

COUNCIL

- Strategic Plan 2005-2007 (2005)
- Sustainable Development Charter

CITY MANAGER

- Shared Principles (2006)

COMMUNICATIONS

- Corporate Communications Strategy (2006)

COMMUNITY AND PROTECTIVE SERVICES

- Agrena Feasibility Study (2003)
- FCSS Strategic Plan (2004)

CORPORATE SERVICES

- Business Process & Database Integration Analysis (2000)
- Customer Service Enhancement Initiative (2003)
- Virtual City Hall Strategy (2002)

ECONOMIC DEVELOPMENT

- Economic Development Strategy (2006)

PLANNING AND INFRASTRUCTURE

- Affordable Housing Backgrounder (2003)
- Community Use of Municipal Space and Programs (2006)
- Development Charges Report (2007)
- Energy Management Plan (2004)
- Fleet/Equipment Replacement Strategy (2005)
- Forest Management Study (2006)
- Greenhouse Gas Emissions Reduction Strategy (2004)
- Master Drainage Plan (2007)
 - Big Lake Drainage Stormwater Management Plan (2004)
 - Dog Creek Basin Stormwater Management Plan (2006)

- Municipal Development Plan (2007)
 - Open Space Master Plan (2006)
 - Transitional Areas Study (2006)
- Municipal Pavement Management Assessment (2004)
 - Sidewalk Condition Assessment (2006)
- Pioneer Annexation Area - Application to Municipal Government Board (2006)
- Secondary Facilities Life Cycle Reports (2006)
- Transportation Study (2006)

UTILITIES

- Sanitary Sewer Master Plan (1990)
 - Northwest Regional Utility Study (2006)
 - ACRWC Level of Service Study (2006)
- Utility Based Model for Municipally Operated Utilities (2000)
- Water Network Master Plan Update (2006)

The following financial policies are used in the development of the fiscal plan.

BALANCED BUDGET (PROVINCIAL LEGISLATION): If the total revenues and transfers of the city over a three year period are less than the total expenditures and transfers for the same period, the operating budget for the year following the three year period must include expenditure to cover the deficiency.

FINANCIAL ADMINISTRATION BYLAW C-605-06: Certain areas of financial administration are established by Bylaw, particularly the organization of city funds and reserves.

INVESTMENT POLICY (3,007): The City Manager may authorize the investment of funds in a prudent manner in accordance with the Municipal Government Act providing optimum investment returns and ensuring that the city meets its cash flow requirements.

The City Manager may authorize the use of professional investment services so long as the investment vehicles are within the approved list of investments set out under the *Municipal Government Act*. The balance of cash and temporary investments and the overall rate of return shall be reported to council quarterly.

FUNDING TO CHARITABLE/NOT-FOR-PROFIT ORGANIZATIONS POLICY (3,011): The City of Spruce Grove shall not make any charitable donations directly to the residents of Spruce Grove or other charitable/not-for-profit organizations except for:

- Grants provided under Grant Policies
- Subsidies provided under the Recreation Services Pricing Policy
- Grants provide under partnership programs
- Grants provided through the annual budgeting process

RESERVES POLICY (3,025): The city desires to prudently manage reserves with a long-term outlook. The city shall maintain a 10-year reserve plan for consideration when authorizing reserve transactions. Reserve transactions shall be authorized through financial policy, through the budget or by council resolution.

The city desires to manage surplus funds using a planned approach. The budget shall contain a prioritized list of unfunded initiatives, including unfunded reserves, and direction for how surplus funds will be used for the unfunded initiatives.

The city recognizes the need to maintain an adequate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. The city shall maintain:

- A General Stabilization Reserve at no less than 5 per cent and no more than 10 per cent of budgeted General Operating Fund expenditures.
- A Utility Stabilization Reserve at no less than 5 per cent and no more than 10 per cent of budgeted Utility Operating Fund expenditures.

The city shall maintain a Development Reserve as required by development commitments.

The city recognizes the need to set aside funds in capital reserves that are adequate to fund long-term capital plans that are not funded by government transfers, borrowing and other revenues. The city shall maintain Capital Reserves as required to meet fund expenditures as set out in the 10-Year Capital Plan.

