

**PARKLAND COUNTY**

## Agricultural Services

## Department Net Cost Summary &amp; Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	42,100	44,600	2,500	6%
Government Transfers	183,400	183,400	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	-	-	-	-
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>225,500</u>	<u>228,000</u>	<u>2,500</u>	<u>1%</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,061,900	1,075,900	14,000	1%
Contracted and General Services	49,700	88,000	38,300	77%
Materials, Goods, Supplies and Utilities	197,100	198,000	900	-
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	12,800	19,000	6,200	48%
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	3,000	3,000	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	390,400	427,300	36,900	9%
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>1,714,900</u>	<u>1,811,200</u>	<u>96,300</u>	<u>6%</u>
Net Cost	<u>1,489,400</u>	<u>1,583,200</u>	<u>93,800</u>	<u>6%</u>
<b>Add/Subtract</b>				
Amortization	3,000	3,000	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Impact on Taxation	<u>1,486,400</u>	<u>1,580,200</u>	<u>93,800</u>	<u>6%</u>

# PARKLAND COUNTY

## Assessment Services

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	500	48,600	48,100	9620%
Government Transfers	-	100,000	100,000	-
Investment Income	-	84,600	84,600	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	12,000	212,900	200,900	1674%
Penalties	-	737,400	737,400	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	42,900	42,900	-
	<u>12,500</u>	<u>1,226,400</u>	<u>1,213,900</u>	<u>9711%</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	898,200	1,762,000	863,800	96%
Contracted and General Services	44,100	460,400	416,300	944%
Materials, Goods, Supplies and Utilities	1,500	13,500	12,000	800%
Purchases from Other Governments	75,800	75,000	(800)	(1%)
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	32,100	32,100	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	-	900	900	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	19,200	26,000	6,800	35%
Debt Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>1,038,800</u>	<u>2,369,900</u>	<u>1,331,100</u>	<u>128%</u>
<b>Net Cost</b>	<u>1,026,300</u>	<u>1,143,500</u>	<u>117,200</u>	<u>11%</u>
<b>Add/Subtract</b>				
Amortization	-	900	900	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u>1,026,300</u>	<u>1,142,600</u>	<u>116,300</u>	<u>11%</u>

# PARKLAND COUNTY

## Communications

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	-	-	-	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	125,000	18,000	(107,000)	(86%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>125,000</b></u>	<u><b>18,000</b></u>	<u><b>(107,000)</b></u>	<u><b>(86%)</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	317,500	425,400	107,900	34%
Contracted and General Services	295,700	241,800	(53,900)	(18%)
Materials, Goods, Supplies and Utilities	700	3,300	2,600	371%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	12,500	12,500	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debt Payments	-	-	-	-
Transfers to Restricted Surplus	4,400	4,400	-	-
Capital Purchases	252,000	-	(252,000)	(100%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>882,800</b></u>	<u><b>687,400</b></u>	<u><b>(195,400)</b></u>	<u><b>(22%)</b></u>
<b>Net Cost</b>	<u><b>757,800</b></u>	<u><b>669,400</b></u>	<u><b>(88,400)</b></u>	<u><b>(12%)</b></u>
<b>Add/Subtract</b>				
Amortization	12,500	12,500	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>745,300</b></u>	<u><b>656,900</b></u>	<u><b>(88,400)</b></u>	<u><b>(12%)</b></u>

**PARKLAND COUNTY**  
**Community Sustainability**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	-	6,500	6,500	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	498,600	560,500	61,900	12%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	217,000	223,100	6,100	3%
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>715,600</b></u>	<u><b>790,100</b></u>	<u><b>74,500</b></u>	<u><b>10%</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	356,100	450,500	94,400	27%
Contracted and General Services	600,700	537,400	(63,300)	(11%)
Materials, Goods, Supplies and Utilities	7,000	24,500	17,500	250%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	229,900	189,600	(40,300)	(18%)
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	2,500	2,500	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>1,193,700</b></u>	<u><b>1,204,500</b></u>	<u><b>10,800</b></u>	<u><b>1%</b></u>
<b>Net Cost</b>	<u><b>478,100</b></u>	<u><b>414,400</b></u>	<u><b>(63,700)</b></u>	<u><b>(13%)</b></u>
<b>Add/Subtract</b>				
Amortization	-	-	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>478,100</b></u>	<u><b>414,400</b></u>	<u><b>(63,700)</b></u>	<u><b>(13%)</b></u>

