

**Parkland County  
Municipal Budget by Type  
2025**

|  | 2022<br>Actual      | 2023<br>Actual      | 2024<br>Budget      | 2025<br>Budget      | Budget<br>Change   | Budget<br>Change |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|
|  | \$                  | \$                  | \$                  | \$                  | \$                 | %                |
| <b>OPERATING PROGRAM</b>                                   |                     |                     |                     |                     |                    |                  |
| <b>Revenues</b>  |                     |                     |                     |                     |                    |                  |
| Municipal Requirement Taxation                             | 67,269,314          | 69,278,027          | 73,545,900          | 78,369,400          | 4,823,500          | 6.56%            |
| Special and Other Taxes                                    | 1,322,226           | 1,555,640           | 1,550,200           | 1,566,100           | 15,900             | 1.03%            |
| User Fees and Sales  | 9,913,172           | 10,796,001          | 9,933,000           | 11,043,500          | 1,110,500          | 11.18%           |
| Penalties  | 1,083,416           | 1,150,198           | 1,030,500           | 1,066,900           | 36,400             | 3.53%            |
| Investment Income  | 3,854,185           | 4,578,380           | 2,728,400           | 3,115,300           | 386,900            | 14.18%           |
| Government Transfers - Operating                           | 3,113,210           | 3,503,691           | 3,781,800           | 3,946,000           | 164,200            | 4.34%            |
| Licenses and Permits                                       | 1,308,052           | 1,182,266           | 1,343,000           | 1,143,000           | (200,000)          | (14.89%)         |
| Other Revenue - Operating                                  | 383,566             | 660,062             | 281,300             | 391,900             | 110,600            | 39.32%           |
| <b>Total Revenues</b>                                      | <b>88,247,141</b>   | <b>92,704,264</b>   | <b>94,194,100</b>   | <b>100,642,100</b>  | <b>6,448,000</b>   | <b>6.85%</b>     |
| <b>Expenditures</b>  |                     |                     |                     |                     |                    |                  |
| Salaries, Wages and Employee Benefits                      | 33,303,877          | 34,100,234          | 38,221,700          | 40,418,100          | 2,196,400          | 5.75%            |
| Contracted and General Services                            | 14,222,268          | 14,284,770          | 15,427,800          | 16,728,000          | 1,300,200          | 8.43%            |
| Materials, Goods, Supplies and Utilities                   | 7,401,077           | 7,467,166           | 7,716,600           | 7,966,600           | 250,000            | 3.24%            |
| Interest on Long Term Debt, Bank Charges and Transfers     | 1,006,962           | 1,199,546           | 1,705,600           | 2,076,700           | 371,100            | 21.76%           |
| Transfers to Governments, Agencies and Organizations       | 5,758,198           | 8,851,976           | 9,887,500           | 8,514,100           | (1,373,400)        | (13.89%)         |
| Purchases from Other Governments                           | 4,938,616           | 5,494,417           | 5,625,300           | 6,045,200           | 419,900            | 7.46%            |
| Other Expenses - Operating                                 | 11,658              | 17,175              | 637,000             | 587,000             | (50,000)           | (7.85%)          |
| <b>Total Expenditures</b>                                  | <b>66,642,656</b>   | <b>71,415,284</b>   | <b>79,221,500</b>   | <b>82,335,700</b>   | <b>3,114,200</b>   | <b>3.93%</b>     |
| <b>Operating Program Surplus/(Deficit)</b>                 | <b>21,604,485</b>   | <b>21,288,980</b>   | <b>14,972,600</b>   | <b>18,306,400</b>   | <b>3,333,800</b>   | <b>22.27%</b>    |
| <b>Other</b>   |                     |                     |                     |                     |                    |                  |
| Gain/(Loss) on Disposal of Tangible Capital Assets         | 1,315,275           | (268,792)           | (45,900)            | 159,100             | 205,000            | (446.62%)        |
