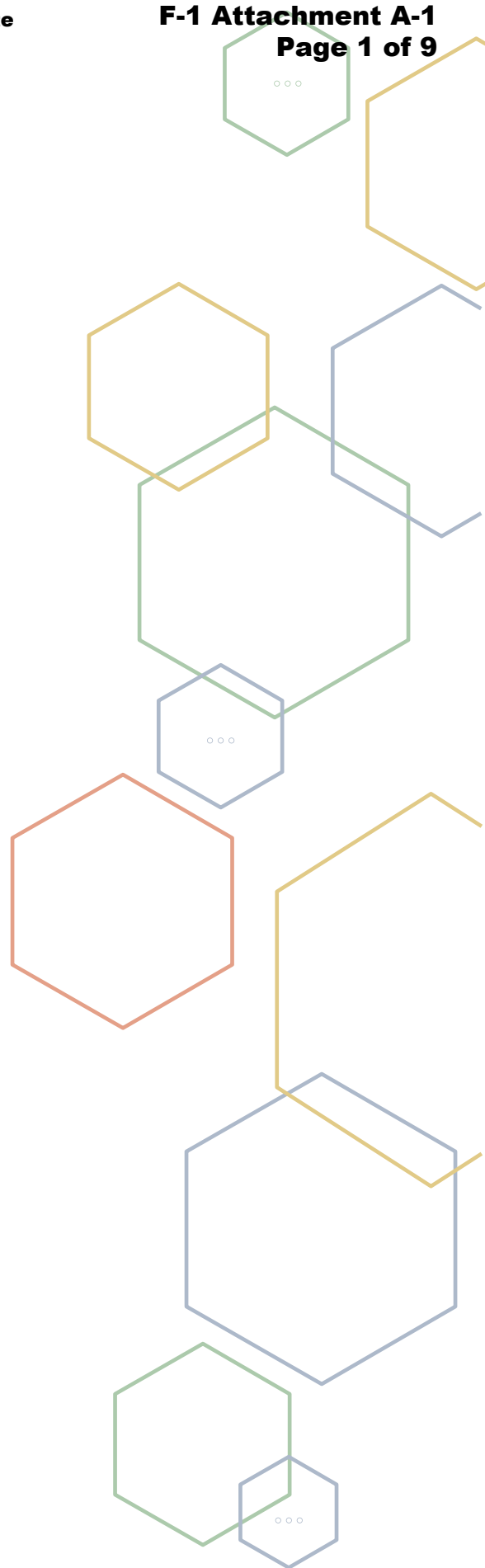


# 2026

## Budget Update



## Capital Budget Adjustments

The table below presents the budget adjustments required to finalize the 2026 Capital Budget, along with their respective funding sources.

CAPITAL			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 1</b>   Infrastructure Services Division   <b>Capital &amp; Engineering Services - Township Road 250 Realignment</b>			
<p>The \$3,060,000 budget adjustment is due to cost increases to complete Phase 1 of the <u>Township Road 250 Realignment</u>. The increase is based upon tender results and other updated cost estimates from CN Rail and ATCO Pipelines. Recommended funding sources are \$2,448,000 from the Tax Stabilization Reserve and \$612,000 from the Community Aggregate Payment Reserve. No additional tax support is required.</p>	Reserves (funding)	3,060,000	-
	Capital Cost	3,060,000	-
	Net	-	-
<b>Item 2</b>   Infrastructure Services Division   <b>Utility Services - Forcemain Repair</b>			
<p>The <u>Balzac East Wastewater Utility System Forcemain</u> requires lifecycle renewal repairs to maintain current service levels as it is currently operating with a temporary solution. Recommended funding sources are \$375,000 from the Tax Stabilization Reserve and \$80,000 from the East Rocky View Utility Wastewater Reserve. No additional tax support is required.</p>	Reserves (funding)	455,000	-
	Capital Costs	455,000	-
	Net	-	-
<b>Item 3</b>   Infrastructure Services Division   <b>Fire Services - Fire Prevention Vehicle Replacement</b>			
<p>Replacement of the <u>Fire Investigation Vehicle</u> is requested as an emergent lifecycle renewal due to the poor condition of the existing 17-year-old unit with over 225,000 kms. The replacement will improve field investigation, inspection, and equipment separation capabilities. Recommended funding source is \$180,000 from the Tax Stabilization Reserve. No additional tax support is required.</p>	Reserves (funding)	180,000	-
	Capital Costs	180,000	-
	Net	-	-



## Operating Budget Adjustments

The table below presents the budget adjustments required to finalize the 2026 Operating Budget, along with their respective tax impacts.