# PARKLAND COUNTY

## Council

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	400	400	-	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	18,000	30,500	12,500	69%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>18,400</u>	<u>30,900</u>	<u>12,500</u>	<u>68%</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	730,600	697,600	(33,000)	(5%)
Contracted and General Services	218,500	228,400	9,900	5%
Materials, Goods, Supplies and Utilities	7,000	11,000	4,000	57%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>956,100</u>	<u>937,000</u>	<u>(19,100)</u>	<u>(2%)</u>
<b>Net Cost</b>	<u>937,700</u>	<u>906,100</u>	<u>(31,600)</u>	<u>(3%)</u>
<b>Add/Subtract</b>				
Amortization	-	-	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u>937,700</u>	<u>906,100</u>	<u>(31,600)</u>	<u>(3%)</u>

# PARKLAND COUNTY

## Drainage & Aggregate

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	98,500	101,200	2,700	3%
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	760,000	816,600	56,600	7%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	2,926,600	2,926,600	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>858,500</b></u>	<u><b>3,844,400</b></u>	<u><b>2,985,900</b></u>	<u><b>348%</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	747,000	991,500	244,500	33%
Contracted and General Services	747,500	89,100	(658,400)	(88%)
Materials, Goods, Supplies and Utilities	58,100	58,000	(100)	-
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	397,600	397,600	-
Amortization of Tangible Capital Assets	423,500	1,075,100	651,600	154%
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	361,300	383,400	22,100	6%
Debenture Payments	-	1,014,000	1,014,000	-
Transfers to Restricted Surplus	91,200	93,900	2,700	3%
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	2,221,300	2,221,300	-
	<u><b>2,428,600</b></u>	<u><b>6,323,900</b></u>	<u><b>3,895,300</b></u>	<u><b>160%</b></u>
<b>Net Cost</b>	<u><b>1,570,100</b></u>	<u><b>2,479,500</b></u>	<u><b>909,400</b></u>	<u><b>58%</b></u>
<b>Add/Subtract</b>				
Amortization	423,500	1,075,100	651,600	154%
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>1,146,600</b></u>	<u><b>1,404,400</b></u>	<u><b>257,800</b></u>	<u><b>22%</b></u>

**PARKLAND COUNTY**  
**Emergency Communications Centre**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	963,400	875,400	(88,000)	(9%)
Government Transfers	958,100	1,136,700	178,600	19%
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	380,200	641,500	261,300	69%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	143,800	143,900	100	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>2,445,500</b></u>	<u><b>2,797,500</b></u>	<u><b>352,000</b></u>	<u><b>14%</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,116,000	1,214,700	98,700	9%
Contracted and General Services	149,300	161,300	12,000	8%
Materials, Goods, Supplies and Utilities	16,300	15,800	(500)	(3%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	33,700	8,700	(25,000)	(74%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	525,100	404,800	(120,300)	(23%)
Capital Purchases	361,000	728,200	367,200	102%
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>2,201,400</b></u>	<u><b>2,533,500</b></u>	<u><b>332,100</b></u>	<u><b>15%</b></u>
<b>Net Cost</b>	<u><b>(244,100)</b></u>	<u><b>(264,000)</b></u>	<u><b>(19,900)</b></u>	<u><b>8%</b></u>
<b>Add/Subtract</b>				
Amortization	33,700	8,700	(25,000)	(74%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>(277,800)</b></u>	<u><b>(272,700)</b></u>	<u><b>5,100</b></u>	<u><b>(2%)</b></u>

**PARKLAND COUNTY**  
**Economic Diversification**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	-	-	-	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	597,600	801,300	203,700	34%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	75,000	75,000	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>597,600</u>	<u>876,300</u>	<u>278,700</u>	<u>47%</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	571,800	654,500	82,700	14%
Contracted and General Services	807,300	767,900	(39,400)	(5%)
Materials, Goods, Supplies and Utilities	22,800	24,400	1,600	7%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	4,500	4,500	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	3,100	1,700	(1,400)	(45%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	50,000	-	(50,000)	(100%)
Capital Purchases	85,000	354,300	269,300	317%
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>1,544,500</u>	<u>1,807,300</u>	<u>262,800</u>	<u>17%</u>
<b>Net Cost</b>	<u>946,900</u>	<u>931,000</u>	<u>(15,900)</u>	<u>(2%)</u>
<b>Add/Subtract</b>				
Amortization	3,100	1,700	(1,400)	(45%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u>943,800</u>	<u>929,300</u>	<u>(14,500)</u>	<u>(2%)</u>



