

20
26



BUDGET OVERVIEW





2026 MORINVILLE BUDGET

TABLE OF CONTENTS

INTRODUCTION

Community Direction Statement	1
Community Highlights	4
Municipal Service Levels	6
Government Service Provision	7
2026 Economic Outlook	8

CONSOLIDATED BUDGET OVERVIEW

Consolidated Budget Overview	10
Operating Initiatives	11
Municipal Property Tax Impact	13
Utility Revenue	17
Account Grouping Detail	18
Consolidated Operating Budget	19
Tax-supported Operating Budget	21
Utility Supported	23
Operational Surplus Allocation	24
Amortization	25

STAFFING OVERVIEW

Organizational Overview	27
Office of Chief Administrative Officer	28
Community & Infrastructure Services	30
Corporate & Planning Services	34

2026-2035 CAPITAL PLAN

2026-2035 Capital Plan Overview	41
Sustaining Core Infrastructure	42
Investing in Priority Growth Projects	43
Overall Capital Budget	44
Funding Framework	45
Capital Plan Format	48
2026 Capital Projects	49
10 Year Capital Plan	50
Capital Plan Funding	51
Reserve Management	52
Debt Management	53
Long Term Debt	54
Summary	56
Appendix A	57

An aerial illustration of a town, showing various buildings, streets, and green spaces. A large, semi-transparent blue rectangle is overlaid on the center of the image, serving as a background for the title text.

INTRODUCTION

THE MUNICIPAL DEVELOPMENT PLAN – COMMUNITY DIRECTION STATEMENT

The Municipal Development Plan (MDP) serves as Morinville's long-term policy framework for growth and development. It provides clear direction for how land is used, how neighbourhoods evolve, how infrastructure is extended, and how community spaces are shaped over time. More than a technical planning document, the MDP reflects the shared aspirations of residents and establishes a coordinated path forward for the next 30 years.

For Council, the MDP provides policy direction that informs long-term decision-making. For Administration, it serves as a guiding framework for infrastructure planning, capital investment, land-use decisions, and service delivery. For residents and the development community, it provides clarity and predictability about how Morinville intends to grow and how new investment will contribute to the broader vision for the community.

Developed through extensive community engagement, the community direction statement anchors the MDP in local values and priorities. It captures Morinville's commitment to intentional growth, a vibrant core, diverse housing, strong neighbourhood connections, and resilient infrastructure. This direction not only shapes physical development—it informs the financial planning decisions reflected throughout this budget document.

The Community Direction Statement is presented below as the foundation for Morinville's long-term growth and evolution.



MORINVILLE IS GROWING WITH PURPOSE

With a proud heritage and a shared vision for the future, we are shaping a community where thoughtful growth and intentional development create lasting value. We invest in infrastructure, public spaces, and facilities that reflect our character, bring people together, and support economic opportunity—building a stronger, more connected Morinville.

Our vibrant core supports local business and reflects our identity, while our neighbourhoods offer diverse housing and amenities that meet the needs of our residents.

These are places where people build strong relationships, feel supported, and are proud to call home. We're building an inclusive, resilient community.

One where current and future generations can thrive.

COMMUNITY HIGHLIGHTS



MORE THAN

100km

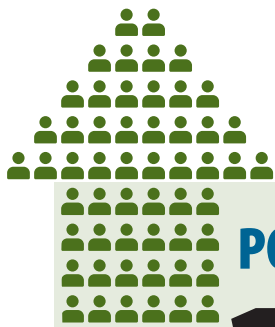
of roads, sidewalks, and pathways
maintained by crews during winter operations



AVERAGE OF

420 calls

received each year by the
Morinville Fire Department



POPULATION OVER

10,750

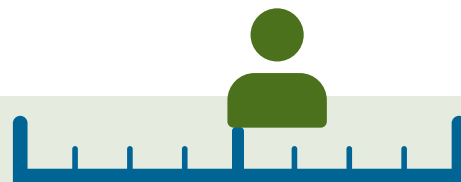


AVERAGE HOUSEHOLD INCOME

**489⁺ LOCAL
BUSINESSES**



**5
SCHOOLS**



36.9

AVERAGE AGE

COMMUNITY HIGHLIGHTS

14 PARKS AND
GREEN SPACES



1 OFF-LEASH
DOG PARK



26km TRAILS AND
PATHWAYS



10
SPORTS
FIELDS

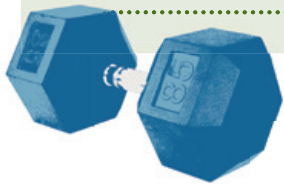


2 RECREATION
FACILITIES



Morinville
Leisure Centre

GFL Outdoor Multisport
Recreation Facility



1 CULTURAL
FACILITY

Morinville Community
Cultural Centre



18+ Annual **COMMUNITY EVENTS**
and **FESTIVALS** per year



65+
**COMMUNITY
PROGRAMS** per year



MUNICIPAL SERVICE LEVELS



Municipal governments are responsible for delivering a wide range of programs and services that support both the day-to-day needs and long-term wellbeing of their communities. In Alberta, municipalities are empowered to provide a combination of legislated and discretionary services, with service levels evolving over time in response to community growth, changing expectations, and external influences.

Decisions about municipal service levels are shaped by factors both within and beyond local control. Economic conditions affect costs, affordability, and available resources. Social and demographic trends influence demand for programs, facilities, and supports. Technological change continues to alter how services are delivered and how residents interact with their municipality, while environmental considerations increasingly inform infrastructure planning and service reliability. Municipal operations also function within a legislative and regulatory framework established by provincial and federal governments.

Within this environment, Council plays a central role by setting strategic direction, establishing priorities, and determining what services are provided, and the level at which they are delivered. These decisions are guided by Council's Strategic Plan, which reflects community values and long-term objectives, and are implemented by Administration within the resources approved through the budget.

Service delivery represents the largest component of Morinville's operating budget and is primarily delivered through internal resources. Council authorizes services through bylaws, resolutions, policies, and agreements.

Service levels may also be influenced by legislative requirements, including those established under the Municipal Government Act (MGA) and other applicable provincial legislation governing municipal, social, protective, environmental, and community services.

Municipal services can be broadly categorized as mandatory or discretionary. Mandatory services are those required by legislation, while discretionary services are established to respond to local priorities and community needs. Balancing these services requires careful consideration of affordability, sustainability, and organizational capacity.

Within this context, Morinville strives to deliver services that are effective, reliable, and responsive, while recognizing the practical limits imposed by available resources, regulatory requirements, and broader external conditions. The 2026 Budget reflects a measured approach to service delivery that aligns with Council's strategic priorities, supports community wellbeing, and maintains a responsible balance between service expectations and long-term financial sustainability.

GOVERNMENT SERVICE PROVISION

MUNICIPAL Morinville	PROVINCIAL Government of Alberta	FEDERAL Government of Canada
 Civic Hall	 Employer and Employee Supports	 Airports
 Development & Building Permits and Fees	 Hospitals	 Borders and Passports
 Emergency Services (e.g. Morinville Fire Department)	 Housing	 Canada Child Benefit
 Family & Community Support Services (20% Municipal, 80% Provincial)	 Family & Community Support Services (20% Municipal, 80% Provincial)	 Broadcasting & Telecommunications
 Local Road Maintenance & Improvement (e.g. 100 Street)	 Highways (e.g. 100 Ave/HWY 642)	 Employment Insurance
 Enforcement Services (Community Peace Officers)	 Justice	 Charter of Human Rights
 Parks, Trails & Playgrounds	 Landlord & Tenant Supports	 Fisheries, Oceans & National Parks
 Property tax (Municipal Portion)	 Property tax (Provincial portion)	 Income Tax
 Recreation Facilities (e.g. Morinville Leisure Centre)	 Post-secondary Education	 International Travel & Support for Canadians Abroad
 Senior's Supportive Housing (e.g. Homeland Housing)	 Schools	 Mortgages (e.g. Canadian Mortgage & Housing Corporation)
 Social Services (Education & awareness of services available)	 Social services (Treatment & Specialized Services, Domestic Violence Shelters)	 National RCMP
 Utilities (Water, Sewer & Wastewater)	 Student Loans	 National Defense & Veterans Affairs
 Waste Collection	 Safety Enforcement	 Postal Service

2026 ECONOMIC OUTLOOK



MUNICIPAL IMPACT

Household inflation stabilizing
Municipal costs remain elevated
Moderate growth projected



PROVINCIAL OUTLOOK

Labour market improving
Unemployment declining
Sectoral growth varies



NATIONAL OUTLOOK

Modest GDP growth (Bank of Canada)
Inflation moderating
Economic uncertainty

Economic conditions in 2026 are expected to remain relatively stable, although the broader outlook continues to reflect a degree of uncertainty. Growth is projected to continue at a moderate pace, and inflation is anticipated to remain close to the Bank of Canada's 2% target.

For municipalities such as Morinville, however, broader economic indicators do not always translate directly into local cost pressures. While household inflation has moderated, the municipal cost environment remains elevated in key areas such as contracted services, utilities, insurance, and construction-related inputs. These pressures affect both operating budgets and capital project delivery. As a result, even in a more stable economic climate, careful financial planning remains necessary to maintain service levels and advance infrastructure priorities responsibly.

Within Alberta, provincial forecasts anticipate labour market conditions gradually improving into 2026, including a decline in the unemployment rate compared to 2025. Broader Alberta outlooks also suggest the provincial economy is expected to grow faster than the national average, though performance remains sensitive to external risks and commodity-driven volatility.

From a municipal perspective, these conditions reinforce the importance of disciplined financial planning. A lower-inflation environment can reduce pressure in some areas over time, but Morinville's "municipal basket" of goods and services may continue to rise in ways that do not always mirror household inflation. Interest rate conditions and borrowing costs also remain a factor in long-term planning, and the national outlook continues to identify heightened uncertainty related to trade policy and geopolitical risk.

Morinville's 2026 Budget maintains a measured approach that balances affordability with service reliability. It recognizes that external economic factors—many outside municipal control—can influence operating costs and capital delivery timelines. Morinville's long-range planning, reserve strategy, and careful prioritization of initiatives are intended to protect service levels and financial sustainability while continuing to invest in core infrastructure and respond to growth-related pressures.

Sources

1. Bank of Canada. Monetary Policy Report – January 2026.

Used to inform assumptions related to national economic growth, inflation trends, interest rate conditions, and broader economic uncertainty relevant to municipal financial planning.

2. Government of Alberta. Alberta Economic Outlook.

Used to inform provincial economic conditions, labour market trends, and factors influencing municipal operating and capital costs within Alberta.

3. ATB Financial. Alberta Economic Outlook 2026.

Used to provide Alberta-specific economic commentary, including growth expectations, sectoral risks, and external influences affecting the provincial and municipal economy.

4. General Municipal Finance Practice.

Commentary related to construction cost escalation, insurance pressures, utilities, and contracted services reflects common trends observed across municipalities and is informed by sector experience and professional judgment, supported by the sources noted above.

The background of the page is a colorful, stylized illustration of a town street scene. It shows a wide sidewalk with many people walking, some pushing a stroller. There are cars parked and driving on the street. Large, leafy trees line the sidewalks, and various buildings, including a brick building on the left and a modern building on the right, are visible. The scene is bright and lively, representing a community environment.

CONSOLIDATED BUDGET OVERVIEW

CONSOLIDATED BUDGET OVERVIEW

The 2026 Budget reflects a year of transition from planning to sustained execution. With Morinville's long-term financial strategies now firmly in place, this year's budget focuses on carrying those strategies forward through deliberate, measurable actions. Rather than introducing new direction, the 2026 Budget advances the commitments already made—strengthening Morinville's core infrastructure, reinforcing financial stability, and building the capacity needed to support a growing community.

Key themes in Budget 2026 include continued investment in capital renewal, intentional growth of financial reserves, and an improved balance between tax-supported and utility-supported services. These areas of focus position Morinville to manage emerging pressures while maintaining a responsible approach to service delivery and long-term financial health.

At the same time, the budget recognizes that Morinville's operational needs continue to evolve. Targeted operating enhancements have been included to address areas where demand has increased, where service expectations have shifted, or where new community priorities have emerged. These initiatives respond directly to resident feedback and service level assessments completed over the past year.



OPERATING INITIATIVES

Operating initiatives included in the 2026 Budget are structured to distinguish between investments required to maintain existing service levels and those that enhance services in response to community priorities. This distinction helps clarify how operating resources are allocated and how decisions are evaluated within the broader financial framework.

Needs-based operating initiatives address unavoidable cost pressures required to maintain existing service levels. These initiatives respond to factors such as increased workloads, inflationary impacts, regulatory requirements, and the growing complexity of service delivery as the community evolves.

Needs-Based Initiatives

Maintain Existing Services



In 2026, needs-based operating initiatives total approximately \$508,285 and include the following:

Recreation and Fitness Programming

Service level adjustments to expand and refine recreation and fitness programming in response to demonstrated demand and identified service gaps, supporting improved participation and facility utilization.

Centralized Digital Content Services

Centralization of digital content creation and management to improve consistency, timeliness, and effectiveness of communications across channels.

Centralized Administrative Support for Community Services

Implementation of a shared administrative support model to reduce bottlenecks, improve service responsiveness, and allow subject-matter staff to focus on resident-facing service delivery.

Infrastructure Services – Operational Continuity and Capacity

Transition from a seasonal to a year-round service delivery model to support Council-approved service levels, reduce reactive maintenance, and improve asset care and operational efficiency.

Engineering and Infrastructure Oversight and Compliance

Establishment of in-house engineering review and oversight capacity to support increased infrastructure investment, reduce reliance on external consultants, and ensure standards, lifecycle planning, and regulatory compliance are maintained.

Infrastructure Services – Expanded Feasibility Study

Expansion of the 2023 facilities feasibility work to evaluate multiple service delivery options and provide a defensible decision framework prior to advancing major capital investments.

OPERATING INITIATIVES

Value Based Initiatives

Enhanced Community Services



State of Morinville Event

Extended Leisure Centre Hours



Festival Days Pedestrian Parade

Value-based operating initiatives included in the 2026 Budget represent discretionary enhancements that support community priorities and quality of life. These initiatives are evaluated based on the benefits they provide to residents, alignment with Council priorities, and overall affordability. In 2026, the incorporation of value-based operating initiatives results in a net decrease of approximately \$10,700 to the operating budget and includes the following:

State of Morinville Event

Support for a community-facing event that provides residents with information on municipal progress, priorities, and future directions, strengthening transparency and public engagement.

Morinville Leisure Centre Hours of Operation

Revision of operating hours to remain open until 10 p.m., improving access for families, workers, and organized user groups while reducing overall operating costs through more efficient service alignment.

Festival Days Pedestrian Parade

Enhancement of Festival Days programming to support a safer, pedestrian-focused community celebration and improve the overall event experience.

The 2026 Budget balances the objectives of Morinville's long-term plans with the evolving needs and concerns of residents, within a challenging and uncertain economic environment. Through a deliberate approach to operating and capital decisions, the budget prioritizes maintaining core service levels, advancing key strategic commitments, and responding to areas of emerging demand. A strong focus on value ensures that taxpayer dollars are directed toward services and initiatives that provide clear, measurable benefits to the community, while supporting long-term financial sustainability.



MUNICIPAL PROPERTY TAX IMPACT

MUNICIPAL TAX RATE INCREASE



AVERAGE MONTHLY IMPACT



Budget Impact on Property Taxes

For 2026, Council has approved municipal tax revenue of \$15,435,605. Based on current assessment projections, this equates to an overall municipal tax rate increase of 2.48%, or an estimated monthly increase of \$13.62 for the average residential property owner, based on the municipal portion of the tax levy. The residential-to-non-residential tax ratio remains at 1:1.5, consistent with 2025, and tax impacts are distributed in accordance with Council's Taxation Policy.

A property tax notice is made up of several components, not all of which are determined through the municipal budget process. While Council approves the municipal portion of the tax levy, property taxes also include requisitions on behalf of other authorities, such as education taxes and seniors' housing, which are collected by the municipality and remitted to the Government of Alberta and Homeland Housing, respectively. As a result, changes approved through the municipal budget affect only the municipal portion of a property tax notice. Other requisitions may increase or decrease independently of municipal budget decisions. The information below focuses specifically on the municipal tax impacts associated with the 2026 Budget, separate from any provincial or other externally determined requisitions.

In addition to changes approved through the municipal budget, property tax impacts are also influenced by changes in assessed property values. Assessment growth can occur for two primary reasons. Inflationary growth reflects market-wide changes in property values across the community, while real growth results from new development, construction, or improvements that add new assessment to the tax base. While assessment growth affects how the overall tax levy is distributed among properties, it does not, on its own, increase the total amount of municipal tax revenue collected.

