



corporate plan
2022-2024

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Message from the Mayor

On behalf of Council, I am pleased to present our 2022-2024 Corporate Plan that aligns municipal services and programs with community priorities. The Corporate Plan puts into action the goals of our Strategic Plan and advances us towards the future vision of Stony Plain. The Corporate Plan requires Council and Administration to contribute effectively and efficiently to ensure the soundest investment of public resources.



Through the approval of the Corporate Plan, Stony Plain Council continues to further the critical aspects of our strategic pillars – Supportive Infrastructure, Community Development, Economic Opportunity, Governance and Partners, and Environmental Responsibility. With this Plan we strive for dynamic excellence. In 2022, we are proud to deliver on the next steps of the following key projects:

- Advancing the Old Town South Redevelopment
- Developing a Highway Development Strategy
- South Park Drive Extension Design
- Continuing the Town's Asset Management
- Developing a Broadband Strategy
- Completing a Public Art Strategy
- Next Phase of Together We Shine
- Replacing the North Business Park Wastewater Lift Station
- Central Trunk Sanitary Sewer Design
- 57 Avenue Road Rehabilitation Design
- Spruce Grove Stony Plain Trail Connection Design
- Capital Infrastructure Replacement Program

While we continue to experience the impacts of the COVID-19 pandemic and global economic instability, we are optimistic about the resiliency of our community and the continued indications of recovery. In early 2022 the newly elected Council will take time to reflect on our Strategic Plan, making the necessary adjustments to ensure the Plan is relevant and guiding us toward our community's long-term vision of "A connected community...embracing the future. Champion of progress and community values in a metropolitan region". I invite all Stony Plain citizens to contribute to the advancement of the Town's vision in ways that are meaningful to them. Together we can achieve further prosperity and fulfillment.

A handwritten signature in blue ink, appearing to read 'William Choy'. The signature is stylized with a large loop and a horizontal line extending to the right.

William Choy, Mayor

Message from the Town Manager

It is my privilege of behalf of Administration to share the 2022-2024 Corporate Plan for the Town of Stony Plain. Driven by Council's Strategic Plan and within the parameters of the Town's Uniquely Stony Plain Municipal Development Plan, this Corporate Plan contains the initiatives and operational requirements to action these two high level plans. The COVID-19 pandemic will continue to impact forecasting and operational planning through 2022, although this impact is muted by administrative adaptation. We will continue to adjust as needed.

The Corporate Plan contains the following themes to move the community and the organization forward:

1. Integration of Community and Social Development Department

This Corporate Plan is the first to have the full inclusion of Community and Social Development (CSD). Moving forward, CSD will demonstrate a more significant role in planning community development and impacting internal Town policy development. This will bolster both our organization and the community.

2. Strengthened Capital Planning and Forecasting

Administration continues to build on asset management practices and financial forecasting for Town owned and planned assets. This Corporate Plan advances on previous efforts by maintaining asset management initiatives, operational staffing for energy planning and financial analysis.

3. Reserve Balance Consideration

This Corporate Plan includes a projected minimal increase to reserves through 2022. Fiscal 2021 paid particular attention to the Town's Balance Sheet and 2022 maintains current levels in an effort to allow a degree of flexibility given priority projects in the near term.

This Corporate Plan progresses the efforts to strengthen Town services and internal processes. As the community and the organization moves forward and out of the recent challenges and sluggish economic environment, fiscal and operational capacity is available to ensure we can meet and exceed the community development contemplated within the Strategic Plan.



Thomas Goulden, Town Manager



Corporate Plan

Overview

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

Process and Timelines

The corporate planning process aligns the activities of the Town with the strategic goals of the community. The following timeline (Table 1) sets out the dates for preparation, consideration, and approval of the 2022-2024 Corporate Plan.

Table 1	
Date	Activity
March	Council Retreat – Strategic Planning session for the Corporate Plan.
April	Strategic Plan – Adoption of the 2021-2024 Strategic Plan. Corporate Planning – Senior Leadership Team (SLT) and Managers identify and define corporate initiatives.
April – June	Department Business Planning – Departments work on developing detailed Operating budgets, business cases or operating and capital initiatives, and service changes. Department business plans are reviewed to validate dependencies and scheduling, overall budget requirements, effort demands, and capacity. Ranking and Prioritization – SLT completes a detailed review and prioritizes operating and capital initiatives as well as proposed service changes. This enables the SLT to prioritize funding, analyze capacity and align submissions with Council strategic direction.
July – August	Financial and Capacity Analysis – We calculate and compile financial summaries of the funding strategies for the operating budget, new initiatives, and service changes prioritized by the SLT in June. We analyze the capacity of the organization to deliver core services, new initiatives, and service changes.
September	Finalize Proposed Corporate Plan – Using the financial and capacity analysis, the SLT reviews and finalizes changes to budgets and priorities. SLT reviews and finalizes the funding strategies for the Proposed Corporate Plan.
October 27	Distribution of Proposed Corporate Plan – The Proposed Corporate Plan is distributed to the public. This provides both members of Council and the public an opportunity to become familiar with the Proposed Corporate Plan.
November 8, 9 & 10	Public Corporate Plan Meetings – The Proposed Corporate Plan is presented to Council for deliberation and direction. At this time, it may be further amended.
November 29	Corporate Plan Approval – The Corporate Plan is presented to Council for approval.
December	Public Communication of the Corporate Plan – The Approved Corporate Plan is reviewed with staff and communicated to the public.

Corporate Plan

Prioritization

Departments develop, refine, and submit operating initiatives, service changes and capital initiatives for the Corporate Plan process. The SLT then reviews and ranks them. This is done using a set of prioritization criteria that were developed by SLT in response to Council's Strategic Plan 2021-2024. Each of the criteria is weighted differently, as detailed below:

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

Corporate Plan

New initiatives are placed into the following categories:

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

Corporate Plan

Corporate Priorities

This section outlines the initiatives developed from the Strategic Plan 2021-2024. They are organized according to the themes within the Strategic Plan.

GOVERNANCE & PARTNERS

I. We Commit to:

Pursue partnerships and advocate with regional entities, municipalities, and other levels of government to provide infrastructure, programs and services for a growing urban municipality.

Key Actions:

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

Table 2	
Initiative	Old Town South Redevelopment
Category	Corporate & Service Change
Business Unit	Planning and Infrastructure
Schedule	2022-2024
Cost	\$2,530,000
Funding Source	Tax Base, Utility Rates, Utility Reserve & Debenture paid by Utility Rates
Executive Summary The Town is committed to supporting and enhancing the redevelopment of Old Town South, to ensure there is a strong and vibrant hub for social, cultural, recreational, institutional, residential, and commercial activities. This work stems from and integrates actions of the Old Town Community Plan Area Redevelopment Plan and is intended to define suitable land use concepts and enable site design for the area while establishing a clear implementation plan. Once developed, the infrastructure assessment and concept plan will ensure that future investments in Old Town South are viable, cohesive, and work together to achieve the redevelopment vision. Planning and redevelopment will occur in the following phases – <ul style="list-style-type: none">• 2022 Conceptual planning \$110,000• 2023 Detailed infrastructure design \$400,000• 2024 Infrastructure construction \$2,000,000• 2024 Annual Façade Improvement Program \$10,000• 2024 Annual Placemaking Grant Program \$10,000	

Corporate Plan

2. We Commit To:

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

Key Actions:

- Understand and build on learnings from COVID-19 enhancing our organizational resiliency and ability to adapt
- Enhance our workforce by providing adequate resources and infrastructure to support productivity and employee well-being
- Adopt a performance-measuring framework that aligns with strategic priorities
- Strengthen fiscal sustainability framework

3. We Commit To:

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

Key Actions:

- Build and support community resiliency through COVID-19 pandemic recovery
- Open dialogue with residents through public participation, engaging during community events and other direct means of communication

ECONOMIC OPPORTUNITY

1. We Commit To:

Strengthen our vibrant business community.

Key Actions:

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

Corporate Plan

2. We Commit To:

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

Key Actions:

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

Table 3	
Initiative	Highway Development Strategy
Category	Corporate
Business Unit	Office of the Chief Administrative Officer
Schedule	2022
Cost	\$110,000
Funding Source	Tax Base & Tax Levy Stabilization Reserve
Executive Summary Highways 16A & 628 connects producers to markets, workers to jobs, and students to schools as one of the Town's primary corridors to the Edmonton Metropolitan Region and much of the province. The Strategy will support investment attraction efforts in the areas bordering Highways 16A & 628 by outlining development scenarios and their associated feasibility. More specifically, the Strategy will examine Parkland Gateway, Northwest Industrial, Goertz Business Park, North Industrial, East Boundary, and the South and North Business Parks to identify and support the ideal conditions for development, attract new investment, position the Town to respond to future forecasted demands, and provide a path toward further business development.	

3. We Commit To:

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

Key Actions:

- Completion of the Downtown Redevelopment Plan
- Explore programs to enhance historic properties and the downtown area
- Review and consider redevelopment sites in the downtown core

Corporate Plan

SUPPORTIVE INFRASTRUCTURE:

I. We Commit To:

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

Key Actions:

- Examine options for access to Westview Health Centre and surrounding neighbourhoods with the extension of South Park Drive (Table 4)
- Enhance infrastructure maintenance in a more sustainable and efficient manner with the development of an Asset Management Plan (Table 5)

Table 4	
Initiative	South Park Drive Extension Design
Category	Corporate Capital
Business Unit	Planning & Infrastructure
Schedule	2022
Cost	\$226,000
Funding Source	Grant
Executive Summary This project will complete the detailed design of the proposed continuation and connection of South Park Drive/46th Avenue around the WestView Health Centre including the servicing of Lot 8PUL on the east side of the proposed road. The roadway will connect at 44th Avenue and will also serve as the second access for the Silverstone subdivision. The detailed design will be completed in 2022 with construction to follow in 2028.	

Table 5	
Initiative	Asset Management
Category	Corporate & Service Change
Business Unit	Planning & Infrastructure
Schedule	2022-2024
Cost	\$225,000
Funding Source	Tax Levy Stabilization Reserve & Tax Base
Executive Summary Asset management is an integrated process that brings together information about a community's physical assets and finances, so that informed decisions can be made to manage risks and support sustainable service delivery. This initiative will continue to build the Town's Asset Management Program with further investments in data gathering to improve the Towns management of its assets. Condition assessments in 2022 and 2023 will be used to recommend capital rehabilitation and life cycle replacements in future years. The proposed staffing will ensure a consistent level of service and expand the program across all Town Departments. <ul style="list-style-type: none">• 2022 Bridge/Facilities condition assessment \$50,000• 2023 Facilities condition assessment \$75,000• 2024 Asset Management Specialist (FTE) \$100,000	

Corporate Plan

2. We Commit To:

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

Key Actions:

- Review and renew the Off-site Levy Bylaw, while considering new authorities granted within the Municipal Government Act
- Address broadband infrastructure gaps for business and residents (Table 6)

Table 6	
Initiative	Broadband Strategy
Category	Corporate
Business Unit	Office of the Chief Administrative Officer
Schedule	2022-2023
Cost	\$130,000
Funding Source	Tax Levy Stabilization Reserve
Executive Summary To address infrastructure gaps the Town will undertake a two-stage Broadband Strategy. Commencing in 2022, stage one of the Strategy will analyze Stony Plain's current fibre and equipment inventory to produce several possible infrastructure solutions. Once a solution is determined, the Strategy's second stage in 2023 will produce a detailed business plan outlining the recommended sequence of capital investment.	

3. We Commit To:

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

Key Actions:

- Build a regional recreation facility in Stony Plain that supports the recommendation of the 2017 Indoor Recreation Study (Table 7)
- Design and construct a municipal cemetery (Table 8)

Table 7	
Initiative	Community Recreation Centre
Category	Corporate Capital & Service Change
Business Unit	Community and Protective Services
Schedule	2023-2024
Cost	\$15,210,000
Funding Source	Debenture paid by Tax Base, Offsite Levy & Tax Base
Executive Summary This initiative will fund the construction of and establish operations of a new recreation facility in the Old Town South neighbourhood. It is estimated construction will take eighteen months to complete. The facility will be available for public use in Q4 2024. Administration will continue to secure available grants, sponsorship, and partnership funding for the establishment of this new facility. <ul style="list-style-type: none"> • 2023-2024 Facility construction \$15,000,000 • 2024 Facility operation \$210,000 (Estimated annual operational costs of \$700,000) 	

Corporate Plan

Table 8	
Initiative	Cemetery
Category	Corporate & Service Change
Business Unit	Planning & Infrastructure
Schedule	2024
Cost	\$1,950,400
Funding Source	Grant & Tax Base
Executive Summary The design of the cemetery will be completed in 2021, with construction scheduled for 2024. This initiative will provide the necessary administrative and contracted support, resources, and equipment to establish operation of the cemetery. Full operation including additional contracted services will commence after construction. Two part time staff positions will be onboarded to supervise and maintain the grounds and provide customer service for this new facility. <ul style="list-style-type: none"> • Cemetery construction and equipment \$1,874,800 • Cemetery operation \$75,600 (Estimated annual net operational costs of \$150,000) 	

COMMUNITY DEVELOPMENT

I. We Commit To:

Develop cultural aspects of our community.

Key Actions:

- Increase awareness of, and participation in, local art and cultural opportunities
- Develop a Public Art Strategy to guide the placement and design of public art (Table 9)

Table 9	
Initiative	Public Art Strategy
Category	Corporate
Business Unit	Office of the Chief Administrative Officer
Schedule	2022
Cost	\$15,000
Funding Source	Public Art Reserve
Executive Summary In 2015 Council approved the Public Art Policy which calls for 1% of all new capital building budgets and 0.1% of the annual operating budget to be reserved for public art. The Public Art Strategy will guide the placement and design of public art with purpose and engagement. This initiative is a recommended action in the 2020 Arts, Culture and Heritage Action Plan.	

Corporate Plan

2. We Commit To:

Enhance the safety and protection of our community.

Key Actions:

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

3. We Commit To:

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

Key Actions:

- Enhance civic engagement opportunities through volunteerism, neighbourhood development, and leadership opportunities (Table 10)
- Build on the success of the Together We Shine initiative to enhance inclusion activities, including exploration of membership in the Coalition of Inclusive Municipalities (Table 11)
- Develop a Housing Strategy that reflects options for the current environment and community needs
- Collaborate regionally with local school boards to determine the location of future schools and enhance community use of school sites, including Conseil scolaire Centre-Nord
- Explore and develop options to enhance Stony Plain as an affordable lifestyle community

Table 10	
Initiative	Community Volunteer Leadership Development
Category	Corporate & Service Change
Business Unit	Community & Social Development
Schedule	2023
Cost	\$19,000
Funding Source	Tax Base
Executive Summary The Mayor's Task Force on Volunteerism and Civic Engagement recommended the development of a community ambassador program to foster engagement and increase community participation. In late 2019 and 2020 a community champions program was launched and provided an initial roll-out of community-based leaders to help develop and guide community connection activities. The next phase of the roll-out includes increased capacity development for volunteers to enhance their skill sets and provides more impact during their connecting activities with the community.	

Corporate Plan

Table 11	
Initiative	Together We Shine
Category	Corporate & Service Change
Business Unit	Community & Social Development
Schedule	2022
Cost	\$45,000
Funding Source	Tax Levy Stabilization Reserve
Executive Summary Work to promote inclusion and equity and reduce racism and discrimination requires commitment of community leaders. The Together We Shine initiative will provide an overall municipal focus to diversity, equity, and inclusion activities and principles of the Town. This project will establish the foundational steps as part of the Coalition of Inclusive Municipalities. The initiative will include collecting and analyzing information and data on an ongoing basis to determine whether the strategies, approaches and implementation mechanisms are on the right track, completing a diversity audit of the Town of Stony Plain processes, reviewing public participation processes to understand needs and priorities, and establishing measures for an annual report card.	

ENVIRONMENTAL RESPONSIBILITY

I. We Commit To:

Protect and manage our environmental impact.

Key Actions:

- Pursue opportunities for regional waste, organics and recycling facilities and programs

2. We Commit To:

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

Key Actions:

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

DEPARTMENT BUSINESS PLANS

Overview

Department Business Plans reflect the activities of departments within the Town. These activities help to fulfill the Town's Strategic Plan and move the Town forward with effective operational services. The operational services are guided by service delivery expectations within the Town and include departmental operating and capital initiatives as well as service changes for 2022, 2023 and 2024.

