

Agenda

For Summer Village of Rochon Sands
Regular Meeting of Council
March 10, 2026 @ 6:00 PM
Municipal Office and Via Zoom for Public

	Page #
1. Call to Order	
2. Approval of Agenda/Additions	
3. Public Hearing	
3.1. None Scheduled	
4. Delegations/Guests	
4.1. None Scheduled	
5. Approval of Previous Minutes	
5.1. February 10, 2026 - Regular Council Meeting Minutes	2
6. Business Arising from Previous Minutes	
6.1. RFD – DRAFT 2026 Municipal Budget and Taxation Structure Options	7
7. Financial Reports	
7.1. Financials - Operating Revenue & Expenditures to February 28, 2026	54
7.2. Financials - Cheque Listing for February 2026	55
7.3. Financials - February 2026 Bank Reconciliation	56
8. Municipal Planning Commission	
8.1. No Items	
9. New Business	
9.1. RFD - Bylaw #279-26 Repeal of Obsolete and Outdated Bylaws (MGA s.63)	57
9.2. INFORMATION REPORT - Parkland Community Planning Services (PCPS) – Special Meeting Notice	62
9.3. RFD - Council Direction – Letter of Support for Provincial Aquatic Invasive Species (AIS) Task Force Recommendations	65
9.4. RFD - Bylaw #280-26 Fire Protection Special Tax Bylaw and 2026 Fire Protection Cost Recovery	68
10. Council/Committee Reports	
10.1. Mayor’s Report	
10.2. Councillor Reports	
11. CAO and Staff Reports	
11.1. CAO Report	80
12. Correspondence/Information/Reports	
12.1. Q3 2025/26 Community Policing Report – Stettler - S/Sgt. Cam Russell, Detachment Commander, Stettler RCMP	86
13. Closed Session (In Camera)	
13.1. RFD ATV Procurement – Vendor Pricing Discussion - (MGA s.197(2); FOIP s.16 – Third-Party Business Interests) (sent to Council separately)	
14. Next Council Meeting Dates	
14.1. Regular Meeting of Council – Tuesday, April 21, 2026 (6pm)	
15. Adjournment	

MINUTES

Regular Meeting of the Council of the Summer Village of Rochon Sands
Held on February 10, 2026, at 6:00 PM
At the Municipal Office, #1 Hall Street, Rochon Sands
and Via Zoom on Electronic Devices

Present: Mayor D. Hiller
Councillor D. Benson
Councillor J. Blaney
Administrator J. Jacobson
Staff H. Chappell Benoit

Public (0):

1. Call to Order

Meeting Called to Order at 6:00 pm by Mayor D. Hiller

2. Approval of Agenda/Additions

RES 26-02-01

MOVED by Mayor D. Hiller

THAT Council accept the agenda as presented.

CARRIED

3. Public Hearing

3.1. None Scheduled

4. Delegations

4.1. None

5. Approval of Previous Minutes

5.1. January 13, 2026 – Regular Council Meeting Minutes

RES 26-02-02

MOVED by Councillor D. Benson

THAT Council accept the Summer Village of Rochon Sands January 13, 2026, Regular Council Meeting Minutes as presented.

CARRIED

6. Business Arising from Previous Minutes

6.1. RFD - Beach Accessibility – Purchase of Mobi-Mat System

RES 26-02-03

MOVED by Councillor J. Blaney

THAT Council of the Summer Village of Rochon Sands approve the purchase of three (3) Mobi-Mat beach accessibility mats and associated accessories from Deschamps Mats Systems in the amount of \$22,324.05 (including GST), as per Quote #E13063 dated January 27, 2026;

AND FURTHER THAT Council acknowledge that pricing may fluctuate marginally due to U.S./Canadian currency exchange at the time of processing;

AND FURTHER THAT the expenditure be funded from Municipal Sustainability Initiative (MSI) capital funds;

AND FURTHER THAT Administration be authorized to proceed with the purchase and installation in Spring 2026.

CARRIED

6.2. Information Update - 2026 Plan for Alberta Parks– Overview and Implications for SVRS as Leaseholder/Operator of Rochon Sands Provincial Park and Narrows Provincial Recreation Area

RES 26-02-04

MOVED by Mayor D. Hiller

THAT Council accept the Alberta Parks Plan Update report as information.

CARRIED

7. Financial Reports

7.1. Financials - Operating Revenue & Expenditures to January 31, 2026

7.2. Financials - Cheque Listing for January 2026

7.3. Financials – January 2026 Bank Reconciliation

RES 26-02-05

MOVED by Mayor D. Hiller

THAT Council accept the financial reports and statements as presented.

CARRIED

8. Municipal Planning Commission

8.1. No items

9. New Business

9.1. RFD - Fire Control Bylaw No. 277-26 – Repeal/Replace Bylaw No. 227-17

RES 26-02-06

MOVED by Mayor D. Hiller

THAT Council give First Reading to Bylaw No. 277-26, Fire Control Bylaw.

CARRIED

RES 26-02-07

MOVED by Councillor J. Blaney

THAT Council give Second Reading to Bylaw No. 277-26, Fire Control Bylaw.

CARRIED

RES 26-02-08

MOVED by Councillor D. Benson

THAT Council, by unanimous consent, agree to consider Third Reading of Bylaw No. 277-26, Fire Control Bylaw, at this meeting.

CARRIED UNANIMOUSLY

RES 26-02-09

MOVED by Mayor D. Hiller

THAT Council give Third and Final Reading to Bylaw No. 277-26, Fire Control Bylaw;

AND FURTHER THAT Bylaw No. 227-17, Fire Protection Bylaw, be repealed effective upon passing of Third and Final Reading;

AND FURTHER THAT Administration be directed to continue resident communications regarding fire control requirements, Fire Bans, and potential fire response costs through the Summer Village website and upcoming Summer Village Newsletter.

CARRIED

9.2. RFD - Public Notification Bylaw 278-26 – Repeal/Replace Bylaw 235-18

RES 26-02-10

MOVED by Mayor D. Hiller

THAT Council give First Reading to Bylaw No. 278-26, Public Notification Bylaw.

CARRIED

- RES 26-02-11** **MOVED by** Councillor D. Benson
THAT Council give Second Reading to Bylaw No. 278-26, Public Notification Bylaw.
CARRIED
- RES 26-02-12** **MOVED by** Mayor D. Hiller
THAT Council, by unanimous consent, agree to consider Third Reading of Bylaw No. 278-26, Public Notification Bylaw at this meeting.
CARRIED UNANIMOUSLY
- RES 26-02-13** **MOVED by** Councillor J. Blaney
THAT Council give Third and Final Reading to Bylaw No. 278-26, Public Notification Bylaw.
AND FURTHER THAT Bylaw No. 235-18, Public Notification Bylaw, be repealed upon passing of Third and Final Reading.
CARRIED
- 9.3.** RFD - Generative Artificial Intelligence (AI) Use Policy (AD 1.33)
- RES 26-02-14** **MOVED by** Mayor D. Hiller
THAT Council adopt Policy No. AD 1.33, being the “Generative Artificial Intelligence (AI) Use Policy,” including Appendix A, as presented.
CARRIED
- 9.4.** RFD - Municipal Communications Policy (AD 1.34)
- RES 26-02-15** **MOVED by** Councillor D. Benson
THAT Council adopt the revised Municipal Communications Policy (AD 1.34), as presented, effective immediately, replacing the previous version (AD 1.28).
CARRIED
- 9.5.** RFD - Appointment of 2026 Regional Assessment Review Board Officials
- RES 26-02-16** **MOVED by** Mayor D. Hiller
THAT Council of the Summer Village of Rochon Sands appoint the following individuals as Assessment Review Board officials for the 2026 calendar year:
- **ARB Chairman:** Raymond Ralph
 - **Certified ARB Clerk:** Gerryl Amarin
 - **Certified Panelists:** Darlene Chartrand, Sheryl Exley, Tina Groszko, Richard Knowles, Marcel LeBlanc, Roland Merkosky, and Raymond Ralph.
- CARRIED**
- 9.6.** RFD - Change April 2026 Regular Council Meeting Date (April 14 to April 21)
- RES 26-02-17** **MOVED by** Councillor J. Blaney
THAT Council of the Summer Village of Rochon Sands approve changing the April 2026 Regular Council Meeting date from Tuesday, April 14, 2026, to Tuesday, April 21, 2026, to accommodate presentation of the 2025 audited financial statements and to streamline the annual budget and taxation process.
CARRIED

9.7. RFD - INFORMATION REPORT - RCMP Community Priorities Plan (CPP)

RES 26-02-18

MOVED by Councillor J. Blaney

THAT Council of the Summer Village of Rochon Sands accept the RCMP Community Priorities Plan (CPP) – Council Input Information Report for information;

AND FURTHER THAT Administration be directed to compile Council’s input into a draft list of up to three community policing priorities and forward this information to the Stettler RCMP Detachment Commander in advance of the upcoming engagement meeting.

CARRIED

9.8. RFD - SVRS Fleet & Equipment Capital Strategy – 2026 – 2035

RES 26-02-19

MOVED by Mayor D. Hiller

THAT Council approve the Fleet & Equipment Capital Strategy (2026–2035) and associated Capital Equipment Plan;

AND FURTHER THAT Council confirm the guiding principle:

- Own daily-use equipment. rent specialized project-based equipment;

AND FURTHER THAT Administration be authorized to proceed with the 2026 capital actions identified in the Strategy, including acquisition of a Side-by-Side (UTV), subject to budget approval and funding availability.

CARRIED

10. Council/Committee Reports

10.1. Mayor’s Report

- Mayor D. Hiller reported on the Buffalo Lake Management Team Meeting that took place on February 4, 2026.

10.2. Councillor Reports

Councillor Benson

- Councillor D. Benson had no meetings to report on this month

Councillor Blaney

- Councillor J. Blaney had no meetings to report on this month

11. CAO and Staff Reports

11.1. CAO Report (written)

RES 26-02-20

MOVED by Mayor D. Hiller

THAT Council accept Council/Committee and CAO reports as presented.

CARRIED

12. Correspondence/Information/Reports

12.1. Beach Street – Minister’s Letter

RES 26-02-21

MOVED by Mayor D. Hiller

THAT Council accept the reports and correspondence as information.

CARRIED

13. In Camera (Closed Session)

13.1. No items

14. **Next Regular Meeting Dates – March 10, 2026 – 6pm**
April 21, 2026 – 6pm

15. **Adjournment**

RES 26-02-22

MOVED by Councillor J. Blaney

THAT Council adjourn the Regular Council meeting at 8:05 pm.

CARRIED

Mayor

Administrator

DRAFT



RFD – DRAFT 2026 Municipal Budget and Taxation Structure Options

Meeting:	Regular Council
Meeting Date:	March 10, 2026
Originated by:	John Jacobson - Chief Administrative Officer
Title:	RFD – DRAFT 2026 Municipal Budget and Taxation Structure Options
Agenda Item Number:	6.1

PURPOSE

To present the Draft 2026 Operating and Capital Budget and obtain Council direction regarding the preferred taxation structure for 2026.

Administration is presenting **two taxation options** for Council consideration. Both options produce a balanced municipal budget but differ in how fire protection costs are presented on property tax notices.

Supporting documents have been prepared for both scenarios:

- Draft 2026 Budget – **Without Special Fire Tax**
- Draft 2026 Budget – **With Fire Protection Special Tax**

Both options produce a balanced municipal budget but structure the tax notice differently.

BACKGROUND

Administration has prepared the Draft 2026 Budget to:

- Maintain essential municipal services
- Meet legislated requisition obligations
- Sustain infrastructure and capital planning
- Preserve financial stability and reserve levels

The 2026 budget reflects **minimal assessment growth (0.12%) combined with significant external cost pressures**, including increases in education and housing requisitions.

Under Sections **242 and 243 of the Municipal Government Act**, municipalities must adopt:

- A three-year operating budget
- A five-year capital budget

Council must also annually establish tax rates sufficient to raise the required municipal revenue.

KEY BUDGET PRESSURES – 2026

Minimal Assessment Growth

Residential assessment growth for 2026 is **0.12%**, resulting in virtually no natural revenue increase to offset rising costs.

Mandatory Requisition Increases

Several requisitions increased significantly in 2026, including:

- Alberta School Foundation Fund – approximately **8.85% increase**
- County of Stettler Housing Authority – **43.7% increase**

Additional requisitions for policing, fire services, emergency management, waste management, and regional boards continue to place pressure on the operating budget.

Requisitions are legislated payments that municipalities are required to collect and remit. Council does not have the authority to reduce or change these amounts.

Because Rochon Sands has a small tax base, requisition increases have a proportionally larger impact than in larger municipalities.

Provincial Campground Operations

The Summer Village continues to operate:

- Rochon Sands Provincial Park
- Narrows Provincial Recreation Area

Despite the 2025 fire ban impacting revenues, campground operations generated a **\$21,201 surplus**.

Campground revenues continue to:

- Offset municipal operating costs
- Improve early-year cash flow
- Generate investment income
- Reduce pressure on property taxation

Without park operations, the Municipality would face a structural operating shortfall.

TAXATION STRUCTURE OPTIONS

Administration is presenting **two taxation approaches** for Council's consideration.

OPTION 1

Maintain Current Tax Structure (Fire Included in Municipal Tax Rate)

Under this approach:

- Fire protection costs remain embedded within the municipal property tax rate.
- No separate fire protection tax is introduced.

Tax Impact

Municipal property taxes would increase 5% in 2026.

Characteristics

- Maintains the traditional tax structure
- Fire protection costs remain embedded within the municipal mill rate
- Residents do not see a separate fire protection line item

Advantages

- Simplest administrative structure
- No changes to tax notice format

Considerations

- Fire protection costs (requisition) remain less visible to residents
- The municipal tax rate includes costs that may be better identified separately

OPTION 2

Establish Fire Protection Special Tax Bylaw (presented under Agenda Item 9.4)

Under this approach, Council adopts a **Fire Protection Special Tax Bylaw** and removes the fire protection requisition from the municipal property tax rate.

The Municipality is already required to pay this fire service requisition regardless of how it is shown on the tax notice.

Fire protection costs would instead be recovered through a **separate parcel-based special tax**.

Fire Protection Cost Recovery

- Total Fire Protection Cost (2026): **\$19,971**
- Taxable Parcels: **166**
- Per-Parcel Fire Protection Tax: **\$120.31**

This cost is currently paid through the municipal tax rate as part of the fire service requisition. The Special Tax would simply separate this existing cost for transparency.

Tax Impact

- Municipal property taxes decrease approximately **1%**
- Fire protection appears as a **separate line item** on tax notices

Overall taxation remains approximately the same, but the cost structure becomes more transparent.

Characteristics

- Municipal tax rate decreases because fire protection costs are removed.
- Fire protection appears as a **separate line item** on tax notices.
- Residents clearly see the cost of fire protection services

Advantages

- Improves transparency
- Clearly identifies the costs of fire protection services
- Aligns with taxation practices used by many small municipalities and summer villages

Considerations

- Residents may initially interpret the new line item as a new tax
- Communication will be required to explain that the cost previously existed within the municipal tax rate

SUMMARY OF TAXATION APPROACHES – 2026

Item	Option 1	Option 2
Fire protection recovery	Within municipal tax rate	Separate special tax
Municipal property tax change	+5%	-1%
Fire tax shown separately	No	Yes
Total municipal revenue	Same	Same
Transparency of fire costs	Lower	Higher

Both options produce a **balanced municipal budget**.

FINANCIAL IMPLICATIONS

Both options:

- Fully fund the 2026 Operating Budget
- Maintain capital contributions
- Preserve reserve levels

The difference is how fire protection costs are presented on tax notices, not whether the Municipality pays for fire services. The requisition must be paid regardless of the taxation structure used.

RISK ANALYSIS

Public Perception Risk

If the Fire Protection Special Tax is introduced, residents may initially interpret the new line item as a new tax.

Administration will mitigate this risk through clear communication explaining that the fire protection cost is an existing requisition already paid by the Municipality, which has historically been embedded within the municipal property tax rate. The proposed change would simply present this cost as a separate and transparent line item on the tax notice.

Administration regularly communicates with residents regarding requisitions and other costs that are legislated and outside of Council's control, and this messaging would continue as part of the implementation of the Special Fire Protection Tax.

Structural Budget Risk

If Council does not approve either taxation adjustment, the Municipality may face:

- Structural operating deficits
- Increased reliance on reserves
- Deferred infrastructure maintenance

ADMINISTRATION RECOMMENDATION

Administration recommends **Option 2 – Establish the Fire Protection Special Tax**, as it:

- Improves transparency for residents
- Clearly identifies the cost of fire protection services
- Aligns municipal financial reporting with common practices used by comparable municipalities

PROPOSED COUNCIL MOTIONS

Motion 1

That Council approve the Draft 2026 Operating Budget and the 2026 Capital Budget as presented.

Motion 2

That Council direct Administration to proceed with **Option ___** for the 2026 taxation structure.

Motion 3

That Administration prepare the 2026 Property Tax Rate Bylaw consistent with Council's chosen taxation structure.

STRATEGIC ALIGNMENT

The Draft 2026 Budget supports Council priorities related to:

- Responsible financial stewardship
- Sustainable asset management
- Stable and predictable taxation
- Transparent municipal financial reporting

ATTACHED

- Draft 2026 Budget – **Without Special Fire Tax**
- Draft 2026 Budget – **With Fire Protection Special Tax**



Draft Operating Budget 2026 Without Special Fire Tax

Draft Provincial Parks Campground Budget 2026

Draft Capital Budget 2026

Draft 3 Year Financial Operating Plan

Draft 5 Year Capital Plan

Draft 2025 Assessment Values for 2026

Draft Municipal Taxes 2026

Table of Contents

Introduction	2
Budget Overview	3
Requisitions	6
Operating Budget Summary	8
Rochon Sands Provincial Park Budget Summary	11
Capital Budget Summary	13
5 Year Capital Plan	14
3 Year Financial Operating Plan	15
Assessment Values	16
Franchise Fees	17
Municipal Taxes	18
2026 Municipal Tax Recommendation	20
Property Tax Comparisons	21

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 2026 Budget:

Operating Environment

The 2026 Operating Budget reflects the full cost of delivering municipal services, maintaining infrastructure, and operating two Provincial campgrounds. Costs include staffing, equipment operations, utilities, supplies, insurance, contracted services, and inflationary increases across all service areas.

As a small municipality with limited revenue tools under provincial legislation, Rochon Sands relies primarily on property taxation, user fees, and provincial grants. With minimal commercial assessment growth, revenue increases are directly tied to residential assessment changes.

****Residential assessment increased by only 0.12% in 2026, resulting in minimal natural revenue growth to offset rising costs.**

Staffing & Service Delivery

The Municipality operates with a lean staffing model:

- One full-time Chief Administrative Officer (hired Fall 2023)
- One full-time Office/Parks Manager (hired mid-2024)
- One full-time Seasonal Public Works Supervisor (6 months annually)
- One part-time seasonal operator for winter maintenance
- Four summer students (approximately 4 months)

Despite its small permanent population, Rochon Sands experiences significant seasonal population increases during the summer months. Municipal infrastructure, waste services, beach maintenance, and campground operations must be maintained to support peak seasonal demand.

Mandatory Requisitions

Requisition payments increased significantly in 2026. These are legislated payments over which the Municipality has no direct control.

Notable increases include:

- Alberta Education Requisition – **8.85% increase**
- County of Stettler Housing Authority – **43.7% increase**
- Provincial Policing
- County of Stettler Fire Services
- Stettler Regional Emergency Management Authority
- Stettler Waste Management Authority
- Regional Assessment Review Board
- Subdivision and Development Appeal Board
- Parkland Regional Library Board

Because Rochon Sands has a small tax base, increases in requisitions have a proportionally greater impact on local taxation than in larger municipalities.

Infrastructure & Asset Management

The Municipality maintains approximately:

- 10 kilometres of roadway and ditches
- Municipal signage and trees
- Beach areas
- Waste collection services
- Public facilities and equipment

Many municipal assets are aging and require ongoing maintenance or planned replacement. The 10-Year Capital Plan supports proactive asset management to reduce long-term costs and service disruptions.

Equipment repair and maintenance costs are projected to increase due to service inflation and aging fleet assets.

Seasonal & Environmental Factors

The 2025 fire ban contributed to reduced Provincial Park attendance compared to the previous year, impacting campground-related revenues.

Fluctuating lake levels, drought conditions, and evolving environmental requirements continue to influence shoreline management, infrastructure planning, and recreational operations.

Grants & External Funding

The Municipality has applied for Canada Summer Jobs funding to offset approximately 25% of summer student wages. This funding is not guaranteed annually.

Capital funding under the Local Government Fiscal Framework (LGFF) continues in 2026 at **\$74,665**, a modest increase from **\$73,893 in 2025**. While stable for 2026, long-term provincial funding certainty remains subject to broader fiscal conditions.

External Economic Factors

National economic conditions continue to influence municipal costs.

- Canada's economic growth is projected to remain modest in 2026.
- Inflation has moderated but continues to affect contracted services, insurance, utilities, materials, and labour costs.
- Interest rates remain higher than pre-pandemic levels, impacting borrowing costs and household finances.
- Ongoing global trade uncertainty and provincial fiscal pressures may affect grant funding and cost structures for municipalities.

What This Means for Your Taxes

- Residential assessment growth in 2026 was minimal, averaging (0.12%), which means there was very little natural revenue increase to offset rising costs.
- Mandatory requisitions from other agencies increased significantly in 2026, including:
 - Alberta Education (+8.85%)
 - County Housing Authority (+43.7%)
- These requisitions are legislated payments that the Municipality must collect and remit. Council does not control these increases.
- Operating costs continue to rise due to inflation affecting utilities, insurance, fuel, equipment repairs, and contracted services.
- Rochon Sands has a small tax base and limited revenue tools. As a result, even modest cost increases can have a noticeable impact on local taxation.
- Council continues to prioritize:
 - Maintaining essential services
 - Responsible long-term infrastructure planning
 - Minimizing debt
 - Seeking external grant funding wherever possible

The 2026 budget reflects a balance between maintaining service levels and managing financial sustainability for the community.

In 2026, approximately 53% of the total tax bill is outside of Council's control and must be remitted to provincial and regional agencies, while 47% funds the Municipality direct operations and service delivery.

Council's 2026 Budget reflects a commitment to maintaining core services, responsibly managing infrastructure, and planning for long-term sustainability, while navigating limited revenue growth and significant external cost pressures.

Requisitions

Requisitions are legislated payments that the Summer Village must collect and remit to other government bodies and regional service organizations.

Council does **not** control these amounts. The Municipality acts as the collection agent and forwards the required funds to the appropriate authority.

Because Rochon Sands has a small tax base, increases in requisitions can have a significant impact on the overall tax rate.

Why Requisitions Increased in 2026

The 2026 increase in requisitions is primarily driven by funding decisions made at the provincial and regional levels. Education property tax rates were increased under the Alberta Government's 2026 Budget, resulting in an 8.85% increase locally. The County of Stettler Housing Authority requisition rose significantly (**43%**) due to regional housing funding requirements. In addition, regional service organizations adjust their annual requisitions to reflect rising operating and capital costs. These amounts are legislated and outside of municipal control; however, the Summer Village is required to collect and remit them to maintain essential regional services.

Alberta School Foundation Fund (Education Requisition)

Each year, the Province of Alberta determines the education property tax required to fund the public education system. Municipalities are required to collect this amount from property owners and remit it to the Province on a quarterly basis.

The 2026 Alberta Budget resulted in an **8.85% increase** in the education requisition compared to 2025.