**PARKLAND COUNTY**  
**Emergency Management**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	-	-	-	-
Government Transfers	22,300	-	(22,300)	(100%)
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	-	-	-	-
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>22,300</b></u>	<u><b>-</b></u>	<u><b>(22,300)</b></u>	<u><b>(100%)</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	-	-	-	-
Contracted and General Services	30,000	37,600	7,600	25%
Materials, Goods, Supplies and Utilities	7,500	7,700	200	3%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>37,500</b></u>	<u><b>45,300</b></u>	<u><b>7,800</b></u>	<u><b>21%</b></u>
<b>Net Cost</b>	<u><b>15,200</b></u>	<u><b>45,300</b></u>	<u><b>30,100</b></u>	<u><b>198%</b></u>
<b>Add/Subtract</b>				
Amortization	-	-	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>15,200</b></u>	<u><b>45,300</b></u>	<u><b>30,100</b></u>	<u><b>198%</b></u>

# PARKLAND COUNTY

## Enforcement Services

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	210,000	224,700	14,700	7%
Government Transfers	5,100	1,400	(3,700)	(73%)
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	324,600	331,400	6,800	2%
Penalties	430,000	441,000	11,000	3%
Licenses and Permits	7,000	7,200	200	3%
Other	-	-	-	-
Other Capital Revenue	4,000	8,600	4,600	115%
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>980,700</b></u>	<u><b>1,014,300</b></u>	<u><b>33,600</b></u>	<u><b>3%</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	2,400,700	2,414,300	13,600	1%
Contracted and General Services	124,300	97,300	(27,000)	(22%)
Materials, Goods, Supplies and Utilities	98,500	88,300	(10,200)	(10%)
Purchases from Other Governments	190,600	194,400	3,800	2%
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	12,400	9,900	(2,500)	(20%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	330,700	361,700	31,000	9%
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	27,100	37,100	10,000	37%
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>3,184,300</b></u>	<u><b>3,203,000</b></u>	<u><b>18,700</b></u>	<u><b>1%</b></u>
<b>Net Cost</b>	<u><b>2,203,600</b></u>	<u><b>2,188,700</b></u>	<u><b>(14,900)</b></u>	<u><b>(1%)</b></u>
<b>Add/Subtract</b>				
Amortization	12,400	9,900	(2,500)	(20%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>2,191,200</b></u>	<u><b>2,178,800</b></u>	<u><b>(12,400)</b></u>	<u><b>(1%)</b></u>

PARKLAND COUNTY  
**Engineering Services**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	2016	2017	2017	2017
	BUDGET	BUDGET	VARIANCE	% CHANGE
Revenues				
User Fees and Sale of Goods and Services	259,900	633,600	373,700	144%
Government Transfers	17,358,600	14,599,400	(2,759,200)	(16%)
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	1,515,100	847,500	(667,600)	(44%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	50,000	50,000	-
Other Capital Revenue	2,800,100	6,770,100	3,970,000	142%
Proceeds From Long-Term Debt	16,651,800	1,014,500	(15,637,300)	(94%)
Taxation	924,000	914,000	(10,000)	(1%)
	<u>39,509,500</u>	<u>24,829,100</u>	<u>(14,680,400)</u>	<u>(37%)</u>
Expenses				
Salaries, Wages and Employee Benefits	2,199,900	1,959,600	(240,300)	(11%)
Contracted and General Services	1,069,200	1,582,000	512,800	48%
Materials, Goods, Supplies and Utilities	200,200	158,000	(42,200)	(21%)
Purchases from Other Governments	-	497,300	497,300	-
Transfers to Governments, Agencies & Organizations	132,100	1,900	(130,200)	(99%)
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	320,600	-	(320,600)	(100%)
Amortization of Tangible Capital Assets	10,032,300	9,775,500	(256,800)	(3%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	164,500	166,600	2,100	1%
Debenture Payments	597,000	-	(597,000)	(100%)
Transfers to Restricted Surplus	817,000	853,700	36,700	4%
Capital Purchases	21,506,700	16,427,800	(5,078,900)	(24%)
Capital Purchases with Debt	16,651,800	1,014,500	(15,637,300)	(94%)
Contributed Assets	-	5,781,600	5,781,600	-
	<u>53,691,300</u>	<u>38,218,500</u>	<u>(15,472,800)</u>	<u>(29%)</u>
Net Cost	<u>14,181,800</u>	<u>13,389,400</u>	<u>(792,400)</u>	<u>(6%)</u>
Add/Subtract				
Amortization	10,032,300	9,775,500	(256,800)	(3%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Impact on Taxation	<u>4,149,500</u>	<u>3,613,900</u>	<u>(535,600)</u>	<u>(13%)</u>