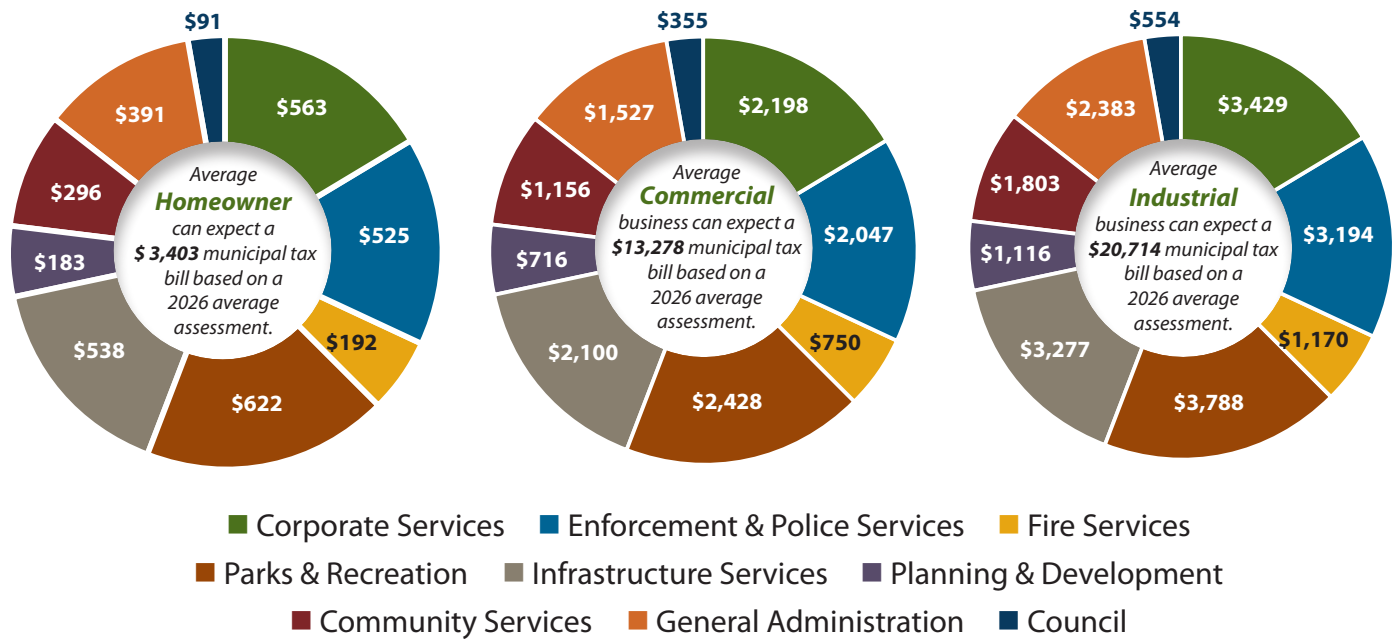
Although Council approved an overall municipal tax levy increase of 2.48% for 2026, the change in municipal taxes payable for an individual property is influenced by more than the levy increase alone. As a result, the municipal tax impact for a given property may differ from the overall levy increase, depending on assessment changes and the application of Council's taxation framework.

WHERE YOUR MUNICIPAL PROPERTY TAXES GO

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>	\$163.42	\$167.01	\$27.14	\$357.57
Commercial	\$637.56	\$554.77	\$63.32	\$1,255.65
Industrial	\$994.57	\$292.49	\$111.37	\$1,398.43

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



For the average **residential** property valued at \$384,215, a homeowner can expect a \$3,403.34* municipal property tax bill, which reflects an increase of \$163.42 annually or \$13.62 per month.

For the average **commercial** property valued at \$999,381, the business can expect a \$13,278.58* municipal property tax bill, which reflects an increase of \$637.56 annually or \$53.13 per month.

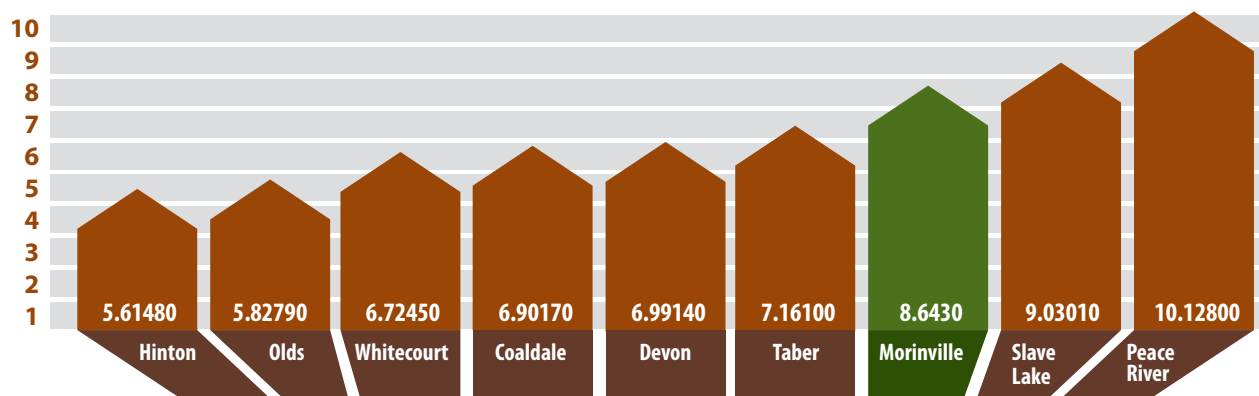
For the average **industrial** property valued at \$1,559,002, a business can expect a \$20,714.15* municipal property tax bill, which reflects an increase of \$994.57 annually or \$82.88 per month.

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

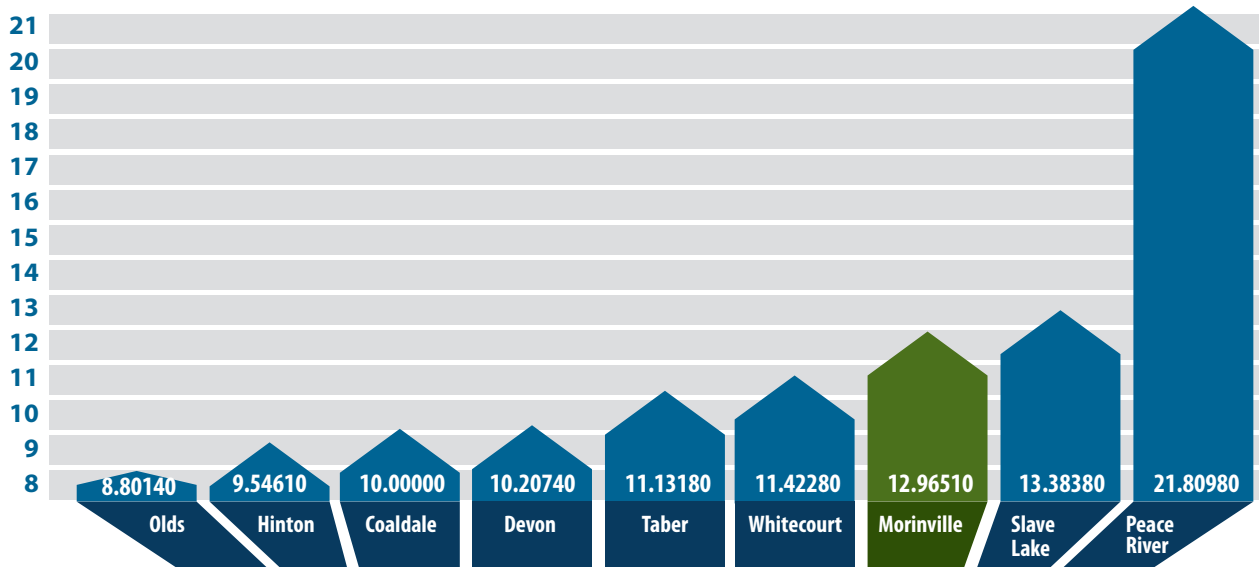
WHERE YOUR MUNICIPAL PROPERTY TAXES GO

Having outlined how municipal tax impacts are determined and distributed, it is also helpful to consider how Morinville's tax rates compare to similar communities. The following graphics compare 2025 residential and non-residential municipal tax rates across a selection of Alberta municipalities of comparable size and structure. While tax rates alone do not tell the full financial story — as assessment composition, service levels, infrastructure demands, and local economic conditions all influence taxation decisions — this comparison provides useful context. It illustrates how Morinville's rates align relative to peer municipalities and supports a broader understanding of our approach to balancing service delivery, growth, and long-term financial sustainability.

2025 Residential Tax Rate Comparison



2025 Non-residential Tax Rate Comparison

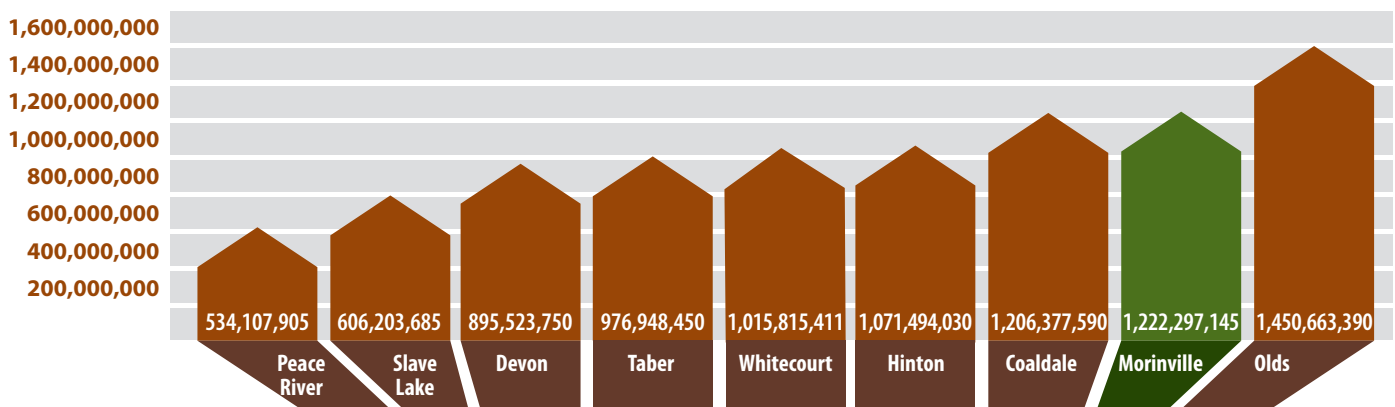


WHERE YOUR MUNICIPAL PROPERTY TAXES GO

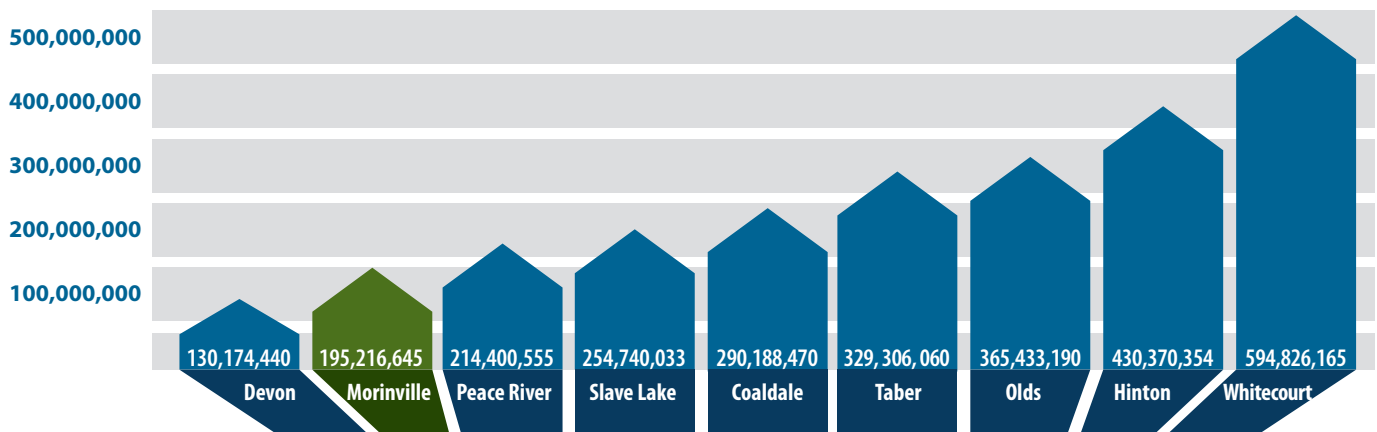
In addition to comparing municipal tax rates, it is also important to understand the assessment foundation on which those rates are applied. The following graphics compare 2025 residential and non-residential assessment values across a selection of Alberta municipalities of comparable size and structure. While assessment values alone do not determine overall tax burden, this comparison highlights how Morinville's total residential and non-residential assessment base aligns relative to peer municipalities of similar size and provides context for understanding the scale and composition of the Morinville's tax base.

To help interpret this comparison, it is important to understand the relationship between assessment values and tax rates. Municipal tax rates are set based on the total assessment within a community and the amount of revenue required to fund municipal services. Communities with a larger assessment base can generate the same amount of revenue using lower tax rates, while communities with a smaller assessment base may require higher tax rates to support similar service levels. As a result, tax rate comparisons between municipalities should be considered alongside differences in assessment values.

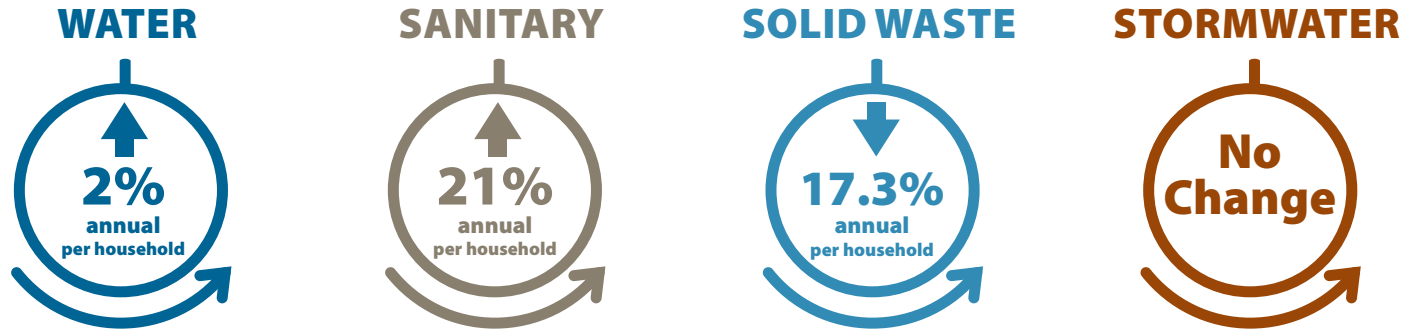
2025 Residential Assessment Comparison



2025 Non-residential Assessment Comparison



UTILITY REVENUE



Utility Costs

Utility consumption patterns in Morinville continue to suggest a community that is increasingly mindful of resource use. Although Morinville has grown, overall water consumption has risen only modestly. This trend suggests that residents are adopting water-efficient habits and using water more intentionally. Lower consumption benefits both households and the municipality: customers see reduced variable charges on their bills, and Morinville's water and wastewater systems experience less strain, helping extend the life of key infrastructure.

For 2026, water rates have increased modestly by \$0.10 per cubic metre, reflecting the ongoing cost of delivering reliable water services. Wastewater treatment fees continue to trend upward as a result of higher processing costs from Arrow Utilities, the regional commission responsible for treating Morinville's wastewater. While these costs are set through the regional system, Morinville continues to manage

its utility operations responsibly to ensure services remain dependable and financially sustainable.

For 2026, solid waste collection fees have decreased from \$22.60 to \$18.70. This reduction reflects lower program costs following the transition of recycling responsibilities to the provincial program, which reduced Morinville's overall solid waste service costs. The resulting fee decrease demonstrates how changes in service delivery and external program alignment can help moderate costs while maintaining reliable waste collection for residents.

For 2026, stormwater utility rates remain unchanged for both residential and non-residential properties. Council continues to take a gradual and predictable approach to stormwater funding that supports long-term infrastructure planning while maintaining affordability for customers.

