

2026 Operating and Capital Budget

Approved by Council April 14, 2026



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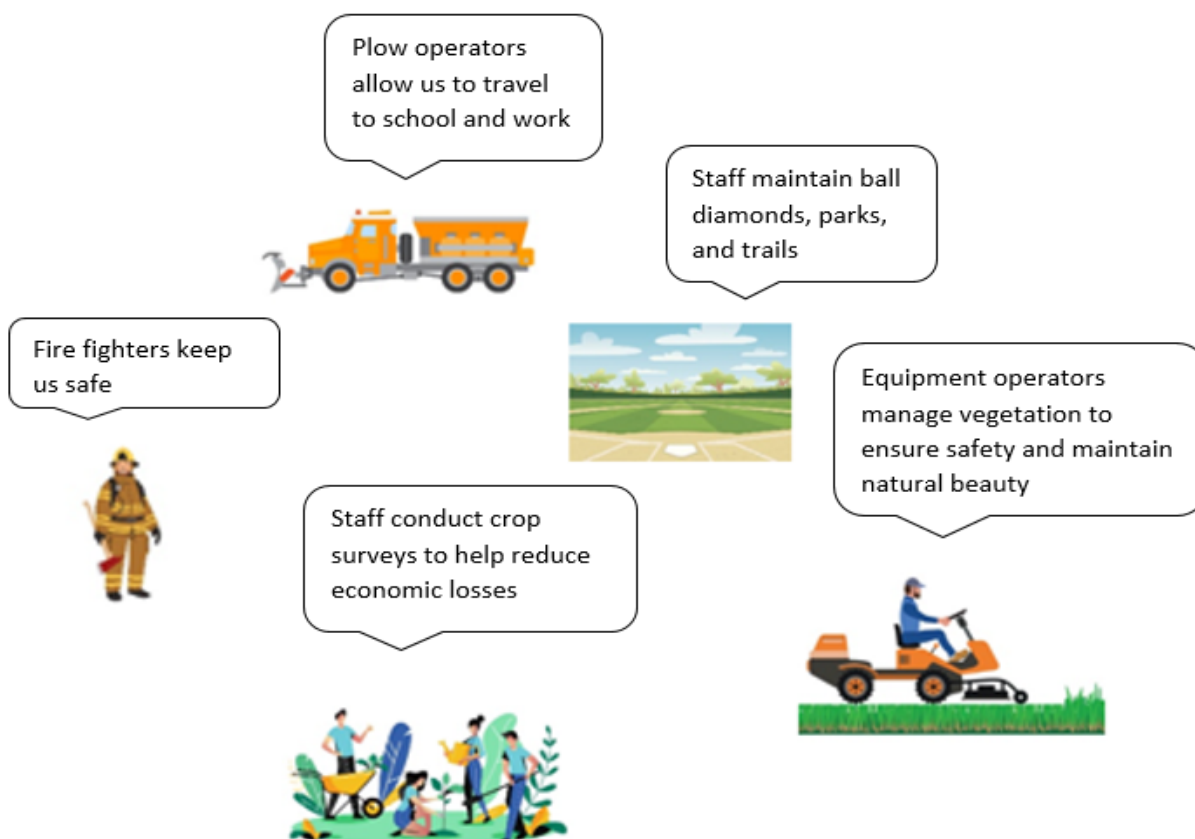
2026 Operating Budget Overview

Approved by Council April 14, 2026



Operating Budget Philosophy

The operating budget funds the day-to-day costs of providing municipal services throughout 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.





2026 Operating Budget Overview

2026 BUDGET ENGAGEMENT SURVEY

Parkland County remains steadfast in its commitment to financial prudence, ensuring that every dollar spent delivers value to residents today and into the future. Our approach is grounded in long term planning, disciplined budgeting and transparent decision making. We align our operating and capital budgets with strategic priorities, and we exhaust all avenues for cost containment, operational efficiencies, and alternative funding sources before considering any increase to the tax rate. This ensures the fiscal decisions are made responsibly, with a clear focus on minimizing the financial impact on residents while maintaining high quality service delivery.

To gather community input to inform the 2026 budget process and ensure that the County's spending priorities reflect the needs and preferences of its residents and businesses, Parkland County conducted a budget survey from May 28 to July 4, 2025. A summary of the results follows along with the corresponding budget impact.

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

- 70% of respondents support cost sharing with neighboring municipalities for services like emergency response, recreation and libraries. Parkland County has committed \$6.01M to the cost-effective delivery of a wide range of shared services for residents across Parkland and neighboring municipalities.
- 62% of respondents support an increase in roadway maintenance. The County has boosted service levels in the Graded Aggregate Seal Coat Program and increased funding for gravel and cold mix asphalt to improve road safety and surface conditions.
- 57% of respondents support more funding for emergency response. Fire Services has boosted regional collaboration with a 2-day Tri-Regional major emergency exercise, getting us ready to swiftly and effectively respond to emergencies across boundaries, and the 2026 budget continues strong support for emergency preparedness.
- 55% of respondents back stronger promotion and protection of agriculture. Agricultural Impact Assessment Guidelines are being developed to help guide land use decisions and protect prime farmland. Implementing these guidelines will help clarify potential impacts and support more informed land use decisions, particularly when considering development on prime agricultural lands.
- 52% of respondents support attracting new industrial and commercial development. A new Senior Planner, Liaison Services role will provide personalized support and streamline processes for key industrial and commercial applicants. The 2026 budget also supports the development of a new Economic Growth Strategy to expand industrial and commercial business in Parkland County.



2026 Operating Budget Overview

2026 FOCUS

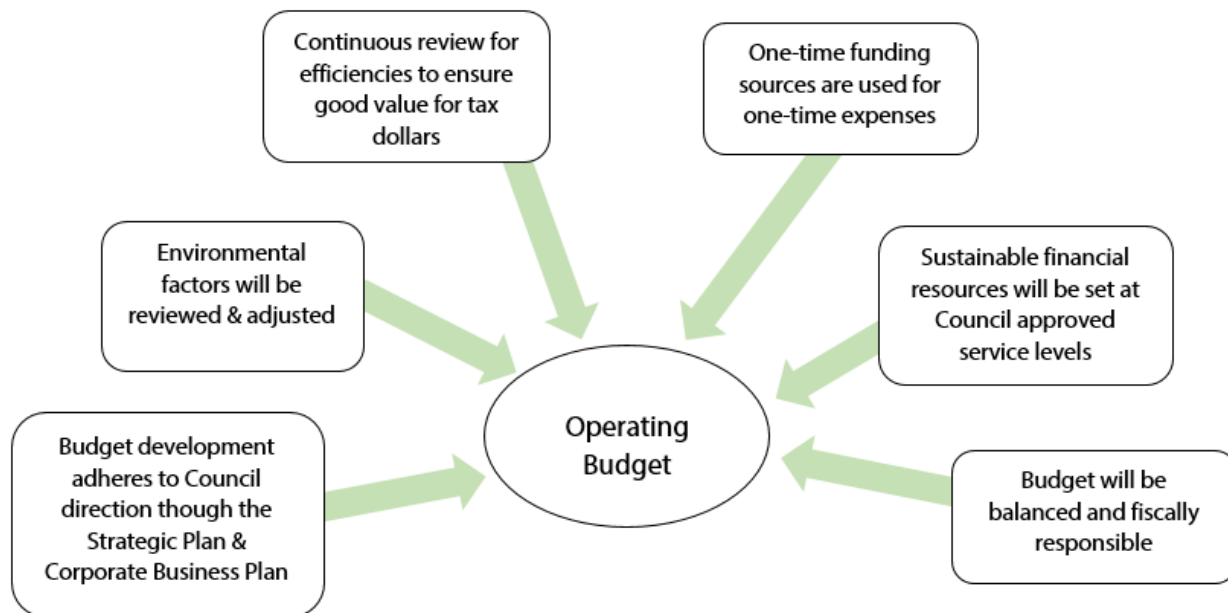
The 2026 operating budget focuses on lifecycle maintenance, environmental responsibility and digital innovation. In 2026, we are also expanded our graded aggregate seal coat program, enhancing long term road durability.

The County will continue to explore ways to diversify its tax base in 2026 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

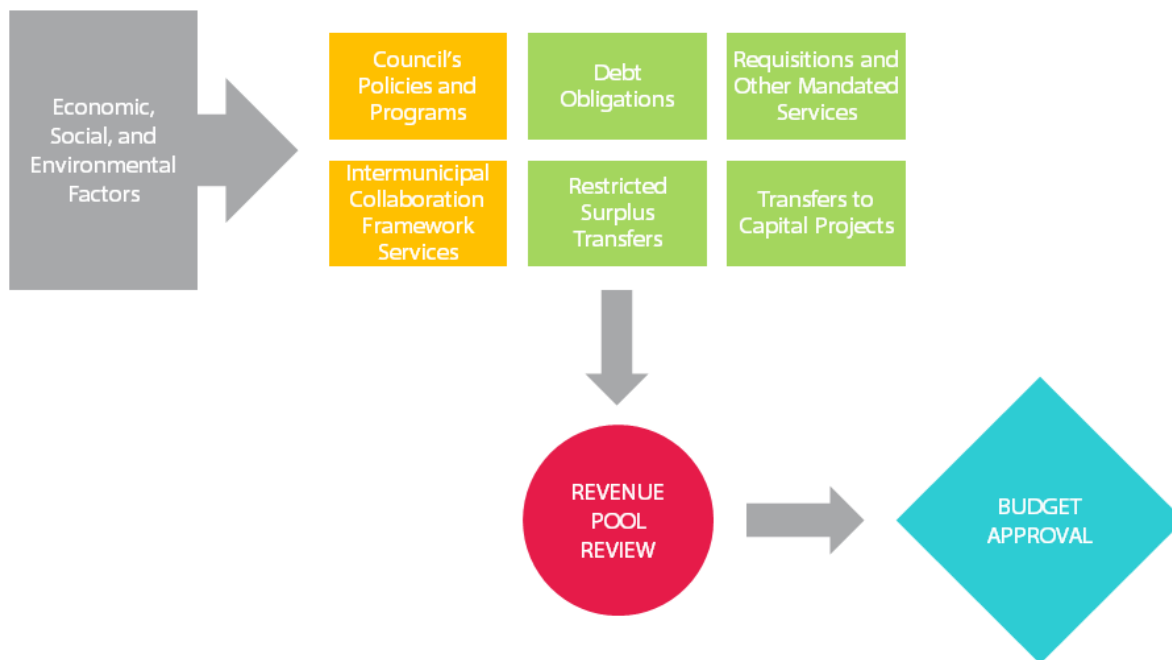
Developing the operating budget requires input from many stakeholders. The process involves department managers, front line staff, Senior Leadership Team, and information from external sources. This information is compiled and then refined using the Corporate Plan and Council's Strategic Plan.