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

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

Identity Statement

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

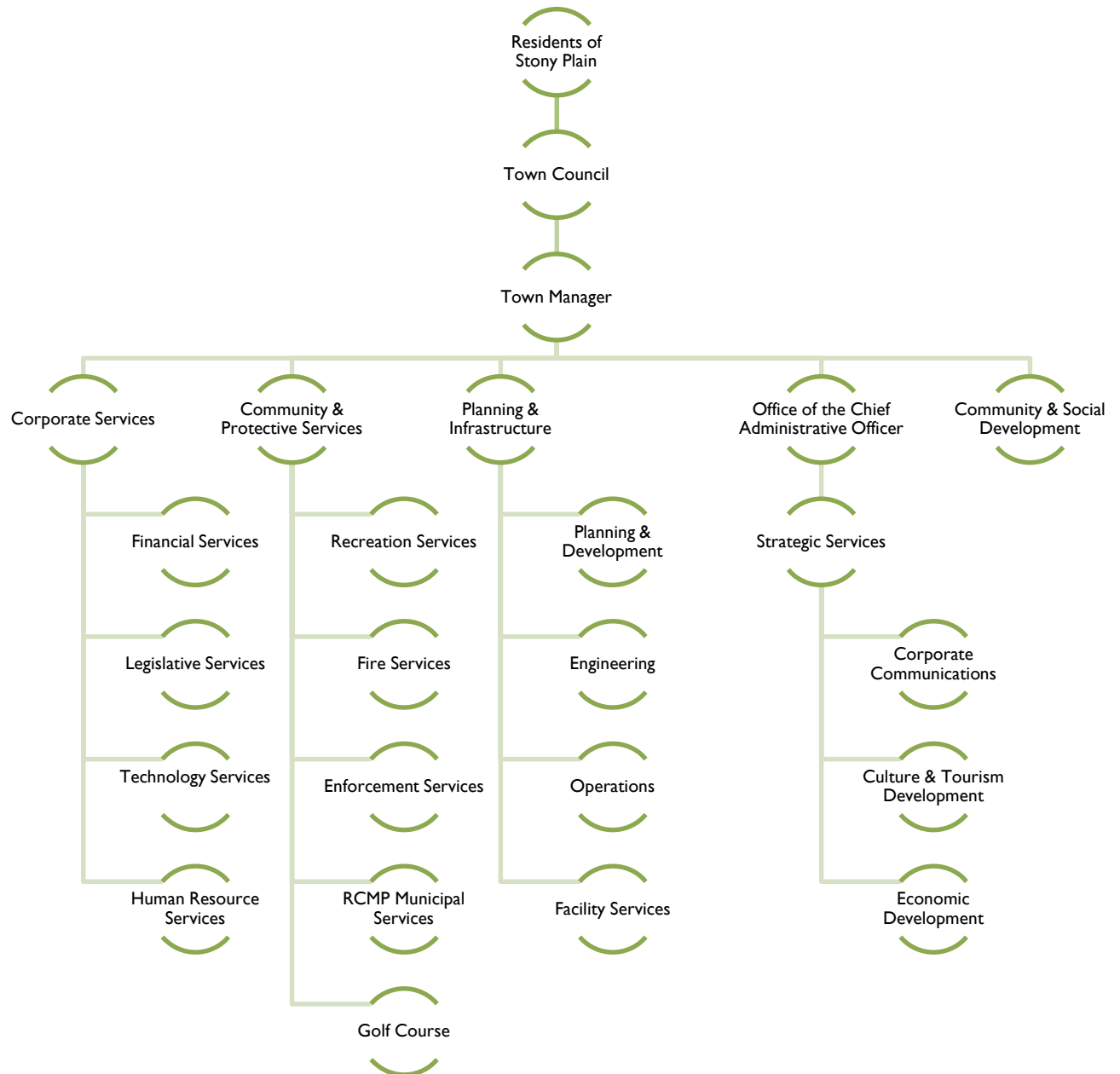
Organizational Chart

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

Positions for 2022-2024 are reflected in the organizational charts in shaded boxes and include the position name, along with the year that they will be added.

Corporate Plan

The following is the organizational structure of the Town:



Corporate Plan

Staffing Summary

The staffing size for each department is expressed as Full-Time Equivalents (FTE). The staffing summaries for each department include proposed FTEs for 2022-2024. The following schedule shows Proposed FTEs for the 2022-2024 Fiscal Plan years.

TABLE 12

Department	2022	2023	2024
Office of the CAO	1.0	0.0	0.0
Corporate Services	2.0	1.0	0.0
Community & Protective Services	1.0	2.0	1.0
Planning & Infrastructure	0.0	0.0	1.9
Community & Social Development	0.0	0.4	0.0
Proposed Annual Increase in FTEs	4.0	3.4	2.9

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

Corporate Plan

The following table is a summary of the total FTEs, including positions for 2022 – 2024.

Table 13	2021	Proposed 2022	Proposed 2023	Proposed 2024
Office of the CAO				
Town Manager's Office	2.0	2.0	2.0	2.0
General Manager's Office	1.0	1.0	1.0	1.0
Economic Development	2.0	2.0	2.0	2.0
Cultural & Tourism Development	1.0	1.0	1.0	1.0
Corporate Communications	2.0	3.0	3.0	3.0
	8.0	9.0	9.0	9.0
Corporate Services				
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	11.4	12.4	12.4	12.4
Legislative Services	4.6	4.6	4.6	4.6
Technology Services	4.0	5.0	5.0	5.0
Human Resource Services	3.0	3.0	4.0	4.0
	24.0	26.0	27.0	27.0
Community & Protective Services				
General Manager's Office	1.0	1.0	1.0	1.0
Recreation Services	8.8	8.8	8.8	8.8
Fire Services	7.5	7.5	7.5	7.5
Enforcement Services	6.0	6.0	7.0	7.0
RCMP Municipal Services	19.5	20.5	21.5	22.5
Golf Course	3.0	3.0	3.0	3.0
	45.8	46.8	48.8	49.8
Planning & Infrastructure				
General Manager's Office	1.0	1.0	1.0	1.0
Planning & Development	8.0	8.0	8.0	8.0
Engineering	5.0	5.0	5.0	6.0
Operations	25.4	25.4	25.4	25.4
Facility Services	12.0	12.0	12.0	12.9
	51.4	51.4	51.4	53.3
Community & Social Development				
General Manager's Office	1.0	1.0	1.0	1.0
Community & Social Development	6.0	6.0	6.4	6.4
	7.0	7.0	7.4	7.4
Total Full-Time Equivalents	136.2	140.2	143.6	146.5

Corporate Plan

Departmental Initiatives and Service Changes

Department business plans include summaries of the departmental operating and capital initiatives, service changes, and staffing changes for 2022 and those planned for 2023 and 2024.

Fiscal Plan

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

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

DEPARTMENTS

Office of the CAO

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

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

Mandate

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

Plan & Projects

- Strategic Plan update
- Old Town South redevelopment
- Broadband Strategy development
- Explore programs to enhance historic properties and the downtown area
- Consider redevelopment sites in the downtown area
- Review and implementation of the Tri-Municipal Regional Plan
- Signage & Banner Strategy implementation
- Arts, Culture and Heritage Action Plan implementation
- Public Arts Strategy development
- Tourism Master Plan implementation
- Economic Development Strategic Plan implementation

Department Business Plans

OCAO Operational Summary 2021-2024

Office of the CAO	2021 Budget	2022 Proposed Budget	Increase/ (Decrease)	2023 Proposed Budget	2024 Proposed Budget
Revenue					
Sales and User Charges	600	600	-	600	600
Government Transfers		200,000	200,000	-	-
Total Revenue	600	200,600	200,000	600	600
Expenses					
Office of the CAO	474,145	471,819	(2,326)	475,363	478,606
Strategic Services	189,422	401,314	211,892	216,171	226,970
Corporate Communications	326,656	390,620	63,964	386,200	386,200
Economic Development	396,136	549,517	153,381	478,194	411,914
Cultural Services	451,746	493,616	41,870	478,669	543,669
Total Expenses	1,838,105	2,306,886	468,781	2,034,597	2,047,359
Net Surplus/Deficit	(1,837,505)	(2,106,286)	(268,781)	(2,033,997)	(2,046,759)

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

- 1 - Alberta Communities Partnership Grant Revenue for Regional Plan implementation
- 2 - Alberta Communities Partnership Grant Expenses for Regional Plan implementation
- 3 - Corporate Communications Coordinator Initiative (Table 15)
- 4 - Highway Development Strategy (Table 3); Broadband Strategy (Table 6)

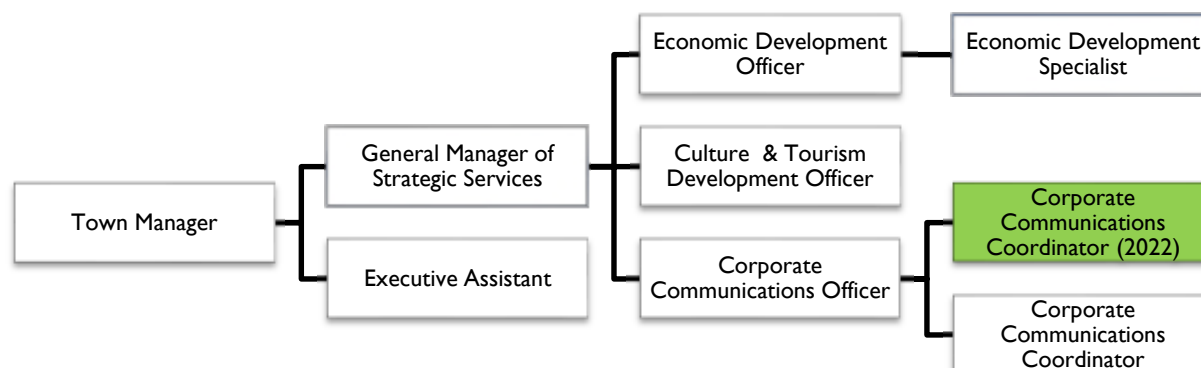
Council	2021 Budget	2022 Proposed Budget	Increase/ (Decrease)	2023 Proposed Budget	2024 Proposed Budget
Expenses					
Total Expenses	543,002	537,441	(5,561)	550,441	550,441
Total Expenses	543,002	537,441	(5,561)	550,441	550,441
Net Surplus/Deficit	(543,002)	(537,441)	5,561	(550,441)	(550,441)

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

None

Department Business Plans

Organizational Chart



Full-Time Equivalent Staffing Summary

Table 14	2021	Proposed 2022	Proposed 2023	Proposed 2024
Town Manager's Office	2.0	2.0	2.0	2.0
General Manager's Office	1.0	1.0	1.0	1.0
Economic Development	2.0	2.0	2.0	2.0
Culture & Tourism Development	1.0	1.0	1.0	1.0
Corporate Communications	2.0	3.0	3.0	3.0
	8.0	9.0	9.0	9.0

Department Initiatives and Service Changes

Table 15	
Initiative	Corporate Communications Coordinator
Category	Staffing
Business Unit	Office of the Chief Administrative Officer
Schedule	2022
Cost	\$95,000
Funding Source	Tax Base
Executive Summary As Town services evolve and expand, adding this position will allow the Corporate Communications to maintain the quality of information and level of service it has been providing to residents. This position will shift reliance on contract support and provide a more consistent level of service.	

Corporate Services

Corporate Services encompasses the following functions:

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

Mandate

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

Plans & Projects

- Planning and implementation of an Enterprise Resource Planning (ERP) system
- Council committees review and bylaw development
- Employee compensation and benefits review
- Union negotiations
- Contract management and e-signatures
- Technology security testing
- Asset management foundational support (policy, data, systems)

Department Business Plans

Corporate Services Operational Summary 2021-2024

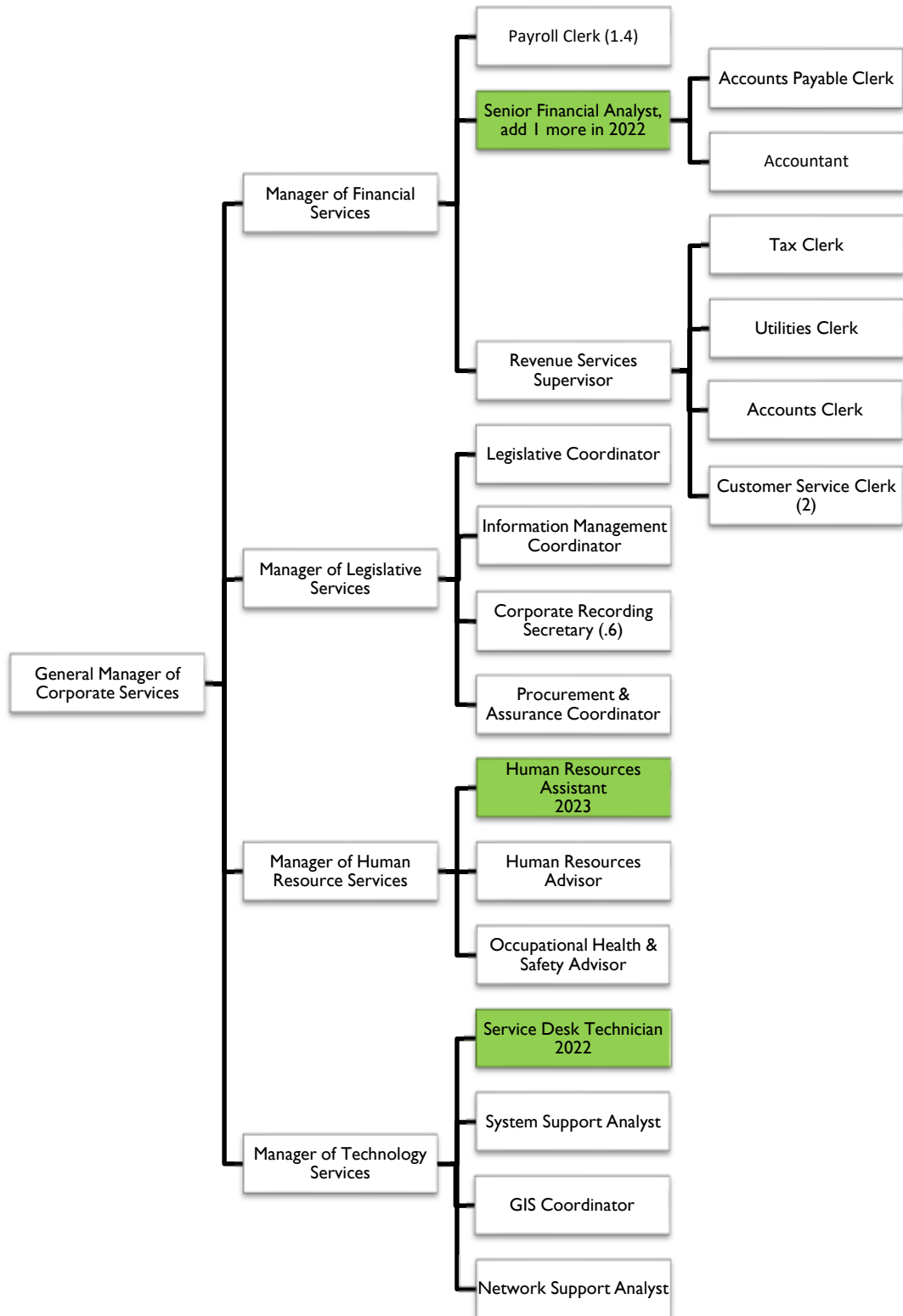
Corporate Services	2021 Budget	2022 Proposed Budget	Increase/ (Decrease)		2023 Proposed Budget	2024 Proposed Budget
Revenue						
Taxation	17,487,832	17,686,756	198,924	1	17,731,467	17,816,716
Sales and User Charges	30,900	38,400	7,500		38,400	38,400
All Other	3,938,878	3,938,961	83		3,938,961	3,938,961
Government Transfers	129,842	130,000	158		130,000	130,000
Interest	246,000	246,000	-		246,000	246,000
Total Revenue	21,833,452	22,040,117	206,665		22,084,828	22,170,077
Expenses						
General Government	934,768	657,278	(277,490)	2	657,393	659,569
Corporate Services	334,483	215,688	(118,795)	3	219,059	221,087
Financial Services	1,368,713	1,507,479	138,766	4	1,532,444	1,552,994
Legislative Services	505,082	593,199	88,117	5	601,851	615,235
Human Resource Services	446,878	518,355	71,477	6	558,839	593,714
Technology Services	1,053,103	1,139,745	86,642	7	1,156,164	1,168,240
Total Expenses	4,643,027	4,631,744	(11,283)		4,725,750	4,810,839
Net Surplus/Deficit	17,190,425	17,408,373	217,948		17,359,078	17,359,238

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

- 1 - Estimated 1% new tax revenue due to new assessment
- 2 - Reclassification of prior FCSS grant to Community & Social Development Department
- 3 - Procurement & Assurance reclassification to Legislative services
- 4 - Senior Financial Analyst Initiative (Table 19)
- 5 - Reclassification of Procurement & Assurance from Corporate Services offset by implementation of contract management and e-signatures
- 6 - Compensation review and bi-annual safety event
- 7 - Service Desk Technician (Table 18)

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

Table 16	Approved 2021	Proposed 2022	Proposed 2023	Proposed 2024
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	11.4	12.4	12.4	12.4
Legislative Services	4.6	4.6	4.6	4.6
Technology Services	4.0	5.0	5.0	5.0
Human Resource Services	3.0	3.0	4.0	4.0
	24	26	27	27

Department Initiatives and Service Changes

Table 17	
Initiative	Enterprise Resource Planning Replacement
Category	Departmental
Schedule	2022-2024
Cost	\$1,624,000
Funding Source	Grant
Executive Summary The Enterprise Resource Planning (ERP) system houses critical data for the Town including taxes, utilities, payroll, timesheets, licensing, human resources, reporting, project tracking, customer accounts, cash receipting, purchase orders, and general ledger functions. A 2021 Corporate Plan corporate systems review initiative was completed identifying that the ERP system was a high priority for replacement due to challenges with the current system and needs required to support Town departments. The ERP replacement will begin in 2022 with completion planned for early 2024 at cost of \$1,500,000. In 2024, a work order system will be planned and implemented at cost of \$124,000.	

Table 18	
Initiative	Service Desk Technician
Category	Staffing
Schedule	2022
Cost	\$86,000
Funding Source	Tax Base
Executive Summary As the Town continues to grow and technology demands of both staff and the public expand, the current staffing capacity is not able to maintain current service levels. This position will help address capacity, reduce support delays, and allow Technology Services to maintain, support and implement systems and technology to continue to move the Town's operations forward.	

Department Business Plans

Table 19

Initiative	Senior Financial Analyst
Category	Staffing
Schedule	2022
Cost	\$124,000
Funding Source	Tax Base
Executive Summary This position will support the Town in managing the complexity of financial analysis and reporting as the organization continues to experience growth, new services, and increase in collaborative services with municipal partners. It is imperative to ensure sound financial support and analysis is available to support decision making and fiscal responsibility throughout the organization.	

Table 20

Initiative	Capital Infrastructure Replacement Funding
Category	Departmental
Schedule	2022-2024 (5 years proposed)
Cost	\$511,500
Funding Source	Tax Base
Executive Summary This initiative provides a 1% tax increase (\$170,500) per year in order to bridge the reserve funding gap and enable replacement of capital infrastructure and equipment. The dedicated funding commitment over five years will move the Town's financial strategies to replace and rehabilitate existing infrastructure and equipment to a more sustainable level and increase the reserve transfers for renewal by \$852,500 in year five.	