Total Projected Utility Cost per Household

	2026		2025		\$ Change		% Increase
	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
Water	\$805.36	\$67.11	\$789.88	\$65.82	\$15.48	\$1.29	2.0%
Sanitary	\$767.29	\$63.94	\$634.16	\$52.85	\$133.13	\$11.09	21.0%
Total	\$1,572.65	\$131.05	\$1,424.05	\$118.67	\$148.61	\$12.38	
Solid Waste	\$224.44	\$18.70	\$271.25	\$22.60	(\$46.81)	(\$3.90)	-17.3%
Total	\$1,797.10	\$149.76	\$1,695.29	\$141.27	\$101.81	\$8.49	
Storm Water	\$270.00	\$22.50	\$270.00	\$22.50	-	-	-
Total	\$2,067.10	\$172.26	\$1,965.29	\$163.77	\$101.81	\$8.49	5.2%

**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 Waste Management Center.*

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 & Seniors' 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, Miscellaneous
Offsite Levies	Roads, Sanitary, Water & Storm Water		
Development Fees & Permits	Business Licenses, Building Permits, Sub-division Appeals, Lot Grading		
Rentals	Rental & Lease Revenue for Facilities		
Investment Income	Returns on Investments		
Sales & User Charges	RCMP Clearance Revenue, Tax Certificates, Fire Billings, Lease Agreements		
Other Revenues	Developer Contributions, Cost Recoveries, MCCC Ticket Sales, Donations, Admission Revenue, Sponsorship		
Franchise Fees	Gas & Power Franchise Revenue		



CONSOLIDATED OPERATING BUDGET

The 2026 Consolidated Operating Budget brings together all operating revenues and expenses required to deliver municipal services during the year. It reflects the full cost of providing day-to-day services to residents, including those funded through property taxes, user fees, and utility operations, and provides a comprehensive view of Morinville's operating financial position.

Total operating revenues for 2026 are estimated at approximately \$31.4 million, representing an increase of 4.8% over 2025. Revenue growth is driven primarily by property taxation, reflecting assessment growth and approved tax policy decisions. Revenues from user fees and charges are not expected to materially increase overall revenue and continue to represent a stable but secondary source of operating funding, supporting specific services rather than the general cost of municipal operations.

Total operating expenses for 2026 are projected at approximately \$29.5 million, an increase of 4.6% over 2025. The increase is primarily driven by higher regional sewage treatment charges and the inclusion of needs-based operating initiatives required to maintain existing service levels.

Additional cost pressures relate to general operating expenses and include inflation and compensation-related costs. These increases are partially offset by identified operating efficiencies and the net cost reduction associated with value-based operating initiatives.

Taken together, the 2026 operating budget reflects a deliberate balance between maintaining service levels, managing cost pressures, and remaining responsive to community needs. The close alignment between revenue growth and expense growth demonstrates Council's continued focus on financial discipline, ensuring that spending decisions are supported by sustainable funding sources while preserving capacity to address future priorities.

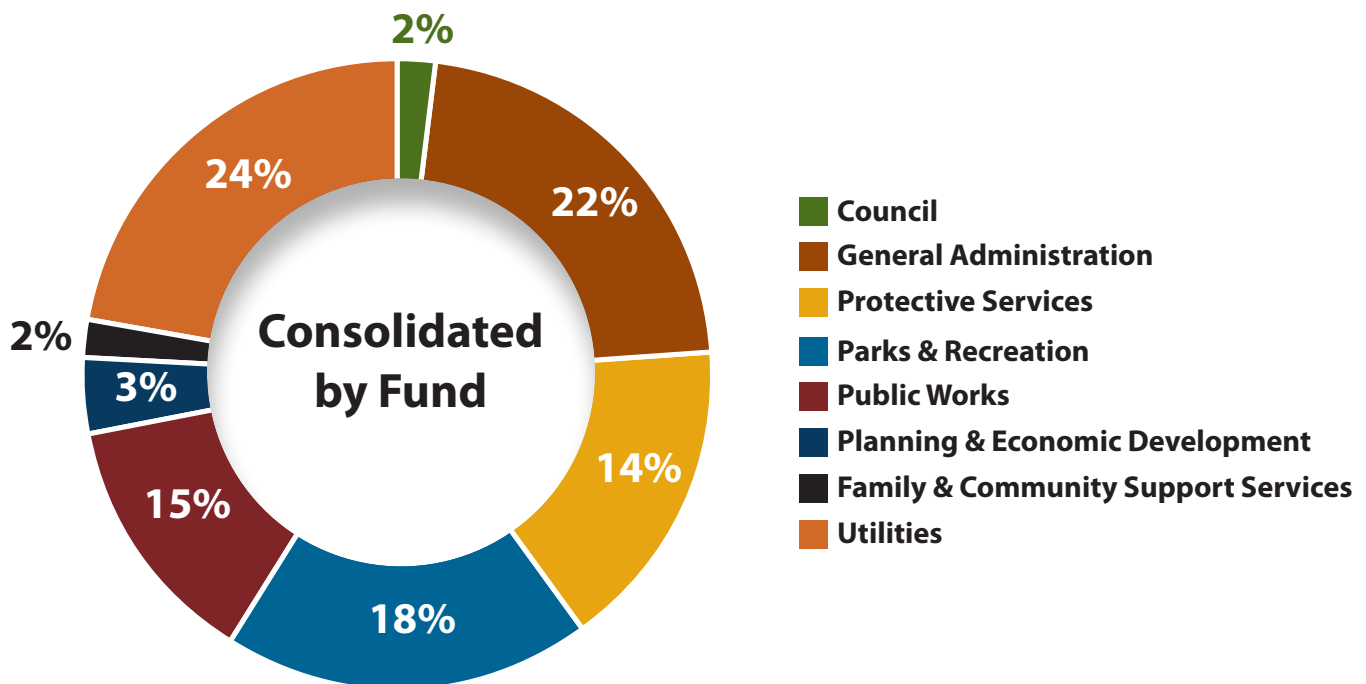
Morinville 2026 Consolidated Budget

	2023 Actual	2024 Actual	2025 Forecast	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue							
Net Taxation	11,982,595	12,979,685	14,769,679	14,677,038	15,435,605	16,093,162	16,778,730
Franchise Fees	1,975,646	2,108,440	2,191,045	2,181,773	2,258,525	2,305,954	2,354,379
Sales to Other Governments	971,224	966,647	1,024,252	1,003,607	1,037,648	1,189,324	1,213,456
Government Transfers	1,741,055	1,730,972	1,757,489	1,798,723	1,797,020	1,791,622	1,816,664
Penalties & Fines	240,842	274,802	283,008	291,000	252,000	254,142	256,329
Development Fees & Permits	192,160	424,162	907,389	199,500	207,400	191,093	191,800
Rentals	374,672	338,146	323,685	374,669	376,718	359,234	365,757
Investment Income	456,665	516,776	386,278	450,000	400,000	400,000	400,000
Sales & User Charges	487,905	490,065	402,395	411,534	415,228	414,444	426,031
Other Revenues	466,573	397,591	548,538	497,031	450,077	433,989	415,086
Water, Wastewater & Solid Waste Fees	7,239,696	7,828,443	8,131,002	8,040,774	8,745,966	8,804,005	9,100,461
Total Revenue	26,129,033	28,055,729	30,724,760	29,925,649	31,376,187	32,236,968	33,318,694
Expense							
Salaries, Wages & Benefits and Training	11,266,870	11,548,382	11,852,044	13,155,106	13,942,904	14,022,041	14,081,886
Contracted & General Services	5,424,663	4,308,741	4,894,711	5,873,970	5,984,915	5,927,489	6,012,490
Materials Goods & Utilities	5,137,383	5,072,220	5,370,124	6,269,643	6,130,528	6,303,029	6,393,968
Interest on Long Term Debt	521,279	490,433	455,719	458,494	425,828	394,856	273,556
Purchases from Other Governments	1,179,528	1,403,488	1,607,293	1,676,090	2,245,961	2,293,126	2,341,281
Bank Charges & Short Term Interest	9,000	14,209	11,190	16,536	15,547	15,873	16,206
Other Expenses	348,815	348,815	214,098	21,107	(15,121)	(7,088)	(12,860)
- Morinville Community Library	531,655	531,655	576,807	593,008	614,132	618,178	631,160
- Morinville Historical Society	107,000	107,000	116,353	116,903	118,657	121,864	124,424
- Salary Attrition (included in other expenses)				(379,131)	(395,500)	(407,965)	(420,804)
Total Expense	24,526,193	23,824,943	25,098,340	28,180,857	29,463,351	29,689,368	29,862,112
Net Before Other Expenditures	1,602,840	4,230,786	5,626,420	1,744,792	1,912,836	2,547,600	3,456,583
Other Expenditures (Revenues)							
Debt Principal	1,035,753	1,035,753	1,096,927	1,096,928	1,128,880	1,047,177	961,908
Federal Capital Grants	(619,318)	(619,318)	(690,000)	(690,000)	(720,000)	(750,000)	(770,000)
Transfers to Reserves	1,186,405	3,814,351	1,420,728	1,337,864	1,503,956	2,250,423	3,264,674
Transfers to the Capital Budget							
Net Total	-	-	3,798,765	-	-	-	-

CONSOLIDATED OPERATING BUDGET

Morinville 2026 Consolidated By Function Operation

	Council	General Administration	Protective Services	Parks & Recreation	Public Works	Planning & Development	FCSS	Utilities	Total Town
Revenue									
Net Taxation		15,435,605							15,435,605
Water, Wastewater & Solid Waste Fees								8,745,966	8,745,966
Franchise Fees		2,258,525							2,258,525
Sales to Other Governments			424,722			10,210		602,716	1,037,648
Government Transfers		181,342	383,080	975,410			257,197		1,797,029
Penalties & Fines		150,000	70,000					32,000	252,000
Development Fees & Permits			1,000			206,400			207,400
Rentals		87,975		288,743					376,718
Investment Income		400,000							400,000
Sales & User Charges		30,000	17,500	281,835		1,000	84,893		415,228
Other Revenues		161,860	166,250	78,668		36,700	6,600		450,077
Total Revenue	-	18,705,306	1,062,552	1,624,655	-	254,310	348,690	9,380,682	31,376,196
Expense									
Salaries, Wages & Benefits	502,344	4,225,435	1,990,912	2,752,137	1,678,177	757,151	489,471	1,547,276	13,942,904
Contracted & General Services	100,876	1,593,950	1,753,733	348,197	1,104,110	179,240	35,743	869,066	5,984,915
Materials Goods & Utilities	25,673	1,023,525	245,216	762,104	1,575,803	7,000	101,821	2,389,387	6,130,528
Purchases from Other Governments								2,245,961	2,245,961
Interest on Long Term Debt		7,371		418,457					425,828
Bank Charges & Short Term Interest		15,000					547	500	16,047
Other Expenses	15,725	(364,527)	31,543	962,688	3,395	48,600	16,744	3,000	717,168
Total Expense	644,617	6,500,755	4,021,404	5,243,582	4,361,485	991,991	644,325	7,055,190	29,463,357
Net Total	(644,617)	12,204,552	(2,958,852)	(3,618,927)	(4,361,485)	(737,681)	(295,635)	2,325,492	1,912,837



TAX-SUPPORTED OPERATING BUDGET



Tax-supported expenditures increased by 2.9% in 2026, driven primarily by the inclusion of needs-based operating initiatives required to maintain existing service levels, along with higher compensation and training costs. While broader inflationary pressures have moderated, the cost of the typical goods and services purchased by a municipality—such as utilities, insurance, contracted services, and materials—continues to rise and places ongoing pressure on the operating budget. These impacts were partially offset through the implementation of process improvements and operational efficiencies, which helped counterbalance overall growth in tax-supported spending.

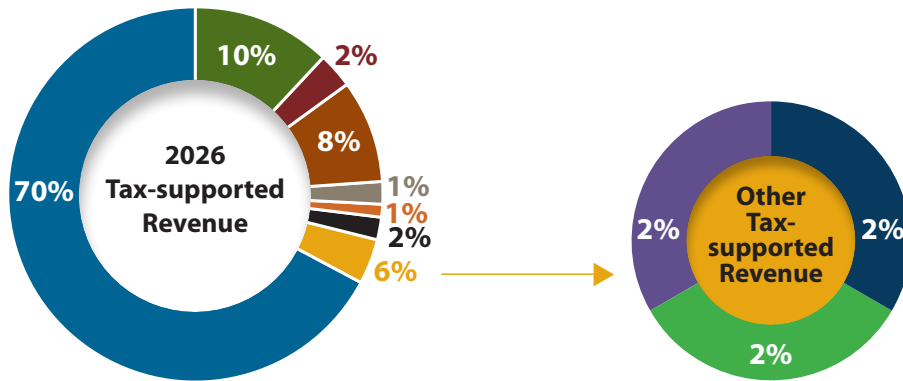
Tax-supported revenues increased by 3.4% in 2026, net of transfers from utility operations. While the intent for 2026 was to fully discontinue the use of utility revenues to fund tax-supported municipal operations, this was not achievable given broader economic conditions and external cost pressures affecting municipalities. Progress toward that objective continues, however, with utility transfers to tax-supported activities reduced by 18.7% compared to 2025.

Morinville remains committed to a measured and deliberate reduction in reliance on utility funding over the coming years. This approach balances financial sustainability with service stability, while recognizing the need to transition carefully in a challenging economic environment. Over time, the goal is to ensure that both tax-supported and utility-supported services are financially self-sustaining, with each funding stream aligned to the services it is intended to support. Other tax-supported revenue sources are expected to experience modest growth over the years to come.

TAX-SUPPORTED OPERATING BUDGET

Morinville 2026 Tax Supported

	2023 Actual	2024 Actual	2025 Forecast	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue							
Net Taxation	11,982,595	12,979,685	14,769,679	14,677,038	15,435,605	16,093,162	16,778,730
Franchise Fees	1,975,646	2,108,440	2,191,045	2,181,773	2,258,525	2,305,954	2,354,379
Sales to Other Governments	439,770	459,628	476,406	419,962	434,932	498,264	507,883
Government Transfers	1,741,055	1,730,972	1,757,489	1,798,723	1,797,020	1,791,622	1,816,664
Penalties & Fines	214,899	242,707	251,216	259,000	220,000	221,470	222,971
Development Fees & Permits	192,160	424,162	907,389	199,500	207,400	158,421	158,442
Rentals	374,672	338,146	323,685	374,669	376,718	359,234	365,757
Investment Income	456,665	516,776	386,278	450,000	400,000	400,000	400,000
Sales & User Charges	487,905	490,065	402,395	411,534	415,228	414,444	426,031
Offsite Levies	98,094	230,729	230,729				
Other Revenues	466,573	397,591	548,538	497,031	450,077	433,989	415,086
Transfers from Utilities				507,804	412,646		
Total Revenue	18,430,034	19,918,901	22,244,849	21,777,034	22,408,151	22,676,559	23,445,944
Expense							
Salaries, Wages & Benefits and Training	10,208,089	10,474,190	10,700,354	11,751,914	12,395,628	12,458,393	12,505,513
Contracted & General Services	4,510,532	3,533,217	4,179,903	5,008,182	5,115,849	5,087,359	5,129,068
Materials Goods & Utilities	3,113,387	3,171,379	3,159,592	3,813,641	3,741,141	3,777,239	3,813,838
Interest on Long Term Debt	521,279	490,433	455,719	458,494	425,828	394,856	273,556
Bank Charges & Short Term Interest	9,000	14,209	11,190	16,536	15,547	15,873	16,206
Other Expenses	14,244	310,933	211,215	18,357	(18,631)	(10,662)	(16,508)
- Morinville Community Library	559,096	559,096	576,807	593,008	614,132	618,178	631,160
- Morinville Historical Society	110,210	113,516	119,358	116,903	118,657	121,864	124,424
- Salary Attrition (included in other expenses)				(379,131)	(395,500)	(407,965)	(420,804)
Total Expense	19,045,837	18,666,973	19,414,138	21,777,035	22,408,151	22,463,100	22,477,257
Net Total	(615,803)	1,251,928	2,830,711	-	-	213,459	968,687



- Net Taxation
- Franchise Fees
- Sales to Other Governments
- Government Transfers
- Penalties & Fines
- Development Fees & Permits
- Rentals
- Other
- Other Revenues
- Sales & User Charges
- Investment Income

UTILITY-SUPPORTED

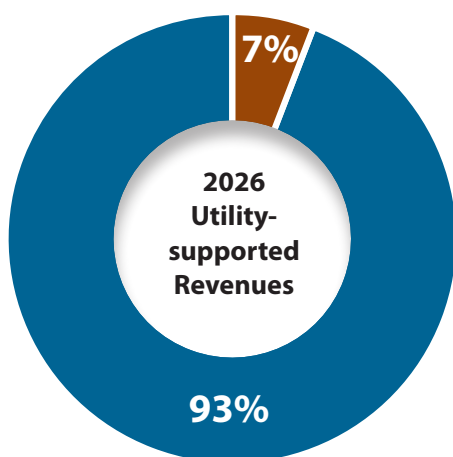
Utility-supported expenses increased by 10.2% in 2026. The primary driver of this increase is higher regional wastewater treatment charges from Arrow Utilities, which continue to rise as treatment and regulatory costs increase across the region. A smaller portion of the increase relates to inflationary pressures and compensation-related expenses necessary to support utility operations. While these pressures were partially offset through the implementation of operational efficiencies—similar to those applied within the tax-supported budget—the utility program experienced comparatively higher cost growth in 2026 due to factors largely outside Morinville’s direct control.

