



corporate plan
2021-2023

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Message from the Mayor

On behalf of Council, I am pleased to present our 2021-2023 Corporate Plan that aligns municipal services and programs with community priorities. The Corporate Plan puts into action the goals of our Strategic Plan and advances us towards the future vision of Stony Plain. The Corporate Plan requires Council and Administration to contribute effectively and efficiently to ensure the soundest investment of public resources.

COVID-19 and global economic impacts have created an unprecedented outlook of uncertainty requiring municipalities to adjust and dedicate services and strategic initiatives to achieve both the current and future needs of our citizens. With this challenging framework, Stony Plain Council continues to further the critical aspects of our strategic pillars – Supportive Infrastructure, Community Development, Economic Opportunity, Governance and Partners, and Environmental Responsibility. The Corporate Plan aligns these broad goals and commitments with the current needs of our community. With this Plan we strive for dynamic excellence.

In 2021, we are proud to deliver on the next steps of the following strategic projects:

- Tri-Municipal Regional Plan
- Asset Management Implementation
- Off-site Levy Bylaw Update
- Community Recreation Centre Design
- Tri-Municipal Transit Implementation
- Cemetery Design
- Rail Pedestrian Underpass Design
- Housing Strategy
- Crosswalk Improvements
- Central Trunk Sanitary Sewer Design

Council is committed to working with other levels of government and local partners to seek opportunities that will create further prosperity for our community and citizens. As we move through 2021, we will monitor the Plan implementation while exploring ideas to strengthen Stony Plain. Join us on this journey to our future!



William Choy
Mayor



Message from the Town Manager

On behalf of Administration, I am pleased to share the 2021-2023 Corporate Plan. Driven by Council's Strategic Plan and within the parameters of the Town's Municipal Development Plan, this Corporate Plan contains the initiatives to advance these two high level directional documents.

This Plan will build on number of multi-year projects and regional collaborations that provide a high level of value to our current and future residents. The Town will complete the construction of the new downtown location for our library. This expanded community service hub will open in early 2021 and we are excited for citizens to experience it. In the same area, the downtown redevelopment of underground infrastructure will be completed in 2021 and will provide enhanced streetscape and animation of the community core. These are just couple of examples of projects that have engaged a broad level of partnership and planning to execute.

Clearly COVID-19 and the extended global economic downturn has had an impact on many aspects of our strategic and operating environment. This impact is anticipated to continue into 2021 and the Corporate Plan has been prepared with measures to strengthen the Town's position within the context of this new reality. Broadly, the themes of the Plan in response to this environment include –

- Advancing the priorities of the Strategic Plan;
- Measures to protect the Town's fiscal balance sheet;
- Containment of operating budgets to ensure they are utilized effectively and efficiently;
- Measures to protect and continue to analyze services levels to citizens; and
- Adjustments to timelines and projections of future capital requirements.

I look forward to the implementation of the 2021-2023 Corporate Plan and how the projects, programs and services that are outlined within will have a positive impact on the citizens of Stony Plain.



Thomas Goulden
Town Manager



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) developing the Corporate Plan. New initiatives reflect ongoing enhancements and improvements that are necessary for the effective continuation and delivery of our services. Service changes are a result of changes in demand, service level expectations, or staffing levels required to deliver the defined services.

Process and Timelines

The corporate planning process aligns the activities of the Town with the strategic goals of the community. The following timeline (Table 1) sets out the dates for preparation, consideration and approval of the 2021-2023 Corporate Plan.

TABLE 1	
Date	Activity
January	Council Retreat – Strategic Planning session for the Corporate Plan.
March	Strategic Plan – Adoption of the 2020-2023 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, effort 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 the SLT to prioritize funding, analyze capacity and align submissions with Council strategic direction.
July – August	Financial and Capacity Analysis – We calculate and compile financial summaries of the funding strategies for the operating budget, new initiatives, and service changes prioritized by the SLT in June. We analyze the capacity of the organization to deliver core services, new initiatives and service changes.
September	Finalize Proposed 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 Proposed Corporate Plan.
October 23	Distribution of Proposed Corporate Plan – The Proposed Corporate Plan is distributed to the public. This provides both members of Council and the public an opportunity to become familiar with the Proposed Corporate Plan.
November 2 & 3	Public Corporate Plan Meetings – The Proposed Corporate Plan is presented to Council for deliberation and direction. At this time, it may be further amended.
November 23	Corporate Plan Approval – The Corporate Plan is presented to Council for approval.
December	Public Communication of the Corporate Plan – The Approved Corporate Plan is reviewed with staff and communicated to the public.

Corporate Plan

Prioritization

Departments develop and submit new operating initiatives, service changes and capital initiatives for the Corporate Plan process. The 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 2020-2023. Each of the criteria is weighted differently, as detailed below. Each of the criteria below has four evaluation statements. These are weighted equally within that criterion. The following criteria were used to evaluate and rank the 2021-2023 Corporate Plan initiatives and service changes:

1. Strategy (40 %)

- It is something that is important to the 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/enhances employee safety
- It reduces liability exposure
- It meets a regulatory requirement
- It enhances organizational & community integrity

Corporate Plan

New initiatives are placed into the following categories:

- **Corporate Initiatives**
Corporate initiatives are projects that have been identified within the current strategic plan as a priority. They also have a direct impact on developing, enhancing or delivering services to the community. The primary impact of these projects will be on the community as a whole. These projects are designed to maintain or improve the quality of life and competitiveness of the Town.
- **Capital Initiatives**
Capital initiatives are projects that create or acquire a distinct, new asset that is amortized over time (the initial cost is gradually written off). 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 Council's Strategic Plan.
- **Departmental Initiatives**
Departmental initiatives do not appear in the Strategic Plan. They are owned by, and designed to support the needs of, a particular department or section. 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 or section.
- **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 FTEs: permanent full-time, permanent part-time, temporary part-time (less than 1 year), and casual. Council approves all full-time and part-time positions. Permanent positions 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 2020-2023. They are organized according to the themes within the Strategic Plan.

GOVERNANCE & PARTNERS

1. We Commit to:

Pursue partnerships and advocate with regional entities, municipalities and other levels of government to provide infrastructure, programs and services.

Key Actions:

- Establish an agreement with the Government of Alberta to transfer development authority of Highway 779 and 628 to the Town of Stony Plain
- Ensure Stony Plain's interests are represented and visible on regional committees, boards and plans
- Implement an advocacy strategy that is focussed on the collaboration and relationships with the other levels of government and municipal associations
- Foster the unique partnerships required to advance the redevelopment of Old Town South
- Identify opportunities to further improve services for residents and investors through regional collaboration (Table 2)

TABLE 2	
Initiative	Tri-Municipal Regional Plan
Category	Corporate
Business Unit	Office of the Chief Administrative Officer
Schedule	2021-2022
Cost	\$0
Funding Source	N/A
Executive Summary In 2019, the Town of Stony Plain, City of Spruce Grove and Parkland County (Tri-Municipal Region) committed to the development of a Regional Plan. This project is receiving financial support from Western Economic Diversification Canada and Administration will provide input and guidance to the Plan. The three municipalities have collaborated on significant projects and initiatives in the past, including the Tri-Leisure Centre; however, the commitment to this plan represents a holistic and coordinated effort to enhance and formalize this collaboration. The Plan will enable the municipal partners to strategically align their land use, service delivery and infrastructure to achieve mutual benefit to residents.	

Corporate Plan

2. We Commit To:

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

Key Actions:

- Enhance our workforce by providing adequate resources and infrastructure to support productivity and employee well-being
- Adopt a performance-measuring framework that aligns with strategic priorities
- Strengthen fiscal sustainability framework

3. We Commit To:

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

Key Actions:

- Open dialogue with residents through public participation, engaging during community events and other direct means of communication

ECONOMIC OPPORTUNITY

1. We Commit To:

Strengthen our vibrant business community.

Key Actions:

- Engage local businesses, investors, developers and stakeholders to create opportunities for more prosperous climate
- Create more prominent tourism destination marketing with the business community and regional partners
- Profile and monitor the growth of key business sectors
- Maintain a competitive and attractive climate for investment by regulatory processes, fees and taxes

Corporate Plan

2. We Commit To:

Increase awareness of our unique economic advantages and aligning our business attraction efforts with regional economic initiatives.

Key Actions:

- Contribute to and support Edmonton Global and the Edmonton Metropolitan Region Board (Table 3)
- Implementation of the Economic Development Strategic Plan 2016
- Collaborate with the business community to foster further development of the North Business Park and highway commercial areas

TABLE 3	
Initiative	Edmonton Metropolitan Collaboration
Category	Corporate
Business Unit	Office of the Chief Administrative Officer
Schedule	2021-2023
Cost	\$0
Funding Source	N/A
Executive Summary The Town is a member of the Edmonton Metropolitan Regional Board (EMRB) and a founding shareholder in Edmonton Global (EG). EMRB is developing and implementing the following regional initiatives - Growth Plan, Servicing Plan, Agricultural Master Plan, Broadband Strategy, Shared Investment for Shared Benefit, and Transportation Master Plan. The Town will review and consider all opportunities to contribute, participate and benefit from these collaborations that will guide long term regional growth and prosperity. EG is the regional economic development agency leading attraction of foreign business investment and quality jobs. The overarching strategy is to strengthen and support growth, innovation, and competitiveness. The Town will provide resources and support to assess and promote regional competitive advantages, as well as to assist business clients through development process to ensure their establishment. Late in 2020, the Town, as one of the Shareholders, extended funding to Edmonton Global to advance their mandate in 2021 of \$48,589 and 2022 of \$66,012.	

3. We Commit To:

Actively support and enhance our downtown, institutions and cultural economy.

Key Actions:

- Completion of the Downtown Redevelopment Plan
- Relocate the Stony Plain Public Library to downtown
- Explore programs to enhance historic properties and the downtown area
- Review and consider redevelopment sites in the downtown core (Table 4)

Corporate Plan

Table 4	
Initiative	Town Square Design and Land Assembly
Category	Corporate
Business Unit	Planning & Infrastructure
Schedule	2023
Cost	\$80,000
Funding Source	Tax Levy Stabilization Reserve
Executive Summary A concept plan will be prepared that clarifies the design, land assembly requirements, future municipal space needs, and community needs for programmable spaces in the vicinity of downtown. The plan implements parts of the Old Town Community Plan by enabling new civic uses in, and adjacent to, areas of transition identified in the Municipal Development Plan.	

SUPPORTIVE INFRASTRUCTURE:

1. We Commit To:

Manage community and corporate infrastructure and assets to ensure continued delivery of services.

Key Actions:

- Examine options for access to Westview Health Centre and surrounding neighbourhoods with the extension of South Park Drive (Table 5)
- Complete a renewed Transportation Master Plan, including the role of Range Road 12 in the road network
- Enhance infrastructure maintenance in a more sustainable and efficient manner with the development of an Asset Management Plan (Table 6)

Table 5	
Initiative	South Park Drive Design & Construction
Category	Corporate Capital
Business Unit	Planning & Infrastructure
Schedule	2021-2023
Cost	\$3,027,000
Funding Source	Tax Levy Stabilization Reserve & Debenture
Executive Summary This project will design and construct the proposed continuation and connection of South Park Drive/46th Avenue around the WestView Health Centre. The roadway finishes at 44th Avenue and will also serve as the second access for the Silverstone subdivision. An updated feasibility and business case for the initiative will be completed in Q2 2021, with the detailed design in 2022 and the construction in 2023.	

Corporate Plan

Table 6	
Initiative	Asset Management
Category	Corporate
Business Unit	Planning & Infrastructure
Schedule	2021-2023
Cost	\$430,000
Funding Source	Tax Levy Stabilization Reserve & Grant
Executive Summary Asset Management is an integrated process, bringing together skills, expertise, and activities of people, with information about a community's physical assets and finances, so that informed decisions can be made, supporting sustainable service delivery. This initiative is proposed to continue to build the Town's Asset Management Program with further investments in tools and programs that will help further improve the Towns management of its assets.	
2021 Pavement management system Total - \$65,000	2022 Survey equipment Bridge inspection maintenance program implementation Total - \$130,000
	2023 Software improvements Pavement data renewal Total - \$235,000

2. We Commit To:

Successfully manage the impacts of growth, considering future fiscal, social and environmental implications.

Key Actions:

- Review and renew the Off-site Levy Bylaw, while considering new authorities granted within the Municipal Government Act (Table 7)

Table 7	
Initiative	Off-site Levy Bylaw
Category	Corporate
Business Unit	Planning & Infrastructure
Schedule	2021
Cost	\$75,000
Funding Source	General Purpose Reserve
Executive Summary The Off-site Levy Bylaw requires a thorough update. The project will ensure a strategic and comprehensive approach to identify the long-term infrastructure requirements due to growth and confirm an equitable method to allocate the costs through the applicable rates. The project will consider options for the new authorities granted under the Municipal Government Act, as well as any further applicable legislative changes from the Government of Alberta. A consultant will engage internal and external stakeholders in the bylaw and policy review processes.	

Corporate Plan

3. We Commit To:

Develop facilities and amenities to meet the needs of our residents and stakeholders.

Key Actions:

- Build a regional recreation facility in Stony Plain that supports the recommendation of the 2017 Indoor Recreation Study (Table 8)
- Provide public transit service through the implementation of the Regional Transit Plan (Table 9) (Table 11)
- Design and construct a municipal cemetery (Table 10)

			TABLE 8
Initiative	Community Recreation Centre Construction		
Category	Corporate Capital		
Business Unit	Community and Protective Services		
Schedule	2021-2023		
Cost	\$30,000,000		
Funding Source	Unfunded		
Executive Summary Architectural detail design work for Phase 1 of a recreation facility will be completed in 2021. This initiative will fund the construction of the facility designed in 2021. It is estimated that construction will take 18 months to complete. The facility will be available for public use in its entirety by Q4 of 2023. Administration will be working to secure available grants, sponsorship and partnership funding to assist with the capital construction of the facility.			
2021	Q1 Design Tender Issued Q2 Design Tender Awarded Q2-Q4 Detail Design Completed	2022	Q1-Construction Tender Issued Q2 Construction Tender Award Q2-Q4 Construction
		2023	Q1-Q3 Construction Continues Q3 Building Opens Q4 Grand Opening Event Q1-Q4 Fundraising

Corporate Plan

TABLE 9	
Initiative	Tri-Municipal Transit Implementation
Category	Corporate & Service Change
Business Unit	Planning & Infrastructure
Schedule	2021-2023
Cost	\$1,698,300
Funding Source	Tax Base, Grant & User Fees
Executive Summary The Town will establish a public transportation service in Stony Plain in 2021. This initiative will provide both the local connector route operations and Stony Plain's share of the commuter service from Spruce Grove to Edmonton. Contract management, communications, and bus maintenance is included in the initiative.	
2021 Commuter Service Local Service Total - \$472,400	2022 Commuter Service Local Service Total - \$600,200
	2023 Commuter Service Local Service Total - \$625,700

Table 10	
Initiative	Cemetery
Category	Corporate Capital & Service Change
Business Unit	Planning & Infrastructure
Schedule	2023
Cost	\$300,000
Funding Source	Tax Base & User Fees
Executive Summary The design of the cemetery will be completed in 2021, with construction scheduled for 2022. This initiative outlines the capital equipment and operational requirements for service implementation in 2023. A combination of in-house and contracted services will be used to maintain the constructed grounds. There will be partial cost recovery for the service from the user fees.	

Table 11	
Initiative	Transit Park and Ride Needs Assessment
Category	Corporate
Business Unit	Planning & Infrastructure
Schedule	2023
Cost	\$50,000
Funding Source	Tax Levy Stabilization Reserve
Executive Summary This initiative will provide strategic direction for the long-term future development of a park and ride facility in Stony Plain. A needs assessment will be completed to evaluate potential park and ride locations to supplement the public transit service being implemented in 2021. The assessment will also be coordinated with the role of the Regional Transit Service Commission.	

Corporate Plan

COMMUNITY DEVELOPMENT

1. We Commit To:

Develop cultural aspects of our community.

Key Actions:

- Increase awareness of, and participation in, local art and cultural opportunities
- Renew and implement the Cultural Master Plan, including a Public Art Strategy to guide the placement and design of public art (Table 12)

Table 12	
Initiative	Public Art Strategy
Category	Corporate
Business Unit	Office of the Chief Administrative Officer
Schedule	2022
Cost	\$15,000
Funding Source	Tax Base
Executive Summary	
In 2015 Council approved the Public Art Policy which calls for 1% of all new capital building budgets and 0.1% of the annual operating budget to be reserved for public art. The Public Art Strategy would guide the placement and design of public art with purpose and engagement. This initiative is a recommended action in the 2020 Arts, Culture and Heritage Action Plan.	

Corporate Plan

2. We Commit To:

Enhance the safety and protection of our community.

Key Actions:

- Work with CN Rail to ensure existing rail lines are safe for all residents, including advocacy for construction of a second pedestrian crossing and vehicle overpass (Table 13)
- Renew partnership arrangements and infrastructure improvements to provide enhanced safe pedestrian corridors particularly focussed around schools
- Monitor effectiveness of public safety

Table 13	
Initiative	Rail Pedestrian Underpass Design
Category	Corporate
Business Unit	Planning & Infrastructure
Schedule	2021
Cost	\$80,000
Funding Source	Tax Levy Stabilization Reserve & Grant
Executive Summary This initiative will complete the preliminary engineering, environmental review and cost estimate of the feasibility of constructing a second rail pedestrian underpass to be located between the neighbourhoods of Graybriar and Silverstone. The proposed pedestrian tunnel serves the purpose of improving local connectivity between the developments north and south of the rail line by providing a safer and more efficient connection than the existing route.	

3. We Commit To:

Pursue partnerships with stakeholders and institutions to unite and expand opportunities for our community.

Key Actions:

- Strengthen collaboration with Family and Community Support Services to create awareness and deliver effective and reliable programs and services
- Develop a Housing Strategy that reflects the current environment and community needs (Table 14)
- Collaborate regionally with local school boards to determine the location of future schools and enhance community use of school sites
- Explore and develop options to enhance Stony Plain as an affordable lifestyle community

Corporate Plan

Table 14

Initiative	Housing Strategy
Category	Corporate
Business Unit	Planning & Infrastructure
Schedule	2021-2022
Cost	\$110,000
Funding Source	Grant
Executive Summary This initiative will provide a strategic guide to the development of housing in Stony Plain. This initiative will: <ul style="list-style-type: none">• Establish housing goals and existing housing needs;• Enable development of affordable housing;• Diversify housing types to cater to people in different stages of life, considering demographic group and income level; and• Work towards creating complete communities that include affordable, stable and livable housing options for existing and future residents.	

ENVIRONMENTAL RESPONSIBILITY

1. We Commit To:

Protect and manage our environmental impact.

Key Actions:

- Align current development and building standards with the municipality's environmental initiatives
- Pursue opportunities for regional waste and recycling facilities and programs

2. We Commit To:

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

Key Actions:

- Develop an Environmental Master Plan
- Review and plan for sustainable use of the Town's dewatering system
- Continue to support provincial and regional partners to achieve our environmental goals

Corporate Plan

DEPARTMENT BUSINESS PLANS

Overview

Department Business Plans reflect the activities of departments within the Town. These activities help to fulfill the Town's Strategic Plan and move the Town forward with effective operational services. The operational services are guided by service delivery expectations within the Town and include departmental operating and capital initiatives as well as service changes for 2021, 2022 and 2023.

