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Introduction

Why do municipalities have to develop budgets?

Under Alberta's Municipal Government Act, every municipality is required to develop a three-year operating budget and five-year capital budget to allocate revenues and expenditures for their municipality.

What is an operating budget?

An operating budget is a financial plan that balances the expected costs Administration believes the Summer Village will incur in the general day-to-day activities which is primarily funded through taxation and grants. The operating budget makes up the day-to-day costs needed to provide the services and programs.

What is a capital budget?

The Summer Village's capital budget is like purchasing a home or vehicle – it funds major fixed assets for the future. At home, capital costs include your home, vehicles and renovations. The capital budget also funds the repayment of debt. At the Summer Village, capital purchases include machinery, vehicles, buildings, and parks.

How does the municipality fund budgets?

Council and Administration work hard to calculate exactly how much money is necessary to fund the programs and services in the operating and capital budgets and then generate the funds from multiple sources including taxable property assessments, net transfers from reserve, federal and provincial grants and user fees and sale of goods.

Everything the Summer Village does has an associated cost, whether it is a direct service such as snow removal and the purchasing of a vehicle to use for road maintenance or an indirect cost such as maintaining our facilities and running the municipality.

What is a reserve?

A reserve is like a savings account. Every year, the Summer Village puts funds into reserves. Money is only taken out of a reserve when needed and used for critical capital and operational budget items. The advantage of putting money into reserves is that interest accrues on a large portion of the balance.

How are property values assessed?

Residential property values are based on the home's market value, which is the price a property is reasonably expected to sell for if sold by a willing seller to a willing buyer. Assessors gather information on ranges of sale prices in the marketplace and use these sales to determine the assessed values. In setting the values on a property, assessors complete the valuation using mass appraisal techniques and statistical data as part of the process for calculating market value assessments.

Some types of property such as farmland, machinery & equipment, and linear are assessed using provincially regulated values and therefore have different valuation standards than market value.

Financial Reporting Requirements

The Alberta Municipal Government Act states that each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with:

- Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook, and any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

The municipality's financial statements must include the municipality's debt limit, and the amount of the municipality's debt as defined in the regulations under section 271. Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

Budget Overview

Factors affecting the 2025 Budget:

- The Operating Budget reflects the costs of operating a municipal office and two provincial campgrounds, equipment and staffing, and inflationary increases in all categories. The Municipal Office staff consist of a permanent full-time CAO and a permanent full-time Office/Parks Manager. The full-time Office/ Park Manager was hired mid-year in 2024 – this budget will account for the entire year. A Public Works Supervisor works full-time 6 months of the year while a part-time public works employee is employed to operate the snow removal equipment and manage minor public works duties in the off-season. Four summer students are hired for 4 months in the summer to perform duties throughout the municipality and the 2 provincial campgrounds.
- **Requisitions increased significantly in 2025**. Listed below are the **mandatory requisition payments** that the Summer Village incurs:
    - the Alberta Education requisition
    - the County of Stettler Housing Authority requisition
    - the Provincial Policing
    - the Stettler Fire Department
    - Stettler Regional Emergency Management Authority
    - the Stettler Waste Management Authority
    - Regional Assessment Review Board
    - Subdivision Development Appeal Board
    - Parkland Regional Library Board
- An increase in Assessment revenues.
- The fire bans in 2024 contributed to a decrease in Provincial Park attendance over the previous year.
- Equipment repairs will increase based on service inflation and the age of some of the equipment.
- The municipality maintains 10 kms of roadway and ditches, must maintain drainage, signage, trees, beach area, garbage, municipal public properties, and maintenance of etc.
- The Municipality has applied for the annual Canada Summer Student Grants for the municipality to hire summer students to work in the municipal office, RSPP office, and to assist with municipal and campground grass cutting, outhouse maintenance, garbage, and beach cleanup. This grant helps offset approximately a quarter of the wages for the summer staff.
- The capital grant funding through the Local Government Fiscal Framework (LGFF) continues in 2025. The funding allocation for 2025 is $73,893, this is a small increase from the $71,938 allocation in 2024.
- The Summer Village of Rochon Sands Municipal Election takes place this year, 2025. There will be additional expenses in 2025 of approximately $5,000 for the general election and Administration is budgeting $3,000 for mandatory elected official training as per the MGA following the election.

External Factors:

- Originally, economic growth in Canada is projected to rise to around 1.8% in 2025 and 2026, outpacing potential output, and excess supply is gradually absorbed. Inflation is expected to remain close to the Bank of Canada's 2% target. - Bank of Canada
    - The economic outlook depended on several key assumptions. **Importantly, the projection did not incorporate any wide-ranging US tariffs.** New tariffs will significantly affect the outlooks for growth and inflation. Reflecting an increase in uncertainty about US trade policy, there will be a negative impact on Canadian business investment.

Requisitions

Requisitions and the Summer Village Budget

Each year, the Summer Village of Rochon Sands is required by the Province of Alberta and other governing bodies to collect and remit funds known as **requisitions**. These amounts are **not controlled or set by Council** but are mandated by external authorities.

Alberta School Foundation Requisition

- Each year the province calculates the amount that every Alberta municipality must contribute and collect taxes towards the public education system.
- The municipality must collect these taxes from their ratepayers and forward the requisitioned amount to the province on a quarterly basis.
- In 2025, the Province announced **a substantial 8.42%** increase from 2024 as part of the Alberta Government's budget.
- Council has no ability to adjust, reduce, or defer these amounts.

Year	Residential Requisition	Non-Residential Requisition	Total Requisition	$ Change from Previous Year	% Change from Previous Year
2021	$158,464	$1,510	$159,974.00	+$1527	+0.95%
2022	$161,168	$1,574	$162,742.00	+$2,501	+1.56%
2023	$162,500	$1,500	$164,000.00	+$1,258	+0.77%
2024	$162,436	$1,677	$164,113.00	+$113	+0.07%
2025	**$176,078**	**$1,847**	**$177,925.00**	**+$13,812**	**+8.42%**

County of Stettler Housing Authority

- This amount is set by the County of Stettler Housing Authority.
- The Summer Village collects these funds and remits them directly to the County Housing Authority.