**PARKLAND COUNTY**  
**Executive Administration**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	-	-	-	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	176,000	112,100	(63,900)	(36%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>176,000</u>	<u>112,100</u>	<u>(63,900)</u>	<u>(36%)</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,849,600	1,842,600	(7,000)	-
Contracted and General Services	246,000	160,200	(85,800)	(35%)
Materials, Goods, Supplies and Utilities	8,800	12,100	3,300	38%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	2,200	2,200	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	45,000	10,000	(35,000)	(78%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>2,151,600</u>	<u>2,027,100</u>	<u>(124,500)</u>	<u>(6%)</u>
<b>Net Cost</b>	<u>1,975,600</u>	<u>1,915,000</u>	<u>(60,600)</u>	<u>(3%)</u>
<b>Add/Subtract</b>				
Amortization	2,200	2,200	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u>1,973,400</u>	<u>1,912,800</u>	<u>(60,600)</u>	<u>(3%)</u>

# PARKLAND COUNTY

## Facilities Management

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	448,600	504,000	55,400	12%
Government Transfers	2,805,800	2,115,000	(690,800)	(25%)
Investment Income	1,400	800	(600)	(43%)
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	2,160,500	1,644,700	(515,800)	(24%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	27,600	27,600	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>5,416,300</u>	<u>4,292,100</u>	<u>(1,124,200)</u>	<u>(21%)</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	494,000	471,100	(22,900)	(5%)
Contracted and General Services	1,376,100	1,428,900	52,800	4%
Materials, Goods, Supplies and Utilities	1,201,900	674,000	(527,900)	(44%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	11,700	7,900	(3,800)	(32%)
Amortization of Tangible Capital Assets	660,300	692,700	32,400	5%
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	51,500	46,000	(5,500)	(11%)
Debenture Payments	69,900	73,900	4,000	6%
Transfers to Restricted Surplus	790,500	963,000	172,500	22%
Capital Purchases	4,340,700	2,958,600	(1,382,100)	(32%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>8,996,600</u>	<u>7,316,100</u>	<u>(1,680,500)</u>	<u>(19%)</u>
Net Cost	<u>3,580,300</u>	<u>3,024,000</u>	<u>(556,300)</u>	<u>(16%)</u>
<b>Add/Subtract</b>				
Amortization	660,300	692,700	32,400	5%
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Impact on Taxation	<u>2,920,000</u>	<u>2,331,300</u>	<u>(588,700)</u>	<u>(20%)</u>

# PARKLAND COUNTY

## Financial Services

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	56,200	-	(56,200)	(100%)
Government Transfers	-	-	-	-
Investment Income	-	788,800	788,800	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	36,800	28,300	(8,500)	(23%)
Penalties	7,200	-	(7,200)	(100%)
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>100,200</u>	<u>817,100</u>	<u>716,900</u>	<u>715%</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	2,218,600	1,748,800	(469,800)	(21%)
Contracted and General Services	131,400	111,500	(19,900)	(15%)
Materials, Goods, Supplies and Utilities	24,900	7,400	(17,500)	(70%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	1,800	1,800	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	900	-	(900)	(100%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	300,000	300,000	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	2,067,900	2,067,900	-
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>2,375,800</u>	<u>4,237,400</u>	<u>1,861,600</u>	<u>78%</u>
<b>Net Cost</b>	<u>2,275,600</u>	<u>3,420,300</u>	<u>1,144,700</u>	<u>50%</u>
<b>Add/Subtract</b>				
Amortization	900	-	(900)	(100%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u>2,274,700</u>	<u>3,420,300</u>	<u>1,145,600</u>	<u>50%</u>

