



2025-2027

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 2025-2027 Corporate Plan outlines the actions and resources that will provide the demonstrated progress with the following priorities:

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



This Corporate Plan is about moving our community forward together. Municipalities face unique opportunities and challenges with housing, infrastructure, and public amenities, and with collaboration, commitment, and creativity we will achieve our community vision. With our five priorities we have stayed focussed during the past four years in helping the community to get better together.

Throughout the Corporate Plan you will learn more about how we are putting these priorities into action. We have measurable targets to increase housing supply, to invest in important public spaces, to drive economic growth, and to promote a safe, healthy and welcoming community. Your Council is championing this ambitious plan to move the community forward and we are eager to continue the momentum. In 2025, we will advance the following key initiatives to provide improvement and impact throughout the community:

- Cemetery Construction
- Old Town South Redevelopment
- Community Volunteer Leadership Development
- Corporate Systems Strategy Implementation
- Major Road Rehabilitation, 43rd Street Construction
- Water Meter Replacement Program
- Transportation Safety and Crosswalk Improvement
- 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 Chief Administrative Officer

On behalf of Administration for the Town of Stony Plain, the 2025-2027 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 following themes are highlighted throughout and will continue to be important as we move through the upcoming year.



Capital Investment Planning and Execution

This Corporate Plan builds on prior focus given to capital planning inputs that have been refined and strengthened. Clarity of anticipated project expenditure, increased sophistication of project management processes, and focussed procurement procedures has led to confident delivery of capital investments. This enhanced execution of capital planning and project delivery will continue. The effect within the Corporate Plan and within the organization is seen through on/under budget project delivery and maximization of capacity and decision making.

Organizational Alignment and Integration

This Corporate Plan aligns investments in the community and the organization with Council's Strategic Plan. Operationally, the organization will continue to integrate processes and structure to support the goals provided by Council and the community. Continued growth in Alberta and in Stony Plain will bring specific projects through the term of this Corporate Plan. Enabling these projects requires the organization to respond with approaches and processes that are collaborative and agile. The organizational approach to internal integration has experienced recent success, supporting and growing our people will position the Town well for further sophistication and community development.

Purposeful and Adaptable

Pace of change and technological advancement is the reality we collectively face. Meshing this reality with the inherent nature of governance and public service requires both understanding and focus. The deliberation of impactful governance policy decisions often requires perseverance and thoughtfulness while service delivery and internal development requires increasing ability to adapt and pivot. The Corporate Plan supports these two seemingly contradictory concepts by considering priorities from a strategic lens stemming from Council governance policies and framing service delivery and organizational procedures within the operational lens. Council direction is provided on the "what and why" and administrative expertise considers and implements the "who and how". I am excited about the implementation of the Corporate Plan and the impact this work will have on the future of Stony Plain.

A handwritten signature in blue ink, appearing to read 'T. Goulden', located below the main text block.

Thomas Goulden, Chief Administrative Officer

Corporate Plan

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 I) sets out the dates for preparation, consideration, and approval of the 2025-2027 Corporate Plan.

TABLE I	
Date	Activity
January	Council Retreat – Strategic Planning session for the Corporate Plan.
March	Strategic Plan – Adoption of the 2024-2027 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 – Administration calculates and compiles financial summaries of the funding strategies for the operating budget, new initiatives, and service changes prioritized by SLT in June. Administration analyzes 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 24	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 4, 5 & 6	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 25	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 2024-2027. 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 and 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 2024-2027. 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.

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:

- Ensure Stony Plain's interests are represented on local and regional committees, and 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
- Strengthen relationships with local and regional First Nations, Inuit, and Métis peoples

TABLE 2	
Initiative	Old Town South Redevelopment
Category	Corporate, Service Change & Capital
Business Unit	Planning and Infrastructure
Schedule	2025-2027
Cost	\$710,000
Funding Source	Tax Base and Tax Levy Stabilization Reserve
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. Planning and redevelopment will continue to occur in the following phases: <ul style="list-style-type: none">• 2025 Old Town Community Plan Update \$80,000• 2026 Design Guidelines and On-street Patio Program \$100,000• 2027 Town Square, Community Centre and Old Town South Detailed Planning \$180,000• 2027 Stormwater Design \$100,000• 2027 51 Street Construction \$250,000	

Corporate Plan

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 (Table 3)
- Embrace a priority and performance measurement culture and link our strategic vision and decision-making processes with our financial realities

TABLE 3	
Initiative	Corporate Systems Strategy
Category	Corporate Capital
Business Unit	Corporate Services
Schedule	2025-2027
Cost	\$1,810,500
Funding Source	Tax Base and Tax Levy Stabilization Reserve
Executive Summary The Corporate Systems Strategy will continue to be implemented with software applications to ensure efficient administrative services that support financial, information, and data management. The costs included are the initial software purchase and annual licensing. <ul style="list-style-type: none">• 2025-2026 Enterprise Resource Planning (ERP) Phase 2 \$1,430,000• 2025-2026 Cemetery Software (Table 17) \$42,500• 2026-2027 Electronic Meeting Management \$38,000• 2027 Asset Management (Table 34) \$300,000	

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.

We Commit To:

Strengthening our vibrant business community.

Key Actions:

- Advocate to the Government of Alberta to be a partner in development opportunities adjacent to Highways 16A, 779, and 628
- Create opportunities for a more prosperous climate and job creation with guidance from the Economic Development Strategy & Action 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 Region Board (EMRB) to benefit our region, attract investment, and generate new business
- 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.

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 to ensure effective service delivery and accessibility to meet the community needs (Table 4)

Corporate Plan

TABLE 4

Initiative	Public Works Facility
Category	Corporate Capital
Business Unit	Planning and Infrastructure
Schedule	2026
Cost	\$3,545,000
Funding Source	Debenture funded by Tax Base

Executive Summary

The Public Works facility was constructed in the mid-1970s. A preliminary design for facility 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, with approval for the first phase in the 2024 Corporate Plan to construct a new administrative building. The next phase of redevelopment will renovate the current administrative building to provide office and washroom areas, a training room, a woodworking bay with expanded storage, a tool room and a wash bay. The follow schedule of redevelopment will occur for the Public Works facility:

- 2026 Renovation of the existing administrative building \$2,545,000
- 2026 Environmental assessment and, if required, site remediation \$1,000,000

The construction of an equipment storage garage in 2029 and the renovation of the existing annex building in 2030 are outlined in the long-term capital plan.

We Commit To:

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

Key Actions:

- Build a non-denominational municipal cemetery that offers diverse final resting options (Table 5)
- Build a recreation facility in Stony Plain that supports the recommendation of the 2017 Indoor Recreation Study (Table 6)
- Enhance outdoor spaces to support community health and wellness

Table 5

Initiative	Cemetery
Category	Corporate Capital & Service Change
Business Unit	Planning & Infrastructure
Schedule	2025-2026
Cost	\$3,286,000
Funding Source	Grant, Art in Public Spaces Reserve, Tax Base and Revenue

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, equipment, and public art \$3,130,000
 - Software (Table 3)
 - Clerk 0.4 FTE (Table 17)
- 2026 Net operation services \$156,000
 - Contracted services
 - Site Supervisor (0.5 FTE)

Corporate Plan

TABLE 6	
Initiative	Community Recreation Centre
Category	Corporate Service Change
Business Unit	Community & Protective Services
Schedule	2026-2027
Cost	\$189,000
Funding Source	Tax Base and Revenue
<p>Executive Summary</p> <p>In Q2 2024 Council approved the construction for a new recreation facility to be located along 57 Avenue and Brickyard Drive, adjacent to Westview School. The 280,000 square foot facility will include a six-sheet curling rink, and a dry sport facility that includes a walking track, turf field, two multi-purpose courts, four pickleball courts, and community space. Construction of the facility began in Q3 2024, with construction completion projected for Q4 2026. The facility will require an operational budget for service delivery identified in the 2026 Corporate Plan. The net operational budget has been projected to be \$189,000 for a full operational year. Operations will include the following staffing positions:</p> <ul style="list-style-type: none"> • Recreation Facility Coordinator • Recreation Facility Customer Service Clerks (2) • Recreation Facility Operator (3) • Facility Assets Operator 1 	

COMMUNITY DEVELOPMENT

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

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

We Commit To:

Enhancing the safety and protection of our community.

Key Actions:

- Advocate to CN Rail to ensure rail lines are safe, including enhancements to pedestrian and vehicle crossings
- Provide safe pedestrian corridors throughout the community
- Ensure public safety service levels meet the needs of the community
- Deliver programs and support in collaboration with partners to prevent and reduce poverty

Corporate Plan

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 and to support diversity and immigration, focusing on the positive advantages associated with an inclusive community (Table 8)
- Continue to develop innovative and diverse housing options that will support a wide range of residential needs
- Involve youth and future generations, as valued members of our community, in opportunities for programs and services

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 and Tax Levy Stabilization Reserve
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 provide more impact during their connecting activities with the community. <ul style="list-style-type: none"> • 2025 Program development \$25,000 • 2026 Program implementation \$33,000 	

TABLE 8	
Initiative	Capturing Community Belonging
Category	Corporate
Business Unit	Community & Social Development
Schedule	2026-2027
Cost	\$20,000
Funding Source	Tax Base
Executive Summary This project will support place-making and public art creation to showcase how residents feel about Stony Plain and their sense of civic engagement and belonging. In 2028, the Family and Community Support Services (FCSS) program will be celebrating 40 years as a partnership between the Town of Stony Plain and the Government of Alberta. The Town will highlight this anniversary by hosting public participation sessions to engage with residents to understand what features and elements make residents feel a sense of belonging in Stony Plain. The insights gathered will be used to develop a public art piece that will commemorate the 40th anniversary of the FCSS program in Stony Plain. The public participation and engagement elements will take place in 2026-2027. The public art piece will be commissioned with completion and installation for the celebration in 2028. <ul style="list-style-type: none"> • 2026 Public engagement \$10,000 • 2027 Public engagement \$10,000 	

Corporate Plan

ENVIRONMENTAL RESPONSIBILITY

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

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
- Leverage funding opportunities and support from provincial and regional partners
- Consider initiatives that are guided by the Environmental Master Plan and Urban Agricultural Plan
- Build community support for environmental initiatives through effective communication and education

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 2025, 2026, and 2027.

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

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

Mandate

The mandate for each department reflects the purpose, key functions, and services they carry out on behalf of the Town. During the business planning process each department reviews plans and services, identifying and recommending priority projects and service changes for implementation.

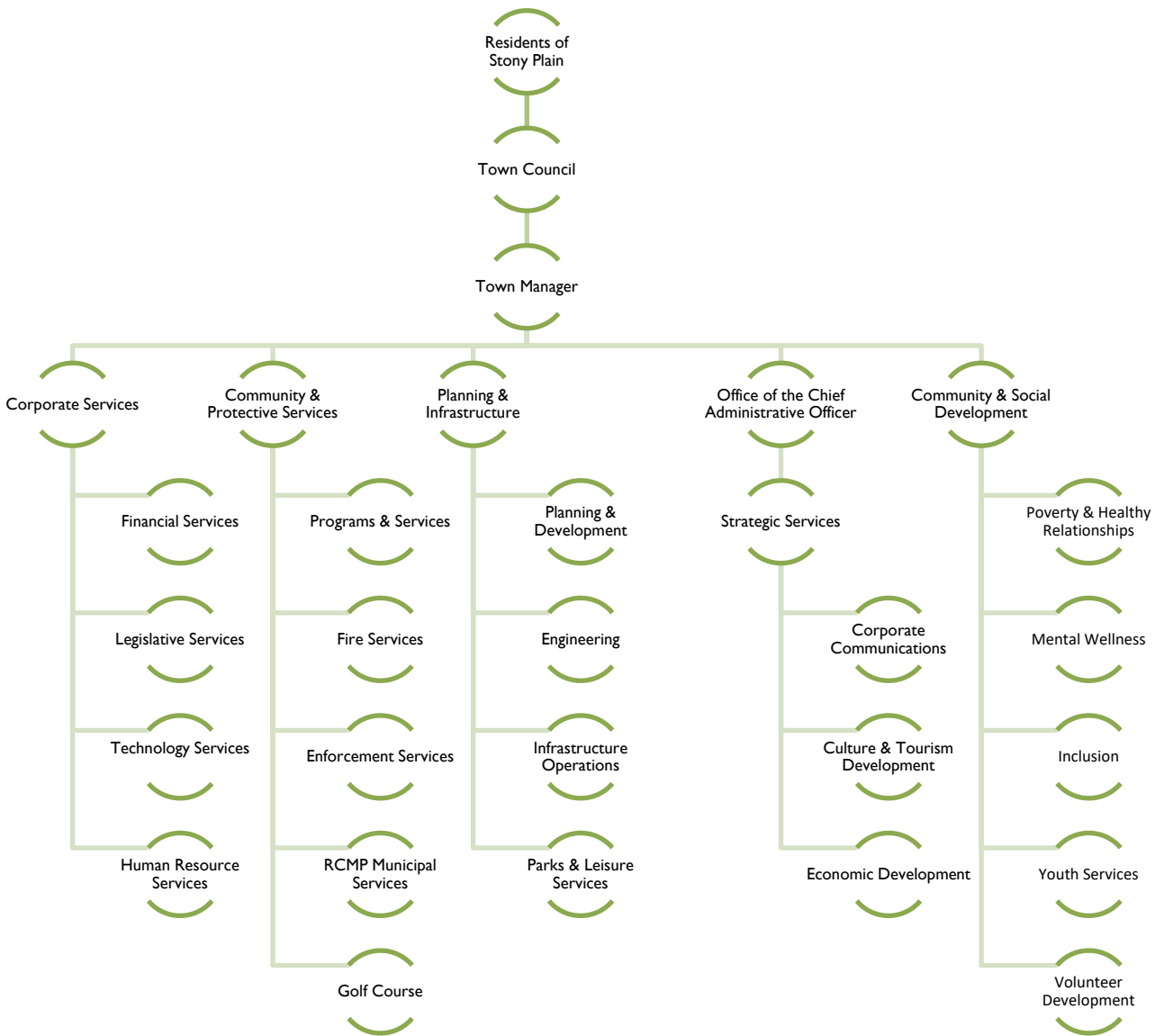
Organizational Chart

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 2025-2027 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

Organizational Chart



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 2025-2027.

TABLE 9

Department	2025	2026	2027
Office of the CAO	1.0	0.0	1.0
Corporate Services	0.4	0.0	2.0
Community & Protective Services	1.0	7.5	3.0
Planning & Infrastructure	0.0	3.0	0.0
Community & Social Development	0.0	0.0	1.0
Proposed Annual Increase in FTEs	2.4	10.5	7.0

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

Corporate Plan

The following table is a summary of the total FTEs, including positions for 2024 – 2027.

TABLE 10	2024	Proposed		
		2025	2026	2027
Office of the CAO				
Chief Administrative Officer'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	3.0	3.0	3.0
Cultural & Tourism Development	2.0	2.0	2.0	2.0
Corporate Communications	3.0	3.0	3.0	4.0
	11.0	12.0	12.0	13.0
Corporate Services				
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	13.0	13.0	13.0	14.0
Legislative Services	3.6	4.0	4.0	4.0
Technology Services	6.0	6.0	6.0	7.0
Human Resource Services	4.0	4.0	4.0	4.0
	27.6	28.0	28.0	30.0
Community & Protective Services				
General Manager's Office	1.0	1.0	1.0	1.0
Programs & Services	13.4	13.4	19.4	19.4
Fire Services	7.5	7.5	9.0	11.0
Enforcement Services	7.0	7.0	7.0	7.0
RCMP Municipal Services	21.5	22.5	22.5	23.5
Golf Course	3.0	3.0	3.0	3.0
	53.4	54.4	61.9	64.9
Planning & Infrastructure				
General Manager's Office	1.0	1.0	1.0	1.0
Planning	8.0	8.0	8.0	8.0
Engineering	6.0	6.0	7.0	7.0
Infrastructure Operations	20.4	20.4	21.9	21.9
Parks & Leisure	17.0	17.0	17.5	17.5
	52.4	52.4	55.4	55.4
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 Equivalent	152.0	154.4	164.9	171.9

Department Business Plans

Departmental Initiatives and Service Changes

Department business plans include summaries of the departmental operating and capital initiatives, service changes, and staffing changes for 2025 and those planned for 2026 and 2027.

