



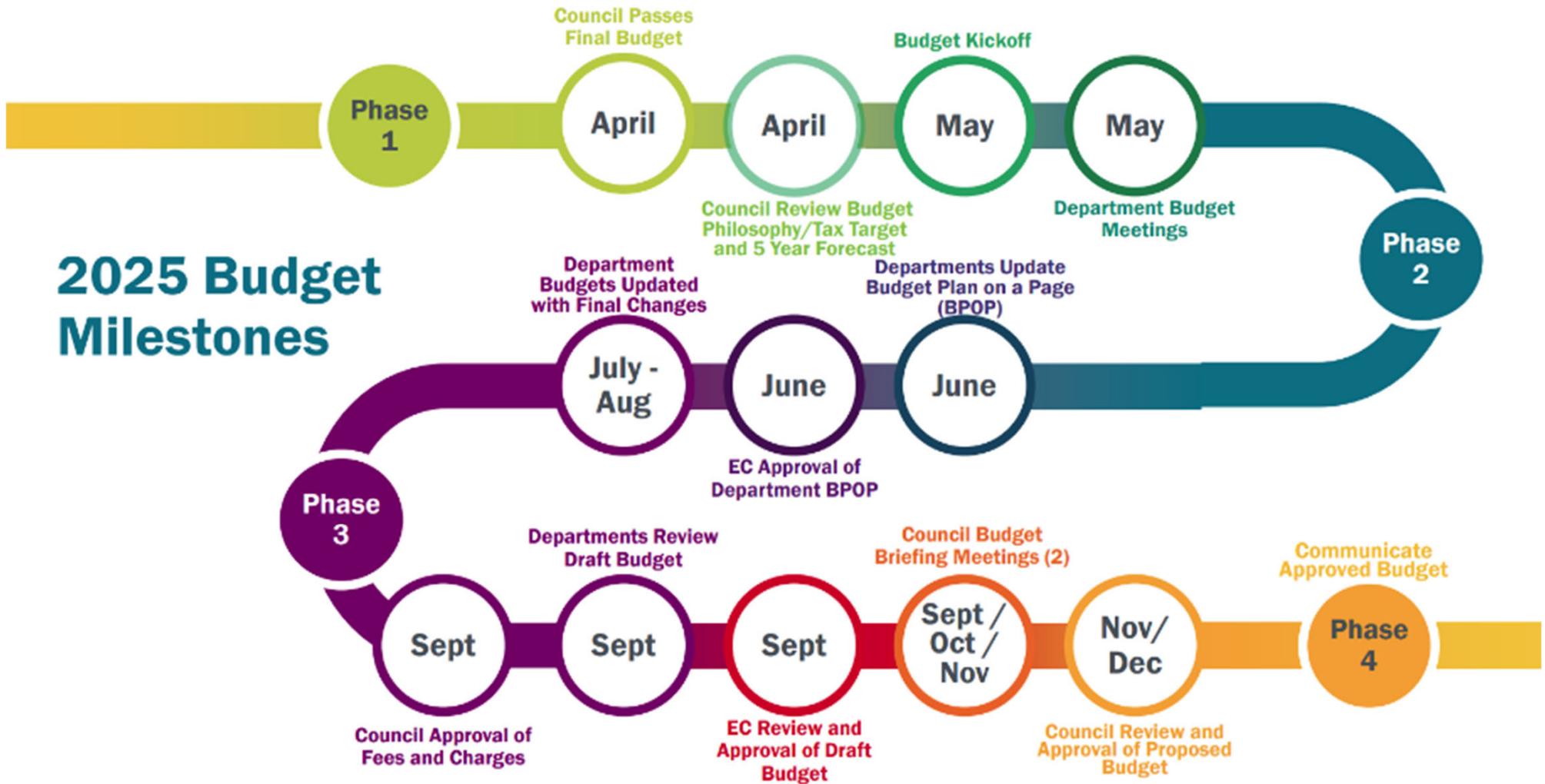
2025 BUDGET OVERVIEW

NOVEMBER 18, 2024

THE MUNICIPAL BUDGET

- Allocates Parkland County's resources to programs and services that create quality of life for residents, businesses, and visitors
- Provides Residents, Council, and Administration with:
 - Transparent and open communication on how funds are allocated
 - Financial solutions to complex problems
 - Direct links between new initiatives and Council's Strategic Plan
 - Results of the Municipal Scan, identifying current obstacles and opportunities
 - An accountability structure for Council and Administration to ensure prudent financial management

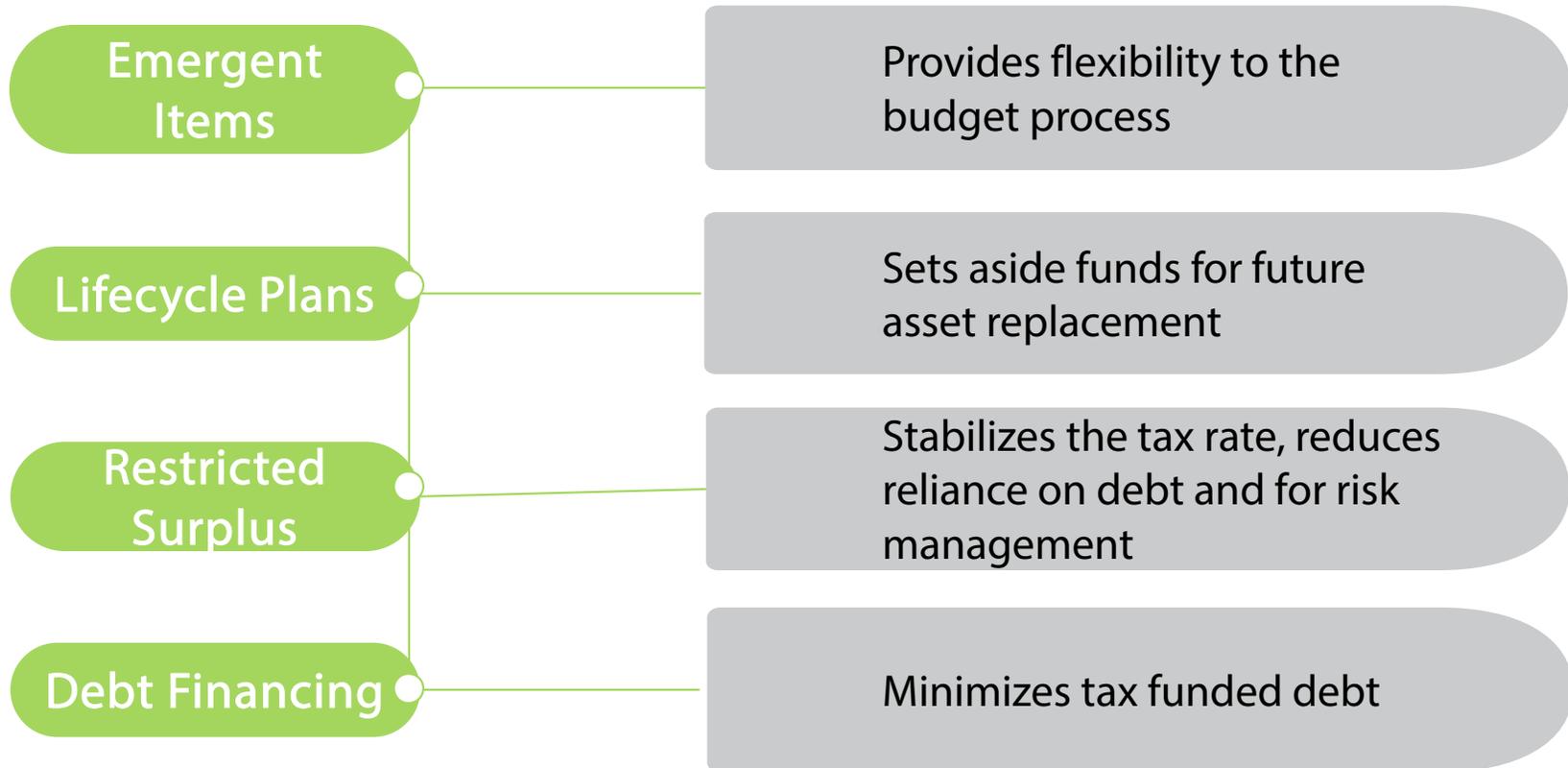
2025 BUDGET MILESTONES



BUILDING A RESILIENT COUNTY

- Ensuring the County maintains a strong fiscal position and help keep taxes low
- Continuing to make prudent budget decisions to ensure the long-term sustainability of the County
- Maintaining service level for residents and businesses during high levels of inflation with reasonable tax increases
- Managing budget pressures and finding efficiencies through the budget process

BUDGET TOOLS AND PHILOSOPHY



BUDGET OPPORTUNITIES AND CHALLENGES

External Pressures

- Inflationary/Deflationary Pressures
- Supply Chain Issues
- Tight Labor Market
- Cost Sharing Pressures
- Lack of Assessment Growth

Internal Pressures/ Opportunities

- Council's Strategic Plan
- Major Capital Projects
- Department Capacity

2025 BUDGET HIGHLIGHTS



2.5%
Residential Tax Impact



36%
Utilized allowable debt limit



\$4.71
Monthly residential tax increase for every \$500,000 of assessed value



\$83.7 M
Projected Net Financial Assets



\$33 M
Capital Investment planned for 2025

Strategic capital investment

Road Rehabilitation & Construction
Water Infrastructure
Wabamun projects

Dealing with budget pressures

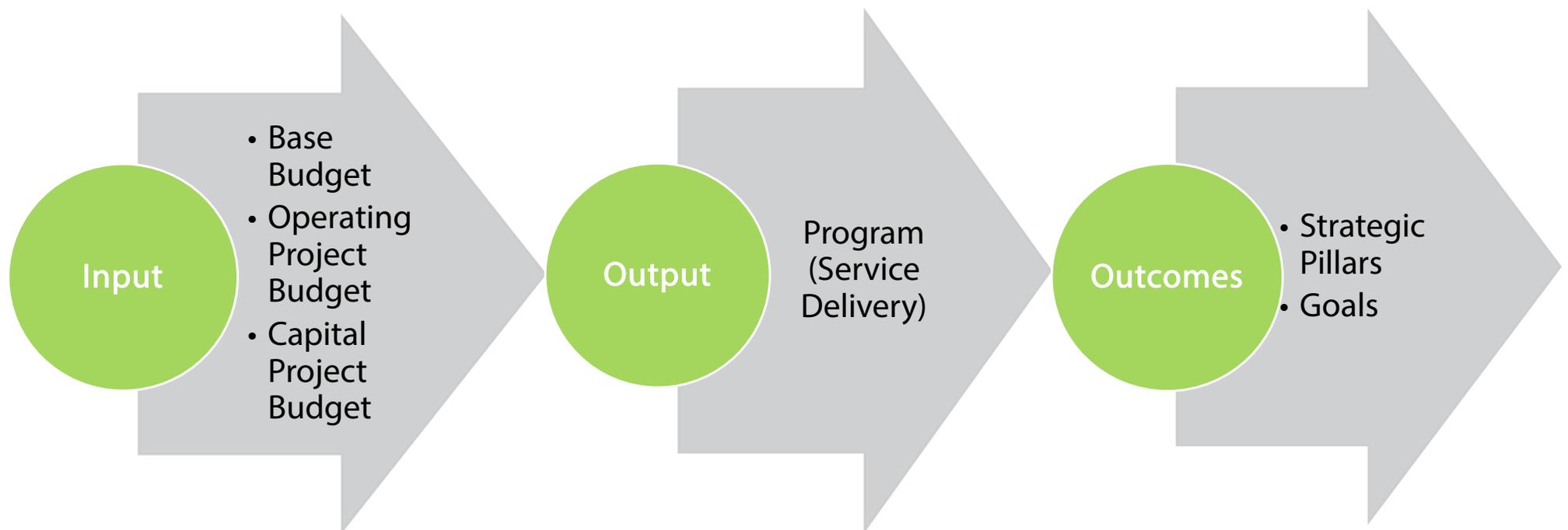
Inflation
Declining Linear assessment
Lack of Assessment Growth