Table 21

Initiative	Human Resources Assistant
Category	Staffing
Schedule	2023
Cost	\$68,000
Funding Source	Tax Base
Executive Summary With the growth of the organization, the Human Resource area is required to be more responsive to recruitment and staffing, support of leaves and general employee well being. This position will support Human Resources by addressing administrative tasks, allowing other members of the team time to support personnel, continue to formalize process and policy, as well as, responding to the many legislative changes in labour and occupational health and safety legislation.	

Community & Protective Services

Community & Protective Services includes the following operational areas:

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

Mandate

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

Projects & Plans

- Continued Implementation of the 2019 Stony Plain Fire Department Master Plan
- Coordinate Emergency Management training
- Develop an Organization Business Continuity Plan
- Assist with the implementation of Transportation Safety Initiatives identified in the Transportation Master Plan
- Continue to complete Crime Prevention Through Environmental Design
- Continue to Refine Golf Course Operations
- Redesign of Community Grant Programs
- Transition of Transit to Edmonton Metropolitan Transit Service Commission
- Re-Engage Community Post COVID-19
- Recreation Facility Detail Design

Department Business Plans

Community & Protective Services Operational Summary 2021-2024

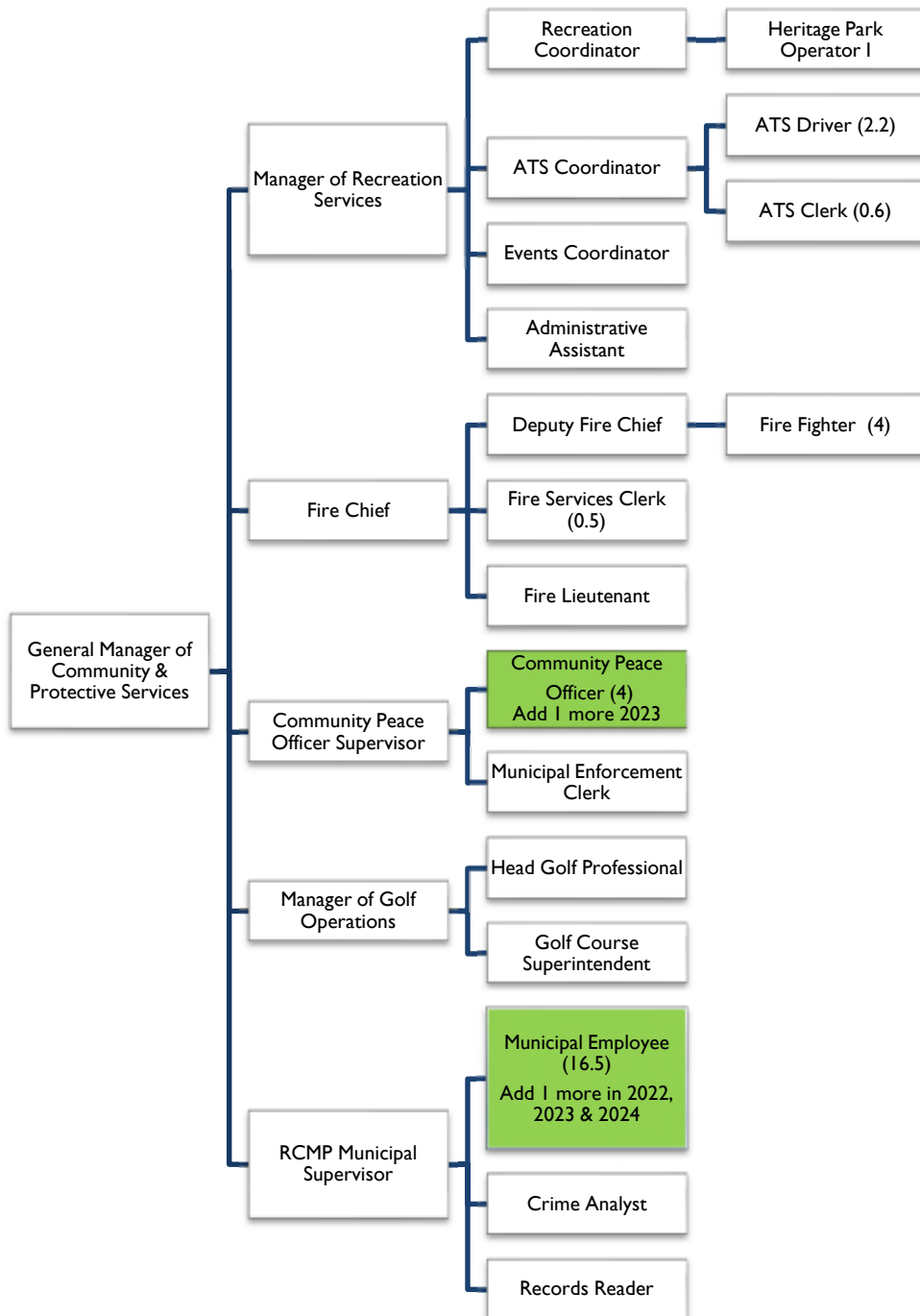
Community & Protective Services	2021 Budget	2022 Proposed Budget	Increase/ (Decrease)		2023 Proposed Budget	2024 Proposed Budget
Revenue						
Sales and User Charges	1,568,925	1,702,300	133,375	1	1,699,750	1,703,537
All Other	505,400	543,900	38,500		515,400	515,400
Fines	556,500	556,500	-		556,500	556,500
Government Transfers	1,137,938	1,085,421	(52,517)	2	1,094,371	1,110,871
Interest	10,500	10,500	-		10,500	10,500
Total Revenue	3,779,263	3,898,621	119,358		3,876,521	3,896,808
Expenses						
Protective Services	6,654,133	7,103,803	449,670	3	7,567,627	7,737,544
Community Services	279,303	339,014	59,711	4	345,186	350,441
Tri-Leisure	551,305	592,093	40,788		620,000	620,000
Programs	1,383,926	1,344,162	(39,764)		1,312,742	1,337,230
Golf Course	1,377,876	1,493,614	115,738	5	1,492,329	1,497,826
Total Expenses	10,246,543	10,872,686	626,143		11,337,884	11,543,041
Net Surplus/Deficit	(6,467,280)	(6,974,065)	(506,785)		(7,461,363)	(7,646,233)

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

- 1 - Increase in Golf green fee revenue
- 2 - School Resource Officer budget adjustment to actual
- 3 - RCMP Contract increase and additional RCMP municipal employee
- 4 - Reallocation in community services administrative salary due to restructure
- 5 - Increase in seasonal staffing to meet increased demand and historical spend

Department Business Plans

Organizational Chart



Department Business Plans

Full-Time Equivalent Staffing Summary

Table 22	Approved 2021	Proposed 2022	Proposed 2023	Proposed 2024
General Manager's Office	1.0	1.0	1.0	1.0
Recreation Services	8.8	8.8	8.8	8.8
Fire Services	7.5	7.5	7.5	7.5
Enforcement Services	6.0	6.0	7.0	7.0
RCMP Municipal Services	19.5	20.5*	21.5*	22.5*
Golf Course	3.0	3.0	3.0	3.0
	45.8	46.8	48.8	49.8

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

Department Initiatives and Service Changes

Table 23	
Initiative	Community Peace Officer
Category	Staffing
Schedule	2023
Cost	\$195,000
Funding Source	Tax Base & Policing & Public Safety Reserve
Executive Summary The addition of this Community Peace Officer will maintain or increase timely responses to complaints and address the increase in enforcement files and challenges as the community grows. Stony Plain Enforcement Services operates with a combination model of proactive and reactive enforcement. The new Peace Officer will increase the percentage of the proactive enforcement and create a more balanced service model. Costs include \$115,000 in operating and \$80,000 for capital equipment.	

Planning & Infrastructure

Planning & Infrastructure encompasses the four functional areas:

- Planning & Development
- Engineering
- Operations (Roads, Parks, Horticulture, Fleet and Utilities)
- Facilities (Assets, Projects, Arena and Sportfields)

Mandate

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

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

Plans & Projects

- Old Town South redevelopment infrastructure improvements and concept planning
- Central trunk sanitary upgrade
- Flood mitigation project implementation
- Asset management implementation
- Transit service implementation
- Road rehabilitation program implementation
- Stormwater infrastructure improvements
- Wastewater infrastructure improvements
- Cemetery construction and operation
- Trail improvements and expansion
- Urban Agricultural Master Plan
- Environmental Master Plan implementation and monitoring
- Housing Strategy Implementation

Department Business Plans

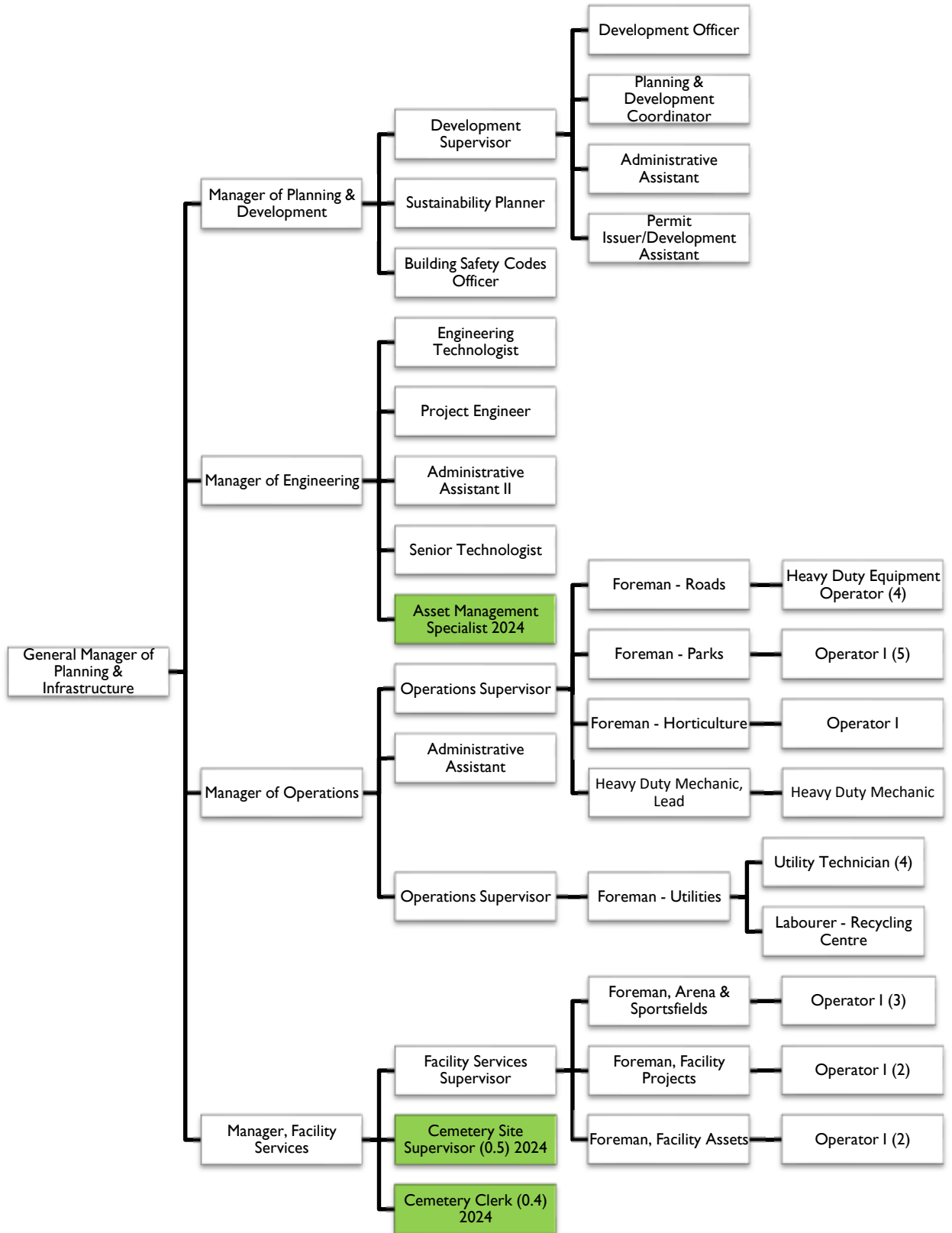
Planning & Infrastructure Operational Summary 2021-2024

Planning & Infrastructure	2021 Budget	2022 Proposed Budget	Increase/ (Decrease)		2023 Proposed Budget	2024 Proposed Budget
Revenue						
Taxation						
Sales and User Charges	12,295,464	13,217,235	921,771	1	14,162,571	14,907,329
All Other	1,183,010	1,361,150	178,140	2	1,378,650	1,396,150
Developer Levy		346,000	346,000	3	346,000	346,000
Government Transfers	659,415	186,534	(472,881)	4	204,534	184,534
Interest	21,000	21,000	-		21,000	21,000
Total Revenue	14,158,889	15,131,919	973,030		16,112,755	16,855,013
Expenses						
Transportation	2,807,636	2,956,483	148,847	5	3,064,257	3,015,963
Environmental Services	9,563,052	9,960,677	397,625	6	10,203,291	10,455,053
Parks	1,479,839	1,534,804	54,965	7	1,555,282	1,717,889
Planning & Development	1,566,031	1,297,045	(268,986)	8	1,333,830	1,375,347
Engineering	737,029	1,004,583	267,554	9	881,291	842,261
Facilities	2,587,786	2,561,599	(26,187)		2,661,626	3,069,666
Total Expenses	18,741,373	19,315,191	573,818		19,699,577	20,476,179
Net Surplus/Deficit	(4,582,484)	(4,183,272)	399,212		(3,586,822)	(3,621,166)

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

- 1 - Utility fee revenue increase, majority attributed to servicing Umbach Storm Pond Debenture
- 2 - Increase in facility rental income, anticipated pre-covid levels
- 3 - Offsite Levy funding offsetting debenture expenses
- 4 - Removal of one time project grant revenue
- 5 - Transit service full year
- 6 - Utility commodity increases; Servicing of new debenture interest
- 7 - Increases to fuel, contractor services and repairs & maintenance
- 8 - Removal of one time projects expenses
- 9 - Removal of one time project and addition of South Park Drive Design (Table 4)

Department Business Plans



Department Business Plans

Full-Time Equivalent Staffing Summary

Table 24	Approved 2021	Proposed 2022	Proposed 2023	Proposed 2024
General Manager	1.0	1.0	1.0	1.0
Planning & Development	8.0	8.0	8.0	8.0
Engineering	5.0	5.0	5.0	6.0
Operations	25.4	25.4	25.4	25.4
Facilities	12.0	12.0	12.0	12.9
	51.4	51.4	51.4	53.3

Department Initiatives

Table 25	
Initiative	Wastewater North Business Park Lift Station
Category	Capital
Schedule	2022
Cost	\$1,100,000
Funding Source	Offsite Levy & Debenture paid by Utility Rate
Executive Summary The wastewater lift station in the North Business Park is near the end of its life cycle and will be replaced. This lift station will be sized to service the business park's existing customers as well as the undeveloped lots in the catchment area. This project is included in the 2021 Offsite Levy Bylaw with 70.33% funded by Town (existing development) and 29.67% funded by Developer Levies (undeveloped area).	

Table 26	
Initiative	Central Trunk Sanitary Sewer Design & Construction
Category	Capital
Schedule	2022–2023
Cost	\$3,750,000
Funding Source	Wastewater Capital Reserve & Debenture paid by Utility Rate
Executive Summary The 2019 Utility Master Plan identified that the central trunk sanitary sewer is operating over capacity during major rainfall events. It was recommended to install a 1500mm diameter concrete super storage pipe between 52 Avenue and 49 Avenue beside the current sewer line. In 2021 a condition and groundwater assessment were completed to provide information to enable the detailed design to be completed. This project will include design in 2022, with tender and construction in 2023.	

Department Business Plans

Table 27	
Initiative	Major Road Rehabilitation
Category	Capital
Schedule	2022–2024
Cost	\$2,660,000
Funding Source	Grant
<p>Executive Summary</p> <p>The Major Road Rehabilitation program is intended to address larger asset management road projects that are of strategic and operational importance. Condition assessments and observations have identified five major roads for rehabilitation in the next 10 years including 57 Avenue, 79 Avenue, Golf Course Road, Oatway Drive, and 50 Street. Detailed design will be completed in the year prior to construction to determine the recommended construction techniques. Additional considerations including active transportation, utilities, alignment with new developments and operational improvements will also be considered at the design stage. The major road rehabilitation projects include:</p> <ul style="list-style-type: none"> • 2022 57 Avenue Detailed Design \$120,000 • 2023 57 Avenue Construction \$2,420,000 • 2024 Detailed Design (Road to be determined) \$120,000 	

Table 28	
Initiative	Spruce Grove Stony Plain Trail Connection
Category	Capital
Schedule	2022-2023
Cost	\$890,000
Funding Source	Trails Reserve & Grant
<p>Executive Summary</p> <p>This conceptual project was approved by Council in 2021 with direction to Administration to provide options for a second multi use trail connection south of highway 16A between the Town of Stony Plain and the City of Spruce Grove. This initiative will provide for the trail design in 2022 and construction in 2023. Preliminary analysis on options and costs is being developed in 2021. This project is cost shared with the City of Spruce Grove.</p>	

Table 29	
Initiative	Crosswalk Improvements
Category	Capital
Schedule	2022-2024
Cost	\$100,000
Funding Source	Policing & Public Safety Reserve & Grant
<p>Executive Summary</p> <p>The Town is committed to improving the safety of pedestrian movements across roadways. The Transportation Master Plan recommended the installation of high visibility signs/signals at key pedestrian crossings. This initiative will continue the implementation of recommended crosswalk improvements. Five locations will be upgraded to flashing solar LED signalized crossings over the three years.</p>	

Department Business Plans

Table 30	
Initiative	Lighting at Rotary Park
Category	Capital
Schedule	2022
Cost	\$40,000
Funding Source	Public Art Reserve
Executive Summary This project will provide an opportunity for increased access and enjoyment of Rotary Park, including enhancing the outdoor skating rink and the annual seasonal light display. Enhancements to the existing town entrance signs will also be made through this initiative. Recycled and reconditioned decorative light poles will be installed in keeping with the Town's heritage brand.	