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 the Senior Leadership Team 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, a 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
- Deferral Impacts & 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 a household 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, uncertainty regarding global tariffs may result in short term price volatility until trade agreement are finalized. Inflation for 2026 is expected to be 2.00% which is within the Bank of Canada's target inflation range (1.0%-3.0%).

The 12-month rolling average for CPI as of December 2025 was 1.95%. The 2026 Budget contains a reasonable level of inflation for items such as road maintenance, wages, and utilities to ensure the County can continue delivering high quality services to residents and businesses.

BUDGET PRESSURES

Political and Economic

County operations are governed by Federal and Provincial legislation, and any policy changes at either level can have a material impact on the funding and support available to municipalities. In addition to legislative shifts, ongoing uncertainty around international tariffs may lead to increased procurement costs, delayed infrastructure projects, and broader market instability, all of which require the County to remain agile in its financial planning and risk management.

Recreational cost shares with our municipal partners continue to fluctuate year over year . Wages, which lagged behind inflation, are now rising and attraction and retention of talent is becoming more challenging.

With the dissolution of the Edmonton Metropolitan Regional Board (EMRB), Parkland County now has greater autonomy in shaping its long-term regional land use planning and servicing. The repeal of the Regional Evaluation Framework removes previous constraints, allowing the County to develop and implement Intermunicipal Collaboration Frameworks and Development Plans that are more closely aligned with local priorities and community needs. While this shift presents valuable opportunities for innovation and tailored growth, it also introduces greater administrative responsibility. In the absence of regional oversight, Parkland County will need to take a more active role in advocating for coordinated regional outcomes, and to ensure that its interests are effectively represented in broader intermunicipal discussions.

The education tax, set by the Province, significantly increased in 2025. Similarly, the senior's requisition has risen due to increasing operating costs and new capital. Additionally, since 2020, the Province has required rural municipalities to contribute to RCMP rural policing costs to ensure continued RCMP coverage in the County. These cost pressures are outside of the County's control and are passed down to residents and are a part of the property tax bill.

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.



2026 Operating Budget Overview

There is a growing desire to leverage technology, not only to create efficiencies for employees delivering services, but also to expand online access for residents. As internet connectivity becomes essential to daily life, County-wide access is increasingly important for both residents and businesses. In response to rising demand for digital services, strategic investment in secure and reliable infrastructure is necessary.

Federal and Provincial legislation continues to trend towards more stringent environmental standards, resulting in increasing energy costs while 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 sustainable budget process to ensure the consistent delivery of programs and services, even in the most challenging times. Although political and economic pressures remain uncertain, the County's budget framework is robust and supported by established processes and designed to manage fiscal constraints. This foundation enables timely, informed, and transparent decision-making aligned with Council's Vision and the 5-Year Financial Plan.

Residents will not experience a significant tax rate increase or a reduction in services in the 2026 budget. The modest tax adjustment reflects a careful balance between current economic realities and long-term financial sustainability. It also helps mitigate the risk of larger, more disruptive increases in future years, as costs for goods and services are expected to remain elevated.

Parkland County remains committed to predictable and reasonable annual tax increases, avoiding the deferral of prudent adjustments that could lead to steep rate hikes 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



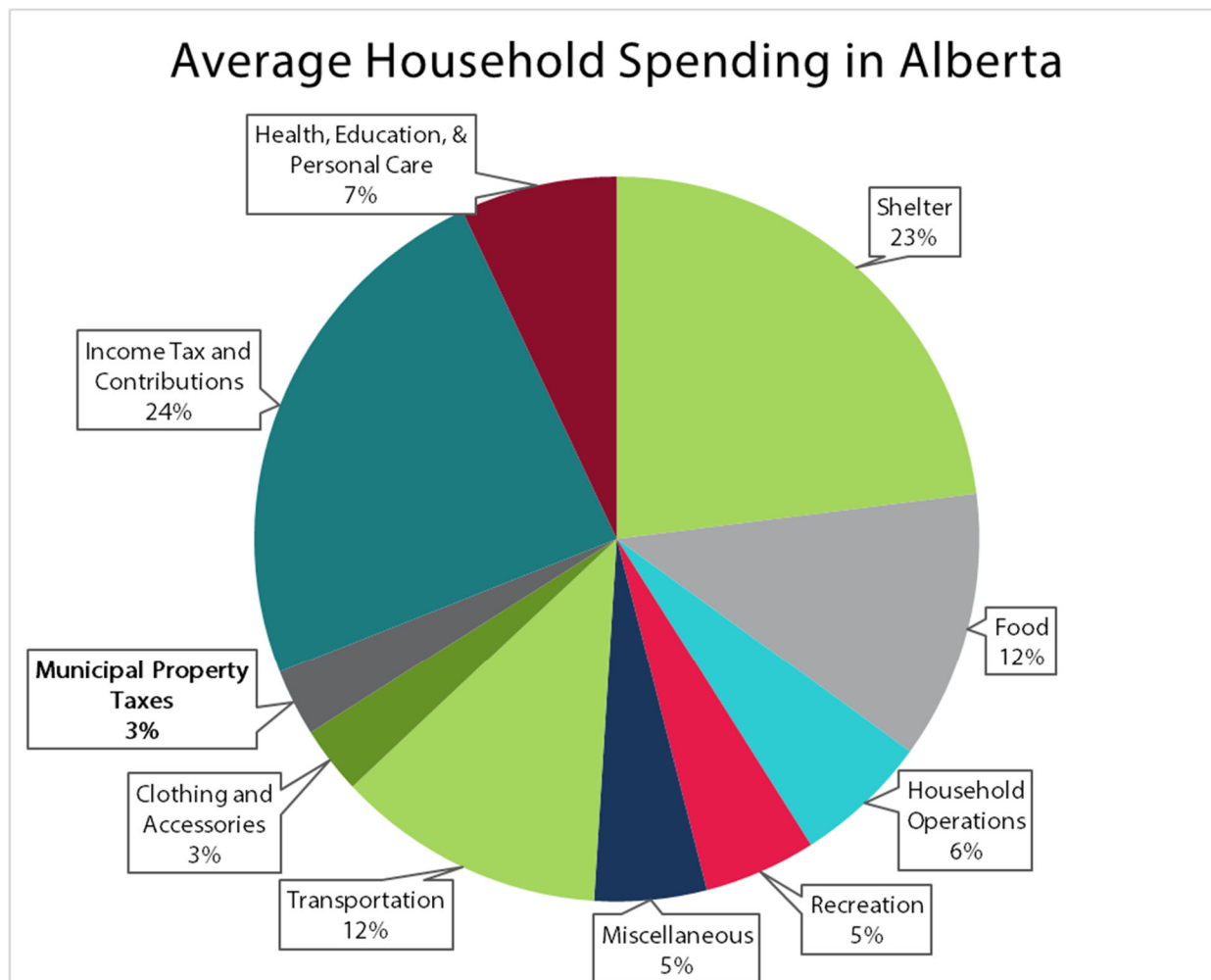
2026 Operating Budget Overview

2026 OVERALL BUDGET HIGHLIGHTS

Budget 2026 includes total operating expenditure of \$113.7 million and total capital expenditures of \$23.2 million (excludes non cash items). This overview is intended to highlight current Council approvals and therefore does not include carry forwards.

The budget calls for a 0.8% residential tax rate increase over last year, which is a \$1.50 monthly increase for a property with an assessed value of \$500,000. The tax increase differs for each property based on the combined impact of; inflation, assessment, growth, and changes to the split tax rate.

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



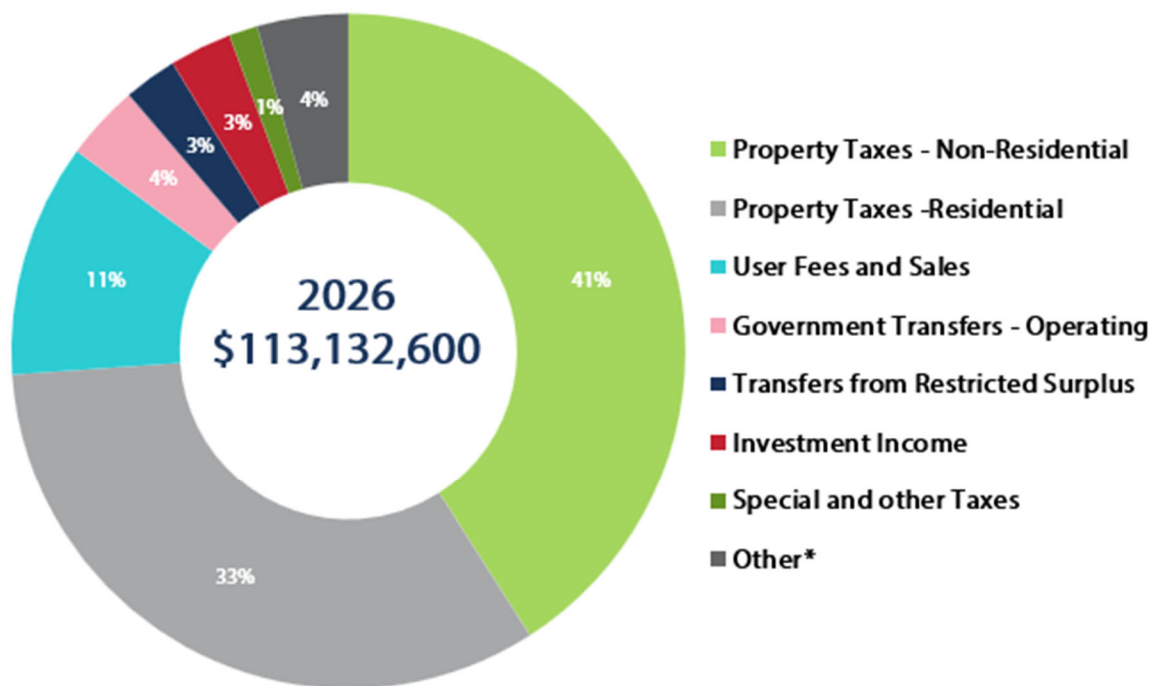
*Source 2023 Statistics Canada Household Survey and County Administration.



