

PARKLAND COUNTY
Operating and Capital Plan
2022-2026

	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Operating Revenues						
Taxation-Operating	63,230,700	66,551,670	70,566,200	73,492,100	76,530,700	78,194,000
Special Taxes	1,393,300	1,429,800	1,466,000	1,504,000	1,543,000	1,583,000
User Fees and Sale of Goods and Services	8,435,150	8,396,400	8,608,800	8,831,800	9,060,500	9,295,200
Government Transfers	2,530,300	2,596,600	2,662,300	2,731,300	2,802,000	2,874,600
Transfers from Local Board and Agencies	10,200	10,500	10,800	11,100	11,400	11,700
Investment Income	2,120,800	2,176,400	2,231,500	2,289,300	2,348,600	2,409,400
Licenses and Permits	3,375,700	3,464,100	3,551,700	3,643,700	3,738,100	3,834,900
Penalties	1,804,200	2,309,000	2,472,500	2,636,500	2,704,800	2,774,900
Other Revenue - Operating	1,065,700	1,462,600	2,000,600	2,083,400	2,137,400	2,253,800
Gain on Disposal of Tangible Capital Assets	108,000	110,800	113,600	116,500	119,500	122,600
Transfers from Restricted Surplus	1,344,050	1,613,300	1,689,100	1,782,800	1,864,000	1,973,300
Total Operating Revenues	85,418,100	90,121,170	95,373,100	99,122,500	102,860,000	105,327,400
Operating Expenditures						
Salaries, Wages and Employee Benefits	34,017,400	35,101,270	36,163,300	37,099,900	38,060,800	39,046,600
Contracted and General Services	14,849,600	15,923,300	16,868,700	17,382,100	17,868,800	18,493,600
Materials, Goods, Supplies and Utilities	7,226,200	7,402,500	7,589,800	7,786,400	7,988,100	8,195,000
Interest on Long Term Debt	1,021,600	1,080,800	1,458,300	1,437,200	1,756,300	1,577,800
Bank Charges	42,500	43,600	44,700	45,900	47,100	48,300
Transfers to Governments, Agencies & Organizations	5,776,900	6,352,100	7,308,000	7,724,600	7,924,700	8,129,900
Purchases from Other Governments	3,717,800	3,830,200	3,927,100	4,028,800	4,133,100	4,240,100
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
Debenture Payments	2,516,700	2,555,900	3,208,100	3,366,800	3,995,800	3,801,600
Transfers to Restricted Surplus	17,087,200	18,658,500	19,617,500	21,047,900	21,866,700	22,559,800
Internal Charges	(367,500)	(381,100)	(390,700)	(400,800)	(411,200)	(421,900)
Total Operating Expenditures	104,294,600	109,100,670	114,797,300	119,013,500	123,229,800	126,188,400
Operating Surplus/(Shortfall)	(18,876,500)	(18,979,500)	(19,424,200)	(19,891,000)	(20,369,800)	(20,861,000)
Add/(Subtract)						
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
Operating Program Surplus(Shortfall)	-	-	-	-	-	-
Operating Projects Revenue						
Taxation - Operating Projects	500,600	1,238,500	518,000	79,000	946,800	856,800
User Fees and Sale of Goods and Services	-	-	-	-	-	-
Government Transfers	478,700	471,000	100,000	-	300,000	300,000
Investment Income	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other Revenue - Operating	644,500	-	-	-	-	-
Gain on Disposal of Tangible Capital Assets	-	-	-	-	-	-
Transfers from Restricted Surplus	1,302,000	930,900	590,900	425,600	489,600	379,600
Proceeds From Long-Term Debt	-	-	-	-	-	-
Total Operating Projects Revenues	2,925,800	2,640,400	1,208,900	504,600	1,736,400	1,536,400
Operating Project Expenditures						
Salaries, Wages and Employee Benefits	131,000	-	-	-	-	-
Contracted and General Services	2,109,300	2,111,700	621,300	145,000	1,246,800	1,246,800
Materials, Goods, Supplies and Utilities	678,000	237,000	98,000	70,000	-	-
Interest on Long Term Debt	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-
Transfers to Governments, Agencies & Organizations	7,500	291,700	489,600	289,600	489,600	289,600
Purchases from Other Governments	-	-	-	-	-	-
Amortization of Tangible Capital Assets	-	-	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	-	-	-	-	-
Other Expenses - Operating	-	-	-	-	-	-
Debenture Payments	-	-	-	-	-	-
Transfers to Restricted Surplus	-	-	-	-	-	-
Total Operating Projects - Expenditures	2,925,800	2,640,400	1,208,900	504,600	1,736,400	1,536,400
Operating Projects Surplus/(Shortfall)	-	-	-	-	-	-
Capital Revenue						
Taxation-Capital Projects	1,725,000	2,444,500	1,125,000	2,000,000	2,000,000	-
Government Transfers	18,380,600	9,890,000	6,026,000	5,895,000	6,640,000	7,823,900
Transfer from Restricted Surplus	14,409,300	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	9,935,000	2,821,900	17,535,500	6,163,200	11,790,400	1,050,000
Total Capital Revenues	50,425,100	26,317,300	37,841,100	23,832,900	32,731,600	21,217,100
Capital Expenditures						
Capital Purchases	34,514,900	17,520,200	14,330,400	11,694,500	14,966,000	14,191,900
Capital Purchases with Debt	9,935,000	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
Total Capital Expenditures	50,425,100	26,317,300	37,841,100	23,832,900	32,731,600	21,217,100
Capital Surplus/(Shortfall)	-	-	-	-	-	-
Total Surplus/(Shortfall)	-	-	-	-	-	-
Accumulated Surplus/(Shortfall)	570,186,600	581,365,200	591,773,300	607,063,300	620,500,400	634,589,300
Estimated Operating Program Tax Impact	5.38%	6.51%	4.74%	4.92%	2.7%	
Estimated Operating Project Tax Impact	1.2%	(1.17%)	(0.71%)	1.41%	(0.15%)	
Estimated Capital Project Tax Impact	1.17%	(2.14%)	1.42%	0%	(3.24%)	
Estimated Total Tax Impact	7.74%	3.2%	5.45%	6.33%	(0.69%)	