

2025-2026 OPERATING BUDGET



2025 - 2026 OPERATING BUDGET

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Mission, Vision, Values and Principles

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

OUR MISSION

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



OUR VISION

Morinville, embracing our past; building pride in our future



OUR CORE VALUES

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

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



Municipal Sustainability Plan (MSP)

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



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

Consolidated Budget Overview

Budget 2025 largely focuses on staying the course and continuing to implement the long-term capital and operational plans developed in 2024. As outlined in the 2024 Budget, Council approved long-term plans that set the financial direction for the Town for the next 5 to 10 years. The focus of these plans is to increase Morinville's investment in infrastructure, improve the overall financial position of the municipality, and ensure the sustainability of both the tax and utility-supported functions of the organization. The 2025 Budget delivers on this with increased investment in capital, improvements to the financial reserves, and stronger balance between tax and utility operations.

While Council remains focused on the goals of the long-term plan, targeted investment in operating initiatives have also been made to recognize the evolving needs of the community, address service level pressures and respond to residents' concerns. Approved operating initiatives include:

- Providing an opportunity to display local sports memorabilia at the Morinville Leisure Centre (MLC)
- Increasing the hours of operation at the MLC
- Providing a Water Conservation Rebate program
- Investing in street banners to improve community vibrancy
- Education programs for proper residential waste management
- Accelerating the rate of tree replacement
- Investing in the revitalization of St. Jean Baptiste Park
- Re-imagining in the Centennial Fountain
- Partnering with Gibbons on expanding the Community Peace Officer program
- Conducting community needs assessment to ensure programming and supports meet the needs of residents
- Increasing the capacity of FCSS community support and youth programming
- Conducting a facility master plan to support asset management plans for Morinville facilities
- Adding resources to support parks and building maintenance
- Increasing engineering services to ensure timely review of development and building permit applications
- Investing in service level reviews to ensure services are being delivered effectively and efficiently

The 2025 Budget strives to balance commitment to the intended outcomes of the long-term plans, with being responsive to the needs and concerns of residents, all while adapting to an increasingly unpredictable economic environment.

Budget Impact on Property Taxes

Council remains committed to increasing the amount of investment in local infrastructure. The amount of investment required has been tempered through the application of prior year surpluses to capital reserve accounts. While Council and Administration endeavor to budget as accurately as possible, a number of factors can result in a year-end surplus, including staff vacancies, unused contingencies, conservative revenue estimates, and environmental conditions such as low snow accumulation. When surpluses occur, Council is provided options for investment of those funds. With respect to the 2023 surplus, Council utilized a large portion to invest in reserves in addition to the investment in reducing the budgeted tax increase for 2024. These reserve investments reduce future requirements for capital contributions and assist in keeping tax rate increases down.

For 2025, Council approved a tax revenue of \$14,677,038, resulting in a 5.57% general tax rate increase based on preliminary assessment estimates. When combined with the increase in the residential to non-residential tax ratio (the ratio increased from 1:1.33 to 1:1.5) the effective tax rate increase on non-residential properties is estimated at 19.1%. Going forward, Council's Taxation Policy maintains this ratio indefinitely, meaning that future tax rate changes will be proportional between residential and non-residential properties.

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

Property Type	Municipal Services	* Provincial School Requisition	*Homeland Housing Requisition	Total Tax Increase
Residential <i>(single family home)</i>	\$234.12	\$41.81	\$1.06	\$276.99
Commercial	\$2,070.80	\$37.78	\$3.14	\$2,111.72
Industrial	\$3,500.07	\$84.08	\$2.05	\$3,586.20

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



For the average **residential** property valued at \$364,539, a homeowner can expect a \$3,281.65* municipal property tax bill which reflects an increase of \$234.12 annually or \$19.51 per month.

For the average **commercial** property valued at \$868,427, the business can expect a \$11,727* municipal property tax bill which reflects an increase of \$2,070.80 annually or \$172.57 per month.

For the average **industrial** property valued at \$1,467,820, a business can expect a \$29,820.42* municipal property tax bill which reflects an increase of \$3,500.07 annually or \$291.67 per month.

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

Utility Costs

Total water use by residents has seen a small increase, despite the growth seen in Morinville of late. This can be attributed to residents adopting water-saving measures and being conscious of minimizing water usage where practical. The benefits of reduced water use are significant – not only does this reduce the variable water charges on customers' bills, but it also reduces wear and tear and extends the lifespan of both water and wastewater infrastructure in Morinville.

Water charges for 2025 are unchanged from 2024. The estimated costs below reflect a slight increase, driven by Morinville's utility model and projected usage. Wastewater treatment rates have again seen a large increase due to processing cost increases from Arrow Utilities, the regional wastewater commission that is responsible for treating Morinville's wastewater. These costs are not at the discretion of Administration or Council. Solid waste collection fees have increased in line with the contract Morinville has with the service provider. Similar increases can be expected annually throughout the duration of the contract to account for inflation and growth. Although the Storm Water Utility Study once again recommended monthly fee increases of \$5 for residential customers and \$10 for non-residential, Council directed Administration to extend the timeline for implementing further increases, effectively reducing the annual impact by 50%. As such, increases were limited to \$2.50 for residential and \$5.00 for non-residential in 2025.