Year	Senior Requisition	$ Change from Previous Year	% Change from Previous Year
2021	$28,877	+$1,674	+6.15%
2022	$28,886	+$9	+0.03%
2023	$28,861	-$25	-0.09%
2024	$29,373	+$693	2.42%
2025	**$28,339**	-$1,034	-3.52%

Other Requisitions

- Other organizations also provide essential services to the Summer Village under the Municipal Government Act (MGA).
- Unlike the above two types of requisitions, these requisitioned amounts are paid directly from the Summer Village's general operating budget and are not itemized separately on your tax notice as per the MGA.
- Many of these services are mandatory for the Summer Village to operate legally and safely.
- These amounts are set by the various organizations, and the Summer Village must pay them to receive the corresponding services. Many of the services provided are required under the MGA.

Other Requisitions		
Capital Regional Assessment Review Board Agency	$	960.00
County of Stettler Recreation Board	$	3,600.00
Municipal Property Consultants – Assessment Services	$	9,000.00
Parkland Regional Library Board	$	952.00
Parkland Regional Subdivision Development Appeal Board	$	1,250.00
Provincial Policing	$	11,350.00
Shirley McClellan Regional Water Service Commission	$	6,800.00
Stettler Regional Emergency Management Authority	$	8,100.00
Stettler Regional Fire Department	$	21,000.00
Stettler Regional Waste Management Authority	$	11,622.00
TOTAL	**$**	**74,634.00**

Impact on the Summer Village Budget

- Requisitions make up a **significant portion of the total taxes collected**.
- Because these amounts are **legally mandated and set by outside organizations**, **Council cannot control or change them**.
- When requisitions increase (such as the 8.42% increase for education), this directly impacts the taxes we must collect from residents.

While the Summer Village Council is responsible for managing and budgeting the local municipal portion of taxes, a large share of the total property tax bill goes to requisitions that the Summer Village is simply required to collect and forward on the ratepayers' behalf.

Total Requisitions	
Alberta School Foundation Requisition	$177,925.00
County of Stettler Housing Authority Requisition	$ 28,339.00
Capital Regional Assessment Review Board Agency	$ 960.00
County of Stettler Recreation Board	$ 3,600.00
Municipal Property Consultants – Assessment Services	$ 9,000.00
Parkland Regional Library Board	$ 952.00
Parkland Regional Subdivision Development Appeal Board	$ 1,250.00
Provincial Policing	$ 11,350.00
Shirley McClellan Regional Water Service Commission	$ 6,800.00
Stettler Regional Emergency Management Authority	$ 10,140.00
Stettler Regional Fire Department	$ 21,000.00
Stettler Regional Waste Management Authority	$ 11,622.00
TOTAL REQUISITIONS	**$ 282,938.00**

Operating Budget Summary

GICs

The Summer Village of Rochon Sands will require approximately $250,000 in operating costs prior to receiving tax revenues in July of 2025. Reserves and surpluses are invested in GICs which will generate approximately $12,000 in revenues in 2025. The 1-year Cashable GICs may be used to offset the 2025 January to July cash flow requirements. Received grant moneys also make up a portion of GIC funds.

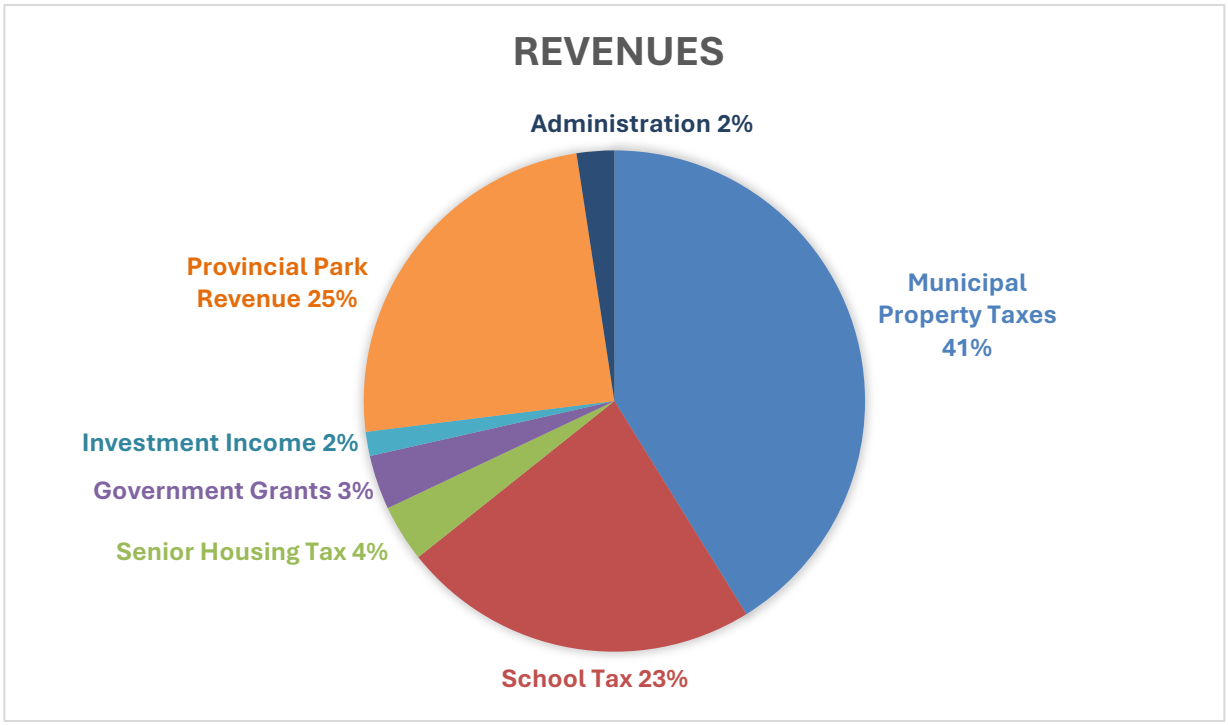
The following are the Summer Village of Rochon Sands' GIC investments based on investment opportunities and cash-flow requirements in 2025.