2026 Operating Budget Overview

Population increases and new housing starts are not anticipated to create a significant additional impact on County Operations in 2026.

OPERATING PROGRAM REVENUES



Note: This excludes one-time operating projects revenue

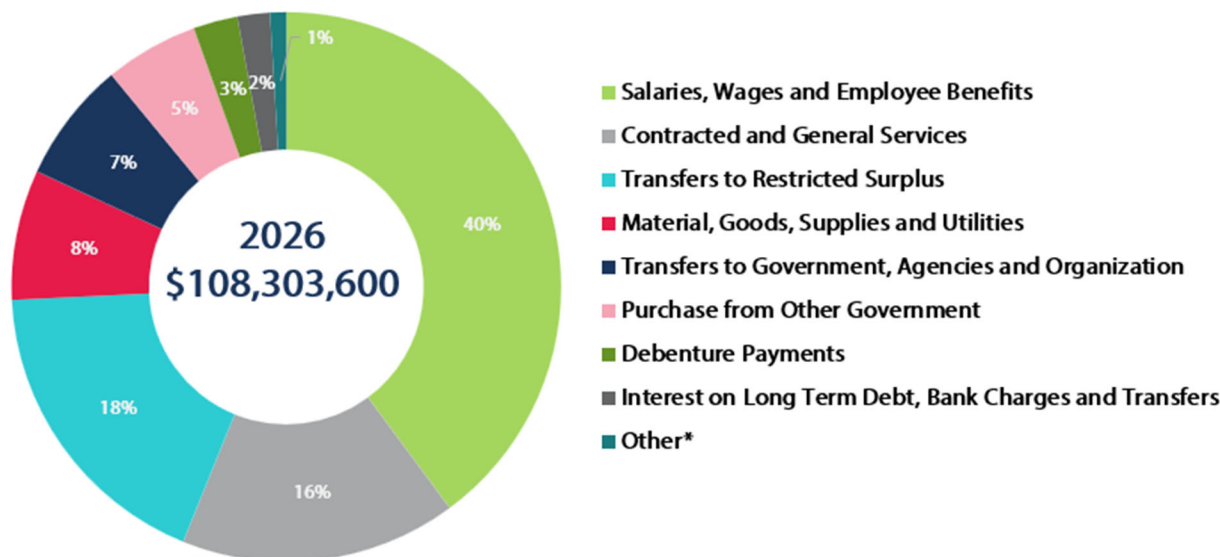
*Other includes the following categories: Other Revenue – Operating, Penalties, Licenses and Permits, Transfers from Liability, Proceeds on Sale of Tangible Asset, and Loan Distribution.

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.



2026 Operating Budget Overview

OPERATING PROGRAM EXPENSES



Note: This excludes one-time operating projects expenditures

*Other includes the following categories: Other Expenses – Operating, and Liability Expenditures.

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 results of Union negotiations. The 2026 budget includes 1 full time position request:

- A Project Technician position will provide technical expertise to operate the water and wastewater systems. This position will focus on system water loss, monitoring reporting systems, automation and operational support for customer billing and compliance initiatives.



2026 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:

- The Learning and Development budgets are now decentralized, where they can better support specific training needs. Previously, these budgets were managed centrally by Employee Services.
- Service Level Project to review services in the context of community needs and cost of delivery.

CAO Division Municipal Budget by Type 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
Investment Income	3,500	-	(3,500)	(100.00%)
Total Revenues	3,500	-	(3,500)	(100.00%)
Expenditures				
Salaries, Wages and Employee Benefits	2,822,400	2,811,400	(11,000)	(0.39%)
Contracted and General Services	685,000	452,500	(232,500)	(33.94%) 1
Materials, Goods, Supplies and Utilities	26,800	37,300	10,500	39.18%
Transfers to Governments, Agencies and Organizations	-	8,000	8,000	100.00%
Total Expenditures	3,534,200	3,309,200	(225,000)	(6.37%)
Operating Program Surplus/(Deficit)	(3,530,700)	(3,309,200)	221,500	(6.27%)

1. Decrease due to decentralizing Learning & Development expenses



2026 Operating Budget Overview

CAO Division Continued Municipal Budget by Type 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Other				
Total Other	-	-	-	-
Annual Surplus/(Deficit) – Operating Program Budget	(3,530,700)	(3,309,200)	221,500	(6.27%)
Tax Adjustment				
Transfers from Restricted Surplus	25,000	-	(25,000)	(100.00%) ²
Transfers to Restricted Surplus	-	(19,000)	(19,000)	100.00% ³
Total Tax Adjustment	25,000	(19,000)	(44,000)	(176.00%)
Tax Impacts - Operating Program Budget	(3,505,700)	(3,328,200)	177,500	(5.06%)
OPERATING PROJECTS				
Revenues				
Transfers from Restricted Surplus	-	300,000	300,000	100.00%
Operating Projects Revenues Total	-	300,000	300,000	100.00%
Expenses				
Contracted and General Services	-	300,000	300,000	100.00%
Operating Project Expenditures Total	-	300,000	300,000	100.00%
Tax Impacts - Operating Projects Budget	-	-	-	-
CAPITAL PROJECTS				
Revenues				
Capital Projects Revenues Total	-	-	-	-
Expenses				
Capital Project Expenditures Total	-	-	-	-
Tax Impacts - Capital Projects Budget	-	-	-	-
BUDGET SURPLUS/(DEFICIT)	(3,505,700)	(3,328,200)	177,500	(5.06%)

2.Remove Transfer From for the Mental Health Program

3.Increase to Lifecycle restricted surplus transfers



2026 Operating Budget Overview

Corporate Services

Corporate Services delivers specialized support across Parkland County through six departments: Assessment & Tax, Communications & Customer Service, Finance, Strategic Growth, Governance & Engagement, and Technology & Digital Services. It serves as the County's public-facing voice, fostering transparent and meaningful communication with the community while ensuring compliance in assessment and taxation. The division plays a key role in maintaining financial sustainability through three main functions – financial reporting and operations, financial planning and analysis, and procurement. It supports strategic and corporate planning which guides the strategic direction of the County. The division also facilitates opportunities for economic growth, business attraction and retention, land management, and intergovernmental relations. Additionally, it provides the technological infrastructure and digital services necessary for County departments to operate efficiently and securely.

Key Budget Highlights Include:

- Removal of 2025 election revenue and expenditures.
- Temporary Municipal Land Specialist position, temporary Municipal Intern and payroll adjustments.
- Transitioning to internal expertise support with the D365 Support Contract project and delivering more agile service with the Service Management Maturity project.
- Continued maintenance, support and enhancements of key County systems.
- Reducing organizational risk by proactively addressing critical cybersecurity threats with the Cybersecurity Program and enhancing IT capabilities with the Professional Services Support Project.

Corporate Services Municipal Budget Summary 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
Special and Other Taxes	45,000	45,000	-	-
User Fees and Sales	435,600	329,600	(106,000)	(24.33%) 1
Penalties	1,058,900	1,058,900	-	-
Investment Income	2,994,800	2,676,100	(318,700)	(10.64%) 2
Government Transfers - Operating	-	58,000	58,000	100.00% 3
Other Revenue - Operating	115,600	359,400	243,800	210.90% 2
Total Revenues	4,649,900	4,527,000	(122,900)	(2.64%)

1. Removed school board trustee election revenue

2. Reallocate and decrease Meridian Housing Spruce Grove Lodge revenue based off financial statement classification

3. Added Municipal Intern grant revenue



2026 Operating Budget Overview

Corporate Services Continued Municipal Budget Summary 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Expenditures				
Salaries, Wages and Employee Benefits	9,670,900	10,339,200	668,300	6.91% 4
Contracted and General Services	6,753,700	6,826,800	73,100	1.08% 5
Materials, Goods, Supplies and Utilities	214,000	199,900	(14,100)	(6.59%)
Interest on Long Term Debt, Bank Charges and Transfers	384,900	316,400	(68,500)	(17.80%) 6
Transfers to Governments, Agencies and Organizations	2,767,900	3,441,300	673,400	24.33% 7
Purchases from Other Governments	56,300	-	(56,300)	(100.00%) 8
Other Expenses - Operating	587,000	587,000	-	-
Total Expenditures	20,434,700	21,710,600	1,275,900	6.24%
Operating Program Surplus/(Deficit)	(15,784,800)	(17,183,600)	(1,398,800)	8.86%
Other				
Gain/(Loss) on Disposal of Tangible Capital Assets	-	-	-	-
Amortization of Tangible Capital Assets	(927,800)	(862,000)	65,800	(7.09%)
Developer and Customer Contributions	-	-	-	-
Total Other	(927,800)	(862,000)	65,800	(7.09%)
Annual Surplus/(Deficit) – Operating Program Budget	(16,712,600)	(18,045,600)	(1,333,000)	7.98%
Tax Adjustment				
(Gain)/Loss on Disposal of Tangible Capital Assets	-	-	-	-
Amortization	927,800	862,000	(65,800)	(7.09%)
Proceeds on Sales of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	782,600	657,000	(125,600)	(16.05%) 9
Transfers to Restricted Surplus	(8,895,800)	(8,933,700)	(37,900)	0.43% 10
Transfers from Liability	-	-	-	-
Liability Expenditures	-	-	-	-
Debt Proceeds from Loans	-	-	-	-
Loan Distribution	144,200	165,500	21,300	14.77%
Debenture Payments	(144,200)	(165,500)	(21,300)	14.77%
Total Tax Adjustment	(7,185,400)	(7,414,700)	(229,300)	3.19%
Tax Impacts - Operating Program Budget	(23,898,000)	(25,460,300)	(1,562,300)	6.54%

