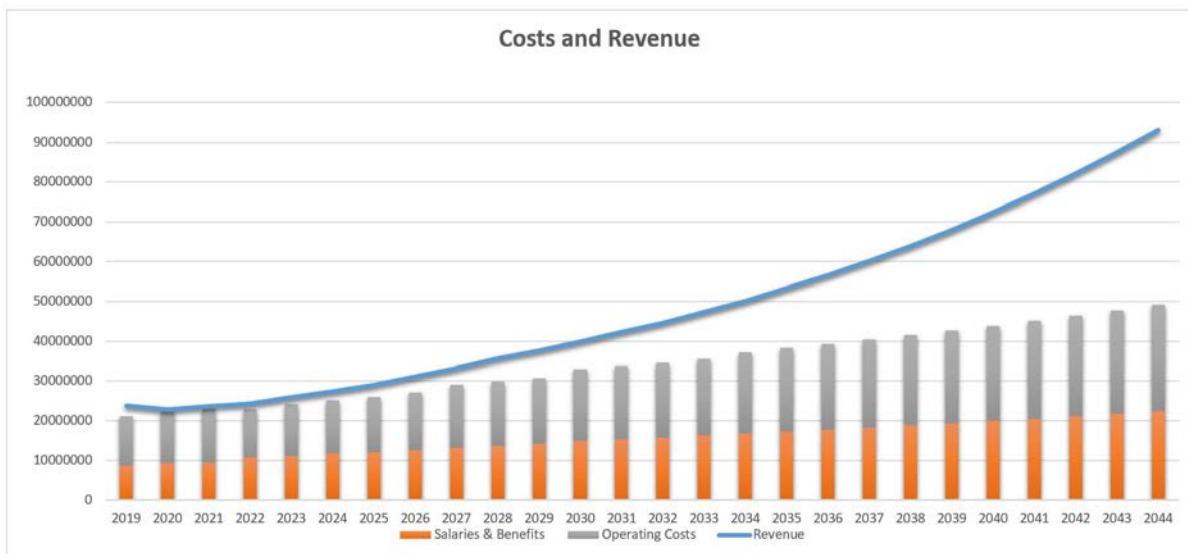
LONG RANGE FINANCIAL PLAN MODEL

- The Long Range Financial Model (LRFM) is a dynamic management planning tool which has been updated to reflect both our 2019 forecast along with our 2020 and future years operating and capital plan data.
- While this is not a budgeting system, this information will help inform the budgeting process, by highlighting a 25 year financial outlook and should influence strategic and day-to-day management decisions.

The following graphs highlight the results from updating the Town's 25 year Long Range Financial Model.



Net Operating Position – The model indicates the Town is expected to maintain a consolidated surplus position throughout the 25 year plan. The Tax supported budget will remain in a deficit position until the end of 2023 based on the current budget and financial modeling assumptions.



Net Operating Position – The model indicates the Town's expenses are approximately equally comprised of salaries/benefit costs to all other operating costs. Total revenues are expected to exceed total expenses throughout the 25 year model.

BUDGET REVIEW AND APPROVAL BY COUNCIL

For 2020, the following budget timelines were approved by Council:

Approved Budget Timelines	
October 9, 2019 Council/Admin Budget Retreat	Strategic Plan Operating Budget Long-Range Capital Plan
October 15, 2019 Council - Committee of the Whole	Morinville Community Library & Historical Society - Budget Presentation
October 22, 2019 Council - Regular Meeting	1 st Reading Operating Budget Long-Range Capital Plan Utility Bylaws
October 29, 2019 Council/Admin	Budget Open House/Public Input Session
November 12, 2019 Council - Regular Meeting	2 nd Reading Operating Budget Long-Range Capital Plan Utility Bylaws
November 25, 2019 Council - Special Committee of the Whole	Budget Review Session
November 26, 2019 Council - Regular Meeting	2 nd Reading Operating Budget Long-Range Capital Plan
December 10, 2019 Council - Regular Meeting	3 rd Reading Operating Budget Long-Range Capital Plan Utility Bylaws
January 21, 2020 Council - Committee of the Whole Meeting	Budget De-brief

2020 OPERATING BUDGET - AT A GLANCE

✓ **Confirmed Operating Initiatives:**

- ◆ Office of the CAO - 2020 Census \$50,000
- ◆ Planning & Economic Development – Storefront Improvement Program \$100,000
- ◆ Annualized Morinville Leisure Centre (MLC) Budget
- ◆ Compensation Review Implementation
- ◆ Confirmed new staff = 3 (plus a 0.5 reclassification - Customer Service Rep)

✓ **Municipal Service Levels**

- ◆ Service levels maintained at 2019 levels.

Budgeted Revenues

- ◆ Operating Grants – based on current funding agreements (FCSS, Policing, MSI Operating)
- ◆ Franchise Fee Revenue
 - ◆ Gas (Alta Gas) – 2020 projected revenue \$706K/year, an increase of \$24K or approximately 3.5% over the 2019 budget of \$682K/year.
 - ◆ Power (Fortis) – 2020 projected revenue \$1.058M/year, an increase of \$17K or approximately 1.6% over the 2019 budget of \$1.042M/year. Based on 20% Franchise fee cap.

Budgeted Expenses

✓ **Morinville Community Library & Morinville Historical Society**

- ◆ Morinville Community Library 2020 budget totals \$480,000, projected increases over 2019 are as follows:

2020	13,276
2021	40,130
2022	55,736

- ◆ Morinville Historical Society 2020 budget request totals \$107,000, projected increase over 2019 is \$1,000.

✓ **Salaries & Benefits**

- ◆ Cost of Living Allowance (COLA) – 2% adjustment applied to all pay grids
- ◆ Merit budgeted for all permanent staff
- ◆ Salary adjustments due to compensation review results
- ◆ Benefit Premiums – no change in premiums anticipated
- ◆ Pensions Premiums – no change in premiums confirmed

2020 OPERATING BUDGET - AT A GLANCE (continued)

✓ **2020 Community Events supported and/or managed by Community Services include:**

- ◆ St. Jean Baptiste Festival
- ◆ Canada Day Festivities
- ◆ Easter Egg Hunt
- ◆ French Heritage Festival
- ◆ National Indigenous Peoples Day
- ◆ Alberta Culture Days
- ◆ Family Halloween Dance
- ◆ Snowman Festival
- ◆ Christmas Festival including Lite Up the Night

2020 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:	2020 Municipal Census
DEPARTMENT:	Office of the CAO
PROJECT BUDGET:	\$50,000
OTHER OPERATING COST IMPACTS (on-going or 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 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>Municipalities conduct a Census to obtain a current, reliable population count which enables informed decision making about delivery of services. Morinville receives population-based grant dollars for residents counted in the Census. The Census also benefits other jurisdictions for planning purposes.</p> <p>A municipality conducting an official census must do so in the period starting April 1 and ending on June 30 (Determination of Population Regulation S. 3(1)).</p> <p>Section 3.1(2) of the Regulation Determination of Population, and the Municipal Census Manual define the criteria and methods for performing a census. Morinville would be using a “hybrid” system combining online and wireless census methods, which is an approved method by Municipal Affairs. The Census is conducted by an appointed coordinator, an online census software package is purchased and implemented, and casual census workers are hired to complete the door-to-door population count for dwellings that do not participate in the online initiative.</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>Collecting up-to-date population data is an important and effective way to plan for the needs of a growing and diverse community. Census information is used by various facilities, organizations, and stakeholders to deliver a wide range of municipal services including schools, recreational centres, emergency services, and major infrastructure. Census information is used to assess existing growth and service targets as well as long-term requirements for capital development and operational planning. In short, it’s essential for municipal budget cycles.</p> <p>Many non-profits are funded on a population basis; these organizations also use the data for operational and long-term planning in addition to securing funding opportunities.</p> <p>Administration completed an analysis on the value of conducting a 2020 Census. Current Planning & Economic statistics indicate 195 dwelling units have been started in Morinville since the completion of the 2016 Census. Many of these starts have subsequently been completed and assumed occupied. Additionally, other dwellings started in the months immediately preceding the 2016 Census will have achieved completion and occupation as well (for example, the 100 Block West project).</p> <p>Using the average household size from the 2016 Census report, Administration has estimated there is a potential for approximately 545 more residents. This could result in an additional \$163,500 to be received in grant funding, subject to the official population count.</p>

2020 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:	Storefront Improvement Program Coeur de Morinville Commercial
DEPARTMENT:	Planning & Economic Development
PROJECT BUDGET:	\$100, 000
OTHER OPERATING COST IMPACTS (on-going or one time):	On-going, grant program
PROJECT TYPE:	<input type="checkbox"/> ANNUAL PROGRAM <input checked="" type="checkbox"/> NEW INITIATIVE
MSP PILLAR:	<input type="checkbox"/> GOVERNANCE <input checked="" type="checkbox"/> CULTURAL <input checked="" type="checkbox"/> SOCIAL <input checked="" type="checkbox"/> ECONOMIC <input checked="" type="checkbox"/> INFRASTRUCTURE <input type="checkbox"/> ENVIRONMENTAL
LINKAGE TO OTHER PLANS:	Culture and Trails Master Plan, Coeur de Morinville Area Structure Plan, Town of Morinville Mobility Strategy, Morinville Heritage Survey, 2019-2021 Strategic Plan - Economic

PROJECT DESCRIPTION

Summary of Proposed Project:
 • Overall objective & scope of project

The scope of this project is to provide new and existing business owners along the Coeur de Morinville corridor the opportunity to improve existing storefronts with a cost share program with the Town. This program will allot monies and resources for businesses along 100 street and 100 ave commercial areas to improve their appearance and provide a partnership with the Town of Morinville.

Over the past several years, new commercial development on the south side of the railroad tracks along 100 street has occurred, resulting in stagnation of older commercial areas. Through this project, the Town of Morinville can demonstrate its commitment to local business partner the opportunity other existing Town plans and policies. Guidelines and practices would be established in order for the businesses to apply for this cost share grant. The purpose of this grant-program is any or all of the following:

- preserving or improving buildings streetscape and store-fronts in the commercial areas, primarily along 100st/100ave;
- rehabilitating buildings streetscape and store-fronts in the area;
- facilitating any other development in the area.

Through this purpose, the Town of Morniville could establish a vibrant heart of the community and a preferred location of investment choice for business that provides a unique range of residential, commercial, entertainment, cultural, and recreational opportunities, a place where people choose to live, work, and play.

PROJECT JUSTIFICATION

Summary of Rationale:
 • High-level overview of business rationale and justification for the project

This cost sharing grant-opportunity will provide businesses with an opportunity to upgrade their business storefront in a capacity that they may not have had. Through this process, the Town of Morinville will also be meeting economic and planning goals is to strengthen the Morinville business community. This would also demonstrate that the Town is a partner with its economic and planning vision for the community.

UTILITY REVENUE

✓ Utility Revenue

- ◆ Combined rates for Water, Sanitary, Storm Water and Solid Waste Services increase of 5% for the average residential account effective January 1, 2020.
- ◆ Storm Water Fees based on 2018 Study as follows:

	2019	2020	2021	2022	2023
Residential	\$ 5.00	\$ 7.50	\$ 10.00	\$ 15.00	\$ 20.00
Non-residential	\$ 10.00	\$ 15.00	\$ 20.00	\$ 30.00	\$ 40.00

	2024	2025	2026	2027
Residential	\$ 25.00	\$ 30.50	\$ 32.00	\$ 32.00
Non-residential	\$ 50.00	\$ 60.00	\$ 64.00	\$ 64.00

Note: The study was based on a 10-year rate strategy to achieve full cost recover. Rates are approved by Council on an annual basis.

Total Projected Utility Cost per Household

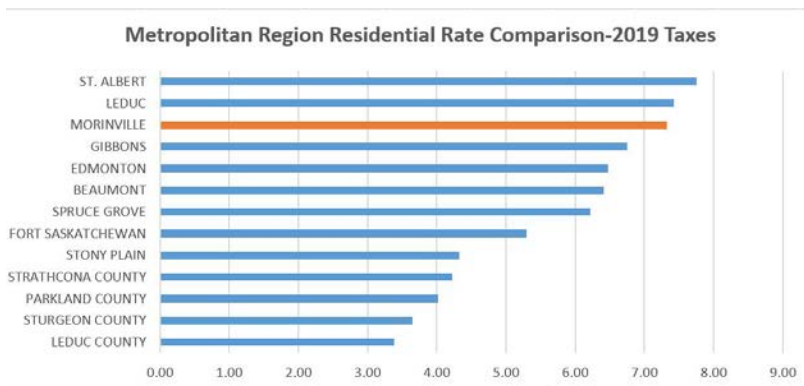
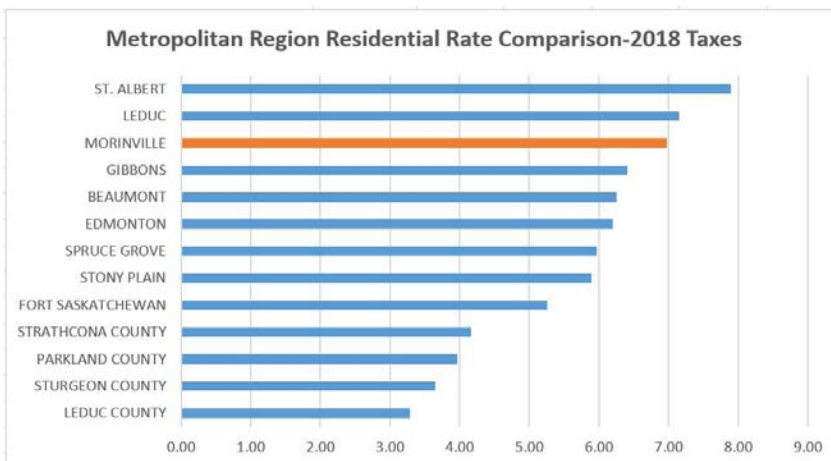
	2020		2019		\$ Change		Annual % Increase
	Annual	Monthly	Annual	Monthly	Annual	Monthly	
Water	\$ 724.34	\$ 60.36	\$ 707.25	\$ 58.94	\$ 17.09	\$ 1.42	2%
Sanitary	508.33	\$ 42.36	\$ 487.03	\$ 40.59	\$ 21.30	\$ 1.78	4%
Total	\$ 1,232.67	\$ 102.72	\$ 1,194.28	\$ 99.52	\$ 38.40	\$ 3.20	
Solid Waste	266.04	\$ 22.17	\$ 260.34	\$ 21.69	\$ 5.70	\$ 0.48	2%
Total	\$ 1,498.71	\$ 124.89	\$ 1,454.61	\$ 121.22	\$ 44.10	\$ 3.68	3%
Storm Water - New	\$ 90.00	\$ 7.50	\$ 60.00	\$ 5.00	\$ 30.00	\$ 2.50	50%
Total	\$ 1,588.71	\$ 132.39	\$ 1,514.63	\$ 126.22	\$ 74.10	\$ 6.18	5%

PROPERTY TAX REVENUE

✓ Property Tax Revenue –

- Based on the Council approved long term tax strategy, the 2020 budget reflects a 2% Residential increase along with a 2% non-residential increase based on a 1:1.1 split non-residential increase and a 2% growth projection.

