

PARKLAND COUNTY
Water & Wastewater
Department Net Cost Summary

| | 2017 Budget | 2018 Budget | 2018 Increase/ (Decrease) | 2018 Change |
|--|------------------------|------------------------|--|------------------------|
| | \$ | \$ | \$ | % |
| Operating | | | | |
| Taxation | 350,000 | 400,000 | 50,000 | 14% A |
| User Fees and Sale of Goods and Services | 3,503,100 | 3,532,556 | 29,456 | 1% |
| Government Transfers | 7,200 | 97,700 | 90,500 | 1257% B |
| Investment Income | 20,170 | 15,700 | (4,470) | (22%) |
| Licenses and Permits | - | - | - | - |
| Penalties | 4,600 | 6,100 | 1,500 | 33% |
| Other Revenue - Operating | - | - | - | - |
| Gain on Disposal of Tangible Capital Assets | - | - | - | - |
| Transfers from Restricted Surplus | 350,690 | 236,510 | (114,180) | (33%) C |
| Proceeds From Long-Term Debt | - | - | - | - |
| Total Revenues | 4,235,760 | 4,288,566 | 52,806 | 1% |
| Salaries, Wages and Employee Benefits | 671,200 | 709,300 | 38,100 | 6% |
| Contracted and General Services | 450,660 | 291,900 | (158,760) | (35%) D |
| Materials, Goods, Supplies and Utilities | 208,200 | 210,100 | 1,900 | 1% |
| Interest on Long Term Debt | 68,500 | 57,200 | (11,300) | (16%) E |
| Bank Charges | - | - | - | - |
| Transfers to Governments, Agencies & Organizations | 10,000 | 172,700 | 162,700 | 1627% F |
| Purchases from Other Governments | 1,850,800 | 1,886,306 | 35,506 | 2% |
| Amortization of Tangible Capital Assets | 1,041,000 | 1,041,000 | - | - |
| Loss on Disposal of Tangible Capital Assets | - | - | - | - |
| Other Expenses - Operating | 93,600 | 88,000 | (5,600) | (6%) |
| Debt Payments | 225,000 | 182,400 | (42,600) | (19%) G |
| Transfers to Restricted Surplus | 667,800 | 700,700 | 32,900 | 5% |
| Total Expenses | 5,286,760 | 5,339,606 | 52,846 | 1% |
| Operating Surplus/(Shortfall) | 1,051,000 | 1,051,040 | 40 | - |
| Add/Subtract | | | | |
| Amortization | 1,041,000 | 1,041,000 | - | - |
| Proceeds on Sale of Tangible Capital Assets | - | - | - | - |
| Gain on Disposal of Tangible Capital Assets | - | - | - | - |
| Loss on Disposal of Tangible Capital Assets | - | - | - | - |
| Operating Impact on Taxation | 10,000 | 10,040 | 40 | - |
| Capital | | | | |
| Government Transfers | 722,000 | - | (722,000) | (100%) H |
| Transfer from Restricted Surplus | - | - | - | - |
| Other Capital Revenue | 1,005,300 | 1,005,340 | 40 | - |
| Proceeds from Long-Term Debt | - | - | - | - |
| Total Revenues | 1,727,300 | 1,005,340 | (721,960) | (42%) |
| Capital Purchases | 722,000 | - | (722,000) | (100%) H |
| Capital Purchases with Debt | - | - | - | - |
| Contributed Assets | 1,005,300 | 1,005,300 | - | - |
| Total Expenses | 1,727,300 | 1,005,300 | (722,000) | (42%) |
| Capital Surplus/(Shortfall) | - | (40) | (40) | - |
| Overall Impact on Taxation | 10,000 | 10,000 | - | - |

- A. Increase in Special Taxes Bylaw, Acheson Water Special Tax Bylaw (2017-09)
- B. West Inter-Lake District (WILD) Regional Water Services Commission debenture requisition payment for phase II construction - portion to be funded by MSI Operating grant (\$97,700)
- C.
 - i. Completion of Duffield Lagoon (-\$116,500)
 - ii. Completion of Tomahawk Lagoon (-\$58,160)
 - iii. No deficit funding for Duffield Wastewater System anticipated (-\$18,590)
 - iv. Increased funding from Water & Wastewater restricted surplus for Acheson - Wastewater (\$10,820)
 - v. Transfer from Future Operating restricted surplus for (\$65,000) for balance of WILD debenture requisition payment
- D.
 - i. Completion of Duffield Lagoon Hauling & Tomahawk Lagoon (-\$174,660)
 - ii. Increase in Repairs and Maintenance - Acheson Wastewater (\$25,000)
 - iii. Completion of the Utility Rate Review (\$7,200)
- E. Decrease in Interest on Long Term Debt due to debentures approaching maturity
- F. Transfer to West Inter-Lake District (WILD) Regional Water Services Commission of debenture requisition payment for phase II construction
- G.
 - i. Decrease in Debenture payments due to maturity of Duffield Sewer (-\$32,200).
 - ii. Decrease in Debenture payments due to maturity of Acheson Water (-\$17,200).
 - iii. Increase in various ongoing Debenture payments of (\$6,800)
- H. Expected completion of the following 2017 Capital projects:
 - Entwistle Water Treatment Plan (-\$185,300)
 - Duffield Wastewater Lagoon Evaporator System (-\$536,700)