Utility-supported revenues increased by 8.4% in 2026. Water and wastewater revenues continue to adjust in line with operating costs, as utility rates are structured to recover the cost of delivering potable water and wastewater services, including externally driven treatment costs. Solid waste revenues reflect the full-year impact of changes implemented in the

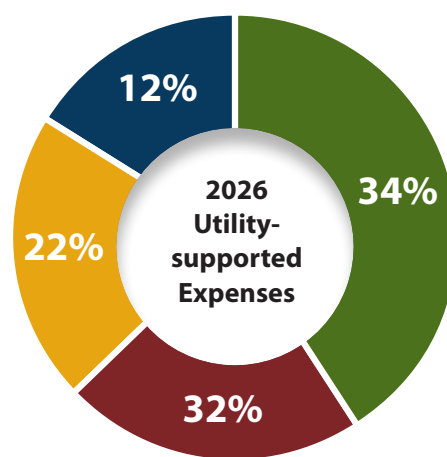
prior year, including the removal of recycling-related fees following the transition of recycling responsibilities to the provincial program. Together, these factors ensure that utility revenues remain aligned with the cost of providing each service.

Morinville 2026 Utility-supported

	2023 Actual	2024 Actual	2025 Forecast	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Revenue							
Water, Wastewater & Solid Waste Fees	7,239,696	7,828,443	8,131,002	8,040,774	8,745,966	8,804,005	9,100,461
Sales to Other Governments	531,454	507,019	547,846	583,645	602,716	691,060	705,573
Penalties & Fines	25,943	32,095	31,792	32,000	32,000	32,672	33,358
Total Revenue	7,797,093	8,367,557	8,710,640	8,656,419	9,380,682	9,527,737	9,839,392
Expense							
Salaries, Wages, Benefits & Training	1,058,781	1,074,192	1,151,691	1,403,192	1,547,276	1,563,648	1,576,373
Contracted & General Services	914,131	775,524	714,808	865,788	869,066	840,130	883,422
Materials Goods & Utilities	2,023,996	1,900,841	2,210,532	2,456,002	2,389,387	2,525,790	2,580,130
Purchases from Other Governments	1,179,528	1,403,488	1,607,293	1,676,090	2,245,961	2,293,126	2,341,281
Other Expenses	1,505	1,524	2,884	2,750	3,500	3,574	3,648
Transfer to Tax-supported				507,804	412,646		
Total Expense	5,177,941	5,155,569	5,687,207	6,911,626	7,467,836	7,226,268	7,384,854
Net Total	2,619,152	3,211,988	3,023,433	1,744,793	1,912,846	2,301,469	2,454,538



- 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

OPERATIONAL SURPLUS ALLOCATION

Reserve Strategy

Operating surpluses strengthen reserves for future infrastructure needs and provide financial flexibility.

A key priority of the 2026 Budget is supporting Morinville's long-term financial sustainability. Municipal reserves play an important role in achieving this objective by providing flexibility to fund future capital projects and other priority initiatives, while helping moderate the need for sudden or significant tax increases over time.

Operating surpluses are not planned or targeted outcomes of the budgeting process. When they occur, they generally reflect normal variability in municipal operations, such as temporary staffing vacancies, lower-than-anticipated service demands, conservative expenditure controls, unused contingency, or favourable operating conditions. These outcomes are incidental to prudent financial management practices intended to protect service continuity and manage operational risk, rather than to intentionally generate surplus.

As the 2026 Budget is prepared prior to the completion of the annual audit, the final operating surplus for 2025 has not yet been confirmed. Consistent with established practice, any surplus identified through the year-end financial process will be allocated to municipal reserves in accordance with Morinville's Reserve Policy, based on a recommendation from Administration and direction from Council. This approach ensures surplus funds are applied thoughtfully, with consideration given to long-term financial resilience, future infrastructure needs, and other emerging priorities.

Integrating surplus management into the operating budget framework helps link annual financial results with longer-term planning considerations, providing a clear transition from operating performance to the capital investments outlined in the following amortization section.



AMORTIZATION

Amortization represents the gradual use and deterioration of Morinville's capital assets—such as roads, buildings, vehicles, and underground infrastructure—over their expected useful lives. Rather than recognizing the full cost of these assets in the year they are purchased or constructed, accounting standards require that their value be spread over their useful life.

Morinville follows Public Sector Accounting Board (PSAB) standards for amortization. While amortization is included as an expense in the budget and financial statements, it is a non-cash expense. This means that no additional property tax revenue is collected specifically to fund amortization, as it does not represent a current-year cash outlay. Instead, it is an accounting measure that reflects the ongoing use of assets that were acquired and paid for in prior years.

Through the development of Morinville's Capital Plan, Administration identifies the value of capital assets, and estimated useful lives are established under Morinville's Tangible Capital Asset policies. Amortization is calculated based on these estimates and recorded annually for

financial reporting purposes. While amortization does not affect Morinville's cash position, it reduces the accounting value of assets over time to reflect their age and condition.

Council addresses the long-term impact of asset deterioration through planned investment in infrastructure renewal and replacement. Capital funding decisions are guided by asset condition, service needs, and long-term planning, rather than the amortization expense itself. This approach helps ensure that infrastructure continues to support reliable service delivery for current and future residents. For 2026, amortization is budgeted at approximately \$5.4 million, reflecting the annual accounting recognition of asset use across Morinville's existing infrastructure network.

Depreciation Budget 2026-2028

Amount Description	2026	2027	2028
Arena	9,767.00	10,060.01	10,361.81
Open Spaces	259,569.00	267,356.07	275,376.75
Fire Dept	213,531.00	219,936.93	226,535.04
Bylaw	28,336.00	29,186.08	30,061.66
Administration	261,875.00	269,731.25	277,823.19
Public Works	271,536.00	279,682.08	288,072.54
Roads	1,664,862.00	1,714,807.86	1,766,252.10
Bus Services	11,965.00	12,323.95	12,693.67
Ambulance	24,394.00	25,125.82	25,879.59
CCC	314,154.00	323,578.62	333,285.98
MLC	775,986.00	799,265.58	823,243.55
Storm	562,049.00	578,910.47	596,277.78
Water	520,579.00	536,196.37	552,282.26
Sanitary	508,697.00	523,957.91	539,676.65
Total	5,427,300.00	5,590,119.00	5,757,822.57



An aerial photograph of a town, likely Morinville, showing residential houses with brown roofs and green trees in the upper portion. The lower portion features a large, semi-transparent blue rectangular overlay that serves as a background for the title and list. Below the blue overlay, the bottom of the image shows a brick building, a sidewalk with a bench, and a street.

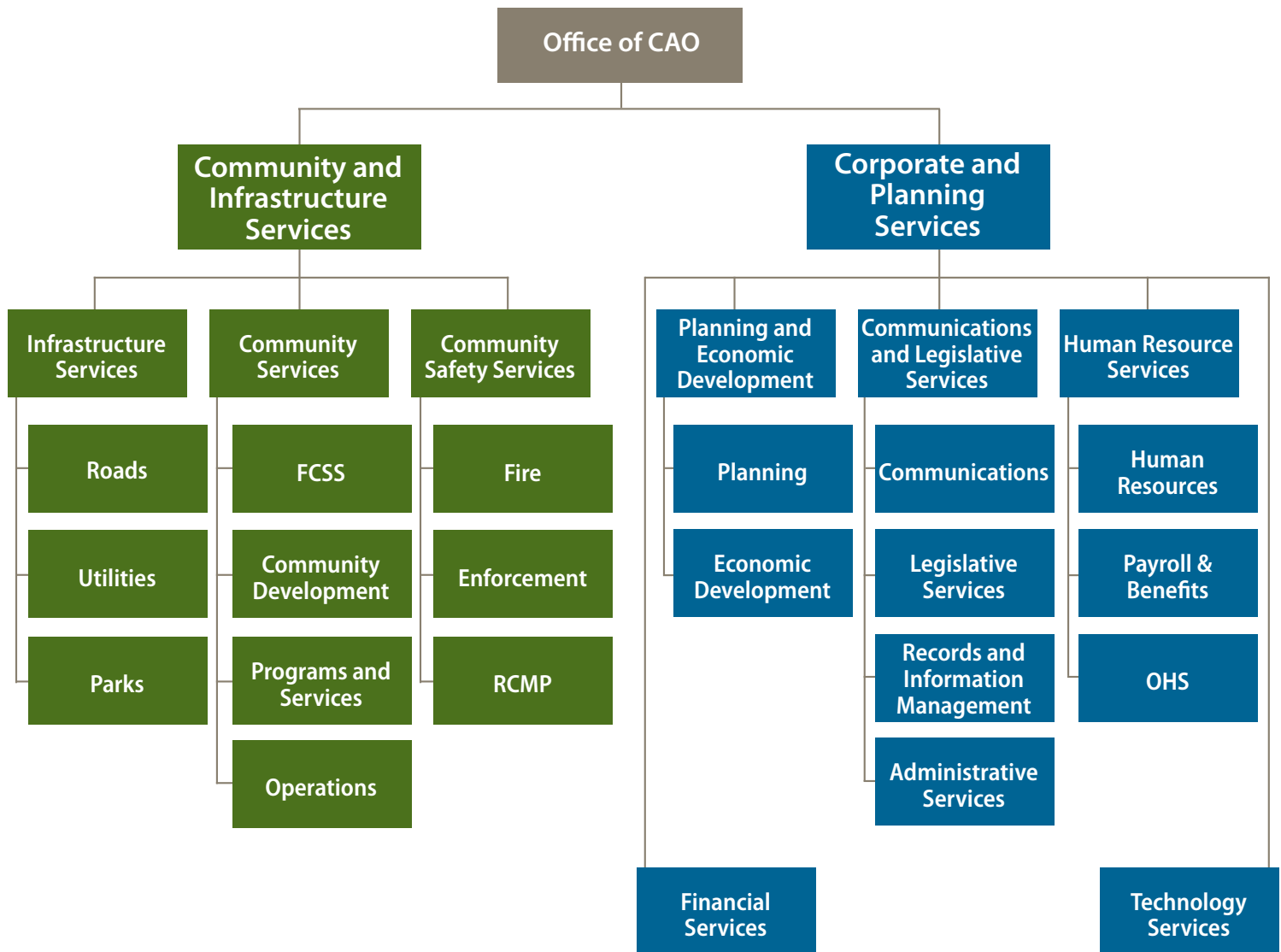
ORGANIZATIONAL OVERVIEW

Divisional overviews

How we serve citizens

Year-over-year budget comparison reports (audit structures)

ORGANIZATIONAL STAFFING OVERVIEW

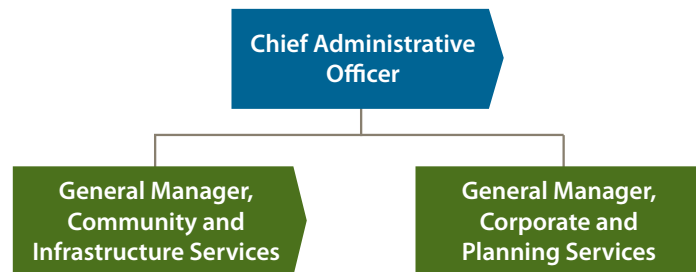


OFFICE OF CHIEF ADMINISTRATIVE OFFICER DIVISION OVERVIEW

Based on (s) 207 of the *MGA, 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.

The Office of Chief Administrative Officer focuses on strengthening partnerships, managing risk and emergencies, and providing governance and administrative support to Council. Key services provided by the division are illustrated below.



Office of CAO - How We Serve the Community

- **Intergovernmental and External Relations** – Focuses on intermunicipal collaboration, managing external relationships and leveraging partnerships that support shared priorities and initiatives.
- **Strategic and Corporate Planning** – Supports alignment with the strategic plan, corporate business planning and tracking performance, while providing executive leadership and direction.
- **Emergency and Risk Oversight** – Oversees emergency management through SREMP, corporate risk and internal controls, OHS and privacy compliance, and continuity planning to maintain critical services.
- **Administrative and Council Support** – Supports governance by facilitating Council processes, tracking decisions through implementation, maintaining transparent procedures and assisting with policy, bylaw and legislative compliance.

SUMMARY COUNCIL & OFFICE OF CAO

Office of CAO Budget Comparison

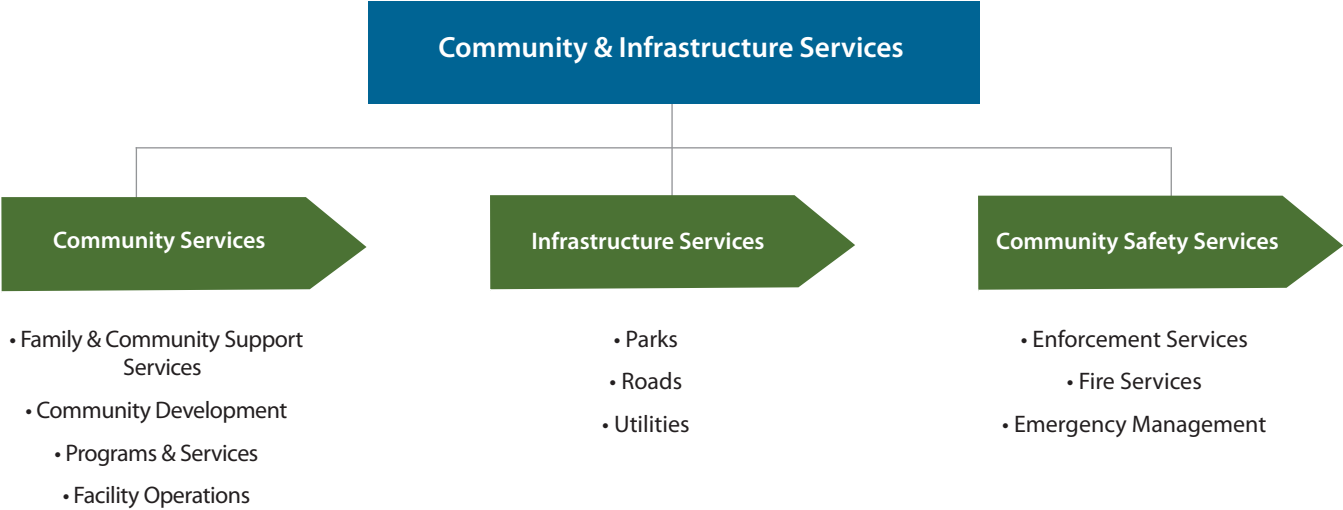
	2026 Budget	2025 Budget	\$ Change	% Change
Expenditures				
Council	644,618	601,942	42,676	7%
Office of CAO	575,238	544,448	30,790	5.66%
Total	(1,219,856)	(1,146,390)	(73,466)	

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



COMMUNITY & INFRASTRUCTURE SERVICES DIVISION OVERVIEW

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

Community Services - How We Serve the Community

FAMILY & COMMUNITY SUPPORT SERVICES

- **Prevention & Well-Being** – Early intervention and community wellness through provincially funded, municipally delivered programs (80/20 cost-share).
- **Programs & Support** – Social programs for all ages, Emergency Social Services, and assist residents in need.
- **Community Connections** – Volunteerism, referrals, and partnerships that strengthen social resilience and access to basic needs.
- **Community Collaboration** – Regional partnerships, grants, workshops, and recognition programs that build capacity and inclusion.

COMMUNITY DEVELOPMENT

- **Programs & Events** – Plans and delivers recreation, culture, and community programs and events for all ages, including Pitch-in, Lite Up the Nite, Rock the Rails, and the Family Fright Halloween Dance.
- **Partnerships & Support** – Liaison for community groups, managing facility and outdoor bookings, the community bus, and administering community grants and volunteer initiatives.
- **Access & Inclusion** – Oversees the Joint Use Planning Agreement (JUPA) and Wellness & Recreation Access Program (WRAP), promoting equitable access to programs through allocation, recreation opportunities, and mobility supports.

PROGRAMS & SERVICES

- **Guest Services** – Front-line customer service, facility bookings, and transactions at the MLC and MCCC.
- **Fitness & Wellness** – Delivery of fitness, sport, and wellness programs, including orientations, inspections, and personal training.
- **Community & Regional Support** – Coordination of Morinville wide initiatives, events, and partnerships that strengthen recreation and culture.

FACILITY OPERATIONS

- **Arena & Ice Operations** – Maintaining and preparing ice surfaces to meet the needs of community sports organizations and public programs.
- **Building Systems & Maintenance** – Overseeing mechanical, electrical, and HVAC systems to ensure facilities operate efficiently and reliably.
- **Custodial & Housekeeping Services** – Providing daily cleaning and upkeep that ensures facilities are welcoming, accessible, and safe.
- **Event & Venue Support** – Coordinating technical set-up, tear-down, and on-site AV Technical support for community events, performances, and rentals.

