

## PARKLAND COUNTY

### 2019 Final Operating and Capital Budget

	2018 Final Budget	2019 Final Budget	2019 Increase/ (Decrease)	2019 Change %
	\$	\$	\$	%
<b>Operating</b>				
Special Taxes	1,418,900	1,637,600	218,700	15.4%
User Fees and Sale of Goods and Services	10,188,600	8,805,000	(1,383,600)	(13.6%)
Government Transfers	8,189,900	3,602,600	(4,587,300)	(56.0%)
Investment Income	1,760,000	1,751,400	(8,600)	(0.5%)
Licenses and Permits	1,833,600	1,487,400	(346,200)	(18.9%)
Penalties	1,218,700	1,301,600	82,900	6.8%
Other Revenue - Operating	756,700	596,600	(160,100)	(21.2%)
Gain on Disposal of Tangible Capital Assets	30,300	47,000	16,700	55.1%
Transfers from Restricted Surplus	10,371,500	8,767,400	(1,604,100)	(15.5%)
Proceeds From Long-Term Debt	-	-	-	-
<b>Total Revenues</b>	<b>35,768,200</b>	<b>27,996,600</b>	<b>(7,771,600)</b>	<b>(21.7%)</b>
<b>Expenses</b>				
Salaries, Wages and Employee Benefits	35,409,000	36,277,900	868,900	2.5%
Contracted and General Services	20,131,500	17,357,300	(2,774,200)	(13.8%)
Materials, Goods, Supplies and Utilities	8,826,400	7,572,400	(1,254,000)	(14.2%)
Interest on Long Term Debt	866,700	1,478,300	611,600	70.6%
Bank Charges	38,300	39,300	1,000	2.6%
Transfers to Governments, Agencies & Organizations	8,662,300	5,334,800	(3,327,500)	(38.4%)
Purchases from Other Governments	3,724,700	3,885,400	160,700	4.3%
Amortization of Tangible Capital Assets	16,674,000	17,094,600	420,600	2.5%
Loss on Disposal of Tangible Capital Assets	272,300	302,900	30,600	11.2%
Other Expenses - Operating	(60,000)	309,050	369,050	(615.1%)
Debt Payments	1,860,200	1,898,100	37,900	2.0%
Transfers to Restricted Surplus	14,141,200	14,849,300	708,100	5.0%
<b>Total Expenses</b>	<b>110,546,600</b>	<b>106,399,350</b>	<b>(4,147,250)</b>	<b>(3.8%)</b>
<b>Operating Surplus/(Shortfall)</b>	<b>(74,778,400)</b>	<b>(78,402,750)</b>	<b>(3,624,350)</b>	<b>4.8%</b>
<b>Add/(Subtract)</b>				
Amortization	16,674,000	17,094,600	420,600	2.5%
Proceeds on Sale of Tangible Capital Assets	478,600	249,900	(228,700)	(47.8%)
Gain on Disposal of Tangible Capital Assets	(31,100)	(47,000)	(15,900)	51.1%
Loss on Disposal of Tangible Capital Assets	272,300	302,900	30,600	11.2%
<b>Operating Impact on Taxation</b>	<b>(57,384,600)</b>	<b>(60,802,350)</b>	<b>(3,417,750)</b>	<b>6.0%</b>
<b>Capital</b>				
Government Transfers	19,898,500	10,838,100	(9,060,400)	(45.5%)
Transfer from Restricted Surplus	8,876,800	14,213,200	5,336,400	60.1%
Other Capital Revenue	6,521,700	6,845,200	323,500	5.0%
Proceeds from Long-Term Debt	11,684,700	10,452,400	(1,232,300)	(10.5%)
<b>Total Revenues</b>	<b>46,981,700</b>	<b>42,348,900</b>	<b>(4,632,800)</b>	<b>(9.9%)</b>
Capital Purchases	29,680,800	26,191,700	(3,489,100)	(11.8%)
Capital Purchases with Debt	11,684,700	10,452,400	(1,232,300)	(10.5%)
Contributed Assets	6,520,200	6,520,200	-	-
<b>Total Expenses</b>	<b>47,885,700</b>	<b>43,164,300</b>	<b>(4,721,400)</b>	<b>(9.9%)</b>
<b>Capital Surplus/(Shortfall) &amp; Impact on Taxation</b>	<b>(904,000)</b>	<b>(815,400)</b>	<b>88,600</b>	<b>(9.8%)</b>
<b>Overall Impact on Taxation</b>	<b>(58,288,600)</b>	<b>(61,617,750)</b>	<b>(3,329,150)</b>	<b>5.7%</b>