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

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

Identity Statement

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

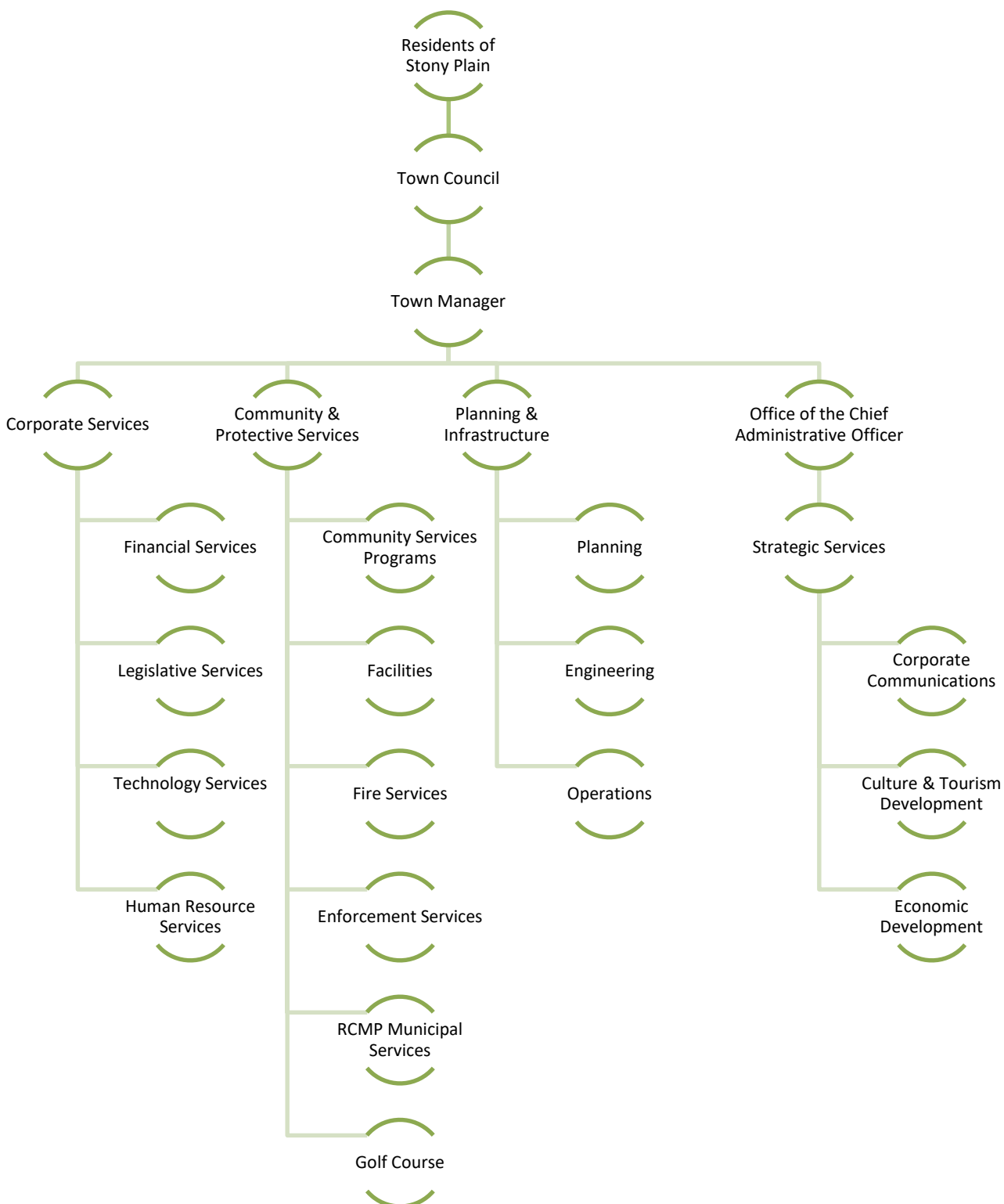
Organizational Chart

The organizational charts represent the internal reporting structure of each department or section. 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 2021-2023 are reflected in the organizational charts in shaded boxes and include the position name, along with the year that they will be added.

Corporate Plan

The following is the organizational structure of the Town:



Corporate Plan

Staffing Summary

The staffing size for each department is expressed as Full-Time Equivalents (FTE). The staffing summaries for each department include proposed FTEs for 2021-2023. The following schedule shows Proposed FTEs for the 2021-2023 Fiscal Plan years.

TABLE 15

Department/Position	2021	2022	2023
Office of the CAO	0	1.0	0
Corporate Services	0	1.0	0
Community & Protective Services	0.5	2.5	1.0
Planning & Infrastructure	0	0	1.0
Proposed Annual Increase in FTEs	0.5	4.5	2.0

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

Corporate Plan

The following table is a summary of the total FTEs, including positions for 2020 – 2023.

TABLE 16	2020	Proposed 2021	Proposed 2022	Proposed 2023
Office of the CAO				
Town Manager's Office	2.0	2.0	2.0	2.0
General Manager's Office	1.0	1.0	1.0	1.0
Economic Development	2.0	2.0	2.0	2.0
Cultural & Tourism Development	1.0	1.0	1.0	1.0
Corporate Communications	2.0	2.0	3.0	3.0
	8.0	8.0	9.0	9.0
Corporate Services				
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	11.4	11.4	11.4	11.4
Legislative Services	4.6	4.6	4.6	4.6
Technology Services	4.0	4.0	5.0	5.0
Human Resource Services	3.0	3.0	3.0	3.0
	24.0	24.0	25.0	25.0
Community & Protective Services				
General Manager's Office	1.0	1.0	1.0	1.0
Community Services Programming	6.8	6.8	6.8	6.8
Facilities	14.0	14.0	15.0	15.0
Fire Services	7.0	7.5	7.5	7.5
Enforcement Services	6.0	6.0	6.0	6.0
RCMP Municipal Services	19.5	19.5	21	22
Golf Course	3.0	3.0	3.0	3.0
	57.3	57.8	60.3	61.3
Planning & Infrastructure				
General Manager's Office	1.0	1.0	1.0	1.0
Planning	8.0	8.0	8.0	8.0
Engineering	5.0	5.0	5.0	6.0
Operations	25.4	25.4	25.4	25.4
	39.4	39.4	39.4	40.4
Total Full-Time Equivalents	128.7	129.2	133.7	135.7

Corporate Plan

Departmental Initiatives and Service Changes

Department business plans include summaries of the departmental operating and capital initiatives, service changes, and staffing changes for 2021 and those planned for 2022 and 2023.

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
- Capital lifecycle costs (capital lifecycle plans maintain and replace existing assets in their similar form e.g. replacement vehicle, repaving, etc.)
- Inflation costs
- Cost of Living adjustments
- Performance based merit adjustments
- Collective agreement estimates

Department Business Plans

DEPARTMENTS

Office of the CAO

The Chief Administrator's Office is led by the Town Manager. Its functions include the following:

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

Mandate

The Office of the Chief Administrative Officer is the area of Administration which guides the strategic goals, partnerships, primary interaction with our Mayor and Council, promotes economic growth and development, communicates with residents, and enhances culture and tourism within Stony Plain.

Plan & Projects

- Orientation of the newly elected Council
- Old Town South Redevelopment
- Explore programs to enhance historic properties and the downtown area
- Consider redevelopment sites in the downtown area
- Regional Plan development
- Signage Strategy implementation
- Arts, Culture and Heritage Action Plan implementation
- Public Arts Strategy development
- Tourism Master Plan implementation
- Economic Development Strategic Plan implementation

Department Business Plans

Office of the CAO Operational Summary 2020-2023

Office of the CAO	2020 Budget	2021 Proposed Budget	Increase/ (Decrease)	2022 Proposed Budget	2023 Proposed Budget
Revenue					
Sales and User Charges	600	600	-	600	600
Total Revenue	600	600	-	600	600
Expenses					
Office of the CAO	465,155	474,145	8,990	474,685	477,661
Strategic Services	421,917	411,328	(10,589)	497,487	501,135
Corporate Communications	105,750	104,750	(1,000)	102,500	102,500
Economic Development	366,147	396,136	29,989	397,551	399,256
Cultural Services	457,570	451,746	(5,824)	462,547	443,650
Total Expenses	1,816,539	1,838,105	21,566	1,934,770	1,924,202
Net Surplus (Deficit)	(1,815,939)	(1,837,505)	(21,566)	(1,934,170)	(1,923,602)

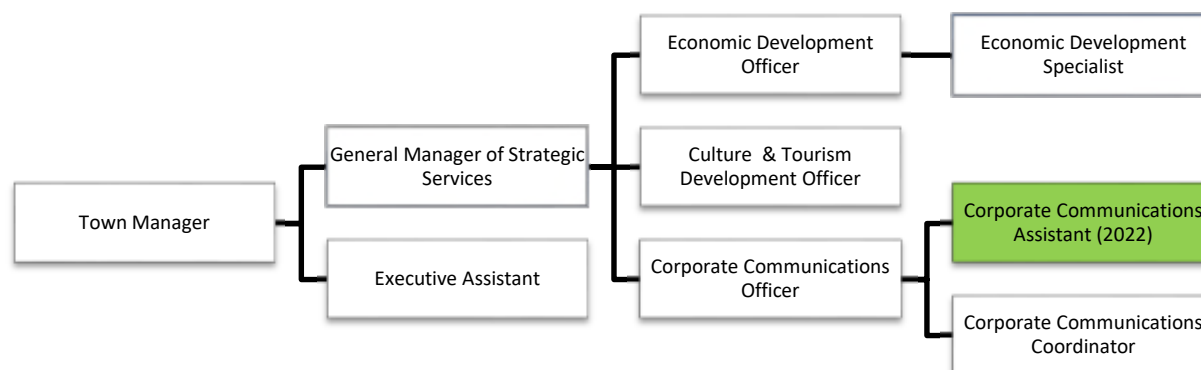
Council	2020 Budget	2021 Proposed Budget	Variance	2022 Proposed Budget	2023 Proposed Budget
Expenses					
Total Expenses	539,874	543,002	3,128	546,237	553,430
Total Expenses	539,874	543,002	3,128	546,237	553,430
Net Surplus (Deficit)	(539,874)	(543,002)	(3,128)	(546,237)	(553,430)

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

None

Department Business Plans

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 17	2020	Proposed 2021	Proposed 2022	Proposed 2023
Town Manager's Office	2.0	2.0	2.0	2.0
General Manager's Office	1.0	1.0	1.0	1.0
Economic Development	2.0	2.0	2.0	2.0
Culture & Tourism Development	1.0	1.0	1.0	1.0
Corporate Communications	2.0	2.0	3.0	3.0
	8.0	8.0	9.0	9.0

Department Initiatives and Service Changes

Table 18	
Initiative	Signage Strategy Implementation
Category	Capital
Business Unit	Office of the Chief Administrative Officer
Schedule	2021-2023
Cost	\$150,000
Funding Source	General Purpose Reserve
Executive Summary The Signage Strategy was completed 2017 with a multi-year implementation to provide upgraded and enhanced municipal signs. The strategy ensures an attractive, cohesive and coherent brand, which conveys quality, sustainability and honours the Town's heritage and culture in its design and construction. With several signs already installed, the next phases include sign upgrades to the Skate Park, Community Bulletin Board, South Business Park and North Business Park.	

Department Business Plans

Table 19	
Initiative	Corporate Communications Assistant
Category	Staffing
Business Unit	Office of the Chief Administrative Officer
Schedule	2022
Cost	\$83,330
Funding Source	Tax Base
Executive Summary As Town services evolve and expand, adding this position will allow the Corporate Communications to maintain the quality of work and level of service it has been providing and residents and Council have come to expect. This position will shift reliance on contract support and provide a more consistent level of service.	

Corporate Services

Corporate Services is led by the General Manager of Corporate Services and encompasses the following functions:

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

Mandate

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

Plans & Projects

- Fiscal sustainability framework
- Asset management (policy, data integrity and consistency, systems, and financial)
- Corporate systems strategy
- 2021 Municipal election
- Employee satisfaction survey
- Resident survey for performance measures baseline

Department Business Plans

Corporate Services Operational Summary 2020-2023

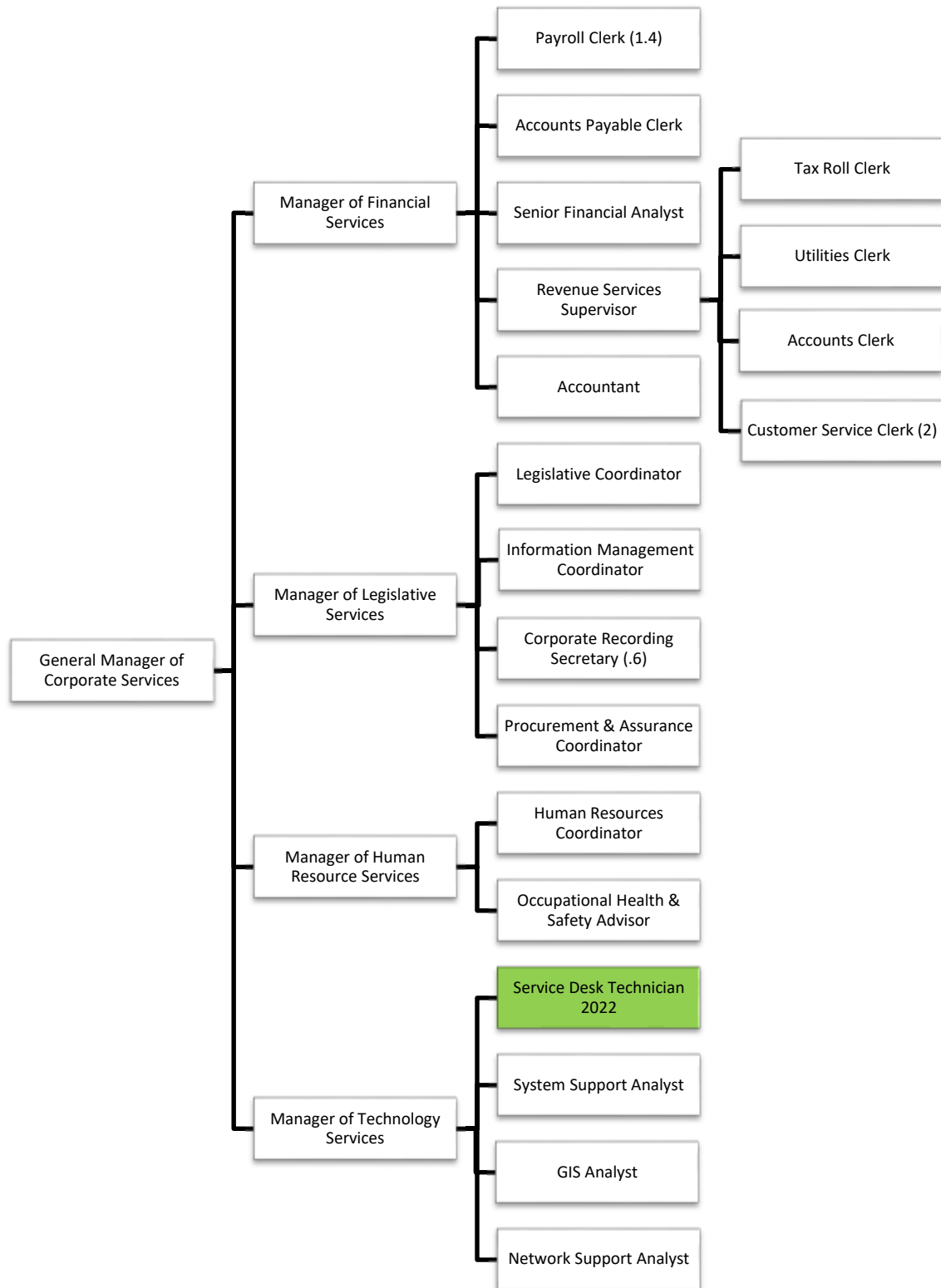
Corporate Services	2020 Budget	2021 Proposed Budget	Increase/ (Decrease)		2022 Proposed Budget	2023 Proposed Budget
Revenue						
Taxation	18,078,594	17,196,277	(882,317)	1	17,196,277	17,196,277
Sales and User Charges	40,900	30,900	(10,000)		30,900	30,900
All Other	3,707,621	3,938,878	231,257	2	3,958,961	3,958,961
Government Transfers	123,881	129,842	5,961		-	-
Interest	246,000	246,000	-		246,000	246,000
Total Revenue	22,196,996	21,541,897	- 655,099		21,432,138	21,432,138
Expenses						
General Government	992,399	934,768	(57,631)	3	941,974	933,494
Corporate Services Admin	331,781	334,483	2,702		336,670	339,544
Financial Services	1,309,983	1,368,713	58,730	4	1,373,163	1,381,224
Legislative Services	450,454	505,082	54,628	5	447,124	450,655
Human Resource Services	457,361	446,878	(10,483)		483,485	486,792
Technology Services	938,199	1,053,103	114,904	6	1,101,065	1,100,324
Total Expenses	4,480,177	4,643,027	162,850		4,683,481	4,692,033
Net Surplus (Deficit)	17,716,819	16,898,870	(817,949)		16,748,657	16,740,105

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

- 1 - Taxation revenue for 2021 set at revised tax rate approved in April 2020
- 2 - proposed gas franchise fee increase of 5%
- 3 - savings due to land line phone review
- 4 - write off of 50% of Provincial grants-in-lieu of taxation per Provincial budget
- 5 - expenditures for municipal election
- 6 - increased expenditures due to increased technology usage, more users to support both in office and remotely

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 20	Approved 2020	Proposed 2021	Proposed 2022	Proposed 2023
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	11.4	11.4	11.4	11.4
Legislative Services	4.6	4.6	4.6	4.6
Technology Services	4.0	4.0	5.0	5.0
Human Resource Services	3.0	3.0	3.0	3.0
	24.0	24.0	25.0	25.0

Department Initiatives and Service Changes

TABLE 21	
Initiative	Corporate Systems Strategy
Category	Departmental
Schedule	2021
Cost	\$18,000
Funding Source	Tax Levy Stabilization Reserve
<p>Executive Summary</p> <p>As the Town's planning processes evolve, so does the needs assessment, governance, and prioritization of new technologies within the organization. A strategy to identify the future needs of the organization while taking into consideration the requirements to support, maintain, and enhance current technology investments is required to ensure the Town is investing its resources in technologies efficiently.</p>	

Department Business Plans

TABLE 22

TABLE 22		
Initiative	Vehicles and Equipment Reserve	
Category	Departmental	
Schedule	2021-2023	
Cost	\$605,000	
Funding Source	Tax Base	
Executive Summary The Town has an extensive fleet of approximately 125 vehicles, machinery and equipment. Currently reserve transfers of \$150,000 are made annually to fund equipment replacement through the Equipment Reserve. The Town requires \$5.5 million over the next 5 years or \$1 million in reserve funding per year to replace the units on a conservative plan. It is recommended that the current level of funding be increased over the next three years. Additionally, the Town maintains over 780 technology assets with an estimated replacement of \$1.25 million over 10 years. Currently reserve transfers of \$30,000 are made annually to the Technology Reserve. It is recommended that the current level of funding be increased by \$95,000 in 2021 to ensure the existing assets can be replaced in a timely matter and provide continued stability to the technology infrastructure.		
2021	2022	2023
Equipment replacement \$255,000 Technology replacement \$95,000	Equipment replacement \$127,500	Equipment replacement \$127,500
Total - \$350,000	Total - \$127,500	Total - \$127,500

