

2025 Operating and Capital Budget

Approved by Council December 3, 2024



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

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2025 Operating Budget Overview

Approved by Council December 3, 2024

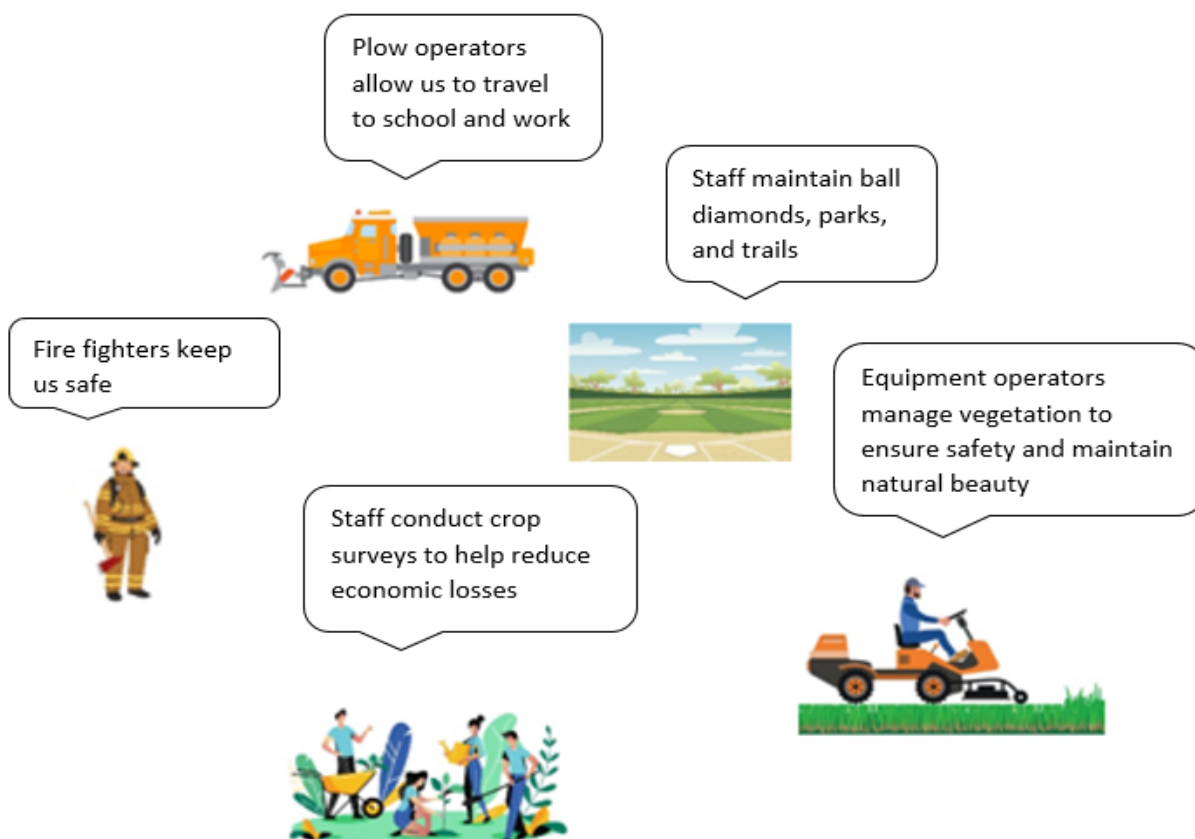


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Operating Budget Philosophy

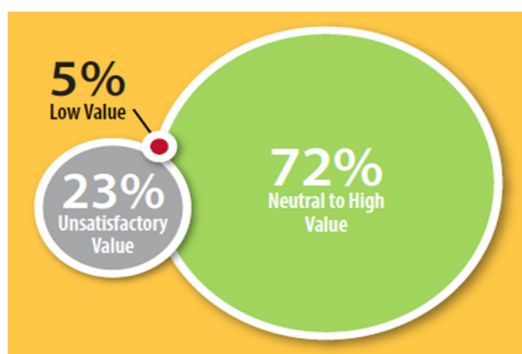
The operating budget funds the day-to-day costs of providing municipal services through the year. It is the essential piece that enables Council's Strategic Plan to become a reality by allocating limited resources to Council priorities in a systematic manner. Once approved, the operating budget supports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

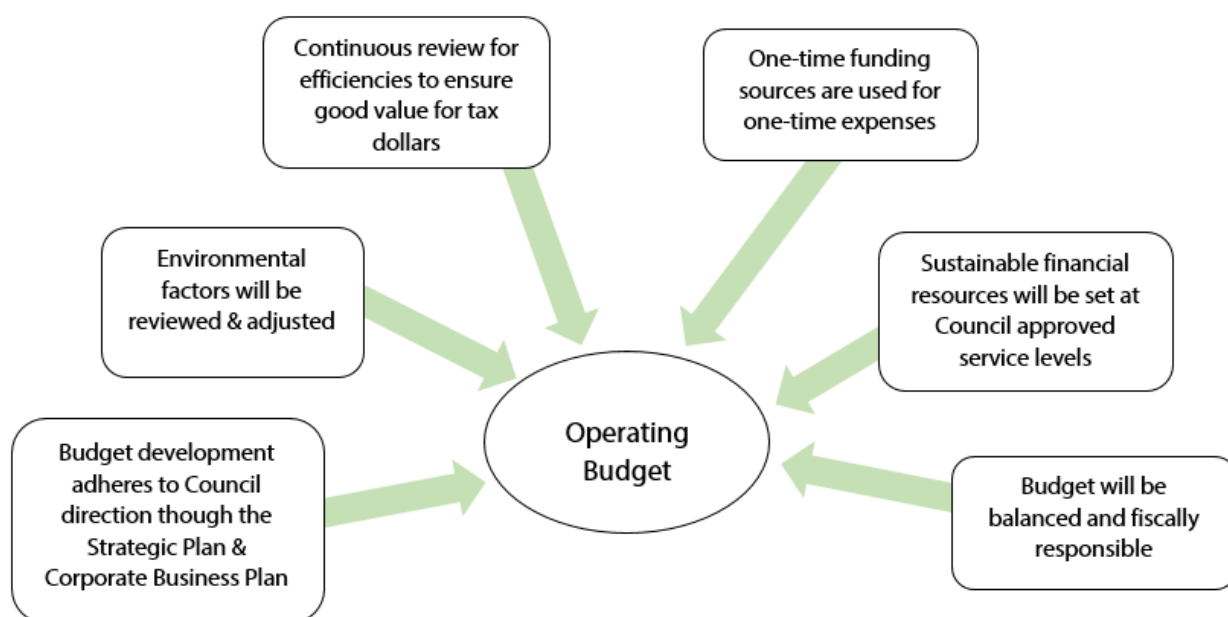
In the 2025 operating budget, the focus is on operational process review implementation, environment and agriculture initiatives and lifecycle maintenance.

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

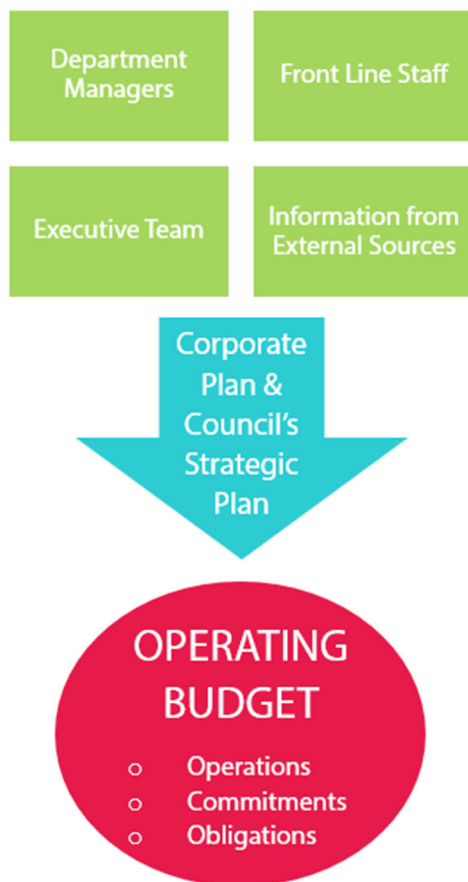
The operating budget is developed based on the following key principles:

- 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.



