

Agenda



Regular Council Meeting Agenda
Monday, April 27, 2026 at 5:00 p.m.
Town of Stony Plain Council Chambers
4905 – 51 Avenue

1. **Call to Order**
2. **Adoption of Agenda**
3. **Public Input Session**
4. **Presentations and Delegations**
 - 4.1 2025 Town of Stony Plain Audited Financial Statements
 - 4.2 Community and Social Development Roundtable Community Report
5. **Statutory Public Hearing - NIL**
6. **Adoption of Council Minutes**
 - 6.1 Regular Council Meeting – April 13, 2026
7. **Council Board & Committee Minutes**
 - 7.1 Planning Advisory Committee – January 15, 2026
 - 7.2 Growth & Commerce Committee – February 25, 2026
 - 7.3 Policing Committee – March 11, 2026
 - 7.4 Town of Stony Plain Library Board – March 18, 2026
8. **Bylaws**
 - 8.1 Bylaw 2737/G/26 – Speed Limit Reduction in Collector and Local Roads in Residential Areas – 1st, 2nd, and 3rd Reading.
9. **Business Items**
 - 9.1 2025 Town of Stony Plain Audited Financial Statements
 - 9.2 Community and Social Development Roundtable Community Report
10. **Council Discussion**
11. **Closed Meeting - NIL**
12. **Adjournment**

Public Input Session

PUBLIC INPUT SESSION

The intent of the Public Input Session is to allow the public to address Council on matters of interest that are not already being addressed in the Council meeting or other boards and commissions of which Council is a member.

The Public Input Session will run from 5:00 p.m. to 5:15 p.m., following the adoption of the agenda.

It is strongly recommended that people pre-register for this session.

Procedure for Pre-registration

Members of the public wishing to address Council during the Public Input Session may:

1. register online prior to 12:00 p.m. the day of the Council meeting by filling out the registration form online on the Town of Stony Plain website:
<https://www.stonyplain.com/en/town-hall/address-council.aspx>.



Presentations & Delegations

**PRESENTATION
PUBLIC SESSION****REGULAR COUNCIL MEETING****MEETING DATE:** April 27, 2026**SUBJECT:** 2025 Town of Stony Plain Audited Financial Statements

EXECUTIVE SUMMARY

The external auditor, Phil Dirks, Partner from Metrix Group LLP will provide a financial presentation and question period for Town Council.

BACKGROUND

The audit report on the December 31, 2025, consolidated financial statements has been completed as per Section 281 of the *Municipal Government Act*.

Relevant Statutes/Master Plans/Documents

Municipal Government Act, Section 281

STRATEGIC ALIGNMENT & KEY ACTIONS

Stony Plain Strategic Plan 2026-2029:

- Embrace fiscal responsibility, priority investment, and performance measurement, linking our strategic vision and decision-making processes.

COMMUNICATION

This agenda item will be included in the Council Highlights news release.

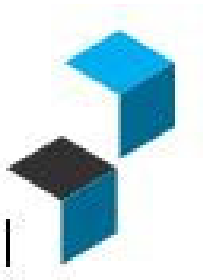
ATTACHMENTS

- I. Auditors' Presentation Metrix Group LLP

Prepared by: Teri Stewart, Manager, Financial Services

Reviewed by: Ann Laing, General Manager, Corporate Services

Approved by: Tom Goulden, Chief Administrative Officer



METRIX GROUP ^{LLP}

CHARTERED PROFESSIONAL
ACCOUNTANTS

PHIL DIRKS, CPA, CA

PARTNER



SUMMARY

- **AUDIT WENT VERY WELL**

- **ACCOUNTS WELL LOOKED AFTER**

- **TOWN REMAINS IN GOOD FINANCIAL POSITION**

- **THANKS TO TOWN STAFF FOR ASSISTANCE**
 - **TERI**
 - **FAITH**
 - **ERIKA**
 - **OTHERS**

AUDITORS' REPORT



- **OUR OPINION**
 - **IN ALL MATERIAL RESPECTS IN ACCORDANCE WITH PSAS**

- **MANAGEMENT'S RESPONSIBILITIES**
 - **PREPARATION, FAIR PRESENTATION, & INTERNAL CONTROL**

- **AUDITORS' RESPONSIBILITIES**
 - **REASONABLE** ASSURANCE FS NOT **MATERIALLY** MISSTATED
 - **REASONABLE ASSURANCE = HIGH ASSURANCE NOT GUARANTEE**
 - **SOME EVIDENCE PERSUASIVE NOT CONCLUSIVE**
 - **PROFESSIONAL JUDGMENT & PROFESSIONAL SKEPTICISM**

NET DEBT

(in thousands of dollars)

	2025	2024
FINANCIAL ASSETS		
CASH	\$ 29,360	\$ 8,396
RECEIVABLES	11,502	12,316
LAND HELD FOR RESALE	30	30
INVESTMENTS	6,810	18,330
LOAN	1,188	1,289
	\$ 48,890	\$ 40,361
LIABILITIES		
ACCOUNTS PAYABLE & ACCRUED LIABILITIES	16,030	10,211
DEPOSIT LIABILITIES	1,455	1,575
DEFERRED REVENUE	12,414	7,966
ASSET RETIREMENT OBLIGATIONS	754	826
LONG-TERM DEBT	49,073	29,408
	\$ 79,726	\$ 49,986
NET DEBT	\$ (30,836)	\$ (9,625)

DEBT LIMITS

(in thousands of dollars)

	2025		2024	
TOTAL DEBT LIMIT	\$	89,049	\$	81,455
TOTAL DEBT		(49,073)		(29,408)
DEBT LIMITS AVAILABLE	\$	39,976	\$	52,047
		55%		36%
SERVICE ON DEBT LIMIT	\$	14,841	\$	13,576
SERVICE ON DEBT		(4,209)		(2,776)
SERVICE ON DEBT LIMIT AVAILABLE	\$	10,632	\$	10,800

NON-FINANCIAL ASSETS

(in thousands of dollars)

	2025	2024
NON-FINANCIAL ASSETS		
TANGIBLE CAPITAL ASSETS	\$ 298,420	\$ 270,427
PREPAID EXPENSES	552	466
INVENTORIES FOR CONSUMPTION	233	208
	\$ 299,205	\$ 271,101
ACCUMULATED SURPLUS	\$ 268,369	\$ 261,476

TANGIBLE CAPITAL ASSETS

TCA ADDITIONS	Cost	GRANT FUNDS			
		CCBF	LGFF	Other	Total
Rec Centre	\$ 22,295				
Public works building	2,357		284		
Meridian reservoir	2,502	139			
43 Street	2,261	1,858			
Cemetery	2,034		2,034		
Grader	537		525		
Vehicles	461		49		
All other	5,382	386	371	48	
	\$ 37,829	\$ 2,383	\$ 3,263	\$ 48	\$ 5,694

ACCUMULATED SURPLUS

(in thousands of dollars)

	2025	2024
UNRESTRICTED SURPLUS (DEFICIT)	\$ (5,030)	\$ 868
DEVELOPER DEFICIT	(2,432)	(2,413)
RESTRICTED SURPLUS		
OPERATING RESERVES	8,075	7,079
CAPITAL RESERVES	16,622	13,413
EQUITY IN TCA	251,009	242,604
UNREALIZED REMEASUREMENT GAINS (LOSSES)	125	(75)
	\$ 268,369	\$ 261,476

OPERATING REVENUE

(in thousands of dollars)

	2025 (Budget)	2025 (Actual)	2024 (Actual)
NET TAXES	\$ 24,194	\$ 23,943	\$ 21,972
SALES & USER CHARGES	18,900	21,299	20,727
GOVERNMENT TRANSFERS FOR OPERATING	3,721	4,173	3,333
FRANCHISE & CONCESSION CONTRACTS	4,115	4,163	4,129
RENTALS	1,045	1,100	1,059
INVESTMENT INCOME	459	1,062	994
LICENSES & PERMITS	666	758	773
FINES	405	241	415
ALL OTHER REVENUES	1,006	1,236	901
	\$ 54,511	\$ 57,975	\$ 54,303

OPERATING EXPENSES

(in thousands of dollars)

	2025 (Budget)	2025 (Actual)	2024 (Actual)
RECREATION AND CULTURE	\$ 13,578	\$ 14,893	\$ 13,868
UTILITIES	12,115	10,736	10,752
TRANSPORTATION	10,919	10,261	9,573
GENERAL GOVERNMENT	10,567	9,669	9,170
PROTECTIVE SERVICES	9,352	8,672	8,184
DEVELOPMENT	4,068	3,763	2,884
COMMUNITY & SOCIAL DEVELOPMENT	1,188	1,462	1,217
	\$ 61,787	\$ 59,456	\$ 55,648

ANNUAL SURPLUS

(in thousands of dollars)

	2025 (Budget)	2025 (Actual)	2024 (Actual)
ANNUAL OPERATING DEFICIT	\$ (7,276)	\$ (1,481)	\$ (1,345)
OTHER REVENUE (EXPENSES)			
GOVERNMENT TRANSFERS FOR TCA	6,122	5,694	8,215
CONTRIBUTED TCA	6,500	1,087	4,264
DEVELOPER CONTRIBUTIONS FOR TCA	3,700	327	346
GAIN (LOSS) ON DISPOSAL OF TCA	-	1,064	48
	16,322	8,172	12,873
ANNUAL SURPLUS	\$ 9,046	\$ 6,691	\$ 11,528
ANNUAL OPERATING DEFICIT	\$ (7,276)	\$ (1,481)	\$ (1,345)
ADD AMORTIZATION	10,675	8,578	8,453
ADJUSTED ANNUAL SURPLUS	\$ 3,399	\$ 7,097	\$ 7,108

AUDIT FINDINGS REPORT

- **NO SIGNIFICANT CONTROL DEFICIENCIES**

- **NO UNUSUAL ACCOUNTING POLICIES / ESTIMATES**
 - AMORTIZATION - \$8,578,385
 - ASSET RETIREMENT OBLIGATIONS – \$754,366

- **ADJUSTED & UNADJUSTED DIFFERENCES**
 - 19 AUDIT ADJUSTMENTS
 - NO MATERIAL UNADJUSTED DIFFERENCES

- **NO SIGNIFICANT DIFFICULTIES DURING THE AUDIT**

- **MANAGEMENT LETTER**

QUESTIONS



END OF ITEM



**PRESENTATION
PUBLIC SESSION****REGULAR COUNCIL MEETING****MEETING DATE:** April 27, 2026**SUBJECT:** Community and Social Development Roundtable Community Report

EXECUTIVE SUMMARY

Community and Social Development Roundtable Chair Crystal Johnson and Vice-chair Rozanna Bennett will present Council with an overview of the 2025 Community and Social Development Roundtable Community Report.

BACKGROUND

In the fall of 2024, Council passed Bylaw 2704/G/24, establishing the Community and Social Development Roundtable. The Roundtable advises Council on ways to enhance community well-being, helping residents feel included, safe, and connected, with access to local supports and opportunities to contribute. The goal of the Roundtable is to strengthen community and social development by boosting participation, fostering partnerships, and identifying ways to improve programs and address gaps.

Relevant Statutes/Master Plans/Documents

Strategic Plan 2026-2029

Corporate Plan 2026-2028

STRATEGIC ALIGNMENT & KEY ACTIONS

Stony Plain Strategic Plan 2026-2029:

- Open, accessible, and direct communication between Council and residents, local businesses, organizations, and stakeholders to enhance the understanding of issues, perspective, and solutions.
- Champion Stony Plain's values and interests with representation on local and regional committees, boards, and ensure visibility within plans.

COMMUNICATION

This item will be included in the Council Highlights news release.

ATTACHMENTS

1. 2025 Community and Social Development Roundtable Community Report
2. Presentation

Prepared by: Sharida Csillag, Community Development Officer**Reviewed by:** Lisa Gilchrist, General Manager, Community and Social Development**Approved by:** Tom Goulden, Chief Administrative Officer



COMMUNITY AND SOCIAL DEVELOPMENT ROUNDTABLE

2025 ANNUAL REPORT



2025 ANNUAL REPORT

COMMUNITY AND SOCIAL DEVELOPMENT ROUNDTABLE

This report outlines the focus, discussion, outcomes and value of the Roundtable in 2025 and the support and takeaways that the table provided to Community and Social Development in Stony Plain.

PRESENTED BY:

Crystal Johnson (Chair)
Rozanna Bennett (Vice Chair)
Tim Monds
Diane Ries
Dawn Horne
Erin Wagstaff
Tony McKee
Frank Florkewich
Dr. Meghan Miskolzie
Wendy Fuglsang
Alicia Hockett
Councillor Melanie Loyns

ROUNDTABLE OVERVIEW

PURPOSE

The Roundtable provides advice and recommendations to Council to foster a strong sense of community spirit and pride, ensuring that residents:

- feel a sense of belonging, safety, and security
- are accepted and included in community life, regardless of beliefs, values, or lifestyles
- understand how to access local services and supports when needed
- are empowered to share ideas, problem-solve, and create local solutions

OBJECTIVES

Roundtable members support the department by:

- increasing community participation in programs and events related to community and social development
- identifying opportunities for collaboration in advancing community and social development strategies
- offering insights and practical solutions to address gaps in community supports



FEBRUARY ORIENTATION



FOCUS

Roundtable members received a comprehensive orientation and overview of the **Roundtable Terms of Reference**.



DISCUSSION

Members reflected on the code of conduct and members' roles and responsibilities. Staff Liaison, Lisa Gilchrist provided detailed insight into upcoming community and social development programs and events.



OUTCOME

Members developed a clear understanding of their responsibilities and the Roundtable's purpose, setting the foundation for meaningful contributions throughout the year.

VALUE

Orientation ensured members could participate effectively, provide informed recommendations, and connect discussions to departmental actions in a strategic and coordinated way.