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

Department Business Plans

Office of the CAO

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

- Executive support to Mayor and Council
- Strategic Services & Government Relations
- Economic Development
- Culture & Tourism Development
- 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 - update

- Strategic Plan update
- Council onboarding
- Advocacy Plan implementation
- Old Town South redevelopment
- Arts, Culture & Heritage Action Plan implementation
- Art in Public Places Strategy implementation
- Tourism Master Plan implementation
- Signage & Banner Strategy implementation
- Highway Development Strategy implementation
- Economic Development Strategy & Action Plan implementation

Department Business Plans

OCAO Operational Summary 2024-2027

Office of the CAO	2024 Approved Budget	2025 Proposed Budget	Increase/ (Decrease)	2026 Proposed Budget	2027 Proposed Budget
Revenue					
Sales and User Charges	\$ 5,600	\$ 5,100	\$ (500)	\$ 5,100	\$ 5,100
Total Revenue	\$ 5,600	\$ 5,100	\$ (500)	\$ 5,100	\$ 5,100
Expenses					
Office of the CAO	\$ 587,743	\$ 585,943	\$ (1,800)	\$ 599,829	\$ 614,261
Strategic Services	236,339	239,499	3,160	248,084	259,127
Corporate Communications	428,888	459,791	30,903	531,950	598,302
Economic Development	427,379	553,257	125,878	603,968	602,794
Cultural Services	759,056	677,094	(81,962)	638,077	605,136
Total Expenses	\$ 2,439,405	\$ 2,515,584	\$ 76,179	\$ 2,621,908	\$ 2,679,620
Net Surplus/Deficit	\$ (2,433,805)	\$ (2,510,484)	\$ (76,679)	\$ (2,616,808)	\$ (2,674,520)

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

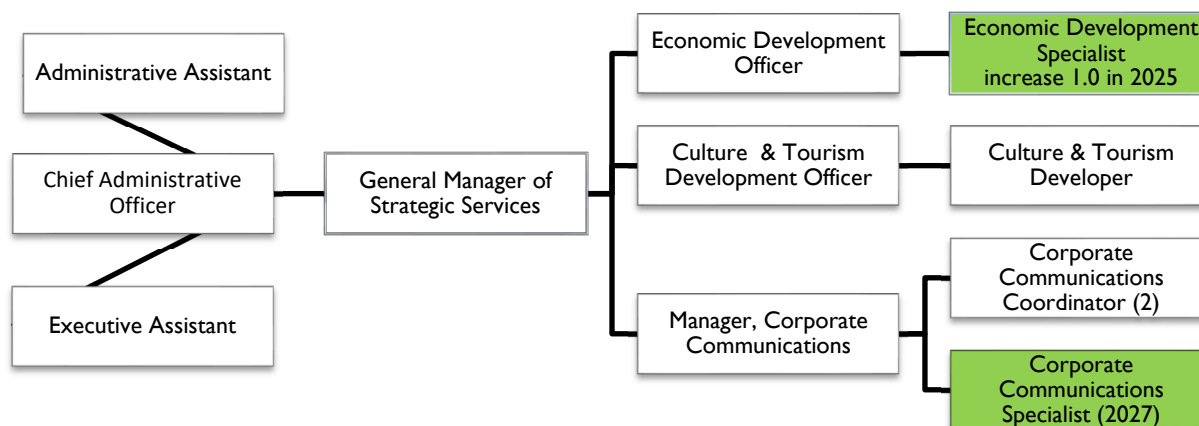
1 - Economic Development Specialist 1.0 FTE (Table I2)

2 - Reversal of one time grant expenses

Council	2024 Approved Budget	2025 Proposed Budget	Increase/ (Decrease)	2026 Proposed Budget	2027 Proposed Budget
Expenses					
Total Expenses	\$ 666,153	\$ 692,854	\$ 26,701	\$ 673,604	\$ 673,604
Total Expenses	\$ 666,153	\$ 692,854	\$ 26,701	\$ 673,604	\$ 673,604
Net Surplus/Deficit	\$ (666,153)	\$ (692,854)	\$ (26,701)	\$ (673,604)	\$ (673,604)

Department Business Plans

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 11	2024	Proposed		
		2025	2026	2027
Chief Administrative Officer'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	3.0	3.0	3.0
Cultural & Tourism Development	2.0	2.0	2.0	2.0
Corporate Communications	3.0	3.0	3.0	4.0
	11.0	12.0	12.0	13.0

Department Initiatives & Service Changes

TABLE 12	
Initiative	Economic Development Specialist
Category	Staffing
Business Unit	Office of the Chief Administrative Officer
Schedule	2025
Cost	\$105,000
Funding Source	Tax Base
Executive Summary The recent completion of the Highway Development Strategy and Economic Development Strategy & Action Plan brings balance to Economic Development's service delivery by increasing emphasis on business retention and expansion service. The additional Economic Development Specialist will play an active role within Stony Plain's business community by developing a comprehensive business retention and expansion program, as well as supporting the execution of priority actions outlined in the Strategy. This will be critical to fostering a future-ready, growing, and prosperous community served by an agile, adaptable, and accountable organization.	

Department Business Plans

TABLE 13	
Initiative	Destination Development & Marketing
Category	Department
Business Unit	Office of the Chief Administrative Officer
Schedule	2026
Cost	\$27,500
Funding Source	Tax Base
<p>Executive Summary</p> <p>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:</p> <p>Product development</p> <ul style="list-style-type: none"> • 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. <p>Destination development</p> <ul style="list-style-type: none"> • enhance the capacity of local businesses and tourism stakeholders to transform the community into a high performing destination through training and education. <p>Marketing/promotional development</p> <ul style="list-style-type: none"> • expand and enhance the tourism brand(s) and target promotions of new product/experiences to receptive target markets. 	

TABLE 14	
Initiative	Corporate Communications Specialist
Category	Department
Business Unit	Office of the Chief Administrative Officer
Schedule	2027
Cost	\$100,000
Funding Source	Tax Base
<p>Executive Summary</p> <p>This position will enhance the Town's capacity to respond to information expectations of the community and the organization to support communications planning, execution, and monitoring. This role will primarily enhance website administration and social media services; providing timely and accurate content, as well as analyzing communications effectiveness.</p>	

Department Business Plans

Corporate Services

Corporate Services encompasses the following functions:

- Financial Services
- Legislative Services
- Human Resource Services
- 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

- Corporate Systems Strategy implementation
- Enterprise Resource Program (ERP) system: Phase I & II implementation
- Organizational Strategy project implementation
- 2025 Compensation Review
- Fiscal Framework review and Finance planning
- Asset Management transition
- Election
- Council onboarding
- Cemetery service implementation

Department Business Plans

Corporate Services Operational Summary 2024-2027

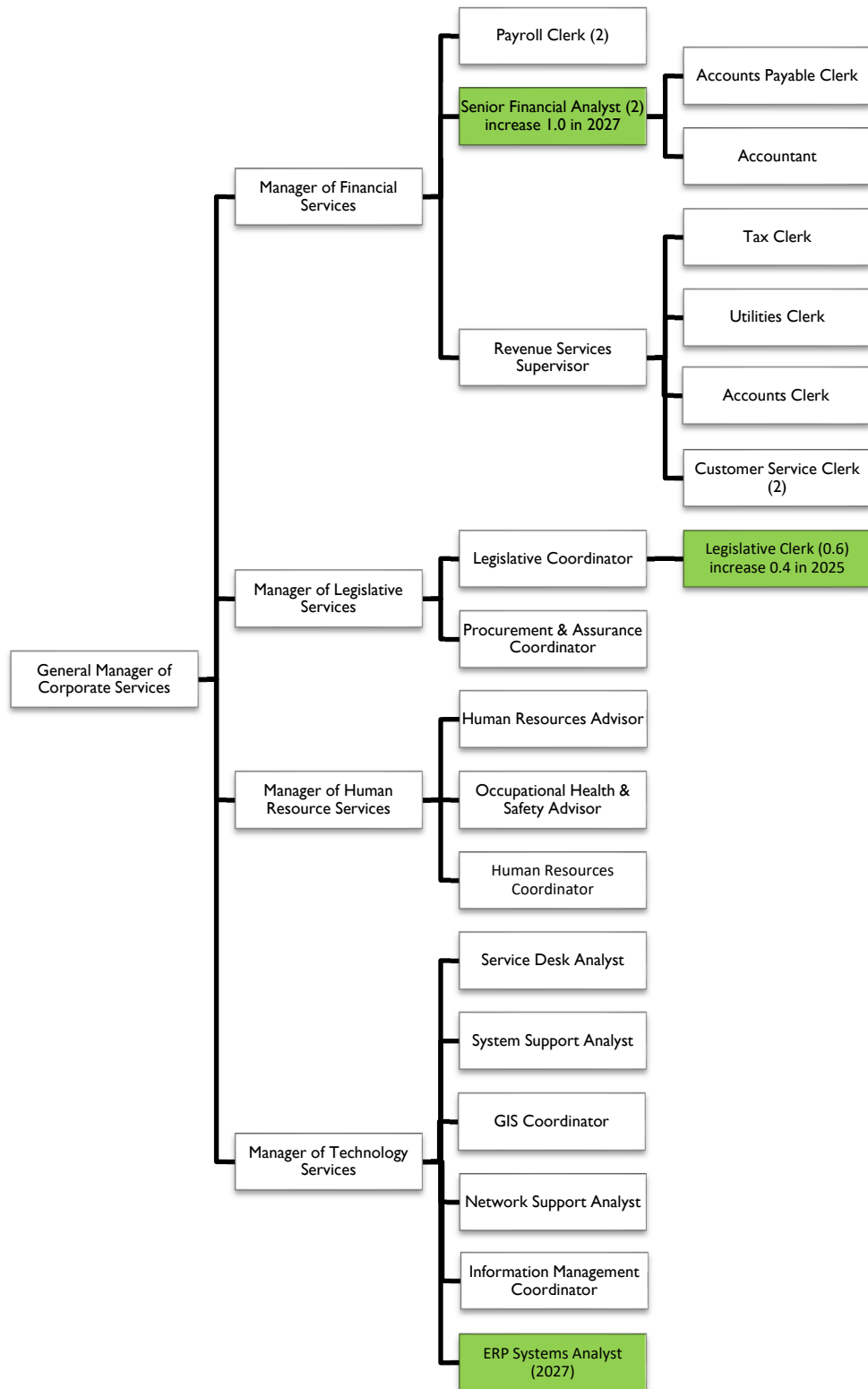
Corporate Services	2024 Approved Budget	2025 Proposed Budget	Increase/ (Decrease)		2026 Proposed Budget	2027 Proposed Budget
Revenue						
Taxation	\$ 22,063,668	\$ 22,690,665	\$ 626,997	1	\$ 23,370,665	\$ 24,070,665
Sales and User Charges	37,700	50,200	12,500		50,200	50,200
All Other	4,416,124	4,572,902	156,778	2	4,572,902	4,572,902
Government Transfers	294,930	260,000	(34,930)		260,000	260,000
Interest	286,000	382,696	96,696	3	286,000	286,000
Total Revenue	\$ 27,098,422	\$ 27,956,463	\$ 858,041		\$ 28,539,767	\$ 29,239,767
Expenses						
General Government	\$ 765,689	\$ 2,094,468	\$ 1,328,779	4	\$ 804,579	\$ 807,622
Corporate Services	228,671	237,322	8,651		241,285	245,327
Financial Services	1,663,663	1,844,416	180,753	5	1,904,592	2,194,018
Legislative Services	480,466	626,687	146,221	6	574,395	589,170
Human Resource Services	650,204	669,172	18,968		675,855	685,952
Technology Services	1,405,319	1,500,095	94,776	7	1,519,927	1,540,703
Total Expenses	\$ 5,194,012	\$ 6,972,160	\$ 1,778,148		\$ 5,720,633	\$ 6,062,792
Net Surplus/Deficit	\$ 21,904,410	\$ 20,984,303	\$ (920,107)		\$ 22,819,134	\$ 23,176,975

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

- 1** - Tax revenue projected growth
- 2** - Franchise fees growth
- 3** - Interest from investments
- 4** - ERP Phase II (Table 3)
- 5** - ERP software licensing (Table 3)
- 6** - Clerk 0.4FTE (Table 17) ; 2025 Election expenses
- 7** - Organization software and licencing

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 15	2024	Proposed		
		2025	2026	2027
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	13.0	13.0	13.0	14.0
Legislative Services	3.6	4.0	4.0	4.0
Technology Services	6.0	6.0	6.0	7.0
Human Resource Services	4.0	4.0	4.0	4.0
	27.6	28.0	28.0	30.0

Department Initiatives and Service Changes

TABLE 16	
Initiative	Capital Infrastructure Replacement Funding
Category	Department
Schedule	2025-2027
Cost	\$400,000
Funding Source	Tax Base
Executive Summary This initiative provides a 0.5% tax increase (\$100,000) in 2025, a 1.0% increase in 2026, and a 0.5% increase in 2027 to bridge the reserve funding gap and enable replacement of capital infrastructure and equipment. The dedicated funding commitment over six years will move the Town's financial strategies to maintain existing infrastructure to be more sustainable and increase the reserve transfers for renewal to \$955,500 in year six. 2027 is the final year for this initiative.	

TABLE 17	
Initiative	Legislative Clerk 0.4 FTE Increase
Category	Staffing
Schedule	2025
Cost	\$31,000
Funding Source	Tax Base
Executive Summary This service change will add additional capacity to the current 0.6 FTE position to reflect the increasing role of Legislative Services functions in supporting Council and Committee meeting services. Additionally, this role will also support the establishment of Cemetery services with customer and information management. This role requires additional capacity to ensure high quality, accurate, efficient, and effective delivery of services.	

Department Business Plans

TABLE 18	
Initiative	Senior Financial Analyst
Category	Staffing
Schedule	2027
Cost	\$131,000
Funding Source	Tax Base
<p>Executive Summary</p> <p>An additional senior financial analyst will strengthen organizational capacity and further position the municipality for community growth. This position will conduct complex financial analysis, forecasts, and reports to leverage strategic decision making. The senior financial analyst will assess financial performance, evaluate investment opportunities, develop budgeting and forecasting models, analyze market trends, and provide insights to senior management to optimize financial strategies and achieve organizational goals.</p>	

TABLE 19	
Initiative	ERP Systems Analyst
Category	Staffing
Schedule	2027
Cost	\$114,000
Funding Source	Tax Base
<p>Executive Summary</p> <p>As the organization upgrades and implements the Enterprise Resource Planning (ERP) system, there is a need for specialized technical and financial skillset to further strengthen the return on investment. The complexity of the system necessitates a dedicated resource to ensure operational effectiveness and security, while also providing enhanced technical support to staff and the public.</p>	

Community & Protective Services

Community & Protective Services includes the following operational areas:

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

Mandate

The Community & 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 Facility construction
- Community Recreation Facility operational planning
- Community Grant and Sponsorship Program review
- Community Emergency Management training
- Parks planning support
- Community and Special Event delivery
- Shikaoi Exchange 40th Anniversary
- On Demand Transit service expansion

