

2025 Operating Budget Overview

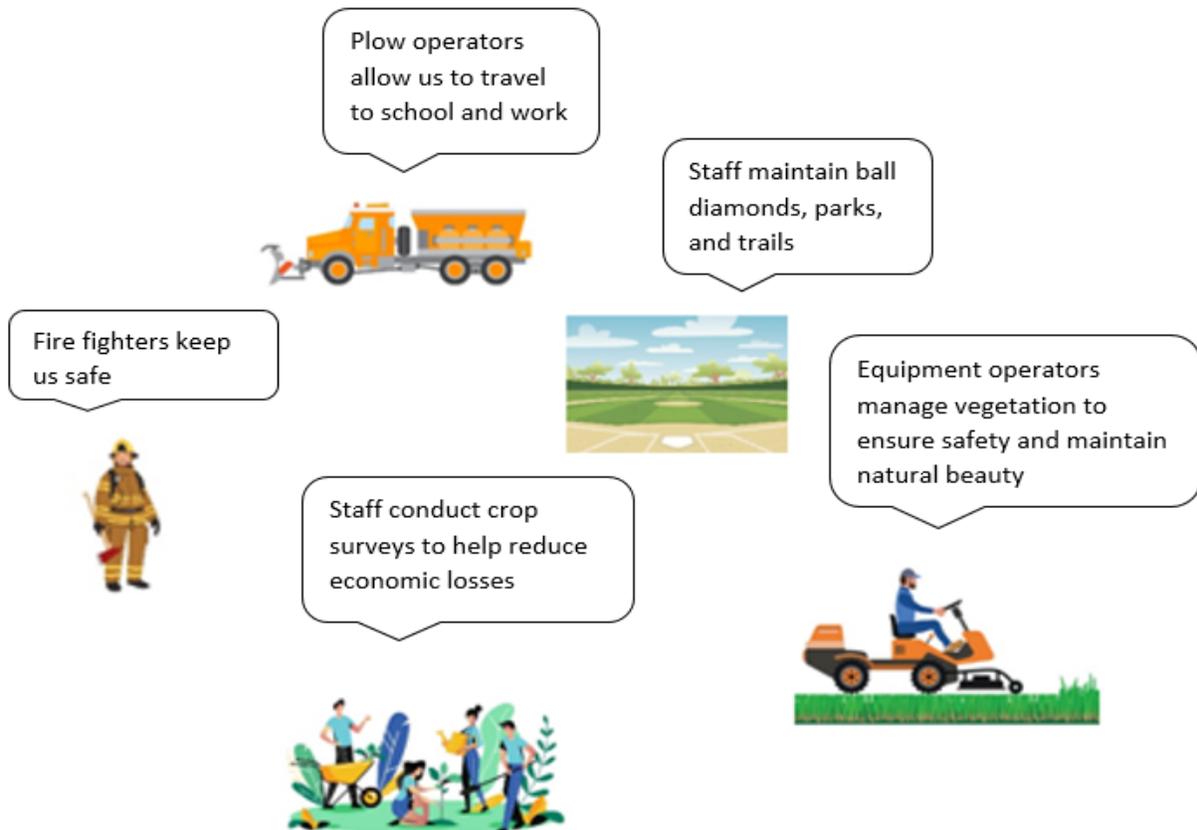
Presented to GPC November 18, 2024



**Parkland County: gifted by nature,
inspired by innovation, powerfully
connected, and home to opportunity.**

Operating Budget Philosophy

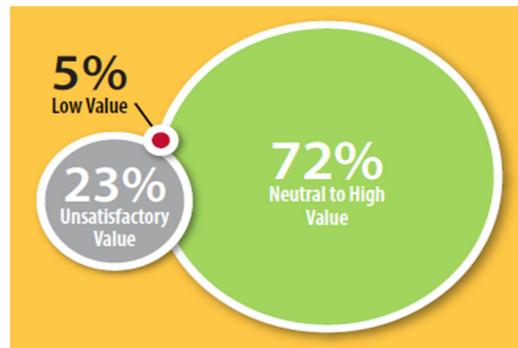
The operating budget funds the day-to-day costs of providing municipal services through the year. It is the essential piece that enables Council's Strategic Plan to become a reality by allocating limited resources to Council priorities in a systematic manner. Once approved, the operating budget supports the delivery of all municipal services to residents.



2025 BUDGET ENGAGEMENT SURVEY

Using an external survey company, Parkland County conducted the 2025 Budget Engagement Survey and gave residents and businesses the opportunity to have their say on how funds are prioritized within the County.

Respondents were asked about their perceived value of tax dollars to services:



The survey asked respondents for their perspective on various spending areas with some notable items and corresponding budget impacts as follows:

- 48% of respondents supported a moderate or large increase in funding for Emergency Response. The Fire Services department's 2025 operating expenditures have a 9.85% increase when compared to the 2024 budget.
- Respondents preferred to maintain current spending levels versus an increase for various areas including:
 - Solid Waste (61%);
 - Disaster Preparedness (58%);
 - Protect Ecosystems (53%); and
 - Attract Commercial Development (49%).
- Approximately half of residents support the County's involvement in recreational cost-shares with our municipal peers. In 2025, the County has budgeted \$2,034,100 in operating and capital cost shares.

2025 FOCUS

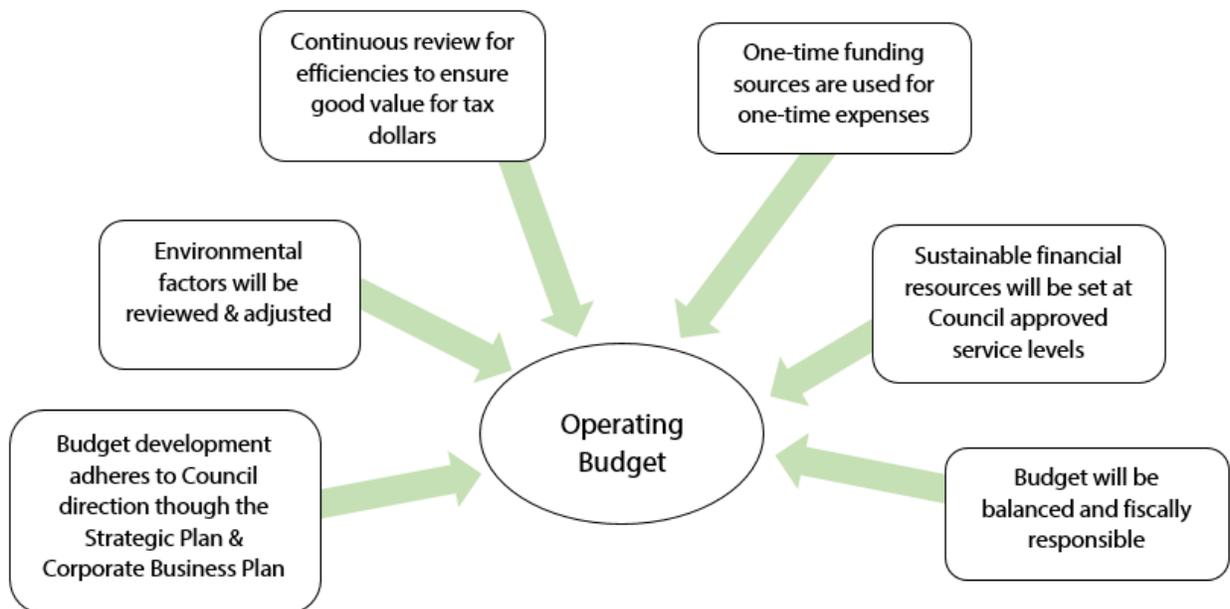
In the 2025 operating budget, the focus is on operational process review implementation, environment and agriculture initiatives and lifecycle maintenance.

The County will continue to explore ways to diversify its tax base in 2025 through strategic investment in key areas while deepening the relationship with existing businesses in the County.

KEY BUDGET CONCEPTS & GUIDING PRINCIPLES

The operating budget is developed based on the following key principles:

- All carry forwards are added to the budget as part of the prior year's year end process.
- The budget reflects estimates for both revenue and expenditure through an objective, analytical process utilizing trends, best judgements, and statistical analysis where appropriate.