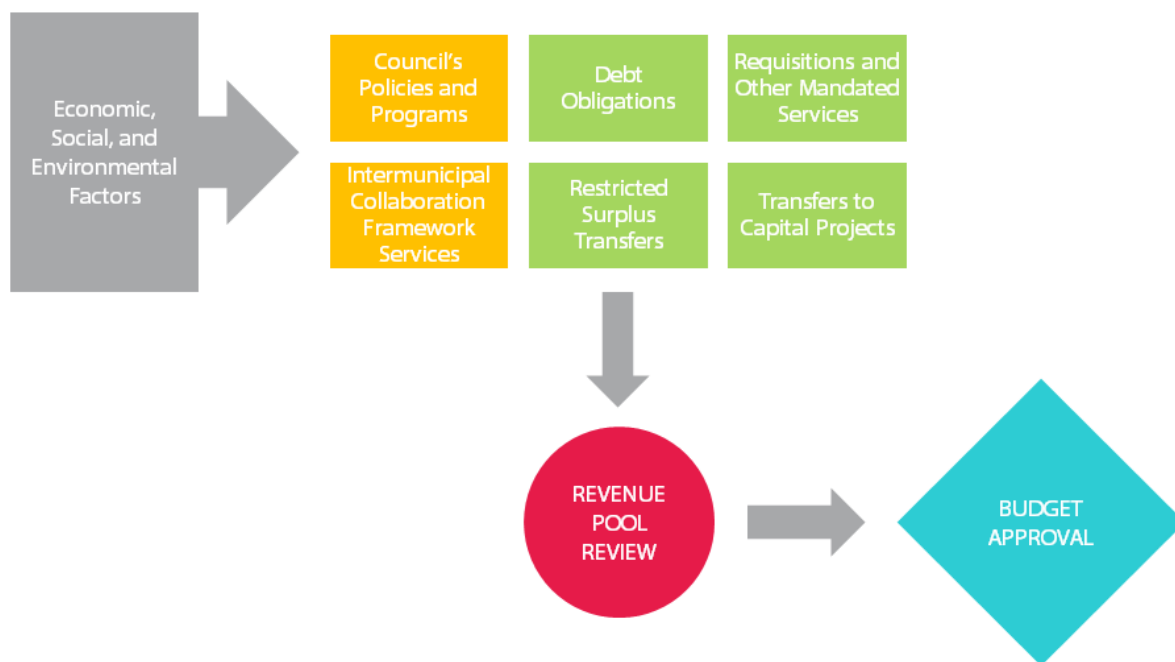
OPERATING BUDGET PROCESS

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.



2025 Operating Budget Overview

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

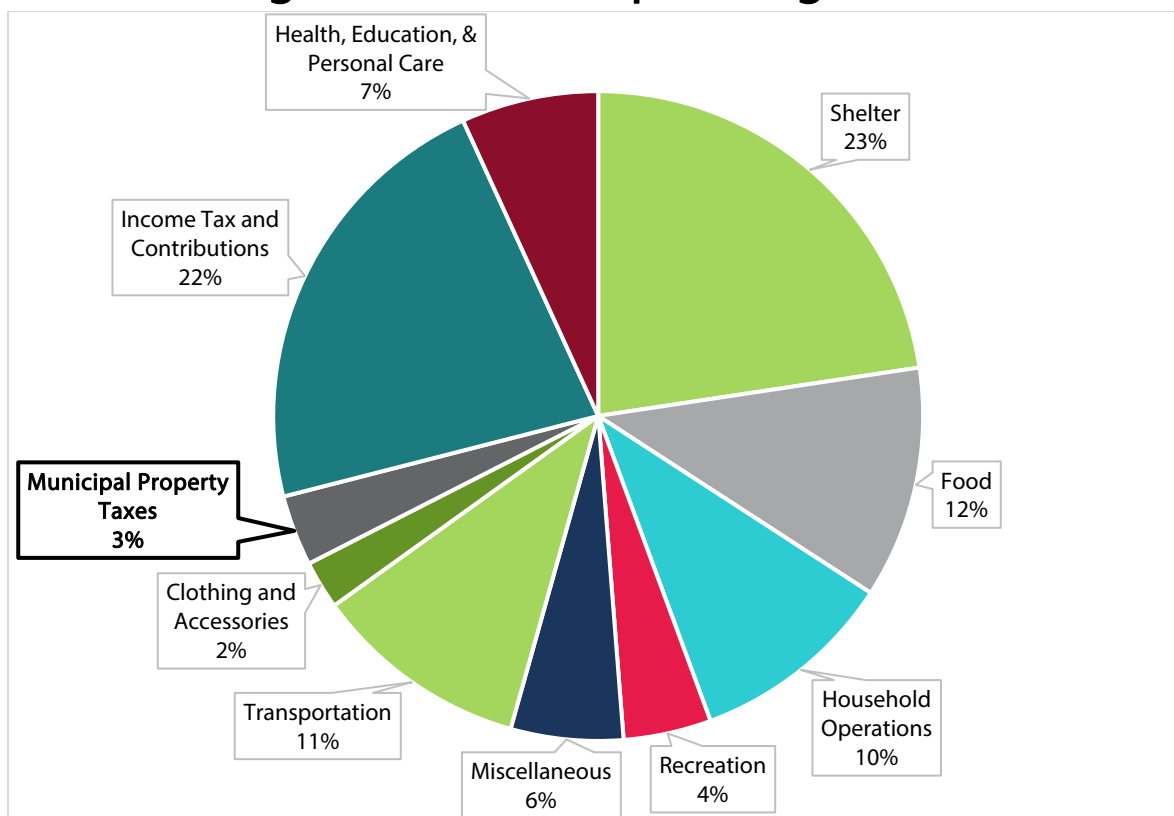
2025 OVERALL BUDGET HIGHLIGHTS

Budget 2025 includes total operating expenditure of \$107.4 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



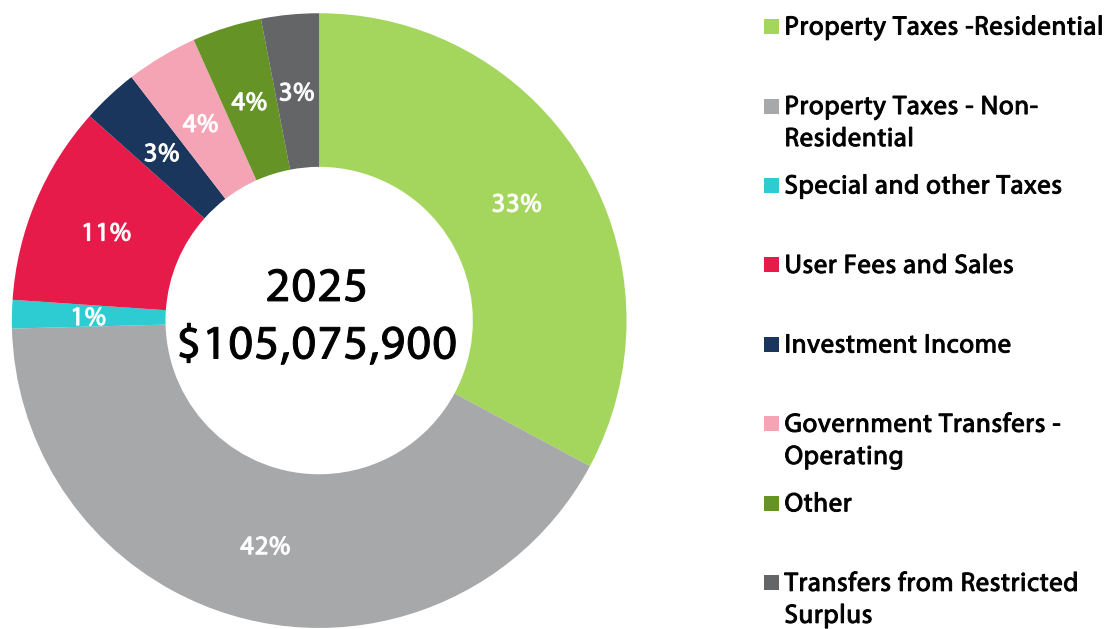
* Source 2021 Statistics Canada Household Survey and County Administration.