Each year the province calculates the amount that every Alberta municipality must contribute 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. **There is a substantial 8.85% increase from 2025 as announced in the Alberta Government 2026 Budget.**

Year	Residential Requisition	Non-Residential Requisition	Total Requisition	\$ Change from Previous Year	% Change from Previous Year
2022	\$161,168	\$1,574	\$162,742	+\$2,501	+1.56%
2023	\$162,500	\$1,500	\$164,000	+\$1,258	+0.77%
2024	\$162,436	\$1,677	\$164,113	+\$113	+0.07%
2025	\$176,078	\$1,847	\$177,925	+\$13,812	+8.42%
2026	\$191,641	\$2,037	\$193,678	+\$15,753	+8.85%

County of Stettler Housing Authority Requisition

Similar to the education requisition, this amount is set by the County of Stettler Housing Authority. The Summer Village must collect and remit this requisition to support regional seniors’ and affordable housing programs.

The 2026 requisition reflects a **significant 43.70% increase** over 2025.

Year	Senior Requisition	\$ Change from Previous Year	% Change from Previous Year
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%
2026	\$40,722	+\$12,383	+43.70%

The 2026 increase represents an additional \$12,383 over 2025 and is fully outside of municipal control.

Other Requisitions & Regional Service Contributions

In addition to the education and housing requisitions (which appear separately on tax notices), the Municipality contributes to several regional service bodies through its general operating budget.

These amounts are set by the respective organizations. Many of these services are required under the Municipal Government Act (MGA) or are essential regional partnerships.

For 2026, these contributions total: **\$75,571**

Capital Regional Assessment Review Board Agency	\$ 1,000.00
County of Stettler Recreation Board	\$ 3,650.00
County of Stettler Regional Fire Services	\$ 19,971.00
Municipal Property Consultants – Assessment Services	\$ 9,000.00
Parkland Regional Library Board	\$ 970.00
Parkland Regional Subdivision Development Appeal Board	\$ 1,500.00
Provincial Policing	\$ 12,530.00
Shirley McClellan Regional Water Service Commission	\$ 6,800.00
Stettler Regional Emergency Management Authority	\$ 8,230.00
Stettler Regional Waste Management Authority	\$ 11,920.00
TOTAL	\$ 75,571.00

What Council Controls vs. What It Does Not Control

Council Does Not Control:

- Education Requisition
- Housing Authority Requisition
- Provincial Policing Model
- Regional Fire & Emergency Contributions
- Other legislated regional bodies

Council Does Control:

- Municipal operating budget
- Local tax rate decisions
- Service levels
- Capital planning
- Infrastructure priorities

Operating Budget Summary

GICs & Investment Strategy (2026)

The Summer Village manages its investments in accordance with three core municipal principles:

Capital Preservation – Liquidity – Reasonable Return

In December 2025, Council approved a revised investment structure for 2026 to improve liquidity while maintaining strong, low-risk returns. Investment earnings help offset operating costs and reduce reliance on taxation.

2026 Investment Allocation

Total Invested: **\$650,000**

- **\$350,000** – 1-Year Non-Redeemable RBC GIC
(Long-term reserve funds not expected to be accessed in 2026)
- **\$300,000** – ABMunis High-Interest Savings Account (HISA)
(Grant-dependent capital project funding requiring flexibility)

Why This Approach Was Adopted

Reserve Funds – Stability

The \$350,000 placed in a 1-year non-redeemable GIC represents true reserve funding.

Because these funds are not expected to be required during 2026, they are invested in a fixed-term product that offers the highest guaranteed municipal rate and predictable annual earnings.

Capital Project Funds – Liquidity

The \$300,000 allocated to capital project funding may be required at uncertain times throughout the year. Rather than using traditional cashable GICs (which reduce or eliminate interest if redeemed early), Council approved investing these funds in the ABMunis High-Interest Savings Account, which:

- Earns interest daily
- Pays interest monthly
- Allows full access at any time without penalties
- Currently yields approximately **Prime minus 1.65% (~2.8%)**

This structure improves expected annual earnings while maintaining full liquidity for capital projects.

Investment Performance

In 2024–2025, the Municipality earned **over \$21,000 in interest income** under its disciplined investment framework. The revised 2026 structure continues this conservative, low-risk strategy while improving flexibility for grant-dependent capital projects.

Cash Flow Management

The Municipality requires approximately **\$250,000 in operating expenditures** between January and July each year before property tax revenues are received.

Short-term investment horizons ensure:

- Sufficient liquidity for seasonal cash-flow needs
- Alignment with annual audit and budget cycles
- Protection of principal
- Competitive municipal returns

Summary

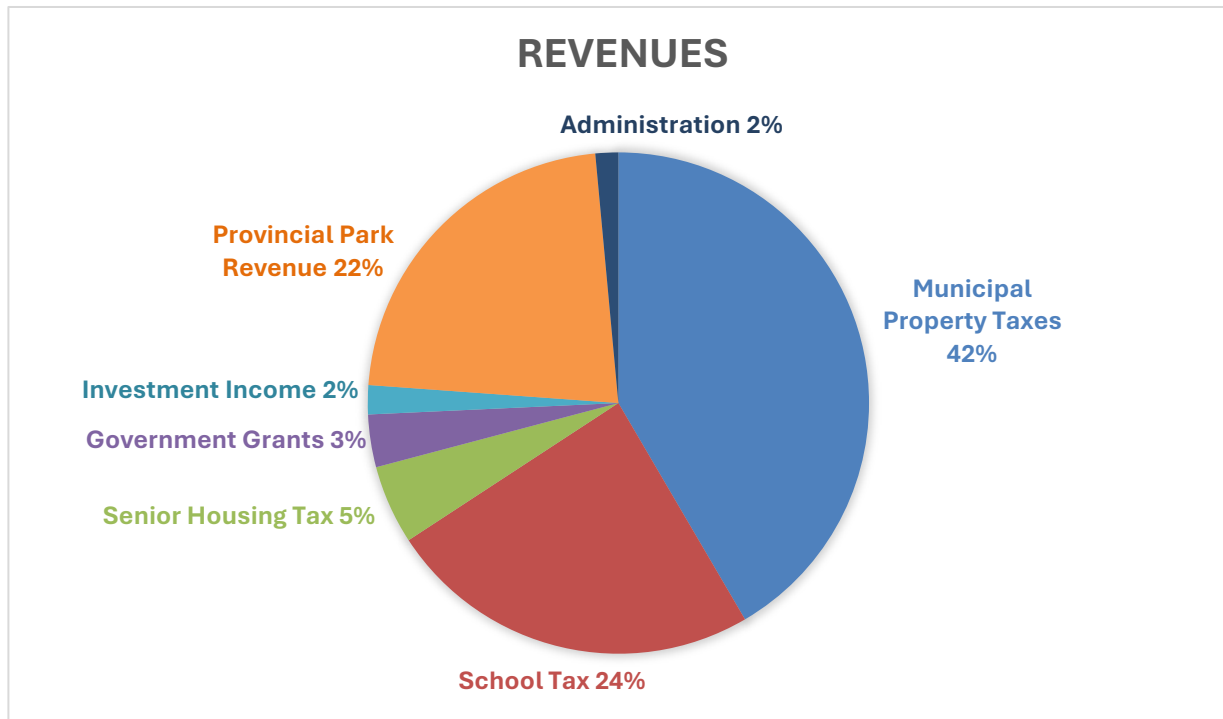
The 2026 GIC strategy balances:

- Financial stability for long-term reserves
- Full flexibility for capital project funding
- Competitive returns within a low-risk framework
- Administrative efficiency and audit consistency

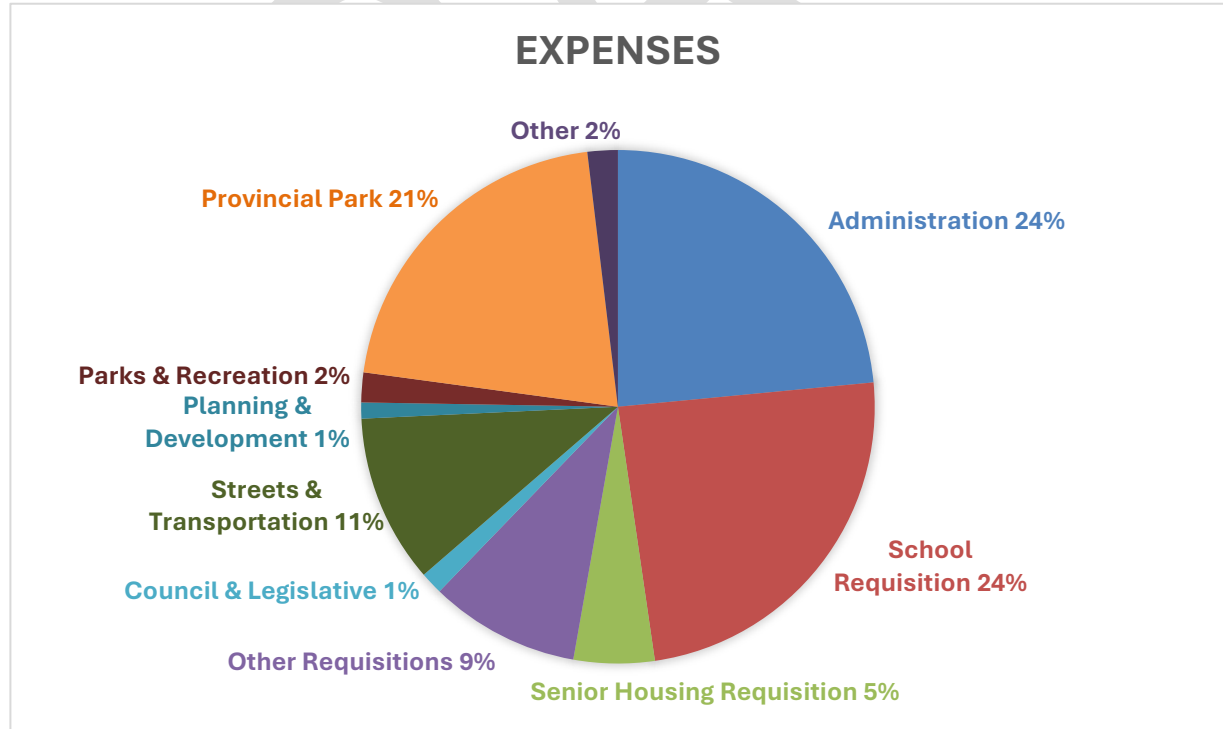
Council continues to prioritize responsible stewardship of municipal reserves while maximizing reasonable investment earnings for the benefit of residents.

		<u>2026 Operating Budget</u>		
General Ledger		2025 Budget	2025 Actual	2026 Budget
REVENUES				
Administration		\$ 19,992	\$ 19,120	\$ 19,442
Protective Services		\$ 3,273	\$ 6,269	\$ 476
Common Services		\$ 9,200	\$ 11,819	\$ 5,700
Planning & Development		\$ 6,700	\$ 12,003	\$ 7,000
Parks & Recreation		\$ 936	\$ 5,403	\$ 1,050
Provincial Parks		\$ 188,950	\$ 176,407	\$ 179,050
Culture		\$ 5,360	\$ 2,000	\$ 5,360
Excess Collection of Requisitions		-\$ 65	-\$ 4	-\$ 65
Municipal Taxes		\$ 317,015	\$ 316,922	\$ 332,584
Non-Municipal Taxes		\$ 206,355	\$ 206,297	\$ 234,494
Other		\$ 12,000	\$ 17,128	\$ 16,500
	TOTAL REVENUE	\$ 769,716	\$ 773,364	\$ 801,591
EXPENSES				
Council & Legislative		\$ 10,700	\$ 12,338	\$ 11,350
Administrative Services		\$ 185,320	\$ 184,356	\$ 187,900
Common Office		\$ 12,500	\$ 12,336	\$ 11,700
Assessor		\$ 9,960	\$ 9,147	\$ 10,000
Municipal Election		\$ 5,000	\$ 2,292	\$ -
Municipal Protective Service		\$ 40,950	\$ 41,334	\$ 41,231
Transportation		\$ 81,050	\$ 75,867	\$ 84,888
Water Supply		\$ 6,800	\$ 1,776	\$ 6,800
Landfill & Recycling		\$ 14,822	\$ 14,982	\$ 15,320
Subdivision & Development		\$ 10,850	\$ 10,073	\$ 8,075
Parks & Rec		\$ 18,650	\$ 20,088	\$ 15,000
Prov Parks		\$ 159,736	\$ 155,206	\$ 167,596
Culture Expense		\$ 7,112	\$ 5,710	\$ 7,330
Contingency		\$ -	\$ -	\$ -
Non-Municipal Requisition		\$ 206,265	\$ 206,265	\$ 234,401
	TOTAL EXPENDITURES	\$ 769,715	\$ 751,771	\$ 801,591
SURPLUS/DEFICIT		-\$ 1	-\$ 21,593	\$ -

Revenues



Expenses



Rochon Sands Provincial Park Budget Summary

The Summer Village of Rochon Sands holds the Operating Leases for:

- Rochon Sands Provincial Park (RSPP)
- Narrows Provincial Recreation Area (NPRA)

All campground revenues and expenses are incorporated into the Summer Village's Operating Budget.

Financial Impact of Provincial Park Operations

Operating the campgrounds is a significant responsibility for municipal staff. Council continues this work because it delivers measurable financial and operational benefits to ratepayers.

The campgrounds consistently generate positive net revenue, which:

- Offsets municipal operating costs
- Reduces pressure on property taxes
- Supports long-term financial sustainability

Historical Financial Performance

Over the past five years, the campgrounds have generated an average net revenue of \$48,503.80 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 \$25,000.

Addressing this shortfall would have required significant budget reductions, or, to put it in perspective, this would be equivalent to a 12% yearly increase in property taxes.

2025 Financial Results

The 2025 camping season was impacted by a fire ban, which reduced overall campground activity and revenues.

Even with reduced revenues:

- Total Revenue: **\$176,407**
- Total Expenses: **\$155,206**
- Net Surplus: **\$21,201**

As per Council Resolution RES 24-04-18, the 2025 surplus was allocated as follows:

- **25% (\$5,300)** to Provincial Park Reserve
- **75% (\$15,901)** to Summer Village General Revenue

This allocation supports both long-term capital needs and current municipal operations.

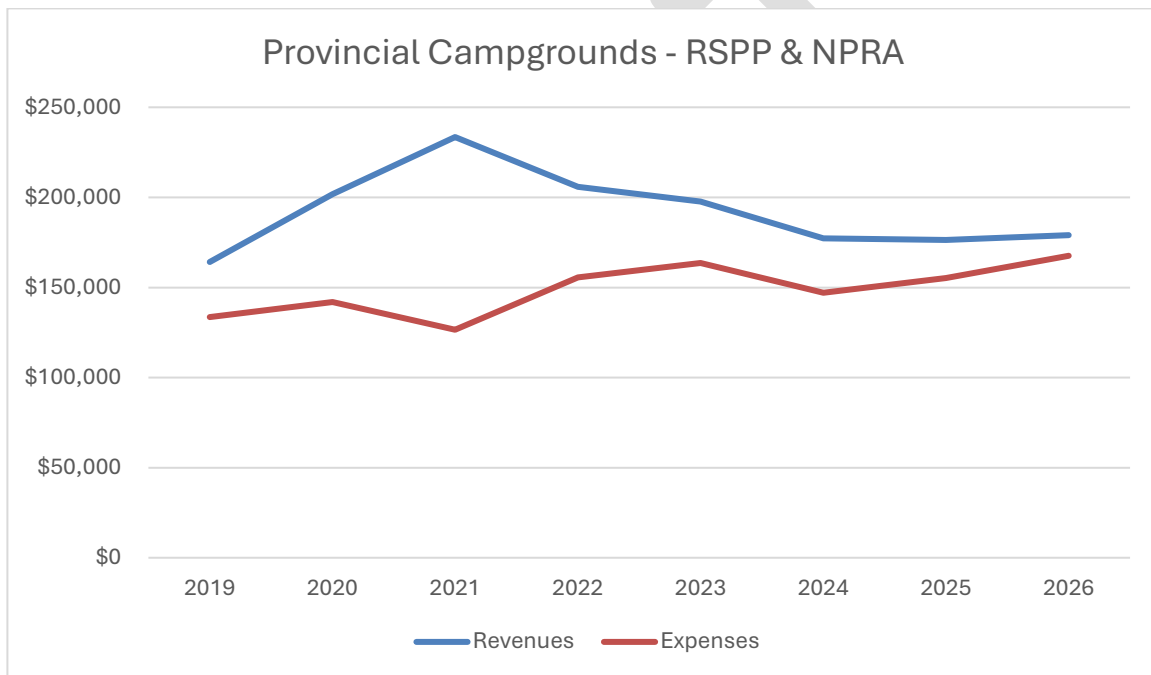
2026 Budget Projections

For 2026:

- Camping rates will remain unchanged from 2024 and 2025.
- Online reservation fees will continue to be borne by campers at the time of booking.
- Revenue and expense projections reflect actual 2025 operating experience.
- Projected 2026 surplus: **\$11,454**

As required under the Provincial Park agreement, any replacement of signage, benches, picnic tables, or other infrastructure must be approved by Council resolution, with costs allocated through the Provincial Park Capital Reserve.

Year	Revenue	Expenses	Surplus
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	\$176,407	\$155,206	\$21,201
2026	\$179,050	\$167,596	\$11,454



Additional Tangible & Operational Benefits

1. Investment Income

The Provincial Park Reserve currently totals **\$103,423.38**. These funds are invested in secure interest-bearing accounts, generating additional revenue. Since 2021, park reserve investment income has totaled approximately **\$11,500**.

2. Cash Flow Advantage

Campground reservation revenue is received early in the calendar year, prior to property tax collection. This improves municipal cash flow and allows funds to remain invested longer, generating additional interest income.

3. Storage & Infrastructure Savings

The Municipality's main Public Works Shop and equipment storage are located within the Provincial Park. If park operations ceased, alternative storage would need to be secured at significant cost to the ratepayer.

4. Shared Equipment Efficiencies

Municipal and park operations share equipment such as:

- Tractor
- Dump trailers
- Ride-on lawn mowers
- Fire trailer

This shared use reduces duplication and lowers overall equipment costs. Without the parks, the full cost of ownership would rest solely with municipal operations.

Conclusion

Continuing to operate Rochon Sands Provincial Park and the Narrows Provincial Recreation Area strengthens the Summer Village's financial position.

In addition to generating positive net revenue, park operations:

- Improve cash flow stability
- Generate investment income
- Reduce infrastructure and equipment costs
- Support responsible long-term reserve planning

As long as operations remain financially positive and continue to provide both direct and indirect benefits to ratepayers, the campgrounds remain an important component of the Summer Village's long-term financial plan.

Capital Budget Summary

The Summer Village is required by legislation to prepare a 5-Year Capital Budget for submission to Alberta Municipal Affairs for 2026 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 2025:

- Hall Street Paving Project (100% complete)
- Rochon Sands Provincial Park Pump House Water System (100% complete)
- Village Square Washroom (95% complete)

Administration proposes the following projects in 2026:

- Boat Launch Improvements, Marina Parking Lot Expansion, and dock replacement
- Side by Side Vehicle
- Shoreline Management Plan
- Recreation Development Plan and Trail System
- Public Works Shop Renovation
- Provincial Park Improvements and Replacements
 - Shop Building Roof Replacement
 - Boat Dock Replacement

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

5 Year Capital Plan

Planned Capital Additions		2026	2027	2028	2029	2030
Equipment & Vehicles						
FORD F150 (Narrows - 1997)						
2006 FORD F250 4X4 (snow plow) 211,000 kms						
2011 DODGE RAM 1500 SLT 216,750 kms					40,000	
210 FORD F-150 222,097 kms						
VEHICLE REPLACEMENT (Side by Side)		30,000				
DAIHATSU HIJET (move to the Narrows)		R2F	R2F	R2F	R2F	R2F
2011 KUBOTA MX 5100 HSD TRACTOR						
JOHN DEERE Z530R MOWER W/54" DECK						
JOHN DEERE Z445 MOWER (Narrows)						
KUBOTA F2690 MOWER & SIDE DISCHARGE DECK						
WATER/FIRE TRAILER W/ Attachments						
NORSTAR DUMP TRAILER						
HYDRAULIC BURN PILE TRAILER		R2F	R2F	R2F	R2F	R2F
TRACTOR HARROWS		2,000				
LOG SPLITTER KC-KCG20LS						2,000
Recreation/Culture						
Village Square - WASHROOM		5,000				
Shoreline Management Plan		32,000				
Public Works						
SHOP RENOVATION	77,000					
WATER LINE		25,000				
HEAT		25,000				
ROOF		15,000				
FOUNDATION		12,000				
Boat Launch						
Boat Launch	181,000					
BL excavation		85,000				
WSP		11,000				
Boat Launch pads replacement (CCBF)		8,800				
Boat Launch pads replacement (MSI/LGFF)		16,200				
Spring - Point		30,000				
boat launch dock		30,000				
Trail System						
Trail System	30,000					
Mobi-Mat		23,000				
Municipal & Park Map		7,000				
Provincial Park (Park Reserves)						
Boat Dock Replacement		10,000				
washroom for Group site H		50,000				
Shower house				100,000		
Water/Wastewater/Drainage						
Water Debenture (Phase 6 & 7)		25,000				
Total Planned Capital Expenditures		442,000	-	100,000	40,000	2,000
Funding Sources						
	2025 YE					
Opening Provincial Park Reserve Balance	103,423	103,423	48,423	53,423	58,423	63,423
Revenues		5,000	5,000	5,000	5,000	5,000
Expenses		(60,000)	-	-	-	-
Closing		48,423	53,423	58,423	63,423	68,423
MSI/LGFF Grant Funds (Including Eligible)	365,913	365,913	165,378	240,378	215,378	250,378
Revenues		74,665	75,000	75,000	75,000	75,000
Expenses		(275,200)	-	(100,000)	(40,000)	(2,000)
Closing		165,378	240,378	215,378	250,378	323,378
CCBF Grant Funds (Including Eligible)	62,532	62,532	(31,268)	(20,268)	(9,268)	1,732
Revenues		11,000	11,000	11,000	11,000	11,000
Expenses		(104,800)	-	-	-	-
Closing		(31,268)	(20,268)	(9,268)	1,732	12,732
Beginning Accumulated Operating Surplus	370,466	370,466	370,466	370,466	370,466	370,466
Beginning Roads Reserve Balance	30,802	30,802	30,802	30,802	30,802	30,802
Beginning Sewer Reserve Balance	21,016	21,016	21,016	21,016	21,016	21,016
Beginning Recreation Reserve Balance	15,665	15,665	15,665	15,665	15,665	15,665
Beginning General Reserve Balance	39,066	39,066	39,066	39,066	39,066	39,066
Ending Reserve/Grant Eligibility Balance	1,008,883	659,548	750,548	741,548	792,548	881,548

3 Year Financial Operating Plan

General Ledger	2026 Budget	2027 Plan	2028 Plan	2029 Plan
REVENUES				
Administration	\$ 19,442	\$ 22,150	\$ 23,350	\$ 24,550
Protective Services	\$ 476	\$ 480	\$ 480	\$ 480
Common Services	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
Planning & Development	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500
Parks & Recreation	\$ 1,050	\$ 1,100	\$ 1,150	\$ 1,200
Provincial Parks	\$ 179,050	\$ 182,000	\$ 185,000	\$ 188,000
Culture	\$ 5,360	\$ 5,360	\$ 5,360	\$ 5,360
Excess Collection of Requisitions	-\$ 65	\$ -	\$ -	\$ -
Taxes	\$ 567,078	\$ 584,090	\$ 601,613	\$ 622,067
Other	\$ 16,500	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL REVENUE	\$ 801,591	\$ 823,380	\$ 845,653	\$ 870,857
EXPENSES				
Council & Legislative	\$ 11,350	\$ 11,350	\$ 11,350	\$ 11,350
Administrative Services	\$ 187,900	\$ 193,537	\$ 199,343	\$ 205,323
Common Office	\$ 11,700	\$ 12,300	\$ 13,000	\$ 13,500
Assessor	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927
Municipal Election	\$ -	\$ -	\$ -	\$ 3,000
Municipal Protective Service	\$ 41,231	\$ 42,468	\$ 43,742	\$ 45,054
Transportation	\$ 84,888	\$ 84,665	\$ 86,823	\$ 88,571
Water Supply	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800
Landfill & Recycling	\$ 15,320	\$ 15,780	\$ 16,253	\$ 16,741
Subdivision & Development	\$ 8,075	\$ 10,800	\$ 11,000	\$ 11,200
Parks & Rec	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391
Prov Parks	\$ 167,596	\$ 170,948	\$ 174,367	\$ 177,854
Culture Expense	\$ 7,330	\$ 7,550	\$ 7,776	\$ 8,010
Contingency	\$ -	\$ -	\$ -	\$ -
Non-Municipal Requisition	\$ 234,401	\$ 241,433	\$ 248,676	\$ 256,136
TOTAL EXPENDITURES	\$ 801,591	\$ 823,380	\$ 845,653	\$ 870,857
SURPLUS/DEFICIT	\$ -	\$ -	\$ -	\$ -

Assessment Values

The total assessment value of property in the Summer Village of Rochon Sands has increased by 0.12% from the previous year. Assessment values used for the current tax year are based on the previous year.