MARCH INCLUSION



FOCUS

Members reviewed two community events focused on belonging and inclusion:

- **Nourishing Connections** engaged residents in conversations about resilience, social connection, and ways to reduce isolation.
- **YOUTH Speaks Summit** brought together youth, young adults, and service organizations to explore leadership, empowerment, and belonging.



DISCUSSION

Roundtable members valued the diversity of attendees and the impact of the speakers. Belonging was seen as key to building trust, inclusion, safety, and community pride while reducing isolation.

Members identified groups at risk of lacking belonging—youth, seniors, unsheltered individuals, people with disabilities, Indigenous neighbours, and socially isolated residents—could be engaged through personal invitations, word of mouth, and welcoming small gatherings.

Members emphasized that small actions that make people feel seen and valued strengthen community connection.

OUTCOME

Members identified ways to expand participation and reach under-served groups, including hosting youth events on PD days, inviting school classes, and providing smaller, more intimate gatherings alongside larger events.

VALUE

Feedback reinforced the importance of ensuring all events have targeted outreach and emphasize inclusion, strengthen trust and engagement among youth, seniors, people with disabilities, Indigenous neighbours, and socially isolated residents.

Focus groups conducted in 2025 prioritised vulnerable populations, empowered lived experience participants and supported more inclusive practices.

APRIL YOUTH WELL-BEING

FOCUS

Members explored the **January 2025 Developmental Asset Profile**, examining key youth development building blocks that contribute to well-being and long-term success.



DISCUSSION

The discussion began with Roundtable members reflecting on the influential adults who shaped their youth—teachers, coaches, relatives, and community members who offered encouragement, stability, and trust. These reflections highlighted how meaningful relationships foster a young person’s sense of belonging and self-worth.

Building on these insights, members explored how similar connections can be nurtured today, noting that small, everyday acts of kindness, patience, and inclusion collectively create a caring community.

They emphasized that everyone, regardless of role or title, can positively impact youth.

Through discussion, the Roundtable identified key actions to strengthen developmental assets, including expanding accessible recreation and leisure options, creating safe and inclusive youth spaces, supporting mentorship and leadership opportunities, and promoting community awareness of developmental assets. These priorities reflect a shared commitment to ensuring all youth feel supported, valued, and empowered to reach their potential.



OUTCOME

Insights directly informed the Developmental Assets Profile report (released September 2025) and helped shape the 2025 Engaging Youth Strategy, providing a roadmap for youth engagement over the next two years.

VALUE

Ensured youth programs and community initiatives are responsive to resident needs, fostering safe, inclusive spaces and promoting leadership, connection, and belonging for young people.

JUNE

MENTAL WELLNESS



FOCUS

Members participated in two key initiatives:

- Reviewing the **Mental Health and Wellness Plan at a Glance**.
- Providing feedback on the **Forest of Hope Project**.



DISCUSSION

Discussion focused on reviewing the community engagement process that shaped the Mental Wellness plan, discussing which key actions under each pillar resonated most, and reviewing upcoming events and initiatives to ensure they truly support the plan's goals. The conversation highlighted the vital role of local businesses in promoting mental health awareness and providing community support—an area set to remain a top priority through 2026–2027.

Thoughtful feedback for Forest of Hope such as the inclusion of a memorial component and recommendations on ways to make the space more reflective, inclusive, and supportive of healing was shared in the discussion. Ideas included incorporating inspirational quotes, access to mindfulness videos, and a variety of colourful trees.

OUTCOME

Feedback was integrated into the Forest of Hope project plan. The forest officially opened on September 10th, coinciding with World Suicide Prevention Day. The space features a Medicine Wheel Garden, youth-crafted benches, UV safety lighting, and interactive messages promoting mental health and hope.

VALUE

Strengthened community mental health awareness and promoted inclusion and connection. Member input helped develop a reflective, healing space for residents, reinforcing the department's commitment to collaboration and responsive programming.

Currently in planning for 2026, the department will be engaging with businesses to empower them to advance community wellness across diverse demographics.

SEPTEMBER

POVERTY REDUCTION

FOCUS

Members participated in the **United Way's Make the Month** poverty simulation, experiencing firsthand the daily challenges of living below the poverty line. The exercise encouraged reflection on emotional, social, and systemic impacts of poverty.



DISCUSSION

Many of the members (60%) shared that they have lived experience with poverty. Members reflected on how poverty is experienced—not only as financial struggle, but as isolation, stress, and survival pressures.

The exercise prompted strong emotional responses, deeper empathy, and recognition of the daily trade-offs faced by those in poverty. Members highlighted the need for both compassion and systemic action, identifying solutions such as food access, stable housing supports, financial relief programs, and consistent community initiatives.

OUTCOME

Members highlighted practical solutions for enhancing food access, stable housing, financial relief, and community support programs.

Discussions informed actions for the Stony Plain Poverty Reduction Strategy, emphasizing human rights-based approaches, public engagement, and awareness of the cost of living in the community.



VALUE

Deepened empathy and understanding among members, reinforced the importance of practical and systemic supports, and strengthened the department's ability to design inclusive and responsive poverty reduction initiatives.



SUMMARY



Throughout 2025, the insights and feedback provided by the Community and Social Development Roundtable directly shaped departmental planning, program development, and strategic initiatives.

By acting on their guidance, the department was able to enhance community belonging, foster greater inclusion, support youth engagement, and strengthen overall community resilience.

Together, these contributions have strengthened connection, inclusion, and resilience across Stony Plain— reaffirming the Roundtable’s role in supporting Community and Social Development and empowering residents to share ideas, problem-solve, and create local solutions.



[STONYPLAIN.COM/CONNECT](https://www.stonyplain.com/connect)

Community and Social Development Roundtable

Fostering a Sense of Community
Belonging and Inclusion

Roundtable; April 27, 2026



PURPOSE

- Increase belonging, safety and security
- Inclusion
- Supports and services
- Empowered



OBJECTIVES

- Community participation
- Collaboration
- Insight and solutions



ORIENTATION

FOCUS

Roundtable members received a comprehensive orientation and overview of the **Roundtable Terms of Reference**.



INCLUSION

FOCUS

Members reviewed two community events focused on belonging and inclusion:

- **YOUTH Speaks Summit**
- **Nourishing Connections**



YOUTH WELL-BEING

FOCUS

Members explored the **January 2025 Developmental Asset Profile**, examining key youth development building blocks that contribute to well-being and long-term success.



MENTAL WELLNESS

FOCUS

Members participated in two key initiatives:

- Reviewing the **Mental Health and Wellness Plan** at a Glance.
- Providing feedback on the **Forest of Hope Project**.



POVERTY REDUCTION

FOCUS

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EVALUATION



A word cloud of evaluation terms. The words are arranged in a roughly circular pattern. The largest word is 'valued' in red. Other large words include 'understood' in green, 'included' in red, and 'heard' in green. Smaller words include 'passionate' (red), 'contributing' (green), 'helpful' (red), 'affirmed' (grey), and 'connected' (green).

understood
passionate
valued
contributing
affirmed
helpful
included
heard
connected

SUMMARY



Questions?



END OF ITEM



Statutory Public Hearing

Adoption of Council Minutes

**TOWN OF STONY PLAIN
PROVINCE OF ALBERTA
APRIL 13, 2026 MINUTES OF THE
REGULAR COUNCIL MEETING
HELD IN THE TOWN OF STONY PLAIN
COUNCIL CHAMBERS AT 5:00 PM**

PRESENT:

Mayor:	William Choy
Deputy Mayor:	Justin Laurie
Councillors:	Justin Anderson
	Miranda Niebergall
	Harold Pawlechko

Chief Administrative Officer:	Tom Goulden
General Manager, Community & Protective Services:	Karl Hill
Acting General Manager, Community & Social Development:	Deanna Butz
General Manager, Corporate Services:	Ann Laing
Acting General Manager, Planning & Development:	Miles Dibble
General Manager, Strategic Services:	Brenda Otto
Manager, Legislative Services:	Teresa Olsen
Legislative Clerk:	Jessica Marsden

EXCUSED ABSENCE:

Councillor:	Melanie Loyns
Councillor:	Eric Meyer

OTHERS PRESENT:

Members of the Public:

1. CALL TO ORDER

Mayor William Choy called the April 13, 2026 Regular Council Meeting to order at 5:02 p.m.

2. ADOPTION OF AGENDA

Agenda Adoption
31/04/26/SP

Moved that Town Council adopt the April 13, 2026 Regular Council Meeting agenda as presented.

CARRIED UNANIMOUSLY

3. PUBLIC INPUT SESSION**4. PRESENTATIONS & DELEGATIONS – NIL**

5. STATUTORY PUBLIC HEARING – NIL

6. ADOPTION OF COUNCIL MINUTES

6.1 Regular Council Meeting Minutes – March 23, 2026

RCM Minutes
32/04/26/SP

Moved that Town Council approve the March 23, 2026 Regular Council Meeting minutes as presented.

CARRIED UNANIMOUSLY

7. COUNCIL BOARD & COMMITTEE MINUTES

7.1 Stony Plain Library Board – February 18, 2026

7.2 Tri Municipal Leisure Facility Corporation Board – February 19, 2026

SPLB and TLC
Minutes
33/04/26/SP

Moved that Town Council receive the Council Board and Committee minutes for information.

CARRIED UNANIMOUSLY

8. BYLAWS

8.1 Atim Creek Business Park Area Structure Plan

The Acting General Manager of Planning and Development gave an overview of the bylaw.

Atim Creek
Business Park
ASP
1st Reading
34/04/26/SP

Moved that Town Council:

1. approve the name Atim Creek Business Park for the subject lands to support the associated area structure plan and future planning and development as per Town Naming Policy C-PI-057;
2. give first reading to Bylaw 2734/D&P/26, a bylaw to adopt the Atim Creek Business Park Area Structure Plan; and
3. authorize Administration to proceed with a public hearing to be held on May 11, 2026.

CARRIED UNANIMOUSLY

8.2 Land Use Bylaw Update

The Acting General Manager of Planning and Development gave an overview of the bylaw.

LUB Update
1st Reading
35/04/26/SP

Moved that Town Council:

1. give first reading to Bylaw 2735/LUO/26, a bylaw to prohibit or regulate and control the use and development of land and buildings in the Town of Stony Plain; and
2. authorize Administration to proceed with a public hearing on May 11, 2026.

CARRIED UNANIMOUSLY

Mayor William Choy called a break at 6:56 p.m.

Mayor William Choy called the Regular Council Meeting back to order at 7:09 p.m.

9. BUSINESS ITEMS

9.1 Strategic & Corporate Plan Q1 2026 Report

The General Manager of Strategic Services gave an overview of the report.

Strat & Corp Plan
Q1 2026 Report
36/04/26/SP

Moved that Town Council accept the Strategic & Corporate Plan Q1 2026 Report for information.

CARRIED UNANIMOUSLY

10. COUNCIL DISCUSSION

11. CLOSED SESSION

Closed Session
37/04/26/SP

Moved that Town Council move into Closed Session at 7:54 p.m. to discuss:

- 11.1 Commercial Development – *Access to Information Act*, Section 29
- 11.2 Land Update – *Access to Information Act*, Section 29

CARRIED UNANIMOUSLY

Mayor William Choy called a break at 7:49 p.m.

Mayor William Choy called the Regular Council Meeting back to order at 7:54 p.m.

In addition to Council, the following attended the Closed Session:

- Tom Goulden, Chief Administrative Officer
- Ann Laing, General Manager, Corporate Services
- Brenda Otto, General Manager, Strategic Services

Open Session
38/04/26/SP

Moved that Town Council move out of Closed Session at 9:41
p.m.

CARRIED UNANIMOUSLY

12. ADJOURNMENT

Mayor William Choy declared the April 13, 2026 Regular Council Meeting adjourned at 9:43 p.m.

Mayor William Choy

Ann Laing
General Manager, Corporate Services

END OF ITEM



Council Board & Committee Minutes

**TOWN OF STONY PLAIN
PROVINCE OF ALBERTA
JANUARY 15, 2026 MINUTES OF THE
PLANNING ADVISORY COMMITTEE
SHIKAOI ROOM
AT 4:30 P.M.**

MEMBERS PRESENT:

Chair:	Hugh Ritchie
Vice-Chair	Jenilee Caterina Chaymie Hintz Manoj Ravichandraraj

EXCUSED ABSENCE:

Joe Baker

OTHERS PRESENT:

Sustainability Planner, Staff Liaison:	Evan Joyes
Manager, Planning & Development:	Miles Dibble
Legislative Officer:	Christina Michaud
Legislative Clerk:	Jessica Marsden

1. CALL TO ORDER

The Staff Liaison called the January 15, 2026 Planning Advisory Committee meeting to order at 4:32 p.m.

2. ADOPTION OF AGENDA

Agenda Adoption
01/01/26/PAC

Moved that the January 15, 2026 Planning Advisory Committee agenda be accepted as amended.

- Add item 5.4 – Meeting Dates and Times

CARRIED UNANIMOUSLY

3. PRESENTATIONS AND DELEGATIONS**4. ADOPTION OF MINUTES – December 9, 2025**

PAC Minutes
02/01/26/PAC

Moved that the December 9, 2025 Planning Advisory Committee minutes be accepted as presented.

CARRIED UNANIMOUSLY

5. NEW BUSINESS**5.1 Election of Chair and Vice Chair**

The staff Liaison called for nominations for election of Chair.

Hugh Ritchie nominated himself for Chair.

The Staff Liaison called for nominations a second time.

The Staff Liaison called for nominations a third and final time.

Cease of Chair
Nominations
03/01/26/PAC

Moved that nominations for Chair cease.

CARRIED UNANIMOUSLY

The Staff Liaison declared Hugh Ritchie Chair by acclamation.

5.1b Election of Vice-Chair

The Chair called for nominations for election of Vice-Chair.

Hugh Ritchie nominated Jenilee Caterina for Vice-Chair.

