

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 | 83,180,200 | 4,153,300 | 5.26% |
| 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 | 12,664,500 | 1,012,400 | 8.69% |
| 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 | 4,052,400 | 106,400 | 2.70% |
| 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 | 107,426,000 | 5,198,300 | 5.09% |
| Expenditures | | | | | | |
| Salaries, Wages and Employee Benefits | 34,100,234 | 36,870,557 | 40,549,100 | 42,860,400 | 2,311,300 | 5.70% |
| Contracted and General Services | 14,284,770 | 14,691,825 | 16,933,900 | 17,507,800 | 573,900 | 3.39% |
| Materials, Goods, Supplies and Utilities | 7,467,166 | 7,784,921 | 7,974,200 | 8,241,900 | 267,700 | 3.36% |
| 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 | 84,513,800 | 2,173,300 | 2.64% |
| Operating Program Surplus/(Deficit) | 21,288,980 | 22,986,011 | 19,887,200 | 22,912,200 | 3,025,000 | 15.21% |
| 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) | 2,812,400 | 3,990,800 | (338.66%) |
| 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% |
| Debenture 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 | 4,829,000 | 1,872,400 | 63.33% |

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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 | 3,666,300 | 557,700 | 17.94% |
| 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 | 4,560,000 | 361,400 | 8.61% |
| 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 | 2,462,200 | (1,440,700) | (36.91%) |
| 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 | 5,374,000 | 240,000 | 4.67% |
| 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 | 10,673,800 | 1,023,574 | 10.61% |
| 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 | 44,062,200 | (21,255,926) | (32.54%) |
| Expenses | | | | | | |
| Capital Purchases | 21,966,164 | 32,786,546 | 33,370,926 | 24,283,800 | (9,087,126) | (27.23%) |
| 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 | 48,077,200 | (19,262,126) | (28.60%) |
| Tax Impacts - Capital Projects Budget | (1,473,227) | (1,422,132) | (2,021,200) | (4,015,000) | (1,993,800) | 98.64% |