The change in assessment value is affected by:

- Changes in market value based on Real Estate Listings and Sales
- Improvements to properties due to development permits
- Improvements to properties due to safety code permits

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	\$68,693,780	\$488,580	\$69,182,360	+\$1,848,870	+2.75%
2025	\$68,745,660	\$521,270	\$69,266,930	+\$84,570	+0.12%

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 1.5% 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: 2025

Municipal Assessment

Code	Description	Records	Status	Land	Impr.	Other	Total
1	RESIDENTIAL	157	T	38,194,840	29,140,240	0	67,335,080
2	VAC RESIDENTIAL	7	T	1,407,540	0	0	1,407,540
3	COMMERCIAL	1	T	59,350	28,280	0	87,630
4	FARMLAND	1	T	3,040	0	0	3,040
Taxable Total:		166		39,664,770	29,168,520	0	68,833,290
Sub Total:		166		39,664,770	29,168,520	0	68,833,290
Code	Description	Records	Status	Land	Impr.	Other	Total
10	EXEMPT RESIDENTIAL	2	E	421,940	17,860	0	439,800
11	EXEMPT PUBLIC VAC	8	E	1,656,440	0	0	1,656,440
12	EXEMPT VAC RES	1	E	4,200	0	0	4,200
13	EXEMPT PUBLIC	2	E	696,320	235,780	0	932,100
Exempt Total:		13		2,778,900	253,640	0	3,032,540
For Municipal Assessment:		179		42,443,670	29,422,160	0	71,865,830
Grand Totals							
Taxable Total:		166		39,664,770	29,168,520	0	68,833,290
Exempt Total:		13		2,778,900	253,640	0	3,032,540
Parcels: 178		179		42,443,670	29,422,160	0	71,865,830

*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.

2026		
Categories	Mill Rate	% Change
Residential/Farmland	0.004521088	0.0%
Residential/Farmland	0.004543693	0.5%
Residential/Farmland	0.004566299	1.0%
Residential/Farmland	0.004588904	1.5%
Residential/Farmland	0.00461151	2.0%
Residential/Farmland	0.004634115	2.5%
Residential/Farmland	0.004656721	3.0%
Residential/Farmland	0.004679326	3.5%
Residential/Farmland	0.004701932	4.0%
Residential/Farmland	0.004724537	4.5%
Residential/Farmland	0.004747142	5.0%
Non-Residential/Linear	0.008275247	0.0%
Non-Residential/Linear	0.008316623	0.5%
Non-Residential/Linear	0.008357999	1.0%
Non-Residential/Linear	0.008399376	1.5%
Non-Residential/Linear	0.008440752	2.0%
Non-Residential/Linear	0.008440752	2.0%
Non-Residential/Linear	0.008523504	3.0%
Non-Residential/Linear	0.008564881	3.5%
Non-Residential/Linear	0.008606257	4.0%
Non-Residential/Linear	0.008647633	4.5%
Non-Residential/Linear	0.008689009	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	\$310,805.18				
Non-Residential	\$ 725.16				
Linear	\$ 3,588.48				
Total	\$315,118.82				
Calculated Levy		0.5%		Calculated Levy 1.0%	
Residential/Farmland	\$312,359.20	Residential/Farmland	\$313,913.23		
Non-Residential	\$ 728.79	Non-Residential	\$ 732.41		
Linear	\$ 3,606.42	Linear	\$ 3,624.36		
Total	\$316,694.41	Total	\$318,270.00		
Calculated Levy		1.5%		Calculated Levy 2.0%	
Residential/Farmland	\$315,467.26	Residential/Farmland	\$317,021.28		
Non-Residential	\$ 736.04	Non-Residential	\$ 739.66		
Linear	\$ 3,642.31	Linear	\$ 3,660.25		
Total	\$319,845.60	Total	\$321,421.19		
Calculated Levy		2.5%		Calculated Levy 3.0%	
Residential/Farmland	\$318,575.31	Residential/Farmland	\$320,129.33		
Non-Residential	\$ 743.29	Non-Residential	\$ 746.91		
Linear	\$ 3,678.19	Linear	\$ 3,696.13		
Total	\$322,996.79	Total	\$324,572.38		
Calculated Levy		3.5%		Calculated Levy 4.0%	
Residential/Farmland	\$321,683.36	Residential/Farmland	\$323,237.39		
Non-Residential	\$ 750.54	Non-Residential	\$ 754.17		
Linear	\$ 3,714.07	Linear	\$ 3,732.02		
Total	\$326,147.98	Total	\$327,723.57		
Calculated Levy		4.5%		Calculated Levy 5.0%	
Residential/Farmland	\$324,791.41	Residential/Farmland	\$326,345.44		
Non-Residential	\$ 757.79	Non-Residential	\$ 761.42		
Linear	\$ 3,749.96	Linear	\$ 3,767.90		
Total	\$329,299.16	Total	\$330,874.76		

The table below illustrates the taxes paid by high, low, and mid-range ratepayers in 2025.

Residential Examples	2025	
Roll #	Assessment	Taxation
Roll 53 (High Assessment)	\$ 1,081,620.00	\$4,890.10
Roll 100 (Mid- Range Assessment)	\$ 433,000.00	\$1,957.63
Roll 201 (Low Assessment)	\$ 163,550.00	\$ 800.00

The table below illustrates how the municipal tax rate increase will affect the above properties in 2026, both annually and monthly.

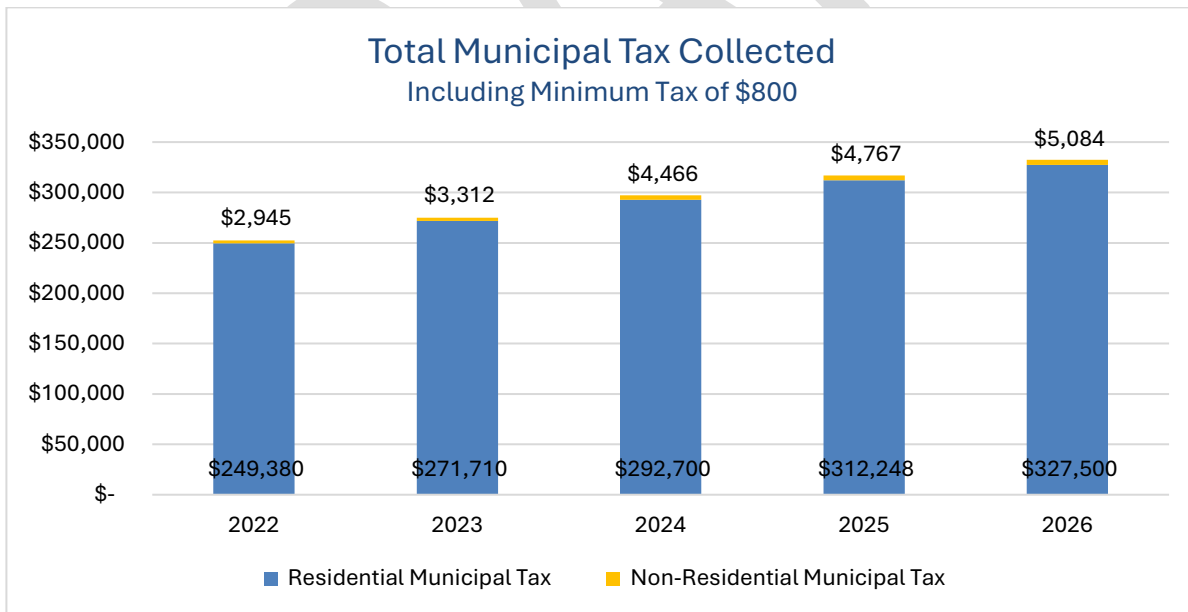
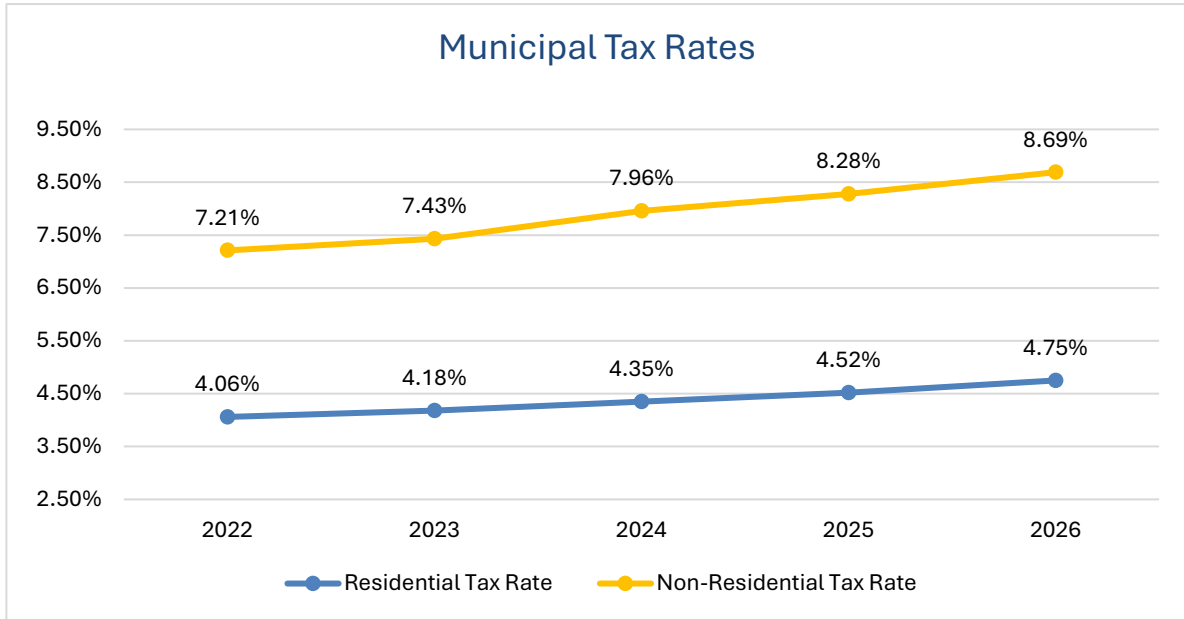
Residential Examples	Roll #	Assessment	2026						
			0%	2.00%	3.00%	3.50%	4.00%	4.50%	5.00%
	Roll 53	\$ 1,096,480.00	\$4,957.28	\$5,056.43	\$5,106.00	\$5,130.79	\$5,155.57	\$5,180.36	\$5,205.15
Increase from 2025 to 2026	per year		\$ 67.18	\$ 99.15	\$ 148.72	\$ 173.50	\$ 198.29	\$ 223.08	\$ 247.86
	per month		\$ 5.60	\$ 8.26	\$ 12.39	\$ 14.46	\$ 16.52	\$ 18.59	\$ 20.66
	Roll 100	\$ 433,380.00	\$1,959.35	\$1,998.54	\$2,018.13	\$2,027.93	\$2,037.72	\$2,047.52	\$2,057.32
Increase from 2025 to 2026	per year		\$ 1.72	\$ 39.19	\$ 58.78	\$ 68.58	\$ 78.37	\$ 88.17	\$ 97.97
	per month		\$ 0.14	\$ 3.27	\$ 4.90	\$ 5.71	\$ 6.53	\$ 7.35	\$ 8.16
	Roll 201	\$ 166,660.00	\$ 753.48	\$ 768.55	\$ 776.09	\$ 779.86	\$ 783.62	\$ 787.39	\$ 791.16
Increase from 2025 to 2026	per year		\$ 14.06	\$ 15.07	\$ 22.60	\$ 26.37	\$ 30.14	\$ 33.91	\$ 37.67
	per month		\$ 1.17	\$ 1.26	\$ 1.88	\$ 2.20	\$ 2.51	\$ 2.83	\$ 3.14

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

2026 Municipal Tax Recommendation

Based on the 2026 Operating Budget, the amount of municipal taxation required to realize a balanced budget is \$332,584. This equates to a tax increase of 5%. (Minimum municipal tax of \$800)

As illustrated in the charts below, this would result in a 4.75 residential tax rate and an 8.69 non-residential tax rate.



Property Tax Comparisons

High Assessed Property – Roll 53

	2025	2026	\$ Change	% Change
Assessment	\$ 1,081,620.00	\$ 1,096,480.00	\$ 14,860.00	1.37%
Municipal	\$ 4,890.10	\$ 5,205.15	\$ 315.05	6.44%
School	\$ 2,772.64	\$ 3,057.03	\$ 284.39	10.26%
Seniors Housing	\$ 442.93	\$ 645.25	\$ 202.32	45.68%
TOTAL TAXES	\$ 8,105.67	\$ 8,907.43	\$ 801.77	9.89%
Monthly Tax Rate	\$ 675.47	\$ 742.29	\$ 66.81	9.89%

Average Assessed Property – Roll 100

	2025	2026	\$ Change	% Change
Assessment	\$ 433,000.00	\$ 433,380.00	\$ 380.00	0.09%
Municipal	\$ 1,957.63	\$ 2,057.32	\$ 99.69	5.09%
School	\$ 1,295.73	\$ 1,354.04	\$ 58.31	4.50%
Seniors Housing	\$ 206.99	\$ 285.80	\$ 78.81	38.07%
TOTAL TAXES	\$ 3,460.35	\$ 3,697.16	\$ 236.81	6.84%
Monthly Tax Rate	\$ 288.36	\$ 308.10	\$ 19.73	6.84%

Low Assessed Property – Roll 201 (affected by minimum tax)

	2025	2026	\$ Change	% Change
Assessment	\$ 163,550.00	\$ 166,660.00	\$ 3,110.00	1.90%
Municipal	\$ 800.00	\$ 800.00	\$ -	0.00%
School	\$ 419.25	\$ 464.66	\$ 45.41	10.83%
Seniors Housing	\$ 66.97	\$ 98.08	\$ 31.11	46.45%
TOTAL TAXES	\$ 1,286.22	\$ 1,362.73	\$ 76.51	5.95%
Monthly Tax Rate	\$ 107.19	\$ 113.56	\$ 6.38	5.95%



Draft Operating Budget 2026 With Fire Protection Special Tax

Draft Provincial Parks Campground Budget 2026

Draft Capital Budget 2026

Draft 3 Year Financial Operating Plan

Draft 5 Year Capital Plan

Draft 2025 Assessment Values for 2026

Draft Municipal Taxes 2026

Table of Contents

Introduction	2
Budget Overview	3
Requisitions	6
Operating Budget Summary	8
Rochon Sands Provincial Park Budget Summary	11
Capital Budget Summary	13
5 Year Capital Plan	14
3 Year Financial Operating Plan	15
Assessment Values.....	16
Franchise Fees.....	17
Municipal Taxes.....	18
2026 Municipal Tax Recommendation.....	20
Property Tax Comparisons	21

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 2026 Budget:

Operating Environment

The 2026 Operating Budget reflects the full cost of delivering municipal services, maintaining infrastructure, and operating two Provincial campgrounds. Costs include staffing, equipment operations, utilities, supplies, insurance, contracted services, and inflationary increases across all service areas.

As a small municipality with limited revenue tools under provincial legislation, Rochon Sands relies primarily on property taxation, user fees, and provincial grants. With minimal commercial assessment growth, revenue increases are directly tied to residential assessment changes.

****Residential assessment increased by only 0.12% in 2026, resulting in minimal natural revenue growth to offset rising costs.**

Staffing & Service Delivery

The Municipality operates with a lean staffing model:

- One full-time Chief Administrative Officer (hired Fall 2023)
- One full-time Office/Parks Manager (hired mid-2024)
- One full-time Seasonal Public Works Supervisor (6 months annually)
- One part-time seasonal operator for winter maintenance
- Four summer students (approximately 4 months)

Despite its small permanent population, Rochon Sands experiences significant seasonal population increases during the summer months. Municipal infrastructure, waste services, beach maintenance, and campground operations must be maintained to support peak seasonal demand.

Mandatory Requisitions

Requisition payments increased significantly in 2026. These are legislated payments over which the Municipality has no direct control.

Notable increases include:

- Alberta Education Requisition – **8.85% increase**
- County of Stettler Housing Authority – **43.7% increase**
- County of Stettler Fire Services
- Provincial Policing
- Stettler Regional Emergency Management Authority
- Stettler Waste Management Authority
- Regional Assessment Review Board
- Subdivision and Development Appeal Board
- Parkland Regional Library Board

Because Rochon Sands has a small tax base, increases in requisitions have a proportionally greater impact on local taxation than in larger municipalities.

Infrastructure & Asset Management

The Municipality maintains approximately:

- 10 kilometres of roadway and ditches
- Municipal signage and trees
- Beach areas
- Waste collection services
- Public facilities and equipment

Many municipal assets are aging and require ongoing maintenance or planned replacement. The 10-Year Capital Plan supports proactive asset management to reduce long-term costs and service disruptions.

Equipment repair and maintenance costs are projected to increase due to service inflation and aging fleet assets.

Seasonal & Environmental Factors

The 2025 fire ban contributed to reduced Provincial Park attendance compared to the previous year, impacting campground-related revenues.

Fluctuating lake levels, drought conditions, and evolving environmental requirements continue to influence shoreline management, infrastructure planning, and recreational operations.

Grants & External Funding

The Municipality has applied for Canada Summer Jobs funding to offset approximately 25% of summer student wages. This funding is not guaranteed annually.

Capital funding under the Local Government Fiscal Framework (LGFF) continues in 2026 at **\$74,665**, a modest increase from **\$73,893 in 2025**. While stable for 2026, long-term provincial funding certainty remains subject to broader fiscal conditions.

External Economic Factors

National economic conditions continue to influence municipal costs.

- Canada's economic growth is projected to remain modest in 2026.
- Inflation has moderated but continues to affect contracted services, insurance, utilities, materials, and labour costs.
- Interest rates remain higher than pre-pandemic levels, impacting borrowing costs and household finances.
- Ongoing global trade uncertainty and provincial fiscal pressures may affect grant funding and cost structures for municipalities.

What This Means for Your Taxes

- Residential assessment growth in 2026 was minimal, averaging (0.12%), which means there was very little natural revenue increase to offset rising costs.
- Mandatory requisitions from other agencies increased significantly in 2026, including:
 - Alberta Education (+8.85%)
 - County Housing Authority (+43.7%)
- These requisitions are legislated payments that the Municipality must collect and remit. Council does not control these increases.
- Operating costs continue to rise due to inflation affecting utilities, insurance, fuel, equipment repairs, and contracted services.
- Rochon Sands has a small tax base and limited revenue tools. As a result, even modest cost increases can have a noticeable impact on local taxation.
- Council continues to prioritize:
 - Maintaining essential services
 - Responsible long-term infrastructure planning
 - Minimizing debt
 - Seeking external grant funding wherever possible

The 2026 budget reflects a balance between maintaining service levels and managing financial sustainability for the community.

In 2026, approximately 53% of the total tax bill is outside of Council's control and must be remitted to provincial and regional agencies, while 47% funds the Municipality direct operations and service delivery.

Council's 2026 Budget reflects a commitment to maintaining core services, responsibly managing infrastructure, and planning for long-term sustainability, while navigating limited revenue growth and significant external cost pressures.

Requisitions

Requisitions are legislated payments that the Summer Village must collect and remit to other government bodies and regional service organizations.

Council does **not** control these amounts. The Municipality acts as the collection agent and forwards the required funds to the appropriate authority.

Because Rochon Sands has a small tax base, increases in requisitions can have a significant impact on the overall tax rate.

Why Requisitions Increased in 2026

The 2026 increase in requisitions is primarily driven by funding decisions made at the provincial and regional levels. Education property tax rates were increased under the Alberta Government's 2026 Budget, resulting in an 8.85% increase locally. The County of Stettler Housing Authority requisition rose significantly (**43%**) due to regional housing funding requirements. In addition, regional service organizations adjust their annual requisitions to reflect rising operating and capital costs. These amounts are legislated and outside of municipal control; however, the Summer Village is required to collect and remit them to maintain essential regional services.

Alberta School Foundation Fund (Education Requisition)

Each year, the Province of Alberta determines the education property tax required to fund the public education system. Municipalities are required to collect this amount from property owners and remit it to the Province on a quarterly basis.

The 2026 Alberta Budget resulted in an **8.85% increase** in the education requisition compared to 2025.

Each year the province calculates the amount that every Alberta municipality must contribute 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. **There is a substantial 8.85% increase from 2025 as announced in the Alberta Government 2026 Budget.**

Year	Residential Requisition	Non-Residential Requisition	Total Requisition	\$ Change from Previous Year	% Change from Previous Year
2022	\$161,168	\$1,574	\$162,742	+\$2,501	+1.56%
2023	\$162,500	\$1,500	\$164,000	+\$1,258	+0.77%
2024	\$162,436	\$1,677	\$164,113	+\$113	+0.07%
2025	\$176,078	\$1,847	\$177,925	+\$13,812	+8.42%
2026	\$191,641	\$2,037	\$193,678	+\$15,753	+8.85%

County of Stettler Housing Authority Requisition

Similar to the education requisition, this amount is set by the County of Stettler Housing Authority. The Summer Village must collect and remit this requisition to support regional seniors’ and affordable housing programs.

The 2026 requisition reflects a **significant 43.70% increase** over 2025.

Year	Senior Requisition	\$ Change from Previous Year	% Change from Previous Year
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%
2026	\$40,722	+\$12,383	+43.70%

The 2026 increase represents an additional \$12,383 over 2025 and is fully outside of municipal control.

Other Requisitions & Regional Service Contributions

In addition to the education and housing requisitions (which appear separately on tax notices), the Municipality contributes to several regional service bodies through its general operating budget.

These amounts are set by the respective organizations. Many of these services are required under the Municipal Government Act (MGA) or are essential regional partnerships.