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



2025 Operating Budget Overview

OPERATING PROGRAM REVENUES



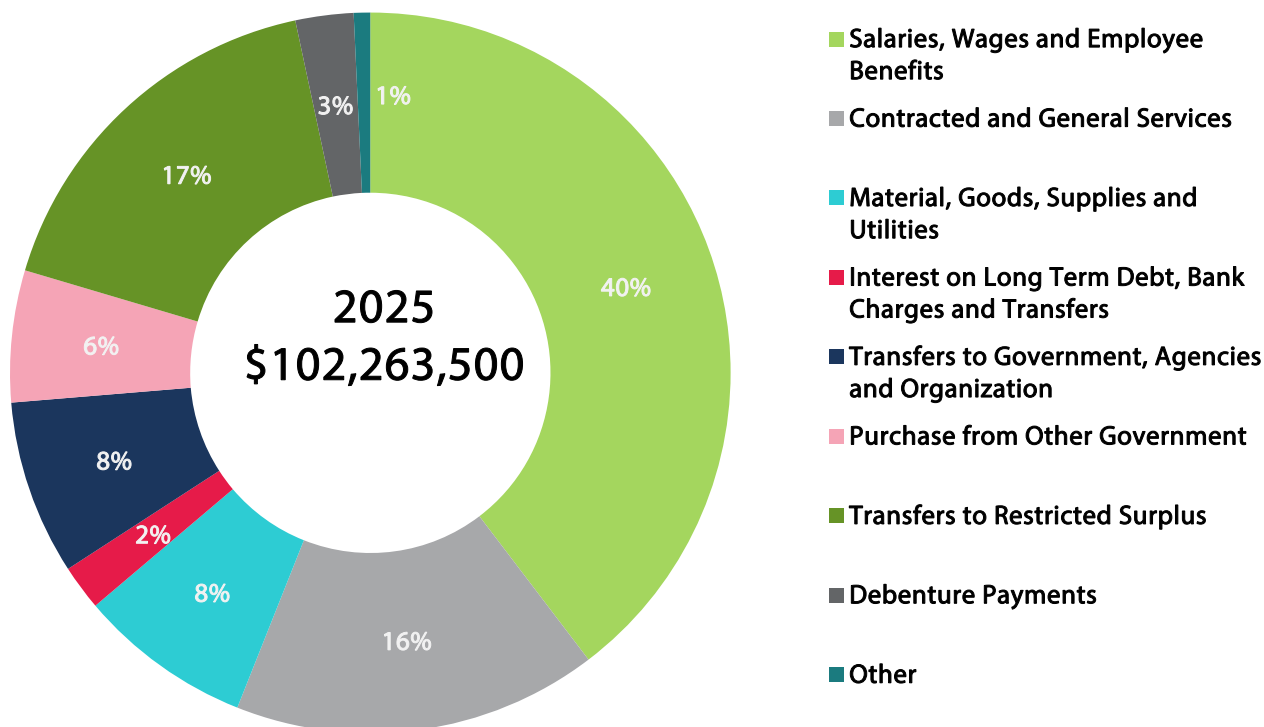
** This excludes Meridian Housing Spruce Grove Lodge & one-time operating projects revenue*

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.



2025 Operating Budget Overview

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.



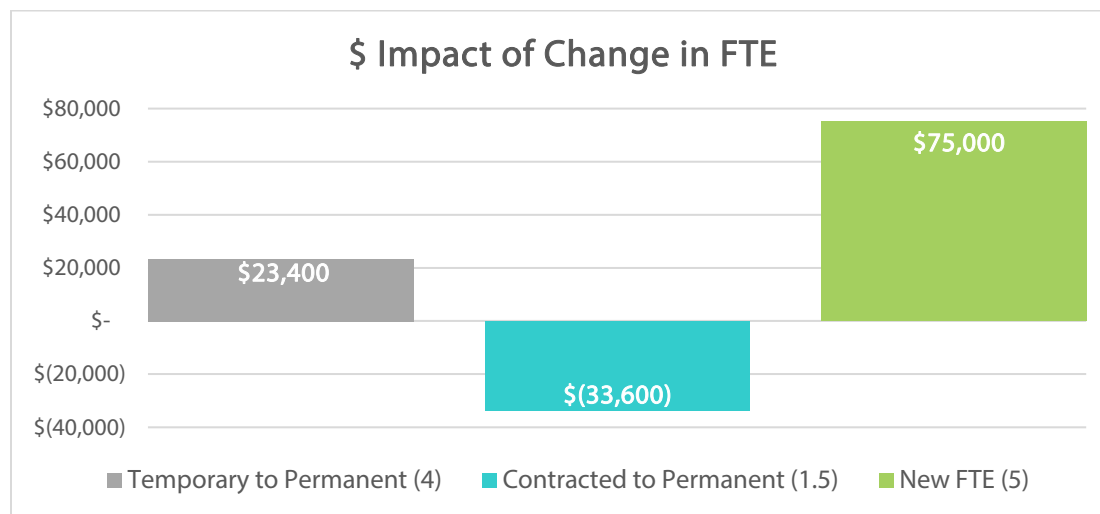
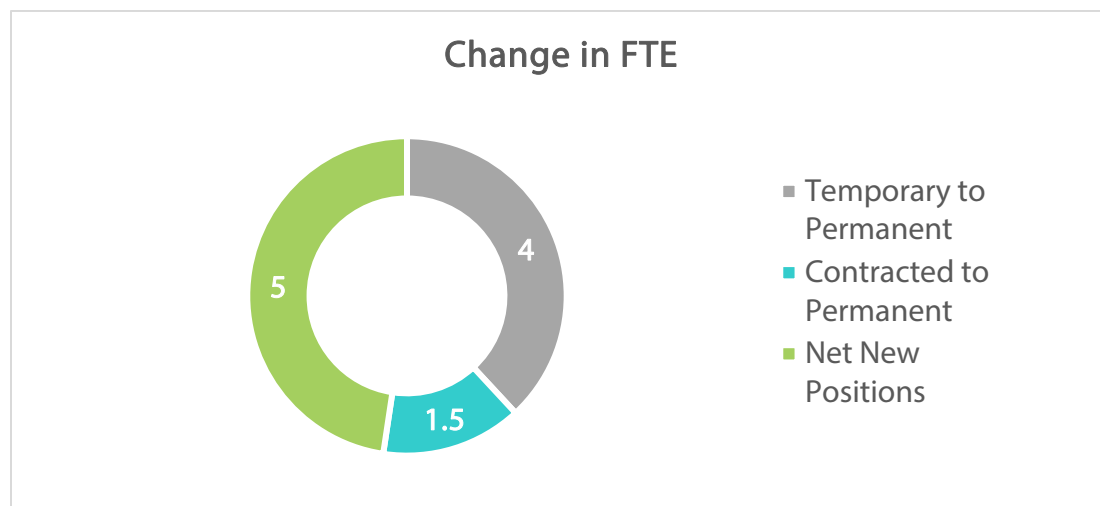
2025 Operating Budget Overview

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:





2025 Operating Budget Overview

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



2025 Operating Budget Overview

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



2025 Operating Budget Overview

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:

- 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



2025 Operating Budget Overview

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	2,700,000	-	-
Purchase from Other Government	-	56,300	56,300	100.00% 9
Other Expenses - Operating	637,000	587,000	(50,000)	(7.85%) 10
Total Expenditures	17,403,800	18,475,900	1,072,100	6.16%
Operating Program Surplus (Deficit)	(13,467,300)	(13,974,900)	(507,600)	3.77%
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)	(14,891,900)	(703,800)	4.96%

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
6. Centralize County wide IT contracts, added election expenses, reallocated Connected Communities expenditures
7. Added election expenses, reallocated Connected Communities expenditures from Development Services Division
8. Increase to Meridian Housing Spruce Grove Lodge interest payment
9. Added election expenses
10. Reduced emergent item expenditures



2025 Operating Budget Overview

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%) 11
Transfers to Restricted Surplus	(7,086,800)	(8,097,800)	(1,011,000)	14.27% 12
Debt Proceeds from Loans	5,330,500	-	(5,330,500)	(100.00%) 13
Loan Distribution	(5,330,500)	144,200	5,474,700	(102.71%) 14
Debt Payments	-	(144,200)	(144,200)	-
Total Tax Adjustment	(5,504,000)	(6,418,200)	(914,200)	16.61%
Tax Impacts - Operating Program Budget	(19,692,100)	(21,310,100)	(1,618,000)	8.22%
OPERATING PROJECTS				15
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				15
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)	(21,310,100)	(1,154,600)	5.73%

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

12. Increase restricted surplus transfers to align with future commitments

13. Remove Meridian Housing Spruce Grove Lodge contribution

14. Recognize funding for Meridian Housing Spruce Grove Lodge

15. Operating and Capital projects are outlined in department presentations



2025 Operating Budget Overview

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



2025 Operating Budget Overview

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%)
Debt Service 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%

1. Increase to 911 grant

2. Increase to ALUS revenue, to match the ALUS expenses

3. 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

4. Increase to annual software costs, and increase in fleet internal charges

5. Addition of water charges for Wabamun Spray Park and increase in personal protective equipment

6. Completion of capital recreations cost shares for Spruce Grove Civic Centre & Devon Arena

7. Decrease to Lifecycle restricted surplus transfers



2025 Operating Budget Overview

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%)
Transfers to Government, Agencies and Organization	75,000	75,000	-	-
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	1,389,700	(430,900)	(23.67%)
Contributed Asset	-	-	-	-
Others	-	20,700	20,700	-
Capital Projects Revenues Total	3,066,900	1,525,200	(1,541,700)	(50.27%)
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)	(375,000)	159,000	(29.78%)
BALANCED BUDGET	(16,764,900)	(17,705,500)	(940,600)	5.61%

