2027 BUDGET | BUSINESS CASES

Needs-Based Initiatives

Morinville

NEEDS-BASED BUSINESS CASE

Enhancing Corporate Financial Management

Why this approach, and why it belongs in the 2027 budget

WHY IT'S IN THE 2027 BUDGET

A new financial ERP launches in 2027 and 2028, and reporting standards keep growing more complex. Adding professional accounting capacity now protects core financial operations, gets full value from the new system and gives Council stronger financial advice as Morinville grows.

Needs-Based Business Case: Enhancing Corporate Financial Management

Why: strengthening fiscal stewardship as Morinville grows

WHAT IS PROPOSED Strengthen financial reporting, analysis and long-term planning capacity, while supporting ERP implementation, through the addition of one permanent full-time Accountant.

i The situation today

- Financial Services has one professional accounting position: the Senior Accountant
- Financial reporting requirements keep growing (asset retirement obligations, financial instruments, revenue recognition)
- A new financial ERP is being implemented in 2027 and 2028

! Issues & concerns

- Routine accounting crowds out financial analysis and planning
- Less capacity for variance analysis, year-end projections and long-term tax and utility planning
- ERP implementation adds near-term and ongoing workload pressure

+ Risk & opportunity

IF NOT FUNDED

Financial capacity falls behind the complexity and decision-support needs of a growing municipality. Inability to leverage additional functionality and capacity of ERP.

OPPORTUNITY

Stronger fiscal stewardship, better financial advice, and more routine inquiries resolved at first contact

Needs-Based Business Case: Enhancing Corporate Financial Management

Options considered

NOT CHOSEN

Temporary or contracted support

Suited to specialized projects, not the recurring monthly, budget, audit and year-end cycle.

RECOMMENDED

Add a permanent Accountant

Continuity, organizational knowledge and clear accountability for recurring accounting work.

Expected outcomes

1 ACCOUNTANT

Reconciliations, journal entries, audit working papers, budget compilation and routine variance reporting

2 SENIOR ACCOUNTANT

Trend analysis, tax and utility planning, complex reporting and advice to departments, the CAO and Council

3 SUCCESS MEASURE

Work redistributed and more higher-level analysis, planning and advice delivered

Needs-Based Business Case: Enhancing Corporate Financial Management

The ask and what it delivers

R For residents

- ✓ Public resources managed carefully as Morinville grows
- ✓ Better-informed decisions on taxes and utility rates
- ✓ Building on strong customer service: more routine tax and utility questions resolved on first contact

O For the organization

- ✓ Senior Accountant focused on analysis, planning and advice
- ✓ Capacity to support the new financial ERP
- ✓ Stronger grant, procurement and insurance management

THE ASK

Strengthen Financial Services' capacity to meet growing reporting requirements, improve financial analysis and long-term planning, and maximize the new financial ERP system's capabilities and benefits.

$136,386

in 2027, ongoing

2028: $141,238 | 2029: $146,209

NEEDS-BASED BUSINESS CASE

Corporate Asset Management Program

Why this approach, and why it belongs in the 2027 budget

WHY IT'S IN THE 2027 BUDGET

Roads, water, parks and facilities are Morinville's largest investments, and senior governments increasingly expect proven asset management when awarding infrastructure funding. A dedicated resource will turn the framework into a practice that protects those investments and keeps Morinville grant-ready.

Strategic Plan: Infrastructure Stewardship and Community Connection & Well-Being.

Needs-Based Business Case: Corporate Asset Management Program

Why: turning the asset management framework into a working corporate program

WHAT IS PROPOSED Establish a permanent Corporate Asset Management Program, led by a dedicated Asset Management resource.

i The situation today

- Morinville has developed an Asset Management Framework
- Responsibility is spread across departments and staff with other primary duties
- Asset inventories, condition data and lifecycle plans vary in maturity

! Issues & concerns

- Capital and maintenance decisions rely on individual knowledge, not consistent data
- Hard to forecast capital needs and set reserve levels
- Ongoing reliance on consultants; knowledge is not retained

+ Risk & opportunity

IF NOT FUNDED

The framework stalls, decisions stay reactive and grant readiness suffers

OPPORTUNITY

Defensible capital priorities, better reserve forecasting and stronger grant applications

Alignment with anticipated mandatory Provincial requirements for Asset Management Programs.