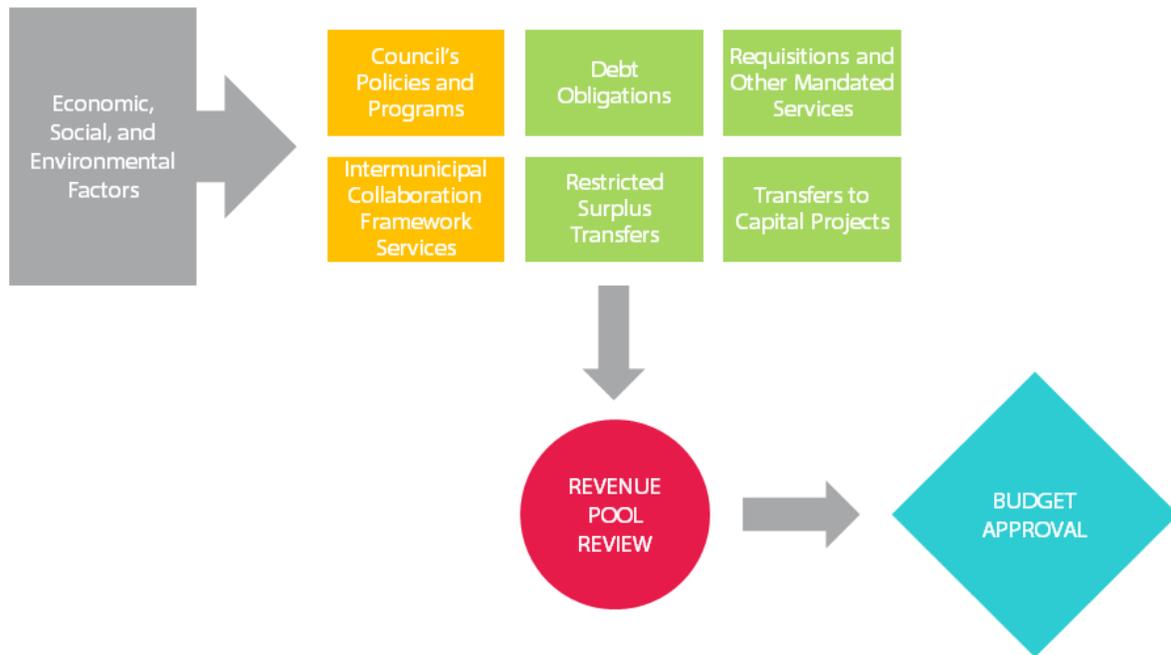
OPERATING BUDGET PROCESS

Developing the operating budget requires input from many stakeholders. The process involves department managers, front line staff, executive team members, and information from external sources. This information is compiled and then refined using the Corporate Plan and Council's Strategic Plan.



The County's Operating Budget is complex and must contain all relevant costs required by the County to carry out operations, commitments, and obligations. This includes amounts needed to:

- Enable Council's policies and programs;
- Pay debt obligations for borrowings made to acquire, construct, remove or improve capital property;
- Meet requisitions or other amounts that the municipality is required to pay;
- Meet the municipality's obligations for services funded under an intermunicipal collaboration framework; and
- Support long-term sustainability



Each component of the budget is filtered through the lens of a framework which ensures:

- **Fiscal Responsibility** – the operating budget considers how much residents can pay; this is known as tax elasticity. It must also be sustainable and consider how decisions made today will affect future generations; this is known as intergenerational equity.
- **Prudent Allocation of Financial Resources** – the operating budget should align available funding with expenditures based on the nature of the expenditure. One time funding sources should be used to fund one-time expenditures. Special grant allocations are used to fund eligible project expenditures. General taxation should be used to fund ongoing programs and new resource requirements.
- **Financial Management** – the operating budget will be developed in a way that provides a benchmark for the actual results of the future year. The budget should enable Departments to manage their programs and projects.
- **Internal Control** – the operating budget will act as an internal control that holds departments accountable to spending.
- **Management Information** – the operating budget will also allow Council and Executives to gauge the overall performance of the organization in meeting the goals outlined in the strategic plan, which will in turn inform future years’ budget decisions.

BUDGET PLANNING RESOURCE REQUIREMENTS

To ensure prudent fiscal management and financial sustainability for Parkland County, Administration has developed budget initiative forms, which all departments are required to complete should they be recommending a new purchase, new project, new program, or an increased service level. These requirements are evaluated and prioritized based on the following set of criteria:

- Supports the Strategic Plan
- Business Need
 - Statutory/Regulatory Requirements
 - Maintenance of Services
 - Improves Efficiencies and Enhances Effectiveness
- Risk Exposure
- Cost Benefit/Return on Investment
- Financial Impact and Funding Capabilities
- Effect on Organizational Capacity
- Effect on Future Operating Budgets



MUNICIPAL INFLATION

The cost of goods and services typically changes year over year; therefore, for the County to maintain a consistent level of service, corresponding adjustments must be made to the Municipal Budget to account for inflation. The County uses published index rates to provide a recommendation for the rate applied to the budget. The most referenced index is the Consumer Price Index (CPI), which is based on the goods and services used by the average consumer. The County, however, purchases a different range of goods and services than the average consumer, therefore CPI cannot be considered in isolation. As a result, the County contemplates both the Municipal Price Index (MPI) and CPI to determine the rate of inflation to apply to its budget. The MPI considers items more commonly utilized by municipalities rather than consumers and is more indicative of the County's operations.

Consumer Price Inflation CPI

CPI considers the prices of hundreds of things this group commonly spends money on including:

- Rent
- Childcare
- Groceries
- Mortgages
- Utilities
- Car Payments

Municipal Price Inflation MPI

The MPI is developed to reflect the complex expense base of a municipality such as:

- Wages
- Fuel
- Contracted Services
- Asphalt
- Construction Supplies
- Parts and Equipment

The province has experienced a high level of inflation over the past few years. During this time, Administration has contained the inflationary pressures in the budget by adopting cost savings measures to mitigate inflationary pressures which in turn translated to modest tax increases over this period.

Despite inflation peaking in 2024, the reality is that higher prices will likely be sustained for the near term. Inflation for 2025 is expected to be 2.5% which is within the Bank of Canada's target inflation range (1.0%-3.0%).

The 12-month rolling average for CPI as of August 2024 was 3.0%. The 2025 Budget contains a reasonable level of inflation for items such as wages, fuel, utilities, fleet parts and repairs. This is to ensure that the County can maintain the quality and service levels provided to residents and businesses.

BUDGET PRESSURES

Political and Economic

Results of elections, both at the Federal and Provincial levels have the potential to influence funding and other supports available to municipalities. Over the past number of years, Federal and Provincial regulatory changes have impacted the power generation industry, as well as oil and gas industries. These impacts have affected Parkland County and its ability to keep taxation at a reasonable level. Since 2016 when the accelerated phase out of coal-fired energy began, the County has experienced significant decreases to its power generation taxation base.

Although decreasing in 2025, recreational cost shares with our municipal peers are anticipated to continue in the future and pressure the County's financial resources. There is a continued need to be proactive when planning and designing large projects as contractors are more reluctant to lock in pricing as inflation continues to dramatically impact costing. Wages, which lagged behind inflation for years, are now rising and attraction and retention of talent is becoming more challenging. Other pressures on residents include seniors housing construction and operation costs requisitioned by municipal housing management bodies.

Sociological, Technological and Environmental

From a sociological perspective, we have seen strong engagement from residents which has resulted in the need to ramp up communication efforts so that residents remain well-informed and have proper forums to have their voices and opinions heard. Social media and other technology provide instant information and provides opportunity for the County to provide equally instantaneous service and response.

There is a desire to leverage technology to create efficiencies for employees providing services and to provide greater access to services online for residents.

We are seeing Federal and Provincial legislation moving toward more stringent environmental standards, increasing the cost of energy and therefore services and also limiting revenue within the County related to fossil fuels. Requirements for environmental sustainability through reclamation, protection and monitoring put pressure on the County's resources.

BUILDING A RESILIENT COUNTY

Parkland County continues to maintain a budget process with sustainability in mind to ensure that it can continue to provide programs and services to residents even in the most challenging times. Council recognizes that these are the times that municipal services are needed the most.

These changes have allowed the County to continue the path of implementing Council's Strategic Plan even through these challenging times. Many hard decisions were made in the 2025 budget cycle, but the County did not have to reactively develop processes and strategies to address economic constraints as these processes were already formulated. As a result, timely, informed, and transparent decisions were made in the context of Council's Vision and the 5-year plan.

Residents will not see a large tax rate increase or a reduction in services in the 2025 budget. This tax increase balances the current economic climate with the future. This will help to mitigate the need for an unpalatable future year increase to residents as many costs are expected to remain high for products and services.

The tax increase in 2025 is driven by an increase in the provincial policing contract by inflation, payroll adjustments based on anticipated Union negotiation results and alignment with market trends.

The County believes in predictable and reasonable annual tax increases and does not want to push any year's prudent tax adjustment into a future period as this will result in large tax rate increases in future years.

A few of the processes, strategies, and tools that have been implemented over the past years to ensure that the County can remain resilient in times of hardship are included in the following figure.