Assessment Class	Average Assessment		Tax Rates		2019			2020			% Change
	2019	2020	2019	2020	2019	2020	\$ Change/Yr	2019	2020	\$ Change/Yr	
Residential	334,324	334,324	7.31986	7.466259	\$ 2,447.21	\$ 2,496.15	48.94				2%
Non-Residential - Commercial	829,970	829,970	8.05185	8.212885	6,682.79	6,816.45	133.66				2%
Non-Residential - Industrial	1,498,746	1,498,746	8.05185	8.212885	12,067.68	12,309.03	241.35				2%
M&E	293,809	293,809	8.05185	8.212885	2,365.71	2,413.02	47.31				
Vacant Farmland	22,248	22,248	34.569300	34.569300	769.10	769.10	-				0%
Vacant Non-Residential - Industrial	327,533	327,533	17.166735	17.166735	5,622.67	5,622.67	-				0%
Vacant Non-Residential - Commercial	586,627	586,627	17.166735	17.166735	10,070.47	10,070.47	-				
Education Taxes											
Residential	334,324	334,324	2.58675	2.58675	\$ 864.81	\$ 864.81	-				0%
Non-Residential - Commercial	829,970	829,970	3.50795	3.50795	2,911.49	2,911.49	-				0%
Non-Residential - Industrial	1,498,746	1,498,746	3.50795	3.50795	5,257.53	5,257.53	-				0%
Homeland Housing											
Residential	334,324	334,324	0.095335	0.10	\$ 31.87	\$ 32.51	0.64				2%
Non-Residential - Commercial	829,970	829,970	0.095335	0.10	79.13	80.71	1.58				2%
Non-Residential - Industrial	1,498,746	1,498,746	0.095335	0.10	142.88	145.74	2.86				2%
TOTAL RESIDENTIAL					\$ 3,343.89	\$ 3,360.96	\$ 49.58				
TOTAL NON-RESIDENTIAL - COMMERCIAL					9,673.41	9,808.65	135.24				
TOTAL NON-RESIDENTIAL - INDUSTRIAL					17,468.09	17,712.30	244.21				



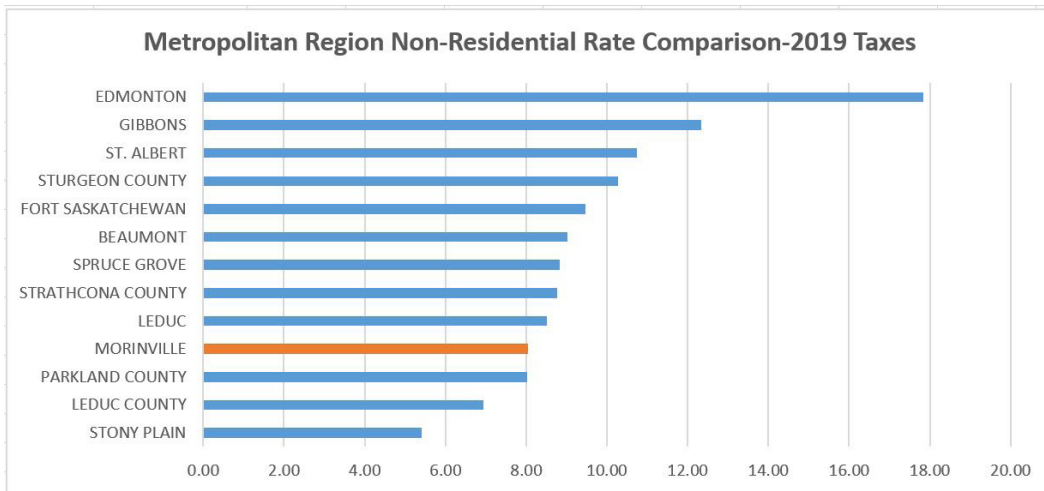
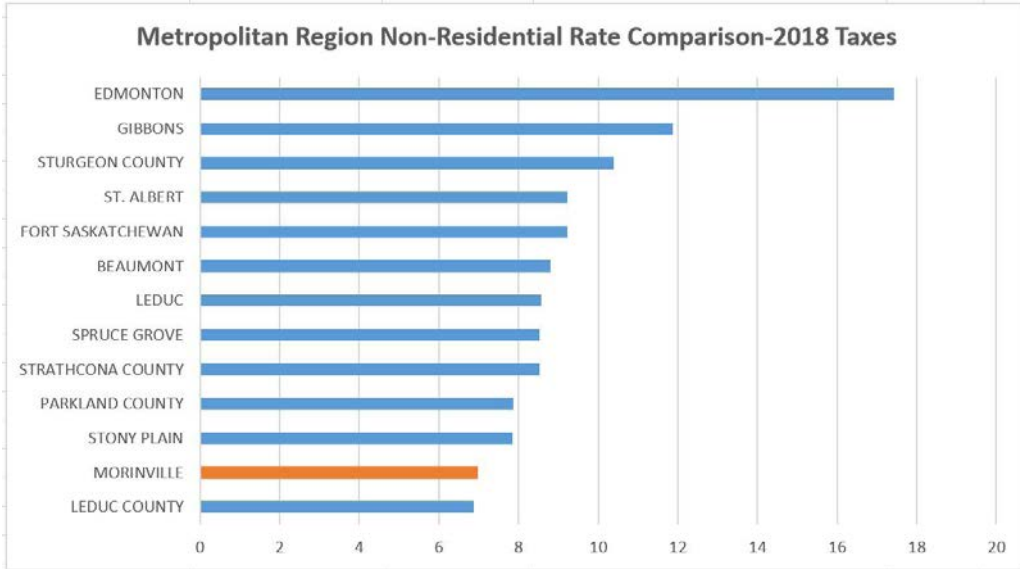
Morinville Council approved the implementation of a Long Term Tax Strategy in the Fall of 2018. The findings of the report compared Morinville's residential and non-residential (business industrial and commercial accounts) taxes to the Edmonton Metro Region comparators. Morinville was the only Alberta municipality charging businesses the same municipal tax rate as residential accounts.

To support equitable and comparable business tax rates within the region, Morinville Council implemented a different tax rate for its non-residential assessment class through the 2019 Operating Budget and subsequent passing of the 2019 Property Tax Bylaw in the spring of 2019 resulted in a higher tax rate than the residential rate by 10% (1:1.1 split).

The Long Term Tax Strategy also indicated a gradual increase to the non-residential accounts to a 50% increase over the residential class throughout a five year period (1:1.5 split).

- a 1% residential tax change is the equivalent of \$98,353. A non-residential split factor (eg. 1:1.1 vs 1:1.2) equates to approximately \$132,000
- Education taxes requisitioned by the province are expected to be frozen at 2019 rates to maintain low levels of taxation for Albertans.
- Differences in prior year estimated are reconciled in the following year education tax rate calculations

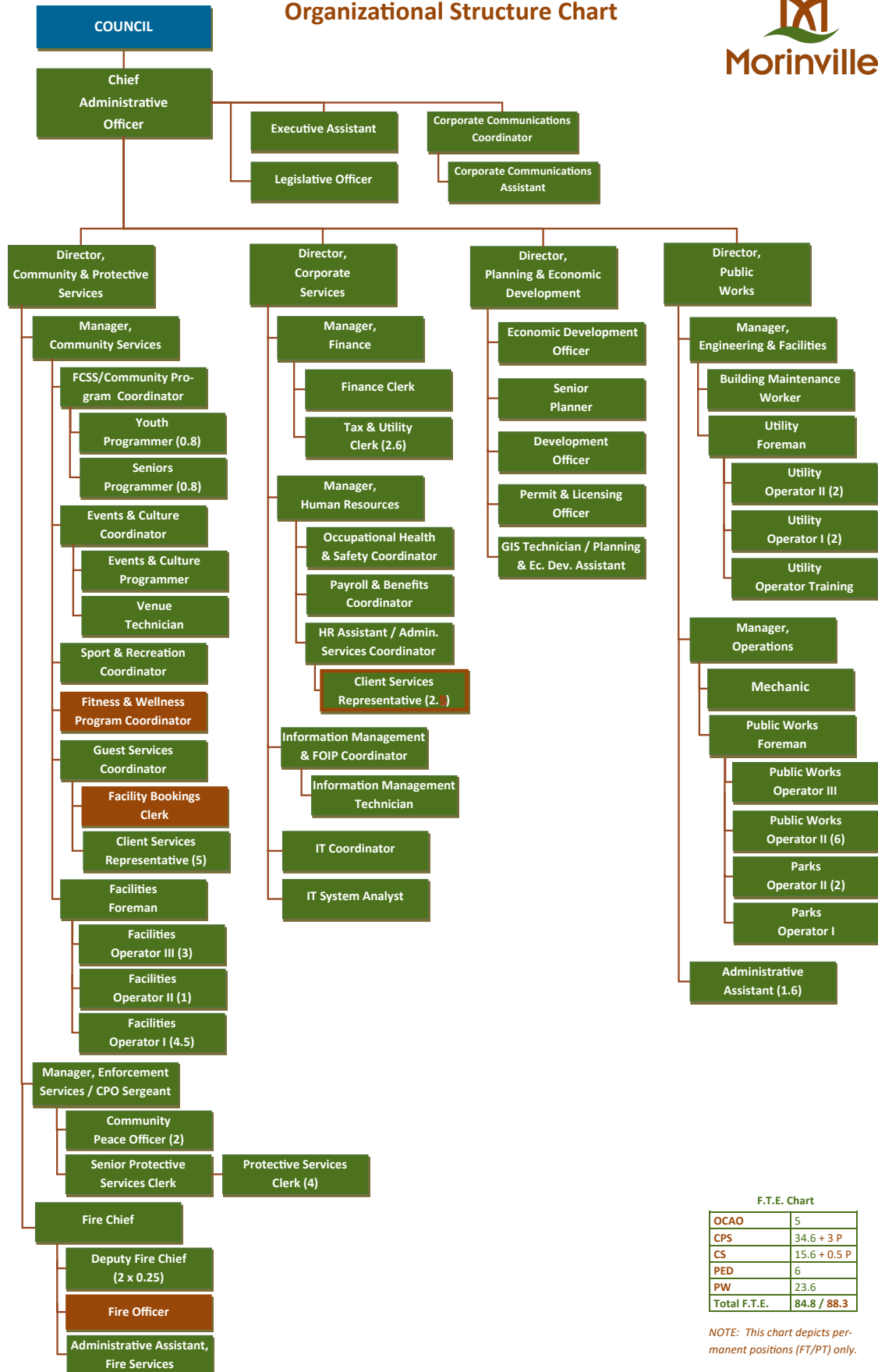
PROPERTY TAX REVENUE (continued)



In comparison to other municipalities within the Edmonton Metro Region, Morinville's non-residential taxes remain below the median and are more aligned to our comparable municipalities as a result of implementing the Long Term Tax Strategy in 2019.

ORGANIZATIONAL STAFFING

Organizational Structure Chart



F.T.E. Chart

OCAO	5
CPS	34.6 + 3 P
CS	15.6 + 0.5 P
PED	6
PW	23.6
Total F.T.E.	84.8 / 88.3

NOTE: This chart depicts permanent positions (FT/PT) only.

ORGANIZATIONAL STAFFING CHANGES

PROPOSED AMENDMENTS - 2020 Positions Recommended for Council's Consideration			
Department	Position	Proposed Net FTE Amendments	Explanation
Office of the Chief Administrative Officer			
Communications	Communications Intern	0.00	New: Temporary Intern (No change to permanent FTE)
	Division Total:	0.00	
Corporate Services			
Human Resources & Administrative Services	Client Services Representative (CSR)	0.50	Reclassification: 0.5 Casual Support to 0.5 Permanent
Human Resources & Administrative Services	Senior Client Services Representative (CSR)	0.00	Reclassification: CSR to Senior CSR (No change to permanent FTE)
	Division Total:	0.50	
Community & Protective Services			
Fire Services	Fire Officer	1.00	New: 1 Permanent Full-time
Community Services (MLC)	Fitness/Wellness Coordinator	1.00	New: 1 Permanent Full-time
Community Services (MLC)	Facility Bookings Clerk	1.00	New: 1 Permanent Full-time
Community Services (MLC)	Facility Monitors	0.00	New: Casual Staff Pool/Support (No change to permanent FTE)
Community Services (MLC)	Fitness Program Instructors	0.00	Reclassification: Contracted Services to Casual Staff (No change to permanent FTE)
	Division Total:	3.00	
Planning & Economic Development			
	Division Total:	0.00	
Public Works			
	Division Total:	0.00	
Total Requested Full-time Equivalent (FTE) Staff			
	2020 Proposed Amendments	3.50	

ORGANIZATIONAL STAFFING CHANGES (continued)

PROPOSED AMENDMENTS - HELD FOR FUTURE BUDGET CONSIDERATIONS			
Department	Position	FTE(s)	Amendment
Office of the Chief Administrative Officer			
Office of the CAO	Corporate Planning & Intergovernmental Advisor	1.00	Proposed: 2021 (carried forward from 2020 planning)
Community & Protective Services			
Community Services	Client Services Representative	1.00	Proposed: 2021
Community Services	Facility Operator II (Casual)	0.00	Proposed: 2021
Fire Services	Deputy Fire Chief; Reclassify from 0.25 to 1.00	0.75	Proposed: 2021; Increase FTE from 0.25 to 1.00
Planning & Economic Development			
Planning & Development	N/A	0.00	N/A
Corporate Services			
Financial Services	Accountant	1.00	Proposed: 2021 (carried forward from 2019 planning)
Financial Services	Tax & Utility Clerk	1.00	Proposed: 2021 (carried forward from 2019 planning)
Human Resources Services	Human Resources Coordinator	1.00	Proposed: 2021 (carried forward from 2019 planning)
Public Works			
Engineering & Facilities	Building Maintenance Worker	1.00	Proposed: 2021
Parks	Seasonal (playground & washroom)	0.00	Proposed: 2021
Transportation	Seasonal (shop)	0.00	Proposed: 2021
Utilities	Seasonal (utilities)	0.00	Proposed: 2021
Future Proposed Amendments:			
		6.75	

ACCOUNT GROUPING DETAIL

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

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

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

OPERATING BUDGET AMENDMENTS

1st Reading - Consolidated Operating Budget

Tax Supported Surplus/(Deficit)	\$ (1,767,498)
Utility Supported Surplus/(Deficit)	2,347,310
Total 1st Reading - Consolidated Operating Budget	\$ 579,812

Post 1st Reading - Operating Budget Amendments

Utility Supported Amendments:

Increase	Net Sanitary Department Revenue/Expense	\$ (8,616)
Total 1st Reading - Tax Supported Budget Amendments		\$ (8,616)

Tax Supported Surplus/(Deficit)	\$ (1,767,498)
Utility Supported Surplus/(Deficit)	2,338,694
Total 1st Reading - Consolidated Operating Budget	\$ 571,196

Increased wastewater flow rate provided by the Alberta Capital Region Wastewater Commission (from \$1.21/M3 to \$1.24/M3). Adjustment resulted in an increase to both revenue and expenses within the Sanitary Department Operating Budget.

2nd Reading - Operating Budget Amendments

Tax Supported Amendments

Reduce	Salaries/wages/benefits/training	\$ (215,000)
Reduce	Staff bonuses	(21,500)
Reduce	Social club funding	(6,000)
Reduce	P & ED Green manager position	(20,000)
Reduce	Cultural Programming for festivals	(15,000)
Reduce	Corporate Planning & Intergovernmental position	(84,400)
Reduce	Morinville Public Library funding	(25,000)
Reduce	Public Works Building Repairs & Maintenance	(14,000)
Reduce	Public Works Snow Removal	(40,000)
Reduce	Public Works Equipment Rental	(60,000)
Reduce	Public Works Roads Repair & Maintenance	(70,000)
Reduce	Council Telecommunications	(3,000)
Reduce	Council Professional Development	(8,500)
Reduce	Council Mileage/Subsistence	(5,500)
Reduce	Midstream Demo	(25,000)
Reduce	Off-site levy update project	(5,000)
Add	Lane Improvements (3)	45,000
		<u>\$ (572,900)</u>

Tax Supported Surplus/(Deficit)	\$ (1,194,598)
Utility Supported Surplus/(Deficit)	2,338,694
Total 2nd Reading - Consolidated Operating Budget	\$ 1,144,096

OPERATING BUDGET AMENDMENTS (continued)

3rd Reading - Operating Budget Amendments

<u>Revenue</u>			
Reduce	Property Tax Revenue	(232,942)	
		(232,942)	\$ (1,427,540)
<u>Expense</u>			
Reduce	Storefront Improvement Program	(50,000)	
Reduce	Concert Series (Net)	(10,000)	
Increase	Library funding	13,276	
		(46,724)	\$ (1,380,816)
Tax Supported Surplus/(Deficit)			\$ (1,380,816)
Utility Supported Surplus/(Deficit)			2,338,694
Total 3rd Reading - Consolidated Operating Budget			\$ 957,878

CONSOLIDATED OPERATING BUDGET

Overall, the Consolidated Budget reflects revenues totaling \$22.6M which represents an increase of nearly 7% over the prior year approved budget. The increase is primarily associated with increased growth projections, with a 2% municipal tax increase and a 1:1.1 split non-residential mill rate, Morinville Leisure Centre (MLC) revenues along with a marginal increase in utility revenue.

