



2024-2026

CORPORATE PLAN



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Corporate Plan

Message from the Mayor

On behalf of Council, I am proud to share our Corporate Plan and continued drive towards the long-term vision for Stony Plain – *A connected community...Embracing the future. Champion of progress and community values in a metropolitan region.* The 2024-2026 Corporate Plan outlines the actions and resources that will provide the demonstrated progress in the following priorities:

- Governance & Partners
- Economic Opportunity
- Supportive Infrastructure
- Community Development
- Environmental Responsibility



Stony Plain is similar to most municipalities across the province and country, we are local leaders delivering critical services and providing the amenities needed for a healthy and vibrant community today and in the years to come. Decisions made in the Corporate Plan create the opportunity for the people and businesses who call Stony Plain home to fulfill their aspirations, strengthen their connections with family and friends, and mobilize their efforts, individually and collectively, to generate prosperity. The work that will be completed with this Corporate Plan involves leveraging the support and partnerships of local organizations, neighboring regional municipalities, and other orders of government.

In 2024, we will move forward the following key initiatives to provide improvement and impact throughout the community:

- Community Recreation Centre Construction
- Old Town South Redevelopment
- Public Works Facility Construction
- Housing Accelerator Project
- Meridian Reservoir Upgrades
- Regional Transit Service Improvements
- Capital Infrastructure Replacement Investment
- Service Level Enhancements

Council will monitor the progress and outcomes of these and the other efforts as a result of the Corporate Plan. We will continue to seek solutions and evolve in a manner that will generate further benefit for our community. Our residents and businesses are encouraged to contribute to ensure we are positive and effective in our approach to community building. Together, it is always better in Stony Plain!

A handwritten signature in blue ink, appearing to read 'William Choy'.

William Choy, Mayor

Corporate Plan

Message from the Town Manager

On behalf of Administration for the Town of Stony Plain, the Corporate Plan is the culmination of key stakeholder input from across the organization and community, development of business plans and initiatives, and analysis of potential outcomes and impacts. I am proud of our organization's role in preparing and executing the effort outlined in the Corporate Plan. The Plan reflects the timing and alignment of our collective resources to support the Town of Stony Plain's Strategy Plan and long-term community vision.



The 2024-2026 Corporate Plan demonstrates momentum in the delivery of strategic priorities and key municipal services. The following themes are highlighted throughout and will continue to be important as we move through the upcoming year.

Capital Investment Planning

This Corporate Plan continues the progress of capital plan forecasting and enactment. Administration has focused on the input processes to the capital plan in recent years, namely asset management, GIS development and differentiation of growth and replacement capital along with anticipated sequencing. This focus on the inputs has contributed to a stronger capital plan output. Consideration and effort to refine and enhance the governance direction of the long-term capital plan will be a focus in 2024.

Organizational Development and Service Levels

Continued focus on strengthening and designing an organization that will support community growth through the next decade remains a priority. Initiatives identified for information technology system upgrades and introduction of new digital tools for our teams have been refined and the benefits of these initiatives will be both direct to our citizens and indirect through improved internal efficiency. Initiatives identified for 2024 anticipate service improvements and those initiatives in the out years of the Plan will be further refined through 2024 for implementation. Efforts will continue through leadership development, structural/process reviews, and other means to match community needs with organizational capacity.

Dynamic Nature of Planning and Execution

The continued and rapidity of change within the context of which the Town operates presents a unique challenge and opportunity related to the Corporate Plan. At a fundamental level, the Corporate Plan is a process designed to bring structure and clarity to the community and the organization. The balance between this certainty and a reality of change and flux should be appreciated and considered to ensure optimization of effectiveness and value.

I am excited about the implementation of the Corporate Plan and the impact this work will have on the future of Stony Plain.



Thomas Goulden, Town Manager

Corporate Plan

Overview

The Corporate Plan reflects operating and capital initiatives that support and achieve the Town of Stony Plain's Strategic Plan. As we implement our corporate priorities, we purposefully and successfully move the Town towards our goals. These goals are outlined in the commitment statements and key actions within the Strategic Plan. The following pages provide details of new initiatives and service changes that were reviewed and prioritized by the Senior Leadership Team (SLT) in developing the Corporate Plan. New initiatives reflect ongoing enhancements and improvements that are necessary for the effective continuation and delivery of our services. Service changes are a result of changes in demand, service level expectations, or staffing levels required to deliver the defined services.

Process and Timelines

The corporate planning process aligns the activities of the Town with the strategic goals of the community. The following timeline (Table 1) sets out the dates for preparation, consideration, and approval of the 2024-2026 Corporate Plan.

TABLE 1	
Date	Activity
January	Council Retreat – Strategic Planning session for the Corporate Plan.
March	Strategic Plan – Adoption of the 2023-2026 Strategic Plan. Corporate Planning – Senior Leadership Team (SLT) and Managers identify and define corporate initiatives.
April – June	Department Business Planning – Departments work on developing detailed operating budgets, business cases or operating and capital initiatives, and service changes. Department business plans are reviewed to validate dependencies and scheduling, overall budget requirements, demands, and capacity. Ranking and Prioritization – SLT completes a detailed review and prioritizes operating and capital initiatives as well as proposed service changes. This enables SLT to prioritize funding, analyze capacity and align submissions with Council strategic direction.
July – August	Financial and Capacity Analysis – We calculate and compile financial summaries of the funding strategies for the operating budget, new initiatives, and service changes prioritized by SLT in June. We analyze the capacity of the organization to deliver core services, new initiatives, and service changes.
September	Finalize Recommended Corporate Plan – Using the financial and capacity analysis, the SLT reviews and finalizes changes to budgets and priorities. SLT reviews and finalizes the funding strategies for the Recommended Corporate Plan.
October 26	Distribution of Recommended Corporate Plan – The Recommended Corporate Plan is distributed to the public. This provides both members of Council and the public an opportunity to become familiar with the Recommended Corporate Plan.
November 6, 7, & 8	Public Corporate Plan Meetings – The Recommended Corporate Plan is presented to Council for deliberation and direction. At this time, it may be further amended.
November 27	Corporate Plan Approval – The Corporate Plan is presented to Council for approval.
December	Public Communication of the Corporate Plan – The Corporate Plan is reviewed with staff and communicated to the public.

Corporate Plan

Prioritization

Departments develop, refine, and submit operating initiatives, service changes and capital initiatives for the Corporate Plan process. SLT then reviews and ranks them. This is done using a set of prioritization criteria that were developed by SLT in response to Council's Strategic Plan 2023-2026. Each of the criteria is weighted differently, as detailed below:

1. Strategy (40%)
 - It is something that is important to Council
 - It is an important element found in the themes and commitments of the Strategic Plan
 - It is consistent with the Town's mission, vision and core values
 - It positively impacts as much of the community as possible
2. Service Impact (30%)
 - It is critical to sustaining existing services and service levels
 - It is essential to providing a new service or service level
 - It is urgently needed by the people using this service
 - It impacts a wide range of community members
3. Implementation (20%)
 - It positively impacts the efficiency of service
 - It positively impacts the effectiveness of service
 - It positively affects the success of other initiatives/service changes
 - It has a high probability of success
4. Risk Factors (10%)
 - It maintains or enhances employee safety
 - It reduces liability exposure
 - It meets a regulatory requirement
 - It enhances organizational & community integrity

Corporate Plan

New initiatives are placed into the following categories:

- **Corporate Initiatives**
Corporate initiatives are projects that have been identified within the current Strategic Plan as a priority. They also have a direct impact on developing, enhancing, or delivering services to the community. The primary impact of these projects will be on the community as a whole. These projects are designed to maintain or improve the quality of life and competitiveness of the Town.
- **Capital Initiatives**
Capital initiatives are projects that create or acquire a distinct, new asset that is amortized over time (the initial cost is spread over the useful life of the asset). Both acquiring new and replacing existing assets may require design activities (e.g. facilities, complex equipment, vehicles, new roads, parks or utilities related to growth). The project will often have a measurable operating impact in future years. This impact is reflected in the project cost. Capital initiatives may be defined as Corporate if they are identified within the Strategic Plan.
- **Department Initiatives**
Department initiatives do not appear in the Strategic Plan. They are designed to support the needs of a particular department. They help optimize operations, improve the delivery of services, or establish the capabilities necessary for them to continue to effectively perform their role. The focus of a departmental project may impact the wider community or may be more focused on internal administrative improvements. The key distinction is that it primarily supports the needs of a particular department.
- **Service Changes**
Service changes are changes in service demands, service level expectations, or staffing levels required to deliver services. New user fees are also considered service changes. Service changes reflect the impact of the changes on the operating budget and on the service effort.
- **Service Changes – Staffing**
Staffing for core services is expressed as full-time equivalents (FTEs). There are four major categories of staffing: permanent full-time, permanent part-time, temporary part-time (less than 1 year), and casual. Council approves all permanent positions. Permanent positions are referred to as FTEs and have regularly scheduled hours, whether full-time or part-time. Temporary part-time positions are created outside of the established permanent work force as required by the Town. Casual positions are recorded as required in each department or section and are approved as part of the Corporate Plan. Casual positions fill in for permanent or temporary positions due to the absence of the staff member or are used for periodic assignments on an as-needed basis, be it full-time or part-time. Term positions (employment for a fixed-term project) are created outside of the established permanent work force as required by the Town and have a predetermined start and end date.

Corporate Plan

Corporate Priorities

This section outlines the initiatives developed from the Strategic Plan 2023-2026. They are organized according to the themes within the Strategic Plan.

GOVERNANCE & PARTNERS

We embrace and foster partnerships and relationships that support community values, collaborative leadership, and sustainable growth.

1. We Commit To:

Pursuing partnerships and advocating with regional entities, municipalities, and other orders of government to provide infrastructure, programs, and services for a growing urban municipality.

Key Actions:

- Advocate to the Government of Alberta to be a productive partner in development opportunities along Highway 16A, 779, and 628
- Ensure Stony Plain's interests are represented on local and regional committees, boards, and visible in plans
- Strengthen the unique partnerships required to advance the redevelopment of Old Town South (Table 2)
- Explore opportunities to further improve services for residents and businesses through Tri-Municipal regional collaboration
- Strengthen our relationships with other orders of government advocating for the needs of Stony Plain and our region's success
- Nurture relationships with First Nations, Inuit, and Métis peoples

TABLE 2	
Initiative	Old Town South Redevelopment
Category	Corporate, Service Change & Capital
Business Unit	Planning and Infrastructure
Schedule	2024-2026
Cost	\$4,260,000
Funding Source	Debenture funded by Utility Storm Rate, Utility Water & Wastewater Reserve/Tax Base
Executive Summary	
The Town is committed to supporting and enhancing the redevelopment of Old Town South, to ensure there is a strong and vibrant hub for social, cultural, recreational, institutional, residential, and commercial activities. This work stems from and integrates actions of the Old Town Community Plan Area Redevelopment Plan and is intended to define suitable land use concepts and enable site design for the area while establishing a clear implementation plan. Once developed, the infrastructure assessment and concept plan will ensure that future investments in Old Town South are viable, cohesive, and work together to achieve the redevelopment vision. Planning and redevelopment will continue to occur in the following phases:	
• 2024 Infrastructure construction \$3,000,000 • 2024 Annual Façade Improvement & Placemaking Grant Program \$20,000 • 2025 Town Square & Downtown Community Centre detailed design \$100,000 • 2025 Downtown Parking Strategy & on-street Patio Program \$60,000 • 2026 Infrastructure construction \$1,000,000 • 2026 Urban Design and Architectural Guidelines \$80,000	

2. We Commit To:

Cultivating a strong organizational structure and the processes that deliver effective and efficient services.

Key Actions:

- Enhance our organizational excellence and resiliency through improved service efficiency and effectiveness
- Enhance our workforce by providing adequate resources and infrastructure to support productivity and employee well-being
- Embrace a priority and performance measurement culture and link our strategic vision and decision-making processes with our financial realities

3. We Commit To:

Engaging with our residents and stakeholders to ensure integrated decision-making and collaborative leadership.

Key Actions:

- Conduct meaningful and relevant engagement with the public to support our future vision, strategies and delivery of services
- Provide open dialogue with residents and businesses during community events and other direct means of communication

ECONOMIC OPPORTUNITY

We promote economic opportunities through proactive actions that support our current business community and attract new business to Stony Plain.

1. We Commit To:

Strengthening our vibrant business community.

Key Actions:

- Create opportunities for a more prosperous climate and job creation with guidance from the Economic Development Strategic Plan
- Enhance our downtown and tourism offering through destination marketing, events, and program collaboration with the business community and regional partners
- Improve the digital infrastructure gaps to meet our growing community needs
- Contribute to and explore partnerships to strengthen the role of Edmonton Global and the Edmonton Metropolitan Regional Board (EMRB) to strengthen our region, attract investment, and generate new business

Corporate Plan

- Foster further development of the North Business Park and highway commercial areas through advancing recommendations in the Highway Development Strategy

SUPPORTIVE INFRASTRUCTURE

We focus on short and long-term capital planning supported by best practices for asset management to maintain, improve, and develop the infrastructure and amenities that support a high quality of life.

1. We Commit To:

Managing community and corporate infrastructure and assets to ensure continued delivery of services for a growing population.

Key Actions:

- Strengthen community connectivity through diverse modes of transportation planning and infrastructure
- Monitor, maintain and invest in municipal facilities, including the replacement of the Public Works buildings, to ensure effective service delivery and accessible to meet the community needs (Table 3)

TABLE 3	
Initiative	Public Works Facility
Category	Corporate Capital
Business Unit	Planning and Infrastructure
Schedule	2024-2026
Cost	\$7,272,000
Funding Source	Debenture funded by Tax Base/Grant
Executive Summary The Public Works facility was constructed in the mid-1970s. Administration has been preparing a plan and design for the redevelopment of this facility since 2016. A preliminary design for a new administrative building and site redevelopment was initiated in 2017 and a project plan was developed in 2019. A needs assessment report was presented to Council in late 2020. The detailed design and phasing plan were completed and presented to Council in early 2023. Scope of work and budgets were confirmed and tender documents for the 2024 phase of the redevelopment were completed in the summer 2023. The follow schedule of redevelopment will occur for the Public Works facility: • 2024 Construction of the Public Works Administrative Building \$4,952,000 • 2026 Renovation of the existing Main Building with added Wash Bay \$2,320,000 Construction of equipment storage garage to occur in 2027 and renovation of the existing annex building in 2030, are outlined in the Capital Plan.	

2. We Commit To:

Developing facilities and amenities to meet the needs of our current and future residents and stakeholders.

Corporate Plan

Key Actions:

- Build a recreation facility in Stony Plain that supports the recommendation of the 2017 Indoor Recreation Study (Table 4)
- Build a non-denominational municipal cemetery that offers a diverse final resting options (Table 5)
- Enhance passive outdoor recreation spaces to support community health and wellness

TABLE 4

Initiative	Community Recreation Centre
Category	Corporate Capital & Service Change
Business Unit	Community and Protective Services
Schedule	2024-2026
Cost	\$41,000,000 Design & Construction + Operations & Debt Servicing \$1,405,300
Funding Source	Debenture funded by Tax Base/Grant/Local Government Transfers/Community Contribution/ Debenture funded by Developer Levies
Executive Summary This initiative will construct a recreation facility, as recommended in the 2017 Tri-Municipal Indoor Recreation Facility Strategy. The facility will include a 6-sheet curling rinks, a fieldhouse, gymnasium, multi-purpose rooms, and running/walking track. The class "B" construction estimate was confirmed at \$39,500,000 in early 2023. The current funding strategy includes secured partnership funding of \$4,600,000, recreation offsite levy funding of \$4,600,000, and grant applications of \$22,000,000. Administration will continue to secure available grants, sponsorship and partnership funding to reduce required debenture funding. A decision from Council to proceed to construction with approved funding identified will be required in Q4 2023 - Q1 2024. • 2022-2023 Facility Design \$1,500,000 • 2024-2025 Facility Construction \$39,500,000 • 2025 Facility Operation \$110,000 (partial year); 2026 \$190,000 (full year) • 2024 Debt Servicing \$607,650; 2025 \$1,215,300(fully staged in)	

Table 5

Initiative	Cemetery
Category	Corporate Capital & Service Change
Business Unit	Planning & Infrastructure
Schedule	2025-2026
Cost	\$3,168,000
Funding Source	Grant/Tax Base
Executive Summary The cemetery design was completed in 2021, with construction scheduled for 2025. This initiative will provide the necessary administrative and contracted support, resources, and equipment to support operation of the cemetery. Full operations will commence in 2026. Two part time staff positions will supervise, maintain the grounds, and provide customer service for this new facility. • 2025 Construction and equipment \$2,930,000 • 2026 Net operation services \$100,000 • 2026 Site Supervisor (0.5 FTE) \$48,000 • 2026 Clerk (0.4 FTE) \$32,000 • 2026 Software \$58,000	

Corporate Plan

COMMUNITY DEVELOPMENT

We develop and deliver events, amenities, and value-added services that create a safe, culturally rich, diverse, and self-sufficient community.

1. We Commit To:

Developing cultural aspects of our community.

Key Actions:

- Celebrate our community and residents through promotion of local art, culture, and history
- Design, place, conserve, and promote public art guided by the Public Art Strategy

2. We Commit To:

Enhancing the safety and protection of our community.

Key Actions:

- Work with CN Rail to ensure existing rail lines are safe for all residents, including advocating for construction of a second pedestrian crossing and vehicle overpass (Table 6)
- Provide safe pedestrian corridors throughout the community
- Ensure public safety service levels meet the needs of the community

TABLE 6	
Initiative	Second Pedestrian Rail Underpass
Category	Corporate Capital
Business Unit	Planning & Infrastructure
Schedule	2025-2026
Cost	\$7,322,000
Funding Source	Debenture funded by Tax Base/Grant/Tax Base
Executive Summary	
This initiative will design and construct a second grade separated pedestrian / cyclist crossing under the CN rail corridor. This initiative aligns with the Town's 2020 Active Transportation Strategy and addresses the need for increased trail connectivity and pedestrian safety. An application for funding has been made to Transport Canada's Rail Safety Improvement Program to support the design and construction costs up to 80%. The project schedule is contingent on grant funding and CN availability:	
• 2025 Detailed design \$310,000 • 2026 Construction \$7,012,000	

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3. We Commit To:

Fostering a sense of community belonging and inclusion.

Key Actions:

- Enhance civic engagement opportunities through volunteerism, neighbourhood development, and leadership opportunities (Table 7)
- Consider opportunities guided by the Together We Shine initiative to support diversity and immigration, focusing on the positive advantages associated with an inclusive community
- Continue to develop innovative approaches for diverse housing that consider a wide and diverse range of needs as we continue to grow (Table 8)

TABLE 7	
Initiative	Community Volunteer Leadership Development
Category	Corporate & Service Change
Business Unit	Community & Social Development
Schedule	2025-2026
Cost	\$58,000
Funding Source	Tax Base
Executive Summary The Mayor's Task Force on Volunteerism and Civic Engagement recommended the development of a community ambassador program to foster engagement and increase community participation. In late 2019 and 2020 a community champions program was launched and provided an initial roll-out of community-based leaders to help develop and guide community connection activities. The next phase of the roll-out includes increased capacity development for volunteers to enhance their skill sets and provides more impact during their connecting activities with the community.	

TABLE 8	
Initiative	Housing Accelerator Project
Category	Corporate
Business Unit	Planning & Infrastructure
Schedule	2024-2026
Cost	\$1,855,000
Funding Source	Grant
Executive Summary The Town of Stony Plain completed a Housing Strategy in 2022 and Housing Needs Assessment in 2023. The Stony Plain Housing Accelerator Fund Action Plan is designed to invest in affordable housing, housing-related infrastructure, and community-related infrastructure that supports housing. An application for funding has been submitted to the Canada Mortgage and Housing Corporation to support the implementation of the action plan. Action Plan Initiatives included: • Workflow & Permitting Software \$900,000 • Implementing New Planning, Development & Engineering Processes \$60,000 • Promoting Development by Expanding the Infill Policy \$40,000 • Implementing Revised Parking Requirements \$50,000 • Developing Legal Agreements for the Provision of Affordable Housing \$50,000 • Land Use Bylaw Study & Update \$300,000 • Enabling Mixed Use Redevelopment of Underutilized Town Owned Properties \$410,000 • Supporting Community Collaboration for Innovative Diverse Housing Project \$45,000	

Corporate Plan

ENVIRONMENTAL RESPONSIBILITY

We take practical, balanced, sustainable actions to protect the environment for our residents today and in the future.

1. We Commit To:

Focusing on environmental sustainability by protecting and managing our environmental impact to meet current needs without compromising the ability of future generations to meet their needs.

Key Actions:

- Pursue opportunities for regional waste, organics, and recycling facilities and programs
- Leverage funding opportunities and support from provincial and regional partners
- Develop an urban agricultural master plan to align with the Regional Agricultural Master Plan
- Consider initiatives that are guided by the Environmental Master Plan and Urban Agricultural Master Plan
- Build community support for environmental initiatives through enhanced communication and education

Corporate Plan

DEPARTMENT BUSINESS PLANS

Overview

Department Business Plans reflect the activities of departments within the Town. These activities help to fulfill the Town's Strategic Plan and move the Town forward with effective operational services. The operational services are guided by service delivery expectations within the Town and include department operating and capital initiatives as well as service changes for 2024, 2025 and 2026.

There are five departments: Office of the Chief Administrative Officer (OCAO), Corporate Services (CS), Community and Protective Services (CAPS), Planning & Infrastructure (P&I) and Community & Social Development (CSD).

Each Department Business Plan includes the following components: identity statement; organizational chart; full-time equivalent (FTE) staffing summary; service changes; department initiatives; and an operational summary.

Identity Statement

The identity statement for each department was developed by the members of that department during the business-planning process. The statements are intended to reflect the purpose of the department and the work they carry out on behalf of the Town.