- 1-year Cashable GIC at 3.0% ($100,000)
- 1-year Cashable GIC at 3.0% ($200,000)
- 1-year Non-Redeemable GIC at 3.58% ($350,000)

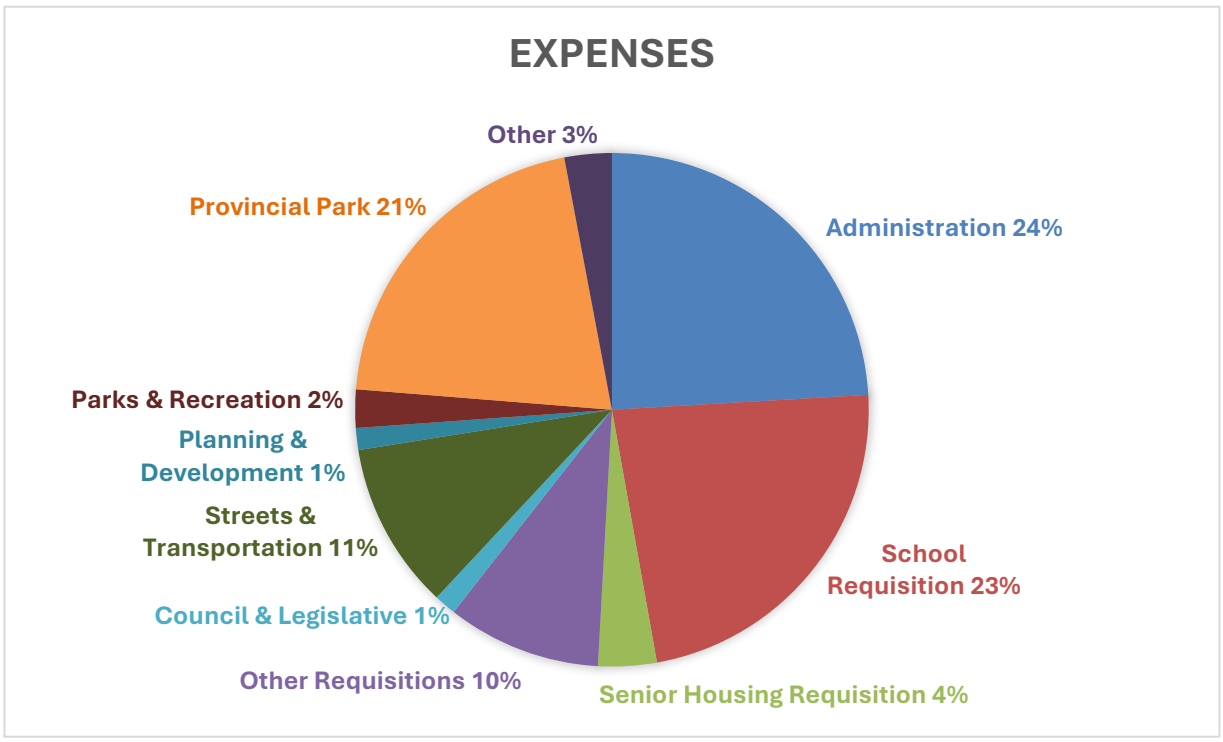
2025 Operating Budget

General Ledger	2024 Budget	2024 Actual	2025 Budget
REVENUES			
Administration	$ 18,092	$ 20,528	$ 21,992
Protective Services	$ 480	$ 476	$ 3,273
Common Services	$ 3,200	$ 3,200	$ 7,200
Planning & Development	$ 5,100	$ 4,704	$ 6,700
Parks & Recreation	$ -	$ 936	$ 936
Provincial Parks	$ 202,900	$ 177,303	$ 188,950
Culture	$ 7,000	$ 5,360	$ 5,360
Excess Collection of Requisitions	$ 9,710	$ 9,773	-$ 65
Taxes	$ 480,970	$ 480,508	$ 523,370
Other	$ 16,000	$ 19,760	$ 12,000
TOTAL REVENUE	**$ 743,452**	**$ 722,549**	**$ 769,716**
EXPENSES			
Council & Legislative	$ 10,700	$ 9,215	$ 10,700
Administrative Services	$ 160,320	$ 165,268	$ 185,320
Common Office	$ 14,300	$ 12,317	$ 12,500
Assessor	$ 13,360	$ 9,341	$ 9,960
Municipal Election	$ 200	$ -	$ 5,000
Municipal Protective Service	$ 38,964	$ 41,947	$ 40,950
Transportation	$ 83,000	$ 73,661	$ 81,050
Water Supply	$ 6,780	$ 1,903	$ 6,800
Landfill & Recycling	$ 14,324	$ 14,394	$ 14,822
Subdivision & Development	$ 13,100	$ 8,373	$ 10,850
Parks & Rec	$ 25,627	$ 20,676	$ 18,650
Prov Parks	$ 160,551	$ 147,105	$ 159,736
Culture Expense	$ 8,735	$ 6,673	$ 7,112
Contingency	$ -	$ -	$ -
Non-Municipal Requisition	$ 193,486	$ 193,486	$ 206,265
TOTAL EXPENDITURES	**$ 743,447**	**$ 704,360**	**$ 769,715**
SURPLUS/DEFICIT	**$ 5**	**$ 18,190**	**$ 1**