The 2020 Budgeted Consolidated Expenses reflect approx. \$22.2M (net of MLC Interest) and have increased by 7% compared to the prior year budget. The increase projected expenses reflects an investment into new operating initiatives, compensation impacts in addition to new position proposals and higher operating costs associated with the MLC operations. The increase in expenses has been partially offset by reductions totaling \$874K in other general expenses throughout the organization. The overall budget reflects a surplus totaling \$958K.

Town of Morinville 2020 Consolidated Budget

	2017 Actual	2018 Actual	2019 Forecast	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Revenue:							
Net Taxation	8,967,409	9,299,254	10,050,049	10,050,049	10,397,816	10,677,905	10,961,396
Franchise Fees	1,570,430	2,190,654	1,785,413	1,724,288	1,764,605	1,799,898	1,835,896
Sales to Other Governments	710,061	969,548	779,426	846,876	891,489	917,101	823,345
Government Transfers	808,208	857,533	950,000	954,741	978,402	956,741	956,741
Penalties & Fines	587,657	471,403	458,758	474,856	447,500	442,500	447,750
Development Fees & Permits	297,642	384,694	351,866	349,500	257,602	262,602	267,602
Rentals	315,305	302,274	334,504	322,420	357,682	369,898	339,898
Investment Income	150,684	137,940	94,285	100,000	115,000	125,000	125,000
Sales & User Charges	69,792	71,951	56,795	89,800	83,600	63,810	63,810
Offsite Levies	186,430	160,785					
Other Revenues	671,709	217,361	974,744	669,150	736,465	633,023	522,930
Water, Wastewater & Solid Waste Fees	5,152,898	5,622,368	6,006,285	6,066,741	6,597,848	6,834,934	7,098,628
Total Revenue	19,488,225	20,685,765	21,842,125	21,648,421	22,628,009	23,083,412	23,442,996
Expense:							
Salaries, Wages & Benefits	7,750,659	8,250,370	9,449,484	9,588,124	10,628,745	10,870,230	10,978,384
Contracted & General Services	3,702,304	4,179,939	4,317,794	4,358,301	4,454,281	4,508,780	4,521,129
Materials Goods & Utilities	3,809,914	4,061,410	4,264,813	4,556,256	4,734,974	4,860,100	4,724,314
Interest on Long Term Debt	80,172	69,823	307,672	415,494	622,947	522,538	517,371
Purchases from Other Governments	856,734	909,487	936,005	937,776	1,029,648	1,024,832	1,024,832
Bank Charges & Short Term Interest	65,178	67,880	13,906	13,800	13,800	13,800	13,800
Other Expenses	289,694	310,597	283,954	301,361	374,249	426,094	387,592
- Morinville Community Library	433,753	508,759	480,020	480,020	493,276	520,150	535,756
- Morinville Historical Society	102,000	106,000	106,000	106,000	107,000	107,000	107,000
- Salary Attrition					(215,000)	(215,000)	(215,000)
Total Expense	17,090,408	18,464,265	20,159,648	20,757,132	22,243,920	22,638,523	22,595,178
Net Total	2,397,817	2,221,500	1,682,477	891,289	384,089	444,889	847,818
Less Interest on MLC Debenture					573,790	481,975	460,834
Net total					957,879	926,864	1,308,652

IMPACT ON OPERATIONAL RESERVES

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

<u>Tax Supported Operations</u>	<u>2019 Forecast</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Estimated Surplus (Deficit)	(269,673)	(1,380,815)	(1,633,515)	(1,462,063)
Other Estimated Reserve/Forecast Adjustments	500,000	1,550,000	1,750,000	1,750,000
Other Revenue / Non Budgeted Sponsorship	150,000	100,000	75,000	
	<u>380,327</u>	<u>269,185</u>	<u>191,485</u>	<u>287,937</u>
(1) Directed to Safety Initiative Reserve - Net Proceeds	183,418	105,000	75,000	75,000
(2) Directed to Safety Initiative Reserve - New Projects		(110,732)		
(3) Debenture Payment - Principle	(288,765)	(247,649)	(256,159)	(265,011)
	<u>(105,347)</u>	<u>(253,381)</u>	<u>(181,159)</u>	<u>(190,011)</u>
Final Surplus (Deficit)	<u>274,980</u>	<u>15,804</u>	<u>10,327</u>	<u>97,926</u>
<u>Impact on General Operating Reserves</u>				
Operating Reserves	217,734	492,714	508,518	518,845
Change	274,980	15,804	10,327	97,926
General Operating Reserve Projection	492,714	508,518	518,845	616,771
Other Operating Reserves				
Safety Initiative Reserve	183,418	177,686	252,686	327,686
Water Stabilization	283,874	313,874	343,874	373,874
Sanitary / Solid Waste Stabilization	193,286	218,286	243,286	268,286
Total Other Operating Reserves	660,578	709,846	839,846	969,846
Total - All Operating Reserves	1,153,292	1,218,364	1,358,691	1,586,617

- (1) Funded solely through net automated enforcement revenues.
- (2) Proposed projects include: (1) Trail Solar Lights (1 Segment) \$110,732.
- (3) Excluded the Morinville Leisure Centre debenture as capital grants vs operating reserves are expected to fund. Adjustment to exclude debenture interest included within the operating tax supported budget.

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 values 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 2020 is \$6,877,846.

Account Description	2020	2021	2022
394000-Depreciation Expense - Admin.	293,650	299,523	305,514
394001-Depreciation Expense - Fire Dept.	151,303	154,329	157,416
394002-Depreciation Expense - Enforcement	25,773	26,288	26,814
394003-Depreciation Expense - Programming	1,116	1,149	1,172
394004-Depreciation Expense - Arena	95,097	-	-
394005-Depreciation Expense - Open Spaces	409,436	417,625	425,977
394009-Depreciation Expense - Public Works	181,718	185,352	189,060
394010-Depreciation Expense - Roads	3,083,456	3,145,125	3,208,028
394011-Depreciation Expense -Bus	12,204	12,448	12,697
394012-Depreciation Expense - Storm	562,910	574,168	585,652
394017-Depreciation Expense - Ambulance	46,077	46,999	47,939
394018-Depreciation Expense - CCC	357,951	365,110	372,412
394013-Depreciation Expense - Water	513,203	523,467	533,936
394014-Depreciation Expense - Sanitary	435,238	443,943	452,822
394015-Depreciation Expense - MLC	708,715	722,889	737,347
Total Depreciation Expense	6,877,846	6,918,416	7,056,784

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. Tax supported operating expenses are comprised of approximately 80% fixed costs and 20% variable costs.

The table below summarizes the tax supported operations for 2020 together with historical and forecast data from 2017 through 2022.

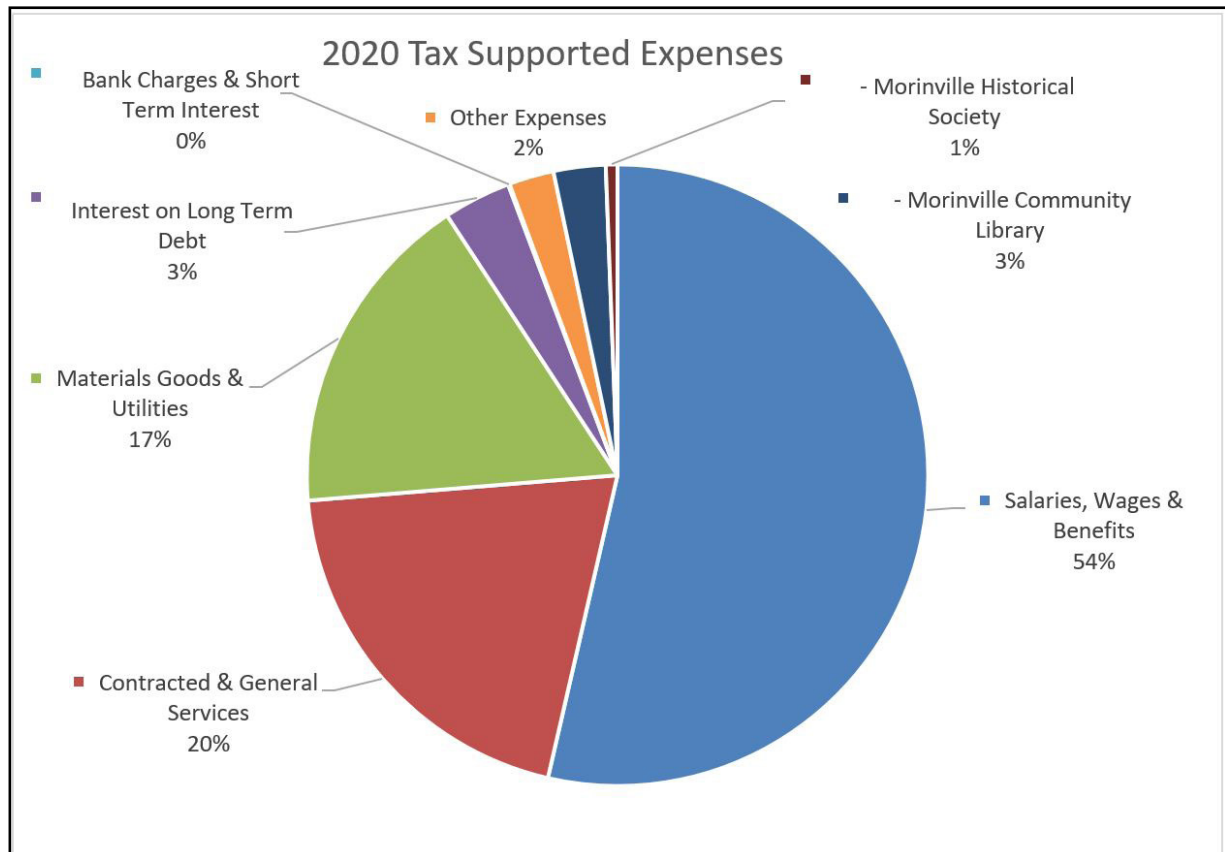
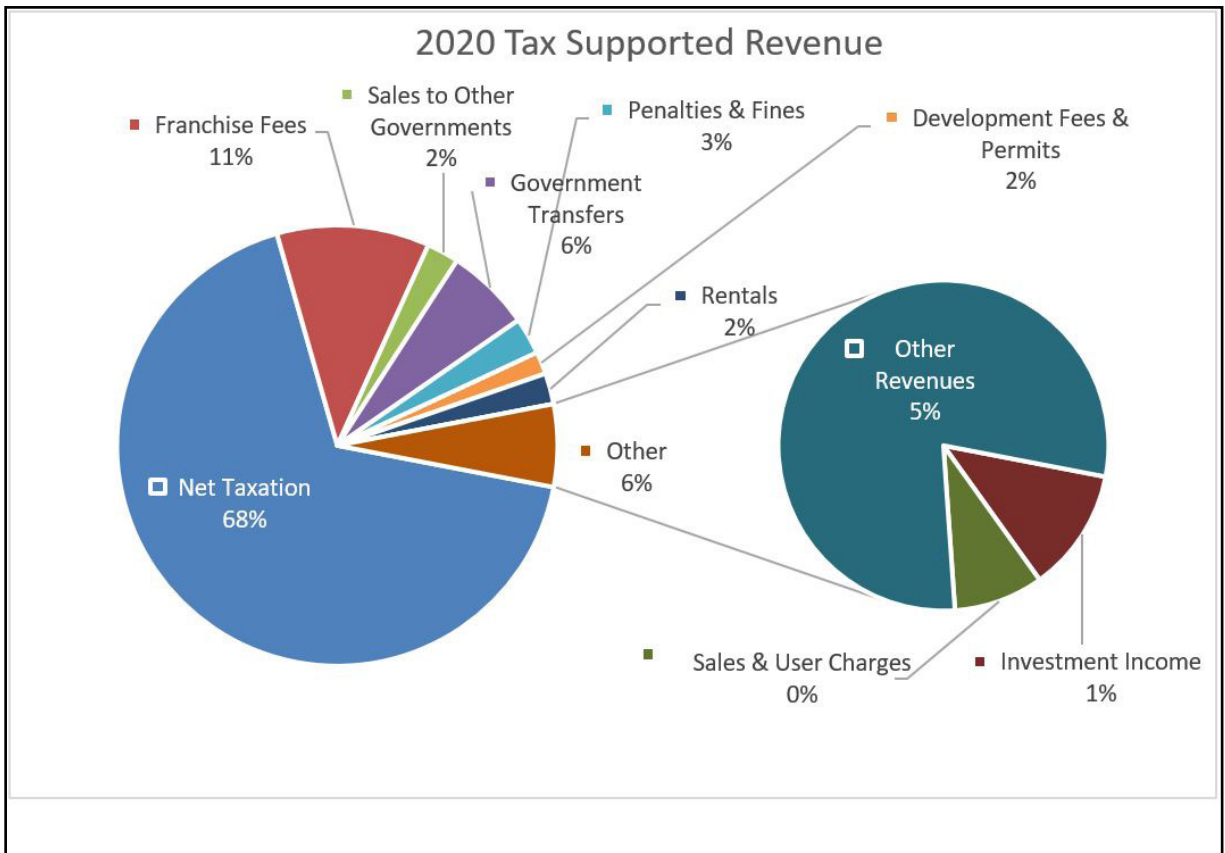
2020 HIGHLIGHTS:

The 2020 Tax Supported Operating Budget reflects revenues totaling \$15.5M which represents an increase of approximately \$434K or 3% which is primarily associated with higher net tax revenue and incremental revenue increases relating to implementing the median rate to fees and charges (excluding Community Services). Operating expenses total \$17.4M and are projected to rise over last year's budget by 8% or \$1.3M (excluding MLC Debt Costs) which is driven by staffing/benefit related increases totaling \$826K, new initiatives for 2020 totaling \$100K which include a Census, and a Store front improvement grant. Incremental MLC operating costs (excluding salaries) are \$411K, which is based on a full operating year. The increases in operating costs are partially offset by various other cost reductions which occurred in most all Town Departments and total \$874K. The MLC 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 2020 reflects a deficit within the Tax Supported operations of \$1.38M.