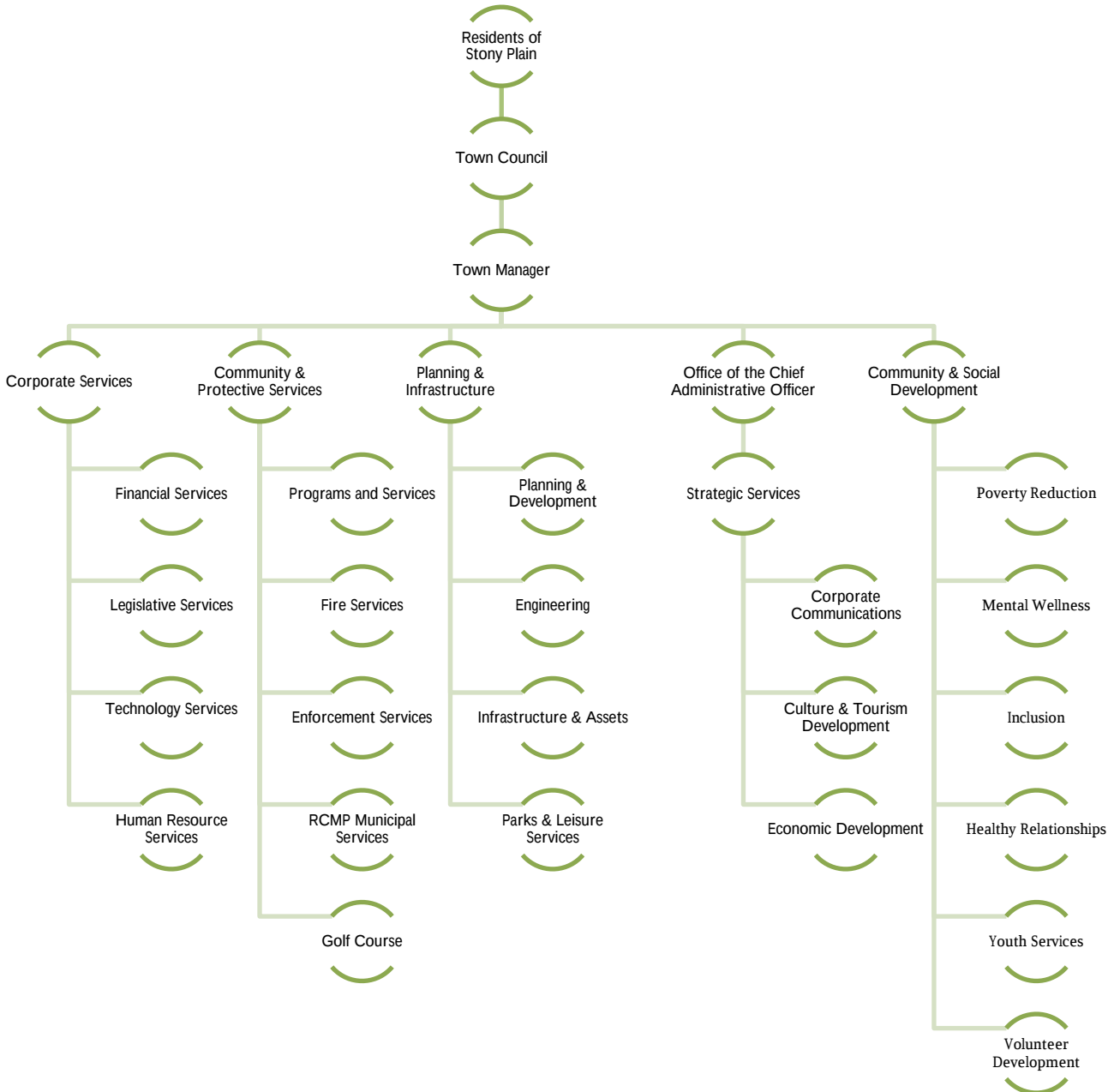
Organizational Chart

The organizational charts represent the internal reporting structure of each department or business unit. These correlate to the FTE staffing summaries. The charts are not intended to reflect the level of authority and accountability of each position, nor do they reflect the level of working relationship with third party agencies in the delivery of services.

Positions for 2024-2026 are reflected in the organizational charts in shaded boxes and include the position name, along with the year that they will be added.

Corporate Plan

The following is the organizational structure of the Town:



Corporate Plan

Staffing Summary

The staffing size for each department is expressed as Full-Time Equivalents (FTE). The following is a staffing summary for each department of proposed FTE staff positions for 2024-2026.

TABLE 9

Department	2024	2025	2026
Office of the CAO	1.0	0.0	1.0
Corporate Services	0.5	0.0	0.0
Community & Protective Services	2.6	1.0	2.0
Planning & Infrastructure	1.0	1.0	1.4
Community & Social Development	0.0	0.0	1.0
Proposed Annual Increase in FTEs	5.1	2.0	5.4

Administration recommendations regarding additional full-time equivalent positions are directly related to the new development the Town has experienced in recent of years, the emphasis on infrastructure improvements, the consideration of new facilities and the efforts to maintain service levels.

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The following table is a summary of the total FTEs, including positions for 2023 – 2026.

TABLE 10	2023	Proposed 2024	Proposed 2025	Proposed 2026
Office of the CAO				
Town Manager's Office	3.0	3.0	3.0	3.0
General Manager's Office	1.0	1.0	1.0	1.0
Economic Development	2.0	2.0	2.0	2.0
Cultural & Tourism Development	1.0	2.0	2.0	2.0
Corporate Communications	3.0	3.0	3.0	4.0
	10.0	11.0	11.0	12.0
Corporate Services				
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	13.0	13.0	13.0	13.0
Legislative Services	4.6	4.6	4.6	4.6
Technology Services	5.0	5.0	5.0	5.0
Human Resource Services	3.5	4.0	4.0	4.0
	27.1	27.6	27.6	27.6
Community & Protective Services				
General Manager's Office	1.0	1.0	1.0	1.0
Programs and Services	10.8	13.4	13.4	13.4
Fire Services	7.5	7.5	8.5	9.5
Enforcement Services	7.0	7.0	7.0	7.0
RCMP Municipal Services	21.5	21.5	21.5	22.5
Golf Course	3.0	3.0	3.0	3.0
	50.8	53.4	54.4	56.4
Planning & Infrastructure				
General Manager's Office	1.0	1.0	1.0	1.0
Planning & Development	8.0	8.0	8.0	8.0
Engineering	5.0	6.0	7.0	7.0
Infrastructure & Assets	20.4	20.4	20.4	20.9
Parks & Leisure Services	17.0	17.0	17.0	17.9
	51.4	52.4	53.4	54.8
Community & Social Development				
General Manager's Office	1.6	1.6	1.6	1.6
Inclusion	1.0	1.0	1.0	2.0
Poverty & Healthy Relationships	1.0	1.0	1.0	1.0
Mental Wellness	1.0	1.0	1.0	1.0
Volunteer Development	1.0	1.0	1.0	1.0
Youth Services	2.0	2.0	2.0	2.0
	7.6	7.6	7.6	8.6
Total Full-Time Equivalents	146.9	152.0	154.0	159.4

Corporate Plan

Departmental Initiatives and Service Changes

Department business plans include summaries of the departmental operating and capital initiatives, service changes, and staffing changes for 2024 and those planned for 2025 and 2026.

Fiscal Plan

Department fiscal plans include an operating budget as well as revenue and expenses associated with the delivery of services, new initiatives, and service changes proposed in this Corporate Plan. The operating budget reflects the finances used to deliver core services at current service levels and with current delivery methods. The following items are included in the operating budget:

- Growth related increases in materials and supplies
- Growth related increases in repairs and maintenance
- Inflation costs
- Cost of living adjustments
- Performance based merit adjustments
- Collective agreement estimates

DEPARTMENTS

Office of the CAO

The Office of the Chief Administrative Officer functions include the following:

- Ø Executive support to Mayor & Council
- Ø Strategic Services & Government Relations
- Ø Economic Development
- Ø Culture & Tourism Development
- Ø Corporate Communications

Mandate

The OCAO is the area of Administration which guides the strategic goals, partnerships, primary interaction with Mayor and Council, promotes economic growth and development, communicates with residents, and enhances culture and tourism throughout Stony Plain.

Plan & Projects

- Strategic Plan update
- Old Town South redevelopment
- Art, Culture & Heritage Action Plan implementation
- Tourism Master Plan implementation
- Signage & Banner Strategy implementation
- Highway Development Strategy implementation
- Broadband Strategy implementation

Department Business Plans

OCAO Operational Summary 2023-2026

Office of the CAO	2023 Budget	2024 Proposed Budget	Increase/ (Decrease)	2025 Proposed Budget	2026 Proposed Budget
Revenue					
Sales and User Charges	\$ 600	\$ 600	\$ -	\$ 600	\$ 600
Government Transfers	-	-	-	-	-
Total Revenue	\$ 600	\$ 600	\$ -	\$ 600	\$ 600
Expenses					
Office of the CAO	\$ 570,505	\$ 587,743	\$ 17,238	\$ 607,169	\$ 614,148
Strategic Services	220,779	236,339	15,560	255,213	373,720
Corporate Communications	414,664	428,888	14,224	449,530	440,861
Economic Development	455,941	427,379	(28,562)	469,697	448,341
Cultural Services	487,404	759,056	271,652	632,559	587,559
Total Expenses	\$ 2,149,293	\$ 2,439,405	\$ 290,112	\$ 2,414,168	\$ 2,464,629
Net Surplus/Deficit	\$ (2,148,693)	\$ (2,438,805)	\$ (290,112)	\$ (2,413,568)	\$ (2,464,029)

All variances greater than \$50,000 are explained below:

1 - Culture & Tourism Development Specialist 1.0 FTE; Public Art; Cultural Grants

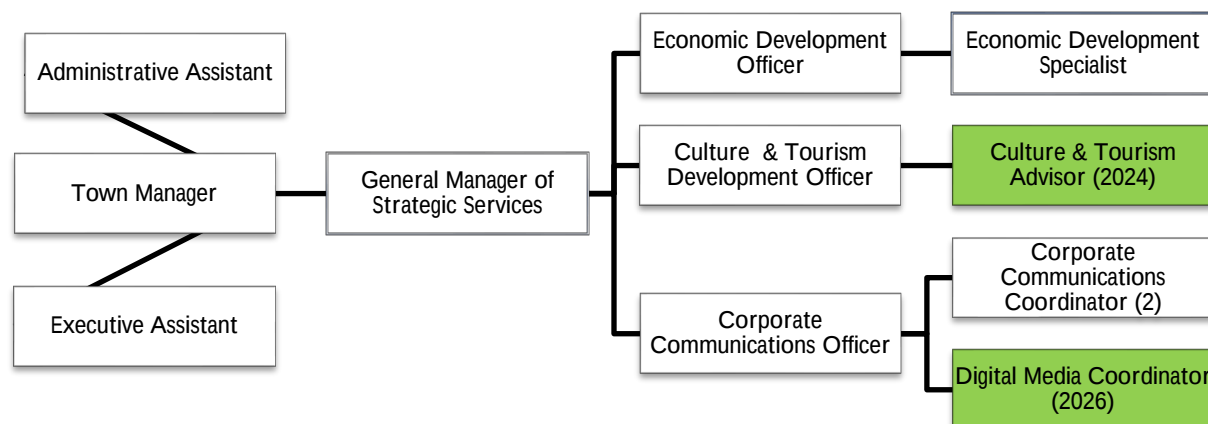
Council	2023 Budget	2024 Proposed Budget	Increase/ (Decrease)	2025 Proposed Budget	2026 Proposed Budget
Expenses					
Total Expenses	\$ 587,873	\$ 666,153	\$ 78,280	\$ 653,903	\$ 653,903
Total Expenses	\$ 587,873	\$ 666,153	\$ 78,280	\$ 653,903	\$ 653,903
Net Surplus/Deficit	\$ (587,873)	\$ (666,153)	\$ (78,280)	\$ (653,903)	\$ (653,903)

All variances greater than \$50,000 are explained below:

1 - Council compensation & expenses; FCM Conference; Tri-Municipal Mayor's Golf Tournament Host

Department Business Plans

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 11	2023	Proposed 2024	Proposed 2025	Proposed 2026
Town Manager's Office	3.0	3.0	3.0	3.0
General Manager's Office	1.0	1.0	1.0	1.0
Economic Development	2.0	2.0	2.0	2.0
Culture & Tourism Development	1.0	2.0	2.0	2.0
Corporate Communications	3.0	3.0	3.0	4.0
	10.0	11.0	11.0	12.0

Department Initiatives and Service Changes

TABLE 12	
Initiative	Culture and Tourism Advisor
Category	Staffing
Business Unit	Office of the Chief Administrative Officer
Schedule	2024
Cost	\$74,500
Funding Source	Tax Base
Executive Summary As Town services evolve and expand, adding this position will allow Culture and Tourism Development to maintain the quality services it has been providing to residents, businesses and organizations. This position will shift reliance off of casual support and provide a more consistent level of service. The Town has recently updated 2020 Arts, Culture, and Heritage Action Plan, 2021 Tourism Master Plan and 2022 Public Art Strategy, providing renewed guidance to strengthen the local culture and tourism sectors.	

Department Business Plans

TABLE 13	
Initiative	Destination Development & Marketing
Category	Department
Business Unit	Office of the Chief Administrative Officer
Schedule	2025
Cost	\$27,500
Funding Source	Tax Base
Executive Summary Through implementation of the 2021 Tourism Master Plan, the goal of this initiative is to further position Stony Plain as a viable option for visitors, residents and new business through destination development and marketing. This initiative will include: Product development • build on existing municipal assets to develop compelling tourism experiences through animation, activities, and purchasable products; • work with local tourism providers to create new purchasable experiences and products; and • create a product/experience development program/guide that tourism providers can utilize independently. Destination development • enhance the capacity of local businesses and tourism stakeholders to transform the community into a high performing destination through training and education. Marketing/promotional development • expand and enhance the tourism brand(s) and target promotions of new product/experiences to receptive target markets.	

TABLE 14	
Initiative	Digital Media Coordinator
Category	Department
Business Unit	Office of the Chief Administrative Officer
Schedule	2026
Cost	\$98,900
Funding Source	Tax Base
Executive Summary This position will enhance the Town's capacity to respond to information expectations of the community and the organization to support digital media communications. This role will primarily enhance website administration and social media services; providing timely and accurate content, as well as monitoring communications effectiveness.	

Corporate Services

Corporate Services encompasses the following functions:

- Ø Financial Services
- Ø Legislative Services
- Ø Human Resource Services
- Ø Technology Services

Mandate

Corporate Services provide excellence in internal and external customer service. The department provides foundational support to the organization in delivering the strategic priorities. Municipal best practices and support are delivered with a focus on legislative compliance, integrity, risk mitigation and financial responsibility. Excellent service is made possible through collaboration, innovation, and future capacity building.

Plans & Projects

- Enterprise Resource Planning system replacement
- Employee Benefits review
- Fiscal Framework review
- Asset Management Program support

Department Business Plans

Corporate Services Operational Summary 2023-2026

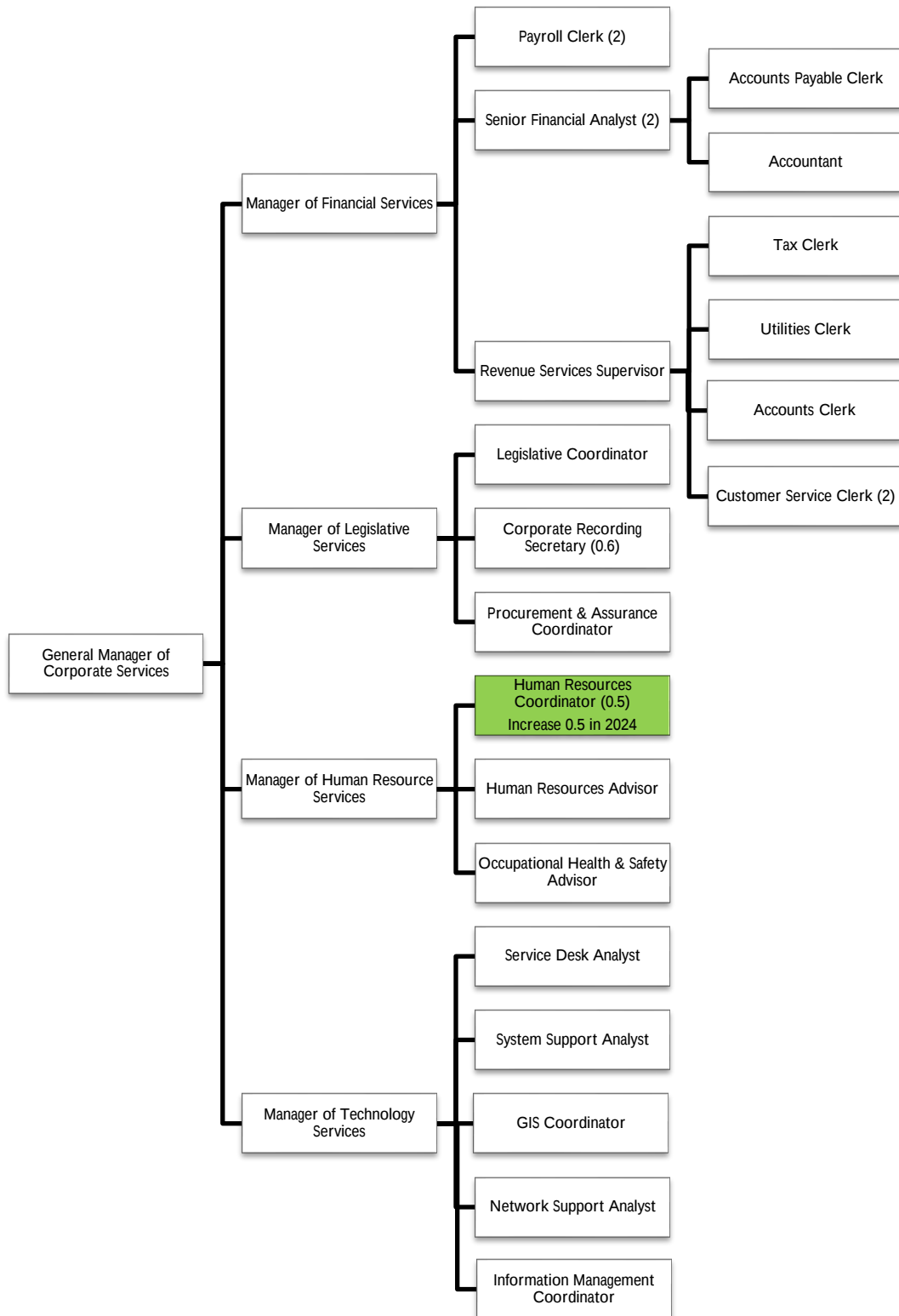
Corporate Services	2023 Budget	2024 Proposed Budget	Increase/ (Decrease)		2025 Proposed Budget	2026 Proposed Budget
Revenue						
Taxation	\$ 20,100,969	\$ 20,330,969	\$ 230,000	1	\$ 20,730,969	\$ 20,930,969
Sales and User Charges	37,700	37,700	-		37,700	37,700
All Other	4,226,124	4,416,124	190,000	2	4,416,124	4,416,124
Government Transfers	130,000	294,930	164,930	3	285,070	260,000
Interest	246,000	286,000	40,000		286,000	286,000
Total Revenue	\$ 24,740,793	\$ 25,365,723	\$ 624,930		\$ 25,755,863	\$ 25,930,793
Expenses						
General Government	\$ 708,372	\$ 765,689	\$ 57,317	4	\$ 759,868	\$ 764,979
Corporate Services	220,257	228,671	8,414		232,307	234,279
Financial Services	1,587,780	1,663,663	75,883	5	1,726,695	1,704,588
Legislative Services	476,342	480,466	4,124		622,979	526,042
Human Resource Services	529,478	650,204	120,726	6	615,217	631,093
Technology Services	1,353,314	1,405,319	52,005		1,424,786	1,434,830
Total Expenses	\$ 4,875,543	\$ 5,194,012	\$ 318,469		\$ 5,381,852	\$ 5,295,811
Net Surplus/Deficit	\$ 19,865,250	\$ 20,171,711	\$ 306,461		\$ 20,374,011	\$ 20,634,982

All variances greater than \$50,000 are explained below:

- 1** - 1% new tax revenue due to new assessment & supplemental tax revenue increase
- 2** - Franchise Fees revenue
- 3** - Municipal Sustainability Initiative increase; Intern Grant
- 4** - Utilities & Legal
- 5** - Municipal Intern
- 6** - HR Coordinator 0.5FTE; Safety Equipment & Event

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 15	2023	Proposed 2024	Proposed 2025	Proposed 2026
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	13.0	13.0	13.0	13.0
Legislative Services	4.6	4.6	4.6	4.6
Technology Services	5.0	5.0	5.0	5.0
Human Resource Services	3.5	4.0	4.0	4.0
	27.1	27.6	27.6	27.6

Department Initiatives and Service Changes

TABLE 16	
Initiative	Capital Infrastructure Replacement Funding
Category	Department
Schedule	2024-2026
Cost	\$600,000
Funding Source	Tax Base
Executive Summary This initiative provides a 1% tax increase (\$200,000) in 2024 and 1% increase in 2025 and 2026 to bridge the reserve funding gap and enable replacement of capital infrastructure and equipment. The dedicated funding commitment over five years will move the Town's financial strategies to replace and rehabilitate existing infrastructure and equipment to a more sustainable level and increase the reserve transfers for renewal. 2024 is the third year of the five years proposed for this initiative.	

TABLE 17	
Initiative	Human Resources Coordinator 0.5 FTE Increase
Category	Staffing
Schedule	2024
Cost	\$40,800
Funding Source	Tax Base
Executive Summary As the Town continues to grow and change, the workforce must also transform to ensure organizational success. To support growth of the organization and its employees, the expansion of a Human Resources Coordinator will enhance service levels and improve capacity to work on strategic initiatives to transform the organization and its people. This increased position will support the business unit by delivering many of the administrative tasks associated with staff recruitment, onboarding, training, and occupational health and safety.	

Department Business Plans

TABLE 18	
Initiative	Corporate Systems Strategy
Category	Department
Schedule	2025
Cost	\$68,000
Funding Source	Tax Base
Executive Summary The 2022 Corporate Systems Strategy will continue to be implemented with an agenda management tool to support Council, committee and board meetings. The current version of this Strategy implementation will support the organization through to the end of 2028. The costs include are the initial software purchase and annual licensing. Additional Corporate Strategy initiatives have been outlined above for the Cemetery (Table 5) and Housing Accelerator Project (Table 8).	