Community Services Department Budget Comparisons

	2026 Budget	2025 Budget	\$Change	% Change
Revenue				
Community Services Admin	-	158,449	(158,449)	-100.00%
Morinville Leisure Centre	1,574,449	1,572,009	2,440	0.16%
FCSS	348,690	347,849	841	0.24%
MCCC	89,174	83,244	5,930	7.12%
Culture Events	13,975	13,615	360	2.64%
Community Recreation	23,304	27,657	(4,353)	-15.74%
	2,049,592	2,202,823	(153,231)	-6.96%
Expenditures				
Community Services Admin	1,260,624	1,180,446	80,178	6.79%
Morinville Leisure Centre	2,202,452	2,326,400	(123,948)	-5.33%
FCSS	644,326	613,275	31,051	5.06%
MCCC	928,834	898,969	29,865	3.32%
Culture Events Programming	244,123	230,685	13,438	5.83%
Community Recreation	300,496	244,297	56,199	23.00%
	5,580,855	5,494,072	86,783	1.58%
Total	(3,531,263)	(3,291,249)	(240,014)	

INFRASTRUCTURE SERVICES

Infrastructure Services - How We Serve the Community

PARKS

- **Safe & Welcoming Spaces** – Year-round maintenance of parks, trails, sports fields, and playgrounds.
- **Community Amenities** – Dog park, skate park, splash park, outdoor rink, washrooms, and community kitchen.
- **Beautification & Pride** – Floral displays, banners, decor, and urban tree care that enhance community appeal.
- **Event & Recreation Support** – Outdoor spaces prepared for recreation and community events.

ROADS

- **Safe & Reliable Mobility** – Year-round maintenance of roads, sidewalks, and trails through snow and ice control, repairs, and surface renewal.
- **Infrastructure Care** – Bridge, rail crossing, and sidewalk inspections and repairs to maintain safety and compliance.
- **Seasonal Operations** – Street sweeping, dust suppression, gravel grading, and Christmas tree collection to keep public spaces clean and functional.
- **Traffic Management** – Maintenance of streetlights, signage, and signals supporting efficient, visible, and safe travel.

UTILITIES

- **Utility Operations** – Safe, sustainable delivery of water, wastewater, and stormwater services through daily operations, maintenance, and emergency response.

- **System Maintenance & Renewal** – Hydrant and meter upkeep, sewer cleaning, storm pond care, and infrastructure inspection and repair in partnership with regional providers.
- **Environmental Stewardship** – Flood management, wastewater source control, and water testing to protect health and the environment.
- **Resident Services** – Utility billing assistance, service connections, and solid waste, compost, and recycling programs.

INFRASTRUCTURE SERVICES

- **Fleet Service** – Manage the lifecycle of all vehicles equipment, maintain records/compliance, and supervise contractors to keep departments operational.
- **Public Works** – Manage waste/recycling, lot-grading approvals, developer coordination and asset inspections, and oversee franchise utility approvals and service corridors.
- **Capital Projects** – Lead capital projects from concept to construction—well-scoped, competitively procured, coordinated across departments, and compliant with municipal/provincial/federal standards.
- **Building Maintenance** – Manages and maintains all buildings and systems, including heating, ventilation, electrical, plumbing, fire suppression, and security, to keep operations running smoothly and in compliance with codes and safety standards.

Infrastructure Services Department Budget Comparisons

Division	2026 Budget	2025 Budget	\$ Change	% Change
Revenue				
Open spaces	12,928	-	12,928	100%
Roads	-	12,500	-	-
Storm water	1,202,623	1,053,440	149,183	14.16%
Water	4,111,985	3,988,736	123,249	3.09%
Sanitary sewage	3,318,627	2,693,688	624,939	23.20%
Solid Waste Management	747,447	920,555	(173,108)	-18.80%
	9,393,610	8,668,919	737,191	8.50%
Expenditures				
Open spaces	1,235,887	1,207,108	28,779	2.38%
Public works	1,794,566	1,543,871	250,695	16.24%
Roads	2,566,919	2,378,230	188,689	7.93%
Storm water	324,447	328,730	(4,283)	-1.30%
Water	2,780,882	2,776,891	3,991	0.14%
Sanitary sewage	3,307,650	2,665,160	642,490	24.11%
Solid Waste Management	642,211	633,041	9,170	1.45%
	12,652,562	11,533,031	1,119,531	9.71%
Total	(3,258,952)	(2,864,112)	(382,340)	

COMMUNITY SAFETY SERVICES

Community Safety Services - How We Serve the Community

ENFORCEMENT SERVICES

- **Public Safety & Compliance** – Enforces municipal bylaws and provincial statutes, conducts patrols, and supports the RCMP on non-criminal matters.
- **Operational Oversight** – Manages traffic enforcement, roadway permits, registry compliance, and cross-departmental enforcement support.
- **Community Standards** – Oversees animal control, property standards, and enforcement of community bylaws that promote safety and livability.
- **Education & Engagement** – Builds awareness through school programs, public education, and participation in community events.
- **Emergency & Event Support** – Provides enforcement presence during emergencies, civic events, and incidents requiring coordinated response.

FIRE SERVICES

- **Comprehensive Emergency Response** – 24/7 protection for fire, rescue, hazardous materials, and medical first response in partnership with AHS and RCMP.
- **Prevention & Safety Education** – Fire inspections, permitting, and code enforcement supported by community-wide safety education and outreach.

- **Community Engagement** – Visible presence through school programs, tours, and public events promoting trust and preparedness.
- **Sustainable Service Model** – Paid-on-call staffing supported by full-time leadership ensures resiliency, affordability, and strong local capacity.
- **Continuous Readiness** – Training, emergency management coordination, and regional collaboration to enhance preparedness and response.

EMERGENCY MANAGEMENT

- **Emergency Management** – Building organizational and community readiness
- **Internal Preparedness** – Ongoing staff training and exercises strengthen coordination, communication, and clarity of roles during emergencies.
- **Regional Collaboration** – Active participation in the Sturgeon Regional Emergency Management Partnership and the Northeast Region Community Awareness Emergency Response group enhances shared planning, training, and mutual support.
- **Community Resilience** – Public education and outreach improve awareness, preparedness, and confidence across the community.

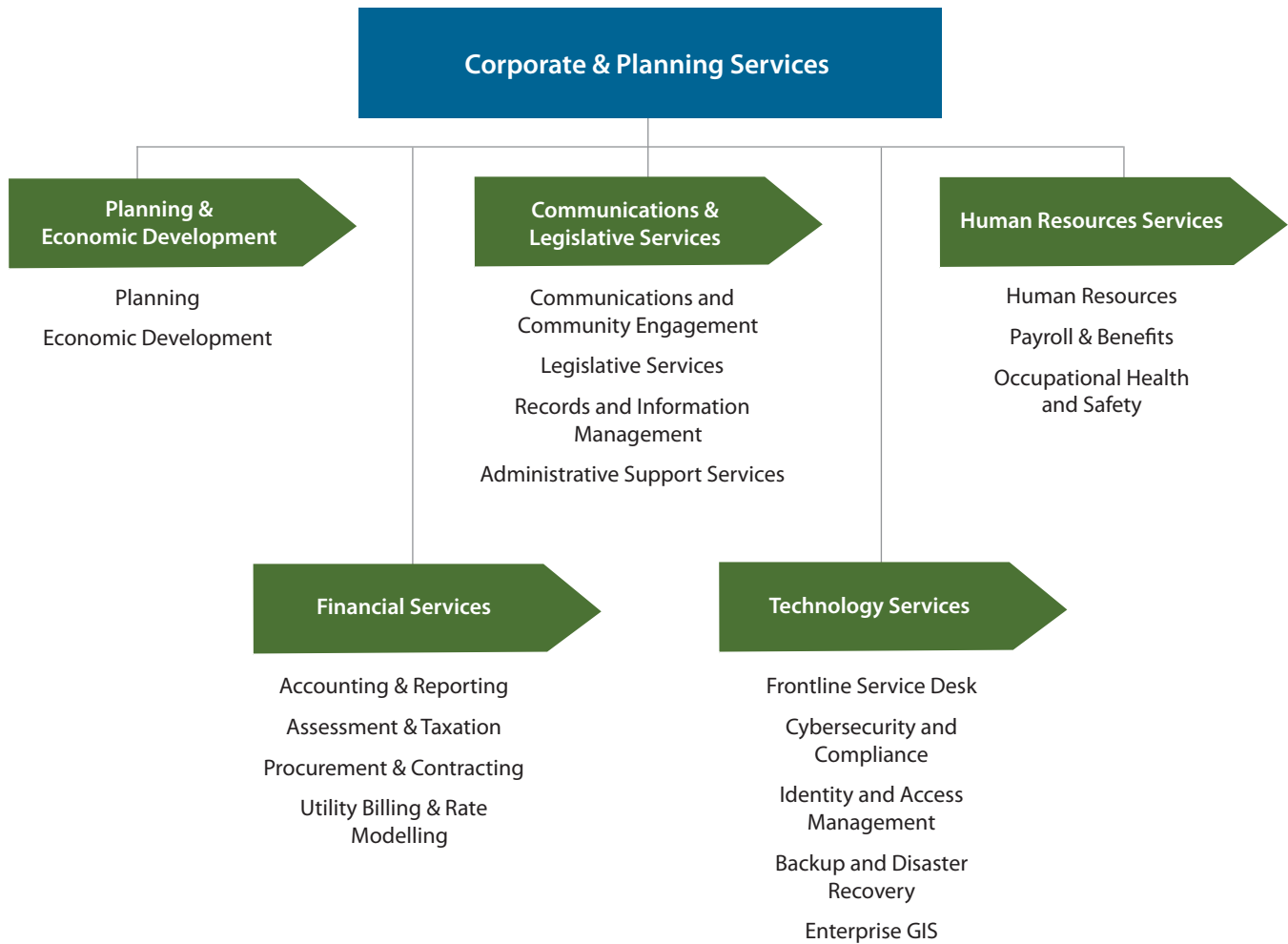
Community Safety Department Budget Comparisons

	2026 Budget	2025 Budget	\$ Change	% Change
Revenue				
Emergency Management	23,911	23,674	237	1.00%
Police	650,032	653,626	(3,594)	-0.55%
Fire department	207,270	200,270	7,000	3.50%
Enforcement Services	205,250	363,816	(158,566)	-43.58%
	1,086,463	1,241,386	(154,923)	-12.48%
Expenditures				
Emergency Management	110,082	145,526	(35,444)	-24.36%
Police	2,055,610	2,177,017	(121,407)	-5.58%
Fire department	1,201,717	1,138,524	63,193	5.55%
Enforcement Services	764,177	796,063	(31,886)	-4.01%
	4,131,586	4,257,130	(125,544)	-2.95%
Total	(3,045,123)	(3,015,744)	(29,379)	

The Community Safety Department provides Enforcement and Fire service delivery as well as Emergency & Disaster Service management.

CORPORATE & PLANNING SERVICES DIVISION OVERVIEW

Corporate & Planning 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.



PLANNING & ECONOMIC DEVELOPMENT

Planning & Economic Development - How We Serve Morinville

- **Planning & Policy** – Guides community growth by managing land use plans, coordinating development activities internally and intermunicipally, and ensuring transparent engagement with residents and stakeholders.
- **Development Services** – Ensures safe, compliant growth by administering permits, managing property information, and enforcing development and safety standards.
- **Subdivision and Land Administration** – Ensures land is developed responsibly by managing subdivision approvals, land agreements, addressing, and compliance to support orderly growth and infrastructure delivery.
- **Economic Development** – Strengthens Morinville's economy by supporting local businesses, managing land and investment opportunities, and promoting the community to attract new development.

Planning and Economic Development Department Budget Comparisons

	2026 Budget	2025 Budget	\$ Change	% Change
Revenue				
Economic Development	51,000	50,000	1,000	2.00%
Planning & Development	203,310	148,710	54,600	36.72%
	254,310	198,710	55,600	27.98%
Expenditures				
Economic Development	379,872	375,052	4,820	1.29%
Planning & Development	612,119	614,241	(2,122)	-0.35%
	991,991	989,293	2,698	0.27%
Total	(737,681)	(790,583)	52,902	



COMMUNICATIONS & LEGISLATIVE SERVICES

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

- **Communications** – Builds trust and strengthens Morinville's reputation by delivering clear, consistent, and transparent communication through strategic communications, marketing, digital platforms, and public engagement.
- **Community Engagement and Sponsorship** – Generates non-tax revenue and enhances community relationships by securing sponsorships and partnerships that support programs, events, and municipal priorities.
- **Legislative Services** – Ensures accountable and transparent governance by supporting Council operations, managing legislative and statutory processes, and ensuring compliance with legislative requirements.
- **Records and Information Management** – Provides corporate leadership for the governance, protection, and lifecycle management of municipal information. It also oversees access to information, protection of privacy, video surveillance and SharePoint administration and development.
- **Administrative Support Services** – Delivers frontline customer service at Town Hall, ensuring residents and visitors receive accurate, timely assistance and are connected to the right municipal services.

Communications and Legislative Services Department Budget Comparison

	2026 Budget	2025 Budget	\$ Change	% Change
Revenue				
Communications	91,500	75,000	16,500	22%
Information Management	250	-	250	-
	91,750	75,000	16,750	22%
Expenditures				
Communications	773,884	728,680	45,204	6%
Admin Support Services	399,136	389,339	9,797	3%
Information Management	291,433	286,448	4,985	2%
Legislative Services	240,895	299,725	(58,830)	-20%
	1,705,348	1,704,192	1,156	0.068%
Total	(1,613,598)	(1,629,192)	15,594	



HUMAN RESOURCES

Human Resources - How We Serve the Organization

- **Human Resources** – Builds a resilient, high-performing workforce by leading the full employee lifecycle, strengthening organizational culture, and ensuring strategic alignment with Council's priorities.
- **Payroll and Benefits** – Delivers accurate, on-time payroll and benefit administration, safeguarding employee financial well-being and ensuring full legislative and audit compliance.
- **Corporate Safety and Risk** – Protects employees by leading Morinville's occupational health and safety program, ensuring legislative compliance, incident response, and a strong culture of workplace safety.

Human Resources Department Budget Comparisons

	2026 Budget	2025 Budget	\$ Change	% Change
Revenue				
Occupational Health & Safety	-	-	-	-
Human Resources	30,000	30,000	-	-
Pay & Benefits	-	-	-	-
	30,000	30,000	-	-
Expenditures				
Occupational Health & Safety	240,756	225,659	15,097	6.69%
Human Resources	676,932	685,453	(8,521)	-1.24%
Pay & Benefits	304,372	280,190	24,182	8.63%
	1,222,060	1,191,302	30,758	2.58%
Total	(1,192,060)	(1,161,302)	30,758	



FINANCIAL SERVICES

Financial Services - How We Serve the Community and Organization's

- **Financial Services** – Provides strategic financial leadership through budgeting, long-term planning, treasury management, and stewardship of municipal assets and risk.
- **Accounting & Reporting** – Maintains the general ledger, produces tri-annual financial statements, ensures compliance with Public Sector Accounting Standards (PSAS), and prepares documentation and working papers for the audited financial statements.
- **Assessment & Taxation** – Administers property assessment and taxation in accordance with provincial legislation, including property tax billing, collection, and customer service to ratepayers.
- **Procurement & Contracting** – Provides corporate leadership for procurement policies, competitive bidding processes, and vendor management, ensuring fairness, transparency, and value for money.
- **Utility Billing & Rate Modelling** – Manages the billing, collection, and customer service for water, wastewater, stormwater, and waste services, while developing and maintaining utility rate models that balance service delivery, cost recovery, and long-term sustainability.

Finance Department Budget Comparisons

	2026 Budget	2025 Budget	\$ Change	% Change
Revenue				
General Government Services	18,395,472	17,433,811	961,661	5.52%
Financial Services	75,000	75,000	-	-
	18,470,472	18,470,472	961,661	5.49%
Expenditures				
General Government Services	(388,129)	(361,030)	(27,099)	7.51%
Financial Services	975,395	867,819	107,576	12.40%
	587,266	506,789	80,477	15.88%
Total	17,883,206	17,002,022	881,184	



TECHNOLOGY SERVICES

Information Technology - How We Serve the Organization

- **Secure and Reliable Technology** – Powers municipal operations and supports public-facing services.
- **Frontline Service Desk** – Handles end-user support, incident and request triage, device management, and training.
- **Cybersecurity and Compliance** – Protects municipal systems and data through proactive security controls, threat monitoring, and compliance with legislative and industry standards.
- **Identity and Access Management** – Ensures the right people have the right access to the right systems at the right time, safeguarding sensitive information and reducing security risk.
- **Backup and Disaster Recovery** – Maintains secure backups and rapid recovery capabilities so critical data and services remain available during outages, failures, or emergencies.
- **Enterprise GIS** – Provides spatial data, mapping, and analytics to support planning, development, asset management, and emergency response.