Department Business Plans

Community & Protective Services Operational Summary 2024-2027

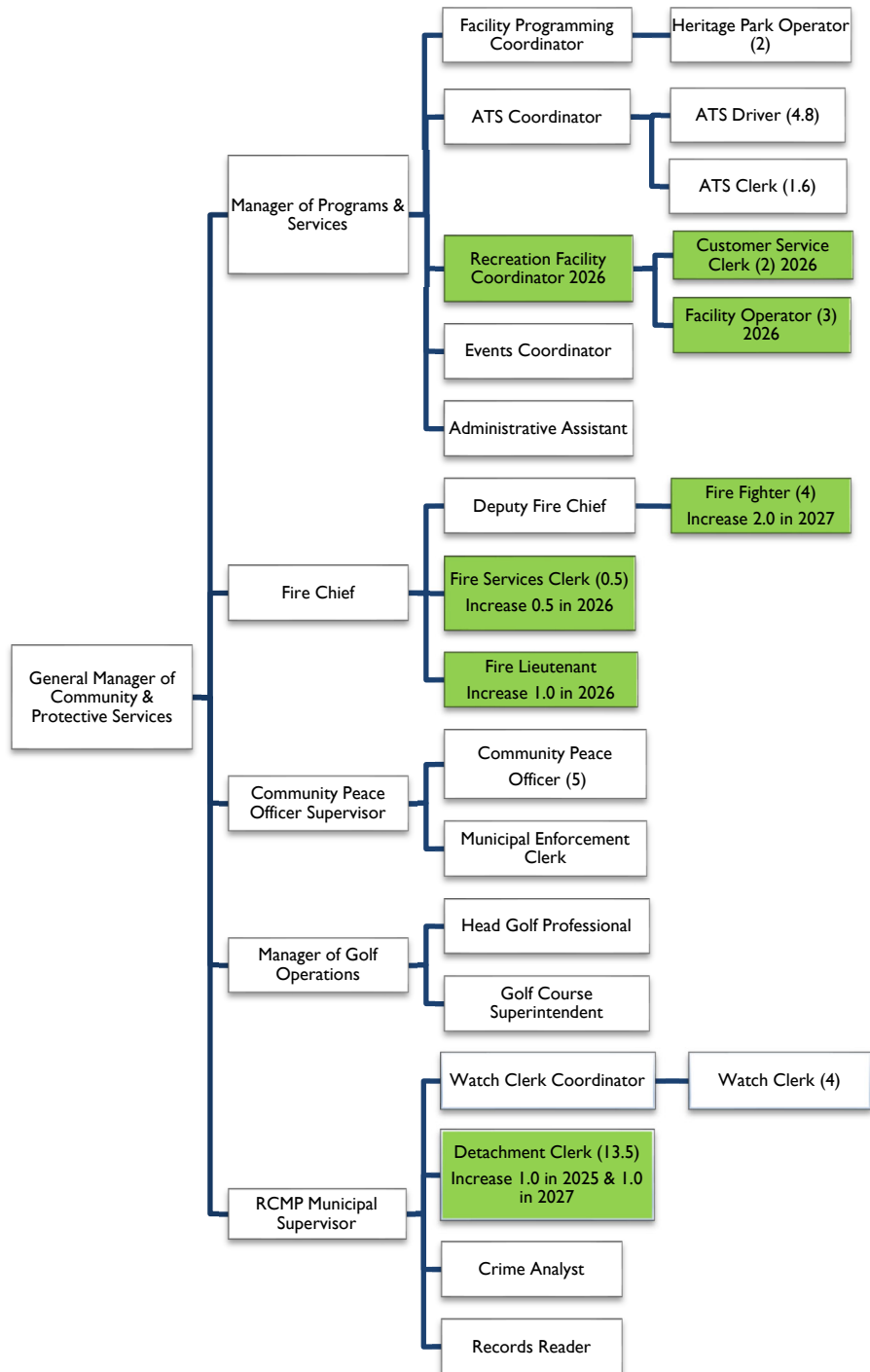
Community & Protective Services	2024 Approved Budget	2025 Proposed Budget	Increase/ (Decrease)		2026 Proposed Budget	2027 Proposed Budget
Revenue						
Taxation						
Sales and User Charges	\$ 2,219,144	\$ 2,323,393	\$ 104,249	1	\$ 2,333,500	\$ 2,342,500
All Other	557,900	563,100	5,200		678,231	1,131,626
Fines	360,300	405,300	45,000		405,300	405,300
Government Transfers	1,192,371	1,277,371	85,000	2	1,277,371	1,277,371
Interest	3,500	3,500	-		3,500	3,500
Total Revenue	\$ 4,333,215	\$ 4,572,664	\$ 239,449		\$ 4,697,902	\$ 5,160,297
Expenses						
Protective Services	\$ 8,032,542	\$ 8,692,946	\$ 660,404	3	\$ 9,167,827	\$ 9,794,346
Community Services	359,671	366,286	6,615		380,349	388,537
Tri-Leisure	789,425	899,425	110,000	4	899,425	899,425
Programs	1,786,391	2,156,748	370,357	5	2,083,857	2,100,970
Golf Course	1,801,559	1,918,561	117,002	6	1,926,452	1,932,890
Total Expenses	\$ 12,769,588	\$ 14,033,966	\$ 1,264,378		\$ 14,457,910	\$ 15,116,168
Net Surplus(Deficit)	\$ (8,436,373)	\$ (9,461,302)	\$ (1,024,929)		\$ (9,760,008)	\$ (9,955,871)

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

- 1** - Golf revenue growth
- 2** - Fire revenue increase
- 3** - RCMP Contract increase offset by 2024 surplus; Fire Casual Increase
- 4** - Tri-Leisure Centre Contribution
- 5** - Accessible Transportation Service; Shikaoi Delegations funded from reserves; Library Common Costs
- 6** - Seasonal staffing offset by revenues

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 20	2024	Proposed		
		2025	2026	2027
General Manager's Office	1.0	1.0	1.0	1.0
Programs & Services	13.4	13.4	19.4	19.4
Fire Services	7.5	7.5	9.0	11.0
Enforcement Services	7.0	7.0	7.0	7.0
RCMP Municipal Services*	21.5	22.5	22.5	23.5
Golf Course	3.0	3.0	3.0	3.0
	53.4	54.4	61.9	64.9

**The Town of Stony Plain and the 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.*

Department Initiatives and Service Changes

TABLE 21	
Initiative	On Demand Transit – Saturday Service
Category	Service Change
Schedule	2025
Cost	\$59,000
Funding Source	Tax Base
Executive Summary On-Demand Transit Service is available to residents and riders in Stony Plain, Spruce Grove, Parkland Village and Acheson through a Tri-Municipal Regional partnership with the City of Spruce Grove and Parkland County. In 2024 the City of Spruce Grove added Saturday service within city limits from 8am to 10pm. In response to demand for similar service, this initiative will provide the increase in On-Demand Transit from 8am to 10pm on Saturdays.	

TABLE 22	
Initiative	Fire Services Clerk increase 0.5 FTE
Category	Staffing
Schedule	2026
Cost	\$46,000
Funding Source	Tax Base
Executive Summary Over the past three years there has been a continued rise in the administrative functions of the Fire Department. This increase in capacity will relieve administrative duties from the Chief and Deputy Chief positions. Transitioning the current position from a 0.5 FTE to a 1.0 FTE will redistribute fire personnel focus to higher level planning and a more efficient coordination of resources.	

Department Business Plans

TABLE 23	
Initiative	Fire Department Lieutenant
Category	Staffing
Schedule	2026
Cost	\$133,000
Funding Source	Tax Base
Executive Summary The addition of a Lieutenant position will expand full-time service and provide more reliable response. This position will also reduce the current response requirements for the Chief and Deputy Chief positions. Call volumes will continue to increase with community growth, and this will ensure an effective achievement of the service demands.	

TABLE 24	
Initiative	Firefighter (2)
Category	Staffing
Schedule	2027
Cost	\$226,000
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 full-time service and provide more reliable response. This position will also reduce the current response requirements for the Chief and Deputy Chief positions. Call volumes will continue to increase with community growth, and this will ensure an effective achievement of the service demands.	

Department Business Plans

Planning & Infrastructure

Planning & Infrastructure encompasses the four functional areas:

- Planning & Development
- Engineering
- Infrastructure Operations
- Parks & Leisure Services

Mandate

To meet the needs of our community, the Planning & 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
- Old Town Community Plan update
- Cemetery construction
- Housing Accelerator Fund initiatives
- Sanitary Master Plan update
- Road and bridge maintenance and rehabilitation
- North Business Park Transportation Master Plan review
- Water meter replacement
- Wastewater rehabilitation and replacement
- Transportation and crosswalk improvement
- Parks and Horticulture maintenance and service improvements

Department Business Plans

Planning & Infrastructure Operational Summary 2024-2027

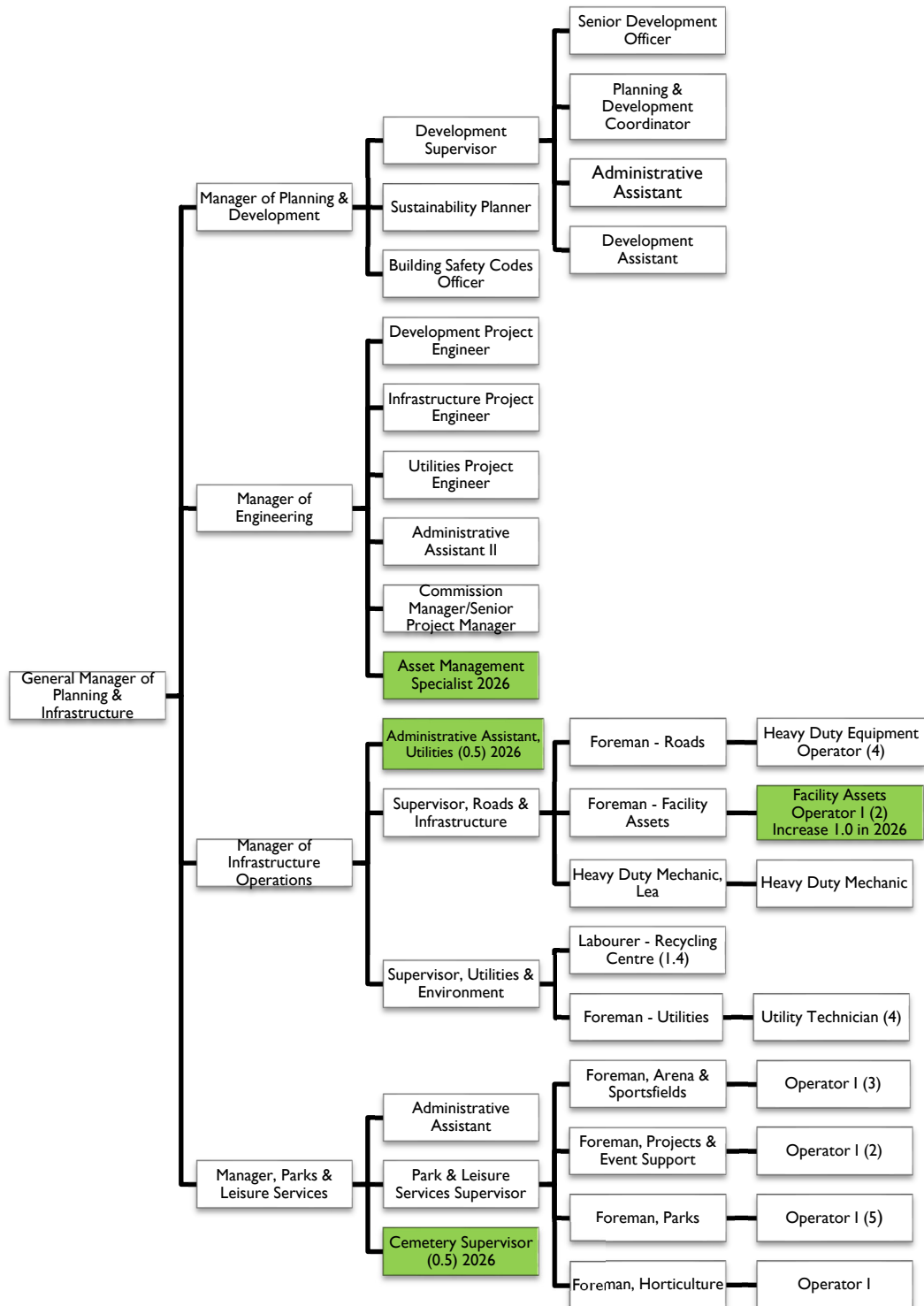
Planning & Infrastructure	2024 Approved Budget	2025 Proposed Budget	Increase/ (Decrease)		2026 Proposed Budget	2027 Proposed Budget
Revenue						
Sales and User Charges	\$ 15,312,765	\$ 16,034,040	\$ 721,275	1	\$ 16,678,045	\$ 17,198,352
All Other	1,587,750	1,639,100	51,350	2	1,669,800	1,691,800
Developer Levy	616,244	460,825	(155,419)	3	850,586	1,266,003
Government Transfers	1,226,534	637,143	(589,391)	4	638,678	151,884
Interest	20,000	21,000	1,000		21,000	21,000
Total Revenue	\$ 18,763,293	\$ 18,792,108	\$ 28,815		\$ 19,858,109	\$ 20,329,039
Expenses						
Transportation	\$ 3,487,677	\$ 3,559,465	\$ 71,788	5	\$ 3,769,705	\$ 3,895,945
Environmental Services	11,462,014	12,067,231	605,217	6	12,617,083	13,090,580
Parks	1,773,827	1,896,443	122,616	7	2,135,172	2,183,191
Planning & Development	2,491,221	2,014,719	(476,502)	8	2,209,630	2,047,418
Engineering	887,150	941,157	54,007	9	1,098,744	1,404,353
Facilities	3,204,379	3,604,700	400,321	10	4,192,717	5,183,457
Total Expenses	\$ 23,306,268	\$ 24,083,715	\$ 777,447		\$ 26,023,051	\$ 27,804,944
Net Surplus/Deficit	\$ (4,542,975)	\$ (5,291,607)	\$ (748,632)		\$ (6,164,942)	\$ (7,475,905)

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

- 1** - Utility fee revenue increases based on utility rate models
- 2** - Permit revenues and subdivision fees
- 3** - Recreation facility developer levies timing
- 4** - Housing Accelerator Fund year 2 revenues
- 5** - Crosswalk Improvement - South Park & 43 Ave
- 6** - Meter replacement program; Meridian Reservoir debenture, Regional sewage charge
- 7** - Parks and Horticulture service level increases (Tables 26 & 27); Cemetery (Tables 5 & 17)
- 8** - Housing Accelerator Fund decrease in year 2 expenses
- 9** - Professional services
- 10** - Recreation facility debenture interest

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 25	2024	Proposed		
		2025	2026	2027
General Manager's Office	1.0	1.0	1.0	1.0
Planning	8.0	8.0	8.0	8.0
Engineering	6.0	6.0	7.0	7.0
Infrastructure Operations	20.4	20.4	21.9	21.9
Parks & Leisure	17.0	17.0	17.5	17.5
	52.4	52.4	55.4	55.4

Department Initiatives

TABLE 26	
Initiative	Parks Level of Service Improvement
Category	Service Change
Schedule	2025-2027
Cost	\$54,900
Funding Source	Tax Base
<p>Executive Summary</p> <p>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:</p> <ul style="list-style-type: none"> • 2025 One additional seasonal staff \$18,300 • 2026 One additional seasonal staff \$18,300 • 2027 One additional seasonal staff \$18,300 	

TABLE 27	
Initiative	Horticulture Level of Service Improvement
Category	Service Change
Schedule	2025-2027
Cost	\$209,500
Funding Source	Tax Base
<p>Executive Summary</p> <p>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. Service level improvements will include storm pond naturalization, shrub bed removal, tree pruning rotation, tree removal program, and increased seasonal staff. Service resources will be implemented in the following sequence:</p> <ul style="list-style-type: none"> • 2025 Contracted services \$20,000 and seasonal staff \$26,500 • 2026 Contracted services \$45,000 and seasonal staff \$36,500 • 2027 Contracted services \$45,000 and seasonal staff \$36,500 	

Department Business Plans

TABLE 28	
Initiative	Utility Master Plans Update
Category	Department
Schedule	2025-2027
Cost	\$467,250
Funding Source	Water, Sewer & Storm, Reserves
<p>Executive Summary</p> <p>Utility Master Plans are recommended for update between five to seven years to provide guidance for critical infrastructure investment. The Plans provide strategies to grow and improve the water, sanitary and stormwater utility network to service the needs of the community. The Plans have implications on major capital, water delivery, growth/expansion of utilities, and offsite levy calculations. Plan updates will be implemented in the following sequence:</p> <ul style="list-style-type: none"> • 2025 Sanitary Master Plan \$126,000 • 2026 Water Master Plan & Municipal Development Standards \$204,750 • 2027 Stormwater Master Plan \$136,500 	

TABLE 29	
Initiative	Major Road Rehabilitation
Category	Capital
Schedule	2025-2026
Cost	\$4,075,675
Funding Source	Grant, Sewer, Water, Storm & Road Reserves
<p>Executive Summary</p> <p>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.</p> <ul style="list-style-type: none"> • 2025 Construction and site preparation 43 Street \$2,535,000 • 2026 Surface improvement 43 Street \$1,160,675 • 2027 Highridge Way \$1,500,000 	

TABLE 30	
Initiative	Bridge Rehabilitation Program
Category	Capital
Schedule	2025-2027
Cost	\$800,000
Funding Source	Grant
<p>Executive Summary</p> <p>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:</p> <ul style="list-style-type: none"> • 2025 Detailed design \$55,000 • 2026 Culvert replacement Golf Course \$465,000 • 2027 Culvert replacement Golf Course \$280,000 	

Department Business Plans

TABLE 31

Initiative	Water Meter Replacement Program
Category	Capital
Schedule	2025-2027
Cost	\$900,000
Funding Source	Utility Rate

Executive Summary

This initiative will replace all water metres with new metres that are equipped with advanced leak detection technology and other technologies to provide improved utility service delivery. The total cost of the new meters is estimated at \$3 million over 10 years. This initiative was initiated in 2024 with a plan, design, and procurement. There is an estimated 6,500 dwelling units and businesses that will be replaced. The metres will also become the standard installation for new homes.

