

**PARKLAND COUNTY**  
**Operating and Capital Plan**  
**2022-2026**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Operating Revenues</b>						
Taxation-Operating	61,843,700	65,446,870	69,054,000	71,240,300	73,957,100	76,000,100
Special Taxes	1,438,900	1,476,600	1,514,000	1,553,200	1,593,400	1,634,700
User Fees and Sale of Goods and Services	7,894,700	7,841,700	8,040,100	8,248,300	8,461,900	8,681,100
Government Transfers	2,539,200	2,605,700	2,671,600	2,740,800	2,811,800	2,884,600
Transfers from Local Board and Agencies	10,200	10,500	10,800	11,100	11,400	11,700
Investment Income	2,105,800	2,161,000	2,215,700	2,273,100	2,332,000	2,392,400
Licenses and Permits	1,354,000	1,389,500	1,424,700	1,461,600	1,499,500	1,538,300
Penalties	1,332,400	1,367,300	1,401,900	1,438,200	1,475,400	1,513,600
Other Revenue - Operating	614,500	1,005,600	1,532,000	1,602,700	1,644,200	1,747,800
Gain on Disposal of Tangible Capital Assets	108,000	110,800	113,600	116,500	119,500	122,600
Transfers from Restricted Surplus	628,700	879,200	936,400	1,010,700	1,071,900	1,160,700
<b>Total Operating Revenues</b>	<b>79,870,100</b>	<b>84,294,770</b>	<b>88,914,800</b>	<b>91,696,500</b>	<b>94,978,100</b>	<b>97,687,600</b>
<b>Operating Expenditures</b>						
Salaries, Wages and Employee Benefits	33,459,300	34,528,470	35,576,000	36,497,400	37,442,700	38,412,500
Contracted and General Services	13,987,200	15,038,300	15,961,300	16,451,200	16,913,800	17,513,900
Materials, Goods, Supplies and Utilities	6,925,400	7,093,800	7,273,300	7,461,700	7,655,000	7,853,300
Interest on Long Term Debt	843,500	1,008,000	1,282,100	1,266,100	1,477,000	1,497,300
Bank Charges	39,800	40,800	41,800	42,900	44,000	45,100
Transfers to Governments, Agencies & Organizations	5,607,100	6,177,800	7,129,300	7,541,200	7,736,500	7,936,900
Purchases from Other Governments	3,669,000	3,780,100	3,875,700	3,976,100	4,079,100	4,184,700
Amortization of Tangible Capital Assets	17,155,500	17,250,100	17,686,500	18,144,600	18,614,500	19,096,600
Loss on Disposal of Tangible Capital Assets	425,700	436,900	448,000	459,600	471,500	483,700
Other Expenses - Operating	825,000	846,600	868,000	890,500	913,600	937,300
Debtenture Payments	2,311,900	2,697,800	3,391,000	3,544,400	4,218,100	4,269,700
Transfers to Restricted Surplus	13,864,700	14,756,700	15,196,700	15,712,600	16,193,300	16,739,500
Internal Charges	(367,500)	(381,100)	(390,700)	(400,800)	(411,200)	(421,900)
<b>Total Operating Expenditures</b>	<b>98,746,600</b>	<b>103,274,270</b>	<b>108,339,000</b>	<b>111,587,500</b>	<b>115,347,900</b>	<b>118,548,600</b>
<b>Operating Surplus/(Shortfall)</b>	<b>(18,876,500)</b>	<b>(18,979,500)</b>	<b>(19,424,200)</b>	<b>(19,891,000)</b>	<b>(20,369,800)</b>	<b>(20,861,000)</b>
<b>Add/(Subtract)</b>						
Amortization	17,155,500	17,250,100	17,686,500	18,144,600	18,614,500	19,096,600
Proceeds on Sale of Tangible Capital Assets	1,403,300	1,403,300	1,403,300	1,403,300	1,403,300	1,403,300
Gain on Disposal of Tangible Capital Assets	(108,000)	(110,800)	(113,600)	(116,500)	(119,500)	(122,600)
