

CORPORATE PLAN

2027-2029

TOWN OF STONY PLAIN

Table of Contents

Message from the Mayor 3

Message from the Chief Administrative Officer 4

Corporate Plan 5

- Overview 5
- Process and Timelines 6
- Corporate Priorities 8
- Organizational Chart 14
- Staffing Summary 15

Department Business Plans 17

- Office of the CAO 18
- Corporate Services 22
- Community & Protective Services 27
- Planning & Infrastructure 34
- Community & Social Development 43

Fiscal Plan 46

- Financial Discussion and Analysis 46
- Unconsolidated Statement of Operations 50
- Restricted Surplus (Reserves) 51
- Debt 51
- Revenues 54
- Revenue and Taxation 55
- Property Taxes 55
- Total Assessment Value 56
- User Fees 58
- Utilities 58
- Franchise Fees 62
- Government Transfers 63
- Expenses 64
- Human Resources 64
- Amortization 66
- Financial Contribution to External Organizations 66
- Tangible Capital Assets (TCA) 67
- Contributed Assets 68
- Long-Term Capital Plan 70
- Risks and Uncertainties 75
- Notes to the Fiscal Plan 76

Message from the Mayor

The 2027-2029 Corporate Plan will build on a year of progress and community engagement for Stony Plain. During 2026 community members shared with Council, Town administration and each other what they value about our community and their hopes and dreams for our future. We spent time strengthening our connections through inspiring programs and fun events. Council listened and made informed decisions to support intentional community growth. Through all these moments we absorbed the wisdom and insight from residents and businesses to determine the future direction for Stony Plain. With confidence in community autonomy and diverse contributions from partners, other orders of government and stakeholders, we will move Stony Plain forward.

The approval of the 2027-2029 Corporate Plan will enable us to take further action to address community needs and priorities. Looking ahead to 2027, we will continue to implement and plan for new indoor recreation facilities, create more welcoming outdoor spaces, enhance transit services, and invest in critical infrastructure. The resources outlined in the Corporate Plan provide for valuable projects, planning and services to progress and improve the quality of life for all current and future residents of Stony Plain.

As we move into 2027 this Plan will demonstrate our commitment to the people we serve. Connecting, caring and supporting our residents to leverage the strength of your community. Stony Plain will continue to be the home to raise your family, nurture your friendships, advance your career, launch your business, pay it forward and lend a hand to your neighbours. It will always be better in Stony Plain.

Council takes great pride in the Town's role in delivering on our priorities through the Corporate Plan. We are grateful for everyone's contributions in building Stony Plain, not just for 2027, also for the next generation. Over the next year we welcome and encourage your feedback and ideas to ensure our efforts are successful. On behalf of Council, thank you and we are excited for what is on the horizon for Stony Plain!



William Choy, Mayor



Message from the Chief Administrative Officer



On behalf of Administration for the Town of Stony Plain, I am proud to share the 2027-2029 Corporate Plan. The Plan reflects our commitment to the Town of Stony Plain's Strategy Plan and long-term community vision. The following themes are highlighted throughout and will provide guidance as we move through the upcoming year.

Intentional growth planning

The Corporate Plan continues the implementation of the strategic direction ensuring the community continues to be intentional about the growth that has and is anticipated to occur. Community growth through 2026 has been significant and that is expected to carry forward into 2027 and beyond. Investments in the capital renewal and growth programs are projected to increase over the course of the next three years. Along with the capital investments are various planning processes that will guide future investments and policy development, notably the finalization of a renewed Municipal Development Plan.

Ensuring organizational capacity

The Corporate Plan continues to support and prepare our organization for intentional growth and meaningful connections within the community. Current projections indicate an increase of 19 permanent FTE to the end of 2029, along with provisions to maintain and expand supplemental staffing requirements as needed, allowing the flexibility to adapt to changing circumstances that is a prerequisite to succeeding in our current environment. The Corporate Plan maintains and enhances other employee focused programs within the organization to support a professional public service.

Strengthening fiscal capacity

The Corporate Plan was prepared with continued focus on the high level fiscal capacity of the Town. Reserve levels are currently at historically high levels while at the same time being under pressure due to potential capital investments in the mid term future. Notably, no additional debt financing is proposed for 2027 with total debt level to increase beyond 2026 levels in 2029.

Revenue projections from growth are estimated to remain at 3% through 2029 and will be monitored for actual revenue realized as anticipated commercial growth is completed. The continued ability to raise revenue is fundamental to the Town's ability to finance investments, increase own source interest revenues and provides additional flexibility for future decisions.

Growth related infrastructure financing has been considered within the Corporate Plan. Current pressures exist throughout the urban communities within Alberta for significant infrastructure investments stemming from and/or supporting population growth. The Minister of Municipal Affairs has convened a working group to consider the challenge and provide insights for potential policy development. With this in mind, the Town will continue to anticipate our future and adjust accordingly to external factors.

Thomas Goulden, Chief Administrative Officer

Overview

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

Process and Timelines

The corporate planning process aligns the activities of the Town with the strategic goals of the community. The following timeline (Table 1) sets out the dates for preparation, consideration, and approval of the 2027-2029 Corporate Plan.

TABLE 1

Date	Activity
January	**Council Retreat** – Strategic Planning session guiding the Corporate Plan.
March	**Strategic Plan** – Adoption of the 2026-2029 Strategic Plan. **Corporate Planning** – Senior Leadership Team (SLT) and Managers identify and define corporate initiatives.
April – June	**Department Business Planning** – Departments work on developing detailed operating budgets, business cases or operating and capital initiatives, and service changes. Department business plans are reviewed to validate dependencies and scheduling, overall budget requirements, demands, and capacity. **Ranking and Prioritization** – SLT completes a detailed review and prioritizes operating and capital initiatives as well as proposed service changes. This enables SLT to prioritize funding, analyze capacity and align submissions with Council strategic direction.
July – August	**Financial and Capacity Analysis** – Administration calculates and compiles financial summaries of the funding strategies for the operating budget, new initiatives, and service changes prioritized by SLT in June. Administration analyzes the capacity of the organization to deliver core services, new initiatives, and service changes.
September	**Finalize Recommended Corporate Plan** – Using the financial and capacity analysis, SLT reviews and finalizes changes to budgets and priorities. SLT reviews and finalizes the funding strategies for the Recommended Corporate Plan.
October 21	**Distribution of Recommended Corporate Plan** – The Recommended Corporate Plan is distributed to the public. This provides both members of Council and the public an opportunity to become familiar with the Recommended Corporate Plan.
November 2, 3 & 4	**Public Corporate Plan Meetings –** The Recommended Corporate Plan is presented to Council for deliberation and direction. At this time, it may be further amended.
November 23	**Corporate Plan Approval** – The Corporate Plan is presented to Council for approval.
November 24	**Public Communication of the Corporate Plan** – The Corporate Plan is reviewed with Administration and communicated to the public throughout remainder of Q4.

Prioritization

Departments develop, refine, and submit operating initiatives, service changes and capital initiatives for the Corporate Plan process. SLT then reviews and ranks them. This is done using a set of prioritization criteria that was developed by SLT in response to Council's Strategic Plan 2026-2029. Each of the criteria is weighted differently, as detailed below:

1. Strategy (40%)
    - It is something that is important to Council
    - It is an important element found in the themes and commitments of the Strategic Plan
    - It is consistent with the Town's mission, vision and core values
    - It positively impacts as much of the community as possible

2. Service Impact (30%)
    - It is critical to sustaining existing services and service levels
    - It is essential to providing a new service or service level
    - It is urgently needed by the people using this service
    - It impacts a wide range of community members

3. Implementation (20%)
    - It positively impacts the efficiency of service
    - It positively impacts the effectiveness of service
    - It positively affects the success of other initiatives/service changes
    - It has a high probability of success

4. Risk Factors (10%)
    - It maintains or enhances employee safety
    - It reduces liability exposure
    - It meets a regulatory requirement
    - It enhances organizational and community integrity

New initiatives are placed into the following categories:

Corporate Initiatives

Corporate initiatives are projects that have been identified within the current Strategic Plan as a priority. They also have a direct impact on developing, enhancing, or delivering services to the community. The primary impact of these projects will be on the community as a whole. These projects are designed to maintain or improve the quality of life and competitiveness of the Town.

Capital Initiatives

Capital initiatives are projects that create or acquire a distinct, new asset that is amortized over time (the initial cost is spread over the useful life of the asset). Both acquiring new and replacing existing assets may require design activities (e.g. facilities, complex equipment, vehicles, new roads, parks or utilities related to growth). The project will often have a measurable operating impact in future years. This impact is reflected in the project cost. Capital initiatives may be defined as Corporate if they are identified within the Strategic Plan.

Department Initiatives

Department initiatives do not appear in the Strategic Plan. They are designed to support the needs of a particular department. They help optimize operations, improve the delivery of services, or establish the capabilities necessary for them to continue to effectively perform their role. The focus of a departmental project may impact the wider community or may be more focused on internal administrative improvements. The key distinction is that it primarily supports the needs of a particular department.

Service Changes

Service changes are changes in service demands, service level expectations, or staffing levels required to deliver services. New user fees are also considered service changes. Service changes reflect the impact of the changes on the operating budget and on the service effort.

Service Changes – Staffing

Staffing for core services is expressed as full-time equivalents (FTEs). There are four major categories of staffing: permanent full-time, permanent part-time, temporary part-time (less than 1 year), and casual. Council approves all permanent positions. Permanent positions are referred to as FTEs and have regularly scheduled hours, whether full-time or part-time. Temporary part-time positions are created outside of the established permanent work force as required by the Town. Casual positions are recorded as required in each department or section and are approved as part of the Corporate Plan. Casual positions fill in for permanent or temporary positions due to the absence of the staff member or are used for periodic assignments on an as-needed basis, be it full-time or part-time. Term positions (employment for a fixed-term project) are created outside of the established permanent work force as required by the Town and have a predetermined start and end date.

CORPORATE PRIORITIES

This section outlines the initiatives developed from the Strategic Plan 2026-2029. They are organized according to the themes within the Strategic Plan.

OUR COMMITMENT TO…

CIVIC RESPONSIBILITY

Supporting a safe, sustainable, and financially responsible community while delivering high-quality municipal services

Key Actions:

- Complete an update of the Municipal Development Plan that reflects and connects the community's long-term vision and values with land use planning policies to guide decisions for future growth and transformation (Table 2)
- Deepen inclusion and social cohesion across the community with programs and supports to improve mental wellness, healthy relationships, volunteerism, and reduce poverty
- Ensure public safety service levels are responsive to emerging areas of concern and meet the needs of the community
- Guide emergency preparedness to ensure safe, cohesive, and timely action in the event of a community disaster
- Enhance outdoor spaces to support community health and wellness, addressing the key role Old Town South and South Business Park areas play in Stony Plain's future (Table 3)
- Strengthen our organizational excellence and workforce effectiveness through investment in and commitment to improved service efficiency
- Embrace fiscal responsibility, priority investment, and performance measurement, linking our strategic vision and decision-making processes

TABLE 2	
Initiative	**Municipal Development Plan Update**
Category	Corporate
Department	Planning & Infrastructure
Schedule	2027
Cost	$50,000
Funding Source	Reserve

Executive Summary
This initiative began in 2026 and will result in a comprehensive updated Municipal Development Plan (MDP) to efficiently and appropriately direct community growth and development in Stony Plain. As the overarching document that guides community development in Stony Plain, the MDP will continue to enable future land development from a current and consistent perspective. With the foundational research and engagement completed in 2026, the MDP will outline a long-term community vision, strategic themes, policies and structure to guide the direction for the Town of Stony Plain.

TABLE 3	
Initiative	**Park Enhancements**
Category	Corporate Capital
Department	Planning & Infrastructure
Schedule	2027
Cost	$215,000
Funding Source	Reserve

Executive Summary
This initiative advances the priority to build a healthy, connected, and resilient community by investing in outdoor spaces enhancing recreation, accessibility, wellness, and quality of life. The improvements will create more functional, accessible, and welcoming park spaces in the Old Town South and South Business Park areas, supporting increased public use and improving the overall experience for residents, businesses, and visitors. This initiative will be funded by cash-in-lieu of municipal reserve land provided by the commercial development of the North Business Park.
This initiative will also established little sport libraries in parks throughout the community, offering accessible bins stocked with balls, frisbees, etc. The objective is to encourage park visitors to borrow equipment while at the park, or to donate to the libraries sports equipment they are no longer using.

OUR COMMITMENT TO…

COLLABORATIVE LEADERSHIP

Working with residents, businesses, community organizations, and regional partners to make informed decisions and address shared priorities

Key Actions:

- Advance Stony Plain's priorities through regional services, programs, and infrastructure with strengthened partnerships among the Tri Municipal and Edmonton regional municipalities
- Open, accessible, and direct communication between Council and residents, local businesses, organizations, and stakeholders to enhance the understanding of issues, perspectives, and solutions
- Enhance relationships with and advocate to other orders of government to ensure services and infrastructure such as health care, education, transit, and transportation are funded and delivered to meet the needs of Stony Plain
- Champion Stony Plain's values and interests with representation on local and regional committees, boards, and ensure visibility within plans
- Involve youth and future generations as valued members of our community
- Pursue partnerships and advance relationships with local and regional First Nations, Métis, and Inuit peoples

OUR COMMITMENT TO…

COMMUNITY BUILDING

Investing in infrastructure, amenities, and public spaces to strengthen connections and support a vibrant, inclusive community

Key Actions:

- Accelerate the planning for the next phases of the Community Recreation Facility (Table 3.1)
- Strengthen the vibrancy of our downtown area with the maintenance and development of Town owned properties (Table 4)
- Invest in municipal infrastructure, amenities, and facilities to ensure effective and quality service delivery
- Provide safe and efficient vehicle and pedestrian corridors throughout our community, including advocacy to and partnership with CN Rail
- Conduct meaningful and relevant engagement with the public to support our future vision, plans, and delivery of services
- Showcase Stony Plain's diverse cultural identity through events, programs, and public art to strengthen connection, awareness, and support among residents and visitors
- Encourage innovative and diverse housing options that will support a wide range of residential needs

TABLE 3.1	
Initiative	**Community Recreation Facility Phase 2 Planning**
Category	Corporate
Department	Community and Protective Services
Schedule	2027-2029
Cost	$0
Funding Source	N/A

Executive Summary
Over the next three years, Administration will confirm the program scope, complete the design, and establish a funding model. Council direction on the program scope to be included in Phase 2 is the key next step to move planning forward. Project development sequence is anticipated to be:

- Program scope;
- Schematic design;
- Design development;
- Construction documents;
- Tender; and
- Construction award

TABLE 4	
Initiative	**Town Office Expansion**
Category	Corporate Capital
Department	Office of the CAO
Schedule	2028-2029
Cost	$1,884,550
Funding Source	Tax Base & Debenture funded by Tax Base

Executive Summary
To invest in the redevelopment of Town owned downtown properties 4906, 4907 and 4910 50th Avenue and expand the operational capacity of the Town Office. These properties are adjacent to the Town Office, are currently underutilized, and have the potential to enhance the vibrancy and cohesion of the downtown area. Investment in the redevelopment and a municipal facility will achieve the broader objective for downtown and extend the administrative operations of Town Office, with the potential of engaging other complementary users. This initiative proposes a capital investment in the planning and construction, with consideration of the operational impact of a new building on these properties.

OUR COMMITMENT TO…

ECONOMIC OPPORTUNITY

Supporting local businesses, attracting new investment, and creating the conditions for economic prosperity

Key Actions:

- Cultivate partnerships, advance planning, and construct infrastructure to continue the redevelopment and growth of Old Town South (Table 5)
- Foster the momentum of commercial and industrial development opportunities in our North Business Park and adjacent to Highway 16A, 779, and 628
- Advocate to the Government of Alberta to be a partner in development opportunities adjacent to Highways 16A, 779, and 628
- Guide the continued build out of employment lands and occupancy of available commercial properties with targeted investment attraction, in collaboration with Edmonton Global, and business retention and expansion efforts
- Enhance our downtown and commercial areas with destination marketing, events, and collaborative programs that welcome visitors, consumers, and patrons to *Explore Stony Plain*

TABLE 5

Initiative	**Old Town South Redevelopment**
Category	Corporate
Department	Planning & Infrastructure
Schedule	2027-2029
Cost	$2,250,000
Funding Source	Tax Base, Grant & Reserve

Executive Summary

The Town is committed to supporting and enhancing the redevelopment of Old Town South and surrounding historical lands to ensure there is a strong and vibrant hub for social, cultural, recreational, public service, residential and commercial activities. This initiative implements the Old Town Community Plan with suitable land use concepts and enables site design for the area, while establishing a clear implementation plan. The proposed detailed planning will provide the technical information to inform development options and infrastructure requirements.

- 2027 Old Town South Detailed Planning $100,000;
- 2028 Town Square and Community Centre Detailed Planning $100,000;
- 2028 Southeast Stormwater Management Facility Design and Construction $1,650,000;
- 2029 Road Network Design $300,000; and
- 2029 Old Town North Detailed Planning $100,000.

DEPARTMENT BUSINESS PLANS

Overview

Department Business Plans reflect the activities of departments within the Town. These activities help to fulfill the Town's Strategic Plan and move the Town forward with effective operational services. The operational services are guided by service delivery expectations within the Town and include department operating and capital initiatives as well as service changes for 2027, 2028, and 2029.

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

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

Mandate

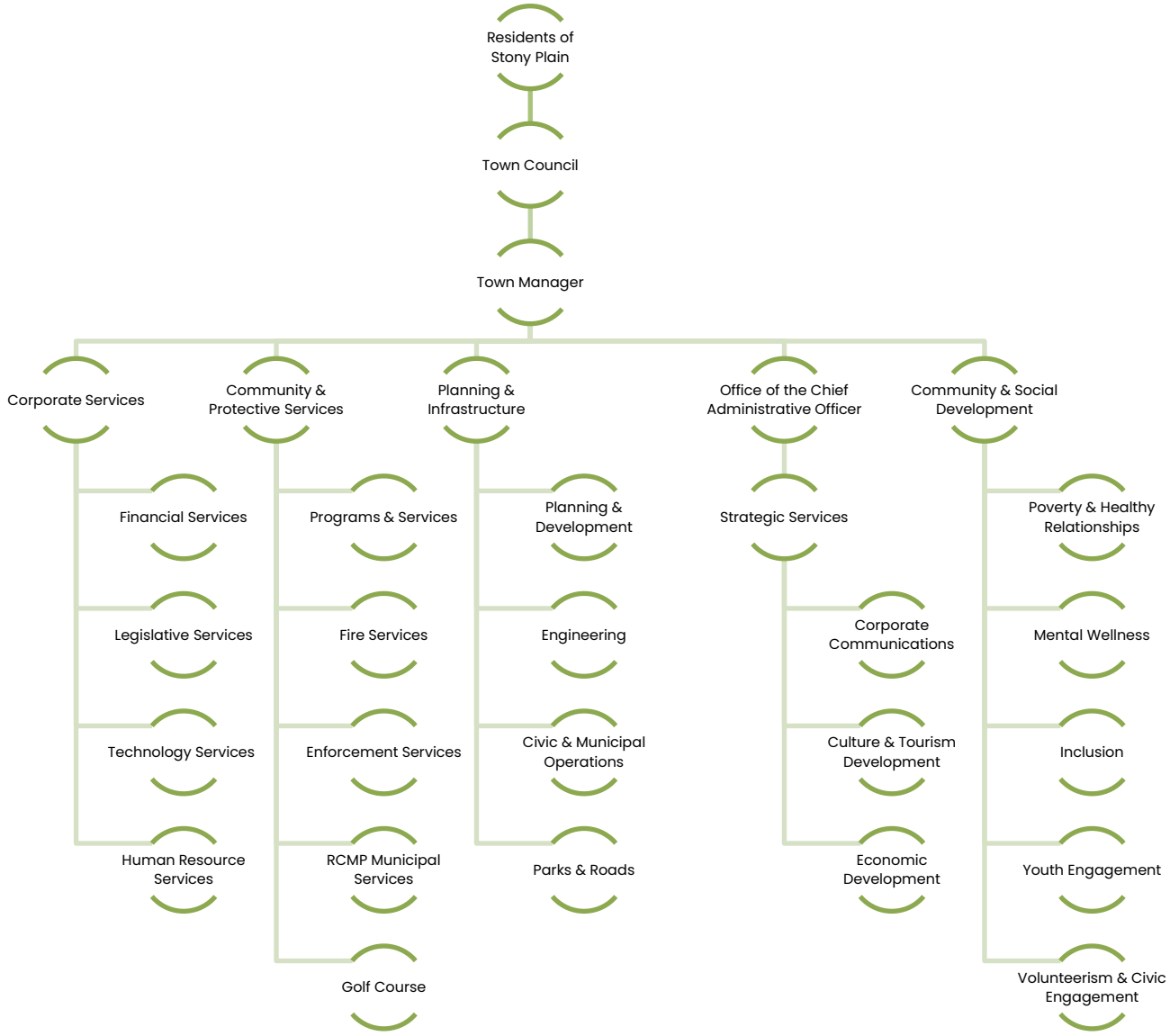
The mandate for each department reflects the purpose, key functions, and services they carry out on behalf of the Town. During the business planning process each department reviews plans and services, identifying and recommending priority projects and service changes for implementation.