For 2026, these contributions total: **\$75,571**

Capital Regional Assessment Review Board Agency	\$ 1,000.00
County of Stettler Recreation Board	\$ 3,650.00
County of Stettler Regional Fire Services	\$ 19,971.00
Municipal Property Consultants – Assessment Services	\$ 9,000.00
Parkland Regional Library Board	\$ 970.00
Parkland Regional Subdivision Development Appeal Board	\$ 1,500.00
Provincial Policing	\$ 12,530.00
Shirley McClellan Regional Water Service Commission	\$ 6,800.00
Stettler Regional Emergency Management Authority	\$ 8,230.00
Stettler Regional Waste Management Authority	\$ 11,920.00
TOTAL	\$ 75,571.00

What Council Controls vs. What It Does Not Control

Council Does Not Control:

- Education Requisition
- Housing Authority Requisition
- Provincial Policing Model
- Regional Fire & Emergency Contributions
- Other legislated regional bodies

Council Does Control:

- Municipal operating budget
- Local tax rate decisions
- Service levels
- Capital planning
- Infrastructure priorities

Operating Budget Summary

GICs & Investment Strategy (2026)

The Summer Village manages its investments in accordance with three core municipal principles:

Capital Preservation – Liquidity – Reasonable Return

In December 2025, Council approved a revised investment structure for 2026 to improve liquidity while maintaining strong, low-risk returns. Investment earnings help offset operating costs and reduce reliance on taxation.

2026 Investment Allocation

Total Invested: **\$650,000**

- **\$350,000** – 1-Year Non-Redeemable RBC GIC
(Long-term reserve funds not expected to be accessed in 2026)
- **\$300,000** – ABMunis High-Interest Savings Account (HISA)
(Grant-dependent capital project funding requiring flexibility)

Why This Approach Was Adopted

Reserve Funds – Stability

The \$350,000 placed in a 1-year non-redeemable GIC represents true reserve funding.

Because these funds are not expected to be required during 2026, they are invested in a fixed-term product that offers the highest guaranteed municipal rate and predictable annual earnings.

Capital Project Funds – Liquidity

The \$300,000 allocated to capital project funding may be required at uncertain times throughout the year. Rather than using traditional cashable GICs (which reduce or eliminate interest if redeemed early), Council approved investing these funds in the ABMunis High-Interest Savings Account, which:

- Earns interest daily
- Pays interest monthly
- Allows full access at any time without penalties
- Currently yields approximately **Prime minus 1.65% (~2.8%)**

This structure improves expected annual earnings while maintaining full liquidity for capital projects.

Investment Performance

In 2024–2025, the Municipality earned **over \$21,000 in interest income** under its disciplined investment framework. The revised 2026 structure continues this conservative, low-risk strategy while improving flexibility for grant-dependent capital projects.

Cash Flow Management

The Municipality requires approximately **\$250,000 in operating expenditures** between January and July each year before property tax revenues are received.

Short-term investment horizons ensure:

- Sufficient liquidity for seasonal cash-flow needs
- Alignment with annual audit and budget cycles
- Protection of principal
- Competitive municipal returns

Summary

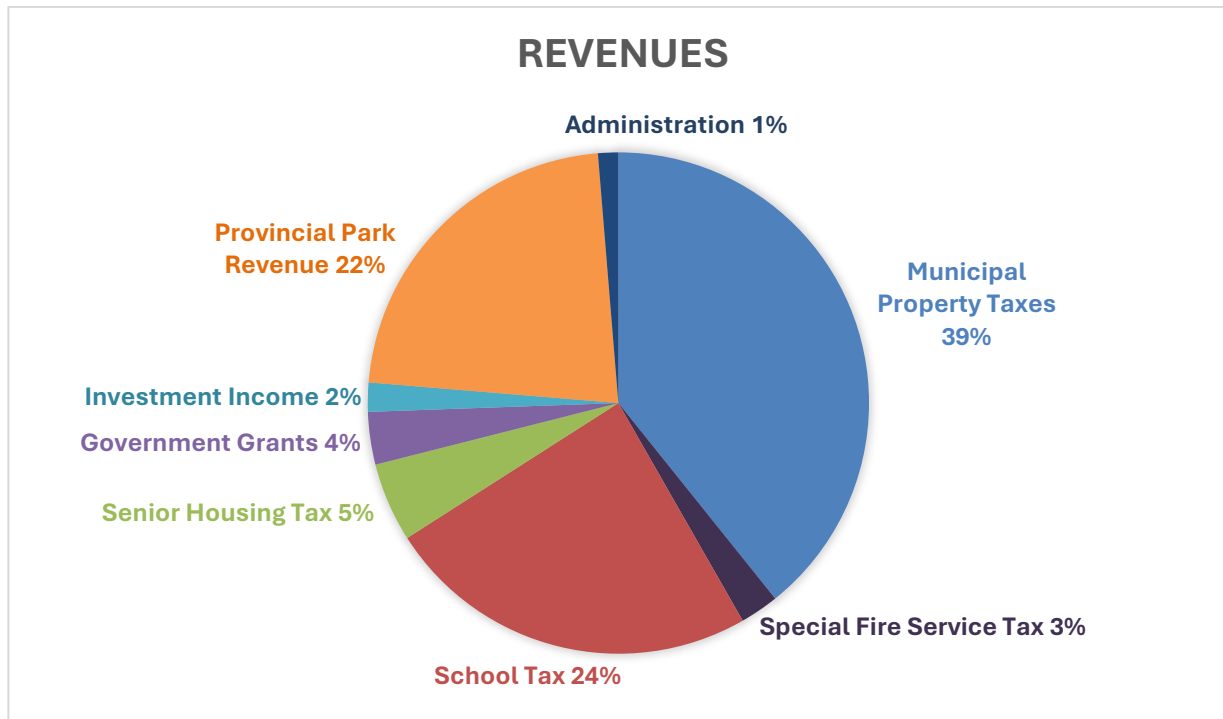
The 2026 GIC strategy balances:

- Financial stability for long-term reserves
- Full flexibility for capital project funding
- Competitive returns within a low-risk framework
- Administrative efficiency and audit consistency

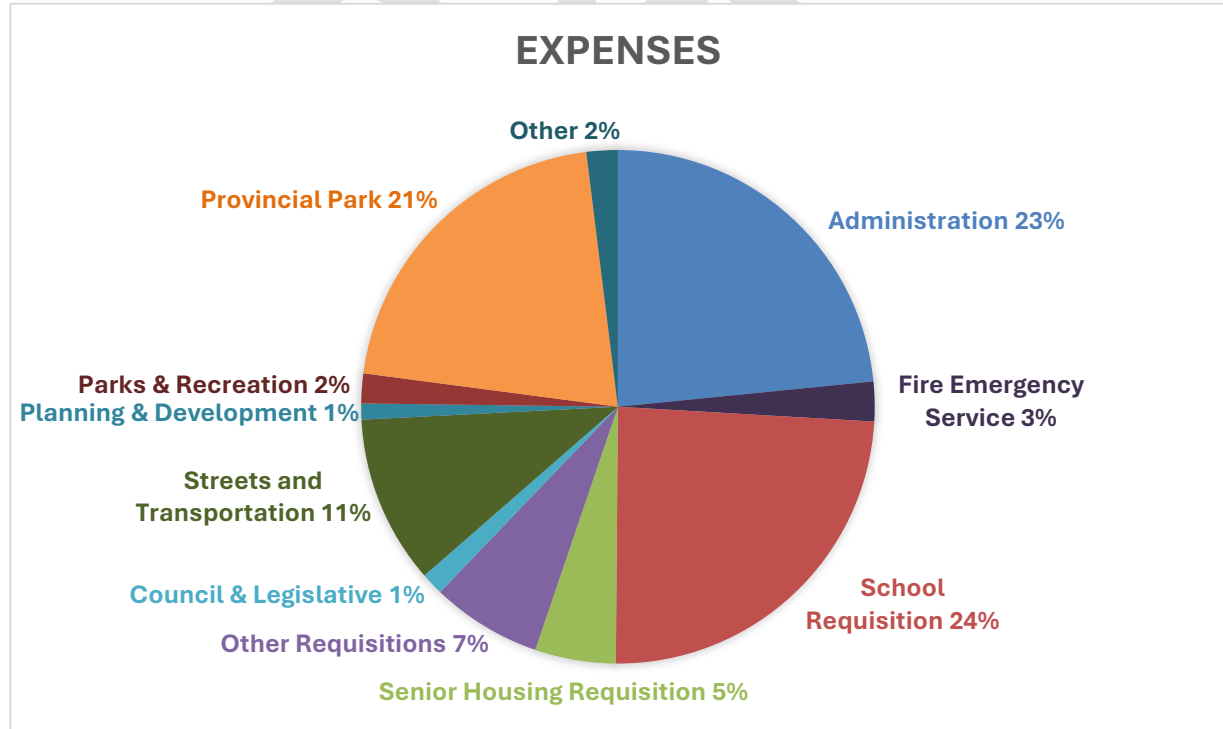
Council continues to prioritize responsible stewardship of municipal reserves while maximizing reasonable investment earnings for the benefit of residents.

2026 Operating Budget				
General Ledger	2025 Budget	2025 Actual	2026 Budget	
REVENUES				
Administration	\$ 19,992	\$ 19,120	\$ 19,442	
Protective Services	\$ 3,273	\$ 6,269	\$ 476	
Common Services	\$ 9,200	\$ 11,819	\$ 5,700	
Planning & Development	\$ 6,700	\$ 12,003	\$ 7,000	
Parks & Recreation	\$ 936	\$ 5,403	\$ 1,050	
Provincial Parks	\$ 188,950	\$ 176,407	\$ 179,050	
Culture	\$ 5,360	\$ 2,000	\$ 5,360	
Excess Collection of Requisitions	-\$ 65	-\$ 4	-\$ 65	
Municipal Taxes	\$ 317,015	\$ 316,922	\$ 313,947	
Fire Protection Special Tax	\$ -	\$ -	\$ 19,971	
Non-Municipal Tax	\$ 206,355	\$ 206,297	\$ 234,494	
Other	\$ 12,000	\$ 17,128	\$ 16,500	
TOTAL REVENUE	\$ 769,716	\$ 773,364	\$ 802,925	
EXPENSES				
Council & Legislative	\$ 10,700	\$ 12,338	\$ 11,350	
Administrative Services	\$ 185,320	\$ 184,356	\$ 187,900	
Common Office	\$ 12,500	\$ 12,336	\$ 11,700	
Assessor	\$ 9,960	\$ 9,147	\$ 10,000	
Municipal Election	\$ 5,000	\$ 2,292	\$ -	
Fire Protection Service	\$ 21,000	\$ 20,482	\$ 19,971	
Municipal Emergency Service	\$ 19,950	\$ 20,851	\$ 21,260	
Transportation	\$ 81,050	\$ 75,867	\$ 84,888	
Water Supply	\$ 6,800	\$ 1,776	\$ 6,800	
Landfill & Recycling	\$ 14,822	\$ 14,982	\$ 15,320	
Subdivision & Development	\$ 10,850	\$ 10,073	\$ 8,075	
Parks & Rec	\$ 18,650	\$ 20,088	\$ 15,000	
Prov Parks	\$ 159,736	\$ 155,206	\$ 167,596	
Culture Expense	\$ 7,112	\$ 5,710	\$ 7,330	
Contingency	\$ -	\$ -	\$ 1,334	
Non-Municipal Requisition	\$ 206,265	\$ 206,265	\$ 234,401	
TOTAL EXPENDITURES	\$ 769,715	\$ 751,771	\$ 802,925	
SURPLUS/DEFICIT	-\$ 1	-\$ 21,593	\$ -	

Revenues



Expenses



Rochon Sands Provincial Park Budget Summary

The Summer Village of Rochon Sands holds the Operating Leases for:

- Rochon Sands Provincial Park (RSPP)
- Narrows Provincial Recreation Area (NPRA)

All campground revenues and expenses are incorporated into the Summer Village's Operating Budget.

Financial Impact of Provincial Park Operations

Operating the campgrounds is a significant responsibility for municipal staff. Council continues this work because it delivers measurable financial and operational benefits to ratepayers.

The campgrounds consistently generate positive net revenue, which:

- Offsets municipal operating costs
- Reduces pressure on property taxes
- Supports long-term financial sustainability

Historical Financial Performance

Over the past five years, the campgrounds have generated an average net revenue of \$48,503.80 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 \$25,000.

Addressing this shortfall would have required significant budget reductions, or, to put it in perspective, this would be equivalent to a 12% yearly increase in property taxes.

2025 Financial Results

The 2025 camping season was impacted by a fire ban, which reduced overall campground activity and revenues.

Even with reduced revenues:

- Total Revenue: **\$176,407**
- Total Expenses: **\$155,206**
- Net Surplus: **\$21,201**

As per Council Resolution RES 24-04-18, the 2025 surplus was allocated as follows:

- **25% (\$5,300)** to Provincial Park Reserve
- **75% (\$15,901)** to Summer Village General Revenue

This allocation supports both long-term capital needs and current municipal operations.

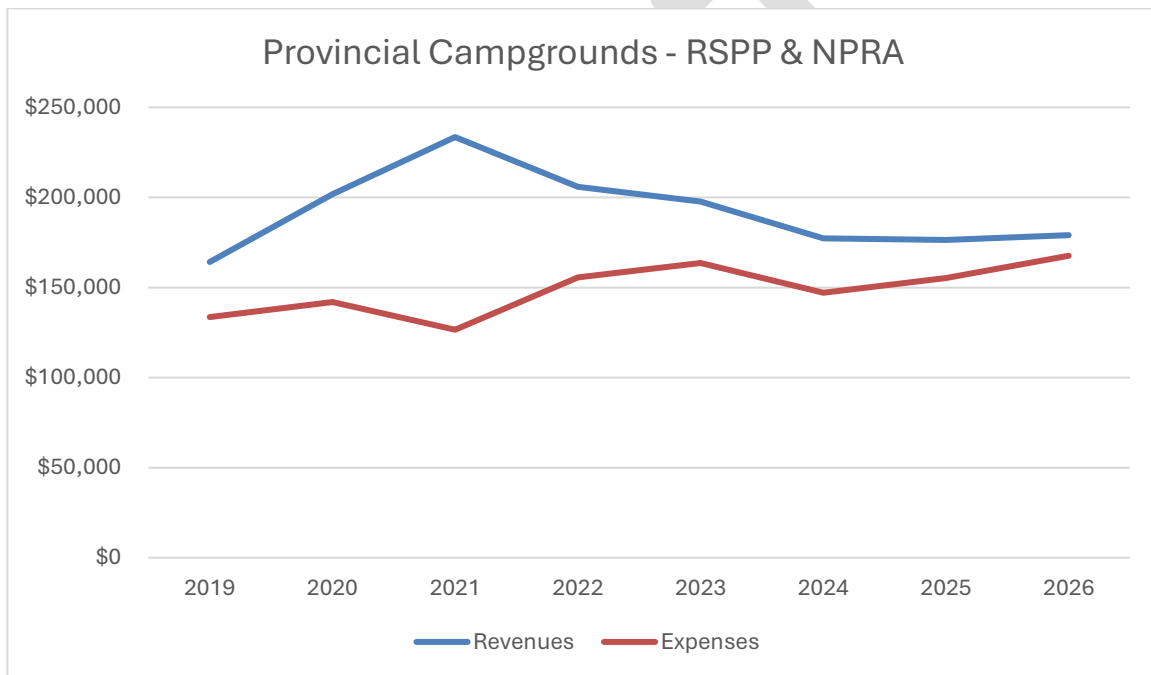
2026 Budget Projections

For 2026:

- Camping rates will remain unchanged from 2024 and 2025.
- Online reservation fees will continue to be borne by campers at the time of booking.
- Revenue and expense projections reflect actual 2025 operating experience.
- Projected 2026 surplus: **\$11,454**

As required under the Provincial Park agreement, any replacement of signage, benches, picnic tables, or other infrastructure must be approved by Council resolution, with costs allocated through the Provincial Park Capital Reserve.

Year	Revenue	Expenses	Surplus
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	\$176,407	\$155,206	\$21,201
2026	\$179,050	\$167,596	\$11,454



Additional Tangible & Operational Benefits

1. Investment Income

The Provincial Park Reserve currently totals **\$103,423.38**. These funds are invested in secure interest-bearing accounts, generating additional revenue. Since 2021, park reserve investment income has totaled approximately **\$11,500**.

2. Cash Flow Advantage

Campground reservation revenue is received early in the calendar year, prior to property tax collection. This improves municipal cash flow and allows funds to remain invested longer, generating additional interest income.

3. Storage & Infrastructure Savings

The Municipality's main Public Works Shop and equipment storage are located within the Provincial Park. If park operations ceased, alternative storage would need to be secured at significant cost to the ratepayer.

4. Shared Equipment Efficiencies

Municipal and park operations share equipment such as:

- Tractor
- Dump trailers
- Ride-on lawn mowers
- Fire trailer

This shared use reduces duplication and lowers overall equipment costs. Without the parks, the full cost of ownership would rest solely with municipal operations.

Conclusion

Continuing to operate Rochon Sands Provincial Park and the Narrows Provincial Recreation Area strengthens the Summer Village's financial position.

In addition to generating positive net revenue, park operations:

- Improve cash flow stability
- Generate investment income
- Reduce infrastructure and equipment costs
- Support responsible long-term reserve planning

As long as operations remain financially positive and continue to provide both direct and indirect benefits to ratepayers, the campgrounds remain an important component of the Summer Village's long-term financial plan.

Capital Budget Summary

The Summer Village is required by legislation to prepare a 5-Year Capital Budget for submission to Alberta Municipal Affairs for 2026 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 2025:

- Hall Street Paving Project (100% complete)
- Rochon Sands Provincial Park Pump House Water System (100% complete)
- Village Square Washroom (95% complete)

Administration proposes the following projects in 2026:

- Boat Launch Improvements, Marina Parking Lot Expansion, and dock replacement
- Side by Side Vehicle
- Shoreline Management Plan
- Recreation Development Plan and Trail System
- Public Works Shop Renovation
- Provincial Park Improvements and Replacements
 - Shop Building Roof Replacement
 - Boat Dock Replacement

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

5 Year Capital Plan

Planned Capital Additions		2026	2027	2028	2029	2030
Equipment & Vehicles						
FORD F150 (Narrows - 1997)						
2006 FORD F250 4X4 (snow plow) 211,000 kms						
2011 DODGE RAM 1500 SLT 216,750 kms					40,000	
210 FORD F-150 222,097 kms						
VEHICLE REPLACEMENT (Side by Side)		30,000				
DAIHATSU HIJET (move to the Narrows)		R2F	R2F	R2F	R2F	R2F
2011 KUBOTA MX 5100 HSD TRACTOR						
JOHN DEERE Z530R MOWER W/54" DECK						
JOHN DEERE Z445 MOWER (Narrows)						
KUBOTA F2690 MOWER & SIDE DISCHARGE DECK						
WATER/FIRE TRAILER W/ Attachments						
NORSTAR DUMP TRAILER						
HYDRAULIC BURN PILE TRAILER		R2F	R2F	R2F	R2F	R2F
TRACTOR HARROWS		2,000				
LOG SPLITTER KC-KCG20LS						2,000
Recreation/Culture						
Village Square - WASHROOM		5,000				
Shoreline Management Plan		32,000				
Public Works						
SHOP RENOVATION	77,000					
WATER LINE		25,000				
HEAT		25,000				
ROOF		15,000				
FOUNDATION		12,000				
Boat Launch						
Boat Launch	181,000					
BL excavation		85,000				
WSP		11,000				
Boat Launch pads replacement (CCBF)		8,800				
Boat Launch pads replacement (MSI/LGFF)		16,200				
Spring - Point		30,000				
boat launch dock		30,000				
Trail System						
Trail System	30,000					
Mobi-Mat		23,000				
Municipal & Park Map		7,000				
Provincial Park (Park Reserves)						
Boat Dock Replacement		10,000				
washroom for Group site H		50,000				
Shower house				100,000		
Water/Wastewater/Drainage						
Water Debenture (Phase 6 & 7)		25,000				
Total Planned Capital Expenditures		442,000	-	100,000	40,000	2,000
Funding Sources						
	2025 YE					
Opening Provincial Park Reserve Balance	103,423	103,423	48,423	53,423	58,423	63,423
Revenues		5,000	5,000	5,000	5,000	5,000
Expenses		(60,000)	-	-	-	-
Closing		48,423	53,423	58,423	63,423	68,423
MSI/LGFF Grant Funds (Including Eligible)	365,913	365,913	165,378	240,378	215,378	250,378
Revenues		74,665	75,000	75,000	75,000	75,000
Expenses		(275,200)	-	(100,000)	(40,000)	(2,000)
Closing		165,378	240,378	215,378	250,378	323,378
CCBF Grant Funds (Including Eligible)	62,532	62,532	(31,268)	(20,268)	(9,268)	1,732
Revenues		11,000	11,000	11,000	11,000	11,000
Expenses		(104,800)	-	-	-	-
Closing		(31,268)	(20,268)	(9,268)	1,732	12,732
Beginning Accumulated Operating Surplus	370,466	370,466	370,466	370,466	370,466	370,466
Beginning Roads Reserve Balance	30,802	30,802	30,802	30,802	30,802	30,802
Beginning Sewer Reserve Balance	21,016	21,016	21,016	21,016	21,016	21,016
Beginning Recreation Reserve Balance	15,665	15,665	15,665	15,665	15,665	15,665
Beginning General Reserve Balance	39,066	39,066	39,066	39,066	39,066	39,066
Ending Reserve/Grant Eligibility Balance	1,008,883	659,548	750,548	741,548	792,548	881,548

3 Year Financial Operating Plan

General Ledger	2026 Budget	2027 Plan	2028 Plan	2029 Plan
REVENUES				
Administration	\$ 19,442	\$ 22,150	\$ 23,350	\$ 24,550
Protective Services	\$ 476	\$ 480	\$ 480	\$ 480
Common Services	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
Planning & Development	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500
Parks & Recreation	\$ 1,050	\$ 1,100	\$ 1,150	\$ 1,200
Provincial Parks	\$ 179,050	\$ 182,000	\$ 185,000	\$ 188,000
Culture	\$ 5,360	\$ 5,360	\$ 5,360	\$ 5,360
Excess Collection of Requisitions	-\$ 65	\$ -	\$ -	\$ -
Taxes	\$ 568,412	\$ 571,254	\$ 588,392	\$ 607,808
Other	\$ 16,500	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL REVENUE	\$ 802,925	\$ 810,544	\$ 832,432	\$ 856,598
EXPENSES				
Council & Legislative	\$ 11,350	\$ 11,350	\$ 11,350	\$ 11,350
Administrative Services	\$ 187,900	\$ 195,416	\$ 201,278	\$ 207,317
Common Office	\$ 11,700	\$ 12,300	\$ 13,000	\$ 13,500
Assessor	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927
Municipal Election	\$ -	\$ -	\$ -	\$ 3,000
Municipal Protective Service	\$ 21,260	\$ 21,898	\$ 22,555	\$ 23,231
Transportation	\$ 85,173	\$ 89,520	\$ 91,834	\$ 93,101
Water Supply	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800
Landfill & Recycling	\$ 15,320	\$ 15,780	\$ 16,253	\$ 16,741
Subdivision & Development	\$ 8,075	\$ 10,800	\$ 11,000	\$ 11,200
Parks & Rec	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391
Prov Parks	\$ 167,596	\$ 171,948	\$ 175,387	\$ 178,895
Culture Expense	\$ 7,330	\$ 7,550	\$ 7,776	\$ 8,010
Contingency	\$ 1,049	\$ -	\$ -	\$ -
Non-Municipal Requisition	\$ 234,401	\$ 241,433	\$ 248,676	\$ 256,136
TOTAL EXPENDITURES	\$ 802,925	\$ 810,544	\$ 832,432	\$ 856,598
SURPLUS/DEFICIT	\$ -	\$ -	\$ -	\$ -

Assessment Values

The total assessment value of property in the Summer Village of Rochon Sands has increased by 0.12% from the previous year. Assessment values used for the current tax year are based on the previous year.