# PARKLAND COUNTY

## Fire Services

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	275,400	228,900	(46,500)	(17%)
Government Transfers	55,100	42,700	(12,400)	(23%)
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	372,100	481,900	109,800	30%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<b>702,600</b>	<b>753,500</b>	<b>50,900</b>	<b>7%</b>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,582,000	2,093,100	511,100	32%
Contracted and General Services	690,100	719,800	29,700	4%
Materials, Goods, Supplies and Utilities	476,800	740,800	264,000	55%
Purchases from Other Governments	429,600	928,900	499,300	116%
Transfers to Governments, Agencies & Organizations	619,200	18,500	(600,700)	(97%)
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	80,200	90,500	10,300	13%
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	2,208,300	2,275,200	66,900	3%
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	494,300	247,400	(246,900)	(50%)
Capital Purchases	128,500	12,600	(115,900)	(90%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<b>6,709,000</b>	<b>7,126,800</b>	<b>417,800</b>	<b>6%</b>
<b>Net Cost</b>	<b>6,006,400</b>	<b>6,373,300</b>	<b>366,900</b>	<b>6%</b>
<b>Add/Subtract</b>				
Amortization	80,200	90,500	10,300	13%
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<b>5,926,200</b>	<b>6,282,800</b>	<b>356,600</b>	<b>6%</b>

# PARKLAND COUNTY

## Fleet Services

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	4,500	4,500	-	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	53,000	97,600	44,600	84%
Transfers from Restricted Surplus	6,112,300	6,074,500	(37,800)	(1%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	500	500	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>6,169,800</b></u>	<u><b>6,177,100</b></u>	<u><b>7,300</b></u>	<u><b>-</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,205,800	1,241,500	35,700	3%
Contracted and General Services	543,600	563,500	19,900	4%
Materials, Goods, Supplies and Utilities	1,855,600	1,872,400	16,800	1%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	1,421,200	1,940,500	519,300	37%
Loss on Disposal of Tangible Capital Assets	372,900	151,800	(221,100)	(59%)
Other	(7,007,400)	(7,303,200)	(295,800)	4%
Debt Payments	-	-	-	-
Transfers to Restricted Surplus	4,446,300	3,907,000	(539,300)	(12%)
Capital Purchases	6,188,300	6,074,500	(113,800)	(2%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>9,026,300</b></u>	<u><b>8,448,000</b></u>	<u><b>(578,300)</b></u>	<u><b>(6%)</b></u>
<b>Net Cost</b>	<u><b>2,856,500</b></u>	<u><b>2,270,900</b></u>	<u><b>(585,600)</b></u>	<u><b>(21%)</b></u>
<b>Add/Subtract</b>				
Amortization	1,421,200	1,940,500	519,300	37%
Proceeds on Sale of Tangible Capital Assets	1,046,400	289,500	(756,900)	(72%)
Gain on Disposal of Tangible Capital Assets	(53,000)	(98,100)	(45,100)	85%
Loss on Disposal of Tangible Capital Assets	372,900	151,800	(221,100)	(59%)
<b>Impact on Taxation</b>	<u><u><b>69,000</b></u></u>	<u><u><b>(12,800)</b></u></u>	<u><u><b>(81,800)</b></u></u>	<u><u><b>(119%)</b></u></u>



# PARKLAND COUNTY

## Health & Safety

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	-	-	-	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	77,800	29,400	(48,400)	(62%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	15,000	15,400	400	3%
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>92,800</b></u>	<u><b>44,800</b></u>	<u><b>(48,000)</b></u>	<u><b>(52%)</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	111,300	112,100	800	1%
Contracted and General Services	183,900	212,200	28,300	15%
Materials, Goods, Supplies and Utilities	24,700	20,700	(4,000)	(16%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	3,500	1,000	(2,500)	(71%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	8,600	9,200	600	7%
Debt Payments	-	-	-	-
Transfers to Restricted Surplus	15,000	15,400	400	3%
Capital Purchases	50,000	-	(50,000)	(100%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>397,000</b></u>	<u><b>370,600</b></u>	<u><b>(26,400)</b></u>	<u><b>(7%)</b></u>
<b>Net Cost</b>	<u><b>304,200</b></u>	<u><b>325,800</b></u>	<u><b>21,600</b></u>	<u><b>7%</b></u>
<b>Add/Subtract</b>				
Amortization	3,500	1,000	(2,500)	(71%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>300,700</b></u>	<u><b>324,800</b></u>	<u><b>24,100</b></u>	<u><b>8%</b></u>

# PARKLAND COUNTY

## Human Resources

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	-	-	-	-
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	47,300	117,600	70,300	149%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>47,300</u>	<u>117,600</u>	<u>70,300</u>	<u>149%</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	383,100	586,500	203,400	53%
Contracted and General Services	799,300	973,800	174,500	22%
Materials, Goods, Supplies and Utilities	4,700	14,200	9,500	202%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	-	-	-	-
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>1,187,100</u>	<u>1,574,500</u>	<u>387,400</u>	<u>33%</u>
<b>Net Cost</b>	<u>1,139,800</u>	<u>1,456,900</u>	<u>317,100</u>	<u>28%</u>
<b>Add/Subtract</b>				
Amortization	-	-	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u>1,139,800</u>	<u>1,456,900</u>	<u>317,100</u>	<u>28%</u>