TABLE 23

TABLE 23	
Initiative	Service Desk Technician
Category	Staffing
Schedule	2022
Cost	\$79,380
Funding Source	Tax Base
<div>Executive Summary</div> <div>As the Town works to modernize its technology portfolio to provide stable and reliable services to both staff and the public, this area of service needs to evolve. The demand for technology support has increased and changed due to changing and new technologies required to operate effectively as well as ensure processes and tools are formalized. This position will support the organization to meet the expectations of both staff and the public with daily requests ensuring technology concerns are resolved in a timely manner.</div>	

Community & Protective Services

Community & Protective Services includes the following operational areas:

- Programs and Events
- Facilities
- Fire Services
- Enforcement Services
- RCMP
- Golf Course

Mandate

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

Projects & Plans

- Recreation Facility Design and Construction
- Library Relocation & Grand Opening
- Recreation and Program Booking Software Replacement
- Fire Services Master Plan implementation
- Shikaoi Exchange
 - 35th Exchange Anniversary
 - Shikaoi 100th Anniversary
 - 40th Anniversary with Hokkaido

Department Business Plans

Community & Protective Services Operational Summary 2020-2023

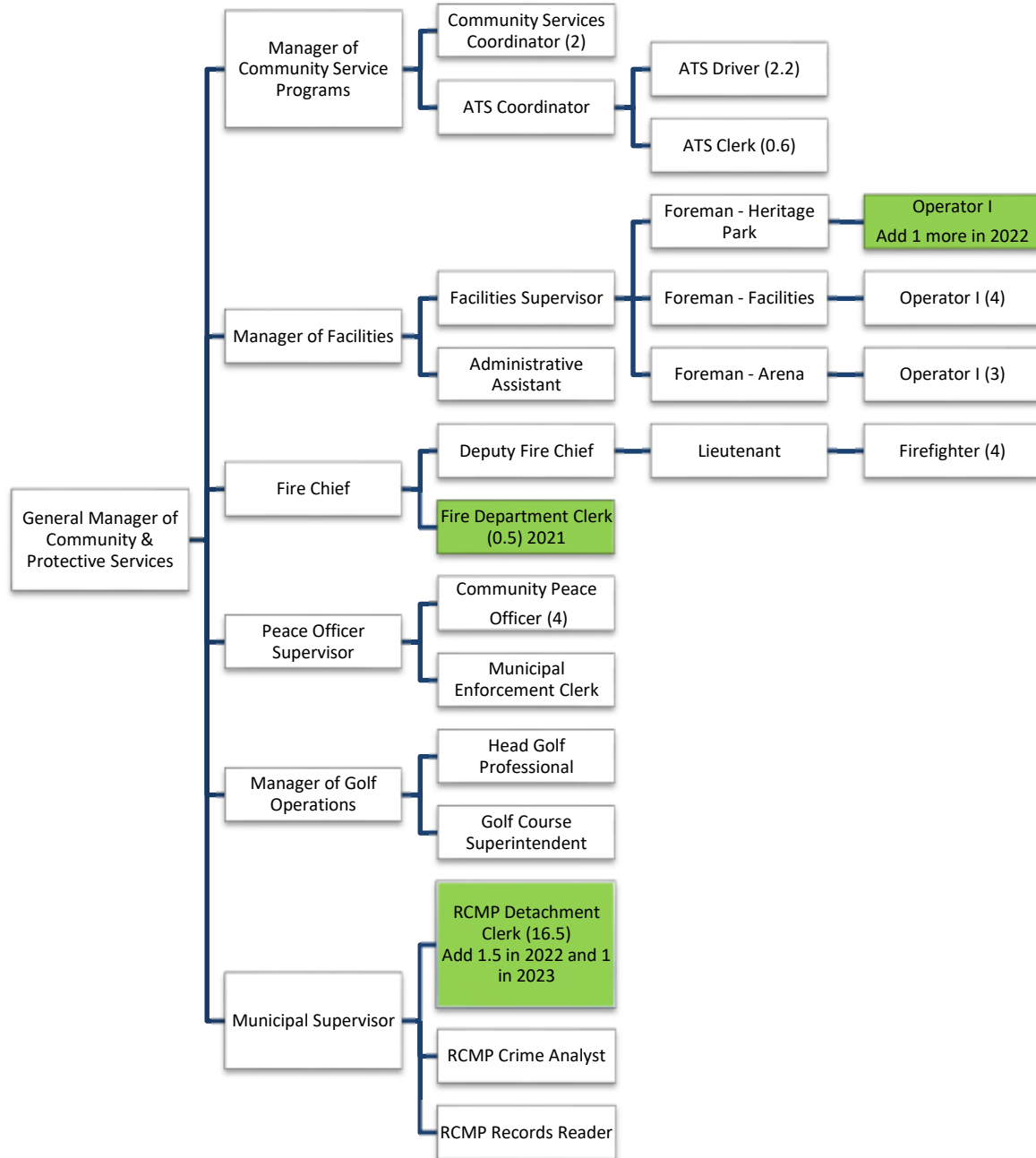
Community & Protective Services	2020 Budget	2021 Proposed Budget	Increase/ (Decrease)		2022 Proposed Budget	2023 Proposed Budget
Revenue						
Sales and User Charges	2,332,616	1,779,805	(552,811)	1	1,831,905	1,886,945
All Other	1,050,150	964,550	(85,600)	2	1,055,350	1,070,350
Fines	881,500	556,500	(325,000)	3	556,500	556,500
Government Transfers	1,302,581	1,317,472	14,891		1,340,865	1,340,865
Interest	10,500	10,500	-		10,500	10,500
Total Revenue	5,577,347	4,628,827	(948,520)		4,795,120	4,865,160
Expenses						
Protective Services	6,852,507	6,654,133	(198,374)	3	6,792,692	6,888,757
Community Services	269,216	279,303	10,087		283,960	286,020
Tri-Leisure	604,923	551,305	(53,618)	4	622,093	620,000
Programs	1,177,943	1,373,538	195,595	5	1,340,024	1,344,136
Facilities	2,608,863	2,621,611	12,748		2,724,860	2,751,320
Golf Course	1,935,417	1,377,876	(557,541)	1	1,385,962	1,392,148
Total Expenses	13,448,869	12,857,766	(591,103)		13,149,591	13,282,381
Net Surplus (Deficit)	(7,871,522)	(8,228,939)	(357,417)		(8,354,471)	(8,417,221)

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

- 1 - Revised golf course budget based on current year operations and maintaining contracted food services for 2021
- 2 - Heritage Park estimated revenue loss of \$100,000 from less bookings due to COVID-19
- 3 - Automated traffic enforcement revenue and associated contracted expense reduced based on 2020 actuals
- 4 - Reduced municipal contribution required for Tri-Leisure based on 2021 budget presentation
- 5 - Increased Library contribution for 2021 \$69,000 as per budget presentation; Adult Shikaoi program \$30,000; addition of ATS expenses approved after the Corporate Plan in 2020.

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 24	Approved 2020	Proposed 2021	Proposed 2022	Proposed 2023
General Manager's Office	1.0	1.0	1.0	1.0
Community Services Programming	6.8	6.8	6.8	6.8
Facilities	14.0	14.0	15.0	15.0
Fire Services	7.0	7.5	7.5	7.5
Enforcement Services	6.0	6.0	6.0	6.0
RCMP Municipal Services	19.5	19.5	21.0*	22.0*
Golf Course	3.0	3.0	3.0	3.0
	57.3	57.8	60.3	61.3

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

Department Initiatives and Service Changes

TABLE 25	
Initiative	Program & Facility Booking Software
Category	Departmental
Schedule	2021
Cost	\$41,000
Funding Source	Tax Base & Tax Levy Stabilization Reserve
Executive Summary The Town's current program and facility management software is not able to meet the needs of the organization. The intent of this project is to upgrade the current software with a more modern and robust system that will increase customer service options to residents and integrate more seamlessly into Town software systems. The upgraded software will increase statistical and financial reporting for facility usage and program statistics.	

TABLE 26	
Initiative	Fire Department Clerk
Category	Staffing
Schedule	2021
Cost	\$28,000
Funding Source	Tax Base
Executive Summary In 2020, a Fire Services Master Plan was completed for the Town. The Plan included several recommendations for continued operational improvement and efficiencies, including the addition of 0.5 Fire Services Clerk position. The addition of a Clerk will create efficiencies, ensure administrative tasks are completed in a timely manner and allow Chief Officers to concentrate on priority operational and strategic activities of the Department.	

Department Business Plans

TABLE 27	
Initiative	Heritage Park – Operator I
Category	Staffing
Schedule	2022
Cost	\$84,000
Funding Source	Tax Base
Executive Summary In addition to facility and ground maintenance, Heritage Park Facility Operators provide event support to both Town and the growing external events hosted at Heritage Park. With the site operating seven days a week and well into the evening hours, the current two Operators cannot cover operating hours and events to provide a consistent level of service and expertise. Casual event support staff provides basic support to events, however, have limited capacity to address crisis maintenance or the knowledge of the day to day operations. The addition of an Operator will allow the staff to rotate coverage for events, whereby providing a consistent level of service to events, on site expertise for crisis and preventative maintenance, and supervision of casual event support staff.	

Planning & Infrastructure

Planning & Infrastructure is led by a General Manager and encompasses the three functional areas:

- Planning & Development
- Engineering
- Operations (Roads, Parks, Horticulture, Fleet and Utilities)

Mandate

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

- Effective and efficient customer service
- Plan, build and maintain infrastructure
- Guide and foster community development

Plans & Projects

- Flood mitigation project implementation
- Asset management planning
- Transit service implementation
- Road rehabilitation program implementation
- Municipal stimulus project construction
- Cemetery construction and operation
- Continue service level analysis and 10-year operations planning
- Public works building planning and construction
- Off-site levy bylaw review
- Transportation Master Plan update
- Environmental Master Plan update
- Land Use Bylaw update
- Housing Strategy

Department Business Plans

Planning & Infrastructure Operational Summary 2020-2023

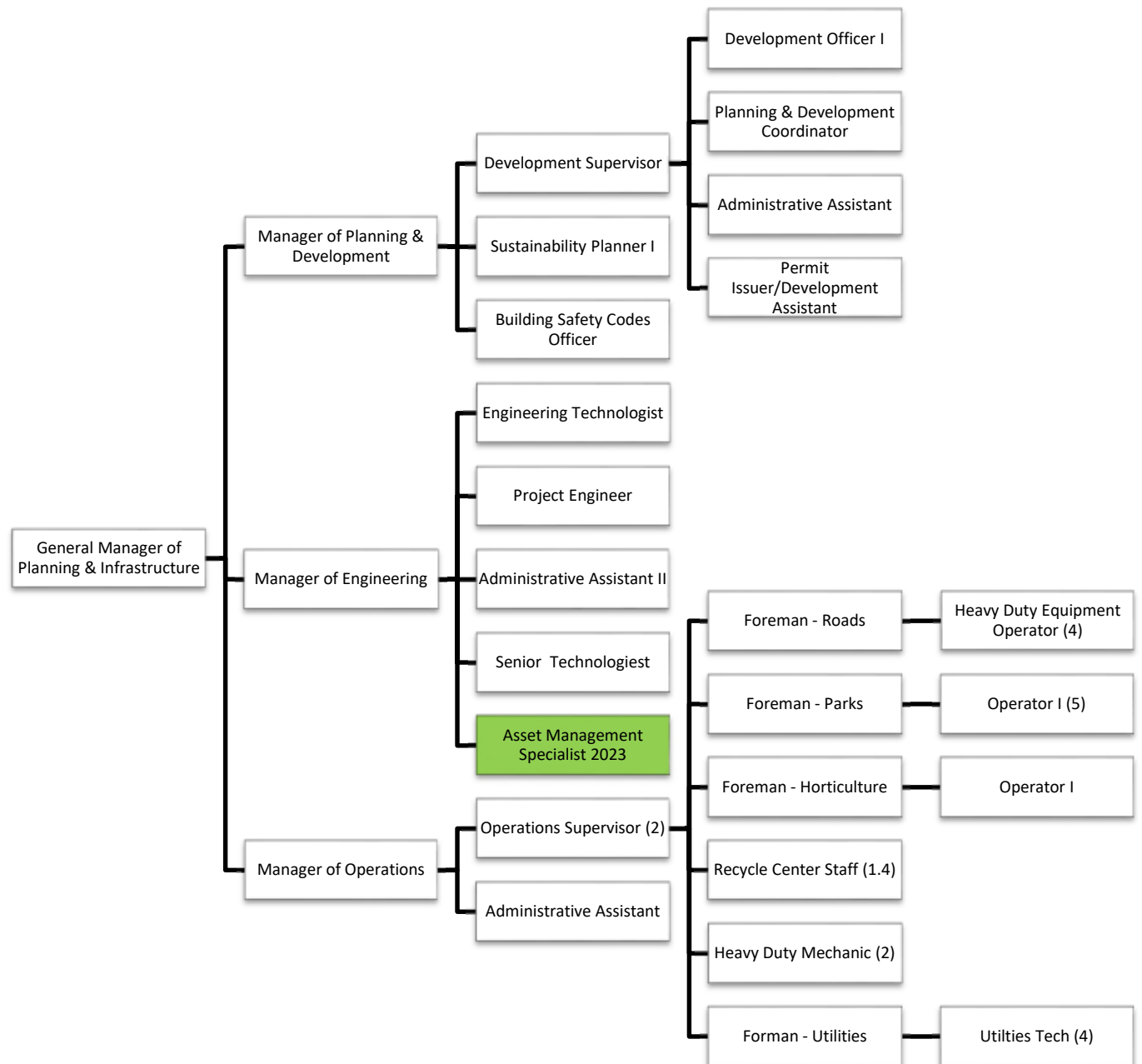
Planning & Infrastructure	2020 Budget	2021 Proposed Budget	Increase/ (Decrease)		2022 Proposed Budget	2023 Proposed Budget
Revenue						
Sales and User Charges	11,797,864	12,084,584	286,720	1	13,232,011	13,998,723
All Other	521,540	373,860	(147,680)	2	382,000	382,000
Government Transfers	43,000	479,881	436,881	3	2,835	-
Interest	21,000	21,000	0		21,000	21,000
Total Revenue	12,383,404	12,959,325	575,921		13,637,846	14,401,723
Expenses						
Transportation	2,460,345	2,807,636	347,291	4	2,995,712	3,105,401
Environmental Services	9,225,193	9,563,052	337,859	5	10,177,801	10,542,995
Parks	1,399,292	1,479,839	80,547	6	1,504,868	1,739,974
Planning & Development	1,576,296	1,566,031	(10,265)		1,392,557	1,588,183
Engineering	842,741	737,029	(105,712)	7	780,856	1,009,591
Total Expenses	15,503,867	16,153,587	649,720		16,851,794	17,986,144
Net Surplus (Deficit)	(3,120,463)	(3,194,262)	(73,799)		(3,213,948)	(3,584,421)

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

- 1 - Utility fee proposed increases
- 2 - Funding for Transportation Master Plan in 2020 not required in 2021
- 3 - FCM transit grant \$229,000; Housing Strategy grant \$110,000; CN Pedestrian Grant \$64,000
- 4 - Transit \$264,000; Increased snow removal costs due to new snow site \$100,000; Road maintenance \$50,000
- 5 - Increase in number of repairs for aging infrastructure (water lines, sewer sags, catch basins) \$165,000;
Commodity cost increase \$115,000; seasonal storm staff \$45,000; Increase in groundwater maintenance \$14,000;
and professional services reallocation from Engineering \$80,000
- 6 - Small increase in salaries for union steps and adjustment of seasonal staff budget to actual
- 7 - Timing differences of initiatives between 2020 and 2021; reallocation of prof services to Environmental Services

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

TABLE 28	Approved 2020	Proposed 2021	Proposed 2022	Proposed 2023
General Manager	1.0	1.0	1.0	1.0
Planning & Development	8.0	8.0	8.0	8.0
Engineering	5.0	5.0	5.0	6.0
Operations	25.4	25.4	25.4	25.4
	39.4	39.4	39.4	40.4

Department Initiatives

TABLE 29	
Initiative	Crosswalk Improvements
Category	Capital
Schedule	2021
Cost	\$40,000
Funding Source	Policing & Public Safety Reserve
Executive Summary In 2019, Community & Protective Services completed a safety inventory of all crosswalks. Planning & Infrastructure has completed recommended improvements at 44 crosswalks with upgraded signs, reflective pole strips and new poles. This initiative proposes new crosswalk locations with flashing LED signalized crossings. Upgrading of obsolete equipment at existing crosswalks will also be considered.	

TABLE 30	
Initiative	Central Trunk Sanitary Sewer Design & Construction
Category	Capital
Schedule	2021 – 2023
Cost	\$4,144,000
Funding Source	Utility Rate Fee & Debenture
Executive Summary The 2019 Utility Master Plan identified that the Central Trunk sanitary sewer is 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. This project will include a condition assessment and investigation in 2021, design 2022, with tender and construction in 2023.	

Department Business Plans

TABLE 31	
Initiative	Umbach Storm Water Facility Design & Construction
Category	Capital
Schedule	2021-2022
Cost	\$14,850,000
Funding Source	Grant & Debenture
Executive Summary A slope failure exists at the Umbach Storm Water Pond in the North Business Park. The Town has completed an extensive evaluation of the conditions of the site. This project will see the existing storm pond filled and relocated north to an existing or new wetland as recommended in the preliminary engineering report.	

TABLE 32	
Initiative	Public Works Facility Design & Construction
Category	Capital
Schedule	2021-2023
Cost	\$7,350,000
Funding Source	Grant & Unfunded
Executive Summary The Public Works facility requires upgrades to the exterior, expansion to the mechanic area, a wash bay, an increase in heated parking for heavy equipment, upgrades to staff workspace and office space, as well as additional storage. A facility needs assessment and conceptual design was completed in 2020. The recommended design will be completed in 2021, with construction of a new building in 2022, and renovation of the Annex in 2023.	

TABLE 33	
Initiative	Old Town Community Plan Implementation
Category	Department
Schedule	2022-2023
Cost	\$90,000
Funding Source	Tax Levy Stabilization Reserve
Executive Summary The Old Town Community Plan provides a clear guide and predictable framework for the potential redevelopment of this area of Stony Plain. This area redevelopment plan will serve to preserve or improve land and buildings and will impose guidelines when establishing new development or roads and services. The following projects will support the successful implementation of the Plan: <ul style="list-style-type: none"> • Urban Design and Architectural Guidelines 2022 - \$70,000 • Temporary Placemaking Grants (annual funding) 2023 - \$10,000 • Façade Improvement Program (annual funding) 2023 - \$10,000 	

Department Business Plans

TABLE 34	
Initiative	Planning and Development Online Permitting
Category	Service Level
Schedule	2022-2023
Cost	\$165,000
Funding Source	Tax Levy Stabilization Reserve
Executive Summary This project will provide the Town with an online electronic permitting (E-permitting) program for development customers. The current system of accepting applications via fax, email and counter service will become significantly more efficient with the service change. By implementing an external application portal, users will have the ability to apply, pay, request inspections and receive inspection reports all online. The project will be completed over 2 years. In 2022, planning and IT architecture needs will be determined. The purchase and implementation of the system will be completed in 2023.	

