

PARKLAND COUNTY
Municipal Budget by Type
2026

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Change	Budget Change %
	\$	\$	\$	\$	\$	%
OPERATING PROGRAM						
Revenues						
Municipal Requirement Taxation	69,278,027	73,378,755	79,026,900	84,084,600	5,057,700	6.40%
Special and Other Taxes	1,555,640	1,526,794	1,566,100	1,566,100	-	0.00%
User Fees and Sales	10,796,001	12,025,203	11,652,100	12,674,500	1,022,400	8.77%
Penalties	1,150,198	1,053,270	1,066,900	1,080,900	14,000	1.31%
Investment Income	4,578,380	6,233,574	3,115,300	3,025,900	(89,400)	(2.87%)
Government Transfers - Operating	3,503,691	3,563,700	3,946,000	4,072,400	126,400	3.20%
Licenses and Permits	1,182,266	970,620	1,243,000	1,143,000	(100,000)	(8.05%)
Other Revenue - Operating	660,062	738,934	611,400	713,000	101,600	16.62%
Total Revenues	92,704,264	99,490,850	102,227,700	108,360,400	6,132,700	6.00%
Expenditures						
Salaries, Wages and Employee Benefits	34,100,234	36,870,557	40,549,100	43,334,700	2,785,600	6.87%
Contracted and General Services	14,284,770	14,691,825	16,933,900	17,512,400	578,500	3.42%
Materials, Goods, Supplies and Utilities	7,467,166	7,784,921	7,974,200	8,246,500	272,300	3.41%
Interest on Long Term Debt, Bank Charges and Transfers	1,199,546	1,290,261	2,076,700	2,054,400	(22,300)	(1.07%)
Transfers to Governments, Agencies and Organizations	8,851,976	10,132,510	8,014,500	6,932,900	(1,081,600)	(13.50%)
Purchases from Other Governments	5,494,417	5,711,196	6,205,100	6,329,400	124,300	2.00%
Other Expenses - Operating	17,175	23,568	587,000	587,000	-	0.00%
Total Expenditures	71,415,284	76,504,839	82,340,500	84,997,300	2,656,800	3.23%
Operating Program Surplus/(Deficit)	21,288,980	22,986,011	19,887,200	23,363,100	3,475,900	17.48%
Other						
Gain/(Loss) on Disposal of Tangible Capital Assets	(268,792)	(600,198)	159,100	(231,100)	(390,200)	(245.25%)
Gain/(Loss) on Disposal of ARO	-	40,880	-	-	-	0.00%
Amortization of Tangible Capital Assets	(20,775,165)	(20,010,289)	(21,224,700)	(19,868,700)	1,356,000	(6.39%)
Developer and Customer Contributions	-	-	-	-	-	0.00%
ARO Accretion	-	(63,208)	-	-	-	0.00%
Total Other	(21,043,957)	(20,632,815)	(21,065,600)	(20,099,800)	965,800	(4.58%)
Annual Surplus/(Deficit) – Operating Program Budget	245,024	2,353,196	(1,178,400)	3,263,300	4,441,700	(376.93%)
Tax Adjustment						
(Gain)/Loss on Disposal of Tangible Capital Assets	268,792	600,198	(159,100)	231,100	390,200	(245.25%)
Asset Retirement Obligations Settled	(115,715)	(341,614)	-	-	-	0.00%
Addition - Asset Retirement Obligation	-	63,208	-	-	-	0.00%
Amortization	20,775,165	20,010,288	21,224,700	19,868,700	(1,356,000)	(6.39%)
Proceeds on Sales of Tangible Capital Assets	16,145	338,701	973,200	1,189,500	216,300	22.23%
Transfers from Restricted Surplus	4,585,473	5,516,047	3,213,400	3,392,400	179,000	5.57%
Transfers to Restricted Surplus	(20,852,885)	(24,980,100)	(18,600,500)	(20,021,200)	(1,420,700)	7.64%
Transfers from Liability	115,715	541,614	169,100	436,400	267,300	158.07%
Liability Expenditures	(115,715)	(541,614)	(169,100)	(436,400)	(267,300)	158.07%
Debt Proceeds from Loans	-	5,195,186	-	-	-	0.00%
Loan Distribution	-	-	144,200	165,500	21,300	14.77%
Debtenture Payments	(2,321,219)	(7,569,045)	(2,660,900)	(2,809,400)	(148,500)	5.58%
Total Tax Adjustment	2,355,756	(1,167,131)	4,135,000	2,016,600	(2,118,400)	(51.23%)
Tax Impacts - Operating Program Budget	2,600,780	1,186,065	2,956,600	5,279,900	2,323,300	78.58%

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OPERATING PROJECTS						
Revenues						
Government Transfers - Operating	5,956,142	1,399,807	1,065,000	893,700	(171,300)	(16.08%)
Transfers from Restricted Surplus	3,190,700	4,112,743	3,108,600	3,366,300	257,700	8.29%
Transfers from Liability	123,801	106,074	-	-	-	0.00%
Other Operating Revenue	90,751	221,530	25,000	-	(25,000)	(100.00%)
Operating Projects Revenues Total	9,361,393	5,840,154	4,198,600	4,260,000	61,400	1.46%
Expenses						
Salaries, Wages and Employee Benefits	1,070,699	364,325	178,100	114,300	(63,800)	(35.82%)
Contracted and General Services	7,509,977	3,892,101	3,902,900	2,162,200	(1,740,700)	(44.60%)
Materials, Goods, Supplies and Utilities	1,472,055	1,220,223	978,000	1,118,800	140,800	14.40%
Transfers to Governments, Agencies and Organizations	14,585	21,363	75,000	1,678,700	1,603,700	2138.27%
Purchases from Other Governments	297,829	-	-	-	-	0.00%
Liability Expenditure	123,801	106,075	-	-	-	0.00%
Operating Project Expenditures Total	10,488,946	5,604,087	5,134,000	5,074,000	(60,000)	(1.17%)
Tax Impacts - Operating Projects Budget	(1,127,553)	236,066	(935,400)	(814,000)	121,400	(12.98%)
CAPITAL PROJECTS						
Revenues						
Government Transfers - Capital	13,997,176	20,469,973	16,978,800	6,620,000	(10,358,800)	(61.01%)
Transfers from Restricted Surplus	4,438,281	8,308,767	9,650,226	10,935,200	1,284,974	13.32%
Proceeds from Long Term Debt	1,985,240	2,585,674	4,600,000	2,975,000	(1,625,000)	(35.33%)
Contributed Assets	8,957,009	124,178	33,968,400	23,793,400	(10,175,000)	(29.95%)
Other Revenue - Capital	72,240	-	120,700	-	(120,700)	(100.00%)
Capital Projects Revenues Total	29,449,946	31,488,592	65,318,126	44,323,600	(20,994,526)	(32.14%)
Expenses						
Capital Purchases	21,966,164	32,786,546	33,370,926	24,996,100	(8,374,826)	(25.10%)
Contributed Assets	8,957,009	124,178	33,968,400	23,793,400	(10,175,000)	(29.95%)
Capital Project Expenditures Total	30,923,173	32,910,725	67,339,326	48,789,500	(18,549,826)	(27.55%)
Tax Impacts - Capital Projects Budget	(1,473,227)	(1,422,132)	(2,021,200)	(4,465,900)	(2,444,700)	120.95%