4. Added temporary Municipal Land Specialist position, added temporary Municipal Intern, reallocated a permanent position from payroll adjustments
5. Increase in IT hardware and software support, and increase due to decentralizing Learning and Development costs, removed election expenses and removed Edmonton Global Membership expenses
6. Decrease in Meridian Housing Spruce Grove Lodge associated expense.
7. Increase to Provincial Policing Contract and removed Edmonton Metropolitan Region Board membership fees
8. Removed election expenses
9. Removed election revenue from restricted surplus
10. Increase restricted surplus transfers to align with future commitments



2026 Operating Budget Overview

Corporate Services Continued Municipal Budget Summary 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROJECTS				11
Revenues				
Government Transfers - Operating	290,000	637,400	347,400	119.79%
Transfers from Restricted Surplus	1,277,800	849,800	(428,000)	(33.50%)
Other Operating Revenue	25,000	-	(25,000)	(100.00%)
Operating Projects Revenues Total	1,592,800	1,487,200	(105,600)	(6.63%)
Expenses				
Contracted and General Services	1,263,000	1,136,000	(127,000)	(10.06%)
Materials, Goods, Supplies and Utilities	359,800	427,200	67,400	18.73%
Transfers to Governments, Agencies and Organizations	-	25,000	25,000	100.00%
Operating Project Expenditures Total	1,622,800	1,588,200	(34,600)	(2.13%)
Tax Impacts - Operating Projects Budget	(30,000)	(101,000)	(71,000)	236.67%
CAPITAL PROJECTS				11
Revenues				
Government Transfers - Capital	4,764,400	50,000	(4,714,400)	(98.95%)
Transfers from Restricted Surplus	1,395,100	1,321,700	(73,400)	(5.26%)
Other Revenue - Capital	100,000	-	(100,000)	(100.00%)
Capital Projects Revenues Total	6,259,500	1,371,700	(4,887,800)	(78.09%)
Expenses				
Capital Purchases	6,259,500	1,431,700	(4,827,800)	(77.13%)
Capital Project Expenditures Total	6,259,500	1,431,700	(4,827,800)	(77.13%)
Tax Impacts - Capital Projects Budget	-	(60,000)	(60,000)	-
BUDGET SURPLUS/(DEFICIT)	(23,928,000)	(25,621,300)	(1,693,300)	7.08%

11. Operating and Capital projects are outlined in department presentations



2026 Operating Budget Overview

Community & Development Services

Community & Development Services is a dynamic division dedicated to fostering a safe, well-planned, and connected community through its four departments: Community Services, Enforcement Services, Fire Services, and Planning & Development Services. It oversees the County's recreation, parks, cemeteries, culture, and Family and Community Support Services (FCSS), while providing responsive enforcement of provincial legislation and municipal bylaws. The division plays a vital role in emergency response, handling everything from fires and medical incidents to hazardous spills and rescues. It also facilitates new development by managing development bylaws and policies, statutory plans, redistricting, subdivisions, development agreements, development and building permits, and inspections.

Key Budget Highlights Include:

- Increase to dispatch and fire response revenue.
- Permanent Senior Planner, Liaison Services position and payroll adjustments.
- Lifecycle purchases to maintain existing infrastructure.
- Reallocation of capital cost shares to Operating Project budget component.

Community & Development Services Municipal Budget Summary 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
Special and Other Taxes	421,100	421,100	-	-
User Fees and Sales	2,672,900	2,807,100	134,200	5.02% 1
Investment Income	6,300	6,300	-	-
Government Transfers - Operating	2,973,700	2,987,300	13,600	0.46%
Licenses and Permits	1,233,000	1,133,000	(100,000)	(8.11%) 2
Other Revenue - Operating	6,500	66,500	60,000	923.08% 3
Total Revenues	7,313,500	7,421,300	107,800	1.47%
Expenditures				
Salaries, Wages and Employee Benefits	12,920,700	13,825,800	905,100	7.01% 4
Contracted and General Services	4,732,100	4,825,200	93,100	1.97% 5
Materials, Goods, Supplies and Utilities	801,300	807,900	6,600	0.82%
Transfers to Governments, Agencies and Organizations	4,818,200	3,826,500	(991,700)	(20.58%) 6
Purchases from Other Governments	1,253,100	1,314,100	61,000	4.87% 7
Total Expenditures	24,525,400	24,599,500	74,100	0.30%
Operating Program Surplus/(Deficit)	(17,211,900)	(17,178,200)	33,700	(0.20%)

1. Increase to Dispatch and Fire Response revenue
2. Decrease revenue from Industrial and Commercial Building permits to align to historical actuals
3. Increased revenue from new Fire Services cost recovery policy
4. New permanent Senior Planner, Liaison Services position, and payroll adjustments
5. Increase to annual software costs
6. Capital cost shares reallocated to operating project budget component
7. Increase to fire response service agreements



2026 Operating Budget Overview

Community & Development Services Continued Municipal Budget Summary 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Other				
Amortization of Tangible Capital Assets	(1,433,000)	(1,237,100)	195,900	(13.67%)
Total Other	(1,433,000)	(1,237,100)	195,900	(13.67%)
Annual Surplus/(Deficit) – Operating Program Budget	(18,644,900)	(18,415,300)	229,600	(1.23%)
Tax Adjustment				
Amortization	1,433,000	1,237,100	(195,900)	(13.67%)
Transfers from Restricted Surplus	485,300	-	(485,300)	(100.00%) ⁶
Transfers to Restricted Surplus	(1,135,700)	(1,470,500)	(334,800)	29.48% ⁸
Total Tax Adjustment	782,600	(233,400)	(1,016,000)	(129.82%)
Tax Impacts - Operating Program Budget	(17,862,300)	(18,648,700)	(786,400)	4.40%
OPERATING PROJECTS				9
Revenues				
Government Transfers - Operating	72,000	-	(72,000)	(100.00%)
Transfers from Restricted Surplus	196,500	1,897,300	1,700,800	865.55%
Operating Projects Revenues Total	268,500	1,897,300	1,628,800	606.63%
Expenses				
Salaries, Wages and Employee Benefits	50,000	-	(50,000)	(100.00%)
Contracted and General Services	702,000	165,000	(537,000)	(76.50%)
Materials, Goods, Supplies and Utilities	31,500	243,600	212,100	673.33%
Transfers to Governments, Agencies and Organizations	75,000	1,653,700	1,578,700	2104.93%
Operating Project Expenditures Total	858,500	2,062,300	1,203,800	140.22%
Tax Impacts - Operating Projects Budget	(590,000)	(165,000)	425,000	(72.03%)
CAPITAL PROJECTS				9
Revenues				
Government Transfers - Capital	114,800	-	(114,800)	(100.00%)
Transfers from Restricted Surplus	549,700	600,800	51,100	9.30%
Other Revenue - Capital	20,700	-	(20,700)	(100.00%)
Capital Projects Revenues Total	685,200	600,800	(84,400)	(12.32%)
Expenses				
Capital Purchases	1,200,200	670,800	(529,400)	(44.11%)
Capital Project Expenditures Total	1,200,200	670,800	(529,400)	(44.11%)
Tax Impacts - Capital Projects Budget	(515,000)	(70,000)	445,000	(86.41%)
BUDGET SURPLUS/(DEFICIT)	(18,967,300)	(18,883,700)	83,600	(0.44%)

6.Capital cost shares reallocated to operating project budget component

8.Increase to Lifecycle restricted surplus transfers

9.Operating and Capital projects are outlined in department presentations



2026 Operating Budget Overview

Operations Services

Operations Services is foundational to quality of life for residents through the effective operation and maintenance of County infrastructure and the protection of agricultural land and environment function. Operations Services includes four departments – Agriculture & Environment Services, Engineering, Public Works, and Road Maintenance and Drainage. The division ensures that both natural and built environments are managed with care and foresight.

Operations Services delivers 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 prime agricultural land and environmentally sensitive areas. It is responsible for the design, construction, operation, and maintenance of roads, bridges, drainage systems, and water and sewer infrastructure, while also managing recycling and solid waste services, municipal facilities, fleet operations, and equipment. The division further contributes to land development initiatives by providing engineering expertise for industrial, commercial, and residential projects, as well as overseeing aggregate resource management, and facilitating transit services.

Key Budget Highlights Include:

- Increase in Water & Wastewater Utility revenue and fees.
- Increase to Lifecycle restricted surplus transfers.
- Increase in graded aggregate seal coat program, cold mix asphalt and gravel to improve road maintenance.
- Increase in gravel pit reclamation.
- Permanent Project Technician position, and payroll adjustments.
- Storm Master Plan – Phase 2 implementation of recommended strategies.
- Initiatives to maintain regulatory standards with the Asset Retirement Obligation Environmental Assessments, Nature Policy Framework Implementation, and Environmental Audit Implementation Projects.
- The continuation of climate change action projects which capitalize on temporarily available grants with the Facilities Energy Management Plan Project and Natural Asset Management Project.