The change in assessment value is affected by:

- Changes in market value based on Real Estate Listings and Sales
- Improvements to properties due to development permits
- Improvements to properties due to safety code permits

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	\$68,693,780	\$488,580	\$69,182,360	+\$1,848,870	+2.75%
2025	\$68,745,660	\$521,270	\$69,266,930	+\$84,570	+0.12%

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 1.5% 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: 2025

Municipal Assessment

Code	Description	Records	Status	Land	Impr.	Other	Total
1	RESIDENTIAL	157	T	38,194,840	29,140,240	0	67,335,080
2	VAC RESIDENTIAL	7	T	1,407,540	0	0	1,407,540
3	COMMERCIAL	1	T	59,350	28,280	0	87,630
4	FARMLAND	1	T	3,040	0	0	3,040
Taxable Total:		166		39,664,770	29,168,520	0	68,833,290
Sub Total:		166		39,664,770	29,168,520	0	68,833,290
Code	Description	Records	Status	Land	Impr.	Other	Total
10	EXEMPT RESIDENTIAL	2	E	421,940	17,860	0	439,800
11	EXEMPT PUBLIC VAC	8	E	1,656,440	0	0	1,656,440
12	EXEMPT VAC RES	1	E	4,200	0	0	4,200
13	EXEMPT PUBLIC	2	E	696,320	235,780	0	932,100
Exempt Total:		13		2,778,900	253,640	0	3,032,540
For Municipal Assessment:		179		42,443,670	29,422,160	0	71,865,830
Grand Totals							
Taxable Total:		166		39,664,770	29,168,520	0	68,833,290
Exempt Total:		13		2,778,900	253,640	0	3,032,540
Parcels: 178		179		42,443,670	29,422,160	0	71,865,830

*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.

2026		
Categories	Mill Rate	% Change
Residential/Farmland	0.004521088	0.0%
Residential/Farmland	0.004543693	0.5%
Residential/Farmland	0.004566299	1.0%
Residential/Farmland	0.004588904	1.5%
Residential/Farmland	0.00461151	2.0%
Residential/Farmland	0.004634115	2.5%
Residential/Farmland	0.004656721	3.0%
Residential/Farmland	0.004679326	3.5%
Residential/Farmland	0.004701932	4.0%
Residential/Farmland	0.004724537	4.5%
Residential/Farmland	0.004747142	5.0%
Non-Residential/Linear	0.008275247	0.0%
Non-Residential/Linear	0.008316623	0.5%
Non-Residential/Linear	0.008357999	1.0%
Non-Residential/Linear	0.008399376	1.5%
Non-Residential/Linear	0.008440752	2.0%
Non-Residential/Linear	0.008440752	2.0%
Non-Residential/Linear	0.008523504	3.0%
Non-Residential/Linear	0.008564881	3.5%
Non-Residential/Linear	0.008606257	4.0%
Non-Residential/Linear	0.008647633	4.5%
Non-Residential/Linear	0.008689009	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	\$310,805.18				
Non-Residential	\$ 725.16				
Linear	\$ 3,588.48				
Total	\$315,118.82				
Calculated Levy		0.5%		Calculated Levy 1.0%	
Residential/Farmland	\$312,359.20	Residential/Farmland	\$313,913.23		
Non-Residential	\$ 728.79	Non-Residential	\$ 732.41		
Linear	\$ 3,606.42	Linear	\$ 3,624.36		
Total	\$316,694.41	Total	\$318,270.00		
Calculated Levy		1.5%		Calculated Levy 2.0%	
Residential/Farmland	\$315,467.26	Residential/Farmland	\$317,021.28		
Non-Residential	\$ 736.04	Non-Residential	\$ 739.66		
Linear	\$ 3,642.31	Linear	\$ 3,660.25		
Total	\$319,845.60	Total	\$321,421.19		
Calculated Levy		2.5%		Calculated Levy 3.0%	
Residential/Farmland	\$318,575.31	Residential/Farmland	\$320,129.33		
Non-Residential	\$ 743.29	Non-Residential	\$ 746.91		
Linear	\$ 3,678.19	Linear	\$ 3,696.13		
Total	\$322,996.79	Total	\$324,572.38		
Calculated Levy		3.5%		Calculated Levy 4.0%	
Residential/Farmland	\$321,683.36	Residential/Farmland	\$323,237.39		
Non-Residential	\$ 750.54	Non-Residential	\$ 754.17		
Linear	\$ 3,714.07	Linear	\$ 3,732.02		
Total	\$326,147.98	Total	\$327,723.57		
Calculated Levy		4.5%		Calculated Levy 5.0%	
Residential/Farmland	\$324,791.41	Residential/Farmland	\$326,345.44		
Non-Residential	\$ 757.79	Non-Residential	\$ 761.42		
Linear	\$ 3,749.96	Linear	\$ 3,767.90		
Total	\$329,299.16	Total	\$330,874.76		

The table below illustrates the taxes paid by high, low, and mid-range ratepayers in 2025.

Residential Examples		2025	
Roll #	Assessment	Taxation	
Roll 53 (High Assessment)	\$ 1,081,620.00	\$4,890.10	
Roll 100 (Mid- Range Assessment)	\$ 433,000.00	\$1,957.63	
Roll 201 (Low Assessment)	\$ 163,550.00	\$ 800.00	

The table below illustrates how the municipal tax rate increase will affect the above properties in 2026, both annually and monthly.

Residential Examples		2026						
Roll #	Assessment	0%	2.00%	3.00%	3.50%	4.00%	4.50%	5.00%
Roll 53	\$ 1,096,480.00	\$4,957.28	\$5,056.43	\$5,106.00	\$5,130.79	\$5,155.57	\$5,180.36	\$5,205.15
Increase from 2025 to 2026	per year	\$ 67.18	\$ 99.15	\$ 148.72	\$ 173.50	\$ 198.29	\$ 223.08	\$ 247.86
	per month	\$ 5.60	\$ 8.26	\$ 12.39	\$ 14.46	\$ 16.52	\$ 18.59	\$ 20.66
Roll 100	\$ 433,380.00	\$1,959.35	\$1,998.54	\$2,018.13	\$2,027.93	\$2,037.72	\$2,047.52	\$2,057.32
Increase from 2025 to 2026	per year	\$ 1.72	\$ 39.19	\$ 58.78	\$ 68.58	\$ 78.37	\$ 88.17	\$ 97.97
	per month	\$ 0.14	\$ 3.27	\$ 4.90	\$ 5.71	\$ 6.53	\$ 7.35	\$ 8.16
Roll 201	\$ 166,660.00	\$ 753.48	\$ 768.55	\$ 776.09	\$ 779.86	\$ 783.62	\$ 787.39	\$ 791.16
Increase from 2025 to 2026	per year	\$ 14.06	\$ 15.07	\$ 22.60	\$ 26.37	\$ 30.14	\$ 33.91	\$ 37.67
	per month	\$ 1.17	\$ 1.26	\$ 1.88	\$ 2.20	\$ 2.51	\$ 2.83	\$ 3.14

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

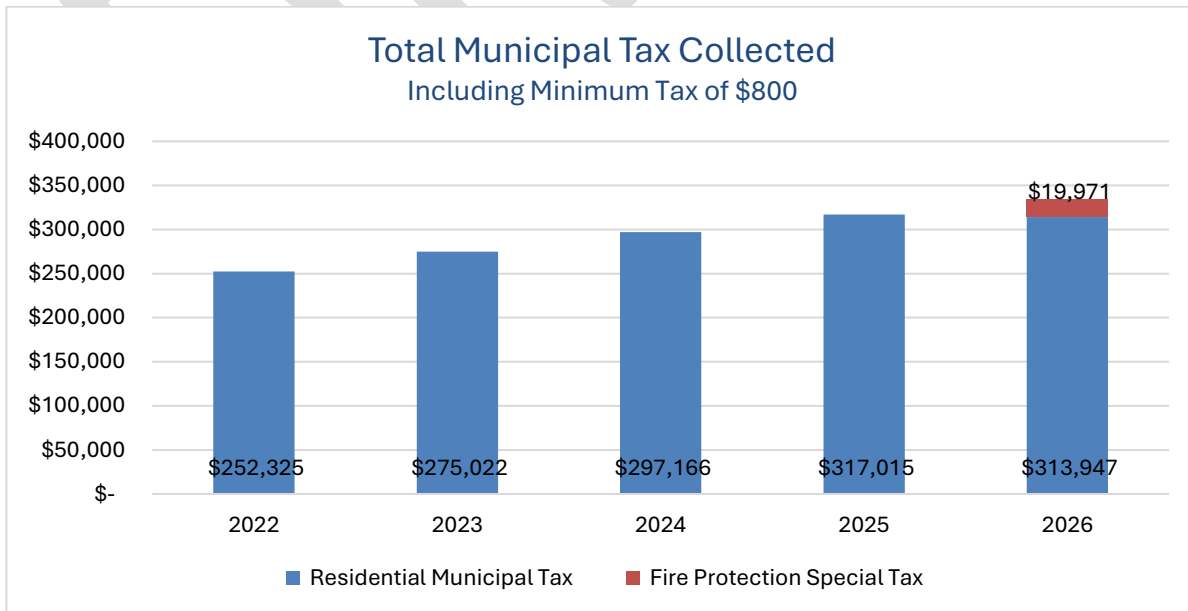
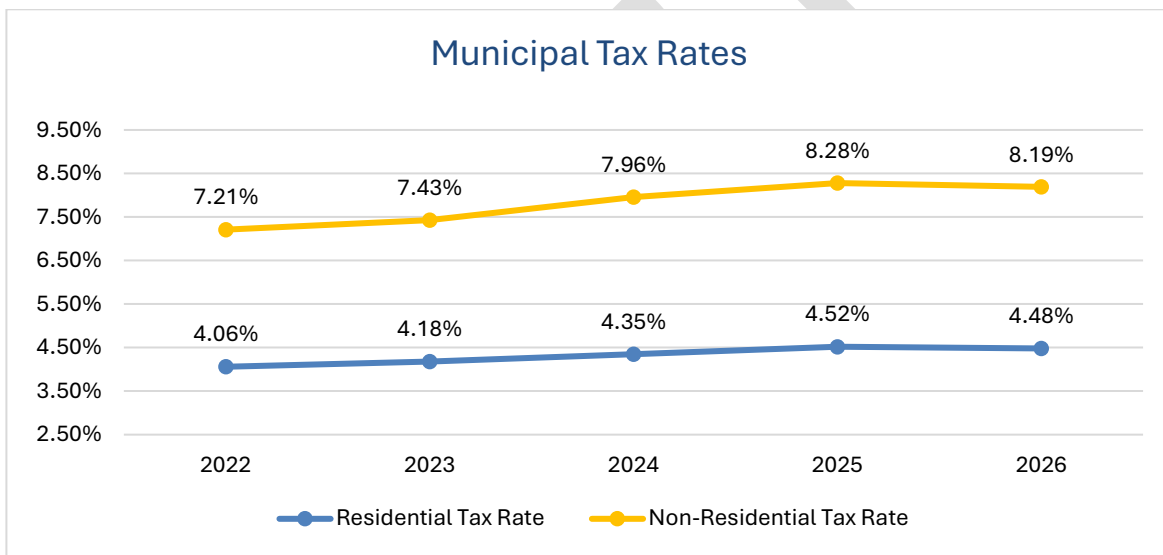
2026 Municipal Tax Recommendation

Based on the **2026 Operating Budget**, the total amount of municipal taxation required is **\$333,918**, including the cost of fire protection services provided through the County of Stettler.

Administration is recommending **1% decrease to the municipal tax rate for 2026**, while introducing a **Fire Protection Special Tax** as a separate line item on property tax notices. In previous years, the cost of fire protection services was included within the general municipal tax rate.

As illustrated in the charts below, municipal taxation in recent years has increased by approximately **\$20,000 annually**. With property assessments remaining relatively stable, reducing the tax rate slightly, while separating the fire protection cost results in a similar overall trend in total taxation.

This approach improves **transparency in how fire protection services are funded**, while maintaining Council's consistent approach to municipal taxation.



Property Tax Comparisons

High Assessed Property – Roll 53

	2025	2026	\$ Change	% Change
Assessment	\$ 1,081,620.00	\$ 1,096,480.00	\$ 14,860.00	1.37%
Municipal	\$ 4,890.10	\$ 4,907.71	\$ 17.61	0.36%
School	\$ 2,772.64	\$ 3,057.03	\$ 284.39	10.26%
Seniors Housing	\$ 442.93	\$ 645.25	\$ 202.32	45.68%
Special Fire Tax	\$ -	\$ 120.00	\$ 120.00	N/A
TOTAL TAXES	\$ 8,105.67	\$ 8,730.00	\$ 624.33	7.70%
Monthly Tax Rate	\$ 675.47	\$ 727.50	\$ 52.03	7.70%

Average Assessed Property – Roll 48

	2025	2026	\$ Change	% Change
Assessment	\$ 433,000.00	\$ 433,380.00	\$ 380.00	0.09%
Municipal	\$ 1,957.63	\$ 1,939.76	-\$ 17.88	-0.91%
School	\$ 1,295.73	\$ 1,354.04	\$ 58.31	4.50%
Seniors Housing	\$ 206.99	\$ 285.80	\$ 78.81	38.07%
Special Fire Tax	\$ -	\$ 120.00	\$ 120.00	N/A
TOTAL TAXES	\$ 3,460.35	\$ 3,699.60	\$ 239.25	6.91%
Monthly Tax Rate	\$ 288.36	\$ 308.30	\$ 19.94	6.91%

Low Assessed Property – Roll 201 (affected by minimum tax)

	2025	2026	\$ Change	% Change
Assessment	\$ 163,550.00	\$ 166,660.00	\$ 3,110.00	1.90%
Municipal	\$ 800.00	\$ 800.00	\$ -	0.00%
School	\$ 419.25	\$ 464.66	\$ 45.41	10.83%
Seniors Housing	\$ 66.97	\$ 98.08	\$ 31.11	46.45%
Special Fire Tax	\$ -	\$ 120.00	\$ 120.00	N/A
TOTAL TAXES	\$ 1,286.22	\$ 1,482.73	\$ 196.51	15.28%
Monthly Tax Rate	\$ 107.19	\$ 123.56	\$ 16.38	15.28%



SUMMER VILLAGE OF ROCHON SANDS

STATEMENT OF OPERATING REVENUE & EXPENDITURES

For the Period Ending February 28, 2026

General Ledger	Description	2025 YTD Actual	2026 YTD Actual	2025 Budget
*	General Administration	(292.70)	(49.75)	(19,992.00)
*	Protective Services	476.00	476.00	(3,273.00)
*	Common Services	0.00	0.00	(9,200.00)
*	Planning & Development	(2,143.16)	(250.00)	(6,700.00)
*	Recreation & Parks	0.00	0.00	(936.00)
*	Provincial Parks	(13,503.35)	(14,201.46)	(188,950.00)
*	TOTAL Culture	0.00	(366.85)	(5,360.00)
*	Taxes	0.00	0.00	(523,305.00)
*	Other Revenue	(217.03)	(2,151.72)	(12,000.00)
**	TOTAL REVENUE	(15,680.24)	(16,543.78)	(769,716.00)
*	Council & Legislative	0.00	21.98	10,700.00
*	General Administration	29,053.32	31,295.54	185,320.00
*	Common Office	878.50	774.24	12,500.00
*	Assessor	0.00	0.00	9,960.00
*	Municipal Election	0.00	0.00	5,000.00
*	Policing	0.00	0.00	11,350.00
*	Fire Fighting & Preventive	0.00	0.00	21,000.00
*	Disaster Services	0.00	0.00	8,100.00
*	Ambulance	0.00	0.00	0.00
*	Bylaw Enforcement	0.00	0.00	500.00
*	Transportation	13,500.66	3,607.65	81,050.00
*	Water Department	0.00	0.00	6,800.00
*	Landfill & Recycling	170.00	290.00	14,822.00
*	Planning & Development	1,705.55	240.63	10,850.00
*	Parks & Recreation	825.50	1,314.28	18,650.00
*	Provincial Parks	8,446.47	10,583.39	159,736.00
*	Culture	237.89	510.45	7,112.00
*	Contingency	0.00	0.00	0.00
*	Requisitions	0.00	10,180.50	206,265.00
**	TOTAL EXPENSES	54,817.89	58,818.66	769,715.00
***	(SURPLUS)/DEFICIT-Before Amort	39,137.65	42,274.88	(1.00)

*** End of Report ***



SUMMER VILLAGE OF ROCHON SANDS

Cheque Listing For Council for February 2026

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20260008	2026-02-10	641619 ALBERTA LTD.	27	2025 YE ACCOUNTING ASSISTANCE	409.50	409.50
20260009	2026-02-10	CHAPPELL BENOIT, HOLLY	Feb 4, 2026	FIRST AID, TRAVEL, SUBSISTANCE	360.11	360.11
20260010	2026-02-10	COUNTY OF STETTLER	COS013513	2025 EMERGENCY MANAGEMENT	6,501.32	6,501.32
20260011	2026-02-10	HILLER, DANIEL ROBERT	2025-StApp	2025 STAFF APPRECIATION	259.40	259.40
20260012	2026-02-10	JACOBSON, JOHN	202602	FEB BENEFITS	216.04	216.04
20260013	2026-02-10	STETTLER HOME HARDWARE	143959	WATER FOR OFFICE	9.00	9.00
20260014	2026-02-10	WSP CANADA INC.	20348343	BOAT LAUNCH ENGINEERING	3,596.25	3,596.25
20260015	2026-02-11	DESCHAMPS MATS SYSTEMS, INC.	7032	MOBI MAT FOR ACCESSIBLE TRAIL	22,324.05	22,324.05
(EFT) 20262027	2026-02-10	ALBERTA MUNICIPALITIES	26-1063903	JAN POWER	1,933.67	3,052.24
(EFT) 20262027			RG202601-193	2026 AB MUNIS MEMBERSHIP	1,118.57	
(EFT) 20262028	2026-02-10	APEX (11948775)	050400455816	JAN PARK OFFICE NATURAL GAS	131.65	131.65
(EFT) 20262029	2026-02-10	APEX (11948783)	050400455817	JAN PARK SHOP NATURAL GAS	300.37	300.37
(EFT) 20262030	2026-02-10	APEX (15258148)	050100454137	JAN COMMUNITY HALL/OFFICE NATI	357.71	357.71
(EFT) 20262031	2026-02-10	CANADA REVENUE AGENCY	202601	JAN 14 PAYROLL REMITTANCE	2,301.42	4,454.50
(EFT) 20262031			202602	JAN 19 PAYROLL REMITTANCE	2,153.08	
(EFT) 20262032	2026-02-10	CINDER MSP	3106	FEB COMPUTER MAINT	113.40	113.40
(EFT) 20262033	2026-02-10	GOVERNMENT OF ALBERTA, ALBERTA LAND TITLE:	14	LAND TITLES	10.00	10.00
(EFT) 20262034	2026-02-10	LET'S CAMP HOLDINGS	53154	MANUAL BOOKING FEE	24.25	24.25
(EFT) 20262035	2026-02-10	PARKLAND REGIONAL LIBRARY	260185	Q1 LIBRARY REQUISITION 2026	254.37	254.37
(EFT) 20262036	2026-02-10	RBC VISA	202602	FEB VISA PAYMENT	1,355.92	1,355.92
(EFT) 20262037	2026-02-10	TELUS COMMUNICATION (1819)	90	JAN OFFICE PHONE	30.07	30.07
(EFT) 20262038	2026-02-10	TELUS COMMUNICATIONS (9894)	20	JAN PARK OFFICE PHONE	30.07	30.07
(EFT) 20262039	2026-02-10	TELUS MOBILITY	54	JAN CELL PHONE	58.50	58.50
(EFT) 20262040	2026-02-12	JACOBSON, JOHN C				
(EFT) 20262041	2026-02-12	CHAPPELL BENOIT, HOLLY R				
(EFT) 20262042	2026-02-12	WITTS, QUENTIN				
(EFT) 20262043	2026-02-26	JACOBSON, JOHN C				
(EFT) 20262044	2026-02-26	CHAPPELL BENOIT, HOLLY R				
(EFT) 20262045	2026-02-26	WITTS, QUENTIN				

Total 54,070.39

*** End of Report ***

**SUMMER VILLAGE OF ROCHON SANDS
BANK RECONCILIATION
28-Feb-26**

Balance at End of Previous Month	\$	107,681.77
ADD: General Receipts		38,657.49
Interest Earned		0.00
Investments Matured		<u>0.00</u>
SUBTOTAL		146,339.26
LESS: General Disbursements		65,881.45
Investments		0.00
Returned Cheques		0.00
SUBTOTAL		<u>65,881.45</u>
NET BALANCE AT END OF CURRENT MONTH - GENERAL	\$	<u>80,457.81</u>
Balance at End of Month - Bank		102,900.22
ADD: Outstanding Deposits		0.00
LESS: Outstanding Cheques		<u>22,442.41</u>
NET BALANCE AT END OF CURRENT MONTH - GENERAL	\$	<u>80,457.81</u>
INVESTMENTS:		
RBC Reserve Account		38,778.38
RBC Interest Earning Account		50,407.61
RBC Campground Account		1,715.93
ATB Investment High Interest Savings Account		301,910.85
ATB Investment- Non-redeemable GIC Maturing Dec 11, 2026 @ 3.1%		<u>350,000.00</u>
SUBTOTAL		<u>742,812.77</u>
TOTAL CASH ON HAND AND ON DEPOSIT	\$	823,270.58

MAYOR

CHIEF ADMINISTRATIVE OFFICER



Meeting: Regular Council
Meeting Date: March 10, 2026
Originated by: Holly Chappell Benoit – Office Manager
Title: Bylaw #279-26 Repeal of Obsolete and Outdated Bylaws (MGA s.63)
Agenda Item Number: 9.1

Background

Section 63(1) of the *Municipal Government Act* (MGA), RSA 2000, c. M-26, provides that: “A council may, by bylaw, revise any of its bylaws or any one or more provisions of them in accordance with this section.” Further, Section 63(2) authorizes Council to omit or remove bylaws that are transitional in nature or no longer applicable. Administration has completed a comprehensive review of the Summer Village’s Bylaw Index. During this review, it was identified that several bylaws remain technically in force despite being:

- Replaced by newer bylaws;
- Rescinded by resolution rather than by bylaw;
- Amendments to bylaws that have since been repealed;
- Organizational or appointment-based and therefore spent;
- Obsolete due to legislative change.

Although Council previously replaced many of these instruments, formal repeal was not completed at the time of replacement. Under the MGA, bylaws remain legally enforceable until repealed by bylaw. As a result, the legislative record currently reflects redundant or inactive bylaws. This repeal bylaw corrects that record.

Discussion

Administration’s review identified five primary governance deficiencies requiring correction.

1. Bylaws Improperly “Rescinded” by Resolution

Several bylaws were noted in the Bylaw Index as having been rescinded by Council Resolution (notably Resolution 2019-007). Under the MGA, a bylaw may only be repealed by another bylaw. A resolution does not have legal authority to repeal a bylaw. Accordingly, the following bylaws remain technically in force despite being referenced as rescinded:

- 73 – Regional Recreation Board
- 102 – Creation of Municipal Library
- 105 – Revision of Bylaw #73
- 128 – Building Permit Bylaw
- 185-04 – Traffic Control Bylaw

Bylaw 279-26 corrects this procedural deficiency by formally repealing these bylaws.

2. Amendment Bylaws Whose Parent Bylaws Have Been Repealed

Certain bylaws amend earlier bylaws that have since been repealed or replaced. When a parent bylaw is repealed, its amending bylaws serve no independent legislative purpose but remain technically active unless formally repealed.