Community & Protective Services

Community & Protective Services includes the following operational areas:

- Ø Programs & Services
- Ø Fire Services
- Ø Enforcement Services
- Ø RCMP Municipal Services
- Ø Golf Course

Mandate

The Community and Protective Services Department is a diverse, innovative, and dedicated team committed to the delivery of quality, safe and efficient services that meet the growing needs of our community.

Projects & Plans

- Community Recreation Centre construction
- Regional Transit planning
- Community Grant and Sponsorship Program redesign
- Emergency Management training and exercise
- Parks planning support
- Accessible Transportation Service (ATS) software and staff recruitment

Department Business Plans

Community & Protective Services Operational Summary 2023-2026

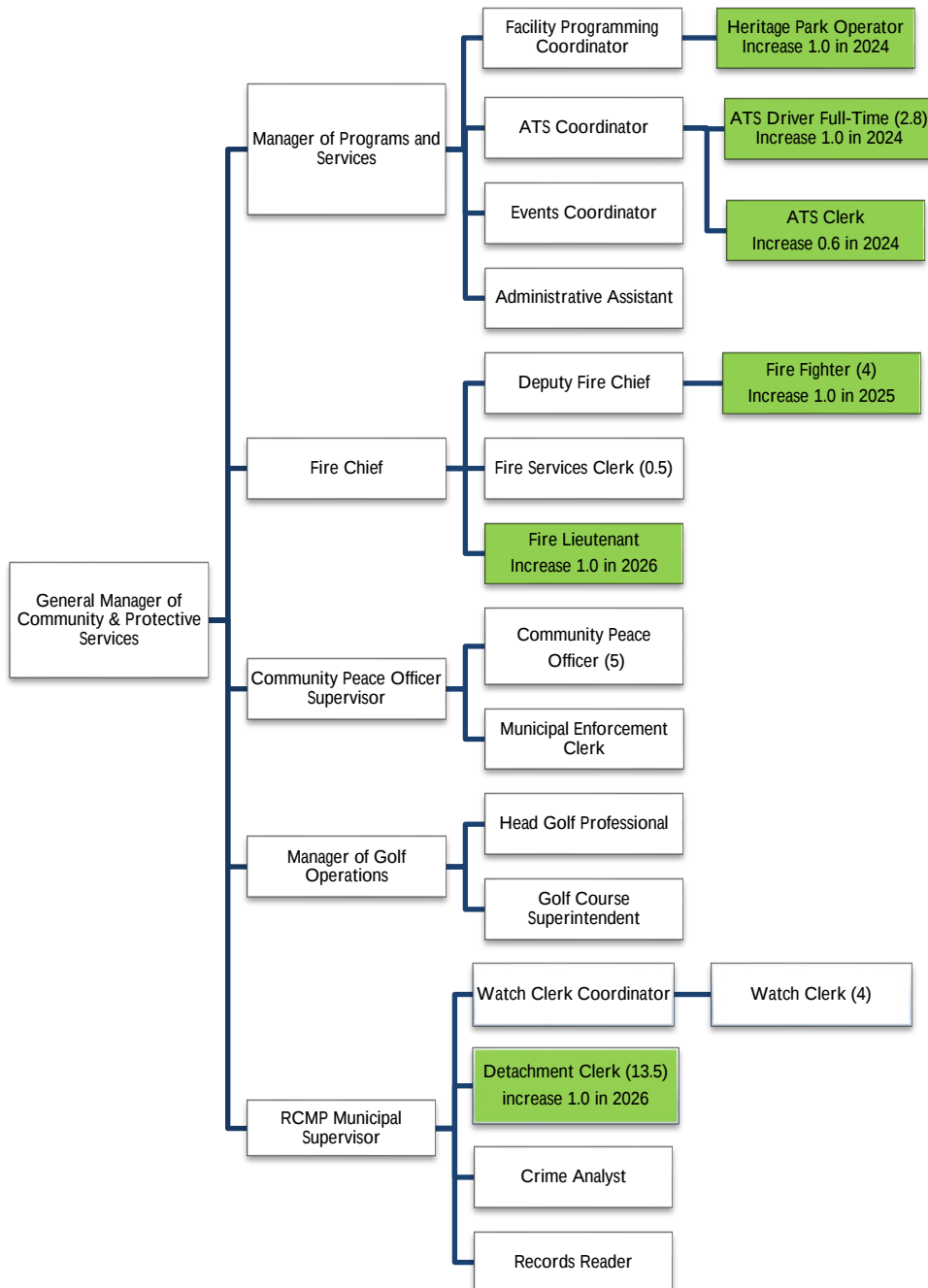
Community & Protective Services	2023 Budget	2024 Proposed Budget	Increase/ (Decrease)		2025 Proposed Budget	2026 Proposed Budget
Revenue						
Sales and User Charges	\$ 2,102,160	\$ 2,219,144	\$ 116,984	1	\$ 2,578,071	\$ 2,838,530
All Other	513,900	540,900	27,000		540,900	540,900
Fines	576,500	360,300	(216,200)	2	360,300	360,300
Government Transfers	1,122,371	1,192,371	70,000	3	1,267,371	1,267,371
Interest	3,500	3,500	-		3,500	3,500
Total Revenue	\$ 4,318,431	\$ 4,316,215	\$ (2,216)		\$ 4,750,142	\$ 5,010,601
Expenses						
Protective Services	\$ 7,919,618	\$ 8,032,542	\$ 112,924	4	\$ 8,915,095	\$ 9,536,093
Community Services	347,310	359,671	12,361		364,734	367,499
Tri-Leisure	782,425	789,425	7,000		789,425	789,425
Programs	1,277,620	1,487,823	210,203	5	1,494,079	1,467,734
Golf Course	1,645,413	1,801,559	156,146	6	1,825,963	1,827,812
Total Expenses	\$ 11,972,386	\$ 12,471,020	\$ 498,634		\$ 13,389,296	\$ 13,988,563
Net Surplus/Deficit	\$ (7,653,955)	\$ (8,154,805)	\$ (500,850)		\$ (8,639,154)	\$ (8,977,962)

All variances greater than \$50,000 are explained below:

- 1** - Increase green fee and merchandise revenue
- 2** - Photo Radar fine transfer to reserve
- 3** - Fire revenue increase
- 4** - Fire casual staff; RCMP
- 5** - HP Operator 1.0 FTE; Project & Program increases; Library Common costs
- 6** - Cost of Goods; Utilities; Repairs & Maintenance

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 19	2023	Proposed 2024	Proposed 2025	Proposed 2026
General Manager's Office	1.0	1.0	1.0	1.0
Programs and Services	10.8	13.4	13.4	13.4
Fire Services	7.5	7.5	8.5	9.5
Enforcement Services	7.0	7.0	7.0	7.0
RCMP Municipal Services*	21.5	21.5	21.5	22.5
Golf Course	3.0	3.0	3.0	3.0
	50.8	53.4	54.4	56.4

**The Town of Stony Plain and City of Spruce Grove have an agreed upon service level of 1 Municipal Employee to 2.5 RCMP members. As either municipality adds RCMP members, Municipal Employee must be added to maintain this ratio.*

Department Initiatives and Service Changes

TABLE 20	
Initiative	Heritage Park Operator
Category	Staffing
Schedule	2024
Cost	\$83,500
Funding Source	Tax Base
Executive Summary This position will enhance services at Heritage Park. In addition to general facility and ground maintenance, the Operator will provide event support to ensure a continued high level of customer service. Increase in Heritage Park rentals, as well as potential for further growth, will be addressed with the addition of this position.	

TABLE 21	
Initiative	Accessible Transportation Service (ATS) Driver
Category	Staffing
Schedule	2024
Cost	\$58,300
Funding Source	Tax Base/Partner Contribution
Executive Summary The demand on ATS has increased with the 2019 merger of the Town's HandiBus Program and the City of Spruce Grove's Specialized Transportation service. To continue to provide the established service levels and meet the increasing demand for service by Stony Plain and Spruce Grove residents, an addition of ATS Driver is required. ATS operational costs are shared with the City of Spruce Grove.	

Department Business Plans

TABLE 22

Initiative	Accessible Transportation Service (ATS) Clerk 0.6 FTE Increase
Category	Staffing
Schedule	2024
Cost	\$37,300
Funding Source	Tax Base/Partner Contribution

Executive Summary

The demand on ATS has increased with the 2019 merger of the Town's HandiBus Program and the City of Spruce Grove's Specialized Transportation service. To continue to provide the established service levels and meet the increasing demand for service by Stony Plain and Spruce Grove residents, an addition of ATS Driver is required. ATS operational costs are shared with the City of Spruce Grove.

TABLE 23

Initiative	Firefighter
Category	Staffing
Schedule	2025
Cost	\$105,300
Funding Source	Tax Base

Executive Summary

It is becoming more challenging for Fire Department casual staff to commit to the increasing response demand, training, and annual certifications. The addition of this position will expand fulltime service and provide more reliable response. This position will also reduce the current response requirements for the Chief and Deputy Chief positions. Call volumes continue to increase with community growth.

TABLE 24

Initiative	Fire Department Lieutenant
Category	Staffing
Schedule	2026
Cost	\$127,300
Funding Source	Tax Base

Executive Summary

It is becoming more challenging for Fire Department casual staff to commit to the increasing response demand, training, and annual certifications. The addition of a second Lieutenant position will expand fulltime service and provide more reliable response. This position will also reduce the current response requirements for the Chief and Deputy Chief positions. Call volumes continue to increase with community growth.

Planning & Infrastructure

Planning & Infrastructure encompasses the four functional areas:

- Ø Planning & Development
- Ø Engineering
- Ø Infrastructure Assets
- Ø Parks & Leisure Services

Mandate

To meet the needs of our community, the Planning and Infrastructure Department:

- Provides effective and efficient customer service
- Plans, builds and maintains infrastructure
- Guides and fosters community development

Plans & Projects

- Old Town South Redevelopment Infrastructure improvements
- Meridian Heights Reservoir upgrades
- Road and Bridge maintenance and rehabilitation
- Transportation Safety improvements
- Heritage Park Drainage improvements design
- Water Meter Replacement Study
- Active Transportation implementation
- Stormwater Infrastructure improvements
- Trail Condition improvements
- Parks and Horticulture maintenance and service level improvements
- Facility maintenance and improvements
- Event and Project support

Department Business Plans

Planning & Infrastructure Operational Summary 2023-2026

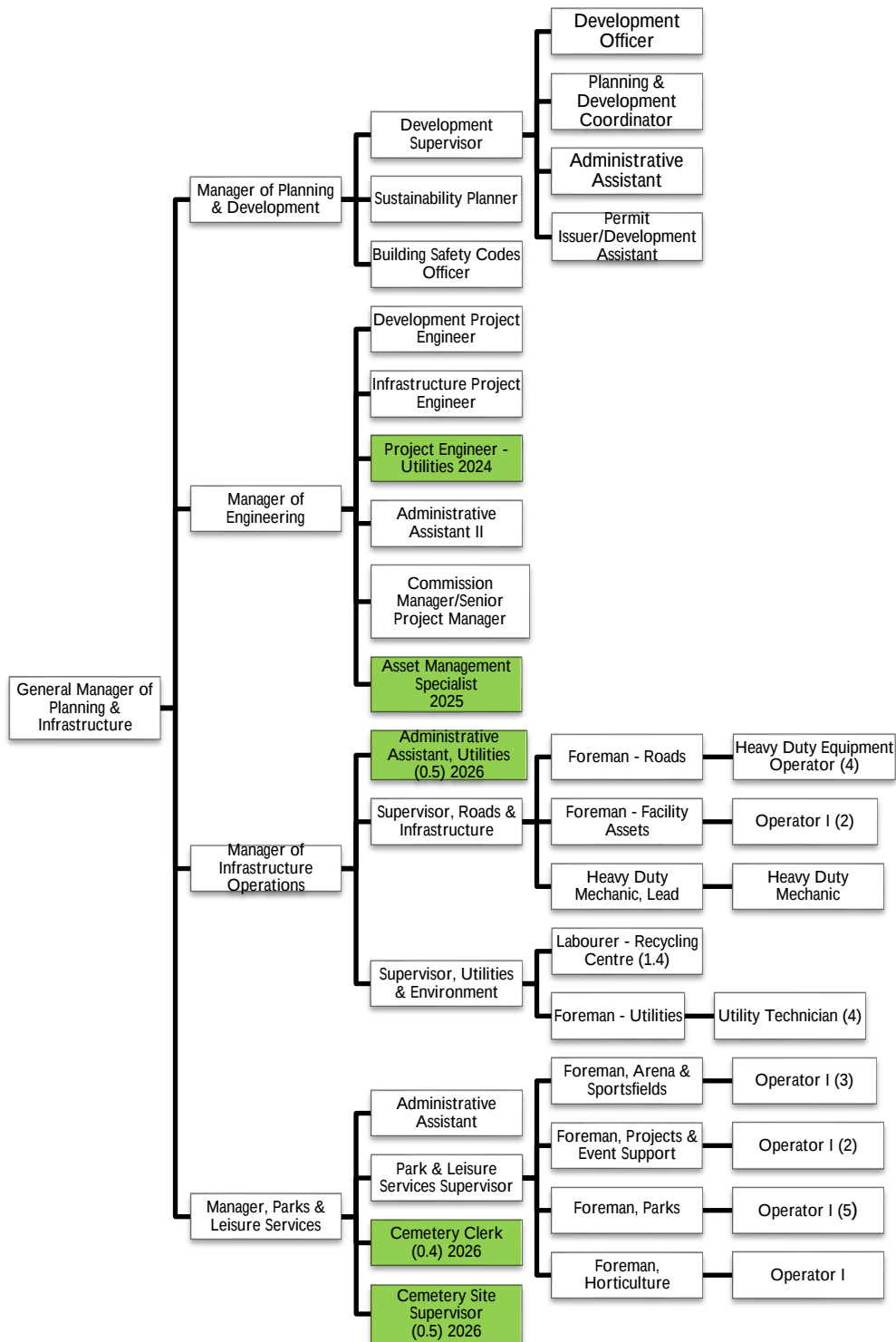
Planning & Infrastructure	2023 Budget	2024 Proposed Budget	Increase/ (Decrease)		2025 Proposed Budget	2026 Proposed Budget
Revenue						
Sales and User Charges	\$ 14,473,210	\$ 15,368,865	\$ 895,655	1	\$ 16,721,622	\$ 17,486,713
All Other	1,393,150	1,553,650	160,500	2	1,576,150	1,598,650
Developer Levy	346,000	616,244	270,244	3	1,036,376	1,233,040
Government Transfers	210,089	1,226,534	1,016,445	4	541,534	487,534
Interest	21,000	20,000	(1,000)		21,000	21,000
Total Revenue	\$ 16,443,449	\$ 18,785,293	\$ 2,341,844		\$ 19,896,682	\$ 20,826,937
Expenses						
Transportation	\$ 3,508,408	\$ 3,786,245	\$ 277,837	5	\$ 3,874,166	\$ 4,275,959
Environmental Services	10,470,837	11,462,014	991,177	6	12,495,612	12,908,385
Parks	1,633,809	1,773,827	140,018	7	2,278,673	2,345,527
Planning & Development	1,329,562	2,491,221	1,161,659	8	2,006,783	2,159,045
Engineering	864,574	887,150	22,576		1,021,277	1,018,332
Facilities	2,897,083	3,204,379	307,296	9	4,158,441	4,476,431
Total Expenses	\$ 20,704,273	\$ 23,604,836	\$ 2,900,563		\$ 25,834,952	\$ 27,183,679
Net Surplus/Deficit	\$ (4,260,824)	\$ (4,819,543)	\$ (558,719)		\$ (5,938,270)	\$ (6,356,742)

All variances greater than \$50,000 are explained below:

- 1** - Utility fee revenue increases based on utility rate models
- 2** - Capital Region Parkland Water Commission Administration Contract
- 3** - Developer Offsite Levy Revenue
- 4** - Housing Accelerator Fund
- 5** - Transit Contract; ATS Driver 1.0 FTE; ATS Clerk 0.6 FTE; Public Works Debenture interest
- 6** - Wastewater charge, Waste Collection Contract & Wastewater repairs and maintenance
- 7** - Parks Level of Service, Pitch In Week
- 8** - Housing Accelerator Fund related expenses
- 9** - Recreation Centre Debenture

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 25	2023	Proposed 2024	Proposed 2025	Proposed 2026
General Manager's Office	1.0	1.0	1.0	1.0
Planning & Development	8.0	8.0	8.0	8.0
Engineering	5.0	6.0	7.0	7.0
Infrastructure Assets	20.4	20.4	20.4	20.9
Parks & Leisure Services	17.0	17.0	17.0	17.9
	51.4	52.4	53.4	54.8

Department Initiatives

TABLE 26	
Initiative	Parks Level of Service Improvement
Category	Service Change
Schedule	2024-2025
Cost	\$122,800
Funding Source	Tax Base
Executive Summary As the Town expands green spaces and pathways in new developments, through implementation of the Active Transportation Plan, and with two new trail connections along Highway 16A, the addition of seasonal staffing positions will allow for the parks service levels to be maintained during all seasons. Key services include grass trimming and snow clearing. Service resources will be implemented in the following sequence: 2024 5 additional seasonal staff \$75,000 2025 3 additional seasonal staff \$47,800	

TABLE 27	
Initiative	Meridian Heights Reservoir Upgrade
Category	Capital
Schedule	2024-2025
Cost	\$5,949,000
Funding Source	Developer Levies/Debenture funded Utility Wastewater Rate/Utility Wastewater Reserve
Executive Summary The Meridian Heights Reservoir is the main water reservoir for the Town of Stony Plain. This infrastructure is in need of additional pumping capacity, as well as significant repairs to maintain operations. The initiative will also include the relocation of sport courts. 2024 Air handling unit, Town Funded \$65,000 2024 Pump upgrades, Developer Funded \$884,000 2024 Maintenance and replacement \$5,000,000	

Department Business Plans

TABLE 28

Initiative	Water Main Network Upgrade
Category	Capital
Schedule	2024-2025
Cost	\$5,123,800
Funding Source	Debenture funded by Developer Levies
Executive Summary The improvements for the water fill line to High Park Reservoir and upgrade for the Golf Course Road Water Main were designed in 2023. Constructed improvements to the water network mains were identified in the Water and Sanitary Master Plan. These improvements are critical to ensure new infrastructure is constructed to meet increased water demands due to growth. The High Park Reservoir waterline is a fill line being constructed in partnership with the Capital Region Parkland Water Services Commission. The project summary costs are: • 2024-2025 Fill Line to High Park Reservoir \$3,700,000 • 2024-2025 Golf Course Road Water Main \$1,423,800	

TABLE 29

Initiative	Major Road Rehabilitation
Category	Capital
Schedule	2026
Cost	\$1,967,000
Funding Source	Grants
Executive Summary The Major Road Rehabilitation program is intended to address larger asset management road projects that are of strategic and operational importance. Condition assessments and observations have identified four major roads for rehabilitation in the next 10 years. Detailed design will be completed in the year prior to construction to determine the recommended construction techniques. Additional considerations including active transportation, utilities, alignment with new developments and operational improvements will also be considered at the design stage. • 2024 43 Street Detailed Design \$250,000 • 2025 43 Street Construction \$1,617,000 • 2026 Detailed Design \$100,000	

TABLE 30

Initiative	Bridge Rehabilitation Program
Category	Capital
Schedule	2024-2026
Cost	\$1,265,000
Funding Source	Grant
Executive Summary In 2022 the Town conducted its first cycle of bridge inspections, assessing 18 pedestrian bridges and 17 bridge culverts. This prioritized the repair and replacement needs of the bridge network. This program will fund the required annual bridge repairs and replacements to maintain a safe and function level of service for pedestrians, vehicle traffic, and stormwater drainage. The project schedule includes: • 2024 Whispering Waters Creek at Forest Green School \$610,000 • 2026 Golf Course at Atim Creek near Briarwood Village \$655,000	

Department Business Plans

TABLE 31

Initiative	Transportation Safety & Crosswalk Improvement
Category	Capital
Schedule	2024-2026
Cost	\$950,000
Funding Source	Reserve/To be determined
Executive Summary This initiative will focus on the Transportation Safety Strategy section outlined in the Transportation Master Plan which also includes annual crosswalk reviews and school zone safety. The Town has also located and tracked a number of individual transportation safety related concerns. This initiative will mitigate risks and improve the safe movement of people and vehicles throughout the community. Mitigation strategies include upgrading pedestrian crossings and implementing various traffic calming strategies. This initiative will include the following priorities: • 2024 Pedestrian Safety Improvements \$175,000 ○ Willow Park Road and John Paul II ○ Genesis Drive and Genesis Court ○ Folkstone Place and Folkstone Manor ○ 44 Avenue and 33 Street • 2025 Traffic Calming Guidelines and Pedestrian Safety Improvement in High Park \$195,000 • 2026 Pedestrian Safety Improvements \$580,000 ○ School Safety Improvements	

TABLE 32

Initiative	Heritage Park Drainage Improvement
Category	Capital
Schedule	2024-2025
Cost	\$750,000
Funding Source	Utility Storm Rates/Utility Storm Reserve
Executive Summary In late 2022, the Town conducted a preliminary study to identify possible options to correct the insufficient drainage infrastructure at Heritage Park. This initiative will explore the feasibility of the conceptual solutions drafted in 2022, complete detailed design for the chosen solution, and construction. • 2024 Detailed design \$100,000 • 2025 Construction \$650,000	

Department Business Plans

TABLE 33

Initiative	Water Meter Replacement Program
Category	Capital
Schedule	2024-2026
Cost	\$1,075,000
Funding Source	Utility Water & Wastewater Rate
Executive Summary This initiative will replace all water meters with new meters that are equipped with advanced leak detection technology and other technologies to provide improved utility service delivery. The cost of the new meters is estimated at \$4 million over 8 years. This initiative will be funded starting in 2024 with an initial investigation and procurement. Implementation will occur in 2025 to 2032. There is an estimate 6,500 dwelling units and businesses that will be replaced. The meters will also become the standard installation for new homes. • 2024 Program Study and Technical Details \$75,000 • 2025 Replacement implementation (Year 1 of 8) \$500,000 • 2026 Replacement implementation (Year 2 of 8) \$500,000	

TABLE 34

Initiative	Project Engineer – Utilities
Category	Staffing
Schedule	2024
Cost	\$122,000
Funding Source	Utility Water & Sewer Rate/Water Commission Contract Revenue
Executive Summary This position will provide dedicated support to utilities project delivery and technical utility support to both the Town and the Capital Region Parkland Water Commission. As the asset management approach to infrastructure has evolved, the service needs of the organization have also shifted. Utility projects related to drainage, water delivery, water loss investigation, Water Commission support and sanitary sewer have become more complex and this position will provide the level of technical expertise required.	