Revenues



Expenses

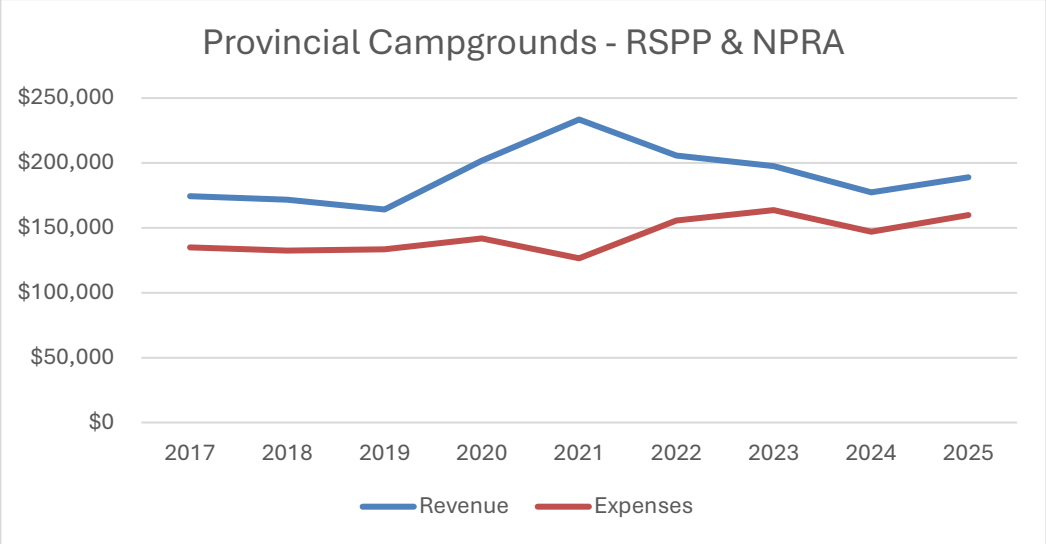


Rochon Sands Provincial Park Budget Summary

The Summer Village of Rochon Sands holds the Operating Leases for the Rochon Sands Provincial Park (RSPP) and The Narrows Provincial Recreation Area (NPRA). Revenues and expenses for RSPP and NPRA are included within the Operating Budget of the Summer Village of Rochon Sands.

- The fire bans during the 2024 camping season negatively affected campground revenues.
- Even with reduced revenues, the Provincial Parks realized a profit of $30,198.
- The Provincial Parks 2024 profit/surplus of $30,198 was split $7,549 (25%) to Provincial Parks Reserves, and $22,649 (75%) to Summer Village General Revenue as per Council Resolution RES 24-04-18.
- The 2025 camping rates will be maintained at the same rates as 2024, for both NPRA and RSPP campgrounds.
- The cost of online reservations will be borne by campers at the time of booking reservations.
- Estimated revenue and expense levels for 2025 will resemble actual revenue numbers for the 2024 season.
- As part of the Provincial Park agreement, any replacement of signage, benches, tables, etc. will be approved through Council resolution as required, and costs allocated through the provincial park capital reserve account.

Year	Revenue	Expenses	Surplus
2017	$174,340	$134,992	$39,348
2018	$171,691	$132,392	$39,299
2019	$164,151	$133,514	$30,637
2020	$201,857	$141,969	$59,888
2021	$233,492	$126,547	$106,945
2022	$205,824	$155,604	$50,220
2023	$197,621	$163,666	$33,955
2024	$177,303	$147,105	$30,198
2025	$188,950	$159,736	$29,214



Financial Impact of Provincial Park Campgrounds for the Summer Village of Rochon Sands

Operating the Rochon Sands Provincial Park and Narrows Recreation Area campgrounds is a significant undertaking for Summer Village staff. This work continues because it delivers direct and meaningful benefits to the ratepayers of the Summer Village of Rochon Sands. The campgrounds consistently generate a profit, offsetting municipal operating costs and helping to maintain a lower tax rate for residents.

Historical Financial Performance

Over the past five years, the campgrounds have generated an average net revenue of $48,947.41 annually.

An analysis of the past three years' average operating income shows that, without operating the parks, the Village would have faced an average annual operating deficit of approximately $45,000. Addressing this shortfall would have required significant budget reductions, or, to put it in perspective, this would be equivalent to a 16% yearly increase in property taxes.

Additional Tangible & Intangible Benefits

1. **Investment Income**
    - The Provincial Park Reserve, currently $102,503.66, can be invested in higher-interest options such as GICs, generating additional revenue for the Summer Village.
    - Since 2021, investment income from the reserve has totaled approximately $8,500.

2. **Cash Flow Advantages**
    - Campground reservation income is received early in the year, prior to property tax collection.
    - This improves cash flow, allowing funds to remain invested longer and earn higher returns.

3. **Storage and Facilities**
    - The Summer Village's main Public Works Shop and equipment storage are located within the Provincial Park.
    - Discontinuing Park operations would require securing and funding alternative storage—likely at substantial cost.

4. **Shared Equipment Costs**
    - Equipment such as the tractor, dump trailer, ride-on lawn mowers, and fire trailer are used for both municipal and park operations.
    - Shared maintenance costs reduce overall equipment expenses. Without the parks, the Village would bear the full cost of upkeep.

Conclusion

Continuing to operate the park campgrounds strengthens the Summer Village's overall financial position. In addition to generating positive net revenue, the campgrounds provide valuable indirect benefits, including improved cash flow, additional investment income, and reduced infrastructure costs.

These advantages help keep property taxes lower for residents while sustaining a high level of municipal service and infrastructure. As long as operations remain profitable and continue delivering both tangible and intangible benefits, the campgrounds should remain a vital part of the Summer Village's financial strategy and long-term sustainability.

Capital Budget Summary

The Summer Village is required by legislation to prepare a 5-Year Capital Budget for submission to Alberta Municipal Affairs for 2025 and subsequent calendar years.

The Summer Village of Rochon Sands has three revenue sources for Capital Spending:

1. Local Government Fiscal Framework (LGFF)/Municipal Sustainability Initiative (MSI) Capital Fund
2. Canada Community Building Fund (CCBF)
3. Municipal Reserves (Operating Budget Surplus).

The following capital projects were completed or nearing completion in 2024:

- Hall Street Paving Project (98% complete)
- Mower Replacement (100% complete)
- Utility Trailer and Pump (100% complete)
- Rochon Sands Provincial Park Pump House Water System (95% complete)

Administration proposes the following projects in 2025:

- Marina Parking Lot Expansion and Boat Launch Improvements
- Shoreline Management Plan
- Recreation Development Plan and Trail System
- Public Works Shop Renovation
- Village Square Washroom
- Provincial Park Improvements and Replacements
    - Shop Building Roof Replacement
    - Boat Dock Replacement
    - Boat Launch Maintenance

Note: The Shoreline Management Plan and Recreation Development Plan will generate future capital project opportunities for 2026 and beyond.