Total Projected Utility Cost per Household

	2025		2024		\$ Change		Annual % Increase
	Annual	Monthly	Annual	Monthly	Annual	Monthly	
Water	\$789.88	\$65.82	\$784.12	\$65.34	\$5.76	\$0.48	0.7%
Sanitary	\$634.16	\$52.85	\$599.48	\$49.96	\$34.68	\$2.89	5.8%
Total	\$1,424.05	\$118.67	\$1,383.60	\$115.30	\$40.44	\$3.37	
Solid Waste	\$271.25	\$22.60	\$257.96	\$21.50	\$13.28	\$4.48	5.1%
Total	\$1,695.29	\$141.27	\$1,641.57	\$136.80	\$53.73	\$4.48	
Storm Water	\$270.00	\$22.50	\$240.00	\$20.00	\$30.00	\$2.50	12.5%
Total	\$1,965.29	\$163.77	\$1,881.57	\$156.80	\$83.73	\$6.98	4.4%

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

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

Revenue Comparisons

2024 Municipalities Comparable to Morinville

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

2024 Regional Municipalities Comparable to Morinville

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

Tax Rate Comparisons

2024 Non-Residential Tax Rate Comparison

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

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

2024 Residential Tax Rate Comparison

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

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

2024 Tax Rate Ratios

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

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

Account Grouping Detail

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

REVENUES		EXPENSES	
Net taxation	Municipal Taxes, School & Senior's Requisitions Paid	Salaries, Wages & Benefits	Salaries, Wages, Benefits, Training, Professional Development
Utility Revenue	Water, Sanitary, Waste Management & Storm Water Levies	Contracted & General	Mileage & Subsistence, Memberships, Contracted Services, Information Technology Costs, Repairs & Maintenance, Legal & Audit, Policing Contract
Gov't Transfers	Federal & Provincial Conditional Grants	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
Penalties & Fines	Tax/Utility Penalties, Photo Enforcement/ Bylaw Fines	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
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		

The 2025 Consolidated Operating Budget includes revenues totaling \$29.9 million, an increase of 7.1% from 2023. Increased revenues are largely from property taxes, as revenues from fees and charges are not anticipated to increase materially. Property tax increases are estimated based on an anticipated increases in local assessment values from both real and inflationary growth, as well as an increase to the tax rate of 5.57% for residential properties and 19.1% for non-residential properties. The larger increase for non-residential properties is a result of the continued implementation of Council's decision to shift a portion of the tax burden from residential to non-residential properties through an increase to the residential to non-residential tax ratio. For 2025, the ratio will increase from 1:1.33 to 1:1.50. Having achieved the Taxation Policy stated goal of a ratio of 1:1.5, no further increases are planned at this time.

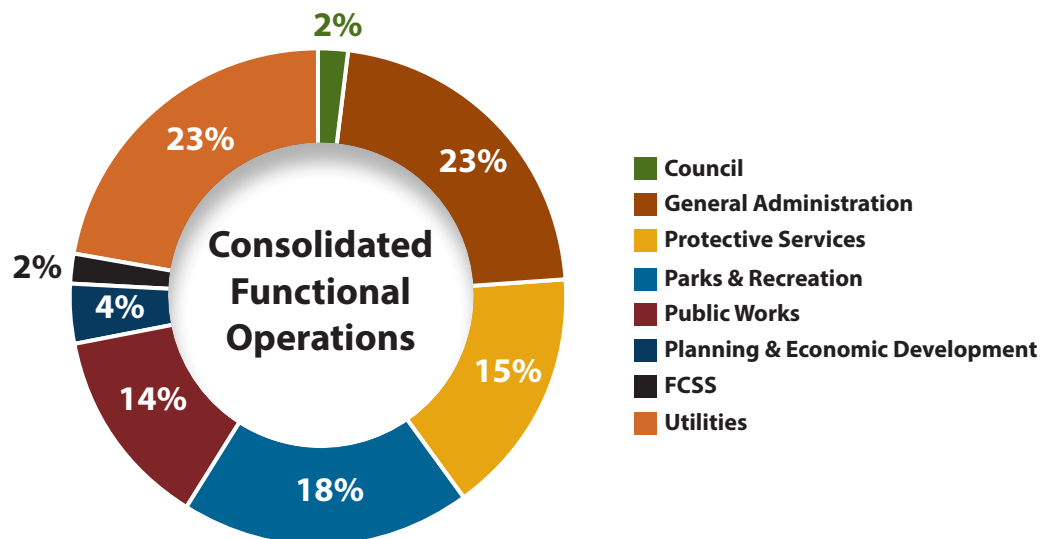
2025 expenses have increased by 7.2%. The total cost of operating initiatives noted above is \$866,000, with approximately \$155,000 recoverable through new revenues generated by the initiatives. This represents 46% of the total increase in expenses. Capital investment added a further 9% with inflation, insurance, utilities and increases in salaries, wages and benefits accounting for the remainder. The increase in revenues over expenditures has allowed Council to continue to build on its investment in infrastructure, with budgeted capital contributions increasing to \$1.34 million.