The Chair called for nominations a second time.

The Chair called for nominations a third and final time.

Cease of Vice-Chair Nom.
04/01/26/PAC

Moved that nominations for Vice-Chair cease.

CARRIED UNANIMOUSLY

The Chair declared Jenilee Caterina Vice-Chair by acclamation.

5.2 Committee Assessment

The Staff Liaison asked the committee to review and evaluate the committee's meetings, progress, and effectiveness over the course of 2025

5.3 General Planning and Development Update

The Manager of Planning & Development provided general planning and development updates for the Town.

5.4 Meeting Dates and Times

Meeting Dates and Times
05/01/26/PAC

Moved that the 2026 Planning Advisory Committee meetings be scheduled at 4:30 pm on:

- April 9
- July 9
- October 8

CARRIED UNANIMOUSLY

6. DISCUSSION AND QUESTIONS

7. ADJOURNMENT

The Chair declared the January 15, 2026 Planning Advisory Committee meeting adjourned at 5:12 p.m.

Next Meeting:
April 9, 2026
4:30 p.m.
Shikaoi Room



Hugh Ritchie, Chair



Christina Michaud, Legislative Officer

END OF ITEM



**TOWN OF STONY PLAIN
PROVINCE OF ALBERTA
FEBRUARY 25, 2026 MINUTES OF THE
GROWTH & COMMERCE COMMITTEE
HELD IN COUNCIL CHAMBERS
AT 4:00 P.M.**

PRESENT:

Chief Administrative Officer, Chair:	Tom Goulden
Councillor:	Justin Anderson
Councillor:	Eric Meyer
Councillor:	Harold Pawlechko
Manager, Economic Development:	Michelle Levasseur

OTHERS PRESENT:

Legislative Officer:	Christina Michaud
Legislative Clerk:	Jessica Marsden

1. CALL TO ORDER

The Chair called the February 25, 2026 Growth & Commerce Committee to order at 4:02 p.m.

2. ADOPTION OF AGENDA

Agenda Adoption
01/02/26/GCC

Moved that the February 25, 2026 Growth & Commerce Committee agenda be accepted as presented.

CARRIED UNANIMOUSLY

3. ADOPTION OF MINUTES – December 17, 2025

GCC Minutes
02/02/26/GCC

Moved that the December 17, 2025 Growth & Commerce Committee minutes be accepted as presented.

CARRIED UNANIMOUSLY

4. DEVELOPABLE LAND DASHBOARD

The Economic Development Manager provided an update on the Developable Land Dashboard.

Developable Land
03/02/26/GCC

Moved that the Developable Land Dashboard presentation be accepted for information.

CARRIED UNANIMOUSLY

5. BUSINESS RETENTION & EXPANSION

The Economic Development Manager provided an update on the Business Retention and Expansion program.

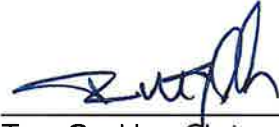
BR + E
04/02/26/GCC

Moved that the Business Retention and Expansion program presentation be accepted for information.

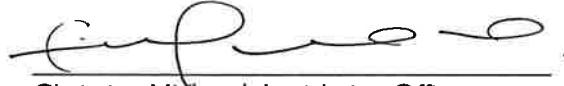
CARRIED UNANIMOUSLY

6. DISCUSSION**7. ADJOURNMENT**

The Chair declared the February 25, 2026 Growth & Commerce Committee meeting adjourned at 5:30 p.m.



Tom Goulden, Chair



Christina Michaud, Legislative Officer

END OF ITEM



**TOWN OF STONY PLAIN
PROVINCE OF ALBERTA
MARCH 11, 2026 MINUTES OF THE
POLICING COMMITTEE
4905-51 AVE, STONY PLAIN
SHIKAOI ROOM AT 5:00 P.M.**

MEMBERS PRESENT:

Chair:	Zoe Pardo
Vice-Chair, Councillor:	Justin Laurie Dale Evert Michelle Aldana
Councillor:	Eric Meyer

OTHERS PRESENT:

General Manager, Community and Protective Services, Staff Liaison:	Karl Hill
Officer In Charge:	Inspector Kevin McGillivray
Manager, Legislative Services:	Teresa Olsen
Legislative Officer:	Christina Michaud

EXCUSED ABSENCE:

Kendall Olson
Caroline Peel

1. CALL TO ORDER

The General Manager called the March 11, 2026 Policing Committee meeting to order at 4:53 p.m.

2. ADOPTION OF AGENDA

Agenda Adoption
01/03/26/PC

Moved that the March 11, 2026 Policing Committee meeting agenda be approved as amended.

CARRIED UNANIMOUSLY

3. PRESENTATIONS & DELEGATIONS**3.1 Oath of Office**

Committee Members took an Oath of Office.

3.2 Election of Chair

The General Manager called for nominations for election of chair.

Dale Evert nominated Zoe Pardo for Chair.

The General Manager called for nominations a second time.

The General Manager called for nominations a third and final time.

Cease of Chair
Nominations
02/03/26/PC

Moved that the nominations for Chair cease.

CARRIED UNANIMOUSLY

Zoe Pardo was elected Chair by acclamation.

3.3 Election of Vice-Chair

The Chair called for nominations for election of chair.

Eric Meyer nominated Justin Laurie for Vice-Chair.

The Chair called for nominations a second time.

The Chair called for nominations a third and final time.

Cease of Vice-
Chair Nom.
03/03/26/PC

Moved that the nominations for Vice Chair cease.

CARRIED UNANIMOUSLY

Justin Laurie was elected Vice-Chair by acclamation.

5. BUSINESS ITEMS

5.1 Canadian Police Knowledge Network (CPKN) Courses

The Committee discussed the required CPKN courses.

Moved that the Canadian Police Knowledge Network courses discussion be accepted for information.

CARRIED UNANIMOUSLY

6. REPORTS

6.1 Detachment Report

Inspector Kevin McGillivray provided an update on the Detachment Report.

Detachment
Report
04/03/26/PC

Moved that the Detachment Report be accepted for information.

CARRIED UNANIMOUSLY

6.2 Administrative Report

General Manager Karl Hill provided an Administrative Report on municipal enforcement services.

Admin. Report
05/03/26/PC

Moved that the Administrative Report be accepted for information.

CARRIED UNANIMOUSLY

6.3 Chair Report

No Chair report.

7. **COMMUNITY SAFETY PLAN**

7.1 2026 Committee Priorities and Community Engagements

The General Manager Karl Hill provided information to the committee on planning for the 2026 Community Safety Plan and public engagement opportunities in 2026.

2026 Priorities &
Engagements
06/03/26/PC

Moved that the 2026 Committee Priorities and Committee Engagement update be accepted for information.

CARRIED UNANIMOUSLY

ROUNDTABLE

8. **ADJOURNMENT**

The Chair declared the March 11, 2026 Policing Committee meeting be adjourned at 6:43 p.m.

Next Meeting:
April 8, 2026 at 5:00 p.m.



Zoe Pardo, Chair



Teresa Olsen
Manager, Legislative Services

END OF ITEM





Present: Laurie Haak (Chair), Donna Saidler (Vice Chair), Dawn Horne (Treasurer), Jane MacDiarmid, Rokus Broere, Kelly Eros, Councillor Harold Pawlechko

Regrets: Milene Albers

Staff: Laina Kelly, Donna Thomson

Guest: Paul Befus

1. The Chair called the meeting to order at 6:58 p.m.
 - a. Statement of vision and mission of SPPL
 - b. Land Acknowledgment
 - c. Introductions

2. The Chair declared the agenda to be adopted as amended.

Amendment:

 - a. Jane added item **d. Treaty Acknowledgement**

3. The Chair declared the previous meeting minutes of February 18, 2026 to be adopted as amended.

Amendments:

 - a. 4c. Items for decision : change **PLSB to Public Library Services Branch** in the title and Motion.
 - b. 5. In-Camera Session : Personnel Restructuring: add **Donna Thomson and Emilia Housch leaving and returning to the meeting room**
 - c. 6g. Items for Information : change **Founder's to Founders and change the formatting indents**

4. Trustee Training – Libraries in the News (3 Articles)

MOTION That the Town of Stony Plain Library Board create a Library Advocacy Working Group consisting of Donna Saidler, Dawn Horne, Brenda Spitzer, and Councillor Harold Pawlechko.
Moved by: Kelly Eros **CARRIED**

5. Items for decision
 - a. New Date: Fall Professional Development Day
MOTION That the Town of Stony Plain Library Board adopts the change in closure date for the Staff Fall Professional Day from September 11, 2026, to October 2, 2026, as presented.
Moved by: Dawn Horne **CARRIED**



b. Annual Report for Stakeholders

MOTION That the Town of Stony Plain Library Board adopts the 2025 Annual Report for Stakeholders as amended.

Amendments:

- a. Message from the Chair – change **street** to **Street**
- b. Change **ESL** to **English as a Second Language**
- c. **Reformat** the last paragraph to fit around the picture
- d. Service Facts – add **Seniors** research
- e. Highlights – remove comma “**including, a free coffee month**”
- f. Change **STEM** to **Science, Technology, Engineering, and Mathematics (STEM)**
- g. Change **SPPL** to **Stony Plain Public Library (SPPL)**
- h. Change **ukelele** to **ukulele**
- i. Change **80th** to **80th**

Moved by: Harold Pawlechko **CARRIED**

c. Trustee Recruitment Working Group Recommendation

MOTION That the Town of Stony Plain Library Board adopts the Trustee Recruitment Working Group Recommendation as presented.

Moved by: Donna Saidler **CARRIED**

d. Policy Review

- i. Anti-Discrimination and Anti-Harassment (superseding Workplace Violence and Abuse Prevention Policy)

MOTION That the Town of Stony Plain Library Board adopts the Anti-Discrimination and Anti-Harassment Policy to replace the Workplace Violence and Abuse Prevention Policy as amended.

Amendments:

- a. pg. 3
 - i. Examples of Prohibited: (last bullet)
Change **the use any of** to **the use of any**
 - ii. What isn't Workplace Harassment of Discrimination:
Change **his/her** to **their**
- b. pg. 4
 - i. Responsibilities:
Change 5. **six weeks** to **thirty calendar days**
 - ii. Step One: Reporting: (second paragraph, last sentence)
Change **he or she** to **they**



Moved by: Brenda Spitzer **CARRIED**

ii. Trustee Code of Conduct Policy

MOTION That the Town of Stony Plain Library Board adopts the Trustee Code of Conduct Policy as amended.

Amendment:

a. pg. 2

i. Purpose:

Change 5v. **Public Library Services Branch to a third party**

Moved by: Rokus Broere **CARRIED**

iii. Room Rental and Use Policy

Brenda Spitzer recused herself from the conversation.

MOTION That the Town of Stony Plain Library Board adopts the Room Rental and Use Policy as amended.

Amendments:

a. pg. 1

i. Purpose:

Add (**SPPL**) after Stony Plain Public Library

ii. Change: 3. **The study, meeting and program rooms are available on open days during the following hours:**

i. **Monday to Friday: 10 AM – 8 PM**

ii. **Saturday: 10 AM – 5 PM**

iii. Change 4. **The fees for use of the study rooms are \$15 per hour.**

iv. Change 5. **The fees for use of the meeting or program rooms are \$20 per hour**

Moved by: Harold Pawlechko **CARRIED**

v. Performance Review Policy

MOTION That the Town of Stony Plain Library Board adopts the Performance Review Policy as amended.

Amendments:

a. pg. 3

i. Responsibilities:



Change 2c. **Directors to Supervisors**

Change 5. **Blog to Website**

Moved by: Jane MacDiarmid **CARRIED**

v. Remote Work Policy

MOTION That the Town of Stony Plain Library Board adopts the Remote Work Policy as amended.

Amendments:

a. pg. 1

i. Statement:

Change Remote **Working Policy** to Remote **Work Policy** throughout the document.

ii. (second paragraph)

Change **telephone** to **phone**

b. pg. 3

i. Confidentiality:

2a. Remove first **held**

c. pg. 4

i. Responsibilities:

3. Change **site** to **website**

d. pg. 5

i. Change Remote Working to Remote Work throughout the Agreement.

ii. Change boxes

Moved by: Kelly Eros **CARRIED**

6. Items for Information

a. Reports

i. Chair's Report (Laurie Haak)

- Trustee Recruitment is done. Paul Befus will be recommended to council for appointment to the Library Board.

ii. Director's Report (Laina Kelly)

- Town brought in lift to do some repairs

- Staff training is ongoing

- Meet Your Neighbours social media campaign is receiving lots of engagement, highlighting small, local businesses.

iii. Plan of Service Working Group Update



- Laina Kelly, Donna Saidler, Dawn Horne, and Brenda Spitzer met and reviewed the existing Plan of Service.
- iv. Friends of the Library Update (Brenda Spitzer)
 - Book Sales are May 28-30, 2026 and Nov 5-7, 2026
- b. Library Suspension Procedures Update
 - i. Suspension procedures in the Public Rules of Conduct Policy have been updated to reflect that front desk staff cannot enter suspensions into the Patron Incident Tracking System software.
 - ii. With this update, only the Director and Deputy Director can issue suspensions that are longer than a day, whereas previously staff could issue one-week suspensions.
- c. Professional Development and Events
 - i. YRL Discovery Day: April 26, 2026, 9:30am-1:30pm Open House Trustees need to RSVP
 - ii. Friends AGM: March 25, 2026, 5pm in the SPPL Meeting Room
 - iii. Friends of the Library Comedy Fundraiser
 - Original date is June 18, 2026 at the Pioneer Museum
 - Possible conflict of interest with Midsummer Thursdays event
 - iv. Stronger Together Library Conference
 - Oct 21 & 22, 2026 at the DoubleTree by Hilton West Edmonton
- d. Treaty / Land Acknowledgements
 - Concerns about what is happening in British Columbia. This isn't affecting us and we will continue with our current acknowledgments.