This applies to:

- 165 – Revision of BLIDP (Amends 156)
- 167 – Revision of BLIDP (Amends 156/165)
- 188-04 – Amendment to Bylaw 182

Repeal ensures internal legislative consistency.

3. Superseded or Replaced Bylaws

Several bylaws have been replaced by modern equivalents but were not formally repealed at the time of replacement, including:

- 182 – Adoption of Municipal Development Plan (replaced by Bylaw 241-18)
- 246-19 – Regional Emergency Management Agency (intended to be repealed by Bylaw 261-22 but not properly captured due to drafting error)

These remain active only due to administrative oversight.

4. Legacy E9-1-1 Service Bylaws (1997)

- Bylaw 153 – Recovery of Costs for E9-1-1 Service
- Bylaw 154 – E9-1-1 Service

These bylaws established enhanced 911 service agreements and fee recovery mechanisms tied to the exchange-based TELUS model in place at the time.

Since 1997:

- Provincial enhanced 911 governance has evolved significantly;
- Funding and cost recovery models have changed;
- Municipal participation is now structured under updated provincial frameworks;
- The original exchange-fee mechanism described in these bylaws is no longer applicable.

Although operationally obsolete, these bylaws were never formally repealed and remain technically active. Their repeal removes outdated fee language and eliminates potential confusion regarding current emergency service funding structures.

5. Spent Organizational Bylaws

Certain bylaws were organizational or appointment-based in nature and are no longer operative, including:

- 88 – Appointment of Secretary Treasurer
- 96 – Appointment of Secretary Treasurer
- 129 – Appointment of Secretary Treasurer

These bylaws are historical instruments with no ongoing regulatory function.

Legislative Integrity and Risk Mitigation

Failure to formally repeal outdated bylaws creates:

- Legislative ambiguity
- Enforcement uncertainty
- Audit risk
- Governance inconsistency
- Public transparency concerns

Bylaw 279-26:

- Aligns the Bylaw Index with actual practice;
- Eliminates conflicting instruments;
- Corrects improper reliance on resolutions for repeal;
- Protects prior actions through a savings clause;
- Confirms repeal is administrative in nature and does not create new policy.

This is legislative housekeeping and risk mitigation.

Financial Implications

None. This is administrative housekeeping and does not create regulatory or service changes.

Legislative / Bylaw Implications

Authority: *Municipal Government Act*, s.63.

Relevant additional legislation affected through replacement:

- *Emergency Management Act* (regional emergency governance framework updates)
- Planning & Development provisions under MGA Part 17
- Provincial enhanced 911 governance structure

The proposed repeal does not impact current operative bylaws.

Tax rate bylaws and other year-specific statutory instruments are intentionally excluded, as they form part of the permanent financial and legal record of the municipality.

Options

1. Grant first, second, and third readings of Bylaw 279-26.
2. Amend the list of bylaws proposed for repeal.
3. Defer for further review.

Recommendation

That Council give First, Second, and Third Readings to Bylaw 279-26 Repeal of Obsolete and Outdated Bylaws Bylaw.

Recommended Council Motions (if all 3 readings are at the same Council meeting)

Motion 1 – First Reading

THAT Council give first reading to Bylaw No. 279-26 Repeal of Obsolete and Outdated Bylaws Bylaw.

Motion 2 – Second Reading

THAT Council give second reading to Bylaw No. 279-26 Repeal of Obsolete and Outdated Bylaws Bylaw.

Motion 3 – Unanimous Consent

THAT Council, by unanimous consent, agree to consider Third Reading of Bylaw No. 279-26 Repeal of Obsolete and Outdated Bylaws Bylaw at this meeting.

Motion 4 – Third Reading

THAT Council give Third Reading to Bylaw No. 279-26 Repeal of Obsolete and Outdated Bylaws Bylaw.

Summer Village of Rochon Sands In the Province of Alberta Bylaw #279-26

“Repeal of Obsolete and Outdated Bylaws Bylaw”

WHEREAS Pursuant to section 63 of the Municipal Government Act, RSA 2000, c. M-26, as amended, Council may revise, consolidate, or repeal bylaws of the municipality;

AND WHEREAS Council of the Summer Village of Rochon Sands has reviewed certain historical bylaws and determined that they are obsolete, expired, spent, transitional in nature, superseded by subsequent bylaws or legislation, or otherwise no longer required;

AND WHEREAS Council considers it advisable to formally repeal such bylaws in order to maintain an accurate and up-to-date legislative record;

NOW THEREFORE the Council of the Summer Village of Rochon Sands, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

1.1 This bylaw may be cited as the “**Repeal of Obsolete and Outdated Bylaws Bylaw.**”

2. REPEAL

2.1 The following bylaws are hereby repealed in their entirety:

Bylaw No.	Year	Short Title / Subject
73	1977	Regional Recreation Board
88	1981	Appointment of Secretary Treasurer
96	1984	Appointment of Secretary Treasurer
102	1984	Creation of Municipal Library for Rochon Sands
105	1984	Revision of Bylaw No. 73 – Regional Recreation Board
128	1991	Building Permit Bylaw
129	1992	Appointment of Secretary Treasurer
153	1997	Recovery of Costs for E9-1-1 Service
154	1997	E9-1-1 Service
165	1998	Revision of BLIDP – May 1998 (Amends Bylaw 156)
167	1999	Revision of BLIDP
182	2003	Adoption of Municipal Development Plan
185-04	2004	Traffic Control Bylaw
188-04	2004	Amendment to Bylaw No. 182
246-19	2019	Regional Emergency Management Agency

2.2 The repeal of the above bylaws is administrative in nature and does not create new policy or regulatory change.

3. SAVINGS PROVISION

3.1 The repeal of the above bylaws does not:

- a. revive any bylaw previously repealed;

- b. affect any act done, right acquired, obligation incurred, offence committed, or proceeding commenced under the repealed bylaws; or
- c. affect any resolution, agreement, approval, decision, or authorization made pursuant to the repealed bylaws.

4. SEVERABILITY

4.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, that portion shall be severed and the remainder of the Bylaw shall remain in full force and effect.

5. EFFECTIVE DATE

5.1 This bylaw shall come into force and effect on the date it receives **third reading and is signed**.

READ A FIRST TIME this ____ day of _____ 2026.

READ A SECOND TIME this ____ day of _____ 2026.

Given UNANIMOUS consent to proceed to THIRD READING this ____ day of _____ 2026.

READ A THIRD TIME this ____ day of _____ 2026.

Mayor

Chief Administrative Officer



INFORMATION REPORT

Meeting:	Regular Council
Meeting Date:	March 10, 2026
Originated by:	John Jacobson - Chief Administrative Officer
Title:	Parkland Community Planning Services (PCPS) – Special Meeting Notice
Agenda Item Number:	9.2

PURPOSE

To provide Council with information regarding a Special Meeting of Parkland Community Planning Services (PCPS) scheduled for March 26, 2026, at 9:30 a.m. at the County of Stettler. This report is for information purposes only—no Council decision is required at this time.

BACKGROUND

Administration received notice of a Special Meeting of Parkland Community Planning Services (PCPS).
Special Meeting Request

The meeting has been requested in accordance with the PCPS membership agreement. Six member municipalities have agreed to the special session:

- Town of Ponoka
- County of Stettler
- Village of Clive
- Village of Alix
- Town of Penhold
- Town of Bentley

The objective of the Special Meeting is to determine the potential closure of PCPS due to insufficient funding. The notice also indicates that a decision will be required regarding the Subdivision and Development Appeal Board (SDAB).

The meeting is scheduled for Thursday, March 26, 2026. Participation will be available in person and via Microsoft Teams. Councillor Darren Benson is the Summer Village's appointed representative to PCPS.

CURRENT STATUS

The PCPS Board has advised that it does not foresee the organization continuing operations due to financial constraints.

No formal decision has been made at this time. The purpose of the March 26 meeting is to allow member municipalities to discuss and determine whether PCPS will cease operations and how to address associated matters, including SDAB responsibilities.

Administration will monitor developments and ensure the Summer Village is represented at the meeting.

IMPLICATIONS

- **Financial Implications:**

No immediate financial impact at this time. If PCPS dissolves, the Summer Village may incur increased planning service costs and/or administrative costs associated with securing alternative SDAB services.

- **Operational Implications:**

If PCPS ceases operations, the Summer Village will need to establish alternative planning support for development permits, subdivision referrals, long-range planning, and SDAB administration. This may require new service agreements or independent contracting arrangements.

- **Public/Stakeholder Implications:**

Planning and development applicants could experience service transition impacts depending on the timing and structure of any dissolution.

- **Legal/Regulatory Considerations:**

Under the Municipal Government Act (MGA), municipalities are required to maintain access to development authority and SDAB functions. Any dissolution of PCPS would require the Summer Village to ensure continued compliance with MGA requirements through alternative arrangements.

NEXT STEPS

Administration will monitor the outcome of the March 26, 2026, Special Meeting and report back to Council with further information and, if necessary, recommendations regarding service delivery options.

ATTACHMENTS

- Notice of Special Meeting – Parkland Community Planning Services (PCPS)

Notice of Special Meeting: Parkland Community Planning Services (PCPS)

To members of Parkland Community Planning Services:

The board has requested a special meeting, in accordance with our membership agreement, the following six members have agreed to this special session:

- Town of Ponoka
- County of Stettler
- Village of Clive
- Village of Alix
- Town of Penhold
- Town of Bentley

The special meeting is scheduled for Thursday, March 26, 2026. Dionne will send out invitations with the time and place. Participation will be available both in person and through Microsoft Teams to accommodate all members.

The objective of this special meeting is to determine the closure of Parkland Community Planning Services (PCPS). The board has reviewed the financial situation and, regrettably, cannot foresee PCPS continuing due to insufficient funding. There will also be a decision needed regarding the SDAB. This will be discussed at the meeting.

The board strongly encourages all members to attend, as your participation is crucial to this important decision.



Request for Decision

Meeting:	Regular Council
Meeting Date:	March 10, 2026
Originated by:	John Jacobson - Chief Administrative Officer
Title:	RFD - Council Direction – Letter of Support for Provincial Aquatic Invasive Species (AIS) Task Force Recommendations
Agenda Item Number:	9.3

Background / Proposal / Issue:

Aquatic Invasive Species (AIS) are non-native plants and animals that can cause serious environmental, economic, and infrastructure damage once introduced into lakes and waterways. Of particular concern in Alberta are **zebra mussels, quagga mussels, and flowering rush**. Once established, AIS are extremely difficult—and often impossible—to eradicate.

The Province of Alberta recently convened a **Provincial Aquatic Invasive Species (AIS) Task Force** to assess risks and recommend improvements to Alberta's AIS prevention framework. The Task Force identified significant threats to:

- Municipal and regional water infrastructure
- Irrigation systems critical to food production
- Water quality, shoreline health, and aquatic ecosystems
- Recreational lakes and associated local economies

These risks are particularly relevant to lake-based municipalities such as the Summer Village of Rochon Sands. Buffalo Lake is a shared regional water body relied upon for recreation, tourism, irrigation, and environmental value. The introduction of AIS into Buffalo Lake would have long-term and potentially irreversible impacts.

The **Association of Summer Villages of Alberta (ASVA)** has requested that all member municipalities participate in a coordinated advocacy effort by submitting letters to the Provincial Government in support of the Task Force's recommendations and their timely implementation.

Administration is seeking Council direction to prepare and submit a formal letter of support, for the Mayor's signature, on behalf of Council.

Discussion / Options / Benefits / Disadvantages:

Administration is requesting that Council consider directing the CAO to prepare a letter of support endorsing the Provincial AIS Task Force recommendations.

Benefits:

- Demonstrates Council's commitment to protecting Buffalo Lake's water quality and long-term sustainability.
- Aligns Rochon Sands with ASVA and other lake-based municipalities in a coordinated provincial advocacy effort.
- Supports proactive prevention measures, which are significantly more cost-effective than responding after AIS introduction.
- Provides clarity to the public that Council is engaged in regional and provincial water protection initiatives.

Disadvantages:

- There are no identified disadvantages associated with submitting a letter of support.

Options:

1. Direct Administration to prepare and submit the letter of support for the Mayor's signature.
2. Direct Administration to revise the letter prior to submission.
3. Decline to participate in the ASVA letter-writing campaign.

Costs / Source of Funding (if applicable):

There are no additional costs associated with this request.

Recommended Action:

Administration recommends that Council direct the Chief Administrative Officer to prepare a letter of support endorsing the Provincial Aquatic Invasive Species (AIS) Task Force recommendations, for the Mayor's signature, and submission to the Province of Alberta and relevant Ministers.

Proposed Motion by Council:

That Council of the Summer Village of Rochon Sands direct the Chief Administrative Officer to prepare a letter of support endorsing the Provincial Aquatic Invasive Species (AIS) Task Force recommendations, for the Mayor's signature, to be submitted on behalf of Council to the Province of Alberta and relevant Ministers.

Appendix A – Draft Letter of Support

(For Mayor's Signature – Subject to Council Direction)

DATE

The Honourable **Grant Hunter**
Minister of Environment and Protected Areas
204 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6
via email: epa.minister@gov.ab.ca

Re: Urgent Action on Aquatic Invasive Species (AIS) Task Force Recommendations

Dear Minister Hunter,

On behalf of the Council of the **Summer Village of Rochon Sands**, located on **Buffalo Lake**, I am writing to express Council's strong support for the recommendations of the Provincial Aquatic Invasive Species (AIS) Task Force and to urge their timely implementation.

The Task Force report clearly outlines the significant risks that zebra mussels, quagga mussels, and flowering rush pose to irrigation systems, municipal water infrastructure, food production, and water quality. These concerns were also raised by municipalities at the recent ASVA Convention. For lake-based communities such as ours, effective AIS prevention is essential to protecting water quality, safeguarding infrastructure, and preserving the long-term environmental and economic health of Alberta's lakes.

Council strongly encourages the Province to act swiftly on the Task Force's recommendations. In particular, we believe the proposed **dip tank pilot project** represents a practical and proactive enhancement to Alberta's existing AIS prevention framework. Advancing this pilot as soon as possible would meaningfully strengthen Alberta's defenses against high-risk watercraft while providing valuable data to inform broader provincial deployment.

The Summer Village of Rochon Sands stands ready to support the Province through continued advocacy, cooperation, and coordination with regional and local stakeholders. We appreciate the Province's leadership on this issue and thank you for your attention to this urgent and important matter.

Sincerely,

Mayor Dan Hiller

On behalf of Council

Summer Village of Rochon Sands

cc:

The Honourable Daniel Smith, Premier of Alberta - email: premier@gov.ab.ca

The Honourable RJ Sigurdson, Minister of Agriculture and Irrigation – email: AGRIC.Minister@gov.ab.ca

The Honourable Devin Dreeschen, Minister of Transportation and Economic Corridors – email: transportation.minister@gov.ab.ca

Chief of Staff Christopher Thresher – email: Christopher.thresher@gov.ab.ca

The Honourable Nate Horner, MLA



Meeting: Regular Council
Meeting Date: March 10, 2026
Originated by: John Jacobson - Chief Administrative Officer
Title: Fire Protection Special Tax Bylaw and 2026 Fire Protection Cost Recovery
Agenda Item Number: 9.4

PURPOSE

To establish a **Fire Protection Special Tax Bylaw** that enables the Summer Village of Rochon Sands to **recover the annual cost of fire protection services provided to the municipality** through a transparent, equitable, and auditable special tax applied to **taxable parcels**, with the **annual amount set through the Tax Rate Bylaw**.

The Fire Protection Special Tax is intended to **recover the existing cost of fire protection services invoiced to the municipality by the County of Stettler**. This bylaw does not create a new service or increase municipal revenue; it improves transparency by identifying the fire protection cost separately on property tax notices.

BACKGROUND

The Summer Village of Rochon Sands receives fire protection services through a service arrangement with the **County of Stettler**. The County invoices the Summer Village annually for fire protection costs.

For the 2026 taxation year, the Summer Village will be invoiced:

- **County of Stettler Fire Protection Invoice (2026): \$19,971.16**

Administration is recommending a **Fire Protection Special Tax** to recover this cost in a manner that is:

- **Transparent** (shown as a distinct line item on tax notices and in the budget)
- **Equitable** (shared across the taxable parcels that receive the service)
- **Efficient** (bylaw does not need to be amended each year)
- **Auditor-proof** (clear authority and clear annual levy mechanism)

LEGISLATIVE AUTHORITY

Section 382 of the **Municipal Government Act (MGA)** authorizes municipalities to impose a **special tax for a specific purpose** and to apply it to all or a defined subset of properties (e.g., by area or class).

This bylaw is intended to establish the **authority and framework** for a Fire Protection Special Tax. The **annual dollar amount** will be confirmed each year through the municipality's **Property Tax Rate Bylaw**.

DISCUSSION / RATIONALE

Why a Special Tax (instead of absorbing in the mill rate)?

A fire protection special tax:

- clearly identifies the **true cost of fire protection services**
- avoids “hiding” the fire cost within the general municipal rate
- supports consistent messaging to residents: this is **cost recovery** for a specific service, not a new program

Council may still choose to recover fire protection costs through the general mill rate, but the special tax approach is a common and defensible model for summer villages and small municipalities.

Why a Per-Parcel Method?

Fire protection service availability applies broadly across the municipality regardless of assessed value. A **flat per-parcel approach** is commonly used for services that are **shared and universal**, such as fire protection, street lighting, or recreation service charges.

This also avoids disproportionately shifting costs to higher-assessment properties when service access is generally uniform.

Why “Taxable Parcels” Language?

Using “taxable parcels” (rather than “all properties”) is important to:

- avoid inadvertently capturing **exempt properties**
- avoid confusion or implementation issues with **linear property assessments**, which are taxed differently and generally do not fit per-parcel charges

2026 CALCULATION (FOR INFORMATION)

For 2026, Administration’s calculation is:

- **Total fire invoice:** \$19,971.16
- **Taxable parcels:** 166
- **Per taxable parcel:** $\$19,971.16 \div 166 = \mathbf{\$120.31}$

Accordingly, Administration will include **\$120.31 per taxable parcel** as the Fire Protection Special Tax amount in the **2026 Tax Rate Bylaw** (as the annual levy mechanism).

Note: Council could direct rounding for communications simplicity; however, Administration recommends using the exact calculated amount when the intent is full cost recovery.

FINANCIAL IMPLICATIONS

Revenue (Cost Recovery):

- Fire Protection Special Tax (2026): **\$19,971** (estimated, based on full recovery)

Expense:

- County of Stettler Fire Protection Services (2026): **\$19,971**

Net municipal impact: \$0 (cost recovery)

- Fire Protection Services Expense: \$19,971.16
- Fire Protection Special Tax Revenue: (\$19,971.16)
- Net Fire Protection Cost: \$0

This bylaw does not increase municipal revenue; it separates the cost of fire protection services into a dedicated line item so residents can clearly see the cost of providing fire protection services.

STRATEGIC PLAN ALIGNMENT

The proposed Fire Protection Special Tax Bylaw aligns with the Summer Village of Rochon Sands **2026–2029 Strategic Plan**, specifically **Pillar 4 – Community Well-Being & Engagement**, which identifies the objective to *“Strengthen Fire Protection and Emergency Preparedness.”*

Establishing a dedicated Fire Protection Special Tax improves transparency in how fire protection services are funded and supports Council’s commitment to maintaining reliable emergency response services for the community.

This approach also supports the municipality’s ongoing participation in regional fire service arrangements with the County of Stettler and potential future regional governance models intended to strengthen long-term emergency response capacity for the Buffalo Lake region.

Transparent funding of essential emergency services also supports the Strategic Plan’s broader goals of responsible fiscal management and sustainable municipal services under **Pillar 3 – Fiscal & Asset Sustainability**.

IMPLEMENTATION / ADMINISTRATION

If Council passes the bylaw:

1. Administration will calculate the annual per-parcel amount during the annual taxation process.
2. The annual amount will be **formally levied through the Property Tax Rate Bylaw**.
3. The Fire Protection Special Tax will appear as a **separate line item on tax notices**.
4. Administration may include a short explanation in the tax notice cover letter or resident communication to pre-empt confusion (i.e., not a new service; a transparent cost-recovery line item).

RISKS / CONSIDERATIONS

- **Public perception:** Residents may initially interpret a new line item as a “new tax.” Mitigation: clear messaging that it is **cost recovery for an existing service**.
- **Consistency:** Using a formula bylaw avoids annual amendments and supports consistent implementation year to year.
- **Tax roll integrity:** “Taxable parcels” language reduces risk of misapplication to exempt or linear accounts.

OPTIONS

Option 1 (Recommended):

Pass the Fire Protection Special Tax Bylaw and levy the annual amount through the Tax Rate Bylaw.

Option 2:

Do not establish a special tax; recover the cost through the general municipal tax rate.

Option 3:

Adopt the special tax but direct a different allocation method (e.g., by assessment value). (Administration does not recommend for fire protection due to service nature and communication complexity.)

RECOMMENDED MOTIONS

Motion 1

That Council give **First Reading** to **Bylaw No. 280-26, Fire Protection Special Tax Bylaw**.

Motion 2

That Council give **Second Reading** to **Bylaw No. 280-26, Fire Protection Special Tax Bylaw**.

Motion 3

That Council give **Third and Final Reading** to **Bylaw No. 280-26, Fire Protection Special Tax Bylaw**, and that Council acknowledges that the Fire Protection Special Tax established by this bylaw is intended solely to recover the municipal cost of providing fire protection services and does not create additional municipal revenue.

Administrative Direction (optional, if Council wants it on the record):

That Administration include the Fire Protection Special Tax annual amount in the **2026 Property Tax Rate Bylaw**, calculated based on the 2026 County invoice and the number of taxable parcels.

See Appendix A – Council and Resident Q&A - Fire Protection Special Tax Bylaw

Appendix A – Council and Resident Q&A - Fire Protection Special Tax Bylaw

The following questions and answers are provided to assist Council and residents in understanding the purpose and operation of the proposed Fire Protection Special Tax.

1. Is this a new tax?

No. The municipality has always paid for fire protection services through the agreement with the County of Stettler. Previously, that cost was included within the general municipal tax rate.

This bylaw simply separates that cost into a **dedicated line item** so residents can clearly see the cost of providing fire protection services.

2. Does this increase municipal revenue?

No. The special tax is intended to **recover the cost of fire protection services already being provided**.

It does not create additional revenue; it simply identifies the fire protection portion separately.

3. Why are we using a special tax instead of the mill rate?

Council could recover the cost through the municipal mill rate. However, using a special tax:

- clearly identifies the cost of fire protection services
- improves transparency for residents
- ensures each property contributes equally to the service

Many municipalities use special taxes for services that benefit the entire community.

4. How was the \$120.31 amount calculated?

The calculation is: 2026 Fire Protection Invoice: \$19,971.16

Taxable Parcels: 166

Cost per parcel: $\$19,971.16 \div 166 = \120.31

Each taxable parcel contributes an equal share of the total cost.

5. Why are all properties paying the same amount?

Fire protection services are available to the **entire municipality**, regardless of property value.

Because the service is community-wide, many municipalities apply a **flat per-parcel cost recovery** rather than allocating costs based on assessment value.

6. Could we charge higher value properties more?

Council could recover the cost through the municipal mill rate, which distributes taxes based on property value. However, because fire protection services are available equally to all properties, the per-parcel approach is commonly used and considered equitable.

7. Why are we using “taxable parcels” instead of “properties”?

Using the term “**taxable parcels**” ensures the special tax is applied only to parcels listed on the municipality’s **assessment and tax roll** and taxed on a parcel basis.

This wording helps ensure the levy is applied consistently and avoids ambiguity in how the tax is administered.