TABLE 35	
Initiative	Active Transportation Strategy Implementation
Category	Capital
Schedule	2022-2028
Cost	\$213,600 (2022-2023) \$580,800 (2024-2028)
Funding Source	Unfunded
Executive Summary The 2020 Active Transportation Strategy identified sidewalk and trail network connectivity improvements. Administration has developed a multi-year plan to address sidewalk and trail connectivity gaps, with focus on commercial areas, high traffic corridors and areas where transit will be introduced. This project would add 1.75 km of trails and 1.04 km of sidewalks to the existing network at an estimated cost of \$794,400 (2022-2028).	

TABLE 36	
Initiative	Asset Management Specialist
Category	Staffing
Schedule	2023
Cost	\$120,000
Funding Source	Tax Base
Executive Summary With the Town of Stony Plain growing in both size and population, proper management of its corporate and infrastructure assets is becoming a higher priority. Currently asset management has been addressed by individual business units, resulting in inconsistent approaches. This position will ensure stronger decision making and coherent level of service.	

Department Business Plans

TABLE 37	
Initiative	Water & Sanitary Master Plan Implementation
Category	Capital
Schedule	2023-2030
Cost	\$250,000 (2023) \$6,900,000 (2024-2030)
Funding Source	Utility Rate Fee
Executive Summary The Water and Sanitary Master Plan completed in 2019 recommended improvements to the Town's infrastructure to meet the utility level of service. The implementation of the Plan will address improvements to water hydrant coverage, water looping, as well as Meridian Heights Pump house and water main sizing upgrades. Design and construction of the infrastructure will be phased over 2023-2030.	

TABLE 38	
Initiative	Flood Mitigation Strategy Implementation
Category	Capital
Schedule	2022-2030
Cost	\$600,000 (2022-2023) \$5,710,000 (2024-2030)
Funding Source	Capital Stormwater Reserve & Capital Sewer Reserve
Executive Summary The Flood Mitigation Report completed in 2020 identified several upgrades to improve the Town's stormwater management levels of service. Due to the significant capital costs of this project, the design and construction will be completed over several years. This sanitary manhole sealing will be completed over 2022-2023 (\$400,000). Whispering waters creek upstream project will be designed in 2022 with construction planned for 2027 (\$2.0 Million). Flood mitigation Area D1 will be completed over 2029-2030 (\$3,910,000). This initiative would also include the introduction of a backflow incentive program in 2021.	

TABLE 39	
Initiative	Snow Storage Site Design & Construction
Category	Capital
Schedule	2023-2024
Cost	\$1,650,000
Funding Source	Tax Levy Stabilization Reserve & Debenture
Executive Summary The Town currently operates one snow storage site in the North Business Park. The 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 deliver construction and improvements to the existing site or construction of a new location.	

FINANCIAL DISCUSSION AND ANALYSIS

Overview

The fiscal plan reflects the financial requirements to support the strategic plan, corporate business 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 years two and three change, the plan will be refined prior to these years being presented as the next three year plan.

2020 Forecast

The impact of COVID-19 has flowed into the 2021-2023 corporate plan. Spring budget adjustments were made in May of 2020 to reduce the planned 4.26% tax increase in 2020 to 1%. This deferred 2020 planned project funding notably the RCMP building and transit into the 2021 queue.

Municipal Operating Support Transfer (MOST)

In September 2020, the Town was notified it was approved for a \$1.8 million grant under the Municipal Operating Support Transfer (MOST) as part of the Safe Restart Agreement between the Province of Alberta and the Government of Canada. The funding is one-time and is to support additional costs or revenue shortfalls associated with the COVID-19 pandemic between the period of April 1, 2020 and March 31, 2021. As the Town made difficult 2020 spring budget decisions to cut expenses ultimately reducing the tax impact to residents to 1%, many of these COVID-19 impact items were funded through cost reductions including layoffs, vacant position freezes and not running events during the pandemic. This, along with a strong operating year of the golf course after an approved budgeted loss of \$970,000 due to the facility not expecting to open due to Provincial restrictions in place at the time of the spring budget approval, has resulted in a projected surplus of \$2.8M for 2020.

As part of this 2021-2023 fiscal plan, the projected 2020 surplus has been included per policy as a one-third transfer to the tax levy stabilization reserve. This will help stabilize the tax rate into the future as well as deal with any 2021 impacts from COVID-19 which is the purpose of the grant. The remaining two-thirds of the surplus has been used to fund existing internal borrowings and debentures that were scheduled to be repaid within the three year corporate plan timeframe as follows:

Fiscal Plan

	2021	2022	2023	Total
Heritage Agricultural Society partnership	62,000	62,000	62,000	186,000
Stony Central school lands	209,000	209,000	209,000	627,000
Legacy fund internal borrow for land purchase	38,936	38,936	38,936	116,808
Tri Leisure Centre debenture	253,471	35,585	-	289,056
Town Office debenture	129,453	129,453	129,453	388,359
	692,860	474,974	439,389	1,607,223

This utilization of the grant for debt repayment gives the Town debt capacity, tax rate capacity as well as flexibility in an uncertain economic time.

Tax Impact

The tax increase proposed for the 2021 Corporate Plan is 1.71% comprised of:

- \$723,529 (4.24%) for the RCMP building debenture servicing offset by \$350,000 (2.05%) RCMP lease revenue;
- \$69,000 (0.40%) as requested in Library budget presented;
- \$133,000 (0.78%) for establishment of a Tri-Municipal transit sub-regional system (Table 9);
- \$692,860 (4.06%) debenture servicing from transfer from Tax Levy Stabilization (see chart above);
- \$255,000 (1.50%) for transfer to capital equipment replacement reserve and \$95,000 (0.55%) for transfer to technology replacement reserve; and
- Overall net operational expense and revenue projections totalling a net impact of a 0.35%.

RCMP Building Debenture	723,529	4.24%
RCMP Lease Revenue	(350,000)	-2.05%
New Library Operations Costs	69,000	0.40%
Tri-Municipal Transit	133,000	0.78%
Debenture Servicing	(692,860)	-4.06%
Operational Requirements	58,886	0.35%
Transfer for Capital Equipment	350,000	2.05%
Proposed Budget		1.71%

The tax increase proposed for 2022 is 8.93% comprised of:

- 2.02% for full year of Tri-Municipal transit sub-regional system (Table 9)
- 0.50% Tri Leisure Centre operating funding request increase
- 0.76% MSI Operating grant program discontinued
- 2.45% for the proposed initiatives
 - 0.75% Transfer for Capital Equipment Year 2 (Table 22)
 - 0.47% Service Desk Technician (Table 23)
 - 0.49% Corporate Communications Assistant (Table 19)

Fiscal Plan

- 0.48% Heritage Park Operator (Table 27)
 - 0.26% RCMP Municipal Enforcement Clerks (Stony Plain portion)
- 3.20% net increase in operations.

The tax increase proposed for 2023 is 5.98% comprised of:

- 4.15% for the proposed initiatives
 - 0.88% Cemetery operations (Table 10)
 - 0.75% Transfer for Capital Equipment Year 3 (Table 22)
 - 0.17% RCMP Municipal Enforcement Clerk (Stony Plain portion)
 - 0.70% Asset Management Specialist (Table 36)
 - 1.65% for Southpark Drive debenture servicing (Table 5)
- 0.38% Railway crossing work
- 1.45% net increase in operations.

Key Measures

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

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Unconsolidated Statement of Operations

Town of Stony Plain Unconsolidated Statement of Operations				
	Budget 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023
Revenue				
Net Taxes available for municipal purposes	\$ 18,078,594	\$ 17,196,277	\$ 17,196,277	\$ 17,196,277
Sales & user charges	14,171,980	13,895,889	15,095,416	15,917,168
Franchise and concession contracts	3,250,697	3,481,954	3,502,037	3,502,037
Government transfer for operating	1,469,462	1,927,195	1,343,700	1,340,865
Developer contributions	0	0	0	0
Fines	881,500	556,500	556,500	556,500
License & permits	501,800	491,000	496,000	511,000
Investment income	277,500	277,500	277,500	277,500
Rentals	652,124	902,124	1,012,124	1,012,124
Other	616,690	498,210	482,150	482,150
Penalties & costs on taxes	258,000	254,000	254,000	254,000
	<u>\$ 40,158,347</u>	<u>\$ 39,480,649</u>	<u>\$ 40,215,704</u>	<u>\$ 41,049,621</u>
Expenses				
Recreation & culture	\$ 8,219,325	\$ 7,758,806	\$ 8,016,499	\$ 8,270,905
Utilities	9,227,193	9,563,052	10,177,801	10,542,995
Protective services	6,852,507	6,654,133	6,792,692	6,888,757
General government	6,114,812	6,279,864	6,401,589	6,421,457
Transportation	2,504,105	2,960,299	3,148,128	3,258,846
Development	2,873,384	2,795,896	2,629,164	3,055,230
	<u>\$ 35,791,326</u>	<u>\$ 36,012,050</u>	<u>\$ 37,165,873</u>	<u>\$ 38,438,190</u>
Annual Surplus (Deficit) Before				
Other Revenue/(Expense)	<u>\$ 4,367,021</u>	<u>\$ 3,468,599</u>	<u>\$ 3,049,831</u>	<u>\$ 2,611,431</u>
Transfers From Reserves	\$ 713,935	\$ 1,481,309	\$ 1,004,071	\$ 1,225,914
Transfers to Reserves	\$ (3,647,603)	\$ (3,752,014)	\$ (4,233,854)	\$ (4,219,701)
Debenture Principal	\$ (1,433,353)	\$ (1,489,449)	\$ (1,634,636)	\$ (2,451,340)
Required Taxation Revenue	<u>\$ -</u>	<u>\$ (291,555)</u>	<u>\$ (1,814,588)</u>	<u>\$ (2,833,696)</u>
Proposed Tax Increase		1.71%	8.93%	5.98%

Accumulated Surplus

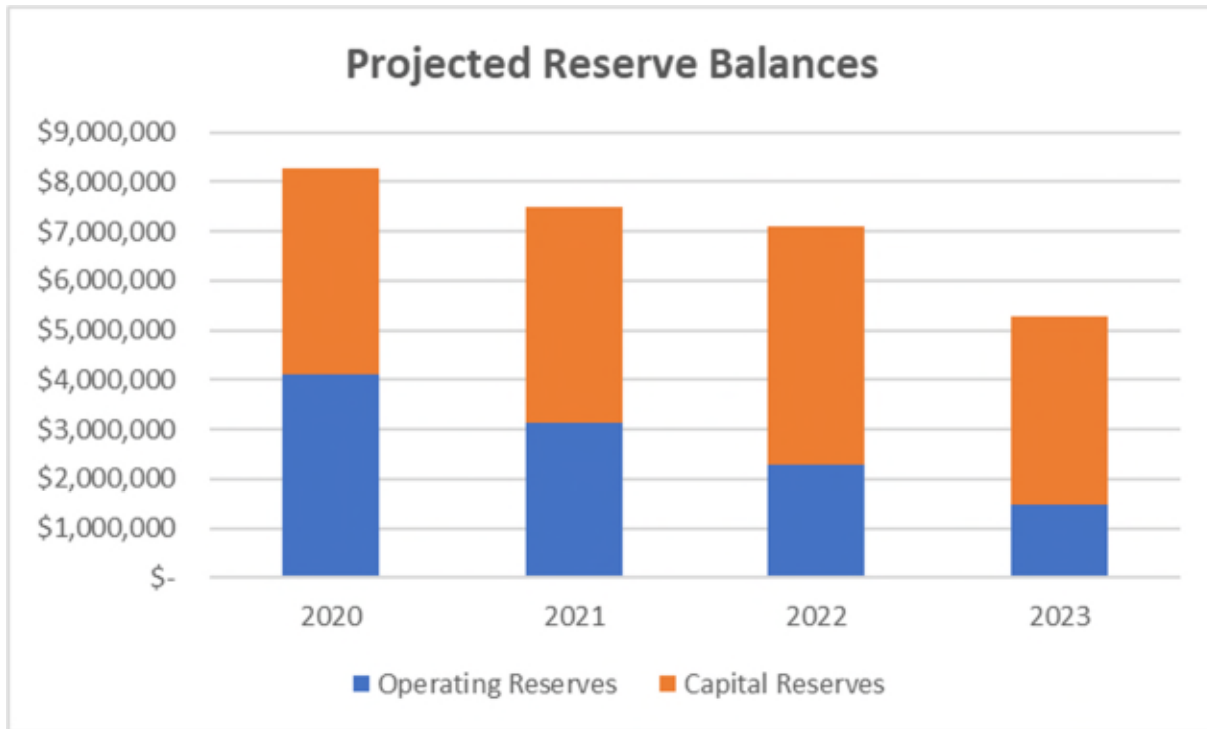
The accumulated surplus consists of three segments: unrestricted, restricted operating and capital reserves and the equity in tangible capital assets. The greatest portion of accumulated surplus is equity in tangible capital assets (TCA). General reserves for operating and capital are funded with annual 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 (Reserves) Financial policy C-FS-027.

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



In 2021 transfers to reserves are \$3,668,022 and transfers from reserves are \$4,454,309 for a net transfer from reserves of \$786,287.

Due to the current economic conditions and to keep rate increases low, the reserves are depleting and getting to low levels where it is difficult to fund the lifecycle and replacement costs of the Town assets as well as have flexibility for unforeseen events. Reserves are a planned area of analysis, policy review and recommendation for more sustainable funding as part of Phase 2 of the Fiscal Sustainability Framework project in 2021.

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 exceed the Town's debt limit which has left some capital initiatives unfunded. This

Fiscal Plan

indicates that the Town needs to slow the capital project advancement over the longer term to ensure the tax and utility rates can service the debt.

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 actual revenue and debt service limit is calculated at 0.25 times total actual revenue. After the proposed debt funding in the Corporate Plan, the borrowing capacity available at the end of 2021 is 56% of the internal limit; 2022 is 32% and 2023 is 25%.

Existing Debt

In 2019 and 2020 the full \$723,529 debenture payment for the new RCMP Building that is jointly owned with the City of Spruce Grove was funded by reserves (no tax impact). The full payment for 2021 is funded by the tax base in 2021, a 4.24% tax impact.

New Debt

Six initiatives in the Corporate Plan have identified debentures as the source of funding. The new debenture proposed for the Recreation Centre, South Park Drive and Public Works Building would be serviced by the tax base. The debenture for the Central Trunk Sanitary Sewer line, Umbach Storm Pond and Snow Storage site are serviced by utility rates.

Due to capital initiatives within the three year Corporate Plan being more than the available internal debt limit, two projects – the Recreation Centre and Public Works Building are currently shown as unfunded and are not reflected in tax rates presented in the plan.

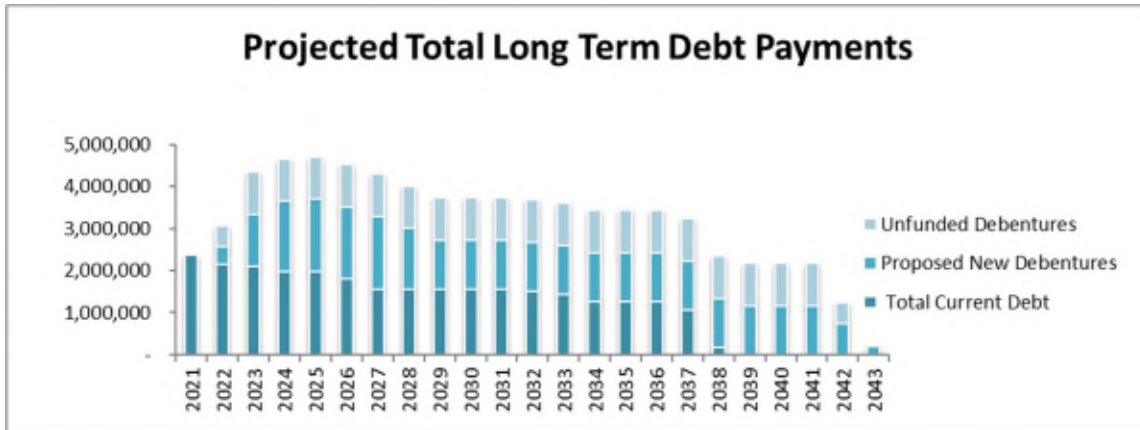
The annual debt servicing payments required are shown in the chart below.

New Debt	Total Debenture	2021	% Tax Increase	2022	% Tax Increase	2023	% Tax Increase
<u>Utility Base</u>							
Central Trunk Sewer Lin	3,440,000			-		126,828	
Umbach Storm	14,100,000			425,764		425,764	
Total	17,540,000	\$ -	N/A	\$ 425,764	N/A	\$552,592	N/A
<u>Tax Base Proposed</u>							
South Park Drive	2,752,000			-		281,487	1.66%
Total	2,752,000	\$ -	0.00%	\$ -	0.00%	\$281,487	1.66%
<u>Unfunded</u>							
Community Rec Centre	10,000,000			301,960	1.78%	301,960	1.78%
Public Works Building	7,000,000			201,733	1.19%	201,733	1.19%
Total	\$ 17,000,000	\$ -	0.00%	\$ 503,693	2.96%	\$503,693	2.96%

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

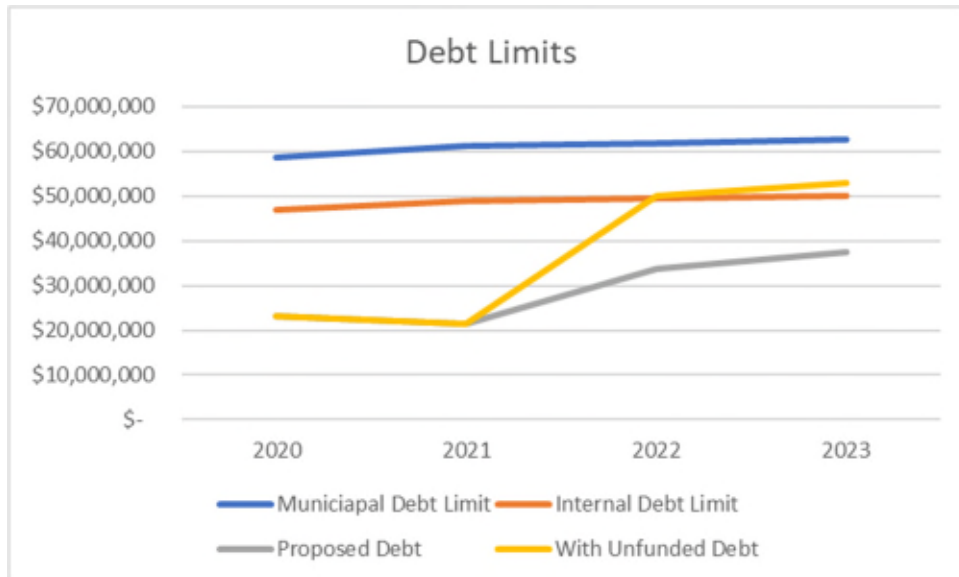
Fiscal Plan

The rate of borrowing has averaged around 2.00% for 20 year debentures, and 0.8% for a 5 year term. With the exception of South Park Drive which is based on a 5 year term, the remaining debentures were calculated using a 20 year repayment term.



The total debt repayment in 2021 is \$1,698,449 in principal and \$669,873 in interest for a total of \$2,368,322.