Table 31	
Initiative	Flood Mitigation Strategy Implementation
Category	Capital
Schedule	2023
Cost	\$222,000
Funding Source	Stormwater Reserve
Executive Summary The Flood Mitigation Report completed in 2020 identified several upgrades to improve the Town's stormwater management levels of service. Due to the significant capital costs of these projects, the design and construction will be completed over several years. This initiative will include the design of the Whispering Waters Creek upstream project in 2023, with construction planned for 2027.	

Table 32	
Initiative	Water Network Mains
Category	Capital
Schedule	2023-2024
Cost	\$4,640,000
Funding Source	Offsite Levy & Debenture paid by Offsite Levy
Executive Summary These projects will design and construct improvements to the water network mains identified in the Water and Sanitary Master Plan. These improvements are critical to ensure new infrastructure is constructed to meet increased water demands due to growth. The High Park Reservoir water line is a fill line being constructed in partnership with the Capital Region Parkland Water Services Commission. The projects include: <ul style="list-style-type: none"> • 2023 Detailed Design for High Park Reservoir watermain & Golf Course Road watermain \$464,000 • 2024 Construction of High Park Reservoir watermain & Golf Course Road watermain \$4,176,000 	

Department Business Plans

Table 33	
Initiative	Active Transportation Strategy Implementation
Category	Capital
Schedule	2023
Cost	\$177,000
Funding Source	Grant
<p>Executive Summary</p> <p>The Town is committed to improving its active transportation infrastructure to further connect community destinations, and promote public health and safety, environmental sustainability, and social cohesion. In 2020 the Town completed the Active Transportation Strategy to understand gaps and develop priorities. Administration has developed a multi-year plan to address sidewalk and trail connectivity gaps, with particular focus on commercial areas, high traffic corridors and areas where transit is introduced. This plan will add 1,750m of trail and 1,040m of sidewalk to the network over many years. The projects included for this phase include the design and construction -</p> <ul style="list-style-type: none"> Sidewalk on north side of 49 Avenue from Highway 779 to 50 Street Forest Green School trail development south to lane 	

Table 34	
Initiative	Wastewater Network Trunk
Category	Capital
Schedule	2023-2024
Cost	\$792,000
Funding Source	Offsite Levy
<p>Executive Summary</p> <p>The Water and Sanitary Master Plan identifies infrastructure that is required to be built by the Town to facilitate growth. This project will include the design and construction of a sanitary trunk project as outlined in the Offsite Levy Bylaw.</p> <ul style="list-style-type: none"> 2023 Design \$79,000 2024 Construction \$713,000 	

Table 35	
Initiative	Transportation Safety Program
Category	Capital
Schedule	2023
Cost	\$75,000
Funding Source	Roads Reserve
<p>Executive Summary</p> <p>The Transportation Master Plan made several recommendations to improve transportation safety in Stony Plain. This initiative will address the recommendations to conduct safety studies, implement speed reduction programs, initiate collision data collection and monitoring, investigate signal timing optimization, and prepare new development transportation impact guidelines. This project will build on the traffic management data collection and monitoring program that has been initiated.</p>	

Department Business Plans

Table 36	
Initiative	Arterial Road Network
Category	Capital
Schedule	2024
Cost	\$125,000
Funding Source	Offsite Levies
Executive Summary As the Town grows, the demands on its transportation network will increase. As per the 2020 Transportation Master Plan, a number of major upgrades to traffic signals, intersection capacity and corridor improvements were identified in order to meet the level of service. These projects would be funded by off site levies.	

Table 37	
Initiative	Snow Storage Site Design
Category	Capital
Schedule	2024
Cost	\$150,000
Funding Source	Stormwater Reserve
Executive Summary The primary purpose of a snow storage site is to manage snow removed from roadways that would otherwise be a hazard to the public or impair winter maintenance operations. The Town currently operates one snow storage site in the North Business Park. This site has limited infrastructure and environmental controls. The Town is required to update its storage site to meet Alberta Environment guidelines. In 2020 the Town hired a consultant to develop a site concept plan and complete preliminary engineering. This initiative will provide the detailed design for the future improvements to the existing site. Construction is proposed to occur in 2025.	

Community & Social Development

Community & Social Development provides the following key services:

- Poverty Reduction
- Mental Wellness
- Inclusion
- Healthy Relationships
- Youth Centre operations
- Volunteer Centre operations

Mandate

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

Plans & Projects

- Finalize Poverty Reduction action plan and launch implementation
- Expand and refine Neighbours Meeting Neighbours initiative
- Launch Community Volunteer Leadership Development program
- Review and refine municipal volunteer program to include recruitment, training, recognition, and evaluation
- Implement Together We Shine inclusion project and join Coalition of Inclusive Municipalities
- Implement actions related to Youth Centre work experience priority and launch needs assessment and evaluation
- Refine the Creating Hope (mental wellness) service plan
- Enhance collaborative work related to elder abuse and dementia supports
- Develop initial approach to coordinated community approach to healthy relationships
- Support internal capacity development for enhanced public participation strategies
- Support community capacity development and community participation post-pandemic
- Review and adjust Emergency Social Services approach

Department Business Plans

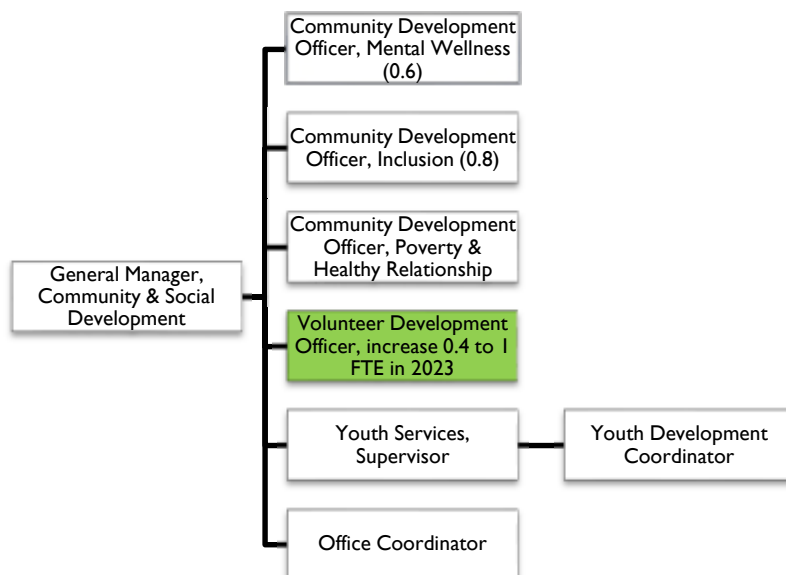
Community & Social Development Operational Summary 2021-2024

Community & Social Development	2021 Budget	2022 Proposed Budget	Increase/ (Decrease)	2023 Proposed Budget	2024 Proposed Budget
Revenue					
All Other	-	58,000	58,000	58,000	58,000
Government Transfers	-	706,137	706,137	615,854	615,854
Total Revenue	-	764,137	764,137	673,854	673,854
Expenses					
Community & Social Development	-	1,094,635	1,094,635	1,069,775	1,161,617
Total Expenses	-	1,094,635	1,094,635	1,069,775	1,161,617
Net Surplus/Deficit	-	(330,498)	(330,498) I	(395,921)	(487,763)

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

I - Programming costs to the town in 2021 were \$285,000; increase attributed to Together We Shine Initiative (Table I I)

Organizational Chart



Full-Time Equivalent Staffing Summary

Table 37	Approved 2021	Proposed 2022	Proposed 2023	Proposed 2024
General Manager	1.0	1.0	1.0	1.0
Community & Social Development	6.0	6.0	6.4	6.4
	7.0	7.0	7.4	7.4

Department Business Plans

Department Initiatives

Table 38	
Initiative	Volunteer Development Officer
Category	Staffing
Schedule	2023
Cost	\$44,000
Funding Source	Tax Base
Executive Summary The Volunteer Development Officer position is currently a 0.6 FTE. This initiative would increase the position to 1.0 FTE. Since 2019, seven new programs have been established that require volunteer recruitment, coordination, and management. This increased capacity will address these needs more effectively and proactively for the community.	

FINANCIAL DISCUSSION AND ANALYSIS

Overview

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

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

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

Tax Impact

The tax increase proposed for the 2022 Corporate Plan is 4.52% comprised of:

2.84%	for overall net operational expense and revenue projections
1.95%	for full year of local transit service
1.95%	RCMP contract and Municipal Employee Position
0.32%	Tri Leisure Centre operational increase request
0.18%	Implementation of Tourism Master Plan
(2.35%)	Offsite project and arena debenture servicing savings
(2.00%)	transfer from tax levy stabilization reserve
(1.00%)	growth due to new assessment
2.63%	for 2022 proposed initiatives:
	1.00% Transfer for Capital Infrastructure Replacement funding (Table 20)
	0.72% Senior Financial Analyst (Table 19)
	0.50% Service Desk Technician (Table 18)
	0.41% Corporate Communications Coordinator (Table 15)

Fiscal Plan

The tax increase proposed for 2023 is 8.97% comprised of:

2.52%	for overall net operational expense and revenue projections
1.28%	RCMP Contract and Municipal Employee Position
0.28%	Heritage Park Debenture phase in
0.18%	Tri Leisure Centre operating fund request increase
(0.50%)	Growth due to new assessment
5.21%	for the proposed initiatives:
2.78%	Community Recreation Centre Debenture Servicing (Table 7)
1.00%	Transfer for Capital Infrastructure Replacement funding (Table 20)
0.66%	Peace Officer (Table 23)
0.40%	Human Resources Assistant (Table 21)
0.26%	Volunteer Development Officer (Table 38)
0.11%	Community Volunteer Leadership (Table 10)

The tax increase proposed for 2024 is 9.57% comprised of:

2.88%	for overall net operational expense and revenue projections
0.77%	RCMP Contract and Municipal Employee Position
0.28%	Heritage Park Debenture phase in
(0.50%)	Growth due to new assessment
6.14%	for the proposed initiatives:
4.00%	Community Recreation Centre Debenture Servicing & one quarter operations (Table 7)
1.00%	Transfer for Capital Infrastructure Replacement funding - Year 2 (Table 20)
0.59%	Asset Management Specialist (Table 5)
0.43%	Cemetery Services (Table 8)
0.12%	Implementation of the Old Town Community Plan (Table 2)

Key Measures

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

Fiscal Plan

Unconsolidated Statement of Operations

Town of Stony Plain Unconsolidated Statement of Operations				
	Budget 2021	Proposed Budget 2022	Proposed Budget 2023	Proposed Budget 2024
Revenue				
Net Taxes available for municipal purposes	\$ 17,487,832	\$ 17,686,756	\$ 17,731,467	\$ 17,816,716
Sales & user charges	13,895,889	14,958,535	15,901,321	16,649,866
Franchise and concession contracts	3,481,954	3,482,037	3,482,037	3,482,037
Government transfer for operating	1,927,195	2,308,092	2,044,759	2,041,259
Developer contributions	-	346,000	346,000	346,000
Fines	556,500	556,500	556,500	556,500
License & permits	491,000	546,000	563,500	581,000
Investment income	277,500	277,500	277,500	277,500
Rentals	902,124	1,005,124	1,005,124	1,005,124
Other	498,210	614,850	586,350	586,350
Penalties & costs on taxes	254,000	254,000	254,000	254,000
	<u>\$ 39,772,204</u>	<u>\$ 42,035,394</u>	<u>\$ 42,748,558</u>	<u>\$ 43,596,352</u>
Expenses				
Recreation & culture	\$ 7,758,806	\$ 7,878,464	\$ 8,037,033	\$ 8,701,403
Utilities	9,563,052	9,960,677	10,203,291	10,455,053
Protective services	6,654,133	7,103,803	7,567,627	7,737,544
General government	6,279,864	6,663,137	6,581,623	6,678,162
Transportation	2,960,299	3,090,022	3,207,160	3,167,975
Development	2,795,896	2,967,845	2,751,515	2,687,722
Community & Social Development		1,094,635	1,069,775	1,161,617
	<u>\$ 36,012,050</u>	<u>\$ 38,758,583</u>	<u>\$ 39,418,024</u>	<u>\$ 40,589,476</u>
Annual Surplus (Deficit) Before				
Other Revenue/(Expense)	<u>\$ 3,760,154</u>	<u>\$ 3,276,811</u>	<u>\$ 3,330,534</u>	<u>\$ 3,006,876</u>
Transfers From Reserves	\$ 1,481,309	\$ 1,593,045	\$ 1,165,961	\$ 847,819
Transfers to Reserves	\$ (3,752,014)	\$ (3,994,373)	\$ (4,737,197)	\$ (5,162,709)
Debenture Principal	\$ (1,489,449)	\$ (1,646,680)	\$ (2,060,408)	\$ (2,625,024)
Operating Surplus/ Deficit	<u>\$ -</u>	<u>\$ (771,197)</u>	<u>\$ (2,301,110)</u>	<u>\$ (3,933,038)</u>
		4.52%	8.97%	9.57%

Accumulated Surplus

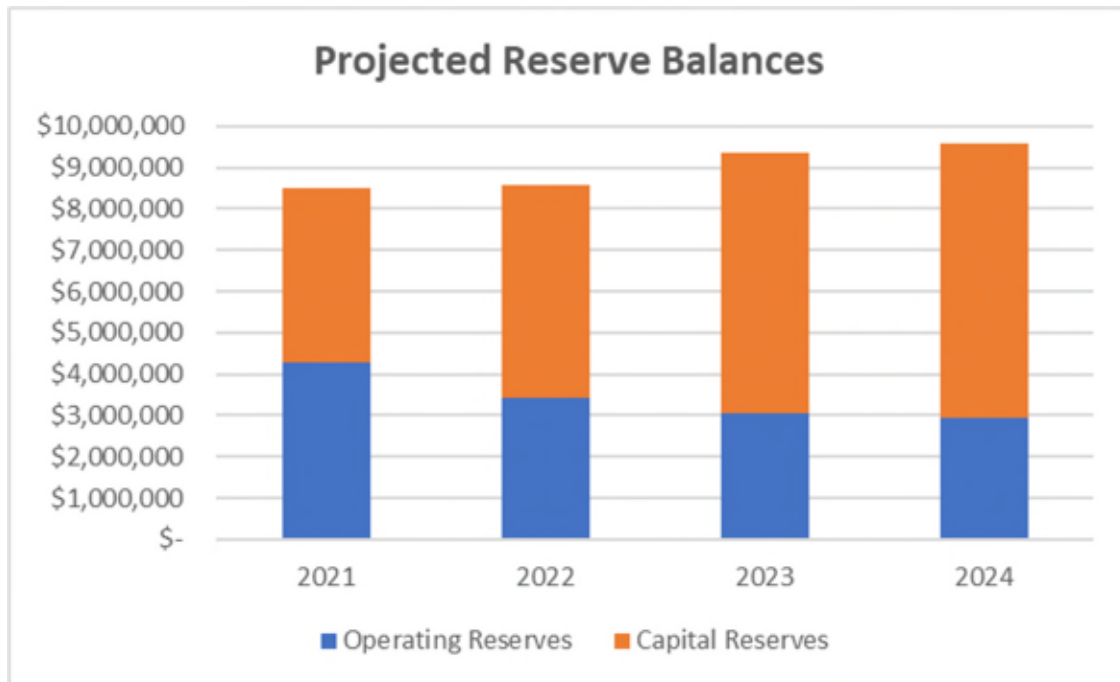
The accumulated surplus consists of three segments: unrestricted, restricted operating and capital reserves and the equity in tangible capital assets. The greatest portion of accumulated surplus is equity in tangible capital assets (TCA). Reserves for operating and capital are funded with annual transfers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

Fiscal Plan

Restricted Surplus (Reserves)

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

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



In 2022 transfers to reserves are \$4,031,164 and transfers from reserves are \$3,935,033 for a net transfer to reserves of \$96,131. Refer to note 6 of the fiscal plan for a detailed breakdown of the Reserve balances.

In 2021 Council approved an updated Reserves policy which outlines the standards and guidelines of the Town's reserves and provides optimal reserve health target to strive for. This will assist with the long term health of the Town's reserve balances and ensuring viable funding for future projects.

Debt

Debt is used to accelerate capital projects that are deemed necessary for the well-being of the community, giving consideration to the associated servicing costs (interest and principal repayments). The Town historically has maintained debt levels that allow for a healthy degree of flexibility in providing financing for capital projects, however, the proposed capital initiatives presented in this three year Corporate Plan moves the Town to within 3% of it's internal debt limit. This indicates that the Town will not have financial flexibility if unknown projects arise without the re-prioritization of projects in the current plan.

The Town's updated Debt Management policy (C-FS-045) sets debt limit and servicing at 80% of the provincial limit as defined in the Municipal Government Act 251-253, Debt Limit Regulation 255/2000.

Fiscal Plan

New debt is considered when funding from grants and other sources cannot be secured. The provincial debt limit is calculated at 1.5 times total revenue and debt service limit is calculated at 0.25 times total revenue. After the proposed debt funding in the Corporate Plan, the borrowing capacity available at the end of 2022 is 37% of the internal limit; 2023 is 6% and 2024 is 3%. Capital initiatives were delayed and staged in the 10 year Capital Plan for the Town to achieve compliance with the internal debt limit where the project is known to require debt for funding.

New Debt

Five initiatives in the Corporate Plan have identified debentures as the source of financing. The debenture for the Wastewater North Business Park Lift Station (Table 25), Central Trunk Sanitary Sewer line (Table 26), and Old Town South Storm Development (Table 2) are serviced by utility rates. The Water Network Mains (Table 32) will require front ending of Offsite Levies by the Town in 2024 with the debt servicing funded by future collection of Offsite Levies. The new debenture proposed for the Recreation Centre (Table 7) is serviced by the tax base and Offsite Levies. As the design of the Recreation Centre and site servicing is finalized in 2021, the final construction costs will be better understood as well as further clarity around grant and partner contributions.