Needs-Based Business Case: Corporate Asset Management Program

Options considered

NOT CHOSEN

Assign to existing employees
No budget increase, but slow, inconsistent and without clear accountability.

NOT CHOSEN

Consultant-led
Specialized expertise, but high ongoing cost and no lasting internal knowledge.

NOT CHOSEN

Temporary position
Short-term capacity, but asset management is ongoing; knowledge and momentum would be lost.

RECOMMENDED

Permanent program and Coordinator
Clear accountability, retained expertise and the only sustainable option.

Expected outcomes

1 YEARS 1 TO 2

Governance and data standards set, inventories consolidated, condition program and training, first State of Infrastructure report

2 YEARS 2 TO 3

Corporate and asset-class plans, levels of service, and capital forecasts tied to asset data

3 LONG TERM

Defensible capital priorities, better reserve forecasting and less reactive maintenance

Needs-Based Business Case: Corporate Asset Management Program

The ask and what it delivers

R For residents

- ✓ More reliable roads, water, parks and facilities
- ✓ Funding directed to the areas of greatest need
- ✓ Clearer information on infrastructure condition and needs

O For the organization

- ✓ Consistent asset data across departments
- ✓ Capital planning tied to long-term financial forecasts
- ✓ Annual State of Infrastructure reporting

THE ASK

Establish a permanent Corporate Asset Management Program

$123,039

in 2027, ongoing

2028: $126,322 | 2029: $130,673

NEEDS-BASED BUSINESS CASE

Strengthening Strategic Technology Capacity

Why this approach, and why it belongs in the 2027 budget

WHY IT'S IN THE 2027 BUDGET

The Digital Transformation Roadmap and ERP implementation require dedicated strategic leadership. Operational pressures have limited Technology Services' ability to fully understand departmental needs and challenges. Added capacity will strengthen collaboration, deliver meaningful business improvements and reduce reliance on consultants.

Needs-Based Business Case: Strengthening Strategic Technology Capacity

Why: separating daily technology operations from strategic leadership

WHAT IS PROPOSED An enhanced strategic technology service model: a Manager, Technology Services leads strategy, governance and major initiatives, while the Supervisor stays focused on daily operations.

i The situation today

- One Supervisor balances daily operations with strategy, governance and major projects
- The Digital Transformation Roadmap and ERP implementation are underway
- Departments increasingly look to Technology Services for solutions to process and business problems

! Issues & concerns

- Strategic initiatives and policy development delayed by operational demands
- Reliance on consultants for core strategic work
- Limited capacity to build low-cost solutions with existing M365 tools
- Insufficient capacity to support the implementation of the Digital Transformation Roadmap

+ Risk & opportunity

IF NOT FUNDED

Limited capacity to meet evolving departmental technology needs, potentially delaying strategic initiatives and increasing reliance on external expertise.

OPPORTUNITY

Strengthen internal capacity to support departmental needs, improve organizational efficiency and advance digital transformation.

Needs-Based Business Case: Strengthening Strategic Technology Capacity

Options considered

NOT CHOSEN

Keep current structure with consultant support

Avoids a new position, but strategic work and policies have already been delayed, and consultants don't provide ongoing ownership.

RECOMMENDED

Enhanced strategic technology service model

Clear internal accountability, stronger vendor coordination and capacity to partner with departments. Consultants used only where specialized expertise is needed.