8. Operating and Capital projects are outlined in department presentations



2025 Operating Budget Overview

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
- Permanent 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	1,218,000	(100,000)	(7.59%) 1
Other Revenue - Operating	-	-	-	-
Total Revenues	1,664,000	1,535,300	(128,700)	(7.73%)
Expenditures				
Salaries, Wages and Employee Benefits	4,710,500	5,073,300	362,800	7.70% 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	5,880,900	203,500	3.58%
Operating Program Surplus (Deficit)	(4,013,400)	(4,345,600)	(332,200)	8.28%

1. Decreased revenue from industrial and commercial building permits
2. Added permanent Development Officer position, temporary Growth & Strategy Advisor position, renewed temporary Municipal Land Coordinator position and payroll adjustments
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



2025 Operating Budget Overview

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)	(4,357,700)	(272,100)	6.66%
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)	(4,678,500)	(321,900)	7.39%
OPERATING PROJECTS				
Revenues				5
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				5
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)	(5,438,500)	(847,200)	18.45%

5. Operating and Capital projects are outlined in department presentations



2025 Operating Budget Overview

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 Engineering/Technologist Position, 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
- Addition of Storm Master Plan and Storm Water Bylaw



2025 Operating Budget Overview

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	12,550,200	664,700	5.59% 3
Contracted and General Services	3,176,300	3,579,900	403,600	12.71% 4
Materials, Goods, Supplies and Utilities	6,633,700	6,754,200	120,500	1.82%
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	29,485,500	1,762,600	6.36%
Operating Program Surplus (Deficit)	(18,669,300)	(19,559,400)	(890,100)	4.77%
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)	(37,641,500)	(1,468,900)	4.06%
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)	(27,379,300)	(1,633,900)	6.35%

1. Increase in fees for Water and Wastewater and increase in tipping fees
2. Recovering utility costs from Keephills Community Association
3. Added a Engineering/Technologist permanent position, 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



2025 Operating Budget Overview

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	858,900	270,100	45.87%
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	1,445,600	124,200	9.40%
Tax Impacts - Operating Projects Budget	(212,000)	(299,300)	(87,300)	41.18%
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)	(29,184,800)	(1,679,900)	6.11%

11. Operating and Capital projects are outlined in department presentations



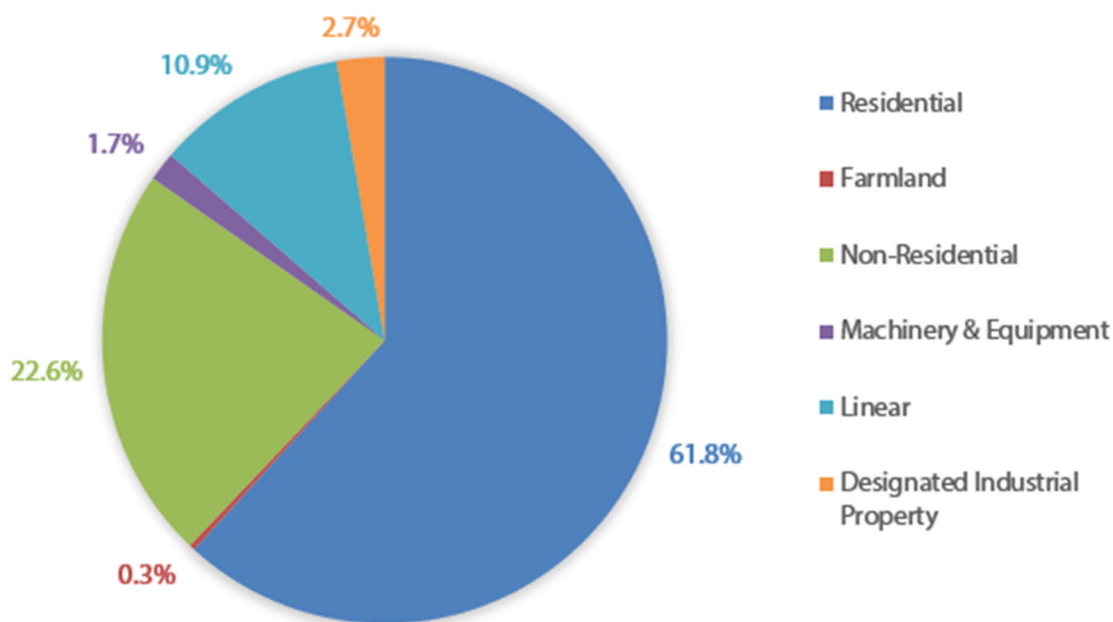
2025 Operating Budget Overview

MUNICIPAL PROPERTY TAXATION

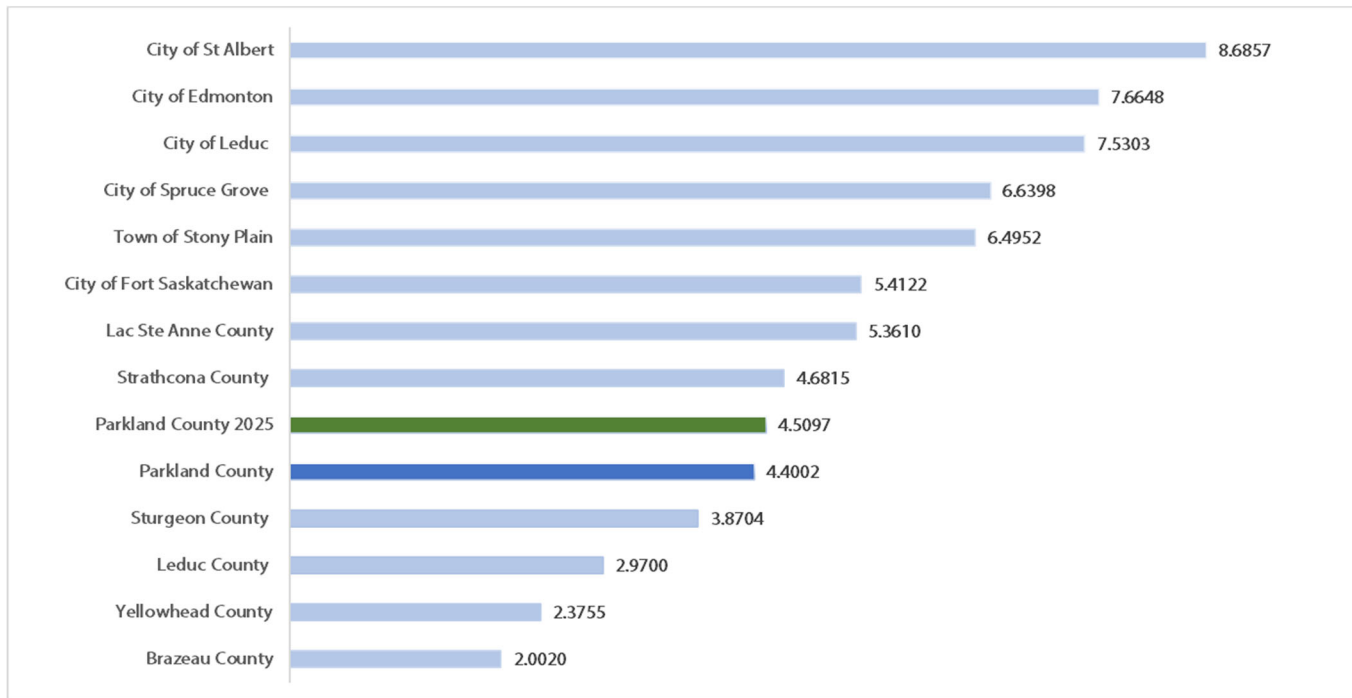
The budget calls for a 2.5% tax increase over last year which is a \$4.71 monthly increase for a property with an assessed value of \$500,000. The tax increase differs for each property based on the combined efforts of; inflation, assessment, growth, and changes to the split tax rate.

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.