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 1</b>   County-Wide Adjustment   <b>Asset Management – Cochrane Gravel Sales Proceeds</b>			
On November 26, 2024, Council approved the sale of the <u>Cochrane Gravel Pit</u> to the Town of Cochrane. Proceeds of \$5,000,000 from the sale were received and are recommended for transfer to the Tax Stabilization Reserve for future use.	Revenue	5,000,000	-
	Transfer to Reserve	5,000,000	-
	Net	-	-
<b>Item 2</b>   County-Wide Adjustment   <b>Finance Services – Assessment Growth</b>			
On December 5, 2025, Council approved the 2026 base budget, with an estimated \$3,000,000 in <u>assessment growth</u> . Administration recommends transferring the additional \$2,558,500 to the Tax Stabilization Reserve for future lifecycle reserve funding.	Revenue	2,558,500	-
	Transfer to Reserve	2,558,500	-
	Net	-	-
<b>Item 3</b>   County-Wide Adjustment   <b>Finance Services – Benefit Load Adjustment</b>			
Benefit rates are finalized at year-end (employer's share of statutory benefits (e.g.; CPP and EI), the Local Authorities Pension Plan (LAPP), and employee health benefits. 2026 benefit costs increased primarily due to: <ul style="list-style-type: none"> <li>Increase in WCB rates</li> <li>Increased health benefit costs</li> </ul> These increases were partially offset by a reduction in employer LAPP contributions.	Revenue	-	-
	Expense	227,000	-
	Net	(227,000)	(227,000)
<b>Item 4</b>   CAO Division   <b>Prairie Gateway Cost Recovery</b>			
This adjustment includes the <u>City of Calgary portion of cost-shared projects</u> , where Rocky View County has completed contracting, and both municipalities share the associated costs on a 50-50 basis.	Revenue	560,000	-
	Expense	560,000	-
	Net	-	-

## OPERATING

## Adjustments Requested by Administration

## Financial Impact

## Tax Support

**Item 5** | CAO Division | **Prairie Gateway Initiatives**

On December 5, 2025, Council approved \$435,000 in the 2026 operating base budget for Prairie Gateway strategic initiatives. The original four-year plan, however, identified a \$710,000 budget involving various consulting engagements. Prior to executing multi-year contracts, the project team must confirm full funding. This adjustment advances the required tax funding into the 2026 budget and carries it forward to align with planned expenditures.

Revenue	-	-
Expense	275,000	-
Net	(275,000)	(275,000)

**Item 6** | CAO Division | **Intergovernmental & Regional Services – Intermunicipal Collaboration Project**

The County received \$200,000 from the Alberta Community Partnership (ACP) grant in February 2026 for intermunicipal collaboration projects with the City of Calgary, including a new Intermunicipal Collaboration Framework (ICF) and an updated Intermunicipal Development Plan (IDP). This adjustment reflects grant approval and a \$65,000 cost recovery for Calgary's share of municipal contributions.

Revenue	265,000	-
Expense	265,000	-
Net	-	-

**Item 7** | CAO Division | **Recreation & Community Support – Langdon Recreation Grant**

The Langdon Recreation grant was originally budgeted at \$181,100, consistent with the 2025 amount. On February 11, 2026, the Recreation Governance Committee approved the Langdon Recreation Grant for 2026 at \$178,400. This adjustment reflects the reduction and is funded through the Langdon Special Tax.

Revenue	(2,700)	-
Expense	(2,700)	-
Net	-	-

**Item 8** | Community Services Division | **Enforcement Services – RCMP Contract**

The County's portion of Provincial RCMP costs have increased due to changes in the police funding model and projected annual growth in frontline policing expenses. This adjustment is tax-funded.

Revenue	-	-
Expense	465,100	-
Net	(465,100)	(465,100)

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support

**Item 9** | Community Services Division | Planning - Revenue Adjustments

On December 5, 2025, Council approved the 2026 Master Rates Bylaw, including a \$15,000 increase in site monitoring and review revenue with no associated expense. A subsequent review identified a \$5,000 reduction in expected revenue due to lower-than-anticipated activity and previously omitted related expenses. Council also approved the Master Rates Bylaw excluding a \$10,000 increase in natural resource extraction revenue and the related service costs. This adjustment reflects both the changes to revenues and expenses.