- 2025 Replacement implementation \$300,000
- 2026 Replacement implementation \$300,000
- 2027 Replacement implementation \$300,000

TABLE 32

Initiative	Transportation Safety & Crosswalk Improvement
Category	Capital
Schedule	2025-2027
Cost	\$525,000
Funding Source	Grant & Roads Reserve

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:

- 2025 Pedestrian Safety Improvements and Reviews \$245,000
 - Graybriar Dr near Graywood Cove
 - Graybriar Dr near Grayridge Bay
 - Oatway Drive near Brown St
 - Oatway Drive near Umbach Rd
 - South Park Drive and 43rd Avenue
- 2026 Curb extensions \$160,000
- 2027 Curb extensions \$120,000

Department Business Plans

TABLE 33	
Initiative	Municipal Development Plan Update
Category	Department
Schedule	2026-2027
Cost	\$150,000
Funding Source	Tax Base
<p>Executive Summary update</p> <p>Uniquely Stony Plain Municipal Development Plan (MDP) was last updated in 2024 to accommodate specific policy direction from the Edmonton Metropolitan Region Board (EMRB). This initiative will result in a comprehensive updated MDP to efficiently and appropriately direct community growth and development in Stony Plain. As the overarching document that guides community development in the Stony Plain, the MDP will continue to enable future land development from a current and consistent perspective. The MDP update will be implemented in the following sequence:</p> <ul style="list-style-type: none"> • 2026 Growth management review \$50,000 • 2027 Community engagement and MDP update \$100,000 	

TABLE 34	
Initiative	Asset Management Specialist
Category	Service Change & Staffing
Schedule	2026-2027
Cost	\$156,000
Funding Source	Tax Base
<p>Executive Summary update</p> <p>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.</p> <ul style="list-style-type: none"> • 2026 Contracted services \$30,000 • 2026 Asset Management Specialist FTE \$126,000 • 2027 Software (Table 3) 	

TABLE 35	
Initiative	Gravel Road Service Improvement
Category	Service Change
Schedule	2026
Cost	\$50,000
Funding Source	Tax Base
<p>Executive Summary</p> <p>This initiative would improve the service level to allow the application of surface gravel to the four main gravel roads in Town once every three years starting in 2026. To keep gravel roads to a recommended drivable standard, two inches of gravel will be placed on these roads. To maintain the ditches of each gravel road, this service improvement will pull the shoulder of the gravel road in to utilize gravel that has migrated off the road.</p>	

Department Business Plans

TABLE 36

Initiative	Administrative Assistant – Utilities 0.5 FTE increase
Category	Staffing
Schedule	2026
Cost	\$48,000
Funding Source	Utility 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 cataloging data and information.

TABLE 37

Initiative	Water Main Network Upgrade
Category	Capital
Schedule	2025
Cost	\$3,700,000
Funding Source	Debenture financed by Developer Levy

Executive Summary

The improvements for the water fill line to High Park Reservoir was 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 2024-2025 in partnership with the Capital Region Parkland Water Services Commission.

TABLE 38

Initiative	Active Transportation Strategy Implementation
Category	Capital
Schedule	2026-2027
Cost	\$575,000
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:

- 2026 South side 44th Avenue (50th Street to 48th Street) \$205,000
- 2027 North side 49th Avenue (50th Street to 48th Street) \$370,000

Department Business Plans

TABLE 39	
Initiative	Snow Storage Site Design
Category	Capital
Schedule	2026-2027
Cost	\$362,000
Funding Source	Storm Reserve
<p>Executive Summary</p> <p>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.</p> <ul style="list-style-type: none"> • 2026 Preliminary design \$62,000 • 2027 Detailed design and environmental study \$300,000 	

TABLE 40	
Initiative	Utility Water Loss Leak Detection
Category	Department
Schedule	2027
Cost	\$50,000
Funding Source	Utility Rate
<p>Executive Summary</p> <p>This six-year program, with an annual investment of \$50,000, will launch in 2027 and proactively identify any areas of the water utility asset that are leaking and guide repairs to reduce the amount of water loss from the system. This multi-year investigation of the utility system will strengthen the integrity and efficiency of this critical infrastructure.</p>	

TABLE 41	
Initiative	Storm Flood Mitigation Implementation
Category	Capital
Schedule	2027
Cost	\$1,821,000
Funding Source	Grant
<p>Executive Summary</p> <p>The 2020 Flood Mitigation Report identified several upgrades to improve the Town's stormwater management levels of service. This initiative will action recommendations to adjust sections of Whispering Waters Creek to better manage water flow during major storms and reduce the risk of flooding.</p>	

Department Business Plans

TABLE 42	
Initiative	Arterial Road Network
Category	Capital
Schedule	2027
Cost	\$50,000
Funding Source	Developer Levy
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 to meet vehicle traffic demands. A sequence of road network upgrades to accommodate growth has been recommend in the Plan. This initiative will provide the detailed design in preparation for the construction for Transportation Master Plan Projects, or amendments, that are needed to support the growth of the network. These include intersection improvements at Highway 628, Westerra left turn, and others. In advance of this project, in 2025 Administration will be reviewing current and proposed non-residential development in the North Business Park to ensure planning priorities and resources are aligned.	

TABLE 43	
Initiative	Wastewater Network Trunks
Category	Capital
Schedule	2027
Cost	\$162,500
Funding Source	Developer Levy
Executive Summary The Water and Sanitary Master Plan identifies a sequence of infrastructure that is required to be built to facilitate community growth. This initiative will provide the design for the Edgelands & South Creek sanitary trunk, in preparation for construction.	

TABLE 44	
Initiative	Central Trunk Sanitary Sewer Upgrade
Category	Capital
Schedule	2027
Cost	\$720,000
Funding Source	Sewer Reserve & Developer Levy
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 will be designed in 2027 in preparation for construction.	

Community & Social Development

Community & Social Development provides the following key services:

- Poverty Reduction & Healthy Relationships
- Mental Wellness
- Inclusion
- Youth Services
- 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

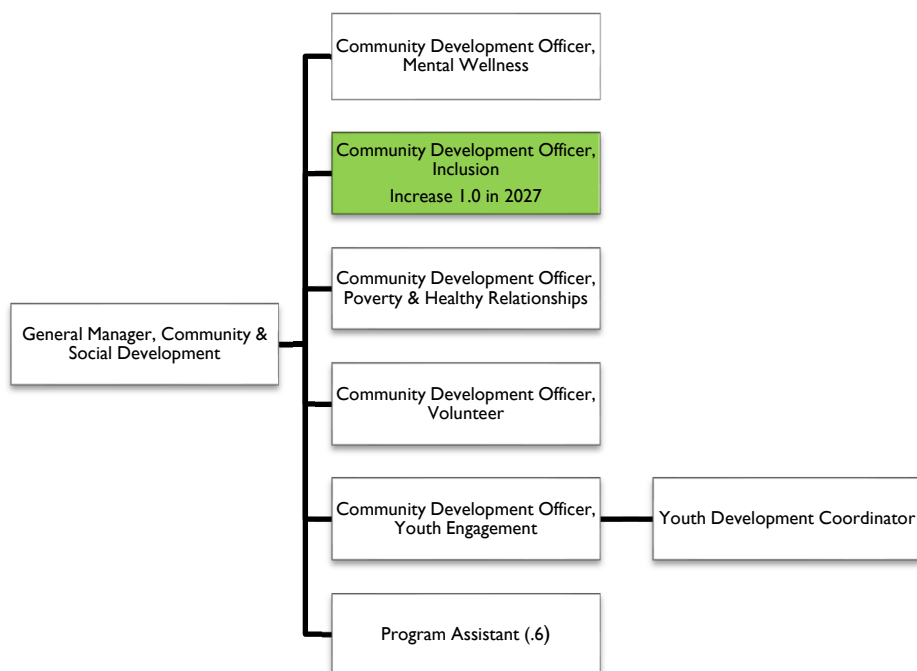
- Poverty Reduction Action Plan implementation
- Establish framework for affordable housing and non-market housing approaches
- Creating Hope (mental wellness) service plan implementation, including recommendations from the Roots of Hope Roundtable
- Explore sustainable options for the Community Helpers program
- Together We Shine Inclusion Master Plan implementation
- Continue developing framework for stronger relationships with local Indigenous Peoples and municipal recommendations related to Truth and Reconciliation Calls to Action
- Enhance collaborative work related to vulnerable adults and develop sustainable approach to support aging in place
- Continue working with regional partners on a coordinated community approach to healthy relationships
- Continue review and implementation of actions related to ongoing Youth Services engagement, needs assessment, and evaluation
- Evaluate options and feasibility for a social enterprise that balances learning with work experience
- Volunteer and Civic Engagement Master Plan implementation
- Launch municipal volunteer program to include recruitment, training, recognition, and evaluation

Department Business Plans

Community & Social Development Operational Summary 2024-2027

Community & Social Development	2024 Approved Budget	2025 Proposed Budget	Increase/ (Decrease)	2026 Proposed Budget	2027 Proposed Budget
Revenue					
All Other	\$ 103,000	\$ 58,000	\$ (45,000)	\$ 58,000	\$ 58,000
Government Transfers	589,586	589,586	-	589,586	589,586
Total Revenue	\$ 692,586	\$ 647,586	\$ (45,000)	\$ 647,586	\$ 647,586
Expenses					
Administration	\$ 46,143	\$ 51,334	\$ 5,191	\$ 60,985	\$ 63,453
Poverty Reduction	137,011	146,394	9,383	152,562	158,830
Mental Health Wellness	217,521	195,345	(22,176)	203,600	212,134
Inclusion	223,210	192,553	(30,657)	201,308	330,721
Healthy Relationships	92,732	121,324	28,592	125,721	130,147
Volunteer	194,620	226,192	31,572	253,167	252,446
Youth	219,972	228,404	8,432	235,127	241,973
Total Expenses	\$ 1,131,209	\$ 1,161,546	\$ 30,337	\$ 1,232,470	\$ 1,389,704
Net Surplus/Deficit	\$ (438,623)	\$ (513,960)	\$ (75,337)	\$ (584,884)	\$ (742,118)

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 45	2024	Proposed		
		2025	2026	2027
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 46	
Initiative	Community Development Officer
Category	Staffing
Schedule	2027
Cost	\$119,000
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.	

Fiscal Plan

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 proposed for the 2025 Corporate Plan is 4.91% + 2.5% Recreation Centre totaling 7.41% comprised of:

5.48 %	Overall net operational expense and revenue projections				
(2.85)%	Growth due to new assessment				
(0.71)%	Franchise fee revenue				
5.49 %	2025 proposed initiatives				
3.61 %	<u>Capital</u>				
	0.50 % Capital Infrastructure Replacement Funding (Table 16)				
	2.50 % Community Recreation Centre Debenture Servicing				
	0.38 % Public Works Facility Debenture Year 2				
	0.23 % Transportation Safety & Crosswalk (Table 32)				
0.62 %	<u>Staffing</u>				
	0.14 % Legislative Clerk 0.4 FTE (Table 17)				
	0.48 % Economic Development Specialist 1.0 FTE (Table 12)				
0.56 %	<u>Service Change</u>				
	0.08 % Parks Level of Service Improvement Year 2 (Table 26)				
	0.27 % On Demand Transit - Saturday Service (Table 21)				
	0.21 % Horticulture Level of Service Improvement Year 2 (Table 27)				
0.70 %	<u>Projects</u>				
	0.11 % Community Volunteer Leadership Development (Table 7)				
	0.59 % ERP Phase II Operating (Table 3)				
7.41%	Total				

Fiscal Plan

The tax increase proposed for 2026 is 9.85% + 2.92% Recreation Centre totaling 12.77% comprised of:

4.09 %	Overall net operational expense and revenue projections				
1.97 %	RCMP contract				
2.00 %	Reversal of Tax Levy Stabilization (low Reserves)				
(0.70)%	Fire Debenture complete				
(3.00)%	Growth due to new assessment				
8.41 %	2026 proposed initiatives				
4.14 %	<u>Capital</u>				
	1.00 % Capital Infrastructure Replacement Funding (Table 16)				
	2.50 % Community Recreation Centre Debenture Servicing				
	0.64 % Public Works Facility Phase II Debenture Year 1 (Table 4)				
1.38 %	<u>Staffing</u>				
	0.60 % Fire Department Lieutenant 1.0 FTE (Table 23)				
	0.57 % Asset Management Specialist 1.0 FTE (Table 34)				
	0.21 % Fire Services Clerk 0.5 FTE (Table 22)				
1.72 %	<u>Service Change</u>				
	0.42 % Community Recreation Centre Operations (Table 6)				
	0.71 % Cemetery Operations (Table 5)				
	0.28 % Horticulture Level of Service Improvement Year 3 (Table 27)				
	0.23 % Gravel Road Level of Service (Table 35)				
	0.08 % Parks Level of Service Improvement Year 3 (Table 26)				
1.17 %	<u>Projects</u>				
	0.45 % Old Town South Redevelopment (Table 2)				
	0.23 % Municipal Development Plan Update (Table 33)				
	0.17 % Electronic Meeting Management Software (Table 3)				
	0.13 % Destination Development & Marketing (Table 13)				
	0.10 % Asset Management (Table 34)				
	0.05 % Capturing Community Belonging (Table 8)				
	0.04 % Community Volunteer Leadership Development (Table 7)				
12.77%	Total				

Fiscal Plan

The tax increase proposed for 2027 is 6.87% + 2.94% Recreation Centre totaling 9.81% comprised of:

1.25 %	Overall net operational expense and revenue projections				
1.37 %	RCMP contract				
(3.00)%	Growth due to new assessment				
10.19 %	2027 proposed initiatives				
4.14 %	<u>Capital</u>				
1.00 %	Capital Infrastructure Replacement Funding (Table 16)				
2.50 %	Community Recreation Centre Debenture Servicing				
0.64 %	Public Works Facility Phase II Debenture Year 2 (Table 4)				
3.14 %	<u>Staffing</u>				
1.03 %	Firefighter 2.0 FTE (Table 24)				
0.60 %	Senior Financial Analyst 1.0 FTE (Table 18)				
0.54 %	Community Development Officer 1.0 FTE (Table 46)				
0.52 %	ERP Systems Analyst 1.0 FTE (Table 19)				
0.45 %	Corporate Communications Specialist 1.0 FTE (Table 14)				
2.05 %	<u>Service Change</u>				
0.44 %	Community Recreation Centre Operations (Table 6)				
0.17 %	Horticulture Level of Service Improvement Year 4 (Table 27)				
0.08 %	Parks Level of Service Improvement Year 4 (Table 26)				
1.36 %	Asset Management (Table 34)				
0.86 %	<u>Projects</u>				
0.45 %	Municipal Development Plan Update (Table 33)				
0.36 %	Old Town South Redevelopment (Table 2)				
0.05 %	Capturing Community Belonging (Table 8)				
9.81% 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 2024	Proposed Budget 2025	Proposed Budget 2026	Proposed Budget 2027
Revenue				
Net Taxes available for municipal purposes	\$ 22,063,668	\$ 22,690,665	\$ 23,370,665	\$ 24,070,665
Sales & user charges	17,570,209	18,407,733	19,061,845	19,591,152
Franchise and concession contracts	3,958,200	4,114,978	4,114,978	4,114,978
Government transfer for operating	3,303,421	2,764,100	2,765,635	2,278,841
Developer contributions	616,244	460,825	850,586	1,266,003
Fines	360,300	405,300	405,300	405,300
License & permits	681,100	714,900	738,100	760,100
Investment income	309,500	407,196	310,500	310,500
Rentals	1,011,124	1,001,124	1,001,124	1,001,124
Other	766,350	754,100	876,731	1,330,126
Penalties & costs on taxes	253,000	253,000	253,000	253,000
	<u>\$ 50,893,116</u>	<u>\$ 51,973,921</u>	<u>\$ 53,748,464</u>	<u>\$ 55,381,789</u>
Expenses				
Recreation & culture	\$ 9,986,326	\$ 10,830,360	\$ 11,656,630	\$ 12,694,160
Utilities	11,462,014	12,067,231	12,617,083	13,090,580
Protective services	8,032,542	8,692,946	9,167,827	9,794,346
General government	7,214,349	9,057,598	7,878,666	8,309,764
Transportation	3,786,245	3,982,811	4,206,358	4,335,513
Development	3,893,950	3,667,333	3,970,542	4,112,765
Community & Social Development	1,131,209	1,161,546	1,232,470	1,389,704
	<u>\$ 45,506,635</u>	<u>\$ 49,459,825</u>	<u>\$ 50,729,576</u>	<u>\$ 53,726,832</u>
Annual Surplus (Deficit) Before Other Revenue/(Expense)	<u>\$ 5,386,481</u>	<u>\$ 2,514,096</u>	<u>\$ 3,018,888</u>	<u>\$ 1,654,957</u>
Transfers From Reserves	\$ 1,390,808	\$ 4,155,194	\$ 686,378	\$ 778,747
Transfers to Reserves	\$ (4,523,728)	\$ (5,707,732)	\$ (5,005,483)	\$ (5,218,421)
Debenture Principal	\$ (2,253,561)	\$ (2,592,169)	\$ (3,139,615)	\$ (3,813,048)
Operating Surplus/ Deficit	<u>\$ -</u>	<u>\$ (1,630,611)</u>	<u>\$ (4,439,832)</u>	<u>\$ (6,597,765)</u>
		7.41%	12.77%	9.81%