| Amortization of Tangible Capital Assets                    | (18,363,058)        | (20,775,165)        | (19,378,900)        | (20,444,600)        | (1,065,700)        | 5.50%            |
| Developer and Customer Contributions                       | 4,596,778           | -                   | -                   | -                   | -                  | -                |
| Restructuring  | -                   | -                   | -                   | -                   | -                  | -                |
| <b>Total Other</b>   | <b>(12,451,005)</b> | <b>(21,043,957)</b> | <b>(19,424,800)</b> | <b>(20,285,500)</b> | <b>(860,700)</b>   | <b>4.43%</b>     |
| <b>Annual Surplus/(Deficit) – Operating Program Budget</b> | <b>9,153,480</b>    | <b>245,024</b>      | <b>(4,452,200)</b>  | <b>(1,979,100)</b>  | <b>2,473,100</b>   | <b>(55.55%)</b>  |
| <b>Tax Adjustment</b>                                      |                     |                     |                     |                     |                    |                  |
| (Gain)/Loss on Disposal of Tangible Capital Assets         | (1,315,275)         | 268,792             | 45,900              | (159,100)           | (205,000)          | (446.62%)        |
| Asset Retirement Obligations Settled                       | -                   | (115,715)           | -                   | -                   | -                  | -                |
| Amortization   | 18,363,058          | 20,775,165          | 19,378,900          | 20,444,600          | 1,065,700          | 5.50%            |
| Proceeds on Sales of Tangible Capital Assets               | 2,587,275           | 16,145              | 509,900             | 973,200             | 463,300            | 90.86%           |
| Transfers from Restricted Surplus                          | 2,364,114           | 4,585,473           | 5,417,500           | 3,191,500           | (2,226,000)        | (41.09%)         |
| Transfers to Restricted Surplus                            | (28,403,311)        | (20,852,885)        | (15,444,600)        | (17,047,800)        | (1,603,200)        | 10.38%           |
| Transfers from Liability                                   | 66,117              | 115,715             | 120,700             | 169,100             | 48,400             | 40.10%           |
| Liability Expenditures                                     | (66,117)            | (115,715)           | (120,700)           | (169,100)           | (48,400)           | 40.10%           |
| Debt Proceeds from Loans                                   | -                   | -                   | 5,330,500           | -                   | (5,330,500)        | (100.00%)        |
| Loan Distribution  | -                   | -                   | (5,330,500)         | 144,200             | 5,474,700          | (102.71%)        |
| Debenture Payments   | (2,191,870)         | (2,321,219)         | (2,373,800)         | (2,660,900)         | (287,100)          | 12.09%           |
| <b>Total Tax Adjustment</b>                                | <b>(8,596,009)</b>  | <b>2,355,756</b>    | <b>7,533,800</b>    | <b>4,885,700</b>    | <b>(2,648,100)</b> | <b>(35.15%)</b>  |
| <b>Tax Impacts - Operating Program Budget</b>              | <b>557,472</b>      | <b>2,600,780</b>    | <b>3,081,600</b>    | <b>2,906,600</b>    | <b>(175,000)</b>   | <b>(5.68%)</b>   |

**Parkland County  
Municipal Budget By Type  
2025**

|  | 2022<br>Actual    | 2023<br>Actual     | 2024<br>Budget     | 2025<br>Budget     | Budget<br>Change  | Budget<br>Change |
|--|-------------------|--------------------|--------------------|--------------------|-------------------|------------------|
|  | \$                | \$                 | \$                 | \$                 | \$                | %                |
| <b>OPERATING PROJECTS</b>                            |                   |                    |                    |                    |                   |                  |
| <b>Revenues</b>                                      |                   |                    |                    |                    |                   |                  |
| Government Transfers - Operating                     | 3,420,889         | 5,956,142          | 218,500            | 1,065,000          | 846,500           | 387.41%          |
| Transfers from Restricted Surplus                    | 4,427,265         | 3,190,700          | 3,195,000          | 3,108,600          | (86,400)          | (2.70%)          |