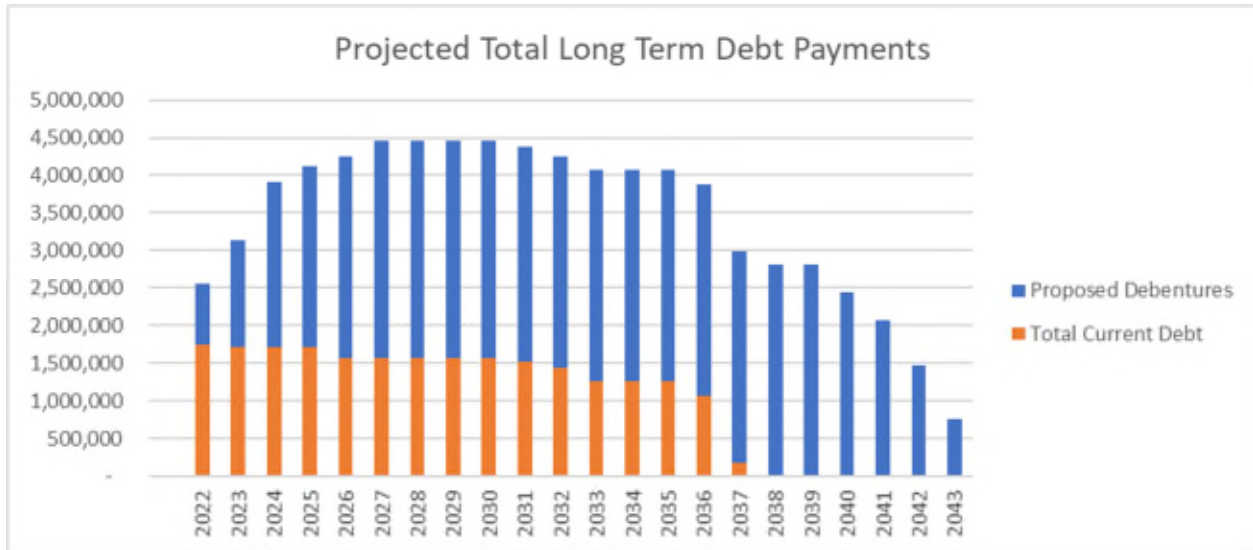
The annual debt servicing payments required are shown in the chart below. Debentures are planned to be drawn midway in the year resulting in only one debenture repayment in the year the debenture is drawn. Due to this, the full impact of the debenture is not realized until the second year. This helps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

New Debt	Total Debenture	2022	% Tax Increase	2023	% Tax Increase	2024	% Tax Increase
<u>Utility Based</u>							
Wastewater North Business Park Lift	773,000	42,336		42,336		-	
Central Trunk	3,500,000			110,465		110,465	
Old Town South Storm Development	1,500,000					46,982	
Total	\$ 5,773,000	\$ 42,336	N/A	\$ 152,801	N/A	\$ 157,448	N/A
<u>Offsite Levy Front Ending</u>							
Water Network Mains	4,176,000					130,798	
Total	\$ 4,176,000	\$ -	N/A	\$ -	N/A	\$ 130,798	N/A
<u>Tax Base</u>							
Community Recreation Centre	15,000,000			473,423	2.78%	473,423	2.78%
Total	\$ 15,000,000	\$ -	0.00%	\$ 473,423	2.78%	\$ 473,423	2.78%

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

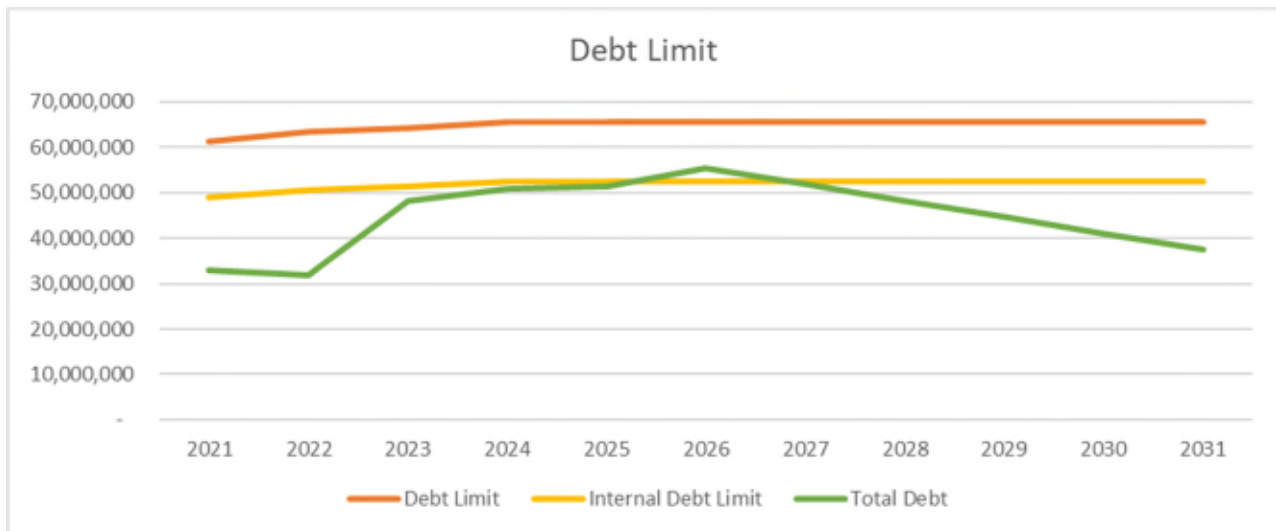
The rate of borrowing averages at 2.3% for 20-year debentures; all debentures were calculated using a 20 year repayment term consistent with policy direction.

Fiscal Plan



The total debt repayment in 2022 is \$1,855,680 in principal and \$861,631 in interest for a total of \$2,717,311.

The below Debt Limit graph shows the projected amount of debt against the internal and MGA debt limits.



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

Fiscal Plan

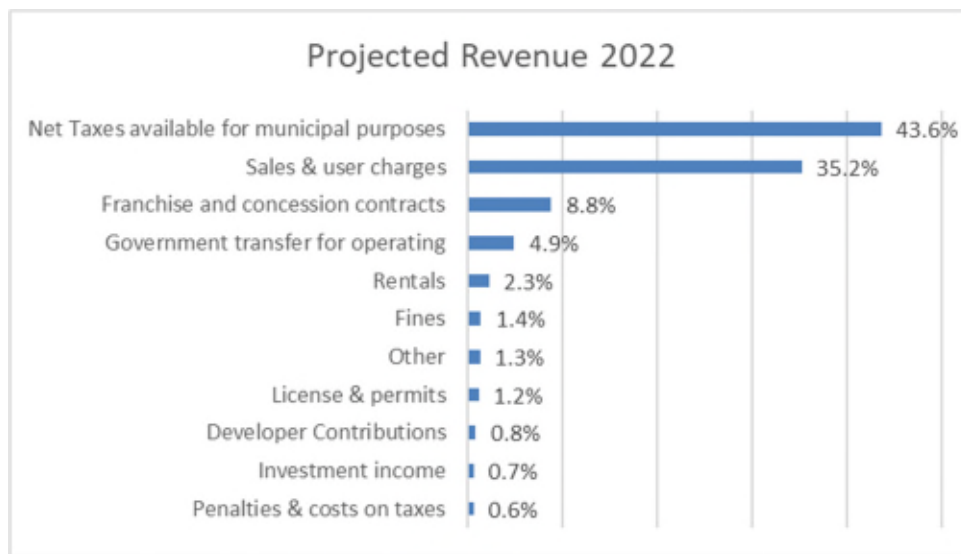
Revenues

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

Revenue and Taxation

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

The 2022 Corporate Plan projects \$42.2 million in revenue primarily from taxes, user fees and franchise fees. The taxes shown are net of the requisitions for Education and the Meridian Housing Foundation.



Property Taxes

The proposed property tax increase helps fund the increasing cost of ongoing service delivery, maintenance, debenture repayments and new initiatives and services that are not utility or developer related. In 2021, the increases were mainly attributable to a full year of local transit service and the increased RCMP contract costs.

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

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

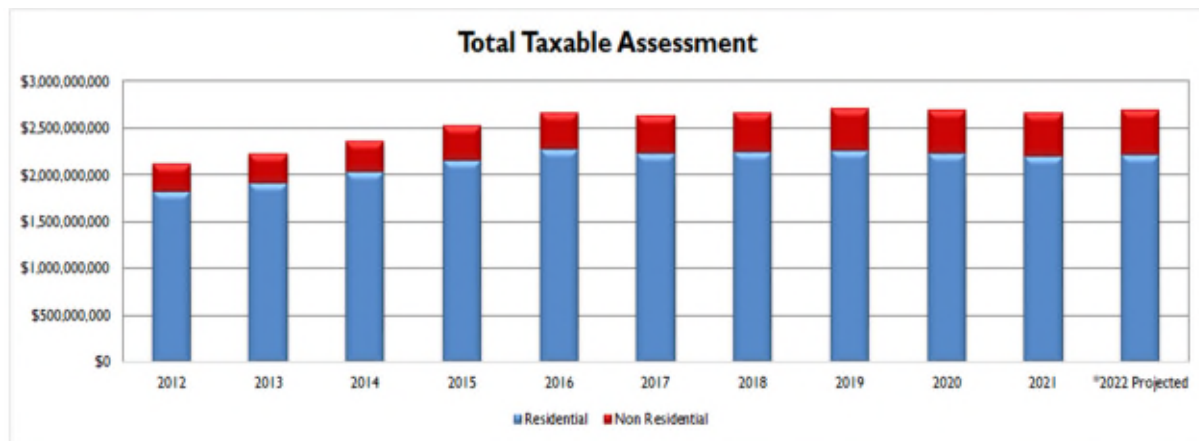
Fiscal Plan

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

The tax rate is impacted by changes in the market which then results in increases or decreases to the mill rate required to offset the downturn or upturn. For purposes of this document, 2022 forecasted assessment values have been held flat to previous assessment year and have added 1% estimated new growth in assessment. Based on current economic conditions and sale comparisons within the region, the 2022 assessment remains difficult to forecast at this time.

Total Assessment Value

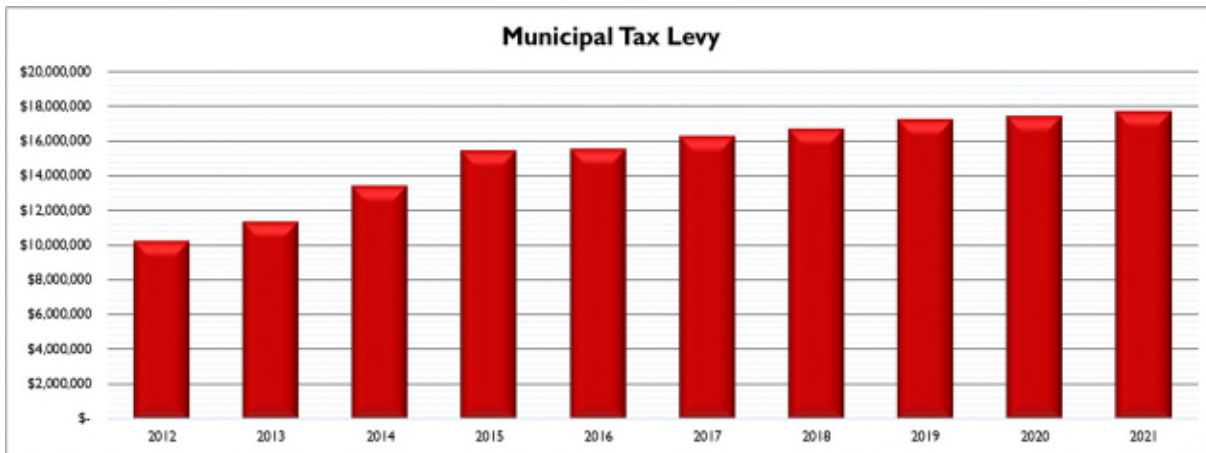
The following chart shows the Town's Total Assessment Values from 2012 to a projected value in 2022.



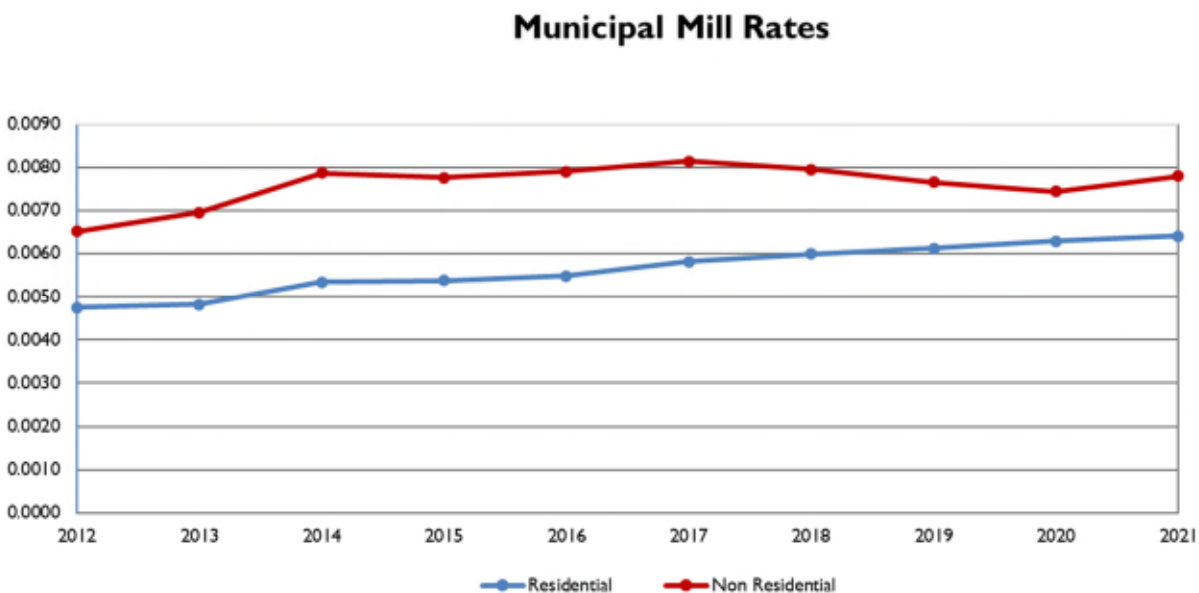
The assessment is reflective of market value as of July 1st however it does not reflect construction progress to the end of December 31st. Assessment values are subject to appeal by property owners.

The Municipal Tax Levy provides 43.6% of the revenue required to operate the Town. The Municipal Tax Levy has grown from \$10.5 million in 2012 to a projected requirement of over \$18 million in 2022. Likewise, the Town's total taxable assessment has increased from \$2.11 billion in 2012 to a projected value of \$2.7 billion in 2021. The Town saw considerable growth in the first five years of the chart however in the last five years growth has slowed. The following chart demonstrates how the municipal tax levy has increased from 2012 to 2021.

Fiscal Plan



The projected Municipal Tax Levy for 2022 is \$18,287,453. This includes \$600,697 in revenue resulting from a proposed 3.52% increase in taxes to fund current operations and proposed initiatives.

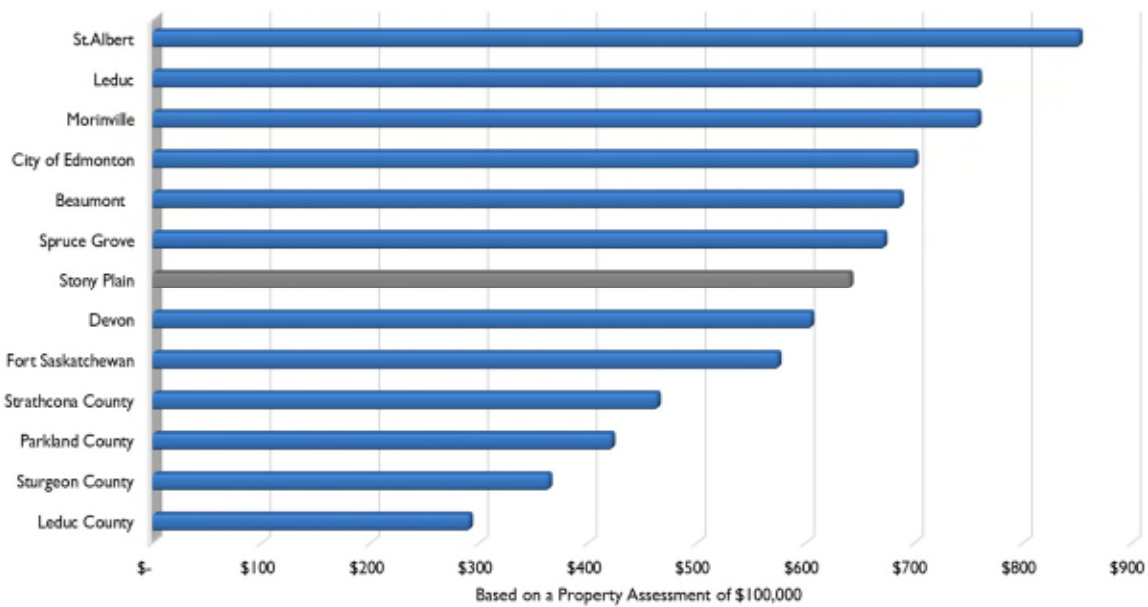


The proposed increase to the municipal property taxes of 4.52% is approximately a \$1.95 per month or \$23.37 annual increase for every \$100,000 of residential assessment value. For an average residential property in Stony Plain assessed at \$350,000 this would equate to \$6.82 per month or \$81.81 annually.