Low tax increase

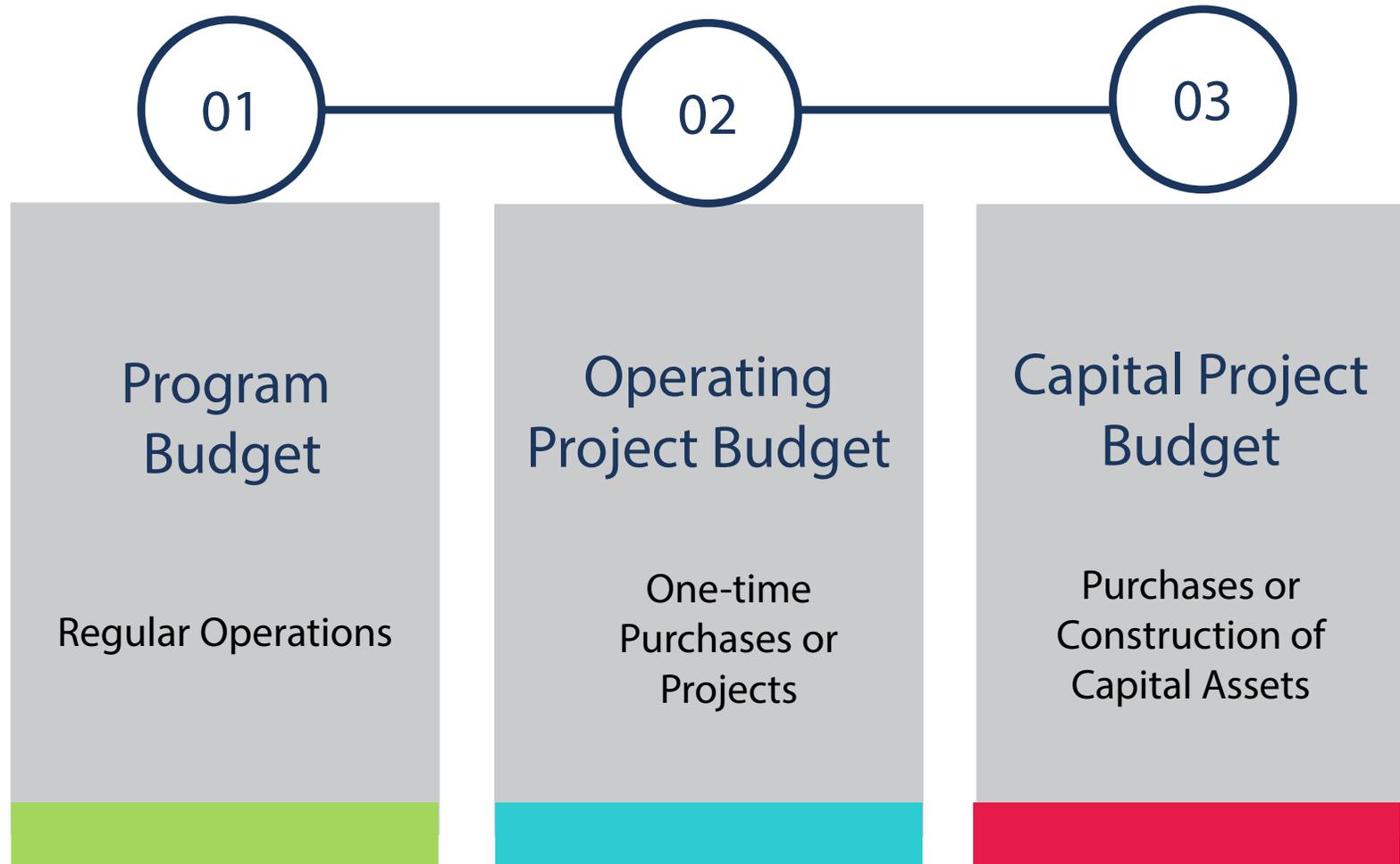
Minimizing tax increases for residents and businesses while remaining fiscally sustainable

OUTCOME BASED BUDGET REPORTING

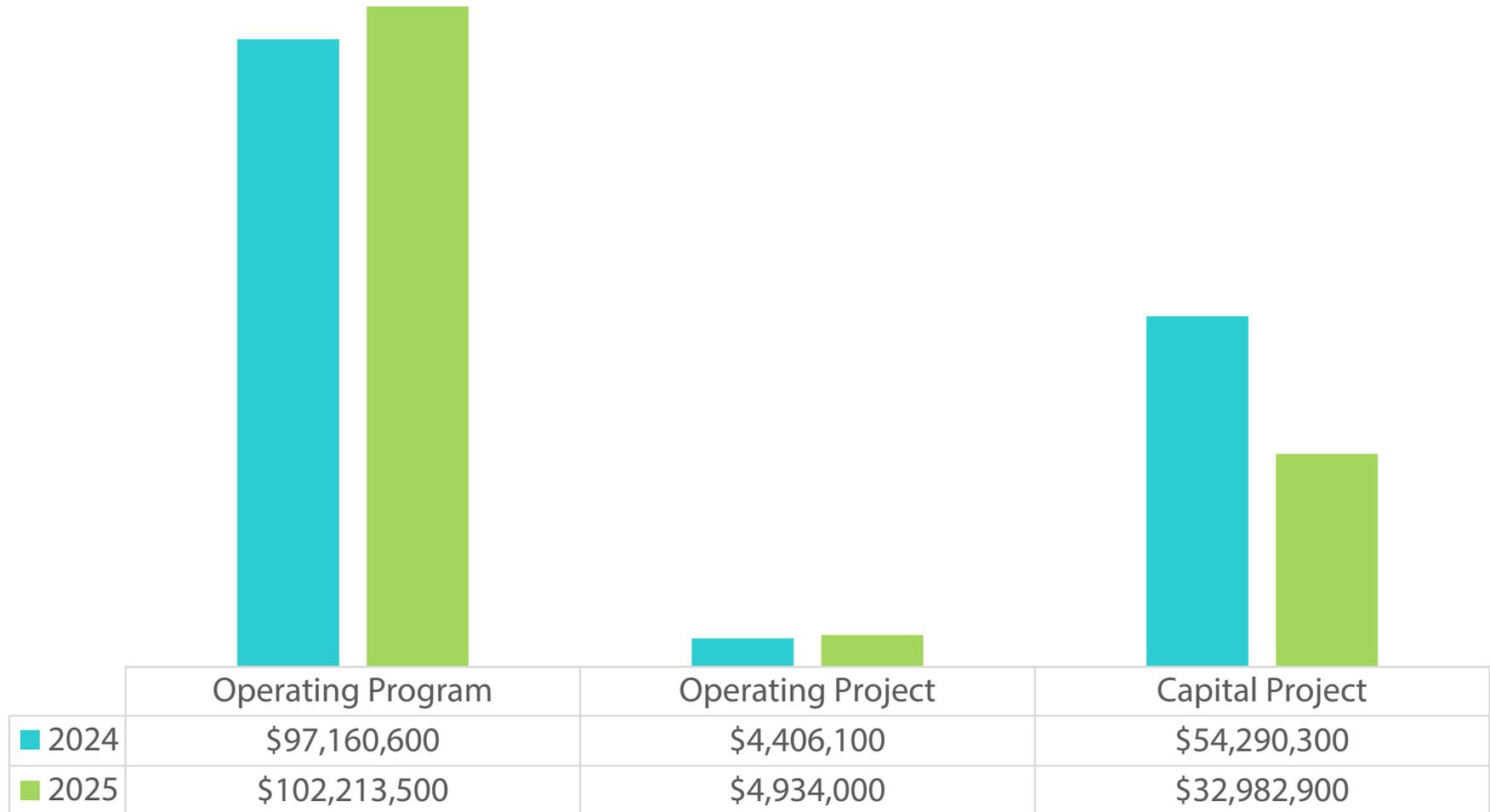
- Reflecting the strategic pillars and goals from the 2022 – 2025 Strategic Plan in budget reports
- Demonstrating how the budget aligns to the Strategic Plan
- Providing a mechanism to ensure strategic goals are prioritized through the budget process



COMPONENTS OF THE COUNTY'S BUDGET

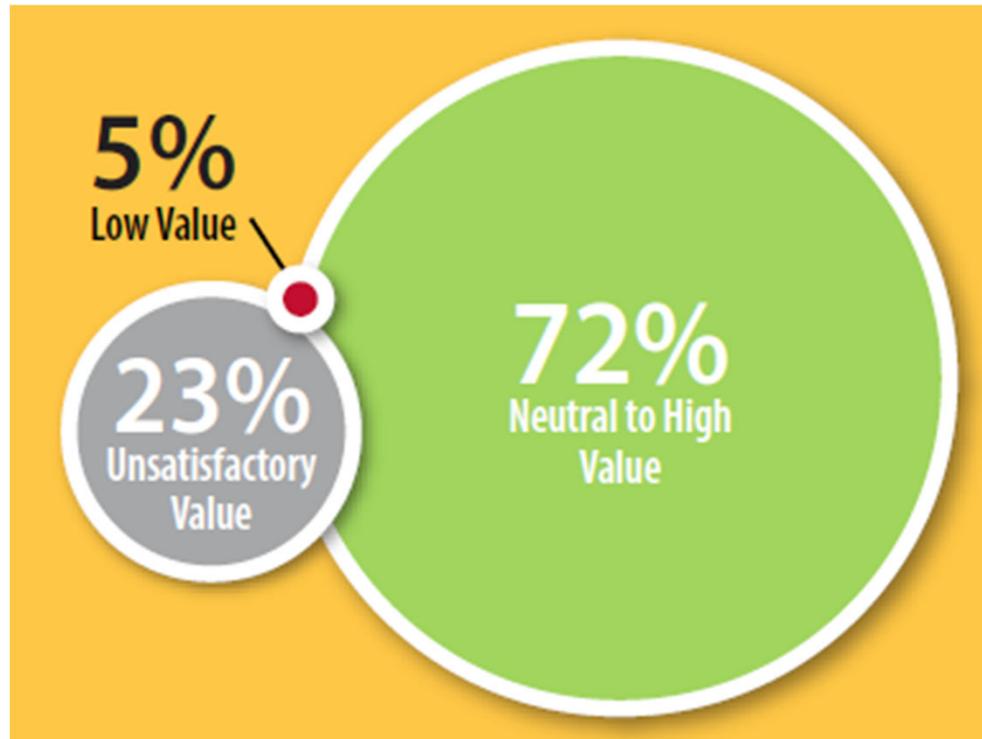


BUDGET EXPENDITURES – 2024 VS 2025



2025 BUDGET ENGAGEMENT SURVEY

Perceived value of tax dollars to services:



2025 BUDGET ENGAGEMENT SURVEY

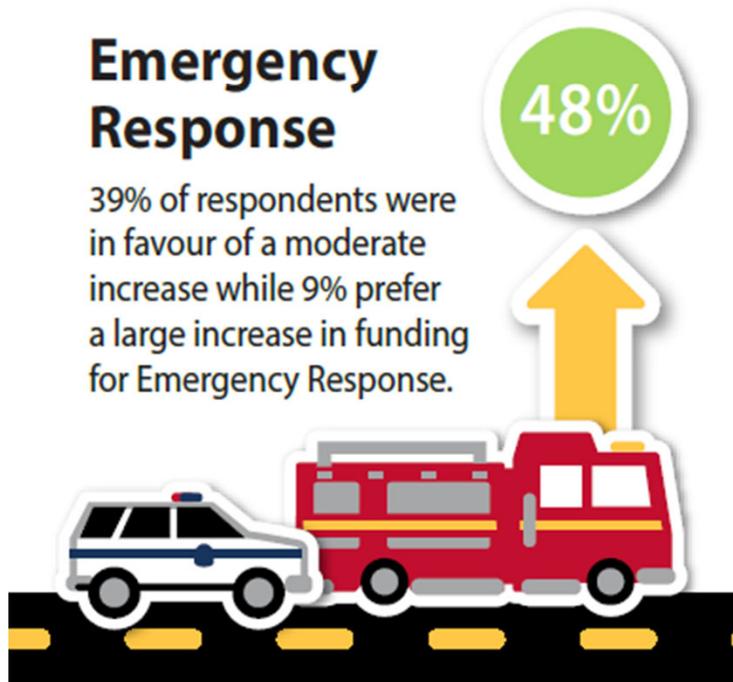
Spending Levels

Respondents preferred to maintain current spending levels versus an increase for:

- Solid Waste;
- Disaster Preparedness;
- Protect Ecosystems; and
- Attract Commercial Development.