Town of Morinville 2020 Tax Supported

	2017 Actual	2018 Actual	2019 Forecast	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Revenue:							
Net Taxation	8,967,409	9,299,254	10,050,049	10,050,049	10,397,816	10,677,905	10,961,396
Franchise Fees	1,570,430	1,659,547	1,785,413	1,724,288	1,764,605	1,799,898	1,835,896
Sales to Other Governments	300,675	367,119	302,262	350,251	370,560	385,753	291,997
Government Transfers	808,208	857,533	1,011,423	954,741	978,402	956,741	956,741
Penalties & Fines	562,920	443,343	435,561	452,856	425,500	420,500	425,750
Development Fees & Permits	297,642	384,694	351,866	349,500	257,602	262,602	267,602
Rentals	315,305	302,274	334,504	322,420	357,682	369,898	339,898
Investment Income	150,684	137,940	94,285	100,000	115,000	125,000	125,000
Sales & User Charges	69,792	71,951	56,795	89,800	83,600	63,810	63,810
Offsite Levies	186,430	160,785					
Other Revenues	670,456	2,270,134	974,744	669,150	736,465	633,023	522,930
Total Revenue	13,899,951	15,954,574	15,396,902	15,063,055	15,487,232	15,695,130	15,791,020
Expense:							
Salaries, Wages & Benefits	6,849,543	7,271,195	8,359,309	8,509,285	9,498,105	9,733,018	9,840,006
Contracted & General Services	2,880,847	3,329,496	3,479,314	3,403,756	3,534,505	3,571,804	3,566,790
Materials Goods & Utilities	2,427,923	2,529,088	2,643,577	2,876,079	3,022,955	3,141,217	2,970,602
Interest on Long Term Debt	80,172	69,823	307,672	415,494	622,947	522,538	517,371
Bank Charges & Short Term Interest	65,178	67,880	13,906	13,800	13,800	13,800	13,800
Other Expenses	273,949	307,512	276,777	291,361	364,249	416,094	377,592
- Morinville Community Library	433,753	508,759	480,020	480,020	493,276	520,150	535,756
- Morinville Historical Society	102,000	106,000	106,000	106,000	107,000	107,000	107,000
- Salary Attrition					(215,000)	(215,000)	(215,000)
Total Expense	14,763,741	14,189,753	15,666,575	16,095,795	17,441,837	17,810,620	17,713,917
Net Total	(863,790)	1,764,822	(269,673)	(1,032,740)	(1,954,605)	(2,115,490)	(1,922,897)
Less Interest on MLC Debenture					573,790	481,975	460,834
Net Total					(1,380,815)	(1,633,515)	(1,462,063)

TAX SUPPORTED OPERATING BUDGET (continued)



MUNICIPAL SERVICE LEVELS

A key purpose of Alberta municipalities is to deliver necessary and desirable services for all residents.

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

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

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

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

Within each Division, Mandatory and Discretionary Services are outlined, and defined as:

- Mandatory Services- Legislated, Bylaw and/or Policy approved
- Discretionary Services – All other municipal services as determined by Council.

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



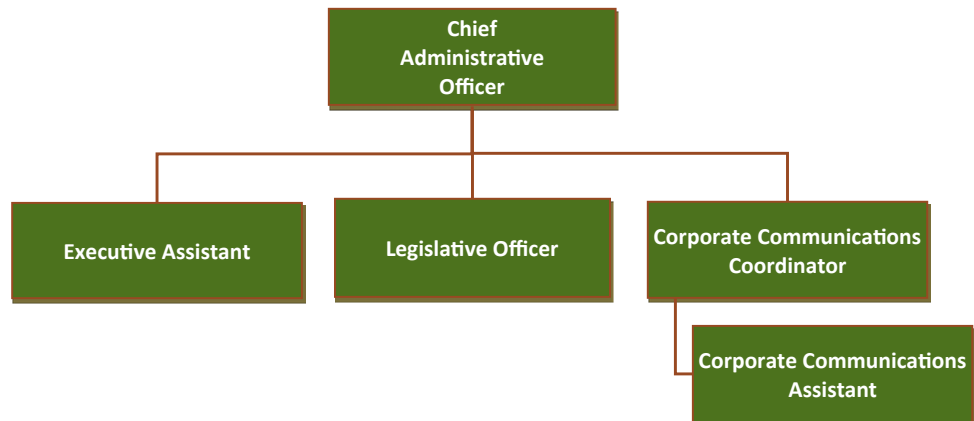
OFFICE OF CHIEF ADMINISTRATIVE OFFICER DIVISION OVERVIEW



Mandatory Services - Legislated, Bylaw and/or Policy approved

Discretionary Services - All other municipal services as determined by Council

Office of the Chief Administrative Officer



OFFICE OF CHIEF ADMINISTRATIVE OFFICER DIVISION OVERVIEW (continued)

Office of CAO Budget Comparison

	2019 Budget	2020 Budget	Change	% Change
Expenditures				
11-Council	393,460	460,777	67,317	17.11%
12-Office of CAO	744,100	940,104	196,004	26.34%
	1,137,560	1,400,881	263,321	23.15%
Total	(1,137,560)	(1,400,881)	(263,321)	-23.15%

Highlights

The Office of CAO Division oversees Legislative Services, Corporate Communications along with the overall Organizational Administration and includes Council. Overall, the 2020 Budget reflects an increase in operating expenditures of 23%. Significant changes include: Consolidating all legal fees for the organization into Office of CAO, implementing compensation review, as well as costs associated with conducting a census.

OFFICE OF CHIEF ADMINISTRATIVE OFFICER DIVISION OVERVIEW OF DEPARTMENTS

The Office of the Chief Administrative Officer Division is comprised of the following departments:

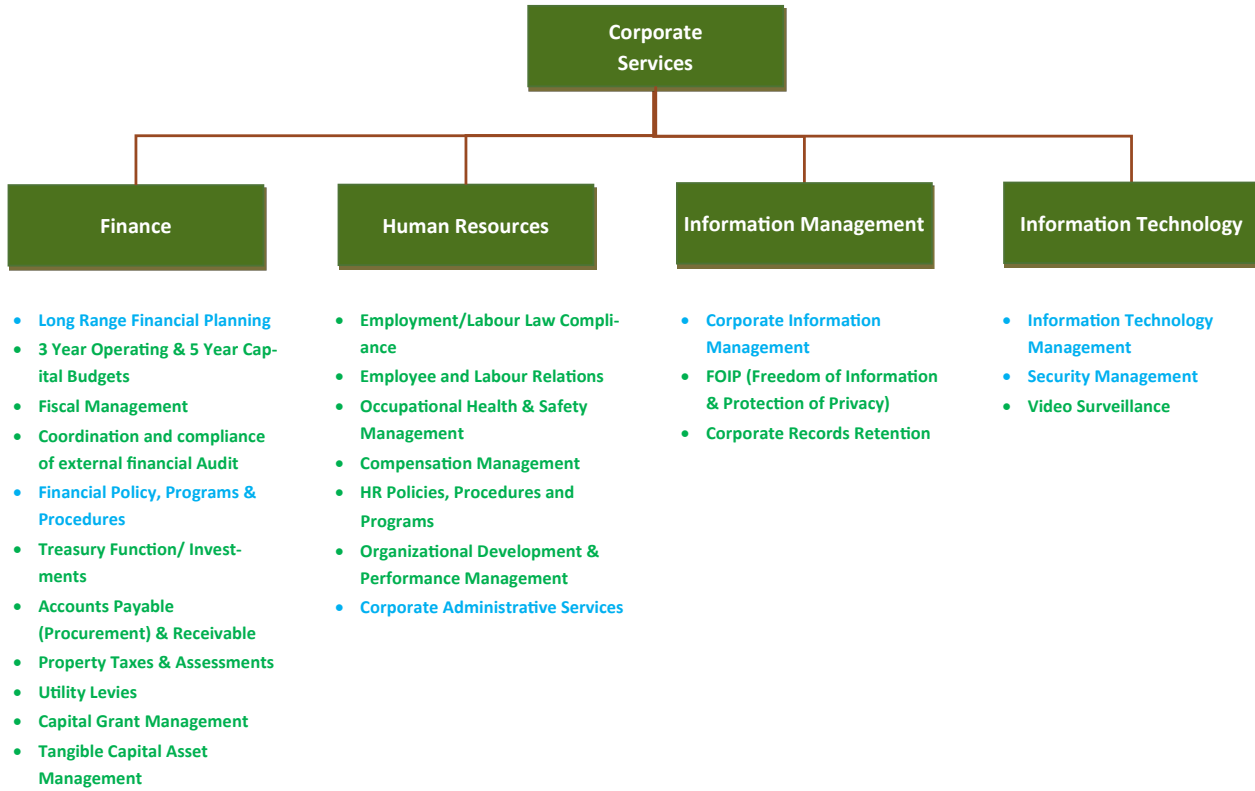
Summary Office of CAO								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Expenditures								
Salaries, Wages & Benefits	434,469	539,704	552,725	620,229	624,726	641,220	67,504	12%
Contracted & General Services	41,954	120,615	98,750	227,250	177,250	177,250	128,500	130%
Materials, Goods & Utilities	90,718	50,937	76,500	76,500	76,500	76,500	0	0%
Other Expenses	30,934	33,900	16,125	16,125	16,125	16,125	0	0%
Total Expense	598,075	745,156	744,100	940,104	894,601	911,095	196,004	26%
Net Total	(598,075)	(745,156)	(744,100)	(940,104)	(894,601)	(911,095)	(196,004)	

The Office of CAO Department is comprised of 5 full time staff responsible for a large area of mandatory services including overall service delivery management, stewardship of the Corporate Vision, Mission and Goals, Strategic direction and leadership, along with resources to manage Bylaw, Policies, procedures, Council & Committee meeting management, Elections, Census and all Corporate Communications, branding, advertising and marketing as well as public engagement. Overall, the 2020 Budget reflects an increase in operating expenditures of \$196K or 26%. Significant changes include: Consolidation of all legal fees \$72K, staffing increases totaling \$67K which includes a Communications intern from May-August, slight increase in training & development, as well as costs associated with conducting a Census \$50K and annual resident survey.

Summary Council								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Expenditures								
Salaries, Wages & Benefits	223,010	285,570	319,960	398,077	410,086	413,632	78,117	24%
Contracted & General Services	24,024	36,751	41,300	35,800	41,300	41,300	(5,500)	-13%
Materials, Goods & Utilities	26,883	17,931	32,200	26,900	27,900	27,900	(5,300)	-16%
Total Expense	273,917	273,917	393,460	460,777	479,286	482,832	67,317	17%
Net Total	(273,917)	(273,917)	(393,460)	(460,777)	(479,286)	(482,832)	(67,317)	

Council's 2020 Budget reflects an increase in operating expenditures of 17% or \$67K. Significant expenditure changes include: Reduction in computer purchase costs \$2K, reduction in Telecommunications \$3K, reduction in Professional development and Mileage and Subsistence \$14K which is offset by an increase in Honorarium and Per Diem costs as a result of the compensation review implementation.

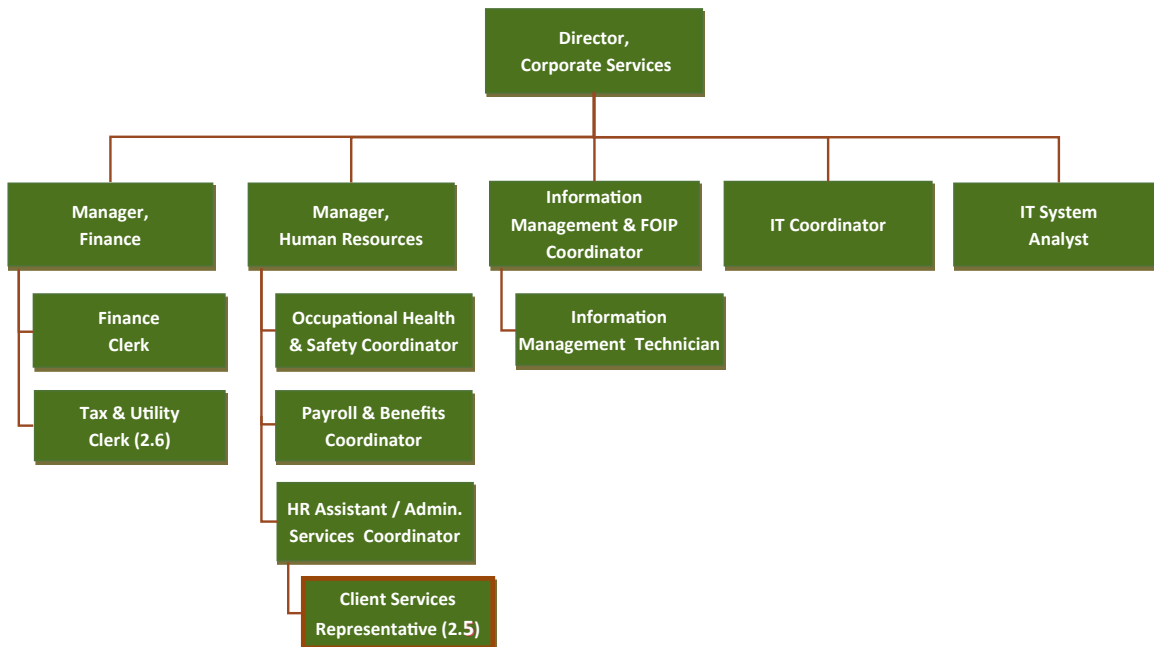
CORPORATE SERVICES DIVISION OVERVIEW



Mandatory Services - Legislated, Bylaw and/or Policy approved

Discretionary Services - All other municipal services as determined by Council

Corporate Services



NOTE: Chart depicts permanent positions (FT/PT) only.

CORPORATE SERVICES DIVISION OVERVIEW (continued)

Corporate Services Division Budget Comparisons

	2019 Budget	2020 Budget	Change	% Change
Revenue				
10-General Government Services	11,999,337	12,402,421	403,084	3.36%
20-Financial Services	19,500	35,900	16,400	84.10%
48-Human Resources	31,000	32,050	1,050	3.39%
	12,049,837	12,470,371	653,476	5.42%
Expenditures				
10-General Government Services	69,288	(161,615)	(230,903)	-333.25%
20-Financial Services	1,847,646	2,052,315	204,669	11.08%
48-Human Resources	733,784	719,317	(14,467)	-1.97%
	2,650,718	2,610,017	(40,701)	-1.54%
Total	9,399,119	9,860,354	461,235	-4.91%

Highlights

The Corporate Services Division consists of 15.6 full time staff who oversee the Finance, Human Resources, Information Management and Information Technology functions for the organization. Overall, the 2020 Budget reflects an increase in annual revenues totaling \$653K or 5% along with a decrease in operating expenditures totaling \$41K or 2%. Significant changes include: increased net tax revenue along with increased telecommunications and information technology related operating expenditures with a reduction in General Government Services and Human Resource operating expenditures.

CORPORATE SERVICES DIVISION OVERVIEW OF DEPARTMENTS

The Corporate Services Division is comprised of the following departments:

Summary General Government Services								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Net Taxation	8,967,409	9,299,254	10,050,049	10,397,816	10,677,905	10,961,396	347,767	3%
Franchise Fees	1,570,430	1,659,547	1,724,288	1,764,605	1,799,898	1,835,896	40,317	2%
Government Transfers	808,208	857,533					-	
Penalties & Fines	123,369	117,577	125,000	125,000	120,000	125,000	-	0%
Offsite Levies	186,430	160,785					-	
Investment Income	150,684	137,940	100,000	115,000	125,000	125,000	15,000	15%
Other Revenues		2,052,773					-	
Total Revenue	11,806,530	14,285,409	11,999,337	12,402,421	12,722,803	13,047,292	403,084	3%
Expenditures								
Materials, Goods & Utilities	22,434	21,099	20,000	9,000	15,000	15,000	(11,000)	-55%
Interest on Long Term Debt	53,717	49,064	44,288	39,385	34,353	29,186	(4,903)	-11%
Other Expenses	3,897	1,002	5,000	5,000	5,000	5,000	-	0%
-Salary attrition				(215,000)				
Total Expense	80,048	71,165	69,288	(161,615)	54,353	49,186	(230,903)	-333%
Net Total	11,726,482	14,214,244	11,930,049	12,564,036	12,668,450	12,998,106	633,987	

The General Government Services Department budget includes net taxation revenue, franchise fees (Fortis & Alta Gas), investment income, capital grant revenue along with other general operating expenses. Overall, the 2020 Budget reflects an increase in overall revenues totaling 3% or \$403K primarily resulting from increased net taxation revenues, operating expenditures are slightly reducing. Significant changes include: increase in municipal tax revenue \$348K based on a 2% residential increase coupled with a split non-residential rate of 1:1.1, no longer receiving local improvement tax revenue effective 2019 \$51K (fully re-paid vs tax levies), Operating Expenses reflect a slight reduction in Materials, Goods & Utility costs and Town office debenture interest costs totaling \$10K or 14%, organization wide salary attrition has been allocated here.