Organizational Chart

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

Positions for 2027-2029 are reflected in the organizational charts in shaded boxes and include the position name, along with the year that they will be added.

ORGANIZATIONAL CHART



Staffing Summary

The staffing size for each department is expressed as Full-Time Equivalents (FTE). The following is a staffing summary for each department of proposed FTE staff positions for 2027-2029.

TABLE 6

Department	**2027**	**2028**	**2029**
Office of the CAO	1.0	0.0	1.0
Corporate Services	0.0	2.0	1.0
Community & Protective Services	2.5	4.0	1.0
Planning & Infrastructure	2.0	1.5	1.0
Community & Social Development	0.0	2.0	0.0
Proposed Annual Increase in FTEs	**5.5**	**9.5**	**4.0**

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

The following table is a summary of the total FTEs, including positions for 2027 – 2029.

TABLE 7		Proposed		
	2026	2027	2028	2029
Office of the CAO				
CAO's Office	3.0	3.0	3.0	3.0
General Manager's Office	1.0	1.0	1.0	2.0
Economic Development	3.0	3.0	3.0	3.0
Cultural & Tourism Development	2.0	2.0	2.0	2.0
Corporate Communications	3.0	4.0	4.0	4.0
	12.0	**13.0**	**13.0**	**14.0**
Corporate Services				
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	14.0	14.0	15.0	15.0
Legislative Services	5.0	5.0	6.0	6.0
Technology Services	5.0	5.0	5.0	5.0
Human Resource Services	4.0	4.0	4.0	5.0
	29.0	**29.0**	**31.0**	**32.0**
Community & Protective Services				
General Manager's Office	1.0	1.0	1.0	1.0
Programs & Services	22.9	23.4	24.4	24.4
Fire Services	7.5	8.5	10.5	10.5
Enforcement Services	7.0	7.0	7.0	7.0
RCMP Municipal Services	22.5	22.5	22.5	23.5
Golf Course	3.0	4.0	5.0	5.0
	63.9	**66.4**	**70.4**	**71.4**
Planning & Infrastructure				
General Manager's Office	1.0	1.0	1.0	1.0
Planning	8.0	9.0	9.0	9.0
Engineering	6.0	6.0	7.0	7.0
Civic & Municipal Operations	16.9	16.9	17.4	18.4
Parks & Roads	18.0	19.0	19.0	19.0
	49.9	**51.9**	**53.4**	**54.4**
Community & Social Development				
General Manager's Office	2.0	2.0	3.0	3.0
Inclusion	1.0	1.0	1.0	1.0
Poverty & Healthy Relationships	1.0	1.0	1.0	1.0
Mental Wellness	1.0	1.0	1.0	1.0
Volunteerism & Civic Engagement	1.0	1.0	2.0	2.0
Youth Engagement	2.0	2.0	2.0	2.0
	8.0	**8.0**	**10.0**	**10.0**
Total Full-Time Equivalent	**162.8**	**168.3**	**177.8**	**181.8**

Department Business Plans

Departmental Initiatives and Service Changes

Department business plans include summaries of the departmental operating and capital initiatives, service changes, and staffing changes for 2027 and those planned for 2028 and 2029.

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 adjustments

Office of the CAO

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

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

Mandate

The OCAO department 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.

Plans & Projects

- Strategic Plan update
- Advocacy Plan update
- Regional Intermunicipal Collaboration Frameworks
- Old Town South redevelopment
- Land Management Policy update
- Communications Master Plan implementation
- Public Participation Policy update
- Culture & Tourism Master Plan update
- Art in Public Places Strategy implementation
- Art in Public Places Policy update
- Heritage Plaquing Program implementation
- Highway Development Strategy implementation
- Economic Development Strategy & Action Plan implementation
- Business License Bylaw update

OCAO Operational Summary 2027-2029

Office of the CAO	2026 Approved Budget	2027 Proposed Budget	Increase/ (Decrease)		2028 Proposed Budget	2029 Proposed Budget
Revenue						
Sales and User Charges	$ 5,100	$ 5,000	$ (100)		$ 5,100	$ 5,200
Total Revenue	**$ 5,100**	**$ 5,000**	**$ (100)**		**$ 5,100**	**$ 5,200**
Expenses						
Office of the CAO	$ 611,241	$ 675,251	$ 64,010		$ 691,403	$ 707,371
Strategic Services	267,175	280,986	13,811		285,420	413,500
Corporate Communications	497,726	587,892	90,166	I	632,359	653,335
Economic Development	600,968	625,401	24,433		643,653	661,635
Cultural Services	669,728	664,056	(5,672)		669,926	675,654
Total Expenses	**$ 2,646,838**	**$ 2,833,586**	**$ 186,748**		**$ 2,922,761**	**$ 3,111,495**
Net Surplus/Deficit	**$ (2,641,738)**	**$ (2,828,586)**	**$ (186,848)**		**$ (2,917,661)**	**$ (3,106,295)**

All variances greater than $75,000 are explained below:

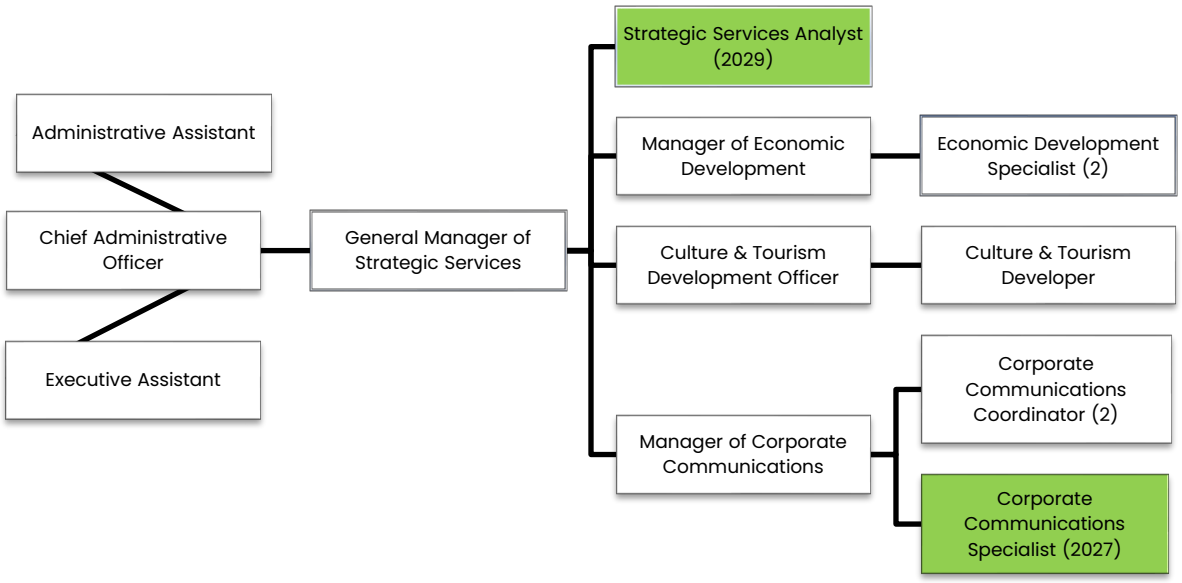
I - Corporate Communications Specialist (Table 9)

Council	2026 Approved Budget	2027 Proposed Budget	Increase/ (Decrease)		2028 Proposed Budget	2029 Proposed Budget
Expenses						
Total Expenses	$ 645,242	$ 723,776	$ 78,534	I	$ 723,776	$ 723,776
Total Expenses	**$ 645,242**	**$ 723,776**	**$ 78,534**		**$ 723,776**	**$ 723,776**
Net Surplus/Deficit	**$ (645,242)**	**$ (723,776)**	**$ (78,534)**		**$ (723,776)**	**$ (723,776)**

All variances greater than $75,000 are explained below:

I - Council Compensation Policy updates and annual adjustment

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 8		Proposed		
	2026	2027	2028	2029
CAO's Office	3.0	3.0	3.0	3.0
General Manager's Office	1.0	1.0	1.0	2.0
Economic Development	3.0	3.0	3.0	3.0
Cultural & Tourism Development	2.0	2.0	2.0	2.0
Corporate Communications	3.0	4.0	4.0	4.0
	12.0	**13.0**	**13.0**	**14.0**

Department Initiatives & Service Changes

	TABLE 9
Initiative	**Corporate Communications Specialist**
Category	Staffing
Schedule	2027-2028
Cost	$107,700
Funding Source	Tax Base

Executive Summary
This position will enhance the Town's capacity to respond to information expectations of the community and the need to effectively support organizational communications planning, execution, and monitoring. This role will primarily enhance website administration and digital media services; providing timely and accurate content, as well as analyzing communications effectiveness. This position will be onboarded in Q2 2027, with full annual operational cost in 2028.

	TABLE 10
Initiative	**Strategic Services Analyst**
Category	Staffing
Schedule	2029
Cost	$124,000
Funding Source	Tax Base

Executive Summary

Strengthening the Office of the CAO, the addition of this position will provide enhanced rigour to research, review, and develop organizational planning and policies to support strategic priorities. The Town's annual strategic planning and corporate planning will continue to evolve to meet the needs of the organization's growth and complexity. This enhanced capacity will ensure the Town's plans and policies provide purposeful guidance of service delivery and alignment with our community vision and priorities. This role will also support government relations and key corporate initiatives.

Corporate Services

Corporate Services encompasses the following functions:

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

Mandate

Corporate Services provide excellence in internal and external customer service. The department offers 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

- Contract and agreements review
- Fiscal policies update
- Complete implementation of meeting management system
- Complete implementation of tax and utility system
- Technology services capital replacement
- Preparation for collective bargaining

Corporate Services Operational Summary 2027-2029

Corporate Services	2026 Approved Budget	2027 Proposed Budget	Increase/ (Decrease)		2028 Proposed Budget	2029 Proposed Budget
Revenue						
Taxation	$ 26,022,132	$ 26,815,932	$ 793,800	1	$ 27,630,130	$ 28,403,130
Sales and User Charges	55,200	70,200	15,000		70,200	70,200
All Other	4,570,478	4,797,500	227,022	2	4,841,540	4,886,020
Government Transfers	260,000	260,000	-		260,000	260,000
Interest	396,000	396,000	-		396,000	396,000
Total Revenue	**$ 31,303,810**	**$ 32,339,632**	**$ 1,035,822**		**$ 33,197,870**	**$ 34,015,350**
Expenses						
General Government	$ 811,579	$ 812,122	$ 543		$ 860,053	$ 980,504
Corporate Services	251,026	261,950	10,924		266,819	271,342
Financial Services	2,200,611	2,268,633	68,022		2,501,280	2,558,911
Legislative Services	562,840	696,190	133,350	3	839,835	860,829
Human Resource Services	722,390	779,499	57,109		824,167	936,195
Technology Services	1,595,796	1,538,232	(57,564)		1,569,630	1,577,491
Total Expenses	**$ 6,144,242**	**$ 6,356,626**	**$ 212,384**		**$ 6,861,783**	**$ 7,185,271**
Net Surplus/Deficit	**$ 25,159,568**	**$ 25,983,006**	**$ 823,438**		**$ 26,336,087**	**$ 26,830,079**

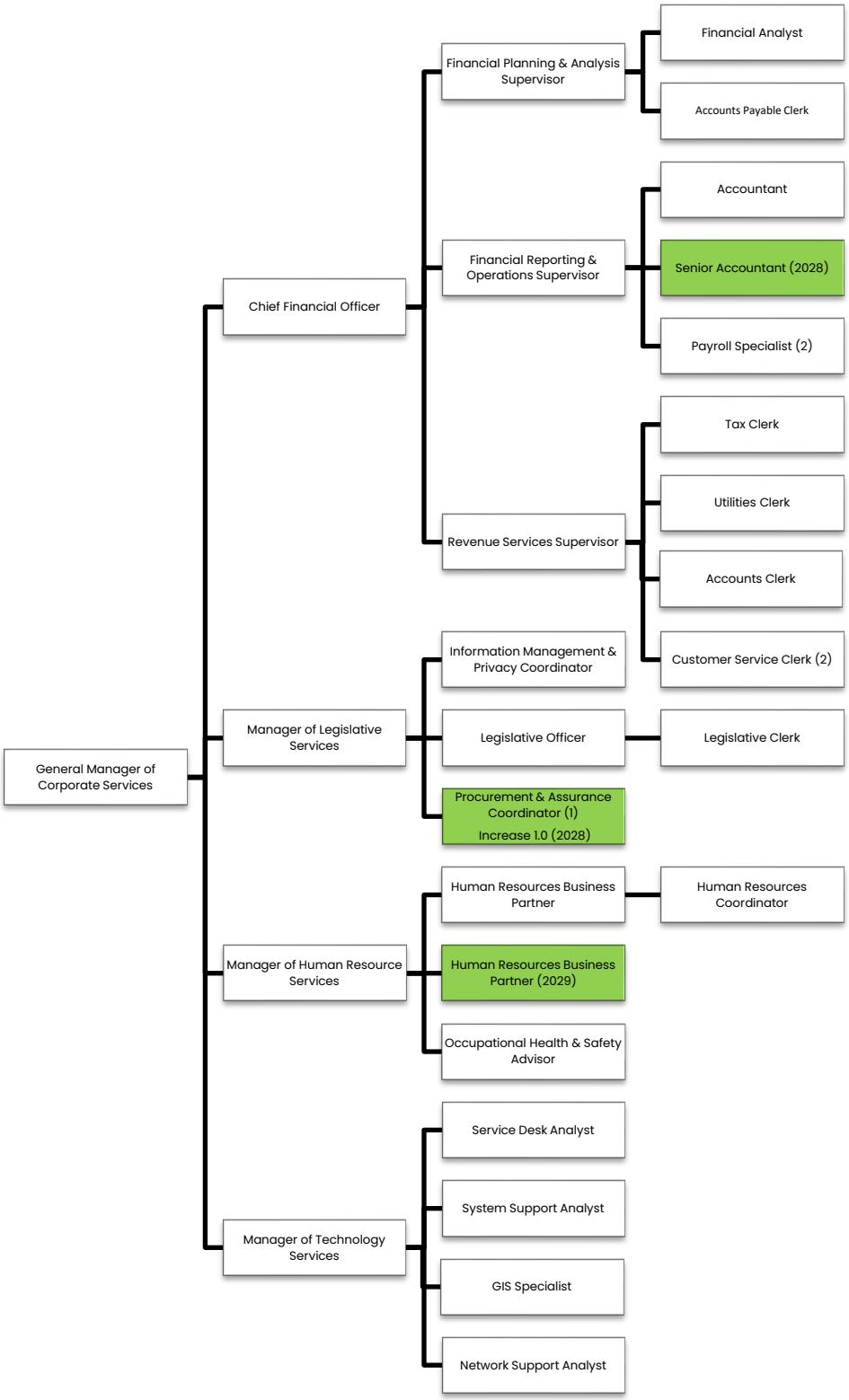
All variances greater than $75,000 are explained below:

1 - Tax revenue projected growth

2 - Increase in Franchise Fee revenue

3 - Functional realignment

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 11	2026	Proposed		
		2027	2028	2029
General Manager's Office	1.0	1.0	1.0	1.0
Financial Services	14.0	14.0	15.0	15.0
Legislative Services	5.0	5.0	6.0	6.0
Technology Services	5.0	5.0	5.0	5.0
Human Resource Services	4.0	4.0	4.0	5.0
	29.0	**29.0**	**31.0**	**32.0**

Department Initiatives and Service Changes

	TABLE 12
Initiative	**Procurement & Assurance Coordinator**
Category	Staffing
Schedule	2028
Cost	$119,000
Funding Source	Tax Base

Executive Summary
This additional role is essential to maintaining and strengthening department service levels, ensuring compliance with legislative requirements, and improving training and service delivery. As the organization expands, the complexity of procurement processes, insurance needs and risk management increases, necessitating an additional resource to mitigate risks, address corporate insurance needs, facilitate purchasing requirements and optimize procurement strategies.

	TABLE 13
Initiative	**Senior Accountant**
Category	Staffing
Schedule	2028
Cost	$137,000
Funding Source	Tax Base

Executive Summary
This additional position will support the organizational growth and complexity for financial services. In 2025 Financial Services completed a comprehensive review to examine its capacity, structure and skill requirements. This additional position will support the recommendations of the review to provide leadership and technical expertise, improve financial processes, support compliance with evolving accounting standards, enhance reporting accuracy, and manage financial operations tied to growth and capital investment.

	TABLE 14
Initiative	**Human Resources Business Partner**
Category	Staffing
Schedule	2029
Cost	$136,000
Funding Source	Tax Base

Executive Summary

This additional staffing initiative will serve the organization's priorities and employee needs. This evolution will enhance the Town's ability to respond to workforce growth, improve service delivery, and strengthen organizational effectiveness. This position will work closely with leadership to anticipate workforce needs, provide data-informed advice, support organizational change, and drive initiatives that enhance team effectiveness and employee performance.

Community & Protective Services

Community & Protective Services includes the following operational areas:

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

Mandate

The Community & Protective Services Department is committed to enhancing the quality of life for residents through the delivery of safe, responsive, and efficient programs and services. The department provides a wide range of essential services including special event delivery, transit operations, emergency preparedness, fire and rescue services, community safety enforcement, and recreation programming. Through prudent planning, effective resource management, and a strong commitment to public service excellence, the department is well-positioned to meet the evolving needs of the community.