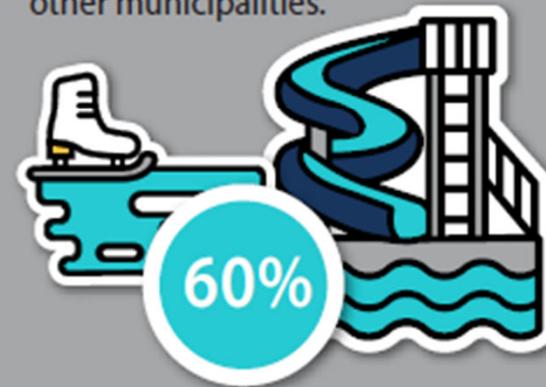
Emergency Response

39% of respondents were in favour of a moderate increase while 9% prefer a large increase in funding for Emergency Response.



Responsible Leadership

Parkland County shares operating costs with neighboring municipalities for emergency response, libraries, and recreation facilities so that our residents can access programs and services in other municipalities.



A combined 60% fully or moderately support this arrangement



OPERATING PROGRAM

2025 BUDGET

OPERATING PROGRAM

Plow operators allow us to travel to school and work



Staff maintain ball diamonds, parks, and trails



Fire fighters keep us safe



Equipment operators manage vegetation to ensure safety and maintain natural beauty

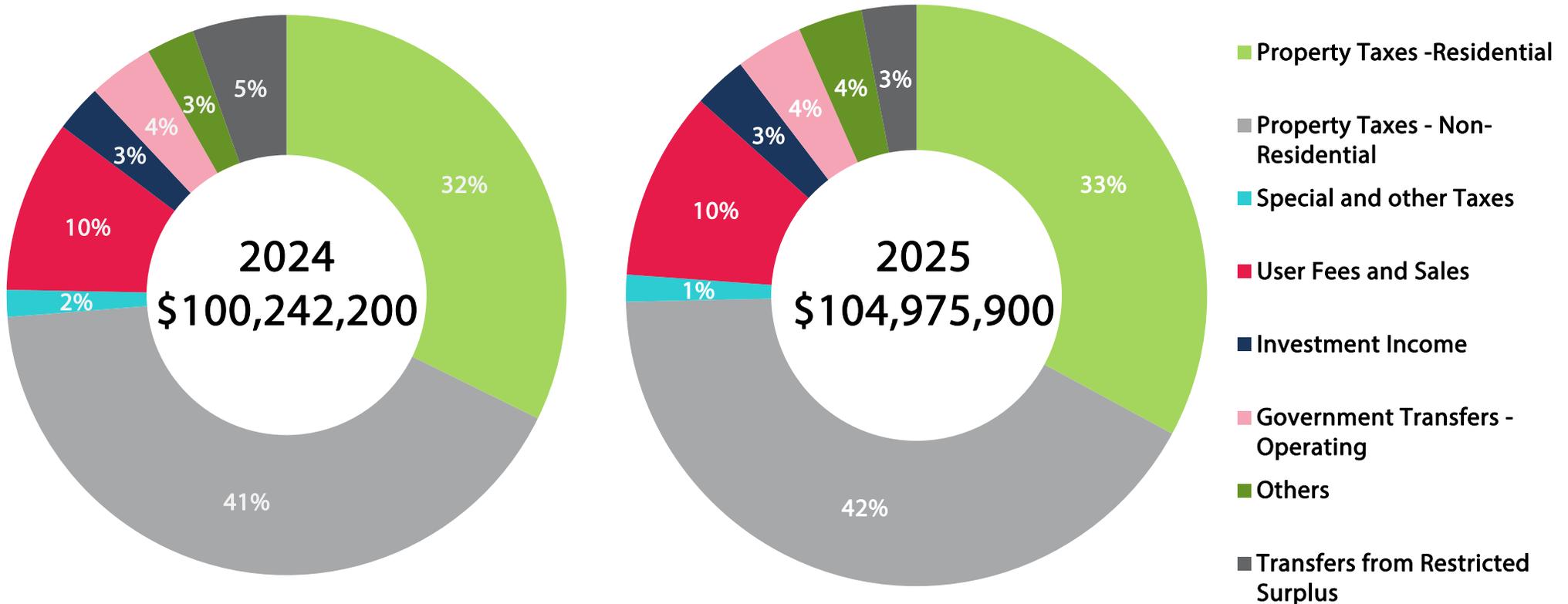


Staff conduct crop surveys to help reduce economic losses



OPERATING PROGRAM REVENUE

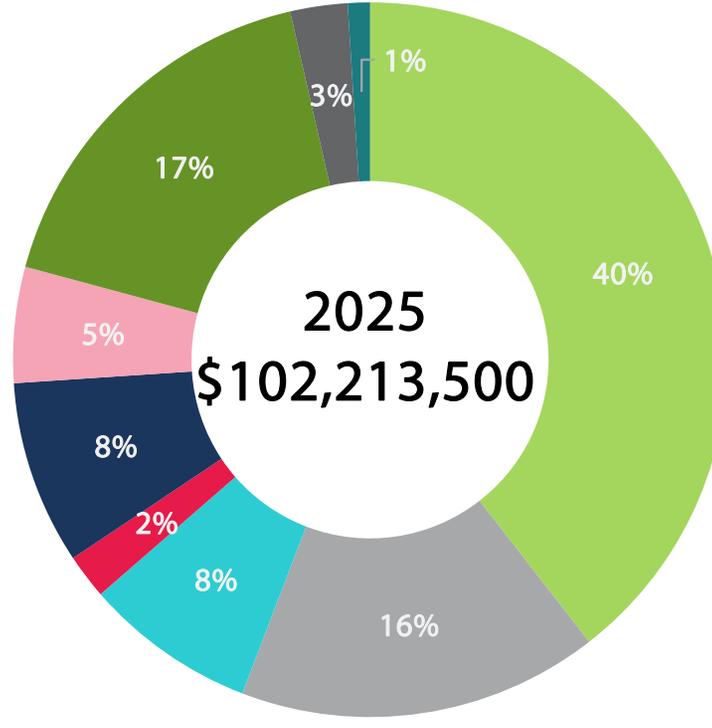
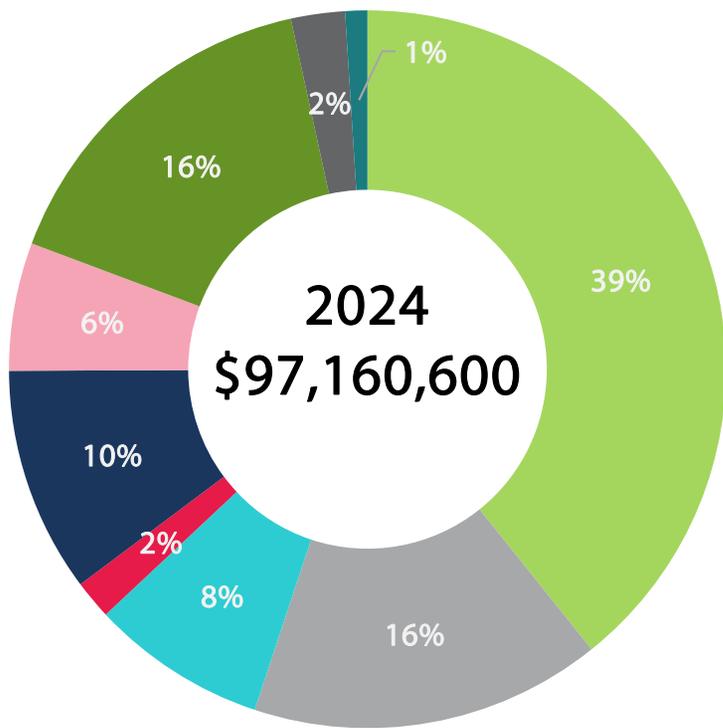
Where the Funds come from



Total 2024 & 2025 budget excludes Meridian Housing Spruce Grove Lodge

OPERATING PROGRAM EXPENDITURE

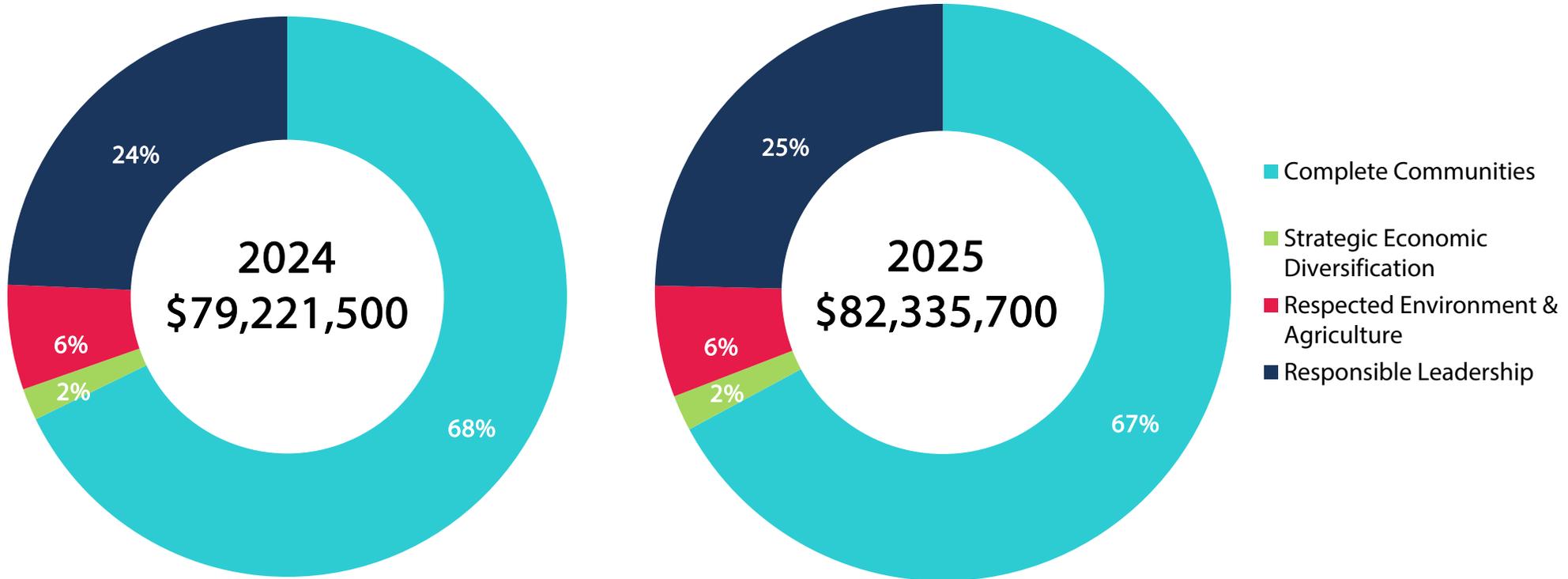
How the funds support programs and services



- Salaries, Wages and Employee Benefits
- Contracted and General Services
- Material, Goods, Supplies and Utilities
- Interest on Long Term Debt, Bank Charges and Transfers
- Transfers to Government, Agencies and Organization
- Purchase from Other Government
- Transfers to Restricted Surplus
- Debenture Payments
- Other Expenses - Operating

Total 2024 & 2025 budget excludes Meridian Housing Spruce Grove Lodge

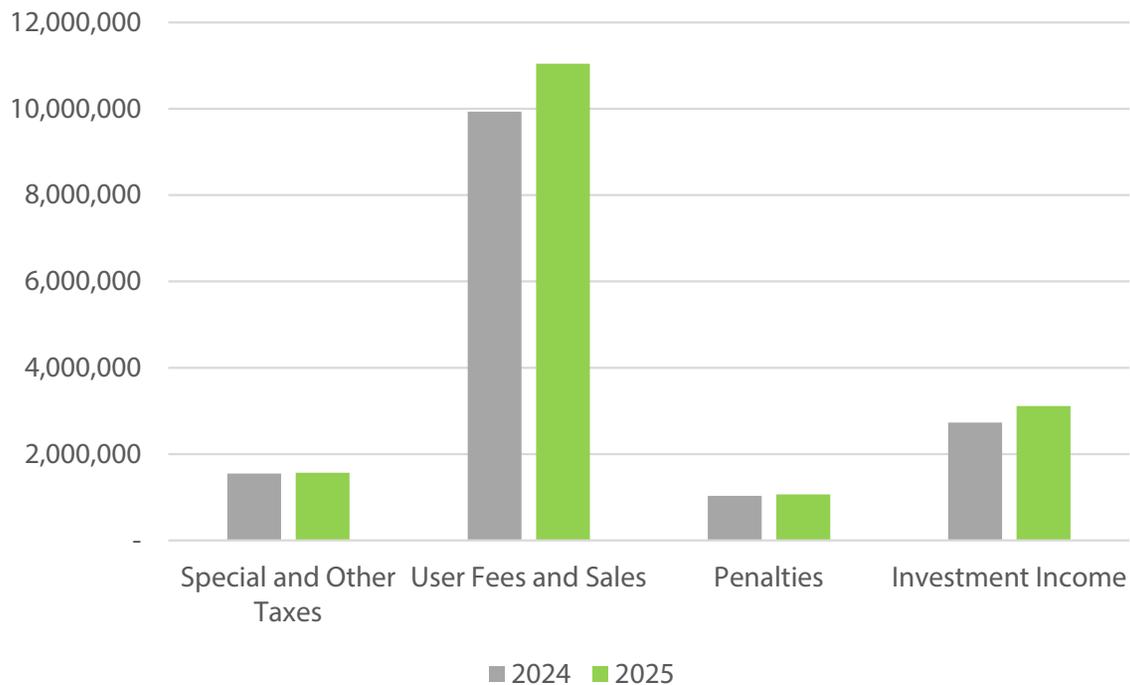
OPERATING PROGRAM EXPENDITURES - STRATEGIC ALIGNMENT



Some programs align with multiple pillars. However, for the purpose of budget presentation, each program is mapped to only one pillar.