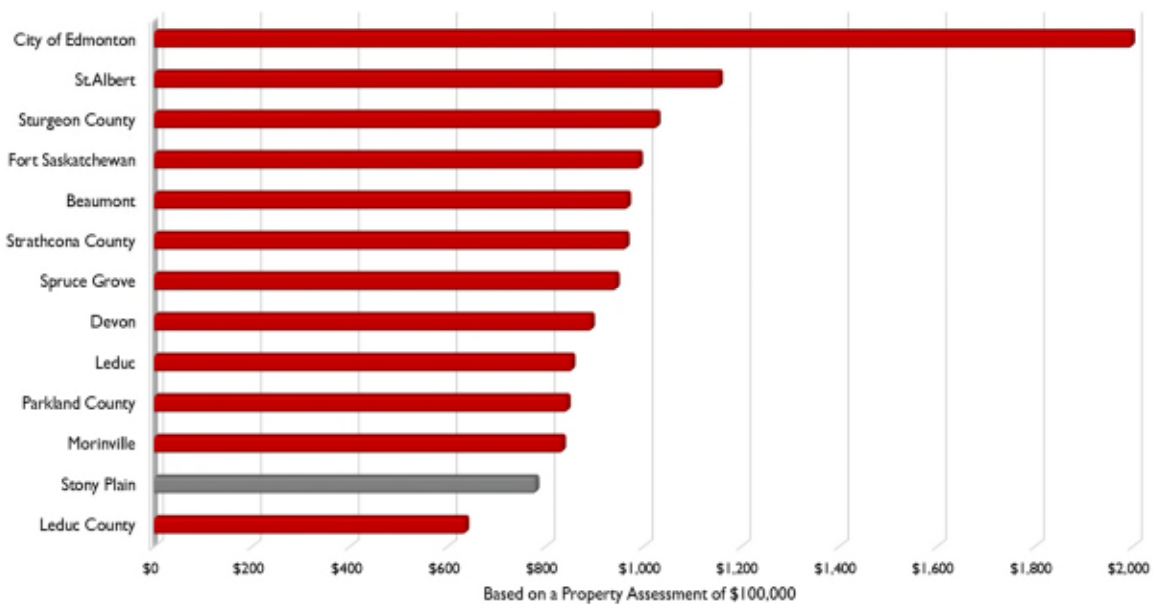
Stony Plain sits at the median of the residential tax rate and has the lowest non-residential tax rate within the urban municipalities in the Edmonton Metropolitan Region Board (EMRB). In 2021 Council approved the updated Revenue and Taxation financial policy that will move the Town toward the average tax split of the urban Edmonton Metropolitan Region Board Members. This implementation has started and will continue to transition through taxation year 2024.

Fiscal Plan

EMRB Residential 2021 Property Tax Levy Comparison



EMRB Non-Residential 2021 Property Tax Levy Comparison



User Fees

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

Fiscal Plan

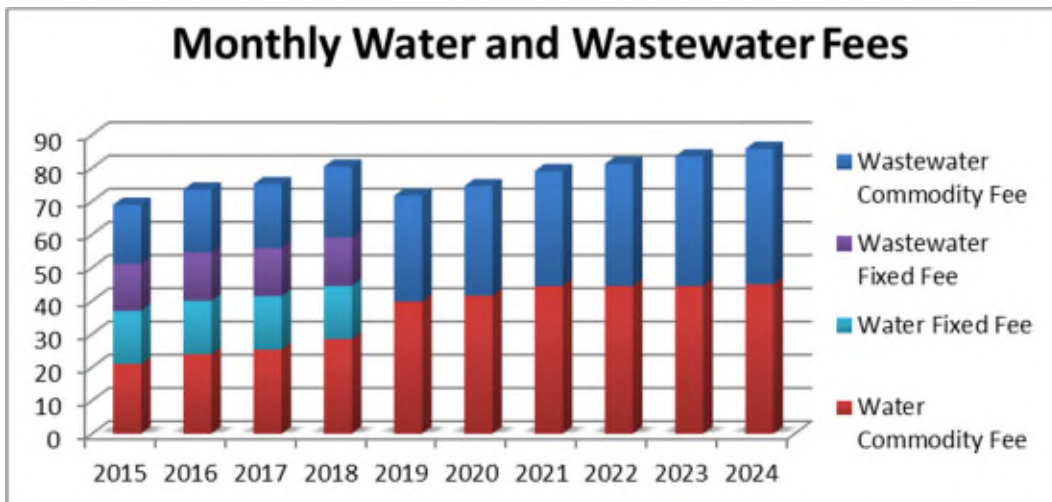
Utilities

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

Water and Wastewater Fees

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

The graph below shows the monthly fees for the years 2015 – 2024 (2022-2024 are projected) based on 12 cubic metres of consumption which is the Town's average utility user's monthly consumption. This rate model has allowed the utility to fully recover the expenses required to operate the utility and ensure there is adequate funds available for replacement of infrastructure.



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

The water rate in 2022 remains unchanged from prior year at \$3.7121 per cubic metre.

The increase to the wastewater rate in 2022 is \$0.18 (6.25%) per cubic metre. The commodity cost to the Town for wastewater services is expected to increase by \$0.06 per cubic metre for the three years proposed. In 2022 the repairs and maintenance of wastewater lines is increasing as the infrastructure is aging and requires upkeep and expansion as presented in the Wastewater North Business Park Lift Station (Table 25) and Central Trunk Sanitary Sewer (Table 26) initiatives to maintain current service levels.

Fiscal Plan

Water & Wastewater Rates	Water	Wastewater	Total Monthly Bill	% of Increase
Billing - 2021	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.7121 per cubic metre	\$44.55			
Wastewater Variable Charge \$2.88 per cubic metre		\$34.56		
Total Billing	\$44.55	\$34.56	\$79.11	
Difference 2020-2021	\$2.94	\$1.08	\$4.02	5.35%
Proposed Billing - 2022	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.7121 per cubic metre	\$44.55			
Wastewater Variable Charge \$3.06 per cubic metre		\$36.72		
Total Billing	\$44.55	\$36.72	\$81.27	
Difference 2021-2022	\$0.00	\$2.16	\$2.16	2.73%
Proposed Billing - 2023	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.7121 per cubic metre	\$44.55			
Wastewater Variable Charge \$3.25 per cubic metre		\$39.00		
Total Billing	\$44.55	\$39.00	\$83.55	
Difference 2022-2023	\$0.00	\$2.28	\$2.28	2.81%
Proposed Billing - 2024	<i>Based on 12 Cubic Metres of water and wastewater consumption</i>			
Water Variable Charge \$3.7515 per cubic metre	\$45.02			
Wastewater Variable Charge \$3.40 per cubic metre		\$40.80		
Total Billing	\$45.02	\$40.80	\$85.82	
Difference 2023-2024	\$0.47	\$1.80	\$2.27	2.72%

Stormwater Management

Council approved a Stormwater Rate Model that was implemented on January 1, 2020. The model encompasses the costs related to stormwater assets and operations and ensures there are funds for future stormwater infrastructure replacement. The stormwater rate is expected to increase by \$7.37 (70%) for single family residential homes in 2022; this is primarily driven by the urgent Umbach Storm Pond Rehabilitation which required the draw of a \$12.075 million debenture in 2021. Also included is a modest capital replacement plan for catch basins, manholes and culverts and slight operational increase driven by increased repair and maintenance on current stormwater assets.

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

Fiscal Plan

2021 Storm Rates	Rate	Change	%
Residential	\$10.48	\$1.89	22%
Multi - Residential	\$7.54	\$1.36	22%
Non - Residential	\$45.07	\$8.13	22%
Large Non- Residential	\$49.52	\$8.93	22%
2022 Storm Rates	Rate	Change	%
Residential	\$17.85	\$7.37	70%
Multi - Residential	\$12.85	\$5.31	70%
Non - Residential	\$76.65	\$31.58	70%
Large Non- Residential	\$84.20	\$34.68	70%
2023 Storm Rates	Rate	Change	%
Residential	\$24.50	\$6.65	37%
Multi - Residential	\$17.65	\$4.80	37%
Non - Residential	\$105.05	\$28.40	37%
Large Non- Residential	\$115.40	\$31.20	37%
2024 Storm Rates	Rate	Change	%
Residential	\$29.40	\$4.90	20%
Multi - Residential	\$21.20	\$3.55	20%
Non - Residential	\$126.10	\$21.05	20%
Large Non- Residential	\$138.50	\$23.10	20%

Waste Management

The solid waste fees for residential garbage services, senior complexes, and for apartment units are expected to slightly increase in 2022 through 2024. The proposed monthly rates for 2022 are: residential \$28.54, senior complexes \$10.49 and apartments \$16.98. The solid waste fee provides the funding for organics, recycling, garbage collection and the recycling centre. The Town's current waste management contract expires in 2022; this may have further implications on future rates.

Fiscal Plan

Waste Management	Monthly	Change	Increase from Prior Year
2021 Rates			
Residential	\$28.15	\$0.00	0.0%
Seniors	10.35	0.00	0.0%
Apartments	16.75	0.00	0.0%
Proposed 2022 Rates			
Residential	\$28.54	\$0.39	1.4%
Seniors	10.49	0.14	1.4%
Apartments	16.98	0.23	1.4%
Proposed 2023 Rates			
Residential	\$28.60	\$0.06	0.2%
Seniors	10.51	0.02	0.2%
Apartments	17.02	0.04	0.2%
Proposed 2024 Rates			
Residential	\$28.89	\$0.29	1.0%
Seniors	10.62	0.11	1.0%
Apartments	17.19	0.17	1.0%

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

2022 Potential Annual Impact of Ratepayers

	2021 Bill	Proposed 2022 Bill	Net Increase
Annual Property Taxes based on \$350,000 of assessment	\$2,210.95	\$2,292.76	\$ 81.81
Annual Utilities billing based on 12 cubic metres of usage	\$1,075.08	\$1,101.00	\$ 25.92
Annual Storm Fee	\$ 125.76	\$ 214.20	\$ 88.44
Annual Waste Management Billing	\$ 337.80	\$ 342.43	\$ 4.63
Annual Franchise Fees	\$ 184.31	\$ 184.31	\$ -
Total Impact to Taxpayer in 2022	\$3,933.90	\$4,134.70	\$200.80

Fiscal Plan

Franchise Fees

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

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

Fortis Alberta, Atco Gas, and West Parkland Gas Co-op pass along the cost of these franchise fees to the consumer as a separate charge on their bills. This revenue has been difficult to estimate in the past and has become more unknown with the pandemic impacts. Revenue projections for 2022 are being held at the 2021 estimates; this revenue is variable as it is dependent on weather and past usage has declined with pandemic closures. Refer to note 6 in the notes to the fiscal plan within this document for further detail.

Government Transfers

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

Government Transfers		2022	2023	2024
Operating				
Local Governments/Agencies	\$	1,058,809	\$ 1,059,759	\$ 1,076,259
Municipal Policing Assistance/Police Officer Grant	\$	440,646	\$ 440,646	\$ 440,646
Other Government Grants	\$	678,637	\$ 414,354	\$ 394,354
Municipal Sustainability Initiative Operating	\$	130,000	\$ 130,000	\$ 130,000
Capital				
Municipal Sustainability Initiative Capital	\$	1,876,494	\$ 1,876,494	\$ 1,876,494
Canada Community Building Fund (GTF)	\$	1,090,000	\$ 1,112,000	\$ 1,135,000
Total	\$	5,274,586	\$ 5,033,253	\$ 5,052,753

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

The Municipal Sustainability Initiative (MSI) Operating grant has been included in all three years of the 2022-2024 Corporate Plan in the amount of \$130,000. The MSI agreement is set to expire in 2022-2023; a Local Government Fiscal Framework has been announced which replaces MSI and ties the grant funding to the Provincial revenue which could pose future risk. Based on economic conditions and the

Fiscal Plan

Provincial and Federal reduced fiscal capacity from the ongoing pandemic, the Town may see a decrease in overall grants received into the future. Administration has included an estimated amount of \$1,876,494 for Provincial MSI capital funding in future years.

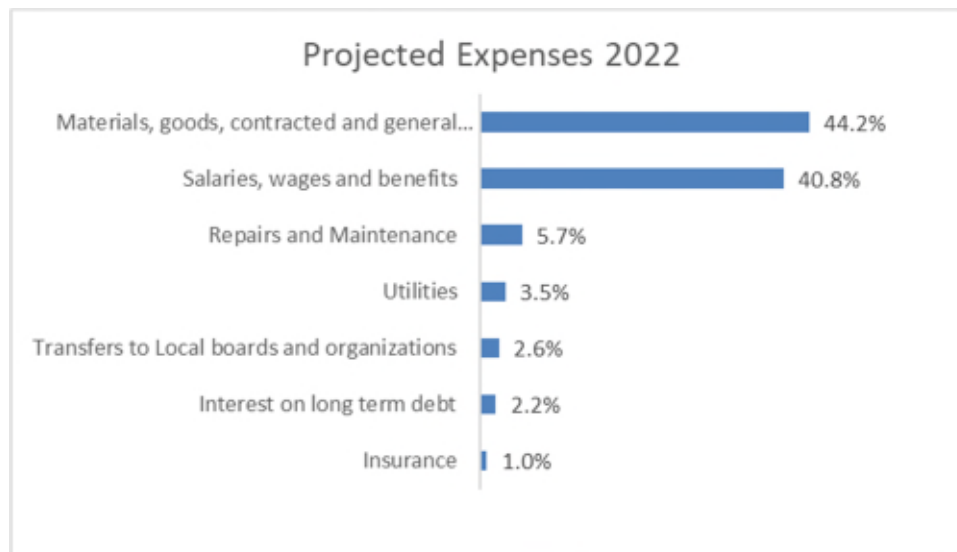
Other government grants include:

- Alberta Community Partnership Grant \$200,000;
- Municipal Intern Grant \$7,000;
- Canada Day Federal Grant \$6,000;
- Government of Alberta Family and Community Support Services (FCSS) Grant \$383,354;
- Government of Alberta Dementia Grant \$32,283; and
- Government of Alberta Elder Abuse Grant \$50,000.

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

Expenses

The 2022 Corporate Plan includes \$38.8 million in expenses, of this total \$17.1 million (44.2%) is for Materials, good, contracted and general services, and \$15.8 million (40.8%) on Salaries, wages and benefits. A detailed Segmented Information table is included in note 9 to the fiscal plan.



Human Resources

The proposed plan includes human resource costs of \$15.8 million, which is 40.8% of overall expenses. The human resource cost includes all permanent positions, casual, seasonal staff and Council.

The Town's staffing complement consists of full-time and part-time positions equal to 140.2 full-time equivalents (FTEs) in the 2022 Corporate Plan. In addition to Town staff, municipal services are also delivered by third party agencies including the RCMP.

Fiscal Plan

In July 2018 the Town added 12 City of Spruce Grove RCMP Municipal Employees in preparation of the new building opening in 2019. Subsequently, the Town recovers 63% of the salaries, benefits and incidentals for the Municipal Employees and 50% of the Criminal Analyst from the City of Spruce Grove. The net salaries are shown in Protective Services expenses. The Town and City of Spruce Grove have an agreed upon service level of 1 Municipal Employee to 2.5 RCMP members. As either municipality adds RCMP members, Municipal Employees must be added to maintain this ratio. In order to maintain this ratio based on the Spruce Grove planned addition of RCMP, the Corporate Plan includes an increase in Municipal Employees of 1 FTE in 2022, 1 FTE in 2023, and 1 FTE in 2024.

Corporate & Long Term Planning policy (C-FS-019) states that Cost of Living Allowance (COLA) increases for non-union staff will be included in the initial draft of the Corporate Plan based on the Consumer Price Index (CPI) for Alberta. This amount was calculated at 4% August 2020 to August 2021 however due to the current economic environment, market comparisons and fiscal constraint to keep the tax increase low, Administration has reduced this and has included a 1% COLA for 2022.

The 2022 Corporate Plan includes the following items related to employee compensation:

- 1% COLA increase
- Merit (step) increases
- 2.7% COLA increase to Council per Council Compensation Policy (C-CO-048).

Staffing initiatives

2022 proposes the increase of:

- 1.0 FTE for a Corporate Communications Coordinator (Table 15);
- 1.0 FTE for a Senior Financial Analyst (Table 19);
- 1.0 FTE Service Desk Technician (Table 18); and
- one RCMP Municipal Employee.

2023 proposes the increase of:

- 1.0 FTE for a Human Resources Assistant (Table 21);
- 1.0 FTE for a Peace Officer (Table 23);
- 0.4 FTE Volunteer Development Officer (Table 38); and
- one RCMP Municipal Employee.

2024 proposes the increase of:

- 0.4 FTE for a Cemetery Clerk (Table 8);
- 0.5 FTE for a Cemetery Site Supervisor (Table 8);
- 1.0 FTE Asset Management Specialist (Table 5); and
- one RCMP Municipal Employee.

Fiscal Plan

Amortization

Amortization is a non-cash expense that estimates the annual cost of tangible capital assets (TCAs) utilization each year. TCAs include roads, water, wastewater and stormwater infrastructure, equipment, facilities, fleet and land improvements. The cost of the tangible capital assets, other than land, is amortized on a straight line basis over the estimated useful life of the assets. The amortization cost for 2022 is estimated to be \$7,408,388 and continues to increase as the Town continues to grow its asset base. This supports the need to increase funding to reserves for future capital rehabilitation and replacement.

Grants expense

The Town provides grants and contributions to various community organizations. The largest amounts are for the TransAlta Tri Leisure Centre and the Stony Plain Public Library. Victim Services, Parkland Search and Rescue, the Drug Strategy Team, and Parkland Turning Points are funded through the Policing and Public Safety Reserve (4.09% of grants in 2022). The grants have been held at the 2021 amounts with the exception of the TransAlta Tri-Leisure Centre per the 2022-24 budget requests.