2026 Operating Budget Overview

Operation Services Municipal Budget Summary 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
OPERATING PROGRAM				
Revenues				
Special and Other Taxes	1,100,000	1,100,000	-	-
User Fees and Sales	8,543,600	9,603,300	1,059,700	12.40% 1
Penalties	8,000	22,000	14,000	175.00%
Investment Income	110,700	106,400	(4,300)	(3.88%)
Government Transfers - Operating	972,300	1,065,100	92,800	9.54% 2
Licenses and Permits	10,000	10,000	-	-
Other Revenue - Operating	489,300	524,200	34,900	7.13%
Total Revenues	11,233,900	12,431,000	1,197,100	10.66%
Expenditures				
Salaries, Wages and Employee Benefits	14,203,000	14,989,200	786,200	5.54% 3
Contracted and General Services	4,465,900	5,075,900	610,000	13.66% 4
Materials, Goods, Supplies and Utilities	6,926,300	7,193,500	267,200	3.86% 5
Interest on Long Term Debt, Bank Charges and Transfers	1,691,800	1,738,000	46,200	2.73% 6
Transfers to Governments, Agencies and Organizations	428,400	398,400	(30,000)	(7.00%)
Purchases from Other Governments	4,895,700	4,605,200	(290,500)	(5.93%) 7
Total Expenditures	32,611,100	34,000,200	1,389,100	4.26%
Operating Program Surplus/(Deficit)	(21,377,200)	(21,569,200)	(192,000)	0.90%
Other				
Gain/(Loss) on Disposal of Tangible Capital Assets	159,100	(231,100)	(390,200)	(245.25%) 8
Amortization of Tangible Capital Assets	(18,863,900)	(17,769,600)	1,094,300	(5.80%)
Total Other	(18,704,800)	(18,000,700)	704,100	(3.76%)
Annual Surplus/(Deficit) – Operating Program Budget	(40,082,000)	(39,569,900)	512,100	(1.28%)

1. Increase in fees for Water and Wastewater Utilities

2. Increase in Local Government Fiscal Framework grant funding to offset incurred costs for graded aggregate seal coat program

3. Added permanent Project Technician position, reallocated a permanent position to Corporate Services division, and payroll adjustments

4. Increase in graded aggregate seal coat program, increase in infrastructure repair and maintenance, and increase due to decentralizing Learning and Development costs

5. Increase in cold mix asphalt, gravel and utility expenses

6. Increase in interest due to new borrowing and debt repayments

7. Increase to Water and Wastewater charges related to ARROW Utilities, decrease to CRPWSC usage and rates, and decrease in overstrength charges

8. Change due to market value estimates for fleet asset disposals



2026 Operating Budget Overview

Operation Services Continued Municipal Budget Summary 2026 Budget

	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Tax Adjustment				
(Gain)/Loss on Disposal of Tangible Capital Assets	(159,100)	231,100	390,200	(245.25%) 8
Amortization	18,863,900	17,769,600	(1,094,300)	(5.80%)
Proceeds on Sales of Tangible Capital Assets	973,200	1,189,500	216,300	22.23% 8
Transfers from Restricted Surplus	1,920,500	2,248,600	328,100	17.08% 9
Transfers to Restricted Surplus	(8,569,000)	(9,731,800)	(1,162,800)	13.57% 10
Transfers from Liability	169,100	436,400	267,300	158.07% 11
Liability Expenditures	(169,100)	(436,400)	(267,300)	158.07% 11
Debenture Payments	(2,516,700)	(2,643,900)	(127,200)	5.05% 12
Total Tax Adjustment	10,512,800	9,063,100	(1,449,700)	(13.79%)
Tax Impacts - Operating Program Budget	(29,569,200)	(30,506,800)	(937,600)	3.17%
OPERATING PROJECTS				13
Revenues				
Government Transfers - Operating	703,000	269,600	(433,400)	(61.65%)
Transfers from Restricted Surplus	1,634,300	619,200	(1,015,100)	(62.11%)
Operating Projects Revenues Total	2,337,300	888,800	(1,448,500)	(61.97%)
Expenses				
Salaries, Wages and Employee Benefits	128,100	114,300	(13,800)	(10.77%)
Contracted and General Services	1,937,900	874,500	(1,063,400)	(54.87%)
Materials, Goods, Supplies and Utilities	586,700	448,000	(138,700)	(23.64%)
Operating Project Expenditures Total	2,652,700	1,436,800	(1,215,900)	(45.84%)
Tax Impacts - Operating Projects Budget	(315,400)	(548,000)	(232,600)	73.75%
CAPITAL PROJECTS				13
Revenues				
Government Transfers - Capital	12,099,600	6,570,000	(5,529,600)	(45.70%)
Transfers from Restricted Surplus	7,705,426	8,501,300	795,874	10.33%
Proceeds from Long Term Debt	4,600,000	2,125,000	(2,475,000)	(53.80%)
Contributed Assets	33,968,400	23,793,400	(10,175,000)	(29.95%)
Capital Projects Revenues Total	58,373,426	40,989,700	(17,383,726)	(29.78%)
Expenses				
Capital Purchases	25,911,226	21,081,300	(4,829,926)	(18.64%)
Contributed Assets	33,968,400	23,793,400	(10,175,000)	(29.95%)
Capital Project Expenditures Total	59,879,626	44,874,700	(15,004,926)	(25.06%)
Tax Impacts - Capital Projects Budget	(1,506,200)	(3,885,000)	(2,378,800)	157.93%
BUDGET SURPLUS/(DEFICIT)	(31,390,800)	(34,939,800)	(3,549,000)	11.31%

8. Change due to market value estimates for fleet asset disposals

9. Increase to Water & Wastewater due to interest costs on user pay debt

10. Increase to Lifecycle restricted surplus transfers

11. Adjustments to gravel pit reclamation liability

12. Increase in debt borrowed for capital projects

13. Operating and Capital projects are outlined in department presentations



2026 Operating Budget Overview

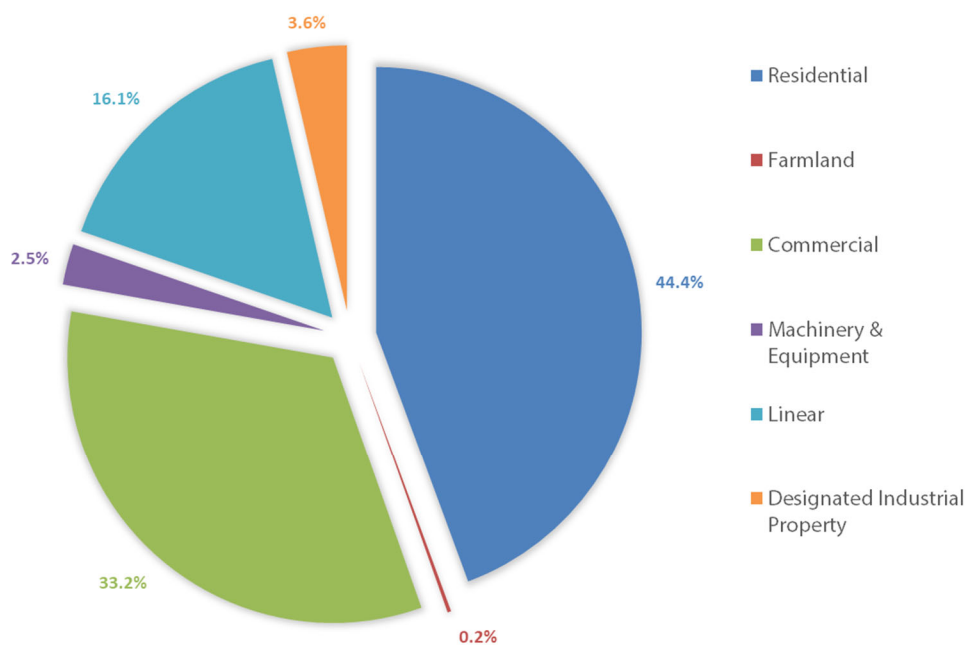
MUNICIPAL PROPERTY TAXATION

Council supported a 2.4% tax increase; however, the current budget reflects a lower increase. The current budget calls for a 0.8% tax increase over last year which translates to a \$1.50 monthly increase for a residential property assessed at \$500,000.

It's important to note that the actual tax impact will vary for each property, influenced by a combination of factors including inflation, assessment changes, growth, and adjustments to the split tax rate.

Parkland County will adjust its tax ratio to 2.12 as part of its ongoing effort to align with the average split tax ratio of 2.26 within the Capital Region. This adjustment reflects the County's commitment to maintaining competitiveness while gradually moving toward regional norms.

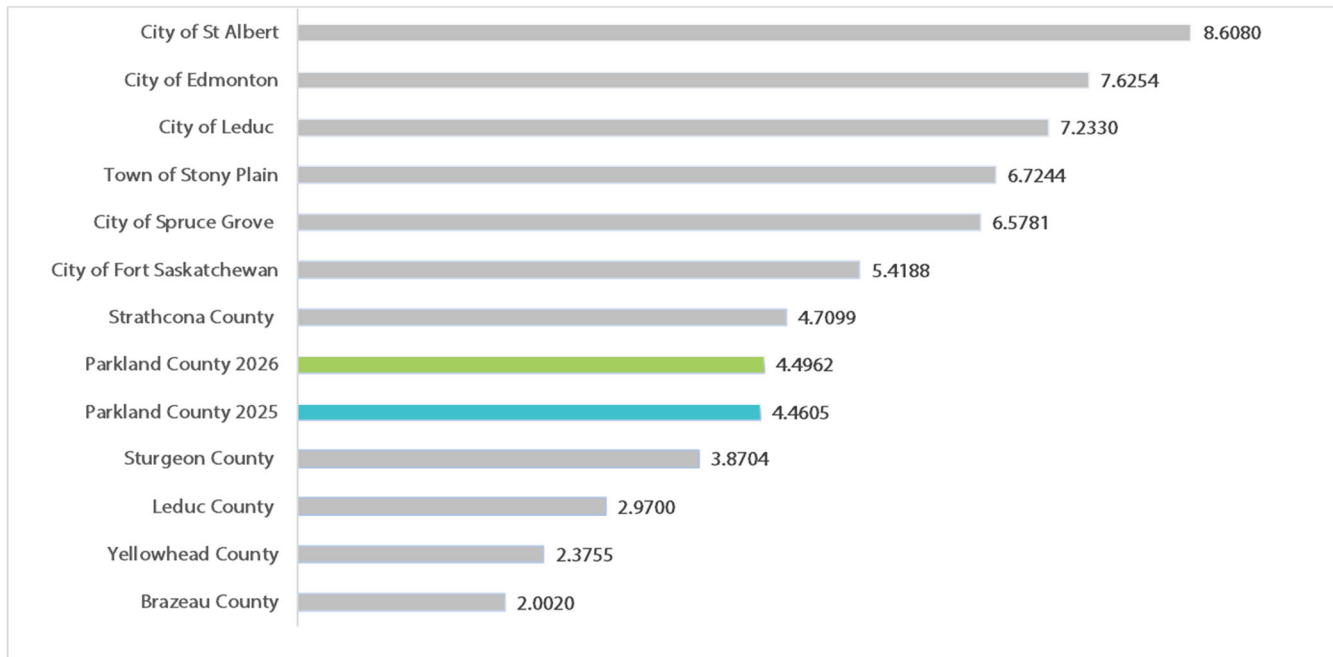
PARKLAND COUNTY DISTRIBUTION OF 2026 TAX REVENUE