Planning for the future

- ✓ Sustainable spending for capital
- ✓ Long-term capital planning
- ✓ Lifecycle plans & asset management



Saving for the future

- ✓ Long-term sustainability fund
- ✓ GFOA restricted surplus review
- ✓ Business attraction fund



Acting on priorities

- ✓ Priorities are clear and aligned
- ✓ Priorities guide the budget process (PBB)
- ✓ Focused investment



Fiscal Responsibility

- ✓ Active investment of funds
- ✓ Lifecycle funding plan renewal
- ✓ Prioritize infrastructure maintenance & rehabilitation
- ✓ Strategic financing of projects



Optimized processes and systems

- ✓ Streamline and automate workflow (ERP)
- ✓ Organizational restructuring
- ✓ Business process reviews



Enhanced analytics

- ✓ Growth informed by financial impacts
- ✓ Business cases for new opportunities
- ✓ Minimizing the tax impacts of decisions



Building a culture

- ✓ Empowered and accountable
- ✓ Customer focused
- ✓ Adaptable

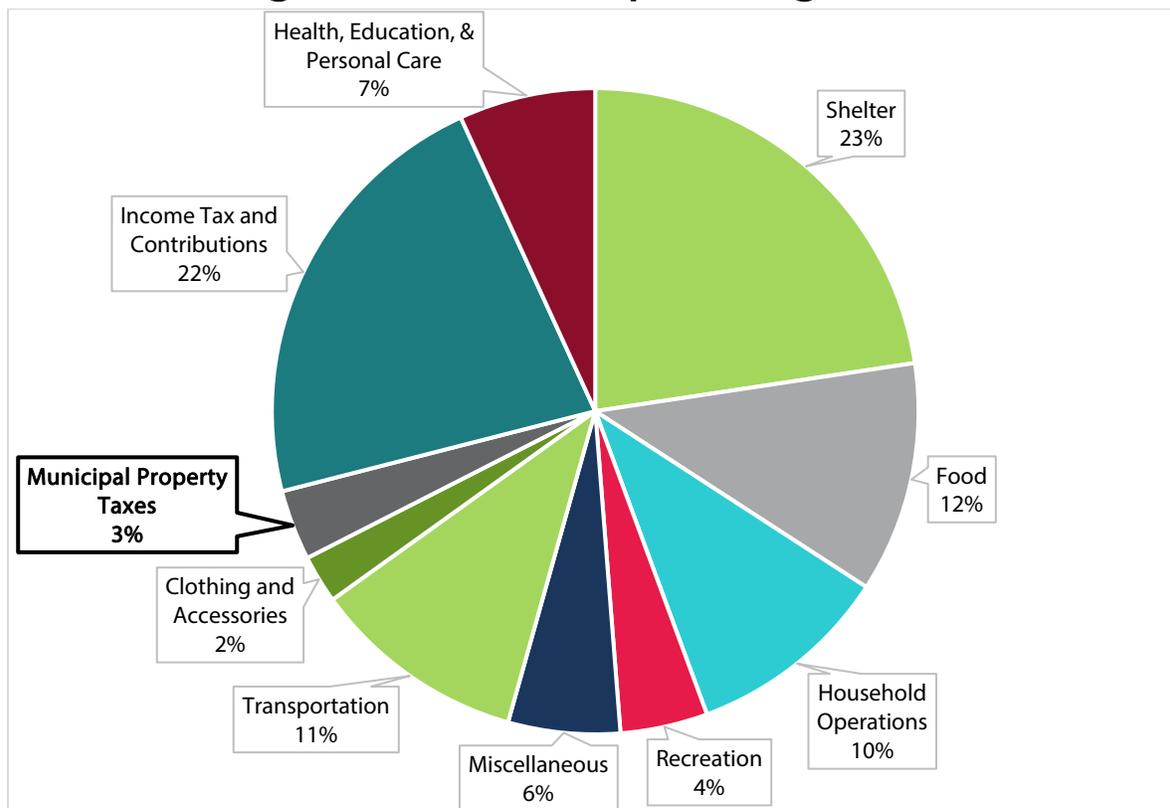
2025 OVERALL BUDGET HIGHLIGHTS

Budget 2025 includes total operating expenditure of \$107.1 million and total capital expenditures of \$33.0 million.

The budget calls for a 2.5% tax increase over last year which is a \$4.71 monthly increase for a property with an assessed value of \$500,000. The tax increase differs for each property based on the combined efforts of; inflation, assessment, growth, and changes to the split tax rate.

Municipal property taxes are approximately 3% of the average annual household spending.

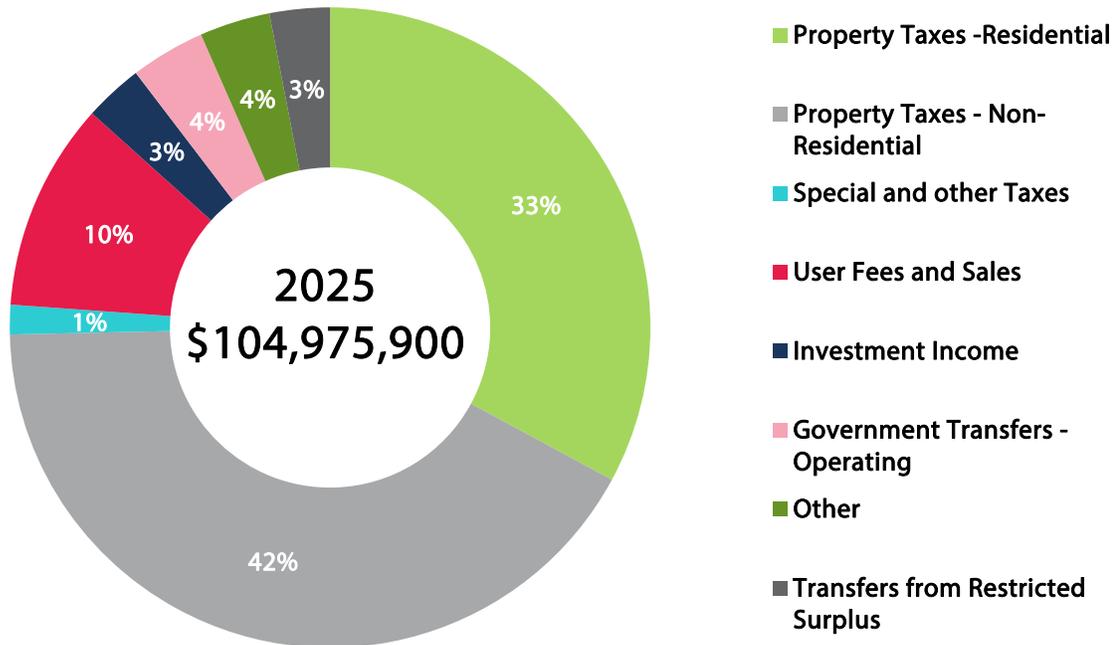
Average Household Spending in Alberta



* Source 2021 Statistics Canada Household Survey and County Administration.

Population increases and new housing starts are not anticipated to create a significant additional impact on County Operations in 2025.