These totals exclude tax adjustments for 2024 of \$17,939,100 and 2025 \$19,877,800 as we do not allocate these to Strategic Pillars

OPERATING PROGRAM BUDGET REVENUE



Special and Other Taxes

- No significant variances

User Fees and Sales

- Increase of 11.18% due to Water and Wastewater rates increase, tipping fee revenue increase from transfer stations, addition of school board trustee election revenue

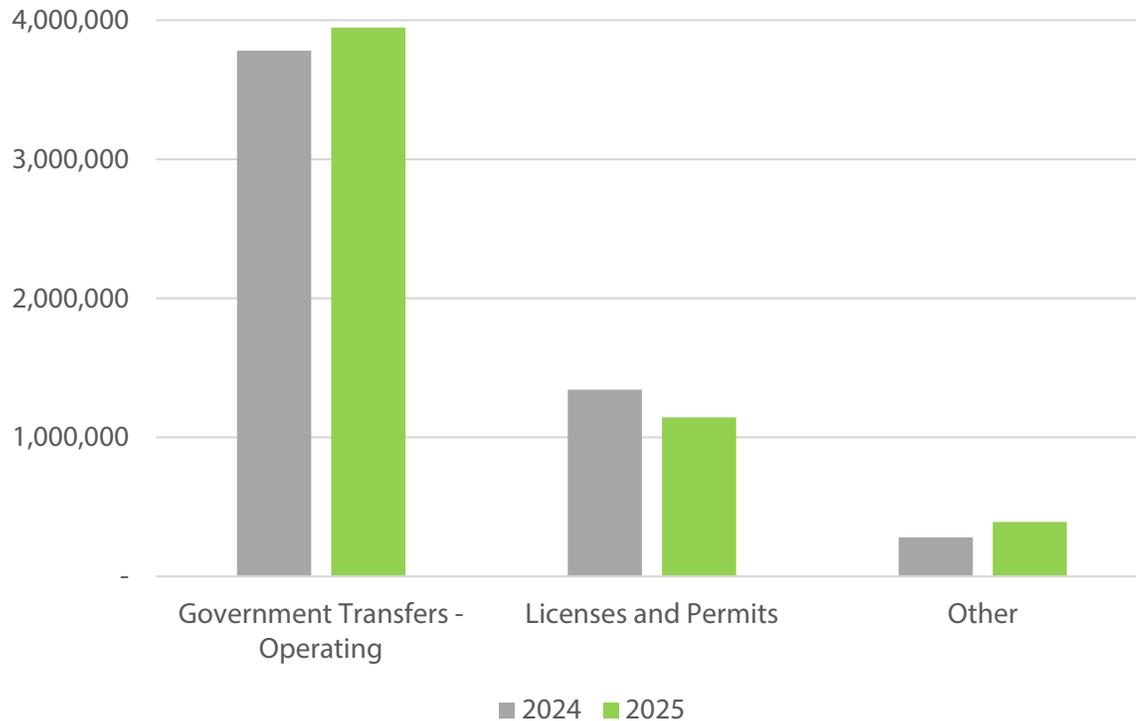
Penalties

- No significant variances

Investment Income

- Increase of 14.18% due to increased projection on investment returns

OPERATING PROGRAM BUDGET REVENUE



Government Transfers- Operating

- No significant variances

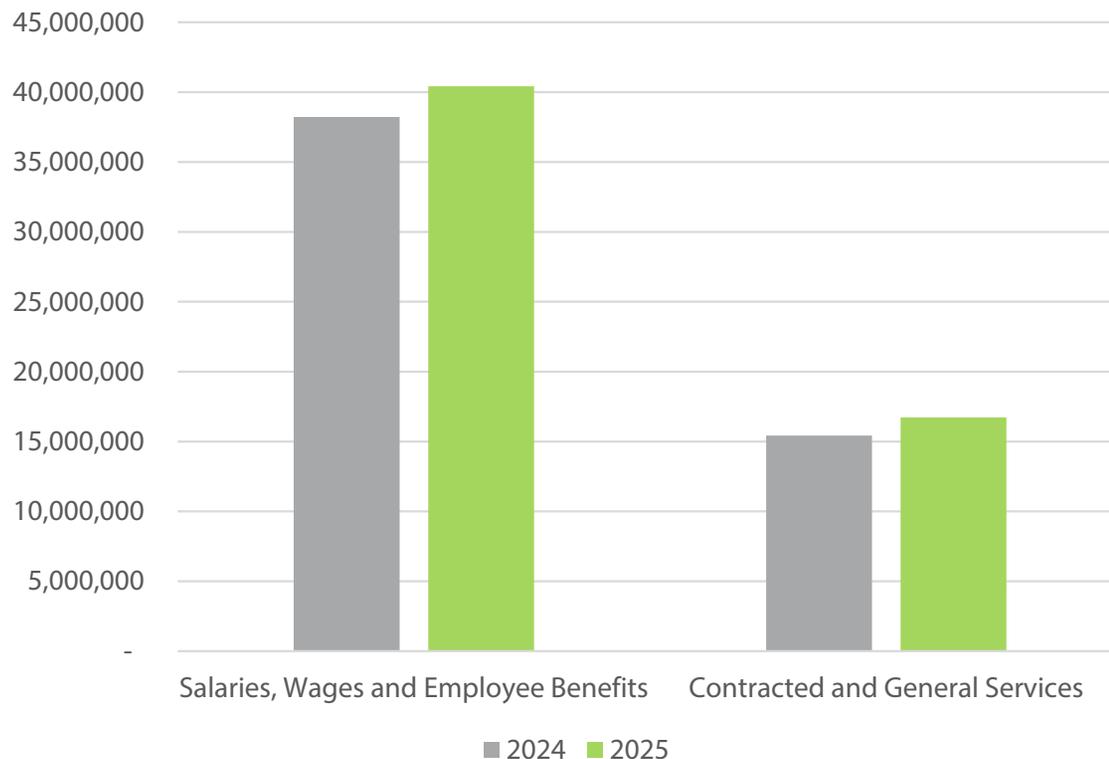
Licenses and Permits

- Decrease of 14.89% due to a decrease in building, industrial and commercial permits

Other

- Increase of 39.32% due to a change in utility recoveries, franchise fees and ALUS revenue.

OPERATING PROGRAM BUDGET EXPENDITURES



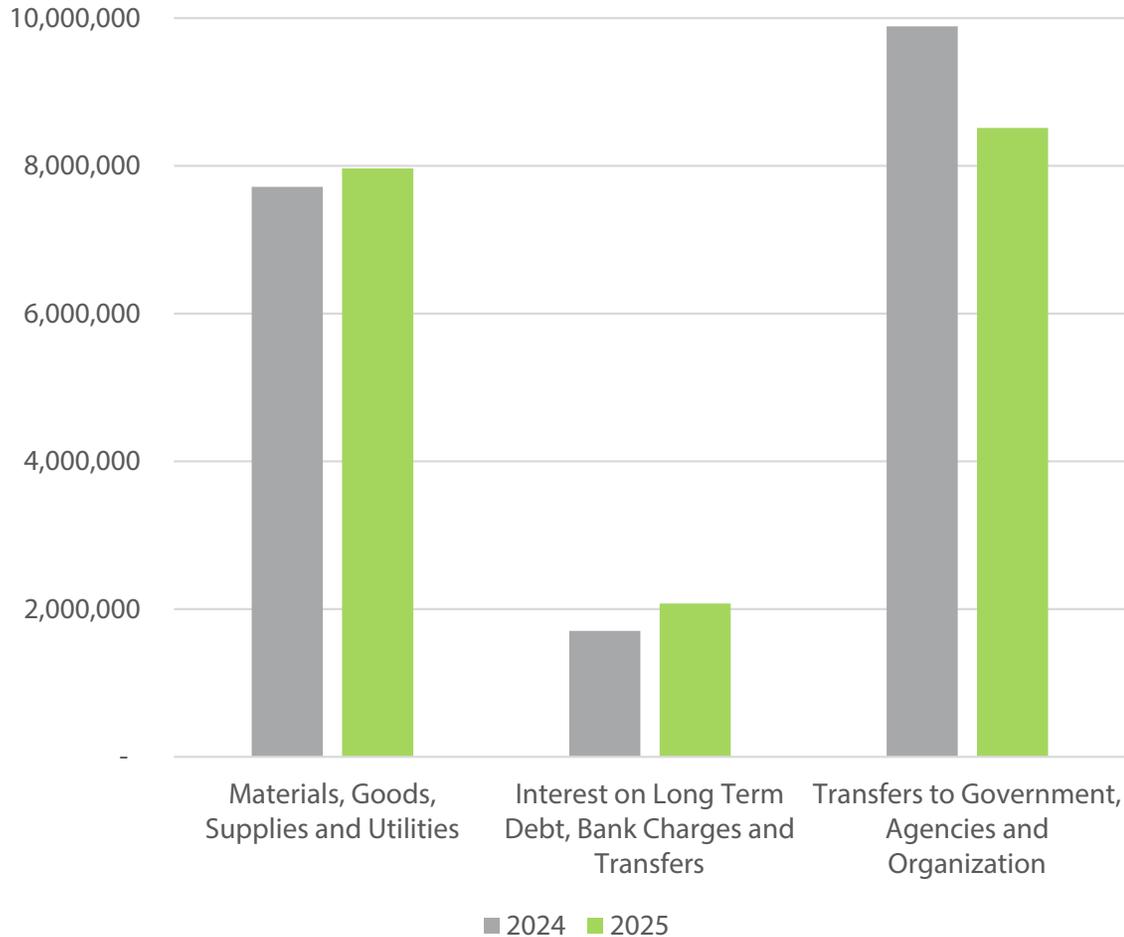
Salaries, Wages, & Employee Benefits

- Increase of 5.75% due to payroll adjustments, 3 new FTE positions, 1.5 FTE positions moving from contract and 4 positions moving from temporary to FTE

Contracted and General Services

- Increase of 8.43% due to increase of costs related to snow removal, janitorial, vehicle rental and software renewals and addition of election costs.