It also clarifies that the tax applies to **each taxable parcel**, rather than to ownership groups or accounts that may contain multiple properties.

Linear properties remain taxable under the assessment system; however, they are typically assessed and taxed differently than standard parcels and are not included when a bylaw specifically applies a flat tax to **taxable parcels**.

This avoids accidentally applying the tax to:

- exempt properties
 - linear property assessments
 - other accounts not taxed on a parcel basis
-

8. What happens if the number of parcels changes?

If additional parcels are created in the municipality, the total cost will be divided among more properties.

This could reduce the **per-parcel amount** slightly.

9. Will this amount stay the same every year?

Not necessarily.

The Fire Protection Special Tax will be calculated each year based on:

- the cost of fire protection services
- the number of taxable parcels

Council reviews this annually through the budget and tax rate process.

10. Could the amount go down?

Yes.

If the cost of fire protection services decreases or the municipality gains additional parcels, the per-parcel amount could decrease.

11. What happens if fire protection costs increase?

If costs increase, the per-parcel special tax may increase accordingly.

Council would review this annually during the budget process before approving the tax rate bylaw.

12. Could residents appeal this tax?

No.

Under the **Municipal Government Act**, property owners can appeal their **assessment**, but not Council's taxation policy decisions.

The special tax is applied uniformly to all taxable parcels as established by bylaw.

13. What if someone says they don't use fire services?

Fire protection services are considered a **community-wide protective service**.

The tax is applied to recover the municipal cost of providing that service and is **not dependent on individual usage**.

14. What happens if someone does not pay the tax?

The Fire Protection Special Tax is collected the same way as other property taxes.

Unpaid amounts:

- accumulate penalties
 - remain attached to the property
 - may eventually proceed through the **tax recovery process**
-

15. Why did we reference the County of Stettler in the bylaw?

The County currently provides fire protection services to the municipality and invoices the Summer Village for those services.

The bylaw references the County to reflect the current service arrangement.

16. What happens when the Fire Commission is created?

The bylaw already includes language referencing: "any successor fire service governance model."

This means the same bylaw can continue to function if the municipality transitions to a **regional fire commission**.

Council can also choose to amend or replace the bylaw at that time if desired.

17. Why is the amount set through the Tax Rate Bylaw?

The special tax bylaw establishes the **authority and calculation method**.

The **Tax Rate Bylaw** is the legal instrument that levies taxes each year under the MGA.

This structure avoids needing to amend the bylaw annually.

18. Will residents notice this change on their tax notices?

Yes. Beginning in 2026, tax notices will show:

- Municipal Property Tax
- Seniors Housing Tax
- Education Property Tax
- Fire Protection Special Tax

This simply separates the fire protection portion that was previously embedded in the municipal tax rate.

19. Could this cause residents to think taxes increased?

Possibly at first glance.

To avoid confusion, Administration plans to provide a short explanation to residents clarifying that the cost previously existed and is now being shown separately.

20. Is this common for summer villages?

Yes. Many summer villages and small municipalities use special taxes for services such as:

- fire protection
- recreation services
- street lighting
- environmental services

It is a widely used municipal taxation tool.

21. Why are we implementing this now?

Separating the fire protection cost improves transparency and allows residents to clearly see the cost of providing that service.

It also aligns the municipality’s financial reporting with common municipal practices.

22. Could the municipality remove this tax later?

Yes.

Council could amend or repeal the bylaw at any time and recover fire protection costs through another taxation method if desired.

23. What happens if the fire invoice arrives after the tax rate bylaw?

Administration may use the invoiced amount or the budgeted cost for fire protection services when calculating the annual tax.

This approach is common when service invoices arrive later in the fiscal cycle.

24. Why do vacant lots also pay the Fire Protection Special Tax?

Fire protection services support the **entire community**, not just individual buildings. Fire departments respond to a wide range of incidents including grass fires, brush fires, vehicle fires, medical emergencies, and public safety calls.

Vacant parcels also benefit from the availability of fire protection services because fire incidents can occur on undeveloped land and can threaten neighbouring properties and community infrastructure.

For this reason, the Fire Protection Special Tax is applied equally to **all taxable parcels within the municipality**.

25. What is the main goal of this bylaw?

The main goal is **transparency**.

It allows residents to clearly see how much the municipality pays for fire protection services and how that cost is shared among properties.

SUMMER VILLAGE OF ROCHON SANDS
BYLAW NO. 280-26
FIRE PROTECTION SPECIAL TAX BYLAW

A BYLAW of the Summer Village of Rochon Sands, in the Province of Alberta, to establish a Fire Protection Special Tax for the purpose of recovering the annual cost of fire protection services.

WHEREAS:

- A. The Summer Village of Rochon Sands receives fire protection services through an arrangement with the County of Stettler; and
- B. The Summer Village is invoiced annually for the provision of fire protection services; and
- C. Section 382 of the Municipal Government Act authorizes Council to impose a special tax for a specific purpose and to apply that tax to all or a defined group of properties within the municipality;

AND WHEREAS, Council considers it appropriate to establish a special tax to recover the cost of fire protection services provided to the municipality;

NOW THEREFORE, the Council of the Summer Village of Rochon Sands, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

1.1 This Bylaw may be cited as the **“Fire Protection Special Tax Bylaw.”**

2. PURPOSE

2.1 The purpose of this Bylaw is to establish a special tax to recover the annual cost of fire protection services provided to the Summer Village of Rochon Sands, including services provided through agreements with the County of Stettler or any successor fire service governance model.

3. DEFINITIONS

In this Bylaw:

3.1 **“Fire Protection Services”** means fire protection and related services provided to the municipality through the County of Stettler or any successor fire service governance model and invoiced to the Summer Village.

3.2 **“Taxable Parcel”** means a parcel of land included on the municipality’s assessment and tax roll that is subject to municipal property taxation for the taxation year, excluding exempt property.

3.3 **“Taxation Year”** means the calendar year for which taxes are levied.

4. ESTABLISHMENT OF SPECIAL TAX

4.1 Council hereby establishes a **Fire Protection Special Tax** for the purpose described in Section 2.

4.2 The Fire Protection Special Tax shall be applied to all Taxable Parcels within the Summer Village of Rochon Sands for each Taxation Year.

5. UNIFORM APPLICATION OF TAX

5.1 The Fire Protection Special Tax established under this bylaw is imposed for the purpose of recovering the municipal cost of providing fire protection services and is not dependent upon the level of use of such services by any individual property or property owner.

6. METHOD OF CALCULATION

6.1 For each Taxation Year, the Fire Protection Special Tax shall be calculated as follows:

- (A)** Determine the total annual cost of Fire Protection Services invoiced to the Summer Village for that Taxation Year, or the amount budgeted for those services for taxation purposes;
- (B)** Determine the total number of Taxable Parcels in the municipality for that Taxation Year;
- (C)** Divide (A) by (B) to determine the per Taxable Parcel Fire Protection Special Tax amount.

The total annual cost may include the amount invoiced to the municipality for fire protection services or the amount budgeted for those services.

6.2 The resulting per Taxable Parcel amount shall be levied equally against each Taxable Parcel.

7. ANNUAL LEVY THROUGH TAX RATE BYLAW

7.1 The annual amount of the Fire Protection Special Tax determined under Section 6 shall be established and levied for each taxation year through the Summer Village's annual Property Tax Rate Bylaw and included on the annual property tax notices issued to property owners.

8. COLLECTION

8.1 The Fire Protection Special Tax shall:

- be shown as a separate line item on the annual property tax notice; and
- be collected in the same manner and at the same time as other municipal property taxes.

8.2 Any unpaid amounts shall be subject to the same penalties, enforcement, and recovery processes as other unpaid municipal property taxes.

9. SEVERABILITY

9.1 If any provision of this Bylaw is found invalid by a court of competent jurisdiction, the remaining provisions shall remain in force and effect.

10. EFFECTIVE DATE

10.1 This Bylaw comes into force on the date it is passed upon **Third Reading**.

READINGS

READ a First Time this ___ day of _____, 2026.

READ a Second Time this ___ day of _____, 2026.

READ a Third Time this ___ day of _____, 2026.

SUMMER VILLAGE OF ROCHON SANDS

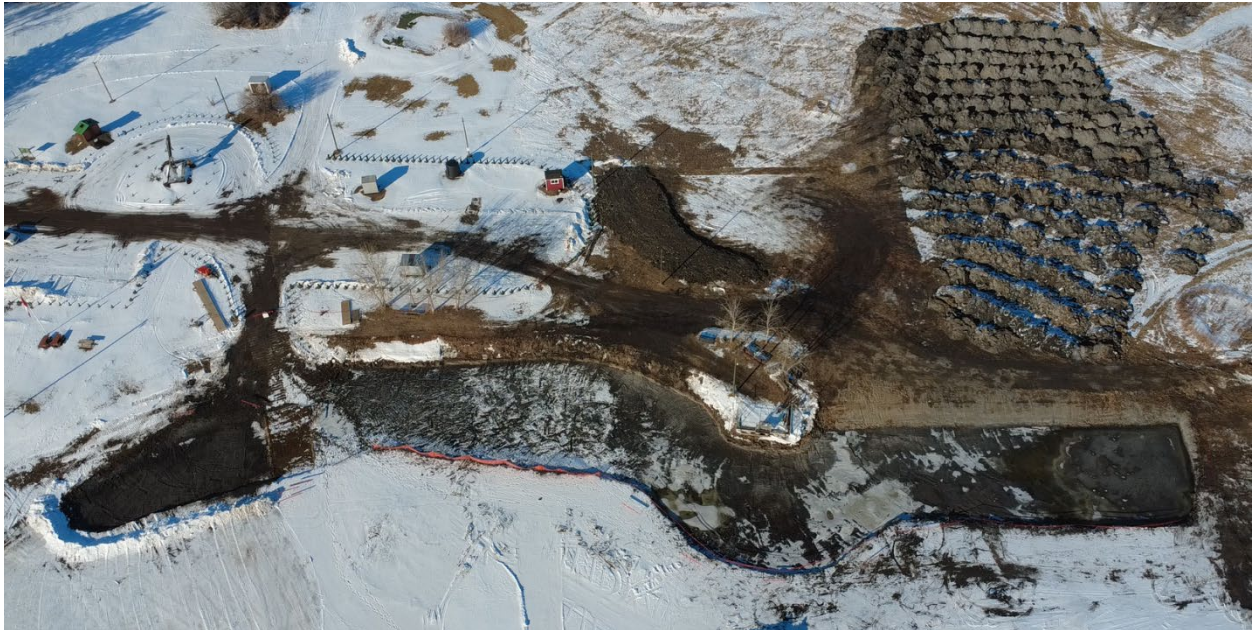
Mayor: _____

Chief Administrative Officer: _____

CAO Report for March 10, 2026, Regular Meeting of Council

CAO Note:

The February construction window in Rochon Sands Bay allowed substantially more excavation work to be completed than initially anticipated, marking a significant step forward for both the municipal boat launch and marina basin. The legacy Streit/Zender rock pile has been removed.



Key Administrative Workload Since February 10 Council Meeting

Since the February 10, 2026, Council meeting, Administration has focused on several priority municipal files:

- **Rochon Sands Bay Construction Projects** – Daily on-site coordination and oversight of the rock pile removal, municipal boat launch excavation, and marina basin excavation. Work progressed significantly beyond initial expectations due to favorable winter conditions.
- **2026 Draft Budget & Taxation Preparation** – Extensive review and refinement of the draft municipal budget and taxation package following receipt of the 2026 assessment roll. Integration of 2025 year-end actual financial data and preparation of taxation scenarios for Council consideration.
- **Planning Services Transition (PCPS Closure)** – Initiating review of alternative service providers to ensure continued subdivision processing, planning advisory services, and Subdivision & Development Appeal Board administration following the announced closure of Parkland Community Planning Services.

- **Seasonal Operations Preparation** – Preparation of systems and processes for upcoming seasonal operations, including dock registrations, golf cart registrations, campground operations, and summer staffing.
 - **Municipal Fleet Planning** – Obtaining equipment pricing and evaluating procurement options for a municipal side-by-side utility vehicle as directed by Council.
-

1. ADMINISTRATION & GOVERNANCE

1.1 Council & Legislative Matters

Administration continues implementation and monitoring of the updated Procedural Bylaw and preparation of Council correspondence, briefing materials, and meeting documentation.

Administration is also monitoring evolving provincial legislative changes impacting municipalities.

1.2 Operational Continuity

On February 18, 2026, the CAO underwent major shoulder replacement surgery.

Despite this, administrative continuity was maintained throughout the period by the CAO and Office/Park Manager. Oversight of priority municipal files — particularly the Rochon Sands Bay construction projects — continued through a combination of remote coordination and daily attendance at the construction site to liaise with contractors and monitor progress.

Municipal operations have continued without interruption.

2. BUFFALO LAKE & ROCHON SANDS BAY PROJECTS

At the February 2026 Council Meeting, Administration reported that all required provincial approvals had been received for coordinated winter work in Rochon Sands Bay, including:

1. Removal of the legacy Streit/Zender rock pile (Provincial project)
2. Municipal boat launch maintenance excavation
3. Marina basin maintenance excavation

Construction had originally been scheduled to begin February 17, 2026 under ice conditions to provide a stable working platform and minimize environmental disturbance.

Site Testing & Ground Conditions

On February 9, representatives from the Government of Alberta and Nu-Edge Construction attended site to complete approximately fifteen (15) test drill holes throughout the rock pile, marina basin, and boat launch areas to confirm subsurface conditions in advance of excavation.

Due to exceptionally warm winter conditions this season, subsurface ground conditions within the marina and boat launch areas were initially found to be significantly softer than anticipated. As a result, the contractor advised that excavation work beyond the rock pile removal may not be feasible this winter.

However, a period of colder temperatures later in February was forecast and the CAO made a request to Nu-Edge Construction to delay the scheduled start date to the following week to take advantage of the minus 30 temperatures to hopefully create a favourable opportunity to allow some excavation activities to proceed in the boat launch and marina locations.

Construction Progress

Construction activities commenced during the week of **February 24, 2026**.

The CAO attended the site daily throughout the construction period to coordinate with the project foreman and monitor progress.

Rock Pile Removal – Completed

The legacy Streit/Zender rock pile was removed significantly faster than anticipated.

Excavation had originally been estimated to require four to five days of work; however, stable rock and gravel conditions allowed the work to be completed in approximately **one day of active excavation**.

Completion of this work represents fulfillment of a long-standing provincial mitigation commitment associated with the Buffalo Lake water management project.

Municipal Boat Launch – Approximately 70% Complete

Excavation of the municipal boat launch progressed significantly further than originally anticipated. Approximately **70% of the planned excavation work** has now been completed.

Remaining work includes:

- Removal of the remaining island section
- Completion of the outer launch area

These components will likely be completed during the **next winter construction window** or during a future low-water period if conditions allow.

While the excavation prepares the infrastructure, the ability for the launch to function fully will ultimately depend on **future Buffalo Lake water levels**.

Marina Basin – Approximately 60% Complete

Although it was originally anticipated that little or no marina basin excavation would occur this winter, improved frost conditions allowed substantial progress to occur.

Approximately **60% of the marina basin excavation** has now been completed.

Completion of the remaining southern portion of the basin will likely occur during the **next winter construction season**.

Project Funding

Funding responsibilities remain consistent with previously approved arrangements:

- Municipal boat launch excavation – funded through previously secured provincial grant funding
- Marina basin excavation – responsibility of the Rochon Sands Bay Marina Society
- Rock pile removal – provincial mitigation responsibility

The scheduling adjustments related to winter conditions have **not created additional financial exposure for the municipality**.

3. STATUTORY PLANNING & SDAB SERVICES

Administration has been advised that **Parkland Community Planning Services (PCPS)** will be ceasing operations at the end of March 2026.

PCPS currently provides the municipality with:

- Subdivision processing
- Planning advisory services

- Subdivision & Development Appeal Board administration

These services are required under the **Municipal Government Act (MGA)** and cannot lapse.

Administration is currently reviewing potential replacement service providers to ensure continuity of planning and SDAB services. A recommendation will be brought forward to Council once options have been fully evaluated.

4. BUDGET & TAXATION PREPARATION

Administration has undertaken extensive work preparing the **Draft 2026 Operating Budget, Capital Budget, and Taxation Package** for Council consideration at the March 10 meeting. Following receipt of the 2026 property assessment roll, Administration integrated finalized assessment values and updated financial projections into the draft budget.

Residential assessment growth for 2026 was approximately **0.12%**, resulting in minimal natural revenue growth to offset increasing operating costs and requisitions. As outlined in the draft budget package, several external requisitions increased significantly for 2026, including the **Alberta Education requisition (8.85%)** and the **County of Stettler Housing Authority requisition (43.7%)**, both of which are legislated payments outside of Council's control.

Administration has prepared a balanced budget that maintains municipal services, supports long-term infrastructure planning, and preserves reserve stability.

As part of the taxation review, Administration is presenting **two taxation structure options** for Council consideration:

- Maintaining the current structure where fire protection costs remain embedded in the municipal mill rate; or
- Establishing a **Fire Protection Special Tax Bylaw** that would recover the annual fire protection cost through a transparent per-parcel special tax shown separately on property tax notices.

The Fire Protection Special Tax would recover the **2026 fire service cost of approximately \$19,971**, which is invoiced annually to the municipality by the County of Stettler. If adopted, the cost would appear as a separate line item on tax notices but would not increase overall municipal revenue, as the cost is already included within the current tax structure.

Council direction on the preferred taxation structure will allow Administration to finalize the **2026 Property Tax Rate Bylaw** and proceed with the annual taxation process.

5. INFRASTRUCTURE & OPERATIONS

5.1 Municipal Fleet Planning – Side-by-Side Procurement

Following direction from Council at the February 10 meeting, Administration has begun obtaining pricing and evaluating equipment options for the potential acquisition of a municipal side-by-side utility vehicle identified in the Capital Equipment Plan.

Quotes from equipment suppliers are currently being collected to assist Council in evaluating procurement options.

5.2 Equipment Allocation Review

Administration continues to review equipment allocation and operational efficiencies between:

- Summer Village municipal operations

- Narrows Prairie Recreation Area operations

This evaluation will assist in long-term fleet planning and equipment replacement scheduling.

6. SEASONAL OPERATIONS PREPARATION

Administration has begun preparations for the upcoming spring and summer operational season.

This includes preparation of municipal systems and documentation related to:

- Dock registrations
- Golf cart registrations
- Seasonal campground operations
- Public works summer staffing

Advance preparation ensures that registration systems and operational processes are ready prior to the seasonal influx of residents and visitors.

7. GRANTS & FUNDING OPPORTUNITIES

Administration continues to monitor and evaluate available grant opportunities that may support municipal infrastructure, recreation, and community safety initiatives.

Where appropriate, potential applications are being reviewed and prepared to align with upcoming intake periods.

8. RCMP QUARTERLY REPORT – STETTLER DETACHMENT

The Alberta RCMP has released the **Stettler Detachment Q3 Community Policing Report (October–December 2025)**, which is included in the agenda package.

It is important to note that the report reflects the **entire Stettler Detachment region**, including both municipal and provincial policing areas. The Summer Village of Rochon Sands represents a small portion of this region, and most statistics do not specifically pertain to SVRS.

The report outlines regional:

- Crime trends
- Staffing levels
- Financial overview
- Community priorities
- Provincial modernization initiatives

Province-wide, Alberta's crime rate is reported to be at its lowest level in five years.

The Stettler Detachment is currently operating with **6 of 8 established officer positions filled**, with provincial relief teams and reservist officers being utilized to address staffing pressures.

Administration will continue to monitor quarterly reports and advise Council if any SVRS-specific trends or concerns emerge.

9. SUMMARY

Since the February 10 Council meeting, Administration has:

- Coordinated active shoreline construction projects in Rochon Sands Bay
- Maintained daily on-site coordination with contractors
- Achieved substantial progress on the marina and boat launch projects
- Maintained administrative continuity during a significant medical recovery period
- Initiated planning for replacement statutory planning and SDAB services
- Undertaken extensive preparation of the **2026 Draft Budget and Taxation Package**
- Begun procurement evaluation for a municipal side-by-side unit
- Prepared operational systems for upcoming seasonal registrations



February 13, 2026

Staff Sergeant Cam Russell
Detachment Commander
Stettler, Alberta

Dear Mayors, Reeve, Councillors and CAO's,

Please find attached the quarterly Community Policing Report for October 1st to December 31st, 2025. It outlines staffing, financial information, and crime trends for the Stettler RCMP Detachment, and supports our commitment to transparency and ongoing collaboration with our community partners.

Through both provincial and municipal policing contracts, the RCMP serves roughly 40% of Albertans across 95% of the province, including your community. That is why it is so important that our work is centered on people — the frontline members serving your community, the support teams behind the scenes, and the Albertans who rely on us every day.

The Government of Alberta's Police Funding Model (PFM) has strengthened our ability to meet those needs. With your contributions, we have added 279 police officers, 136 directly to detachments, along with 242 civilian staff, including 77 supporting detachment operations. These investments have also enabled the development of a Real-Time Operations Centre to support frontline officers, the expansion of our drone program, enhanced investigative capacity, and the addition of a third specialized Emergency Response Team.

These resources, along with the dedication of our employees and the support of your community, have helped bring Alberta's crime rates to their lowest point in five years — and we are committed to building on this progress together.

I welcome continued conversations about your community's policing priorities and any ideas that can help us strengthen our service. Working collaboratively is essential to maintaining this forward progress, and I encourage you to reach out at any time with questions, concerns, or suggestions.

Sincerely,

S/Sgt. Cam Russell
Detachment Commander
Stettler RCMP

Royal Canadian Mounted Police

Commanding Officer
Alberta



Gendarmerie royale du Canada

Commandant
de l'Alberta

February 4, 2026

Good day,

As we begin a new year, I would like to take the opportunity to share an update on the work the Alberta RCMP is doing to support safe, resilient communities across the province.

Like you, and the communities you serve, crime remains a primary concern for the Alberta RCMP. We recognize the significant impacts crime has on residents, businesses, and overall community well-being. Policing in Alberta presents unique and real challenges, including vast geographic areas, long response distances, and a relatively small number of repeat offenders who cause a disproportionate amount of harm. Addressing these challenges requires responses that are intelligence-led, fiscally responsible, and built on strong partnerships.

We remain focused on addressing crime through continual reassessment of operational approaches, responsible deployment of resources, and close collaboration with municipal and community partners. We also recognize the significant cost of policing for communities and remain committed to ensuring available resources are deployed strategically and efficiently to deliver effective policing services to Albertans.

As part of this commitment, we are investing in modernization initiatives, including the development of the Real-Time Operations Centre, the expansion of the Emergency Response Team, increased investigative capacity and resources focused on working in partnership with communities and government on prevention initiatives and address the root causes of crime.

I want to highlight for you some of the initiatives we have underway, some of the results we've realized and some of the opportunities we remain focused on.

Despite fiscal pressures, we continue to focus resources where they will have the greatest impact. One of our key strategies is concentrating on the relatively small number of offenders responsible for the greatest harm across the province through tracking and prioritizing the Top 100 offenders. Using data compiled from RCMP and municipal police services across Alberta our Strategic Research and Analysis Unit, has assessed nearly 100,000 unique offenders and ranked them to identify those causing the most significant harm. This intelligence directly informs the work of Crime Reduction Units located across the province that can be deployed where and when emerging crime trends demand to target those offenders causing the most harm. These units work in close coordination with local detachments and partner agencies, including municipal police services and Alberta Sheriffs.