7. Meeting Adjournment

The Chair declared the meeting adjourned at 9:14pm

Chair

Date

END OF ITEM



Bylaws

**REQUEST FOR DECISION
PUBLIC SESSION****REGULAR COUNCIL MEETING****MEETING DATE:** April 27, 2026**SUBJECT:** Speed Limit Reduction in Collector and Local Roads in Residential Areas

EXECUTIVE SUMMARY

This initiative advances the recommended reduction of posted speed limits on local and collector roads in residential areas to enhance the road safety in Town and support livable neighborhoods. The information presented to Council within this report supports a speed limit reduction from 50km/h to 40km/h in the Town with an effective date of July 2026.

RECOMMENDATION

That Town Council:

1. give first reading to Bylaw 2737/G/26, a bylaw to amend Traffic Bylaw 2677/G/23;
2. give second reading to Bylaw 2737/G/26;
3. give unanimous consent to consider third reading to Bylaw 2737/G/26; and
4. give third reading to Bylaw 2737/G/26.

BACKGROUND

Across Canada, including the Edmonton Metropolitan Region, municipalities are increasingly adopting residential speed reductions to improve road safety, enhance livable communities, and support active transportation. This approach aligns with the Transportation Association of Canada's Safe System philosophy which prioritizes human life and well-being by designing road systems that account for human error and minimize the severity of collisions. Speed is a critical factor in collision outcomes, particularly for vulnerable road users such as pedestrians and cyclists.

In 2025, the Town of Stony Plain completed a speed study of the local and collector roads. As part of the study, a literature review, jurisdictional scan, desktop review, and field visit with drive-through assessments were also completed. The report, summarizing key findings and results, was presented to Council by Administration in July 2025, highlighting the safety benefits, potential implementation strategies, and best practices in road safety.

To build on those recommendations, respond to safety concerns raised by residents and stakeholders, and meet community needs; Administration is proposing a reduction of posted speed limits from 50 km/h to 40 km/h through bylaw amendment on local roads and most collector roads in residential areas.

SPEED STUDY FINDINGS & RECOMMENDATIONS:

The Town's report has based its recommendations on established road safety and speed management principles. The following factors were considered when determining appropriate speed limits for local and collector streets in Stony Plain:

- current operating speeds
- roadside environment and adjacent infrastructure

To support this review, the Town's traffic speed data was used to inform the analysis. In addition, field visits were conducted on all collector roads and many local roads to assess roadway characteristics and roadside features that influence driver behaviour. These site observations helped identify contextual factors and evaluate typical operating speeds based on roadway design and surrounding land use, independent of the posted speed limit.

As a result, it was determined that a 40 km/h speed limit is appropriate for all local roads and majority of collector roads within the Town (shown in green in Figure 1). It is also recommended that select collector roads (shown in blue in Figure 1) maintain a 50 km/h speed limit, as these sections better align with driver perceptions and surrounding land use context.

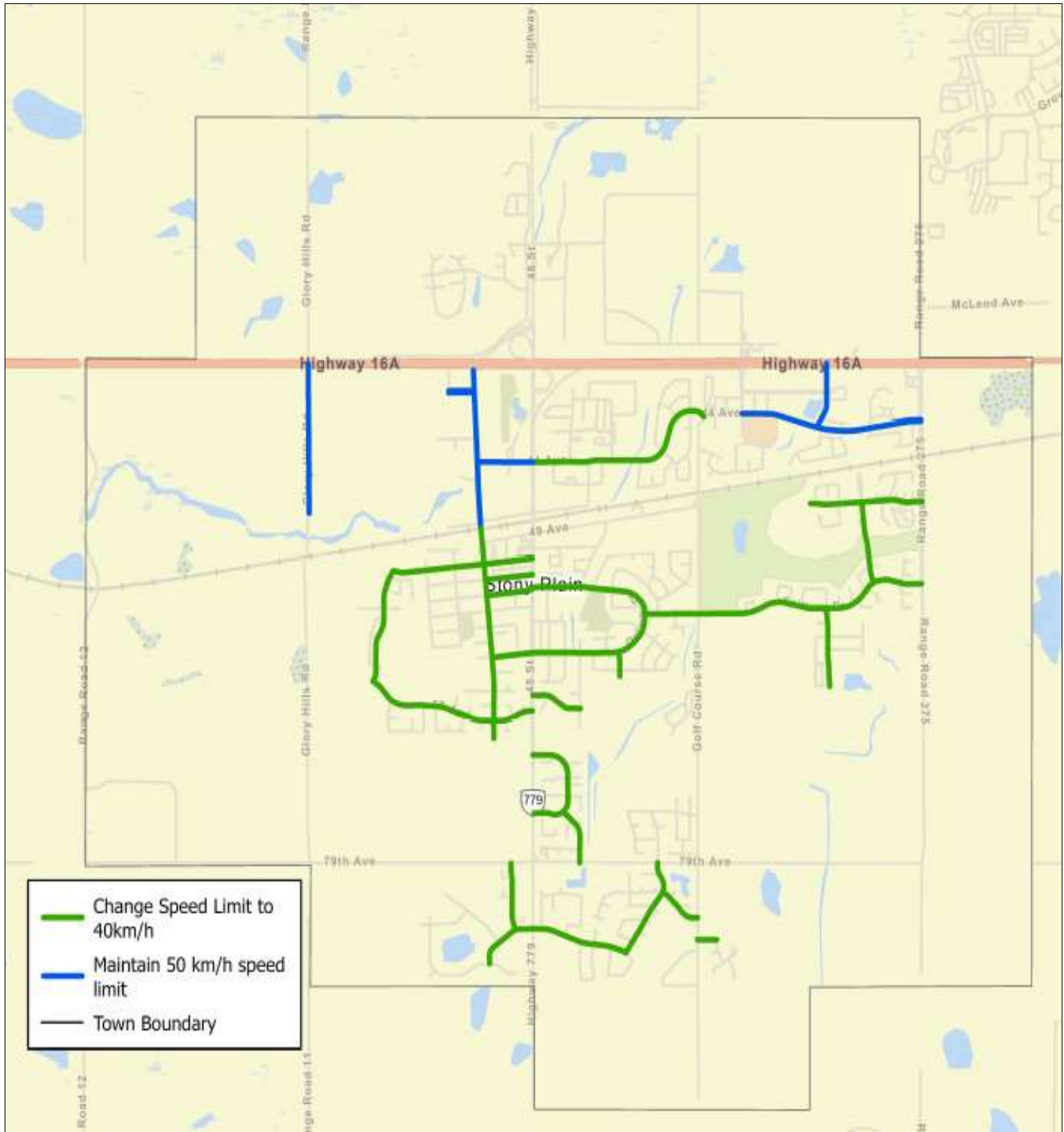


Figure 1 – Collector roads proposed to adopt the 40 km/hr speed limit (Green) and collector roads proposed to remain at 50 km/hr (Blue)

IMPLEMENTATION APPROACH

Implementation of the speed limit reduction will include changes to speed limit signage, public education and communication, and coordination with enforcement services to support a safe, well-communicated, and effective transition to the new speed limits.

- **SIGNAGE CHANGE**
 - Complete an inventory of existing signage to determine the number of signs requiring replacement and new installations.
 - Procure and install new signs to replace existing 50 km/h speed limit signs with 40 km/h signs, and install additional signs where required.

- **COMMUNICATION**
 - Initiate a communications campaign in the first week of June.
 - Clearly communicate and educate the public, outline impacted locations, and notify of the effective date.
 - Utilize a range of communication tools to ensure broad public awareness.

- **ENFORCEMENT**
 - Implement an initial one-month education-focused period following the effective date, during which enforcement will emphasize awareness and voluntary compliance.
 - Conduct targeted enforcement in priority areas and during peak times.
 - Monitor compliance levels and identify any areas requiring additional attention.
 - Provide the RCMP detachment commander notification of the change.

- **MONITORING**
 - Collect and analyze speed data following the education period, including conducting before-and-after analysis to evaluate effectiveness.
 - Continue to monitor and identify locations where additional traffic calming measures may be required.

Administration is aligning resources to have new signage deployed for end July of 2026. This will coincide with the communications and enforcement efforts noted above.

Relevant Statutes/Master Plans/Documents

Traffic Bylaw 2677/G/23

STRATEGIC ALIGNMENT & KEY ACTIONS

Stony Plain Strategic Plan 2026-2029:

- Provide safe and efficient vehicle and pedestrian corridors throughout our community, including advocacy to and partnership with CN Rail.

COMMUNICATION

Administration will coordinate and start implementing a Communications Plan shortly after Council approval, with the objective of informing and educating the public on the proposed speed limit change.

The Town is committed to keeping the public informed throughout the process. This item will also be included in the Council Highlights news release.

BUDGET/FINANCIAL IMPACT

The costs associated with implementation, including speed limit signage replacement, entry signage, and public communication, will be absorbed in the current 2026 Operating Budget. The change is estimated to cost the Town approximately \$50,000.

ATTACHMENTS

1. Bylaw No. 2737/G/26
2. Presentation

Prepared by: Omar Kilani, Infrastructure Planning Engineer

Reviewed By: Khalid Aziz, Manager, Engineering

Reviewed by: Teresa Olsen, Manager, Legislative Services

Reviewed by: Brett Newstead, General Manager, Planning & Infrastructure

Approved by: Tom Goulden, Chief Administrative Officer

BYLAW 2737/G/26

BEING A BYLAW OF THE TOWN OF STONY PLAIN IN THE PROVINCE OF ALBERTA TO AMEND BYLAW 2677/G/23 TO REGULATE PEDESTRIAN AND VEHICLE TRAFFIC WITHIN THE CORPORATE BOUNDARIES OF THE TOWN OF STONY PLAIN

WHEREAS, the *Municipal Government Act*, RSA 2000; c. M-26, and amendments thereto, provides that a municipality may pass bylaws for the peace, order, and good government of the municipality and for providing for the health, safety, and welfare thereof and for the regulating, and controlling of transport trucks; and

WHEREAS, the *Traffic Safety Act*, RSA 2000, c. T-6 as amended or repealed and replaced from time to time, authorizes a municipal council to pass bylaws not inconsistent within the *Traffic Safety Act*, respecting highways under its direction, control and management, for the regulation and control of traffic within the boundaries of the municipality; and

WHEREAS, the Council of the Town of Stony Plain deems it to be in the best interests of the public to regulate traffic within the municipality;

NOW THEREFORE, the Council of the Town of Stony Plain in the Province of Alberta, duly assembled, hereby enacts as follows:

1.0.0 Title

1.1.0 This bylaw may be cited as the "Traffic Bylaw Amendment".

2.0.0 General

2.1.0 Bylaw 2677/G/23 is hereby amended by this bylaw.

2.2.0 That the following clauses be inserted under Section 3.1.0 Overarching Authority:

- 3.1.3 Without restricting any other power, duty, or function granted by this bylaw, the Town Manager, or delegate, may:
- a) carry out any inspections to determine compliance with this bylaw;
 - b) take any steps or carry out any actions required to enforce this bylaw;
 - c) take any steps or carry out any actions required to remedy a contravention of this bylaw;
 - d) establish forms for the purposes of this bylaw;
 - e) designate where traffic control devices are to be erected and for purposes of greater certainty, this includes traffic control devices restricting the speed of Vehicles;
 - f) designate any Highway or portion thereof for one-way traffic only;
 - g) designate any Roadway as one to be divided into traffic lanes of such number as is proper;
 - h) designate Highways or any portion thereof as passenger or Commercial Vehicle loading and unloading spaces including disabled and school bus loading zones for such time limits as appropriate;
 - i) close any existing median or divider on a Highway; and
 - j) temporarily close any Highway for the purpose of construction, repairs, maintenance, or other valid reason where a hazard exists or would be created if the road were not closed.

3.1.4 The Town Manager is a designated officer for the purposes of section 542 of the *Municipal Government Act*.

2.3.0 That clause 3.15.4, under Section 3.15.0 Speed Restrictions, be replaced with the following:

3.15.4 Unless otherwise posted by approved Traffic Control Devices, no person shall drive a vehicle at a speed in excess of:

- a) 40 kilometres per hour on a Highway;
- b) 20 kilometres per hour in any Alley; and
- c) 15 kilometres per hour in a parking lot.