TABLE 35

Initiative	Asset Management Specialist
Category	Staffing
Schedule	2025
Cost	\$127,600
Funding Source	Tax Base
Executive Summary This position will continue to build the Town's Asset Management Program with further investments in tools, programs and resources that will help further improve the planning and management of infrastructure assets. This role will provide oversight and delivery of the program and monitor outcomes.	

Department Business Plans

TABLE 36

Initiative	Utility Master Plan Update
Category	Department
Schedule	2026
Cost	\$350,000
Funding Source	Utility Water & Sewer Reserve
Executive Summary This Master Plan was last revised in 2019 and is recommended for update between 5 to 7 years. The Plan provides strategies to grow and modify the water and sanitary utility network to service the needs of the community. This Plan has implications on major capital, water delivery, growth/expansion of utilities, and offsite levy calculations.	

TABLE 37

Initiative	Wastewater Network Trunks
Category	Capital
Schedule	2025-2026
Cost	\$875,275
Funding Source	Debenture funded by Developer Levies
Executive Summary The Water and Sanitary Master Plan identifies infrastructure that is required to be built to facilitate community growth. This initiative will include the design and construction of the following projects as outlined in the Offsite Levy Bylaw: • 2025 East Veterans Sanitary Trunk I construction \$712,800 • 2026 Edgelands & Southcreek Sanitary Trunk design \$162,475	

TABLE 38

Initiative	Arterial Road Network
Category	Capital
Schedule	2025-2026
Cost	\$565,000
Funding Source	Debenture funded by Developer Levies
Executive Summary The 2020 Transportation Master Plan guides the monitoring and investment to ensure a robust road network through the community. The Plan includes upgrades to traffic signals, intersection capacity and corridor improvements in order to meet vehicle traffic demands. The schedule of priority projects include: • 2025 Highway 628 and Westerra left turn lane design \$36,000 • 2026 Highway 628 and Westerra left turn lane construction \$510,000 • 2026 Highway 779 and 16A westbound ramp signalization design \$19,000	

Department Business Plans

TABLE 39

Initiative	Snow Storage Site Design & Construction
Category	Capital
Schedule	2025-2026
Cost	\$2,200,000
Funding Source	Debenture funded by Utility Storm Rates/Reserves
Executive Summary The primary purpose of a snow storage site is to manage snow removed from roadways that would otherwise be a hazard to the public or impair winter maintenance operations. The Town currently operates one snow storage site in the North Business Park. This site has limited infrastructure and environmental controls. The Town is required to update its storage site to meet Alberta Environment guidelines. In 2020 the Town hired a consultant to develop a site concept plan and complete preliminary engineering. This initiative will provide the detailed design for the future improvements to the existing site. • 2025 Detailed design \$200,000 • 2026 Construction \$2,000,000	

TABLE 40

Initiative	Active Transportation Strategy Implementation
Category	Capital
Schedule	2025-2026
Cost	\$468,000
Funding Source	Grant
Executive Summary The Town is committed to improving its active transportation infrastructure to further connect community destinations, and promote public health and safety, environmental sustainability, and social cohesion. The 2020 Active Transportation Strategy outlined gaps and established priorities. Administration developed a multi-year plan to address sidewalk and trail connectivity gaps, with particular focus on commercial areas, high traffic corridors and areas where transit is introduced. The projects for this phase include the design and construction of: • 2025 North Side of 44th Avenue (50th Street to 48th Street) \$150,000 • 2026 South Side of 44th Avenue (50th Street to 48th Street) \$318,000	

TABLE 41

Initiative	Horticulture Level of Service Improvement
Category	Service Change
Schedule	2025-2026
Cost	\$164,000
Funding Source	Tax Base
Executive Summary The Town completed a review of its tree program and noted an increase in developer contributed park and storm pond assets. In response a proactive planned program outlines an increase in funding and resources to address the service needs in a more efficient manner. The enhancements will be phased in at a cost of \$82,000 in 2025 and 2026. Service levels improvements will include storm pond naturalization and shrub bed removal, tree pruning rotation, tree removal program, and increased seasonal staff.	

Department Business Plans

TABLE 42	
Initiative	South Business Park Storm Pond Upgrade
Category	Capital
Schedule	2026
Cost	\$1,500,000
Funding Source	Debenture funded by Utility Storm Rates
Executive Summary The Town manages several major storm water infrastructure types, including storm water management facilities, outfalls, culverts, and storm mains. This critical infrastructure requires regular inspection and maintenance. As part of this effort the South Business Park Storm Pond was previously identified and approved for \$1,500,000 in 2022. A design is completed and construction will occur in 2026.	

TABLE 43	
Initiative	Municipal Development Plan Update
Category	Department
Schedule	2026
Cost	\$150,000
Funding Source	Tax Base
Executive Summary Uniquely Stony Plain Municipal Development Plan (MDP) was originally adopted in 2013 and last updated in 2020 to accommodate specific policy direction from the Edmonton Metropolitan Region Board's (EMRB) 2017 Growth Plan. Updating the MDP will incorporate information released in recent municipal and regional plans, such as the Housing Strategy, Urban Agriculture Plan and the EMRB Growth Plan.	

TABLE 44	
Initiative	Environmental Master Plan Implementation
Category	Department
Schedule	2026
Cost	\$50,000
Funding Source	Tax Base
Executive Summary This initiative establishes a consistent, sustainable funding source to ensure the successful implementation of the Environmental Master Plan by completing the actions identified in the Town's Environmental Stewardship Strategy. The first initiative will be to complete an urban forest strategy.	

TABLE 45	
Initiative	Administrative Assistant – Utilities 0.5 FTE
Category	Staff
Schedule	2026
Cost	\$43,000
Funding Source	Utility Water, Sewer & Storm Rate
Executive Summary As the community and service growth continues there is a need for additional administrative personnel to support the utilities business unit. This role will include processing invoices, complete regulatory and non-regulatory requirements for the utilities, and cataloguing data and information.	

Department Business Plans

TABLE 46	
Initiative	Electric Vehicle Facility Infrastructure
Category	Capital
Schedule	2026
Cost	\$235,000
Funding Source	Tax Base
Executive Summary As outlined in the Environmental Master Plan, Stony Plain is committed to make efficient use of energy. This initiative will provide for two charging stations to foster the use of electric vehicles in the community.	

TABLE 47	
Initiative	Central Trunk Sanitary Sewer Upgrade
Category	Capital
Schedule	2026
Cost	\$6,614,369
Funding Source	Debenture funded by Utility Wastewater Rate
Executive Summary The 2019 Utility Master Plan identified that the central trunk sanitary sewer is operating over capacity during major rainfall events. It was recommended to install a 1500mm diameter concrete super storage pipe between 52 Avenue and 49 Avenue beside the current sewer line. In 2021 a condition and groundwater assessment were completed to provide information to enable the detailed design to be completed. This project was designed in 2022, with tender and construction in 2026.	

Community & Social Development

Community & Social Development provides the following key services:

- Ø Poverty Reduction
- Ø Mental Wellness
- Ø Inclusion
- Ø Healthy Relationships
- Ø Youth Services
- Ø Volunteer Development

Mandate

The Community and Social Development team acts as a catalyst and partner on community priorities, uses evidence-based decision making, seeks creative opportunities to build relationships, and commits to fostering increased collective impact.

Plans & Projects

- Poverty Reduction Action Plan implementation
- Establish framework for affordable housing and non-market housing approaches
- Assess findings from Tri-Region Housing and Service Needs Estimate; adjust services as needed
- Refine the Creating Hope (mental wellness) service plan to include recommendations from the Roots of Hope Roundtable
- Evaluate and explore sustainable options for the Community Helpers program
- Together We Shine Inclusion Master Plan prioritization and implementation
- Develop framework for stronger relationships with local Indigenous Peoples and municipal recommendations related to Truth and Reconciliation Calls to Action
- Enhance collaborative work related to elder abuse and develop sustainable approach
- Continued work with regional partners on a coordinated community approach to healthy relationships
- Continue review and implementation of actions related to ongoing Youth Centre needs assessment and evaluation to support strategy development
- Begin to develop a social enterprise that balances learning with work experience
- Volunteer and Civic Engagement Master Plan implementation
- Implement actions for a municipal volunteer program to include recruitment, training, recognition, and evaluation

Department Business Plans

Community & Social Development Operational Summary 2023-2026

Community & Social Development	2023 Budget	2024 Proposed Budget	Increase/ (Decrease)	2025 Proposed Budget	2026 Proposed Budget
Revenue					
All Other	\$ 58,000	\$ 103,000	\$ 45,000	\$ 58,000	\$ 58,000
Government Transfers	622,335	589,586	(32,749)	589,586	589,586
Total Revenue	\$ 680,335	\$ 692,586	\$ 12,251	\$ 647,586	\$ 647,586
Expenses					
Administration	\$ 38,507	\$ 46,143	\$ 7,636	\$ 39,419	\$ 49,202
Poverty Reduction	129,333	137,011	7,678	143,662	148,660
Mental Health Wellness	167,175	217,521	50,346 1	191,531	310,219
Inclusion	169,981	223,210	53,229 2	192,393	199,748
Healthy Relationships	133,476	92,732	(40,744)	119,317	122,885
Volunteer	183,488	194,620	11,132	229,889	245,463
Youth	203,241	219,972	16,731	223,560	228,418
Total Expenses	\$ 1,025,201	\$ 1,131,209	\$ 106,008	\$ 1,139,771	\$ 1,304,595
Net Surplus/Deficit	\$ (344,866)	\$ (438,623)	\$ (93,757)	\$ (492,185)	\$ (657,009)

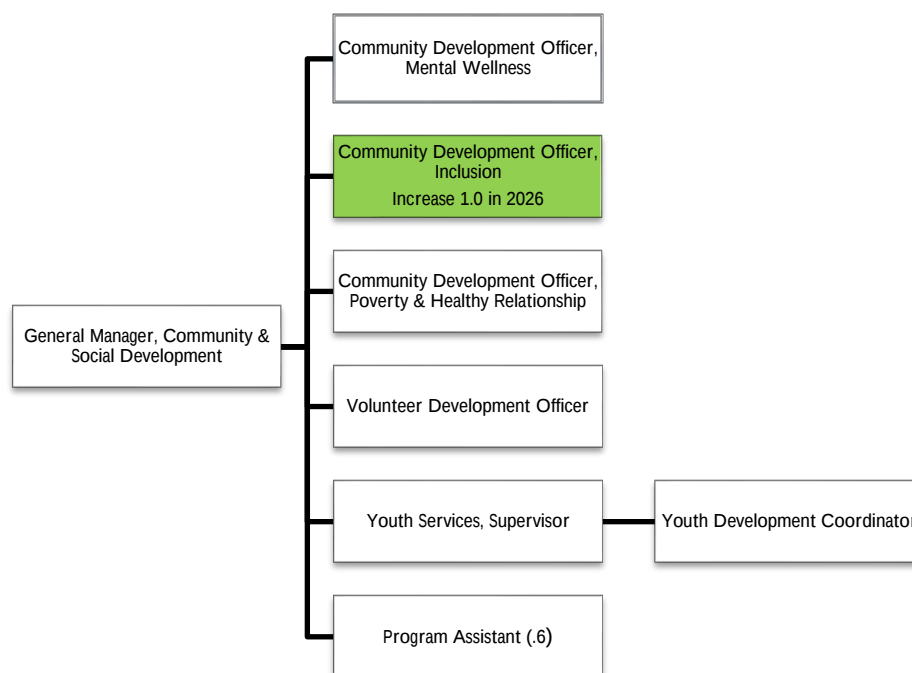
All variances greater than \$50,000 are explained below:

1 - Programs casual staffing

2 - Together We Shine

Department Business Plans

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 48	2023	Proposed 2024	Proposed 2025	Proposed 2026
General Manager's Office	1.6	1.6	1.6	1.6
Inclusion	1.0	1.0	1.0	2.0
Poverty & Healthy Relationships	1.0	1.0	1.0	1.0
Mental Wellness	1.0	1.0	1.0	1.0
Volunteer Development	1.0	1.0	1.0	1.0
Youth Services	2.0	2.0	2.0	2.0
	7.6	7.6	7.6	8.6

Department Initiatives

TABLE 49	
Initiative	Together We Shine – Understanding Accessibility
Category	Department
Schedule	2024
Cost	\$41,000
Funding Source	Tax Levy Stabilization Reserve
Executive Summary Family and Community Support Services received funding from the Human Rights Education and Multiculturalism Fund through the Community Inclusion Program in 2019 to help focus the community's work to create a Stony Plain Strategy for becoming a Welcoming and Inclusive Community. As implementation of this Strategy moves forward the next phase includes completing an accessibility audit which incorporates universal design and barrier free principles.	

Department Business Plans

TABLE 50	
Initiative	Community Development Officer
Category	Staffing
Schedule	2026
Cost	\$115,800
Funding Source	Tax Base
Executive Summary The Town will be establishing an Indigenous Engagement Framework. This position will support the implementation of the framework and actively work in coordination with Indigenous peoples and community to address the Truth and Reconciliation Calls to Action related to municipalities.	

FINANCIAL DISCUSSION AND ANALYSIS

Overview

The fiscal plan reflects the financial requirements to support the Strategic Plan, Corporate Plan and Department Business Plans. The financial requirements include revenue, expenses and tangible capital acquisitions associated with the delivery of services and new initiatives.

The main objective of the financial discussion and analysis is to clearly explain and highlight information underlying the Corporate Plan. The information is intended to enhance the user's understanding of the Town's financial position and operations enabling the Town to demonstrate accountability for the resources entrusted to it.

The Corporate Plan is presented as a three-year plan to show the longer-term impacts of operations and initiatives to ensure resources are effectively managed and planned for. The goal is to identify the proposed annual tax and utility rate increases, while maximizing the use of grants and other funding sources available. As information and assumptions in the second and third year of the Corporate Plan change, the plan will be refined prior to these years being presented.

Fiscal Plan

Tax Impact

The tax increase for the 2024 Corporate Plan is 5.66% + 3.00% Recreation Centre totaling 8.66% comprised of:

2.88 %	Overall net operational expense and revenue projections				
0.22 %	Transit service				
1.25 %	RCMP contract				
(1.00)%	Growth due to new assessment				
(0.95)%	Franchise fee revenue				
6.26 %	2024 proposed initiatives				
4.42 %	<u>Capital</u>				
	1.00 %	Transfer for Capital Infrastructure Replacement Funding (Table 16)			
	3.00 %	Community Recreation Centre Debenture Servicing (Table 4)			
	0.42 %	Public Works Facility Debenture Year 1 (Table 3)			
1.36 %	<u>Staffing</u>				
	0.53 %	Culture and Tourism Advisor 1.0 FTE (Table 12)			
	0.42 %	Heritage Park Operator 1.0 FTE (Table 20)			
	0.21 %	Human Resources Coordinator 0.5 FTE (Table 17)			
	0.12 %	Accessible Transportation Service Driver 1.0 FTE (Table 21)			
	0.08 %	Accessible Transportation Service Clerk 0.6 FTE (Table 22)			
0.38 %	<u>Service Change</u>				
	0.38 %	Parks Level of Service Improvement Year 1 (Table 26)			
0.10 %	<u>Projects</u>				
	0.10 %	Old Town South Redevelopment (Table 2)			
8.66%	Total				

Fiscal Plan

The tax increase proposed for 2025 is 11.71% + 3.55% Recreation Centre totaling 15.26% comprised of:

3.16 %	Overall net operational expense and revenue projections				
2.34 %	RCMP contract				
2.00 %	Reversal of Tax Levy Stabilization implemented in 2022 (low Reserves)				
(2.00)%	Growth due to new assessment				
9.76 %	2025 proposed initiatives				
5.97 %	<u>Capital</u>				
	1.00 %	Transfer for Capital Infrastructure Replacement Funding (Table 16)			
	3.00 %	Community Recreation Centre Debenture Servicing (Table 4)			
	1.55 %	Second Pedestrian Rail Underpass design (Table 6)			
	0.42 %	Public Works Facility Debenture Year 2 (Table 3)			
1.18 %	<u>Staffing</u>				
	0.65 %	Asset Management Specialist 1.0 FTE (Table 35)			
	0.53 %	Firefighter 1.0 FTE (Table 23)			
1.20 %	<u>Service Change</u>				
	0.55 %	Community Recreation Centre Operations (Table 4)			
	0.41 %	Horticulture Level of Service Improvement Year 1 (Table 41)			
	0.24 %	Parks Level of Service Improvement Year 2 (Table 26)			
1.41 %	<u>Projects</u>				
	0.80 %	Old Town South Redevelopment (Table 2)			
	0.34 %	Corporate Systems Strategy (Table 18)			
	0.14 %	Destination Development & Marketing (Table 13)			
	0.13 %	Community Volunteer Leadership Development (Table 7)			
15.26%	Total				

Fiscal Plan

The tax increase proposed for 2026 is 6.76% + 0.94% Recreation Centre totaling 7.70% comprised of:

1.97 %	Overall net operational expense and revenue projections			
1.86 %	RCMP contract and municipal employee position 1.0 FTE			
(1.00)%	Growth due to new assessment			
(0.77)%	Fire Debenture complete			
5.64 %	2026 proposed initiatives			
2.47 %	<u>Capital</u>			
	1.00 %	Transfer for Capital Infrastructure Replacement Funding (Table 16)		
	1.18 %	Electric Vehicle Facility Infrastructure (Table 46)		
	0.29 %	Second Pedestrian Rail Underpass debenture (Table 6)		
2.14 %	<u>Staffing</u>			
	0.40 %	Cemetery Staffing (Clerk 0.4 FTE & Supervisor 0.5 FTE) (Table 5)		
	0.65 %	Fire Department Lieutenant 1.0 FTE (Table 24)		
	0.58 %	Community Development Officer 1.0 FTE (Table 50)		
	0.51 %	Digital Media Coordinator 1.0 FTE (Table 14)		
2.39 %	<u>Service Change</u>			
	0.94 %	Community Recreation Centre Operations (Table 4)		
	0.79 %	Cemetery software and operations (Table 5)		
	0.41 %	Horticulture Level of Service Improvement Year 2 (Table 41)		
	0.25 %	Environmental Master Plan Implementation (Table 44)		
(1.36)%	<u>Projects</u>			
	0.75 %	Municipal Development Plan Update (Table 43)		
	0.17 %	Community Volunteer Leadership Development (Table 7)		
	(2.28)%	Removal of 2025 one time tax funded initiatives		
7.70%	Total			

Key Measures

The Town finances are managed with a long-term view focusing on affordability, a sound financial position and planning. Key measures include accumulated surplus - restricted (reserves), tangible capital assets and debt; these measures indicate the Town's ability to finance activities and provide future service levels.

Fiscal Plan

Unconsolidated Statement of Operations

Town of Stony Plain Unconsolidated Statement of Operations					
	Budget 2023	Proposed Budget 2024	Proposed Budget 2025	Proposed Budget 2026	
Revenue					
Net Taxes available for municipal purposes	\$ 20,100,969	\$ 20,330,969	\$ 20,730,969	\$ 20,930,969	
Sales & user charges	16,613,670	17,626,309	19,337,993	20,363,543	
Franchise and concession contracts	3,768,200	3,958,200	3,958,200	3,958,200	
Government transfer for operating	2,084,795	3,303,421	2,683,561	2,604,491	
Developer contributions	346,000	616,244	1,036,376	1,233,040	
Fines	576,500	360,300	360,300	360,300	
License & permits	578,000	625,000	640,000	655,000	
Investment income	270,500	309,500	310,500	310,500	
Rentals	1,007,124	1,011,124	1,011,124	1,011,124	
Other	584,850	766,350	728,850	736,350	
Penalties & costs on taxes	253,000	253,000	253,000	253,000	
	<u>\$ 46,183,608</u>	<u>\$ 49,160,417</u>	<u>\$ 51,050,873</u>	<u>\$ 52,416,517</u>	
Expenses					
Recreation & culture	\$ 8,739,166	\$ 9,858,502	\$ 11,229,323	\$ 11,580,221	
Utilities	10,470,837	11,462,014	12,495,612	12,908,385	
Protective services	7,919,618	8,032,542	8,915,095	9,536,093	
General government	6,913,062	7,342,173	7,574,018	7,602,009	
Transportation	3,508,408	3,786,245	3,874,166	4,275,959	
Development	2,738,277	3,893,950	3,585,957	3,683,918	
Community & Social Development	1,025,201	1,131,209	1,139,771	1,304,595	
	<u>\$ 41,314,569</u>	<u>\$ 45,506,635</u>	<u>\$ 48,813,942</u>	<u>\$ 50,891,180</u>	
Annual Surplus (Deficit) Before Other Revenue/(Expense)	<u>\$ 4,869,039</u>	<u>\$ 3,653,782</u>	<u>\$ 2,236,931</u>	<u>\$ 1,525,337</u>	
Transfers From Reserves	\$ 3,149,118	\$ 1,390,808	\$ 906,058	\$ 777,058	
Transfers to Reserves	\$ (6,187,336)	\$ (4,523,728)	\$ (5,084,043)	\$ (5,536,710)	
Debenture Principal	\$ (1,830,821)	\$ (2,253,561)	\$ (2,844,395)	\$ (3,091,887)	
Operating Surplus/ Deficit	<u>\$ -</u>	<u>\$ (1,732,699)</u>	<u>\$ (4,785,449)</u>	<u>\$ (6,326,202)</u>	
		8.66%	15.26%	7.70%	

Accumulated Surplus

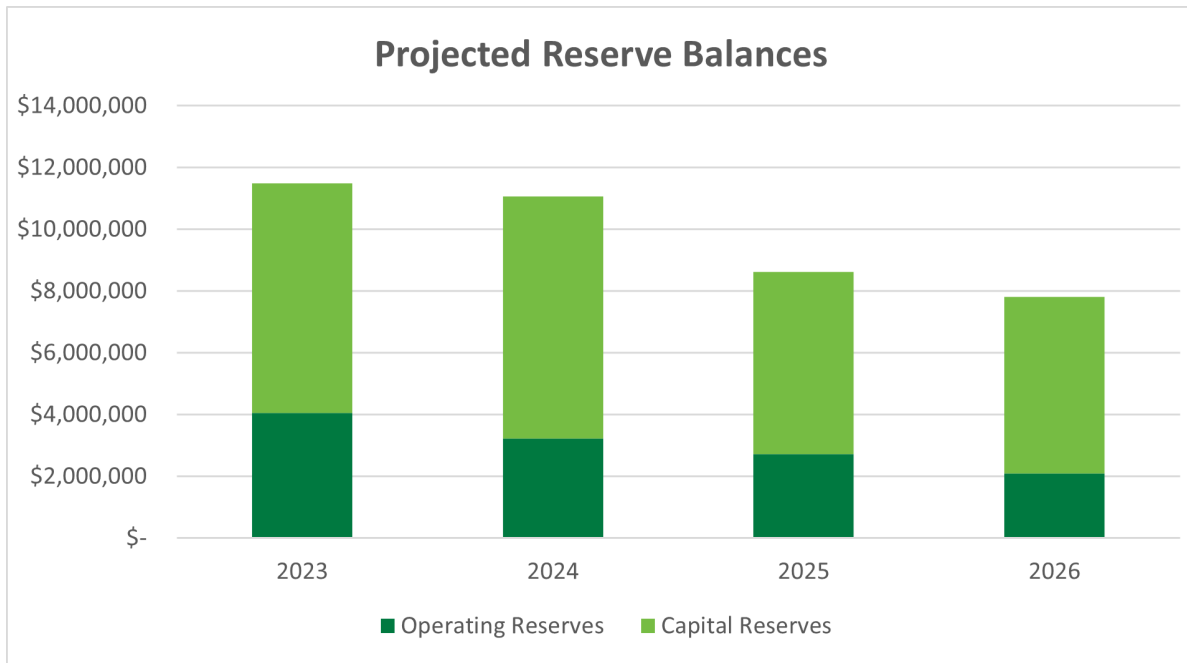
The accumulated surplus consists of three segments: unrestricted, restricted operating and capital reserves and the equity in tangible capital assets. The greatest portion of accumulated surplus is equity in tangible capital assets (TCA). Reserves for operating and capital are funded with annual transfers from the general tax base, with the exception of the utility reserves, the policing and public safety reserve, and the safety reserve.