Information Technology Department Budget Comparisons

	2026 Budget	2025 Budget	\$ Change	% Change
Revenue				
Information Technology	-	-	-	
	-	-	-	
Expenditures				
Information Technology	1,371,926	1,358,662	13,264	0.98%
	1,371,926	1,358,662	13,264	
Total	(1,371,926)	(1,358,662)	(13,264)	



An aerial photograph of a residential neighborhood, featuring houses, trees, and a street. A large, semi-transparent blue rectangle is overlaid on the center of the image, serving as a background for the title text.

2026-2035 CAPITAL PLAN

2026-2035 CAPITAL PLAN OVERVIEW



The 2026–2035 Capital Plan outlines Morinville’s long-term approach to investing in and renewing municipal infrastructure in a planned, sustainable manner. It reflects Council’s commitment to responsible stewardship of public assets, long-term financial sustainability, and the delivery of safe, reliable services that support the wellbeing of the community.

Building on the foundation established through previous long-term capital plans, the updated Capital Plan focuses on aligning capital investment with asset condition, lifecycle requirements, and long-term community needs. This approach recognizes that proactive planning and timely reinvestment are essential to managing risk, avoiding service disruptions, and reducing the likelihood of more costly emergency repairs or accelerated replacements in the future. By taking a long-term view, the municipality is better positioned to balance affordability today with sustainability over time.

Capital projects included in the plan generally fall into two broad categories: rehabilitation and improvements. Rehabilitation projects address the renewal or replacement of existing infrastructure and are primarily informed by Morinville’s asset management program and condition assessments. These tools are updated regularly as new data becomes available, ensuring that capital priorities are based on the most current understanding of asset condition, service risk, and public safety considerations.

Improvement projects respond to changing service demands, operational requirements, growth and regulatory expectations. Growth-related improvement projects are informed by

Morinville’s long-range master plans—such as transportation, utility, stormwater, and land use and development plans—which assess projected growth and infrastructure capacity. These plans help ensure that infrastructure investment keeps pace with development, supports strategic growth, and minimizes the risk of capacity shortfalls or reactive expansion.

The Capital Plan also includes improvement projects that are not directly tied to growth, but instead focus on enhancing operational efficiency, addressing evolving industry standards, and meeting regulatory requirements. These projects are identified through professional analysis, operational experience, and careful prioritization, with consideration given to risk reduction, service reliability, and long-term cost effectiveness.

While the Capital Plan provides a long-term framework for infrastructure investment, it is not static. The plan is reviewed and updated annually to reflect changes in asset condition, growth forecasts, financial capacity, and emerging priorities. This ongoing review supports transparency, accountability, and informed decision-making, ensuring that capital investments continue to align with Council’s strategic direction and the evolving needs of the community.

SUSTAINING CORE INFRASTRUCTURE

Sustaining existing infrastructure remains a central focus of Morinville's capital program. Much of the infrastructure residents rely on every day—roads, utilities, facilities, and parks—represents long-term investments that are essential to public safety, service reliability, and supporting the daily activities and experiences that shape life in the community. In addition, maintaining an appropriate inventory of municipal equipment ensures the municipality has the tools required to deliver these services effectively.

Key Areas of Renewal Focus



A consistent and proactive approach to infrastructure renewal helps Morinville manage risk over time. Assets that are maintained and rehabilitated at the appropriate point in their lifecycle are less likely to experience unexpected failures, service interruptions, or accelerated deterioration. This approach reduces exposure to emergency repairs, limits disruption to residents, and helps avoid the significantly higher costs that can arise when maintenance is deferred. Over the long term, sustained investment in core infrastructure also supports financial sustainability. By extending the useful life of existing assets and planning renewals in a predictable way, the municipality can better align capital spending with available funding, moderate future cost pressures, and maintain flexibility to respond to emerging needs.

Together, these investments reflect a long-term commitment to responsible asset stewardship. By prioritizing the care of existing infrastructure and ensuring that operational equipment remains reliable and fit for purpose, Morinville is working to protect the services residents depend on today while maintaining the capacity to deliver those services sustainably into the future.



INVESTING IN PRIORITY GROWTH PROJECTS



In addition to renewing existing infrastructure, Morinville's capital program includes targeted investment in priority growth-related projects. These projects are intended to ensure that municipal infrastructure keeps pace with development, population change, and evolving service demands, while supporting orderly and well-planned growth across the community.

Growth-related capital projects focus on expanding or upgrading infrastructure where increased demand is anticipated or where capacity constraints may emerge over time. Investing in these projects in a planned and coordinated manner helps the municipality manage growth responsibly, avoid service shortfalls, and reduce the need for reactive or accelerated infrastructure expansion. This approach also supports predictability for residents, developers, and businesses by aligning infrastructure investment with long-term planning objectives.

Priority growth projects are informed by Morinville's long-range planning documents, including transportation, utility, stormwater, and land use and development plans. These plans assess projected growth patterns, infrastructure capacity, and service requirements, and identify where

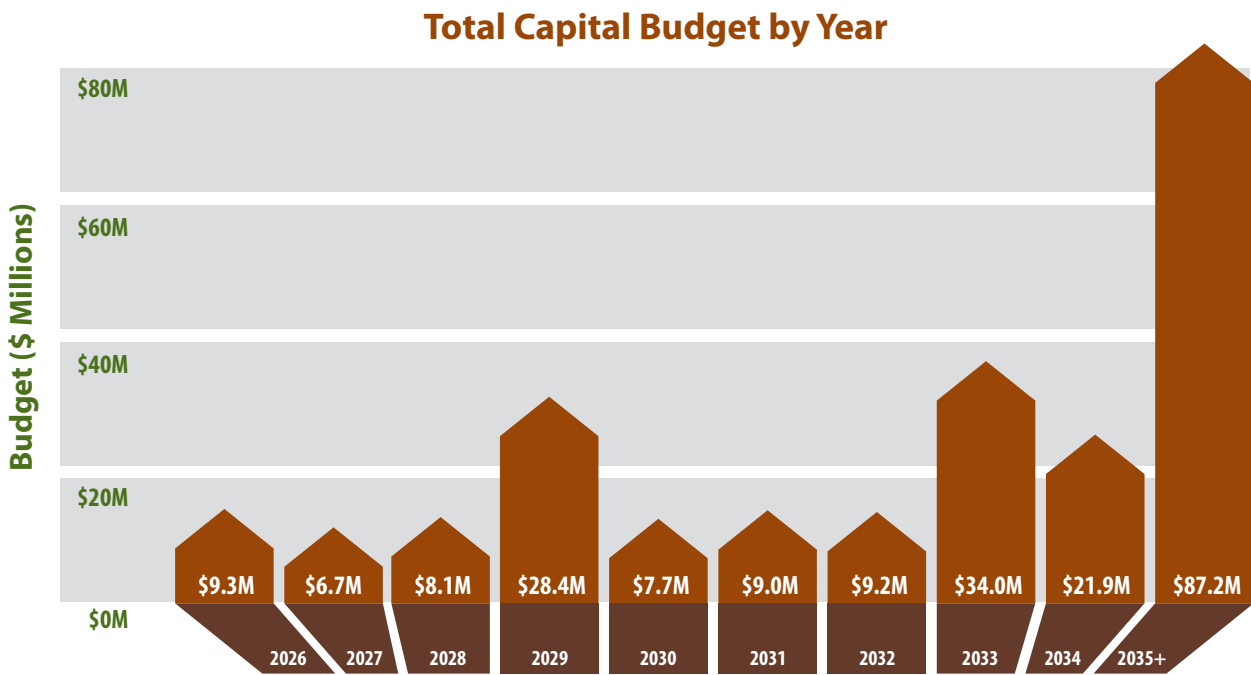
future investment will be needed to support development while maintaining acceptable service levels. By relying on these plans, growth-related investments are grounded in evidence-based analysis rather than short-term pressures.

Careful timing and prioritization are central to growth-related capital planning. Projects are sequenced to align with anticipated development, available funding, and overall financial capacity, ensuring that infrastructure is delivered when it is needed and in a manner that remains affordable for the broader community. This measured approach helps balance the benefits of growth with the responsibility to manage costs and long-term operating impacts.

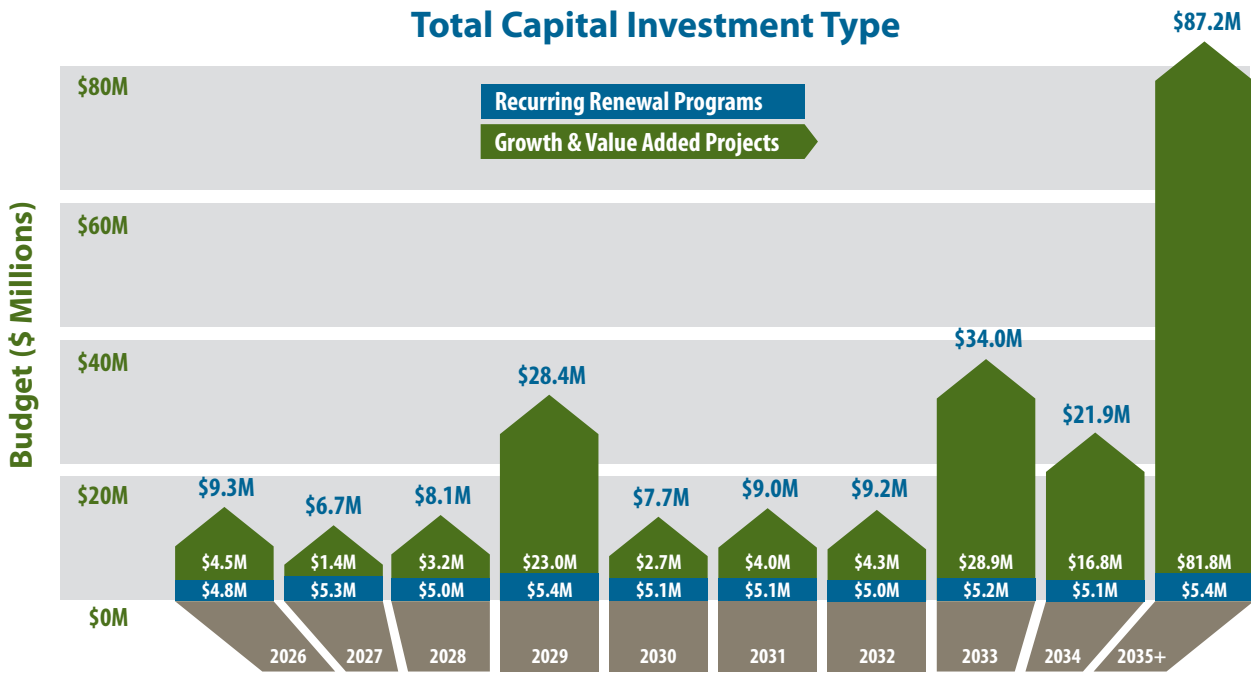
Through targeted investment in priority growth projects, Morinville is working to support continued development while protecting existing neighbourhoods, maintaining service reliability, and preserving the community's overall quality of life. These investments help ensure that growth is accommodated in a way that is sustainable, efficient, and aligned with Council's long-term strategic direction.

OVERALL CAPITAL BUDGET

The following chart illustrates the total capital expenditure planned for each year. Notable peaks occur in 2029, 2033, reflecting major growth initiatives alongside ongoing renewal programs, while 2035+ illustrates Morinville’s sustained investment in critical capital infrastructure beyond the scope of the 10-year plan.



This stacked bar chart breaks down the annual capital budget into its two main components. The blue segments represent recurring renewal programs, which maintain a relatively steady baseline of \$4.5M-\$5.5M annually. The green segments show growth and value added projects, which vary significantly based on strategic initiatives and project timing.



FUNDING FRAMEWORK

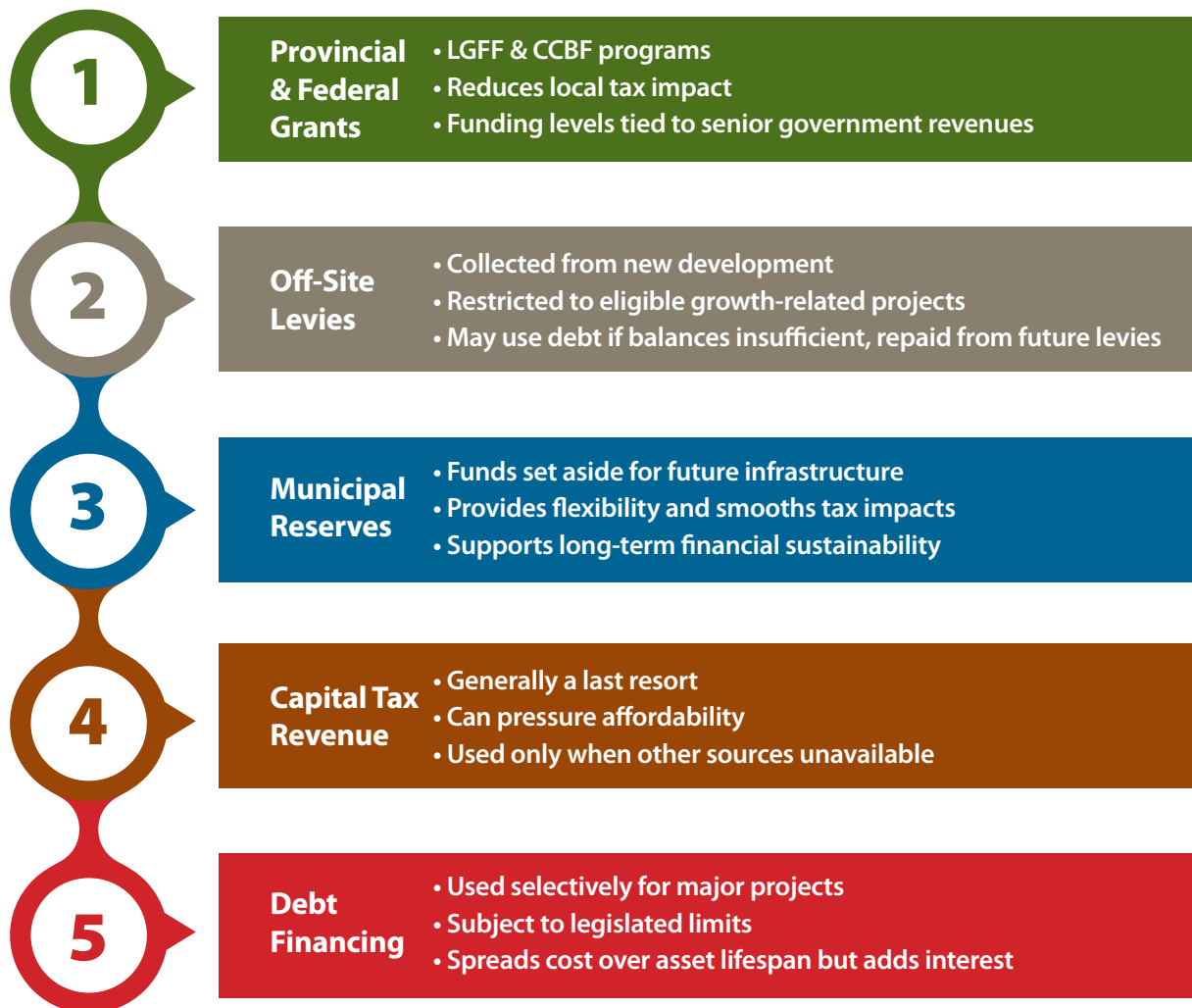
Delivering a sustainable capital program requires more than identifying projects. It also requires careful consideration of how those projects are funded. Municipal capital investments are typically financed through a combination of funding sources, each with different levels of reliability, flexibility, and long-term impact on affordability. Understanding these funding sources helps explain how Morinville balances infrastructure needs with financial sustainability and value for residents.

The following outlines the primary funding tools used to support the Capital Plan. Each funding source has distinct characteristics, benefits, and limitations, and the appropriate mix is determined through professional judgment based on

project eligibility, timing, affordability, and long-term financial sustainability. In many cases, capital projects are supported through a combination of funding sources, allowing Morinville to balance risk, optimize available resources, and reduce reliance on any single revenue stream.

A key consideration in this approach is intergenerational equity. Large, long-lived infrastructure investments—particularly major growth-related or renewal projects—provide benefit over decades. Morinville’s funding strategy seeks to align how these projects are financed with the period over which they provide service, ensuring that costs are distributed over time and that long-term financial capacity is maintained.

Capital Funding Framework



FUNDING FRAMEWORK

Provincial and Federal Grant Funding

Provincial and federal grant programs provide financial support for eligible municipal capital projects and are an important funding source for infrastructure investment. When available, grant funding enables Morinville to advance capital projects and address infrastructure needs while reducing the amount of municipal tax funding required. This supports affordability for residents by limiting the local tax impact associated with major capital investments.