Planned Capital Additions	2025	2026	2027	2028	2029	Funding
Administration						
Printer/Photcopier	5,000					MSI
Shoreline Management Plan	40,000					MSI
Public Works						
Shop Renovation	10,000					MSI
Mower Replacement			10,000			MSI/LGFF
Vehicle Replacement			50,000			MSI/LGFF
Tractor Replacement				50,000		MSI/LGFF
Transportation						
Trail System/Rec Plan	20,000	10,000				MSI
Hall Street Paving	2,000					CCBF
Parking Lot		20,000				MSI/CCBF
Boat Launch	40,000	80,000	50,000			MSI/CCBF
Water/Wastewater/Drainage						
Water Debenture (Phase 6 & 7)	25,000					MSI
Recreation/Culture						
Village Square	80,000					MSI
Provincial Park (Park Reserves)						
Pump House Water System	5,000					Park Reserves
Roof Replacement	15,000					Park Reserves
Boat Dock Replacement	30,000					Park Reserves
Total Planned Capital Additions	**272,000**	**110,000**	**110,000**	**50,000**	**-**	

3 Year Financial Operating Plan

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
REVENUES				
Administration	**$ 21,992**	$ 22,150	$ 23,350	$ 24,550
Protective Services	**$ 3,273**	$ 480	$ 480	$ 480
Common Services	**$ 7,200**	$ 3,200	$ 3,200	$ 3,200
Planning & Development	**$ 6,700**	$ 6,700	$ 6,700	$ 6,700
Parks & Recreation	**$ 936**	$ 940	$ 945	$ 950
Provincial Parks	**$ 188,950**	$ 193,070	$ 198,910	$ 204,960
Culture	**$ 5,360**	$ 5,360	$ 5,360	$ 5,360
Excess Collection of Requisitions	**-$ 65**	$ -	$ -	$ -
Taxes	**$ 523,370**	$ 541,688	$ 555,772	$ 570,222
Other	**$ 12,000**	$ 12,000	$ 12,000	$ 12,000
TOTAL REVENUE	**$ 769,716**	**$ 785,588**	**$ 806,717**	**$ 828,422**
EXPENSES				
Council & Legislative	**$ 10,700**	$ 11,000	$ 11,000	$ 11,000
Administrative Services	**$ 185,320**	$ 189,026	$ 192,807	$ 196,663
Common Office	**$ 12,500**	$ 13,000	$ 13,500	$ 14,000
Assessor	**$ 9,960**	$ 10,259	$ 10,567	$ 10,884
Municipal Election	**$ 5,000**	$ -	$ -	$ -
Municipal Protective Service	**$ 40,950**	$ 42,179	$ 43,444	$ 44,747
Transportation	**$ 81,050**	$ 83,626	$ 86,135	$ 88,719
Water Supply	**$ 6,800**	$ 6,800	$ 6,800	$ 6,800
Landfill & Recycling	**$ 14,822**	$ 15,267	$ 15,725	$ 16,196
Subdivision & Development	**$ 10,850**	$ 10,800	$ 11,000	$ 11,200
Parks & Rec	**$ 18,650**	$ 19,210	$ 19,786	$ 20,379
Prov Parks	**$ 159,736**	$ 164,641	$ 169,580	$ 174,668
Culture Expense	**$ 7,112**	$ 7,325	$ 7,545	$ 7,771
Contingency	**$ -**	$ -	$ -	$ -
Non-Municipal Requisition	**$ 206,265**	$ 212,453	$ 218,827	$ 225,391
TOTAL EXPENDITURES	**$ 769,715**	**$ 785,585**	**$ 806,714**	**$ 828,419**
SURPLUS/DEFICIT	**$ 1**	**$ 3**	**$ 2**	**$ 3**

5 Year Capital Plan

Planned Capital Additions	2025	2026	2027	2028	2029	Funding
Administration						
Printer/Photcopier	5,000					MSI
Shoreline Management Plan	40,000					MSI
Public Works						
Shop Renovation	10,000					MSI
Mower Replacement			10,000			MSI/LGFF
Vehicle Replacement			50,000			MSI/LGFF
Tractor Replacement				50,000		MSI/LGFF
Transportation						
Trail System/Rec Plan	20,000	10,000				MSI
Hall Street Paving	2,000					CCBF
Parking Lot		20,000				MSI/CCBF
Boat Launch	40,000	80,000	50,000			MSI/CCBF
Water/Wastewater/Drainage						
Water Debenture (Phase 6 & 7)	25,000					MSI
Recreation/Culture						
Village Square	80,000					MSI
Provincial Park (Park Reserves)						
Pump House Water System	5,000					Park Reserves
Roof Replacement	15,000					Park Reserves
Boat Dock Replacement	30,000					Park Reserves
Total Planned Capital Additions	**272,000**	**110,000**	**110,000**	**50,000**	**-**	
Funding Sources						
Ending Reserve/Grant Eligibility Balance Brought Forward	-	794,626	769,291	741,291	773,291	
Beginning Accumulated Operating Surplus	361,159					
Beginning Roads Reserve Balance	35,802					
Beginning Sewer Reserve Balance	21,016					
Beginning General Reserve Balance	44,859					
Beginning Provincial Park Reserve Balance	102,504					
MSI Grant Funds Received in Advance	280,445					
CCBF Grant Funds Received in Advance	65,011					
CCBF Grant Remaining Eligibility	-					
MSI Capital Grant (Program End)						
CCBF (FGTF) Grant (Eligibility)	10,000	10,000	10,000	10,000	10,000	
LGFF Grant (Based on Prov.Gov. Budget) (Eligibility)	145,831	74,665	72,000	72,000	72,000	
Water For Life Grant						
Total Grant Funds Used	155,831	84,665	82,000	82,000	82,000	
Drawn from Reserve						
Transfers in from Operating Budget (MSI Operating Grant)						
County Transfers						
Donated and Contributed Funding						
Annual Tax Levy						
Borrowing						
Total Planned Capital Additions Funding	**1,066,626**	**879,291**	**851,291**	**823,291**	**855,291**	
Ending Reserve/Grant Eligibility Balance	**(794,626)**	**(769,291)**	**(741,291)**	**(773,291)**	**(855,291)**	

Assessment Values

The total assessment value of property in the Summer Village of Rochon Sands has increased by 2.78% from the previous year. Assessment values used for the current tax year are based on the previous year.