Fiscal Plan

Restricted Surplus (Reserves)

The restricted surplus is made up of municipal reserves and utility reserves. The reserves are used in accordance with Accumulated Surplus - Restricted (Reserves) financial policy (C-FS-055).

The capital initiatives proposed use a combination of capital reserves, offsite levies, debentures and grants for funding. Below is a summary of the projected reserve balances for the next three years.



In 2024 transfers to reserves are \$4,523,728 and transfers from reserves are \$5,157,633 for a net transfer from reserves of \$633,905. Refer to Note 6 of the fiscal plan for a detailed breakdown of the reserve balances.

Debt

Debt is used to accelerate capital projects that are deemed necessary for the well-being of the community, giving consideration to the associated servicing costs (interest and principal repayments). The Town historically has maintained debt levels that allow for a healthy degree of flexibility in providing financing for capital projects, however, the proposed capital initiatives presented in this three year Corporate Plan moves the Town above the internally set debt limit and within 1% of the provincial debt limit. This indicates that the Town will have limited financial flexibility if unknown projects arise without the re-prioritization of projects in the current plan.

The Town's Debt Management policy (C-FS-045) sets debt limit and servicing at 80% of the provincial limit as defined in the Municipal Government Act 251-253, Debt Limit Regulation 255/2000. New debt is considered when funding from grants and other sources cannot be secured. The provincial debt limit is calculated at 1.5 times total revenue and debt service limit is calculated at 0.25 times total revenue. Based on the proposed debt funding in the Corporate Plan, the Town is expected to exceed it's internal debt limit; and to remain above that limit until 2033. Capital initiatives were staged in the 10 year Capital Plan

Fiscal Plan

for the Town to achieve compliance with the external debt limit as the Town is projected to be within 2% of the provincial debt limit in 2026.

New Debt

Sixteen initiatives or capital replacements within the three year Corporate Plan have identified debentures as the source of financing totalling \$51.9 million in new debt. The debenture for the Central Trunk Rehabilitation Program, Central Trunk Sanitary Sewer Upgrade (Table 47), Old Town South Storm Redevelopment (Table 2), Meridian Heights Reservoir Upgrade (Table 27), South Business Park Storm Pond Upgrade (Table 42) and Snow Storage Site (Table 39) are serviced by utility rates. The new debenture proposed for the Community Recreation Centre (Table 4) is serviced by tax base. The final construction costs, as well as clarity around grant and partner contributions is still being finalized for the Community Recreation Centre (Table 4) and will be brought back to Council for approval once available. The debenture for the Second Pedestrian Rail Underpass (Table 6) is to fund the Town's portion of the overall project, this project is only recommended if the grant that covers 80% of the project cost is awarded.

Five of the planned initiatives within the three year plan totalling \$11.5 million are for Offsite Levy front ending, where the Town utilizes its funds to construct assets on behalf of developers. These funds are collected over up to 25 years as parcels of land are developed based on rates approved in the Offsite Levy Bylaw (2648/D&P/21), however there is no guarantee of future collection.

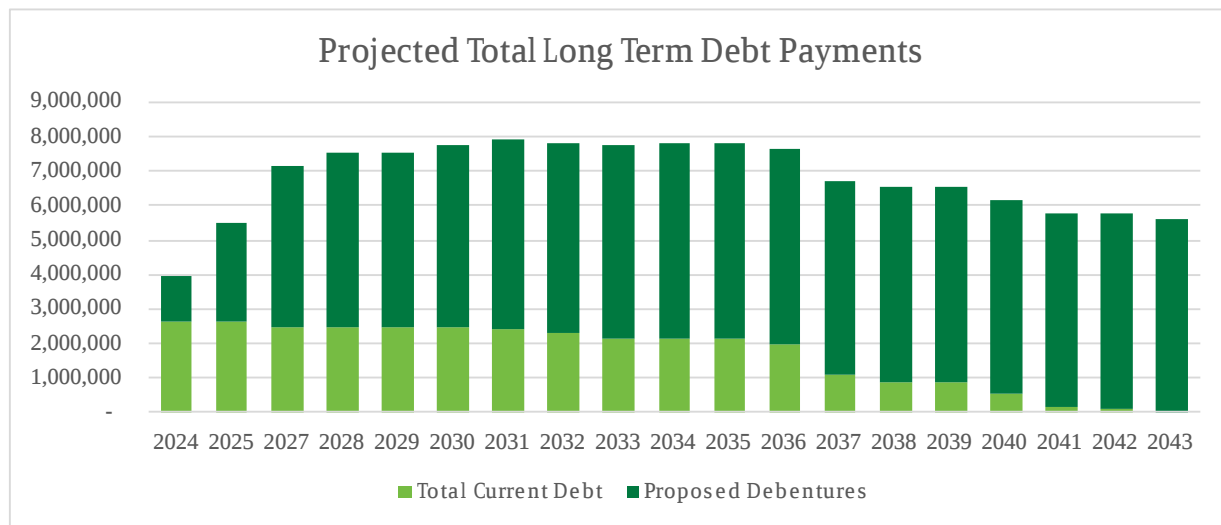
The annual debt servicing payments required are shown in the chart below. Debentures are generally planned to be drawn midway in the year resulting in only one or half the debenture repayment in the year the debenture is drawn. Due to this, the full impact of the debenture is not realized until the second year. This helps smooth the impact of the debenture repayment into the source of funding (utility rate, offsite levy or tax rate).

Fiscal Plan

New Debt	Total Debenture	2024 Servicing	% Tax Increase	2025 Servicing	% Tax Increase	2026 Servicing	% Tax Increase
<u>Utility Based</u>							
Central Trunk Rehab Program	1,621,373	89,107		89,107			
Central Trunk Sanitary Sewer Upgrade (Table 47)	6,000,000					243,060	
Old Town South Storm Development (Table 2)	2,500,000	101,275		101,275			
Meridian Reservoir Upgrade (Table 27)	5,000,000	202,550		202,550			
Old Town South Central School Storm (Table 2)	1,000,000					40,510	
South Business Park Storm Pond Upgrade (Table 42)	1,500,000					60,765	
Snow Storage Site (Table 39)	2,000,000					81,020	
Total	\$ 19,621,373	\$ 392,932	N/A	\$ 392,932	N/A	\$ 425,355	N/A
<u>Offsite Levy Front Ending</u>							
Water Main Network Upgrade (Table 28)	1,423,800	57,678		57,678			
Water Main Network Upgrade (Table 28)	3,700,000			171,084		171,084	
Meridian Heights Reservoir Upgrade (Table 27)	884,000	35,811		35,811			
Central Trunk Sanitary Sewer Upgrade (Table 47)	625,720					25,348	
Arterial Road Network (Table 38)	529,000					21,430	
Community Recreation Centre (Table 4)	4,363,252	176,755		176,755			
Total	\$ 11,525,772	\$ 270,244	N/A	\$ 441,328	N/A	\$ 217,861	N/A
<u>Tax Base</u>							
Community Recreation Centre (Table 4)	15,000,000	607,650	3.04%	607,650	3.04%		
Public Works Facility - Phase 1 (Table 3)	2,052,000	83,127	0.42%	83,127	0.42%		
Public Works Facility - Phase 2 (Table 3)	2,320,000					93,983	0.47%
Second Pedestrian Rail Underpass (Table 6)	1,402,400					56,811	0.28%
Total	\$ 20,774,400	\$ 690,777	3.45%	\$ 690,777	3.45%	\$ 150,795	0.75%

Administration continues to monitor and explore grants and other methods of funding for capital projects prioritized by Council to reduce the debenture borrowing required.

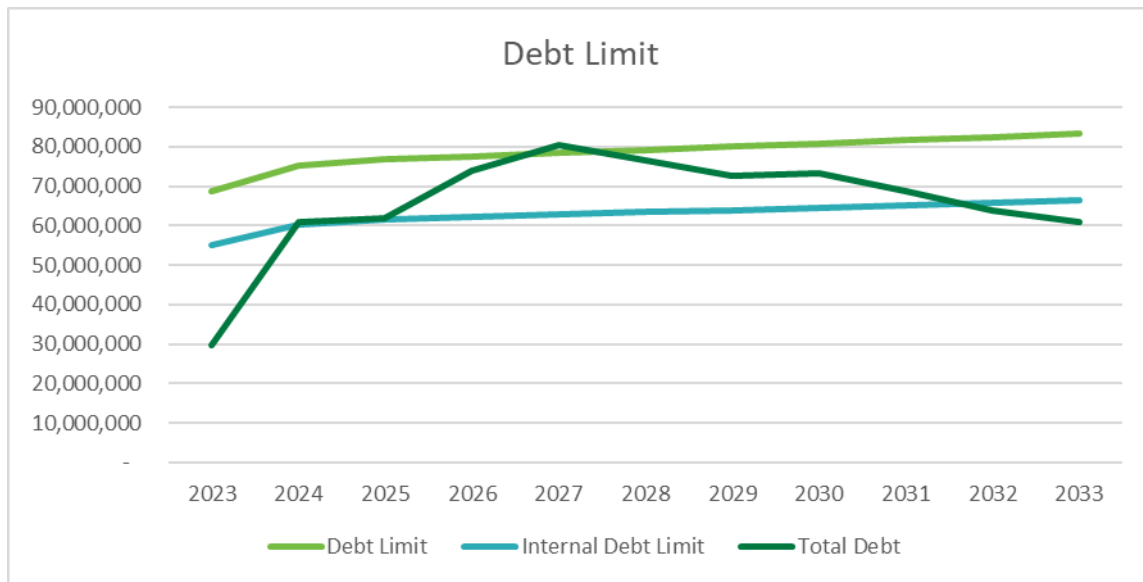
The rate of borrowing averages at 5.2% for 20-year debentures; all debentures were calculated using a 20 year repayment term consistent with policy direction.



The total debt repayment in 2024 is \$2,253,561 in principal and \$1,716,589 in interest for a total of \$3,970,150.

Fiscal Plan

The debt limit graph below shows the projected amount of debt against the internal and MGA debt limits. For the purposes of the graph 2% revenue increase associated with growth in assessment is projected for 2025, with 1% for every following year.



The financial forecasts of debt are provided to demonstrate the continual work on financing strategies and effective long-term planning and to illustrate the impact of debenture borrowing. For more detailed information on long term debt and debt limits refer to Notes 4 and 7 to the fiscal plan within this document.

Revenues

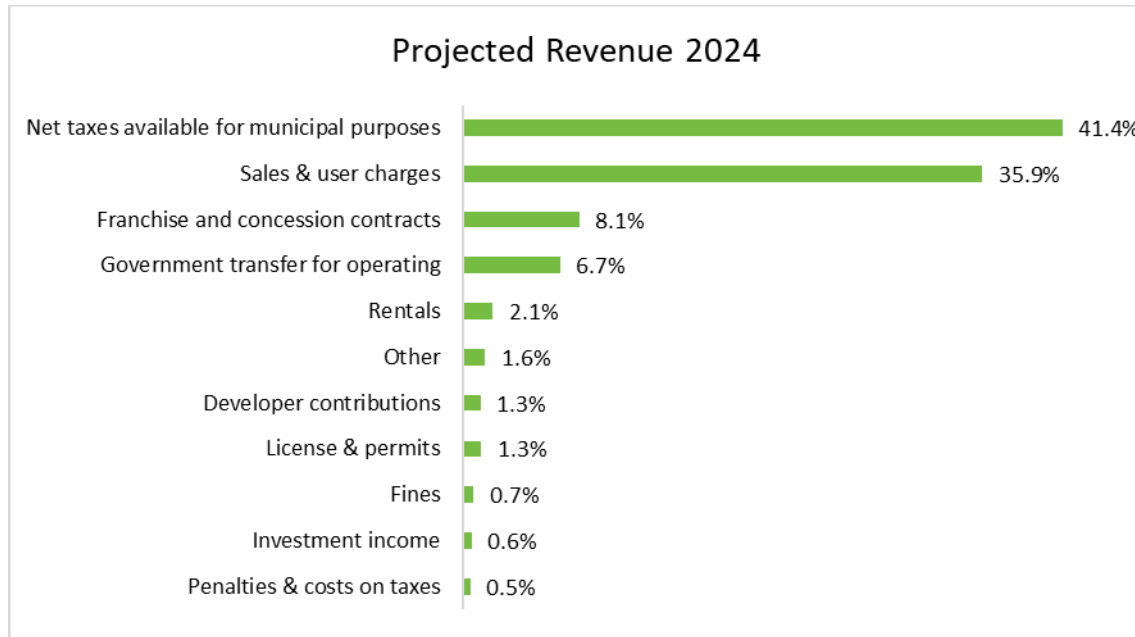
Tax revenue is raised to pay all recurring expenses and transfer to reserves; this preserves the structural balance of the budget. One-time expenses are generally funded from reserves to avoid increasing the tax revenue for one year and having it rebound the next year. Reserves and grants are used to fund initiatives that are presented in the Corporate Plan. Staff positions are funded from the tax base as they are a recurring expense.

Revenue and Taxation

Revenue and taxation are planned in accordance with the Revenue & Taxation policy (C-FS-051).

The 2024 Corporate Plan projects \$49 million in revenue primarily from taxes, user fees and franchise fees. The taxes shown are net of the requisitions for Education and the Meridian Housing Foundation.

Fiscal Plan



Property Taxes

The proposed property tax increase helps fund the increasing cost of ongoing service delivery, maintenance, debenture repayments and new initiatives and services that are not utility or developer related. In 2024, the increases were mainly attributable to proposed initiatives.

The Town also collects taxes on behalf of the Provincial Government for Education and Meridian Housing Foundation for local housing for seniors. These requisition amounts are not known at this time and are not included in municipal tax therefore are not highlighted within this document.

Property taxes are calculated in two steps. The Town Assessor first prepares an assessment of each property and calculates the Town's total assessment. Assessment notices are sent out to property owners in the first quarter of the year.

Second, in May, the Town sets tax rates for classes of properties, such as residential and non-residential property, based on the total assessment and revenue requirements. **In 2024 a 1% tax increase is equivalent to approximately \$200,000.**

Total Assessment Value

Assessment totals fluctuate from changes in the economy that affect market values, as well as real growth referred to as new assessment. These factors contribute to increases or decreases to our mill rate required to meet the required tax requisition. Preliminary forecasts do predict the market value having additional inflation over the previous year, however for purposes of this document, 2024 forecasted assessment values have been held flat to the previous assessment year and a 1% of estimated new

Fiscal Plan

assessment growth has been added. This demonstrates the proposed tax impact to an existing property with no change in assessment value.

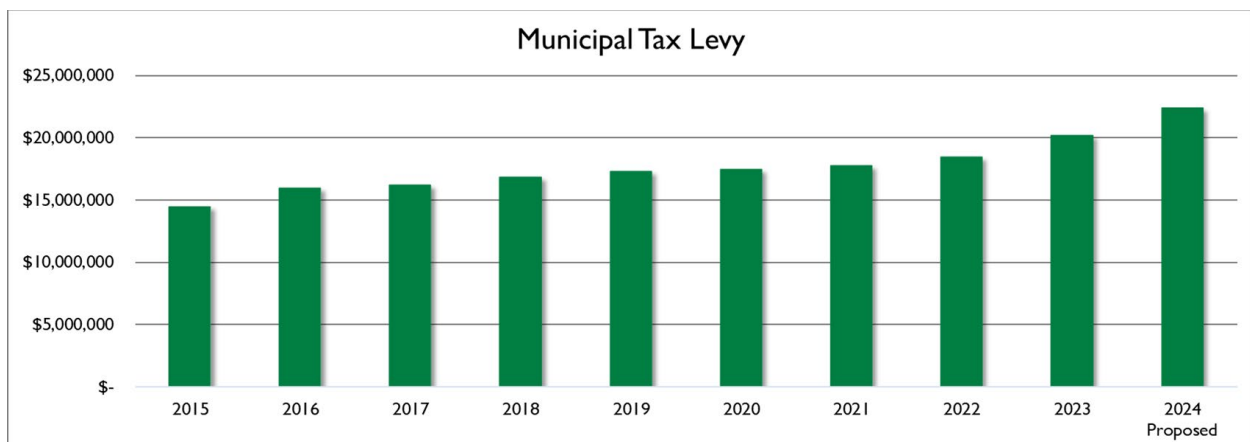
The following chart shows the Town's taxable assessment values from 2015 to a projected value in 2024.



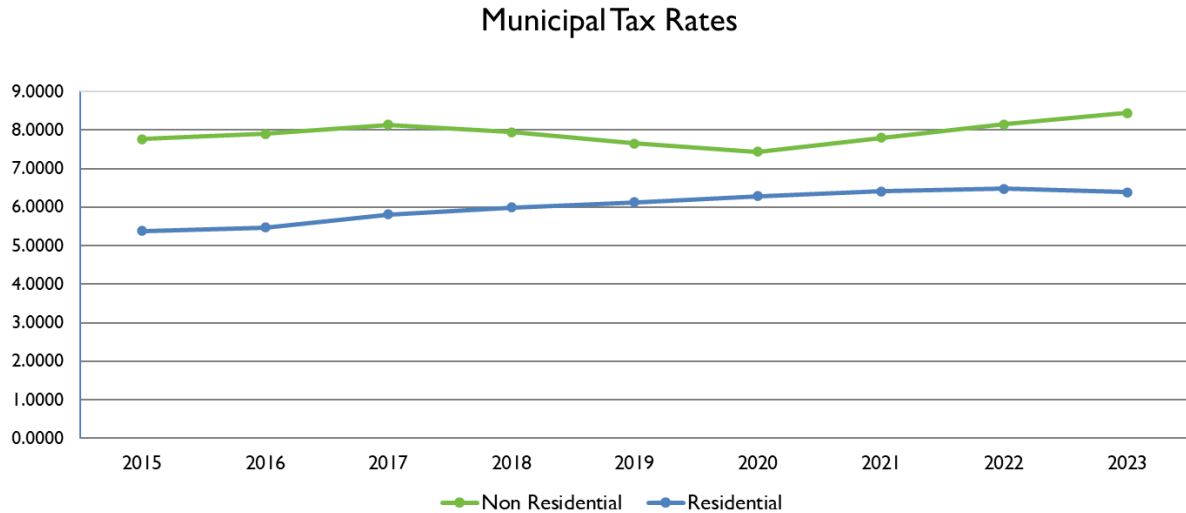
The 2024 assessment is to reflect market values as of July 1st and will include construction progress to the end of year December 31st. Assessment values are then subject to appeal by property owners.

The Municipal Tax Levy provides 41.4% of the revenue required to operate the Town. The Municipal Tax Levy has grown from \$15.4 million in 2015 to a projected requirement of over \$22 million as proposed in 2024. Likewise, the Town's total taxable assessment has increased from \$2.5 billion in 2015 to a projected value of \$2.99 billion in 2024.

The proposed municipal tax required for 2024 is \$22,063,668. This includes \$1,732,699 in revenue resulting from a proposed 8.66% increase in taxes to fund current operations and proposed initiatives; as well as 2024 estimated supplementary tax revenue. The following chart demonstrates how the municipal tax levy has increased from 2015 to 2024.