Town of Morinville 2025 Consolidated Budget

	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Net Taxation	10,926,534	11,982,595	13,017,640	13,152,824	14,677,038	16,619,224	18,773,646
Franchise Fees	1,934,182	1,975,646	2,156,534	2,118,431	2,181,773	2,258,135	2,337,170
Sales to Other Governments	881,935	971,224	909,024	1,035,434	1,003,607	1,038,733	1,075,089
Government Transfers	1,562,342	1,741,055	1,629,610	1,709,443	1,798,723	1,861,678	1,926,837
Penalties & Fines	247,114	240,842	305,296	302,000	291,000	301,185	311,726
Development Fees & Permits	173,288	192,160	345,708	176,000	199,500	206,483	213,709
Rentals	300,617	374,672	340,556	364,870	374,669	387,782	401,355
Investment Income	180,874	456,665	450,273	400,000	450,000	465,750	482,051
Sales & User Charges	402,481	487,905	369,916	419,363	411,534	425,938	440,846
Other Revenues	478,903	466,573	424,939	364,634	497,031	514,427	532,432
Water, Wastewater & Solid Waste Fees	6,745,716	7,239,696	7,843,542	7,882,713	8,040,774	8,322,201	8,613,478
Total Revenue	23,833,986	26,129,033	27,793,037	27,925,762	29,925,649	32,401,536	35,108,339
Expense:							
Salaries, Wages & Benefits and Training	10,211,099	11,266,870	11,407,566	12,426,969	13,155,106	13,944,412	14,781,077
Contracted & General Services	4,519,027	5,424,663	4,303,418	5,292,344	5,873,970	6,226,408	6,599,993
Materials Goods & Utilities	4,574,341	5,137,383	5,074,307	5,919,104	6,269,643	6,645,822	7,044,571
Interest on Long Term Debt	550,081	521,279	487,658	490,251	458,494	486,004	515,164
Purchases from Other Governments	1,116,665	1,179,528	1,427,712	1,512,569	1,676,090	1,776,655	1,883,255
Bank Charges & Short Term Interest	6,600	9,000	10,361	8,518	16,536	17,528	18,580
Other Expenses	348,815	348,815	168,072	(30,695)	21,107	22,373	23,716
- Morinville Community Library	531,655	531,655	559,096	559,096	593,008	628,588	666,304
- Morinville Historical Society	107,000	107,000	113,516	113,516	116,903	123,917	131,352
- Salary Attrition (included in other expenses)				(390,000)	(379,131)	(401,879)	(425,992)
Total Expense	21,965,283	24,526,193	23,551,707	26,291,672	28,180,857	29,871,708	31,664,011
Net Before Other Expenditures	1,868,703	1,602,840	4,241,330	1,634,090	1,744,792	2,529,828	3,444,328
Other Expenditures (Revenues)							
Debt Principal	1,071,700	1,035,753	1,065,894	1,065,894	1,096,928	1,128,881	1,047,177
Federal Capital Grants	(592,847)	(619,318)	(637,964)	(637,964)	(690,000)	(720,000)	(750,000)
Transfers to Reserves	1,389,850	1,186,405	1,206,160	1,206,160	1,337,864	2,120,947	3,147,151
Transfers to the Capital Budget							
Net Total	0	0	2,607,240	0	0	0	0

Town of Morinville 2025 Consolidated Tax & Utility-supported

	Council	General Administration	Protective Services	Parks & Recreation	Public Works	Planning & Development	FCSS	Utilities	Total Town
Revenue									
Net Taxation		14,677,038							14,677,038
Water, Wastewater & Solid Waste Fees								8,040,774	8,040,774
Franchise Fees		2,181,773							2,181,773
Sales to Other Governments			409,752			10,210		583,645	1,003,607
Government Transfers		30,000	379,144	1,132,382			257,197		1,798,723
Penalties & Fines		125,000	134,000					32,000	291,000
Development Fees & Permits			15,000			184,500			199,500
Rentals		85,813		288,856					374,669
Investment Income		450,000		0					450,000
Sales & User Charges		30,000	25,000	272,482		0	84,052		411,534
Other Revenues		141,105	254,816	78010	12,500	4,000	6,600		497,031
Total Revenue	-	17,720,729	1,217,712	1,771,730	12,500	198,710	347,849	8,656,419	29,925,649
Expense									
Salaries, Wages & Benefits	456,871	4,097,405	1,949,846	2,604,716	1,477,106	698,053	467,919	1,403,192	13,155,108
Contracted & General Services	104,902	1,487,123	1,906,673	376,906	892,565	207,040	32,973	865,788	5,873,970
Materials Goods & Utilities	24,444	1,082,793	219,079	835,426	1,549,035	7,000	95,863	2,456,002	6,269,642
Purchases from Other Governments								1,676,090	1,676,090
Interest on Long Term Debt		13,101		445,393					458,494
Bank Charges & Short Term Interest		16,000					536	250	16,786
Other Expenses	15,725	(346,537)	36,007	926,494	3,395	77,200	15,984	2,500	730,768
Total Expense	601,942	6,349,885	4,111,605	5,188,935	3,922,101	989,293	613,275	6,403,822	28,180,855
Net Total	(601,942)	11,370,844	(2,893,893)	(3,417,205)	(3,909,601)	(790,583)	(265,426)	2,252,597	1,744,792



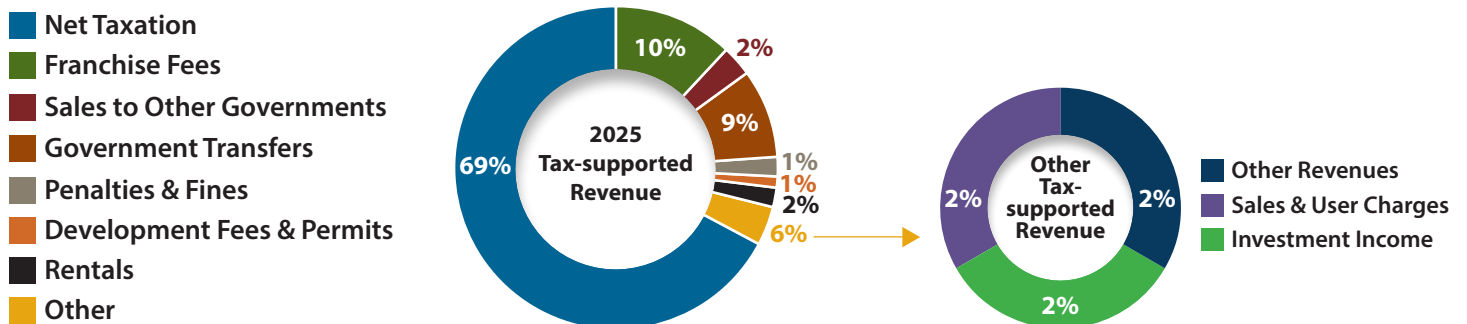
Tax-supported expenditures have increased 7.9% for 2025, driven largely by investment in operating initiatives which are primarily tax-supported activities. While lower than the past number of years, inflation continues to increase the cost of all operations annually with insurance, utilities and banking fees continuing to rise above the rate of inflation. Council aligned cost of living adjustments for out-of-scope staff with those approved for CUPE members at 2.5%.