Revenue	5,000	-
Expense	20,000	-
Net	(15,000)	(15,000)

**Item 10** | Corporate Services Division | Information Technology - eCompliance Software

On December 5, 2025, Council approved the 2026 operating and capital base budget, including the eCompliance Software Capital Project. However, the 2026 operating licensing costs were not included in the 2026 Operating Base Budget. This adjustment addresses that omission. This adjustment is tax-funded.

Revenue	-	-
Expense	141,700	-
Net	(141,700)	(141,700)

**Item 11** | Corporate Services Division | People & Culture - Human Resource Advisor

This increase funds a full-time HR Advisor to address workforce growth and increasing service demands. The requested amount of \$102,000 is 67% of the total cost of \$153,000, to reflect the anticipated start date of May 1, 2026 for the position. This adjustment is tax-funded.

Revenue	-	-
Expense	102,000	-
Net	(102,000)	(102,000)

**Item 12** | Corporate Services Division | Legal Services - Privacy Officer

This increase funds a full-time Privacy Officer to address new legislative requirements under the *Protection of Privacy Act* (POPA) and an increase in access to information requests. The requested amount of \$88,500 is 67% of the total cost of \$132,090, to reflect the anticipated start date of May 1, 2026 for the position. This adjustment is tax-funded.

Revenue	-	-
Expense	88,500	-
Net	(88,500)	(88,500)

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 13</b>   Corporate Services Division   People & Culture – Salaries & Wages Compensation Review			
A compensation review was completed, and a <u>market increase for eight positions</u> is required to align with market rates. The requested amount of \$60,100 is 67% of the total adjustment of \$89,700, reflecting an anticipated adjustment date of May 10, 2026 and is tax funded.	Revenue	-	-
	Expense	60,100	-
	Net	(60,100)	(60,100)
<b>Item 14</b>   Corporate Services Division   People & Culture – Recognition Fund			
This request increases the <u>employee recognition budget</u> to reflect the new policy allocating \$75 per employee that was inadvertently omitted from the 2026 base budget deliberations. This adjustment is tax-funded.	Revenue	-	-
	Expense	26,800	-
	Net	(26,800)	(26,800)
<b>Item 15</b>   Corporate Services Division   People & Culture – Engagement Survey Reserve			
This request is to include the <u>employee engagement survey</u> budget net increase, which is conducted every two years. This adjustment is tax-funded.	Revenue	-	-
	Expense	20,000	-
	Net	(20,000)	(20,000)
<b>Item 16</b>   Financial & Business Services Division   Finance Services – Housekeeping Adjustments			
Various <u>minor corrections</u> are required to finalize the 2026 budget. The net result of the items below is a \$101,000 reduction to the net tax requirement: <ul style="list-style-type: none"> <li>Water debenture calculations were overstated, as such this adjustment reduces the net tax funded requirement by \$103,600.</li> <li>Fleet interdepartmental charges were corrected, resulting in a \$9,600 increase in net tax requirements.</li> <li>Reduction to temporary employee COLA from 2.5% to 2.1% based on Alberta Consumer Price Index, reducing the net tax requirement by \$7,000.</li> </ul>	Revenue	-	-
	Expense	(101,000)	-
	Net	101,000	101,000
<b>Item 17</b>   Infrastructure Services Division   Fire Services – IAFF Deal Agreement – Annual Increase			
This adjustment is a <u>requirement under the IAFF collective agreement</u> ratified by Council on January 6, 2026, which results in an annual wage budget increase of \$1,905,500 beginning in 2026, as well as an ongoing clothing budget of \$24,000. This adjustment is tax-funded.	Revenue	-	-
	Expense	1,929,500	-
	Net	(1,929,500)	(1,929,500)