Accumulated Surplus

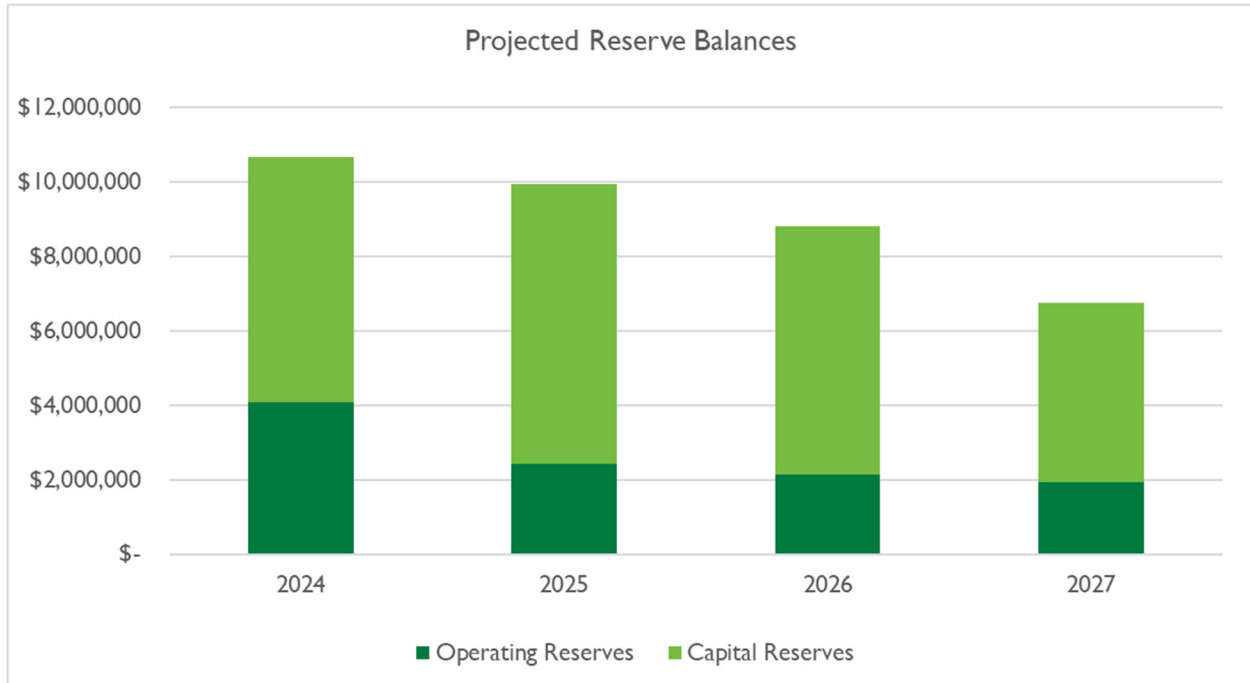
The accumulated surplus consists of three segments: unrestricted operating and capital reserves, restricted operating and capital reserves, and the equity in tangible capital assets. The greatest portion of accumulated surplus is equity in tangible capital assets (TCA). Reserves for operating and capital 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 2025 transfers to reserves are \$6,105,732 and transfers from reserves are \$6,836,070 for a net transfer from reserves of \$730,338. 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 temporarily above the internally set debt limit and remains close to 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. Growth realized, grants awarded, and project tenders are factors that will contribute, or support debt needs into the future.

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 its internal debt

Fiscal Plan

limit; and to remain above that limit until 2031. Capital initiatives were staged in the 10-year Capital Plan for the Town to achieve compliance with the external debt limit in 2025. Projects will be revisited within the next cycle of the Corporate Plan based on growth, grants and project costs.

New Debt

Phase Two of the new Public Works Building (Table 4) is an initiative identified as requiring a debenture as the source of funding. The \$3.5 million in new debt will be serviced by the tax base.

Three of the planned initiatives within the three-year plan totalling \$8.9 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.

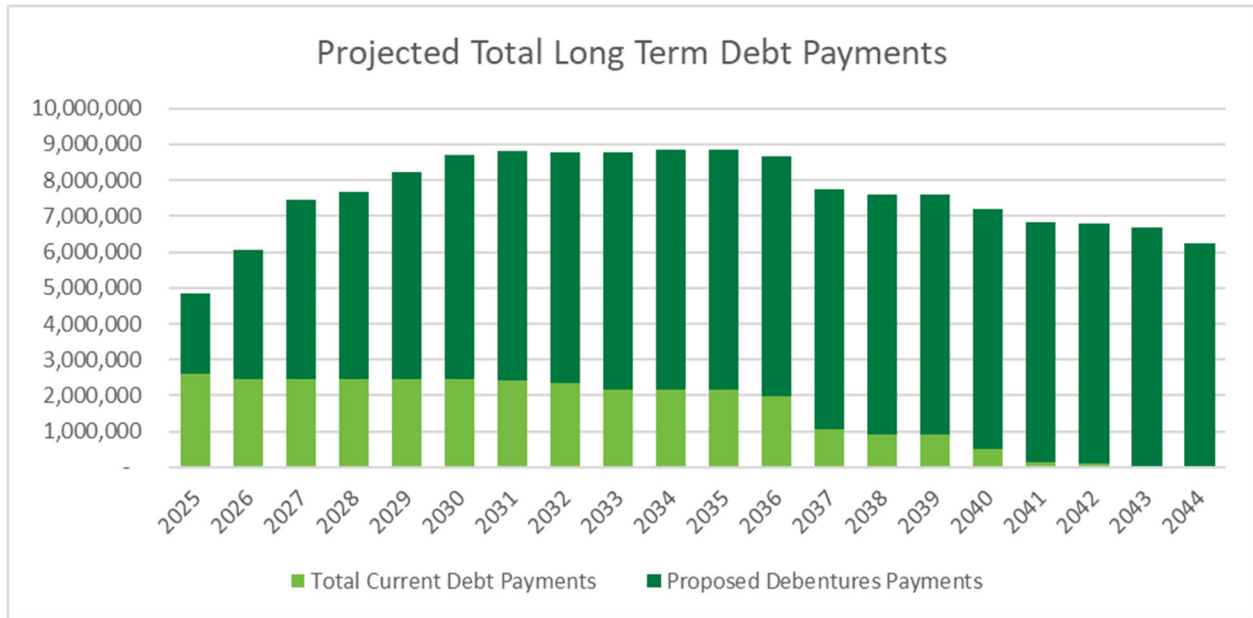
The annual debt servicing payments required are shown in the chart below. Debentures are generally planned to be drawn midway in the year, resulting in only one or half the debenture repayment in the year the debenture is drawn. Due to this, the full impact of the debenture is not realized until the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

	Anticipated Incremental Servicing per year						
	Total Debenture	2025	% Tax Impact	2026	% Tax Impact	2027	% Tax Impact
New Debt							
<u>Utility Based</u>							
Old Town South Storm Development	1,500,000	58,703		58,703			
Total	\$ 1,500,000	\$ 58,703	N/A	\$ 58,703	N/A	\$ -	N/A
<u>Offsite Levy Front Ending</u>							
Community Recreation Centre	4,363,252			176,313		176,313	
Water Main Network Upgrade (Table 37)	3,700,000			149,512		149,512	
Meridian Heights Reservoir Upgrade	884,000			35,721		35,721	
Total	\$ 8,947,252	\$ -	N/A	\$ 361,546	N/A	\$ 361,546	N/A
<u>Tax Base</u>							
Community Recreation Centre 1	15,726,936	593,688	2.70%	593,688	2.70%		
Community Recreation Centre 2	15,726,936			593,688	2.70%	593,688	2.70%
Public Works Facility - Phase 2 (Table 4)	3,545,000			140,033	0.64%	140,033	0.64%
Total	\$34,998,872	\$ 593,688	2.70%	\$ 1,327,409	6.03%	\$ 733,721	3.34%

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

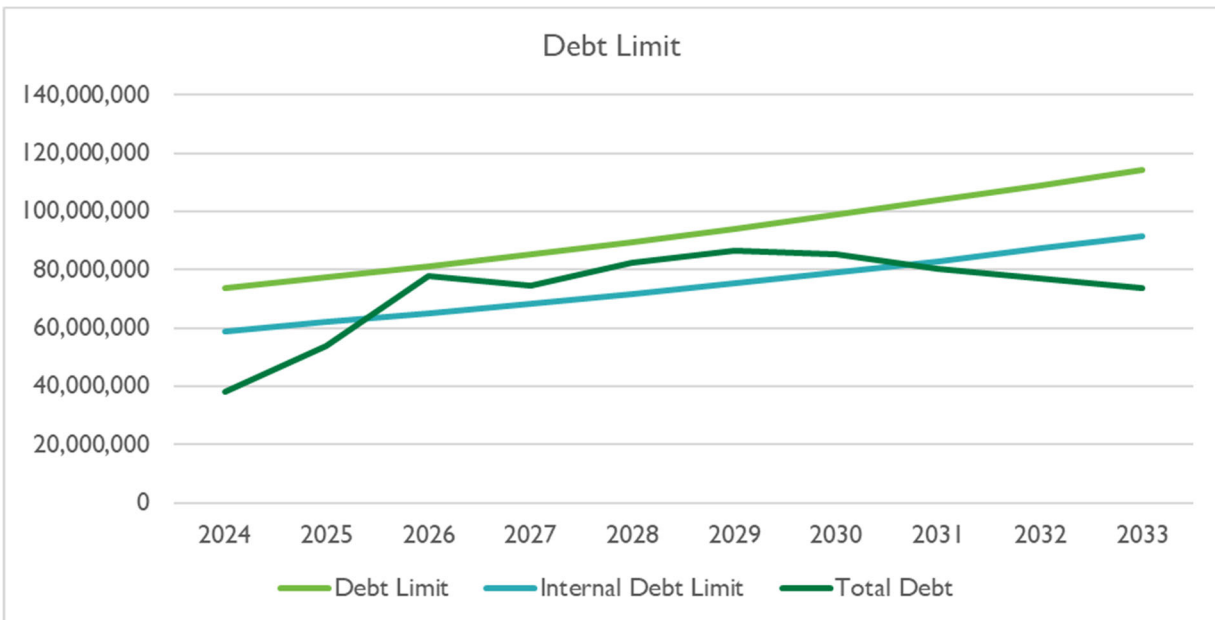
The rate of borrowing ranges from at 4.3% to 5.2% for 20-year debentures; all debentures were calculated using a 20-year repayment term consistent with policy direction.

Fiscal Plan



The total debt repayment in 2025 is \$2,592,169 in principal and \$2,257,418 in interest for a total of \$4,849,587.

The debt limit graph below shows the projected amount of debt against the internal and Municipal Government Act (MGA) debt limits.



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.

Fiscal Plan

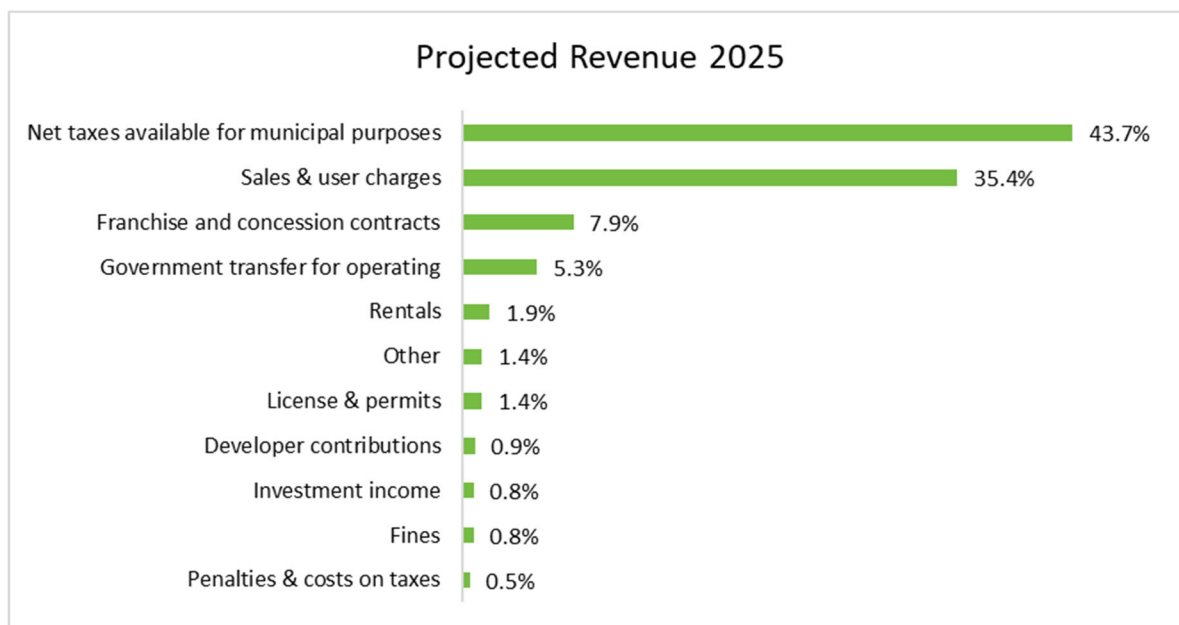
Revenues

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. Staffing 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 2025 Corporate Plan projects \$52 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.



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 2025, the increases were mainly attributable to prior approved and newly 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, they 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.

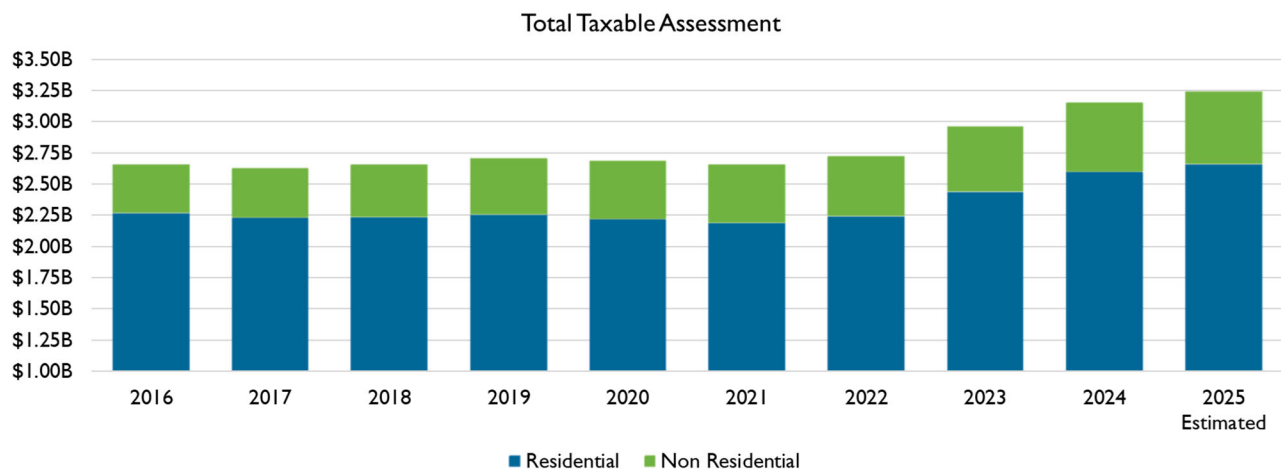
Fiscal Plan

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 2025, a 1% tax increase is equivalent to approximately \$220,000.**

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 predict the market value having additional inflation over the previous year. However, for purposes of this document, 2025 forecasted assessment values have been held flat to the previous assessment year and a 2.85% of estimated new 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 2016 to a projected value in 2025.