Fiscal Plan

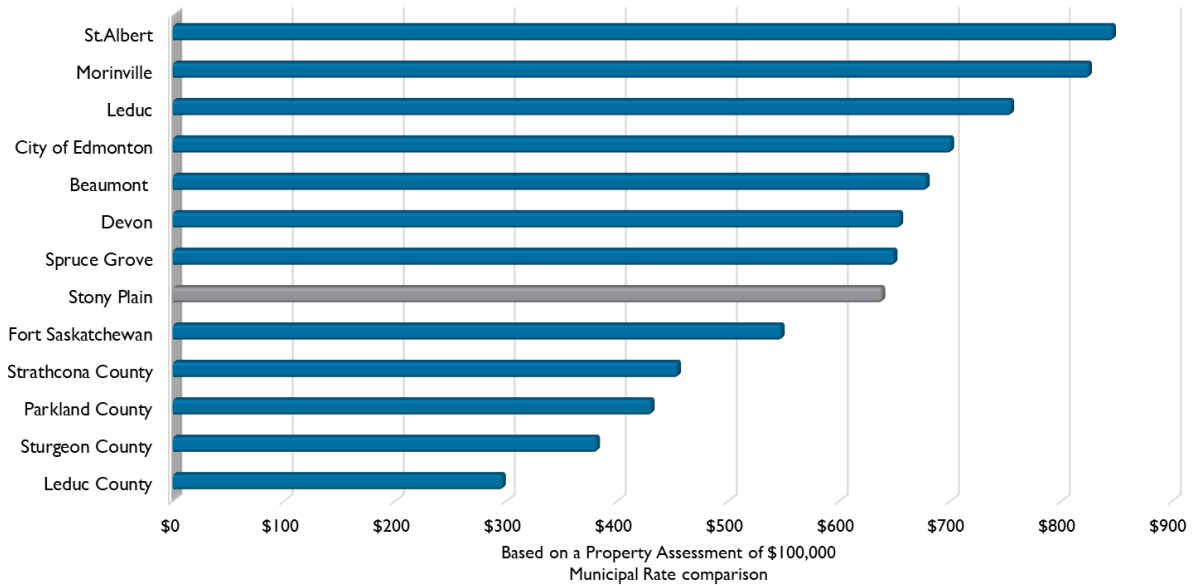


The proposed increase to the municipal property taxes of 8.66% is approximately \$3.50 per month or \$42.00 annual increase for every \$100,000 of residential assessment value. For an average residential property in Stony Plain assessed at \$350,000 this would equate to \$12.26 per month or \$147.12 annually. Within this 8.66% increase includes expenses of 3% related to the Community Recreation Centre. The chart on page 65 segregates this total tax increase to demonstrate the combined impact on an average assessment value of \$350,000 to \$4.25 monthly or \$51.00 annually.

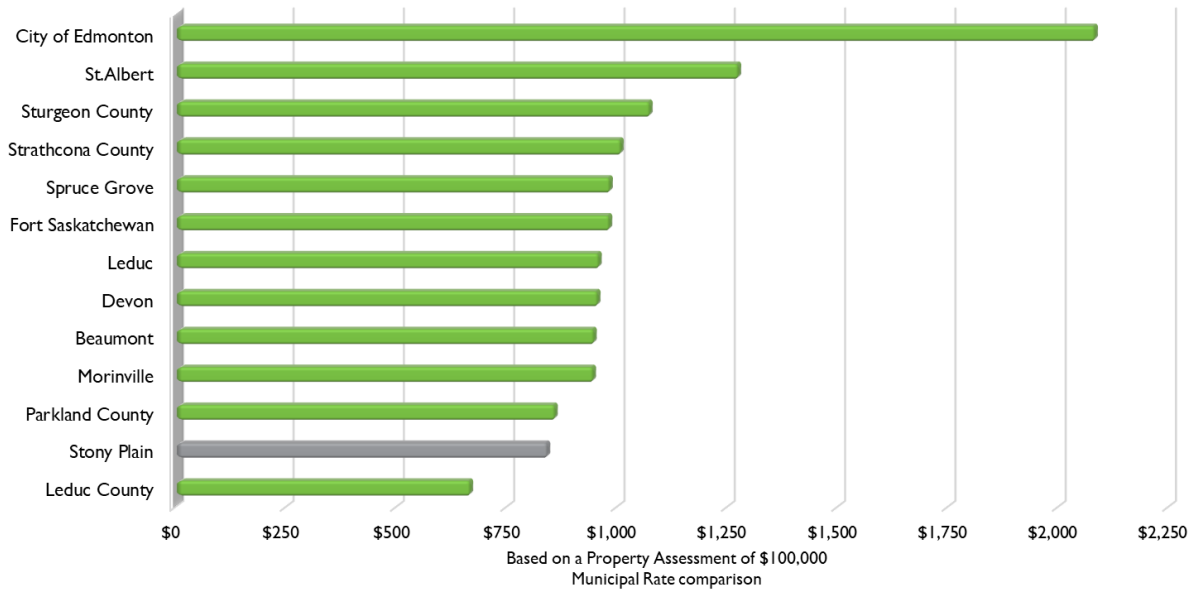
Stony Plain is within the middle range of the residential tax rate and has the lowest non-residential tax rate within the urban municipalities in the Edmonton Metropolitan Region Board (EMRB). In 2021 Council approved the Revenue and Taxation financial policy that defined incremental shifts moving the Town toward the average tax split of the urban municipalities in the EMRB. In 2023 this average equated to 1.43:1 meaning a non-residential property owner pays on average \$1.43 to every \$1 that a residential taxpayer pays; based on their assessment value. 2024 will transition Stony Plain's tax rate split to the current policy maximum of 1.40:1.

Fiscal Plan

EMRB Residential 2023 Municipal Property Tax



EMRB Non-Residential 2023 Municipal Property Tax



User Fees

User fees are reviewed each year and adjusted for the market and the demand for services. The User Fees and Charges Bylaw reflect the revenues included in the Corporate Plan.

Utilities

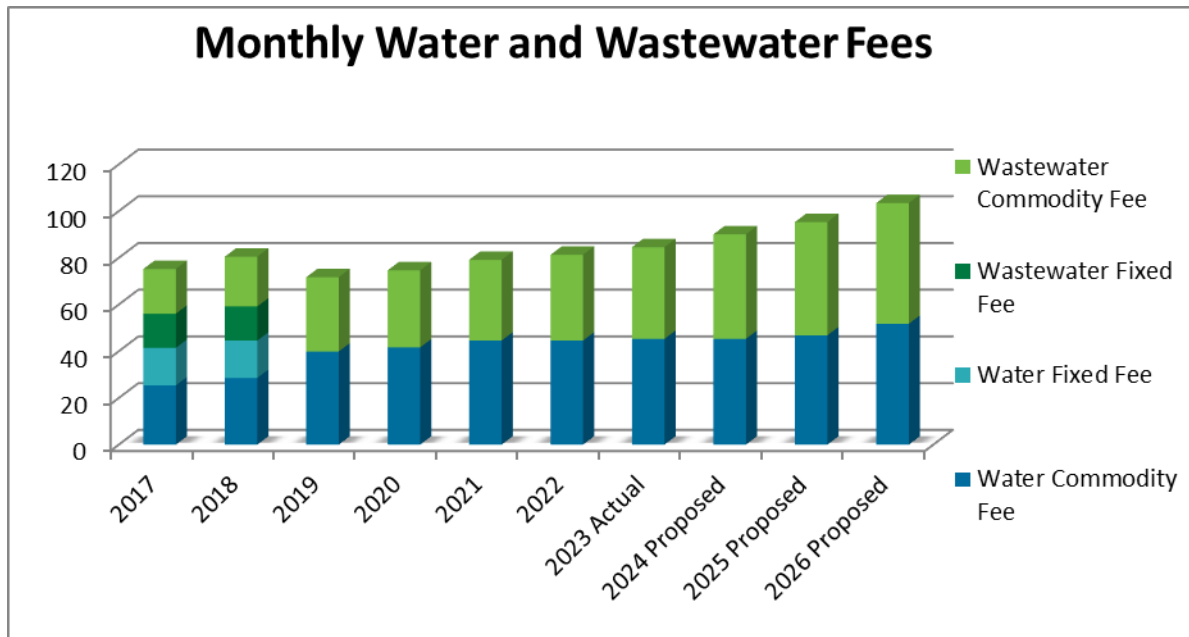
The cost of both operating and infrastructure for the water, wastewater, stormwater and solid waste systems is recovered through utility charges to the users of each system. Utility costs are not subsidized

Fiscal Plan

by property taxes. Separate rates are charged for water, wastewater, stormwater and waste management customers.

Water and Wastewater Fees

Water and wastewater rate models are fully variable based on usage. The graph below shows the monthly fees for the years 2017-2026 (2024-2026 proposed) based on 12 cubic metres of consumption which is the Town's average utility user's monthly consumption. This rate model has allowed the utility to fully recover the expenses required to operate the utility and ensure there is adequate funds available for replacement of infrastructure.



Utility revenue increases with the rise in rates and with growth in the number of customers or consumption. Overall utility revenue can be impacted by factors including change in water consumption habits, installation of low consumption appliances and fixtures, and environmental impacts.

The water rate has been held at \$3.7727 per cubic metre in 2024. Rates have been held flat due to stable commodity costs and operational expenses.

The increase to the wastewater rate in 2024 is \$0.46 (14.1%) per cubic metre. In 2024 the rate increase is driven by an increase in commodity costs. The treatment of wastewater is provided to the Town through a regional wastewater utility commission. Future projected rate increases stem from growing infrastructure replacement requirements outlined in the capital plan and funding of these through debenture servicing or directly through the rate as reserves become depleted.

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Water & Wastewater Rates	Water	Wastewater	Monthly Bill	%
Actual Billing - 2023	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.7727 per cubic metre	\$45.27			
Wastewater Variable Charge \$3.27 per cubic metre		\$39.24		
Total Billing	\$45.27	\$39.24	\$84.51	
Difference 2022-2023	\$0.73	\$2.52	\$3.25	4.00%
Proposed Billing - 2024	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.7727 per cubic metre	\$45.27			
Wastewater Variable Charge \$3.73 per cubic metre		\$44.76		
Total Billing	\$45.27	\$44.76	\$90.03	
Difference 2023-2024	\$0.00	\$5.52	\$5.52	6.53%
Proposed Billing - 2025	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.8986 per cubic metre	\$46.78			
Wastewater Variable Charge \$4.04 per cubic metre		\$48.48		
Total Billing	\$46.78	\$48.48	\$95.26	
Difference 2024-2025	\$1.51	\$3.72	\$5.23	5.81%
Proposed Billing - 2026	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$4.3100 per cubic metre	\$51.72			
Wastewater Variable Charge \$4.31 per cubic metre		\$51.72		
Total Billing	\$51.72	\$51.72	\$103.44	
Difference 2025-2026	\$4.94	\$3.24	\$8.18	8.58%

Stormwater Management

The Stormwater Rate Model encompasses the costs related to stormwater assets and operations and ensures there are funds for future stormwater infrastructure replacement. The stormwater rate is expected to increase by \$1.20 or 5% monthly for single family residential homes in 2024; this is primarily driven by increased funding required for the capital replacement plan.

Projected rate increase in the following year is the result of increased annual capital asset replacement as the Town addresses the infrastructure gap on flood mitigation, drainage, storm pond and dewatering assets.

Fiscal Plan

Storm	Monthly		%
	Rate	Change	
Actual 2023 Rates			
Residential	\$23.25	\$5.40	30%
Multi - Residential	\$16.75	\$3.90	30%
Non - Residential	\$99.65	\$23.00	30%
Large Non- Residential	\$109.50	\$25.30	30%
Proposed 2024 Rates			
Residential	\$24.45	\$1.20	5%
Multi - Residential	\$17.60	\$0.85	5%
Non - Residential	\$104.65	\$5.00	5%
Large Non- Residential	\$115.00	\$5.50	5%
Proposed 2025 Rates			
Residential	\$29.55	\$5.10	21%
Multi - Residential	\$21.30	\$3.70	21%
Non - Residential	\$126.45	\$21.80	21%
Large Non- Residential	\$138.95	\$23.95	21%
Proposed 2026 Rates			
Residential	\$29.85	\$0.30	1%
Multi - Residential	\$21.55	\$0.25	1%
Non - Residential	\$127.75	\$1.30	1%
Large Non- Residential	\$140.35	\$1.40	1%

Waste Management

The solid waste fees for residential garbage services, senior complexes, and for apartment units are expected to increase in 2024 through 2026. The proposed monthly rates for 2024 are: residential \$30.39, senior complexes \$11.17 and apartments \$18.08. The solid waste fee provides the funding for organics, recycling, garbage collection and the recycling centre. The Town's current waste management contract was extended through March of 2024; renegotiation of this contract may have further implications on future rates.

Fiscal Plan

Waste Management	Monthly Rate	Change	%
Actual 2023 Rates			
Residential	\$29.15	\$0.61	2.1%
Seniors	\$10.72	\$0.23	2.1%
Apartments	\$17.34	\$0.36	2.1%
Proposed 2024 Rates			
Residential	\$30.39	\$1.24	4.3%
Seniors	\$11.17	\$0.46	4.3%
Apartments	\$18.08	\$0.74	4.3%
Proposed 2025 Rates			
Residential	\$31.01	\$0.62	2.1%
Seniors	\$11.40	\$0.23	2.1%
Apartments	\$18.45	\$0.37	2.1%
Proposed 2026 Rates			
Residential	\$31.52	\$1.52	1.6%
Seniors	\$11.59	\$0.19	1.6%
Apartments	\$18.75	\$0.35	1.6%

The chart below displays the annual impact of the increase in taxes and utility user fees.

2024 Potential Annual Impact to Residential Property Owners

	2023 Bill	Proposed 2024 Bill	Net Increase	Monthly Increase
Annual Property Taxes based on \$350,000 of assessment	\$ 2,235.45	\$ 2,331.58	\$ 96.13	\$ 8.01
Annual Community Recreation Centre	\$ -	\$ 51.00	\$ 51.00	\$ 4.25
Annual Utilities billing based on 12 cubic metres of usage	\$ 1,014.12	\$ 1,080.36	\$ 66.24	\$ 5.52
Annual Storm Fee	\$ 279.00	\$ 293.40	\$ 14.40	\$ 1.20
Annual Waste Management Billing	\$ 349.80	\$ 364.68	\$ 14.88	\$ 1.24
Total Impact to Ratepayer	\$ 3,878.37	\$ 4,121.02	\$ 242.65	\$ 20.22

Fiscal Plan

Franchise Fees

Electricity franchise fees are charged by the Town to Fortis Alberta for the exclusive right to provide electric utility services within the Town as well as access to the Town's lands to construct, maintain and operate related assets. The Town collects a 20% franchise fee from Fortis Alberta. The maximum rate cap for electricity franchise fee is 20%.

Natural gas franchise fees are collected by the Town from Atco Gas and West Parkland Gas Co-op for the exclusive right to provide natural gas service within the Town as well as access to the Town's lands to construct, maintain and operate related assets. The Town charges Atco Gas & West Parkland Gas a 35% franchise fee. The maximum rate cap for gas is 35%.

Fortis Alberta, Atco Gas, and West Parkland Gas Co-op pass along the cost of these franchise fees to their consumer as a separate charge on their bills. Revenue projections for 2024 are provided by these utility distributors and are estimates based on their budgeted revenue for their delivery charge. Refer to Note 5 in the notes to the fiscal plan within this document for further detail.

Government Transfers

Government transfers, otherwise referred to as grants, make up a large portion of financing for capital projects. Partnerships with the provincial and federal governments and neighbouring communities help provide funding for projects such as new roads, facilities, parks and sports fields.

Government Transfers		2024	2025	2026
<i>Operating</i>				
Local Governments/Agencies	\$	1,114,240	\$ 1,171,240	\$ 739,278
Municipal Policing Assistance/Police				
Officer Grant	\$	440,646	\$ 440,646	\$ 440,646
Other Government Grants	\$	1,488,535	\$ 811,675	\$ 444,605
Local Government Fiscal Framework	\$	260,000	\$ 260,000	\$ 260,000
<i>Capital</i>				
Local Government Fiscal Framework	\$	2,155,540	\$ 2,155,540	\$ 2,155,540
Canada Community Building Fund	\$	1,000,000	\$ 1,000,000	\$ 1,000,000
Total	\$	6,458,961	\$ 5,839,101	\$ 5,040,069

The government transfers at this time are budgeted conservatively; the amount the Town will receive will not be known until after the federal and provincial budgets are released. These will be monitored and updated once the impacts become known.

Local government/agencies grants are comprised of funding from Parkland County for the arena, fire services, and community and social development. Other contributions include amounts for the school resource officer and joint use sites.

Fiscal Plan

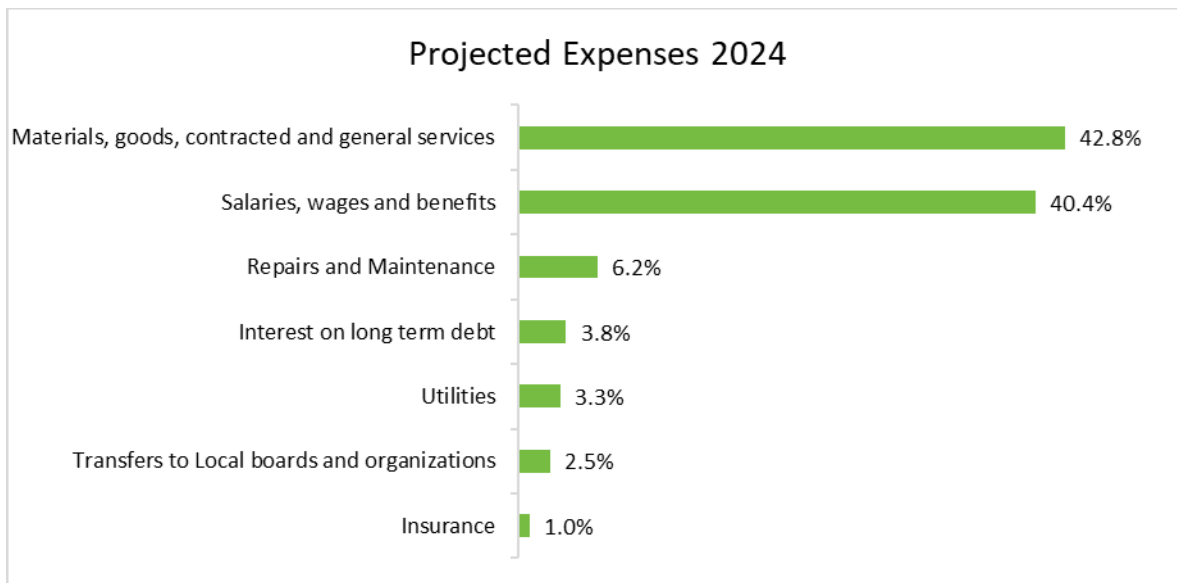
Other government grants include:

- Municipal Intern Grant – Planning \$7,000;
- Municipal Intern Grant – Finance \$34,930;
- Canada Day Federal Grant \$6,000;
- Housing Accelerator Fund \$1,040,000; and
- Government of Alberta Family and Community Support Services (FCSS) Grant \$400,605.

The Local Government Fiscal Framework operating grant (previously Municipal Sustainability Initiative) has been included in all three years of the 2024-2026 Corporate Plan in the amount of \$260,000. The MSI agreement is set to expire at the end of 2023; a Local Government Fiscal Framework (LGFF) which replaces MSI has been announced and ties the grant funding to the Provincial revenue which could pose future risk. The allocation format of the new framework has not yet been finalized, although discussions with Municipal Affairs has assured total distribution should remain the same or possibly increase. Administration has included an estimated amount of \$2,155,540 for Provincial LGFF capital funding in future years.

Expenses

The 2024 Corporate Plan includes \$45.5 million in expenses, of this total \$19.5 million (42.8%) is for materials, goods, contracted and general services, and \$18.4 million (40.4%) on salaries, wages and benefits. A detailed Segmented Information table is included in Note 9 to the fiscal plan.



Human Resources

The proposed plan includes human resource costs of \$18.4 million, which is 40.4% of overall expenses. The human resource cost includes all permanent positions, casual, seasonal staff and Council.

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The Town's staffing complement consists of full-time and part-time positions equal to 152 full-time equivalents (FTEs) in the 2024 Corporate Plan. In addition to Town staff, municipal services are also delivered by third party agencies including the RCMP.

Since the opening of the joint RCMP detachment with the City of Spruce Grove all RCMP municipal employees and expenses related to these employees are shared. In the contract between the City of Spruce Grove and the Town, 63% of the salaries, benefits and incidentals for the Municipal Employees and 50% of the Criminal Analyst are recoverable from the City of Spruce Grove. The net salaries are shown in Protective Services expenses. The Town and City of Spruce Grove have an agreed upon service level of 1 Municipal Employee to 2.5 RCMP members. As either municipality adds RCMP members, Municipal Employees must be added to maintain this ratio. In order to maintain this ratio based on the Spruce Grove planned addition of RCMP, the Corporate Plan includes an increase in Municipal Employees of 1 FTE in 2026.

Corporate & Long Term Planning policy (C-FS-056) states that cost of living increases for non-union staff will be included in the initial draft of the Corporate Plan based on the Consumer Price Index (CPI) and the labour market for Alberta. A compensation review was performed in 2023 that compared salaries of Town employees against that of comparable municipalities. There were no further salary adjustments made from the results of that review. As a point in time is not indicative of economic environment and market comparisons an increase of 2.0% for cost of living has been included for out of scope employees.

The 2024 Corporate Plan includes the following items related to employee compensation:

- 2.0% compensation increase union and non union
- Merit (step) increases
- 1.9% compensation increase to Council per Council Compensation Policy (C-CO-048).

Staffing Initiatives

2024 proposes the increase of:

- 1.0 FTE Culture & Tourism Advisor (Table 12);
- 1.0 FTE Accessible Transportation Service Driver (Table 21);
- 0.6 FTE Accessible Transportation Service Clerk (Table 22);
- 0.5 FTE Human Resources Coordinator (Table 17);
- 1.0 FTE Project Engineer – Utilities (Table 34); and
- 1.0 FTE Heritage Park Operator (Table 20).

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2025 proposes the increase of:

- 1.0 FTE Firefighter (Table 23); and
- 1.0 FTE Asset Management Specialist (Table 35).

2026 proposes the increase of:

- 1.0 FTE Fire Department Lieutenant (Table 24);
- 1.0 FTE Community Development Officer (Table 50);
- 1.0 FTE Digital Media Coordinator (Table 14);
- 0.5 FTE Cemetery Site Supervisor (Table 5);
- 0.4 FTE Cemetery Clerk (Table 5);
- 0.5 FTE Administrative Assistant - Utilities (Table 45); and
- 1.0 FTE RCMP Municipal Employee.