3.0.0 Severability

3.1.0 If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the



Speed Limit Reduction In Residential Areas

AGENDA

BACKGROUND

RATIONALE FOR SPEED LIMIT REDUCTION

KEYFINDINGS & RECOMMENDATIONS

BYLAW AMENDMENT

IMPLEMENTATION & TIMELINES

Background



National and Regional Shift Toward Safer Speeds



Alignment with Safe System Approach



2025 Study and Council Presentation



Proposed Bylaw Amendment



Why This Matters: Safer Neighbourhoods



Speed Directly
Impacts Collision
Severity



Protecting
Vulnerable Road
Users



Supporting Livable
and Active
Communities



Responding to
Community
Concerns



Aligning with Proven
Best Practices

Key Findings & Recommendations

Operating Speeds Align with 40 km/h

- Operating speeds on residential and Downtown streets are already near or below 40 km/h.
- *Implement a consistent 40 km/h speed limit on residential local and most collector roads*

Downtown Context Increases Risk

- Higher pedestrian activity and access points increase safety risk in the Downtown
- *Apply a 40 km/h speed limit in Downtown areas to improve safety.*

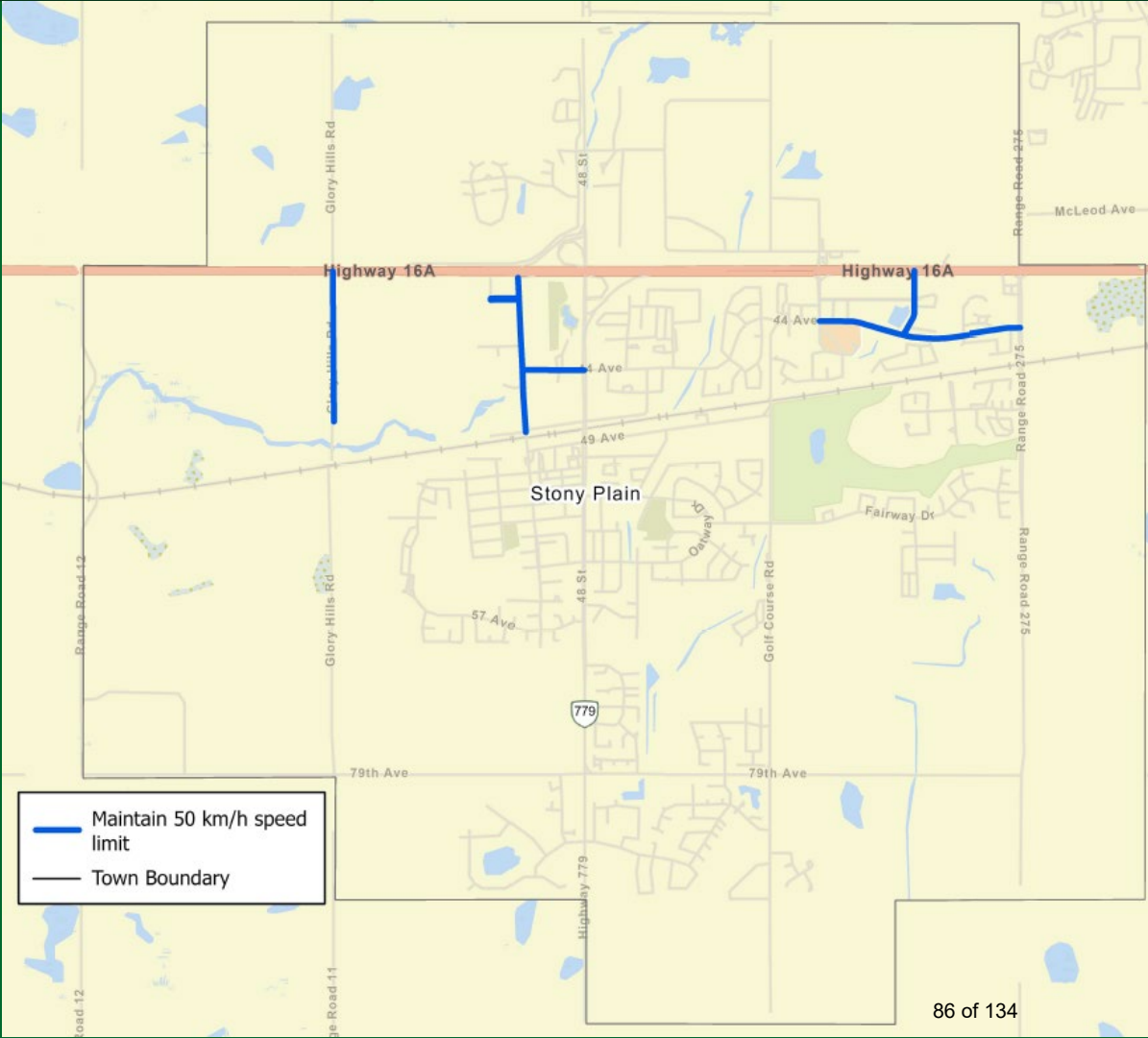
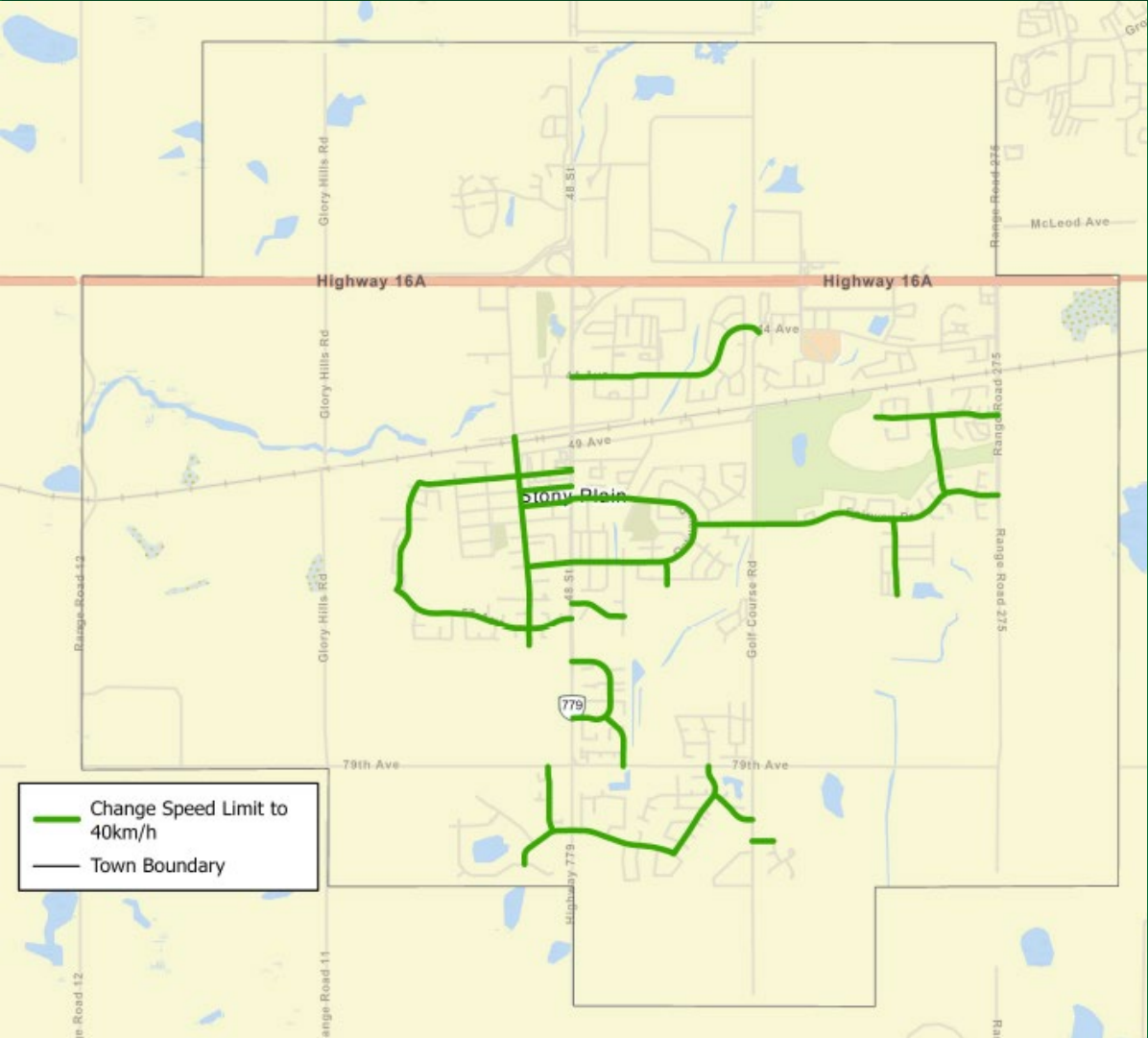
Street Design Influences Speeds

- A small number of collector roads may encourage speeding
- *Monitor speeds and implement targeted traffic calming where needed to enforce speed limit*

Streets near Commercial Areas

- Some commercial areas have different characteristics and have higher operating speeds.
- *Maintain 50 km/h speed limits in industrial and select commercial areas.*

Proposed Speed Limit By Area



Proposed Traffic Bylaw Amendment

Clause 3.15.4 is proposed to be amended

Current: The maximum speed limit in any Alley within the Town is twenty (20) kilometers per hour.

Proposed: *Unless otherwise posted by approved Traffic Control Devices, no person shall drive a vehicle at a speed in excess of:*

- a) 40 kilometres per hour on a Highway;*
- b) 20 kilometres per hour in any Alley; and*
- c) 15 kilometres per hour in a parking lot.*

Implementation Approach

Signage Updates

Conduct an inventory of existing signage to identify required replacements and new installations, followed by procuring and installing new 40 km/h signs.



Public Communication

Initiate a communications campaign in advance to clearly inform and educate the public on the changes, including affected locations and implementation timing to ensure broad awareness.



Phased Enforcement

Begin with an initial one-month education period to promote awareness, followed by full enforcement, ongoing monitoring, and coordination with the RCMP.



Monitoring & Evaluation

Collect and analyze speed data after implementation and identify locations where additional traffic calming measures may be needed to support compliance.

Implementation Timeline



Thank you



END OF ITEM



Business Items

**REQUEST FOR DECISION
PUBLIC SESSION****REGULAR COUNCIL MEETING****MEETING DATE:** April 27, 2026**SUBJECT:** 2025 Town of Stony Plain Audited Financial Statements

EXECUTIVE SUMMARY

Metrix Group LLP provided a financial presentation and question period for Town Council. The annual Financial Statements are now being presented for Council's review and acceptance.

RECOMMENDATION

That Town Council accept the Town of Stony Plain Audited Financial Statements for the year ending December 31, 2025 as presented.

BACKGROUND

The 2025 auditor's report has been completed as per section 281 of the *Municipal Government Act (MGA)*.

Options

- I. That Council not accept the Financial Statements as presented.

Implications of this option is not recommended and could result in non compliance with the required submissions as per the MGA.

Relevant Statutes/Master Plans/Documents

Municipal Government Act, Section 281

STRATEGIC ALIGNMENT & KEY ACTIONS

Stony Plain Strategic Plan 2026-2029:

- Embrace fiscal responsibility, priority investment, and performance measurement, linking our strategic vision and decision-making processes.

COMMUNICATION

This agenda item will be included in the Council Highlights news release.

ATTACHMENTS

1. 2025 Town of Stony Plain Audited Financial Statements
 2. 2025 Audit Findings Report
-

Prepared by: Teri Stewart, Manager, Financial Services

Reviewed by: Ann Laing, General Manager, Corporate Services

Approved by: Tom Goulden, Chief Administrative Officer

TOWN OF STONY PLAIN
Consolidated Financial Statements
For the Year Ended December 31, 2025

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Town of Stony Plain

Opinion

We have audited the accompanying consolidated financial statements of the Town of Stony Plain, which comprise the statement of consolidated financial position as at December 31, 2025 and the consolidated statements of operations and accumulated surplus, changes in net debt, remeasurement gains and losses and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town of Stony Plain as at December 31, 2025 and the results of its consolidated operations, changes in net financial assets, remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information is comprised of the information included in the Annual Report, but does not include the consolidated financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditors' report. Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (Council) are responsible for overseeing the Town's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta
April 27, 2026

**MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL REPORTING**

The integrity, relevance and comparability of the data in the accompanying consolidated financial statements are the responsibility of management.

The consolidated financial statements are prepared by management, in accordance with Canadian public sector accounting standards established by the Canadian Public Sector Accounting Board. They necessarily include some amounts that are based on the best estimates and judgments of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of financial statements.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by Town Council to express an opinion on the Town's consolidated financial statements.

Thomas Goulden
Town Manager

Teri Stewart, CPA, CGA
Manager, Financial Services

TOWN OF STONY PLAIN
Consolidated Statement of Financial Position
As at December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 29,359,938	\$ 8,396,403
Receivables (Note 3)	11,502,160	12,315,529
Land held for resale	29,907	29,907
Investments (Note 4)	6,810,177	18,329,757
Loan receivable (Note 6)	1,187,596	1,288,986
	48,889,778	40,360,582
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	16,029,887	10,211,100
Deposit liabilities	1,455,106	1,574,760
Deferred revenue (Note 7)	12,414,101	7,965,911
Asset retirement obligations (Note 9)	754,366	826,331
Long-term debt (Note 9)	49,072,868	29,408,211
	79,726,328	49,986,313
NET DEBT	(30,836,550)	(9,625,731)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 10)	298,419,734	270,427,559
Prepaid expenses	552,011	466,720
Inventories for consumption	232,826	207,741
	299,204,571	271,102,020
ACCUMULATED SURPLUS	\$ 268,368,021	\$ 261,476,289
ACCUMULATED SURPLUS IS COMPRISED OF:		
Accumulated surplus from operations (Schedule 1)	268,242,703	261,551,715
Accumulated remeasurement gains (losses)	125,318	(75,426)
	268,368,021	261,476,289

Contingencies (Note 12)

ON BEHALF OF TOWN COUNCIL:

TOWN OF STONY PLAIN
Consolidated Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2025

	2025 (Budget) (Note 20)	2025 (Actual)	2024 (Actual)
REVENUE			
Net taxes available for municipal purposes (Schedule 2)	\$ 24,194,276	\$ 23,942,545	\$ 21,971,934
Sales and user charges (Schedule 4)	18,899,533	21,298,580	20,726,775
Government transfers for operating (Schedule 3)	3,721,015	4,173,383	3,333,265
Franchise and concession contracts	4,114,978	4,163,081	4,128,788
Rentals	1,045,079	1,100,256	1,059,251
Investment income	459,196	1,062,243	993,835
Licenses and permits	665,800	757,897	773,161
Other	712,358	843,846	560,412
Penalties and costs on taxes	293,000	392,246	341,327
Fines	405,300	241,364	414,633
	54,510,535	57,975,441	54,303,381
EXPENSES			
Recreation and culture	13,578,432	14,893,225	13,868,479
Utilities	12,115,111	10,736,028	10,752,392
Transportation	10,918,789	10,261,321	9,572,854
General government	10,566,976	9,668,985	9,170,369
Protective services	9,352,497	8,672,245	8,184,065
Development	4,067,548	3,762,932	2,884,190
Community and Social Development	1,187,421	1,461,385	1,216,504
	61,786,774	59,456,121	55,648,853
ANNUAL DEFICIT BEFORE OTHER REVENUE (EXPENSE)	(7,276,239)	(1,480,680)	(1,345,472)
OTHER REVENUE (EXPENSE)			
Government transfers for capital (Schedule 3)	6,122,008	5,694,188	8,215,451
Contributed tangible capital assets (Note 14)	6,500,000	1,087,188	4,263,694
Gain (loss) on disposal of tangible capital assets	-	1,063,606	47,879
Developer contributions for capital	3,700,000	326,686	346,834
	16,322,008	8,171,668	12,873,858
ANNUAL SURPLUS	9,045,769	6,690,988	11,528,386
ACCUMULATED SURPLUS, BEGINNING OF YEAR	261,551,715	261,551,715	250,023,329
ACCUMULATED SURPLUS, END OF YEAR (Schedule 1)	\$ 270,597,484	\$ 268,242,703	\$ 261,551,715