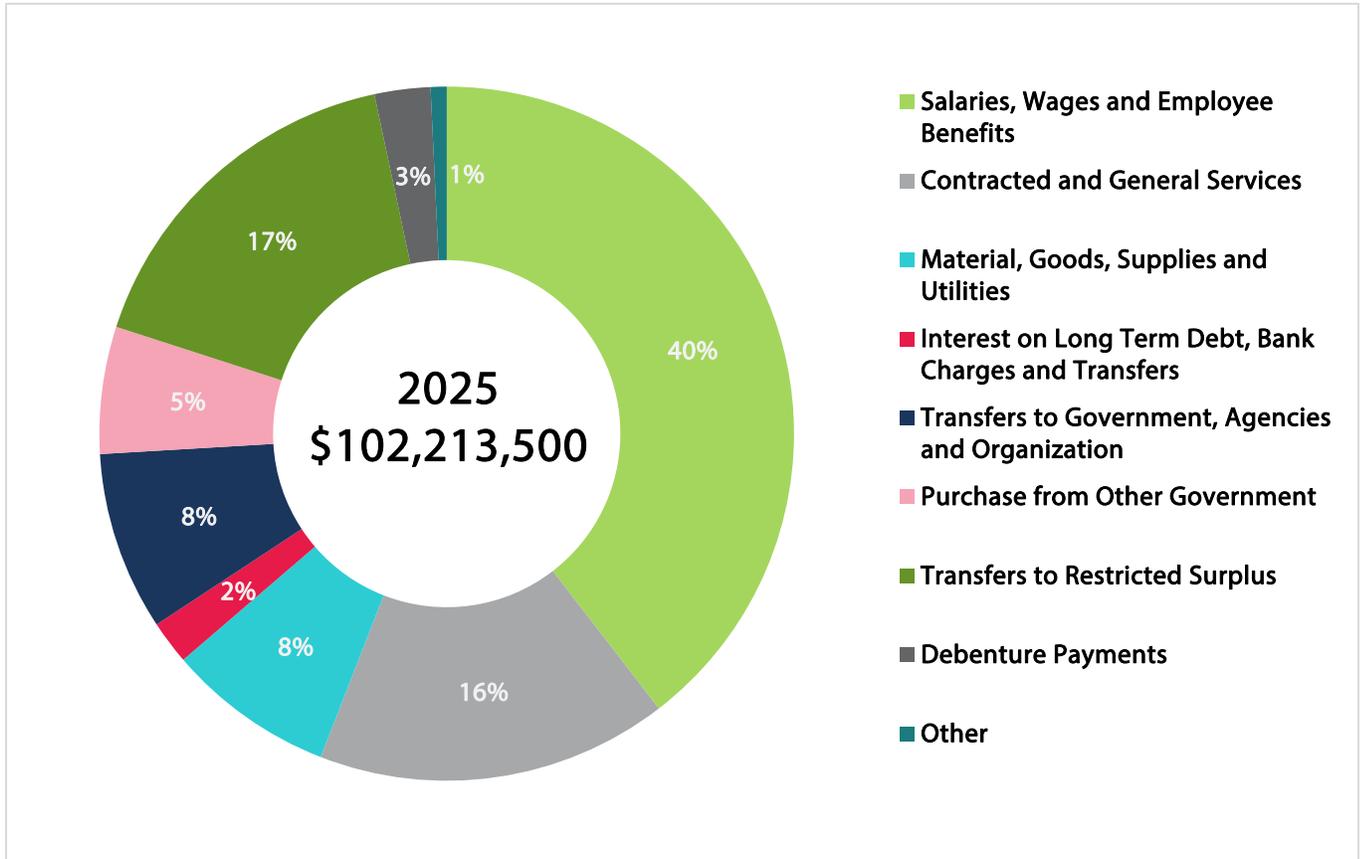
OPERATING PROGRAM REVENUES



** This excludes Meridian Housing Spruce Grove Lodge & one-time operating projects revenue*

Significant revenue sources remain similar in 2025 with Property Taxes: Residential & Non-Residential, User Fees and Sales, and Government Transfers - Operating being the largest revenue sources.

OPERATING PROGRAM EXPENSES



** This excludes Meridian Housing Spruce Grove and one-time operating projects expenditure*

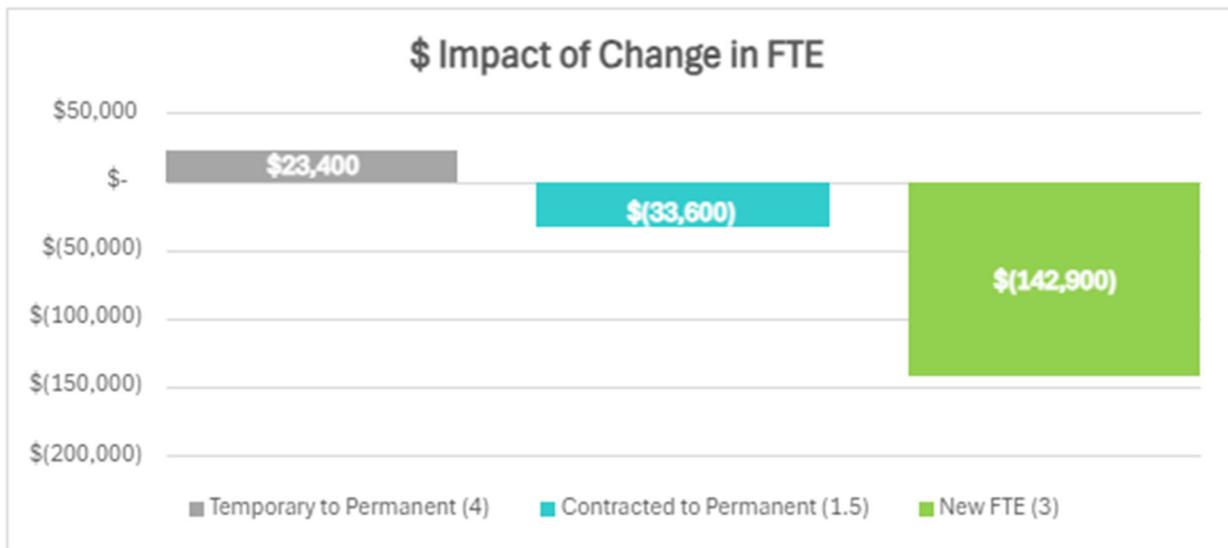
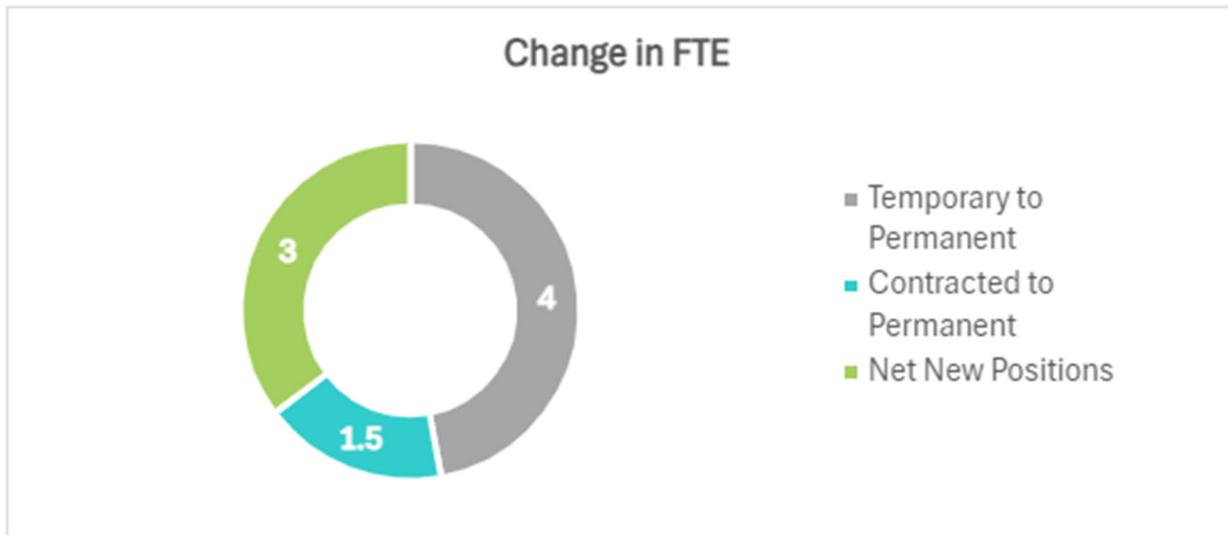
Significant expense types remain similar in 2025 with Salaries, Wages and Employee Benefits, Contracted and General Services, and Transfers to Restricted Surplus being the largest expenditures.

SALARIES, WAGES & BENEFITS

The increase in the base salaries and wages is due primarily to annual payroll adjustments and anticipated results of Union negotiations. Some of this increase has been offset by savings within Contracted and General Services as these expenditures are reviewed to ensure services are delivered in the most effective way.

Staffing Levels

The graphs below illustrate staffing changes and financial impact of those changes:



DIVISIONAL BUDGET HIGHLIGHTS

Chief Administrative Office

The Chief Administrative Office is responsible for the overall administration of Parkland County and provides leadership to the organization. The Chief Administrative Office ensures the implementation of Council directives, Strategic Plan initiatives, policies, programs and services. This division also leads the development, administration, and continuous improvement of progressive people practices; ensuring the organization is able to attract, develop, reward and retain the caliber of talent necessary to deliver on Council’s Strategic Plan.

The Chief Administrative Office includes two departments - Executive Administration and Employee Services.

Key Budget Highlights Include:

- No significant changes to highlight

Chief Administrative Office Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
User Fees and Sales	-	-	-	-
Investment Income	3,500	3,500	-	-
Other Revenue - Operating	15,400	-	(15,400)	(100.00%) ¹
Total Revenues	18,900	3,500	(15,400)	(81.48%)
Expenditures				
Salaries, Wages and Employee Benefits	2,730,400	2,913,200	182,800	6.69% ²
Contracted and General Services	607,100	585,000	(22,100)	(3.64%)
Materials, Goods, Supplies and Utilities	31,800	26,800	(5,000)	(15.72%)
Interest on Long Term Debt, Bank Charges and Transfers	-	-	-	-
Transfers to Government, Agencies and Organization	-	-	-	-
Total Expenditures	3,369,300	3,525,000	155,700	4.62%
Operating Program Surplus (Deficit)	(3,350,400)	(3,521,500)	(171,100)	5.11%