Amortization

Amortization is a non-cash expense that estimates the annual cost of tangible capital assets (TCA) utilization each year. TCA include roads, water, wastewater and stormwater infrastructure, equipment, facilities, fleet and land improvements. The cost of the tangible capital assets, other than land, is amortized on a straight line basis over the estimated useful life of the assets. The amortization cost for 2024 is estimated to be \$7,763,077 and continues to increase as the Town continues to grow its asset base. This supports the need to increase funding to reserves for future capital rehabilitation and replacement.

Grants Expense

The Town provides grants and contributions to various community organizations. The largest amounts are for the TransAlta Tri Leisure Centre and the Stony Plain Public Library. Victim Services, Parkland Search and Rescue, and Parkland Turning Points are funded through the Policing and Public Safety Reserve (3.08% of grants in 2024). Grant amounts have increased by \$136,700 from 2023 amounts, this increase is attributed to increases requested from the Transalta Tri Leisure Centre (\$7,000), Yellowhead Regional Library (\$1,700), Stony Plain Library (\$30,000), Pioneer Museum (\$78,000), and Skydancer Indigenous Centre (\$20,000).

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		2024	2025	2026
	2023	Proposed	Proposed	Proposed
Grants	Budget	Budget	Budget	Budget
BMX Grant	\$ 15,606	\$ 15,606	\$ 15,606	\$ 15,606
Chamber of Commerce	\$ 30,900	\$ 30,900	\$ 30,900	\$ 30,900
Community Initiative Program	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Multicultural Centre	\$ 97,356	\$ 97,356	\$ 97,356	\$ 97,356
Neighbour Link	\$ 10,404	\$ 10,404	\$ 10,404	\$ 10,404
Parkland Food Bank	\$ 11,705	\$ 11,705	\$ 11,705	\$ 11,705
Parkland Search and Rescue	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242
Parkland Turning Points	\$ 31,212	\$ 31,212	\$ 31,212	\$ 31,212
Pioneer Museum	\$ 75,768	\$ 153,769	\$ 78,768	\$ 78,768
Skydancer Indigenous Cultural Centre		\$ 20,000	\$ -	\$ -
Stony Plain Library	\$ 539,500	\$ 569,500	\$ 569,500	\$ 569,500
Transalta Tri Leisure Centre	\$ 782,425	\$ 789,425	\$ 789,425	\$ 789,425
TriCALA	\$ 8,160	\$ 8,160	\$ 8,160	\$ 8,160
Victim Services	\$ 15,606	\$ 15,606	\$ 15,606	\$ 15,606
Yellowhead Regional Library	\$ 82,515	\$ 84,215	\$ 84,215	\$ 84,215
Total Grants	\$ 1,720,399	\$ 1,857,100	\$ 1,762,099	\$1,762,099

Interest on Long-Term Debt

Debt servicing levels are limited by the province and by the Town's Debt Management policy (C-FS-045) and remains well within the limits. The projected interest charges on the current approved long-term debt and the three-year Corporate Plan initiatives are shown in the chart below. The rate used in debenture interest projections is 5.2% on a 20-year debenture.

Projected Annual Interest Payments

2023	\$ 811,758
2024	\$ 1,716,589
2025	\$ 2,629,596
2026	\$ 2,978,321

Tangible Capital Assets (TCA)

The Town of Stony Plain owns and maintains an increasing amount of infrastructure, parks, facilities, fleet, and equipment as the Town continues to grow including:

- 114 kilometres of water mains;
- 108 kilometres of sewer mains;

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- 76 kilometres of storm drainage mains;
- 207 kilometres of roads;
- 100 kilometres of sidewalks; and
- 40 kilometres of trails.

The Town owns and maintains over 15 buildings in addition to gazebos, outdoor rinks, tennis courts, parks, playgrounds, sports fields, reservoirs, and lift stations.

The Corporate Plan includes capital initiatives and replacement of existing tangible capital assets related to machinery, equipment and vehicles, facility components and land improvements. In 2024 the rehabilitation and replacement of water, wastewater, storm, roads, sidewalks, and trails are included as part of an ongoing replacement plan. Replacements of existing tangible capital assets and new initiatives are funded through government transfers (grants), reserves, debentures, offsite levy revenue, tax base and utility rates.

Contributed Assets

Infrastructure constructed by developers is recognized as a contributed asset in the year the Town takes responsibility for the asset. The Town accepts responsibility for the assets at the time of the Final Acceptance Certificate completion. Contributed asset projections are included in the chart below based on estimates provided in the development agreements.

Contributed Tangible Capital Assets	2023	2024	2025	2026
Engineered Structures				
Roadways	\$ 3,149,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Wastewater systems	\$ 565,000	\$ 600,000	\$ 600,000	\$ 600,000
Storm systems	\$ 1,358,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Water Systems	\$ 786,000	\$ 800,000	\$ 800,000	\$ 800,000
Land Improvements	\$ 520,500	\$ 600,000	\$ 600,000	\$ 600,000
	\$ 6,378,500	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000

Contributed assets add necessary infrastructure to the Town from new development but also increase the maintenance and replacement costs required by the Town. As part of asset management, the current state of this infrastructure and the planned replacement will be further considered to ensure it is appropriately planned for in the Long Term Capital Plan.

The subsequent chart shows a summary of the new capital initiatives, vehicles, equipment, contributed assets and infrastructure replacements that are capital in nature.



The capital initiatives proposed in the Corporate Plan and replacement of existing fleet, machinery and equipment, lifecycle upgrades, and contributed assets is \$28,174,882 for 2024; a further breakdown of this can be found in the following Long Term Capital Plan.

At the end of 2022 the Town's Equity in Tangible Capital Assets (TCA) was in excess of \$249 million and with the current capital asks, is projected to be in excess of \$338 million by the end of 2026. Equity in TCA is defined as Net Book Value of TCA less outstanding capital debt.

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Long Term Capital Plan

The Long Term Capital Plan is presented through the following four tables. Assets are separated by Municipal or Utility function as the Utilities are self sustaining and do not impact the tax base. Additionally, capital projects are split between replacement and growth. The replacement chart represents the replacement of current Town assets which have reached the end of their useful life. Growth capital includes any new assets acquired or an upgrade to an existing asset which significantly increases the service level of the replaced asset.

10 Year Municipal Replacement Capital Plan

Charter Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
CIVIC INFRASTRUCTURE TOTAL	\$ 333,000	\$ 918,681	\$ 724,793	\$ 1,257,556	\$ 630,202	\$ 1,423,595	\$ 828,632	\$ 375,794	\$ 1,403,646	\$ 235,000
COMMUNITY INFRASTRUCTURE TOTAL	\$ 106,880	\$ 560,452	\$ 50,444	\$ 100,000	\$ 210,000	\$ 504,452	\$ 340,000	\$ 579,052	\$ 410,943	\$ -
RECREATION, PARKS & CULTURE TOTAL	\$ 264,000	\$ 735,000	\$ 770,000	\$ 710,000	\$ 874,000	\$ 205,000	\$ 581,000	\$ 500,000	\$ 390,000	\$ -
GOLF INFRASTRUCTURE TOTAL	\$ 225,000	\$ 170,000	\$ 225,000	\$ 304,435	\$ 492,000	\$ 410,000	\$ 340,000	\$ 1,870,000	\$ 283,700	\$ 436,000
PUBLIC SAFETY TOTAL	\$ 417,000	\$ 252,000	\$ 15,000	\$ 60,275	\$ 576,000	\$ 635,000	\$ 185,000	\$ 247,000	\$ -	\$ 330,000
TRANSIT TOTAL	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
TRANSPORTATION TOTAL	\$ 2,655,000	\$ 1,922,000	\$ 2,250,000	\$ 3,759,000	\$ 4,926,500	\$ 3,775,500	\$ 4,320,500	\$ 4,946,000	\$ 4,143,500	\$ 3,770,500
MUNICIPAL REPLACEMENT TOTAL	\$ 4,000,880	\$ 4,558,133	\$ 4,185,237	\$ 6,191,266	\$ 7,708,702	\$ 6,953,547	\$ 6,595,132	\$ 8,517,846	\$ 6,831,789	\$ 4,771,500

10 Year Utility Replacement Capital Plan

Charter Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
EQUIPMENT & ADMINISTRATION TOTAL	\$ 350,000	\$ 110,000	\$ 350,000	\$ -	\$ -	\$ 85,000	\$ -	\$ 110,000	\$ -	\$ -
STORM TOTAL	\$ 526,200	\$ 916,250	\$ 465,000	\$ 446,750	\$ 265,000	\$ 430,000	\$ 295,000	\$ 430,000	\$ 265,000	\$ 430,000
WASTEWATER TOTAL	\$ 578,257	\$ 682,500	\$ 845,000	\$ 3,239,516	\$ 845,000	\$ 592,500	\$ 2,732,923	\$ 482,500	\$ 845,000	\$ -
WATER TOTAL	\$ 5,250,000	\$ 628,375	\$ 1,308,750	\$ 401,400	\$ 1,269,000	\$ 305,000	\$ 372,480	\$ 979,800	\$ 305,000	\$ 305,000
SOLID WASTE TOTAL	\$ 69,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
TOTAL UTILITY REPLACEMENT	\$ 6,774,202	\$ 2,337,125	\$ 2,968,750	\$ 4,087,666	\$ 2,379,000	\$ 1,412,500	\$ 3,410,403	\$ 2,002,300	\$ 1,415,000	\$ 735,000

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Funding sources for the above replacement capital plan is the applicable reserve with the exception of the Transportation replacement which includes \$5.5M in grant funding. Replacement reserves are being depleted at a higher rate than replenishment causing funding shortfalls in 2025 & 2026 of the proposed plan totaling \$2M.

10 Year Municipal Growth Capital Plan											
Charter No.	Charter Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
CIVIC INFRASTRUCTURE											
CIVIC-002G	Old Town South Redevelopment (Table 2)	\$ 3,000,000	\$ -	\$ 1,000,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC-003G	Public Works Facility (Table 3)	\$ 4,952,000	\$ -	\$ 2,320,000	\$ 6,844,000	\$ -	\$ -	\$ 1,740,000	\$ -	\$ -	\$ -
CIVIC-005G	Corporate Systems Strategy (Table 18)	\$ -	\$ -	\$ -	\$ -	\$ 151,000	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC-006G	Electric Vehicle Facility Infrastructure (Table 46)	\$ -	\$ -	\$ 235,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
CIVIC-007G	Asset Management	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC TOTAL		\$ 7,952,000	\$ -	\$ 3,555,000	\$ 9,354,000	\$ 161,000	\$ 10,000	\$ 1,750,000	\$ 10,000	\$ 10,000	\$ 10,000
COMMUNITY INFRASTRUCTURE											
COMM-001G	Cemetery (Table 5)	\$ -	\$ 2,930,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY INFRASTRUCTURE TOTAL		\$ -	\$ 2,930,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION, PARKS & CULTURE											
REC-004G	Umbach Offleash Dog Park Improvement	\$ -	\$ -	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION, PARKS & CULTURE TOTALS		\$ -	\$ -	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION											
TRA-002G	South Park Drive Extension	\$ -	\$ -	\$ -	\$ -	\$ 4,356,098	\$ -	\$ -	\$ -	\$ -	\$ -
TRA-003G	Active Transportation Strategy (Table 40)	\$ -	\$ 150,000	\$ 318,000	\$ -	\$ 115,550	\$ -	\$ 203,750	\$ 50,000	\$ 314,000	\$ -
TRA-004G	Transportation Safety Program (Table 31)	\$ 175,000	\$ 195,000	\$ 580,000	\$ 150,000	\$ 230,000	\$ 105,000	\$ 155,000	\$ 105,000	\$ 155,000	\$ 105,000
TRA-005G	Arterial Road Network (Table 38)	\$ -	\$ 36,000	\$ 529,000	\$ 269,000	\$ -	\$ 67,500	\$ 979,500	\$ 215,000	\$ 267,500	\$ 3,830,500
TRA-006G	Gravel Lane Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 420,000	\$ -	\$ -
TRA-010G	Second Pedestrian Rail Underpass (Table 6)	\$ -	\$ 310,000	\$ 7,012,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION TOTAL		\$ 175,000	\$ 691,000	\$ 8,439,000	\$ 419,000	\$ 4,701,648	\$ 172,500	\$ 1,438,250	\$ 790,000	\$ 736,500	\$ 3,935,500
TOTAL MUNICIPAL GROWTH		\$ 8,127,000	\$ 3,621,000	\$ 11,994,000	\$ 9,823,000	\$ 5,362,648	\$ 182,500	\$ 3,188,250	\$ 800,000	\$ 746,500	\$ 3,945,500

Legend
Reserve
Funding Shortfall
Debtenture
Grant
Offsite Levy
Multi Source
Tax Base

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10 Year Utility Growth Capital Plan

Charter No.	Charter Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
STORM											
STORM-001G	Storm Initiatives (Tables 32 & 42)	\$ 100,000	\$ 650,000	\$ 1,500,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
STORM-002G	Flood Mitigation Strategy Implementation	\$ 225,000	\$ -	\$ -	\$ 1,821,074	\$ -	\$ 406,325	\$ 3,521,487	\$ -	\$ 235,596	\$ 1,958,567
STORM-003G	Snow Storage Site (Table 39)	\$ -	\$ 200,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STORM TOTAL		\$ 325,000	\$ 850,000	\$ 3,500,000	\$ 1,921,074	\$ -	\$ 406,325	\$ 3,521,487	\$ -	\$ 335,596	\$ 1,958,567
WATER											
WATER-001G	Water Main Network Upgrade (Table 28)	\$ 1,423,800	\$ 3,700,000	\$ -	\$ -	\$ -	\$ 63,000	\$ 567,000	\$ -	\$ -	\$ -
WATER-002G	Water Reservoir Upgrades (Table 27)	\$ 949,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER-003G	Water Meter Replacement Program (Table 33)	\$ 75,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
WATER TOTAL		\$ 2,447,800	\$ 4,200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 563,000	\$ 1,067,000	\$ 500,000	\$ -	\$ -
WASTEWATER											
WASWT-001G	Central Trunk Sanitary Sewer Upgrade (Table 47)	\$ -	\$ -	\$ 6,614,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASWT-002G	Wastewater Network Trunks (Table 37)	\$ -	\$ 712,800	\$ 162,475	\$ 1,462,275	\$ -	\$ -	\$ 55,000	\$ 495,000	\$ -	\$ -
WASTEWATER TOTAL		\$ -	\$ 712,800	\$ 6,776,844	\$ 1,462,275	\$ -	\$ -	\$ 55,000	\$ 495,000	\$ -	\$ -
SOLID WASTE											
SOLWA-001G	Solid Waste Recycle Centre	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -
SOLID WASTE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -
TOTAL UTILITY GROWTH		\$ 2,772,800	\$ 5,762,800	\$ 10,776,844	\$ 3,883,349	\$ 520,000	\$ 1,069,325	\$ 5,143,487	\$ 995,000	\$ 335,596	\$ 1,958,567

Legend
Reserve
Funding Shortfall
Debenture
Grant
Offsite Levy
Multi Source
Utility Rates

Projects shown to be funded through storm reserves above required rate increases of approximately \$500,000 in order to remain fully funded within the plan. This is due to the heavy capital demand on the storm utility since it's introduction in 2019 which has restricted the growth of the reserve.

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The ten-year Long Term Capital Plan shows a current projection of \$169 million in capital requirements. Projects past the first three years of the plan are identified at a high level based on municipal need without consideration of designating funding sources. As these projects are prioritized and move closer to the three-year Corporate Plan, the costs are refined and funding methods are proposed for Council's consideration.

The Town continues to work to improve its Long Term Capital Plan to effectively manage the delivery of municipal services. The plan sets out future goals and resources that are required to support future infrastructure as well as replacement of current. Department plans determine when a capital project is brought forward. As the Town works to advance its asset management planning, the longer term lifecycle capital replacement costs and timing will be better understood.

Capital projects required to maintain current service levels relating to existing infrastructure, facilities and equipment are given funding priority. If a project does not meet this criteria, it would then be submitted as an initiative. This categorization ensures adequate funding is made available for maintaining existing infrastructure with remaining available funding allocated to growth projects. The capital initiatives are then prioritized according to the Corporate Plan process.

Capital Funding

Capital is funded in a number of different ways.

- **Capital initiatives** are funded through grants, reserves, debt and partnership contributions from neighbouring communities. The Town utilizes grants as the primary source of funding, although not all projects are eligible for grant funding and may not meet the requirements.
- **Transportation (roads, sidewalks, and trails)** are funded through grants and minimally through reserves. New projects may be funded through grants, debt, or offsite levies (if criteria are met). The Town will need to monitor the grants provided from the Provincial and Federal governments and work towards making these programs more sustainable by funding regular reserve contributions from the tax base.
- **Machinery, equipment, and vehicles** are funded through reserves although current gaps have been identified between the required reserves for replacement and the annual contributions to these reserves from the tax base.
- **Facilities** lifecycle reserves have annual transfers from the tax base that provide funding for upgrades; grants and debt are used to supplement the funding of major replacement and improvements. Understanding the conditions of the facility and planning lifecycle work through asset management will improve the Town's ability to understand current lifecycle reserve levels into the future.
- **Water, Wastewater and Stormwater Utility** have reserve funding for future replacement of infrastructure. These reserves experience contributions annually through the user fees charged to ratepayers. The preference is to not use available grants for the replacement of water, wastewater, and stormwater unless the grant is specific to that utility, or a grant can be used to limit sharp rate increases. Debentures incurred for infrastructure related to these utilities are funded through the rates. The strategy is to maintain a self-funding approach, in which the net revenue that is collected through its utility rates is placed in a reserve to fund future Utility capital

Fiscal Plan

projects. With these approaches, a 10-year plan is developed for future planning so that both non-recurring and ongoing projects have adequate financial resources and future fluctuations to the capital budget and corresponding utility rates are mitigated.

Stormwater Capital

The Stormwater utility was started in 2019. As it is a relatively new rate model, not all capital requirements are able to be funded by the rate at the current time. The infrastructure gaps have been staged well beyond the ten-year capital plan which will allow the storm utility to service planned debentures with more reasonable rates to the ratepayer.

Included in the Stormwater utility is funding for three initiatives to address the longer term infrastructure gaps. The timing of the initiatives has been staggered to phase in the increase in annual funding requirements to balance the rate shock to customers versus the needs of the system.

Storm initiatives include major drainage improvements at Heritage Park, with design in 2024 and construction in 2025 being funded through reserve. Also within this initiative is the South Business Park Storm Pond Upgrade, this was originally scheduled to be completed in connection with the Umbach Storm Pond but has been separated to a separate project given the differences in scope. This will be financed through debenture issuance.

The Flood Mitigation Strategy was developed in 2020. The Whispering Waters Creek upstream improvements have been included in the plan with design scheduled for 2024. The construction of this project is scheduled in the capital plan in 2027. The third portion is Area D1 improvements which are included in the capital plan for design in 2029 and construction in 2030.

The third initiative included is the design and construction of a Snow Storage Site (Table 39). Design is scheduled to take place in 2025, with construction to begin in 2026. This is planned to be funded through debenture issuance.

After 2025, the storm rate is projected to have less dramatic increases as the storm utility matures and some of the urgent storm projects are completed.

Funding Gap

Ensuring lifecycle maintenance of existing infrastructure, facilities, parks, fleet, and equipment remains a priority, however it has been challenging to keep reserve contributions increasing with inflation to ensure adequate reserves are in place due to fiscal challenges. The adoption of the Accumulated Surplus - Restricted (Reserves) Policy C-FS-055 in 2021 was an important first step in addressing these issues. The policy provides guidance on optimal reserve balances to ensure that adequate funding is available for replacing current assets when they reach the end of their useful life. In the 2022-2024 Corporate Plan a Capital Infrastructure Replacement initiative was first approved with 1% being allocated in 2022 and 2023, with 1% proposed in 2024, 2025 and 2026. This initiative is originally proposed for a total of 5 years to reduce this gap.

The Town currently faces a funding shortfall over the next 10 years which results in limited ability to fund future growth and a viable replacement plan. Funding shortfalls result in projects (replacement and new) being postponed to future years. This increases risk and cost to the Town as there may be more down

time where the assets are not in productive use as increased repairs and maintenance funding as well as time is required.

Risks and Uncertainties

Economy

Assumptions for growth in the Corporate Plan are based on the current economic forecast. If actual economic activity differs from what is expected, many of the key revenues and expense projections may be significantly affected.

2024 Forecast

Estimates of the 2024 opening balance of accumulated surplus are based on the 2023 budget. Actual results could differ from those estimates.

Unpredictable Revenue

Revenue with a greater than normal risk of varying by more than \$50,000 is listed below. The list of unpredictable revenue makes up a large part of total revenue, but only a portion of this revenue is at risk of varying from the Corporate Plan:

- *Government transfers* - Some government transfers are subject to changes in the provincial and federal policies.
- *Revenue from growth in new assessment* - Estimates of additional tax revenue generated from growth in new properties relies on the unpredictable rate of development.
- *Building permits* - Revenue from developer contributions is directly dependent on timing of construction and is unpredictable.
- *Franchise fees* – Revenue varies with consumption, weather, and commodity prices.
- *Golf Course* - Revenue from the Golf Course largely depends on the weather and the disposable income of the patrons.
- *Traffic fines* - Revenue from traffic fines depends on the number and type of infractions and court decisions
- *Utility charges* - Utility revenue depends on customer consumption, growth and weather.
- *Interest revenue* - Interest earned on bank balances and investments varies based on global markets and cashflow and investment balances.
- *Land sales* - Revenue from land sales is dependent on market rates and timing of sales.
- *Revenue from Transit operations* – Revenue is dependent on the amount of ridership and the level of service provided.
- *Facility Rental Revenue* – Revenue at facilities is driven by the market demand.

Fiscal Plan

Notes to the Fiscal Plan

The annual Corporate Plan is the Town's key control over its operations directing program delivery and authorizing planned expenses and acquisition of tangible capital assets.