| Transfers from Liability                             | 16,388            | 123,801            | -                  | -                  | -                 | -                |
| Other Operating Revenue                              | 52,160            | 90,751             | 57,200             | -                  | (57,200)          | (100.00%)        |
| <b>Operating Projects Revenues Total</b>             | <b>7,916,701</b>  | <b>9,361,393</b>   | <b>3,470,700</b>   | <b>4,173,600</b>   | <b>702,900</b>    | <b>20.25%</b>    |
| <b>Expenses</b>                                      |                   |                    |                    |                    |                   |                  |
| Salaries, Wages and Employee Benefits                | 290,428           | 1,070,699          | 222,700            | 178,100            | (44,600)          | (20.03%)         |
| Contracted and General Services                      | 4,491,212         | 7,509,977          | 2,797,800          | 3,702,900          | 905,100           | 32.35%           |
| Materials, Goods, Supplies and Utilities             | 740,747           | 1,472,055          | 1,310,600          | 978,000            | (332,600)         | (25.38%)         |
| Transfers to Governments, Agencies and Organizations | 3,255,757         | 14,585             | 75,000             | 75,000             | -                 | -                |
| Purchases from Other Governments                     | -                 | 297,829            | -                  | -                  | -                 | -                |
| Liability Expenditure                                | 16,388            | 123,801            | -                  | -                  | -                 | -                |
| <b>Operating Project Expenditures Total</b>          | <b>8,794,531</b>  | <b>10,488,946</b>  | <b>4,406,100</b>   | <b>4,934,000</b>   | <b>527,900</b>    | <b>11.98%</b>    |
| <b>Tax Impacts - Operating Projects Budget</b>       | <b>(877,830)</b>  | <b>(1,127,553)</b> | <b>(935,400)</b>   | <b>(760,400)</b>   | <b>175,000</b>    | <b>(18.71%)</b>  |
| <b>CAPITAL PROJECTS</b>                              |                   |                    |                    |                    |                   |                  |
| <b>Revenues</b>                                      |                   |                    |                    |                    |                   |                  |
| Government Transfers - Capital                       | 10,558,461        | 13,997,176         | 31,812,500         | 16,978,800         | (14,833,700)      | (46.63%)         |
| Transfers from Restricted Surplus                    | 5,198,235         | 4,438,281          | 11,831,600         | 9,237,200          | (2,594,400)       | (21.93%)         |
| Proceeds from Long Term Debt                         | 3,997,002         | 1,985,240          | 8,500,000          | 4,600,000          | (3,900,000)       | (45.88%)         |
| Contributed Assets                                   | 15,805,880        | 8,957,009          | 90,500             | 33,968,400         | 33,877,900        | 37434.14%        |
| Other Revenue - Capital                              | -                 | 72,240             | -                  | 20,700             | 20,700            | -                |
| <b>Capital Projects Revenues Total</b>               | <b>35,559,578</b> | <b>29,449,946</b>  | <b>52,234,600</b>  | <b>64,805,100</b>  | <b>12,570,500</b> | <b>24.07%</b>    |
| <b>Expenses</b>                                      |                   |                    |                    |                    |                   |                  |
| Capital Purchases                                    | 19,433,340        | 21,966,164         | 54,290,300         | 32,982,900         | (21,307,400)      | (39.25%)         |
| Contributed Assets                                   | 15,805,880        | 8,957,009          | 90,500             | 33,968,400         | 33,877,900        | 37434.14%        |
| <b>Capital Project Expenditures Total</b>            | <b>35,239,220</b> | <b>30,923,173</b>  | <b>54,380,800</b>  | <b>66,951,300</b>  | <b>12,570,500</b> | <b>23.12%</b>    |
| <b>Tax Impacts - Capital Projects Budget</b>         | <b>320,358</b>    | <b>(1,473,227)</b> | <b>(2,146,200)</b> | <b>(2,146,200)</b> | <b>-</b>          | <b>-</b>         |