TOWN OF STONY PLAIN
Consolidated Statement of Changes in Net Debt
For the Year Ended December 31, 2025

	2025 (Budget) <i>(Note 20)</i>	2025 (Actual)	2024 (Actual)
ANNUAL SURPLUS	\$ 9,045,769	\$ 6,690,988	\$ 11,528,386
Acquisition of tangible capital assets	(22,374,748)	(37,829,555)	(16,442,199)
Proceeds on disposal of tangible capital assets	-	2,322,601	55,162
Amortization of tangible capital assets	10,674,790	8,578,385	8,452,885
Loss (gain) on disposal of tangible capital assets	-	(1,063,606)	(47,879)
	(11,699,958)	(27,992,175)	(7,982,031)
Use (acquisition) of inventory for consumption	-	(25,085)	(52,070)
Use (acquisition) of prepaid expenses	-	(85,291)	(84,789)
Unrealized remeasurement gains (losses)	-	200,744	72,253
	-	90,368	(64,606)
DECREASE (INCREASE) IN NET DEBT	(2,654,189)	(21,210,819)	3,481,749
NET DEBT, BEGINNING OF YEAR	(9,625,731)	(9,625,731)	(13,107,480)
NET DEBT, END OF YEAR	\$ (12,279,920)	\$ (30,836,550)	\$ (9,625,731)

TOWN OF STONY PLAIN
Consolidated Statement of Remeasurement Gains and Losses
For the Year Ended December 31, 2025

	2025 (Budget) <i>(Note 20)</i>	2025 (Actual)	2024 (Actual)
ACCUMULATED REMEASUREMENT GAINS (LOSSES), BEGINNING OF THE YEAR	\$ -	\$ (75,426)	\$ (147,679)
Unrealized gains (losses) attributable to:			
Derivative investments	-	200,744	72,253
ACCUMULATED REMEASUREMENT GAINS (LOSSES), END OF YEAR	\$ -	\$ 125,318	\$ (75,426)

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TOWN OF STONY PLAIN
Consolidated Statement of Cash Flows
For the Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Cash from operations		
Annual surplus	\$ 6,690,988	\$ 11,528,386
Non-cash items included in annual surplus:		
Amortization of tangible capital assets	8,578,385	8,452,885
Amortization of investment premium/discounts	7,402	(11,102)
Loss (gain) on sale of investments	(16,212)	44,315
Loss (gain) on disposal of tangible capital assets	(1,063,606)	(47,879)
Tangible capital assets received as contributions	(1,087,188)	(4,263,694)
Asset retirement obligations	(71,965)	19,892
 Change in non-cash working capital balances related to operations:		
Receivables	813,369	(3,826,617)
Land held for resale	-	2,444
Loan receivable	101,390	(1,288,986)
Prepaid expenses	(85,291)	(84,789)
Inventories for consumption	(25,085)	(52,070)
Accounts payable and accrued liabilities	5,818,787	1,785,505
Deferred revenue	4,448,190	(1,644,641)
Deposit liabilities	(119,654)	(41,374)
	23,989,510	10,572,275
FINANCING ACTIVITIES		
Repayment of long-term debt	(2,647,051)	(1,777,076)
Long-term debt issued	22,311,708	1,297,700
	19,664,657	(479,376)
INVESTING ACTIVITIES		
Purchases of investments	(2,190,900)	(10,339,560)
Proceeds on sale of investments	13,920,034	9,451,494
	11,729,134	(888,066)
CAPITAL ACTIVITIES		
Proceeds from sale of tangible capital assets	2,322,601	55,162
Purchase of tangible capital assets	(36,742,367)	(12,178,505)
	(34,419,766)	(12,123,343)
CHANGE IN CASH AND CASH EQUIVALENTS DURING YEAR	20,963,535	(2,918,510)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	8,396,403	11,314,913
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 29,359,938	\$ 8,396,403

TOWN OF STONY PLAIN
Schedule of Changes in Accumulated Surplus
For the Year Ended December 31, 2025

Schedule 1

	Unrestricted Surplus (Deficit)	Restricted Surplus (Note 12)	Equity in Tangible Capital Assets	2025	2024
BALANCE, BEGINNING OF YEAR	\$ (1,544,674)	\$ 20,492,216	\$242,604,173	\$261,551,715	\$250,023,329
Annual surplus	6,690,988	-	-	6,690,988	11,528,386
Restricted funds used for operations	2,232,967	(2,232,967)	-	-	-
Unrestricted funds designated for future use	(8,775,343)	8,775,343	-	-	-
Change in asset retirement obligations (Note 9)	(71,965)	-	71,965	-	-
Current year funds used for tangible capital assets	(35,603,366)	(2,337,323)	37,940,689	-	-
Long-term capital debt issued	22,311,708	-	(22,311,708)	-	-
Repayment of capital debt	(2,541,153)	-	2,541,153	-	-
Net book value of tangible capital assets disposed of	1,258,995	-	(1,258,995)	-	-
Amortization	8,578,385	-	(8,578,385)	-	-
BALANCE, END OF YEAR	\$ (7,463,458)	\$ 24,697,269	\$251,008,892	\$268,242,703	\$261,551,715

Included in unrestricted deficit is \$2,431,766 (2024 - \$2,413,000) of developer deficit due to road projects. This is a result of the Town having paid for certain transportation projects on behalf of developers and financed this development in order to advance the construction of these projects. The developer deficits are expected to be repaid with proceeds from the future offsite levies.

TOWN OF STONY PLAIN
Schedule of Net Municipal Taxes
For the Year Ended December 31, 2025

Schedule 2

	2025 (Budget) (Note 20)	2025 (Actual)	2024 (Actual)
TAXATION			
Real property taxes	\$ 32,106,114	\$ 33,164,177	\$ 30,097,317
Linear property taxes	465,501	491,209	414,666
Government grants in lieu of property taxes	177,635	142,444	91,308
	32,749,250	33,797,830	30,603,291
REQUISITIONS			
Alberta School Foundation Fund	7,102,755	8,194,739	7,122,964
Catholic School boards	1,213,182	1,292,501	1,213,335
Seniors Foundation	236,515	365,446	292,536
Designated industrial property	2,522	2,599	2,522
	8,554,974	9,855,285	8,631,357
NET MUNICIPAL TAXES	\$ 24,194,276	\$ 23,942,545	\$ 21,971,934

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TOWN OF STONY PLAIN
Schedule of Government Transfers
For the Year Ended December 31, 2025

Schedule 3

	2025 (Budget) (Note 20)	2025 (Actual)	2024 (Actual)
TRANSFERS FOR OPERATING			
Provincial government	\$ 2,530,285	\$ 3,063,740	\$ 2,299,163
Local governments	1,190,730	1,109,643	1,034,102
	3,721,015	4,173,383	3,333,265
TRANSFERS FOR CAPITAL			
Provincial government	6,122,008	5,694,188	7,801,276
Local government	-	-	414,175
	6,122,008	5,694,188	8,215,451
TOTAL GOVERNMENT TRANSFERS	\$ 9,843,023	\$ 9,867,571	\$ 11,548,716

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TOWN OF STONY PLAIN
Schedule of Sales and User Charges
For the Year Ended December 31, 2025

Schedule 4

	2025 (Budget) (Note 20)	2025 (Actual)	2024 (Actual)
Wastewater treatment and disposal	\$ 5,500,039	\$ 5,573,262	\$ 4,904,529
Water supply and distribution	5,316,668	5,559,342	5,435,202
Storm water	2,805,736	2,840,322	2,774,059
Golf course (Schedule 5)	2,113,393	2,349,590	2,141,158
Parks and recreation	248,700	2,144,925	2,226,533
Waste management	2,172,297	2,028,360	2,136,140
Administrative	502,700	526,004	519,104
Other transportation	190,800	218,238	192,582
Planning and development	49,200	58,537	397,468
TOTAL SALES AND USER CHARGES	\$ 18,899,533	\$ 21,298,580	\$ 20,726,775

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TOWN OF STONY PLAIN
Schedule of Golf Course Annual Surplus (Deficit)
For the Year Ended December 31, 2025

Schedule 5

	2025 (Budget) (Note 20)	2025 (Actual)	2025 (Actual)
REVENUE			
Green fees	\$ 1,381,893	\$ 1,426,702	\$ 1,328,704
Proshop	690,500	869,386	763,405
Food service	40,000	53,502	48,097
Summer employment grant	-	8,768	12,300
Other	1,000	-	952
	2,113,393	2,358,358	2,153,458
EXPENSES			
Administration	629,882	855,970	629,601
Grounds maintenance	777,381	765,998	823,252
Proshop	476,498	516,714	586,748
Amortization	184,849	167,540	149,775
Food service	36,500	19,227	37,321
	2,105,110	2,325,449	2,226,697
ANNUAL SURPLUS (DEFICIT)	\$ 8,283	\$ 32,909	\$ (73,239)

TOWN OF STONY PLAIN
Schedule of Segmented Information
For the Year Ended December 31, 2025

Schedule 6

	General Government	Recreation & Culture	Protective Services	Transportation	Utilities	Development	Community & Social Development	Total 2025 Actual	2025 Budget
REVENUE									
Taxation	\$ 2,956,904	\$ 7,252,683	\$ 6,821,231	\$ 3,970,275	\$ -	\$ 2,542,698	\$ 398,754	\$ 23,942,545	\$ 24,194,276
Sales and user charges	526,006	4,494,515	-	218,238	16,001,286	26,537	31,998	21,298,580	18,899,533
All other	4,552,528	780,210	570,355	275,207	120,928	908,111	49,987	7,257,326	6,831,215
Government transfers	39,772	419,190	1,290,916	367,670	-	1,117,259	938,576	4,173,383	3,721,015
Investment income	823,303	-	-	64,776	174,164	-	-	1,062,243	459,196
Fines	-	-	241,364	-	-	-	-	241,364	405,300
	8,898,513	12,946,598	8,923,866	4,896,166	16,296,378	4,594,605	1,419,315	57,975,441	54,510,535
EXPENSES									
Materials, goods, contracted and general services	3,505,851	5,154,925	4,231,521	1,627,280	7,751,083	1,400,262	306,459	23,977,381	22,555,986
Salaries, wages, and benefits	5,442,592	5,114,894	3,200,396	1,794,668	1,155,314	2,360,108	1,154,926	20,222,898	19,913,213
Utilities	103,556	634,084	40,726	1,148,504	115,017	-	-	2,041,887	1,858,271
Repairs and maintenance	9,393	919,458	355,945	919,899	570,663	-	-	2,775,358	2,292,292
Interest on long term debt	21,362	298,607	310,393	352,699	82,375	-	-	1,065,436	2,131,453
Transfers to local boards and organizations	-	361,720	-	-	-	-	-	361,720	1,927,393
Insurance	213,593	81,688	20,803	49,155	49,854	-	-	415,093	433,376
Accretion expense	17,964	-	-	-	-	-	-	17,964	-
Amortization	354,674	2,327,849	512,461	4,369,116	1,011,722	2,562	-	8,578,384	10,674,790
	9,668,985	14,893,225	8,672,245	10,261,321	10,736,028	3,762,932	1,461,385	59,456,121	61,786,774
NET REVENUE (DEFICIT)	\$ (770,472)	\$ (1,946,627)	\$ 251,621	\$ (5,365,155)	\$ 5,560,350	\$ 831,673	\$ (42,070)	\$ (1,480,680)	\$ (7,276,239)

TOWN OF STONY PLAIN
Schedule of Segmented Information
For The Year Ended December 31, 2024

Schedule 7

	General Government	Recreation & Culture	Protective Services	Transportation	Utilities	Development	Community & Social Development	Total 2024 Actual	2024 Budget
REVENUE									
Taxation	\$ 2,713,534	\$ 6,652,377	\$ 6,259,804	\$ 3,643,499	\$ -	\$ 2,333,419	\$ 369,301	\$ 21,971,934	\$ 22,063,668
Sales and user charges	519,106	4,367,691	-	192,582	15,249,930	33,055	364,411	20,726,775	18,083,309
All other	4,523,063	818,499	450,723	119,551	59,882	826,504	64,717	6,862,939	6,196,324
Government transfers	291,694	426,636	1,180,465	300,294	-	393,351	740,825	3,333,265	3,639,984
Investment income	869,513	-	-	42,463	81,859	-	-	993,835	309,500
Fines	-	-	414,633	-	-	-	-	414,633	360,300
	8,916,910	12,265,203	8,305,625	4,298,389	15,391,671	3,586,329	1,539,254	54,303,381	50,653,085
EXPENSES									
Materials, goods, contracted and general services	3,313,726	4,921,664	3,896,757	1,492,008	7,941,302	862,203	323,192	22,750,852	20,646,323
Salaries, wages, and benefits	5,001,151	4,942,820	3,155,087	1,681,721	1,175,983	2,017,188	893,312	18,867,262	19,295,274
Utilities	109,130	613,972	35,537	1,095,657	106,802	-	-	1,961,098	1,725,588
Repairs and maintenance	35,480	606,164	281,654	604,464	365,113	1,843	-	1,894,718	1,911,749
Interest on long term debt	35,488	79,535	277,106	375,282	85,340	-	-	852,751	1,716,589
Transfers to local boards and organizations	-	434,301	-	-	-	-	-	434,301	1,793,039
Insurance	209,963	87,227	20,776	46,971	50,157	-	-	415,094	435,617
Accretion expense	3,883	10,579	-	5,430	-	-	-	19,892	-
Amortization	461,548	2,172,217	517,148	4,271,321	1,027,695	2,956	-	8,452,885	7,763,077
	9,170,369	13,868,479	8,184,065	9,572,854	10,752,392	2,884,190	1,216,504	55,648,853	55,287,256
NET REVENUE (DEFICIT)	\$ (253,459)	\$ (1,603,276)	\$ 121,560	\$ (5,274,465)	\$ 4,639,279	\$ 702,139	\$ 322,750	\$ (1,345,472)	\$ (4,634,171)

1. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements of the Town of Stony Plain (the "Town") are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of these accounting policies are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, and changes in accumulated surplus and financial position of the reporting entity which comprises all the organizations accountable for the administration of their financial affairs and resources to the Town and which are owned or controlled by the Town. This includes the following:

Stony Plain Public Library
TransAlta Tri Leisure Centre

The Town accounts for government partnerships using the proportionate consolidation method. Under this method, the Town's proportionate share of assets, liabilities, non-financial assets, revenues, expenses and accumulated surplus are included in the consolidated financial statements. The consolidated financial statements include the Town's share of the TransAlta Tri Leisure Centre. Condensed financial information is provided in Note 17.