Projects & Plans

- Community Recreation Facility operations establishment
- Community Recreation Facility future phases planning
- Transit service improvements and planning
- Fire Services capital replacement
- Golf Course food and beverage service improvement
- Community Safety Plan development

Community & Protective Services Operational Summary 2027-2029

Community & Protective Services	2026 Approved Budget	2027 Proposed Budget	Increase/ (Decrease)		2028 Proposed Budget	2029 Proposed Budget
Revenue						
Sales and User Charges	$ 2,554,750	$ 2,618,206	$ 63,456		$ 2,652,194	$ 2,660,237
All Other	468,000	855,388	387,388	1	855,200	855,234
Fines	405,300	405,300	-		405,300	405,300
Government Transfers	1,372,468	1,351,881	(20,587)		1,354,224	1,365,570
Interest	3,500	3,500	-		3,500	3,500
Total Revenue	**$ 4,804,018**	**$ 5,234,275**	**$ 430,257**		**$ 5,270,418**	**$ 5,289,841**
Expenses						
Protective Services	$ 8,404,980	$ 8,765,087	$ 360,107	2	$ 8,799,704	$ 8,878,305
Community Services	404,614	330,695	(73,919)		336,524	342,537
Tri-Leisure	1,353,186	1,116,083	(237,103)	3	1,116,083	1,116,083
Programs	2,947,529	3,323,409	375,880	4	3,482,400	3,535,027
Community Recreation Facility	1,820,805	2,464,298	643,493	5	2,367,940	2,343,598
Golf Course	2,045,793	2,110,257	64,464		2,150,013	2,158,303
Total Expenses	**$ 16,976,907**	**$ 18,109,828**	**$ 1,132,921**		**$ 18,252,664**	**$ 18,373,852**
Net Surplus/Deficit	**$ (12,172,889)**	**$ (12,875,553)**	**$ (702,664)**		**$ (12,982,246)**	**$ (13,084,011)**

All variances greater than $75,000 are explained below:

1 - Community Recreation Facility Revenue

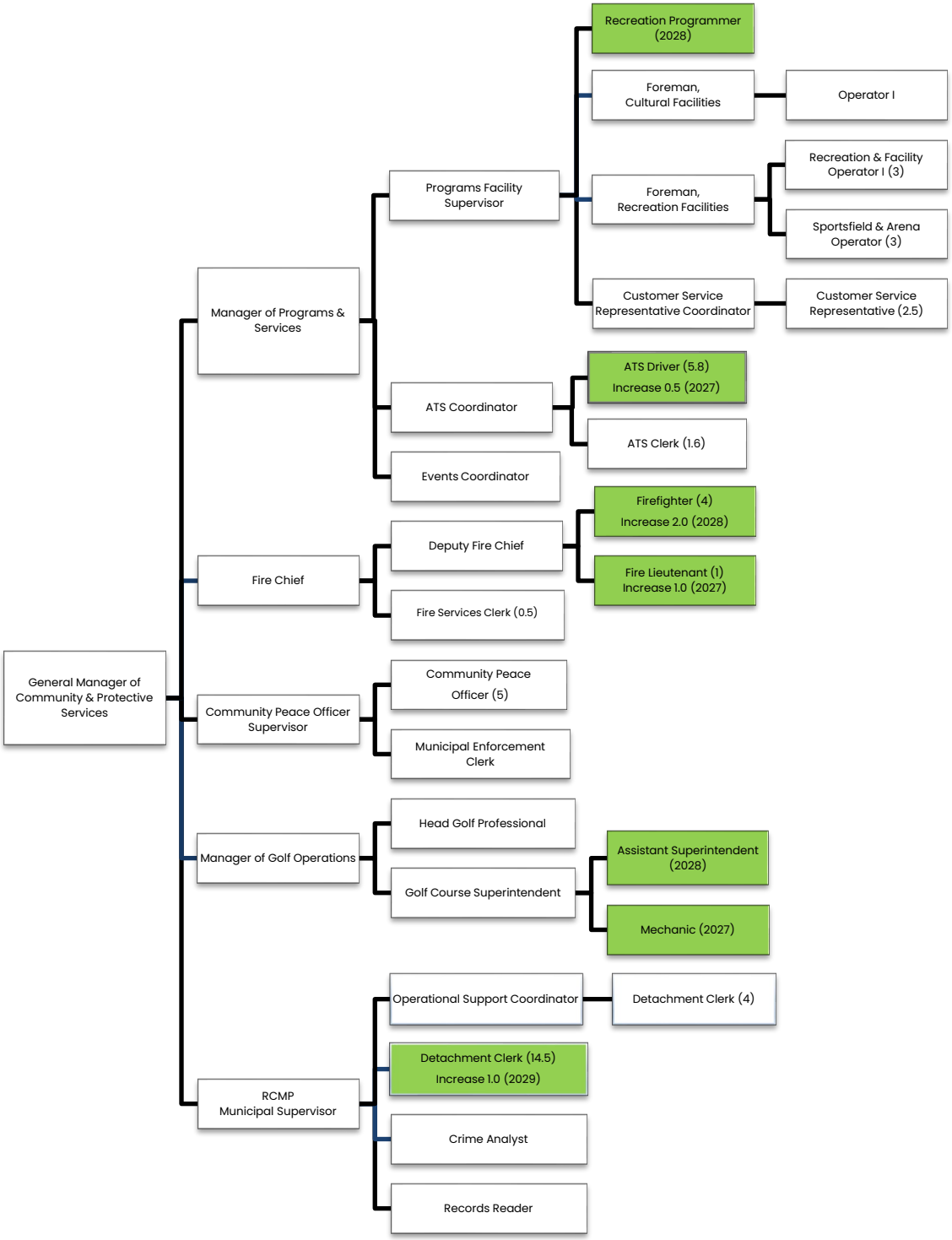
2 - RCMP Contract one time capital increase; Fire Services Lieutenant (Table 19)

3 - Removal of 2026 one time TLC capital contribution

4 - On Demand Transit (Table 16) ; ATS Service Improvement (Table 17); Functional Realignment

5 - Community Recreation Facility Full Year Operations

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 15	2026	Proposed		
		2027	2028	2029
General Manager's Office	1.0	1.0	1.0	1.0
Programs & Services	22.9	23.4	24.4	24.4
Fire Services	7.5	8.5	10.5	10.5
Enforcement Services	7.0	7.0	7.0	7.0
RCMP Municipal Services*	22.5	22.5	22.5	23.5
Golf Course	3.0	4.0	5.0	5.0
	63.9	**66.4**	**70.4**	**71.4**

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

Department Initiatives and Service Changes

TABLE 16	
Initiative	**On Demand Transit Service Reliability**
Category	Service Change
Schedule	2027
Cost	$76,300
Funding Source	Tax Base and User Fees

Executive Summary
This initiative will enhance weekday on-demand transit service reliability through the deployment of one additional on-demand bus during peak weekday periods, approximately 15 additional service hours per week. Ridership across the on-demand transit system continues to grow and is now approaching operational capacity during peak weekday periods. This enhancement will improve the overall performance for riders and credibility of this service delivered through an agreement with the City of Spruce Grove.

TABLE 17	
Initiative	**Accessible Transportation Service (ATS) Service Improvement**
Category	Service Change, Staffing & Capital
Schedule	2027
Cost	$230,000
Funding Source	Tax Base, Reserve and User Fees

Executive Summary
The current demand for service exceeds the existing fleet and driver resources. ATS is unable to fulfil approximately 15-20 client booking requests per month, directly impacting service accessibility for vulnerable residents who rely on this service for essential mobility. This initiative will provide an additional vehicle and an additional 0.5 FTE driver to ensure increased service demand can be accommodated. This service improvement will be provided only within the Town of Stony Plain.

	TABLE 18
Initiative	**Golf Course Mechanic**
Category	Staffing
Schedule	2027
Cost	$130,800
Funding Source	Operating budget allocation

Executive Summary
This position is a seasonal role and will be converted to a full-time, permanent role to enhance operational efficiency, improve equipment reliability, and ensure consistent maintenance of the Golf Course's equipment fleet. With more than 100 pieces of equipment, including 75 power carts, beverage carts, mowing equipment, and tractors, this position is critical to minimizing downtime and optimizing maintenance practices. Transitioning to a permanent position will further strengthen these outcomes and support long-term operational sustainability.

	TABLE 19
Initiative	**Fire Services Lieutenant**
Category	Staffing
Schedule	2027
Cost	$140,000
Funding Source	Tax Base

Executive Summary
The addition of a Lieutenant position will expand full-time service response coverage hours. This position will reduce response requirements for the Chief and Deputy Chief positions, allowing for more strategic operational focus. Call volumes will continue to increase with community growth; the addition of this position will maintain a continuity of service demands.

	TABLE 20
Initiative	**Golf Course Assistant Superintendent**
Category	Staffing
Schedule	2028
Cost	$100,800
Funding Source	Operating budget reallocation

Executive Summary
The Golf Course has experienced a 15% increase in rounds played on the course over the past 5 years. To meet the user demands and maintain the course's competitive advances this seasonal position will be converted to a full time, permanent role. This position plays a critical role in overseeing daily turfgrass management, irrigation system operations, and providing leadership within the Golf Course operations. Transitioning this position to a permanent, full-time position will also support long-term succession planning and ensure continuity in operational knowledge.

TABLE 21	
Initiative	**On Demand Transit – Sunday Service**
Category	Service Change
Schedule	2028
Cost	$119,500
Funding Source	Tax Base, Cost Share with City of Spruce Grove, User Fees

Executive Summary
This initiative proposes the introduction of Sunday on-demand transit service in Stony Plain from 8:00 a.m. to 6:00 p.m. Continued community growth will provide for the opportunity to expand service levels to meet user needs. The addition of Sunday service will expand transit service to 7 days a week, align services across the Tri-Region, and increase transit availability to residents.

TABLE 22	
Initiative	**Accessible Transit Service (ATS) – Saturday Local Service**
Category	Service Change
Schedule	2028
Cost	$40,000
Funding Source	Tax Base and User Fees

Executive Summary
ATS is currently available Monday to Friday for Tri-Region residents, including service to Edmonton. This initiative proposes introducing Saturday local ATS service operating from 9:00 a.m. to 3:00 p.m. While ATS historically focused on weekday medical travel, service demand has expanded to include employment, shopping, and community participation, many of which occur on weekends. Adding weekend service will begin to align ATS with the on-demand transit service, as well as reflect the evolving needs of residents.

TABLE 23	
Initiative	**Firefighter 2 FTE**
Category	Staffing
Schedule	2028
Cost	$239,000
Funding Source	Tax Base and Operating Budget reallocation

Executive Summary
The addition of these 2 positions will expand full-time response service to 7 days a week. These positions will reduce the reliance on casual response staff and will increase the ability for the department to provide inspection services 7 days a week. Call volumes will continue to increase with community growth, and this will maintain a continuity of service demands.

	TABLE 24
Initiative	**Recreation Programmer**
Category	Staffing
Schedule	2028
Cost	$89,000
Funding Source	Tax Base

Executive Summary
This initiative will add dedicated capacity to support program delivery at the Community Recreation Facility. This position will maximize the community and organizational value of the Facility by ensuring it is actively programmed, well utilized, and responsive to evolving community demand. Through unique activity offerings and outreach to local audiences, this position will enhance recreation opportunities and benefits for community members.

	TABLE 25
Initiative	**Fire Services - Exhaust Capture System**
Category	Capital
Schedule	2028
Cost	$139,000
Funding Source	Tax Base and Reserve

Executive Summary
Diesel-powered fire apparatus generates exhaust emissions containing hazardous particulate matter during start-up, idling, and return-to-station operations. The installation of a direct-source vehicle exhaust capture system at the Fire Hall will significantly reduce airborne contaminants and improve indoor air quality. This initiative represents a proactive investment in employee health and risk mitigation.

	TABLE 26
Initiative	**Fire Services - Engine Replacement**
Category	Capital
Schedule	2029
Cost	$1,600,000
Funding Source	Grant & Reserve

Executive Summary
Engine 3-1 is a frontline fire apparatus that delivers fire suppression, rescue, medical first response, and all-hazard incident support to Stony Plain. By 2029, Engine 3-1 will reach 20 years of frontline service, which aligns with industry-recognized replacement benchmarks for major fire apparatus. Proactive lifecycle replacement ensures operational readiness, reliability of critical vehicles, and manages maintenance costs. Due to extended design and manufacturing timelines, approval is required to initiate procurement in 2027 to meet a targeted in-service date of 2029.

Planning & Infrastructure

Planning & Infrastructure encompasses the four functional areas:

- Planning & Development
- Engineering
- Civic & Municipal Operations
- Parks & Roads

Mandate

The Planning & Infrastructure Department is dedicated to serving Stony Plain by way of planning, building and maintaining Town infrastructure. Planning & Infrastructure plays several key roles in the Town's sustainability and growth. The department fosters and guides responsible development, plans for infrastructure renewal and provides critical maintenance to built infrastructure and natural spaces for use and enjoyment of community residents, businesses and visitors.

Plans & Projects

- Old Town South Redevelopment implementation
- Public Works Facility phase 2 construction
- Municipal Development Plan update
- Old Town Community Plan update
- E-permitting software implementation
- Transportation Master Plan update
- Major road rehabilitation
- Active Transportation sidewalk and trail extension
- Water meter replacement
- Transportation safety and crosswalk improvement
- Horticulture service improvements
- Asset management review and implementation
- Accessibility report implementation
- Urban Forest Strategy development
- Offsite Levy Bylaw update

Planning & Infrastructure Operational Summary 2027-2029

Planning & Infrastructure	2026 Approved Budget	2027 Proposed Budget	Increase/ (Decrease)		2028 Proposed Budget	2029 Proposed Budget
Revenue						
Sales and User Charges	$ 17,657,136	$ 18,403,947	$ 746,811	1	$ 18,849,549	$ 19,956,510
All Other	1,751,700	1,852,544	100,844	2	1,902,427	1,931,427
Developer Levy	1,146,406	1,051,939	(94,467)	3	1,270,908	1,573,925
Government Transfers	805,178	594,446	(210,732)	4	97,884	97,884
Interest	21,000	21,000	-		21,000	21,000
Total Revenue	**$ 21,381,420**	**$ 21,923,876**	**$ 542,456**		**$ 22,141,768**	**$ 23,580,746**
Expenses						
Transportation	$ 3,005,701	$ 3,566,016	$ 560,315	5	$ 3,572,796	$ 3,775,687
Environmental Services	13,017,479	13,563,676	546,197	6	13,854,290	14,229,384
Parks	2,203,499	2,350,392	146,893	7	2,370,933	2,410,866
Planning & Development	2,310,878	2,489,185	178,307	8	2,101,156	2,144,192
Engineering	973,845	942,786	(31,059)		1,066,537	1,077,295
Facilities	2,995,001	2,965,732	(29,269)		3,020,251	3,072,133
Total Expenses	**$ 24,506,403**	**$ 25,877,787**	**$ 1,371,384**		**$ 25,985,963**	**$ 26,709,557**
Net Surplus/Deficit	**$ (3,124,983)**	**$ (3,953,911)**	**$ (828,928)**		**$ (3,844,195)**	**$ (3,128,811)**

All variances greater than $75,000 are explained below:

1 - Utility fee revenue increases

2 - Planning permit and subdivision fee revenues

3 - Developer Offsite Levy Revenue offsetting debentures

4 - Housing Accelerator Fund final year funding

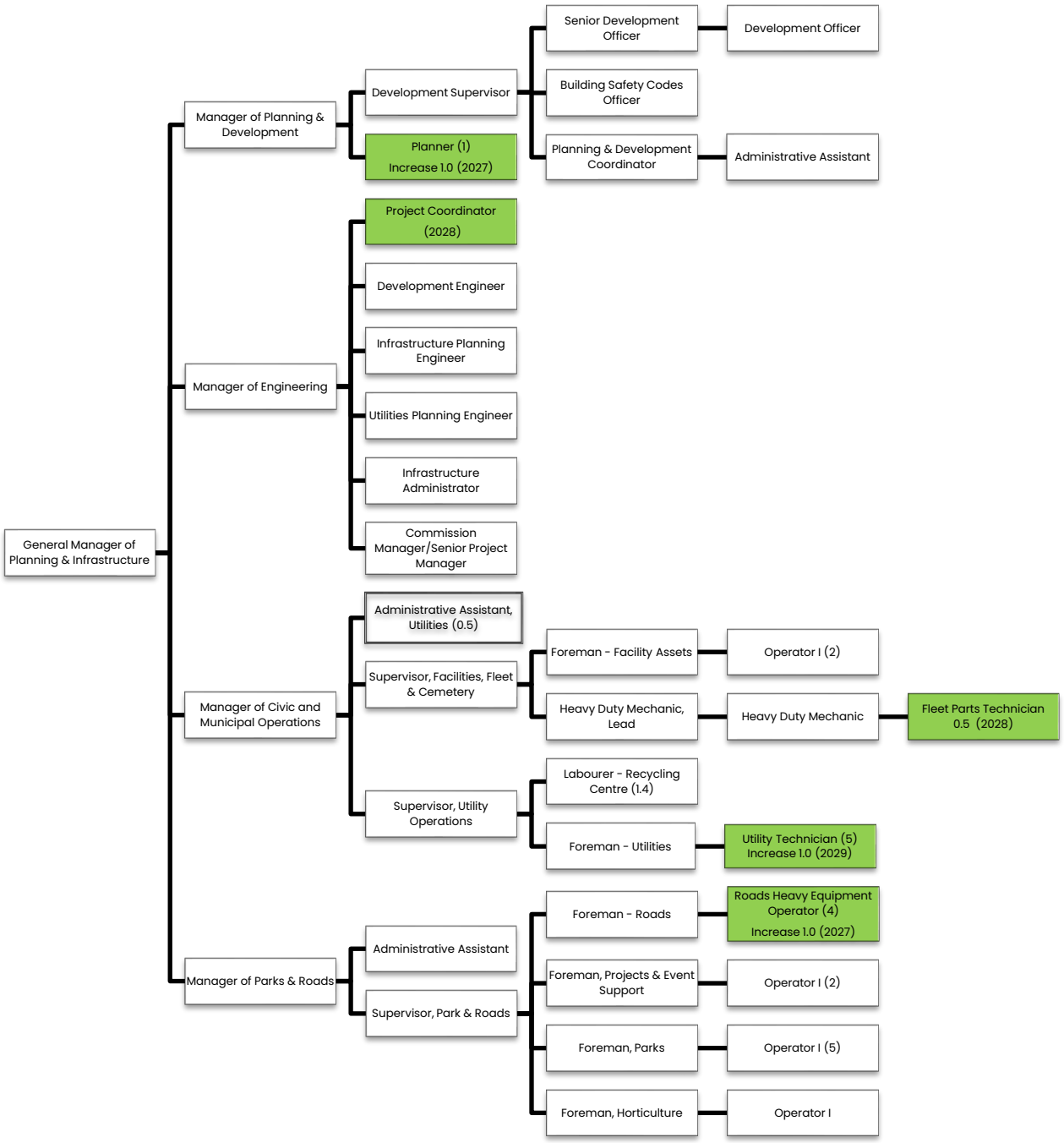
5 - Heavy Equipment Operator (Table 29); Transportation Master Plan; Electricity

6 - Meter replacement program (Table 32); Regional sewage charge

7 - Horticulture service level increases (Table 28); Cemetery Services annualized

8 - Planner (Table 30); Old Town South Redevelopment (Table 5); Municipal Development Plan Update (Table 2)

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 27	2026	Proposed		
		2027	2028	2029
General Manager's Office	1.0	1.0	1.0	1.0
Planning	8.0	9.0	9.0	9.0
Engineering	6.0	6.0	7.0	7.0
Civic & Municipal Operations	16.9	16.9	17.4	18.4
Parks & Roads	18.0	19.0	19.0	19.0
	49.9	**51.9**	**53.4**	**54.4**

Department Initiatives

TABLE 28	
Initiative	**Horticulture Service Improvement**
Category	Department
Schedule	2027
Cost	$45,000
Funding Source	Tax Base

Executive Summary
The Town completed a review of its tree program and noted an increase in developer contributed park and storm pond assets. In response, a three-year initiative was developed to provide additional resources to address the maintenance needs in a more efficient manner. The final year of this initiative will utilize contracted services to naturalize remaining storm pond areas, reduce shrub beds to manageable inventory, and conduct tree pruning.