# PARKLAND COUNTY

## Information Services

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	6,900	5,600	(1,300)	(19%)
Government Transfers	188,500	379,400	190,900	101%
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	1,713,900	821,300	(892,600)	(52%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>1,909,300</b></u>	<u><b>1,206,300</b></u>	<u><b>(703,000)</b></u>	<u><b>(37%)</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,418,200	1,533,800	115,600	8%
Contracted and General Services	1,943,900	1,843,000	(100,900)	(5%)
Materials, Goods, Supplies and Utilities	377,600	215,200	(162,400)	(43%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	292,700	445,000	152,300	52%
Loss on Disposal of Tangible Capital Assets	-	194,000	194,000	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	474,500	578,000	103,500	22%
Capital Purchases	1,213,200	1,143,700	(69,500)	(6%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>5,720,100</b></u>	<u><b>5,952,700</b></u>	<u><b>232,600</b></u>	<u><b>4%</b></u>
<b>Net Cost</b>	<u><b>3,810,800</b></u>	<u><b>4,746,400</b></u>	<u><b>935,600</b></u>	<u><b>25%</b></u>
<b>Add/Subtract</b>				
Amortization	292,700	445,000	152,300	52%
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	194,000	194,000	-
<b>Impact on Taxation</b>	<u><b>3,518,100</b></u>	<u><b>4,107,400</b></u>	<u><b>589,300</b></u>	<u><b>17%</b></u>

**PARKLAND COUNTY**  
**Legislative & Legal Services**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	13,400	66,000	52,600	393%
Government Transfers	-	-	-	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	87,900	104,000	16,100	18%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>101,300</b></u>	<u><b>170,000</b></u>	<u><b>68,700</b></u>	<u><b>68%</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,229,600	1,279,400	49,800	4%
Contracted and General Services	1,069,300	1,140,000	70,700	7%
Materials, Goods, Supplies and Utilities	106,700	110,000	3,300	3%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	11,300	5,100	(6,200)	(55%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	-	-	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	19,100	40,000	20,900	109%
Capital Purchases	17,000	-	(17,000)	(100%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>2,453,000</b></u>	<u><b>2,574,500</b></u>	<u><b>121,500</b></u>	<u><b>5%</b></u>
<b>Net Cost</b>	<u><b>2,351,700</b></u>	<u><b>2,404,500</b></u>	<u><b>52,800</b></u>	<u><b>2%</b></u>
<b>Add/Subtract</b>				
Amortization	11,300	5,100	(6,200)	(55%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>2,340,400</b></u>	<u><b>2,399,400</b></u>	<u><b>59,000</b></u>	<u><b>3%</b></u>

# PARKLAND COUNTY

## Parks, Recreation & Culture

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	75,400	73,300	(2,100)	(3%)
Government Transfers	4,250,000	1,948,100	(2,301,900)	(54%)
Investment Income	60,000	87,500	27,500	46%
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	1,537,900	1,611,600	73,700	5%
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	75,000	2,100	(72,900)	(97%)
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>5,998,300</u>	<u>3,722,600</u>	<u>(2,275,700)</u>	<u>(38%)</u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	1,088,500	1,162,000	73,500	7%
Contracted and General Services	869,300	940,800	71,500	8%
Materials, Goods, Supplies and Utilities	172,700	330,700	158,000	91%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	5,393,500	4,031,200	(1,362,300)	(25%)
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	62,600	53,600	(9,000)	(14%)
Amortization of Tangible Capital Assets	375,200	308,500	(66,700)	(18%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	97,200	103,500	6,300	6%
Debenture Payments	153,200	162,200	9,000	6%
Transfers to Restricted Surplus	1,081,500	615,900	(465,600)	(43%)
Capital Purchases	2,365,200	1,136,500	(1,228,700)	(52%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u>11,658,900</u>	<u>8,844,900</u>	<u>(2,814,000)</u>	<u>(24%)</u>
Net Cost	<u>5,660,600</u>	<u>5,122,300</u>	<u>(538,300)</u>	<u>(10%)</u>
<b>Add/Subtract</b>				
Amortization	375,200	308,500	(66,700)	(18%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Impact on Taxation	<u>5,285,400</u>	<u>4,813,800</u>	<u>(471,600)</u>	<u>(9%)</u>