The following graph demonstrates below show the projected amount of debt and debt servicing available in future years.



At this time funding sources for the Recreation Centre in 2022 have not been determined. Administration continues to work with regional partners in identifying opportunities, which include partnerships, sponsorships, grant funding, and capital and operating models. For demonstration purposes, a debenture impact of \$10 million is shown. Additionally due to debt capacity, the funding for the Public Works Building in 2022-2023 are not included in the plan; at this time this cost is estimated at

Fiscal Plan

\$6.3 million in 2022 and \$700,000 in 2023. The impact on the debt limits are shown for understanding of impact of the capital projects.

The financial forecasts of outstanding debt are provided to demonstrate the need for further work on financing strategies, 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 section 4 & 8 of the notes to the fiscal plan within this document.

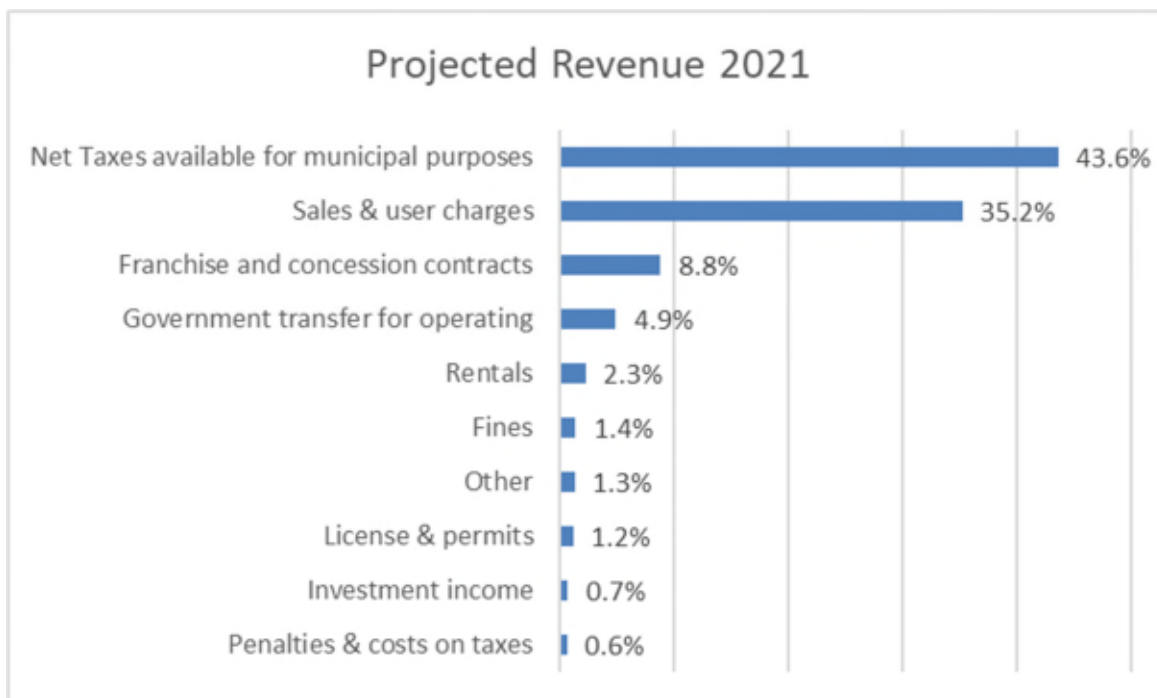
Revenues

Tax revenue is raised to pay all recurring expenses and transfers 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 go down the next year. Reserves and grants are used to fund initiatives that are presented in the Corporate Plan. Staff positions are funded from the tax base as they are a recurring expense.

Revenue and Taxation

Revenue and taxation are planned in accordance with Town policy Revenue & Taxation C-FS-026.

The 2021 Corporate Plan projects \$39.5 million in revenue primarily from taxes, user fees and franchise fees. The taxes shown are net of the requisitions for Education and the Meridian Foundation.



Fiscal Plan

Property Taxes

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

The Town also collects taxes on behalf of the Provincial Government for Education and on behalf of the Meridian Foundation, which provides local housing for seniors. The requisition amounts are not known at this time and they are not included in the projected municipal tax increase.

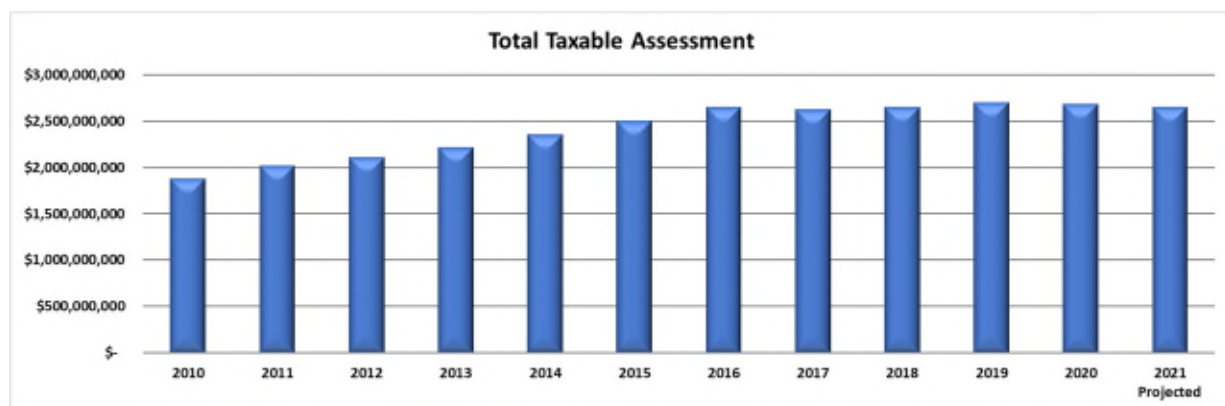
Property taxes are calculated in two steps. First, the Town Assessor prepares an assessment of each property and calculates the Town's total assessment. Assessment notices are sent out to property owners in the first quarter of the year.

Second, in May, the Town sets tax rates for classes of properties, such as residential and non-residential property, based on the total assessment and revenue requirements. **In 2021, a 1% tax increase is equivalent to approximately \$170,500.**

The tax rate is impacted by changes in the market which results in increases or decreases in the tax rate to offset the market downturn or upturn. For purposes of this document assessment has been held flat assuming growth will offset decline in assessment however based on current economic conditions, the residential assessment is uncertain at this point and may see a decline.

Total Assessment Value

The following chart shows the Town's Total Assessment Values from 2010 to a projected value at year end 2021.

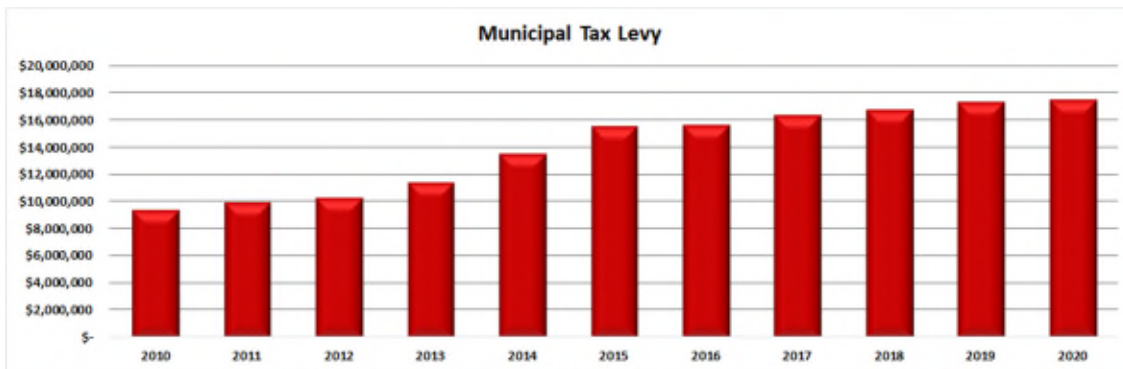


The assessment projection above is provided by the Town's contract assessor. This assessment is reflective of the market value as of July 1st however does not yet reflect construction progress to the end of December 31st and can be appealed by property owners.

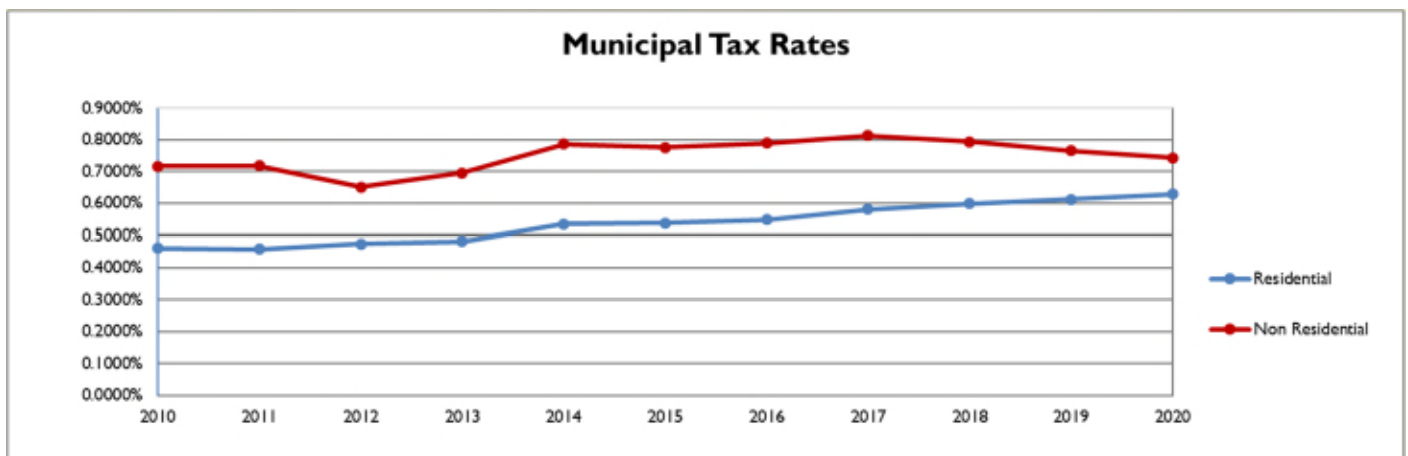
Fiscal Plan

In the 2020 fiscal year the Town saw a relatively stable assessment value with growth offsetting declining assessment in residential areas. If the market value of properties decreases in the 2021 fiscal year as preliminary assessment data has shown, a higher tax increase would be required to raise the same amount of tax revenue for the Town.

The Municipal Tax Levy provides approximately 43.6% of the revenue required to operate the Town. The Municipal Tax Levy has grown from \$9.3 million in 2010 to a projected requirement of \$17.7 million in 2021. Likewise, the Town's total taxable assessment has increased from \$1.88 billion in 2010 to a projected value of \$2.68 billion in 2020; this represents a 42.8% increase in assessment value. The Town has seen considerable growth over the last 10 years. The following chart shows how the municipal tax levy has increased from 2010 to 2020.



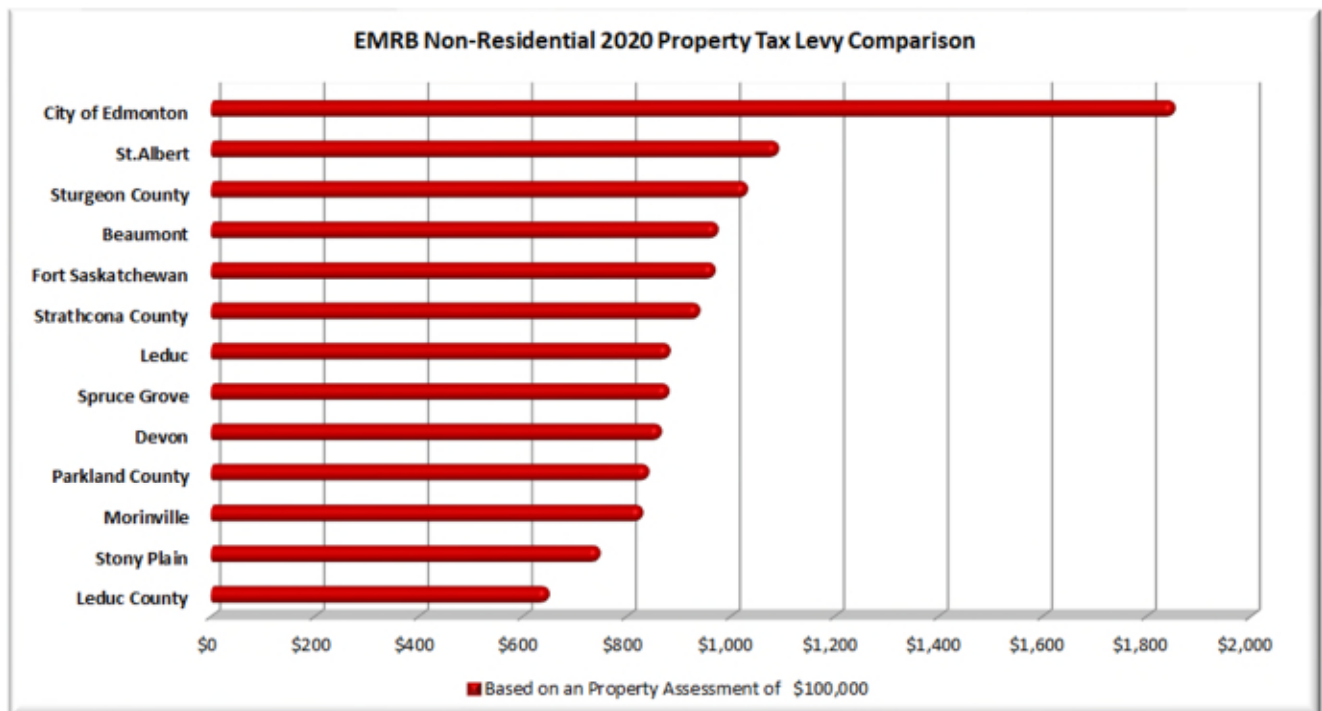
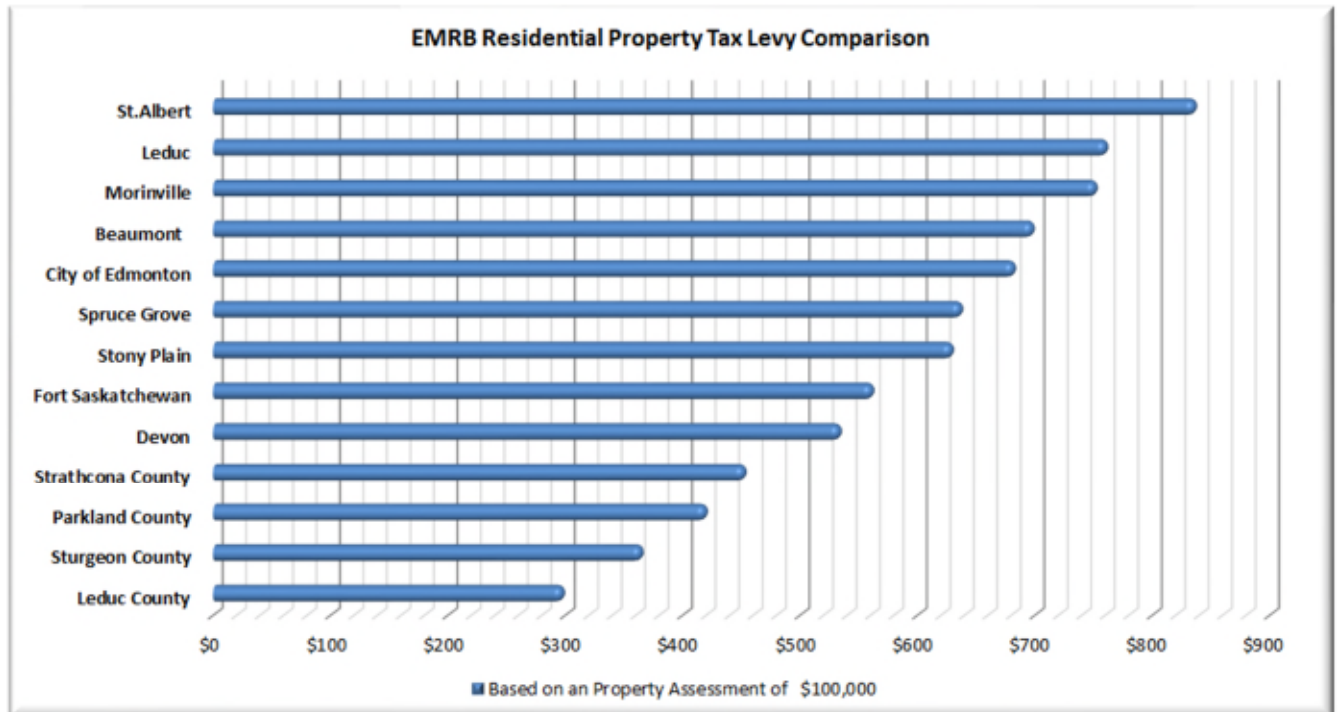
The projected Municipal Tax Levy for 2021 is \$17,698,049 and includes a local improvement for \$4,955. This includes \$291,555 in revenue resulting from a proposed 1.71% increase in taxes to fund current operations and proposed initiatives.



The proposed increase to the municipal property taxes of 1.71% is approximately a \$0.88 per month or \$10.59 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 \$37.07 annually or \$3.09 per month.

Fiscal Plan

Stony Plain sits at the median of the residential tax rate and has the lowest non-residential tax rate of the urban municipalities in the Edmonton Metropolitan Region Board (EMRB).



Fiscal Plan

User Fees

User fees are reviewed each year and adjusted for the market and the demand for services based on 2020. The User Fees and Charges Bylaw reflect the revenues included in the Corporate Plan.

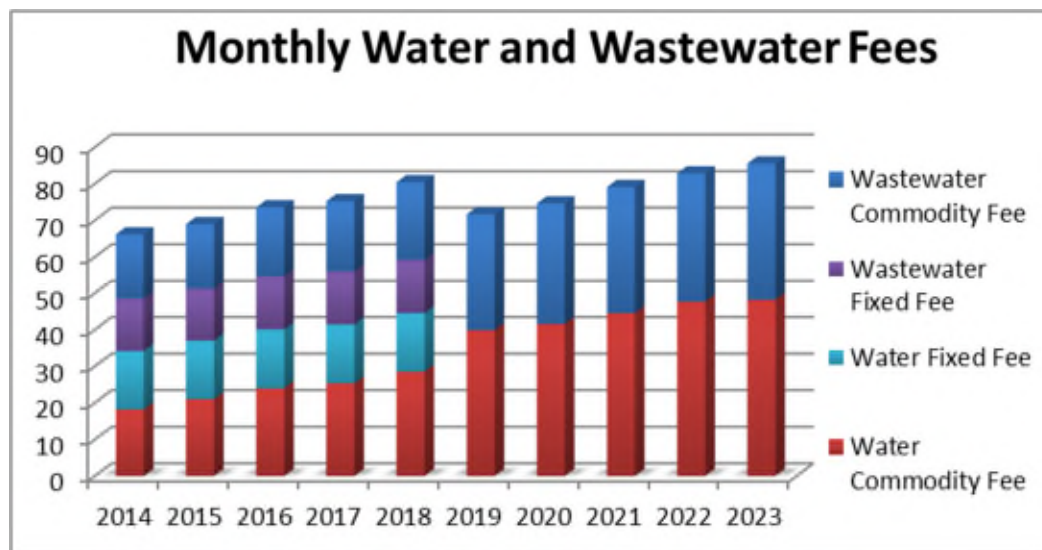
Utilities

Water and Wastewater Fees

The cost of both operating and infrastructure for the water, wastewater, 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 and solid waste customers.