In the event of a heavy snow fall and/or the weather conditions are out of the ordinary, the City Manager, if the annual operating budget for snow removal is inadequate, may authorize the transfer of up to \$70,000 per event from the General Stabilization Reserve.

PROPERTY TAX DISTRIBUTION POLICY (3,029): The annual property tax rate will be adjusted either upwards or downwards to negate the impact of market valuation adjustments. Where new growth has occurred, property tax will be levied through quarterly supplementary assessments.

Non-residential and multi-family properties shall be responsible for a higher rate of taxation than single-family residential properties. The split property tax rate shall be the greater of 25 per cent of the total municipal tax requirement, and a premium over residential properties benchmarked against the most recent Suburban Edmonton regional average available.

Condominium properties shall be responsible for a lower rate of taxation than single-family residential properties. The split property tax rate shall be 94.34 per cent of the single-family residential tax rate.

ONE-TIME REVENUES POLICY (3,030): One-time revenue is non-recurring revenue exceeding \$50,000; typically from the disposal of capital assets, unanticipated new revenue, infrequent revenue from land development and non-recurring grants. One-time revenue may be used only to increase reserve balances, decrease debt or for non-recurring expenditures such as capital acquisitions, and one-time projects. The budget and other financial reports shall disclose:

- Sources of one-time revenue;
- Uses of one time revenue; and
- Estimated future operating costs and commitments from non-recurring expenditures.

INTERNAL BORROWING POLICY (3,031): The City of Spruce Grove maintains a number of reserves which may not be required in the current operating year, providing internal resources for short-term financing of capital projects. The city may use reserves intended for one purpose to finance capital projects with a different purpose.

Internal borrowing shall be authorized through the budget or by council resolution. When considering the use of internal borrowing, consideration must be given to be reasonably assured that there will be sufficient funds available in the reserve to meet the purpose for which the reserve was originally intended. The maximum term of internal borrowing shall be three years. Internal borrowing transactions and balances must be disclosed in the budget and annual report.

DEBT MANAGEMENT POLICY (3,032): The city's debt will not exceed the legislated limit debt as set out in Section 252 of the Municipal Government Act. In determining the total level of debt issuance, the City of Spruce Grove does not distinguish between internal versus external debt, as both represent commitments on future operations.

The city's goal is to limit the community's total debt based upon its annual debt servicing cost of 8 per cent of the annual tax supported expenditures. To addressing emerging needs of the community, council may, without altering its established policy, increase the city's annual debt servicing level to 10 per cent of the annual tax supported expenditures, to be reduced down to the desired 8 per cent as soon as practical.

UNPREDICTABLE REVENUE POLICY (3,034): Unpredictable revenue is revenue with a more than normal risk of varying from budget by more than \$50,000. The collection of revenue shall be considered when determining whether revenue is unpredictable. Financial reports including the budget, interim financial reports and the annual financial reports shall identify unpredictable revenues. The budget amount for unpredictable revenues source shall be the city's best estimate at the time of the budget.

ACTIVITY – A subdivision of department and section, usually a major administrative or functional unit.

ALBERTA ALCOHOL AND DRUG COMMISSION (AADAC) – An agency of the Government of Alberta that operates and funds information, prevention and treatment services to help Albertans with alcohol, other drug and gambling problems.

ALBERTA CAPITAL FINANCE AUTHORITY (ACFA) – A non-profit corporation that provides local authorities in Alberta with flexible funding for capital projects at the lowest possible cost.

ALBERTA CAPITAL REGIONAL ALLIANCE (ACRA) – The Alberta Capital Region Alliance is a voluntary association of 23 participating municipalities in the Capital Region.

ALBERTA ENERGY AND UTILITIES BOARD (EUB) – An independent, quasi-judicial agency of the Government of Alberta that ensures that the discovery, development and delivery of energy resources and utility services is fair, responsible, and in the public interest.

ALBERTA MUNICIPAL INFRASTRUCTURE PROGRAM (AMIP) – A Provincial/Municipal partnership to support municipal development of infrastructure to maintain or enhance economic, social and cultural opportunity and well-being, while protecting the environment.