OPERATING PROGRAM BUDGET EXPENDITURES



Materials, Goods, Supplies and Utilities

- No significant variances

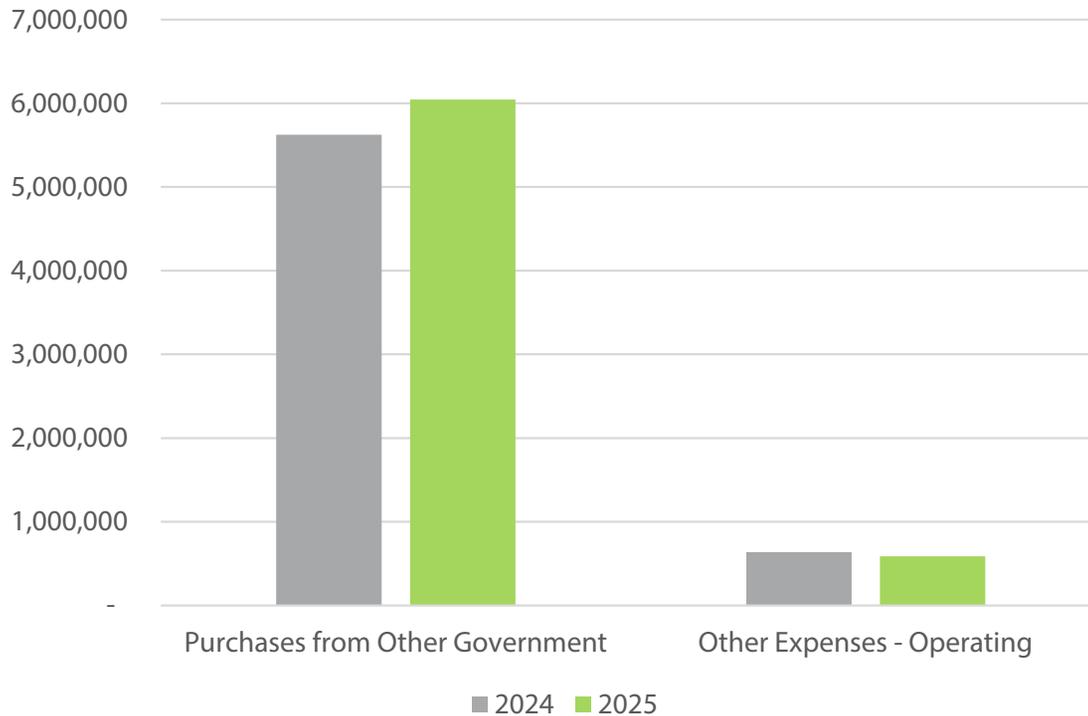
Interest on Long Term Debt

- Increase of 21.76% due to adjustment of debenture payments (new and existing)

Transfer to Government, Agencies and Organization

- Decrease of 13.89% due to the completion of recreation facility contributions, change in cost share agreements, and an increase to the estimated Provincial Policing Contract.

OPERATING PROGRAM BUDGET EXPENDITURES



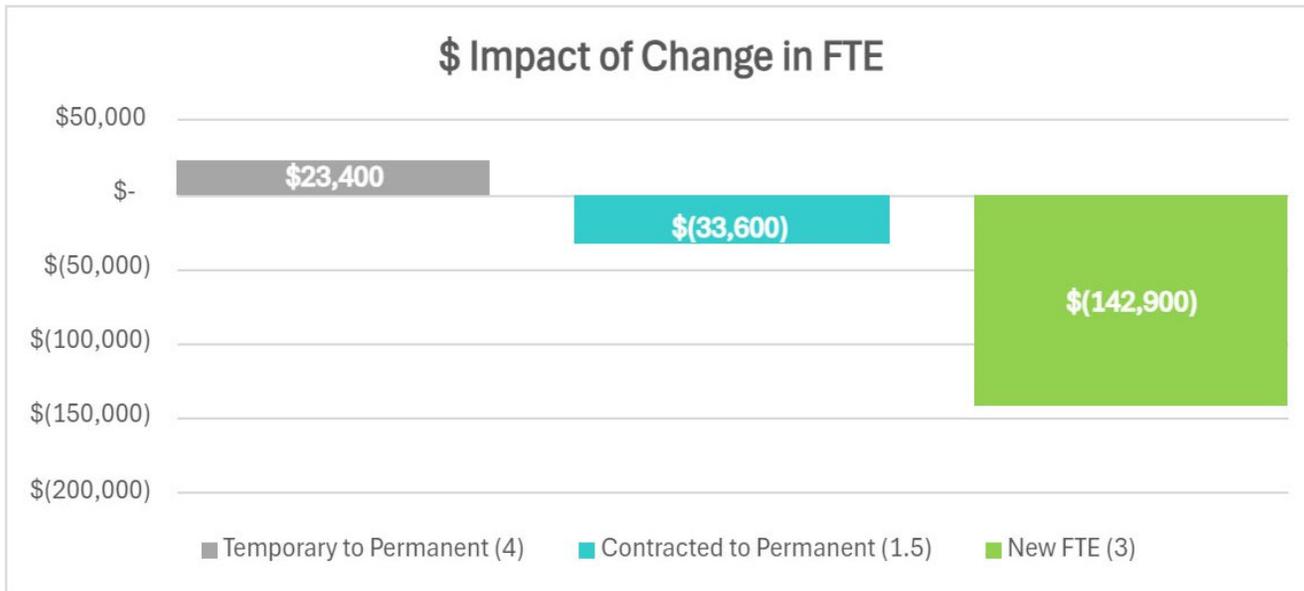
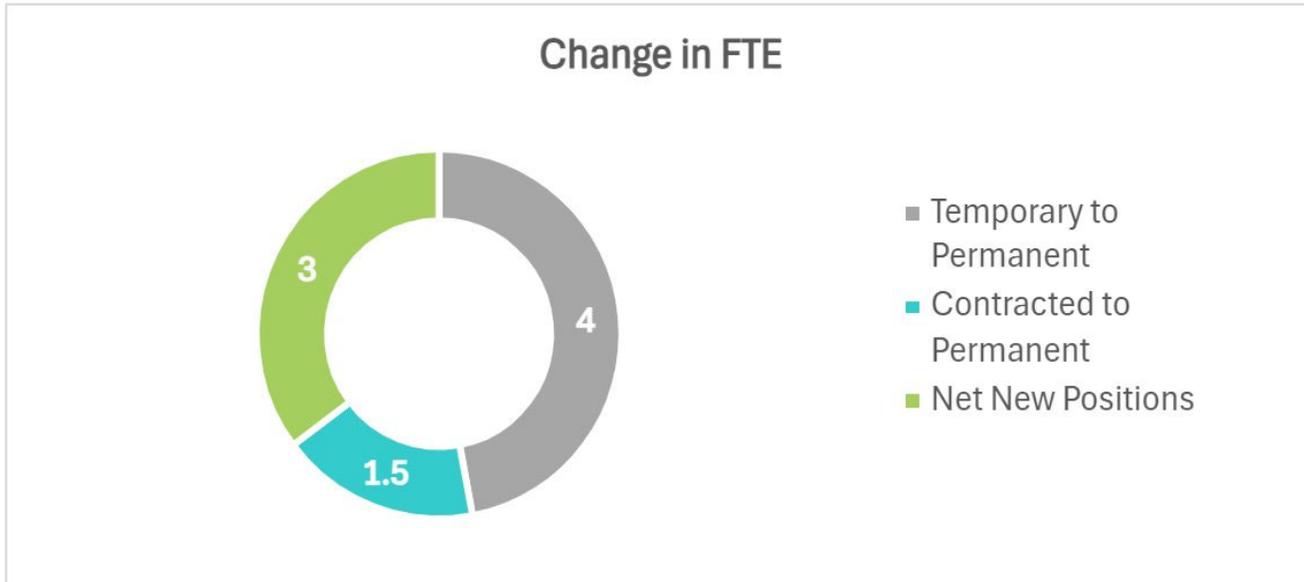
Purchases from other Government

- Increase of 7.46% due to increased water and wastewater charges

Other Expenses – Operating

- No significant variances

2025 STAFFING CHANGES – AT A GLANCE





OPERATING PROJECT BUDGET

2025 BUDGET

OPERATING PROJECTS BUDGET

Plow operators allow us to travel to school and work



Staff maintain ball diamonds, parks, and trails



Fire fighters keep us safe



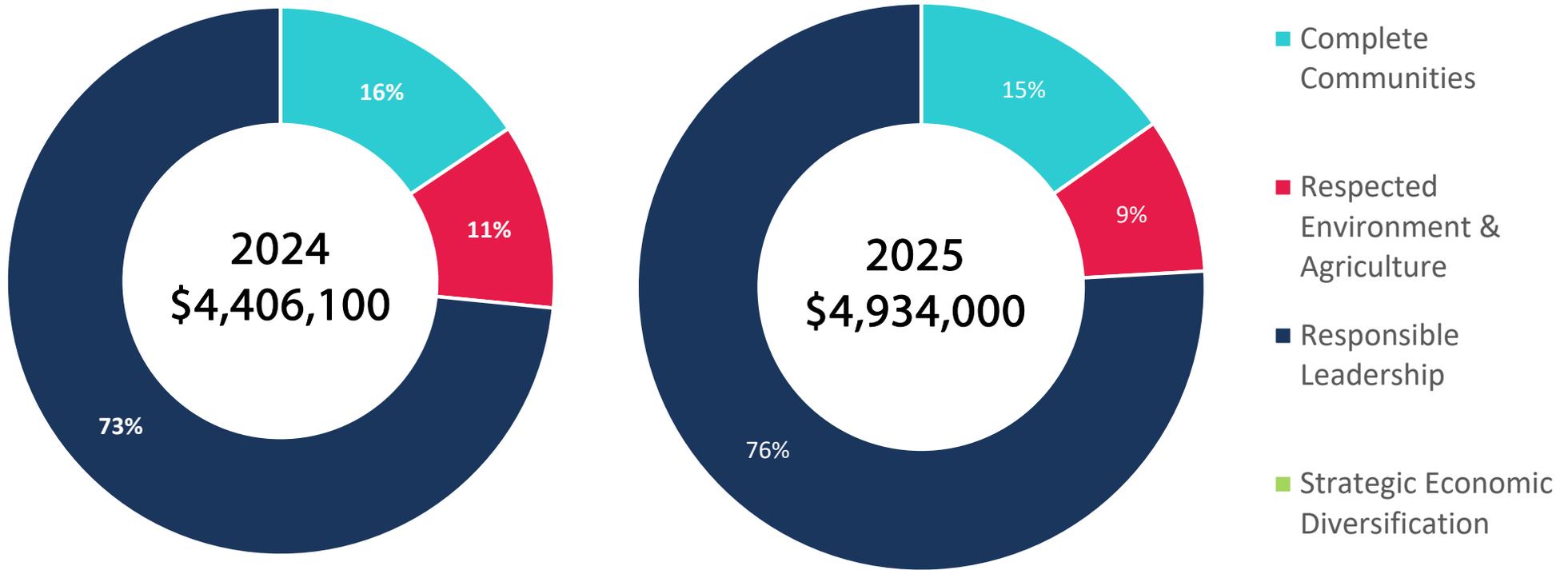
Equipment operators manage vegetation to ensure safety and maintain natural beauty