TABLE 29	
Initiative	**Roads - Heavy Equipment Operator**
Category	Staffing
Schedule	2027
Cost	$103,000
Funding Source	Tax Base

Executive Summary
This staffing addition will enhance the capacity of the Road operations and maintenance programs, addressing the challenges posed by community growth and ensuring continued service delivery.

TABLE 30	
Initiative	**Planner**
Category	Staffing
Schedule	2027-2028
Cost	$125,000
Funding Source	Tax Base

Executive Summary
This additional position will strengthen organizational capacity, improve service responsiveness, and support a connected, growing community. This position will support projects, initiatives, and engagement, including Old Town South redevelopment and Municipal Development Plan implementation. This position will lead complex planning and development projects, community grant programs and events, grant submissions and reporting, and community land use and growth initiatives. This position will be onboarded in Q2 2027, with full annual operational cost in 2028.

TABLE 31	
Initiative	**Major Road Rehabilitation**
Category	Capital
Schedule	2027-2029
Cost	$4,515,500
Funding Source	Grant & Reserve

Executive Summary
The Major Road Rehabilitation initiative will address larger road projects that are of strategic and operational importance. Condition assessments and observations have identified major roads for rehabilitation in the next 10 years. Detailed design will be completed in the year prior to construction to determine the recommended construction techniques. Additional considerations including active transportation, utilities, alignment with new developments, and operational improvements will also be considered at the design stage.

- 2027 Partial reconstruction Highridge Way between High Park Road and Golf Course Road $2,070,000
- 2028 Design $185,500
- 2029 55 Avenue reconstruction from 48 Street to 45 Street $2,260,000

TABLE 32	
Initiative	**Water Meter Replacement Project**
Category	Capital
Schedule	2027-2033
Cost	$3,150,000
Funding Source	Utility Rate

Executive Summary
This initiative will replace all resident and commercial water meters. These meters will be equipped with advanced pressure monitoring technology and other technologies to provide improved utility service delivery. The total cost of the replacement meters is estimated at $3.75 million over 7 years. This initiative was initiated in 2024 with a plan and design. Council approved $300,000 in 2025 and 2026 to begin implementation. In 2026, Administration conducted the procurement and will complete the project by 2033. There are an estimated 7,000 existing dwelling units and businesses that will receive a water meter replacement. The metres will also be standard installation for new homes.

	TABLE 33
Initiative	**Transportation Safety & Crosswalk Improvement**
Category	Capital
Schedule	2027-2029
Cost	$845,000
Funding Source	Reserve

Executive Summary
This initiative will focus on the Transportation Safety Strategy section outlined in the Transportation Master Plan, as well as other transportation safety related concerns which the Town reviews and assesses on an annual basis. This initiative will mitigate risks and improve the safe movement of people and vehicles throughout the community. Mitigation strategies include upgrading pedestrian crossings and implementing various traffic techniques. This initiative will include the following priorities:

- 2027 Traffic calming & pedestrian crossing Highridge Way between High Park Road and Golf Course Road $220,000
- 2027 Town wide pedestrian crossing & traffic analysis $75,000
- 2028 Traffic calming & pedestrian crossing along Graybriar Drive near Graywood Cove & Grayridge Bay $275,000
- 2029 Safety & Crosswalk improvements to be confirmed $275,000

	TABLE 34
Initiative	**Active Transportation Strategy Implementation**
Category	Capital
Schedule	2027-2029
Cost	$775,000
Funding Source	Reserve

Executive Summary
The Town is committed to improving its active transportation infrastructure to further connect community destinations, and promote public health and safety, environmental sustainability, and social cohesion. The 2020 Active Transportation Strategy outlined gaps and established priorities. Administration developed a multi-year plan to address sidewalk and trail connectivity gaps, with particular focus on commercial areas, high traffic corridors, and areas where transit is introduced. The projects for this phase include the design and construction of:

- 2027 North side of 49 Avenue from Golf Course Road to 50 Street $404,000
- 2027 Stony Plain/Spruce Grove Highway 16A addition of two accessible benches and garbage receptables up to $10,000
- 2028 50 Street from 47 Avenue to 44 Avenue and 46 Avenue from South Park Drive to Brookview Way $160,000
- 2029 43 Avenue from 46 Street to 44 Street and 43 Avenue from 33 Street east to existing sidewalk $201,000

	TABLE 35
Initiative	**Central Trunk Sanitary Sewer Upgrade**
Category	Capital
Schedule	2027-2028
Cost	$3,705,000
Funding Source	Debenture funded by Developer Levy

Executive Summary
The Sanitary Master Plan identified the central trunk sanitary sewer is operating over capacity during major rainfall events. It recommends installing a twinned pipe along Golf Course Road. There is an intent to coordinate this future construction with upcoming road and utilities improvements along Golf Course Road. This project will be designed in 2027 ($330,000) and construction in 2028 ($3,375,000).

	TABLE 36
Initiative	**Fleet - Parts Technician 0.5 FTE**
Category	Staffing
Schedule	2028
Cost	$50,000
Funding Source	Tax Base

Executive Summary
This position will enhance the capacity of the fleet operations and maintenance program. With a growing vehicle and equipment fleet to serve the community, additional support is needed to ensure mechanical maintenance is conducted efficiently. This role will coordinate parts ordered and availability, ensuring accurate and timely maintenance.

	TABLE 37
Initiative	**Engineering - Project Coordinator**
Category	Staffing
Schedule	2028
Cost	$112,000
Funding Source	Tax Base

Executive Summary
This new position will support various functions across Engineering services including monitoring of capital projects, land development activities, utility agreements, and improve services to the development community. This position will also shift some services in-house that have previously been contracted to external service providers. This role will strengthen the Town in executing the expansion of municipal infrastructure, addressing stricter provincial and municipal design and regulatory standards, as well as the continued community growth and development pressures.

	TABLE 38
Initiative	**Arterial Road Network**
Category	Capital
Schedule	2028
Cost	$2,285,000
Funding Source	Debenture funded by Offsite Levy & Reserve

Executive Summary
The 2020 Transportation Master Plan guides the monitoring and investment to ensure a robust road network throughout the community. The Plan includes upgrades to traffic signals, intersection capacity, and corridor improvements to meet traffic demands. A sequence of road network upgrades to accommodate growth is recommended in the Plan. This initiative will provide significant updates in the North Business Park, responding to recent commercial development and funded by developer offsite levies. The section of Golf Course Road North will be upgraded from gravel to a paved surface to better accommodate traffic and development through the park.

	TABLE 39
Initiative	**Storm Flood Mitigation Implementation**
Category	Capital
Schedule	2028-2029
Cost	$2,533,000
Funding Source	Grant and Utility Rate

Executive Summary
The 2020 Flood Mitigation Report identified several upgrades to improve the Town's stormwater management levels of service. This initiative will action recommendations to adjust sections of Whispering Waters Creek to better manage water flow during major storms and reduce the risk of flooding. This project will be designed in 2028 ($225,000) and constructed in 2029 ($2,308,000).

	TABLE 40
Initiative	**Wastewater Infrastructure**
Category	Capital
Schedule	2028-2029
Cost	$2,911,800
Funding Source	Debenture funded by Offsite Levy & Reserve

Executive Summary
The Town's Sanitary Master Plan was recently updated, and construction of new sanitary trunks and mechanical lift station was recommended to facilitate growth in new areas of the community. Sanitary sewer expansion projects have been identified as a priority with developers' input to the Town, servicing the areas of Tussic, South Creek, East Boundary, and Edgeland Park. The total build out is estimated to cost $8,509,000 and occur between 2027-2031. This initiative will include –

- 2028 Design East Boundary $231,800
- 2029 Construction East Boundary and design Edgeland Park and South Creek $2,680,000

	TABLE 41
Initiative	**Wastewater Central Trunk Rehabilitation**
Category	Capital
Schedule	2028-2029
Cost	$4,552,000
Funding Source	Debenture funded by Utility Rates

Executive Summary
The central trunk sanitary sewer extends over 4 km, services the largest catchment area in the community and consequently is the oldest sewer infrastructure. In 2021, a condition inspection was completed prior to the implementation of other needed upgrades. The following rehabilitation was recommended:

Phase 1: High priority – approximately 1,100 meters
Phase 2: Medium priority - approximately 1,560 meters
Phase 3: Low priority - approximately 1,350 meters

Phase 1 rehabilitation was mostly completed in 2024-2025. This initiative will complete the remainder of Phase 1 and Phase 2 with design ($466,000) in 2028 and construction in 2029 ($4,086,000). Phase 3 is scheduled in the long-term capital plan for 2031-2032.

	TABLE 42
Initiative	**Utility Technician**
Category	Staffing
Schedule	2029
Cost	$95,000
Funding Source	Utility Rate

Executive Summary
As community and service growth continues, there is a need for additional personnel to support the Utilities business unit. This additional position will strengthen services for utility locates and maintenance programs.

	TABLE 43
Initiative	**Public Works Facility Upgrade Phase 3**
Category	Capital
Schedule	2029
Cost	$6,909,000
Funding Source	Debenture funded by Tax Base

Executive Summary
This facility was originally developed in the mid-1970s and has served the organization and community very well. The facility age and community growth required the need for a redevelopment of the site. Phase 1 construction of the new administrative building was completed in 2025. Phase 2 renovation of the former administration building is currently in procurement, and construction is expected to be completed in Q1 2027. This initiative will complete the construction in 2029 of the equipment storage garage. The final phase, renovating the annex building, is scheduled in the long-term capital plan for 2030.

Community & Social Development

Community & Social Development provides the following key services:

- Poverty Reduction
- Healthy Relationships
- Mental Wellness
- Inclusion
- Youth Engagement
- Volunteerism & Civic Engagement

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. The Department focuses on preventing social issues through themes related to belonging, well-being, engagement, and collaboration.

Plans & Projects

- Continue developing framework for stronger relationships with local Indigenous Peoples and municipal recommendations related to Truth and Reconciliation Calls to Action
- Poverty Reduction Strategy and Action Plan implementation
- Creating Hope (mental wellness) service plan implementation, including recommendations from the Roots of Hope Roundtable
- Together We Shine inclusion Master Plan implementation
- Enable Aging in Place action plans
- Continue collaboration with partners on community approach to healthy relationships
- Engaging Youth Strategy implementation
- Volunteer and Civic Engagement Master Plan implementation
- Continue to offer Inspire to Lead program

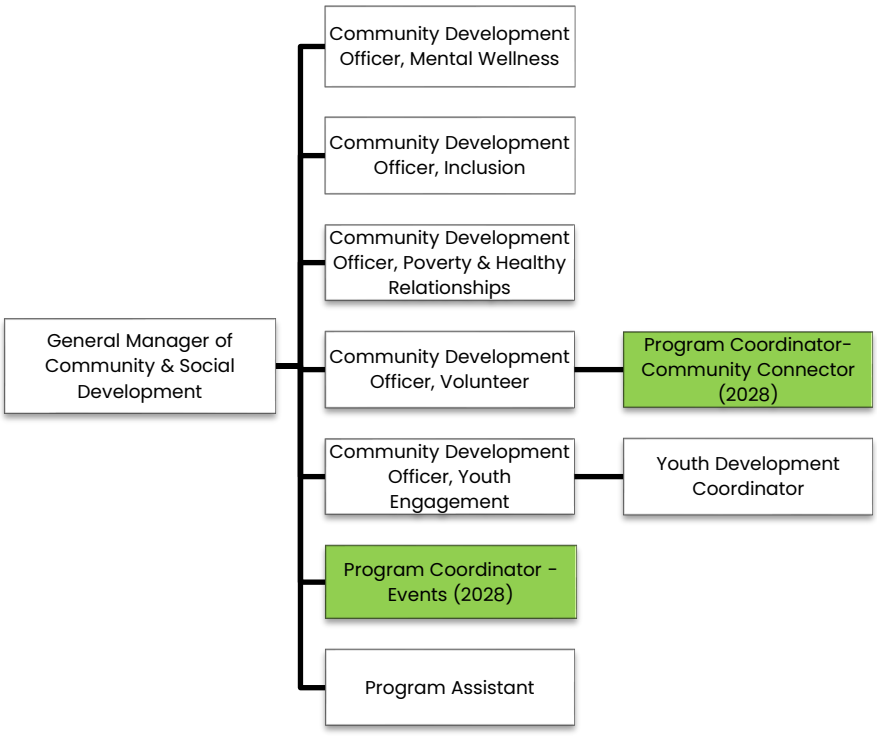
Community & Social Development Operational Summary 2027-2029

Community & Social Development	2026 Approved Budget	2027 Proposed Budget	Increase/ (Decrease)	2028 Proposed Budget	2029 Proposed Budget
Revenue					
All Other	$ 58,000	$ 30,000	$ (28,000)	$ 30,000	$ 30,000
Government Transfers	500,386	468,875	(31,511)	468,875	468,875
Total Revenue	**$ 558,386**	**$ 498,875**	**$ (59,511)**	**$ 498,875**	**$ 498,875**
Expenses					
Administration	$ 66,359	$ 72,964	$ 6,605	$ 279,404	$ 284,964
Poverty Reduction	185,694	184,245	(1,449)	168,862	171,880
Mental Health Wellness	213,108	214,397	1,289	224,059	232,303
Inclusion	211,316	212,605	1,289	222,267	230,511
Healthy Relationships	132,563	134,189	1,626	137,619	139,899
Volunteer	253,278	283,957	30,679	280,332	284,599
Youth	228,826	234,700	5,874	245,299	254,700
Total Expenses	**$ 1,291,144**	**$ 1,337,057**	**$ 45,913**	**$ 1,557,841**	**$ 1,598,856**
Net Surplus/Deficit	**$ (732,758)**	**$ (838,182)**	**$ (105,424)**	**$ (1,058,966)**	**$ (1,099,981)**

All variances greater than $75,000 are explained below:

All variances within range.

Organizational Chart



Full-Time Equivalent Staffing Summary

TABLE 44	2026	Proposed		
		2027	2028	2029
General Manager's Office	2.0	2.0	3.0	3.0
Inclusion	1.0	1.0	1.0	1.0
Poverty & Healthy Relationships	1.0	1.0	1.0	1.0
Mental Wellness	1.0	1.0	1.0	1.0
Volunteerism & Civic Engagement	1.0	1.0	2.0	2.0
Youth Engagement	2.0	2.0	2.0	2.0
	8.0	**8.0**	**10.0**	**10.0**

Department Initiatives

	TABLE 45
Initiative	**Community Connector - Program Coordinator**
Category	Staffing
Schedule	2028
Cost	$95,000
Funding Source	Tax Base

Executive Summary
This position will provide short-term navigation, engagement, and coordination referrals for residents with complex needs by building strong partnerships with community agencies and connecting residents to existing supports. Early connection to appropriate resources helps prevent issues from escalating, reduces repeated interactions across multiple organizations, and increases residents' ability to access community services independently. This initiative will transition one temporary Program Coordinator – Community Connector position into a permanent full-time equivalent (FTE) to ensure continuity of service and long-term community impact. The Community Connector role supports work that is already underway and addresses current service demands.

	TABLE 46
Initiative	**Events - Program Coordinator**
Category	Staffing
Schedule	2028
Cost	$108,000
Funding Source	Tax Base

Executive Summary
This position will strengthen the Town's ability to deliver impactful public awareness, education, and outreach initiatives that foster community connection and belonging through events and gatherings. This position will oversee event planning and execution, ensuring a coordinated and professional approach to logistics, stakeholder engagement, accessibility, promotion, and evaluation. The role will support inclusive, high-quality events aligned with Town priorities while enhancing operational efficiency and consistency by centralizing work currently shared across existing staff and contractors.

FINANCIAL DISCUSSION AND ANALYSIS

Overview

The fiscal plan outlines the financial resources necessary to implement the Strategic Plan, Corporate Plan, and Department Business Plans. It encompasses projected revenues, operating expenditures, and tangible capital investments required to sustain core services and support new initiatives.

The primary objective of the financial discussion and analysis is to present a clear and comprehensive overview of the financial framework supporting the Corporate Plan. This information is intended to enhance transparency, strengthen public understanding of the Town's financial position and operations, and demonstrate accountability in the management of public resources.

The Corporate Plan is structured as a three-year outlook, offering a forward-looking lens on the financial impacts of both current operations and future initiatives. This multi-year perspective supports prudent fiscal planning enabling the Town to plan for service delivery, infrastructure renewal and emerging needs, and ensures the effective allocation of resources. It also outlines the anticipated annual tax and utility rate adjustments, with a continued emphasis on the strategic use of grants and other available funding sources. As assumptions, priorities and information available evolve, particularly in the second and third years of the plan, updates will be incorporated prior to those years being brought forward for consideration.

Tax Impact

The tax increase proposed for the 2027 Corporate Plan is 1.98% + 1.60% Recreation Facility totaling 3.58% comprised of:

2.46 % Overall net operational expense and revenue projections

(3.00)% Growth due to new assessment

4.12 % 2027 proposed initiatives

- 1.31 % Capital
  - 1.00 % Community Recreation Facility Debenture Servicing
  - 0.31 % Public Works Facility Phase II Debenture Year 2
- 1.57 % Staffing
  - 0.54 % Fire Services Lieutenant 1.0 FTE (Table 19)
  - 0.40 % Heavy Equipment Operator 1.0 FTE (Table 29)
  - 0.32 % Corporate Communications Specialist 1.0 FTE (Table 9)
  - 0.32 % Planner 1.0 FTE (Table 30)
- 1.24 % Service Change
  - 0.60 % Recreation Facility Operations
  - 0.29 % On Demand Transit - Service Reliability (Table 16)
  - 0.17 % ATS Service Improvement (Table 17)
  - 0.17 % Horticulture Level of Service Improvement Year 4 (Table 28)

3.58% Total

The tax increase proposed for 2028 is 3.89% + 1.0% Recreation Facility totaling 4.89% comprised of:

- 2.45 % Overall net operational expense and revenue projections
- (3.00)% Growth due to new assessment
- 5.44 % 2028 proposed initiatives
  - 1.26 % Capital
    - 1.00 % Community Recreation Facility Debenture Servicing
    - 0.26 % Town Office Expansion - Debenture Servicing Yr 1 (Table 4)
  - 3.52 % Staffing
    - 0.53 % Firefighter 2.0 FTE (Table 23)
    - 0.53 % Senior Accountant 1.0 FTE (Table 13)
    - 0.46 % Procurement & Assurance Coordinator 1.0 FTE (Table 12)
    - 0.43 % Engineering - Project Coordinator 1.0 FTE (Table 37)
    - 0.42 % Events - Program Coordinator 1.0 FTE (Table 46)
    - 0.36 % Community Connector - Program Coordinator 1.0 FTE (Table 45)
    - 0.34 % Recreation Programmer 1.0 FTE (Table 24)
    - 0.19 % Fleet Parts Technician 0.5 FTE (Table 36)
    - 0.16 % Planner 1.0 FTE Annualization of 2027 additon (Table 30)
    - 0.10 % Corporate Communications Specialist 1.0 FTE Annualization of 2027 addition (Table 9)
  - 0.66 % Service Change
    - 0.38 % Old Town South Redevelopment (Table 5)
    - 0.21 % On Demand Transit - Sunday Service (Table 21)
    - 0.07 % ATS - Saturday Local Service (Table 22)

4.89 % Total

The tax increase proposed for 2029 is 1.43% + 1.0% Recreation Centre totaling 2.43% comprised of:

1.71 %	Overall net operational expense and revenue projections
(3.00)%	Growth due to new assessment
3.72 %	2029 proposed initiatives
2.27 %	Capital
1.01 %	Public Works Facility Phase 3 - Yr 1 debt servicing (Table 43)
1.00 %	Community Recreation Facility Debenture Servicing
0.26 %	Town Office Expansion - Debenture Servicing Yr 2 (Table 4)
1.12 %	Staffing
0.52 %	Human Resources Business Partner 1.0 FTE (Table 14)
0.48 %	Strategic Services Analyst 1.0 FTE (Table 10)
0.12 %	RCMP - Municipal Employee/Detachment Clerk 1.0 FTE
0.33 %	Service Change
0.33 %	Town Office Expansion Operations (Table 4)
2.43 %	**Total**

Key Measures

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

Unconsolidated Statement of Operations

Town of Stony Plain
Unconsolidated Statement of Operations

	Budget 2026	Proposed Budget 2027	Proposed Budget 2028	Proposed Budget 2029
Revenue				
Net Taxes available for municipal purposes	$ 26,022,132	$ 26,815,932	$ 27,630,130	$ 28,403,130
Sales & user charges	20,264,786	21,092,353	21,571,943	22,686,947
Franchise and concession contracts	4,176,978	4,404,000	4,448,040	4,492,520
Government transfer for operating	2,938,032	2,675,202	2,180,983	2,192,329
Developer contributions	1,146,406	1,051,939	1,270,908	1,573,925
Fines	405,300	405,300	405,300	405,300
License & permits	733,100	791,144	836,027	865,027
Investment income	420,500	420,500	420,500	420,500
Rentals	966,300	1,407,988	1,412,800	1,412,834
Other	686,300	644,300	644,400	644,500
Penalties & costs on taxes	293,000	293,000	293,000	293,000
	$ 58,052,834	$ 60,001,658	$ 61,114,031	$ 63,390,012
Expenses				
Recreation & culture	$ 12,989,650	$ 13,693,629	$ 13,744,870	$ 13,853,535
Utilities	13,017,479	13,563,676	13,854,290	14,229,384
Protective services	8,404,980	8,765,087	8,799,704	8,878,305
General government	8,234,346	8,704,692	9,275,102	9,763,615
Transportation	4,324,286	5,046,648	5,191,135	5,425,492
Development	3,948,891	4,127,872	3,881,846	3,953,621
Community & Social Development	1,291,144	1,337,057	1,557,841	1,598,856
	$ 52,210,776	$ 55,238,660	$ 56,304,788	$ 57,702,808
Annual Surplus (Deficit) Before Other Revenue/(Expense)	$ 5,842,058	$ 4,762,998	$ 4,809,243	$ 5,687,204
Transfers From Reserves	$ 2,183,831	$ 2,477,890	$ 1,471,759	$ 1,074,711
Transfers to Reserves	$ (4,704,749)	$ (4,860,040)	$ (4,930,814)	$ (5,593,245)
Debenture Principal	$ (3,321,140)	$ (3,313,964)	$ (3,555,103)	$ (4,006,028)
Operating Surplus/ Deficit	$ -	$ (933,116)	$ (2,204,915)	$ (2,837,358)
		3.58%	4.89%	2.43%

Accumulated Surplus

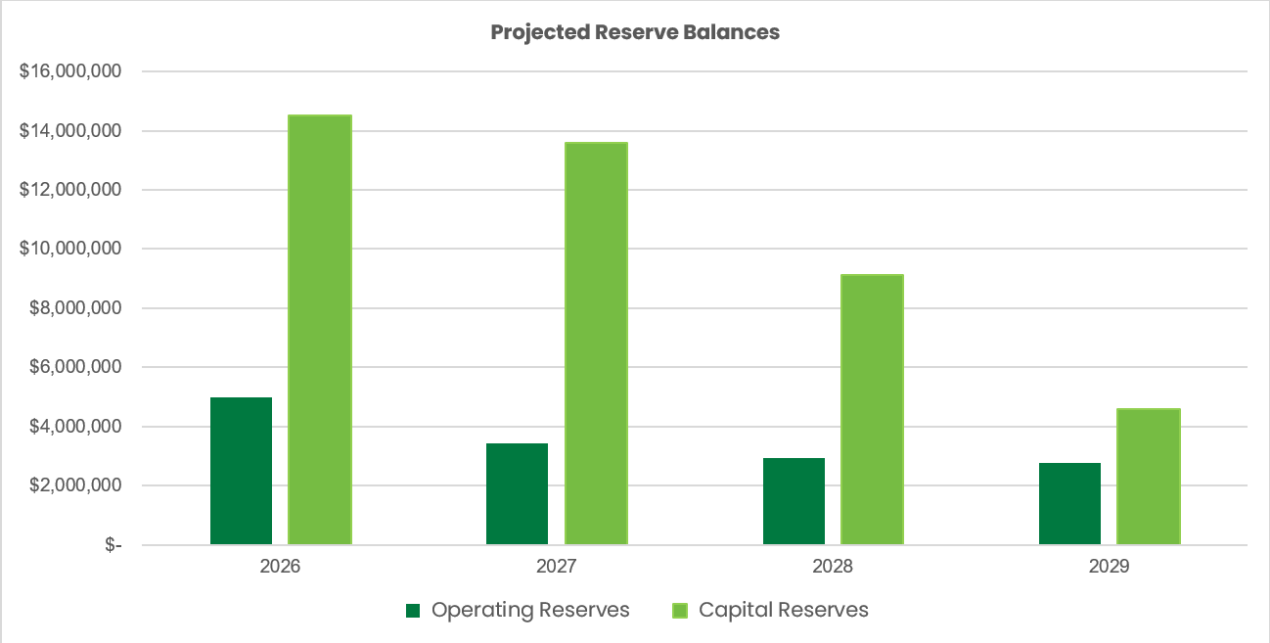
The accumulated surplus consists of three segments: unrestricted, restricted operating and capital reserves and the equity in tangible capital assets. The greatest portion of accumulated

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.

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-073).

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 2027 transfers to reserves are $4,860,040 and transfers from reserves are $7,352,703 for a net transfer from reserves of $2,492,663. Refer to Note 6 of the fiscal plan for a detailed breakdown of the reserve balances.

Debt

Debt is used to accelerate capital projects that are deemed necessary for the well-being of the community, giving consideration to the associated servicing costs (interest and principal repayments). The Town historically has maintained debt levels that allow for a healthy degree of flexibility in providing financing for capital projects. This indicates that the Town will have reduced financial flexibility if unknown projects arise without the re-prioritization of projects in

future years. Growth realized, grants awarded, and project tenders are factors that will contribute or support debt needs into the future.

The Town's Debt Management policy (C-FS-071) sets debt limit and servicing at 80% of the provincial limit as defined in the Municipal Government Act 251-253, Debt Limit Regulation 255/2000. New debt is considered when funding from grants and other sources cannot be secured. The provincial debt limit is calculated at 1.5 times total revenue and debt service limit is calculated at 0.25 times total revenue. Based on the proposed debt funding in the Corporate Plan, the Town is expected to exceed its internal debt limit in 2029; and to remain above that limit until 2032. Projects are annually revisited within the corporate plan based on growth, grants and project costs.

New Debt

Six of the initiatives or capital replacements within the three-year Corporate Plan have identified debentures as a source of financing totalling $20.7 million in new debt. The debenture for Wastewater Central Trunk Rehabilitation (Table 41) is serviced by utility rates and does not have a tax impact. Three of the planned debentures within the three-year plan totalling $7.9 million are for Offsite Levy front ending, where the Town utilizes its funds to construct assets on behalf of developers. These funds are collected over up to 25 years as parcels of land are developed based on rates approved in the Offsite Levy Bylaw (2648/D&P/21), however there is no guarantee of future collection.

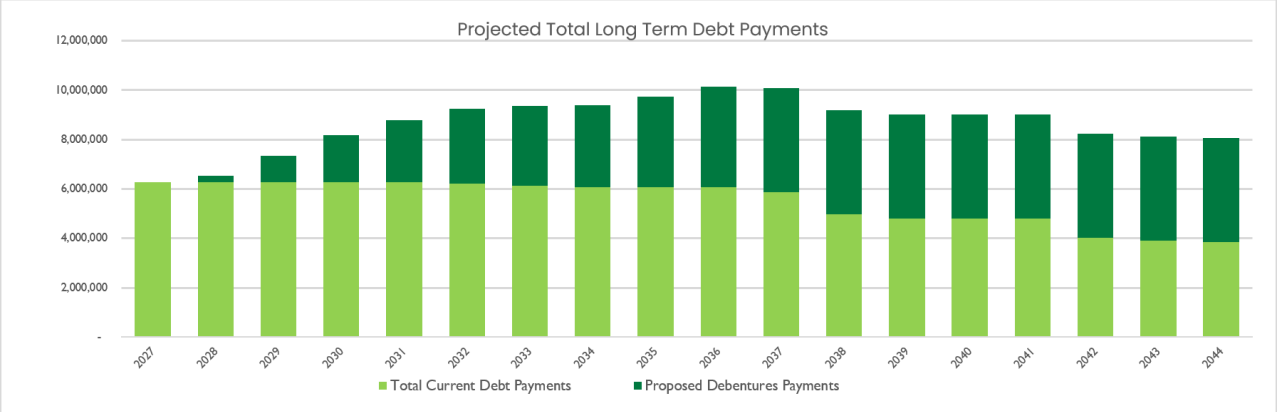
Town Office Expansion (Table 4) & Public Works Facility Phase 3 (Table 43) are initiatives identified as requiring a debenture as the source of funding. The $8.7 million in new debt will be serviced by the tax base.

The annual debt servicing payments required are shown in the chart below. The timing of the debentures drawn depends on the financial need for the capital projects or replacements and the progress of the project. If the need is within the first part of the year, the servicing on the debt is estimated to be based on a full year of debenture servicing. Otherwise, the debentures are generally planned to be drawn midway through the year, resulting in only one half of debenture repayment in the year it is drawn and the other half in the subsequent year.

New Debt	Anticipated Incremental Servicing per year						
	Total Debenture	2027	% Tax Impact	2028	% Tax Impact	2029	% Tax Impact
Utility Based							
Wastewater Central Trunk Rehabiliation (Table 41)	4,086,000					155,168	
Total	$ 4,086,000	$ -	-	$ -	-	$ 155,168	-
Offsite Levy Front Ending							
Central Trunk Sanitary Sewer Upgrade (Table 35)	3,375,000			122,032		122,032	
Arterial Road Network (Table 38)	2,250,000			85,457		85,457	
Wastewater Infrastructure (Table 40)	2,320,000					88,046	
Total	$ 7,945,000	$ -	-	$ 207,489	-	$ 295,536	-
Tax Base							
Town Office Expansion (Table 4)	1,800,000			68,365	0.26%	68,365	0.26%
Public Works Facility Upgrade Phase 3 (Table 43)	6,909,000					262,409	1.01%
Total	$ 8,709,000	$ -	-	$ 68,365	0.26%	$ 330,775	1.27%
Total New Debt	**$ 20,740,000**	**$ -**	**-**	**$ 275,855**	**0.26%**	**$ 781,479**	**1.27%**

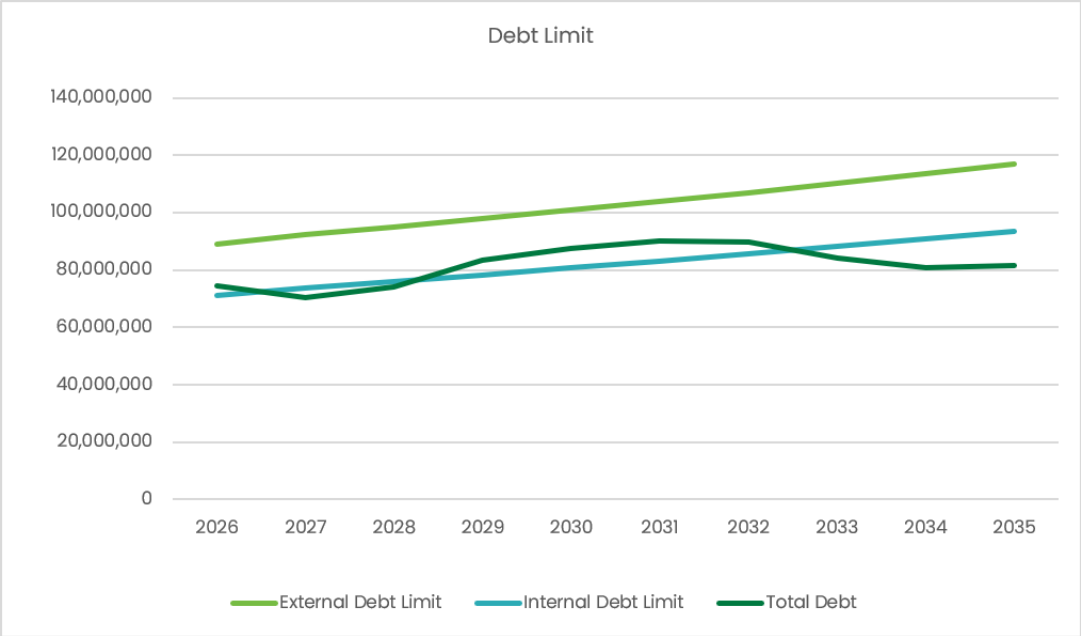
Administration continues to monitor and explore grants and other methods of funding for capital projects prioritized by Council to reduce the debenture borrowing required.

The rate of borrowing ranges from 2.297% to 4.66% for 20-year debentures; all debentures were calculated using a 20-year repayment term consistent with policy direction.



The total debt repayment in 2027 is $3,313,964 in principal and $2,897,698 in interest for a total of $6,211,662.

The debt limit graph below 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.

Revenues

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

Revenue and Taxation

Revenue and taxation are planned in accordance with the Revenue & Taxation policy (C-FS-066).

The 2027 Corporate Plan projects $60 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 2027, the increases were mainly attributable to prior approved and newly proposed initiatives offset by growth.

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

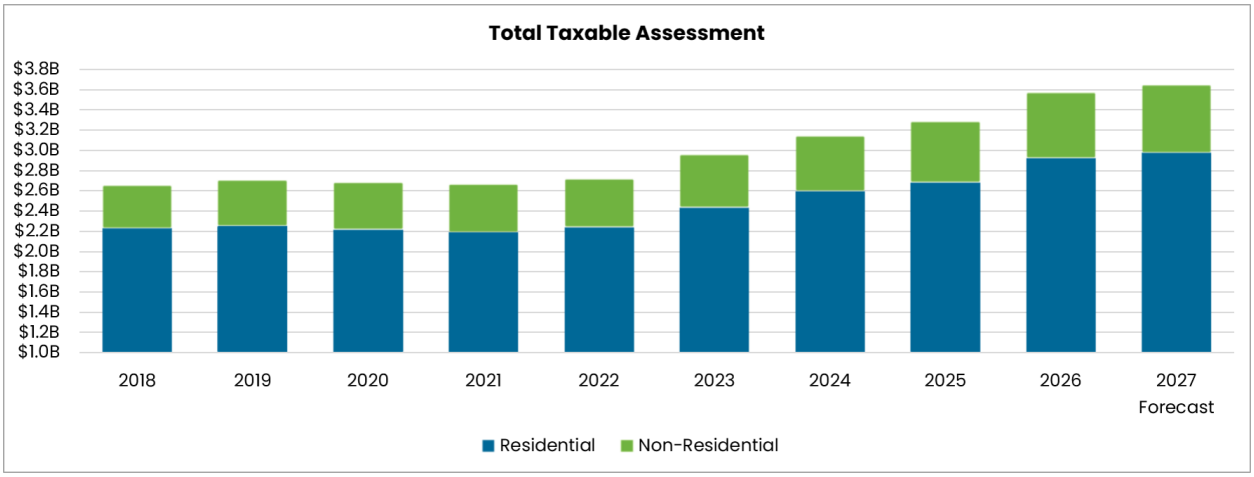
Property taxes are calculated in two steps. The Town Assessor first prepares an assessment of each property and calculates the Town's total assessment. Assessment notices are sent out to property owners in the first quarter of the year.

Second, in May, the Town sets tax rates for classes of properties, such as residential and non-residential property, based on the total assessment and revenue requirements. **In 2027, a 1% tax increase is equivalent to approximately $260,000.**

Total Assessment Value

Assessment totals fluctuate from changes in the economy that affect market values, as well as real growth referred to as new assessment. These factors contribute to increases or decreases to our mill rate required to meet the required tax requisition. Preliminary forecasts predict the market value having additional inflation over the previous year, however for purposes of this document, 2026 forecasted assessment values have been held flat to the previous assessment year and a 3.00% of estimated new assessment growth has been added. This demonstrates the proposed tax impact to an existing property with no change in assessment value.

The following chart shows the Town's taxable assessment values from 2018 to a projected value in 2027.

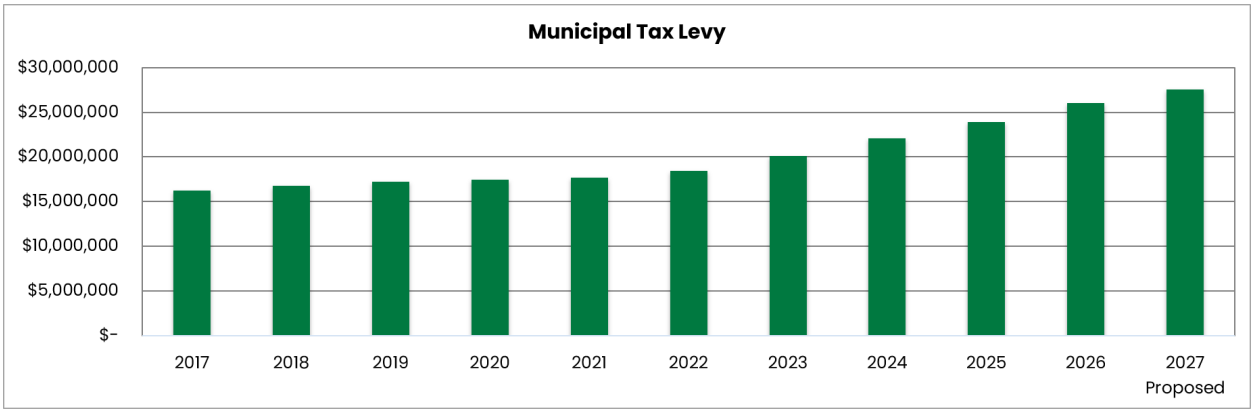


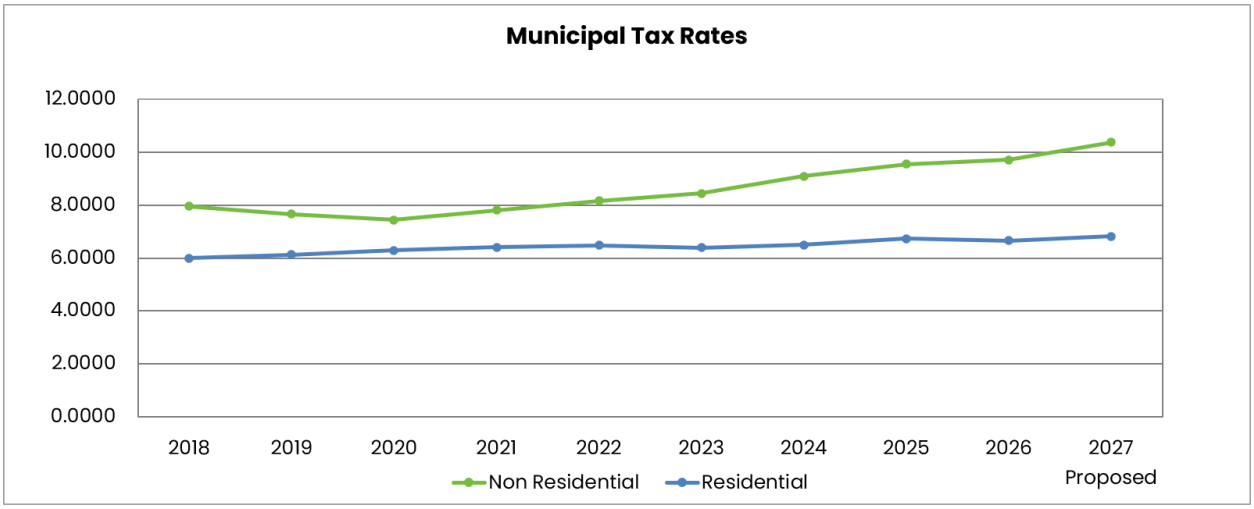
The 2026 assessment reflects market values as of July 1st and will include construction progress to the end of year December 31st. Assessment values are then subject to appeal by property owners.