We have countless examples of successful operations targeting property crime offenders across Alberta where significant seizures of stolen property including vehicles, ATV's heavy construction equipment, and copper wire, have been recovered and offenders have been arrested to face prosecution. This includes well coordinated investigations involving teams of investigators located strategically throughout the four districts working in concert and utilizing sophisticated investigative techniques and tools including the leveraging of cutting-edge surveillance assets from our federal RCMP partners.

We know that addiction to illicit drugs is a huge driver of the types of crime that victimize Albertans. To that end, we have also utilized enhanced investigative resources to compliment local detachments in combatting the drug trade in communities across the province. We have made significant seizures of fentanyl, methamphetamines, cocaine and illegal firearms in numerous investigations across the province. These successes impact the availability of these harmful drugs through disruption of supply and act as a deterrent by holding accountable those who are profiting from the distribution of substances that deprive Albertans of their safety and security.

We are embracing technology to make policing more effective, efficient, and safer for both the public and police. The policing landscape is changing; yesterday's solutions won't solve today's challenges. As such, modern policing requires that frontline officers be supported by layers of expertise, coordination, and technology. The Real-Time Operations Centre does exactly that and is a critical component of police modernization. Operating twenty-four hours a day, seven days a week, the Real-Time Operations Centre provides operational support to every Alberta RCMP officer in the province. It enhances officer and public safety, coordinates specialized resources, and ensures informed decision-making during complex and evolving incidents. For our officers, the Real-Time Operations Centre ensures they are never working alone, regardless of location. For Alberta communities, this means every officer on their street is supported by a robust network of specialized units ready to respond at any moment. Ratepayers aren't funding just one uniformed member, but a comprehensive system of expertise and technology working behind that officer to keep their community safe.

Advanced investigative resources and practices represent another essential component of modernized policing as do resources such as the Emergency Response Teams. Emergency Response Teams are teams of highly skilled and trained individuals, bringing together experienced members, specialized tactics, advanced technology, and trained negotiators as a complete operational package, essentially bringing the right resource to the most volatile and dangerous calls. Their role is to safely resolve high-risk incidents involving armed or barricaded individuals, hostage situations and high-risk arrests. By deploying the appropriate expertise, equipment, and techniques, Emergency Response Teams have consistently led to safer outcomes for community members, suspects, and police officers. Demand for these specialized responses has increased significantly, with a sixty-one per cent increase in calls requiring Emergency Response Team involvement over the past four years. In response we have increased our capacity in this area enhancing overall public safety throughout the province. These specialized units place the Alberta RCMP on the leading edge of modern policing in Canada and directly support community safety. Combined with the dedication of our employees and the partnership of the communities we serve, these efforts have helped reduce crime rates in Alberta to the lowest in five years.

We recognize that police visibility and staffing levels remain key concerns for our clients and stakeholders. We continue to focus on recruiting Albertans to serve Albertans, strengthening experienced police officer recruitment. Since April 1, 2024, we have seen 5,450 applications in Alberta and 22 Experienced Police Officers have joined the Alberta RCMP since April 1, 2025. While these recruiting numbers are encouraging, we recognize the ongoing urgency to fill vacancies which is why we continually look inward at our hiring processes to remove barriers, find efficiencies and ensure the most qualified applicants are finding their way to service in communities across Alberta as quickly as possible.

Like all police services, we experience short-term human resource pressures at frontline detachments and have developed several strategies that enable a flexible response to these pressures. We have established a Relief Team based out of Leduc and Cochrane that is comprised of 30 members who

support detachments throughout the province. Since the start of 2026, the Relief Team has deployed 34 times to various detachments in the province. In addition, we currently have 33 Reservists who are retired police officers available as and when required to deploy where the greatest needs are. This provides another option of flexible deployment of highly experienced resources.

We are continually assessing our service delivery models to ensure our resources are deployed in the most effective and efficient way. This includes assessing resource levels at detachments, monitoring our response times, reviewing and adapting our policies and piloting initiatives to improve member visibility in communities. Just recently, we approved a pilot project that leverages technology to reduce the administrative burden placed on our front-line members, so that they can spend more time engaged in proactive patrolling and community engagement.

We continually engage in consultation with our community partners and stakeholders to identify whether changes to service delivery are needed. We assess and discuss impacts with our stakeholders and prioritize flexibility to ensure we are responsive to community priorities and needs.

Municipal leadership plays a critical role in advocating for safer communities. Your collective voice—grounded in firsthand knowledge of how crime affects residents, businesses, and community well-being—is essential in advancing meaningful change related to bail practices and court capacity.

I would like to highlight some of the broader challenges we encounter in this space.

First, let me share an example of a single prolific offender whose repeated releases resulted in significant harm across multiple communities:

- In February 2025, he committed a firearm-related robbery and stole a vehicle containing a one-year-old child, receiving a 90-day sentence.
- In June 2025, he was sentenced to 21 days time served after being located in a stolen vehicle.
- In July 2025, he was arrested again in a stolen vehicle, charged with 11 offences, and released on bail with conditions.
- In September 2025, he pled guilty to theft under \$5,000 and served 30 days.
- In November 2025, he rammed an unmarked police vehicle with a stolen vehicle and was taken into custody.
- He now faces 11 charges, including failure to comply and assaulting a police officer with a weapon, and remains in custody.

This individual committed offences across Stony Plain, Spruce Grove, Parkland County, Lac Ste. Anne County, and Sturgeon County. His apprehension was the result of coordinated efforts between the Central Alberta District Crime Reduction Unit, a Community Response Team, and Parkland Detachment resources.

Examples such as this are not isolated. They demonstrate how a single prolific offender, repeatedly released back into the community, can cause significant harm to multiple municipalities in a short period of time. These cases underscore rural Albertans' concerns around repeat offending, bail, and court capacity.

We work closely with Crown Prosecutors to address repeat offending by ensuring priority offenders are supported by comprehensive bail packages that clearly outline criminal history, risk to public safety, and the broader community impacts of continued release. We also actively support the use of Community

Impact Statements, which allow communities and municipal leaders to articulate the cumulative harm crime causes beyond individual victims.

We remain compassionate toward individuals experiencing mental health challenges, addictions, and social vulnerability, and we continue to support partnerships that improve access to treatment and recovery services. This requires that adequate treatment be available and accessible. At the same time, there *are* individuals whose repeated, violent, or high-risk behaviour necessitates incarceration. Some people simply need to go to jail in order to protect the public and prevent further victimization.

Court capacity remains a significant challenge across the province, especially in rural Alberta. Limited court time, shortages of judges and clerks, and resulting delays undermine the effectiveness of the justice system. We will continue to advocate for improvements through multiple forums, consistently raising the impacts these pressures have on victims, communities, and frontline policing.

When policing data, operational experience, and municipal advocacy align, they provide a powerful foundation for justice system reform. Effective crime reduction cannot be achieved by policing alone. Long-term success depends on strong partnerships with municipalities, community organizations, government, and social service providers. We value our relationship with you and those you represent and recognize the essential role you play in shaping community safety priorities.

Modernization, fiscal responsibility, and collaboration will continue to guide our efforts. We are committed to leveraging technology, applying best practices, and deploying the right resources in the right places to support shared public safety goals.

Effective policing depends on strong partnerships, and I want to assure you that we remain committed to working closely with elected officials, municipal administrators, and community leaders to ensure policing services align with local priorities and needs. That is why I encourage you to reach out to your local Detachment Commander to discuss your policing services and explore opportunities to strengthen collaboration in support of your community priorities.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Trevor Daroux', with a stylized flourish at the end.

Trevor Daroux
Deputy Commissioner
Commanding Officer Alberta RCMP

111140 - 109 Street
Edmonton, AB T5G 2T4

Telephone: 780-412-5444
Fax: 780-412-5445



Alberta RCMP - Municipal Policing Report

Detachment Information

Detachment Name

Stettler Detachment

Detachment Commander

S/Sgt. Cam Russell

Report Date February 13, 2026	Fiscal Year 2025-26	Quarter Q3 (October - December)
---	-------------------------------	---

Community Priorities

Priority #1: Crime Reduction

Updates and Comments:

The 3rd quarter saw some change in the detachment area, with the lengthy teachers strike it allowed for the School Resource Officer to once again focus on general duty matters and being more visible in the community. Any and all prolific offenders in the area continue to be a priority for all detachment members who work along with Probation and Parole to ensure that they adhere to any conditions they are bound by.

Priority #2: Enhanced Public Confidence and Community Engagement

Updates and Comments:

With the election being held during the 3rd quarter, very few meetings were planned with elected officials to allow for new members on council to address priority issues and become familiarized with process and procedure. The 4th quarter will focus on getting to council meetings to ensure all new council members are familiar with their police and for any matters to be addressed in a timely manner. Continued efforts will be made to facilitate and attend more town hall meetings in the detachment area.



Community Consultations

Consultation #1

Date	Meeting Type
December 15, 2025	Meeting with Elected Officials
Topics Discussed	
General Consultation	
Notes/Comments:	
NCO i/c met with White Sands Mayor and Council, introductions complete and discussion on the success of the golf cart bylaw. No issues with policing identified during the meeting, advised Mayor and Council on upcoming OCC tour invite.	





Municipal Operations: Human Resources Overview

Staffing Category	Established Positions	Working	Special Leave	Hard Vacancies
Regular Members	8	6	0	2
Detachment Support	#	#	#	#

Notes:

1. Data extracted on December 31, 2025 and is subject to change.
2. Once Regular Members are placed on "Special Leave" (e.g., Maternity/Paternity leave, medical leave more than 30 days, leave without pay, graduated return to work), they are not included in the FTE count and their pay is not charged directly to each location. However, any salary expenditures associated with these employees while on leave is included as an "indirect cost" and billed within the Divisional Administration rate, charged to all contracts.
3. Hard Vacancies reflect positions that do not have an employee attached and need to be filled.

Comments:

Police Officers: Of the eight established positions, six officers are currently working. There are two hard vacancies at this time.



Municipal Operations: Financial Overview

Municipal Overview	Fiscal Year-to-Date	Revised Plan at Q3	2025-26 Financial Plan
Detachment Working FTE Levels	6.16 FTE	6.50 FTE	7.00 FTE
Divisionally Pooled Costs (at 100%)	\$ 51,408,504	\$ 73,701,856	\$ 79,216,319
Per Capita Rate (at 100%)	\$ 179,331	\$ 244,370	\$ 246,857
Partner Share of Pooled Costs (at 70%)	\$ 772,784	\$ 1,111,881	\$ 1,209,598
Location-Specific Costs	\$ 86,533	\$ 193,000	\$ 287,500
Total Costs after Final Adjustments (at applicable contract share)	\$ 859,317	\$ 1,349,264	\$ 1,541,481

Note: For detailed explanations of the terms and types of costs that are included above, please visit the definitions section on the next page.

Comments:

As of Q3, the annual plan for Stettler Municipal Detachment is based on 6.50 working members.

The Alberta RCMP will continue to provide your community with monthly enhanced reporting to support ongoing forecast adjustments and potential invoice revisions, to ensure projections are as accurate as possible. This increased reporting will support ongoing management of policing budgets, while also enhancing transparency and engagement with our partners.

Quarter 3 invoice for the 2025/26 fiscal year was distributed on January 16th, 2026.





Definitions

Municipal Operations: Human Resources Overview

Term	Definition
FTE Utilization	A full-time equivalent (FTE) employee is defined by the number of months in a fiscal year that a position is filled. The FTE utilization level refers to the total months filled for all positions within the Detachment/unit.
2025-26 FTE Utilization Plan	Reflects the number of working FTEs planned to be in-place for the current fiscal year.
Revised Plan at Q3	This reflects any adjustments to the planned number of working FTEs, which may vary as hard and soft vacancies fluctuate throughout the year.

Municipal Operations: Financial Overview

Term	Definition
Fiscal Year-to-Date (YTD)	Reflect the actual expenditures that have been processed or working FTE levels to-date. This does not include any financial or human resource transactions that have not yet been processed.
Revised Plan at Q3	Reflects any adjustments to the forecasted spending plan for the relevant category, to better align with realized expenditures throughout the year.
2025-26 Financial Plan	Reflects the initial financial plan set for each category of expenditure for the current fiscal year.
Detachment Working FTE Levels	Reflects the number of working Regular Members (i.e., police officers) anticipated to be in-place for the current fiscal year.
Divisionally Pooled Costs	<p>Reflects the total of all divisionally pooled costs for Alberta municipalities with a population below 15,000. It includes both direct and indirect costs, including but not limited to the cost categories below:</p> <ul style="list-style-type: none"> • Direct Costs: <ul style="list-style-type: none"> ○ Member Pay, including pay for Regular Members, planned and retroactive pay increases, and overtime pay; ○ Operational equipment, including member equipment, informatics, vehicles, and vehicle fit-up; and/or ○ Unit operations, including fuel costs, training, secret expenses, and other operations and maintenance costs. • Indirect Costs: <ul style="list-style-type: none"> ○ Employee Benefits (i.e., Superannuation, Canada Pension Plan, and Employment Insurance); ○ Recruiting operations, Cadet training (at Depot Division), and the Police Dog Service Training Centre;



Term	Definition
	<ul style="list-style-type: none"> ○ Common IT services, including management of the Police Records and Occurrence System; ○ Complaints and accountability mechanisms through the Civilian Review and Complaints Commission for the RCMP, the RCMP External Review Committee, and enhanced reliability and accountability programs; and/or ○ Other divisional and regional administration services.
Per Capita Rate	This is an average cost per member rate determined by pooling applicable costs for Alberta municipalities with a population below 15,000 and dividing the total by the combined working FTE level for those same municipalities.
Partner Share of Pooled Costs	Reflects the portion of the pooled costs that the Contract Partner pays.
Location-Specific Costs	Reflects costs that are specific to location and are not included in the pooled per capita rate. These costs may include: <ul style="list-style-type: none"> ● Accommodation-related costs, for space occupied in RCMP-owned buildings; ● Overtime pay; ● Guarding costs (e.g., with the Corps of Commissionaires); ● Isolated Post Allowances; and/or ● Public Service Employee pay.
Total Costs after Final Adjustments	Reflects the total costs of all expenditure categories including any cost adjustments.





Stettler Municipal Detachment

Crime Statistics (Actual)

October - December: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

January 13, 2026

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Offences Related to Death		1	0	0	0	0	-100%	N/A	-0.2
Robbery		3	1	0	0	0	-100%	N/A	-0.7
Sexual Assaults		4	0	2	4	0	-100%	-100%	-0.4
Other Sexual Offences		1	0	1	0	0	-100%	N/A	-0.2
Assault		23	7	12	15	11	-52%	-27%	-1.6
Kidnapping/Hostage/Abduction		0	1	0	0	0	N/A	N/A	-0.1
Extortion		0	0	0	0	0	N/A	N/A	0.0
Criminal Harassment		7	6	6	3	5	-29%	67%	-0.7
Uttering Threats		6	7	5	7	6	0%	-14%	0.0
TOTAL PERSONS		45	22	26	29	22	-51%	-24%	-3.9
Break & Enter		18	7	5	10	5	-72%	-50%	-2.3
Theft of Motor Vehicle		9	8	7	6	7	-22%	17%	-0.6
Theft Over \$5,000		2	2	1	3	2	0%	-33%	0.1
Theft Under \$5,000		30	28	16	15	34	13%	127%	-0.5
Possn Stn Goods		4	4	3	1	5	25%	400%	-0.1
Fraud		7	15	9	9	11	57%	22%	0.2
Arson		0	0	0	0	0	N/A	N/A	0.0
Mischief - Damage To Property		16	16	9	13	10	-38%	-23%	-1.5
Mischief - Other		6	13	10	19	21	250%	11%	3.6
TOTAL PROPERTY		92	93	60	76	95	3%	25%	-1.1
Offensive Weapons		1	4	4	1	0	-100%	-100%	-0.5
Disturbing the peace		11	15	12	19	22	100%	16%	2.6
Fail to Comply & Breaches		14	6	10	9	7	-50%	-22%	-1.1
OTHER CRIMINAL CODE		10	5	10	7	8	-20%	14%	-0.2
TOTAL OTHER CRIMINAL CODE		36	30	36	36	37	3%	3%	0.8
TOTAL CRIMINAL CODE		173	145	122	141	154	-11%	9%	-4.2



Stettler Municipal Detachment Crime Statistics (Actual) October - December: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

January 13, 2026

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Drug Enforcement - Production		0	0	1	0	0	N/A	N/A	0.0
Drug Enforcement - Possession		1	5	6	0	1	0%	N/A	-0.5
Drug Enforcement - Trafficking		0	2	4	0	2	N/A	N/A	0.2
Drug Enforcement - Other		0	1	0	0	0	N/A	N/A	-0.1
Total Drugs		1	8	11	0	3	200%	N/A	-0.4
Cannabis Enforcement		0	0	0	0	0	N/A	N/A	0.0
Federal - General		0	2	1	0	1	N/A	N/A	0.0
TOTAL FEDERAL		1	10	12	0	4	300%	N/A	-0.4
Liquor Act		2	2	8	2	2	0%	0%	0.0
Cannabis Act		0	1	1	0	0	N/A	N/A	-0.1
Mental Health Act		21	22	10	30	18	-14%	-40%	0.2
Other Provincial Stats		22	25	30	32	20	-9%	-38%	0.3
Total Provincial Stats		45	50	49	64	40	-11%	-38%	0.4
Municipal By-laws Traffic		0	2	0	0	2	N/A	N/A	0.2
Municipal By-laws		2	2	0	3	8	300%	167%	1.3
Total Municipal		2	4	0	3	10	400%	233%	1.5
Fatals		0	0	0	0	0	N/A	N/A	0.0
Injury MVC		3	3	2	0	4	33%	N/A	-0.1
Property Damage MVC (Reportable)		51	36	38	19	24	-53%	26%	-7.1
Property Damage MVC (Non Reportable)		8	5	4	4	8	0%	100%	-0.1
TOTAL MVC		62	44	44	23	36	-42%	57%	-7.3
Roadside Suspension - Alcohol (Prov)		1	3	5	3	0	-100%	-100%	-0.2
Roadside Suspension - Drugs (Prov)		1	1	1	0	0	-100%	N/A	-0.3
Total Provincial Traffic		158	177	217	83	98	-38%	18%	-21.4
Other Traffic		3	1	1	0	0	-100%	N/A	-0.7
Criminal Code Traffic		11	9	15	5	1	-91%	-80%	-2.4
Common Police Activities									
False Alarms		10	12	13	11	12	20%	9%	0.3
False/Abandoned 911 Call and 911 Act		2	3	3	5	8	300%	60%	1.4
Suspicious Person/Vehicle/Property		53	42	16	26	20	-62%	-23%	-8.2
Persons Reported Missing		2	0	3	5	0	-100%	-100%	0.1
Search Warrants		0	0	0	0	0	N/A	N/A	0.0
Spousal Abuse - Survey Code (Reported)		12	13	17	23	18	50%	-22%	2.2
Form 10 (MHA) (Reported)		0	0	0	0	0	N/A	N/A	0.0



Stettler Provincial Detachment

Crime Statistics (Actual)

October - December: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

January 13, 2026

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Offences Related to Death		0	0	0	0	0	N/A	N/A	0.0
Robbery		0	0	0	0	0	N/A	N/A	0.0
Sexual Assaults		0	0	0	2	1	N/A	-50%	0.4
Other Sexual Offences		2	1	0	0	2	0%	N/A	-0.1
Assault		4	6	5	7	6	50%	-14%	0.5
Kidnapping/Hostage/Abduction		0	0	0	0	1	N/A	N/A	0.2
Extortion		0	0	0	1	1	N/A	0%	0.3
Criminal Harassment		1	2	1	1	1	0%	0%	-0.1
Uttering Threats		1	3	3	1	7	600%	600%	1.0
TOTAL PERSONS		8	12	9	12	19	138%	58%	2.2
Break & Enter		8	5	7	6	4	-50%	-33%	-0.7
Theft of Motor Vehicle		10	1	5	1	1	-90%	0%	-1.8
Theft Over \$5,000		3	0	2	4	3	0%	-25%	0.4
Theft Under \$5,000		10	7	7	11	8	-20%	-27%	0.0
Possn Stn Goods		5	1	7	4	0	-100%	-100%	-0.7
Fraud		2	5	3	8	6	200%	-25%	1.1
Arson		0	0	0	0	0	N/A	N/A	0.0
Mischief - Damage To Property		5	3	2	9	4	-20%	-56%	0.4
Mischief - Other		2	3	6	1	4	100%	300%	0.2
TOTAL PROPERTY		45	25	39	44	30	-33%	-32%	-1.1
Offensive Weapons		3	0	0	2	0	-100%	-100%	-0.4
Disturbing the peace		3	2	0	4	2	-33%	-50%	0.0
Fail to Comply & Breaches		1	4	5	2	2	100%	0%	0.0
OTHER CRIMINAL CODE		1	2	11	3	5	400%	67%	0.9
TOTAL OTHER CRIMINAL CODE		8	8	16	11	9	13%	-18%	0.5
TOTAL CRIMINAL CODE		61	45	64	67	58	-5%	-13%	1.6



Stettler Provincial Detachment

Crime Statistics (Actual)

October - December: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

January 13, 2026

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Drug Enforcement - Production		0	0	0	0	0	N/A	N/A	0.0
Drug Enforcement - Possession		0	0	1	0	0	N/A	N/A	0.0
Drug Enforcement - Trafficking		0	0	2	1	0	N/A	-100%	0.1
Drug Enforcement - Other		0	0	0	0	0	N/A	N/A	0.0
Total Drugs		0	0	3	1	0	N/A	-100%	0.1
Cannabis Enforcement		0	0	0	0	0	N/A	N/A	0.0
Federal - General		0	0	0	1	0	N/A	-100%	0.1
TOTAL FEDERAL		0	0	3	2	0	N/A	-100%	0.2
Liquor Act		0	1	3	3	0	N/A	-100%	0.2
Cannabis Act		0	1	1	1	0	N/A	-100%	0.0
Mental Health Act		2	6	8	6	5	150%	-17%	0.6
Other Provincial Stats		11	9	17	26	11	0%	-58%	1.7
Total Provincial Stats		13	17	29	36	16	23%	-56%	2.5
Municipal By-laws Traffic		0	1	1	0	0	N/A	N/A	-0.1
Municipal By-laws		0	0	0	1	0	N/A	-100%	0.1
Total Municipal		0	1	1	1	0	N/A	-100%	0.0
Fatals		0	0	0	0	0	N/A	N/A	0.0
Injury MVC		4	6	7	2	6	50%	200%	0.0
Property Damage MVC (Reportable)		100	85	89	44	52	-48%	18%	-13.7
Property Damage MVC (Non Reportable)		4	3	3	6	6	50%	0%	0.7
TOTAL MVC		108	94	99	52	64	-41%	23%	-13.0
Roadside Suspension - Alcohol (Prov)		3	7	3	2	1	-67%	-50%	-0.9
Roadside Suspension - Drugs (Prov)		0	0	0	0	0	N/A	N/A	0.0
Total Provincial Traffic		115	94	219	151	101	-12%	-33%	2.9
Other Traffic		1	0	0	1	0	-100%	-100%	-0.1
Criminal Code Traffic		7	8	5	10	5	-29%	-50%	-0.2
Common Police Activities									
False Alarms		8	2	4	5	0	-100%	-100%	-1.3
False/Abandoned 911 Call and 911 Act		2	3	1	3	4	100%	33%	0.4
Suspicious Person/Vehicle/Property		27	14	24	15	8	-70%	-47%	-3.7
Persons Reported Missing		1	1	1	0	1	0%	N/A	-0.1
Search Warrants		0	0	0	0	0	N/A	N/A	0.0
Spousal Abuse - Survey Code (Reported)		2	0	3	6	13	550%	117%	2.8
Form 10 (MHA) (Reported)		0	1	2	0	1	N/A	N/A	0.1