1. Removal of the Partnership in Injury Reduction Program refund

2. Payroll adjustments

**Chief Administrative Office Continued
Municipal Budget Summary
2025 Budget**

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Other				
Gain/(Loss) on Disposal of Tangible Capital Assets	-	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-
Total Other	-	-	-	-
Annual Surplus – Operating Program Budget	(3,350,400)	(3,521,500)	(171,100)	5.11%
Tax Adjustment				
(Gain)/Loss on Disposal of Tangible Capital Assets	-	-	-	-
Amortization	-	-	-	-
Proceeds on Sales of Tangible Asset	-	-	-	-
Transfers from Restricted Surplus	50,000	25,000	(25,000)	(50.00%) ³
Transfers to Restricted Surplus	(15,400)	-	15,400	(100.00%) ⁴
Total Tax Adjustment	34,600	25,000	(9,600)	(27.75%)
Tax Impacts - Operating Program Budget	(3,315,800)	(3,496,500)	(180,700)	5.45%
OPERATING PROJECTS				
Revenues				
Government Transfer - Operating	-	-	-	-
Transfers from Restricted Surplus	250,000	-	(250,000)	(100.00%)
Transfers from Liability	-	-	-	-
Operating Projects Revenues Total	250,000	-	(250,000)	(100.00%)
Expenses				
Salaries, Wages and Employee Benefits	-	-	-	-
Contracted and General Services	250,000	-	(250,000)	(100.00%)
Materials, Goods, Supplies and Utilities	-	-	-	-
Transfers to Government, Agencies and Organization	-	-	-	-
Liability Expenditure	-	-	-	-
Operating Project Expenditure Total	250,000	-	(250,000)	(100.00%)
Tax Impacts - Operating Projects Budget	-	-	-	-
CAPITAL PROJECTS				
Revenues				
Government Transfer - Capital	-	-	-	-
Transfers from Restricted Surplus	-	-	-	-
Capital Projects Revenues Total	-	-	-	-
Expenses				
Capital Purchases	-	-	-	-
Capital Projects Expenditure Total	-	-	-	-
Tax Impacts - Capital Projects Budget	-	-	-	-
BALANCED BUDGET	(3,315,800)	(3,496,500)	(180,700)	5.45%

3. Reduce Transfer From for the Mental Health Program

4. Removal of Transfer To for the Partnership in Injury Reduction Program revenue

Corporate & Shared Services

Corporate & Shared Services consolidates organization-wide support services, provided based on specialized knowledge, best practices, and technology to support the organization in delivering Council's vision. This division's responsibilities include:

- Serving as the welcoming public face, voice, and eyes and ears of Parkland County, and provides open, transparent and meaningful communication with the community;
- Ensuring responsible, effective, and legislatively compliant assessment and taxation operations;
- Ensuring the financial sustainability of Parkland County through three main functions – financial reporting and operations, financial planning and analysis, and procurement; and
- Providing the information technology and services required to enable County departments to deliver their critical operational services to County residents, and secure and protect County data and information.

Corporate & Shared Services includes five departments – Assessment & Taxation Services, Communications & Customer Service, Finance, Legislative & Legal Services, and Technology & Digital Services.

Key Budget Highlights Include:

- Estimated provincial policing contract increase
- Addition of 2025 election revenue and expenditures
- Permanent DBA/Data Architect position and Temporary Service Management Coordinator position
- Reallocated Connected Communities revenue and expenditures from Development Division
- Investment in IT infrastructure and centralized software costs
- Addition of Phone System Review & Replacement and M365 Digital Workplace Standardization
- Addition of Server Infrastructure Upgrades and ERP Phase III

Corporate & Shared Services Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
Special and Other Taxes	45,000	45,000	-	-
User Fees and Sales	67,000	286,700	219,700	327.91% 1
Penalties	1,022,500	1,058,900	36,400	3.56%
Investment Income	2,615,000	2,994,800	379,800	14.52% 2
Government Transfers - Operating	124,500	-	(124,500)	(100.00%) 3
Licenses and Permits	-	-	-	-
Other Revenue - Operating	62,500	115,600	53,100	84.96% 4
Total Revenues	3,936,500	4,501,000	564,500	14.34%
Expenditures				
Salaries, Wages and Employee Benefits	7,842,600	8,258,500	415,900	5.30% 5
Contracted and General Services	5,831,000	6,303,300	472,300	8.10% 6
Materials, Goods, Supplies and Utilities	117,800	185,900	68,100	57.81% 7
Interest on Long Term Debt, Bank Charges and Transfers	275,400	384,900	109,500	39.76% 8
Transfers to Government, Agencies and Organization	2,700,000	3,200,000	500,000	18.52% 9
Purchase from Other Government	-	56,300	56,300	100.00% 10
Other Expenses - Operating	637,000	587,000	(50,000)	(7.85%) 11
Total Expenditures	17,403,800	18,975,900	1,572,100	9.03%
Operating Program Surplus (Deficit)	(13,467,300)	(14,474,900)	(1,007,600)	7.48%
Other				
Gain/(Loss) on Disposal of Tangible Capital Assets	-	-	-	-
Amortization of Tangible Capital Assets	(720,800)	(917,000)	(196,200)	27.22%
Developer and Customer Contributions	-	-	-	-
Restructuring	-	-	-	-
Total Other	(720,800)	(917,000)	(196,200)	27.22%
Annual Surplus – Operating Program Budget	(14,188,100)	(15,391,900)	(1,203,800)	8.48%

1. School board trustee election revenue
2. Increased projection on investment returns
3. Reallocate IT support 911 Grant to Agriculture, Community and Protective Services Division
4. Budget adjustment for franchise fees
5. Added wage costs for election workers, new permanent DBA/Data Architect position, new temporary Service Management Coordinator position and payroll adjustments
6. Centralize County wide IT contracts, added election expenses, reallocated Connected Communities expenditures from Development Services Division
7. Added election expenses, reallocated Connected Communities expenditures from Development Services Division
8. Increase to Meridian Housing Spruce Grove Lodge interest payment
9. Increase in estimated provincial policing contract
10. Added election expenses
11. Reduced emergent item expenditures

Corporate & Shared Services Continued Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Tax Adjustment				
(Gain)/Loss on Disposal of Tangible Capital Assets	-	-	-	-
Amortization	720,800	917,000	196,200	27.22%
Proceeds on Sales of Tangible Asset	-	-	-	-
Transfers from Restricted Surplus	862,000	762,600	(99,400)	(11.53%) ¹²
Transfers to Restricted Surplus	(7,086,800)	(7,693,100)	(606,300)	8.56% ¹³
Debt Proceeds from Loans	5,330,500	-	(5,330,500)	(100.00%) ¹⁴
Loan Distribution	(5,330,500)	144,200	5,474,700	(102.71%) ¹⁵
Debenture Payments	-	(144,200)	(144,200)	-
Total Tax Adjustment	(5,504,000)	(6,013,500)	(509,500)	9.26%
Tax Impacts - Operating Program Budget	(19,692,100)	(21,405,400)	(1,713,300)	8.70%
OPERATING PROJECTS				¹⁶
Revenues				
Government Transfer - Operating	-	290,000	290,000	-
Transfers from Restricted Surplus	1,246,900	1,202,800	(44,100)	(3.54%)
Other Operating revenue	57,200	-	(57,200)	(100.00%)
Operating Projects Revenues Total	1,304,100	1,492,800	188,700	14.47%
Expenses				
Salaries, Wages and Employee Benefits	57,200	-	(57,200)	(100.00%)
Contracted and General Services	1,190,000	1,133,000	(57,000)	(4.79%)
Materials, Goods, Supplies and Utilities	520,300	359,800	(160,500)	(30.85%)
Purchase from Other Government	-	-	-	-
Operating Project Expenditure Total	1,767,500	1,492,800	(274,700)	(15.54%)
Tax Impacts - Operating Projects Budget	(463,400)	-	463,400	(100.00%)
CAPITAL PROJECTS				¹⁶
Revenues				
Government Transfer - Capital	-	3,467,400	3,467,400	-
Transfers from Restricted Surplus	1,584,200	1,684,700	100,500	6.34%
Contributed Asset	-	-	-	-
Capital Projects Revenues Total	1,584,200	5,152,100	3,567,900	225.22%
Expenses				
Capital Purchases	1,584,200	5,152,100	3,567,900	225.22%
Contributed Asset	-	-	-	-
Capital Projects Expenditure Total	1,584,200	5,152,100	3,567,900	225.22%
Tax Impacts - Capital Projects Budget	-	-	-	-
BALANCED BUDGET	(20,155,500)	(21,405,400)	(1,249,900)	6.20%

12. Reduce lifecycle transfer and recognize elections revenue from restricted surplus

13. Increase restricted surplus transfers to align with future commitments

14. Remove Meridian Housing Spruce Grove Lodge contribution

15. Recognize funding for Meridian Housing Spruce Grove Lodge

16. Operating and Capital projects are outlined in department presentations

Agriculture, Community, and Protective Services

Agriculture, Community & Protective Services contributes to a sustainable, safe and secure community. This division is responsible for the following functions:

- Delivering programs to foster the well-being of the environment and agricultural industry in Parkland County through policy and practice that advocates for, enhances, and protects agricultural land and environmental function;
- Managing the overall operation of recreation, parks, cemeteries, Family and Community Support Services (FCSS), and culture services within the County;
- Provides residents with solutions-focused enforcement of provincial acts, regulations, and municipal bylaws; and
- Responds to a wide range of incidents, including residential and complex industrial fires, wildland fires, alarms, medical incidents, traffic collisions, dangerous goods spills, and low slope, water, and ice rescues.

Agriculture, Community & Protective Services includes four departments - Agriculture & Environment Services, Community Services, Enforcement Services and Fire Services.