Staff conduct crop surveys to help reduce economic losses



OPERATING PROJECT BUDGET BY STRATEGIC PILLARS



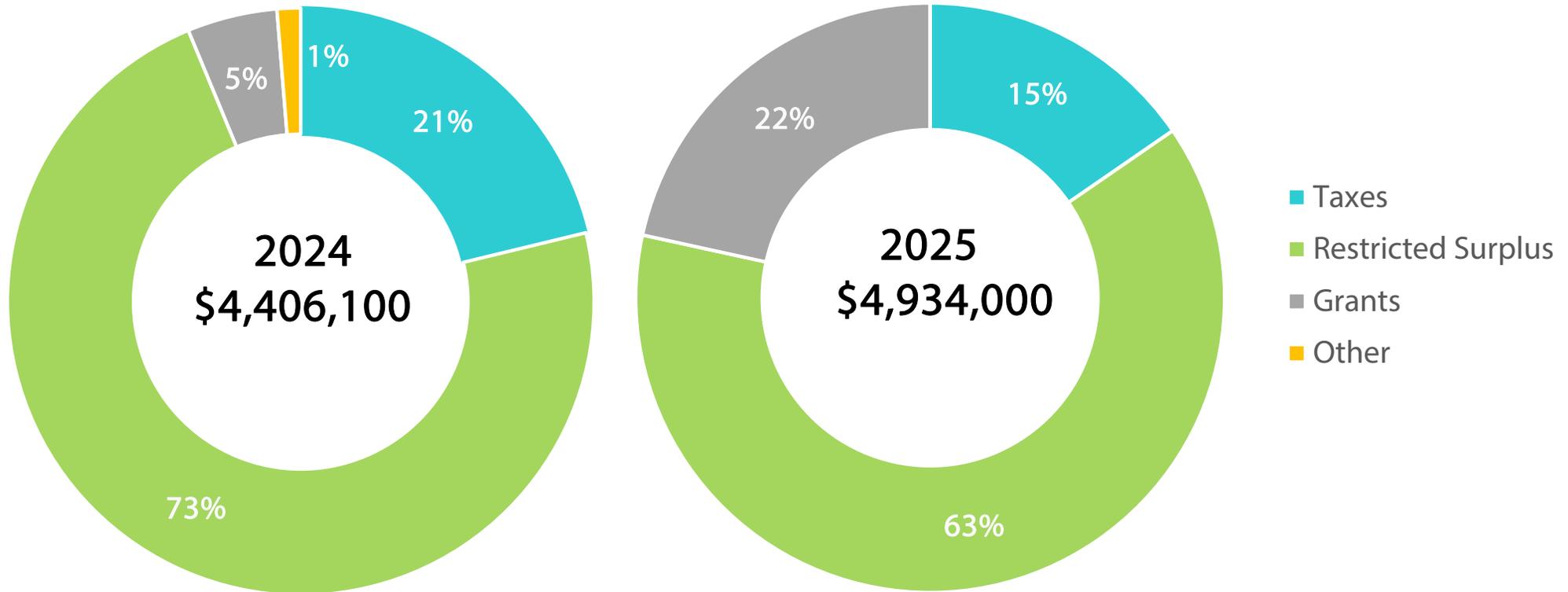
Certain comparative figures have been reclassified to conform to the current year presentation

KEY OPERATING PROJECTS

Project	Scope
Lifecycle Maintenance	Continue to maintain existing infrastructure to ensure consistent service levels while minimizing infrastructure deficits.
Operational Process Review Implementation	This project will develop a best-in-class model for a customer focused Planning and Development function.
Wetland Replacement Projects	The restoration and construction of wetlands to support County infrastructure and in areas where drainage concerns exist.
Information Technology	Optimize existing software solutions to ensure they support our residents and departments.

OPERATING PROJECT BUDGET FUNDING

How Operating Projects are Funded

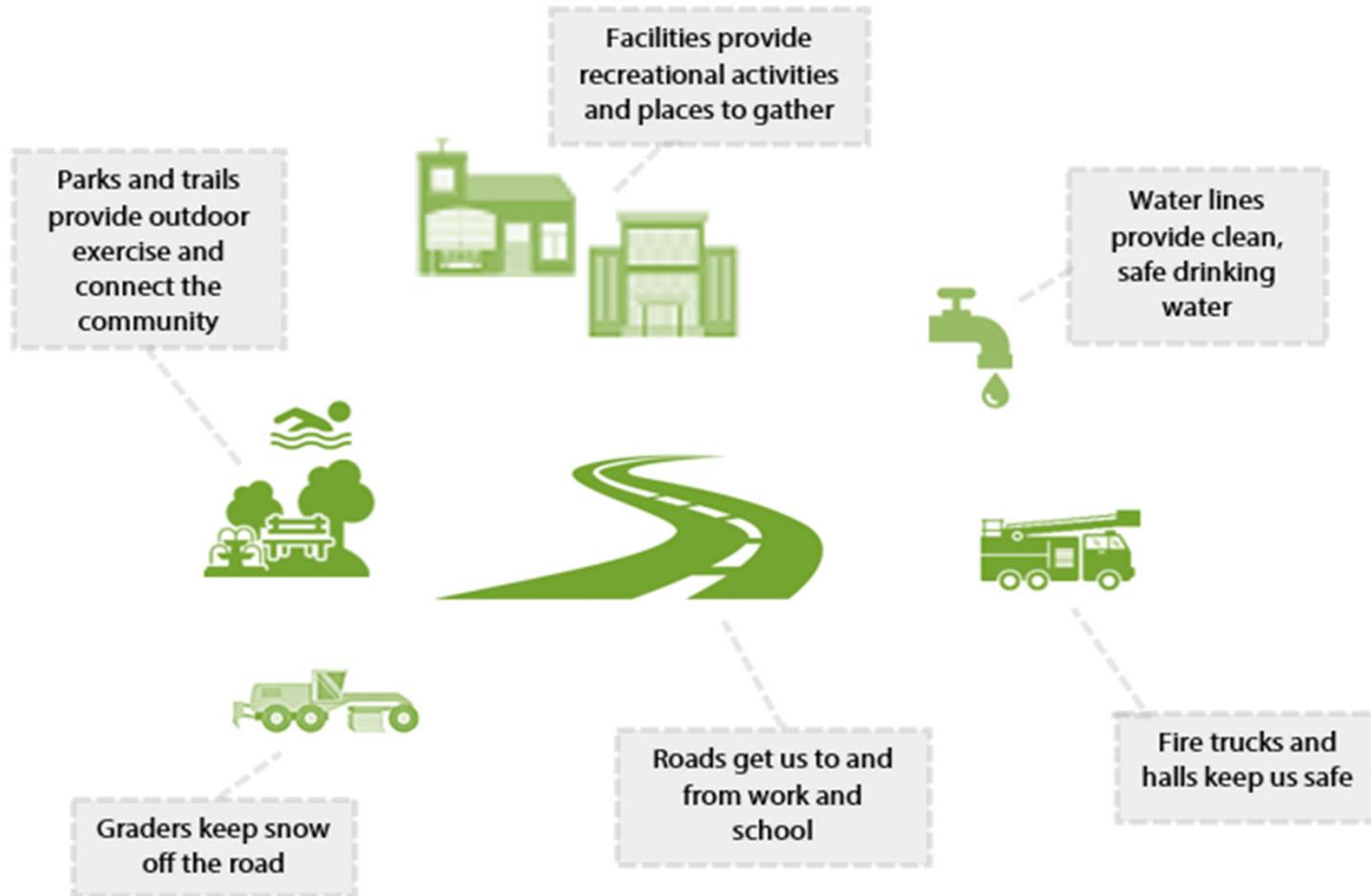




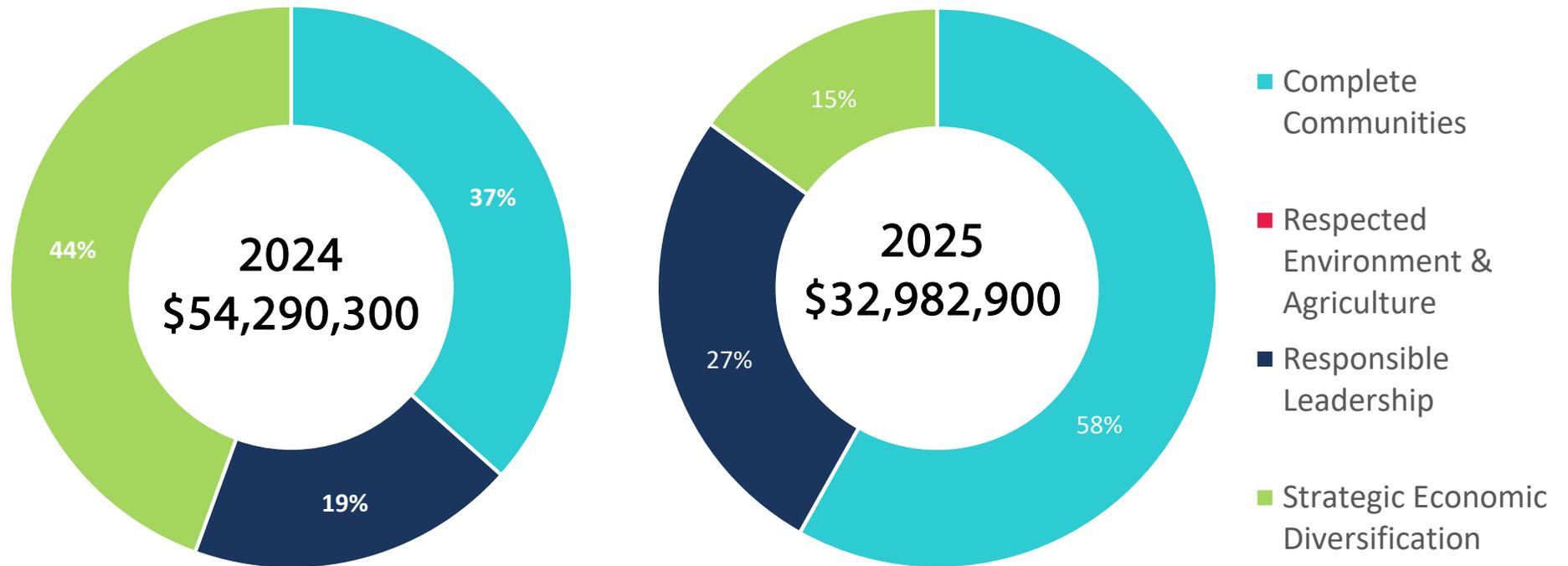
CAPITAL BUDGET

2025 BUDGET

CAPITAL PROJECT BUDGET



CAPITAL PROJECT BUDGET BY STRATEGIC PILLARS



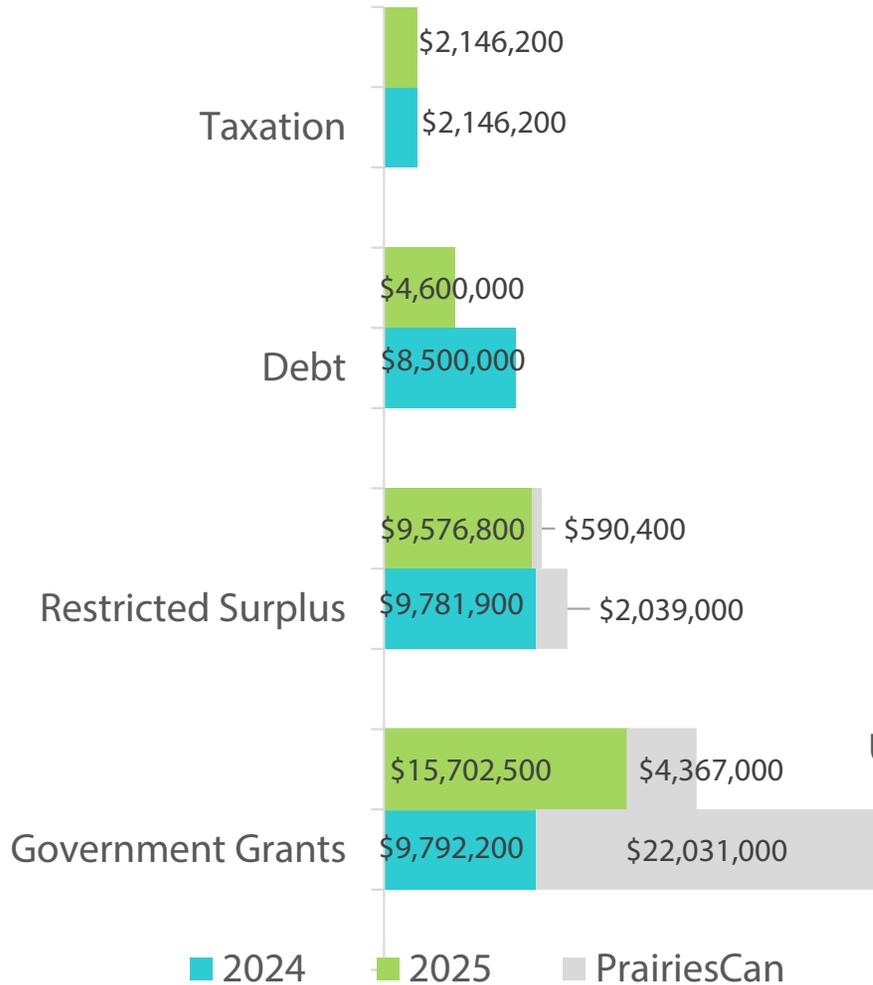
Total 2024 & 2025 Capital Budget exclude contributed assets
Certain comparative figures have been reclassified to conform to the current year presentation