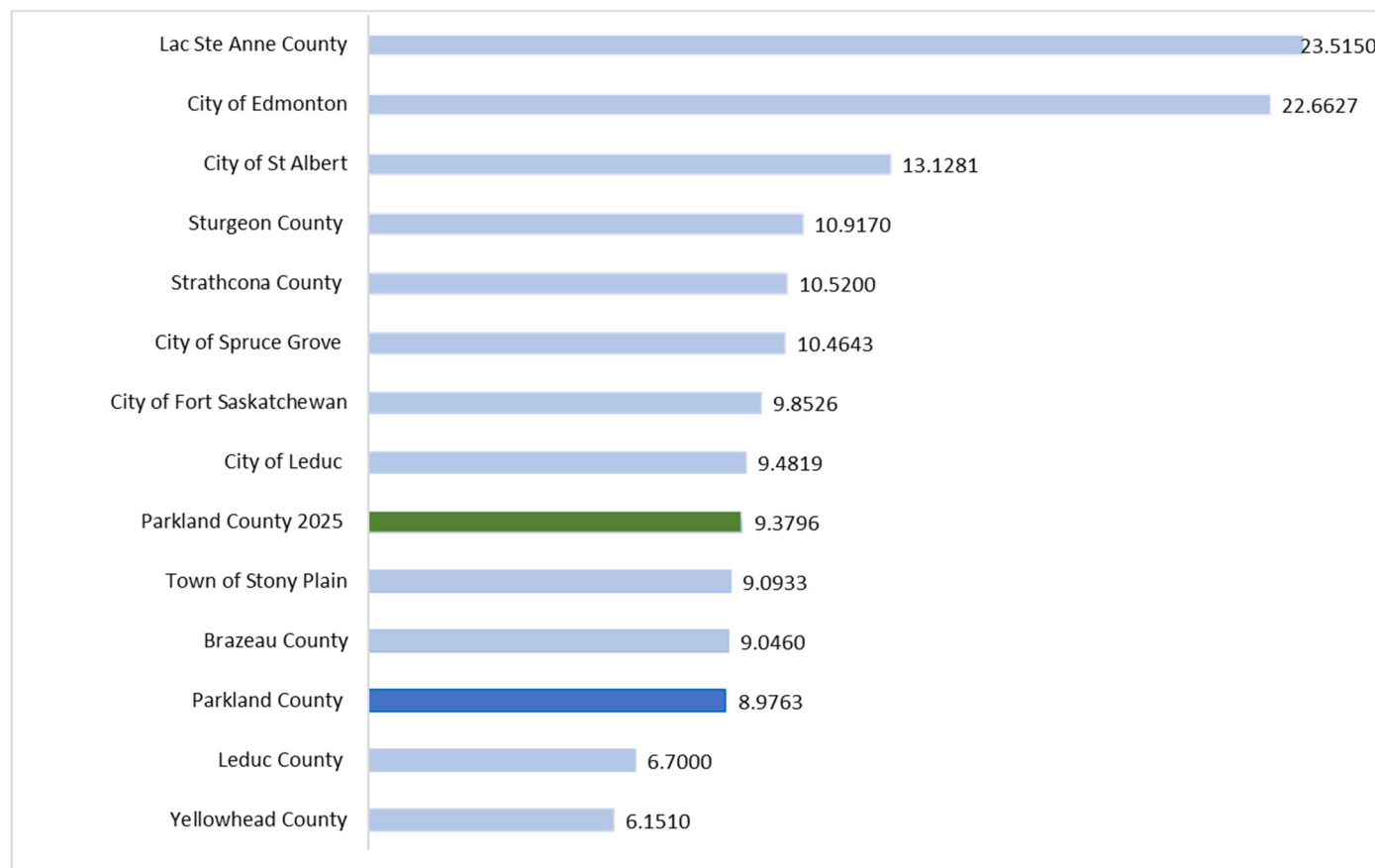


2025 Residential Tax Rate Comparison



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.

2025 Capital Budget Overview

Approved by Council December 3, 2024



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



Capital Budget Philosophy

Municipal capital is infrastructure used to provide municipal services to residents in Parkland County including roads, utilities, and equipment. Some of the many ways that capital serves Parkland County are depicted below.

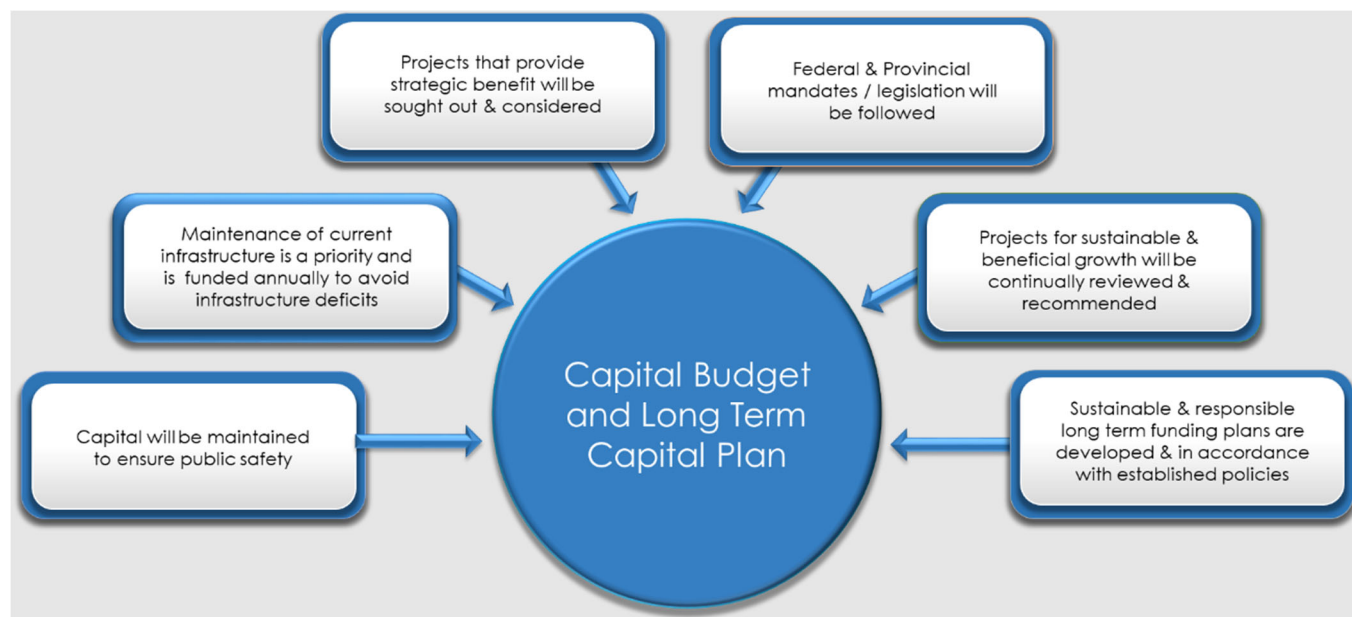


2025 FOCUS

The focus for the 2025 Capital Budget is on road rehabilitation and construction, water infrastructure, and Wabamun projects. The County will make strategic capital investment to attract new businesses and to enhance the quality of life of residents.

KEY BUDGET CONCEPTS & GUIDING PRINCIPLES

- The budgeted amount for capital should be the planned spend for the fiscal year.
- All carry forward projects are added to the 2025 budget as part of the prior year's year end process.



ALIGNING TO COUNCIL'S STRATEGIC PLAN

Council's strategic plan provides direction to administration. The 2025 Capital Budget has recommended projects that are in alignment with Council's strategic pillars and goals. The Capital Budget is developed in the context of the long-term plan and considers critical factors such as:

- **Renewal/Preservation** - work on existing infrastructure such as major maintenance that does not increase the service level of the infrastructure
- **Growth Value Add (Service Level)** – new infrastructure or significant upgrade of an existing asset due to population growth
- **Development Growth** - new infrastructure contributed from new development or new infrastructure that will encourage development

2025 Capital Budget Overview

CAPITAL BUDGETING PROCESS

The Capital Budget considers and balances all infrastructure pressures including, but not limited to:

- aging infrastructure and functional obsolescence;
- growth;
- safety;
- policy standards;
- strategic issues;
- triple-bottom line sustainability (economic, environment, and social);
- funding constraints;
- legislative requirements; and
- cost effectiveness.





2025 Capital Budget Overview

CAPITAL BUDGET PROJECT RANKING

To help determine which projects should be included in the budget, projects are ranked based on the following:

1. Imperative (Must Do)

- Initiatives that cannot be reasonably postponed in order to avoid harmful or otherwise undesirable consequences

2. Essential (Should Do)

- Initiatives that address clearly demonstrated needs or objectives

3. Important (Could Do)

- Initiatives that benefit the community but may be delayed without detrimental effect to basic services

4. Desirable (Other Year)

- Desirable initiatives that are not included within the current year budget because of funding limitations

The intention of the ranking process is to provide the Executive Team with a basis for prioritizing projects given funding constraints. For 2025, Departments were only asked to submit projects that were imperative or essential due to current economic factors affecting the County.



2025 Capital Budget Overview

CAPITAL BUDGET FUNDING SOURCES

The Capital Budget indicates how projects are to be funded. The following funding sources are available:

Restricted Surplus - Policy C-F105 - funding for the County's future capital needs is set aside through appropriate restricted surplus transfers. Use of restricted surplus is planned and is not considered as an alternate funding source. Like debt, restricted surplus helps to avert fluctuating tax rates from capital projects and purchases.