2026 Operating Budget Overview

2025 Residential Tax Rate Comparison



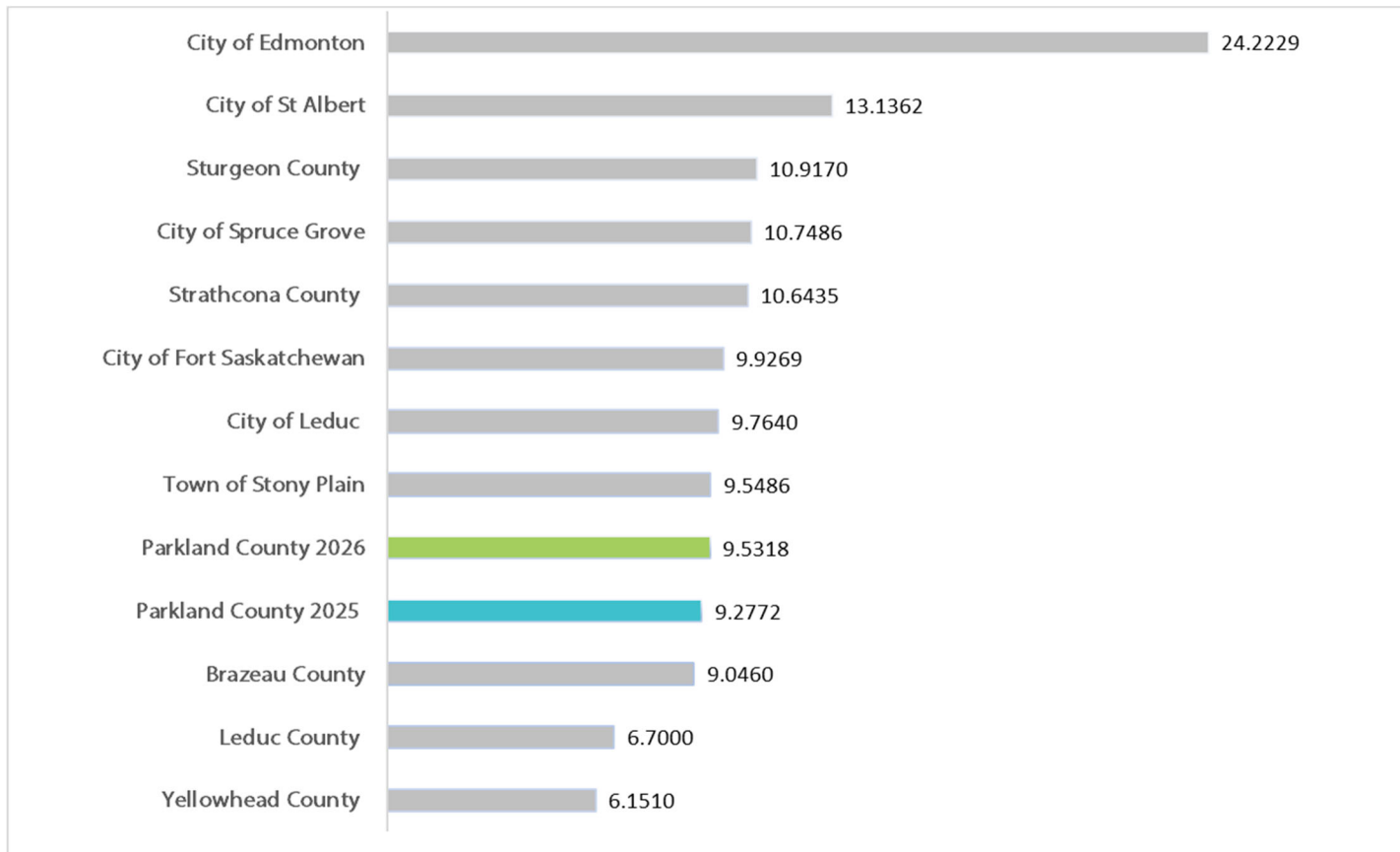
Even with the proposed tax increase, Parkland County continues to rank among the lowest for residential property tax rates within the Edmonton Region.

The graph above does not reflect potential 2026 tax increases in other municipalities. Historically, Parkland County's tax increases have been modest compared to those of our regional neighbors.



2026 Operating Budget Overview

2025 Non-Residential Tax Rate Comparison



Despite the proposed tax increase, Parkland County continues to rank among the lowest for non-residential property tax rates within the Edmonton Region.

It's important to note that the comparison shown in the graph does not account for potential 2026 tax increases in other municipalities. Historically, Parkland County's tax increases have remained modest relative to our regional counterparts.

Reasonable and measured tax increases are essential to sustaining service levels for residents and businesses, especially during periods of high inflation.

Incremental and predictable adjustments are generally preferred over large, sudden changes, as they offer greater financial certainty for both residents and the business community.

2026 Capital Budget Overview

Approved by Council April 14, 2026





2026 Capital Budget Overview



Capital Budget Philosophy

Municipal capital is defined as 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.

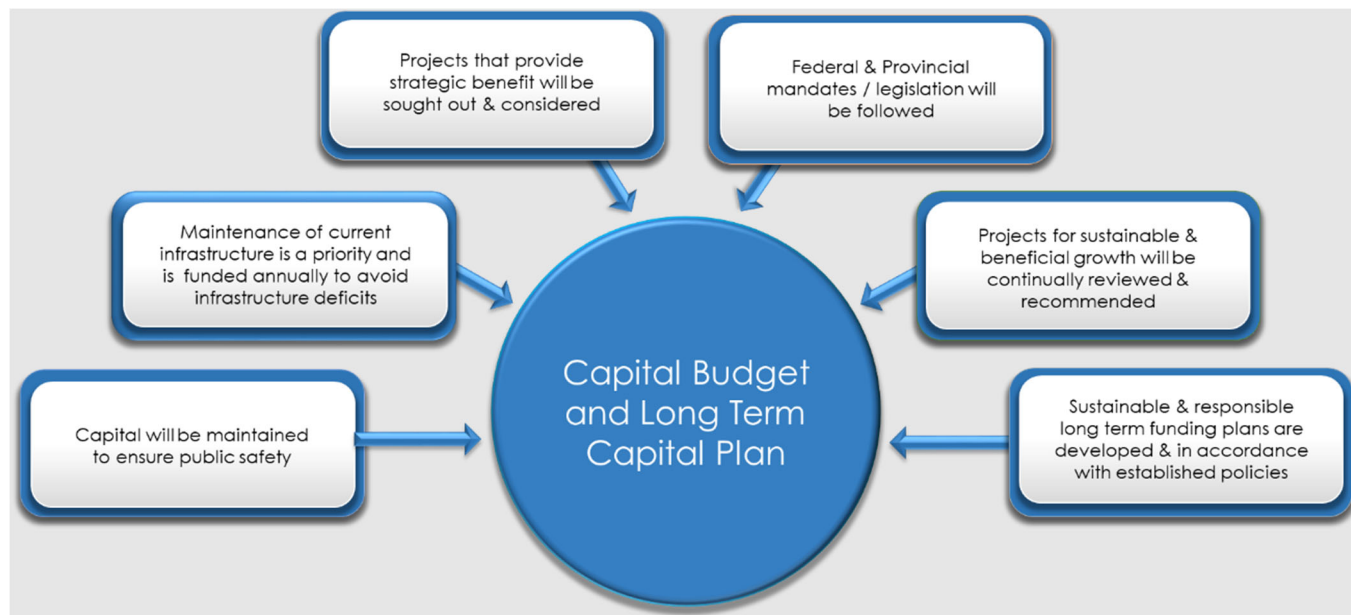


2026 FOCUS

The focus for the 2026 Capital Budget is on the renewal of assets including road rehabilitation and construction, fleet replacement, wastewater infrastructure, and stormwater rehabilitation projects. By making strategic capital investment, the County aims to attract new businesses and to enhance the quality of life of residents.

KEY BUDGET CONCEPTS & GUIDING PRINCIPLES

- The budgeted amount for capital is the planned spend for the fiscal year.
- All carry forward projects are added to the 2026 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 2026 Capital Budget has recommended projects that are in alignment with Council's strategic pillars and goals. The Capital Budget is developed with long-term planning in mind 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

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.





2026 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 Senior Leadership Team with a basis for prioritizing projects given funding constraints. For 2026, Departments were only asked to submit projects that were imperative or essential due to current economic factors affecting the County.



2026 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 - 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 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 financial impact of major capital projects.



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 2026 budget year. Most of the capital expenditures relate to Fleet, Road Rehabilitation and Wastewater. This overview is intended to highlight current Council approvals and therefore does not include carry forwards.