The increase in assessment value is affected by:

- Inflation
- Changes in market value based on Real Estate Listings and Sales
- Improvements to properties due to development permits (4 issued in Rochon Sands in 2024)
- Improvements to properties due to safety code permits (12 Issued in Rochon Sands in 2024)

Year	Residential Assessment	Non-Residential Assessment	Total Assessment	$ Change from Previous Year	% Change from Previous Year
2020	$60,879,050	$403,540	$61,282,590	-$461,830	-0.75%
2021	$61,450,870	$408,470	$61,859,340	+$576,750	+0.93%
2022	$64,213,160	$445,950	$64,659,110	+$2,799,770	+4.53%
2023	$66,871,630	$461,860	$67,333,490	+$2,674,380	+4.14%
2024	$68,714,480	$488,580	$69,203,060	+$1,869,570	+2.78%

The Council directs the amount of tax collected in the tax year to address current and anticipated expenses. The Summer Village of Rochon Sands has limited non-residential assessment to realize tax revenues, so most taxes collected are residential. Approximately 0.71% of the total tax revenues come from non-residential taxes.

- **Properties considered Residential are:**
  - Residential (detached house or similar building)
  - Vacant Residential (bare lot)
  - Farmland (undeveloped land that is capable of being used for agriculture)

- **Properties considered Non-Residential are:**
  - Commercial (property/building from which a company can operate a business)
  - Linear (gas and oil wells, pipelines, telecommunications and cable property, and electric power property - ex. APEX, ATCO, TELUS)

Summer Village of Rochon Sands

Assessment Summary

Assessment Year: 2024

Municipal Assessment

Code	Description	Records	Status	Land	Impr.	Other	Total
1	RESIDENTIAL	157	T	40,515,540	26,711,240	0	67,226,780
2	VAC RESIDENTIAL	7	T	1,484,660	0	0	1,484,660
3	COMMERCIAL	1	T	59,350	24,080	0	83,430
4	FARMLAND	1	T	3,040	0	0	3,040
	Taxable Total:	**166**		**42,062,590**	**26,735,320**	**0**	**68,797,910**
	Sub Total:	**166**		**42,062,590**	**26,735,320**	**0**	**68,797,910**
Code	Description	Records	Status	Land	Impr.	Other	Total
10	EXEMPT RESIDENTIAL	2	E	452,050	16,380	0	468,430
11	EXEMPT PUBLIC VAC	8	E	1,709,350	0	0	1,709,350
12	EXEMPT VAC RES	1	E	4,200	0	0	4,200
13	EXEMPT PUBLIC	2	E	696,320	233,350	0	929,670
	Exempt Total:	**13**		**2,861,920**	**249,730**	**0**	**3,111,650**
	For Municipal Assessment:	**179**		**44,924,510**	**26,985,050**	**0**	**71,909,560**

Grand Totals

Taxable Total:	**166**	**42,062,590**	**26,735,320**	**0**	**68,797,910**
Exempt Total:	**13**	**2,861,920**	**249,730**	**0**	**3,111,650**
Parcels: 178	**179**	**44,924,510**	**26,985,050**	**0**	**71,909,560**

*Does Not Include Linear Assessments

Franchise Fees

Rochon Sands Council has historically decided **not to implement franchise fees** for APEX Utilities or ATCO Electric as additional revenues for the Summer Village. Both remain at 0%. Implementing Franchise Fees would increase costs to the Summer Village of Rochon Sands ratepayer.

Understanding Franchise Fees – And Why Rochon Sands Doesn't Charge Them

As part of Council's commitment to transparent governance and fiscal responsibility, the Summer Village of Rochon Sands would like to explain a little-known cost that affects many municipalities in Alberta—**franchise fees**—and why the Summer Village of Rochon Sands Council has made a conscious decision **not to collect them**.

What Is a Franchise Fee?

A **franchise fee**, sometimes called a *local access fee*, is a charge that a municipality can apply to utility companies (like ATCO or Apex) in exchange for allowing those companies to operate within municipal boundaries and use public land (e.g., for poles, lines, or pipes).

Although the fee is technically charged to the utility company, **it is passed directly to the resident — on their monthly utility bill**, usually under a line titled "Municipal Franchise Fee" or "Local Access Fee."

How Much Are Franchise Fees?

Municipalities in Alberta can charge up to:

- **20%** of electricity distribution costs
- **35%** of natural gas distribution costs

In real terms, this can add **hundreds of dollars per year** to a household's utility bills. Many municipalities see this as an easy way to raise revenue **without directly increasing property taxes**. Thus, the fees can add up to tens of thousands of dollars for small municipalities and hundreds of millions of dollars for large municipalities.

A "Hidden" Tax

While technically not a tax, franchise fees **function like one**. They are not tied to a resident's property value, their income, or their service usage—they're just added on top of a resident's regular utility charges. And because they appear on utility bills rather than property tax notices, **many residents don't even realize their municipality is collecting this money**.

This **lack of transparency** is one of the reasons the Summer Village of Rochon Sands **chooses not to impose franchise fees**.

Why Rochon Sands Council Says No

Council has taken a firm position against implementing franchise fees for several reasons:

- **Transparency** – Council believes in clear, visible taxation where residents know exactly how much they're contributing to the municipality.
- **Fairness** – Franchise fees disproportionately impact residents based on energy usage rather than property value or ability to pay.
- **Affordability** – With rising costs of living, Council strives to keep utility bills as low as possible for residents.

What This Means for Residents

When residents look at their utility bills in Rochon Sands, they will **not** see an added franchise fee line—and that's intentional. It's part of Council's commitment to transparent and fair municipal funding.

Municipal Taxes

The following table illustrates the changes in tax rate (mill rate) in relation to the percentage increases in taxes from 0 to 5% in 0.5% increments for both Residential/Farmland and Non-Residential/Linear ratepayers.