Key Budget Highlights Include:

- Increase to 911 grant revenue
- Permanent Wildfire Mitigation Specialist position, permanent Community Development Coordinator position, permanent Team Lead Aquatic and Community Program position, change in temporary to permanent Agriculture & Environment Technician position
- Completion of capital recreation cost shares to Spruce Grove & Devon
- Addition of Wetlands Replacement Projects, Joint Emergency Exercise, Facilities Energy Management Plan, Climate Change Adaptation Plan, Nature Policy Framework and Waste Disposal Contaminated Sites
- Addition of Hasse Lake Redevelopment Design & Construction and Chemical Storage Building Replacement

Agricultural, Community & Protective Services Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
Special and Other Taxes	405,200	421,100	15,900	3.92%
User Fees and Sales	2,533,200	2,563,600	30,400	1.20%
Investment Income	7,300	6,300	(1,000)	(13.70%)
Government Transfers - Operating	2,870,300	3,206,000	335,700	11.70% 1
Licenses and Permits	15,000	15,000	-	-
Other Revenue - Operating	144,200	194,800	50,600	35.09% 2
Total Revenues	5,975,200	6,406,800	431,600	7.22%
Expenditures				
Salaries, Wages and Employee Benefits	10,144,900	10,821,800	676,900	6.67% 3
Contracted and General Services	4,710,600	5,280,300	569,700	12.09% 4
Materials, Goods, Supplies and Utilities	831,400	951,900	120,500	14.49% 5
Interest on Long Term Debt, Bank Charges and Transfers	-	-	-	-
Transfers to Government, Agencies and Organization	6,954,600	5,072,600	(1,882,000)	(27.06%) 6
Purchase from Other Government	1,193,100	1,253,100	60,000	5.03%
Total Expenditures	23,834,600	23,379,700	(454,900)	(1.91%)
Operating Program Surplus (Deficit)	(17,859,400)	(16,972,900)	886,500	(4.96%)
Other				
Gain/(Loss) on Disposal of Tangible Capital Assets	-	-	-	-
Amortization of Tangible Capital Assets	(1,128,500)	(1,274,300)	(145,800)	12.92%
Total Other	(1,128,500)	(1,274,300)	(145,800)	12.92%
Annual Surplus – Operating Program Budget	(18,987,900)	(18,247,200)	740,700	(3.90%)
Tax Adjustment				
(Gain)/Loss on Disposal of Tangible Capital Assets	-	-	-	-
Asset Retirement Obligations Settled	-	-	-	-
Amortization	1,128,500	1,274,300	145,800	12.92%
Transfers from Restricted Surplus	2,656,300	495,300	(2,161,000)	(81.35%) 6
Transfers to Restricted Surplus	(937,800)	(836,800)	101,000	(10.77%) 7
Transfer from Liability	85,700	75,700	(10,000)	(11.67%)
Liability Expenditure	(85,700)	(75,700)	10,000	(11.67%)
Debenture Payments	-	-	-	-
Total Tax Adjustment	2,847,000	932,800	(1,914,200)	(67.24%)
Tax Impacts - Operating Program Budget	(16,140,900)	(17,314,400)	(1,173,500)	7.27%

- Increase to 911 grant
- Increase to ALUS revenue, to match the ALUS expenses
- New permanent Wildfire Mitigation Specialist position, new permanent Community Development Coordinator position, new permanent Team Lead Aquatic & Community Program position, temporary position Agriculture & Environment Technician changed to permanent position and payroll adjustments
- Increase to annual software costs, and increase in fleet internal charges
- Addition of water charges for Wabamun Spray Park and increase in personal protective equipment
- Completion of capital recreations cost shares for Spruce Grove Civic Centre & Devon Arena
- Decrease to Lifecycle restricted surplus transfers

Agricultural, Community & Protective Services Continued Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROJECTS 8				
Revenues				
Government Transfer - Operating	218,500	775,000	556,500	254.69%
Transfers from Restricted Surplus	438,700	684,500	245,800	56.03%
Other Operating revenue	-	-	-	-
Operating Projects Revenues Total	657,200	1,459,500	802,300	122.08%
Expenses				
Salaries, Wages and Employee Benefits	165,500	178,100	12,600	7.61%
Contracted and General Services	449,000	1,191,000	742,000	165.26%
Materials, Goods, Supplies and Utilities	57,700	31,500	(26,200)	(45.41%)
Bank Charges	-	-	-	-
Transfers to Government, Agencies and Organization	75,000	75,000	-	-
Purchase from Other Government	-	-	-	-
Operating Project Expenditure Total	747,200	1,475,600	728,400	97.48%
Tax Impacts - Operating Projects Budget	(90,000)	(16,100)	73,900	(82.11%)
CAPITAL PROJECTS 8				
Revenues				
Government Transfer - Capital	1,246,300	114,800	(1,131,500)	(90.79%)
Transfers from Restricted Surplus	1,820,600	1,264,700	(555,900)	(30.53%)
Contributed Asset	-	-	-	-
Others	-	20,700	20,700	-
Capital Projects Revenues Total	3,066,900	1,400,200	(1,666,700)	(54.34%)
Expenses				
Capital Purchases	3,600,900	1,900,200	(1,700,700)	(47.23%)
Contributed Asset	-	-	-	-
Capital Projects Expenditure Total	3,600,900	1,900,200	(1,700,700)	(47.23%)
Tax Impacts - Capital Projects Budget	(534,000)	(500,000)	34,000	(6.37%)
BALANCED BUDGET	(16,764,900)	(17,830,500)	(1,065,600)	6.36%

8. Operating and Capital projects are outlined in department presentations

Development Services

The Development Services Division assists in shaping the County’s future through the development and implementation of statutory plans, bylaws, policies and procedures such as the Municipal Development Plan (MDP) and working with Council to establish their vision through the Council’s Strategic Plan. Development Services responsibilities also include facilitating opportunities for economic growth and providing business supports, strategy development, intergovernmental relations, long-range land use planning, rezoning and subdivision, and development and safety codes permitting.

This division is comprised of two departments - Planning and Development Services and Growth & Strategy.

Key Budget Highlights Include:

- Decreased revenue from industrial and commercial building permits
- Reallocated Connected Communities costs to Corporate and Shared Services Division
- Temporary Development Officer position, and temporary Growth & Strategy Advisor position
- Addition funds to support the Operational Process Review implementation
- Addition of Wabamun Waterfront Park and Wabamun Water Feature

Development Services Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
User Fees and Sales	346,000	317,300	(28,700)	(8.29%)
Licenses and Permits	1,318,000	1,118,000	(200,000)	(15.17%) 1
Other Revenue - Operating	-	-	-	-
Total Revenues	1,664,000	1,435,300	(228,700)	(13.74%)
Expenditures				
Salaries, Wages and Employee Benefits	4,710,500	5,063,500	353,000	7.49% 2
Contracted and General Services	802,900	689,300	(113,600)	(14.15%) 3
Materials, Goods, Supplies and Utilities	96,100	50,400	(45,700)	(47.55%) 4
Transfers to Government, Agencies and Organization	67,900	67,900	-	-
Total Expenditures	5,677,400	5,871,100	193,700	3.41%
Operating Program Surplus (Deficit)	(4,013,400)	(4,435,800)	(422,400)	10.52%

1. Decreased revenue from industrial and commercial building permits
2. Added temporary Development Officer position, temporary Growth & Strategy Advisor position, renewed temporary
3. Reallocated Connected Communities expenses to Corporate and Shared Services Division, and increase in marketing
4. Reallocated Connected Communities expenses to Corporate and Shared Services Division

Development Services Continued Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Other				
Amortization of Tangible Capital Assets	(72,200)	(12,100)	60,100	(83.24%)
Total Other	(72,200)	(12,100)	60,100	(83.24%)
Annual Surplus – Operating Program Budget	(4,085,600)	(4,447,900)	(362,300)	8.87%
Tax Adjustment				
Amortization	72,200	12,100	(60,100)	(83.24%)
Transfers from Restricted Surplus	20,000	20,000	-	-
Transfers to Restricted Surplus	(363,200)	(352,900)	10,300	(2.84%)
Total Tax Adjustment	(271,000)	(320,800)	(49,800)	18.38%
Tax Impacts - Operating Program Budget	(4,356,600)	(4,768,700)	(412,100)	9.46%
OPERATING PROJECTS				
Revenues				
Government Transfer - Operating	-	-	-	-
Transfers from Restricted Surplus	150,000	75,000	(75,000)	(50.00%)
Transfers from Liability	-	-	-	-
Other Operating revenue	-	-	-	-
Operating Projects Revenues Total	150,000	75,000	(75,000)	(50.00%)
Expenses				
Contracted and General Services	320,000	695,000	375,000	117.19%
Materials, Goods, Supplies and Utilities	-	-	-	-
Transfers to Government, Agencies and Organization	-	-	-	-
Liability Expenditure	-	-	-	-
Operating Project Expenditure Total	320,000	695,000	375,000	117.19%
Tax Impacts - Operating Projects Budget	(170,000)	(620,000)	(450,000)	264.71%
CAPITAL PROJECTS				
Revenues				
Government Transfer - Capital	7,095,000	4,367,000	(2,728,000)	(38.45%)
Transfers from Restricted Surplus	405,000	590,400	185,400	45.78%
Capital Projects Revenues Total	7,500,000	4,957,400	(2,542,600)	(33.90%)
Expenses				
Capital Purchases	7,564,700	5,097,400	(2,467,300)	(32.62%)
Capital Projects Expenditure Total	7,564,700	5,097,400	(2,467,300)	(32.62%)
Tax Impacts - Capital Projects Budget	(64,700)	(140,000)	(75,300)	116.38%
BALANCED BUDGET	(4,591,300)	(5,528,700)	(937,400)	20.42%

5. Operating and Capital projects are outlined in department presentations

Operations Services

Operation Services is foundational to quality of life for residents through the effective operation and maintenance of County infrastructure. The division's main responsibilities include:

- Coordinating the design, capital construction, operation, and maintenance of various municipal infrastructures, including roads, bridges, stormwater and drainage systems, as well as water and wastewater systems;
- Overseeing recycling and solid waste management;
- Managing all municipal facilities, fleet, and equipment; and
- Handling the engineering for industrial, commercial, and residential development, aggregate resource management, and transit services.