Summary Financial Services								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Sales to Other Governments	-	-						
Rentals	5,500	2,500					-	
Sales & User Charges	10,695	13,335	14,500	15,900	15,900	15,900	1,400	10%
Sales Of Goods&Services	448,646	41,243	5,000	20,000	20,000	20,000	15,000	300%
Total Revenue	464,841	57,078	19,500	35,900	35,900	35,900	16,400	84%
Expenditures								
Salaries, Wages, Benefits & Training	795,753	772,833	849,043	889,728	889,728	908,468	40,685	5%
Contracted & General Services	511,305	663,085	656,431	746,957	746,957	689,899	90,526	14%
Materials, Goods & Utilities	276,726	325,225	324,172	397,280	397,280	399,123	73,108	23%
Bank Charges & Short Term Interest	64,935	67,880	10,000	10,000	10,000	10,000	-	0%
Other Expenses	12,271	122,182	8,000	8,350	8,350	8,350	350	4%
Total Expense	1,660,990	1,951,205	1,847,646	2,052,315	2,052,315	2,015,840	204,669	11%
Net Total	(1,196,149)	(1,894,127)	(1,828,146)	(2,016,415)	(2,016,415)	(1,979,940)	(188,269)	

The Financial Services Department budget includes costs associated with the delivery of all financial services, information management and technology. Overall, the 2020 Budget reflects an increase in revenues totaling \$16.4K based on historical actuals and an increase in operating expenditures totaling \$205K or 11%. Significant changes in expenditures include: increase in telecommunication costs \$51.5K primarily associated with annualized Morinville Leisure Centre Telus contracts to support fibre install and cellular enhancement service, in addition to higher planned technology related expenditures totaling \$138K associated with reclassifying payroll software costs from other Divisions, annual office 365 licensing costs (windows platform, end of life early 2020), added server replacements and required network switching.

CORPORATE SERVICES DIVISION OVERVIEW OF DEPARTMENTS (continued)

Summary								
Human Resources								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Sales to Other Governments	41,238	40,878	31,000	32,050	32,690	33,345	1,050	3%
Total Revenue	41,238	40,878	31,000	32,050	32,690	33,345	1,050	3%
Expenditures								
Salaries, Wages & Benefits	410,437	534,172	651,059	650,792	667,964	678,843	(267)	0%
Contracted & General Services	52,363	57,943	65,500	47,300	51,100	53,500	(18,200)	-28%
Materials, Goods & Utilities	24,469	18,090	13,225	18,225	18,225	18,225	5,000	38%
Other Expenses	677	1,968	4,000	3,000	3,000	3,000	(1,000)	-25%
Total Expense	487,946	612,173	733,784	719,317	740,289	753,568	(14,467)	-2%
Net Total	(446,708)	(571,295)	(702,784)	(687,267)	(707,599)	(720,223)	15,517	

The Human Resource Department budget includes costs associated with the delivery of all corporate administration, compensation and performance management, employment labour services and compliance, recruitment, benefit & pension administration along with the Corporate occupational health & safety program. Overall, the 2020 Budget reflects a 3% increase in revenues associated with regionally outsourcing the delivery of Occupational Health & Safety services along with a reduction in overall expenses totaling \$14K or 2%. Significant changes in expenditures include: reduction in contract service expenditures offset by a slight increase in all staff training and a reclass of administrative salaries from 0.5 full time equivalent casual to permanent (no financial budget impact).

PLANNING & ECONOMIC DEVELOPMENT DIVISION OVERVIEW



Mandatory Services - Legislated, Bylaw and/or Policy approved

Discretionary Services - All other municipal services as determined by Council

Planning & Economic Development



NOTE: Chart depicts permanent positions (FT/PT) only.

PLANNING & ECONOMIC DEVELOPMENT DIVISION OVERVIEW (continued)

Planning and Economic Development Budget Comparisons

	2019 Budget	2020 Budget	Change	% Change
Revenue				
30-Economic Development	75,000	61,800	(13,200)	-17.60%
35-Planning & Development	270,363	191,012	(79,351)	-29.35%
	345,363	252,812	(92,551)	-26.80%
Expenditures				
30-Economic Development	274,030	355,850	81,820	48.10%
35-Planning & Development	742,721	616,795	(125,926)	-16.95%
	1,016,751	972,645	(44,106)	-4.34%
Total	(671,388)	(719,833)	48,445	7.22%

Highlights

The Planning & Economic Development Division consists of 6 full time staff who oversee Planning, Development, Safety Codes, Permits and Licensing as well as Economic Development. Overall, the 2020 Budget reflects a reduction in annual revenues totaling 27% or \$93K and a decrease in operating expenditures of 4.34% or \$44K. Significant changes include: outsourced safety codes administration will result in less revenues as well as less expenses (approx. 3% net loss in revenues, increasing staff capacity), slight reduction in business license revenue \$15K based on actual historic revenues, legal fees moved to Office of CAO budget \$48K, increase in expenditures for non-residential improvement tax rebate program \$20K along with a new Storefront Improvement Grant program totaling \$50K.

PLANNING & ECONOMIC DEVELOPMENT DIVISION OVERVIEW OF DEPARTMENTS

The Planning & Economic Development Division is comprised of the following departments:

Summary Economic Development								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Development Fees & Permits	64,450	60,450	75,000	61,800	63,800	66,800	(13,200)	-18%
Total Revenue	64,450	60,450	75,000	61,800	63,800	66,800	(13,200)	-18%
Expenditures								
Salaries, Wages, Benefits & Training	199,572	120,412	182,530	193,850	199,163	204,605	11,320	6%
Contracted & General Services	30,032	38,652	40,000	27,000	27,000	27,000	(13,000)	-33%
Materials, Goods & Utilities	20,104	43,465	35,000	40,000	40,000	40,000	5,000	14%
Other Expenses	31,745	7,367	16,500	95,000	145,000	145,000	78,500	476%
Total Expense	281,453	209,896	274,030	355,850	411,163	416,605	81,820	30%
Net Total	(217,003)	(149,446)	(199,030)	(294,050)	(347,363)	(349,805)	(95,020)	

The Economic Development Department is responsible for a number of mandatory services including local, regional and provincial economic development, tourism promotion and marketing, inter-municipal economic development initiatives along with business attraction and retention. Overall, the 2020 Budget reflects a slight reduction in business licensing revenue \$13K based on historical actuals and an increase in operating expenditures of \$81K. Significant changes in expenditures include: non-residential tax rebate program \$20K as well as the introduction of a Storefront Improvement Grant Program totaling \$50K.

Summary Planning & Development								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Development Fees & Permits	206,867	307,706	259,500	180,802	183,302	185,302	(78,698)	-30%
Sales and User Charges	311	15,844	10,863	10,210	10,210	10,210	(653)	-6%
Other Revenues								
Total Revenue	207,178	323,550	270,363	191,012	193,512	195,512	(79,351)	-29%
Expenditures								
Salaries, Wages, Benefits & Training	397,303	362,504	460,221	517,295	525,774	528,721	57,074	12%
Contracted & General Services	414,434	385,676	257,500	69,500	74,500	74,500	(188,000)	-73%
Other Expenses	2,834	4,549	25,000	30,000	30,000	30,000	5,000	20%
Total Expense	814,571	752,729	742,721	616,795	630,274	633,221	(125,926)	-17%
Net Total	(607,393)	(429,179)	(472,358)	(425,783)	(436,762)	(437,709)	46,575	

The Planning Department is responsible for a number of mandatory services including inter-municipal, regional, long range and statutory planning, subdivisions, land use bylaw management, mapping and analysis as well as managing the regular review of offsite levy model and bylaw. Overall, the 2020 Budget reflects a reduction in both revenues and expenses as a result of outsourcing safety code permit administration, overall netting to a 17% or \$126K decrease in overall expenditures.

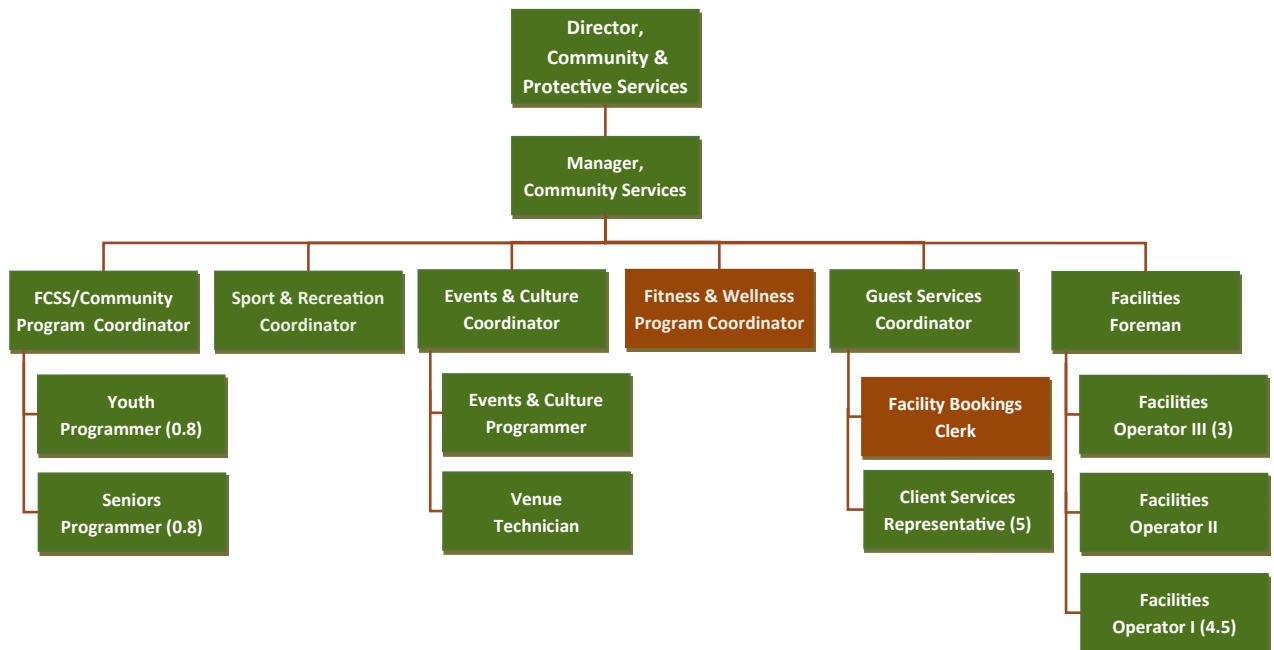
COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW



Mandatory Services - Legislated, Bylaw and/or Policy approved

Discretionary Services - All other municipal services as determined by Council

Community Services



NOTE: Chart depicts permanent FT/PT positions only.

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW (continued)

Community Services Division Budget Comparisons

	2019 Budget	2020 Budget	Change	% Change
Revenue				
50-Community Engagement	85,750	80,700	(5,050)	-5.89%
53-Cultural Performance Programming	70,600	67,800	(2,800)	-3.97%
55-Morinville Leisure Centre	606,500	673,201	66,701	11.00%
56-FCSS	297,222	302,847	5,625	1.89%
65-Community Services Administration	282,179	386,547	104,368	36.99%
68-Culture Events Programming	7,000	9,000	2,000	28.57%
74-Sport, Recreation & Bus	36,500	33,989	(2,511)	-6.88%
	1,385,751	1,554,084	168,333	12.15%
Expenditures				
50-Community Engagement	725,684	743,014	17,330	2.39%
53-Cultural Performance Programming	237,352	262,536	25,184	10.61%
55-Morinville Leisure Centre	1,297,374	2,079,743	782,369	60.30%
56-FCSS	388,160	402,240	14,080	3.63%
65-Community Services Administration	874,240	928,864	54,624	6.25%
68-Culture Events Programming	203,222	249,790	46,568	22.91%
74-Sport, Recreation & Bus	217,038	202,776	(14,262)	-6.57%
	3,943,070	4,868,963	925,893	23.48%
Total	(2,557,319)	(3,314,879)	(757,560)	

Highlights

The Community Services Division consists of 24.1 equivalent full time staff with 2 new full time positions proposed to support the operations of both the Morinville Leisure Centre as well as the Morinville Community Culture Centre. Overall, the 2020 Budget reflects an increase in annual revenues totaling \$168K or 12% along with an increase in operating expenditures totaling \$926K or 23%. Significant changes include: annualized Morinville Leisure Centre operations, 2 full time proposed new staffing positions along with an increase in casual resources, utility expenditures, contract service costs and higher debenture interest costs of \$223K.

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW OF DEPARTMENTS

The Community & Protective Services Division is comprised of the following departments:

Summary								
Community Engagement								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Government Transfers	3,843	74,643	75,000	75,000	75,000	75,000	-	0%
Rentals	-	-	-	-	-	-	-	-
Sales & User Charges	3,511	4,557	6,000	1,200	1,200	1,200	(4,800)	-80%
Other Revenues	2,037	11,126	4,750	4,500	4,500	4,500	(250)	-5%
Total Revenue	9,391	90,326	85,750	80,700	80,700	80,700	(5,050)	-6%
Expenditures								
Salaries, Wages & Benefits	80,016	79,958	55,403	56,854	58,411	58,412	1,451	3%
Contracted & General Services	6,314	39,178	7,000	6,500	6,500	6,500	(500)	-7%
Materials, Goods & Utilities	19,401	1,796	3,500	4,200	4,200	4,200	700	20%
Bank Charges & Short Term Interest	-	-	600	600	600	600	-	0%
Other Expenses	32,007	10,875	73,161	74,584	75,184	75,084	1,423	2%
- Morinville Community Library	433,753	508,759	480,020	493,276	520,150	535,756	13,256	3%
- Morinville Historical Society	102,000	106,000	106,000	107,000	107,000	107,000	1,000	1%
Total Expense	673,491	746,566	725,684	743,014	772,045	787,552	17,330	2%
Net Total	(664,100)	(656,240)	(639,934)	(662,314)	(691,345)	(706,852)	(22,380)	

The Community Engagement Department budget includes costs associated with community programming, volunteer management, community Library and Historical Society funding. Overall, the 2020 Budget reflects a slight reduction in revenues associated with program revenue as well as a 2% increase in overall operating expenses totaling \$17K.

Summary								
Cultural Performance Programming								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Government Transfers	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-
Other Revenues	73,446	46,169	70,600	60,640	77,800	77,800	(9,960)	-14%
	73,446	46,169	70,600	60,640	77,800	77,800	(9,960)	-14%
Expenditures								
Salaries, Wages & Benefits	110,496	108,051	122,402	126,786	129,633	130,957	4,384	4%
Contracted & General Services	114,178	70,461	95,300	88,940	116,100	116,100	(6,360)	-7%
Materials Goods & Utilities	6,332	8,994	19,120	19,120	19,120	19,120	-	0%
Interest on Long Term Debt	-	-	-	-	-	-	-	-
Other Expenses	202	205	530	530	530	530	-	0%
	231,208	187,711	237,352	235,376	265,383	266,707	(1,976)	-1%
Net Total	(157,762)	(141,542)	(166,752)	(174,736)	(187,583)	(188,907)	(7,984)	

The Culture Performance Programming Department budget includes costs associated with facility rentals and performances at the Morinville Community Culture Centre (MCCC). Overall, the 2020 Budget reflects a slight decrease in revenues associated with mainstage performances as well as a 1% decrease in overall operating expenses totaling \$2K.