(b) Basis of Accounting

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenue.

Funds from external parties and earnings thereon restricted by agreement or legislation 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 transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(c) Use of Estimates

The preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

The Town has used estimates to determine asset retirement obligation liabilities and the useful lives of tangible capital assets.

(CONT'D)

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Valuation of financial assets and liabilities

The Town's financial assets and liabilities are measured as follows:

Cash	Cost and amortized cost
Accounts receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Asset retirement obligations	Present value
Long-term debt	Amortized cost

For financial assets and liabilities measured at amortized cost, the effective interest rate method is used to determine interest revenue or expense. Transaction costs are a component of cost for financial assets and liabilities that are measured at cost or amortized cost and expensed when measured at fair value.

(e) *Cash and Cash Equivalents*

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of 90 days or less at acquisition.

(f) *Investments*

Unrealized gains and losses from changes in the fair value are recognized in the statement of remeasurement gains and losses.

The Town holds derivatives in the form of principal protected notes which are recorded at fair value in the statement of financial position. Unrealized gains and losses from changes in the fair value of derivatives are recognized in the statement of remeasurement gains and losses. Upon settlement, the realized gains and losses are reclassified as revenue or expense in the statement of operations. Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss. Investment income is recorded as revenue in the period it is earned.

(g) *Requisition Over-Levies and Under-Levies*

Over-levies and under-levies arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property taxes.

Requisitions for tax rate in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(CONT'D)

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(h) Tax Revenue

Property tax revenue is based on market value assessments determined in accordance with the *Municipal Government Act*. Tax mill rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special property tax assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the Town are recognized as revenue in the year they are levied.

(i) Pension Expenses

The Town accounts for the Local Authorities Pension Plan as a defined contribution plan, specifically, employer contributions for current and past service pension benefits are recorded as expenses in the year in which they become due. The Town does not recognize its share of the pension benefit obligation (*Note 21*).

(j) Developer Contributions

Developer contributions are recorded as deferred revenue upon signing of a development agreement and are recognized as revenue in the period the amounts have been used for the purpose specified.

(k) Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation including, but not limited to, decommissioning or dismantling, remediation of contamination, post-retirement activities such as monitoring, and constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when there is a legal obligation to incur retirement costs, the past transaction or event giving rise to the liability as occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying value of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognised tangible capital assets and those not in productive use are expensed.

(l) Contaminated Sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Town is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

(CONT'D)

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(m) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

i) 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. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	10 - 50 years
Engineered structures:	
Roadways	10 - 40 years
Water systems	45 - 75 years
Wastewater systems	45 - 75 years
Storm systems	75 years
Other	20 years
Machinery, equipment, and furnishings	5 - 45 years
Land improvements	15 - 45 years
Vehicles	10 - 25 years

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

No annual amortization is charged in the year of acquisition. A full year of amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

The Town does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

Works of art for display are not recorded as tangible capital assets but are disclosed.

ii) Inventories

Inventories are valued at the lower of cost and net realizable value with cost determined by the average cost method.

Land held for resale is recorded at the lower of cost or net realizable value on a specific item basis. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping, and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks, and street lighting are recorded as property and equipment under their respective function.

(CONT'D)

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(n) New Accounting Standards not yet Adopted

The following standards are effective for fiscal years beginning on or after April 1, 2026.

The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.

A new presentation standard, PS 1202, will be adopted at the same time that includes changes to the presentation of the statements of financial position, net financial assets or net debt, net assets, including a reconciliation of each component of net assets, and cash flows.

Management is currently assessing the impact of the conceptual framework and the standard on the financial statements.

DRAFT

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

2. CASH AND CASH EQUIVALENTS

	2025	2024
Cash on hand	\$ 3,210	\$ 2,710
Operating accounts	27,403,633	6,566,425
Savings account	1,953,095	1,827,268
	\$ 29,359,938	\$ 8,396,403

3. RECEIVABLES

	2025	2024
Trade and other accounts receivable	\$ 8,634,693	\$ 9,409,440
Utilities	1,229,017	1,311,542
Taxes and grants in place of taxes	1,195,431	1,222,919
Goods and Services Tax	443,019	371,628
	\$ 11,502,160	\$ 12,315,529

The aging of receivables that are not impaired is as follows:

	2025	2024
Current	\$ 8,578,186	\$ 9,362,207
1 year	226,177	313,550
2 years	1,108,489	1,055,043
3 years	544	511
Over 3 years	1,588,764	1,584,218
	\$ 11,502,160	\$ 12,315,529

4. INVESTMENTS

	2025		2024	
	Carrying Value	Market Value	Carrying Value	Market Value
Corporate bonds - amortized cost	\$ 4,493,959	\$ 4,189,210	\$ 11,432,783	\$ 11,074,735
Principal-protected notes (b)	2,316,218	2,316,218	6,896,974	6,896,974
	\$ 6,810,177	\$ 6,505,428	\$ 18,329,757	\$ 17,971,709

Corporate bonds have coupon interest rates ranging from 1.95% - 3.06% (2024 - 1.67% to 5.30%) with maturity dates from March 2026 to January 2027.

Derivative investments mature in February 2032 and are carried at fair market value in which the measurements are derived from:

- a) Level 1 - Quoted prices in active markets for identical assets.
- b) Level 2 - Inputs other than quoted prices included within level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

5. LOAN RECEIVABLE

The Town passed Bylaw 2688/DEB/24 on May 13, 2024 authorizing Town Council to lend \$1,297,000 to the Meridian Housing Foundation for the purposes of financing the construction and completion of the Spruce Grove Lodge. The loan is unsecured, bears interest at Toronto Dominion bank prime plus 0.75% and is payable in annual blended amounts of \$161,922, due October of 2044.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025	2024
Trade and other accounts payable	\$ 14,947,050	\$ 9,389,309
Earned vacation	404,844	366,025
Accrued interest on long-term debt	374,549	152,322
Accrued sick pay	303,444	303,444
	\$ 16,029,887	\$ 10,211,100

7. DEFERRED REVENUE

Deferred revenue is comprised of the following amounts, which have been received from third parties for a specified purpose. Additions are comprised of both contributions and interest earned during the year. These amounts are recognized as revenue in the period in which the related costs are incurred.

	2024	Additions	Revenue Recognized	2025
Curling club capital contribution	\$ -	\$ 4,112,411	\$ -	\$ 4,112,411
Developer contributions	2,519,511	712,557	(326,686)	2,905,382
Local Government Funding Framework	1,972,466	2,527,478	(2,788,436)	1,711,508
Housing Accelerator Fund	934,811	1,296,617	(823,331)	1,408,097
Other	487,518	999,087	(470,476)	1,016,129
Local Growth and Sustainability grant	-	918,987	-	918,987
Canada Community-Building Fund	1,576,828	1,147,160	(2,382,401)	341,587
Municipal Sustainability Initiative	474,777	-	(474,777)	-
	\$ 7,965,911	\$ 11,714,297	\$ (7,266,107)	\$ 12,414,101

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

8. ASSET RETIREMENT OBLIGATIONS

The Town has asset retirement obligations to remove various hazardous materials including, asbestos, lead, mercury, and mold from buildings under its control. Regulations require the Town to handle and dispose of these materials in a prescribed manner when it is disturbed, such as when when the building undergoes renovations or is demolished. Although the timing of the removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Town to remove the materials when the asset retirement activities occur. The total Town's undiscounted future cash flows expected on buildings is \$823,687 to be realized between 2026 and 2044. The estimated liability is based on the sum of discounted future cash flows using a discount rate of 5.00% and inflation rate of 3.1% The Town has not designated assets for settling these liabilities.

	2025	2024
Balance, beginning of year	\$ 826,331	\$ 806,439
Accretion expense	17,964	19,892
Liability settled	(89,929)	-
Balance, end of year	\$ 754,366	\$ 826,331

The Town has not designated assets for settling the abatement activities.

9. LONG-TERM DEBT

	2025	2024
Debentures	\$ 46,263,536	\$ 26,431,660
Term loan 1	1,626,244	1,687,565
Term loan 2	1,183,088	1,288,986
	\$ 49,072,868	\$ 29,408,211

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 2,468,655	\$ 1,740,484	\$ 4,209,139
2027	2,552,682	1,656,457	4,209,139
2028	2,639,559	1,569,580	4,209,139
2029	2,730,018	1,479,121	4,209,139
2030	2,823,576	1,385,563	4,209,139
Thereafter	35,858,378	8,934,982	44,793,360
	\$ 49,072,868	\$ 16,766,187	\$ 65,839,055

Debenture debt is repayable to the Government of Alberta and bears interest at fixed rates ranging from 2.297% to 4.460% per annum maturing in years 2031 through 2045.

Term loan 1 bears interest at a fixed rate of 4.950% and is repayable in monthly interest and principal payments of \$11,956, maturing August 2042.

Term loan 2 bears interest at a fixed rate of 4.420% and is repayable in monthly interest and principal payments of \$13,494, maturing October 2044.

Interest on long-term debt amounted to \$1,065,436 (2024 - \$852,751).

The Town's cash payments for interest in 2025 were \$843,209 (2024 - \$852,517).

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

10. TANGIBLE CAPITAL ASSETS

	2025	2024
	Net Book Value	
Engineered structures		
Roadways	\$ 58,119,385	\$ 57,561,214
Wastewater systems	32,155,225	30,481,597
Storm systems	42,720,530	41,872,714
Water systems	20,344,614	19,537,808
Work in progress*	31,056,250	10,613,342
	184,396,004	160,066,675
Land	42,797,369	41,863,694
Buildings	45,013,767	42,048,806
Land improvements	17,481,195	18,020,648
Machinery, equipment, and furnishings	5,260,743	5,053,417
Vehicles	3,470,656	3,374,319
	\$ 298,419,734	\$ 270,427,559

	Cost Beginning of Year	Additions	Disposals	Transfers	Cost End of Year
Engineered structures					
Roadways	\$ 106,220,579	\$ 1,451,074	\$ -	\$ 2,161,422	\$ 109,833,075
Wastewater systems	40,207,196	1,980,626	-	246,022	42,433,844
Water systems	31,852,930	728,398	-	537,110	33,118,438
Storm systems	48,010,835	216,041	-	1,367,019	49,593,895
Work in progress*	10,613,342	30,581,415	-	(10,138,507)	31,056,250
Other	327,038	-	-	(327,038)	-
	237,231,920	34,957,554	-	(6,153,972)	266,035,502
Land	41,863,694	1,063,500	(129,825)	-	42,797,369
Buildings	62,094,459	70,036	(2,583,427)	5,742,873	65,323,941
Machinery, equipment, and furnishings	12,777,406	1,092,550	(272,132)	(125,578)	13,472,246
Land improvements	30,628,973	185,336	-	475,002	31,289,311
Vehicles	7,062,967	460,579	(174,599)	61,675	7,410,622
	\$ 391,659,419	\$ 37,829,555	\$ (3,159,983)	\$ -	\$ 426,328,991

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Transfers	Accumulated Amortization End of Year
Engineered structures					
Roadways	\$ 48,659,365	\$ 3,054,325	\$ -	-	\$ 51,713,690
Water systems	12,315,122	458,702	-	-	12,773,824
Wastewater systems	9,725,599	553,020	-	-	10,278,619
Storm systems	6,138,121	735,244	-	-	6,873,365
Other	327,038	-	-	(327,038)	-
	77,165,245	4,801,291	-	-	81,639,498
Buildings	20,045,653	1,433,279	(1,495,796)	327,038	20,310,174
Machinery, equipment, and furnishings	7,723,989	726,309	(238,795)	-	8,211,503
Land improvements	12,608,325	1,199,791	-	-	13,808,116
Vehicles	3,688,648	417,715	(166,397)	-	3,939,966
	\$ 121,231,860	\$ 8,578,385	\$ (1,900,988)	\$ -	\$ 127,909,257

*No amortization has been provided for assets included in work in progress.