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 18</b>   Infrastructure Services Division   Fire Services – IAFF Deal Agreement – Retro Pay			
This adjustment is a <u>requirement under the IAFF collective agreement</u> ratified by Council on January 6, 2026, covering January 1, 2024, to December 31, 2025. This adjustment is paid in 2026 and covers retroactive pay of \$490,900 for 2024 and \$1,041,300 for 2025, as well as a one-time purchase of footwear and a uniform and clothing top-up of \$157,000. This adjustment was funded through the Tax Stabilization Reserve.	Revenue	1,689,200	-
	Expense	1,689,200	-
	Net	-	-
<b>Item 19</b>   Infrastructure Services Division   Fire Services – Fire Fighting Foam Remediation			
This request is to fund the <u>replacement and disposal of existing firefighting foam products</u> to comply with Environment and Climate Change Canada regulations by the end of Q2 2026. The recommended funding source is the Tax Stabilization Reserve.	Revenue	138,600	-
	Expense	138,600	-
	Net	-	-
<b>Item 20</b>   Infrastructure Services Division   Fire Services – FRIAA Grant			
The County received \$50,300 from <u>Forest Resource Improvement Association of Alberta (FRIAA) grant</u> in Q1 of 2026 for FireSmart programs in the Hamlet of Bragg Creek.	Revenue	50,300	-
	Expense	50,300	-
	Net	-	-
<b>Item 21</b>   Infrastructure Services Division   Fire Services – Lockbox Program Access Provider Change			
Rocky View County Fire Services participates in the <u>regional lockbox system</u> used for emergency access and mutual aid responses. The County must transition to a new system to maintain compatibility with the Calgary Fire Department and regional partners. This adjustment reflects a one-time cost of \$48,200, funded from the Tax Stabilization Reserve, and an annual license cost of \$1,800, funded by taxes.	Revenue	48,200	-
	Expense	50,000	-
	Net	(1,800)	(1,800)
<b>Item 22</b>   Infrastructure Services Division   Capital & Engineering Services – Highway 1 & Range Road 33 Interchange Improvement			
A budget adjustment is required to include \$2,400,000 in <u>carry-forward provincial funding</u> for the Highway 1 and Range Road 33 Interchange Improvement. This adjustment is required as a correction to properly record the existing provincial funding and is fully funded by the Province.	Revenue	2,400,000	-
	Expense	2,400,000	-
	Net	-	-

OPERATING			
Adjustments Requested by Administration		Financial Impact	Tax Support
<b>Item 23</b>   Infrastructure Services Division   Capital & Engineering Services – Stormwater Drainage Projects			
On February 24, 2026, Council approved an increase in funding for <u>Policy A-459 Stormwater Drainage Projects</u> from \$400,000 to \$680,000 to support the rising volume and complexity of site-specific drainage projects. This adjustment is tax-funded.	Revenue	-	-
	Expense	280,000	-
	Net	(280,000)	(280,000)
<b>Item 24</b>   Infrastructure Services Division   Operational Services – Fuel Cost			
This one-time adjustment of \$380,000 to the operations materials budget is due to <u>significant fuel price increases</u> since the start of the fiscal year. It is unclear how long inflated fuel prices will continue. The recommended funding source is the Tax Stabilization Reserve.	Revenue	380,000	-
	Expense	380,000	-
	Net	-	-
<b>Item 25</b>   Infrastructure Services Division   Utility Services – Used Oil Materials Support Grant			
This request includes <u>grant funding from the Alberta Recycling Management Authority</u> of up to \$15,000 for the purchase of a 20-foot modified sea can and a 4,500 L used oil tank.	Revenue	15,000	-
	Expense	-	-
	Net	15,000	15,000
<b>TOTAL SURPLUS (deficit)</b>		<b>3,516,500</b>	



## External Requisitions

External requisitions are amounts that Rocky View County collects on behalf of other entities through the property tax system and forwards to requisitioning bodies such as the Provincial government (education and designated industrial properties) and the Rocky View Foundation (affordable seniors housing).

Administration has received final external requisitions for the 2026 budget year. The amounts are highlighted below along with comparative numbers from 2025.

EXTERNAL REQUISITIONS				
Requisition	2026 Amount	2025 Amount	Increase (\$)	Increase (%)
<b>Provincial Education Requisition</b>				
Collected on behalf of the Alberta School Foundation Fund (ASFF) and the Calgary Catholic School District (CCSD) to fund education costs throughout the Province.				
	91,177,900	77,674,300	13,503,600	17%
<b>Rocky View Foundation</b>				
Funding affordable housing for low-income individuals and families, senior lodges, and essential senior services in the area.				
	1,714,900	1,650,900	64,000	4%
<b>Designated Industrial Property</b>				
Applies to all designated industrial linear and non-linear properties (pipelines, energy facilities, plants, etc.)				
	163,577	156,100	7,477	5%