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW OF DEPARTMENTS (continued)

Summary

Morinville Leisure Centre

	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues						
Rentals	106,000	172,701	172,701	172,701	66,701	63%
Other Revenue	500,500	500,500	405,750	309,750	-	0%
Total Revenue	606,500	673,201	578,451	482,451	66,701	11%
Expenditures						
Salaries, Wages & Benefits	672,490	1,098,975	1,146,310	1,162,414	426,485	63%
Contracted & General Services	95,000	110,000	110,000	110,000	15,000	16%
Materials, Goods & Utilities	178,575	273,178	284,654	288,919	94,603	53%
Interest on Long Term Debt	349,809	573,790	481,975	460,834	223,981	64%
Bank Charges & Short Term Interest	1,500	1,500	1,500	1,500	-	0%
Other Expenses	-	22,300	22,300	22,300	22,300	100%
Total Expense	1,297,374	2,079,743	2,024,439	2,023,667	782,369	60%
Net Total	(690,874)	(1,406,542)	(1,445,988)	(1,541,216)	(715,668)	

The Morinville Leisure Centre Department budget includes costs associated with the facility operations including recreational and fitness programming, facility rentals, concession and associated sponsorships. Overall, the 2020 Budget reflects a \$66K increase in revenues associated with increased rental revenue, user fee programming, and reduction in annual sponsorship revenues as well as a 60% increase in overall operating expenses totaling \$782K based on budgeted for a full 12 months of operations vs approximately 6 months in 2019. Significant changes in expenditures include: annualized operations, including utility consumption increases along with new proposed full time and casual staff and increased interest charges on debt.

Summary

FCSS

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Government Transfers	246,122	246,122	246,122	246,122	246,122	246,122	0	0%
Other Revenues	55,706	66,833	51,100	56,725	59,386	62,180	5,625	11%
Total Revenue	301,828	312,955	297,222	302,847	305,508	308,302	5,625	2%
Expenditures								
Salaries, Wages & Benefits	256,631	259,512	293,145	317,421	324,452	327,643	24,276	8%
Contracted & General Services	23,821	17,931	17,600	17,800	17,800	18,200	200	1%
Materials, Goods & Utilities	15,412	39,229	37,989	23,594	23,594	23,594	(14,395)	-38%
Bank Charges & Short Term Interest	183	0	500	500	500	500	0	0%
Other Expenses	72,261	59,342	38,925	42,925	42,925	42,925	4,000	10%
Total Expenditures	368,308	376,014	388,159	402,240	409,271	412,862	14,081	4%
Net Total	(66,480)	(63,059)	(90,937)	(99,393)	(103,763)	(104,560)	(8,456)	

The FCSS Department budget includes costs associated with Family and Community Support Services. Overall, the 2020 Budget reflects a slight increase in revenues associated with higher program revenue as well as a 4% increase in overall operating expenses totaling \$14K. Significant changes in expenditures include: increased part time staffing costs offset by lower contract service expenditures (prior year included the Community Needs Assessment funding).

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW OF DEPARTMENTS (continued)

Summary								
Community Services Administration								
	2017	2018	2019	2020	2021	2022	\$ Change	% Change
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020
Revenues								
Government Transfers	74,942		164,983	247,475	247,475	247,475	82,492	50%
Rentals	114,844	81,221	117,196	139,072	134,072	134,072	21,876	19%
Total Revenue	189,786	81,221	282,179	386,547	381,547	381,547	104,368	37%
Expenditures								
Salaries, Wages & Benefits	560,378	478,212	657,151	690,881	709,531	718,693	33,730	5%
Contracted & General Services	7,962	55,226	80,711	102,500	102,500	102,500	21,789	27%
Materials, Goods & Utilities	129,143	118,347	131,515	133,683	134,584	137,155	2,168	2%
Bank Charges & Short Term Interest	59	0	1,200	1,200	1,200	1,200	0	0%
Other Expenses	0	400	600	600	600	600	0	0%
Total Expense	697,542	652,185	871,177	928,864	948,415	960,148	57,687	7%
Net Total	(507,756)	(570,964)	(588,998)	(542,317)	(566,868)	(578,601)	46,681	

The Community Services Administration Department budget includes costs associated with general operating functions on behalf of the Division, revenues are associated with the Recreation Cost Share agreement with the County, operating expenses include Director and other staff expenditures including the sponsorship contract funding. Overall, the 2020 Budget reflects a \$104K increase in revenues associated with recreation cost share funding (based on an agreement) as well as a 7% increase in overall operating expenses totaling \$58K. Significant changes in expenditures include: higher costs associated with maintaining our contract sponsorship resources.

Summary								
Cultural Events Programming								
	2017	2018	2019	2020	2021	2022	\$ Change	% Change
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020
Revenues								
Government Transfers	-	200	6,000	8,000	8,000	8,000	2,000	33%
Other Revenue	-	945	1,000	1,000	1,000	1,000	0	0%
Total Revenue	-	1,145	7,000	9,000	9,000	9,000	2,000	29%
Expenditures								
Salaries, Wages & Benefits	59,024	97,798	101,622	148,690	152,747	155,332	47,068	46%
Contracted & General Services	6,159	5,297	16,600	17,100	18,000	18,750	500	3%
Materials, Goods & Utilities	79,544	55,875	85,000	84,000	101,000	103,000	(1,000)	-1%
Total Expense	144,727	158,970	203,222	249,790	271,747	277,082	46,568	23%
Net Total	(144,727)	(157,825)	(196,222)	(240,790)	(262,747)	(268,082)	(44,568)	

The Culture Events Programming Department budget includes costs associated with the Culture, arts and heritage programs. Overall, the 2020 Budget reflects a slight increase in revenues based on historical actuals as well as a 23% increase in overall operating expenses totaling \$47K. Significant changes in expenditures include: re-allocation of staffing costs and increased community event expenditures associated with firework expenditures.

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW OF DEPARTMENTS (continued)

Summary

Sport, Recreation & Bus

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Government Transfers			1,000	1,000	1,000	1,000	-	0%
Rentals	11,796	9,228	17,000	17,289	17,289	17,289	289	2%
Sales & User Charges	12,219	10,539	4,300	1,500	1,500	1,500	(2,800)	-65%
Other Revenue	39,943	25,444	14,200	14,200	14,200	14,200	-	0%
Total Revenue	63,958	45,211	36,500	33,989	33,989	33,989	(2,511)	-7%
Expenditures								
Salaries, Wages & Benefits	120,728	150,219	150,868	165,856	169,453	164,540	14,988	10%
Contracted & General Services	1,372	1,676	4,000	4,000	4,000	4,000	-	0%
Materials, Goods & Utilities	22,375	6,593	16,120	16,120	17,300	17,300	-	0%
Other Expenses	31,047	27,288	46,050	16,800	16,800	16,800	(29,250)	-64%
Total Expense	175,522	185,776	217,038	202,776	207,553	202,640	(14,262)	-7%
Net Total	(111,564)	(140,565)	(180,538)	(168,787)	(173,564)	(168,651)	11,751	

The Sport, Recreation & Bus Department budget includes costs associated with recreation & sport development along with community busing services. Overall, the 2020 Budget reflects a 7% reduction in overall net operating costs. Significant changes include: reduction in program revenue based on historic actuals along with a reduction in Other Expenses associated with instructor fees re-allocated to the Morinville Leisure Centre.

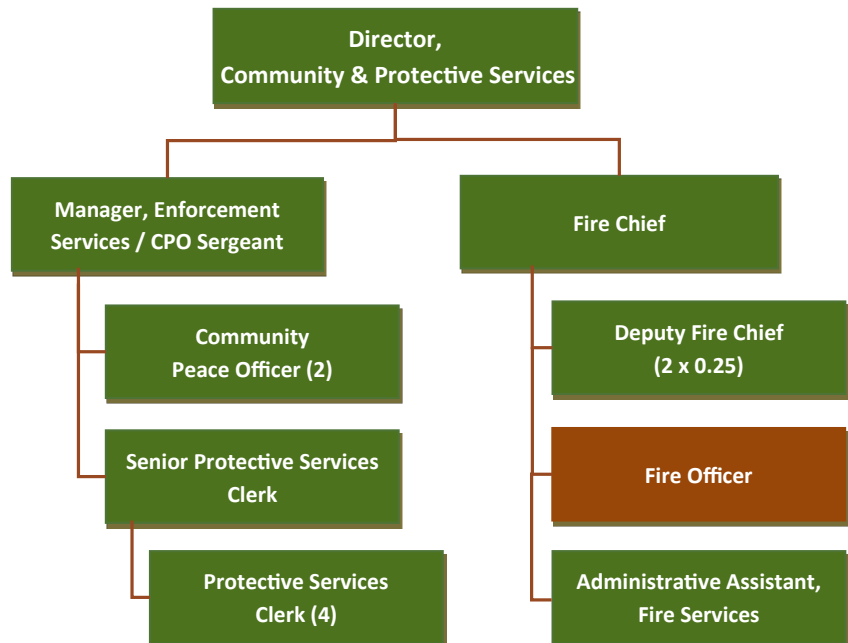
COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW



Mandatory Services - Legislated, Bylaw and/or Policy approved

Discretionary Services - All other municipal services as determined by Council

Protective Services



NOTE: Chart depicts permanent positions (FT/PT) only.

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW (continued)

Protective Services Division - Budget Comparisons

	2019 Budget	2020 Budget	Change	% Change
Revenue				
38-Protective Services Admin	22,224	44,445	22,221	99.99%
40-Police	652,600	665,954	13,354	2.05%
42-Fire department	109,432	129,890	20,458	18.69%
46-Enforcement Services	321,356	291,000	(30,356)	-9.45%
	1,105,612	1,131,289	25,677	2.32%
Expenditures				
38-Protective Services Admin	329,278	293,852	(35,426)	-10.76%
40-Police	1,675,221	1,800,428	125,207	7.47%
42-Fire department	775,601	857,116	81,515	10.51%
46-Enforcement Services	708,881	727,062	18,181	2.56%
	3,488,981	3,678,458	189,477	5.43%
Total	(2,383,369)	(2,547,169)	(163,800)	6.87%

Highlights

The Protective Services Division consists of 10.5 equivalent full time staff to provide Enforcement and Fire service delivery as well as Emergency & Disaster Service management. Overall, the 2020 Budget reflects an increase in annual revenues totaling \$26K or 2% along with an increase in operating expenditures totaling \$189K or 5%. Significant changes include: new cannabis grant funding, reduction in photo radar revenue along with increased policing contracts costs and increased fire resources including a new proposed Fire Services Officer.

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW OF DEPARTMENTS

The Community & Protective Services Division is comprised of the following departments:

Summary								
Protective Services Admin								
	2017	2018	2019	2020	2021	2022	\$ Change	% Change
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020
Revenues								
Sales to Other Governments	21,900	22,229	22,224	44,446	22,784	22,784		
Total Revenue	21,900	22,229	22,224	44,446	22,224	22,224	22,222	100%
Expenditures								
Salaries, Wages, Benefits & Training	168,305	190,196	195,278	210,652	213,452	213,752	15,374	7%
Contracted & General Services	51,231	63,898	83,600	30,300	31,100	31,700	(53,300)	-176%
Materials Goods & Utilities	11,359	29,020	37,250	39,750	40,800	41,448	2,500	6%
Other Expenses	24,483	10,348	13,150	13,150	13,150	13,150	-	0%
Total Expense	255,378	293,462	329,278	293,852	298,502	300,050	(35,426)	-11%
Net Total	(233,478)	(271,233)	(307,054)	(249,406)	(275,718)	(277,266)	57,648	

The Protective Services Administration Department budget includes costs associated with the Emergency & Disaster Services including Ambulance Services. Overall, the 2020 Budget reflects a \$22K increase in revenues associated with Provincial Cannabis grant funding as well as an 11% reduction in overall operating expenses totaling \$35K. Significant changes in expenditures include: re-allocation of janitorial contract costs to Public Works Division and a slight increase in utility costs.

Summary								
Police								
	2017	2018	2019	2020	2021	2022	\$ Change	% Change
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020
Revenues								
Sales to Other Governments	171,328	202,935	203,456	216,810	216,810	216,810	13,354	7%
Government Transfers	379,144	379,144	379,144	379,144	379,144	379,144	0	0%
Penalties & Fines	23,742	28,719	35,000	35,000	35,000	35,000	0	0%
Sales & User Charges	42,995	43,520	35,000	35,000	35,000	35,000	0	0%
Total Revenue	617,209	654,318	652,600	665,954	665,954	665,954	13,354	2%
Expenditures								
Salaries, Wages, Benefits & Training	253,031	293,663	345,645	360,636	367,932	375,464	14,991	4%
Contracted & General Services	1,101,761	1,198,260	1,329,577	1,439,792	1,511,582	1,586,961	110,215	8%
Total Expense	1,354,792	1,491,923	1,675,222	1,800,428	1,879,514	1,962,425	125,206	7%
Net Total	(737,583)	(837,605)	(1,022,622)	(1,134,474)	(1,213,560)	(1,296,471)	(111,852)	

The Police Department budget includes costs associated with the delivery of all municipal and regional policing services along with regional County and School cost share agreements. Overall, the 2020 Budget reflects a 2% increase in revenues associated with slightly higher cost share revenue along with an increase in overall expenses totaling \$125K or 7%. Significant changes in expenditures include: increase in annual policing contract (based on full compliment of 10 officers, based on Federal contract notification).

COMMUNITY & PROTECTIVE SERVICES DIVISION OVERVIEW OF DEPARTMENTS (continued)

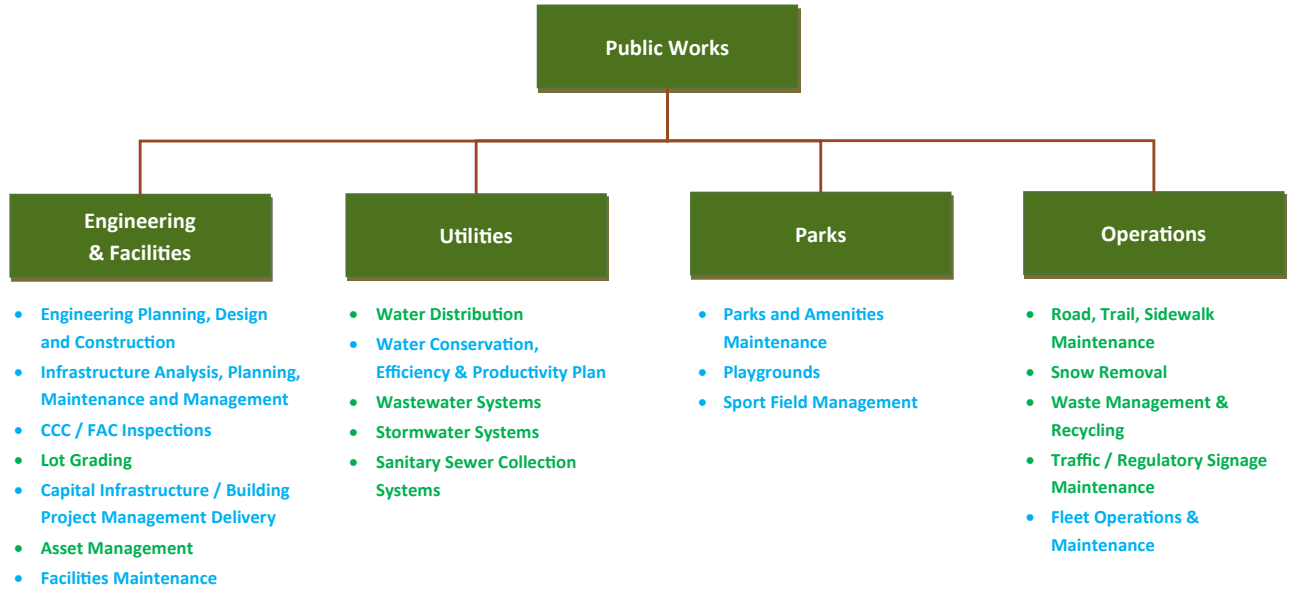
Summary									
Fire Department									
	2017	2018	2019	2020	2021	2022	\$ Change	% Change	
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020	
Revenues									
Sales to Other Governments	87,510	87,510	92,432	111,490	112,510	113,469	19,058	21%	
Other Revenues	22,954	22,954	17,000	18,400	20,160	19,087	1,400	8%	
Total Revenue	110,464	110,464	109,432	129,890	132,670	132,556	20,458	19%	
Expenditures									
Salaries, Wages, Benefits & Training	378,392	378,392	444,718	608,975	652,138	658,288	164,257	37%	
Contracted & General Services	37,341	37,341	89,549	41,771	42,606	43,093	(47,778)	-53%	
Materials, Goods & Utilities	159,187	159,187	204,014	177,565	178,815	188,925	(26,449)	-13%	
Other Expenses	25,390	25,390	37,320	28,805	29,381	29,969	(8,515)	-23%	
Total Expenses	600,310	600,310	775,601	857,116	902,941	920,274	81,515	11%	
Net Total	(489,846)	(489,846)	(666,169)	(727,226)	(770,271)	(787,718)	(61,057)		

The Fire Department budget includes costs associated with the delivery of all Fire Response, First Responder medical support, Fire Prevention programs, motor vehicle rescue and community programs. Overall, the 2020 Budget reflects a 19% increase in revenues associated with fire call revenues based on historical actuals along with an increase in overall expenses totaling \$82K or 11%. Significant changes in expenditures include: proposed new full time Fire Services Officer and increased resources for fire calls based on current requirements.