Once again, tax-supported revenues have increased 10%, net of the transfer from utilities and the General Operating Reserve. This increase continues to reduce the reliance of tax-supported operations on utility transfers, which have been reduced by 40% in the 2025 Budget. Other revenue sources are expected to see modest increases.

Historically Morinville has relied on strong returns from utility operations to balance tax-supported operations. While the recently adopted Long-term Operational Plan is primarily focused on increasing funds available for capital investment, there is also a secondary focus on ensuring both tax support and utility operations are self-supported and contributing to capital investments. The 2025 budget reduces the operational transfer from utility-supported to tax-supported operations to \$472,804. Moving into 2026, it is planned that this transfer be eliminated entirely and that both sides of the organization are fully self-funded.

Town of Morinville 2025 Tax-supported

	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:							
Net Taxation	10,926,534	11,982,595	13,017,640	13,152,824	14,677,038	16,596,651	18,735,411
Franchise Fees	1,934,182	1,975,646	2,156,534	2,118,431	2,181,773	2,247,226	2,314,643
Sales to Other Governments	284,608	439,770	406,480	418,810	419,962	438,001	426,490
Government Transfers	1,562,342	1,741,055	1,629,610	1,709,443	1,798,723	1,811,354	1,851,315
Penalties & Fines	221,681	214,899	275,039	275,000	259,000	265,810	272,824
Development Fees & Permits	173,288	192,160	315,450	176,000	199,500	151,950	152,414
Rentals	300,617	374,672	340,556	364,870	374,669	362,987	374,986
Investment Income	180,874	456,665	450,273	400,000	450,000	450,000	450,000
Sales & User Charges	402,481	487,905	369,916	419,363	411,534	350,423	352,049
Offsite Levies	387,827	98,094	0				
Other Revenues	352,037	466,573	424,939	364,634	497,031	482,094	494,447
Transfers from Utilities				774,422	507,804	0	0
Total Revenue	16,726,471	18,430,034	19,386,437	20,173,797	21,777,034	23,156,496	25,424,578
Expense:							
Salaries, Wages & Benefits and Training	9,167,367	10,208,089	10,262,830	11,092,926	11,751,914	11,771,406	11,868,504
Contracted & General Services	3,646,732	4,510,532	3,589,138	4,463,930	5,008,182	5,117,625	5,347,668
Materials Goods & Utilities	2,581,023	3,113,387	3,020,525	3,476,256	3,813,641	3,870,395	4,107,214
Interest on Long Term Debt	550,081	521,279	487,658	490,251	458,494	426,705	392,587
Bank Charges & Short Term Interest	6,600	9,000	10,361	8,518	16,536	17,034	17,547
Other Expenses	340,854	14,244	164,583	(30,695)	18,357	105,675	63,068
- Morinville Community Library	531,655	559,096	559,096	559,096	593,008	628,588	666,304
- Morinville Historical Society	107,000	110,210	113,516	113,516	116,903	119,263	123,437
- Salary Attrition (included in other expenses)				(390,000)	(379,131)	(390,505)	(402,220)
Total Expense	16,931,312	19,045,837	18,207,708	20,173,798	21,777,035	22,056,692	22,586,330
Net Total	(204,841)	(615,803)	1,178,729	0	0	1,099,804	2,838,248



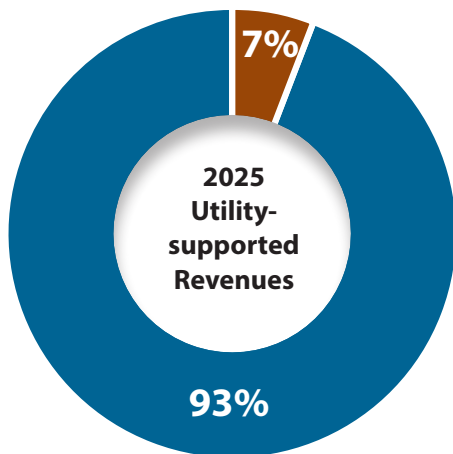
Utility-supported

Prior to the inclusion of the transfer to Tax-supported Operations, utility expenses are budgeted to increase by 4.6%. As in the 2024 budget, utility expense increases are primarily driven by another significant increase to the costs of treating Morinville's wastewater. Arrow utilities increased the cost of wastewater treatment by 11%. The remaining cost increases are driven primarily by inflation.

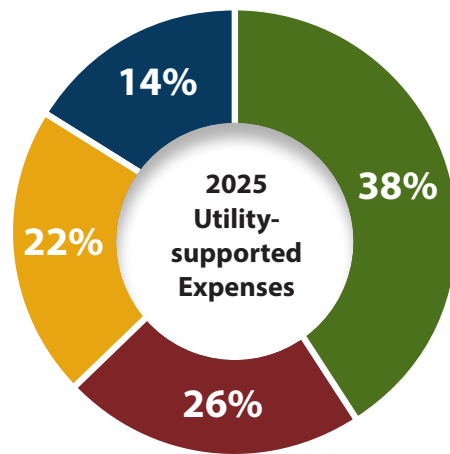
Water and wastewater utility revenue increases are proportionate with expense increases as rate changes are directly tied to the cost of wastewater treatment and potable water. Waste collection revenue is affected by inflationary cost increases from the service provider, as well as the elimination of recycling fees due to the provincial government assuming responsibility for recycling in April.