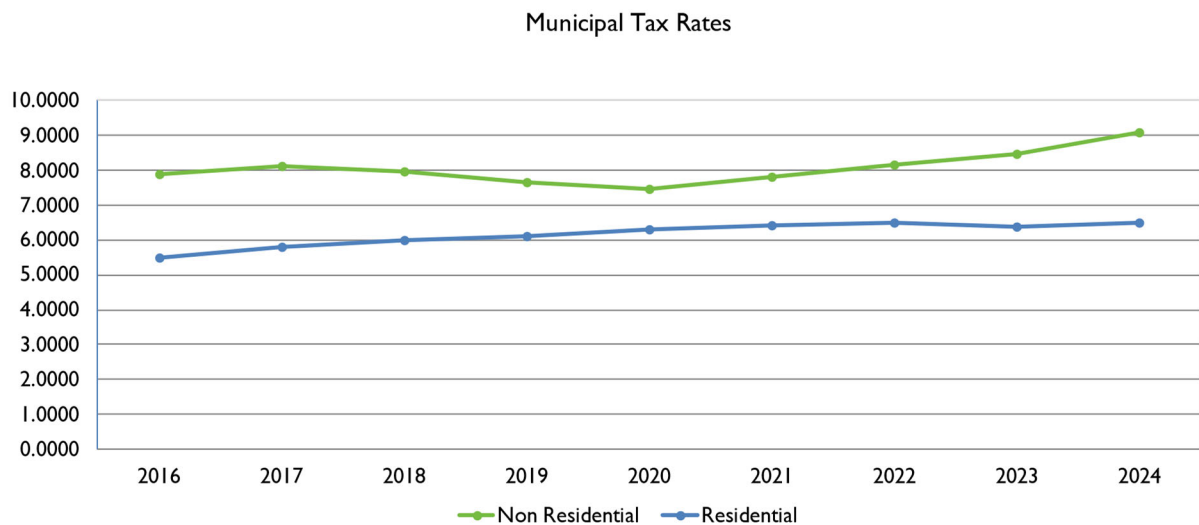
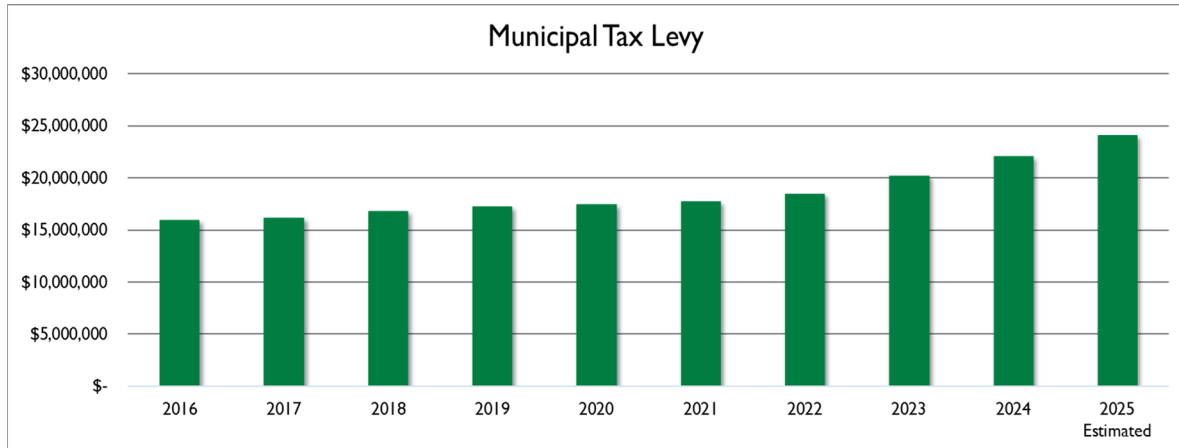


The 2025 assessment reflects market values as of July 1 and will include construction progress to the end of year December 31. Assessment values are then subject to appeal by property owners.

The Municipal Tax Levy provides 43.7% of the revenue required to operate the Town. The Municipal Tax Levy has grown from \$15.9 million in 2016 to a projected requirement of over \$24 million as proposed in 2025. Likewise, the Town's total taxable assessment has increased from \$2.65 billion in 2016 to a projected value of \$3.24 billion in 2025.

The proposed municipal tax required for 2025 is \$24,321,276. This includes \$1,630,611 in revenue resulting from a proposed 7.41% increase in taxes to fund current operations and proposed initiatives; as well as 2025 estimated supplementary tax revenue. The following chart demonstrates how the municipal tax levy has increased from 2016 to 2025.

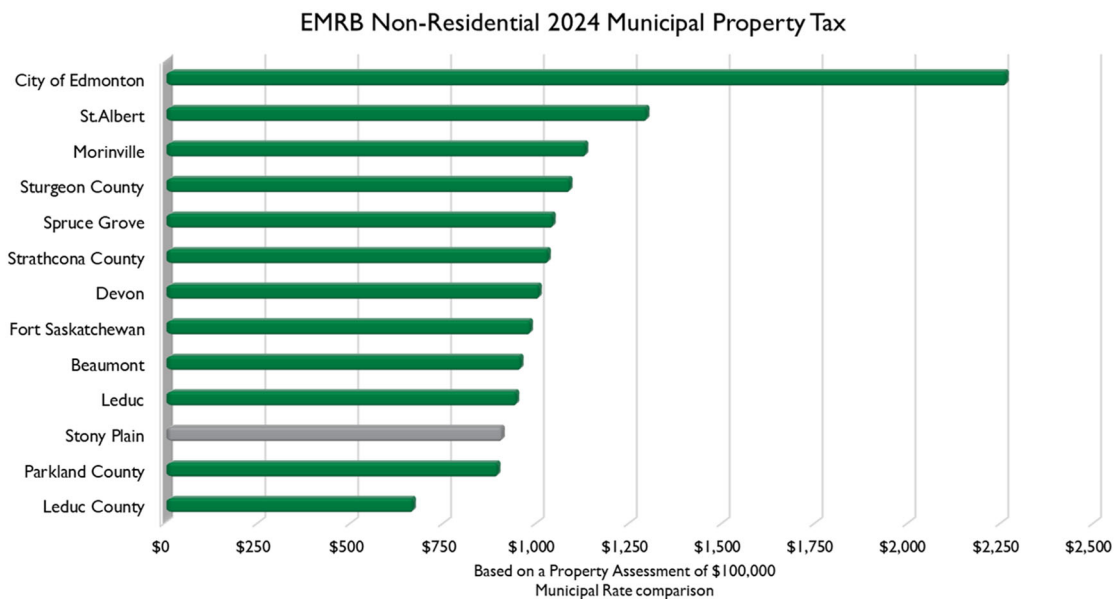
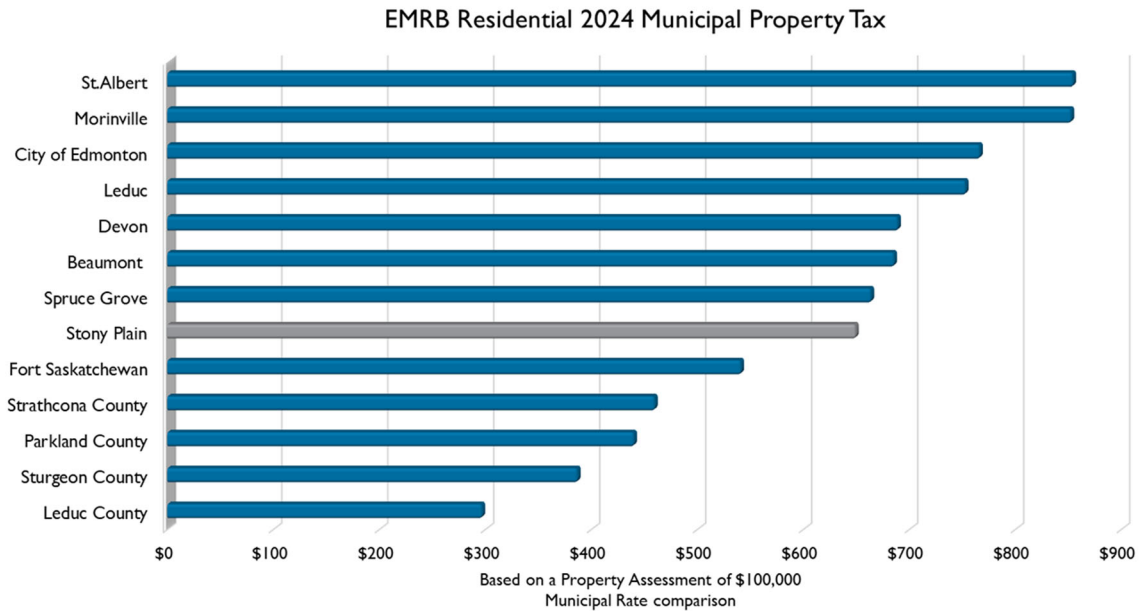
Fiscal Plan



The proposed increase to the municipal property taxes of 7.41% is approximately a \$4.01 per month or \$48.14 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 \$14.04 per month or \$168.48 annually.

Stony Plain is within the middle range of the 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 2024, this average equated to 1.47:1 meaning a non-residential property owner pays on average \$1.47 to every \$1 that a residential taxpayer pays; based on their assessment value. For demonstration purpose, the estimates of impact to residential taxpayers used are set to the current policy maximum of 1.40:1. The Revenue and Taxation policy is scheduled for review in 2025.

Fiscal Plan



User Fees

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

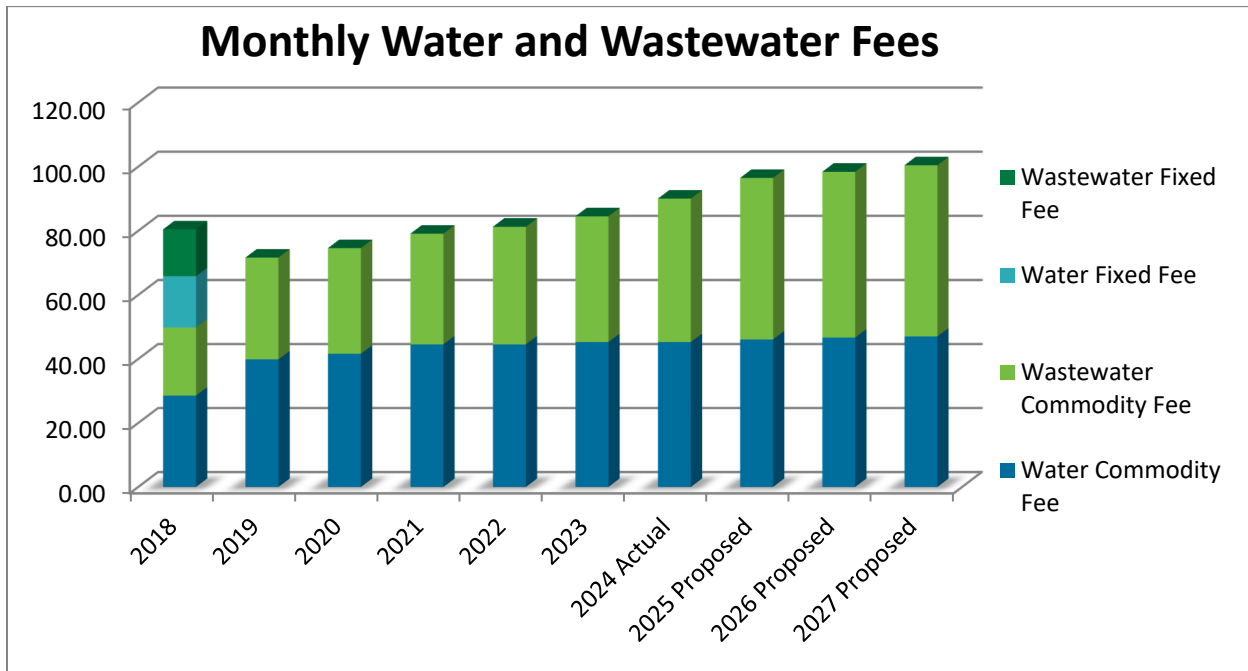
Utilities

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

Fiscal Plan

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 2018-2027 (2025-2027 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 increase to the water rate in 2025 is \$0.07 (1.8%) per cubic metre. This is due to increases in planned water meter replacement programming.

The increase to the wastewater rate in 2025 is \$0.47 (12.6%) per cubic metre. In 2025 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. The water meter replacement program also supports the wastewater program.

Fiscal Plan

Water & Wastewater Rates	Water	Wastewater	Monthly Bill	%
Actual 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 \$3.8417 per cubic metre	\$46.10			
Wastewater Variable Charge \$4.20 per cubic metre		\$50.40		
Total Billing	\$46.10	\$50.40	\$96.50	
Difference 2024-2025	\$0.83	\$5.64	\$6.47	7.18%
Proposed Billing - 2026	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.8902 per cubic metre	\$46.68			
Wastewater Variable Charge \$4.31 per cubic metre		\$51.72		
Total Billing	\$46.68	\$51.72	\$98.40	
Difference 2025-2026	\$0.58	\$1.32	\$1.90	1.97%
Proposed Billing - 2027	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.9200 per cubic metre	\$47.04			
Wastewater Variable Charge \$4.45 per cubic metre		\$53.40		
Total Billing	\$47.04	\$53.40	\$100.44	
Difference 2026-2027	\$0.36	\$1.68	\$2.04	2.07%

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 \$0.25 or 1% monthly for single family residential homes in 2025.

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 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	\$24.70	\$0.25	1%
Multi - Residential	\$17.80	\$0.20	1%
Non - Residential	\$105.70	\$1.05	1%
Large Non- Residential	\$116.15	\$1.15	1%
Proposed 2026 Rates			
Residential	\$25.35	\$0.65	3%
Multi - Residential	\$18.25	\$0.45	3%
Non - Residential	\$108.35	\$2.65	3%
Large Non- Residential	\$119.10	\$2.95	3%
Proposed 2027 Rates			
Residential	\$26.00	\$0.65	3%
Multi - Residential	\$18.75	\$0.50	3%
Non - Residential	\$111.10	\$2.75	3%
Large Non- Residential	\$122.10	\$3.00	3%

Waste Management

The solid waste fees for residential garbage services, senior complexes, and for apartment units are expected to increase in 2025 through 2027. The proposed monthly rates for 2025 are: residential \$30.69, senior complexes \$11.28 and apartments \$18.26. 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 2025; renegotiation of this contract may have further implications on future rates.

Fiscal Plan

Waste Management	Monthly Rate	Change	%
Actual 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	\$30.69	\$0.30	1.0%
Seniors	\$11.28	\$0.11	1.0%
Apartments	\$18.26	\$0.18	1.0%
Proposed 2026 Rates			
Residential	\$31.16	\$0.47	1.5%
Seniors	\$11.45	\$0.17	1.5%
Apartments	\$18.54	\$0.28	1.5%
Proposed 2027 Rates			
Residential	\$31.79	\$0.63	2.0%
Seniors	\$11.68	\$0.23	2.0%
Apartments	\$18.91	\$0.37	2.0%

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

2025 Potential Annual Impact to Residential Property Owners

	2024 Bill	Proposed 2025 Bill	Net Increase	Monthly
Annual Property Taxes based on \$350,000 of assessment	\$ 2,211.50	\$ 2,329.84	\$ 118.34	\$ 9.86
Annual Community Recreation Centre	\$ 61.82	\$ 111.96	\$ 50.14	\$ 4.18
Annual Utilities billing based on 12 cubic metres of usage	\$ 1,080.36	\$ 1,158.00	\$ 77.64	\$ 6.47
Annual Storm Fee	\$ 293.40	\$ 296.40	\$ 3.00	\$ 0.25
Annual Waste Management Billing	\$ 364.68	\$ 368.28	\$ 3.60	\$ 0.30
Total Impact to Ratepayer	\$ 4,011.76	\$ 4,264.48	\$ 252.72	\$ 21.06

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 Co-op 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 2025 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		2025	2026	2027
Operating				
Local Governments/Agencies	\$	1,177,590	\$ 1,177,590	\$ 1,177,590
Municipal Policing Assistance/Police Officer				
Grant	\$	440,646	\$ 440,646	\$ 440,646
Other Government Grants	\$	885,864	\$ 887,399	\$ 400,605
Local Government Fiscal Framework	\$	260,000	\$ 260,000	\$ 260,000
Capital				
Local Government Fiscal Framework	\$	2,520,784	\$ 2,464,500	\$ 2,464,500
Canada Community Building Fund	\$	1,098,220	\$ 1,098,220	\$ 1,098,220
Total	\$	6,383,104	\$ 6,328,355	\$ 5,841,561

The government transfers at this time are budgeted conservatively; projections are based on released amounts from the 2024, 2025 & 2026 Federal and Provincial sources, where available. These will be monitored and updated once the impacts become known.

Local government/agency grants are comprised of funding from Parkland County for Glenn Hall Centennial Arena, Fire Services, and Community & Social Development. Other contributions include amounts for the school resource officer and joint use sites.