The unconsolidated financial statements are prepared on the same basis as the annual financial statements – in accordance with Generally Accepted Accounting Principles established by the Canadian Public Sector Accounting Standards (PSAS) and in conformance with the Municipal Government Act of the Province of Alberta. The Corporate Plan is presented in an effort to move towards the same format as the financial statements and is prepared in accordance with the accounting policies adopted by Council.

Actual financial results achieved for the years ended December 31, 2024-2026 will vary from the projections presented in the 2024-2026 Corporate Plan.

1. Significant Accounting Policies

(a) Reporting Entity

The unconsolidated fiscal plan reflects the revenues, expenses and acquisition of tangible capital assets of the Town of Stony Plain. The activities related to the TransAlta Tri Leisure Centre, and the Stony Plain Library are not included in the Corporate Plan.

(b) Use of estimates

The following assumptions were used in preparing the Corporate Plan. Actual results could differ from these estimates. Unless otherwise noted, the Corporate Plan assumes that the Town will deliver the same services and service levels as provided in 2023.

Funds from external parties and earnings are restricted by agreement or legislation and are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized as revenue in the period in which the events giving rise to the transfer occurred, providing the transfer is authorized, and any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

i. Economy

Inflation has been falling globally, but core inflation in major economies has remained elevated according to the Bank of Canada's July 2023 Monetary Policy Report (1). As supply chain problems continue to resolve, and with energy prices projected to decline, inflation in Canada is anticipated to decrease in 2024 and 2025.

Canadian and Local	Edmonton CMA*	Canada
Consumer Price Index (2)	3.7%	3.3%*
Unemployment Rate (3)	6.1%	5.4%
*Canada CPI is calculated from July 2022 to July 2023		

Fiscal Plan

* Edmonton Census Metropolitan Area more specifically known as the Edmonton Metropolitan Region Board (EMRB)

References:

1. <https://www.bankofcanada.ca/wp-content/uploads/2023/07/mpr-2023-07-12.pdf>
2. <https://www.edmonton.ca/sites/default/files/public-files/MidYear2023EconomicUpdate.pdf?cb=1698250979>
3. <https://srv129.services.gc.ca/rbin/eng/edmonton.aspx?rates=1&period=420>

ii. Population

The Town's population according to the Federal Census is 17,993

Reference:

Statistics Canada. 2023. (table). *Census Profile. 2021 Census of Population*. Statistics Canada Catalogue no. 98-316-X2021001. Ottawa. Released March 29, 2023.

iii. Property tax and permit revenue

Permit values are expected to remain comparable to the 2023 year, however construction activity is projected to accelerate 20-30% in 2024 based on approved 2023 projects.

If the Town is successful in receiving the HAF grant; the added programs and system changes that would result from this grant are expected to further increase the construction of housing units in 2024/2025 for future property tax revenue.

(c) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset.

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

2. Town of Stony Plain Financial Policies

The Town's financial policies are reviewed every four years. The pertinent sections of the Corporate Plan document reference key measures set out in the financial policies. The financial policies set out Council's direction for the Corporate Plan, investments, accumulated surplus, debt, approaches to tax revenue, one-time revenue and unpredictable revenue. Existing approved financial policies are summarized below:

a. Accounting & Financial Reporting C-FS-028

Purpose: to outline the Town of Stony Plain's policy regarding how the organization accounts for financial resources and accountability for the communication of financial information. This policy will be used to establish standards that promote the reliability of the financial information provided by the entity and provide guidance to accounting and audit processes.

b. Accumulated Surplus – Restricted (Reserves) C-FS-055

Purpose: to outline the Town of Stony Plain's policy establishing standards and guidelines for the management of existing reserves and the establishment of new reserves, to outline the purpose of each reserve and parameters regarding the use of reserves.

c. Asset Management Policy C-FS-041

Purpose: To set the guidelines for implementation of Asset Management (AM) for the Town of Stony Plain.

d. Cash Management & Investments C-FS-046

Purpose: To outline the Town of Stony Plain's policy regarding the safekeeping of cash and the investment of the Town's financial assets.

e. Corporate & Long Term Planning C-FS-056

Purpose: to outline the Town of Stony Plain's policy regarding corporate planning and long-term financial planning. This policy is utilized to establish context and hierarchy for planning documents within the organization and set parameters for the corporate planning and the long-term financial planning processes.

f. Debt Management C-FS-045

Purpose: To outline the Town of Stony Plain's policy regarding the use of debt for financing Town projects and initiatives and sets an internal limit of 80% of the provincial limits. This policy will be used to strategically manage borrowing capacity for future capital assets, maintain flexibility of current operating funds and limit the impact that debt charges will have on future tax and utility rates.

g. Procurement & Expenditures C-FS-029

Purpose: To outline the Town of Stony Plain's policy regarding expenditures and procurement of goods and services. This policy will be used to direct the purchasing process and facilitate appropriate control of expenditures for the Town.

h. Revenue & Taxation C-FS-051

Purpose: to outline the Town of Stony Plain's policy regarding revenue generation and property taxation. This policy will be used to guide corporate planning and rate setting for user fees and property taxation within the Town.

i. Taxation of Vacant Lands C-FS-047

Purpose: To establish policy for the taxation of vacant residential and vacant non-residential lands which remain undeveloped for seven years at 1.25 times the tax rate. Effective date January 1, 2023.

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3. Deferred revenue

	2023 Forecasted	2024 Forecasted	Forecasted Revenue	2024 Forecasted
	Ending Balance	Additions	Recognized	Ending Balance
Local Government Fiscal Framework	\$ 1,234,450	\$ 2,155,540	\$ (2,900,000)	\$ 489,990
Canada Community Building Fund	\$ 2,903,279	\$ 1,000,000	\$ (2,723,288)	\$ 1,179,991
	\$ 4,137,729	\$ 3,155,540	\$ (5,623,288)	\$ 1,669,981

- a. The Local Government Fiscal Framework has been announced as a new program which will provide funds for municipal infrastructure beginning in 2024 and is tied via formula to the Province of Alberta's revenue. The final funding and allocation formulae are yet to be determined.

The Canada Community Building Fund is a multi-year grant program that provides funding annually but allow the funding to be applied to projects over five years. Funding to be used in future years is recorded as deferred revenue. As required by the grant programs, interest earned by the Town is allocated to the deferred balance until the funds are expended.

- b. The Canada Community Building Fund provides an allocation based on each municipality's official population as recorded by Alberta Municipal Affairs. This grant program is based on a non-matching basis strictly for capital infrastructure. The grant program is in effect until 2024.

c. Developer Levy (Offsite Levy)

	2023 Forecasted	2024 Forecasted	2024 Forecasted	2024 Forecasted	2025 Forecasted	2026 Forecasted
	Ending Balance	Additions	Revenue Recognized	Ending Balance	Ending Balance	Ending Balance
Roads	\$ (2,872,593)	\$ 69,068	\$ (345,758)	\$ (3,149,283)	\$ (3,461,973)	\$ (3,738,663)
Water	\$ 853,865	\$ 26,504	\$ (557,489)	\$ 322,880	\$ (8,678)	\$ (511,321)
Sewer	\$ 645,246	\$ 22,226	\$ -	\$ 667,472	\$ (23,102)	\$ (26,224)
Recreation	\$ (84,899)	\$ 32,100	\$ (176,755)	\$ (229,554)	\$ (583,064)	\$ (936,574)
	\$ (1,458,381)	\$ 149,898	\$ (1,080,002)	\$ (2,388,485)	\$ (4,076,817)	\$ (5,212,782)

Offsite levy rates are paid by developers and are set under the Offsite Levy Bylaw (2648/D&P/21). Offsite levy categories that are shown in a negative or deficit balance represent amounts front-ended by the Town and are expected to be collected through future offsite levies. The decision to pay for infrastructure in advance of collecting the related levies contains the inherent risk that the expected future levies may not be collected which would require the project to be funded by the tax base. Administration believes there is a low risk at this time of not collecting expected future levies to repay front-ended projects and will continue to monitor expected and actual levies collected.

Offsite levy categories that are shown as a positive balance represent levies collected in advance of building the related infrastructure, which can be applied to future projects within the offsite levy model. Offsite levy balances in a positive position are recorded as deferred revenue on the Town's financial statements.

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4. Long-term Debt

	2023 Year End	2024 Year End	2025 Year End	2026 Year End
Firehall	\$ 290,457	\$ 148,508	\$ -	\$ -
Golf Course Maintenance Shop	\$ 962,180	\$ 863,105	\$ 760,959	\$ 655,647
EMS Facility	\$ 588,812	\$ 538,981	\$ 487,329	\$ 433,788
Forest Green Plaza	\$ 868,498	\$ 794,998	\$ 718,810	\$ 639,837
Heritage Park Phase I I I	\$ 2,111,180	\$ 1,971,403	\$ 1,828,186	\$ 1,681,444
RCMP Building	\$ 8,209,121	\$ 7,730,145	\$ 7,236,585	\$ 6,727,996
Veteran's Boulevard	\$ 4,011,375	\$ 3,788,572	\$ 3,558,792	\$ 3,321,814
Umbach Storm Pond Rehab	\$ 11,100,267	\$ 10,595,947	\$ 10,079,977	\$ 9,552,087
North Business Park Sewer Lift	\$ 1,745,767	\$ 1,687,398	\$ 1,626,073	\$ 1,561,644
Total Current Debt	\$ 29,887,657	\$ 28,119,058	\$ 26,296,711	\$ 24,574,257
Proposed Capital Projects				
Central Trunk Rehabilitation Program		\$ 2,167,713	\$ 2,101,369	\$ 2,031,530
Community Recreation Centre (Table 4)		\$ 14,782,350	\$ 14,329,925	\$ 13,853,669
Community Recreation Centre OSL Front End (Table 4)		\$ 4,299,941	\$ 4,168,338	\$ 4,029,803
Old Town South Storm Development (Table 2)		\$ 2,463,725	\$ 2,388,321	\$ 2,308,945
Meridian Heights Reservoir Upgrade (Table 27)		\$ 4,927,450	\$ 4,776,642	\$ 4,617,890
Meridian Heights Reservoir Upgrade OSL Front End (Table 27)		\$ 871,173	\$ 844,510	\$ 816,443
Water Main Network - GC Road (Table 28)		\$ 1,403,141	\$ 1,360,197	\$ 1,314,990
Public Works Facility - Phase I (Table 3)		\$ 2,022,225	\$ 1,960,334	\$ 1,895,182
Water Main Network - HighPark Fill Line (Table 28)			\$ 3,646,313	\$ 3,534,715
Snow Storage Site (Table 39)				\$ 1,970,980
Second Pedestrian Rail Underpass (Table 6)				\$ 1,382,051
Central Trunk Sanitary Sewer Upgrade (Table 47)				\$ 5,912,940
Central Trunk Sanitary OSL Front End (Table 47)				\$ 616,641
Public Works Facility - Phase 2 (Table 3)				\$ 2,286,337
South Business Park Storm Pond Upgrade (Table 42)				\$ 1,478,235
Old Central School Storm Pond (Table 2)				\$ 970,603
Arterial Road Network OSL Front End (Table 38)				\$ 521,324
Proposed Total Debt		\$ 32,937,718	\$ 35,575,949	\$ 49,542,276

Proposed Principal and interest payments as of December 31

	Principal	Interest	Total
2023	\$ 1,660,968	\$ 811,758	\$ 2,472,726
2024	\$ 2,253,561	\$ 1,716,589	\$ 3,970,150
2025	\$ 2,844,395	\$ 2,629,596	\$ 5,473,989
2026	\$ 3,091,887	\$ 2,978,321	\$ 6,070,206
	\$ 9,850,811	\$ 8,136,264	\$ 17,987,072

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The previous charts include initiatives proposed in the Corporate Plan. This includes both proposed debt and debt not yet accessed, information is based on best estimates for those projects. Debentures are repayable to the Province of Alberta and Schedule 1 Canadian Financial Institutions bearing interest rates ranging from 0.87% to 6.25% per annum and mature in years 2024-2047.

Outside of the external debentures noted above, there are internal borrowings the Town has utilized to fund key projects. These are not included within the Town's external debt limit and are provided below for information.

	2023 Year End	2024 Year End	2025 Year End	2026 Year End
Stony Plain Central	\$ 1,463,000	\$ 1,254,000	\$ 1,045,000	\$ 836,000
Downtown Lands	\$ 622,976	\$ 584,040	\$ 545,104	\$ 506,168
PSD Land Transfer	\$ -	\$ -	\$ 2,073,375	\$ 2,001,375
Internal Total Debt	\$ 2,085,976	\$ 1,838,040	\$ 3,663,479	\$ 3,343,543

5. Franchise and Concession Contracts

Disclosure of the utility franchise agreement and projected annual revenues as required by Alberta Regulation 313/2000 is as follows:

Franchise Fees	2023	2024	2025	2026
ATCO GAS	\$1,610,725	\$1,690,725	\$1,690,725	\$1,690,725
WEST PARKLAND GAS	\$45,000	\$45,000	\$45,000	\$45,000
FORTIS ELECTRICITY	\$2,112,475	\$2,222,475	\$2,222,475	\$2,222,475
	\$3,768,200	\$3,958,200	\$3,958,200	\$3,958,200

6. Reserves

	Projected ending balance 2023	2024 Additions	2024 Committed	Projected ending balance 2024	Projected ending balance 2025	Projected ending balance 2026
CAPITAL RESERVES						
Infrastructure Lifecycle, Rehabilitation & Replacement	2,331,448	237,870	460,369	2,108,949	696,687	305,321
Project	(1,035,612)	262,024	-	(773,588)	(511,564)	-
Capital Equipment Replacement	4,089,655	1,465,813	1,178,000	4,377,468	4,725,281	4,697,094
Utility	2,040,736	2,166,007	2,095,945	2,110,798	1,003,586	1,142,715
CAPITAL RESERVES TOTAL	\$ 7,426,227	\$ 4,131,714	\$ 3,734,314	\$ 7,823,627	\$ 5,913,990	\$ 5,729,590
	2023	2024 Additions	2024 Committed	Projected ending balance 2024	Projected ending balance 2025	Projected ending balance 2026
OPERATING RESERVES						
Stabilization & Contingency	1,797,993	57,500	873,436	982,057	862,371	850,560
Project	1,605,925	307,608	549,883	1,363,650	936,044	300,389
Utility	662,029	26,906	-	688,935	715,841	742,747
OPERATING RESERVES TOTAL	\$ 4,065,946	\$ 392,014	\$ 1,423,319	\$ 3,034,641	\$ 2,514,255	\$ 1,893,695
TOTAL RESERVES	\$ 11,492,174	\$ 4,523,728	\$ 5,157,633	\$ 10,858,269	\$ 8,428,246	\$ 7,623,286

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While the Accumulated Surplus – Restricted (Reserve) policy (C-FS-055) states *reserves will be repaid with interest (generally over a period of five (5) years or less)*, a repayment plan to the Legacy reserve for the three lots purchased in 2018 has been included in the Corporate Plan of \$38,936 over a span of 20 years. The Land (School) Reserve funds within the Capital Project Reserves is the commitment for Stony Central School lands purchased from a developer that is being paid through 2029.

7. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by the Alberta Regulation 255/2000 for the Town be disclosed. For the purposes of future projection 2% tax revenue growth is forecasted for 2025 and 1% for the remaining years as follows:

DEBT LIMIT	Projected Dec 31, 2023	Projected Dec 31, 2024	Projected Dec 31, 2025	Projected Dec 31, 2026
Municipal Debt Limits	\$ 68,756,412	\$ 75,415,308	\$ 76,923,614	\$ 77,692,850
Outstanding Debt	\$ 29,887,657	\$ 61,056,776	\$ 61,872,660	\$ 74,116,534
Total Debt available	\$ 38,868,755	\$ 14,358,532	\$ 15,050,954	\$ 3,576,317
Internal Limit Debt available	\$ 25,117,473	\$ (724,530)	\$ (333,768)	\$ (11,962,253)
Municipal Debt Service Limit	\$ 11,459,402	\$ 12,569,218	\$ 12,820,602	\$ 12,948,808
Current Debt Service Level	\$ 2,864,133	\$ 3,970,150	\$ 5,473,991	\$ 6,093,190
Service on Debt Limit Available	\$ 8,595,269	\$ 8,599,068	\$ 7,346,611	\$ 6,855,619
Internal Service on Debt Limit Available	\$ 6,303,389	\$ 6,085,224	\$ 4,782,491	\$ 4,265,857

8. Contractual Obligations

The Town entered into an agreement in April 2022 for the collection and hauling of garbage, compost and recyclable materials, which expires in March 2024. The estimated cost of these services for 2024 is approximately \$1,501,576. The waste management contract is up for renewal in 2024 therefore the impact may vary from the amount estimated. In 2022, the Town extended its contract for safety codes services for three years at an estimated cost of \$25,000 per year. In 2020 the Town entered into an agreement for the operation of a local transit service. The estimated costs of this contract in 2024 is approximately \$421,000. It is anticipated the Town will be entering into a Cemetery operation contract in 2026 subsequent to construction, at this time the commitment and term are unknown.

9. Segmented Information

Segmented information has been identified based upon lines of service provided by the Town. Town services are provided by departments and their activities are reported by functional area in the fiscal plan. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

a. General Government

General Government is comprised of Council, the Office of the CAO, and Corporate Services. Corporate Services is comprised of Financial Services, Legislative Services, Human Resource Services, and Information Technology Services. Council makes decisions regarding service delivery

Fiscal Plan

and service levels on behalf of the municipality in order to balance the needs and wants of the Town residents in a financially responsible manner.

b. Protective Services

Protective Services is comprised of RCMP, Fire Services, Emergency Management and Municipal Enforcement Services. The RCMP division for Stony Plain includes Federal, Provincial and Municipal employees that serve Stony Plain and the surrounding area; it is an integrated force with Spruce Grove. Fire Services is responsible to provide fire suppression services; fire prevention programs; training and education related to prevention; detection or extinguishments of fires; and motor vehicle incident response. Emergency Management prepares and develops emergency response planning to help maintain a safe community. The Municipal Enforcement Services provide bylaw enforcement that ranges from public service to animal control as well as provincial statute enforcement with authorities granted by the Solicitor General of Alberta.

c. Transportation

Transportation is comprised of Common Services and the Public Works areas. They are responsible for the maintenance of the roadway and storm systems. The ATS service is displayed under this section in the segmented information, along with Stony Plain Transit.

d. Recreation and Culture

Recreation and Culture is comprised of Parks, Recreation, Culture and Cultural Facilities. Parks, Recreation and Culture provide recreational and cultural services and activities which promote the well-being of citizens. These areas are responsible for the parks, playgrounds, facilities and green spaces of the Town. This area also acts a liaison between community groups and the TransAlta Tri-Leisure Centre.

e. Utilities

Utilities are comprised of, water, wastewater, storm, waste management collection and recycling. The Town is responsible for environmental programs such as organic carts, bi-weekly garbage pick-up and promoting recycling and other related initiatives.

f. Development

Development is comprised of Planning & Infrastructure and Engineering. These areas are responsible for the planning and development of the Town's infrastructure system and work with developers in planning the growth of the Town in a sustainable manner. Engineering is responsible for major capital infrastructure projects. Economic Development works with the businesses in the Town to encourage economic sustainability.

g. Community & Social Development

Community & Social Development was previously the Stony Plain Family and Community Support Services (FCSS). This function was operated externally from the Town, however in 2021 the FCSS external board was dissolved with operations transitioning to the Town. The area provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Town of Stony Plain. This area also provides services related to community and civic engagement, resilience, and develops community collaborations to support community and social well-being.

Fiscal Plan

2024 Segmented Information

	General Government	Protective Services	Transportation	Recreation & Culture	Utilities	Development	Community & Social Development	Totals
Revenue								
Taxation	\$ 20,330,969							\$ 20,330,969
Sales and User Charges	38,300	350,000	258,514	2,225,024	15,048,371	56,100	-	17,976,309
All Other	4,416,124	102,000	1,000	1,146,050	50,000	445,500	103,000	6,263,674
Fines	-	360,300	-	-	-	-	-	360,300
Developer Levy	-	-	-	-	-	616,244	-	616,244
Government Transfers	294,930	1,174,371	-	197,534	-	1,047,000	589,586	3,303,421
Interest	286,000	3,500	-	-	20,000	-	-	309,500
	<u>\$ 25,366,323</u>	<u>\$ 1,990,171</u>	<u>\$ 259,514</u>	<u>\$ 3,568,608</u>	<u>\$ 15,118,371</u>	<u>\$ 2,164,844</u>	<u>\$ 692,586</u>	<u>\$ 49,160,417</u>
Expenses								
Materials, goods, contracted and general	\$ 1,592,225	\$ 4,272,254	\$ 1,477,149	\$ 2,444,839	\$ 8,099,007	\$ 1,391,082	\$ 190,826	\$ 19,467,382
Salaries, wages and benefits	4,716,683	3,138,797	823,043	4,720,562	1,640,651	2,411,368	940,383	18,391,487
Repairs and Maintenance	647,807	255,800	462,403	575,250	878,039	10,000	-	2,829,299
Interest on long term debt	51,691	256,221	176,308	582,979	649,390	-	-	1,716,589
Utilities	100,700	35,500	801,000	427,727	145,700	-	-	1,510,627
Transfers to Local boards and organizations	-	55,060	-	1,016,614	-	81,500	-	1,153,174
Insurance	233,067	18,910	46,342	90,531	49,227	-	-	438,077
	<u>\$ 7,342,173</u>	<u>\$ 8,032,542</u>	<u>\$ 3,786,245</u>	<u>\$ 9,858,502</u>	<u>\$ 11,462,014</u>	<u>\$ 3,893,950</u>	<u>\$ 1,131,209</u>	<u>\$ 45,506,635</u>
Net Revenue (Deficit)	<u>\$ 18,024,150</u>	<u>\$ (6,042,371)</u>	<u>\$ (3,526,731)</u>	<u>\$ (6,289,894)</u>	<u>\$ 3,656,357</u>	<u>\$ (1,729,106)</u>	<u>\$ (438,623)</u>	<u>\$ 3,653,782</u>

Segmented information does not include the following:

- Transfers to and from reserves (included in accumulated surplus)
- Interdepartmental transfers
- Debt Principal repayments (part of long-term debt on the balance sheet)
- Bond amortization is netted against interest