Expected outcomes

1 STRATEGY

Steady progress on the Digital Transformation Roadmap and effective ERP governance

2 GOVERNANCE

More timely technology policies and stronger oversight of technology investments

3 DEPARTMENTS

More process improvements, including low-cost M365 solutions, and less reliance on consultants

Needs-Based Business Case: Strengthening Strategic Technology Capacity

The ask and what it delivers

R For residents

- ✓ More reliable, secure and accessible digital services
- ✓ Lower risk of technology disruptions to services
- ✓ Better value from technology spending

O For the organization

- ✓ Supervisor focused on daily operations and support
- ✓ Less reliance on consultants
- ✓ Responsible adoption of AI and new tools

THE ASK

Expand Technology Services' capacity to support departmental business needs, improve organizational efficiency and lead strategic technology initiatives

$175,614

in 2027, ongoing

2028: $179,865 | 2029: $185,109

NEEDS-BASED BUSINESS CASE

ERP Replacement and Business Transformation

Why this approach, and why it belongs in the 2027 budget

WHY IT'S IN THE 2027 BUDGET

Vendor support for the current ERP ends in September 2029. Starting in 2027 leaves time to review processes, procure, implement, test, train and stabilize before then, avoiding a rushed and risky transition for the systems that run Morinville's core operations.

Strategic Plan: no direct alignment. Supports Continuous Improvement & Technology and Financial Management.

Needs-Based Business Case: ERP Replacement & Business Transformation

Why: replacing an ERP that reaches end of life in September 2029

WHAT IS PROPOSED Replace Morinville's aging ERP with a modern, integrated platform, and use the transition to review and improve how work gets done across the organization.

i The situation today

- The ERP runs Morinville's core financial and administrative processes
- Vendor support ends in September 2029
- Processes involve manual work and duplicate data entry

! Issues & concerns

- An unsupported system brings operational, cybersecurity and compliance risk
- Planning, procurement and implementation take years
- Simply copying old processes would miss the chance to improve

+ Risk & opportunity

IF NOT FUNDED

Rising operational, cybersecurity and business-continuity risk, and a rushed transition

OPPORTUNITY

A modern platform with better information, stronger controls and room to grow

Needs-Based Business Case: ERP Replacement & Business Transformation

Options considered

NOT CHOSEN

Continue with the existing ERP

Vendor support ends in 2029, leaving an unsupported core system.

NOT CHOSEN

Replace individual systems separately

More complexity, integration risk and long-term cost; loses the benefits of one platform.

NOT CHOSEN

Defer the project

Compresses the timeline and raises the risk of an unsuccessful transition.

RECOMMENDED

Replace the ERP and transform processes

One integrated platform, delivered on time, with improved ways of working.

Expected outcomes

1 PLATFORM

A modern, integrated, supported ERP in place before vendor support ends

2 PROCESSES

Standardized processes with less manual work and duplicate data entry

3 INFORMATION

Better reporting, analytics and internal controls for Administration and Council

Needs-Based Business Case: ERP Replacement & Business Transformation

The ask and what it delivers

R For residents

- ✓ More efficient municipal services
- ✓ Continuity of service on a supported system
- ✓ Services that can adapt as Morinville grows

O For the organization

- ✓ Less manual work and duplicate data entry
- ✓ Better reporting and stronger internal controls
- ✓ A scalable platform for future growth

THE ASK

$3,000,000 over three years for process review, procurement, implementation, data migration, testing, training, change management and temporary project staff.

$700,000

in 2027, 3-year project

2028: $1,550,000 | 2029: $750,000

Summary: Needs-Based Business Cases

4 needs-based requests totalling $1,135,039 in 2027

Business case	What it does	Type	2027	2028	2029
Enhancing Corporate Financial Management	Add a full-time Accountant; reorganize Financial Services within existing resources.	Ongoing	$136,386	$141,238	$146,209
Corporate Asset Management Program	Permanent asset management program led by a dedicated resource.	Ongoing	$123,039	$126,322	$130,673
Strengthening Strategic Technology Capacity	Manager, Technology Services to lead strategy, ERP and digital transformation.	Ongoing	$175,614	$179,865	$185,109
ERP Replacement and Business Transformation	Replace the end-of-life ERP and modernize core business processes ($3M over 3 years).	3-year project	$700,000	$1,550,000	$750,000
Total			**$1,135,039**	**$1,997,425**	**$1,211,991**