**PARKLAND COUNTY**  
**Planning & Development**  
**Department Net Cost Summary & Taxation Impact Final 2017**

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	430,300	314,600	(115,700)	(27%)
Government Transfers	(39,100)	45,200	84,300	(216%)
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	662,000	1,022,800	360,800	55%
Penalties	-	-	-	-
Licenses and Permits	2,598,000	1,361,800	(1,236,200)	(48%)
Other	10,500	-	(10,500)	(100%)
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	20,750,000	20,750,000	-
Taxation	-	-	-	-
	<u><b>3,661,700</b></u>	<u><b>23,494,400</b></u>	<u><b>19,832,700</b></u>	<u><b>542%</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	3,500,300	3,605,400	105,100	3%
Contracted and General Services	808,500	467,600	(340,900)	(42%)
Materials, Goods, Supplies and Utilities	46,700	29,200	(17,500)	(37%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	174,900	3,892,900	3,718,000	2126%
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	302,600	302,600	-
Amortization of Tangible Capital Assets	11,000	1,300	(9,700)	(88%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	55,700	134,100	78,400	141%
Debenture Payments	-	385,700	385,700	-
Transfers to Restricted Surplus	112,000	-	(112,000)	(100%)
Capital Purchases	195,000	-	(195,000)	(100%)
Capital Purchases with Debt	-	17,000,000	17,000,000	-
Contributed Assets	-	-	-	-
	<u><b>4,904,100</b></u>	<u><b>25,818,800</b></u>	<u><b>20,914,700</b></u>	<u><b>426%</b></u>
<b>Net Cost</b>	<u><b>1,242,400</b></u>	<u><b>2,324,400</b></u>	<u><b>1,082,000</b></u>	<u><b>87%</b></u>
<b>Add/Subtract</b>				
Amortization	11,000	1,300	(9,700)	(88%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>1,231,400</b></u>	<u><b>2,323,100</b></u>	<u><b>1,091,700</b></u>	<u><b>89%</b></u>

# PARKLAND COUNTY

## Road Maintenance

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	33,300	28,700	(4,600)	(14%)
Government Transfers	-	83,000	83,000	-
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	550,000	160,000	(390,000)	(71%)
Penalties	-	-	-	-
Licenses and Permits	16,000	16,000	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>599,300</b></u>	<u><b>287,700</b></u>	<u><b>(311,600)</b></u>	<u><b>(52%)</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	3,902,100	3,942,700	40,600	1%
Contracted and General Services	1,278,200	1,299,500	21,300	2%
Materials, Goods, Supplies and Utilities	2,928,500	2,876,800	(51,700)	(2%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	7,000	-	(7,000)	(100%)
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	2,672,900	2,717,300	44,400	2%
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-
Capital Purchases	550,000	243,000	(307,000)	(56%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>11,338,700</b></u>	<u><b>11,079,300</b></u>	<u><b>(259,400)</b></u>	<u><b>(2%)</b></u>
<b>Net Cost</b>	<u><b>10,739,400</b></u>	<u><b>10,791,600</b></u>	<u><b>52,200</b></u>	<u><b>-</b></u>
<b>Add/Subtract</b>				
Amortization	-	-	-	-
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><u><b>10,739,400</b></u></u>	<u><u><b>10,791,600</b></u></u>	<u><u><b>52,200</b></u></u>	<u><u><b>-</b></u></u>

# PARKLAND COUNTY

## Smart Parkland

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	268,300	234,600	(33,700)	(13%)
Government Transfers	3,096,800	1,650,000	(1,446,800)	(47%)
Investment Income	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	372,700	243,600	(129,100)	(35%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	225,000	225,000	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<b><u>3,962,800</u></b>	<b><u>2,353,200</u></b>	<b><u>(1,609,600)</u></b>	<b><u>(41%)</u></b>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	134,100	137,900	3,800	3%
Contracted and General Services	867,600	779,600	(88,000)	(10%)
Materials, Goods, Supplies and Utilities	44,000	56,600	12,600	29%
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	-	-	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	239,300	190,600	(48,700)	(20%)
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	-	4,000	4,000	-
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	301,600	673,500	371,900	123%
Capital Purchases	3,181,900	1,820,200	(1,361,700)	(43%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<b><u>4,768,500</u></b>	<b><u>3,662,400</u></b>	<b><u>(1,106,100)</u></b>	<b><u>(23%)</u></b>
<b>Net Cost</b>	<b><u>805,700</u></b>	<b><u>1,309,200</u></b>	<b><u>503,500</u></b>	<b><u>62%</u></b>
<b>Add/Subtract</b>				
Amortization	239,300	190,600	(48,700)	(20%)
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<b><u>566,400</u></b>	<b><u>1,118,600</u></b>	<b><u>552,200</u></b>	<b><u>97%</u></b>