The Municipal Tax Levy provides 44.7% of the revenue required to operate the Town. The Municipal Tax Levy has grown from $16.7 million in 2018 to a projected requirement of $27.7 million as proposed in 2027. Likewise, the Town's total taxable assessment has increased from $2.6 billion in 2018 to a projected value of $3.6 billion in 2026.

The proposed municipal tax required for 2027 is $27,749,048. This includes $933,116 in revenue resulting from a proposed 3.58% increase in taxes to fund current operations and proposed

initiatives; as well as 2027 estimated supplementary tax revenue. The following chart demonstrates how the municipal tax levy has increased from 2018 to 2027.

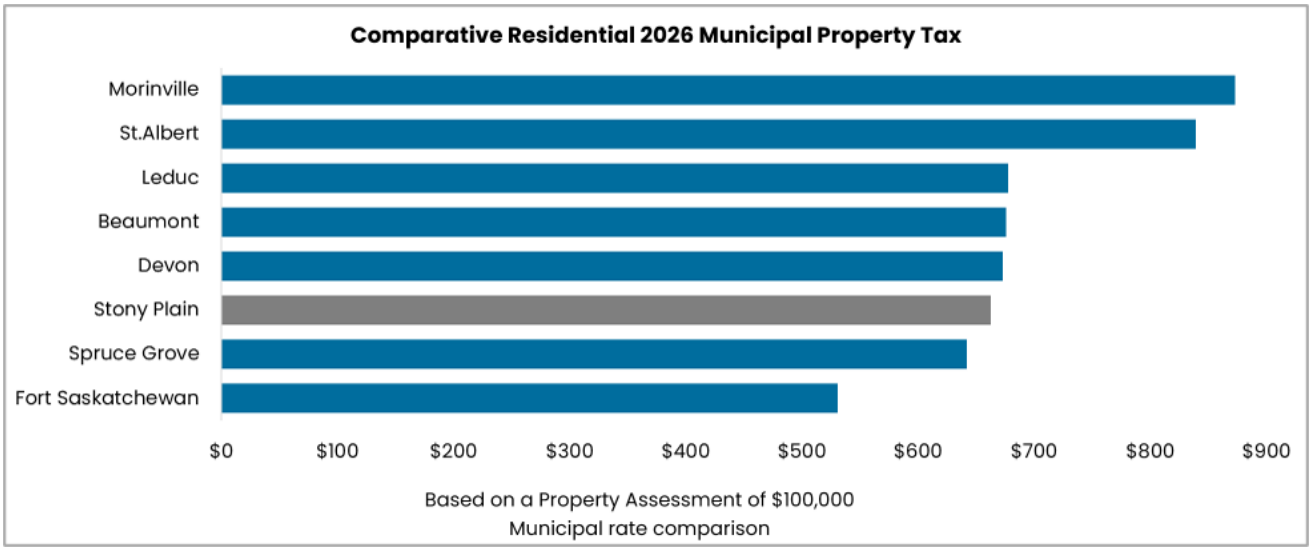


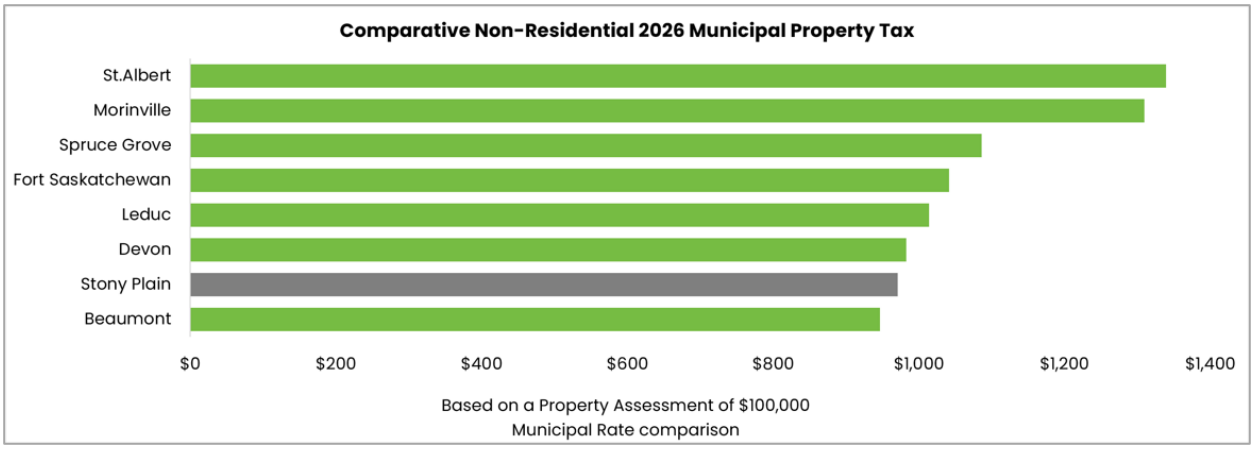


The proposed increase to the municipal property taxes of 3.58% is approximately a $1.92 per month or $23.04 annual increase for every $100,000 of residential assessment value. The tax increase to the average assessment of $427,000 for a residential property in Stony Plain would equate to $8.22 per month or $98.64 annually.

Stony Plain is in the lower range of the residential tax rate throughout urban municipalities within the capital region. In 2025 Council approved the Revenue and Taxation financial policy, which establishes how the annual tax rate split is determined. The policy sets the split at the "prior years average tax split less .05" of the seven comparative municipalities. In 2026, this average was 1.57:1. Accordingly a rate split of 1.52:1 will be applied in 2027, meaning non-

residential property owners will pay $1.52 for every $1.00 paid by residential property owners, based on assessed property values.





User Fees

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

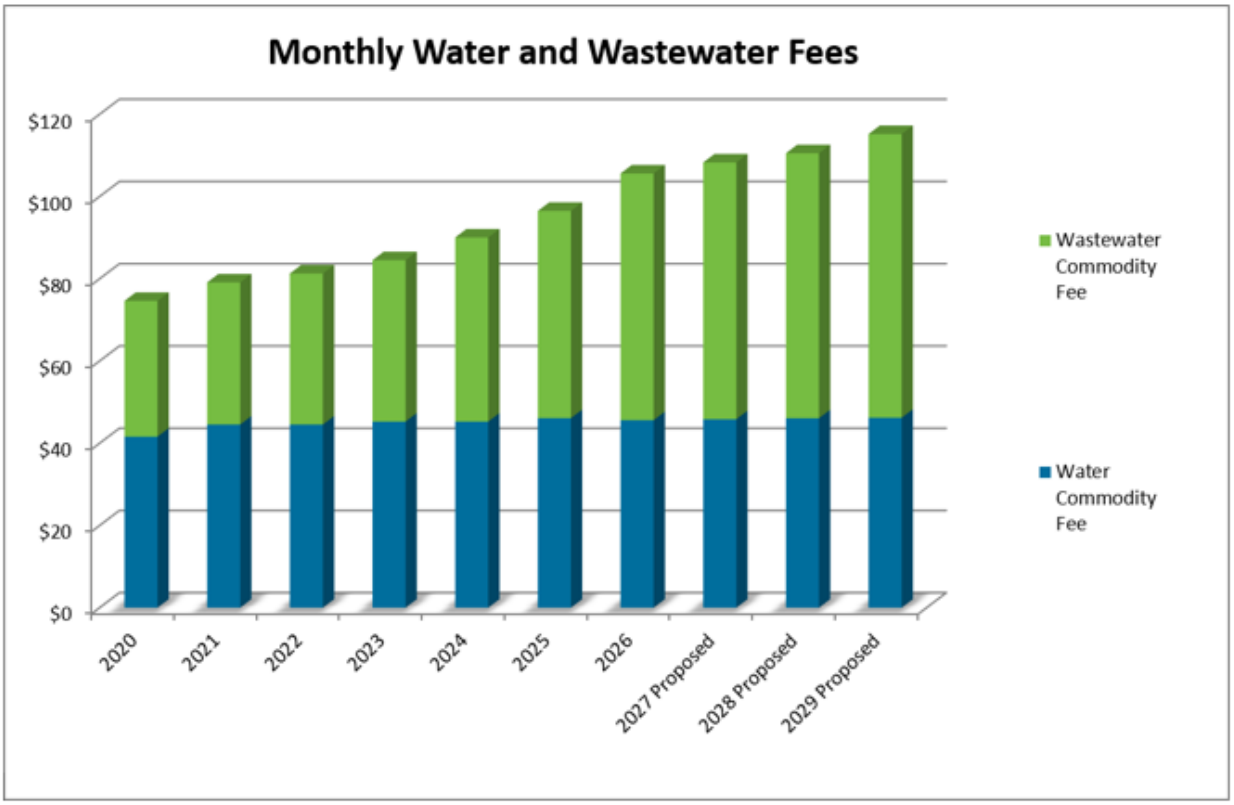
Utilities

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

stormwater and waste management customers.

Water and Wastewater Fees

Water and wastewater rate models are fully variable based on usage. The graph below shows the monthly fees for the years 2020-2029 (2027-2029 proposed) based on 12 cubic metres of consumption which is the Town's average utility user's monthly consumption. This rate model has allowed the utility to fully recover the expenses required to operate the utility and ensure there are adequate funds available for replacement of infrastructure.



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

The increase to the water rate in 2027 is $0.02 or 0.53% per cubic metre. This is directly correlated to inflationary impacts related to operating costs.

The increase to the wastewater rate in 2027 is $0.22 or 4.4% per cubic metre. In 2027, the rate increase is driven by an increase in commodity costs contributing to $0.11 with the remaining

correlated to inflationary impacts related to operating costs. The treatment of wastewater is provided to the Town through a regional wastewater utility commission. Future projected rate increases stem from growing infrastructure replacement requirements outlined in the capital plan and funding of these through debenture servicing or directly through the rate as reserves become depleted.

Water & Wastewater Rates

Actual Billing - 2026	*Based on 12 Cubic Metres of water and wastewater consumption*			
Water Variable Charge $3.80 per cubic metre	$45.60			
Wastewater Variable Charge $5.00 per cubic metre		$60.00		
Total Billing	**$45.60**	**$60.00**	**$105.60**	
Difference 2025-2026	**-$0.50**	**$9.60**	**$9.10**	**9.43%**
Proposed Billing - 2027	*Based on 12 Cubic Metres of water and wastewater consumption*			
Water Variable Charge $3.82 per cubic metre	$45.84			
Wastewater Variable Charge $5.22 per cubic metre		$62.64		
Total Billing	**$45.84**	**$62.64**	**$108.48**	
Difference 2026-2027	**$0.24**	**$2.64**	**$2.88**	**2.73%**
Proposed Billing - 2028	*Based on 12 Cubic Metres of water and wastewater consumption*			
Water Variable Charge $3.84 per cubic metre	$46.08			
Wastewater Variable Charge $5.37 per cubic metre		$64.44		
Total Billing	**$46.08**	**$64.44**	**$110.52**	
Difference 2027-2028	**$0.24**	**$1.80**	**$2.04**	**1.88%**
Proposed Billing - 2029	*Based on 12 Cubic Metres of water and wastewater consumption*			
Water Variable Charge $3.85 per cubic metre	$46.20			
Wastewater Variable Charge $5.75 per cubic metre		$69.00		
Total Billing	**$46.20**	**$69.00**	**$115.20**	
Difference 2028-2029	**$0.12**	**$4.56**	**$4.68**	**4.23%**

Stormwater Management

The Stormwater Rate Model encompasses the costs related to stormwater assets and operations and ensures there are funds for future stormwater infrastructure replacement. The stormwater rate is expected to increase by $0.26 or 1% monthly for single family residential homes in 2027.

The projected rate increase of 1.5% in the following year is the result of increased annual capital asset replacement as the Town addresses the infrastructure gap on the Town's stormwater systems.

Storm	Monthly Rate	Change	%
Actual - 2026 Rates			
Residential	$24.95	$0.25	1.0%
Multi - Residential	$18.00	$0.20	1.0%
Non - Residential	$106.80	$1.10	1.0%
Large Non- Residential	$117.35	$1.20	1.0%
Proposed - 2027 Rates			
Residential	$25.21	$0.26	1.0%
Multi - Residential	$18.18	$0.18	1.0%
Non - Residential	$107.85	$1.05	1.0%
Large Non- Residential	$118.55	$1.20	1.0%
Proposed - 2028 Rates			
Residential	$25.60	$0.39	1.5%
Multi - Residential	$18.45	$0.27	1.5%
Non - Residential	$109.45	$1.60	1.5%
Large Non- Residential	$120.35	$1.80	1.5%
Proposed - 2029 Rates			
Residential	$25.98	$0.38	1.5%
Multi - Residential	$18.73	$0.28	1.5%
Non - Residential	$111.10	$1.65	1.5%
Large Non- Residential	$122.20	$1.85	1.5%

Waste Management

The solid waste fees for residential garbage services and for apartment units are expected to increase in 2027 through 2029. The proposed monthly rates for 2027 are: residential $19.16 and apartments $14.21. The solid waste program provides the services for organics, recycling, garbage collection and the recycling centre.

Waste Management	Monthly Rate	Change	%
Actual – 2026 Rates			
Residential	$19.06	$1.49	8.5%
Apartments	$14.14	$0.08	0.6%
Proposed – 2027 Rates			
Residential	$19.16	$0.10	0.5%
Apartments	$14.21	$0.07	0.5%
Proposed – 2028 Rates			
Residential	$19.43	$0.27	1.4%
Apartments	$14.41	$0.20	1.4%
Proposed – 2029 Rates			
Residential	$19.82	$0.39	2.0%
Apartments	$14.70	$0.29	2.0%

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

2027 Potential Annual Impact to Residential Property Owners				
	2026 Bill	Proposed 2027 Bill	Net Increase	Monthly Increase
Annual Property Taxes based on the average residential assessment of $427,000	$ 2,624.04	$ 2,684.50	$ 60.46	$ 5.04
Annual Community Recreation Facility	$ 206.16	$ 244.34	$ 38.18	$ 3.18
Annual Utilities billing based on 12m³ consumption	$ 1,267.20	$ 1,301.76	$ 34.56	$ 2.88
Annual Storm Fee	$ 299.40	$ 302.52	$ 3.12	$ 0.26
Annual Waste Management Billing	$ 228.72	$ 229.92	$ 1.20	$ 0.10
Total Impact to Ratepayer	**$ 4,625.52**	**$ 4,763.04**	**$ 137.52**	**$ 11.46**

Franchise Fees

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

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

Fortis Alberta, Atco Gas, and West Parkland Gas Co-op pass along the cost of these franchise fees to their consumer as a separate charge on their bills. Revenue projections for 2027 are provided by these utility distributors and are estimates based on their budgeted revenue for their delivery charge. Refer to Note 5 in the notes to the fiscal plan within this document for further detail.

Government Transfers

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

Government Transfers	2027	2028	2029
Operating			
Local Governments/Agencies	1,061,133	1,063,476	1,066,781
Municipal Policing Assistance/Police Officer Grant	451,902	451,902	459,943
Other Government Grants	902,167	405,605	405,605
Local Government Fiscal Framework	260,000	260,000	260,000
Capital			
Local Government Fiscal Framework	2,784,626	2,784,626	2,784,626
Build Communities Strong Fund	1,142,834	1,142,834	1,142,834
Total	**$ 6,602,662**	**$ 6,108,443**	**$ 6,119,789**

The government transfers are budgeted conservatively; projections are based on released amounts from the Federal and provincial sources, where available. These will be monitored and updated once the impacts become known.

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

Other government grants include:

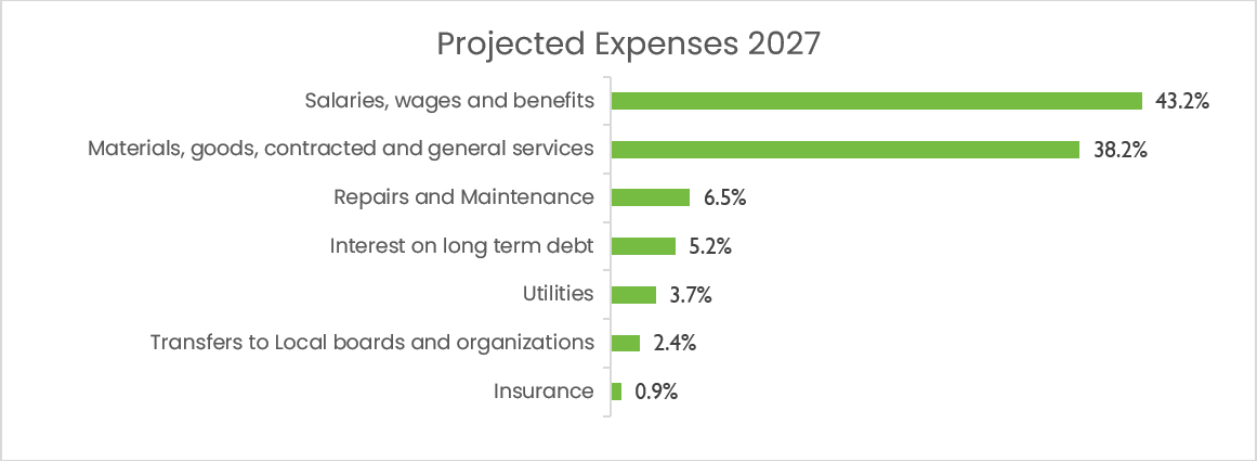
- Canada Day grants $5,000;
- Housing Accelerator Fund (HAF) Grant $496,562; and
- Government of Alberta Family and Community Support Services (FCSS) Grant $400,605.

The Local Government Fiscal Framework capital grant has been included in all three years of the 2027-2029 Corporate Plan in the amount of $2,784,626. The allocation format of the framework is determined by a formula based on population, tangible capital assets, amortization of tangible capital assets, and kilometres of road. Future year distributions are announced in the fall. Administration has estimated the allocations for 2028 and 2029 at the 2027 amount.

The Build Communities Strong Fund (previously the Canada Community Building Fund) has been included in the 2027-2029 Corporate Plan in the amount of $1,142,834. The allocation format is determined by population, the fit of projects within the guidelines of the program and approval by the Government of Canada. Administration has estimated the allocations for 2028 and 2029 at the 2027 amount.

Expenses

The 2027 Corporate Plan includes $55 million in expenses, of this total $23.9 million (43.2%) is for salaries, wages and benefits, and $21.0 million (38.2%) on materials, goods, contracted and general services. A detailed segmented information table is included in Note 9 to the fiscal plan.



Human Resources

The proposed plan includes human resource costs of $23.9 million, which is 43.2% 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 168.3 full-time equivalents (FTEs) in the 2027 Corporate Plan. In addition to Town staff, municipal services are also delivered by third party agencies including the RCMP.