KEY CAPITAL PROJECTS

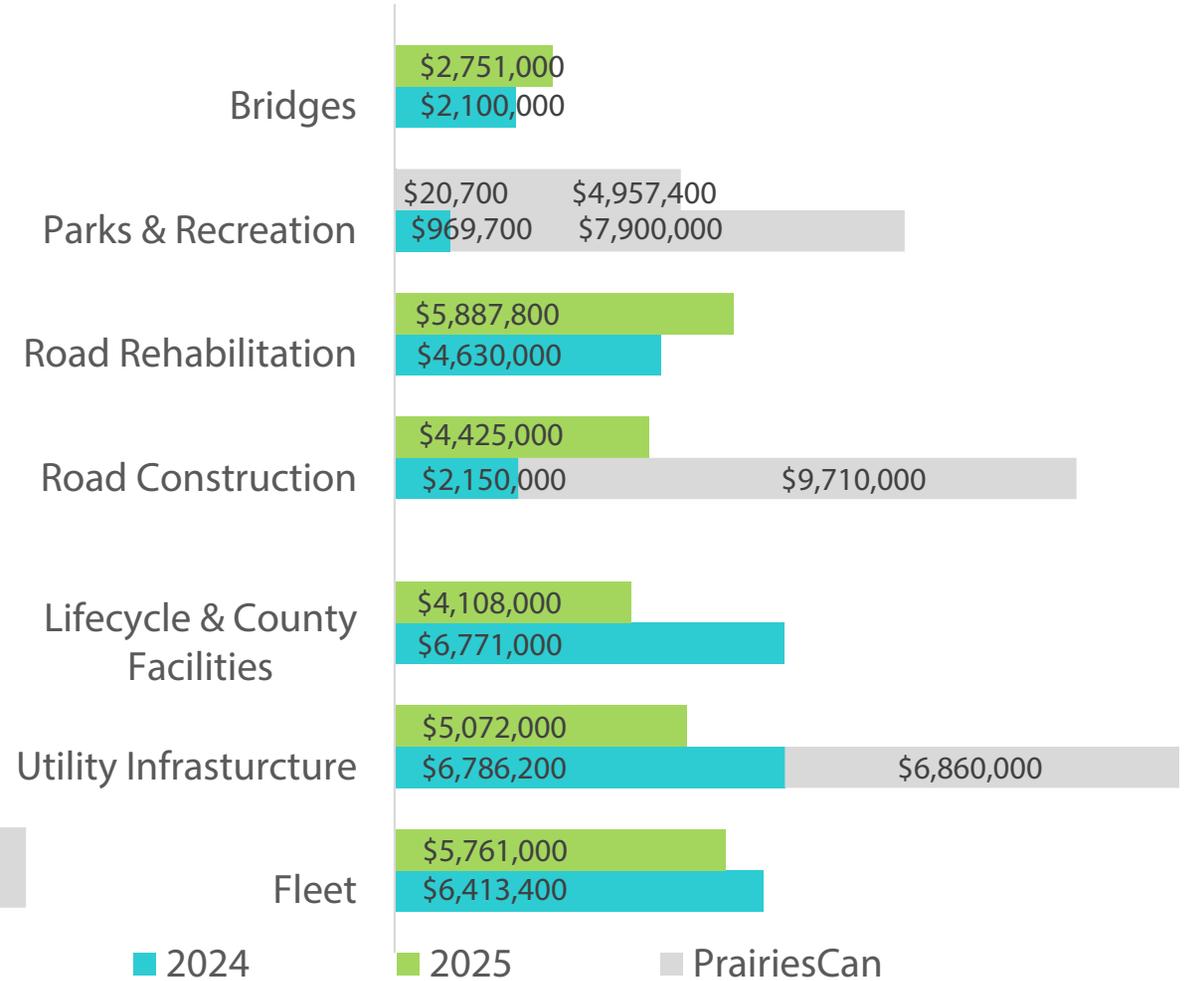
Project	Scope
Wabamun Project	Project includes existing beach area improvements, and a Water Feature to make Wabamun a more attractive recreational/tourist destination
Entwistle Water Reservoir	Project includes the design, and construction of a new water reservoir and pumphouse in the Hamlet of Entwistle.
Road Program	Major maintenance and road rehabilitation projects completed as part of annual programs
Fleet	Annual purchase of fleet to maintain County operations

CAPITAL BUDGET

Where the Funds comes from



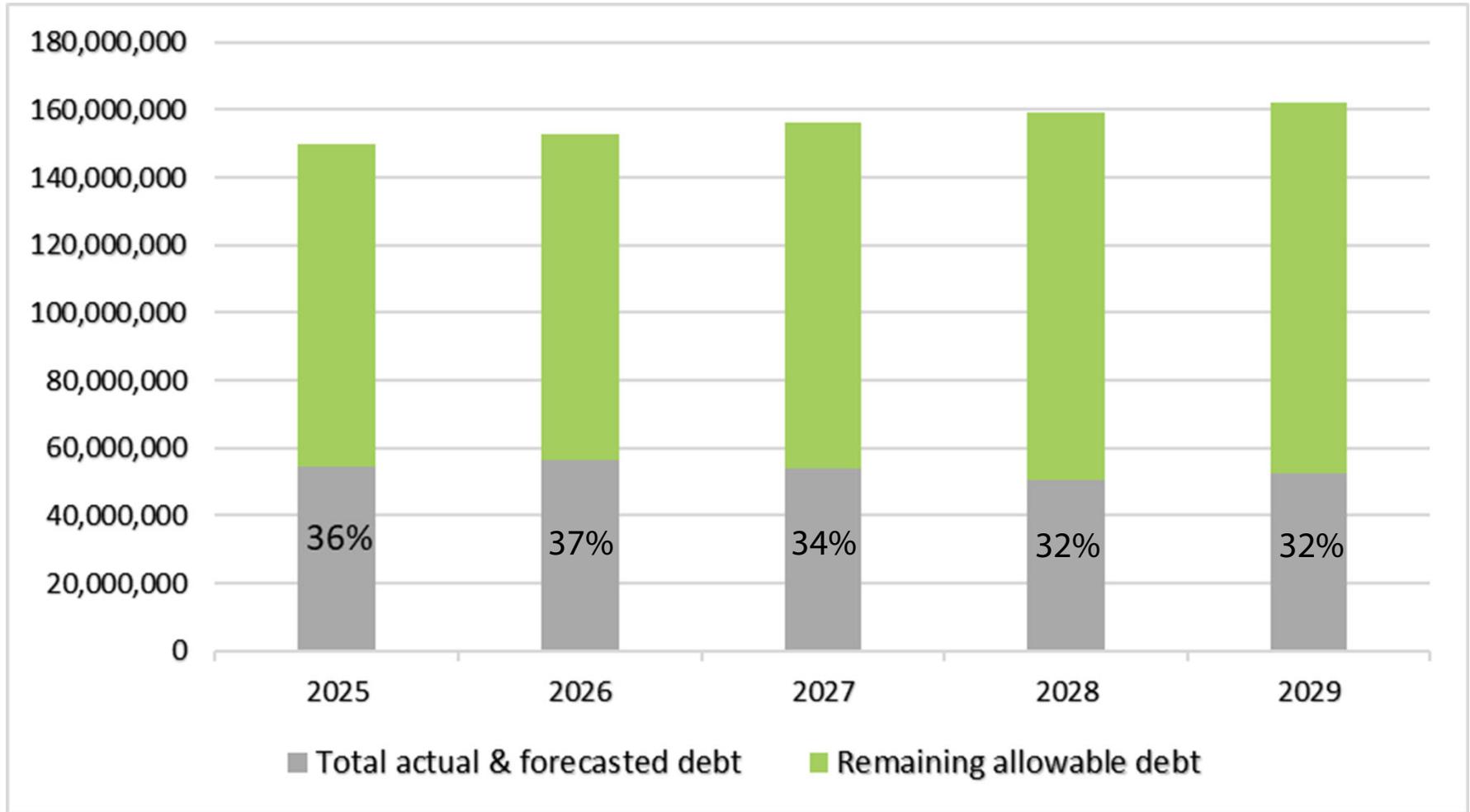
How the Funds are Invested



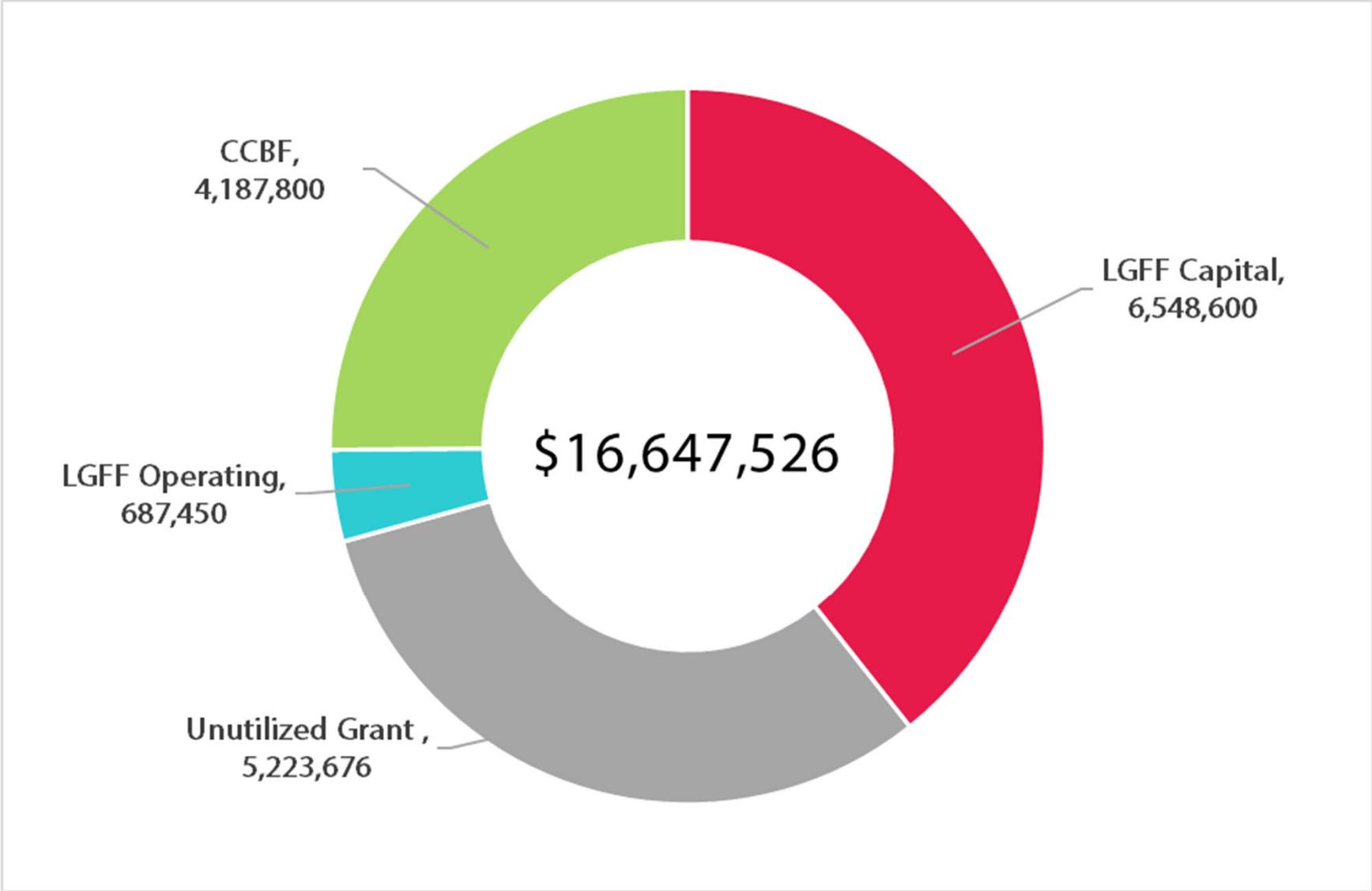
Total 2025 Capital Budget excluding contributed asset = \$32,982,900