ALBERTA URBAN MUNICIPALITIES ASSOCIATION (AUMA) – A non-taxable provincial organization advocates local government interests to the provincial government and other organizations, and provides services that address the needs of its members.

ALLIED ARTS COUNCIL (AAC) – A non-profit organization for amateurs and professionals, where artists meet, encourage and help each other in a friendly environment.

AREA REDEVELOPMENT PLAN (ARP) – A plan for an area that has already been developed, but is to be redeveloped subsequently assigning a different rezoning.

ASSESSMENT – The valuation of a property for property taxation purposes. Property taxes are calculated by multiplying the property assessment by the mill rate.

ASSESSMENT CLASSES – All assessed property within the City of Spruce Grove is divided into the following assessment classes:

- Residential/Farmland
- Condominium
- Multi-Family Residential
- Non-Residential

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CANADA-ALBERTA MUNICIPAL RURAL INFRASTRUCTURE FUND (CAMRIF) – A \$264 million, five-year grant program provided by the governments of Canada and Alberta to improve the quality of life and build the foundation for sustained, long-term economic growth.

CANADIAN ASSOCIATION OF MUNICIPAL ADMINISTRATORS (CAMA) – A national non-profit association open to all municipal managers, including city clerks, any person who is employed in a management capacity in the administration of a Canadian municipality; and, any person who is employed in a executive capacity in a national, regional, provincial, or territorial municipal organization dealing with municipal management and administration.

CAPITAL EXPENDITURE – Costs incurred during a fiscal period to acquire, construct develop or better a tangible capital asset. A tangible capital asset is a non-financial asset having physical substance that is held for ongoing municipal purposes having a useful economic life of more than one year.

CAPITAL PROJECT – Expenditures relating to the acquisition, construction, or rehabilitation of a City of Spruce Grove asset that is included in the 10-Year Capital Plan.

COMMUNITY FACILITY ENHANCEMENT PROGRAM (CFEP) – A \$38.5 million annual program to assist Alberta's municipalities and not-for-profit organizations with the costs of planning, upgrading and developing a wide range of community-use facilities and places which enhance community life and citizen well-being.

CONSUMER PRICE INDEX (CPI) – Reflects the impact of inflation on the purchasing power for goods and services.

CORE INFRASTRUCTURE – Municipal roads, bridges, public transit vehicles and facilities, water and wastewater systems and facilities, emergency service vehicles and facilities, and infrastructure management systems.

DEBT LIMIT – One of two provincially legislated limits by which a municipality may incur debt. Debt outstanding may not exceed 1.5 times revenue (excluding government transfers).

DEBT SERVICE LIMIT – One of two provincially legislated limits by which a municipality may incur debt. The maximum allowable debt, principal and interest payments may not exceed 0.25 times revenue.

DEPARTMENT – Business functional unit directed by a manager or general manager.

FAMILY AND COMMUNITY SUPPORT SERVICES (FCSS) – An 80/20 partnership between the Government of Alberta and municipalities where communities design and deliver social programs that are preventive in nature to promote and enhance well-being among individuals, families and communities. The programs depend on community resources, often involving volunteers in management and delivery.

FEDERAL INFRASTRUCTURE PROGRAM – On February 28, 2000, the Federal Government announced a national infrastructure program focusing on three areas:

- Promoting environmental technologies
- Assisting the homeless
- Strengthening Federal, Provincial and Municipal Infrastructure

FEDERATION OF CANADIAN MUNICIPALITIES (FCM) – A registered charity serving as the national voice of municipal governments. FCM is dedicated to improving the quality of life in all communities by promoting strong, effective and accountable municipal government.

FISCAL YEAR – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Spruce Grove's fiscal year begins each January 1st and ends December 31st.

FRANCHISE – A special privilege granted by a government permitting the continuing use of public property, such as city streets, electric wire, and usually involving the elements of monopoly and regulation.

FRANCHISE FEES – Fees in lieu of taxes or compensation for exclusive rights, based on an agreement with the holder of a special franchise (e.g. ATCO Gas).

FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (FOIP) – The Act provides individuals with the right to request access to information in the custody or control of public bodies while providing public bodies with a framework within which they must conduct the collection, use and disclosure of personal information.