Grant - when funding for infrastructure comes by way of grants, reasonable assurance that the project is eligible for grant funding is required. Grant funds are used prior to municipal funding sources, except in relation to annual programs, which require continued and sustained funding.

Taxation – taxation funding is utilized to support annual programs, projects where other funding sources are not available, or projects not eligible for other funding sources.

Debt - Policy C-FI09 has been established to maintain a strong financial position through limiting tax supported debt, effectively, a pay as you go philosophy. Debt financing is not a funding source; instead, it is a financing vehicle that requires scheduled repayment in the future. Debt funding helps to spread out the impact of major capital projects on municipal taxes and serves as inflation hedging during times of high inflation.



2025 Capital Budget Overview



Capital Purchases

CAPITAL PURCHASES BY CLASS

The table below lists capital expenditures by infrastructure class. This illustrates the classes of infrastructure the County has focused the capital program on for the 2025 budget year. Most of the capital expenditures relate to Road Rehabilitation, Fleet, and Parks & Recreation.

Infrastructure Class	Capital Cost
Road Rehabilitation	5,887,800
Fleet	5,761,000
Parks & Recreation	4,978,100
Water	4,922,000
Road Construction - New	4,425,000
Bridges	2,751,000
County Facilities	1,781,400
Information Technology	1,048,100
Machinery & Equipment	638,500
Wastewater	150,000
Fire Services	90,000
Stormwater	50,000
Total Capital Projects	32,482,900
CAO Emergent Capital	500,000
Total Capital Budget	32,982,900



2025 Capital Budget Overview

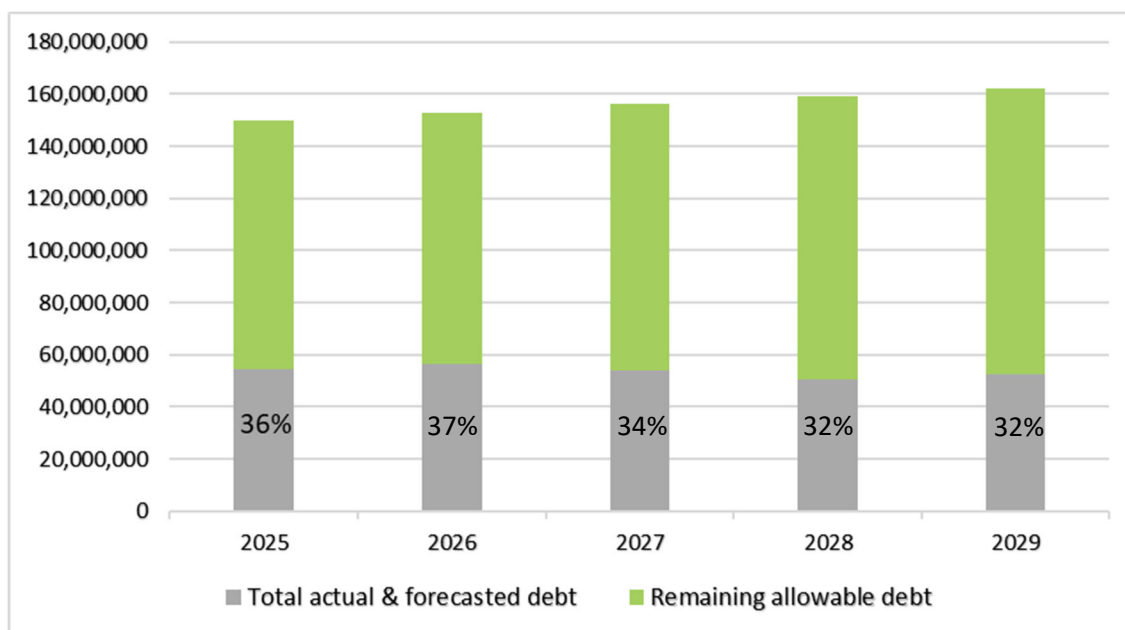


Funding Sources

DEBT

The 2025 Capital Budget contains utility and user pay supported debt for the Acheson Zone 3 Pipe Rehabilitation and Meridian Avenue from Highway 60 to 231 Street Extensions. The total new debt in the 2025 budget is \$4.6 million.

The County's debt is illustrated in the next figure. The total debt projected at the end of 2025 is \$54.4 million. Debt servicing costs in 2025 are anticipated to be \$4.6 million.



Debt Policy C-FI09 has been established to maintain a strong financial position through limiting tax supported debt, effectively, a pay as you go philosophy. The ability to ensure sufficient funding for capital intensive projects has been achieved with both orderly planning through restricted surplus and maximizing granting opportunities. In the past, the County has acquired most of its debt to fund user pay infrastructure projects.



2025 Capital Budget Overview

RESTRICTED SURPLUS

Restricted surplus funds are used by the County to stabilize the tax rate and to reduce reliance on debt borrowing to minimize interest expenses. This is accomplished by setting aside funds for large one-time projects and for replacement of existing capital. This process is governed by the Restricted Surplus Policy C-FI05.

It should be noted that only those operating or capital items dedicated and approved by Council can be funded from restricted surplus. New capital purchases must be funded through general taxation, grant funding, or debt until such time that a corresponding restricted surplus is established unless otherwise recommended by the Executive Committee and approved by Council.

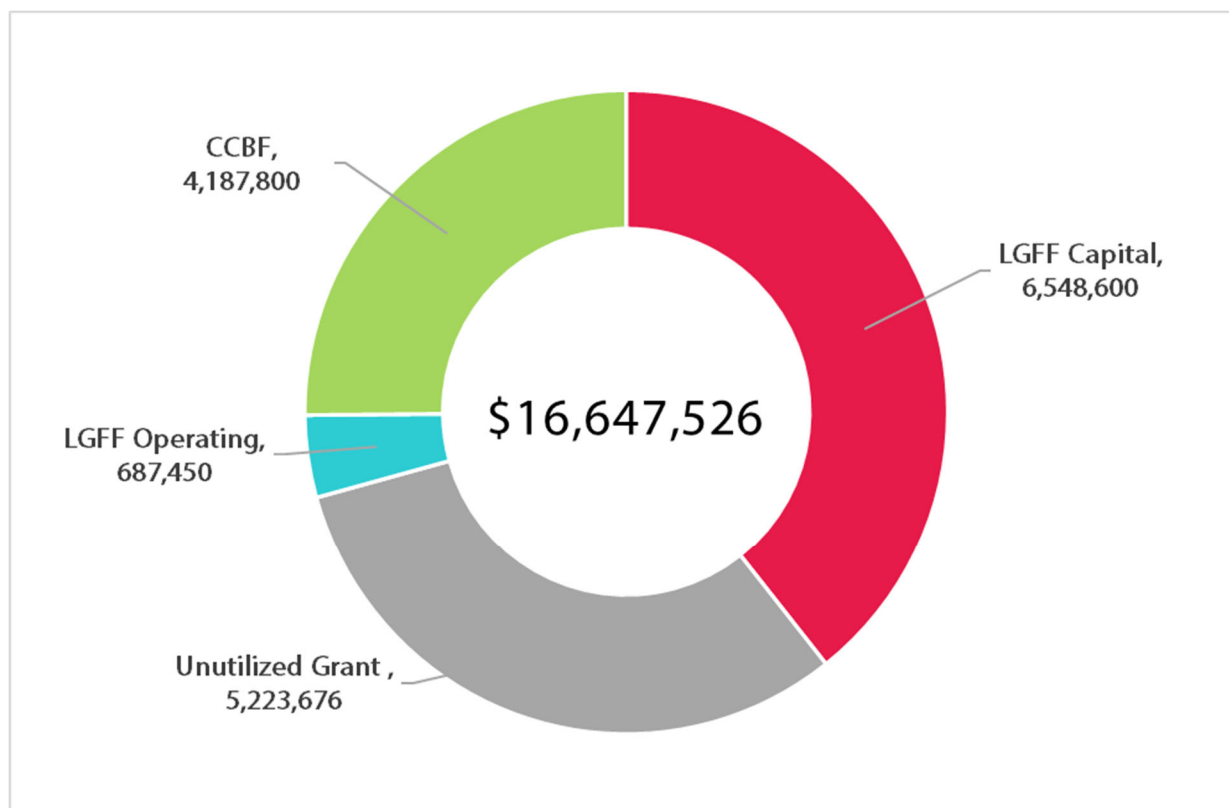
Asset Class	Planned Restricted Surplus	Planned Lifecycle Renewal	Unplanned Restricted Surplus
Parks & Recreation	590,400	-	-
CAO Emergent Capital	500,000	-	-
Information Technology	281,200	32,100	222,600
Fleet	-	5,621,000	-
County Facilities	-	706,400	1,040,000
Machinery & Equipment	-	268,500	-
Water	-	-	100,000
Total	1,371,600	6,628,000	1,362,600

ANNUAL GRANT ALLOCATION FUNDING

The predictable, long-term capital grant funding for the County is approximately \$8.1 million per year which includes the Local Government Fiscal Framework (LGFF) and Capital and Canada Community-Building Fund (CCBF). In 2025, the capital grant expenditure for these two funding sources is budgeted at \$10.4 million.