Fiscal Plan

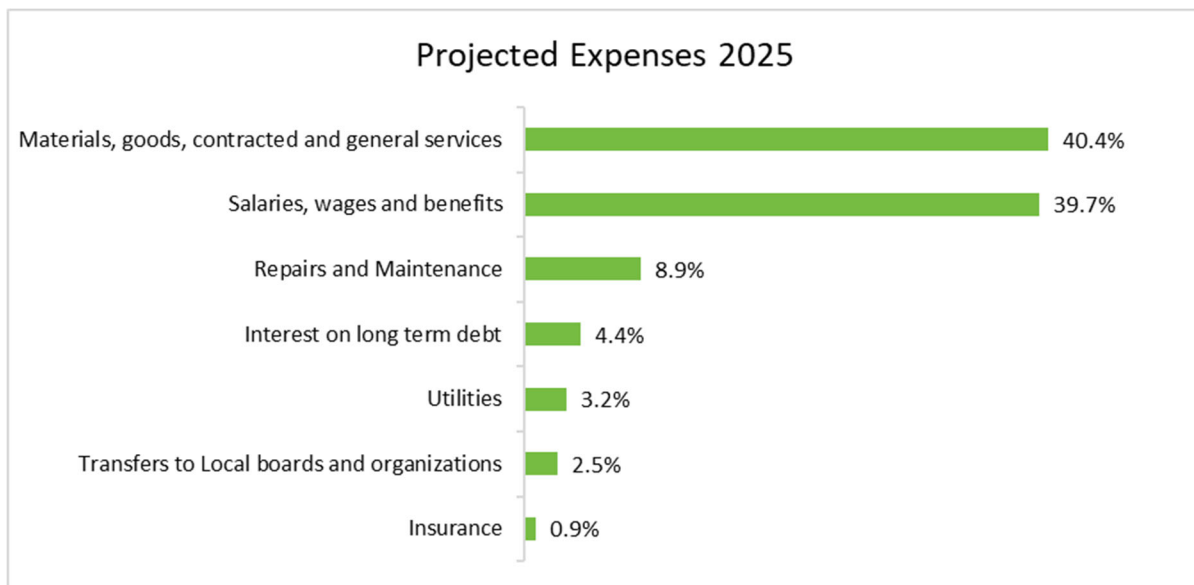
Other government grants include:

- Housing Accelerator Fund \$485,259; and
- Government of Alberta Family and Community Support Services (FCSS) Grant \$400,605.

The Local Government Fiscal Framework capital grant (previously Municipal Sustainability Initiative) for 2025 has been included at the amount of \$2,520,784, while years 2026 & 2027 has been included at the announced amount of \$2,464,500. The MSI agreement expired at the end of 2023 and was replaced by the Local Government Fiscal Framework (LGFF) in 2024. The allocation format of the new framework is determined by a formula based on population, tangible capital assets, amortization of tangible capital assets, and kilometres of road. Future year distributions are shared by September 30.

Expenses

The 2025 Corporate Plan includes \$49.5 million in expenses, of this total \$19.9 million (40.4%) is for materials, goods, contracted and general services, and \$19.6 million (39.7%) 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 \$19.6 million, which is 39.7% of overall expenses. The human resource cost includes all permanent positions, casual, seasonal staff and Council.

The Town's staffing complement consists of full-time and part-time positions equal to 154.4 full-time equivalents (FTEs) in the 2025 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 the City of Spruce Grove have an agreed upon

Fiscal Plan

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. 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 2025 and 2027.

The Corporate & Long-Term Planning policy (C-FS-056) states that cost of living increases for non-union staff will be considered 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 resulting from 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 2025 Corporate Plan includes the following items related to employee compensation:

- 2% compensation increase non union
- Merit (step) increases
- 3% compensation increase to Council per Council Compensation and Expense Policy (C-CO-064).

Staffing Initiatives

2025 proposes the increase of:

- 1.0 FTE Economic Development Specialist (Table 12);
- 0.4 FTE Legislative Services Clerk (Table 17); and
- 1.0 FTE RCMP – Municipal Employee/Detachment Clerk.

2026 proposes the increase of:

- 0.5 FTE Cemetery Site Supervisor (Table 5);
- 1.0 FTE Asset Management Specialist (Table 34);
- 1.0 FTE Fire Department Lieutenant (Table 23);
- 0.5 FTE Fire Services Clerk (Table 22);
- 0.5 FTE Administrative Assistant – Utilities; (Table 36) and
- 7.0 FTE Community Recreation Centre (Table 6).

2027 proposes the increase of:

- 1.0 FTE ERP System Analyst (Table 19);
- 1.0 FTE Senior Financial Analyst (Table 18);
- 1.0 FTE Corporate Communication Specialist (Table 14);
- 1.0 FTE Community Development Officer (Table 46);
- 2.0 FTE Firefighter (Table 24); and
- 1.0 FTE RCMP – Municipal Employee/Detachment Clerk.

Fiscal Plan

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 2025 is estimated to be \$10,664,359 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. Parkland Search and Rescue and Parkland Turning Points are funded through the Policing and Public Safety Reserve (3.06% of grants in 2025). Some community organizations have grant agreements which include a 2% funding adjustment annually during the duration of the agreement.

	2024	2025 Proposed	2026 Proposed	2027 Proposed
Grants	Budget	Budget	Budget	Budget
BMX Grant	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,236
Chamber of Commerce	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500
Community Initiative Program	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
Red Brick Common	\$ 97,356	\$ 97,356	\$ 97,356	\$ 97,356
Neighbour Link	\$ 10,404	\$ 10,612	\$ 10,842	\$ 10,842
Parkland Food Bank	\$ 11,705	\$ 11,939	\$ 12,178	\$ 12,178
Parkland Search and Rescue	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242
Parkland Turning Points	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122
Pioneer Museum	\$ 153,769	\$ 78,768	\$ 78,768	\$ 78,768
Skydancer Indigenous Cultural Centre	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Stony Plain Library	\$ 569,500	\$ 667,500	\$ 667,500	\$ 667,500
Transalta Tri Leisure Centre	\$ 789,425	\$ 899,425	\$ 899,425	\$ 899,425
TriCALA	\$ 8,160	\$ 8,160	\$ 8,160	\$ 8,160
Yellowhead Regional Library	\$ 84,215	\$ 84,215	\$ 84,215	\$ 84,215
Total Grants	\$ 1,844,094	\$ 1,980,471	\$ 1,981,895	\$ 1,962,544

Fiscal Plan

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:

- 119 kilometres of water mains;
- 108 kilometres of sewer mains;
- 82.5 kilometres of storm drainage mains;
- 207 kilometres of roads;
- 100 kilometres of sidewalks; and
- 52 kilometres of trails.

The Town owns and maintains over 15 buildings in addition to gazebos, outdoor rinks, sports 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 2025, 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

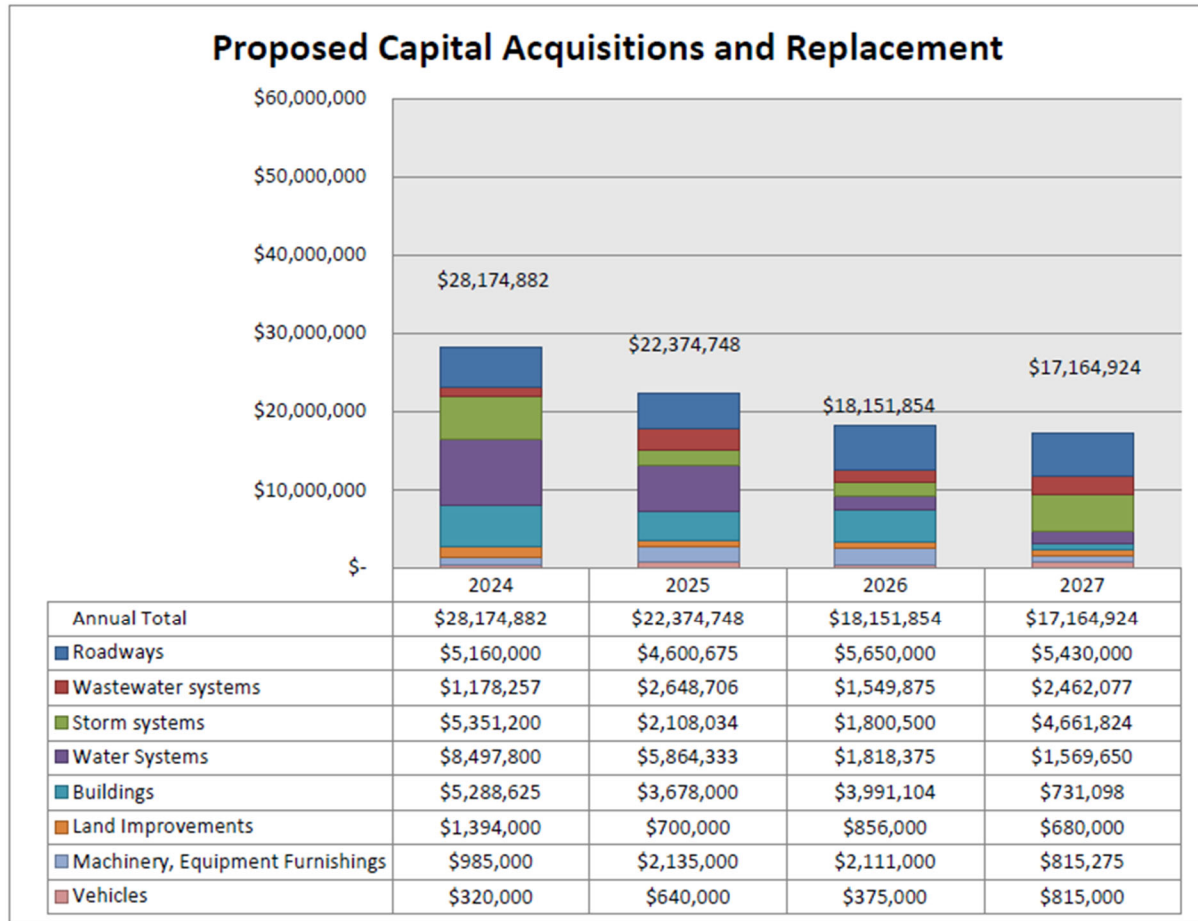
Infrastructure constructed by developers is recognized as a contributed asset in the year the Town takes responsibility for the asset. The Town accepts responsibility for the assets at the time of the Final Acceptance Certificate completion. Contributed asset projections are included in the chart below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

Contributed Tangible Capital Assets	2024	2025	2026	2027
Engineered Structures				
Roadways	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Wastewater systems	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Storm systems	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Water Systems	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Land Improvements	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
	\$ 6,500,000	\$ 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.

Fiscal Plan



The capital initiatives proposed in the Corporate Plan and replacement of existing fleet, machinery and equipment, lifecycle upgrades, and contributed assets is \$22,374,748 for 2025; a further breakdown of this can be found in the following Long-Term Capital Plan.

At the end of 2023, the Town's Equity in Tangible Capital Assets (TCA) was in excess of \$262 million and with the current capital asks, is projected to be in excess of \$348 million by the end of 2027. Equity in TCA is defined as Net Book Value of TCA less outstanding capital debt.

Fiscal Plan

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 program is self-sustaining and does 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 No.	Charter Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	CIVIC INFRASTRUCTURE TOTAL	\$ 503,000	\$ 589,660	\$ 670,923	\$ 1,076,772	\$ 892,237	\$ 991,834	\$ 391,440	\$ 581,000	\$ 540,240	\$ 350,500
	COMMUNITY INFRASTRUCTURE TOTAL	\$ 200,000	\$ 215,444	\$ -	\$ 80,000	\$ 137,410	\$ 220,000	\$ 552,832	\$ 107,884	\$ 50,000	\$ 20,000
	RECREATION, PARKS & CULTURE TOTAL	\$ 520,000	\$ 648,000	\$ 256,000	\$ 1,241,000	\$ 2,237,500	\$ 866,000	\$ 760,000	\$ 534,000	\$ -	\$ 101,000
	GOLF INFRASTRUCTURE TOTAL	\$ 177,000	\$ 145,000	\$ 304,175	\$ 567,000	\$ 666,000	\$ 299,000	\$ 1,870,000	\$ 1,563,700	\$ 442,000	\$ 175,000
	PUBLIC SAFETY TOTAL	\$ 252,000	\$ 15,000	\$ 60,275	\$ 566,000	\$ 635,000	\$ 100,000	\$ 247,000	\$ -	\$ 330,000	\$ -
	TRANSIT TOTAL	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
	TRANSPORTATION TOTAL	\$ 1,461,675	\$ 3,750,000	\$ 2,550,000	\$ 4,245,000	\$ 3,367,500	\$ 5,113,500	\$ 2,552,500	\$ 7,235,000	\$ 1,320,000	\$ 6,105,000
	MUNICIPAL REPLACEMENT TOTAL	\$ 3,278,675	\$ 5,363,104	\$ 3,841,373	\$ 7,775,772	\$ 7,935,647	\$ 7,590,334	\$ 6,373,772	\$ 10,221,584	\$ 2,682,240	\$ 6,751,500

10 Year Utility Replacement Capital Plan											
Charter No.	Charter Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	EQUIPMENT & ADMINISTRATION TOTAL	\$ 236,000	\$ 204,750	\$ 136,500	\$ 1,025,900	\$ 295,000	\$ -	\$ 110,000	\$ -	\$ -	\$ -
	STORM TOTAL	\$ 608,034	\$ 238,500	\$ 690,750	\$ 265,000	\$ 430,000	\$ 295,000	\$ 430,000	\$ 265,000	\$ 430,000	\$ 90,000
	WASTEWATER TOTAL	\$ 1,985,706	\$ 847,500	\$ 911,352	\$ 3,173,164	\$ 597,500	\$ 1,128,188	\$ 2,087,234	\$ 852,500	\$ 482,500	\$ 845,000
	WATER TOTAL	\$ 991,333	\$ 561,000	\$ 401,400	\$ 1,359,375	\$ 1,208,750	\$ 372,480	\$ 979,800	\$ 305,000	\$ 305,000	\$ 305,000
	SOLID WASTE TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	TOTAL UTILITY REPLACEMENT	\$ 3,821,073	\$ 1,851,750	\$ 2,140,002	\$ 5,823,439	\$ 2,531,250	\$ 1,805,668	\$ 3,607,034	\$ 1,422,500	\$ 1,217,500	\$ 1,240,000

Funding sources for the above replacement capital plan is the applicable reserve with the exception of the Transportation replacement which includes \$3.9M in grant funding, wastewater replacement which includes a debenture of \$1.6M, and water replacement which includes grant funding of \$0.6M. Replacement reserves are being depleted at a higher rate than replenishment causing funding shortfalls in 2026 and 2027 of the proposed plan totaling \$0.7M.