Town of Morinville 2025 Utility-supported

	2022 Actual	2023 Actual	2024 Forecast	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue							
Water, Wastewater & Solid Waste Fees	6,738,355	7,239,696	7,843,542	7,882,713	8,040,774	8,409,236	8,757,268
Sales to Other Governments	566,980	531,454	502,544	616,624	583,645	635,123	654,176
Penalties & Fines	25,433	25,943	30,257	27,000	32,000	27,810	28,644
Total Revenue	7,330,768	7,797,093	8,376,343	8,526,337	8,656,419	9,072,169	9,440,089
Expense							
Salaries, Wages, Benefits & Training	1,043,732	1,058,781	1,144,736	1,334,043	1,403,192	1,414,636	1,423,003
Contracted & General Services	872,295	914,131	714,280	828,414	865,788	812,294	842,196
Materials Goods & Utilities	1,993,318	2,023,996	2,053,782	2,442,848	2,456,002	2,626,252	2,706,070
Purchases from Other Governments	1,116,665	1,179,528	1,427,712	1,512,569	1,676,090	1,726,373	1,778,164
Other Expenses	2,463	1,505	3,488	5,000	2,750	5,250	2,750
Transfer to Tax-supported	0		0	774,422	507,804		
Total Expense	5,028,473	5,177,941	5,343,998	6,897,296	6,911,626	6,584,804	6,752,183
Net Total	2,302,295	2,619,152	3,032,344	2,403,463	1,744,793	2,487,365	2,687,906



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



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

As this budget document is prepared prior to the completion of the annual audit, the reserve additions included below are limited to those budgeted by Council or required by agreement. Additions to the Capital Renewal Projects reserve include \$1.2 million noted for capital investment in the 2024 budget and an additional \$1 million of anticipated surplus for 2024. The addition of anticipated surplus was included in the 2025 Budget approval as Council was advised that based on projected to year end information that surplus in excess of \$1 million was likely to be available for allocation. By including this \$1 million infrastructure investment in the Long-term Operational Plan as part of the 2025 budget, Council was able to reduce the amount of tax revenue required to fund infrastructure investments identified in the Long-term Capital Plan, effectively reducing the required tax rate for 2025–2028. Any surplus identified above the \$1 million will be allocated in accordance with the Reserve Policy and Council's direction.

Additional reserve additions include allocation of surplus from the snow removal budget to the Snow Removal Reserve, as per the Reserve Policy, an increase to the Parks, Recreation and Culture Reserve from agreed upon contributions of \$50,000 each from Morinville and Sturgeon County as per the Recreation Cost Sharing Agreement, allocations to the Land Reserve from payment on the sale of the Houle Lands, and additions to the Off-Site Levy Reserves for levies collected and interest earned.

Allocations or drawdowns of reserve funding are all directly tied to the funding of approved capital projects for 2024, or the completion of work-in-progress projects from 2023. Further allocations to municipal reserves are anticipated following the determination of the 2024 surplus and direction from Council, meaning it is anticipated that the total reserve balance for Morinville is expected to increase for 2024. This provides Council with greater flexibility in addressing unanticipated expenses as well as a greater earning potential for investments.

Statement of Reserves as at period ending - December 31, 2024

	Opening Bal.	Additions	Drawdowns	Closing Balance	Budgeted Commitments	Uncommitted Balance
Operating Reserves:						
1 General Operating	\$(660,461.70)	-	-	\$(660,461.70)	-	\$(660,461.70)
2 Snow Removal	\$136,662.00	213,338.00	-	\$350,000.00	-	\$350,000.00
	\$(523,799.70)	\$213,338.00	\$-	\$(310,461.70)	\$-	\$(310,461.70)
Capital Reserves:						
3 Capital Renewal Projects	\$8,043,494.77	2,206,160.00	2,022,769.00	\$8,226,885.77	638,309.00	\$7,588,576.77
4 Capital Growth Projects	\$3,586,681.15	-	119,077.45	\$3,467,603.70	279,516.00	\$3,188,087.70
5 Parks Recreation and Culture	\$339,173.14	105,000.00	1,113.00	\$443,060.14	108,887.00	\$334,173.14
6 Land	\$441,481.75	139,313.80	-	\$580,795.55	-	\$580,795.55
	\$12,410,830.81	\$2,450,473.80	\$2,142,959.45	\$12,718,345.16	\$1,026,712.00	\$11,691,633.16
Off-site Levies:						
7 Transportation	\$337,978.84	154,135.46	-	\$492,114.30	260,000.00	\$232,114.30
8 Sanitary	\$(215,035.50)	47,299.43	-	\$(167,736.07)	-	\$(167,736.07)
9 Water	\$(3,296,908.47)	81,444.95	-	\$(3,215,463.52)	-	\$(3,215,463.52)
10 Stormwater	\$35,456.02	4,761.77	-	\$40,217.79	-	\$40,217.79
	\$(3,138,509.11)	\$287,641.61	\$-	\$(2,850,867.50)	\$260,000.00	\$(3,110,867.50)
TOTAL	\$8,748,522.00			\$9,557,015.97	\$1,286,712.00	\$8,270,303.97

Amortization

Morinville follows the Public Sector Accounting Board practices for amortization of capital assets. While this is a budget item, amortization is a non-cash expenditure, meaning there is no requirement for the collection of property taxes to offset amortization costs. Council addresses the reduction in asset value caused by amortization through infrastructure investment, replacing and renewing older amortized assets.

Through the development of the Capital Plan, Administration has determined the value of capital assets and the life of these assets. While amortization expenses are not required to be budgeted for, they are included as an expense in the statement of operations and therefore impact net revenue (surplus). This impact is reflected in a reduction to the value of the tangible capital assets, and in turn municipal equity. The estimated amortization for 2025 is 5,548,572.

Depreciation Budget 2025-2026

Amount Description	2025	2026	2027
Bus Services	11,965.00	12,204.30	12,448.39
MCCC	314,154.00	320,437.08	326,845.82
Administration	265,088.00	270,389.76	275,797.56
Fire Dept	198,909.00	202,887.18	206,944.92
Bylaw	28,335.31	28,902.02	29,480.06
Arena	9,766.00	9,961.32	10,160.55
Open Spaces	471,709.00	481,143.18	490,766.04
Public Works	239,123.00	243,905.46	248,783.57
Roads	1,625,551.00	1,658,062.02	1,691,223.26
MLC	775,986.12	791,505.84	807,335.96
Ambulance	24,394.35	24,882.24	25,379.88
Storm	561,319.00	572,545.38	583,996.29
Water	519,354.00	529,741.08	540,335.90
Sanitary	502,918.00	512,976.36	523,235.89
Total	5,548,571.78	5,659,543.22	5,772,734.08



Municipal Service Levels

Alberta municipalities deliver necessary and desirable services for all residents.