The chart below includes all LGFF and CCBF operating and capital grant funding available to the County in 2025 including unused grant funding from prior years. It details the use of these funds including amounts allocated for specific purposes in the 2025 Budget as well as unutilized amounts to be used in future years.

The County ensures that grant funding is continually applied in a sustainable manner throughout the budget process. The County strives to use a healthy ratio of taxation, grants, restricted surplus use, and debt for projects as it does not want to be reliant on grants that may not be available in the future. During the grant allocation process, the County considers projects planned for future years as it may want to carryforward allocations to a year that has a more significant number of projects that could utilize that grant.



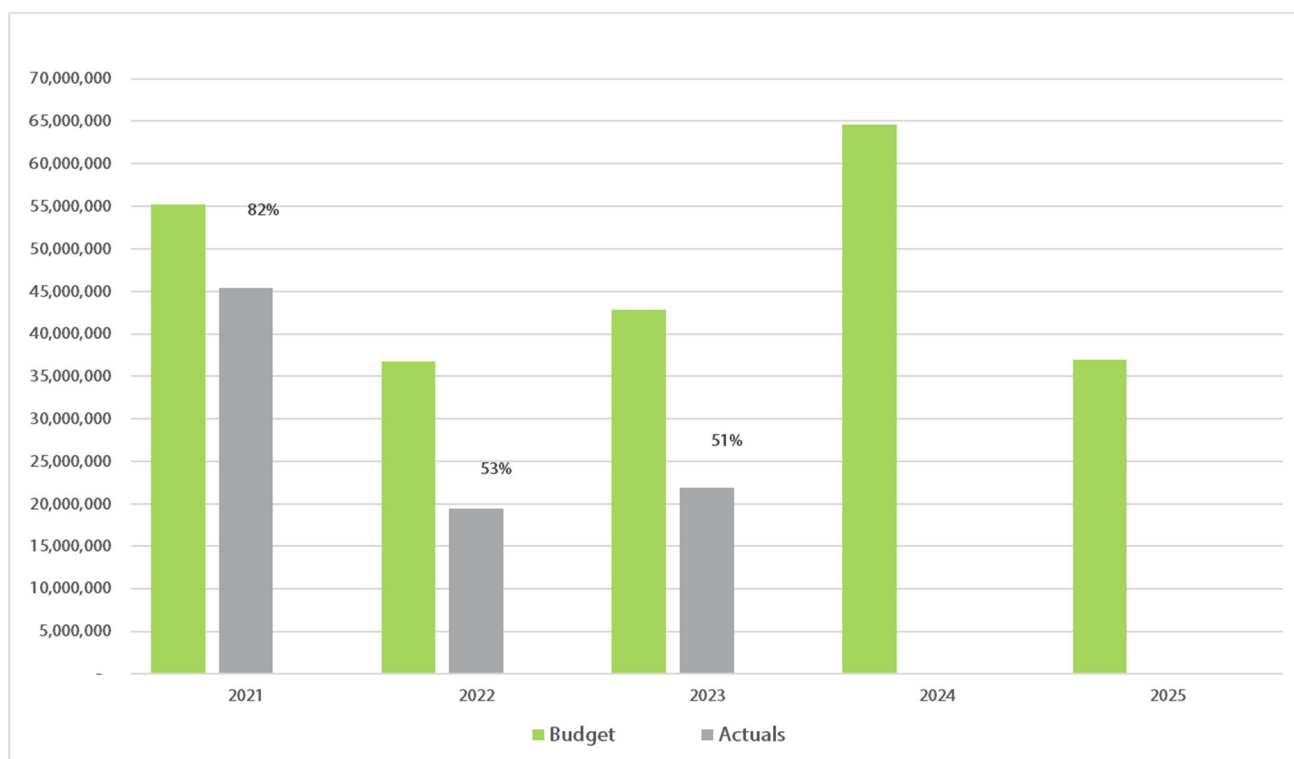
In addition to annual grant allocation funding, the Government of Canada committed to providing \$29.9 million to support key infrastructure projects through the Prairies Economic Development Canada (PrairieCan) grant. This funding will be allocated to projects within Wabamun and Acheson. Specifically, \$17.5 million will be invested into upgrading Wabamun's wastewater systems and to revitalize the Wabamun Waterfront Park and \$12.4 million will go towards upgrading intersections on Highway 16A in Acheson.



Sustainable Capital Spending

CAPITAL BUDGET VERSUS ACTUAL

This figure illustrates the alignment of actual capital spend to annual budget since 2021.



Note: Figures include carryforward budgets and exclude developer contributed assets

In recent years, some recurring reasons for underspending in capital projects were unforeseen regulatory requirements, equipment delivery timing, and delays due to extreme events. These significant unspent amounts are often included in the year end carryforward requests and approved for continuation of the project in the subsequent year. A key observation from the above illustrations is that the County should continue to re-evaluate capacity.



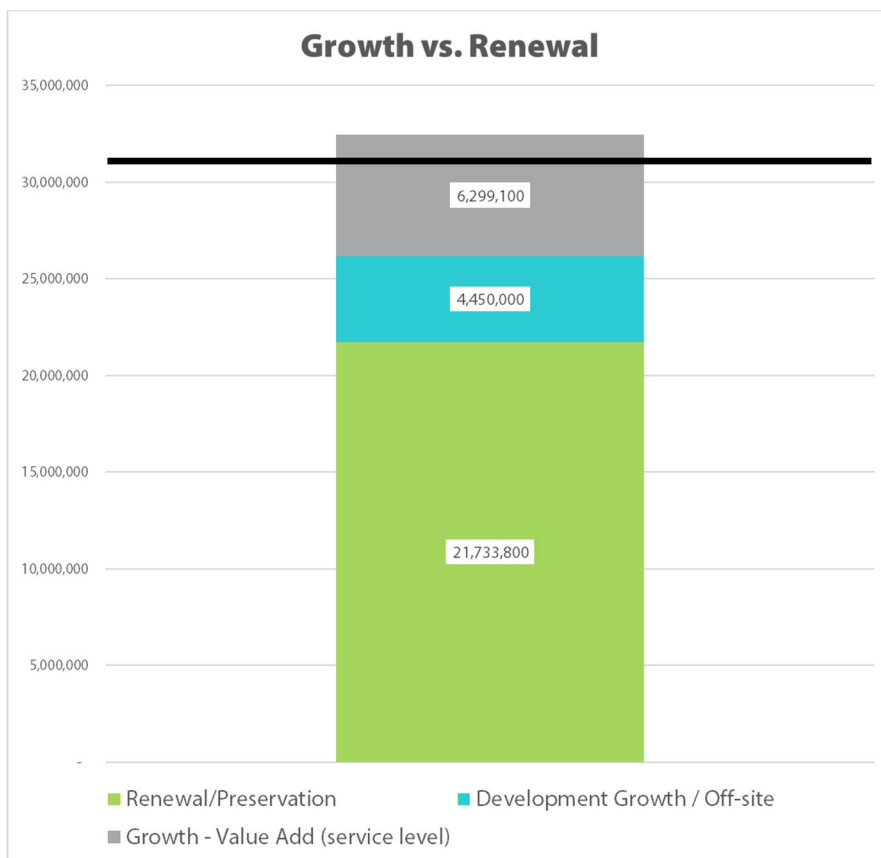
2025 Capital Budget Overview

GROWTH VERSUS RENEWAL/MAINTENANCE

Renewal/preservation is work on existing infrastructure that does not increase the service level of the infrastructure. Growth projects are split into two categories. Development growth is new infrastructure contributed from new development or new infrastructure that will encourage development, while growth value add (service level) is new infrastructure or a significant upgrade of an existing asset. Service growth is prioritized over development growth as this type of growth is required to maintain existing levels of service to residents.

The sustainable capital spending level should be above renewal/preservation to ensure Parkland County's asset management is sustainable. In 2025, there are initiatives that Council has supported which are considered service growth including the completion of the Next Generation 911 System Phase 2 System, Wabamun Waterfront Park, and Wabamun Water Feature.

Only growth projects deemed "imperative" or "essential" have been included in the 2025 Capital Budget. The graphic below illustrates how the County is prioritizing funds between growth and renewal projects.