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

11. RESERVES

	2025	2024
OPERATING		
Tax levy stabilization	\$ 4,738,791	\$ 4,106,543
Legacy	974,769	532,080
Utility rate stabilization	747,607	763,319
Police and Public Safety	550,102	621,219
Technology	441,614	361,997
Public arts	207,565	307,901
Snow removal	200,461	200,461
Safety rebate	92,873	65,157
Mural preservation	84,339	83,454
Golf course	37,000	37,000
	\$ 8,075,121	\$ 7,079,131
CAPITAL		
Water	\$ 3,177,074	\$ 2,354,202
Roads	3,080,183	2,707,157
Storm	2,716,216	2,115,955
Sewer	2,447,102	1,868,751
Fire equipment	908,078	693,694
Equipment replacement	822,790	1,056,790
General purpose	425,741	395,101
Life cycle - library	402,129	362,129
Trails	346,910	356,504
Life cycle - heritage park	325,966	454,769
Life cycle - arena	303,473	354,695
Town - administration building	236,594	108,973
Public	226,365	189,636
Life cycle - fire hall	203,115	193,115
TransAlta Tri Leisure Centre (Note 1 (a))	188,747	147,909
Waste management capital	143,598	128,884
Life cycle - pool	117,990	143,950
Life cycle - community centre	107,968	214,102
Life cycle - common services building	107,954	137,954
Life cycle - outdoor recreation	83,780	81,509
Life cycle - youth centre	80,409	80,409
Recreation and culture	77,612	77,612
Life cycle - parkland building	65,983	74,008
Life cycle - RCMP	30,000	25,000
Life cycle - Old Firehall	16,175	20,000
Life cycle - Forest Green Plaza	118	109,118
Golf course capital	(19,922)	(3,841)
Stony Plain central land	-	(1,035,000)
	\$ 16,622,148	\$ 13,413,085
TOTAL RESTRICTED SURPLUS	\$ 24,697,269	\$ 20,492,216

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

12. CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange. Under the terms of membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town has been named as a defendant in various lawsuits. Where the outcome of a claim against the Town is considered likely to result in a loss and the amount of the loss can be reasonably estimated, accrued liabilities have been recorded. Where the resulting potential losses, if any, cannot be determined or the occurrence of future events is unknown, accrued liabilities have not been established.

13. CREDIT FACILITY

The Town has access to a revolving demand credit facility with a maximum of \$5,000,000 bearing interest at prime rate less 0.75%. No amounts were outstanding on the revolving loan at December 31, 2025 or December 31, 2024.

14. CONTRIBUTED TANGIBLE CAPITAL ASSETS

	2025	2024
Land	\$ 1,063,500	\$ 790,700
Roadway systems	19,688	1,197,802
Wastewater systems	2,400	619,698
Storm systems	1,600	787,356
Water systems	-	546,377
Land improvements	-	321,762
	\$ 1,087,188	\$ 4,263,695

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

15. DEBT LIMITS

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

	2025	2024
Total debt limit	\$ 89,048,600	\$ 82,047,141
Total debt	(49,072,868)	(29,408,211)
Total debt limits available	\$ 39,975,732	\$ 52,638,930
Service on debt limit	\$ 14,841,433	\$ 13,674,524
Service on debt	(4,209,139)	(2,778,120)
Service on debt limit available	\$ 10,632,294	\$ 10,896,404

16. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the Town Manager and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary	Benefits and Allowances	2025 Total	2024 Total
Choy (Mayor)	\$ 90,063	\$ 16,155	\$ 106,218	\$ 98,132
Laurie	44,856	14,354	59,210	53,155
Meyer	44,856	14,354	59,210	53,155
Anderson	44,856	14,354	59,210	53,147
Loyns	44,856	14,354	59,210	53,084
Pawlechko	44,856	14,275	59,131	53,063
Hansard	37,912	9,368	47,280	52,663
Niebergall	7,936	4,691	12,627	-
	\$ 360,191	\$ 101,905	\$ 462,096	\$ 416,399
Town Manager	\$ 249,487	\$ 41,543	\$ 291,030	\$ 283,670
Designated officers (1)	\$ 213,091	\$ -	\$ 213,091	\$ 197,876

Salary includes regular base pay, lump sum payments, gross honorarium and any other direct cash remuneration.

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, and the employer's share of the costs of any additional taxable benefits.

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

17. GOVERNMENT PARTNERSHIPS

The Town's financial statements include its share of operations 2025 - 26.1% (2024 - 26.1%) of the TransAlta Tri Leisure Centre. Condensed financial information of the TransAlta Tri Leisure Centre is as follows:

	2025	2024
FINANCIAL ASSETS		
Cash and investments	\$ 885,409	\$ 594,440
Receivables	279,069	267,682
Investments	2,004,401	1,700,000
	3,168,879	2,562,122
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	484,314	505,173
Deferred revenue	1,095,147	932,064
	1,579,461	1,437,237
NET FINANCIAL ASSETS	1,589,418	1,124,885
NON-FINANCIAL ASSETS		
Tangible capital assets	1,327,888	1,515,225
Prepaid expenses and inventory for consumption	224,442	163,941
	1,552,330	1,679,166
ACCUMULATED SURPLUS	\$ 3,141,748	\$ 2,804,051
REVENUE		
Pass, program fees and rental fees	\$ 6,002,375	\$ 5,880,257
Partnership contributions	3,440,398	3,250,544
Corporate sponsors and donations	297,083	309,846
All other	646,289	731,392
	10,386,145	10,172,039
EXPENSES		
Salaries and benefits	5,126,258	4,955,705
Utilities	1,018,567	1,069,047
All other	3,903,623	3,658,602
	10,048,448	9,683,354
ANNUAL SURPLUS (DEFICIT)	\$ 337,697	\$ 488,685

18. 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 body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) General Government

General Government is comprised of Council, the Office of the CAO, Strategic Services, and Corporate Services. Strategic Services includes Communication Services. Corporate Services is comprised of Financial Services, Legislative Services, Human Resources, 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 Town residents in a financially responsible manner.

(b) Protective Services

Protective Services is comprised of RCMP, Fire, Disaster, and Municipal Enforcement Services. The RCMP division in 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 extinguishment 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. All transit services for the Town are included under Transportation.

(d) Recreation and Culture

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

(e) Utilities

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

(f) Development

Development is comprised of Planning 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. Economic Development works with businesses in the Town to encourage economic sustainability.

(g) Community and Social Development

The Community and Social Development area provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Town of Stony Plain.

(CONT'D)

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

18. SEGMENTED INFORMATION (CONT'D)

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments in lieu of taxes are allocated to the segments based on the segments' budgeted net expenditures. User charges and other revenue have been allocated to the segment based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. Development charges and levies are allocated to the segment for which the charge was made.

19. FINANCIAL INSTRUMENTS

The Town is exposed to the following risks in respect of its financial instruments at December 31, 2025.

Credit risk

The Town is exposed to credit risk with respect to receivables. Credit risk arises from the possibility that customers may experience financial difficulty and be unable to fulfill their obligations. The Town is exposed to the credit risk associated with fluctuations in the economy as a significant portion of the outstanding receivables at December 31, 2025 are receivable from local developers. The large number and diversity of customers minimizes the Town's credit risk.

Market price risk

Market price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual security, its issuer or general market factors affecting all securities.

Liquidity risk

Liquidity risk is the risk that the Town will encounter difficulty in meeting obligations associated with its financial liabilities. The Town maintains cash balances to ensure that funds are available to meet current and forecasted financial requirements. Management continues to monitor the Town's liquidity position on a regular basis.

Interest rate risk

Interest rate risk is the risk that the Town's annual surplus will be affected by the fluctuation and degree of volatility in interest rates. Interest rate risk on the Town's long-term debt is managed through fixed interest rates.

20. BUDGET FIGURES

The budget figures presented in these consolidated financial statements are based upon the 2025 operating and capital budgets approved by Council on November 25, 2024. The table below reconciles the approved budget figures reported in these consolidated financial statements.

ANNUAL SURPLUS	\$ 9,045,769
Deduct:	
Purchase of tangible capital assets	(22,374,748)
Transfers to reserves	(5,742,732)
Long-term debt repayment	(2,528,425)
Add back:	
Amortization	10,664,790
Debenture proceeds	1,600,000
Transfers from reserves	<u>9,335,346</u>
	<u>\$ -</u>

TOWN OF STONY PLAIN
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2025

21. LOCAL AUTHORITIES PENSION PLAN (LAPP)

The Town is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 7.45% of pensionable earnings up to the year's maximum pensionable earnings and 10.65% on pensionable earnings above this amount.

Total current service contributions by the Town to the LAPP in 2025 were \$1,205,787 (2024 - \$1,129,832). Total current service contributions by the employees of the Town to the LAPP in 2025 were \$1,077,049 (2024 - \$1,007,316).

At December 31, 2024, the Plan disclosed an actuarial surplus of \$19.56 billion (2023 - \$15.06 billion).

22. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council.

DRAFT

April 27, 2026

Town of Stony Plain
4905-51 Avenue
Stony Plain, AB T7Z 1Y1

Attention: Members of Town Council

Dear Council Members:

RE: 2025 AUDIT FINDINGS REPORT

The purpose of this report is to summarize certain matters arising from the audit that we believe would be of interest to Council.

The objective of our audit was to obtain reasonable assurance that the financial statements are free of material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Our audit was not designed for the sole purpose of identifying matters to communicate. Accordingly, our audit would not necessarily identify all such matters that may be of interest to Council and it is inappropriate to conclude that no such matters exist.

This communication should be read in conjunction with the financial statements and our report thereon, and it is intended solely for the use of Town Council and should not be distributed to external parties without our prior consent. Metrix Group LLP accepts no responsibility to a third party who uses this communication.

SIGNIFICANT FINDINGS FROM THE AUDIT

Our objective is to communicate appropriately to Council any deficiencies in internal control that we have identified during the audit and that, in our professional judgment, are of sufficient importance to merit being reported to Council.

The audit findings contained in this letter did not have a material effect on the Town's financial statements, and as such, our audit report is without reservation with respect to these matters.

.../2

Significant Deficiencies in Internal Control

A significant control deficiency exists where significant misstatements could occur if controls are not designed, implemented and operated in such a way that the control is able to prevent, detect and correct, misstatements on a timely basis.

Our audit procedures did not reveal any significant deficiencies in internal control.

Significant Qualitative Aspects of Accounting Practices

Management is responsible for determining significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Town. The application of those policies often involves significant estimates and judgments by management.

Accounting Estimates

The Town has made the following significant accounting estimates in preparing its financial statements.

Amortization of Tangible Capital Assets - \$8,578,385 (2024 - \$8,452,885)

Asset Retirement Obligations - \$754,366 (2024 - \$826,331)

Asset Retirement Obligations represent the estimated costs to retire Town buildings that contain asbestos and other contaminations. The estimated liability is based on a combination of consultants (engineers) reports and assessments made by the Town.

Accrued Sick Pay - \$303,444 (2024 - \$303,444)

We are of the opinion that the significant accounting policies, estimates and judgments made by management, and financial disclosures do not materially misstate the financial statements taken as a whole.

Adjusted and Unadjusted Differences

Adjusted Differences

During the course of the audit, we identified nineteen (19) adjustments that were communicated to management and subsequently adjusted in the financial statements.

Unadjusted Differences

Unadjusted differences aggregated by our Firm, for the year ended December 31, 2025, amounted to a \$255,582 overstatement of the Town's 2025 annual surplus.

After considering both quantitative and qualitative factors with respect to the unadjusted differences we accumulated during the audit, we agree with management that the financial statements are not materially misstated.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council. We had the full co-operation of the Town management and staff throughout our work and we received full access to all necessary records and documentation.

Management Representations

Management representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our report.

MANAGEMENT LETTER

We will be submitting a letter to Town management on other matters that we feel should be brought to their attention.

AUDITOR INDEPENDENCE

We believe it is important that we communicate, at least annually, with Town Council regarding all relationships between the Town and our firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Institute of CPA Alberta and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the Town and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred from January 1, 2025 – April 27, 2026.

We appreciated the assistance of Teri Stewart, Faith Sofeso, and all the other Town management and staff during the audit.

Yours truly,

METRIX GROUP LLP



Philip J. Dirks, CPA, CA
Partner

cc: Tom Goulden, Town Manager
Teri Stewart, CPA, CGA, Manager, Financial Services

DRAFT

END OF ITEM



**REQUEST FOR DECISION
PUBLIC SESSION****REGULAR COUNCIL MEETING****MEETING DATE:** April 27, 2026**SUBJECT:** Community and Social Development Roundtable Community Report

EXECUTIVE SUMMARY

Community and Social Development Roundtable Chair Crystal Johnson and Vice-chair Rozanna Bennett will present Council with an overview of the 2025 Community and Social Development Roundtable Community Report.

RECOMMENDATION

That Town Council accept the Community and Social Development Roundtable Community Report for information.

BACKGROUND

In the fall of 2024, Council passed Bylaw 2704/G/24, establishing the Community and Social Development Roundtable. The Roundtable advises Council on ways to enhance community well-being, helping residents feel included, safe, and connected, with access to local supports and opportunities to contribute. The goal of the Roundtable is to strengthen community and social development by boosting participation, fostering partnerships, and identifying ways to improve programs and address gaps.

Relevant Statutes/Master Plans/Documents

Strategic Plan 2026-2029
Corporate Plan 2026-2028

STRATEGIC ALIGNMENT & KEY ACTIONS

Stony Plain Strategic Plan 2026-2029:

- Open, accessible, and direct communication between Council and residents, local businesses, organizations, and stakeholders to enhance the understanding of issues, perspective, and solutions.
- Champion Stony Plain's values and interests with representation on local and regional committees, boards, and ensure visibly within plans.

COMMUNICATION

This item will be included in the Council Highlights news release.

ATTACHMENTS

Please see presentation agenda item for attachments.

Prepared by: Sharida Csillag, Community Development Officer

Reviewed by: Lisa Gilchrist, General Manager, Community and Social Development

Approved by: Tom Goulden, Chief Administrative Officer

END OF ITEM



Council Discussion

Closed Meeting