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

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

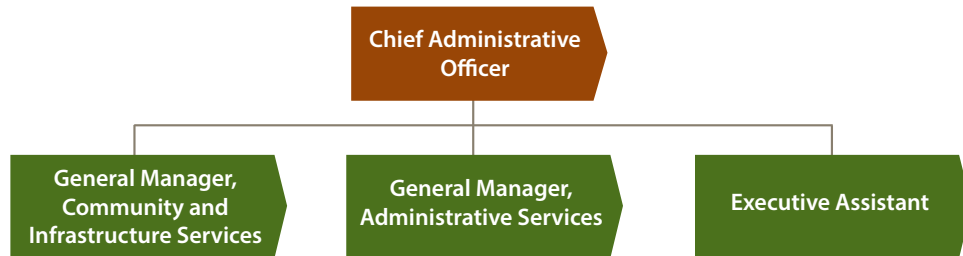
Service delivery is often the largest component of a municipality's budget which is primarily delivered through internal resources. Councils decide, by resolution or bylaw, what services will be delivered and how they will be delivered. Service delivery may be affected by regulatory requirements or other Legislation, such as the FCSS Act, Library Act, Police Act, Public Lands Act, the Environmental Protection and Enhancement Act, agreements and provincial and federal laws.

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

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

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

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



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

Office of CAO Budget Comparison

	2025 Budget	2024 Budget	\$ Change	% Change
Expenditures				
Council	601,942	519,147	82,795	16%
Office of CAO	544,448	546,027	(1,579)	-0.29%
	1,146,390	1,065,174	81,216	8%
Total	(1,146,390)	(1,065,174)	(81,216)	

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

Summary Council

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	\$ Change 2024/2025	% Change 2024/2025
Expenditures								
Salaries, Wages & Benefits	385,705	382,678	434,446	456,871	477,632	478,346	22,425	5%
Contracted & General Services	17,625	22,658	36,207	104,902	35,951	37,030	68,695	190%
Materials, Goods & Utilities	13,747	16,671	33,144	24,444	55,865	57,448	(8,700)	-26%
Other Expenses		14,345	15,350	15,725	16,196	16,682	375	2%
Total Expense	417,077	436,352	519,147	601,942	585,643	589,506	82,795	15.95%
Net Total	(417,077)	(436,352)	(519,147)	(601,942)	(585,643)	(589,506)	(82,795)	

Summary Office of CAO

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	\$ Change 2024/2025	% Change 2024/2025
Expenditures								
Salaries, Wages & Benefits	345,442	349,855	363,435	389,372	396,940	397,971	25,937	7%
Contracted & General Services	108,269	82,806	176,692	149,000	148,320	152,769	(27,692)	-16%
Materials, Goods & Utilities	946	1,671	2,545	2,621	2,700	2,781	76	3%
Other Expenses	14,420	1,989	3,355	3,455	3,559	3,666	100	3%
Total Expense	469,077	436,321	546,027	544,448	551,519	557,187	(1,579)	0%
Net Total	(469,077)	(436,321)	(546,027)	(544,448)	(551,519)	(557,187)	1,579	

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

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



Community Services - How We Serve Citizens

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

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

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

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

Guest Services – responsible for front line service delivery through CSR's for both the Morinville Community Cultural Centre (MCCC) and MLC as well as processing all financial transactions. All municipal facilities and amenities are booked through the Bookings Clerk in Guest Services.

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

Community Services Department Budget Comparisons

	2025 Budget	2024 Budget	\$Change	% Change
Revenue				
Community Services Admin	158,449	82,037	76,412	93.14%
Morinville Leisure Centre	1,572,009	1,541,382	30,627	1.99%
FCSS	347,849	374,007	(26,158)	-6.99%
MCCC	83,244	81,822	1,422	1.74%
Culture Events	13,615	23,500	(9,885)	-42.06%
Community Recreation	27,657	21,010	6,647	31.64%
	2,202,823	2,123,758	79,065	3.72%
Expenditures				
Community Services Admin	1,180,446	1,067,221	113,225	10.61%
Morinville Leisure Centre	2,326,400	2,247,837	78,563	3.50%
FCSS	613,275	533,663	79,612	14.92%
MCCC	898,969	857,847	41,122	4.79%
Culture Events Programming	230,685	213,391	17,294	8.10%
Community Recreation	244,297	190,568	53,729	28.19%
	5,494,072	5,110,527	383,545	7.50%
Total	(3,291,249)	(2,986,769)	(304,480)	10.19%

Infrastructure Services - How We Serve Citizens

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

Roads - responsible for the repair and maintenance of Morinville's hard surface infrastructure including, roadways including alleys, sidewalks, trails, traffic signs and traffic signals.

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

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

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

Infrastructure Services Department Budget Comparisons

Division	2025 Budget	2024 Budget	\$ Change	% Change
Revenue				
Roads	12,500	12,500	0	0%
Storm water	1,053,440	927,120	126,320	13.62%
Water	3,988,736	4,045,925	(57,189)	-1.41%
Sanitary sewage	2,693,688	2,570,630	123,058	4.79%
Solid Waste Management	920,555	982,712	(62,157)	-6.33%
	8,656,419	8,526,387	130,032	1.53%
Expenditures				
Open spaces	1,207,108	1,009,025	198,083	19.63%
Public works	1,543,871	1,263,053	280,818	22.23%
Roads	2,378,230	2,277,555	100,675	4.42%
Storm water	328,730	317,611	11,119	3.50%
Water	2,776,891	2,819,432	(42,541)	-1.51%
Sanitary sewage	2,665,160	2,299,376	365,784	15.91%
Solid Waste Management	633,041	686,454	(53,413)	-7.78%
	11,533,031	10,672,506	860,525	8.06%
Total	(2,876,612)	(2,146,119)	(730,493)	