The two primary grant programs relied upon by the municipality are the Local Government Fiscal Framework (LGFF) and the Canada Community-Building Fund (CCBF). The LGFF is Alberta's primary municipal capital funding program and is supported by provincial legislation, with funding levels tied to provincial revenues. The CCBF is a federal infrastructure funding program, largely derived from federal fuel tax revenues, and provides ongoing support for municipal infrastructure.

Off-Site Levies

Off-site levies are collected from new development to fund infrastructure required to support growth. These funds are restricted in use and may only be applied to eligible growth-related projects. While off-site levies are an important funding source, their use is dependent on the balance collected to date. In some cases, available levy balances may not be sufficient to fund eligible projects on a lump-sum basis when infrastructure is required. Where appropriate, Morinville may consider using debt financing to advance these projects, with future off-site levy collections used to service the debt. This approach allows growth-related infrastructure to be delivered when needed, while still ensuring that costs are ultimately recovered from development over time.

Municipal Reserves

Municipal reserves are funds intentionally set aside over time for specific purposes, including infrastructure renewal, growth-related investment, and risk management. Reserves provide flexibility in capital funding by allowing Morinville to plan for future needs, smooth the timing of large expenditures, and reduce reliance on abrupt tax increases. Strategic use of reserves supports long-term financial sustainability while helping maintain stable and predictable tax impacts for residents.

Tax Revenue

Capital tax funding is generally considered a funding option of last resort for capital investment. While taxation provides a stable source of revenue, relying on current-year tax dollars to fund capital projects can place pressure on affordability. As a result, tax funding is typically used only where other funding sources are not available or appropriate, and where projects deliver broad community benefit and value for the resident tax dollar.

Debt Financing

Debt may be used selectively to fund major capital projects when it is financially appropriate and approved by Council. Municipal borrowing is subject to legislated debt and debt-servicing limits, which are intended to protect long-term affordability and financial sustainability. While debt can be an effective tool for spreading the cost of long-lived assets over time, it is used cautiously and only where it aligns with Morinville's overall financial capacity and long-term objectives.



APPLICATION OF THE FUNDING FRAMEWORK

The 2026 Capital Plan reflects the continued application of Morinville's Long-Term Operational Plan, translating funding principles into concrete investment decisions. In developing the 2026-2035 Capital Plan, priority was placed on aligning project types with the most appropriate and sustainable funding sources, while balancing affordability, timing, and long-term financial capacity.

Consistent with Council's focus on sustaining existing infrastructure, just over half of planned capital spending in 2026—approximately 52%—is directed toward recurring renewal programs. These programs support ongoing rehabilitation of core infrastructure, including roads, utilities, buildings, parks, and municipal equipment. Renewal projects are primarily funded through a combination of municipal reserves, capital tax revenue, and dedicated grant funding, reflecting Morinville's intent to rely on stable and planned funding sources for infrastructure that residents depend on every day.

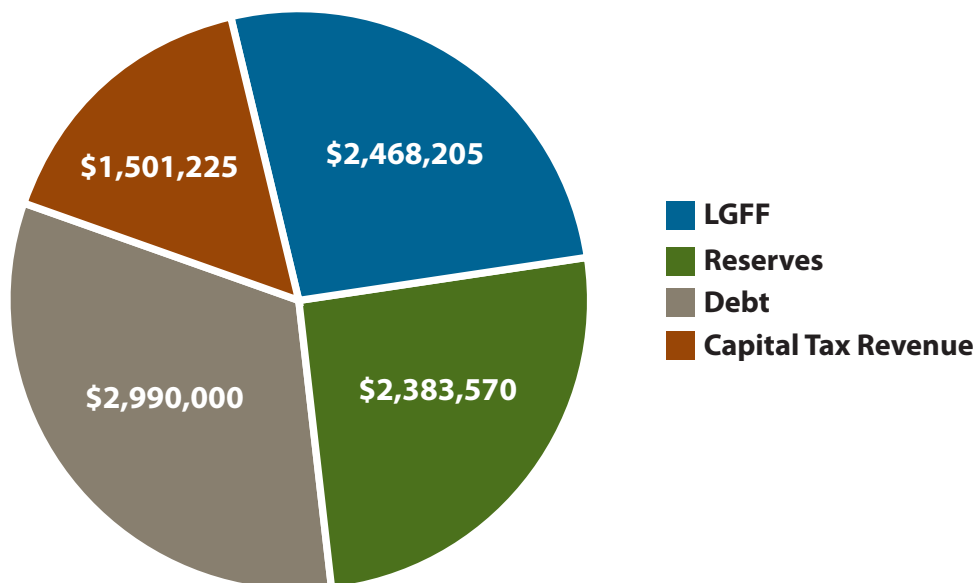
Grant funding continues to play a targeted role within the renewal program. In particular, LGFF funding is applied to residential road rehabilitation, reducing the local tax requirement for a high-priority asset class. Where grant funding is not available or appropriate, renewal reserves and capital tax revenue are used to support predictable, program-based investment across multiple infrastructure categories.

The remaining 48% of capital investment in 2026 is directed toward growth and value-added projects, which respond to growth pressures, changing service demands, and strategic

community priorities. These projects are more likely to require a combination of funding sources due to their scale and timing. In 2026, this includes the strategic use of debt financing to advance growth-related infrastructure where immediate delivery is required, supported by LGFF funding and off-site levy reserves where applicable.

The use of debt within the 2026 Capital Plan is intentional and project specific. For growth-related projects such as road improvements and sanitary upgrades, borrowing allows infrastructure to be delivered when needed, while aligning long-term costs with the development and growth that benefit from the investment. In cases where off-site levy funding applies, future levy collections are expected to contribute toward servicing this debt over time.

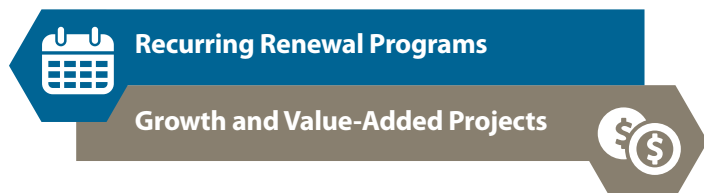
Overall, the 2026 Capital Plan demonstrates a balanced and disciplined application of the funding framework. By matching funding sources to project purpose, timing, and eligibility, the municipality is able to advance essential renewal and growth-related investments while maintaining affordability, managing risk, and supporting long-term financial sustainability.



CAPITAL PLAN FORMAT

The 2026–2035 Capital Plan is structured to present capital investment in a clear, consistent, and transparent manner. This structure reflects Council’s Strategic Plan and Community Direction Statement, reinforcing accountability in how capital priorities are identified, planned, and funded. By organizing the Capital Plan in a deliberate way, Morinville demonstrates its commitment to responsible stewardship of public assets and the thoughtful use of financial resources to support reliable municipal services and long-term community wellbeing.

Capital Project Categories



Capital projects are organized into two primary categories: recurring renewal programs and growth and value-added projects. This structure recognizes that maintaining existing infrastructure and planning for future needs are both essential to sustaining a community where residents can rely on consistent, safe, and effective municipal services. Organizing the plan in this way also provides a clear line of sight between Council priorities, long-range planning, the responsible use of financial resources, and capital investment decisions.

Recurring renewal programs focus on the ongoing rehabilitation and replacement of existing infrastructure. These programs are fundamental to maintaining service reliability, managing risk, and protecting the significant public investment already made in municipal assets. A program-based approach allows renewal work to be planned and delivered consistently over time, informed by asset condition data, lifecycle analysis, and regulatory requirements. Budgeting renewal in this manner also maximizes program flexibility, allowing Administration to adjust priorities and manage resources effectively should emergent needs arise during the fiscal year.

Recurring Renewal Programs



Growth and value-added projects support continued community development, respond to evolving service needs, and advance Council priorities identified through long-range planning. These projects are informed by Morinville’s master plans, growth forecasts, and service assessments, and are incorporated into the Capital Plan through a strategic and deliberate planning process. In the 2026 Capital Plan, growth and value-added investments include projects such as the East Boundary Road improvements (stage 1), sanitary system upgrades, and the St. Jean Baptiste Park reconstruction, which are intended to enhance safety, functionality, and community amenities while supporting continued growth and community wellbeing.

Together, these categories provide a clear framework for presenting capital investment in a way that distinguishes between ongoing infrastructure renewal and project-specific growth initiatives. This format supports consistent reporting, clearer financial oversight, and a more informed discussion of capital priorities as the detailed project information is presented in the sections that follow.

2026 CAPITAL PROJECTS

2026

CAPITAL PROJECTS

RECURRING RENEWAL PROGRAMS

Transportation	\$2,650,000
Residential Road Rehab	
Main & Arterial Road Rehab	
Alley & Parking Lot Program	
Sidewalk Rehab Program	
Open Spaces, Parks, and Recreation	\$80,000
Parks Infrastructure Rehab Program (Parks, Playgrounds, Sports Fields)	
Utilities	\$625,000
Sewer Trunk and Manhole Relining	
Utilities Infrastructure Renewal Program (Hydrants, Manholes, Pipes, Culverts)	
Buildings	\$465,000
Municipal Buildings - Major Repairs and Refurbishments	
Municipal Buildings – OHS Repairs and Refurbishments	
Equipment	\$993,000
Fleet & Heavy Equipment Replacements	
Specialized Tool Replacements	
TOTAL Recurring Renewal Programs	\$4,813,000

GROWTH AND VALUE-ADDED PROJECTS

East boundary road improvements Stage 1 DLC - Hwy 642 to 96 Ave	\$4,530,000
Sanitary Upgrades 400m - 100th St from 90 Ave to 87 Ave/87 Ave from 100St to 98 St	
St. Jean Baptiste (SJB) Park Reconstruction	
TOTAL 2026 Capital Plan	\$9,343,000

Refer to Appendix A for complete project listing by year.



10 YEAR CAPITAL PLAN

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035+
RECURRING RENEWAL PROGRAMS										
Transportation	\$2,650,000.00	\$3,200,000.00	\$3,100,000.00	\$3,100,000.00	\$3,200,000.00	\$3,100,000.00	\$3,100,000.00	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00
Open Spaces, Parks, and Recreation	\$80,000.00	\$240,000.00	\$80,000.00	\$240,000.00	\$80,000.00	\$240,000.00	\$80,000.00	\$240,000.00	\$80,000.00	\$240,000.00
Utilities	\$625,000.00	\$625,000.00	\$625,000.00	\$900,000.00	\$625,000.00	\$625,000.00	\$625,000.00	\$625,000.00	\$625,000.00	\$625,000.00
Buildings	\$465,000.00	\$200,000.00	\$200,000.00	\$225,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Equipment	\$993,000.00	\$1,020,000.00	\$956,000.00	\$900,000.00	\$972,000.00	\$900,000.00	\$948,000.00	\$900,000.00	\$950,000.00	\$1,110,800.00
Subtotal Recurring Renewal Programs (TAX)	\$4,188,000.00	\$4,660,000.00	\$4,336,000.00	\$4,465,000.00	\$4,452,000.00	\$4,440,000.00	\$4,328,000.00	\$4,540,000.00	\$4,430,000.00	\$4,750,800.00
Subtotal Recurring Renewal Programs (UTILITIES)	\$625,000.00	\$625,000.00	\$625,000.00	\$900,000.00	\$625,000.00	\$625,000.00	\$625,000.00	\$625,000.00	\$625,000.00	\$625,000.00
TOTAL Recurring Renewal Programs	\$4,813,000.00	\$5,285,000.00	\$4,961,000.00	\$5,365,000.00	\$5,077,000.00	\$5,065,000.00	\$4,953,000.00	\$5,165,000.00	\$5,055,000.00	\$5,375,800.00
GROWTH AND VALUE ADDED PROJECTS										
Transportation	\$2,680,000.00	\$750,000.00	\$2,300,000.00	\$3,250,000.00	\$1,900,000.00	\$3,300,000.00	\$3,500,000.00	\$2,600,000.00	\$8,400,000.00	\$24,800,000.00
Open Spaces, Parks, and Recreation	\$200,000.00	-	-	\$50,000.00	\$525,000.00	\$325,000.00	\$250,000.00	\$50,000.00	\$1,000,000.00	\$5,800,000.00
Utilities	\$1,650,000.00	-	\$875,000.00	\$4,323,000.00	\$239,000.00	\$345,500.00	\$119,000.00	-	\$1,430,000.00	\$26,140,575.00
Buildings	-	\$700,000.00	-	\$15,000,000.00	-	-	-	\$26,000,000.00	\$6,000,000.00	\$25,055,000.00
Fleet	-	-	-	\$400,000.00	-	-	\$400,000.00	-	-	-
TOTAL Growth and Value Added Projects	\$4,530,000.00	\$1,450,000.00	\$3,175,000.00	\$23,023,000.00	\$2,664,000.00	\$3,970,500.00	\$4,269,000.00	\$28,650,000.00	\$16,830,000.00	\$81,795,575.00
TOTAL BUDGET	\$9,343,000.00	\$6,735,000.00	\$8,136,000.00	\$28,388,000.00	\$7,741,000.00	\$9,035,500.00	\$9,222,000.00	\$33,815,000.00	\$21,885,000.00	\$87,171,375.00

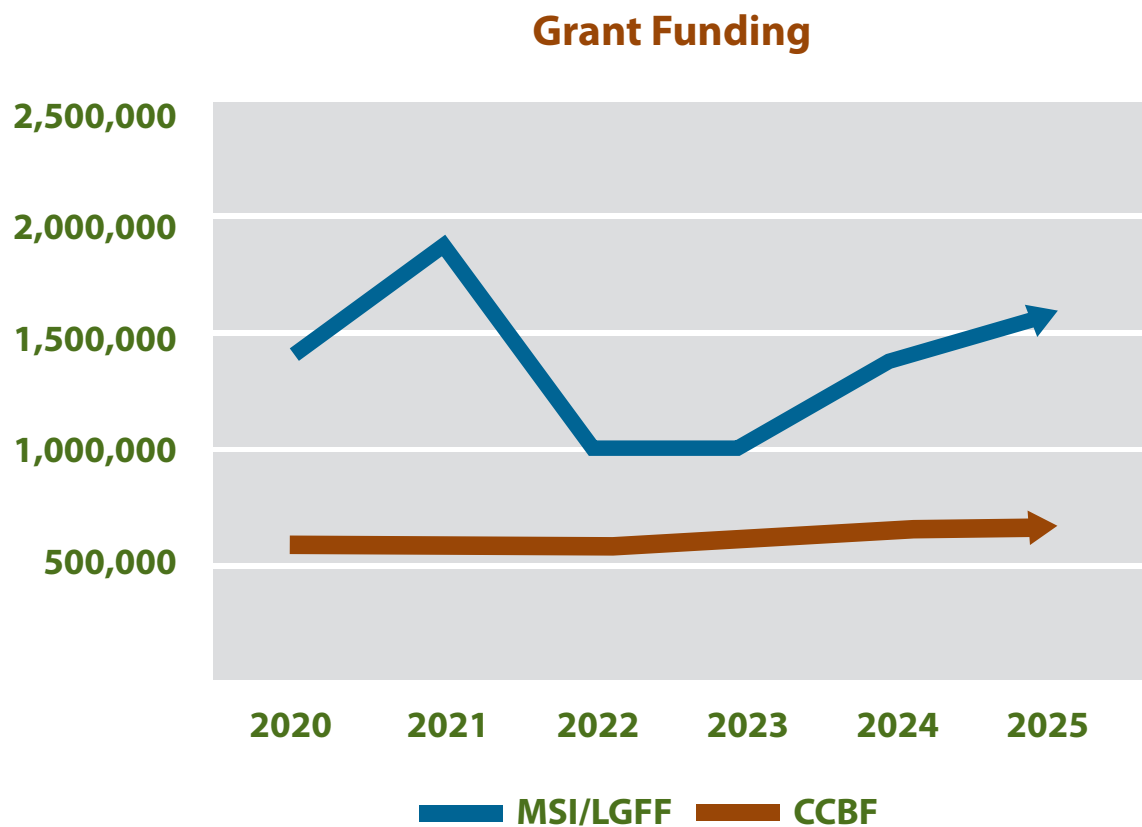
CAPITAL PLAN FUNDING

The graph below illustrates Morinville’s grant funding allocations over recent years, highlighting both the variability and evolving composition of grant support. Allocations from provincial programs, including the Municipal Sustainability Initiative (MSI) and its successor, the LGFF, have fluctuated over time in response to changes in provincial revenues, program design, and broader economic conditions. Federal funding through the CCBF has remained comparatively stable, reflecting its role as a relatively predictable, long-term source of funding support.