Operations Services includes three departments – Engineering Services, Public Works, and Road Maintenance and Drainage.

Key Budget Highlights Include:

- Increase in Water & Wastewater revenue and fees
- Increase to Lifecycle restricted surplus transfers
- Increase in snow removal, janitorial, vehicle rentals and ground water monitoring
- Permanent Facilities Maintenance Technician position, change in temporary to permanent Facilities Maintenance Technician position, changed .5 FTE to full time permanent Solid Waste Worker position
- Addition of ACP Preliminary Design, Street Light Installation, and Wagner Pit Repair
- Addition of the Annual Road Programs, Prospector's Point Road Design and Reconstruction and Entwistle Water, Kapasiwin & Seba Beach Transfer Station Building Replacements

Operation Services Municipal Budget Summary 2025 Budget

	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
Special and Other Taxes	1,100,000	1,100,000	-	-
User Fees and Sales	6,986,800	7,875,900	889,100	12.73% 1
Penalties	8,000	8,000	-	-
Investment Income	102,600	110,700	8,100	7.89%
Government Transfers - Operating	787,000	740,000	(47,000)	(5.97%)
Licenses and Permits	10,000	10,000	-	-
Other Revenue - Operating	59,200	81,500	22,300	37.67% 2
Total Revenues	9,053,600	9,926,100	872,500	9.64%
Expenditures				
Salaries, Wages and Employee Benefits	11,885,500	12,430,600	545,100	4.59% 3
Contracted and General Services	3,176,300	3,578,400	402,100	12.66% 4
Materials, Goods, Supplies and Utilities	6,633,700	6,745,800	112,100	1.69%
Interest on Long Term Debt, Bank Charges and Transfers	1,430,200	1,691,800	261,600	18.29% 5
Transfers to Government, Agencies and Organization	165,000	173,600	8,600	5.21%
Purchase from Other Government	4,432,200	4,735,800	303,600	6.85% 6
Total Expenditures	27,722,900	29,356,000	1,633,100	5.89%
Operating Program Surplus (Deficit)	(18,669,300)	(19,429,900)	(760,600)	4.07%
Other				
Gain/(Loss) on Disposal of Tangible Capital Assets	(45,900)	159,100	205,000	(446.62%) 7
Amortization of Tangible Capital Assets	(17,457,400)	(18,241,200)	(783,800)	4.49%
Total Other	(17,503,300)	(18,082,100)	(578,800)	3.31%
Annual Surplus – Operating Program Budget	(36,172,600)	(37,512,000)	(1,339,400)	3.70%
Tax Adjustment				
(Gain)/Loss on Disposal of Tangible Capital Assets	45,900	(159,100)	(205,000)	(446.62%) 7
Asset Retirement Obligations Settled	-	-	-	-
Amortization	17,457,400	18,241,200	783,800	4.49%
Proceeds on Sales of Tangible Asset	509,900	973,200	463,300	90.86% 7
Transfers from Restricted Surplus	1,829,200	1,888,600	59,400	3.25%
Transfers to Restricted Surplus	(7,041,400)	(8,165,000)	(1,123,600)	15.96% 8
Transfer from Liability	35,000	93,400	58,400	166.86% 9
Liability Expenditure	(35,000)	(93,400)	(58,400)	166.86% 9
Debt Payments	(2,373,800)	(2,516,700)	(142,900)	6.02% 10
Total Tax Adjustment	10,427,200	10,262,200	(165,000)	(1.58%)
Tax Impacts - Operating Program Budget	(25,745,400)	(27,249,800)	(1,504,400)	5.84%

1. Increase in fees for Water and Wastewater and increase in tipping fees
2. Recovering utility costs from Keephills Community Association
3. Added 2 permanent Facilities Maintenance Technician positions, 3 new summer students, changed a .5 Solid Waste Worker position to a full time position and payroll adjustments
4. Increase in snow removal, janitorial, architecture, and vehicle rentals
5. Increase in interest due to new borrowing and debt repayments
6. Increase to Water and Wastewater charges
7. Change due to market value estimates for asset disposals
8. Increase to Water & Wastewater, Fleet, and other lifecycle transfers
9. Added groundwater monitoring and annual maintenance for salt contamination at the County Services Building
10. Increase in debt borrowed for capital projects

Operation Services Continued Municipal Budget Summary 2025 Budget

	2024 Budget \$	2025 Budget \$	Budget Change \$	Budget Change %
OPERATING PROJECTS				11
Revenues				
Government Transfer - Operating	-	-	-	-
Transfers from Restricted Surplus	1,109,400	1,146,300	36,900	3.33%
Other Operating revenue	-	-	-	-
Operating Projects Revenues Total	1,109,400	1,146,300	36,900	3.33%
Expenses				
Salaries, Wages and Employee Benefits	-	-	-	-
Contracted and General Services	588,800	683,900	95,100	16.15%
Materials, Goods, Supplies and Utilities	732,600	586,700	(145,900)	(19.92%)
Bank Charges	-	-	-	-
Transfers to Government, Agencies and Organization	-	-	-	-
Operating Project Expenditure Total	1,321,400	1,270,600	(50,800)	(3.84%)
Tax Impacts - Operating Projects Budget	(212,000)	(124,300)	87,700	(41.37%)
CAPITAL PROJECTS				11
Revenues				
Government Transfer - Capital	23,471,200	12,099,600	(11,371,600)	(48.45%)
Transfers from Restricted Surplus	8,021,800	6,627,400	(1,394,400)	(17.38%)
Proceeds from Long Term Debt	8,500,000	4,600,000	(3,900,000)	(45.88%)
Contributed Asset	90,500	33,968,400	33,877,900	37434.14%
Others	-	-	-	-
Capital Projects Revenues Total	40,083,500	57,295,400	17,211,900	42.94%
Expenses				
Capital Purchases	41,540,500	24,833,200	(16,707,300)	(40.22%)
Contributed Asset	90,500	33,968,400	33,877,900	37434.14%
Capital Projects Expenditure Total	41,631,000	58,801,600	17,170,600	41.24%
Tax Impacts - Capital Projects Budget	(1,547,500)	(1,506,200)	41,300	(2.67%)
BALANCED BUDGET	(27,504,900)	(28,880,300)	(1,375,400)	5.00%

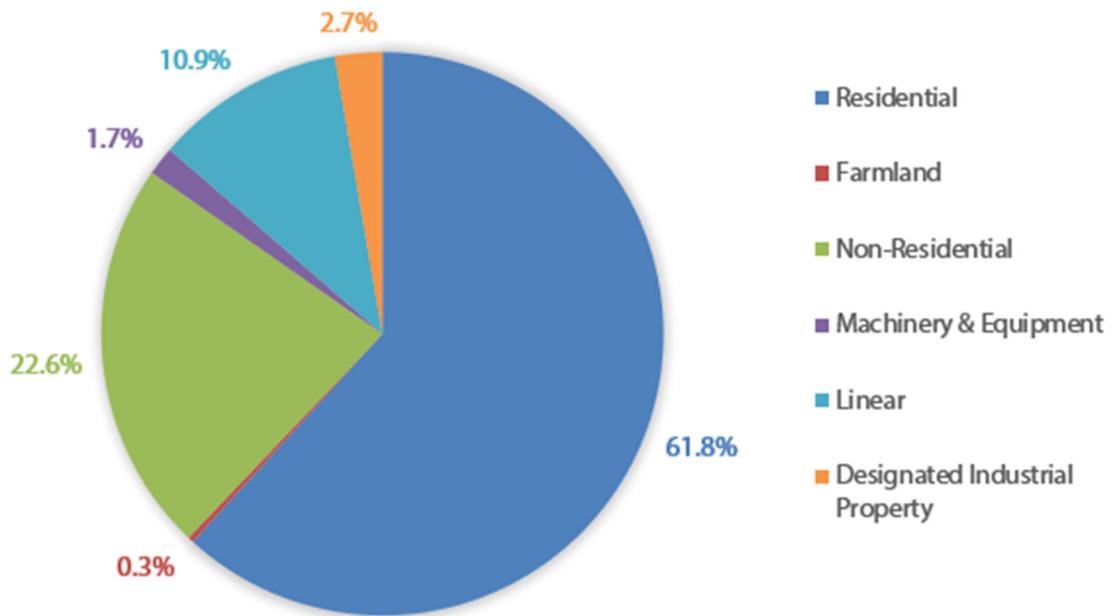
11. Operating and Capital projects are outlined in department presentations