Total 2024 Capital Budget excluding contributed asset = \$54,290,300

CAPITAL PROJECT – DEBT FORECAST



CAPITAL BASE GRANT EXPENDITURE





TAXATION

TAX IMPACT ON RESIDENTS



2.5%

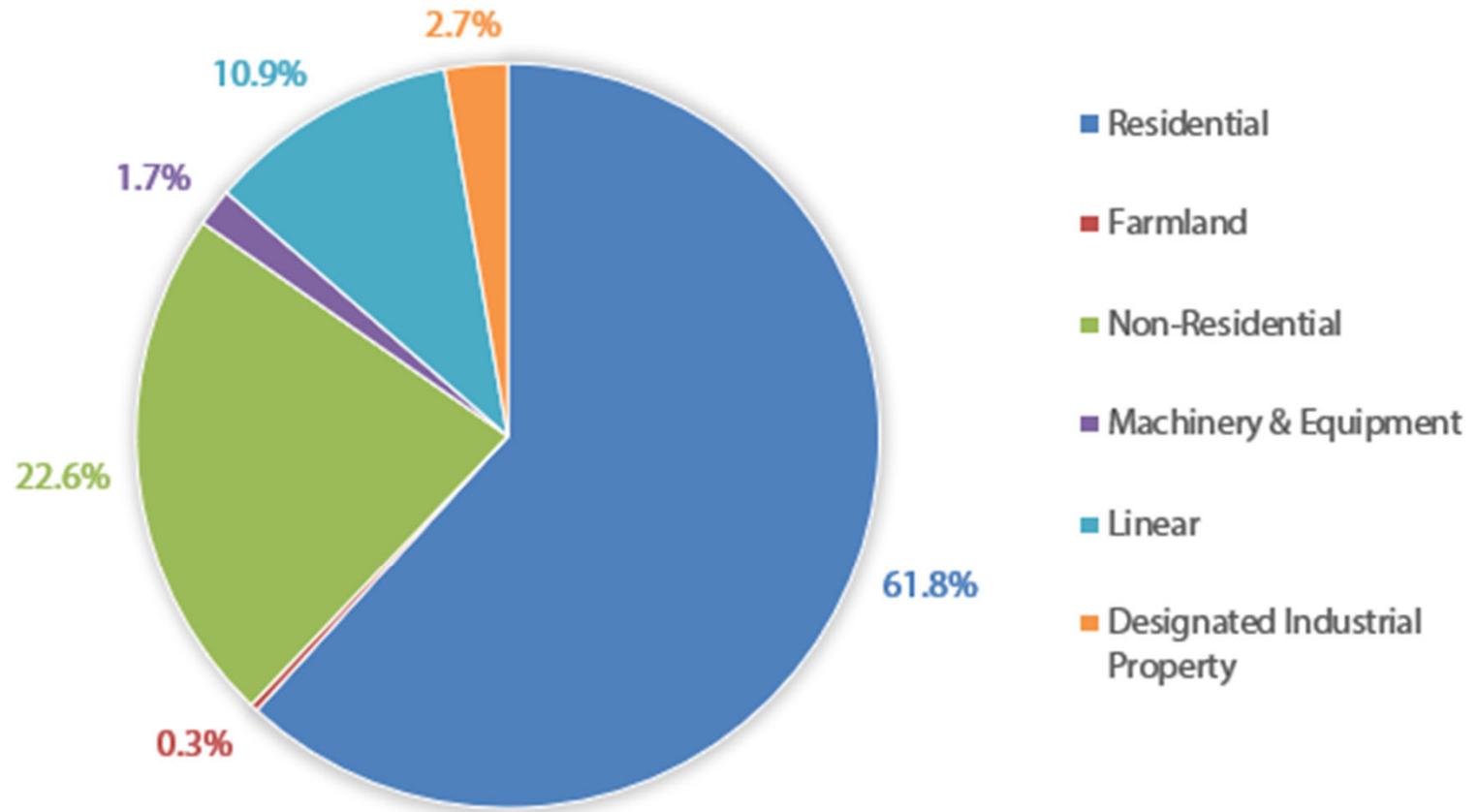
2025 municipal residential tax rate recommended increase



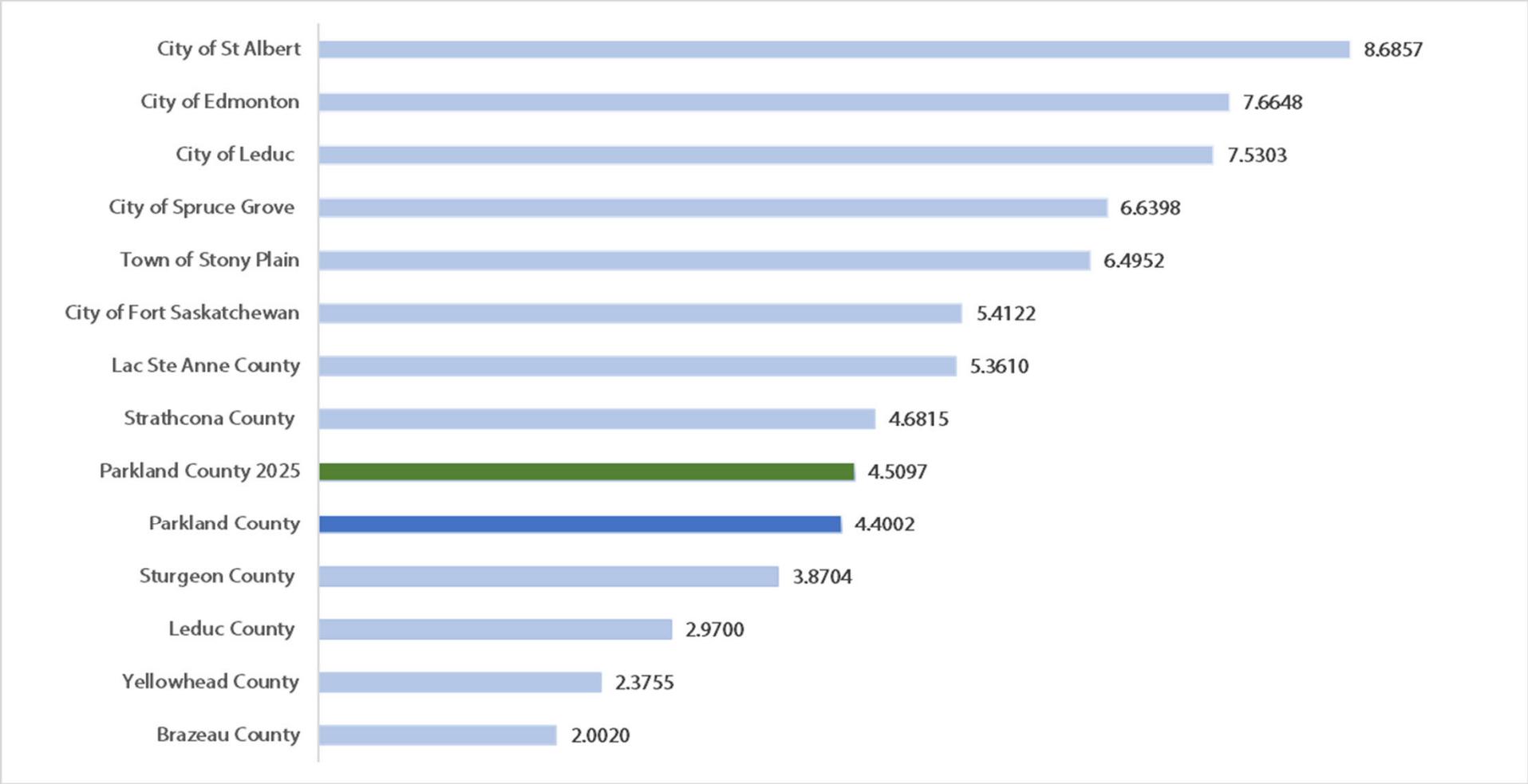
\$4.71

Monthly residential tax increase for every \$500,000 of assessed value

ASSESSMENT DISTRIBUTION BY CATEGORY

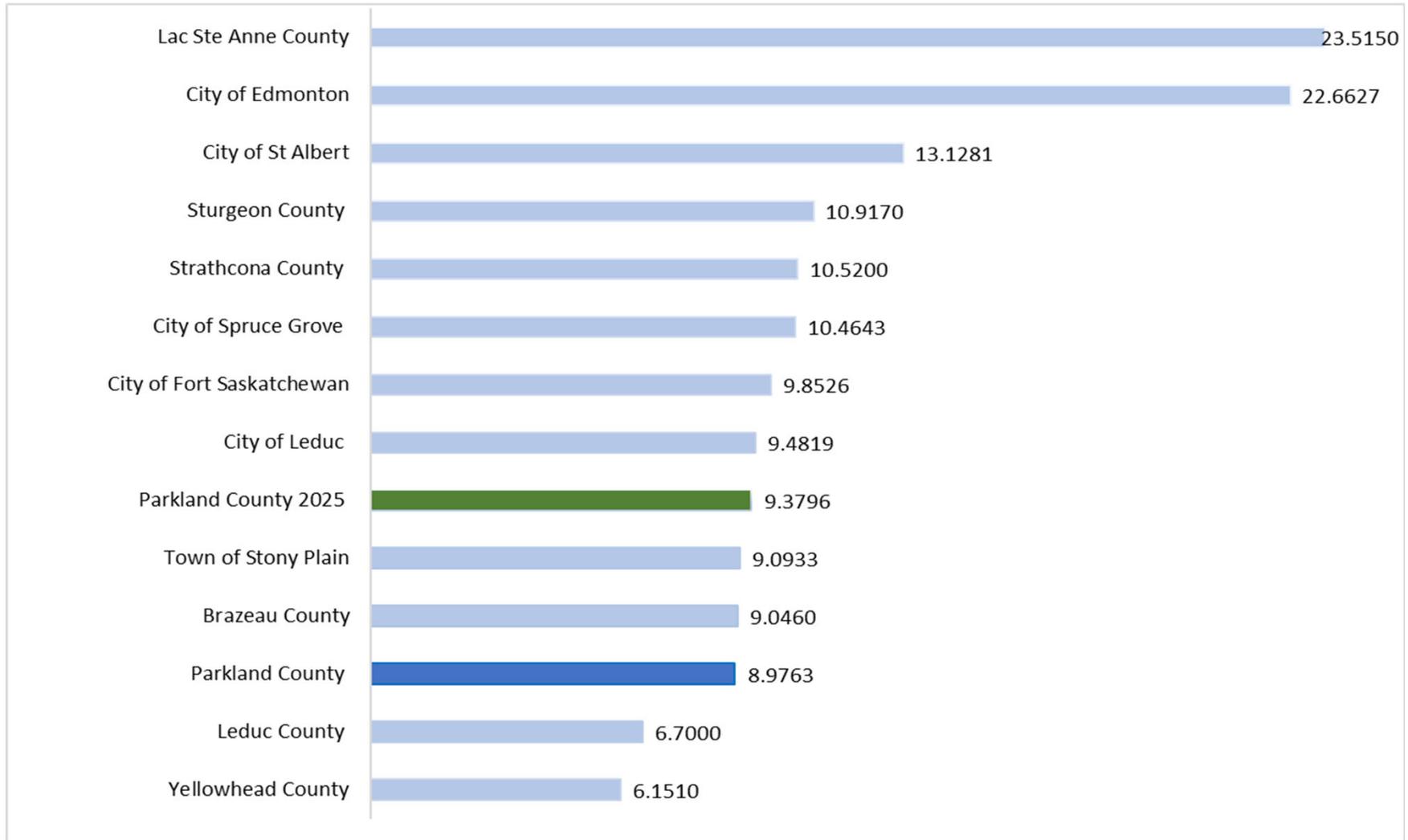


RESIDENTIAL RATE COMPARISON



Comparable municipalities are 2024 tax rates

NON-RESIDENTIAL TAX RATE COMPARISON



Comparable municipalities are 2024 tax rates

POTENTIAL ADD BACKS TO BUDGET

Item	Amount	Percentage of Tax
Project Engineering/Technologist Permanent Position	\$129,500	0.17%
Storm Master Plan – Phase 2 – Implementation of Strategic Actions Operating Project	\$100,000	0.13%
Storm Water Bylaw Operating Project	\$75,000	0.10%
Trail Development Capital Project	\$400,000	0.53%
Development Officer – Change from temporary to full time	\$9,800	0.01%
Total	\$714,300	0.94%

NEXT STEPS

- Seek Council Approval of 2025 Budget – December 3, 2024
- Seek Council Approval of 2024 Carryforward Projects and Restricted Surplus Updates – Q1 2025
- Seek Council Approval of the 2025 Tax Levy Bylaw – Q2 2025



QUESTIONS?