

# Attachment 1

## PARKLAND COUNTY

### Municipal Budget - Net Cost Summary Final 2018

	2017 Budget	2018 Budget	2018 Increase/ (Decrease)	2018 Change
	\$	\$	\$	%
<b>Operating</b>				
Taxation	1,306,900	1,418,900	112,000	9%
User Fees and Sale of Goods and Services	8,697,171	10,188,600	1,491,429	17%
Government Transfers	2,898,000	8,189,900	5,291,900	183%
Investment Income	1,025,470	1,760,000	734,530	72%
Licenses and Permits	1,385,000	1,833,600	448,600	32%
Penalties	1,183,000	1,218,700	35,700	3%
Other Revenue - Operating	544,100	756,700	212,600	39%
Gain on Disposal of Tangible Capital Assets	97,600	30,300	(67,300)	(69%)
Transfers from Restricted Surplus	7,487,790	10,371,500	2,883,710	39%
Proceeds From Long-Term Debt	3,750,000	-	(3,750,000)	(100%)
<b>Total Revenues</b>	<b>28,375,031</b>	<b>35,768,200</b>	<b>7,393,169</b>	<b>26%</b>
Salaries, Wages and Employee Benefits	32,917,600	35,402,500	2,484,900	8%
Contracted and General Services	17,918,760	19,929,800	2,011,040	11%
Materials, Goods, Supplies and Utilities	7,910,800	8,814,600	903,800	11%
Interest on Long Term Debt	830,200	866,700	36,500	4%
Bank Charges	33,900	38,300	4,400	13%
Transfers to Governments, Agencies & Organizations	8,201,600	8,662,300	460,700	6%
Purchases from Other Governments	3,546,400	3,724,700	178,300	5%
Amortization of Tangible Capital Assets	15,879,100	16,674,000	794,900	5%
Loss on Disposal of Tangible Capital Assets	345,800	272,300	(73,500)	(21%)
Other Expenses - Operating	(270,400)	302,000	572,400	(212%)
Debenture Payments	1,860,800	1,860,200	(600)	(0%)
Transfers to Restricted Surplus	11,578,271	14,141,200	2,562,929	22%
<b>Total Expenses</b>	<b>100,752,831</b>	<b>110,688,600</b>	<b>9,935,769</b>	<b>10%</b>
<b>Operating Surplus/(Shortfall)</b>	<b>(72,377,800)</b>	<b>(74,920,400)</b>	<b>(2,542,600)</b>	<b>4%</b>
<b>Add/(Subtract)</b>				
Amortization	15,879,100	16,674,000	794,900	5%
Proceeds on Sale of Tangible Capital Assets	289,500	478,600	189,100	65%
Gain on Disposal of Tangible Capital Assets	(98,100)	(31,100)	67,000	(68%)
Loss on Disposal of Tangible Capital Assets	345,800	272,300	(73,500)	(21%)
<b>Operating Impact on Taxation</b>	<b>55,961,500</b>	<b>57,526,600</b>	<b>1,565,100</b>	<b>3%</b>
<b>Capital</b>				
Government Transfers	20,147,900	19,898,500	(249,400)	(1%)
Transfer from Restricted Surplus	9,692,324	8,876,800	(815,524)	(8%)
Other Capital Revenue	10,929,056	6,521,700	(4,407,356)	(40%)
Proceeds from Long-Term Debt	18,014,500	11,684,700	(6,329,800)	(35%)
<b>Total Revenues</b>	<b>58,783,780</b>	<b>46,981,700</b>	<b>(11,802,080)</b>	<b>20%</b>
Capital Purchases	31,686,324	29,538,800	(2,147,524)	(7%)
Capital Purchases with Debt	18,014,500	11,684,700	(6,329,800)	(35%)
Contributed Assets	9,008,156	6,520,200	(2,487,956)	(28%)
<b>Total Expenses</b>	<b>58,708,980</b>	<b>47,743,700</b>	<b>(10,965,280)</b>	<b>(19%)</b>
<b>Capital Surplus/(Shortfall) &amp; Impact on Taxation</b>	<b>(74,800)</b>	<b>762,000</b>	<b>836,800</b>	<b>(1119%)</b>
<b>Overall Impact on Taxation</b>	<b>55,886,700</b>	<b>58,288,600</b>	<b>2,401,900</b>	<b>4%</b>