Since the opening of the joint RCMP detachment with the City of Spruce Grove all RCMP municipal employees and expenses related to these employees are shared. In the contract between the City of Spruce Grove and the Town, 64% of the salaries, benefits and incidentals for the Municipal Employees and 50% of the Criminal Analyst are recoverable from the City of Spruce Grove. The net salaries are shown in Protective Services expenses. The Town and City of Spruce Grove have an agreed upon service level of 1 Municipal Employee to 2.5 RCMP members. As either municipality adds RCMP members, Municipal Employees must be added to maintain this ratio. In order to maintain this ratio based on the Spruce Grove planned addition of RCMP, the Corporate Plan includes an increase in Municipal Employees of 1 FTE in 2029.

Corporate & Long Term Planning policy (C-FS-056) states that annual increases for non-union staff will be considered in the initial draft of the Corporate Plan informed by the Consumer Price Index (CPI) and the labour market for Alberta. As a point in time is not indicative of economic environment and market comparisons an increase of 2.0% adjustment has been included for out of scope employees.

The 2027 Corporate Plan includes the following items related to employee compensation:

- 2% compensation increase non union employees
- Merit (step) increases
- 3% compensation increase to Council per Council Compensation Policy (C-CO-065)
- 3% compensation increase for union as per collective agreement.

Staffing Initiatives
2027 proposes the increase of:

- 1.0 FTE Fire Services Lieutenant (Table 19);
- 1.0 FTE Heavy Equipment Operator (Table 29);
- 1.0 FTE Corporate Communications Specialist (Table 9);
- 1.0 FTE Golf Course Mechanic (Table 18);
- 1.0 FTE Planner (Table 30); and
- 0.5 FTE ATS Driver (Table 17).

2028 proposes the increase of:

- 2.0 FTE Firefighter (Table 23);
- 0.5 FTE Fleets Parts Technician (Table 36);
- 1.0 FTE Recreation Programmer (Table 24);
- 1.0 FTE Senior Accountant (Table 13);
- 1.0 FTE Golf Course Assistant Superintendent (Table 20);

- 1.0 FTE Procurement & Assurance Coordinator (Table 12);
- 1.0 FTE Community Connector - Program Coordinator (Table 45);
- 1.0 FTE Events - Program Coordinator (Table 46); and
- 1.0 FTE Engineering - Project Coordinator (Table 37).

2029 proposes the increase of:

- 1.0 FTE Utility Technician (Table 42);
- 1.0 FTE Strategic Services Analyst (Table 10);
- 1.0 FTE Human Resources Business Partner (Table 14); and
- 1.0 FTE RCMP – Municipal Employee/Detachment Clerk.

Amortization

Amortization is a non-cash expense that estimates the annual cost of tangible capital assets (TCA) utilization each year. TCA include roads, water, wastewater and stormwater infrastructure, equipment, facilities, fleet and land improvements. The cost of the tangible capital assets, other than land, is amortized on a straight-line basis over the estimated useful life of the assets. The amortization cost for 2027 is estimated to be $9,485,491 and continues to increase as the Town continues to grow its asset base through new construction as well as receiving ownership of developer contributed assets.

Financial Contributions to External Organizations

The Town provides grants and contributions to various community organizations. The largest amounts are for the TransAlta Tri Leisure Centre and the Stony Plain Public Library. Parkland Search and Rescue, and Parkland Turning Points are funded through the Policing and Public Safety Reserve. Some community organizations have grant agreements which include a 2% funding adjustment annually during the duration of the agreement. Increases for 2027 have included for the TransAlta Tri Leisure Centre ($94,897), Stony Plain Library ($64,000), Yellowhead Regional Library ($16,546), and the Community Pantry ($20,000 for 2027 only).

Grants	2026 Budget	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
BMX Grant	$ 16,236	$ 16,561	$ 16,892	$ 17,229
Community Initiative Program	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Community Pantry	$ 25,000	$ 20,000		
Heritage Agricultural Society	$ 117,356	$ 97,356	$ 97,356	$ 97,356
Neighbour Link	$ 10,842	$ 11,040	$ 11,260	$ 11,485
Parkland Disc Golf	$ 10,000	$ 10,000	$ 10,000	$ 10,500
Parkland Food Bank	$ 12,178	$ 12,421	$ 12,669	$ 12,922
Parkland Search & Rescue	$ 10,242	$ 10,242	$ 10,242	$ 10,242
Parkland Turning Points	$ 32,473	$ 32,473	$ 32,473	$ 32,473
Pioneer Museum	$ 88,268	$ 88,343	$ 90,110	$ 91,912
Skydancer Indigenous Cultural Centre	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Stony Plain Library	$ 780,400	$ 844,400	$ 844,400	$ 844,400
Transalta Tri Leisure Centre	$ 1,353,186	$ 1,116,083	$ 1,116,083	$ 1,116,083
TriCALA	$ 8,160	$ 8,323	$ 8,485	$ 8,659
Yellowhead Regional Library	$ 84,215	$ 100,761	$ 100,761	$ 100,761
Total Grants	$ 2,583,556	$ 2,403,003	$ 2,385,731	$ 2,389,022

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:

- 121 kilometres of water mains;
- 109 kilometres of sewer mains;
- 87 kilometres of storm drainage mains;
- 231 kilometres of roads;
- 103 kilometres of sidewalks; and
- 57 kilometres of trails.

The Town owns and maintains over 16 buildings in addition to gazebos, outdoor rinks, tennis courts, parks, playgrounds, sports fields, reservoirs, and lift stations.

The Corporate Plan includes capital initiatives and replacement of existing tangible capital assets related to machinery, equipment and vehicles, facility components and land improvements. In 2027 the rehabilitation and replacement of water, wastewater, storm, roads, sidewalks, and trails are included as part of an ongoing replacement plan. Replacements of

existing tangible capital assets and new initiatives are funded through government transfers (grants), reserves, debentures, offsite levy revenue, tax base and utility rates.

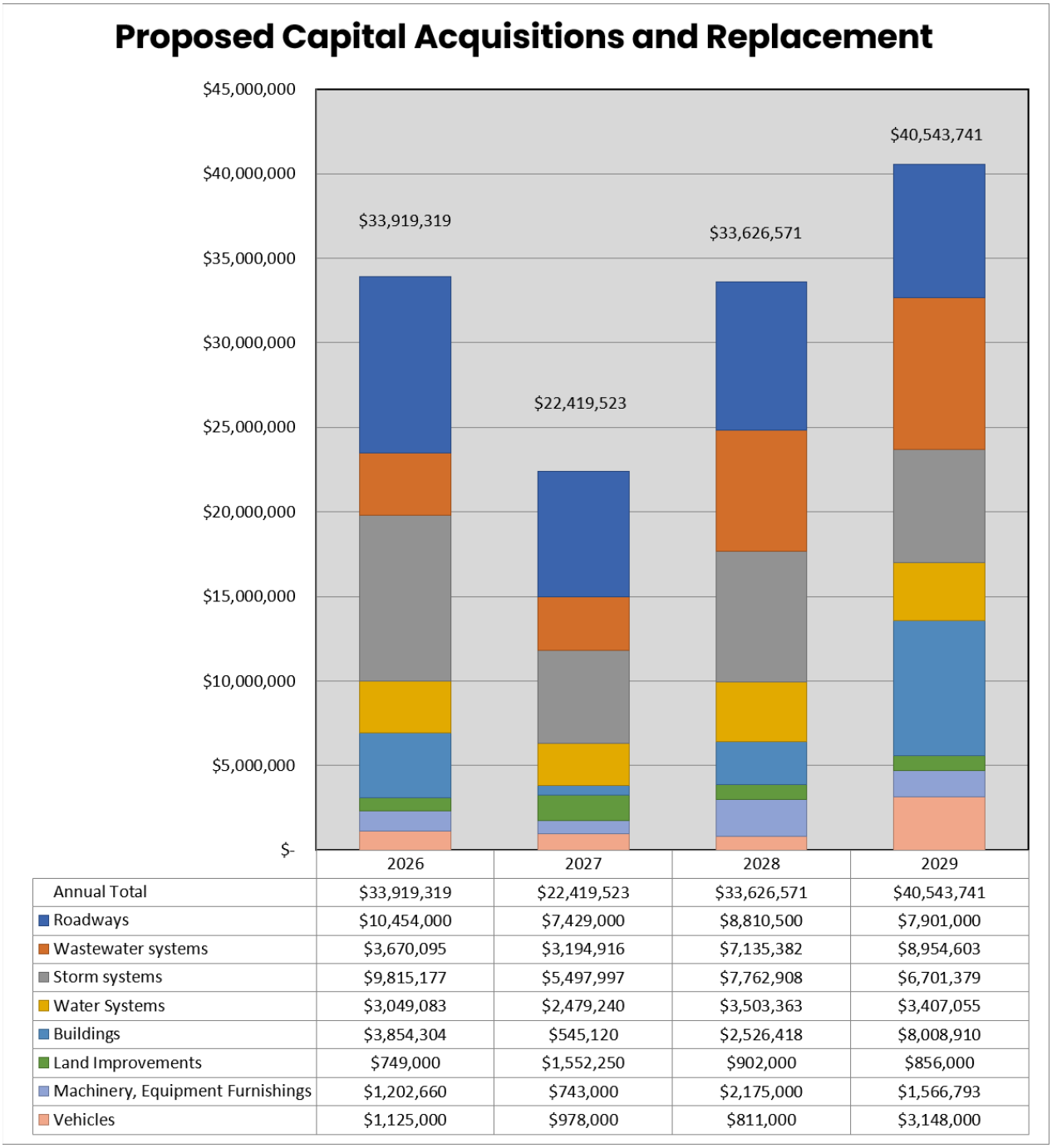
Contributed Assets

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

Contributed Tangible Capital Assets	2026	2027	2028	2029
Engineered Structures				
Roadways	$ 5,520,000	$ 4,370,000	$ 4,090,000	$ 4,420,000
Wastewater systems	$ 2,550,000	$ 2,240,000	$ 1,850,000	$ 1,350,000
Storm systems	$ 9,180,000	$ 4,200,000	$ 4,490,000	$ 2,450,000
Water Systems	$ 2,070,000	$ 1,230,000	$ 1,480,000	$ 1,650,000
Land Improvements	$ 600,000	$ 500,000	$ 380,000	$ 400,000
Total	**$19,920,000**	**$12,540,000**	**$12,290,000**	**$10,270,000**

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

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



	2026	2027	2028	2029
Annual Total	$33,919,319	$22,419,523	$33,626,571	$40,543,741
Roadways	$10,454,000	$7,429,000	$8,810,500	$7,901,000
Wastewater systems	$3,670,095	$3,194,916	$7,135,382	$8,954,603
Storm systems	$9,815,177	$5,497,997	$7,762,908	$6,701,379
Water Systems	$3,049,083	$2,479,240	$3,503,363	$3,407,055
Buildings	$3,854,304	$545,120	$2,526,418	$8,008,910
Land Improvements	$749,000	$1,552,250	$902,000	$856,000
Machinery, Equipment Furnishings	$1,202,660	$743,000	$2,175,000	$1,566,793
Vehicles	$1,125,000	$978,000	$811,000	$3,148,000

The capital initiatives proposed in the Corporate Plan and replacement of existing fleet, machinery and equipment, lifecycle upgrades, and contributed assets is $22,419,523 for 2027; a further breakdown of this can be found in the following Long Term Capital Plan.

At the end of 2025 the Town's Tangible Capital Assets (TCA) were in excess of $298 million and with the current capital asks, is projected to be in excess of $320 million by the end of 2029. Equity in TCA is defined as Net Book Value of TCA less outstanding capital debt.

Long Term Capital Plan

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

10 Year Municipal Replacement Capital Plan

Charter No. Charter Name	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
CIVIC INFRASTRUCTURE TOTAL	$ 347,120	$ 554,000	$ 383,793	$ 790,100	$ 536,196	$ 1,185,060	$ 462,000	$ 919,000	$ 1,203,700	$ 276,000
COMMUNITY INFRASTRUCTURE TOTAL	$ 60,000	$ 70,000	$ 127,410	$ 437,400	$ 552,832	$ 192,884	$ 50,000	$ 14,600	$ 104,600	$ 1,190,000
RECREATION, PARKS & CULTURE TOTAL	$ 590,000	$ 1,366,500	$ 1,697,500	$ 1,738,500	$ 1,252,000	$ 560,000	$ 986,000	$ 2,725,000	$ 348,500	$ 379,000
GOLF INFRASTRUCTURE TOTAL	$ 281,000	$ 240,000	$ 687,000	$ 279,000	$ 100,000	$ 2,013,700	$ 1,632,000	$ 175,000	$ 880,000	$ 181,000
PUBLIC SAFETY TOTAL	$ -	$ 643,000	$ 1,600,000	$ 120,000	$ 213,000	$ -	$ 330,000	$ -	$ 810,000	$ 143,000
TRANSIT TOTAL	$ 340,000	$ 340,000	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
TRANSPORTATION TOTAL	$ 3,575,250	$ 2,823,500	$ 4,345,000	$ 3,017,000	$ 4,719,500	$ 2,592,000	$ 3,707,500	$ 3,067,000	$ 3,674,500	$ 2,682,000
MUNICIPAL REPLACEMENT TOTAL	**$ 5,193,370**	**$ 6,037,000**	**$ 8,840,703**	**$ 6,382,000**	**$ 7,373,528**	**$ 6,743,644**	**$ 7,167,500**	**$ 6,900,600**	**$ 7,021,300**	**$ 5,051,000**

10 Year Utility Replacement Capital Plan

Charter	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
EQUIPMENT & ADMINISTRATION TOTAL	$ -	$ 278,000	$ -	$ 87,000	$ 180,000	$ -	$ -	$ -	$ -	$ -
STORM TOTAL	$ 1,297,997	$ 1,397,908	$ 1,881,379	$ 4,134,199	$ 2,177,874	$ 2,841,608	$ 1,116,943	$ 1,164,181	$ 421,658	$ 196,173
WASTEWATER TOTAL	$ 624,916	$ 1,539,582	$ 4,924,603	$ 1,394,426	$ 945,709	$ 4,011,644	$ 532,587	$ 932,717	$ 2,916,294	$ 3,069,302
WATER TOTAL	$ 799,240	$ 1,434,363	$ 1,307,055	$ 1,327,166	$ 1,222,283	$ 336,661	$ 527,358	$ 497,722	$ 805,886	$ 9,170
SOLID WASTE TOTAL	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL UTILITY REPLACEMENT	**$ 2,722,153**	**$ 4,649,853**	**$ 8,113,038**	**$ 6,952,791**	**$ 4,525,866**	**$ 7,189,913**	**$ 2,176,887**	**$ 2,594,619**	**$ 4,143,838**	**$ 3,274,644**

Funding sources for the above replacement capital plan is the applicable reserve with the exception of the following applications of capital grant funding: Transportation $8.9M, Recreation Parks & Culture $2.3M, Transit $0.7M, and Civic Infrastructure $0.3M

Fiscal Plan

10 Year Municipal Growth Capital Plan											
Charter No.	**Charter Name**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**2036**
CIVIC INFRASTRUCTURE											
CIVIC-001G	Town Office Expansion (Table 4)	$ -	$ 1,800,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIVIC-002G	Old Town South Redevelopment (Table 5)	$ 100,000	$ 1,750,000	$ 400,000	$ 3,600,000	$ -	$ -	$ -	$ -	$ -	$ -
CIVIC-003G	Public Works Facility Upgrade Phase 3 (Table 43)	$ -	$ -	$ 6,909,000	$ 1,785,000	$ -	$ -	$ -	$ -	$ -	$ -
CIVIC INFRASTRUCTURE TOTAL		**$ 100,000**	**$ 3,550,000**	**$ 7,309,000**	**$ 5,385,000**	$ -	$ -	$ -	$ -	$ -	$ -
RECREATION, PARKS & CULTURE											
REC-005G	Parks Enhancement (Table 3)	$ 200,000									
RECREATION, PARKS & CULTURE TOTALS		**$ 200,000**	**$ -**	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY											
PS-001G	Fire Services - Exhaust Capture System (Table 25)	$ -	$ 132,918	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY TOTAL		**$ -**	**$ 132,918**	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TRANSIT											
ATS-001G	ATS Service Improvement (Table 17)	$ 185,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TRANSIT TOTAL		**$ 185,000**	**$ -**	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION											
TRA-001G	Transportation Safety and Crosswalk Improv. (Table 33)	$ 295,000	$ 275,000	$ 275,000	$ 275,000	$ 175,000	$ 130,000	$ 175,000	$ 130,000	$ 175,000	$ 130,000
TRA-002G	South Park Drive Extension	$ -	$ -	$ -	$ -	$ 3,250,918	$ -	$ -	$ -	$ -	$ -
TRA-003G	Active Transportation Strategy (Table 34)	$ 404,000	$ 160,000	$ 201,000	$ 113,000	$ -	$ 95,000	$ 282,000	$ 282,000	$ -	$ 52,000
TRA-005G	Arterial Road Network (Table 38)	$ -	$ 2,250,000	$ 35,000	$ 645,000	$ 395,000	$ 1,200,000	$ 265,000	$ 250,000	$ 4,710,000	$ -
TRANSPORTATION TOTAL		**$ 699,000**	**$ 2,685,000**	**$ 511,000**	**$ 1,033,000**	**$ 3,820,918**	**$ 1,425,000**	**$ 722,000**	**$ 662,000**	**$ 4,885,000**	**$ 182,000**
TOTAL MUNICIPAL GROWTH		**$ 1,184,000**	**$ 6,367,918**	**$ 7,820,000**	**$ 6,418,000**	**$ 3,820,918**	**$ 1,425,000**	**$ 722,000**	**$ 662,000**	**$ 4,885,000**	**$ 182,000**

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

Fiscal Plan

10 Year Utility Growth Capital Plan Charter No.	Charter Name	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
STORM											
STORM-002G	Flood Mitigation Implementation (Table 39)	$ -	$ 225,000	$ 2,308,000	$ 570,258	$ 4,462,566	$ 298,556	$ 2,481,973	$ -	$ -	$ -
STORM-003G	Environmental Site Improvements	$ -	$ -	$ 62,000	$ 300,000	$ 2,100,000	$ 1,500,000	$ -	$ -	$ -	$ -
TRA-002G	South Park Drive Extension	$ -	$ -	$ -	$ 867,599	$ -	$ -	$ -	$ -	$ -	$ -
STORM TOTAL		**$ -**	**$ 225,000**	**$ 2,370,000**	**$ 1,737,857**	**$ 6,562,566**	**$ 1,798,556**	**$ 2,481,973**	**$ -**	**$ -**	**$ -**
WATER											
WATER-003G	Water Meter Replacement Program (Table 32)	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ -	$ -	$ -
TRA-002G	South Park Drive Extension	$ -	$ -	$ -	$ 299,775	$ -	$ -	$ -	$ -	$ -	$ -
WATER TOTAL		**$ 450,000**	**$ 450,000**	**$ 450,000**	**$ 749,775**	**$ 450,000**	**$ 450,000**	**$ 450,000**	**$ -**	**$ -**	**$ -**
WASTEWATER											
WASWT-001G	Central Trunk Sanitary Sewer Upgrade (Table 35)	$ 330,000	$ 3,375,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WASWT-002G	Wastewater Infrastructure (Table 40)	$ -	$ 231,800	$ 2,680,000	$ 3,729,091	$ 1,290,909	$ 1,090,000	$ 130,000	$ 2,880,000	$ -	$ 2,040,000
TRA-002G	South Park Drive Extension	$ -	$ -	$ -	$ 112,050	$ -	$ -	$ -	$ -	$ -	$ -
WASTEWATER TOTAL		**$ 330,000**	**$ 3,606,800**	**$ 2,680,000**	**$ 3,841,141**	**$ 1,290,909**	**$ 1,090,000**	**$ 130,000**	**$ 2,880,000**	**$ -**	**$ 2,040,000**
TOTAL UTILITY GROWTH		**$ 780,000**	**$ 4,281,800**	**$ 5,500,000**	**$ 6,328,773**	**$ 8,303,475**	**$ 3,338,556**	**$ 3,061,973**	**$ 2,880,000**	**$ -**	**$ 2,040,000**

Legend
Reserve
Funding Shortfall
Debenture
Grant
Offsite Levy
Operating/Utility Rate
Multi Source

The ten-year Long Term Capital Plan shows a current projection of $183 million in capital requirements. Projects past the first three years of the plan are identified at a high level based on municipal need without consideration of designating funding sources. As these projects are prioritized and move closer to the three-year Corporate Plan, the costs are refined, and funding methods are proposed for Council's consideration.