----- Represents the sustainable capital spending level of \$31.7 million for 2025

This illustration excludes CAO Emergent Capital and Developer Contributed Assets

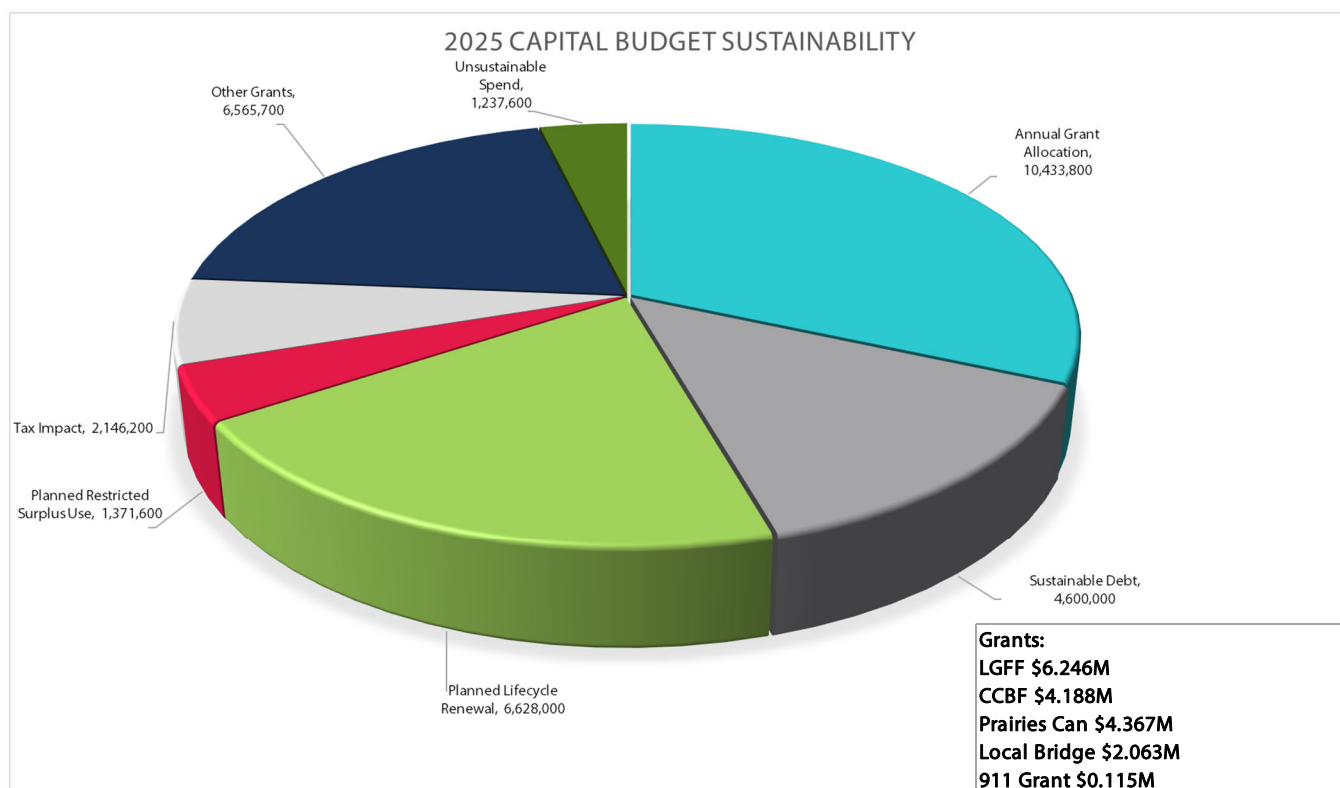


2025 Capital Budget Overview

SUSTAINABLE SPENDING CALCULATION

Sustainable spending practices are essential to the long-term viability of any organization including governments. The figure below is a snapshot of the sustainability of the 2025 Capital Budget.

Sustainability is defined as “the ability to be maintained at a certain rate” or perhaps more appropriately “the avoidance of depletion.” For Parkland County’s purposes, sustainability of the 2025 Capital Budget has been calculated at \$35.7 million based on consistent sources of funding including grant allocations, our planned spending, sustainable debt, taxation, and contributions. The remaining capital spend of \$1.24 million is considered unsustainable. The unsustainable portion includes restricted surplus utilized to fund a project not in the existing long term capital plan.



**PARKLAND COUNTY
MUNICIPAL BUDGET BY TYPE
2025**

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	\$	\$	%
Operating Program Revenues						
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	1,243,000	(100,000)	(7.45%)
Other Revenue - Operating	383,566	660,062	281,300	391,900	110,600	39.32%
Total Revenues	88,247,141	92,704,264	94,194,100	100,742,100	6,548,000	6.95%
Expenditures						
Salaries, Wages and Employee Benefits	33,303,877	34,100,234	38,221,700	40,547,500	2,325,800	6.09%
Contracted and General Services	14,222,268	14,284,770	15,427,800	16,735,500	1,307,700	8.48%
Materials, Goods, Supplies and Utilities	7,401,077	7,467,166	7,716,600	7,975,000	258,400	3.35%
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	8,014,100	(1,873,400)	(18.95%)
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%)
Total Expenditures	66,642,656	71,415,284	79,221,500	81,981,000	2,759,500	3.48%
Operating Program Surplus/(Deficit)	21,604,485	21,288,980	14,972,600	18,761,100	3,788,500	25.30%
Other						
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	-	-	-	-	-	-
Total Other	(12,451,005)	(21,043,957)	(19,424,800)	(20,285,500)	(860,700)	4.43%
Annual Surplus/(Deficit) – Operating Program Budget	9,153,480	245,024	(4,452,200)	(1,524,400)	2,927,800	(65.76%)
Tax Adjustment						
(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	4,576,077	5,417,500	3,191,500	(2,226,000)	(41.09%)
Transfers to Restricted Surplus	(28,403,311)	(20,852,885)	(15,444,600)	(17,452,500)	(2,007,900)	13.00%
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%
Total Tax Adjustment	(8,596,009)	2,346,360	7,533,800	4,481,000	(3,052,800)	(40.52%)
Tax Impacts - Operating Program Budget	557,472	2,591,384	3,081,600	2,956,600	(125,000)	(4.06%)

**PARKLAND COUNTY
MUNICIPAL BUDGET BY TYPE
2025**

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	\$	\$	%
Operating Projects						
Revenues						
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	3,200,095	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%)
Operating Projects Revenues Total	7,916,701	9,370,789	3,470,700	4,173,600	702,900	20.25%
Expenses						
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	3,877,900	1,080,100	38.61%
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	-	-	-	-
Operating Project Expenditures Total	8,794,531	10,488,946	4,406,100	5,109,000	702,900	15.95%
Tax Impacts - Operating Projects Budget	(877,830)	(1,118,157)	(935,400)	(935,400)	-	-
Capital Projects						
Revenues						
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	9,362,200	(2,469,400)	(20.87%)
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	-
Capital Projects Revenues Total	35,559,578	29,449,946	52,234,600	64,930,100	12,695,500	24.30%
Expenses						
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%
Capital Project Expenditures Total	35,239,220	30,923,173	54,380,800	66,951,300	12,570,500	23.12%
Tax Impacts - Capital Projects Budget	320,358	(1,473,227)	(2,146,200)	(2,021,200)	125,000	(5.82%)
Budget Surplus	-	-	-	-	-	-

**PARKLAND COUNTY
CAPITAL BUDGET BY INFRASTRUCTURE CLASS
2025**

Infrastructure Class	Capital Cost	Government Transfers	Restricted Surplus	Contribution from Others	Debt	Taxation
Bridges	2,751,000	2,751,000	-	-	-	-
County Facilities	1,781,400	-	1,746,400	-	-	35,000
Fire Services	90,000	-	-	-	-	90,000
Fleet	5,761,000	-	5,621,000	-	-	140,000
Information Technology	1,048,100	512,200	535,900	-	-	-
Machinery & Equipment	638,500	-	268,500	-	-	370,000
Parks & Recreation	4,978,100	4,367,000	590,400	20,700	-	-
Road Construction - New	4,425,000	3,725,000	-	-	150,000	550,000
Road Rehabilitation	5,887,800	5,101,600	-	-	-	786,200
Stormwater	50,000	-	-	-	-	50,000
Wastewater	150,000	-	-	-	150,000	-
Water	4,922,000	522,000	100,000	-	4,300,000	-
CAO Emergent Capital	500,000	-	500,000	-	-	-
Total Capital Projects	\$ 32,982,900	\$ 16,978,800	\$ 9,362,200	\$ 20,700	\$ 4,600,000	\$ 2,021,200
Developer Contributed	33,968,400	-	-	33,968,400	-	-
Total Capital Budget	\$ 66,951,300	\$ 16,978,800	\$ 9,362,200	\$ 33,989,100	\$ 4,600,000	\$ 2,021,200