On January 1, 2019 the rate structure for the water and wastewater rate models moved to a fully variable rate for both utilities.

The graph below shows the monthly fees for the years 2014 - 2023 (2021, 2022, 2023 are projected) based on 12 cubic metres of consumption which is the 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 capital assets.



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

The commodity cost of water that the Town purchases is expected to increase by \$0.10 per cubic meter in 2021 before stabilizing for the remaining two years of the plan. The five year meter change out plan was originally slated to start in 2021 however has been deferred to future years due to fiscal constraints. There is an increase to the projected repairs and maintenance on the water transmission lines which

Fiscal Plan

increases the rate in 2012. The overall increase to the water rate in 2021 is \$0.25 (7.06%) per cubic metre.

The commodity cost to the Town for wastewater services is expected to increase by \$0.06 per cubic metre for each of the three years proposed. In 2021 the repairs and maintenance of wastewater lines is increasing as the infrastructure is aging and requires more upkeep to maintain current service levels. The overall increase to the wastewater rate in 2021 is \$0.09 (3.22%) per cubic metre.

Storm Management

In 2019, Council approved the implementation of a Storm Rate Model that was implemented January 1st, 2020. The Storm Model encompasses the costs related to storm assets and operations and ensures there are funds for future storm infrastructure replacement. The storm rate is expected to increase by \$1.89 (22%) for single family residential homes in 2021; this is a result of increased maintenance and replacement expenses for storm infrastructure including cleaning of creeks, ditches, catch basins and culverts. Also included is a modest capital replacement plan for catch basins, manholes and culverts.

Two initiatives have been included in the Corporate Plan to address the longer term infrastructure gaps. The timing of the initiatives has been staggered to phase in the increase in annual funding requirements and reduce the rate shock to customers.

The 2022 rate increase is based upon projected debenture requirements for Umbach Storm Water Facility construction (Table 31) and will be better understood as the preliminary work and design is completed in 2021.

The second initiative will support the implementation of the Flood Mitigation strategy (Table 38) developed in 2020. Included in the rates is completion of the priority 1 sanitary manhole sealing project over 2021 to 2022. The second priority Whispering Waters Creek upstream improvements (storm water management pond and two culvert upgrades) has been included in the plan with design scheduled for 2022.

The combined increases in water, wastewater and storm rates are projected to increase by 7.06% in 2021, 11.27% in 2022 and 7.11% in 2023. The fee increases are related to the increase in the commodities, operations and infrastructure requirements. Full rate breakdowns can be found in the chart below.

Fiscal Plan

Town of Stony Plain						
Utility Rate Analysis-Impact on User		Water	Wastewater	Total Monthly Bill	% of Increase	
Actual Billing - 2020		Based on 12 Cubic Metres for water and sewer variable charge				
Water						
Variable Charge \$3.4671 per cubic metre		\$41.61				
Wastewater						
Variable Charge \$2.79 per cubic metre			\$33.48			
Total Billing		\$41.61	\$33.48	\$75.09		
Difference 2019-2020		\$1.75	\$1.68	\$3.43	4.78%	
				Rate		
Residential				8.59		
Multi - Residential				6.18		
Non - Residential				36.94		
Large Non- Residential				40.59		
Proposed Billing - 2021		Based on 12 Cubic Metres for water and sewer variable charge				
Water						
Variable Charge \$3.7121 per cubic metre		\$44.55				
Wastewater						
Variable Charge \$2.88 per cubic metre			\$34.56			
Total Billing		\$44.55	\$34.56	\$79.11		
Difference 2020-2021		\$2.94	\$1.08	\$4.02	5.35%	
Storm				Rate	Change	
Residential				10.48	\$1.89	22%
Multi - Residential				7.54	\$1.36	22%
Non - Residential				45.07	\$8.13	22%
Large Non- Residential				49.52	\$8.93	22%
Proposed Billing - 2022		Based on 12 Cubic Metres for water and sewer variable charge				
Water						
Variable Charge \$3.9711 per cubic metre		\$47.65				
Wastewater						
Variable Charge \$2.93 per cubic metre			\$35.16			
Total Billing		\$47.65	\$35.16	\$82.81		
Difference 2021-2022		\$3.11	\$0.60	\$3.71	4.69%	
Storm				Rate	Change	
Residential				\$16.87	\$6.39	61%
Multi - Residential				\$12.14	\$4.60	61%
Non - Residential				\$72.56	\$27.49	61%
Large Non- Residential				\$79.73	\$30.21	61%
Proposed Billing - 2023		Based on 12 Cubic Metres for water and sewer variable charge				
Water						
Variable Charge \$4.0119 per cubic metre		\$48.14				
Wastewater						
Variable Charge \$3.10 per cubic metre			\$37.20			
Total Billing		\$48.14	\$37.20	\$85.34		
Difference 2022-2023		\$0.49	\$2.04	\$2.53	3.05%	
Storm				Rate	Change	%
Residential				\$21.43	\$4.56	27%
Multi - Residential				\$15.42	\$3.28	27%
Non - Residential				\$92.15	\$19.59	27%
Large Non- Residential				\$101.25	\$21.52	27%

Fiscal Plan

Waste Management

The solid waste fees for residential garbage services, senior complexes, and for apartment units are expected to remain flat in 2021 with slight increases in the remaining two proposed years. The proposed monthly rates for 2021 remain unchanged at: residential \$28.15, senior complexes \$10.35 and apartments \$16.75. The solid waste fee provides the funding for organics, recycling, garbage collection and the recycling centre. The Town's current waste management contract expires in 2022; the new contract will have implications on future rates.

	Monthly	Annual	Increase from Prior Year
2020 Rates			
Fixed Charge	\$28.15	\$337.80	1.19%
Seniors	10.35	124.20	0.49%
Apartments	16.75	201.00	0.60%
Proposed 2021 Rates			
Fixed Charge	\$28.15	\$337.80	0.00%
Seniors	10.35	124.20	0.00%
Apartments	16.75	201.00	0.00%
Proposed 2022 Rates			
Fixed Charge	\$28.55	\$342.60	1.42%
Seniors	10.45	125.40	0.97%
Apartments	16.9	202.80	0.90%
Proposed 2023 Rates			
Fixed Charge	\$28.60	\$343.20	0.18%
Seniors	10.50	126.00	0.48%
Apartments	16.95	203.40	0.30%

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

2021 Potential Annual Impact of Ratepayers			
	2020 Bill	Proposed 2021 Bill	Net Increase
Annual Property Taxes based on \$350,000 of assessment	\$ 2,200.91	\$ 2,237.98	\$ 37.07
Annual Utilities billing based on 12 cubic metres of usage	\$ 1,004.16	\$ 1,075.08	\$ 70.92
Annual Waste Management Billing	\$ 337.80	\$ 337.80	\$ -
Annual Franchise Fees	\$ 157.98	\$ 184.31	\$ 26.33
Total Impact to Taxpayer in 2021	\$ 3,700.85	\$ 3,835.17	\$ 134.32

Fiscal Plan

Franchise Fees

Electric 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 for access to the Town's lands to construct maintain and operate related assets. The Town charges Fortis Alberta a 20% franchise fee. The maximum rate cap for this Franchise Fee is 20%.

Natural gas franchise fees are charged by the Town to Atco Gas and West Parkland Gas Co-op for the exclusive right to provide natural gas service within the Town as well as access for Town lands to construct, maintain and operate related assets. Included in this document is an increase in charges to Atco Gas and West Parkland Gas Co-op from 30% to the cap of 35% franchise fees. Additional revenue projected from this increase included within the corporate plan is \$200,000 for 2021.

Fortis Alberta, Atco Gas, and West Parkland Gas Co-op pass along the cost of the franchise fee to the consumer as a separate charge on their bills. Refer to note 6 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.

As capital projects are projected to be carried forward, the amount of grant funding for capital anticipated to be used in 2021 is in excess of \$8M.

Government Transfers		2021	2022	2023
<i>Operating</i>				
Local Governments/Agencies	\$	2,198,863	\$ 2,269,243	\$ 2,328,375
Municipal Policing Assistance/New				
Police Officer Grant	\$	440,646	\$ 440,646	\$ 440,646
Other Government Grants	\$	444,881	\$ 2,835	\$ -
Municipal Sustainability Initiative				
Operating	\$	129,842	\$ -	\$ -
<i>Capital</i>				
Municipal Sustainability Initiative Capital	\$	3,509,114	\$ 3,500,000	\$ 3,500,000
Federal Gas Tax	\$	1,020,593	\$ 1,000,000	\$ 1,000,000
Local Governments for Capital	\$	80,150	\$ -	\$ -
Total	\$	7,824,089	\$ 7,212,724	\$ 7,269,021

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

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The Municipal Sustainability Initiative (MSI) Operating grant has been included in the 2021 Corporate Plan (\$129,842) however it has not been included in the following years due to the uncertainty of funding. The MSI agreement is complete in 2021; at this time a Local Government Fiscal Framework has been announced which ties the grant funding to the Provincial revenue. Based on economic conditions and the Provincial and Federal reduced fiscal capacity, the Town will likely see a decrease in grants received into the future. Administration has included an estimated amount of \$3,500,000 for Provincial capital funding in future years.

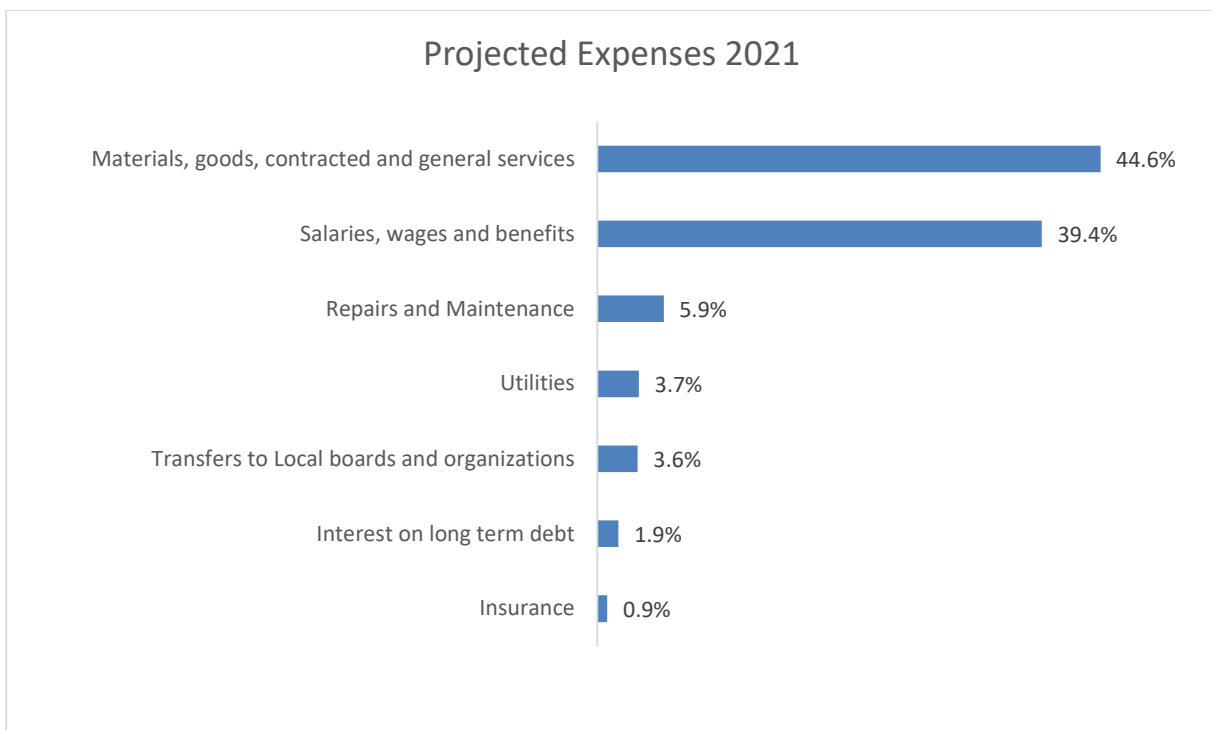
Other Government Grants

The Municipal Intern grant recognized in 2021 is \$41,881. An operating grant for Regional Transportation from Federal Canadian Municipalities (FCM) is included in 2021 for \$229,000. In 2021, \$110,000 of the Affordable Housing Grant will be recognized as well as \$64,000 for the CN Rail 2nd Pedestrian Crossing.

The local government transfer for capital is from Parkland County for the Glen Hall Arena.

Expenses

The 2021 Corporate Plan includes \$36.0 million in expenses, of this total \$16.1 million (44.6%) is for Materials, good, contracted and general services, and \$14.2 million (39.4%) on Salaries, wages and benefits.



Fiscal Plan

Human Resources

The proposed fiscal plan includes human resource costs of \$14.2 million, which is 39.4% 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 129.2 full-time equivalents (FTEs) in the 2021 Corporate Plan. In addition to Town staff, municipal services are also delivered by third party agencies including the RCMP.

In July 2018 the Town added 12 of City of Spruce Grove's RCMP Municipal Clerks in preparation of the new building opening in 2019. In 2020, the Town recovers 63% of the salaries, benefits and incidentals for the Municipal Clerks and 50% of the Criminal Analyst from the City of Spruce Grove. The net salaries are shown in Protective Services expenses. The Town and City of Spruce Grove have an agreed upon service level of 1 Municipal Clerk to 2.5 RCMP members. As either municipality adds RCMP members, Municipal Clerks must be added to maintain this ratio. In order to maintain this ratio based on the planned addition of RCMP, the Corporate Plan includes an increase in Municipal Clerks of 1.5 FTE in 2022 and 1 FTE in 2023.

Corporate & Long Term Planning Policy C-FS-019 states that Cost of Living Allowance (COLA) increases for non-union staff have been included the Consumer Price Index (CPI) for Alberta.

The 2021 Corporate Plan includes the following items related to employee compensation:

- 1.0% COLA increase to non-union staff; no merit (step) increases have been included;
- 1.5% increase plus 0.5% COLA increase to Council totalling 2.0% per Council Compensation Policy (C-CO-033).

Staffing initiatives

2021 proposes the increase of 0.5 FTE for a Fire Department Clerk (Table 26).

2022 proposes 4.5 FTEs including a Service Desk Technician (Table 23), Corporate Communications Assistant (Table 19), Heritage Park Operator (Table 27) and RCMP Municipal Clerks at 1.5 FTE.

2023 proposes 2 FTEs including an Asset Management Specialist (Table 36) and RCMP Municipal Clerk.

Amortization

Amortization is a non-cash expense that estimates the annual cost of using tangible capital assets (TCAs) each year. TCAs include roads, water, wastewater and storm 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 in 2021 is estimated to be \$6,807,670.

Fiscal Plan

Grants expense

The Town provides grants and contributions to various community organizations. The largest amounts are for the TransAlta Tri Leisure Centre, Family & Community Support Services, and the Stony Plain Public Library. Victim Services, Parkland Search and Rescue, the Drug Strategy Team, and Parkland Turning Points are funded through the Policing and Public Safety Reserve (3.55% of grants in 2021). The majority of the grants have been held at the 2020 amounts with the exception of the TransAlta Tri-Leisure Centre, the Yellowhead Regional Library, Family Community & Support Services, and the Stony Plain Public Library per their 2021-23 budget requests. The Library 2021 increase of \$69,000 is due to new operating requirements based on the new facility opening in 2021 as per their budget presentation.

	2020	2021	2022	2023
	Budget	Proposed Budget	Proposed Budget	Proposed Budget
GRANTS				
BMX GRANT	15,606	15,606	15,606	15,606
CHAMBER OF COMMERCE	30,900	30,900	30,900	30,900
DRUG STRATEGY TEAM	8,323	8,323	8,323	8,323
COMMUNITY INITIATIVE PROGRAM	18,000	13,000	18,000	18,000
FAMILY COMMUNITY & SUPPORT SERVICES	300,498	285,498	300,498	300,498
STONY PLAIN LIBRARY	435,500	504,500	504,500	504,500
MULTICULTURAL CENTRE	97,356	97,356	97,356	97,356
NEIGHBOUR LINK	10,404	10,404	10,404	10,404
PARKLAND FOOD BANK	11,705	11,705	11,705	11,705
PARKLAND SEARCH & RESCUE	6,242	6,242	6,242	6,242
PARKLAND TURNING POINTS	31,212	31,212	31,212	31,212
PIONEER MUSEUM	74,283	74,283	74,283	74,283
TEMPORARY PLACEMAKING	-	-	-	10,000
TRANSALTA TRI LEISURE CENTRE	575,210	535,000	620,000	620,000
TRI - CALA	8,160	8,160	8,160	8,160
VICTIM SERVICES	15,606	15,606	15,606	15,606
YELLOWHEAD REGIONAL LIBRARY	81,219	82,515	82,515	82,515
TOTAL GRANTS	\$ 1,720,224	\$ 1,730,310	\$ 1,835,310	\$1,845,310

Interest on Long-Term Debt

Debt servicing levels are limited by the province and by the Town's Policy C-FS-045 Debt Management. The projected interest charges on the current approved long term debt and the initiatives included in the Corporate Plan are shown in the chart below. The current rate of borrowing at October 2020 is 2.00% on a 20 year debenture. Debentures historically have been taken out over 20 years however South Park Drive has been identified as a 5 year term based on the nature of the project.

Fiscal Plan

Projected Annual Interest Payments

2020	\$	725,968
2021	\$	669,873
2022	\$	746,010
2023	\$	868,733

The following table shows the impact on interest expense if the Public Works facility and \$10 million for the Recreation Centre initiatives were funded by debenture.

Projected Annual Interest Payments including Unfunded

2020	\$	725,968
2021	\$	669,873
2022	\$	908,764
2023	\$	1,092,645

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. The Town owns and maintains:

- 103 kms of water mains;
- 103 kms of sewer mains;
- 68 kms of storm drainage mains;
- 165 kms of roads;
- 96 kms of sidewalks; and
- 37 kms of trails.

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

The Corporate Plan includes capital initiatives and replacement of existing tangible capital assets related to machinery, equipment and vehicles, facility components (example: furnace replacement) and land improvements. In 2021 the rehabilitation and replacement of water, wastewater, storm, roads, sidewalks and trails are included as a part of an ongoing replacement plan. Replacements of existing tangible capital assets and new initiatives are funded through transfers from grants, reserves, debentures, and deferred offsite levy revenue.