	2021	2022	2023	2024
	Budget	Proposed Budget	Proposed Budget	Proposed Budget
GRANTS				
BMX GRANT	15,606	15,606	15,606	15,606
CHAMBER OF COMMERCE	30,900	30,900	30,900	30,900
DRUG STRATEGY TEAM	8,323	8,323	8,323	8,323
COMMUNITY INITIATIVE PROGRAM	13,000	13,000	13,000	13,000
STONY PLAIN LIBRARY	504,500	504,500	504,500	504,500
MULTICULTURAL CENTRE	97,356	97,356	97,356	97,356
NEIGHBOUR LINK	10,404	10,404	10,404	10,404
PARKLAND FOOD BANK	11,705	11,705	11,705	11,705
PARKLAND SEARCH & RESCUE	6,242	6,242	6,242	6,242
PARKLAND TURNING POINTS	31,212	31,212	31,212	31,212
PIONEER MUSEUM	74,283	74,283	74,283	74,283
TRANSALTA TRI LEISURE CENTRE	535,000	590,000	620,000	620,000
TRI - CALA	8,160	8,160	8,160	8,160
VICTIM SERVICES	15,606	15,606	15,606	15,606
YELLOWHEAD REGIONAL LIBRARY	82,515	82,515	82,515	82,515
TOTAL GRANTS	\$ 1,444,812	\$ 1,499,812	\$ 1,529,812	\$ 1,529,812

Interest on Long-Term Debt

Debt servicing levels are limited by the province and by the Town's Debt Management policy (C-FS-045) and remains well within the limits. The projected interest charges on the current approved long term debt and the 3 year Corporate Plan initiatives are shown in the chart below. The rate used in debenture interest projections is 2.297% on a 20 year debenture.

Fiscal Plan

Projected Annual Interest Payments

2021	\$	689,972
2022	\$	861,631
2023	\$	1,038,542
2024	\$	1,277,934

Tangible Capital Assets (TCA)

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

- 103 kilometres of water mains;
- 104 kilometres of sewer mains;
- 69 kilometres of storm drainage mains;
- 171 kilometres of roads;
- 98 kilometres of sidewalks; and
- 40 kilometres of trails.

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

The Corporate Plan includes capital initiatives and replacement of existing tangible capital assets related to machinery, equipment and vehicles, facility components (example: furnace replacement) and land improvements. In 2022 the rehabilitation and replacement of water, wastewater, storm, roads, sidewalks, and trails are included as part of an ongoing replacement plan. Replacements of existing tangible capital assets and new initiatives are funded through government transfers (grants), reserves, debentures, and offsite levy revenue.

Contributed Assets

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

Contributed Tangible Capital Assets	2020	2021	2022	2023	2024
Engineered Structures					
Roadways	\$ 791,142	\$ 2,510,000	\$ 3,055,000	\$ 533,000	\$ 500,000
Wastewater systems	\$ 195,956	\$ 300,000	\$ 587,000	\$ 108,000	\$ 100,000
Storm systems	\$ 169,398	\$ 205,000	\$ 739,000	\$ 132,000	\$ 100,000
Water Systems	\$ 180,218	\$ 427,000	\$ 775,000	\$ 108,000	\$ 100,000
Land Improvements	\$ 55,348	\$ 114,000	\$ 1,503,000	\$ 26,000	\$ 25,000
	\$ 1,392,062	\$ 3,556,000	\$ 6,659,000	\$ 907,000	\$ 825,000

Fiscal Plan

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

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



The capital initiatives proposed in the Corporate Plan and replacement of existing fleet, machinery and equipment, lifecycle upgrades, and contributed assets is \$16,207,500 for 2022; a further breakdown of this can be found in the following Long Term Capital Plan.

At the end of 2020 the Town's Equity in Tangible Capital Assets (TCA) was in excess of \$218 million and with the current capital asks, is projected to be in excess of \$245 million by the end of 2024. Equity in TCA is defined as Net Book Value of TCA less outstanding capital debt.

Fiscal Plan

Long Term Capital Plan

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

10 Year Municipal Replacement Capital Plan

Charter Name	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
CIVIC INFRASTRUCTURE TOTAL	\$ 352,000	\$ 170,000	\$ 297,000	\$ 546,500	\$ 466,000	\$ 320,000	\$ 214,000	\$ 282,000	\$ 525,500	\$ 348,000
COMMUNITY INFRASTRUCTURE TOTAL	\$ 117,000	\$ 140,000	\$ 20,000	\$ 80,000	\$ -	\$ 20,000	\$ 85,000	\$ -	\$ 40,000	\$ -
RECREATION, PARKS & CULTURE TOTAL	\$ 107,000	\$ 50,000	\$ 470,000	\$ 504,000	\$ 405,000	\$ 308,000	\$ 896,000	\$ 100,000	\$ 567,000	\$ 710,000
GOLF INFRASTRUCTURE TOTAL	\$ 142,000	\$ 250,000	\$ 208,000	\$ 156,000	\$ 200,000	\$ 156,000	\$ 300,000	\$ 90,000	\$ 151,000	\$ 1,500,000
PUBLIC SAFETY TOTAL	\$ 195,000	\$ 166,000	\$ 390,000	\$ 217,000	\$ 15,000	\$ 76,470	\$ 532,525	\$ 575,000	\$ 80,000	\$ 247,000
TRANSIT TOTAL	\$ 100,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION TOTAL	\$ 3,158,500	\$ 3,337,000	\$ 1,195,000	\$ 4,326,000	\$ 3,795,000	\$ 3,152,500	\$ 3,663,500	\$ 2,967,500	\$ 3,645,000	\$ 3,066,000
MUNICIPAL REPLACEMENT TOTAL	\$ 4,171,500	\$ 4,113,000	\$ 2,580,000	\$ 5,829,500	\$ 4,961,000	\$ 4,032,970	\$ 5,691,025	\$ 4,014,500	\$ 5,008,500	\$ 5,871,000

10 Year Utility Replacement Capital Plan

Charter Name	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
EQUIPMENT & ADMINISTRATION TOTAL	\$ 130,000	\$ -	\$ 105,000	\$ 900,000	\$ 245,000	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000
STORM TOTAL	\$ 1,625,000	\$ 461,500	\$ 945,000	\$ 485,000	\$ 525,000	\$ 530,500	\$ 475,000	\$ 525,000	\$ 555,000	\$ 475,000
WASTEWATER TOTAL	\$ 300,000	\$ 295,000	\$ 482,500	\$ 845,000	\$ 482,500	\$ 863,000	\$ 482,500	\$ 955,000	\$ 482,500	\$ 845,000
WATER TOTAL	\$ 317,000	\$ 305,000	\$ 405,000	\$ 628,375	\$ 1,308,750	\$ 401,400	\$ 1,269,000	\$ 305,000	\$ 372,480	\$ 979,800
SOLID WASTE TOTAL	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
TOTAL UTILITY REPLACEMENT	\$ 2,372,000	\$ 1,091,500	\$ 1,937,500	\$ 2,858,375	\$ 2,561,250	\$ 1,794,900	\$ 2,226,500	\$ 1,785,000	\$ 1,464,980	\$ 2,344,800

Funding sources for the above replacement capital plan is the applicable reserve with the exception of the Transportation and Storm replacement which includes \$4.3M in grant funding.

Fiscal Plan

10 Year Municipal Growth Capital Plan

Charter No.	Charter Name	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
CIVIC INFRASTRUCTURE											
CIVIC-002G	Old Town South Redevelopment (Table 2)	\$ -	\$ 400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIVIC-003G	Public Works Building	\$ -	\$ -	\$ -	\$ -	\$ 6,342,520	\$ 675,000	\$ -	\$ -	\$ -	\$ -
CIVIC-004G	Enterprise Resource Planning Replacement (Table 17)	\$ 1,500,000	\$ -	\$ 124,000	\$ 130,000	\$ 107,750	\$ 60,500	\$ -	\$ -	\$ -	\$ -
CIVIC TOTAL		\$ 1,500,000	\$ 400,000	\$ 2,124,000	\$ 130,000	\$ 6,450,270	\$ 735,500	\$ -	\$ -	\$ -	\$ -
COMMUNITY INFRASTRUCTURE											
COMM-001G	Cemetery (Table 8)	\$ -	\$ -	\$ 1,874,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY INFRASTRUCTURE TOTAL		\$ -	\$ -	\$ 1,874,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION, PARKS & CULTURE											
REC-001G	Community Rec Centre (Table 7)	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REC-005G	Lighting at Rotary Park (Table 30)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECREATION, PARKS & CULTURE TOTALS		\$ 40,000	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION											
TRA-001G	Crosswalk Improvements (Table 29)	\$ 40,000	\$ 40,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRA-002G	South Park Drive Extension (Table 4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,247,735	\$ -	\$ -	\$ -
TRA-003G	Active Transportation Strategy (Table 33)	\$ -	\$ 177,500	\$ -	\$ 148,000	\$ -	\$ 148,000	\$ -	\$ 148,000	\$ -	\$ 269,875
TRA-004G	Transportation Safety Program (Table 35)	\$ -	\$ 75,000	\$ -	\$ 50,000	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
TRA-005G	Arterial Road Network (Table 36)	\$ -	\$ -	\$ 125,000	\$ 471,000	\$ 238,000	\$ -	\$ -	\$ 50,000	\$ 180,000	\$ -
TRA-006G	Gravel Lane Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 420,000
TRA-008G	Spruce Grove Stony Plain Trail Connection (Table 28)	\$ 75,000	\$ 815,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRA-010G	Second Pedestrian Rail Underpass	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION TOTAL		\$ 115,000	\$ 1,107,500	\$ 145,000	\$ 4,669,000	\$ 238,000	\$ 223,000	\$ 4,247,735	\$ 273,000	\$ 280,000	\$ 764,875
PUBLIC SAFETY											
PS-001G	New CPO Vehicle (Table 23)	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY TOTAL		\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MUNICIPAL GROWTH		\$ 1,655,000	\$ 16,587,500	\$ 4,143,800	\$ 4,799,000	\$ 6,688,270	\$ 958,500	\$ 4,247,735	\$ 273,000	\$ 280,000	\$ 764,875

Fiscal Plan

10 Year Utility Growth Capital Plan											
Charter No.	Charter Name	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
STORM											
STORM-001G	Storm Initiatives	\$ 12,075,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STORM-002G	Flood Mitigation Strategy Implementation (Table 31)	\$ -	\$ 222,248	\$ -	\$ -	\$ -	\$ 2,037,269	\$ -	\$ 406,325	\$ 3,521,487	\$ -
STORM-003G	Snow Storage Site Design (Table 37)	\$ -	\$ -	\$ 150,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STORM TOTAL		\$ 12,075,000	\$ 222,248	\$ 150,000	\$ 1,500,000	\$ -	\$ 2,037,269	\$ -	\$ 406,325	\$ 3,521,487	\$ -
WATER											
WATER-001G	Water Network Mains (Table 32)	\$ -	\$ 464,000	\$ 4,176,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000	\$ 567,000	\$ -
WATER-002G	Water Reservoir Upgrades	\$ -	\$ -	\$ -	\$ 94,900	\$ 854,100	\$ -	\$ -	\$ -	\$ -	\$ -
WATER-003G	Water Meter Replacement	\$ -	\$ -	\$ -	\$ 20,000	\$ 367,000	\$ 367,000	\$ 367,000	\$ 367,000	\$ 367,000	\$ 367,000
WATER TOTAL		\$ -	\$ 464,000	\$ 4,176,000	\$ 114,900	\$ 1,221,100	\$ 367,000	\$ 367,000	\$ 430,000	\$ 934,000	\$ 367,000
WASTEWATER											
WASWT-001G	Central Trunk (Table 26)	\$ 250,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASWT-002G	Wastewater Network Trunks (Table 34)	\$ -	\$ 79,200	\$ 712,800	\$ 162,475	\$ 1,462,275	\$ -	\$ -	\$ 55,000	\$ 495,000	\$ -
WASWT-004G	Wastewater North Business Park Lift Station (Table 25)	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER TOTAL		\$ 1,350,000	\$ 3,579,200	\$ 712,800	\$ 162,475	\$ 1,462,275	\$ -	\$ -	\$ 55,000	\$ 495,000	\$ -
SOLID WASTE											
SOLWA-001G	Solid Waste Recycle Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
SOLID WASTE TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
TOTAL UTILITY GROWTH		\$ 13,425,000	\$ 4,265,448	\$ 5,038,800	\$ 1,777,375	\$ 2,683,375	\$ 2,654,269	\$ 367,000	\$ 891,325	\$ 4,950,487	\$ 367,000

Legend
Reserve
Debtenture
Grant
Offsite Levy

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The above ten-year Long Term Capital Plan shows a current projection of \$147 million in capital requirements. New projects are identified at a high level on the long term without designated funding sources. As these projects are prioritized and move closer to the three-year Corporate Plan, the costs are refined and funding methods are proposed for Council's consideration.

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

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

Capital Funding

Capital is funded in a number of different ways.

- **Capital initiatives** are funded through grants, reserves, debt and partnership contributions from neighbouring communities. The Town utilizes grants as the primary source of funding, although not all projects are eligible for grant funding and may not meet the requirements.
- **Transportation (roads, sidewalks, and trails)** are funded through grants and minimally through reserves. New projects may be funded through grants, debt, or offsite levies (if criteria are met). The Town will need to monitor the grants provided from the Provincial and Federal governments and work towards making these programs more sustainable by funding regular reserve contributions from the tax base.
- **Machinery, equipment and vehicles** are funded through reserves although current gaps have been identified between the required reserves for replacement and the annual contributions to these reserves from the tax base.
- **Facilities** lifecycle reserves have annual transfers from the tax base that provide funding for upgrades; grants and debt are used to supplement the funding of major replacement and improvements. Understanding the conditions of the facility and planning lifecycle work through asset management will improve the Town's ability to understand current lifecycle reserve levels into the future.
- **Water, Wastewater and Stormwater Utility** have reserve funding for future replacement of infrastructure. These reserves experience contributions annually through the user fees charged to ratepayers. The preference is to not use available grants for the replacement of water, wastewater and stormwater unless the grant is specific to that utility, or a grant can be used to limit sharp rate increases. Debentures incurred for infrastructure related to these utilities are funded through the rates. The strategy is to maintain a self-funding approach, in which the net revenue that is collected through its utility rates is placed in a reserve to fund future Utility capital projects. With these approaches, a 10-year plan is developed for future

Fiscal Plan

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

Stormwater Capital

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

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

The Umbach storm pond rehabilitation work will begin in 2022. Work on repairing the South Business Park Storm pond will also take place in 2022 with funding from provincial grants.

The second initiative included in the ten-year capital plan will support the implementation of the Flood Mitigation strategy (Table 31) developed in 2020. The Whispering Waters Creek upstream improvements (storm water management pond and two culvert upgrades) has been included in the plan with design scheduled for 2023. The construction of this project is scheduled in the capital plan in 2027. The third portion is Area D1 improvements which is included in the capital plan for design in 2029 and construction in 2030.

The third initiative included is the design and construction of a Snow Storage site (Table 36). Design is scheduled to take place in 2024, with construction to begin in 2025. This is planned to be funded through debenture issuance.

After 2024, the storm rate is projected to have less dramatic increases as the storm utility matures and some of the urgent storm projects are completed.

Funding Gap

Ensuring lifecycle maintenance of existing infrastructure, facilities, parks, fleet, and equipment remains a priority however it has been challenging to keep reserve contributions increasing with inflation to ensure adequate reserves are in place due to fiscal challenges. The adoption of the Accumulated Surplus - Restricted (Reserves) Policy in 2021 was an important first step in addressing these issues. The policy provides guidance on recommended reserve balances to ensure that adequate funding is available for replacing current assets when they reach the end of their useful life.

The Town currently faces a funding shortfall over the next 10 years which results in limited ability to fund future growth and a viable replacement plan. Funding shortfalls result in projects (replacement and new) being postponed to future years. This increases risk and cost to the Town as there may be more down time where the assets are not in productive use as increased repairs and maintenance funding as well as time is required.

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Capital Infrastructure Replacement Funding (Table 20)

As identified in the capital plan in prior years, the replacement of vehicles, machinery and equipment shows a funding gap. In 2021 an initiative was proposed to fund the Vehicles, Equipment and Technology replacement reserve (previously Table 22) to ensure that needs within the near term can be met. The Town has an extensive fleet of vehicles and equipment that is utilized to provide services to residents. As the equipment ages, risk of service delivery interruptions and costs to repair the units increases. The Town has established conservative equipment replacement guidelines and deferred equipment replacement in an effort to maximize the life of the equipment with the lowest overall ownership and operating cost.

In addition to the equipment funding gap, infrastructure grants from the Province have been reduced significantly. For the Town that would mean a reduction in MSI capital of approximately \$1.6 million annually. In order to maintain the Town's current infrastructure rehabilitation plan and road condition level, the shortfall will need to be replaced through the tax base.

The proposed split for the 1% would be 33% to equipment and 77% to infrastructure. A dedicated five-year commitment of 1% per year is recommended.

It is estimated a shortfall will still arise for capital equipment in the amount of \$0.5 and \$2 million for infrastructure based on 5 year needs if the 1% increase was applied in years 2022-2026. This shortage is in alignment with the findings of the updated Reserves policy regarding optimal balances for infrastructure and equipment. In the Corporate Plan presented, new buildings are being proposed and the overall capital assets are increasing which will increase the optimal balance required for facilities, infrastructure and equipment creating a further gap if the increase is not adopted.

Other municipalities in the Edmonton region have also identified this gap and implemented a staged tax increase dedicated to mitigating this gap. Administration will continue to evaluate and monitor infrastructure and equipment needs versus funding available to work on sustainable strategies.

Risks and Uncertainties

Economy

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

2022 Forecast

Estimates of the 2021 opening balance of accumulated surplus are based on the 2021 budget. Actual results could differ from those estimates.

Unpredictable Revenue

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

- *Government transfers* - Some government transfers are subject to changes in the provincial and federal policies, especially with the additional fiscal challenges faced at these levels due to COVID-19.
- *Revenue from growth in new assessment* - Estimates of additional tax revenue generated from growth in new properties relies on the unpredictable rate of development.
- *Building permits* - Revenue from developer contributions is directly dependent on timing of construction and is unpredictable.
- *Franchise fees* – Revenue varies with consumption, weather, and commodity prices.
- *Golf Course* - Revenue from the Golf Course largely depends on the weather and the disposable income of the patrons.
- *Traffic fines* - Revenue from traffic fines depends on the number and type of infractions.
- *Utility charges* - Utility revenue depends on customer consumption, growth and weather.
- *Interest revenue* - Interest earned on bank balances and investments varies based on global markets and cashflow and investment balances.
- *Land sales* - Revenue from land sales is dependent on market rates and timing of sales.
- *Revenue from Transit operations* – Revenue is dependent on the amount of ridership and the level of service provided.
- *Facility Rental Revenue* – Revenue at facilities is driven by the market demand and gathering restrictions placed by AHS surrounding COVID-19.