Summary									
Enforcement Services									
	2017	2018	2019	2020	2021	2022	\$ Change	% Change	
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020	
Revenues									
Penalties & Fines	415,810	297,048	292,856	265,500	265,500	265,750	(27,356)	-9%	
Development Fees & Permits	23,984	16,539	15,000	15,000	15,500	15,500	-	0%	
Other Revenue	7,401	9,576	13,500	10,500	10,500	10,500	(3,000)	-22%	
Total Revenue	447,195	323,163	321,356	291,000	291,500	291,750	(30,356)	-9%	
Expenditures									
Salaries, Wages, Benefits & Training	382,908	417,574	487,523	522,704	530,752	538,991	35,181	7%	
Contracted & General Services	212,602	148,684	158,458	143,458	143,458	143,458	(15,000)	-9%	
Materials, Goods & Utilities	45,393	54,734	59,900	57,900	57,900	60,400	(2,000)	-3%	
Other Expenses	2,850	2,710	3,000	3,000	3,000	3,000	0	0%	
Total Expense	643,753	623,702	708,881	727,062	735,110	745,849	18,181	3%	
Net Total	(196,558)	(300,539)	(387,525)	(436,062)	(443,610)	(454,099)	(48,537)		

The Enforcement Services Department budget includes costs associated with Bylaw enforcement, automated traffic enforcement, Community education programs and event support along with pest and weed control. Overall, the 2020 Budget reflects a 9% reduction in revenues associated with lower photo radar revenue based on historical actuals along with a slight increase in overall expenses totaling \$18K or 3%. Significant changes in expenditures include: lower contract service expenditures associated with photo enforcement and the re-allocation of legal fees to Office of CAO budget.

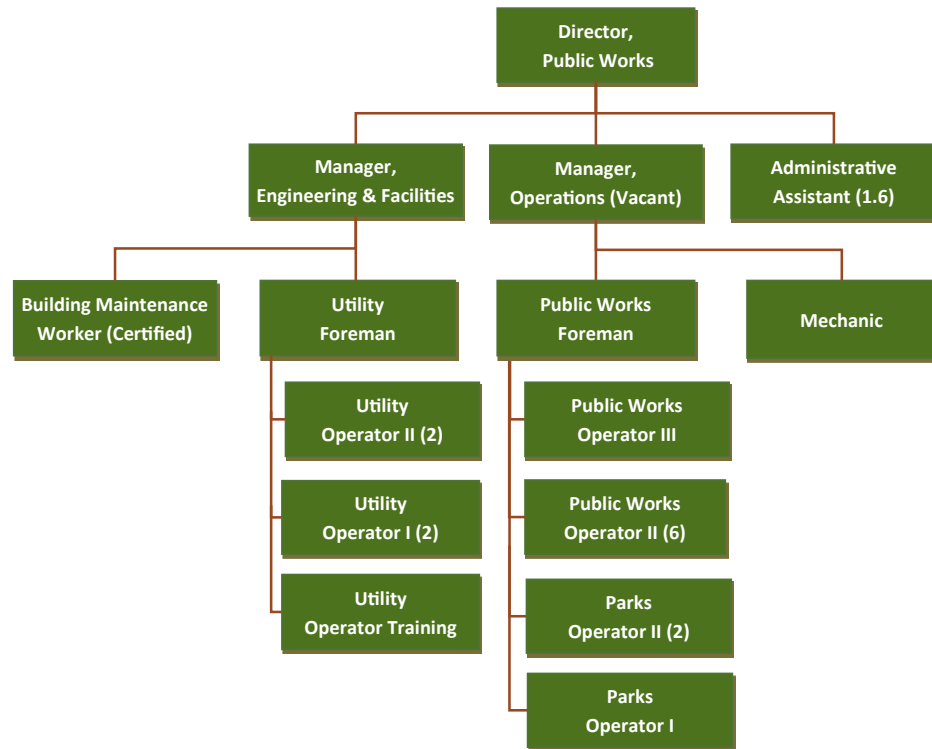
PUBLIC WORKS DIVISION OVERVIEW



Mandatory Services - Legislated, Bylaw and/or Policy approved

Discretionary Services - All other municipal services as determined by Council

Public Works



NOTE: Chart depicts permanent FT/PT positions only.

PUBLIC WORKS DIVISION OVERVIEW (continued)

Public Works Division - Budget Comparisons

Division	2019 Budget	2020 Budget	Change	% Change
<u>Revenue</u>				
52-Ray MacDonald Sports Centre	166,492	30,000	(136,492)	-81.98%
54-Open spaces	10,000	15,836	5,836	58.36%
72-Roads	0	40,000	40,000	100.00%
77-Storm sewers	224,482	345,140	120,658	53.75%
78-Water	3,498,507	3,805,057	306,550	8.76%
80-Sanitary sewage	2,005,144	2,148,346	143,202	7.14%
82-Solid Waste Management	857,234	842,234	(15,000)	-1.75%
	6,761,858	7,226,613	464,756	6.87%
<u>Expenditures</u>				
52-Ray MacDonald Sports Centre	304,462	129,280	(175,182)	-57.54%
54-Open spaces	782,793	817,271	34,478	4.40%
70-Public works	1,222,130	1,257,989	35,859	2.93%
72-Roads	1,549,329	1,733,492	184,163	11.89%
77-Storm sewers	68,310	192,988	124,678	182.52%
78-Water	2,300,786	2,301,619	833	0.04%
80-Sanitary sewage	1,451,747	1,494,509	42,762	2.95%
82-Solid Waste Management	840,495	812,966	(27,529)	-3.28%
	8,520,051	8,740,115	220,065	2.58%
Total	(1,758,193)	(1,513,502)	244,691	-13.92%

Highlights

The Public Works Division consists of 23.6 equivalent full time staff with 1 current vacancy (Manager, Operations) to support the operations of utilities, parks, engineering, facilities and general operations. Overall, the 2020 Budget reflects an increase in annual revenues totaling \$465K or 7% along with an increase in operating expenditures totaling \$220K or 3%. Significant changes include: Ray MacDonald Sports Center (Arena) discontinued public operations, consolidation of all Town janitorial contract costs along with increases in the Roads and Public Works departments.

PUBLIC WORKS DIVISION OVERVIEW OF DEPARTMENTS

The Public Works Division is comprised of the following departments:

Summary								
Ray McDonald Sports Center								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Government Transfers	104,157	157,424	82,492		-	-	(82,492)	-100%
Rentals	156,977	155,897	50,000	30,000	30,000	-	(20,000)	-40%
Other Revenues	-	-	34,000				(34,000)	-100%
Total Revenue	261,134	313,321	166,492	30,000	30,000		(136,492)	-82%
Expenditures								
Salaries, Wages & Benefits	245,065	256,287	57,987	10,000	10,000	10,000	(47,987)	-83%
Contracted & General Services	24,016	73,356	10,000	25,000	25,000	25,000	15,000	150%
Materials, Goods & Utilities	132,627	143,855	216,667	84,509	86,956	89,613	(132,158)	-61%
Interest on Long Term Debt	19,293	16,302	19,809	9,771	6,210	2,434	(10,038)	-51%
Total Expense	421,001	489,800	304,463	129,280	128,166	127,047	(175,183)	-58%
Net Total	(159,867)	(176,479)	(137,971)	(99,280)	(98,166)	(127,047)	38,691	

The Ray McDonald Sports Center Department budget includes costs associated with the Curling Rink, Arena as well as the outdoor ice rink. Overall, the 2020 Budget reflects a \$136K reduction in revenues based on no arena revenues being generated as the arena is no longer operational as well as a 58% decrease in overall operating expenses totaling \$175K. Significant changes in revenue and expenditures include: Curling Club rental agreement term expires in 2021, budget includes staff overtime to maintain ice plant/alarms along with basic level of contract service and maintenance costs, reduction in utility consumption totaling \$115K and debenture interest totaling \$10K.

Summary								
Open Spaces								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Rentals	4,321	31,200	10,000	15,836	15,836	15,836	5,836	58%
Other Revenue	1,000	0	-	-	-	-	-	-
Total Revenue	5,321	31,200	10,000	15,836	15,836	15,836	5,836	58%
Expenditures								
Salaries, Wages & Benefits	445,389	504,313	497,093	449,073	451,593	454,165	(48,020)	-10%
Contracted & General Services	17,446	18,581	18,000	43,000	43,860	44,700	25,000	139%
Materials, Goods & Utilities	271,139	295,907	267,700	325,198	328,030	330,506	57,498	21%
Bank Charges & Short Term Interest	-	-	-	-	-	-	-	-
Total Expense	733,974	818,801	782,793	817,271	823,483	829,371	34,478	4%
Net Total	(728,653)	(787,601)	(772,793)	(801,435)	(807,647)	(813,535)	(28,642)	

The Open Spaces Department budget includes costs associated with parks and amenities maintenance, playgrounds and sport field management. Overall, the 2020 Budget reflects a \$5K increase in revenues associated with rentals based on historical actuals as well as a 4% increase in overall operating expenses totaling \$34K. Significant changes in operating expenditures include: reduction in seasonal staff (partially re-allocated to Roads Department) offset by increases in contract services \$25K (weed spraying), Grounds & Equipment R&M totaling \$41K (includes playground inspection/repairs), in addition to increased power costs totaling \$16K.

PUBLIC WORKS DIVISION OVERVIEW OF DEPARTMENTS (continued)

Summary Public Works

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Expenditures								
Salaries, Wages, Benefits & Training	701,146	742,750	764,604	770,823	783,090	784,946	6,219	1%
Contracted & General Services	60,153	84,058	76,380	125,788	132,383	135,625	49,408	65%
Materials, Goods & Utilities	341,783	381,924	377,146	357,298	413,242	421,854	(19,848)	-5%
Other Expenses	3,351	2,998	4,000	4,080	4,161	4,243	80	2%
Total Expense	1,106,433	1,211,730	1,222,130	1,257,989	1,332,876	1,346,668	35,859	3%
Net Total	(1,106,433)	(1,211,730)	(1,222,130)	(1,257,989)	(1,332,876)	(1,346,668)	(35,859)	

The Public Works Department budget includes costs associated with engineering, planning, design and construction including project management, infrastructure analysis, asset management and facilities maintenance. Overall, the 2020 Budget reflects a 3% increase in expenses totaling \$36K. Significant changes in operating expenditures include: increase in Janitorial contract costs (re-allocation from other Division) of \$55K, and slight increase in utility costs offset by a reduction in part time/seasonal wages, as well as the removal of costs associated with the Midstream demolition.

Summary

Roads

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Other Revenues	22,290	22,290	-	40,000	40,800	41,600	40,000	100%
Total Revenues	22,290	22,290	-	40,000	40,800	41,600	40,000	100%
Expenditures								
Salaries, Wages, Benefits & Training	627,518	627,518	647,819	689,807	709,933	710,920	41,988	6%
Contracted & General Services	127,840	127,840	162,500	184,750	249,821	309,125	22,250	14%
Materials, Goods & Utilities	690,354	690,354	737,422	858,935	885,127	902,314	121,513	16%
Interest on Long Term Debt	7,162	7,162	1,588	0	0	0	(1,588)	-100%
Total Expense	1,452,874	1,452,874	1,549,329	1,733,492	1,844,881	1,922,359	184,163	12%
Net Total	(1,430,584)	(1,430,584)	(1,549,329)	(1,693,492)	(1,804,081)	(1,880,759)	(144,163)	

The Roads Department budget includes costs associated with developing and maintaining roads, trails and sidewalks, snow removal as well as traffic and regulatory signage. Overall, the 2020 Budget reflects a \$40K increase in revenues associated with new EMCON agreement (net zero financial impact as corresponding expense is included in contract service expense) as well as a 12% increase in overall operating expenses totaling \$184K. Significant changes in expenditures include: increased street lighting power costs totaling \$71K.

UTILITY SUPPORTED OPERATING BUDGET

The Town of 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. Utility supported operating expenses are comprised of 96% fixed costs and approximately 4% variable costs. The utility is operated on a full cost recovery basis that 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.

2020 HIGHLIGHTS:

The 2020 Utility Supported Operating Budget reflects revenues totaling \$7.1M which represents an increase of approximately \$555K or 8% as a result of both growth and increased utility levies, which includes the Stormwater charge. Operating expenses total \$4.8M, which reflects a projected increase over last year's budget of approximately 3% or \$141K 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 2020 reflects a surplus within the Utility Supported operations of \$2.3M which is an improvement over the prior year approved budget of approximately \$415K.

Town of Morinville 2020 Utility Supported

	2017 Actual	2018 Actual	2019 Forecast	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Revenue:							
Water, Wastewater & Solid Waste Fees	5,152,896	5,622,368	6,006,285	6,066,741	6,597,848	6,834,934	7,098,628
Sales to Other Governments	409,386	602,429	477,164	496,625	520,929	531,348	531,348
Penalties & Fines	24,736	28,059	23,197	22,000	22,000	22,000	22,000
Other Revenues	1,253	0					
Total Revenue	5,588,271	6,252,856	6,506,646	6,585,366	7,140,777	7,388,282	7,651,976
Expense:							
Salaries, Wages & Benefits	901,117	979,175	1,090,175	1,078,839	1,130,640	1,137,212	1,138,378
Contracted & General Services	821,457	861,516	838,480	954,545	919,776	936,976	954,339
Materials Goods & Utilities	1,381,991	1,542,317	1,621,236	1,680,177	1,712,019	1,718,883	1,753,712
Purchases from Other Governments	856,734	824,319	936,005	937,776	1,029,648	1,024,832	1,024,832
Other Expenses	15,745	15,000	7,177	10,000	10,000	10,000	10,000
Total Expense	3,977,044	4,222,327	4,493,073	4,661,337	4,802,083	4,827,903	4,881,261
Net Total	1,611,227	2,030,529	2,013,573	1,924,029	2,338,694	2,560,379	2,770,715

PUBLIC WORKS DIVISION OVERVIEW OF DEPARTMENTS (utility supported)

Summary

Storm Water

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Water, Wastewater & Solid Waste Fees	-	-	210,240	345,140	473,993	610,266	134,900	64%
Total Revenues			210,240	345,140	473,993	610,266	134,900	64%
Expenditures								
Salaries, Wages, Benefits & Training				85,764	85,764	85,764	85,764	
Contracted & General Services	-	-	27,000	42,040	42,881	43,742	15,040	56%
Materials, Goods & Utilities	-	-	41,310	65,185	65,934	66,900	23,875	58%
Total Expense	-	-	68,310	192,989	194,579	196,406	124,679	183%
Net Total	-	-	141,930	152,151	279,414	413,860	10,221	

The Storm Water Department budget includes costs associated with storm water and drainage systems. Overall, the 2020 Budget reflects a \$134K increase in revenues as well as an increase in overall operating expenses. Significant changes in revenue and expenditures include: an increase in residential from \$5/mth to \$7.50/mth and non-residential fees from \$10/mth to \$15/mth, based on stormwater utility rate review and study completed in 2018, implemented in 2019. Budget includes allocation of utility staff wages to better reflect operations. Utility rates are established using a full cost recovery philosophy.