Fiscal Plan

Contributed Assets

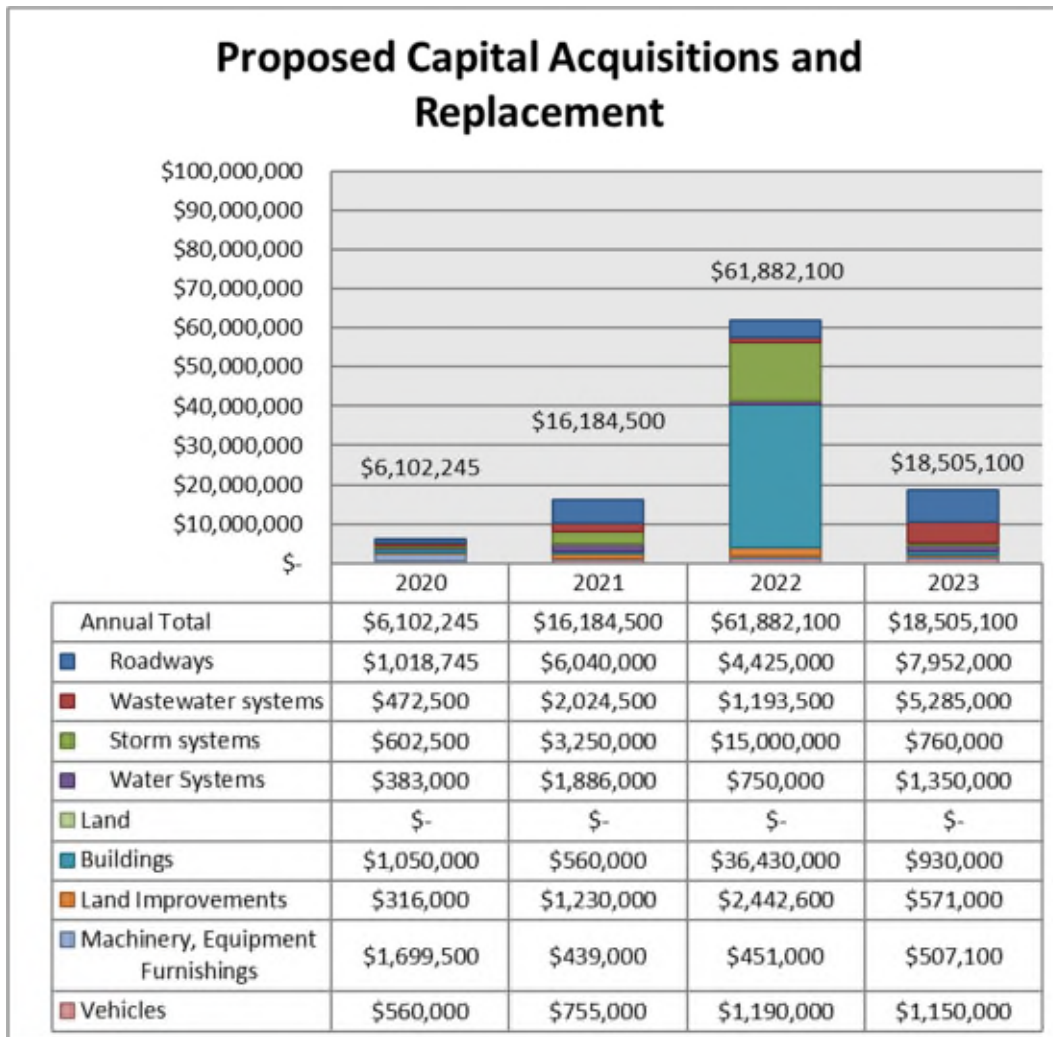
Infrastructure constructed by developers is recognized as a contributed asset in the year the Town takes responsibility for the asset. The Town accepts responsibility for the assets at the time of the Final Acceptance Certificate completion. Contributed asset estimates are included in the fiscal plan based on estimates provided in the development agreements. The projections in the chart below are based on the best estimates with the information available. 2021 sees a significant increase in contributed assets due to the completion of Highway 779 work and the Town's acceptance of the new assets associated with this project.

Contributed Tangible Capital Assets	2019	2020	2021	2022	2023
Engineered Structures					
Roadways	\$ -	\$ 268,745	\$ 4,000,000	\$ 750,000	\$ 1,750,000
Wastewater systems	\$ 200,107	\$ 52,500	\$ 1,500,000	\$ 500,000	\$ 500,000
Storm systems	\$ 31,524	\$ 52,500	\$ 2,000,000	\$ 500,000	\$ 300,000
Water Systems	\$ 105,950	\$ 183,000	\$ 1,500,000	\$ 500,000	\$ 500,000
Land Improvements	\$ 33,283	\$ 16,000	\$ 1,000,000	\$ 100,000	\$ 100,000
	\$ 370,864	\$ 572,745	\$ 10,000,000	\$ 2,350,000	\$ 3,150,000

Contributed assets increase the maintenance operations required for the Town and are factored into the long term plan for replacement. The contributed assets provide vital infrastructure from new development. The amount of the contributed assets is not fully known until year end.

The chart below shows a summary of the new initiatives, vehicle, equipment and infrastructure replacements that are capital in nature. Contributed assets are included as detailed above.

Fiscal Plan



The capital initiatives proposed in the Corporate Plan and replacement of existing fleet, machinery and equipment, lifecycle upgrades, and contributed assets is \$16,184,500 for 2021; a further breakdown of this can be found in the following Long Term Capital Plan.

At the end of 2019 the Town's Equity in Tangible Capital Assets (TCA) was in excess of \$209 million and with the current capital asks, is projected to be in excess of \$280 million by the end of 2023. Equity in TCA is defined as Net Book Value of TCA less outstanding capital debt.

The current capital requests exceed the Town's capacity to fund through grants, debt and reserves. Some capital remains unfunded in the three year plan and will need to be further prioritized by Council to ensure resources are allocated appropriately.

Fiscal Plan

Long Term Capital Plan

Long Term Capital Plan (Initiatives)	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
RCMP Building \$10,800,000	1,562,832	-	-	-	-	-	-	-	-	-	-	1,562,832
Library \$3,600,000	3,413,989	-	-	-	-	-	-	-	-	-	-	3,413,989
Pool Lifecycle Upgrades \$910,430	105,131	-	-	-	-	-	-	-	-	-	-	105,131
Veteran's Boulevard \$16,100,000	111,043	-	-	-	-	-	-	-	-	-	-	111,043
Hwy 779 Sidewalks	642,213	-	-	-	-	-	-	-	-	-	-	642,213
Downtown Rehabilitation	6,892,206	-	-	-	-	-	-	-	-	-	-	6,892,206
New School Infrastructure	3,245,384	-	-	-	-	-	-	-	-	-	-	3,245,384
Alberta First Responders Radio Communication System	384,500	-	-	-	-	-	-	-	-	-	-	384,500
Rotary Park Skating	150,000	-	-	-	-	-	-	-	-	-	-	150,000
Regional Transit Plan	740,000	-	-	-	-	-	-	-	-	-	-	740,000
Other projects less than \$100,000	237,273	-	-	-	-	-	-	-	-	-	-	237,273
Corporate Signage (Table 18)	183,007	50,000	50,000	50,000	50,000	50,000	-	-	-	-	-	433,007
Cemetery (Table 10) \$2,000,000	-	-	-	100,000	-	-	-	-	-	-	-	100,000
Crosswalk Improvements (Table 29)	-	40,000	-	-	-	-	-	-	-	-	-	40,000
Downtown Land Redevelopment	-	-	150,000	-	-	-	-	-	-	-	-	150,000
South Park Drive Extension (Table 5)	-	-	275,000	2,752,000	-	-	-	-	-	-	-	3,027,000
Public Works Building (Table 32)	115,000	350,000	6,300,000	700,000	-	-	-	-	-	-	-	7,465,000
Active Transportation Strategy (Table 35)	-	-	117,600	96,000	96,000	96,000	97,200	183,600	108,000	-	-	794,400
Community Rec Centre (Phases 1 and 2) (Table 8)	1,000,000	-	30,000,000	-	-	2,000,000	40,000,000	-	-	-	-	73,000,000
Cultural Centre Design/Construction	-	-	-	-	-	-	-	-	-	250,000	5,000,000	5,250,000
Sub-Total	18,782,578	440,000	36,802,600	3,608,000	146,000	2,146,000	40,007,200	183,600	108,000	250,000	5,000,000	102,493,978
Unfunded	-	-	36,417,600	796,000	96,000	2,096,000	40,007,200	183,600	108,000	250,000	5,000,000	85,044,400
Debt Service	-	-	-	2,752,000	-	-	-	-	-	-	-	2,752,000
Replacement of Capital Assets												
Facility Lifecycles	50,000	230,000	-	50,000	-	-	-	-	-	-	-	310,000
Vehicle Replacement	560,000	755,000	1,190,000	1,150,000	1,580,000	1,485,000	935,000	845,000	855,000	2,035,000	980,000	12,370,000
Equipment Replacement	575,000	439,000	451,000	357,100	323,100	480,900	311,000	658,470	642,025	118,000	220,000	4,555,595
Infrastructure Replacement	750,000	2,000,000	1,400,000	1,350,000	1,350,000	1,600,000	1,350,000	3,550,000	3,600,000	3,550,000	3,550,000	34,250,000
Park and Outdoor Recreational Upgrades	200,000	180,000	250,000	600,000	355,000	105,000	275,000	105,000	75,000	225,000	105,000	2,485,000
Sub-Total	2,135,000	3,584,000	5,290,000	5,512,100	5,608,100	5,650,900	5,071,000	5,158,470	5,172,025	5,928,000	4,855,000	53,970,595
Unfunded	-	-	1,125,000	1,171,000	5,608,100	5,650,900	5,071,000	5,158,470	5,172,025	5,928,000	4,855,000	40,139,495
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Total	20,917,578	4,024,000	42,188,600	9,210,100	5,754,100	7,796,900	45,168,200	5,342,070	5,280,025	6,178,000	9,855,000	156,464,573
Total Unfunded	-	-	37,742,600	2,167,000	5,704,100	7,746,900	45,168,200	5,342,070	5,280,025	6,178,000	9,855,000	125,183,895
Total Debt Service	-	-	-	2,752,000	-	-	-	-	-	-	-	2,752,000
Debt Servicing Required	-	-	-	284,887	568,974	568,974	568,974	568,974	284,887	-	-	2,844,870

Legend
Unfunded
Partially Funded
Funded
Reserve Overcommitted
Debt Service

Fiscal Plan

Utility Long Term Capital

Long Term Capital Plan (Initiatives)	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
Veterans Boulevard East Water Line Extension	100,000	-	-	-	-	-	-	-	-	-	-	100,000
Old Town North Storm Water	940,779	100,000	-	-	-	-	-	-	-	-	-	1,040,779
Umbach Storm Water Facility (Table 31)	-	750,000	14,100,000	-	-	-	-	-	-	-	-	14,850,000
Central Trunk Sewer Line Design (Table 30)	-	352,000	352,000	3,440,000	-	-	-	-	-	-	-	4,144,000
Flood Mitigation - Manhole Sealing (Table 38)	-	-	200,000	200,000	-	-	-	-	-	-	-	400,000
Flood Mitigation - Whispering Waters Upstream (Table 38)	-	-	200,000	-	450,000	450,000	450,000	450,000	-	-	-	2,000,000
Flood Mitigation - Area D1 (Table 38)	-	-	-	-	-	-	-	-	-	410,000	3,500,000	3,910,000
Meridian Retaining Wall and Repair Road/Valves	-	48,000	200,000	200,000	-	-	-	-	-	-	-	448,000
Snow Storage Site (Table 39)	-	-	-	150,000	1,500,000	-	-	-	-	-	-	1,650,000
Master Plan Hydrants (Table 37)	-	-	-	100,000	100,000	100,000	-	-	-	-	-	300,000
Master Plan Meridian Pump (Table 37)	-	-	-	150,000	-	-	-	-	-	-	-	150,000
Master Plan Waste Water (Table 37)	-	-	-	-	-	-	50,000	550,000	550,000	550,000	550,000	2,250,000
Master Plan Waterlines (Table 37)	-	-	-	-	100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	6,700,000
Sub-Total	2,065,279	1,250,000	15,052,000	4,240,000	2,150,000	1,650,000	1,600,000	2,100,000	1,650,000	2,060,000	5,150,000	29,567,279
Unfunded	-	-	-	-	-	-	-	-	-	-	-	-
Debenture	-	-	14,100,000	3,440,000	1,500,000	-	-	-	-	-	-	-
Replacement of Capital Assets												
Vehicle Replacement	-	-	-	-	-	-	-	-	-	35,000	500,000	-
Equipment Replacement	-	-	-	150,000	-	-	-	-	-	-	-	150,000
Infrastructure Replacement	-	910,500	391,500	1,855,000	3,563,500	725,000	1,655,500	685,500	777,000	665,000	665,000	9,101,000
Park and Outdoor Recreational Upgrades	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	-	910,500	391,500	2,005,000	3,563,500	725,000	1,655,500	685,500	777,000	700,000	1,165,000	9,251,000
Unfunded	-	-	-	-	-	-	-	-	-	-	-	-
Debenture	-	-	-	-	-	-	-	-	-	-	-	-
Total	2,065,279	2,160,500	15,443,500	6,245,000	5,713,500	2,375,000	3,255,500	2,785,500	2,427,000	2,760,000	6,315,000	38,818,279
Total Unfunded	-	-	-	-	-	-	-	-	-	-	-	-
Total Debenture	-	-	14,100,000	3,440,000	1,500,000	-	-	-	-	-	-	19,040,000
Debt Servicing Required	-	-	425,764	552,592	603,025	603,025	603,025	603,025	603,025	603,025	603,025	5,199,531

Legend
Unfunded
Partially Funded
Funded
Reserve Overcommitted
Debenture

Fiscal Plan

The above 10 year Long Term Capital Plan shows a current projection of \$195 million in capital requirements with \$125 million unfunded. New projects are identified at a high level on the long term with funding gaps. 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 and capital replacement costs and timing will be better understood.

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

Capital Funding

Capital is funded in a number of different ways.

- **Capital initiatives** are funded through grants, reserves, debt and partnership contributions from neighbouring communities. The Town utilizes grants as the primary source of funding, although not all projects are eligible for grant funding and may not meet the requirements.
- **Roads, sidewalks, and trails** are funded through grants and minimally through reserves. New projects may be funded through grants, debt, or offsite levies (if criteria are met). The Town will need to monitor the grants provided from the Provincial and Federal governments and work towards making these programs more sustainable by funding regular reserve contributions from the tax base.
- **Machinery, equipment and vehicles** are funded through reserves although current gaps have been identified between the required reserves for replacement and the annual contributions to these reserves from the tax base.
- **Facilities** - lifecycle reserves have annual transfers from the tax base that provide funding for upgrades; grants and debt are used to supplement the funding of major replacement and improvements. Understanding the conditions of the facility and plan lifecycle work through asset management will improve the Town's ability to understand current lifecycle reserve levels into the future.
- **Water, Wastewater and Storm (Utility)** have reserve funding for future replacement of infrastructure. These reserves are added to annually through the user fees charged to ratepayers. The replacement of water, wastewater and storm do not use grants available for other infrastructure needs unless the grant is specific to that utility. Debentures incurred for

Fiscal Plan

infrastructure related to these utilities are funded through the rates. The strategy is to maintain a self-funding approach, in which the net revenue that is collected through its utility rates is placed in a reserve to fund future Utility capital projects. With these approaches, a 10-year plan is developed for future planning so that both non-recurring and ongoing projects have adequate financial resources and future fluctuations to the capital budget and corresponding utility rates are mitigated.

Storm Capital

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

Included in the Storm 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 and reduce the rate shock to customers.

The Umbach storm pond slope repair (Table 31) design is included in 2021 funded by reserves, and construction in 2022 funded by debenture. The preliminary work on the preferred option including an updated capital cost, is underway with a recommended report to be completed by year end.

The second initiative included in the ten year capital plan will support the implementation of the Flood Mitigation strategy (Table 38) developed in 2020. Included is completion of the priority 1 sanitary manhole sealing project over 2021 to 2022. The second priority Whispering Waters Creek upstream improvements (storm water management pond and two culvert upgrades) has been included in the plan with design scheduled for 2022. The construction of this project is scheduled in the capital plan in 2027 funded by reserves which are accumulated over four years, 2024 to 2027. The third priority is Area D1 improvements which is included in the capital plan for design in 2029 and construction in 2030.

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. Understanding the future asset requirements to identify funding gaps between the expected replacement and lifecycle costs in comparison to annual amounts transferring to lifecycle and replacement reserves continues to advance as asset management advances in the organization.

Additionally, the current year reserve net fund transfer from reserves is \$786,287 meaning the Town is using more funding than it is putting away for the future. The Town currently faces a funding shortfall over the next 10 years which results in limited ability to fund future growth and a viable replacement plan. Funding shortfalls result in projects (replacement and new) being postponed to future years. This increases risk and cost to the Town as there is more down time where the assets are not in productive use as more repairs and maintenance cost and time is required.

Fiscal Plan

Vehicles, Equipment and Technology replacement funding request

As identified in the capital plan in prior years, the replacement of vehicles, machinery and equipment showed a funding gap. A 2021 initiative is proposed to fund the Vehicles, Equipment and Technology replacement reserve (Table 22) to ensure that needs within the near term can be met.

Technology Services identified a future 10 year replacement plan of \$1.25 million dollars. The current reserve transfers are \$30,000 annually funded from the tax base. The additional \$95,000 request to fund the reserve will ensure that critical infrastructure important to the Town's ongoing operations is maintained within the industry recommended five year life cycle. Technology Services currently maintains over 780 physical technology assets across the organization.

Additionally, the Town has an extensive fleet of vehicles and equipment that is utilized to provide services to residents. As the equipment ages, risk of service delivery interruptions and costs to repair the units increases. The Town has established conservative equipment replacement guidelines in an effort to maximize the life of the equipment with the lowest overall ownership and operating cost.

In the Parks business unit, there are 9 vehicles aged 16-27 years, and five mowers aged 11-16 years that are beyond the recommended replacement period. In the Transportation business unit there are 13 units aged 12-32 years that are recommended for replacement. In particular the replacement of one grader, two tandem gravel trucks, and one wheel loader is required to maintain the snow level of service. The recommended funding levels for capital vehicles and equipment are critical for reducing the risk of service level impacts to the Town. The Town's two mechanics will continue to provide best efforts repair and maintenance services necessary for the fleet.

Fiscal Plan

Risks and Uncertainties

Economy

Due to uncertainty of the economy due to oil prices as well as COVID-19, it is difficult to project revenues and expenses with certainty. If there is a significant change in economic activity, many of the key revenues and expense projections may be significantly affected.

2021 Forecast

Estimates of the 2021 opening balance of accumulated surplus are based on the 2020 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, especially with the additional fiscal challenges faced at these levels due to COVID-19.
- *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.
- *Utility charges* - Utility revenue depends on customer consumption, growth and weather.
- *Interest revenue* - Interest earned on bank balances and investments varies based on global markets and cashflow and investment balances.
- *Land sales* - Revenue from land sales is dependent on market rates and timing of sales.
- *Revenue from Transit operations* – Revenue is dependent on the amount of ridership and the level of service provided.
- *Facility Rental Revenue* – Revenue at facilities is driven by the market demand and gathering restrictions placed by AHS surrounding COVID-19.

Fiscal Plan

Notes to the Fiscal Plan

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

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

Actual financial results achieved for the years ended December 31, 2020 -2023 will vary from the projections presented in the 2021-2023 Corporate Plan and the variations may be significant.

1. Significant accounting policies

(a) Reporting Entity

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

(b) Use of estimates

The following assumptions were used in preparing the corporate plan. Actual results could differ from these estimates. Unless otherwise noted, the corporate plan assumes that the Town will deliver the same services and service levels as provided in 2020.

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

General inflation is forecast to be 1.6% in 2021. A return to pre-COVID levels is not expected until 2022 according to the Bank of Canada's July 2020 Monetary Policy Report.