2025

Categories	Mill Rate	% Change
Residential/Farmland	0.00435	0.0%
Residential/Farmland	0.004368936	0.5%
Residential/Farmland	0.004390672	1.0%
Residential/Farmland	0.004412408	1.5%
Residential/Farmland	0.004434144	2.0%
Residential/Farmland	0.00445588	2.5%
Residential/Farmland	0.004477616	3.0%
Residential/Farmland	0.004499352	3.5%
Residential/Farmland	0.004521088	4.0%
Residential/Farmland	0.004542824	4.5%
Residential/Farmland	0.00456456	5.0%
Non-Residential/Linear	0.00795696	0.0%
Non-Residential/Linear	0.007996745	0.5%
Non-Residential/Linear	0.00803653	1.0%
Non-Residential/Linear	0.008076314	1.5%
Non-Residential/Linear	0.008116099	2.0%
Non-Residential/Linear	0.008116099	2.0%
Non-Residential/Linear	0.008195669	3.0%
Non-Residential/Linear	0.008235454	3.5%
Non-Residential/Linear	0.008275238	4.0%
Non-Residential/Linear	0.008315023	4.5%
Non-Residential/Linear	0.008354808	5.0%

The table below illustrates the total amount to be paid in taxes for both Residential/Farmland and Non-Residential/Linear ratepayers at each .5% increment from 0% to 5% increase in taxes.

Calculated Levy	0%
Residential/Farmland	$ 298,715.59
Non-Residential	$ 663.85
Linear	$ 3,223.76
Total	**$ 302,603.20**

Calculated Levy	0.5%	Calculated Levy	1.0%
Residential/Farmland	$ 300,209.17	Residential/Farmland	$ 301,702.74
Non-Residential	$ 667.17	Non-Residential	$ 670.49
Linear	$ 3,239.88	Linear	$ 3,256.00
Total	$ 304,116.21	**Total**	$ 305,629.23

Calculated Levy	1.5%	Calculated Levy	2.0%
Residential/Farmland	$ 303,196.32	Residential/Farmland	$ 304,689.90
Non-Residential	$ 673.81	Non-Residential	$ 677.13
Linear	$ 3,272.12	Linear	$ 3,288.24
Total	$ 307,142.25	**Total**	$ 308,655.26

Calculated Levy	2.5%	Calculated Levy	3.0%
Residential/Farmland	$ 306,183.48	Residential/Farmland	$ 307,677.06
Non-Residential	$ 680.45	Non-Residential	$ 683.76
Linear	$ 3,304.36	Linear	$ 3,320.48
Total	$ 310,168.28	**Total**	$ 311,681.29

Calculated Levy	3.5%	Calculated Levy	4.0%
Residential/Farmland	$ 309,170.63	Residential/Farmland	$ 310,664.21
Non-Residential	$ 687.08	Non-Residential	$ 690.40
Linear	$ 3,336.59	Linear	$ 3,352.71
Total	$ 313,194.31	**Total**	$ 314,707.33

Calculated Levy	4.5%	Calculated Levy	5.0%
Residential/Farmland	$ 312,157.79	Residential/Farmland	$ 313,651.37
Non-Residential	$ 693.72	Non-Residential	$ 697.04
Linear	$ 3,368.83	Linear	$ 3,384.95
Total	$ 316,220.34	**Total**	$ 317,733.36

The table below illustrates the taxes paid by the highest, lowest and mid-range rate payers in 2024.

Residential Examples	**2024**	
Roll #	**Assessment**	**Taxation**
Roll 53 (Highest Assessment)	$ 1,065,900.00	$4,633.68
Roll 48 (Mid- Range Assessment)	$ 497,010.00	$2,160.60
Roll 120 (Lowest Assessment)	$ 128,400.00	$ 800.00

The table below illustrates how the municipal tax rate increase will affect the above properties in 2025, both annually and monthly.

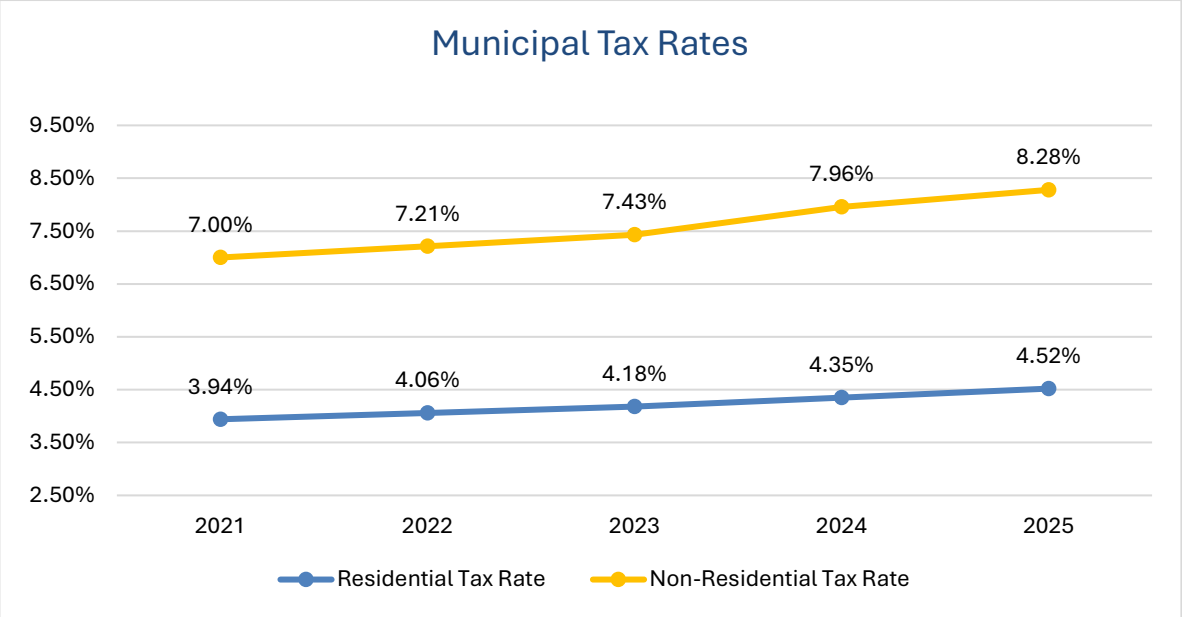
Residential Examples	**2025**							
Roll #	**Assessment**	**0%**	**2.00%**	**3.00%**	**3.50%**	**4.00%**	**4.50%**	**5.00%**
Roll 53	$ 1,081,620.00	$4,702.02	$4,796.06	$4,843.08	$4,866.59	$4,890.10	$4,913.61	$4,937.12
Increase from 2024 to 2025	per year	$ 68.34	$ 94.04	$ 141.06	$ 164.57	$ 188.08	$ 211.59	$ 235.10
	per month	$ 5.69	$ 7.84	$ 11.76	$ 13.71	$ 15.67	$ 17.63	$ 19.59
Roll 48	$ 505,470.00	$2,197.38	$2,241.33	$2,263.30	$2,274.29	$2,285.27	$2,296.26	$2,307.25
Increase from 2024 to 2025	per year	$ 36.78	$ 43.95	$ 65.92	$ 76.91	$ 87.90	$ 98.88	$ 109.87
	per month	$ 3.06	$ 3.66	$ 5.49	$ 6.41	$ 7.32	$ 8.24	$ 9.16
Roll 120	$ 129,300.00	$ 562.09	$ 573.33	$ 578.96	$ 581.77	$ 584.58	$ 587.39	$ 590.20
Increase from 2024 to 2025	per year	$ 3.91	$ 11.24	$ 16.86	$ 19.67	$ 22.48	$ 25.29	$ 28.10
	per month	$ 0.33	$ 0.94	$ 1.41	$ 1.64	$ 1.87	$ 2.11	$ 2.34