Fiscal Plan

Notes to the Fiscal Plan

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

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

Actual financial results achieved for the years ended December 31, 2021-2024 will vary from the projections presented in the 2022-2024 Corporate Plan and the variations may be significant.

I. Significant accounting policies

(a) Reporting Entity

The unconsolidated fiscal plan reflects the revenues, expenses and acquisition of tangible capital assets of the Town of Stony Plain. The activities related to the TransAlta Tri Leisure Centre, and the Stony Plain Library are not included in the Corporate Plan. In 2021 Family and Community Support Services became part of the Town of Stony Plain. This department has been named Community and Social Development and has been integrated into the 2022-2024 corporate plan. The 2021 budget was not restated for this merge and remains what was approved through the corporate planning process.

(b) Use of estimates

The following assumptions were used in preparing the corporate plan. Actual results could differ from these estimates. Unless otherwise noted, the corporate plan assumes that the Town will deliver the same services and service levels as provided in 2021.

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

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

i. Economy

Inflation is temporarily high due to pandemic factors according to the Bank of Canada's July 2021 Monetary Policy Report. Inflation is expected to remain elevated in 2021 and ease to 2% in 2022.

Fiscal Plan

Canadian and Local	Edmonton CMA *	Canada
Consumer Price Index	4.4%	4.1%
Unemployment Rate	8.2%	6.9%

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

References:

https://www.edmonton.ca/sites/default/files/public-files/assets/EconomicIndicatorsCPI_August2021.pdf?cb=1634224523

<https://www.edmonton.ca/sites/default/files/public-files/assets/LabourForceSurveyOctober2021.pdf>

<https://www.bankofcanada.ca/wp-content/uploads/2021/07/mpr-2021-07-14.pdf>

<https://www150.statcan.gc.ca/n1/daily-quotidien/211008/dq211008a-eng.htm?lnk=dai-quo&indid=3587-1&indgeo=0>

ii. Population

The Town's population according to the Office of Statistics and Information is 18,762 for 2020. The population is anticipated to grow at an average annual rate of 2.2 per cent.

iii. Property tax and permit revenue

Based on the current information, 2021 construction activity is expected to be slightly higher than 2020.

(c) Tangible capital assets

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

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

2. Town of Stony Plain Financial Policies

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

a. Cash Management & Investments C-FS-046

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

b. Debt Management C-FS-045

Purpose: To outline the Town of Stony Plain's policy in regard to the use of debt for financing Town projects and initiatives and sets an internal limit of 80% of the provincial limits. This policy will be used to strategically manage borrowing capacity for future capital assets, maintain

Fiscal Plan

flexibility of current operating funds and limit the impact that debt charges will have on future tax and utility rates.

c. Revenue & Taxation C-FS-051

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

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

Purpose: to outline the Town of Stony Plain's policy in regard to corporate planning and long-term financial planning. This policy will be used to establish context and hierarchy for planning documents within the organization and set parameters for the corporate planning and the long-term financial planning processes.

e. Accumulated Surplus (Reserves) C-FS-055

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

f. Accounting & Financial Reporting C-FS-028

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

g. Procurement & Expenditures C-FS-029

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

h. Tangible Capital Assets A-FS-046

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

i. Taxation of Vacant Lands C-FS-047

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

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j. Asset Management Policy C-FS-041

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

3. Deferred Revenue

	2021 Forecasted	2022 Forecasted	2022 Forecasted	2022 Forecasted
	Ending Balance	Additions	Revenue Recognized	Ending Balance
Municipal Sustainability Initiative	\$ 3,338,553	\$ 1,876,494	\$ (4,874,500)	\$ 340,547
Affordable Housing	\$ 110,000	\$ -	\$ (110,000)	\$ -
Canada Community Building Fund (GTF)	\$ 1,653,697	\$ 1,090,000	\$ (1,500,000)	\$ 1,243,697
	\$ 5,102,250	\$ 2,966,494	\$ (6,484,500)	\$ 1,584,244

- a. The Municipal Sustainability Initiative and the Canada Community Building Fund (formerly Federal Gas Tax Fund) are multi-year grant programs that provide funding annually but allow the funding to be applied to projects over five years. Funding to be used in future years is recorded as deferred revenue. As required by the grant programs, interest earned by the Town is allocated to the deferred balance until the funds are expended.

The MSI program provides non-matching grants for a wide range of core and community infrastructure projects with incentives for regional municipal collaboration. The grant program for MSI is currently in effect until 2022/2023; the Local Government Fiscal Framework has been announced as the new program which will provide funds for infrastructure subsequently and is tied via formula to the Province of Alberta's revenue.

- b. The Canada Community Building Fund (formerly Federal Gas Tax Fund) provides an allocation based on each municipality's official population as recorded by Alberta Municipal Affairs. This grant program is based on a non-matching basis strictly for capital infrastructure. The grant program is in effect until 2024.
- c. The Affordable Housing Grant funds are committed to an Affordable Housing Strategy which began in 2021 and will be completed in 2022.

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- d. In 2021, the Town completed the process of adopting a new offsite levy model, which supports the offsite levy rates approved by Council on June 28, 2021. As a result of adopting the new offsite levy model, adjustments were required to the accounting records which will be reflected in the 2021 audited financial statements. In order to support future planning decisions, these adjustments have been incorporated into the 2021 balances below.

	2021 Forecasted Ending Balance	2022 Forecasted Additions	2022 Forecasted Revenue Recognized	2022 Forecasted Ending Balance
Offsite Levies in Deficit Balance				
Roads	\$ (2,347,167)	\$ 69,068	\$ (136,283)	\$ (2,414,383)
Offsite Levies in Deferred Balance				
Water	\$ 736,642	\$ 26,504	\$ -	\$ 763,146
Sewer	\$ 1,444,712	\$ 22,226	\$ (326,370)	\$ 1,140,568
Storm	\$ 226,090	\$ -	\$ -	\$ 226,090
Recreation	\$ 157,007	\$ 32,100	\$ -	\$ 189,107
	\$ 2,564,451	\$ 80,830	\$ (326,370)	\$ 2,318,911
	\$ 217,284	\$ 149,898	\$ (462,653)	\$ (95,472)

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

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

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4. Long-term Debt

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

	2021 Year End	2022 Year End	2023 Year End	2024 Year End
Tri-Leisure Facility	\$ 33,492	\$ -		
Firehall	\$ 555,821	\$ 426,135	\$ 290,457	\$ 148,508
Golf Course Maintenance Shop	\$ 1,151,486	\$ 1,058,277	\$ 962,180	\$ 863,105
EMS Facility	\$ 683,264	\$ 636,886	\$ 588,812	\$ 538,981
Forest Green Plaza	\$ 1,007,814	\$ 939,406	\$ 868,498	\$ 794,998
Heritage Park Phase III	\$ 2,380,743	\$ 2,247,600	\$ 2,111,180	\$ 1,971,403
RCMP Building	\$ 9,125,034	\$ 8,673,945	\$ 8,209,121	\$ 7,730,145
Veteran's Boulevard	\$ 4,436,885	\$ 4,227,410	\$ 4,011,375	\$ 3,788,572
Stony Central Lands	\$ 1,881,000	\$ 1,672,000	\$ 1,463,000	\$ 1,254,000
Umbach Storm Pond Rehab	\$ 11,835,475	\$ 11,348,140	\$ 10,849,547	\$ 10,339,435
Total Current Debt	\$ 33,091,013	\$ 31,229,800	\$ 29,354,170	\$ 27,429,148
Proposed Capital Projects				
North Business Park Sewer Lift		\$ 738,068	\$ 666,007	\$ 592,678
Central Trunk Sewer			\$ 3,431,158	\$ 3,291,009
Community Rec Centre			\$ 14,704,965	\$ 14,104,326
Old Town South Storm Development				\$ 1,470,245
High Park Fill Line				\$ 2,697,606
GC Road Watermain				\$ 1,395,557
Proposed Total Debt		\$ 31,967,867	\$ 48,156,300	\$ 50,980,569

Proposed Principal and interest payments as of December 31

	Principal	Interest	Total
2021	\$ 2,017,397	\$ 689,972	\$ 2,707,368
2022	\$ 1,855,680	\$ 861,631	\$ 2,717,311
2023	\$ 2,269,408	\$ 1,038,542	\$ 3,307,950
2024	\$ 2,834,024	\$ 1,277,934	\$ 4,111,958
	\$ 8,976,509	\$ 3,868,079	\$ 12,844,587

The charts above include initiatives proposed in the Corporate Plan. This includes both proposed debt and debt not yet accessed, information is based on best estimates for those projects. Debenture debt is repayable to the Province of Alberta bearing interest rates ranging from 0.87% to 6.25% per annum and mature in years 2022-2044.

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5. Franchise and Concession Contracts

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

Franchise Fees	2021	2022	2023	2024
ATCO GAS	\$1,495,500.00	\$1,495,500.00	\$1,495,500.00	\$1,495,500.00
WEST PARKLAND GAS	\$34,500.00	\$34,583.00	\$34,583.00	\$34,583.00
FORTIS ELECTRICITY	\$1,951,954.00	\$1,951,954.00	\$1,951,954.00	\$1,951,954.00
	\$3,481,954.00	\$3,482,037.00	\$3,482,037.00	\$3,482,037.00

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6. Reserves

	Projected ending balance 2021	2022 Additions	2022 Committed	Projected ending balance 2022	Projected ending balance 2023	Projected ending balance 2024
CAPITAL RESERVES						
Infrastructure Lifecycle, Rehabilitation & Replacement Lifecycle						
Lifecycle - Public Works Building	86,954	25,000	30,000	81,954	76,954	71,954
Lifecycle - Arena	231,434	35,000	-	266,434	301,434	326,434
Lifecycle - Pool	225,078	5,000	15,000	215,078	220,078	170,078
Lifecycle - Community Center	199,102	5,000	10,000	194,102	199,102	204,102
Lifecycle - Heritage Park/ Pavillion	842,172	67,000	212,214	696,958	576,316	623,316
Lifecycle - Parkland Building	74,008	-	-	74,008	74,008	74,008
Lifecycle - Forest Green Plaza	75,000	15,000	-	90,000	105,000	120,000
Lifecycle - Town Office	75,320	25,000	55,000	45,320	70,320	70,320
Lifecycle - Fire Hall	163,115	20,000	-	183,115	193,115	203,115
Lifecycle - Youth Center	80,409	-	-	80,409	80,409	80,409
Lifecycle - Outdoor Recreational Facilities	99,297	26,360	-	125,657	102,017	128,377
Lifecycle - Golf Course	55,684	96,855	32,000	120,539	103,359	169,179
Lifecycle - PSAR Building	20,000	-	-	20,000	20,000	20,000
Lifecycle - RCMP Building	10,000	5,000	-	15,000	20,000	25,000
Lifecycle - Library	120,093	40,000	-	160,093	200,093	240,093
Capital Equipment Replacement						
Fire Equipment Replacement	143,240	288,313	115,000	316,553	358,866	177,179
Capital Equipment Replacement	197,907	571,500	444,000	325,407	250,907	334,407
Technology Replacement	148,660	125,000	75,000	198,660	278,660	256,660
Roads	66,679	216,500	160,000	123,179	197,679	244,179
Trails	446,119	5,000	75,000	376,119	345,619	160,619
Utility						
Utility - Water	486,720	762,770	502,000	747,490	977,148	834,158
Utility - Wastewater	265,845	885,416	590,000	561,261	1,134,522	1,337,983
Utility - Waste Mgmt	107,087	10,000	-	117,087	97,087	107,087
Utility - Storm	-	172,313	125,000	47,313	324,973	662,729
CAPITAL RESERVES TOTAL	\$ 4,219,925	\$ 3,402,027	\$ 2,440,214	\$ 5,181,738	\$ 6,307,668	\$ 6,641,388
	2021	2022 Additions	2022 Committed	Projected ending balance 2022	Projected ending balance 2023	Projected ending balance 2024
OPERATING RESERVES						
Stabilization & Contingency						
Tax Levy Stabilization	2,613,848	62,125	1,025,936	1,650,037	907,226	441,415
Snow Removal	200,461	-	100,000	100,461	100,461	100,461
Project						
General Purpose	20,060	53,024	50,000	23,084	26,108	29,132
Legacy	249,673	109,935	7,500	352,108	454,543	556,978
Policing and Public Safety	135,517	96,225	221,383	10,359	5,201	20,043
Health & Safety	60,005	5,000	15,000	50,005	50,005	40,005
Public Art	265,447	40,000	65,000	240,447	265,447	230,447
Public (In Lieu)	6,609	-	-	6,609	6,609	6,609
Economic Development & Regional Reserve	7,012	-	-	7,012	7,012	7,012
Mural Preservation	75,455	10,000	10,000	75,455	80,455	85,455
Utility						
UT Rate Stabilization	313,815	43,828	-	357,643	407,390	455,296
Land (School) Reserve	328,000	209,000	-	537,000	746,000	955,000
OPERATING RESERVES TOTAL	\$ 4,275,900	\$ 629,137	\$ 1,494,819	\$ 3,410,218	\$ 3,056,455	\$ 2,927,851
TOTAL RESERVES	\$ 8,495,825	\$ 4,031,164	\$ 3,935,033	\$ 8,591,956	\$ 9,364,123	\$ 9,569,239

While Reserve policy (C-FS-055) states *Reserves will be repaid with interest (generally over a period of five (5) years or less)*, a repayment plan to the Legacy reserve for the three lots purchased in 2018 has been included in the Corporate Plan of \$38,936 over a span of 20 years. The Land (School) reserve funds are

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fully committed as they will fund the payment for Stony Central School lands purchased from a developer as the lands are developed.

7. Debt Limits

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

DEBT LIMIT	Projected Dec 31, 2021	Projected Dec 31, 2022	Projected Dec 31, 2023	Projected Dec 31, 2024
Municipal Debt Limits	\$ 61,192,653	\$ 63,273,806	\$ 64,307,018	\$ 65,478,741
Outstanding Debt	\$ 33,091,013	\$ 31,967,867	\$ 48,156,300	\$ 50,980,569
Total Debt available	\$ 28,101,640	\$ 31,305,938	\$ 16,150,718	\$ 14,498,172
Internal Limit Debt available	\$ 15,863,110	\$ 18,651,177	\$ 3,289,314	\$ 1,402,424
Municipal Debt Service Limit	\$ 10,198,776	\$ 10,545,634	\$ 10,717,836	\$ 10,913,124
Current Debt Service Level	\$ 2,707,368	\$ 2,717,311	\$ 3,307,950	\$ 4,111,958
Service on Debt Limit				
Available	\$ 7,491,407	\$ 7,828,323	\$ 7,409,886	\$ 6,801,166
Internal Service on Debt				
Limit Available	\$ 5,451,652	\$ 5,719,196	\$ 5,266,319	\$ 4,618,541

8. Contractual Obligations

The Town has entered into an agreement for the collection and hauling of garbage, compost and recyclable materials, having a term of three years commencing April 1, 2019 and expires March 31, 2022. The estimated cost of these services for 2022 is approximately \$1,650,000, however the impact of the agreement for the remainder of the year is unknown at this point. In 2020 the Town entered into an agreement for the operation of a local transit service, which has a two year term. The estimated costs of this contract in 2022 is approximately \$231,650. The Town will be entering into a Cemetery operation contract beginning in 2024, at this time the commitment and term are unknown.

9. Segmented Information

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

a. General Government

General Government is comprised of Council, the Office of the CAO, and Corporate Services. Corporate Services is comprised of Financial Services, Legislative Services, Human Resource Services, and Information Technology Services. Council makes decisions regarding service delivery and service levels on behalf of the municipality in order to balance the needs and wants of the Town residents in a financially responsible manner.

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b. Protective Services

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

c. Transportation

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

d. Recreation and Culture

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

e. Utilities

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

f. Development

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

g. Community & Social Development

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

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services related to community and civic engagement, resilience, and develops community collaborations to support community and social well-being.

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2022 Segmented Information

	General Government	Protective Services	Transportation	Recreation & Culture	Utilities	Development	Community & Social Development	Totals
Revenue								
Taxation	17,686,756							17,686,756
Sales and User Charges	39,000	350,000	166,000	1,913,180	12,784,755	55,600		15,308,535
All Other	3,938,961	83,000	1,000	1,090,050	50,000	331,000	58,000	5,552,011
Fines		556,500						556,500
Developer Levy						346,000		346,000
Government Transfers	330,000	1,067,421	-	197,534		7,000	706,137	2,308,092
Interest	246,000	10,500		-	21,000			277,500
	22,240,717	2,067,421	167,000	3,200,764	12,855,755	739,600	764,137	42,035,394
Expenses								
Materials, goods, contracted and general services	1,700,164	3,876,046	1,181,865	1,852,692	7,263,711	1,070,708	186,950	17,132,136
Salaries, wages and benefits	4,041,512	2,656,804	714,774	4,124,714	1,592,604	1,782,137	907,685	15,820,230
Utilities	79,700	30,700	676,500	424,400	126,700	-		1,338,000
Repairs and Maintenance	569,224	166,000	346,000	451,750	661,000	5,000		2,198,974
Transfers to Local boards and organizations	-	61,383	-	850,429	-	110,000		1,021,812
Interest on long term debt	60,237	296,370	136,283	94,129	274,612	-		861,631
Insurance	212,300	16,500	34,600	80,350	42,050	-		385,800
	6,663,137	7,103,803	3,090,022	7,878,464	9,960,677	2,967,845	1,094,635	38,758,583
Net Revenue (Deficit)	15,577,580	(5,036,382)	(2,923,022)	(4,677,700)	2,895,078	(2,228,245)	(330,498)	3,276,811

Segmented information does not include the following:

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