Community Safety - How We Serve Citizens

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

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

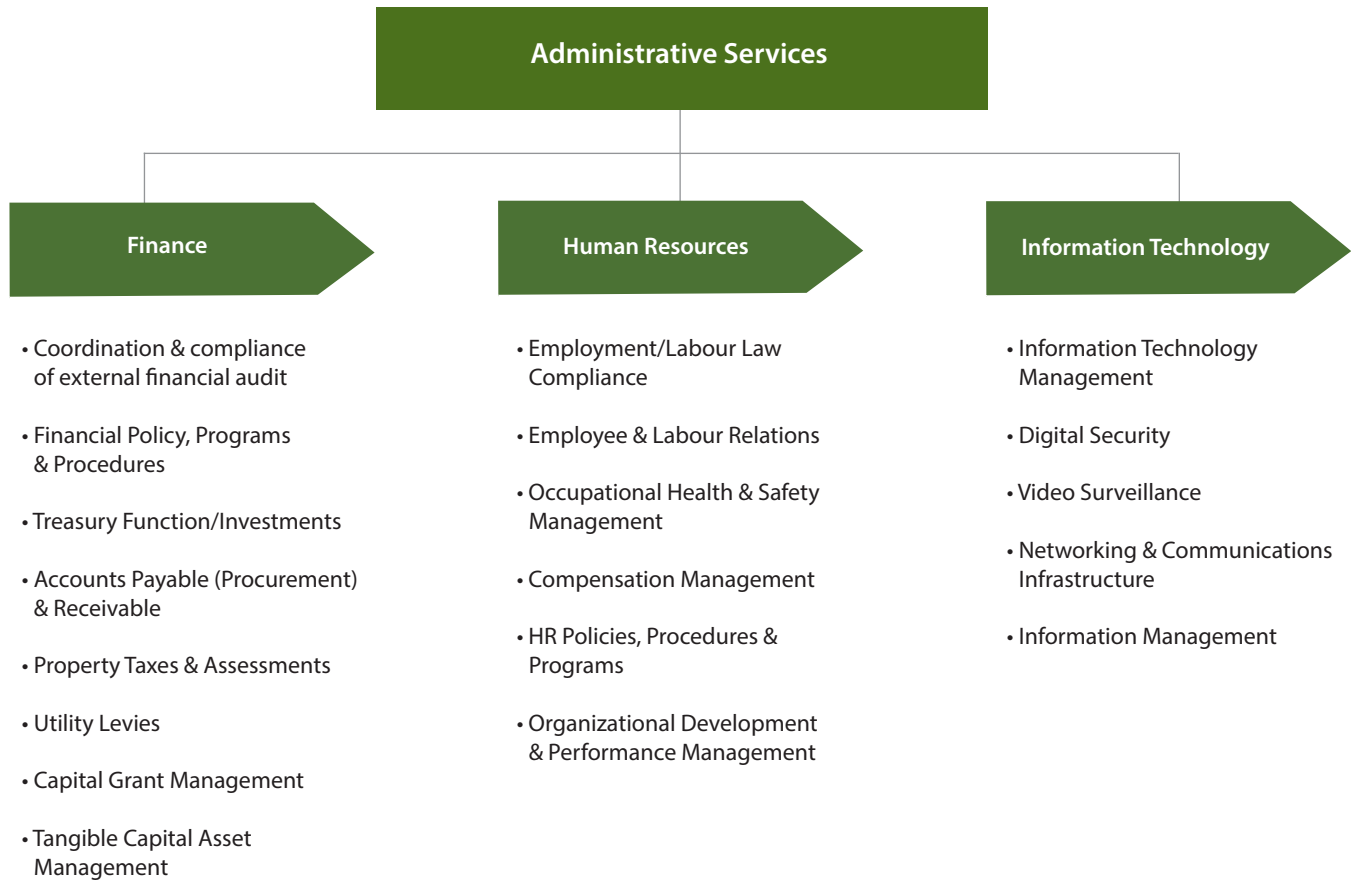
Emergency Management - provides oversight and support during emergencies and disasters.