Canadian and Local	Edmonton CMA *	Canada
Consumer Price Index	1.8%	1.6%
Unemployment Rate	9.7%	8.5%

Fiscal Plan

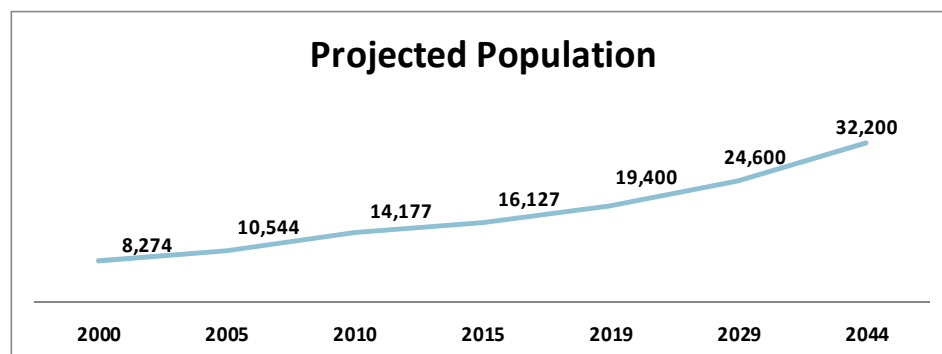
* Edmonton Census Metropolitan Area more specifically known as the Edmonton Metropolitan Region Board (EMRB)

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https://www.statcan.gc.ca/eng/subjects-start/prices_and_price_indexes/consumer_price_indexes
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ii. Population

The Town's population according to the 2019 census is 17,842. The population is anticipated to grow at an average annual rate of 2.2 per cent. The projection numbers are based on information from the Edmonton Metropolitan Board.



iii. Property tax and permit revenue

Based on the current information, 2021 construction activity is expected to be similar to 2020.

(c) Tangible capital assets

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

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

2. Town of Stony Plain Financial Policies

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

Fiscal Plan

a. Cash Management & Investments C-FS-046

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

b. Debt Management C-FS-045

Purpose: To outline the Town of Stony Plain's policy in regard to 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.

c. Revenue & Taxation C-FS-026

Purpose: to outline the Town of Stony Plain's policy in regard to 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.

d. Corporate & Long Term Planning C-FS-019

Purpose: to outline the Town of Stony Plain's policy in regard to corporate planning and long-term financial planning. This policy will be used 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.

e. Accumulated Surplus (Reserves) C-FS-027

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.

f. Accounting & Financial Reporting C-FS-028

Purpose: to outline the Town of Stony Plain's policy in regard to 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.

g. Procurement & Expenditures C-FS-029

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

h. Tangible Capital Assets A-FS-046

Fiscal Plan

Purpose: To outline the Town of Stony Plain's policy for recording and reporting tangible capital assets controlled by the Town in the consolidated financial statements in a manner that is compliant with the Canadian Institute of Chartered Accountants and Public Sector Accounting Standards (PSAS) section PS3150.

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.

3. **Deferred revenue**

- a. The Municipal Sustainability Initiative and the Federal Gas Tax Fund are multi-year grant programs that provide funding annually but allow the funding to be applied to projects over five years. Funding to be recorded 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.

In 2014, Municipal Affairs consolidated the Municipal Sustainability Initiative (MSI) capital program with the Basic Municipal Transportation Grant (BMTG). The combined program provides non-matching grants for a wide range of core and community infrastructure projects with incentives for regional municipal collaboration. The grant program for MSI is currently in effect until 2021/2022; the Local Government Fiscal Framework has been announced as the new program which will continue to provide funds for infrastructure but is tied via formula to the Province of Alberta's revenue.

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

<http://municipalaffairs.alberta.ca/federal-gas-tax-fund>

- c. The Affordable Housing Grant funds are committed to an Affordable Housing Strategy.

	2020 Forecasted	2021	2021 Forecasted	2021
	Ending Balance	Forecasted Additions	Revenue Recognized	Forecasted Ending Balance
Municipal Sustainability Initiative	\$ 998,396	\$ 3,509,114	\$ (4,380,000)	\$ 127,510
Affordable Housing	\$ 110,000	\$ -	\$ (110,000)	\$ -
Federal Gas Tax Fund	\$ 159,001	\$ 1,020,593	\$ (1,100,000)	\$ 79,594
Developer's Recreation Contribution	\$ 706,048	\$ -	\$ (600,000)	\$ 106,048
	\$ 1,973,445	\$ 4,529,707	\$ (6,190,000)	\$ 313,152

Fiscal Plan

		2020	2020 Forecasted	2020	2021	2021	2021
	2019 Forecasted	Forecasted	Revenue	Forecasted	Forecasted	Forecasted	Forecasted
	Ending Balance	Additions	Recognized	Ending Balance	Additions	Revenue Recognized	Ending Balance
Roads Offsite Levies	\$ 2,520,545	\$ 34,000	\$ -	\$ 2,554,545	\$ 30,000		\$ 2,584,545
Water Offsite Levies	\$ 1,722,169	\$ 42,000	\$ -	\$ 1,764,169	\$ 40,000		\$ 1,804,169
Sewer Offsite Levies	\$ 1,383,642	\$ 27,000	\$ -	\$ 1,410,642	\$ 25,000		\$ 1,435,642
Storm Offsite Levies	\$ 827,577	\$ 22,000	\$ (400,000)	\$ 449,577	\$ 10,000	\$ (427,577)	\$ 32,000
	\$ 6,453,932	\$ 125,000	\$ (400,000)	\$ 6,178,932	\$ 105,000	\$ (427,577)	\$ 5,856,355

4. Long-term Debt

Current Debt outstanding as of December 31st is projected to be as follows:

	2020 Year End	2021 Year End	2022 Year End	2023 Year End
Tri-Leisure Facility	\$ 270,658	\$ 33,492	\$ -	\$ -
Town Office Building	\$ 346,831	\$ 237,754	\$ 122,270	\$ -
Arena Ice Slab	\$ 262,528	\$ 219,907	\$ 175,144	\$ 128,131
Golf Course Maintenance Shop	\$ 1,241,893	\$ 1,151,486	\$ 1,058,277	\$ 962,180
EMS Facility	\$ 728,006	\$ 683,264	\$ 636,886	\$ 588,812
Forest Green Plaza	\$ 1,073,809	\$ 1,007,814	\$ 939,406	\$ 868,498
Heritage Park Phase 111	\$ 2,510,688	\$ 2,380,743	\$ 2,247,600	\$ 2,111,180
RCMP Building	\$ 9,562,797	\$ 9,125,034	\$ 8,673,945	\$ 8,209,121
Veteran's Boulevard	\$ 4,639,998	\$ 4,436,885	\$ 4,227,411	\$ 4,011,375
Stony Central Lands	\$ 1,881,000	\$ 1,672,000	\$ 1,463,000	\$ 1,254,000
<i>Paid by Special Levy</i>				
LI 50th ST Sewer	\$ 4,664	\$ -	\$ -	\$ -
Total Current Debt	\$ 23,202,649	\$ 21,504,200	\$ 19,970,074	\$18,423,754

Proposed Capital Projects

Central Trunk Sewer				\$ 3,368,977
Umbach Storm			\$ 13,808,891	\$13,218,307
South Park Drive				\$ 2,481,874
Proposed Total Debt	\$ 23,202,649	\$ 21,504,200	\$ 33,778,965	\$37,492,912

Unfunded in Corporate Plan

Recreation Centre			\$ 9,793,540	\$ 9,374,685
Public Works Building			\$ 6,465,521	\$ 6,053,806
Total	\$ -	\$ -	\$ 16,259,061	\$15,428,492
Projected Total Debt - All Funded	\$ 23,202,649	\$ 21,504,200	\$ 50,038,026	\$52,921,403

With Unfunded Debentures

	Principal	Interest	Total
2020	\$ 1,552,354	\$ 725,968	\$ 2,278,323
2021	\$ 1,698,449	\$ 669,873	\$ 2,368,322
2022	\$ 2,166,175	\$ 908,764	\$ 3,074,939
2023	\$ 2,959,567	\$ 1,092,645	\$ 4,052,212

Fiscal Plan

The charts above 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. Debenture debt is repayable to the Alberta Capital Finance Authority bearing interest rates ranging from 0.87% to 6.25% per annum and matures in years 2020-2043.

5. Accumulated Surplus

	2019 Actuals	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Unrestricted Surplus	\$ 827,867	\$ 827,867	\$ 827,867	\$ 827,867	\$ 827,867
Restricted Surplus- Operating Reserves	\$ 2,843,831	\$ 4,105,638	\$ 3,124,328	\$ 2,275,756	\$ 1,460,669
Restricted Surplus- Capital Reserves	\$ 8,762,304	\$ 4,173,500	\$ 4,368,523	\$ 4,808,400	\$ 3,828,257
Equity in TCA	\$ 209,670,457	\$ 232,193,662	\$ 243,259,941	\$ 285,414,931	\$ 289,145,988
Accumulated Surplus	\$ 222,104,459	\$ 241,300,667	\$ 251,580,659	\$ 293,326,954	\$ 295,262,781

6. Franchise and Concession Contracts

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

Franchise Fees	2020	2021	2022	2023
FORTIS ALBERTA	\$ 1,932,628	\$ 1,951,954	\$ 1,951,954	\$ 1,951,954
WEST PKLD GAS CO-OP	\$ 30,000	\$ 34,500	\$ 34,583	\$ 34,583
ATCO GAS	\$ 1,288,069	\$ 1,495,500	\$ 1,515,500	\$ 1,515,500
	\$ 3,250,697	\$ 3,481,954	\$ 3,502,037	\$ 3,502,037

Proposed Principal and interest payments as of December 31

	Principal	Interest	Total
2020	\$ 1,552,354	\$ 725,968	\$ 2,278,323
2021	\$ 1,698,449	\$ 669,873	\$ 2,368,322
2022	\$ 1,825,236	\$ 746,010	\$ 2,571,246
2023	\$ 2,478,053	\$ 868,733	\$ 3,346,786

Fiscal Plan

7. Reserves

	Projected ending balance 2020	2021 Additions	2021 Committed	Projected ending balance 2021	Projected ending balance 2022	Projected ending balance 2023
CAPITAL RESERVES						
<u>LIFE CYCLE RESERVES</u>						
Life Cycle - Common Services	37,701	20,000	21,000	36,701	61,701	86,701
Life Cycle - Arena	366,824	25,000	179,000	212,824	237,824	262,824
Life Cycle - Pool	243,288	10,000	-	253,288	258,288	278,288
Life Cycle - Community Center	194,102	5,000	-	199,102	204,102	209,102
Life Cycle - Heritage Park	870,786	67,000	132,214	805,572	672,358	701,716
Life Cycle - Parkland Building	107,664	-	35,000	72,664	72,664	72,664
Life Cycle - Library	80,093	40,000	-	120,093	160,093	200,093
Life Cycle - Town Admin Blding	161,950	25,000	175,000	11,950	6,950	36,950
Life Cycle - Firehall	153,115	10,000	-	163,115	183,115	203,115
Life Cycle - Youth Centre	80,409	-	-	80,409	80,409	80,409
Life Cycle - Outdoor Recreational	72,937	26,360	-	99,297	129,297	109,297
Life Cycle - Forest Green Plaza	60,000	15,000	-	75,000	90,000	105,000
Life Cycle - Old Firehall	20,000	-	-	20,000	20,000	20,000
Life Cycle -RCMP Building	5,000	5,000	-	10,000	15,000	20,000
<u>CAPITAL EQUIPMENT REPLACEMENT</u>						
Fire Equip Replacement	53,518	288,313	221,000	120,831	255,144	373,457
Capital Equipment Replacement	460,407	497,500	765,000	192,907	(252,093)	(759,593)
<u>GENERAL CAPITAL RESERVES</u>						
Capital Roads	86,679	100,000	140,000	46,679	46,679	46,679
Capital Water	240,293	791,033	406,000	625,326	1,060,931	741,015
Capital Sewer	151,156	767,006	524,500	393,662	487,956	(326,321)
Capital Waste Mgmt	72,194	4,385	-	76,579	81,579	86,579
Capital Storm Sewer	17,188	182,466	200,000	(346)	(346)	59,654
Trails	141,119	5,000	-	146,119	161,119	176,119
Public	1,807	-	-	1,807	1,807	1,807
Recreation & Culture	-	-	-	-	-	-
Ec Dev	50,000	-	-	50,000	50,000	50,000
Land (School) Reserve	119,000	219,000	-	338,000	557,000	776,000
General Purpose	306,228	53,024	200,000	159,252	12,276	15,300
Golf Course	20,042	37,650	-	57,692	154,547	201,402
CAPITAL RESERVES TOTAL	\$ 4,173,500	\$ 3,193,737	\$ 2,998,714	\$ 4,368,523	\$ 4,808,400	\$ 3,828,257
OPERATING RESERVES	2020	2021 Additions	2021 Committed	Projected ending balance 2021	2022	2023
Mural Preservation	75,455	10,000	15,000	70,455	80,455	90,455
Tax Levy Stabilization	3,009,094	62,125	1,019,710	2,051,509	1,113,660	21,396
UT Rate Stabilization	(1,312)	21,000	-	19,688	40,688	61,688
Snow Removal	300,461	-	100,000	200,461	200,461	200,461
Safety Rebate	58,672	10,000	-	68,672	78,672	88,672
Public Arts	233,979	40,000	10,000	263,979	284,979	315,979
Policing and Public Safety	189,524	96,225	241,385	44,363	79,205	87,947
Technology	85,045	125,000	62,000	148,045	38,045	132,045
Legacy	154,722	109,935	7,500	257,157	359,592	462,027
OPERATING RESERVES TOTAL	\$ 4,105,638	\$ 474,285	\$ 1,455,595	\$ 3,124,328	\$ 2,275,756	\$ 1,460,669
TOTAL RESERVES	\$ 8,279,138	\$ 3,668,022	\$ 4,454,309	\$ 7,492,851	\$ 7,084,156	\$ 5,288,926

While Reserve policy (C-FS-027) 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.

8. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by the Alberta Regulation 255/00 for the Town be disclosed as follows:

Fiscal Plan

DEBT LIMIT	Projected Dec 31, 2020	Projected Dec 31, 2021	Projected Dec 31, 2022	Projected Dec 31, 2023
Municipal Debt Limits	\$ 58,714,599	\$ 61,192,653	\$ 61,726,115	\$ 62,666,360
Outstanding Debt	\$ 23,202,649	\$ 21,504,200	\$ 33,778,965	\$ 37,492,912
Total Debt available	\$ 35,511,950	\$ 39,688,453	\$ 27,947,150	\$ 25,173,448
Internal Limit Debt available	\$ 23,769,030	\$ 27,449,922	\$ 15,601,927	\$ 12,640,176
Municipal Debt Service Limit	\$ 9,785,767	\$ 10,198,776	\$ 10,287,686	\$ 10,444,393
Current Debt Service Level	\$ 2,278,323	\$ 2,368,322	\$ 2,571,246	\$ 3,346,786
Service on Debt Limit Available	\$ 7,507,444	\$ 7,830,454	\$ 7,716,440	\$ 7,097,607
Internal Service on Debt Limit Available	\$ 5,550,291	\$ 5,790,698	\$ 5,658,903	\$ 5,008,729

Including Unfunded	Projected Dec 31, 2020	Projected Dec 31, 2021	Projected Dec 31, 2022	Projected Dec 31, 2023
Municipal Debt Limits	\$ 58,714,599	\$ 61,192,653	\$ 61,726,115	\$ 62,666,360
Outstanding Debt	\$ 23,202,649	\$ 21,504,200	\$ 50,038,026	\$ 52,921,403
Total Debt available	\$ 35,511,950	\$ 39,688,453	\$ 11,688,089	\$ 9,744,957
Internal Limit Debt available	\$ 23,769,030	\$ 27,449,922	\$ (657,134)	\$ (2,788,315)
Municipal Debt Service Limit	\$ 9,785,767	\$ 10,198,776	\$ 10,287,686	\$ 10,444,393
Current Debt Service Level	\$ 2,278,323	\$ 2,368,322	\$ 3,074,938	\$ 4,354,172
Service on Debt Limit Available	\$ 7,507,444	\$ 7,830,454	\$ 7,212,748	\$ 6,090,221
Internal Service on Debt Limit Available	\$ 5,550,291	\$ 5,790,698	\$ 5,155,211	\$ 4,001,343

9. Contractual Obligations

The Town has entered into an agreement for the collection and hauling of garbage, compost and recyclable materials, having a term of three years commencing April 1, 2019 and expires March 31, 2022. The estimated cost of these services for 2021 is approximately \$1,984,177. The Town will be entering into a Cemetery operation contract beginning in 2023, at this time the commitment and term are unknown.

10. 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

Fiscal Plan

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 in order to balance the needs and wants of the Town residents in a financially responsible manner.

b. Protective Services

Protective Services is comprised of RCMP, Fire Services, Disaster Services and Municipal Enforcement Services. The RCMP division for Stony Plain includes Federal, Provincial and Municipal employees and contracted members 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; and detection or extinguishments of fires. The mandate of Disaster Services is Emergency Management to help maintain safe communities. The Municipal Enforcement Services provide bylaw enforcement that ranges from public service to animal control as well as provincial statute enforcement with authorities granted by the Solicitor General of Alberta.

c. Transportation

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

d. Recreation and Culture

Recreation and Culture is comprised of Parks, Recreation, Culture and Cultural Facilities. Parks and 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 the introduction of organic carts, bi-weekly garbage pick-up and promoting recycling and other related initiatives.

f. Development

Development is comprised of Planning and Infrastructure, Engineering and Economic Development. 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.

Fiscal Plan

Economic Development works with the businesses in the Town to encourage economic sustainability.

2021 Segmented Information

2021 Segmented Information

	General Government	Protective Services	Transportation	Recreation & Culture	Utilities	Development	Totals
Revenue							
Taxation	17,196,277						17,196,277
Sales and User Charges	31,500	350,000	154,400	1,779,805	11,874,584	55,600	14,245,889
All Other	3,938,878	53,000	1,000	911,550	50,000	322,860	5,277,288
Fines		556,500					556,500
Developer Levy							-
Government Transfers	129,842	1,125,938	229,000	191,534		250,881	1,927,195
Interest	246,000	10,500		-	21,000		277,500
	21,542,497	2,095,938	384,400	2,882,889	11,945,584	629,341	39,480,649
Expenses							
Materials, goods, contracted and general services	1,490,358	3,532,470	1,096,250	1,751,728	7,221,982	998,752	16,091,540
Salaries, wages and benefits	3,584,760	2,525,934	685,904	4,126,300	1,578,528	1,702,144	14,203,570
Utilities	79,700	30,200	676,500	409,900	126,700	-	1,323,000
Repairs and Maintenance	565,086	172,220	329,400	436,250	598,500	5,000	2,106,456
Transfers to Local boards and organizations	285,498	61,383	-	851,929	-	90,000	1,288,810
Interest on long term debt	84,662	315,426	142,645	126,849	292	-	669,874
Insurance	189,800	16,500	29,600	55,850	37,050	-	328,800
Amortization							
	6,279,864	6,654,133	2,960,299	7,758,806	9,563,052	2,795,896	36,012,050
Net Revenue (Deficit)	15,262,633	(4,558,195)	(2,575,899)	(4,875,917)	2,382,532	(2,166,555)	3,468,599

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