Loss on Disposal of Tangible Capital Assets	425,700	436,900	448,000	459,600	471,500	483,700
<b>Operating Program Surplus(Shortfall)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Projects Revenue</b>						
Taxation - Operating Projects	400,600	1,238,500	518,000	79,000	860,600	770,600
Government Transfers	13,700	471,000	100,000	-	300,000	300,000
Other Revenue - Operating	694,500	-	-	-	-	-
Transfers from Restricted Surplus	1,302,000	930,900	590,900	425,600	489,600	379,600
<b>Total Operating Projects Revenues</b>	<b>2,410,800</b>	<b>2,640,400</b>	<b>1,208,900</b>	<b>504,600</b>	<b>1,650,200</b>	<b>1,450,200</b>
<b>Operating Project Expenditures</b>						
Salaries, Wages and Employee Benefits	111,000	-	-	-	-	-
Contracted and General Services	1,764,300	2,111,700	621,300	145,000	1,160,600	1,160,600
Materials, Goods, Supplies and Utilities	528,000	237,000	98,000	70,000	-	-
Transfers to Governments, Agencies & Organizations	7,500	291,700	489,600	289,600	489,600	289,600
<b>Total Operating Projects - Expenditures</b>	<b>2,410,800</b>	<b>2,640,400</b>	<b>1,208,900</b>	<b>504,600</b>	<b>1,650,200</b>	<b>1,450,200</b>
<b>Operating Projects Surplus/(Shortfall)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Revenue</b>						
Taxation-Capital Projects	725,000	2,444,500	1,125,000	2,000,000	2,000,000	-
Government Transfers	14,189,900	9,890,000	6,026,000	5,895,000	6,640,000	7,823,900
Transfer from Restricted Surplus	12,699,100	4,935,700	6,929,400	3,549,500	6,076,000	6,118,000
Other Capital Revenue	5,975,200	6,225,200	6,225,200	6,225,200	6,225,200	6,225,200
Proceeds from Long-Term Debt	4,935,000	2,821,900	17,535,500	6,163,200	11,790,400	1,050,000
<b>Total Capital Revenues</b>	<b>38,524,200</b>	<b>26,317,300</b>	<b>37,841,100</b>	<b>23,832,900</b>	<b>32,731,600</b>	<b>21,217,100</b>
<b>Capital Expenditures</b>						
Capital Purchases	27,614,000	17,520,200	14,330,400	11,694,500	14,966,000	14,191,900
Capital Purchases with Debt	4,935,000	2,821,900	17,535,500	6,163,200	11,790,400	1,050,000
Contributed Assets	5,975,200	5,975,200	5,975,200	5,975,200	5,975,200	5,975,200
<b>Total Capital Expenditures</b>	<b>38,524,200</b>	<b>26,317,300</b>	<b>37,841,100</b>	<b>23,832,900</b>	<b>32,731,600</b>	<b>21,217,100</b>
<b>Capital Surplus/(Shortfall)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Surplus/(Shortfall)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accumulated Surplus/(Shortfall)</b>	<b>569,389,600</b>	<b>577,400,500</b>	<b>584,140,500</b>	<b>594,867,300</b>	<b>603,423,100</b>	<b>612,504,300</b>
<b>Estimated Operating Program Tax Impact</b>		<b>5.84%</b>	<b>5.85%</b>	<b>3.54%</b>	<b>4.4%</b>	<b>3.31%</b>
<b>Estimated Operating Project Tax Impact</b>		<b>1.36%</b>	<b>(1.17%)</b>	<b>(0.71%)</b>	<b>1.27%</b>	<b>(0.15%)</b>
<b>Estimated Capital Project Tax Impact</b>		<b>2.79%</b>	<b>(2.14%)</b>	<b>1.42%</b>	<b>0%</b>	<b>(3.24%)</b>
<b>Estimated Total Tax Impact</b>		<b>9.98%</b>	<b>2.54%</b>	<b>4.25%</b>	<b>5.67%</b>	<b>(0.08%)</b>