FULL-TIME EQUIVALENTS (FTEs) – A measurement of staffing. One FTE is a 35 (inside), 40 (outside) and 45 (firefighter) hours per week position. Casual staff positions are excluded.

FUNCTION – Description of the purpose of the section's activity.

FUND BALANCE – The cumulative net amount of a fund's financial activities.

FUNDS – Funds within the City of Spruce Grove's consolidated financial statements consist of the operating, capital and reserve funds.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Broad principles and conventions of general application, as well as rules and procedures that determine accepted accounting practices at a particular time, primarily as set out in the Accounting Handbook of the Canadian Institute of Chartered Accountants.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) – A professional association of finance officers in the United States and Canada.

INFRASTRUCTURE CANADA ALBERTA PROGRAM (ICAP) – The Federal Infrastructure Program (FIP) called Strengthening Federal, Provincial and Municipal infrastructure.

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS (IAFF) – The IAFF represents professional fire fighters and paramedics in the United States and Canada.

INTERNATIONAL CITY/COUNTY MANAGERS ASSOCIATION (ICMA) – A professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world.

LAND USE BYLAW (LUB) – A bylaw to regulate development, in accordance with council’s vision for the economical and efficient development and redevelopment of the city.

MARKET VALUE ASSESSMENT – Provincial legislation requires that properties must be assessed on an annual basis to reflect current market conditions. Starting in 1999, all properties were assessed at market or on the basis of provincial regulations.

MILL RATE – Municipal property tax revenue is calculated by applying the mill rate (rate of taxation) to the projected assessment base. In the context of the property tax calculation, one mill is one thousandth of the assessment base. Additional property tax revenue is generated through an increase in the mill rate and/or growth in the assessment base.

MUNICIPAL DEVELOPMENT PLAN (MDP) – a municipal plan that identifies the vision and broad land use policies that guide the future growth and development of the community.

MUNICIPAL PAVEMENT MANAGEMENT APPLICATION (MPMA) – This program/system assigns a Paving Quality Index rating of 1-10 to all roads and lanes, allowing analysis of current conditions, future performance, and expected needs.

NON-RESIDENTIAL CONSTRUCTION PRICE INDEX – Measures the cost of construction materials and labour used for commercial, industrial, and institutional development.

OCCUPATIONAL HEALTH AND SAFETY (OHS) – Promotes a safe and healthy working environment by providing information and advice about occupational health and safety.

PAYMENT-IN-LIEU OF TAXES – Payments equivalent to municipal property taxes, made by the federal and provincial governments for Crown-owned properties.

PROGRAM – A program represents a group of like services or activities in delivering a service, with a definable client and a clear benefit or outcome.

PUBLIC SECTOR ACCOUNTING BOARD (PSAB) – The Board issues standards and guidance with respect to matters of accounting in the public sector.

REGION – The region refers to the tri-municipal area that includes the City of Spruce Grove, Town of Stony Plain and Parkland County.

ROYAL CANADIAN MOUNTED POLICE (R.C.M.P.) – Canada’s national police service.

SECTION – A functional unit within a department that may be further divided into activities.

SPECIALIZED TRANSIT SERVICE (STS) – Spruce Grove Specialized Transit Service is a non-profit door-to-door public transportation service for all seniors, and for youth, adults and families who cannot use regular transportation because of a physical or mental disability.

STRATEGIC LEADERSHIP TEAM (SLT) – The working team consisting of the City Manager, three General Managers, Manager of Business & Public Affairs, Manager of Human Resources, and the Finance Director.

SUBDIVISION AND DEVELOPMENT APPEAL BOARD (SDAB) – Hears appeals from municipal subdivision and development authorities.

TRANSALTA TRI LEISURE CENTRE (TLC) – A \$28 million leisure facility, operated as a not-for-profit corporation by City of Spruce Grove, Town of Stony Plain and Parkland County.

UNCONDITIONAL OPERATING GRANTS – An amount provided by other orders of government to municipalities for operating purposes, without any requirements as to the area in which the fund is used.

YELLOWHEAD REGIONAL LIBRARY (YRL) – A co-operative library system providing quality services to urban and rural residents through the sharing of materials, resources and expertise.