Summary

Water

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	\$ Change 2019/2020	% Change 2019/2020
Revenues								
Water, Wastewater & Solid Waste Fees	2,578,936	2,838,739	2,979,882	3,262,128	3,327,370	3,393,918	282,246	9%
Sales To Other Governments	409,386	602,429	496,625	520,929	531,348	541,975	24,304	5%
Penalties & Fines	24,736	28,059	22,000	22,000	22,000	22,000	0	0%
Other Revenues	1,253	0	-					
Total Revenue	3,014,311	3,469,227	3,498,507	3,805,057	3,880,718	3,957,893	306,550	9%
Expenditures								
Salaries, Wages, Benefits & Training	608,431	673,323	721,021	684,650	689,048	689,390	(36,371)	-5%
Contracted & General Services	21,911	54,623	64,050	64,770	64,770	64,770	720	1%
Materials, Goods & Utilities	1,298,633	1,423,412	1,501,920	1,542,199	1,546,554	1,578,076	40,279	3%
Other Expenses	15,745	3,086	10,000	10,000	10,000	10,000	0	0%
Total Expense	1,944,720	2,154,444	2,296,991	2,301,619	2,310,372	2,342,236	4,628	0%
Net Total	1,069,591	1,314,783	1,201,516	1,503,438	1,570,346	1,615,657	301,922	

The Water Department budget includes costs associated with water distribution, conservation, efficiency and productivity plan. Overall, the 2020 Budget reflects a \$306K increase in revenues as well as a slight increase in overall operating expenses. Significant changes in revenue and expenditures include: a 3% increase in EPCOR water charges offset by a re-allocation of staff to support storm water services. The operating budget includes funds to review and update the utility rate model. Utility rates are established using a full cost recovery philosophy.

PUBLIC WORKS DIVISION OVERVIEW OF DEPARTMENTS (utility supported)

Summary								
Sanitary Sewage								
	2017	2018	2019	2020	2021	2022	\$ Change	% Change
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020
Revenues								
Water, Wastewater & Solid Waste Fees	1,747,935	1,932,864	2,005,144	2,148,346	2,174,692	2,218,185	143,202	7%
Total Revenue	1,747,935	1,932,864	2,005,144	2,148,346	2,174,692	2,218,185	143,202	7%
Expenditures								
Salaries, Wages, Benefits & Training	292,686	305,853	357,818	360,226	362,400	363,224	2,408	1%
Contracted & General Services	-	-	28,000	2,000	2,240	2,300		
Materials, Goods & Utilities	83,359	98,734	128,153	102,635	104,395	106,736	(25,518)	-20%
Purchases from other Governments	856,734	909,487	937,776	1,029,648	1,024,832	1,045,329	91,872	10%
Total Expense	1,232,779	1,314,074	1,451,747	1,494,509	1,493,867	1,517,589	42,762	3%
Net Total	515,156	618,790	553,397	653,837	680,825	700,596	100,440	

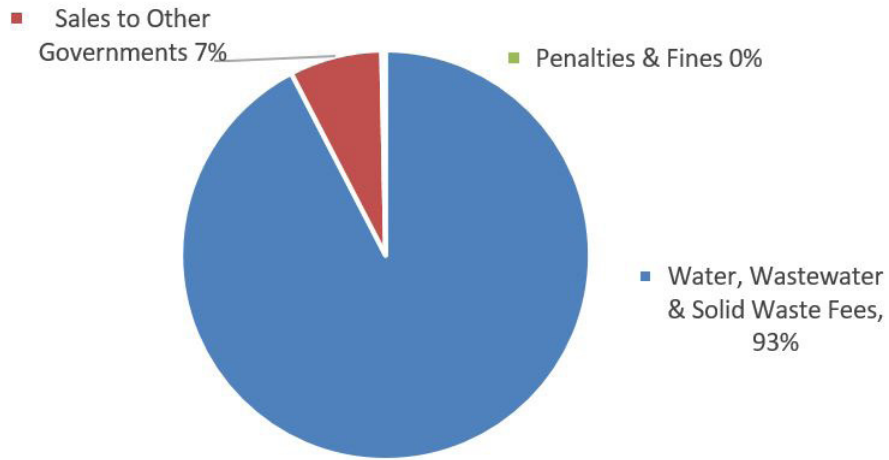
The Sanitary Department budget includes costs associated with all sanitary sewer collection systems. Overall, the 2020 Budget reflects a \$143K increase in revenues as well as a \$43K increase in overall operating expenses. Significant changes in revenue and expenditures include: a 9% increase in Regional Sewage charges offset by lower contract service spending as 2019 H2 study has been completed. Utility rates are established using a full cost recovery philosophy.

Summary								
Solid Waste								
	2017	2018	2019	2020	2021	2022	\$ Change	% Change
	Actual	Actual	Budget	Budget	Budget	Budget	2019/2020	2019/2020
Revenues								
Water, Wastewater & Solid Waste Fees	826,027	850,765	857,233	842,235	858,879	876,259	(14,998)	-2%
Total Revenue	826,027	850,765	857,233	842,235	858,879	876,259	(14,998)	-2%
Expenditures								
Contracted & General Services	799,546	795,819	835,495	810,966	827,085	843,527	(24,529)	-3%
Materials, Goods & Utilities	-	10,176	5,000	2,000	2,000	2,000	(3,000)	-60%
Total Expense	799,546	805,995	840,495	812,966	829,085	845,527	(27,529)	-3%
Net Total	26,481	44,770	16,738	29,269	29,794	30,732	12,531	

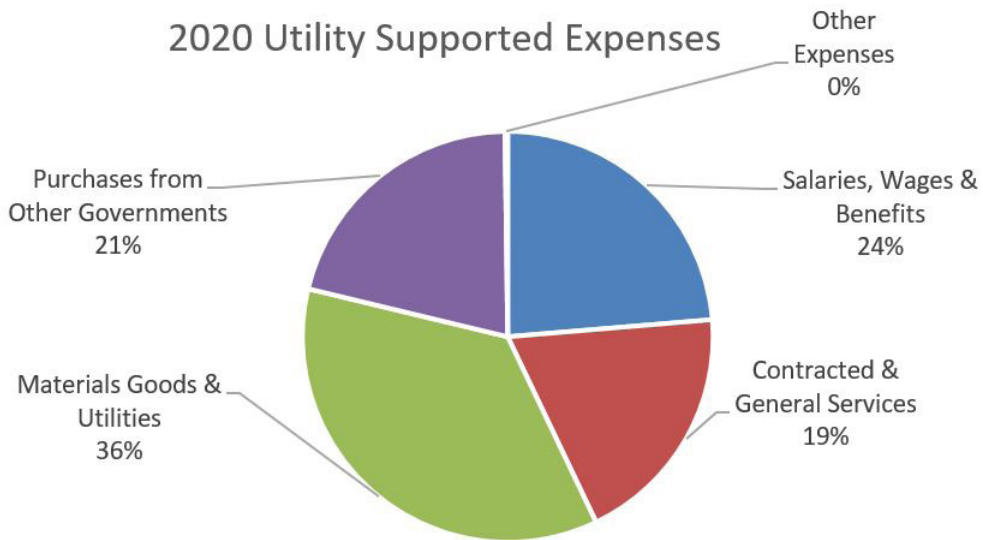
The Solid Waste Department budget includes costs associated with waste management and recycling programs. Overall, the 2020 Budget reflects a \$15K reduction in revenues based on current year actual number of accounts as well as a 3% reduction in overall operating expenses totaling \$27K. Significant changes in expenditures include: a 2% increase from GFL Environmental effective February 2020 for waste, recycle and organic services which is offset by a slight reduction in customer accounts based on actual 2019 customers. The operating budget also includes funds to support re-collect software program and support for the Re-use it Event.

UTILITY SUPPORTED OPERATING BUDGET (continued)

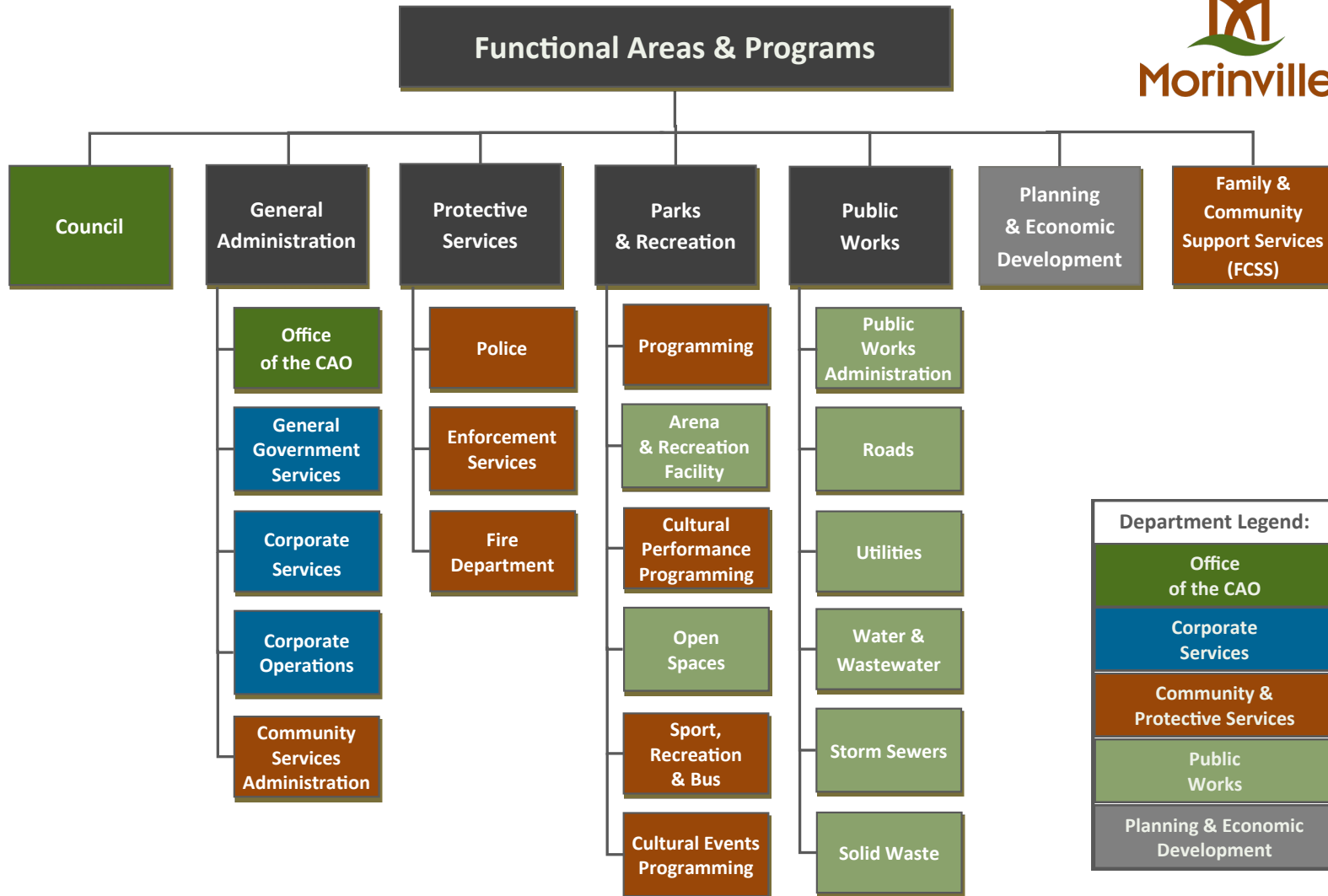
2020 Utility Supported Revenues



2020 Utility Supported Expenses

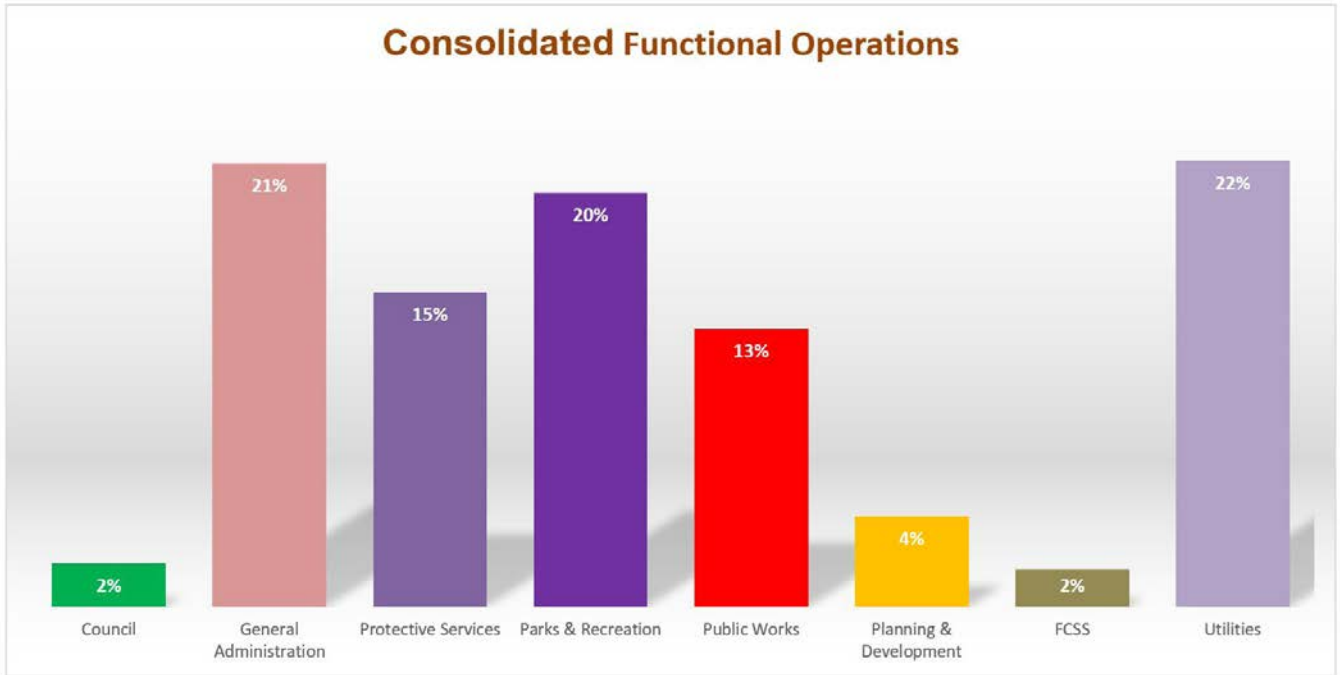


FUNCTIONAL AREAS & PROGRAMS



- ◆ 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 (continued)





Morinville

Growing Together