MUNICIPAL PROPERTY TAXATION

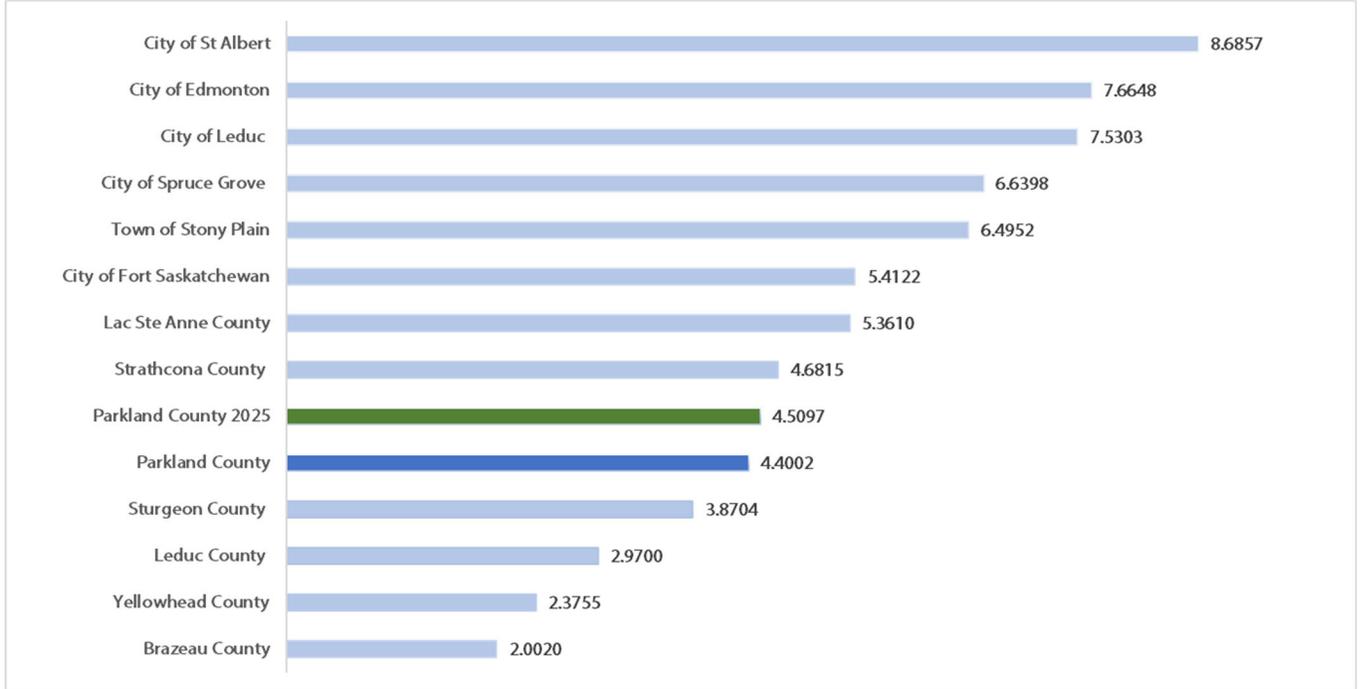
The budget calls for a 2.5% tax increase over last year which is a \$4.71 monthly increase for a property with an assessed value of \$500,000. The tax increase differs for each property based on the combined efforts of; inflation, assessment, growth, and changes to the split tax rate.

Parkland County will adjust its tax ratio to a 2.08:1 ratio as the County moves towards the average split tax ratio within the capital region.

This ratio is reflected in tax dollars collected versus the assessment. While residential assessment is 62% of the assessment base, which generates 44% of overall tax revenue.

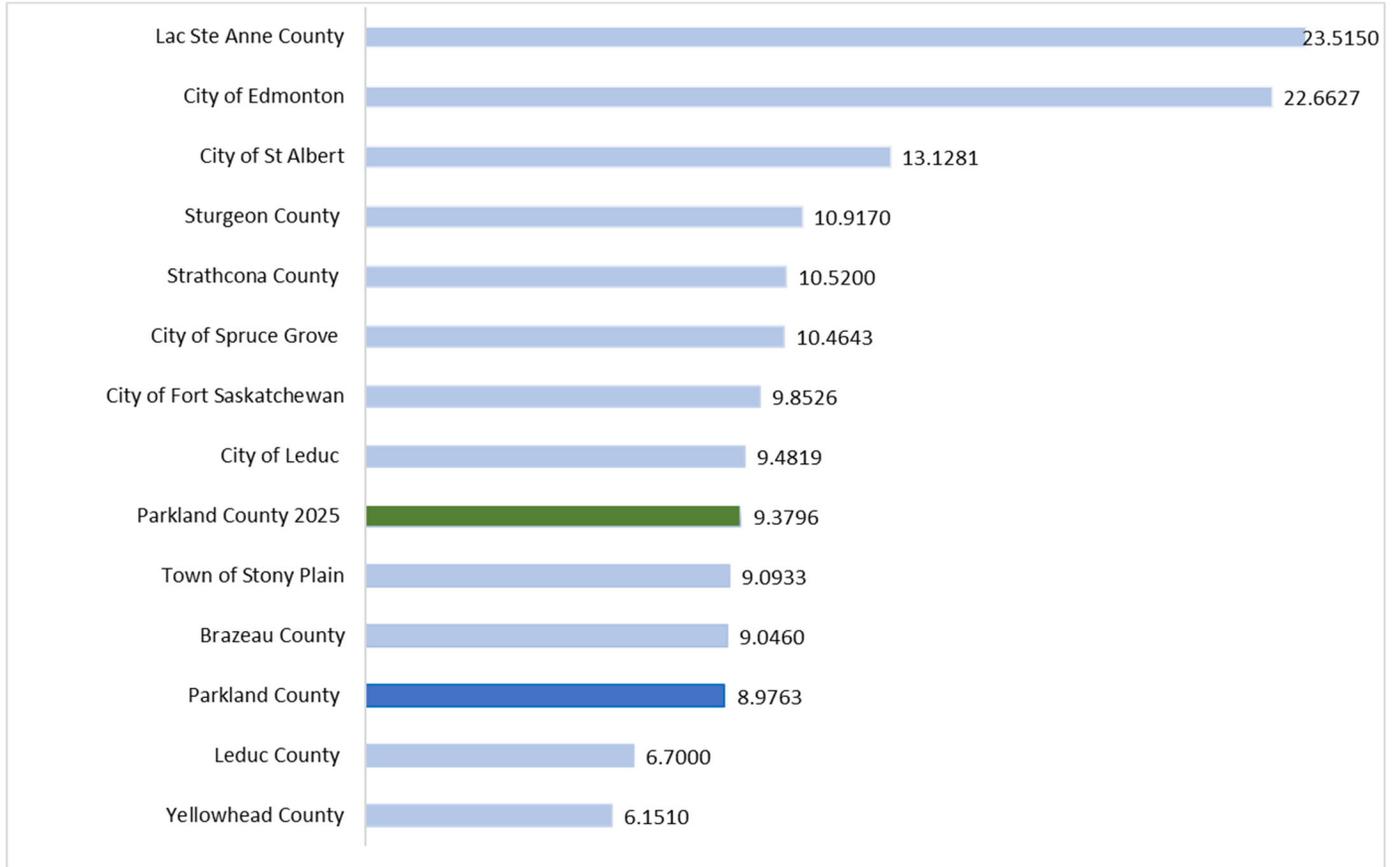


2025 Residential Tax Rate Comparison



Even with the proposed tax increase, the County ranks among the lowest residential property tax rates within the Edmonton Region. The above graph does not consider potential 2025 tax increases for the other municipalities. Historically, our increases are low compared to those municipalities around us

2025 Non-Residential Tax Rate Comparison



Even with the proposed tax increase, the County ranks among the lowest non-residential property tax rates within the Edmonton Region. The above graph does not consider potential 2025 tax increases for the other municipalities. Historically, our increases are low compared to those municipalities around us.

Reasonable tax increases help the County to maintain service levels for residents and businesses during high levels of inflation. Incremental and predictable tax increases are generally preferred to significant tax fluctuations, as it provides certainty to residents and the business community.