

PARKLAND COUNTY

Parks, Recreation & Culture

Department Net Cost Summary & Taxation Impact 2017

	2016	2017	2017	2017
	BUDGET	BUDGET	VARIANCE	% CHANGE
Revenues				
User Fees and Sale of Goods and Services	75,400	71,700	(3,700)	(5%)
Government Transfers	4,250,000	823,700	(3,426,300)	(81%)
Investment Income	60,000	60,000	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-
Transfers from Restricted Surplus	1,537,900	451,100	(1,086,800)	(71%)
Penalties	-	-	-	-
Licenses and Permits	-	-	-	-
Other	-	-	-	-
Other Capital Revenue	75,000	-	(75,000)	(100%)
Proceeds From Long-Term Debt	-	-	-	-
Taxation	-	-	-	-
	<u>5,998,300</u>	<u>1,406,500</u>	<u>(4,591,800)</u>	<u>(77%)</u>
Expenses				
Salaries, Wages and Employee Benefits	1,088,500	1,128,900	40,400	4%
Contracted and General Services	869,300	376,300	(493,000)	(57%)
Materials, Goods, Supplies and Utilities	172,700	171,500	(1,200)	(1%)
Purchases from Other Governments	-	-	-	-
Transfers to Governments, Agencies & Organizations	5,374,500	3,647,300	(1,727,200)	(32%)
Bank Charges & Interest	-	-	-	-
Interest on Long Term Debt	62,600	53,600	(9,000)	(14%)
Amortization of Tangible Capital Assets	375,200	434,900	59,700	16%
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	588,400	(493,100)	(46%)
Capital Purchases	2,365,200	90,000	(2,275,200)	(96%)
Capital Purchases with Debt	-	-	-	-
	<u>11,639,900</u>	<u>6,756,600</u>	<u>(4,883,300)</u>	<u>(42%)</u>
Net Cost	<u>5,641,600</u>	<u>5,350,100</u>	<u>(291,500)</u>	<u>(5%)</u>
Add/Subtract				
Amortization	375,200	434,900	59,700	16%
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>5,266,400</u>	<u>4,915,200</u>	<u>(351,200)</u>	<u>(7%)</u>

PARKLAND COUNTY

Parks, Recreation & Culture

Cost Center Net Cost by Department - 2017 Budget

	2017	2017	2017	2016	CHANGE	CHANGE
	REVENUE	EXPENSES	NET COST	NETCOST	(\$)	(%)
Advisory Board	-	39,500	39,500	29,300	10,200	35%
Capital Cost Share	279,800	279,800	-	-	-	-
Cemeteries	4,000	87,600	83,600	85,500	(1,900)	(2%)
Community Development	3,900	677,800	673,900	609,900	64,000	10%
Cultural Cost Share	-	119,000	119,000	116,100	2,900	2%
Cultural Facilities	-	235,400	235,400	235,400	-	-
FCSS	766,900	1,005,100	238,200	231,900	6,300	3%
Libraries	-	789,500	789,500	678,700	110,800	16%
Mowing for County Owned Buildings	-	22,700	22,700	21,400	1,300	6%
Municipal Arts Program	14,400	28,400	14,000	22,100	(8,100)	(37%)
Operational Cost Share	-	640,300	640,300	627,300	13,000	2%
Parks Administration	173,000	712,300	539,300	404,500	134,800	33%
Parks, Recreation & Culture - Administration	63,000	549,900	486,900	1,110,000	(623,100)	(56%)
Recreational Facilities	101,500	1,569,300	1,467,800	1,469,500	(1,700)	(0%)
	1,406,500	6,756,600	5,350,100	5,641,600	(291,500)	(5%)
Add/Subtract						
Amortizaiton	-	434,900	434,900	375,200	59,700	16%
Impact on Taxation	1,406,500	6,321,700	4,915,200	5,266,400	(351,200)	(7%)