Infrastructure Class	Capital Cost
Fleet	4,990,300
Road Rehabilitation	6,195,000
Road Construction - New	2,600,000
Stormwater	2,475,000
Wastewater	2,125,000
Water	1,385,000
County Facilities	1,383,700
Information Technology	931,700
Parks & Recreation	435,000
Equipment	163,100
Total Capital Projects	22,683,800
CAO Emergent Capital	500,000
Total Capital Budget	23,183,800



2026 Capital Budget Overview

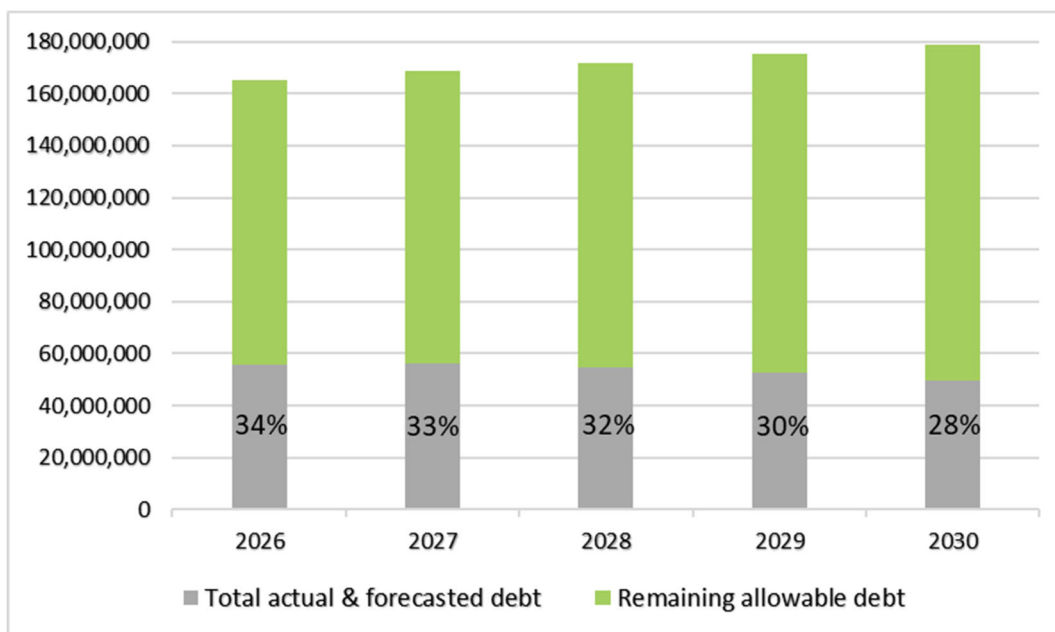


Funding Sources

DEBT

The 2026 Capital Budget contains utility and user pay supported debt for the Acheson Zone 3 Wastewater Rehabilitation and Entwistle Water Loop West Highway 16 Interchange. The total new debt in the 2026 budget is \$2.125 million.

The County's debt is illustrated in the next figure. The total debt projected at the end of 2026 is \$54.508 million. Debt servicing costs in 2026 are anticipated to be \$4.759 million.





2026 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 proactively setting aside funds for large one-time projects and for replacement of existing capital.

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 Senior Leadership Team and approved by Council.

Asset Class	Planned Restricted Surplus	Planned Lifecycle Renewal	Unplanned Restricted Surplus
Wastewater	1,125,000	-	-
CAO Emergent Capital	500,000	-	-
Parks & Recreation	400,000	-	35,000
Water	40,000	-	220,000
County Facilities	10,000	356,700	1,017,000
Road Construction - New			850,000
Fleet	-	4,885,300	-
Information Technology	-	321,700	500,000
Machinery & Equipment	-	163,100	-
Total	2,075,000	5,726,800	2,622,000



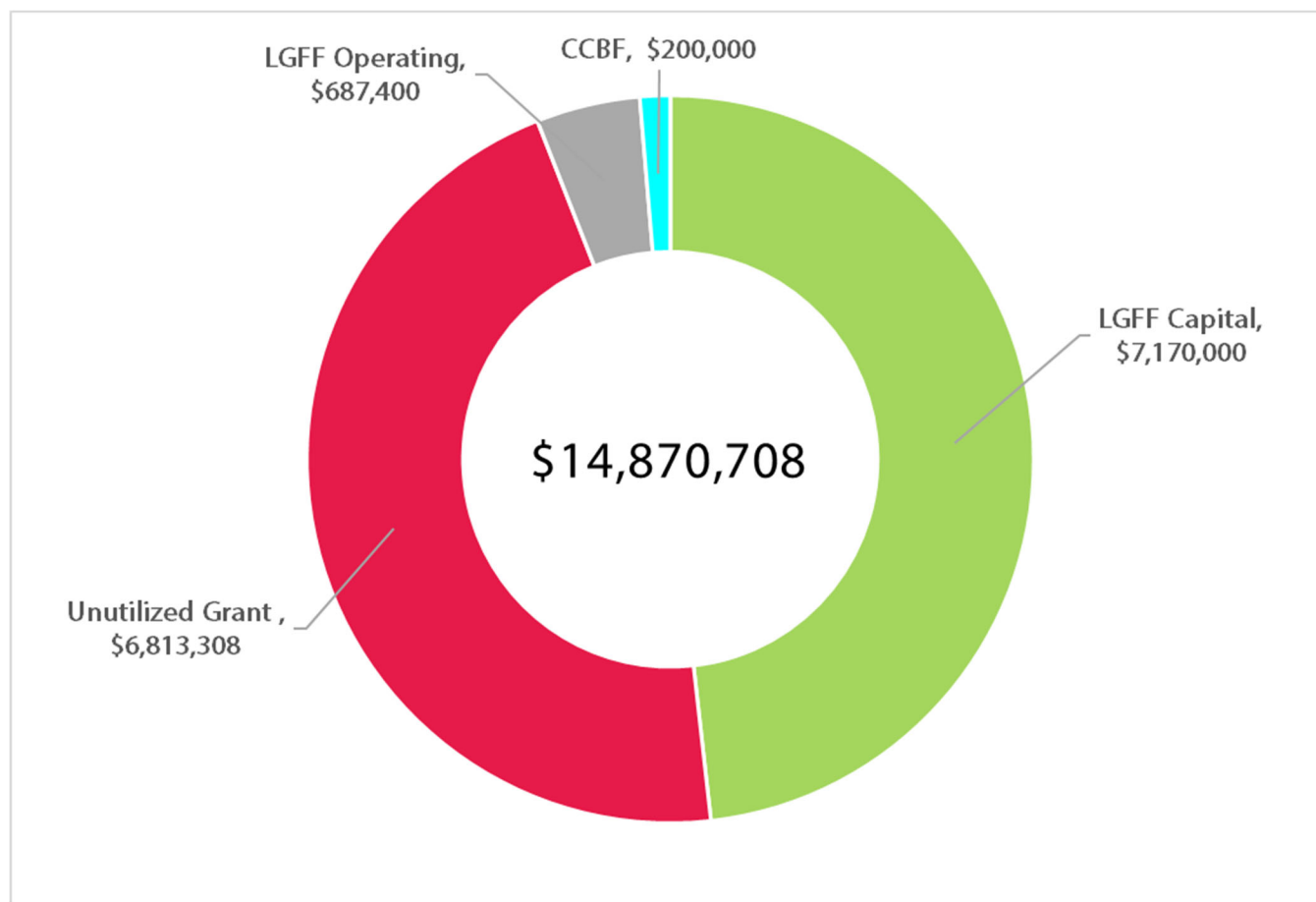
2026 Capital Budget Overview

ANNUAL GRANT ALLOCATION FUNDING

The predictable, long-term capital grant funding for the County is approximately \$7.96 million per year which includes the Local Government Fiscal Framework (LGFF) and Capital and Canada Community-Building Fund (CCBF). In 2026, the capital grant expenditure for these two funding sources is budgeted at \$8.06 million.

The chart below includes all LGFF and CCBF operating and capital grant funding available to the County in 2026 including unused grant funding from prior years. It details the use of these funds including amounts allocated for specific purposes in the 2026 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, 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 the grant.



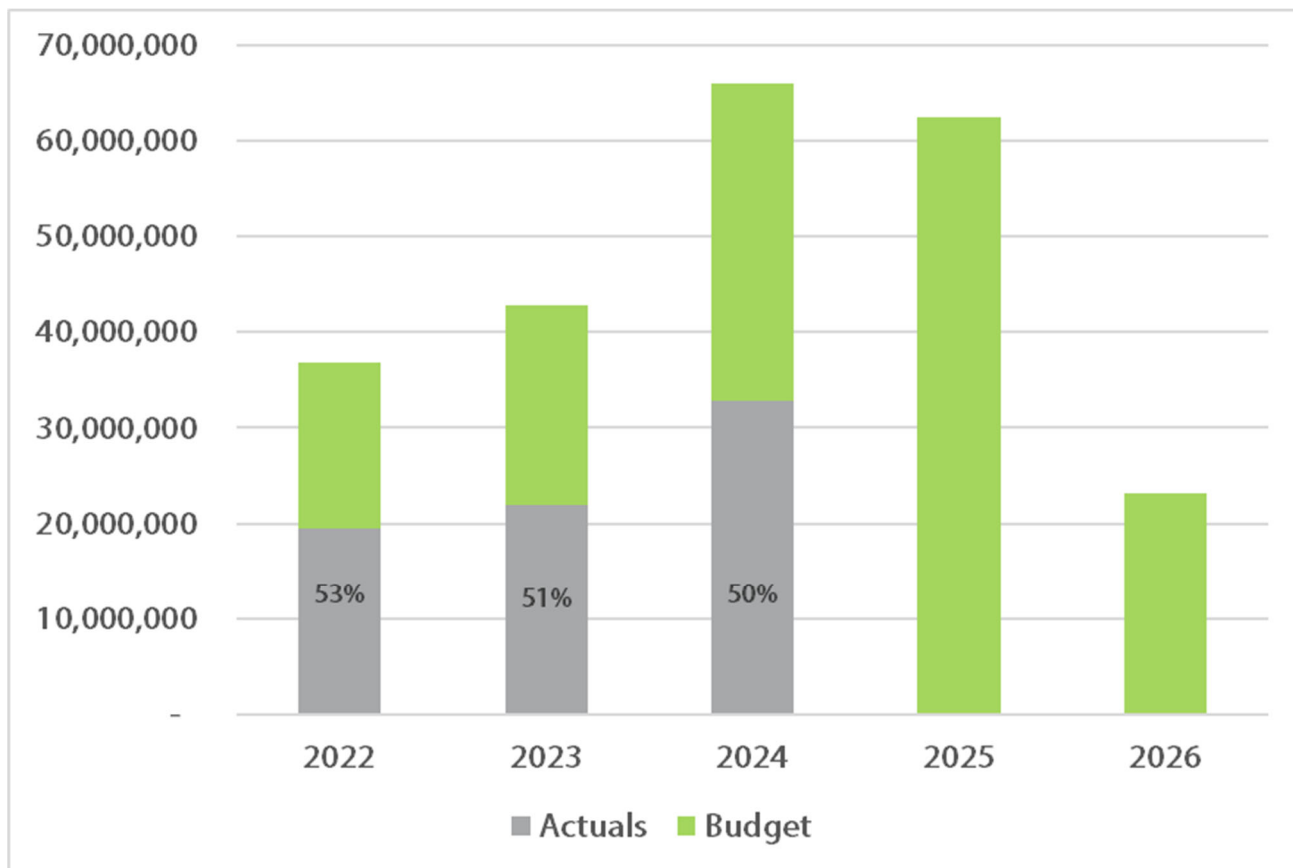


2026 Capital Budget Overview

Sustainable Capital Spending

CAPITAL BUDGET VERSUS ACTUAL

This figure illustrates the alignment of actual capital spend to annual budget since 2022.