# PARKLAND COUNTY

## Solid Waste

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	2,067,500	1,798,900	(268,600)	(13%)
Government Transfers	136,800	32,400	(104,400)	(76%)
Investment Income	43,600	43,600	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	3,496,600	117,400	(3,379,200)	(97%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	-	-	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u><b>5,744,500</b></u>	<u><b>1,992,300</b></u>	<u><b>(3,752,200)</b></u>	<u><b>(65%)</b></u>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	832,200	843,500	11,300	1%
Contracted and General Services	2,582,600	2,417,600	(165,000)	(6%)
Materials, Goods, Supplies and Utilities	126,500	100,500	(26,000)	(21%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	64,600	64,600	-	-
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	-	-	-	-
Amortization of Tangible Capital Assets	268,400	273,400	5,000	2%
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	93,700	140,800	47,100	50%
Debenture Payments	-	-	-	-
Transfers to Restricted Surplus	623,000	377,900	(245,100)	(39%)
Capital Purchases	3,359,500	54,900	(3,304,600)	(98%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	-	-	-
	<u><b>7,950,500</b></u>	<u><b>4,273,200</b></u>	<u><b>(3,677,300)</b></u>	<u><b>(46%)</b></u>
<b>Net Cost</b>	<u><b>2,206,000</b></u>	<u><b>2,280,900</b></u>	<u><b>74,900</b></u>	<u><b>3%</b></u>
<b>Add/Subtract</b>				
Amortization	268,400	273,400	5,000	2%
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<u><b>1,937,600</b></u>	<u><b>2,007,500</b></u>	<u><b>69,900</b></u>	<u><b>4%</b></u>

# PARKLAND COUNTY

## Water & Wastewater

### Department Net Cost Summary & Taxation Impact Final 2017

	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2017</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>
<b>Revenues</b>				
User Fees and Sale of Goods and Services	2,916,800	3,503,100	586,300	20%
Government Transfers	826,400	729,200	(97,200)	(12%)
Investment Income	25,900	20,200	(5,700)	(22%)
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	655,000	350,700	(304,300)	(46%)
Penalties	5,000	4,600	(400)	(8%)
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	-	1,005,300	1,005,300	-
Proceeds From Long-Term Debt	-	-	-	-
Taxation	350,000	350,000	-	-
	<b>4,779,100</b>	<b>5,963,100</b>	<b>1,184,000</b>	<b>25%</b>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	707,300	671,200	(36,100)	(5%)
Contracted and General Services	666,500	450,700	(215,800)	(32%)
Materials, Goods, Supplies and Utilities	226,800	208,200	(18,600)	(8%)
Purchases from Other Governments	1,612,200	1,850,800	238,600	15%
Transfers to Governments, Agencies & Organizations	100,000	10,000	(90,000)	(90%)
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	81,600	68,500	(13,100)	(16%)
Amortization of Tangible Capital Assets	938,500	1,041,000	102,500	11%
Loss on Disposal of Tangible Capital Assets	-	-	-	-
Other	88,500	93,600	5,100	6%
Debt Payments	223,300	225,000	1,700	1%
Transfers to Restricted Surplus	331,200	667,800	336,600	102%
Capital Purchases	776,400	722,000	(54,400)	(7%)
Capital Purchases with Debt	-	-	-	-
Contributed Assets	-	1,005,300	1,005,300	-
	<b>5,752,300</b>	<b>7,014,100</b>	<b>1,261,800</b>	<b>22%</b>
<b>Net Cost</b>	<b>973,200</b>	<b>1,051,000</b>	<b>77,800</b>	<b>8%</b>
<b>Add/Subtract</b>				
Amortization	938,500	1,041,000	102,500	11%
Proceeds on Sale of Tangible Capital Assets	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-
<b>Impact on Taxation</b>	<b>34,700</b>	<b>10,000</b>	<b>(24,700)</b>	<b>(71%)</b>