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

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

Capital Funding

Capital is funded in several different ways.

- **Capital initiatives** are funded through provincial and federal grants, reserves, debt and partnership contributions from neighbouring communities. The Town utilizes grants as the primary source of funding, although not all projects are eligible for grant funding and may not meet the requirements.
- **Transportation (roads, sidewalks, and trails)** are funded through grants and minimally through reserves. New projects may be funded through grants, debt, or offsite levies (if criteria are met). The Town will need to monitor the grants provided from the Provincial and Federal governments and work towards making these programs more sustainable by funding regular reserve contributions from the tax base.
- **Machinery, equipment, and vehicles** are funded through reserves and grants. The annual contributions to these reserves are from the tax base.
- **Facilities** lifecycle reserves have annual transfers from the tax base that provide funding for regular replacements and upgrades; grants and debt are considered to supplement the funding of major replacement and improvements. Understanding the conditions of the facility and planning lifecycle work through asset management

continues to improve the Town's ability to understand current lifecycle reserve levels into the future.

- **Water, Wastewater and Stormwater Utility** have reserve funding for future replacement of infrastructure. These reserves experience contributions annually through the user fees charged to ratepayers. The preference is to only utilize available grants specific to utilities rather than general municipal grants. Debentures incurred for infrastructure related to these utilities are funded through the rates. The strategy is to maintain a self-funding approach, in which the net revenue that is collected through its utility rates is placed in a reserve to fund future Utility capital projects. With these approaches, a 10-year plan is developed for future planning so that both non-recurring and ongoing projects have adequate financial resources and future fluctuations to the capital budget and corresponding utility rates are mitigated.

Stormwater Capital

The Stormwater utility was started in 2019. As the rate model continues to mature not all capital requirements are able to be funded by the rate at the current time due to the cost intensive nature of this work. The infrastructure gaps have been staged well beyond the ten-year capital plan which will allow the storm utility to service planned debentures with more stable rates to the ratepayer.

Included in the Stormwater utility is funding for initiatives that address the longer-term infrastructure gaps. The timing of the initiatives has been staggered to phase in the increase in annual funding requirements and to minimize rate shock to residents of the town versus the needs of the system. The Flood Mitigation Strategy (Table 39) was developed in 2020 outlining work in the amount of $2.5M in 2029 contingent on grant funding being obtained.

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. The adoption of the Accumulated Surplus - Restricted (Reserves) Policy C-FS-073 in 2026 was an important first step in addressing these issues. The policy provides guidance on optimal reserve balances to ensure that adequate funding is available for replacing current assets when they reach the end of their useful life.

The Town is currently monitoring and prioritizing projects due to a funding shortfall over the next 10 years. Funding shortfalls result in projects (replacement and new) being postponed to future years. This increases risk and costs to the Town as there may be more down time

where assets are not in use due to increased repairs and maintenance funding restraints as well as time required.

Risks and Uncertainties

Economy

The Corporate Plan is based on current economic forecasts and assumptions. Actual economic activity may differ from forecasts and could have significant impact on projected revenues and expenses.

2027 Forecast

Estimates of the 2026 opening accumulated surplus are based on the 2026 budget. Actual results could differ from those estimates.

Unpredictable Revenue

Revenue with a greater than normal risk of varying by more than $75,000 is listed below. The list of unpredictable revenue makes up a large part of total revenue, but only a portion of this revenue is at risk of varying from the Corporate Plan:

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

Notes to the Fiscal Plan

The annual Corporate Plan is the Town's primary financial planning document and authorizes operating expenditure, capital expenditure, and service delivery activities.

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 prepared using accounting policies consistent with those used in the Town's Financial Statements and adopted by Council. Actual financial results achieved for the years ended December 31, 2027-2029 will vary from the projections presented in the 2027-2029 Corporate Plan.

1. Significant Accounting Policies

(a) Reporting Entity

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

(b) Use of estimates

The following assumptions were used in preparing the Corporate Plan. Actual results could differ from these estimates. Unless otherwise noted, the Corporate Plan assumes that the Town will deliver the same services and service levels as provided in 2026.
Funds from external parties and earnings are restricted by agreement or legislation and are accounted for as deferred revenue until used for the purpose specified.

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

i. Economy

Economic conditions remain subject to uncertainty due to global geopolitical developments, trade policy changes, inflationary pressures, and fluctuations in commodity markets. Despite these challenges, the region has continued to demonstrate economic resilience through 2026, supported by employment growth

and continued population growth. Inflation has remained above the Bank of Canada's target range at times during 2026, while labour market conditions have remained stable.

Changes in economic conditions may impact operating costs, development activity, assessment growth, investment income and other revenue sources.

Canadian and Local Economic Indicators:

Indicator	Edmonton CMA	Canada
Consumer Price Index [1]	3.0%	2.0%
Unemployment Rate [2]	7.2%	6.9%
**Canada CPI is calculated from July 2025 to July 2026*		

ii. Population

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

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

iii. Property tax and permit revenue

Permit values are anticipated to increase from 2026 levels. The programs and system changes implemented through the Housing Accelerator Fund grant, combined with the significant development planned for the North Business Park, are expected to drive increased housing construction over the next two years. As this expansive project attracts new commercial investment and employment opportunities, additional demand for housing is anticipated. This growth in both residential and commercial development is expected to contribute to future property tax revenue

(c) Tangible capital assets

[1] https://www150.statcan.gc.ca/n1/daily-quotidien/260914/dq260914a-eng.htm

[2] www.edmonton.ca/sites/default/files/public-files/documents/q2-2026-economic-update.pdf?cb=1785445610

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

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

2. Town of Stony Plain Financial Policies

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

a. Accounting & Financial Reporting C-FS-028

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

b. Accumulated Surplus – Restricted (Reserves) C-FS-073

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

c. Asset Management Policy C-FS-041

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

d. Cash Management & Investments C-FS-046

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

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

Purpose**:** to outline the Town of Stony Plain's policy regarding corporate planning and long-term financial planning. This policy is utilized to establish context and hierarchy

for planning documents within the organization and set parameters for the corporate planning and the long-term financial planning processes.

f. Debt Management C-FS-071

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

g. Procurement C-PRC-063

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

h. Revenue & Taxation C-FS-066

Purpose: To establish the Town of Stony Plain's policy regarding revenue generation. The Town shall follow the principles established within this policy for annual preparation of budgeting and rate setting for user fees and property taxation within the Town.

i. Taxation of Vacant Lands C-FS-047

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

3. Deferred revenue

	2026 Forecasted Ending Balance	2027 Forecasted Additions	2027 Forecasted Revenue Recognized	2027 Forecasted Ending Balance
Local Government Fiscal Framework	$ 158,574	$ 2,965,658	$ (3,023,000)	$ 101,232
BCSF - Community Stream	$ 20,725	$ 1,231,696	$ (1,152,250)	$ 100,171
	$ 179,299	**$ 4,197,354**	**$ (4,175,250)**	**$ 201,403**

a. The Local Government Fiscal Framework program provides funds for municipal infrastructure and is tied via formula to the Province of Alberta's revenue. Additions include any investment interest earned on balance held.

b. The Building Communities Strong Fund – Community Stream (formerly Canada Community Building Fund) provides an allocation based on each municipality's official population as recorded by Alberta Municipal Affairs. This grant program is based on a non-matching basis strictly for capital infrastructure. Additions include any investment interest earned on balance held.

c. Developer Levy (Offsite Levy)

	Forecasted Ending Balance 2026	Forecasted Revenue 2027	Forecasted Expenses 2027	Forecasted Ending Balance 2027	Forecasted Ending Balance 2028	Forecasted Ending Balance 2029
Roads	$ (2,265,699)	$ 267,749	$ (345,758)	$ (2,343,708)	$ (3,120,681)	$ (3,983,111)
Water	$ 1,352,560	$ 97,329	$ (230,247)	$ 1,219,642	$ 759,148	$ 298,655
Sewer	$ 918,290	$ 28,643	$ -	$ 946,933	$ 817,419	$ 470,345
Recreation	$ 96,023	$ 128,273	$ (294,152)	$ (69,856)	$ (235,735)	$ (401,615)
	$ 101,175	**$ 521,994**	**$ (870,157)**	**$ (246,988)**	**$ (1,779,849)**	**$ (3,615,725)**

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

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

4. Long-term Debt

	2026 Year End	2027 Year End	2028 Year End	2029 Year End
Golf Course Maintenance Shop	$ 655,647	$ 547,070	$ 435,127	$ 319,713
EMS Facility	$ 433,788	$ 378,290	$ 320,763	$ 261,132
Heritage Park Phase 111	$ 1,681,444	$ 1,531,092	$ 1,377,039	$ 1,219,195
RCMP Building	$ 6,727,996	$ 6,203,920	$ 5,663,885	$ 5,107,405
Veteran's Boulevard	$ 3,321,814	$ 3,077,413	$ 2,825,358	$ 2,565,408
Umbach Storm Pond Rehab	$ 9,552,087	$ 9,012,001	$ 8,459,439	$ 7,894,111
North Business Park Sewer Lift	$ 1,561,644	$ 1,493,951	$ 1,422,831	$ 1,348,109
Public Works Facility - Phase 1	$ 1,744,631	$ 1,683,687	$ 1,620,094	$ 1,553,737
Public Works Facility - Phase 2	$ 2,045,000	$ 1,943,195	$ 1,871,738	$ 1,797,271
Central Trunk Rehabilitation Program	$ 1,355,841	$ 1,308,478	$ 1,259,057	$ 1,207,488
Community Recreation Facility Debenture 1	$ 14,522,345	$ 14,023,149	$ 13,501,440	$ 12,956,204
Community Recreation Facility Debenture 2	$ 16,451,871	$ 15,348,392	$ 14,761,542	$ 14,149,965
Community Recreation Facility Developer Front End	$ 3,800,000	$ 3,616,075	$ 3,486,553	$ 3,351,216
Meridian Heights Reservoir Upgrade	$ 3,974,388	$ 3,835,553	$ 3,690,684	$ 3,539,519
Meridian Housing Requisition	$ 1,198,225	$ 1,154,742	$ 1,108,982	$ 1,060,825
High Park Fill Line	$ 3,000,000	$ 2,856,609	$ 2,755,484	$ 2,649,695
Arterial Road Network	$ 2,400,000	$ 2,325,198	$ 2,246,871	$ 2,164,850
Total Current Debt	$ 74,426,721	$ 70,338,817	$ 66,806,887	$ 63,145,843
Future Capital Projects				
Central Trunk Sanitary Sewer Upgrade (Table 35)	$ -	$ -	$ 3,322,436	$ 3,213,686
Arterial Road Network (Table 38)	$ -	$ -	$ 2,214,493	$ 2,141,097
Town Office Expansion (Table 4)	$ -	$ -	$ 1,771,595	$ 1,712,878
Public Works Facility Upgrade Phase 3 (Table 43)	$ -	$ -	$ -	$ 6,799,970
Wastewater Central Trunk Rehabiliation (Table 41)	$ -	$ -	$ -	$ 4,020,966
Wastewater Infrastructure (Table 40)	$ -	$ -	$ -	$ 2,281,599
Proposed Future Debt	$ -	$ -	$ 7,308,524	$ 20,170,196
Proposed Total Future Debt	**$ 74,426,721**	**$ 70,338,817**	**$ 74,115,410**	**$ 83,316,039**

Proposed Principal and Interest Payments as of December 31

	Principal	Interest	Total
2027	$ 3,313,964	$ 2,897,698	$ 6,211,662
2028	$ 3,555,103	$ 2,934,676	$ 6,489,779
2029	$ 4,006,028	$ 3,267,350	$ 7,273,378
	$ 10,875,095	**$ 9,099,724**	**$ 19,974,819**

The previous charts include initiatives proposed in the Corporate Plan. This includes both proposed debt and debt not yet accessed, information is based on best estimates for those projects. Debentures are repayable to the Province of Alberta and Schedule 1 Canadian Financial Institutions bearing interest rates ranging from 2.297% to 4.66% per annum and mature in years 2031-2045. Debt servicing levels are limited by the province and by the Town's Debt Management policy (C-FS-071) and remains within the limits.

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

	2026 Year End	2027 Year End	2028 Year End	2029 Year End
PSD Land Transfer	$ 2,001,375	$ 1,929,375	$ 1,857,375	$ 1,785,375

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	2026	2027	2028	2029
ATCO Gas	1,632,000	1,842,000	1,860,420	1,879,024
West Parkland Gas	60,000	62,000	62,620	63,246
Fortis Electricity	2,484,978	2,500,000	2,525,000	2,550,250
Total Franchise Fees	4,176,978	4,404,000	4,448,040	4,492,520

6. Reserves

CAPITAL RESERVES	Projected 2026 End Balance	2027 Additions	2027 Committed	Projected ending balance 2027	Projected ending balance 2028	Projected ending balance 2029
Infrastructure Lifecycle, Rehabilitation & Replacement	1,915,355	467,612	(774,609)	1,608,358	629,375	(476,817)
Project	821,940	210,524	(240,000)	792,464	854,988	656,719
Capital Equipment Replacement	5,321,775	967,813	(1,482,900)	4,806,688	3,891,501	1,819,314
Utility	6,447,805	2,671,674	(2,722,152)	6,397,327	3,746,078	2,587,344
CAPITAL RESERVES TOTAL	**$ 14,506,876**	**$ 4,317,623**	**$ (5,219,661)**	**$ 13,604,838**	**$ 9,121,943**	**$ 4,586,561**
OPERATING RESERVES	**Projected 2026 End Balance**	**2027 Additions**	**2027 Committed**	**Projected ending balance 2027**	**Projected ending balance 2028**	**Projected ending balance 2028**
Stabilization & Contingency	2,307,264	12,000	(1,661,457)	657,807	86,569	(484,667)
Project	1,996,039	324,193	(264,715)	2,055,517	2,024,995	2,290,473
Utility	685,776	206,224	(206,870)	685,130	762,669	908,724
OPERATING RESERVES TOTAL	**$ 4,989,080**	**$ 542,417**	**$ (2,133,042)**	**$ 3,398,455**	**$ 2,874,234**	**$ 2,714,531**
TOTAL RESERVES	**$ 19,495,955**	**$ 4,860,040**	**$ (7,352,703)**	**$ 17,003,292**	**$ 11,996,176**	**$ 7,301,091**

While the Accumulated Surplus – Restricted (Reserve) policy (C-FS-073) 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 to be repaid by 2030 (reduced with sale proceeds of Forest Green Sale).

7. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by the Alberta Regulation 255/2000 for the Town be disclosed as follows:

DEBT LIMIT	Projected Dec 31, 2026	Projected Dec 31, 2027	Projected Dec 31, 2028	Projected Dec 31, 2029
Municipal Debt Limits	**$ 89,048,600**	**$ 92,259,218**	**$ 95,026,995**	**$ 97,877,804**
Outstanding Debt	**$ 74,426,721**	**$ 70,338,817**	**$ 74,115,410**	**$ 83,316,039**
Total Debt available	**$ 14,621,879**	**$ 21,920,401**	**$ 20,911,584**	**$ 14,561,766**
Internal Limit Debt available	**$ (3,187,841)**	**$ 3,468,557**	**$ 1,906,185**	**$ (5,013,795)**
Municipal Debt Service Limit	**$ 14,928,676**	**$ 15,376,536**	**$ 15,837,832**	**$ 16,312,967**
Current Debt Service Level	**$ 5,373,982**	**$ 6,271,462**	**$ 6,547,316**	**$ 7,328,795**
Service on Debt Limit Available	**$ 9,554,695**	**$ 9,105,075**	**$ 9,290,516**	**$ 8,984,173**
Internal Service on Debt Limit Available	**$ 6,568,959**	**$ 6,029,767**	**$ 6,122,950**	**$ 5,721,579**

8. Contractual Obligations

The Town entered into an agreement for the collection and hauling of garbage, compost which expires in April 2030. The estimated cost of those services is approximately $1,059,257 for 2027. The Town also entered into an agreement in April 2025 for the collection of recyclable materials which expires in September 2027. The estimated cost of these services for 2027 is approximately $307,830. In addition, The Town entered into an agreement in March 2025 related to single-use products, packaging and paper products which expires in September 2027. The estimated revenue to be collected in 2027 is $264,800.

In 2025, the Town executed its contract for safety codes services for three years at an estimated cost of $100,000 per year.

In 2020 the Town entered into an agreement for the operation of a local transit service. The estimated costs of this contract in 2027 are approximately $608,804.

The Town has entered into a cemetery operation contract in 2026, with estimated costs for 2027 of $180,000.

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.

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 supporting infrastructure. The ATS service is displayed under this section in the segmented information, along with Stony Plain Transit.

d. Recreation and Culture

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

e. Utilities

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

f. Development

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

g. Community & Social Development

Community & Social Development provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Town of Stony Plain. This area also provides services related to community and civic engagement, resilience, and develops community collaborations to support community and social well-being.

2027 Segmented Information

	General Government	Protective Services	Transportation	Recreation & Culture	Utilities	Development	Community & Social Development	Totals
Revenue								
Taxation	$ 26,815,932	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,815,932
Sales and User Charges	70,200	-	243,651	2,781,093	17,997,409	-	-	21,092,353
All Other	4,797,500	389,460	1,000	1,741,365	55,075	526,032	30,000	7,540,432
Fines	-	405,300	-	-	-	-	-	405,300
Developer Levy	-	-	-	294,152	230,247	527,540	-	1,051,939
Government Transfers	260,000	1,346,881	-	102,884	-	496,562	468,875	2,675,202
Interest	396,000	3,500	-	-	21,000	-	-	420,500
	$ 32,339,632	$ 2,145,141	$ 244,651	$ 4,919,494	$ 18,303,731	$ 1,550,134	$ 498,875	$ 60,001,658
Expenses								
Materials, goods, contracted and general services	$ 2,170,635	$ 3,177,100	$ 1,493,625	$ 3,126,574	$ 9,534,358	$ 1,385,742	$ 206,822	$ 21,094,856
Salaries, wages and benefits	5,444,457	5,114,822	1,572,573	5,998,717	1,937,856	2,699,630	1,114,235	23,882,289
Repairs and Maintenance	697,997	169,373	516,525	891,375	1,230,039	42,500	16,000	3,563,809
Interest on long term debt	60,294	199,453	381,271	1,602,065	654,615	-	-	2,897,698
Utilities	94,800	36,850	1,031,813	699,200	155,500	-	-	2,018,163
Transfers to Local boards and organizations	-	42,715	-	1,259,205	-	-	-	1,301,920
Insurance	236,510	24,774	50,841	116,493	51,308	-	-	479,926
	$ 8,704,692	$ 8,765,087	$ 5,046,648	$ 13,693,629	$ 13,563,676	$ 4,127,872	$ 1,337,057	$ 55,238,660
Net Revenue (Deficit)	$ 23,634,940	$ (6,619,946)	$ (4,801,997)	$ (8,774,135)	$ 4,740,055	$ (2,577,738)	$ (838,182)	$ 4,762,998

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