Grant programs are established and administered by senior governments and may change over time. Eligibility requirements, funding levels, and program availability can vary. These trends reinforce the importance of long-range financial planning. Variability in grant funding requires the municipality to remain flexible in how projects are timed and funded, while ensuring that core infrastructure renewal and priority growth projects can proceed even when external funding levels change.

In the 2026 Budget and Capital Plan, available grant funding has been applied strategically to support high-priority infrastructure needs. LGFF funding is directed toward residential road rehabilitation, helping to offset the cost of maintaining critical transportation infrastructure. CCBF funding continues to be fully allocated toward servicing the debt associated with the Morinville Leisure Centre, reducing the reliance on municipal tax revenue for debt repayment and supporting long-term affordability.

By integrating grant funding into the broader funding framework, Morinville is able to advance capital priorities while managing risk and maintaining financial sustainability. At the same time, Morinville continues to plan conservatively, recognizing that grant funding levels may change over time and that long-term infrastructure investment must ultimately be supported by stable and reliable local funding sources.



RESERVE MANAGEMENT

In addition to supporting long-term planning activities, appropriate reserve balances allow Morinville to manage change and uncertainty as it arises. Reserves provide a financial buffer to address unforeseen events and emergent operational pressures that arise outside the annual budget process, such as severe weather events, unexpected infrastructure failures, or emergent public safety and service continuity concerns. This capacity strengthens Morinville's ability to maintain approved service levels without placing sudden or unplanned pressure on property taxes or utility rates.

Reserves also support Morinville's approach to financing major capital investments. By setting funds aside in advance, Morinville can reduce its reliance on borrowing, sequence

projects more deliberately, and better align capital spending with available funding. This helps avoid sharp funding requirements in any single year and supports a more stable approach to delivering significant infrastructure projects over time.

Council establishes, manages, and uses reserves in accordance with Morinville's Reserve Policy. This policy defines the purpose of each reserve and provides a governance framework that supports prudent, transparent, and disciplined reserve management. Reserve balances are monitored regularly and are considered as part of both the annual budget process and Morinville's long-range financial planning program.



DEBT MANAGEMENT

Capital financing, including the use of long-term debt, is one of the tools available to municipalities to support major infrastructure investment over time. When used appropriately, debt allows Morinville to deliver significant capital projects when they are needed, while spreading costs over the useful life of the infrastructure and aligning repayment with the residents and users who benefit from those assets.

Morinville's approach to debt is governed by both provincial legislation and Council policy. Section 276 of the MGA, together with Alberta Regulation 255/2000, establishes legislated limits on both total debt and annual debt servicing. Under this framework, Morinville's total debt limit is calculated at 1.5 times municipal revenue, while the annual debt servicing limit is calculated at 0.25 times municipal revenue. Exceeding either of these limits requires approval from the Minister of Municipal Affairs. In addition to these legislated requirements, Morinville has adopted a more conservative, self-imposed debt threshold to further manage financial risk and maintain flexibility for future priorities.

Debt is not used to fund routine operations or short-term needs. Instead, it is considered primarily for significant capital projects where the scale, timing, and long-term benefit of the investment support a multi-year financing approach.

This ensures that large infrastructure costs are not borne entirely by current taxpayers but are shared more equitably over time as the infrastructure is used.

The tables in this section provide a detailed overview of Morinville's existing long-term debt, including outstanding balances, annual principal and interest payments, and projected repayment schedules. They also illustrate how debt obligations relate to Morinville's legislated and self-imposed limits, providing transparency around capacity and compliance.

Overall, Morinville's debt position reflects a disciplined and deliberate approach to capital financing. By carefully managing debt levels within established limits, Council is able to advance priority infrastructure projects while maintaining financial stability, preserving future borrowing capacity, and minimizing long-term risk to taxpayers.

Section 276(2) of the MGA requires that debt and debt limits as defined by Alberta Regulation 255/20000 be disclosed as follows:

- Debt Management Policy - FS83-2016
- Debt limit is calculated at 1.5 times revenue of the municipality and the debt service limit is calculated as 0.25 times such revenue.
- Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs.

December 31, 2024	Debt Limit	Debt Servicing Limit
Long term Debt Balances		
Debt Limit at December 31, 2024	42,677,669	7,112,945
Self Imposed Debt Limit (85%)	36,276,019	6,046,003
O/S Debt - December 31, 2025	(15,044,592)	(1,562,570)
Available Legislated Debt Limit	27,633,077	5,550,375
Available based on 85% Self Imposed Limit	21,231,427	4,483,433

LONG TERM DEBT

As of December 31, 2025, Morinville's total outstanding long-term debt is \$15,044,592, representing the balance of all Council-approved long-term financing arrangements in place at year end.

A significant portion of Morinville's long-term debt relates to the Morinville Leisure Centre, a community facility that supports recreation, health, and social activity within the community. As previously noted, the annual debt servicing costs associated with this facility are predominantly supported through the CCBF program.

The tables that follow provide detailed information on Morinville's long-term debt, including outstanding balances, annual principal and interest payments, and projected repayment timelines. This information illustrates how debt obligations are managed over time and how they remain within Morinville's legislated and self-imposed debt limits.

Overall, Morinville's long-term debt position reflects a planned and disciplined approach to financing major infrastructure. Debt is used selectively, within established limits, and in a manner that balances the timely delivery of important community assets with long-term financial sustainability.

CIVIC PLAZA (TOWN HALL)				
YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
2022	199,786.77	29,186.35	228,973.12	966,652.80
2023	205,083.80	23,883.20	228,967.00	761,569.00
2024	210,521.29	18,439.44	228,960.73	551,047.71
2025	216,102.93	12,851.35	228,954.28	334,944.78
2026	221,832.57	7,115.10	228,947.67	113,112.21
2027	113,112.21	1,359.09	114,471.30	-
	1,166,439.57	92,834.52	1,259,274.09	-

Long Term Debt

Morinville long-term debt totals \$15,044,592.47 at the end of 2025.

YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
2022	1,069,123.31	5,560,873.79	1,629,997.10	18,243,167.65
2023	1,033,121.11	529,211.99	1,562,333.10	17,207,414.99
2024	1,063,207.76	499,119.07	1,562,326.83	16,141,520.55
2025	1,094,185.12	468,135.26	1,562,320.38	15,044,592.47
2026	1,126,079.97	436,233.80	1,562,313.77	13,915,712.07
2027	1,044,317.92	403,519.48	1,447,837.40	12,868,535.07
2028	958,981.45	374,384.65	1,333,366.10	11,906,634.63
2029	987,599.75	345,766.35	1,333,366.10	10,916,054.76
2030	1,017,086.45	316,279.65	1,333,366.10	9,895,925.75
2031	1,047,468.29	285,897.81	1,333,366.10	8,845,351.16
2032	1,078,772.76	254,593.34	1,333,366.10	7,763,407.04
2033	1,111,028.21	222,337.88	1,333,366.09	6,649,141.02
2034	1,144,263.94	189,102.16	1,333,366.10	5,501,571.44
2035	1,181,884.92	154,856.05	1,336,740.97	4,319,686.52
2036	1,210,422.76	119,568.47	1,329,991.23	3,102,443.31
2037	1,246,713.18	83,207.34	1,329,920.52	1,848,766.78
2038	1,284,108.69	45,739.64	1,329,848.33	557,548.88
2039	367,847.73	13,143.82	380,991.55	182,443.02
2040	182,443.01	2,856.43	185,299.44	-

LONG TERM DEBT

MORINVILLE LEISURE CENTRE Debenture #1 - \$11M

YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
2022	439,745.64	309,753.92	749,499.56	9,321,977.55
2023	453,970.29	295,529.27	749,499.56	8,868,007.26
2024	468,655.07	280,844.49	749,499.56	8,399,352.19
2025	483,814.86	265,684.70	749,499.56	7,915,537.33
2026	499,465.03	250,034.53	749,499.56	7,416,072.30
2027	515,621.45	233,878.11	749,499.56	6,900,450.85
2028	532,300.49	217,199.07	749,499.56	6,368,150.36
2029	549,519.05	199,980.51	749,499.56	5,818,631.31
2030	567,294.58	182,204.98	749,499.56	5,251,336.73
2031	585,645.11	163,854.45	749,499.56	4,665,691.62
2032	604,589.23	144,910.33	749,499.56	4,061,102.39
2033	624,146.14	125,353.42	749,499.56	3,436,956.25
2034	644,335.68	105,163.88	749,499.56	2,792,620.57
2035	665,178.29	84,321.27	749,499.56	2,127,442.28
2036	686,695.11	62,804.45	749,499.56	1,440,747.17
2037	708,907.93	40,591.63	749,499.56	731,839.24
2038	731,839.24	17,660.32	749,499.56	-
2039				
2040				

MORINVILLE LEISURE CENTRE Debenture #2 - \$6M

PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
241,324.81	157,242.29	398,567.10	5,185,198.95
248,447.42	150,119.68	398,567.10	4,936,751.53
255,780.25	142,786.85	398,567.10	4,680,971.28
263,329.50	135,237.60	398,567.10	4,417,641.78
271,101.58	127,465.52	398,567.10	4,146,540.20
279,103.04	119,464.06	398,567.10	3,867,437.16
287,340.66	111,226.44	398,567.10	3,580,096.50
295,821.41	102,745.69	398,567.10	3,284,275.09
304,552.46	94,014.64	398,567.10	2,979,722.63
313,541.21	85,025.89	398,567.10	2,666,181.42
322,795.26	75,771.84	398,567.10	2,343,386.16
332,322.44	66,244.66	398,567.10	2,011,063.72
342,130.82	56,436.28	398,567.10	1,668,932.90
352,228.68	46,338.42	398,567.10	1,316,704.22
362,624.57	35,942.53	398,567.10	954,079.65
373,327.30	25,239.80	398,567.10	580,752.35
384,345.92	14,221.18	398,567.10	196,406.43
196,406.43	2,877.12	199,283.55	-

MORINVILLE LEISURE CENTRE Debenture #3 - \$3.018M

YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	BALANCE
2022	128,251.15	57,048.29	185,299.44	2,641,087.20
2023	130,937.83	54,361.61	185,299.44	2,510,149.37
2024	133,680.79	51,618.65	185,299.44	2,376,468.58
2025	136,481.22	48,818.22	185,299.44	2,239,987.36
2026	139,340.30	45,959.14	185,299.44	2,100,647.06
2027	142,259.29	43,040.15	185,299.44	1,958,387.77
2028	145,239.41	40,060.03	185,299.44	1,813,148.36
2029	148,281.97	37,017.47	185,299.44	1,664,866.39
2030	151,388.27	33,911.17	185,299.44	1,513,478.12
2031	154,559.63	30,739.80	185,299.44	1,358,918.49
2032	157,797.44	27,502.00	185,299.44	1,201,121.05
2033	161,103.08	24,196.36	185,299.44	1,040,017.97
2034	164,477.95	20,821.49	185,299.44	875,540.02
2035	167,923.53	17,375.91	185,299.44	707,616.49
2036	171,441.30	13,858.14	185,299.44	536,175.19
2037	175,032.74	10,266.70	185,299.44	361,142.45
2038	178,699.43	6,600.01	185,299.44	182,443.02
2039	182,443.01	2,856.42	185,299.44	-
2040				

SUMMARY



The 2026 Budget reflects Council's continued commitment to responsible financial stewardship, thoughtful planning, and the careful management of public resources. Across both operating and capital decisions, the budget balances the delivery of reliable municipal services today with the need to invest in infrastructure that will support the community well into the future.

Through disciplined budgeting, long-range planning, and the strategic use of financial tools such as reserves, grants, and debt, Morinville is working to manage risk, maintain affordability, and ensure long-term financial sustainability. A strong focus on service delivery ensures that municipal services are provided efficiently and effectively, with clear consideration given to delivering value for each tax dollar collected.

Taken together, the operating and capital plans set out in this document demonstrate a measured, transparent, and forward-looking approach to municipal governance. The 2026 Budget positions Morinville to continue delivering dependable services, safeguarding financial stability, and managing growth pressures in a deliberate and sustainable manner, while using public funds in a way that reflects both community priorities and sound financial management.

APPENDIX A

Proposed 2027-2035 Capital Projects by Year

2027

- 100 Ave /107 Street - DLUC (Interim Signals)
- Infrastructure Services Building Replacement Design
- Town Hall Office Space Renovation (main floor cage area)

2028

- 100 Street & 95 Ave - DLUC (Signals or Roundabout)
- 100 Street, 105 Ave to 107 Ave
- Add 3rd pump at Oakmont Booster Stations (100 lps) & Replace Existing Pumps
- Upgrade Pump at Pumphouse #1 to 150L/s Capacity

2029

- 100 Ave & 100 Street - DLUC (Signals or Roundabout)
- 101 Ave & 100 Street - DLUC (Curb Extensions)
- East boundary road oil stabilization
- Park Space Enhancements
- Waterline Upgrade 165m Length - 99 Ave & 104 Street
- Waterline Upgrade 105m Length - 101 Ave & 104 Street
- Sanitary Upgrade 225m Length -100 Street Main from 101 Ave to 100 Ave
- Sanitary Upgrade 475m Length – Grandin Drive from 98 Ave to 101 Ave
- Industrial Park Storm Pond Flood Mitigation
- Infrastructure Services Building Replacement Construction
- Library relocation / Town Hall expansion
- Fleet & Equipment Addition

2030

- 100 Ave & 102 Street - DLUC (Signals or Roundabout)
- East boundary road improvements - DLU (Major Road Upgrade)
- Sanitary Upgrade 125m Length – 101 Ave Trunk from 100 Street to 99 Street
- Waterline Upgrade 70m Length - 100 Ave & 98 Street
- MLC 77 Acre Site Development (Playground, Sports Fields, Courts)
- Trail Missing Links Development

2031

- 100 Ave & 104 Street - DLUC (Signals or Roundabout)
- East boundary road improvements Stage 2 - Manawan to Hwy 642
- East Boundary Road - Bridge Upgrade
- Sanitary Upgrade 225m Length - 101Ave Trunk from 101A Street to 100 Street
- Waterline Upgrade 85m Length - 98 Avenue and 98 Street
- Park Space Enhancements
- MLC 77 Acre Site Development (Playground, Sports Fields, Courts)

2032

- 100 Ave & 107 Street - DLUC (Signals or Roundabout)
- East boundary road improvements Stage 3 - 96 Ave to CN Tracks
- Waterline Upgrade 85m Length - 99 Avenue and 107 Street
- Fleet & Equipment Additions
- Trail Missing Links Development

APPENDIX A

2033

- East boundary road improvements Stage 4 - Cardiff to CN Tracks
- RCMP Building Replacement (60% RCMP 40% Municipality)
- Park Space Enhancements

2034

- Cardiff Road & 100 Street - DLU (Roundabout)
- Cardiff Road & 100 Street - C (Roundabout)
- 100 Street & 87 Ave - DLUC (Signals or Roundabout)
- 100 Street & South Glen Connection - DLUC (Signals or Roundabout)
- 100 Street, 107 Ave to North Boundary
- 100 Street, 90 Ave to 87 Ave c/w Trail
- East boundary road improvements Stage 5 - Manawan to North Boundary
- Business Park Forcemain - 1010m Length
- Carrot Creek Erosion Protection
- Fire Hall Expansion - Station 1
- Trail Missing Links Development
- 100 Ave Landscaping Revitalization

2035+

- 100 Street & Westwinds Dr (N) - DLUC (Signals or Roundabout)
- 100 Street & 90 Ave - DLUC (Signals or Roundabout)
- Cardiff Road & 100th Street - DLUC (Ultimate Signals or Roundabout)
- Cardiff Road and 94 Street - DLUC (Signals or Roundabout)
- 87 Ave & 100 Street - Overhead pedestrian flashing beacon system
- 100 Street, 87 Ave to Cardiff Road
- 100 Street, 100 Ave to Cardiff Road (Two Lane Divided)
- Cardiff Road, Hwy 2 to 94 Street (Four Lane)
- Cardiff Road, 94 Street to East Boundary Rd (Four Lane)
- East Boundary Road - CN Tracks At-Grade Crossing
- Business Park Lift Station Add Pump to 70L/s (Interim)
- Business Park Forcemain & Cardiff Road - 2475m Length (400mm Diameter)
- Business Park Forcemain & Rail Crossing
- South Glenns Storm Pond Flood Mitigation
- Storm Deep Piping South of CN Tracks (Ultimate Buildout - Connect to Westwinds)
- Waterline Heritage Village Looping
- Fire Hall Radio Tower Replacement
- MLC Phase 2 - Aquatics, Expanded Fitness & Common Area
- MLC Phase 3 - Added Ice Surface, Outdoor Rink, Curling Rink
- Park Space Enhancements
- MLC 77 Acre Site Development (Playground, Sports Fields, Courts)
- Trail Missing Links Development



10125 100 Avenue | Morinville, AB | Phone: 780-939-4361 | www.morinville.ca