Note: Figures include carryforward budgets and exclude developer contributed assets

In recent years, unforeseen regulatory requirements, equipment delivery timing, and extreme events have resulted in capital project budgets being underspent. Significant unspent amounts are often included in the year end carryforward requests and approved for the 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.



2026 Capital Budget Overview

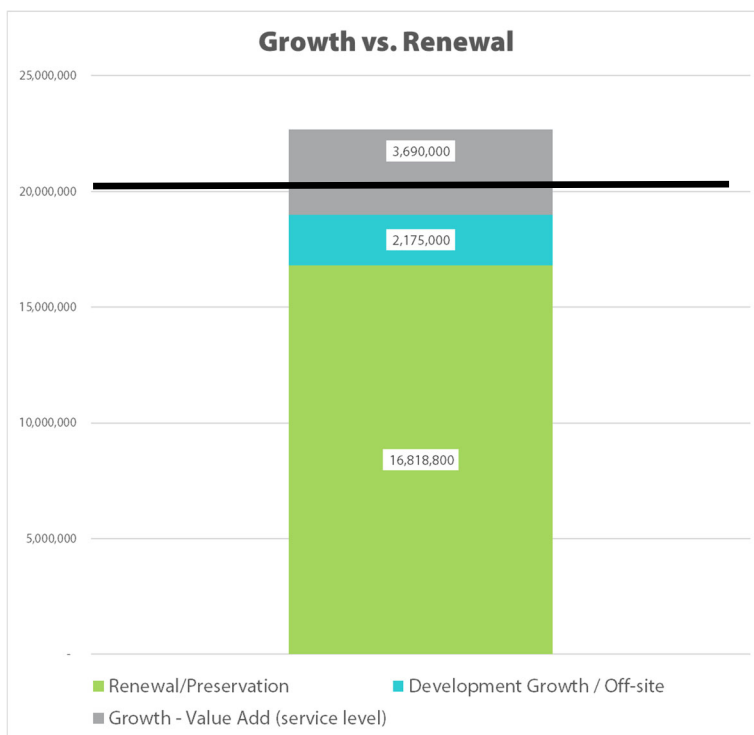
GROWTH VERSUS RENEWAL/MAINTENANCE

Renewal/preservation refers to work on existing infrastructure that maintains current functionality without increasing its service level. This includes repairs, replacements, or upgrades that do not expand capacity or performance.

Growth projects are split into two categories: development growth involves new infrastructure driven by or intended to stimulate development. This includes assets contributed by developers or built to support future growth. Growth value add (service level) includes new infrastructure or major upgrades to existing assets that enhance the level of service provided. Service level growth is prioritized over development growth because it is essential to maintain existing service levels for current residents, ensuring that infrastructure keeps pace with demand and quality expectations.

In order to ensure a sustainable asset management program, Parkland County’s annual capital spending level should be above renewal/preservation. In 2026, there are initiatives which are considered service level growth including: Sundance Road West of TransAlta Sundance Plant, Entwistle Water Loop West Highway 16 Interchange and Trail Development.

Only growth projects deemed “imperative” or “essential” have been included in the 2026 Capital Budget. The graphic below illustrates how the County is prioritizing funds between growth and renewal projects.



— Represents the sustainable capital spending level of \$20.56 million for 2026

This illustration excludes CAO Emergent Capital and Developer Contributed Assets

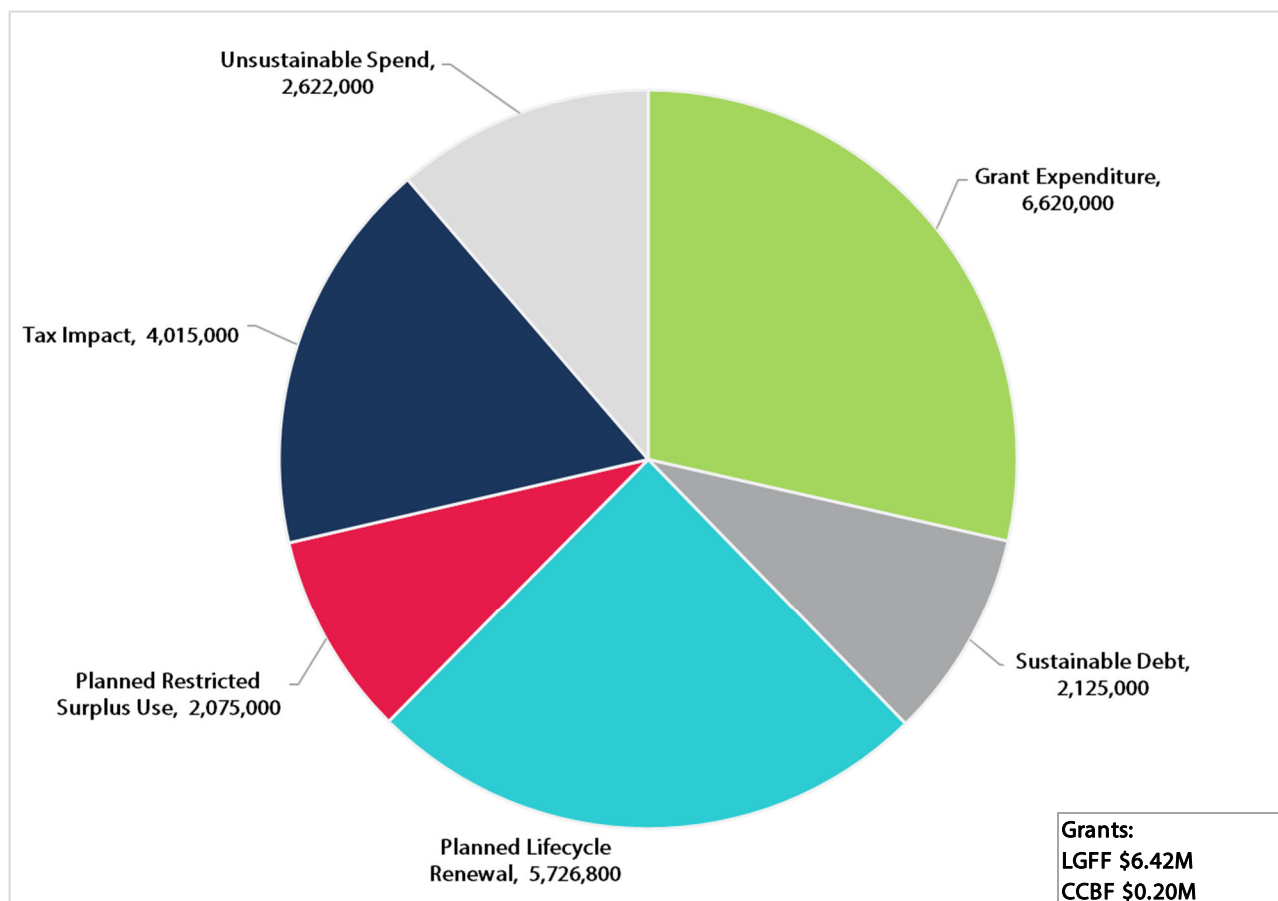


2026 Capital Budget Overview

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 2026 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, the sustainability of the 2026 Capital Budget has been calculated at \$20.56 million based on consistent sources of funding including grant allocations, our planned spending, sustainable debt, and taxation. The remaining capital spend of \$2.6 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
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%

PARKLAND COUNTY
Municipal Budget by Type
2026

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Change	Budget Change
	\$	\$	\$	\$	\$	%
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%

PARKLAND COUNTY
Capital Budget by Infrastructure Class
2026

Infrastructure Class	Capital Cost	Government Transfers	Restricted Surplus	Contribution from Others	Debt	Taxation
Bridges	-	-	-	-	-	-
County Facilities	1,383,700	-	1,383,700	-	-	-
Fire Services	-	-	-	-	-	-
Fleet	6,090,300	-	5,985,300	-	-	105,000
Information Technology	931,700	50,000	821,700	-	-	60,000
Equipment	163,100	-	163,100	-	-	-
Parks & Recreation	435,000	-	435,000	-	-	-
Road Construction - New	2,600,000	1,500,000	-	-	850,000	250,000
Road Rehabilitation	6,195,000	5,070,000	-	-	-	1,125,000
Stormwater	2,475,000	-	-	-	-	2,475,000
Wastewater	2,125,000	-	1,125,000	-	1,000,000	-
Water	1,385,000	-	260,000	-	1,125,000	-
CAO Emergent Capital	500,000	-	500,000	-	-	-
Total Capital Projects	\$ 24,283,800	\$ 6,620,000	\$ 10,673,800	\$ -	\$ 2,975,000	\$ 4,015,000
Developer Contributed	23,793,400	-	-	23,793,400	-	-
Total Capital Budget	\$ 48,077,200	\$ 6,620,000	\$ 10,673,800	\$ 23,793,400	\$ 2,975,000	\$ 4,015,000