Fiscal Plan

10 Year Municipal Growth Capital Plan												
Charter No.	Charter Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
CIVIC INFRASTRUCTURE												
CIVIC-002G	Old Town South Redevelopment (Table 2)	\$ 80,000	\$ 100,000	\$ 530,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC-003G	Public Works Facility (Table 4)	\$ -	\$ 3,545,000	\$ -	\$ -	\$ 6,909,000	\$ 1,785,000	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC-004G	Enterprise Resource Planning Replacement (Table 3)	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC-XXX	Asset Management (Table 3)	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC-006G	Environmental Facility Upgrades and Construction	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
CIVIC INFRASTRUCTURE TOTAL		\$ 1,390,000	\$ 3,655,000	\$ 840,000	\$ 1,010,000	\$ 6,919,000	\$ 1,795,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
COMMUNITY INFRASTRUCTURE												
COMM-001G	Cemetery (Table 5)	\$ 3,130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY INFRASTRUCTURE TOTAL		\$ 3,130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION, PARKS & CULTURE												
REC-004G	Umbach Offleash Dog Park Improvement (Parking lot expansion)	\$ -	\$ -	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION, PARKS & CULTURE TOTALS		\$ -	\$ -	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION												
TRA-001G	Transportation Safety and Crosswalk Improv. (Table 32)	\$ 245,000	\$ 160,000	\$ 120,000	\$ 235,000	\$ 160,000	\$ 120,000	\$ 160,000	\$ 120,000	\$ 160,000	\$ 120,000	\$ 120,000
TRA-002G	South Park Drive Extension	\$ -	\$ -	\$ -	\$ 4,356,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRA-003G	Active Transportation Strategy (Table 38)	\$ -	\$ 205,000	\$ 370,000	\$ 230,000	\$ 90,000	\$ 365,000	\$ -	\$ 260,000	\$ -	\$ 110,000	\$ -
TRA-005G	Arterial Road Network (Table 42)	\$ -	\$ -	\$ 50,000	\$ 605,000	\$ 295,000	\$ 90,000	\$ 1,115,000	\$ 235,000	\$ 350,000	\$ 4,345,000	\$ -
TRANSPORTATION TOTAL		\$ 245,000	\$ 365,000	\$ 540,000	\$ 5,426,098	\$ 545,000	\$ 575,000	\$ 1,275,000	\$ 615,000	\$ 510,000	\$ 4,575,000	\$ -
TOTAL MUNICIPAL GROWTH		\$ 4,765,000	\$ 4,020,000	\$ 1,380,000	\$ 6,486,098	\$ 7,964,000	\$ 2,370,000	\$ 1,285,000	\$ 625,000	\$ 520,000	\$ 4,575,000	\$ -

Legend
Reserve
Funding Shortfall
Debtenture
Grant
Offsite Levy
Operating/Taxation
Multi Source

Fiscal Plan

10 Year Utility Growth Capital Plan											
Charter No.	Charter Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
STORM											
STORM-001G	Storm Initiatives	\$ -	\$ -	\$ -	\$ 850,000	\$ 900,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -
STORM-002G	Flood Mitigation Strategy Implementation (Table 41)	\$ -	\$ -	\$ 1,821,074	\$ -	\$ 406,325	\$ 3,521,487	\$ -	\$ 235,596	\$ 1,958,567	\$ -
STORM-003G	Snow Storage Site (Table 39)	\$ -	\$ 62,000	\$ 300,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STORM TOTAL		\$ -	\$ 62,000	\$ 2,121,074	\$ 2,850,000	\$ 1,306,325	\$ 4,121,487	\$ -	\$ 235,596	\$ 1,958,567	\$ -
WATER											
WATER-001G	Water Main Network Upgrade (Table 37)	\$ 3,700,000	\$ -	\$ -	\$ -	\$ 63,000	\$ 567,000	\$ -	\$ -	\$ -	\$ -
WATER-002G	Water Reservoir Upgrades	\$ 10,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER-003G	Water Meter Replacement Program (Table 31)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
WATER TOTAL		\$ 4,010,000	\$ 355,000	\$ 300,000	\$ 300,000	\$ 363,000	\$ 867,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
WASTEWATER											
WASWT-001G	Central Trunk Sanitary Sewer Upgrade (Table 44)	\$ -	\$ -	\$ 720,000	\$ 7,855,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASWT-002G	Wastewater Network Trunks (Table 43)	\$ -	\$ -	\$ 162,475	\$ 2,175,075	\$ -	\$ 55,000	\$ 495,000	\$ -	\$ -	\$ -
WASTEWATER TOTAL		\$ -	\$ -	\$ 882,475	\$ 10,030,313	\$ -	\$ 55,000	\$ 495,000	\$ -	\$ -	\$ -
SOLID WASTE											
SOLID WASTE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL UTILITY GROWTH		\$ 4,010,000	\$ 417,000	\$ 3,303,549	\$ 13,180,313	\$ 1,669,325	\$ 5,043,487	\$ 795,000	\$ 535,596	\$ 2,258,567	\$ 300,000

Legend
Reserve
Funding Shortfall
Debtenture
Grant
Offsite Levy
Operating/Taxation
Multi Source

Fiscal Plan

The 10-year Long-Term Capital Plan shows a current projection of \$153 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 continues to 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 these 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 several 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 and grants. The annual contributions to these reserves are 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 continue to 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 only utilize available grants specific to utilities rather than general municipal grants. 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 utility rates is placed in a reserve to fund future utility capital projects. With these approaches, a 10-year plan is developed for future planning so that both non-

Fiscal Plan

recurring and ongoing projects have adequate financial resources and that future fluctuations to the capital budget and corresponding utility rates are mitigated.

Stormwater Capital

The Stormwater utility was started in 2019. As the rate model is still maturing, 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 10-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 two 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.

The Flood Mitigation Strategy was developed in 2020. Projects in the amount of \$1.8M (Table 41) have been slated for 2027, however this is dependent on receipt of grant funding.

The second initiative included is the design and construction of a Snow Storage Site (Table 39). Design is scheduled to take place in 2026 and 2027, with construction to begin in 2028.

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, 2023 and 2024, with 0.5% in proposed in 2025 and increasing back to 1% for 2026 and extended to 0.5% in 2027 to compensate for the decrease in 2025. This initiative was originally proposed for a total of five years to reduce this gap however has been spread over six years.

The Town is currently monitoring and prioritizing projects due to a funding shortfall over the next 10 years. 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 opinion. If actual economic activity differs from what is expected, many of the key revenues and expense projections may be significantly affected.

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2025 Forecast

Estimates of the 2025 opening balance of accumulated surplus are based on the 2024 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, 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.

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, 2025-2027 will vary from the projections presented in the 2025-2027 Corporate Plan.

I. 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 Public 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 2024.

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

Economic growth in Canada has picked up but remains weak relative to population growth, which has added to the supply of workers and cooled the labour market significantly, according to the Bank of Canada's July 2024 Monetary Policy Report (I). Canada's economy is expected to strengthen in 2025 and borrowing costs expected to ease. This coupled with the ongoing excess supply, is expected to pull inflation down to approximately 2% in 2025.

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Canadian and Local	Edmonton CMA*	Canada
Consumer Price Index (1)	2.7%	2.6%*
Unemployment Rate (2)	7.1%	6.4%
*Canada CPI is calculated from July 2023 to July 2024		

References:

1. <https://www.bankofcanada.ca/wp-content/uploads/2024/07/mpr-2024-07-24.pdf>
2. <https://www.edmonton.ca/sites/default/files/public-files/Mid-year2024EconomicUpdate.pdf?cb=1723099412>

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 revenues show growth over 2024. The Town successfully secured the HAF grant, and the resulting programs and system changes are projected to increase housing construction over the next three years, contributing to 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 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.

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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 C-PRC-063

Purpose: To outline the Town of Stony Plain's policy regarding the 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.

Fiscal Plan

3. Deferred revenue

	2024 Forecasted	2025	2025 Forecasted	2025
	Ending Balance	Forecasted Additions	Revenue Recognized	Forecasted Ending Balance
Local Government Fiscal Framework	\$ 1,495,268	\$ 2,589,943	\$ (4,055,000)	\$ 30,211
Canada Community Building Fund	\$ 1,864,130	\$ 1,098,220	\$ (2,069,008)	\$ 893,342
	\$ 3,359,399	\$ 3,688,163	\$ (6,124,008)	\$ 923,553

- a. The Local Government Fiscal Framework has been announced and the 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 Canada Community Building Fund is a multi-year grant program that provides funding annually but also 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.

c. Developer Levy (Offsite Levy)

	2024 Forecasted	2025 Forecasted	2025 Forecasted	2025 Forecasted	2026 Forecasted	2027 Forecasted
	Ending Balance	Revenue	Expenses	Ending Balance	Ending Balance	Ending Balance
Roads	(3,149,283)	69,068	(345,758)	(3,425,973)	(3,702,663)	(4,005,008)
Water	322,880	26,504	(115,067)	234,317	(39,480)	(498,510)
Sewer	667,472	22,226	0	689,698	683,709	649,505
Recreation	(229,554)	32,100	0	(197,454)	(341,667)	(662,193)
Total	(2,388,485)	149,898	(460,825)	(2,699,412)	(3,400,101)	(4,516,206)

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. These front ended balances do impact debt limit if borrowing occurs as detailed in the debt section of the report.

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

	2024 Year End	2025 Year End	2026 Year End	2027 Year End
Firehall	\$ 148,508	\$ -	\$ -	\$ -
Golf Course Maintenance Shop	\$ 863,105	\$ 760,959	\$ 655,647	\$ 547,070
EMS Facility	\$ 538,981	\$ 487,329	\$ 433,788	\$ 378,290
Forest Green Plaza	\$ 794,998	\$ 718,810	\$ 639,837	\$ 557,977
Heritage Park Phase I I I	\$ 1,971,403	\$ 1,828,186	\$ 1,681,444	\$ 1,531,092
RCMP Building	\$ 7,730,145	\$ 7,236,585	\$ 6,727,996	\$ 6,203,920
Veteran's Boulevard	\$ 3,788,572	\$ 3,558,792	\$ 3,321,814	\$ 3,077,413
Umbach Storm Pond Rehab	\$10,595,947	\$10,079,977	\$ 9,552,087	\$ 9,012,001
North Business Park Sewer Lift	\$ 1,687,398	\$ 1,626,073	\$ 1,561,644	\$ 1,493,951
Public Works Facility - Phase I	\$ 2,022,126	\$ 1,960,041	\$ 1,894,704	\$ 1,825,946
Central Trunk Rehabilitation Program	\$ 1,597,768	\$ 1,548,712	\$ 1,497,087	\$ 1,442,758
Meridian Heights Reservoir Upgrade	\$ 4,927,450	\$ 4,776,642	\$ 4,617,890	\$ 4,450,775
Meridian Housing Requisition	\$ 1,278,807	\$ 1,239,544	\$ 1,198,225	\$ 1,154,742
Total Current Debt	\$37,945,209	\$35,821,650	\$33,782,163	\$31,675,937
Future Capital Projects				
Old Town South Storm Development		\$ 1,477,222	\$ 1,453,899	\$ 1,405,564
Community Recreation Centre I		\$15,475,860	\$14,959,196	\$14,419,707
Community Recreation Centre 2		\$ -	\$15,475,860	\$14,959,196
Water Main Network - HighPark Fill Line (Table 37)		\$ -	\$ 3,646,133	\$ 3,534,186
Community Recreation Centre OSL Front End		\$ -	\$ 4,299,729	\$ 4,167,715
Meridian Heights Reservoir Upgrade OSL Front End		\$ -	\$ 871,130	\$ 844,384
Public Works Facility - Phase 2 (Table 4)		\$ -	\$ 3,491,820	\$ 3,381,518
Proposed Future Debt		\$16,953,082	\$44,197,768	\$42,712,271

Proposed Principal and interest payments as of December 31

	Principal	Interest	Total
2024	\$ 840,620	\$ 1,775,577	\$ 2,616,197
2025	\$ 2,592,169	\$ 2,257,418	\$ 4,849,587
2026	\$ 3,139,614	\$ 2,914,583	\$ 6,054,197
2027	\$ 3,813,048	\$ 3,632,737	\$ 7,445,785
	\$ 10,385,451	\$ 10,580,315	\$ 20,965,766

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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 I Canadian Financial Institutions bearing interest rates ranging from 2.30% to 4.37% per annum and mature in years 2031-2045. Debt servicing levels are limited by the province and by the Town's Debt Management policy (C-FS-045) and remains within the limits.

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.

	2024 Year End	2025 Year End	2026 Year End	2027 Year End
Stony Plain Central	\$ 1,254,000	\$ 1,045,000	\$ 836,000	\$ 627,000
Downtown Lands	\$ 584,040	\$ 545,104	\$ 506,168	\$ 467,232
PSD Land Transfer	\$ -	\$ 2,073,375	\$ 2,001,375	\$ 1,929,375
Internal Total Debt	\$ 1,838,040	\$ 3,663,479	\$ 3,343,543	\$ 3,023,607

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:

	2024	2025	2026	2027
ATCO Gas	\$ 1,690,725	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
West Parkland Gas	\$ 45,000	\$ 55,000	\$ 55,000	\$ 55,000
Fortis Electricity	\$ 2,222,475	\$ 2,459,978	\$ 2,459,978	\$ 2,459,978
Total Franchise Fees	\$ 3,958,200	\$ 4,114,978	\$ 4,114,978	\$ 4,114,978

6. Reserves

	Projected ending balance 2024	2025 Additions	2025 Committed	Projected ending balance 2025	Projected ending balance 2026	Projected ending balance 2027
CAPITAL RESERVES						
Infrastructure Lifecycle, Rehabilitation & Replacement	2,230,136	222,046	687,489	1,764,693	1,392,440	1,204,811
Project	(802,128)	262,024	-	(540,104)	(444,080)	(182,056)
Capital Equipment Replacement	3,507,834	1,565,813	1,108,000	3,965,647	3,077,460	2,312,998
Utility	1,671,582	2,255,068	1,597,876	2,328,774	2,645,318	1,486,650
CAPITAL RESERVES TOTAL	\$ 6,607,424	\$ 4,304,951	\$ 3,393,365	\$ 7,519,010	\$ 6,671,138	\$ 4,822,403
	Projected ending balance 2024	2025 Additions	2025 Committed	Projected ending balance 2025	Projected ending balance 2026	Projected ending balance 2027
OPERATING RESERVES						
Stabilization & Contingency	2,216,504	1,455,500	2,650,322	1,021,682	602,678	91,305
Project	1,184,145	307,777	492,383	999,539	1,056,884	1,259,229
Utility	675,153	37,504	300,000	412,657	478,421	584,229
OPERATING RESERVES TOTAL	\$ 4,075,802	\$ 1,800,781	\$ 3,442,705	\$ 2,433,878	\$ 2,137,983	\$ 1,934,763
TOTAL RESERVES	\$ 10,683,226	\$ 6,105,732	\$ 6,836,070	\$ 9,952,888	\$ 8,809,121	\$ 6,757,166

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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 as follows:

DEBT LIMIT	Projected Dec 31, 2024	Projected Dec 31, 2025	Projected Dec 31, 2026	Projected Dec 31, 2027
Municipal Debt Limits	\$ 73,722,540	\$ 77,408,667	\$ 81,279,100	\$ 85,343,055
Outstanding Debt	\$ 37,945,209	\$ 52,774,732	\$ 77,979,930	\$ 74,388,207
Total Debt available	\$ 35,777,331	\$ 24,633,935	\$ 3,299,170	\$ 10,954,848
Internal Limit Debt available	\$ 21,032,823	\$ 9,152,201	\$ (12,956,650)	\$ (6,113,763)
Municipal Debt Service Limit	\$ 12,287,090	\$ 12,901,445	\$ 13,546,517	\$ 14,223,843
Current Debt Service Level	\$ 2,967,183	\$ 4,630,657	\$ 5,445,506	\$ 6,421,678
Service on Debt Limit Available	\$ 9,319,907	\$ 8,270,787	\$ 8,101,011	\$ 7,802,165
Internal Service on Debt Limit Available	\$ 6,862,489	\$ 5,690,498	\$ 5,391,708	\$ 4,957,396

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 2025. The estimated cost of these services for 2025 is approximately \$1,488,576. The waste management contract is up for renewal in 2025; 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 cost of this contract in 2025 is approximately \$444,000. It is anticipated the Town will be entering into a Cemetery operation contract in 2026, subsequent to construction.

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 and service levels on behalf of the municipality 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 & Culture

Recreation & 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

2025 Segmented Information

	General Government	Protective Services	Transportation	Recreation & Culture	Utilities	Development	Community & Social Development	Totals
Revenue								
Taxation	\$ 22,690,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,690,665
Sales and User Charges	50,300	330,000	190,800	2,329,393	15,837,240	-	-	18,737,733
All Other	4,572,902	102,000	1,000	1,222,100	50,000	502,100	58,000	6,508,102
Fines	-	405,300	-	-	-	-	-	405,300
Developer Levy	-	-	-	-	-	460,825	-	460,825
Government Transfers	260,000	1,249,371	-	179,884	-	485,259	589,586	2,764,100
Interest	382,696	3,500	-	-	21,000	-	-	407,196
	\$ 27,956,563	\$ 2,090,171	\$ 191,800	\$ 3,731,377	\$ 15,908,240	\$ 1,448,184	\$ 647,586	\$ 51,973,921
Expenses								
Materials, goods, contracted and general services	\$ 1,651,564	\$ 4,678,438	\$ 1,343,800	\$ 2,645,095	\$ 8,589,688	\$ 871,082	\$ 188,725	\$ 19,968,392
Salaries, wages and benefits	4,859,748	3,352,763	995,640	5,109,108	1,707,488	2,630,751	972,821	19,628,319
Repairs and Maintenance	2,160,736	319,011	530,300	595,250	794,039	14,000	-	4,413,336
Interest on long term debt	47,183	235,076	219,729	885,265	765,289	-	-	2,152,542
Utilities	105,300	32,000	845,500	459,355	161,500	-	-	1,603,655
Transfers to Local boards and organizations	-	55,684	-	1,044,968	-	151,500	-	1,252,152
Insurance	233,067	19,974	47,842	91,319	49,227	-	-	441,429
	\$ 9,057,598	\$ 8,692,946	\$ 3,982,811	\$ 10,830,360	\$ 12,067,231	\$ 3,667,333	\$ 1,161,546	\$ 49,459,825
Net Revenue (Deficit)	\$ 18,898,965	\$ (6,602,775)	\$ (3,791,011)	\$ (7,098,983)	\$ 3,841,009	\$ (2,219,149)	\$ (513,960)	\$ 2,514,096

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