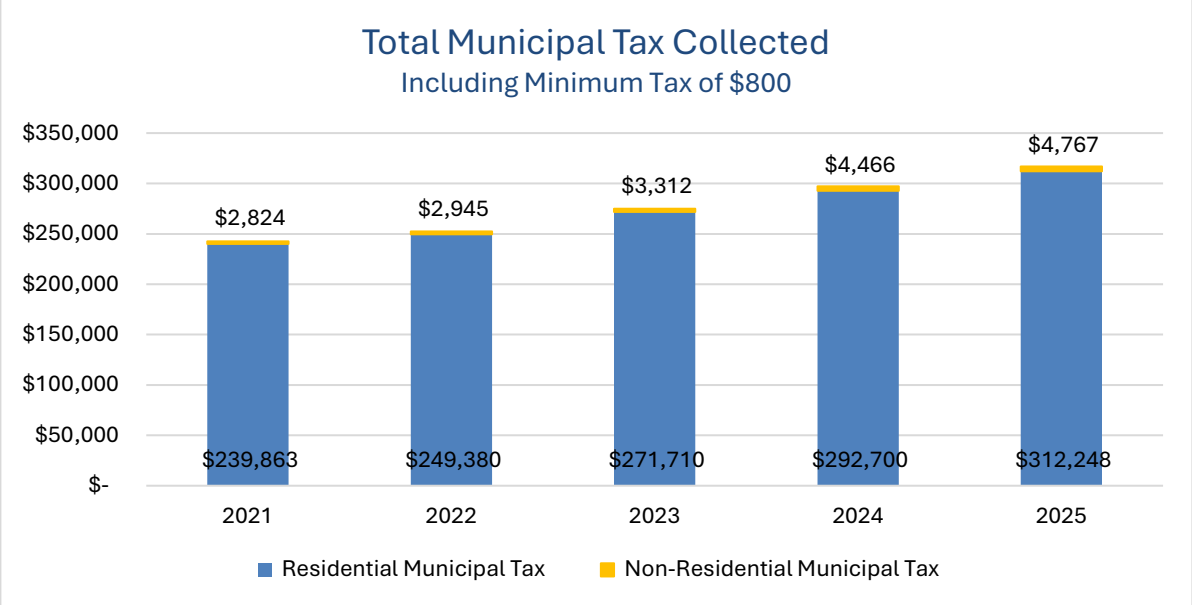
*Municipal taxes that fall below the threshold of $800 are raised to meet the minimum tax requirement of $800.

2025 Municipal Tax Recommendation

Based on the 2025 Operating Budget, the amount of municipal taxation required to realize a balanced budget is $317,015. This equates to a tax increase of 4%. (Minimum municipal tax of $800)

As illustrated in the charts below, this would result in a 4.52 residential tax rate and an 8.28 non-residential tax rate.





Property Tax Comparisons

Highest Assessed Property – Roll 53

	2024	2025	$ Change
Assessment	$ 1,065,900.00	$ 1,081,620.00	$ 15,720.00
Municipal	$ 4,633.68	$ 4,890.10	$ 256.42
School	$ 2,445.81	$ 2,772.60	$ 326.79
Seniors Housing	$ 452.69	$ 442.93	-$ 9.76
TOTAL TAXES	**$ 7,532.18**	**$ 8,105.64**	**$ 573.46**
Monthly Tax Rate	**$ 627.68**	**$ 675.47**	**$ 47.79**

Average Assessed Property – Roll 48

	2024	2025	$ Change
Assessment	$ 497,010.00	$ 505,470.00	$ 8,460.00
Municipal	$ 2,160.60	$ 2,285.27	$ 124.67
School	$ 1,140.44	$ 1,295.71	$ 155.27
Seniors Housing	$ 211.08	$ 207.00	-$ 4.08
TOTAL TAXES	**$ 3,512.12**	**$ 3,787.98**	**$ 275.86**
Monthly Tax Rate	**$ 292.68**	**$ 315.67**	**$ 22.99**

Lowest Assessed Property – Roll 120 (affected by minimum tax)

	2024	2025	$ Change
Assessment	$ 128,400.00	$ 129,300.00	$ 900.00
Municipal	$ 800.00	$ 800.00	$ -
School	$ 294.63	$ 331.45	$ 36.82
Seniors Housing	$ 54.53	$ 52.95	-$ 1.58
TOTAL TAXES	**$ 1,149.16**	**$ 1,184.39**	**$ 35.23**
Monthly Tax Rate	**$ 95.76**	**$ 98.70**	**$ 2.94**