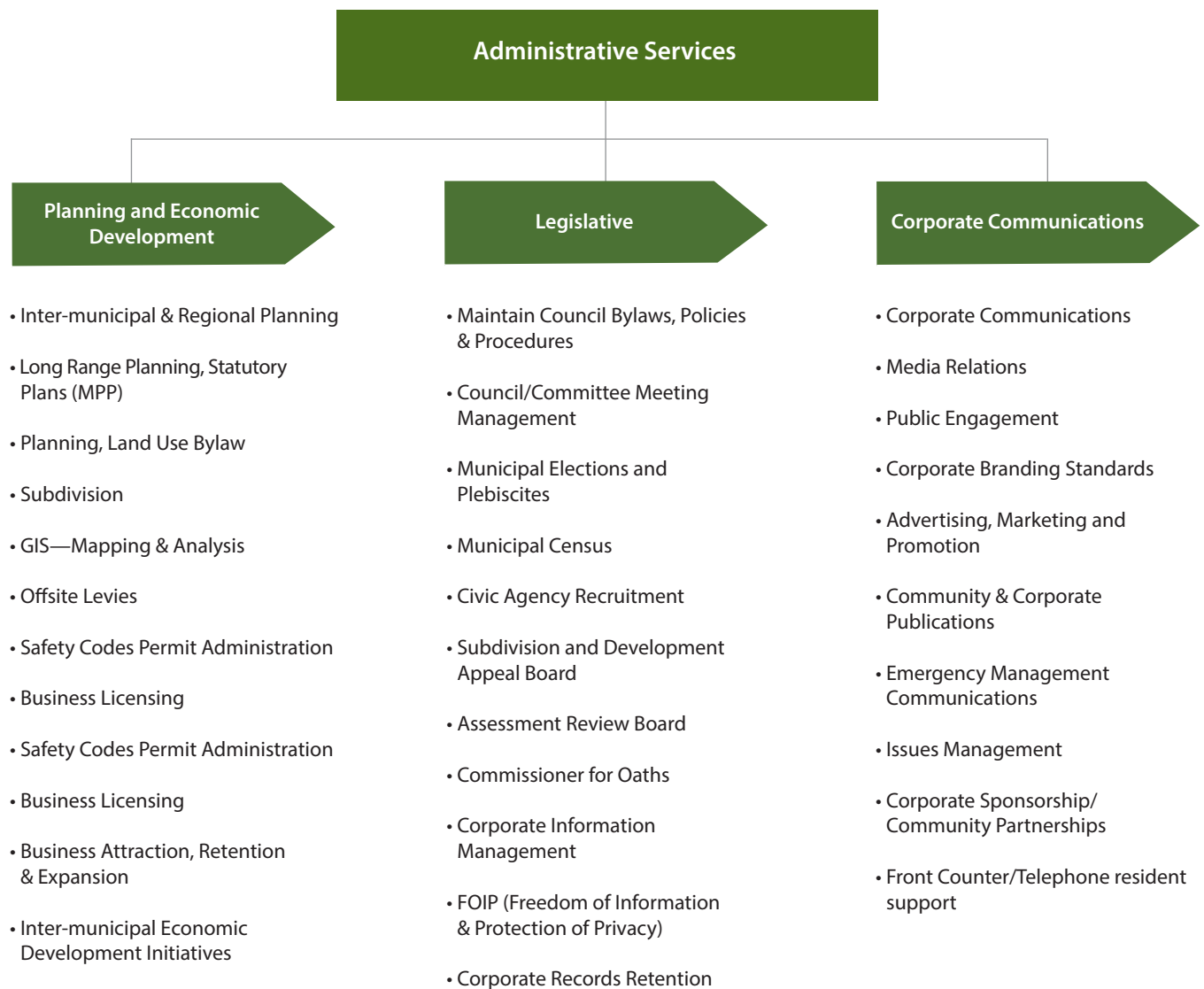
Community Safety Department Budget Comparisons

	2025 Budget	2024 Budget	\$ Change	% Change
Revenue				
Emergency Management	23,674	23,209	465	2.00%
Police	653,626	655,444	(1,818)	-0.28%
Fire department	200,270	196,300	3,970	2.02%
Enforcement Services	363,816	227,500	136,316	59.92%
	1,241,386	1,102,453	138,933	12.60%
Expenditures				
Emergency Management	145,526	141,121	4,405	3.12%
Police	2,177,017	2,072,697	104,320	5.03%
Fire department	1,138,524	1,123,643	14,881	1.32%
Enforcement Services	796,063	649,870	146,193	22.50%
	4,257,130	3,987,331	269,799	6.77%
Total	(3,015,744)	(2,884,878)	(130,866)	0

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

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





Human Resources - How We Serve the Organization

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

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

Human Resources Department Budget Comparisons

	2025 Budget	2024 Budget	\$ Change	% Change
Revenue				
OH & S	-	8,000	(8,000)	-100.00%
HR	30,000	40,000	(10,000)	-25.00%
Pay & Benefits	-	-	0	
	30,000	48,000	(18,000)	-37.50%
Expenditures				
OH & S	225,659	223,359	2,300	1.03%
Human Resources	655,453	649,444	6,009	.9%
Pay & Benefits	280,190	312,772	(32,582)	-10.42%
	1,191,302	1,185,575	5,727	0.48%
Total	(1,161,302)	(1,137,575)	(23,727)	

Financial Services - How We Serve Citizens and Organizations

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

Finance Department Budget Comparisons

	2025 Budget	2024 Budget	\$ Change	% Change
Revenue				
General Government Services	17,433,811	15,662,148	1,771	11.31%
Financial Services	75,000	85,000	(10,000)	-11.76%
	17,508,811	15,747,148	1,796,663	11.41%
Expenditures				
General Government Services	(361,030)	(366,317)	5,287	-1.44%
Financial Services	867,819	853,171	14,648	1.72%
	506,789	486,854	19,935	4.09%
Total	17,002,022	15,260,294	1,776,728	

Information Technology - How We Serve the Organization

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

Information Technology Department Budget Comparisons

	2025 Budget	2024 Budget	\$ Change	% Change
Revenue				
Information Technology	-	-	-	
	-	-	-	
Expenditures				
Information Technology	1,358,662	1,376,404	(17,742)	-1.29%
	1,358,662	1,376,404	(17,742)	
Total	(1,358,662)	(1,376,404)	17,742	

Planning & Economic Development - How We Serve the Organization

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

Planning and Economic Development Department Budget Comparisons

	2025 Budget	2024 Budget	\$ Change	% Change
Revenue				
Economic Development	50,000	50,000	0	0.00%
Planning & Development	148,710	148,910	(200)	-0.13%
	198,710	198,910	(200)	-0.10%
Expenditures				
Economic Development	375,052	359,165	15,887	4.42%
Planning & Development	614,241	647,785	(33,544)	-5.18%
	989,293	1,006,950	(17,657)	-1.75%
Total	(790,583)	(808,040)	17,457	

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

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

Communications and Legislative Services Department Budget Comparison

	2025 Budget	2024 Budget	\$ Change	% Change
Revenue				
Communications	75,000	37,000	38,000	103%
Information Management	-	500	(500)	-100%
	75,000	37,500	37,500	100%
Expenditures				
Communications	728,680	739,974	(11,294)	-2%
Admin Support Services	389,339	301,709	87,630	29%
Information Management	286,448	225,834	60,614	27%
Legislative Services	299,725	132,834	166,891	126%
	1,704,192	1,400,351	303,841	22%
Total	(1,629,192)	(1,362,851)	(266,341)	



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