

**PARKLAND COUNTY**  
**Statement of Operations**  
**2021 Budget**

	2020 Budget	2021 Budget	Budget Increase/ (Decrease) \$	Budget Increase/ (Decrease) %
<b>Operating Revenues</b>				
Special Taxes	1,637,600	1,438,900	(198,700)	(12.1%)
User Fees and Sale of Goods and Services	7,559,510	7,894,700	335,190	4.4%
Government Transfers	2,645,000	2,539,200	(105,800)	(4.0%)
Transfers from Local Board and Agencies	10,200	10,200	-	-
Investment Income	1,971,400	2,105,800	134,400	6.8%
Licenses and Permits	1,354,000	1,354,000	-	-
Penalties	1,332,400	1,332,400	-	-
Other Revenue - Operating	1,730,400	614,500	(1,115,900)	(64.5%)
Gain on Disposal of Tangible Capital Assets	6,800	108,000	101,200	1488.2%
Transfers from Restricted Surplus	671,300	628,700	(42,600)	(6.3%)
<b>Total Revenues</b>	<b>18,918,610</b>	<b>18,026,400</b>	<b>(892,210)</b>	<b>(4.7%)</b>
<b>Operating Expenditures</b>				
Salaries, Wages and Employee Benefits	32,843,800	33,459,300	615,500	1.9%
Contracted and General Services	14,117,150	13,987,200	(129,950)	(0.9%)
Materials, Goods, Supplies and Utilities	6,927,400	6,925,400	(2,000)	(0.0%)
Interest on Long Term Debt	843,500	843,500	-	-
Bank Charges	39,300	39,800	500	1.3%
Transfers to Governments, Agencies & Organizations	5,149,900	5,607,100	457,200	8.9%
Purchases from Other Governments	3,464,480	3,669,000	204,520	5.9%
Amortization of Tangible Capital Assets	17,392,000	17,155,500	(236,500)	(1.4%)
Loss on Disposal of Tangible Capital Assets	626,300	425,700	(200,600)	(32.0%)
Other Expenses - Operating	830,000	825,000	(5,000)	(0.6%)
Debenture Payments	2,311,900	2,311,900	-	-
Transfers to Restricted Surplus	15,243,830	13,864,700	(1,379,130)	(9.0%)
Internal Charges	(382,200)	(367,500)	14,700	(3.8%)
<b>Total Expenditures</b>	<b>99,407,360</b>	<b>98,746,600</b>	<b>(660,760)</b>	<b>(0.7%)</b>
<b>Operating Surplus/(Shortfall)</b>	<b>(80,488,750)</b>	<b>(80,720,200)</b>	<b>(231,450)</b>	<b>0.3%</b>
<b>Add/(Subtract)</b>				
Amortization	17,392,000	17,155,500	(236,500)	(1.4%)
Proceeds on Sale of Tangible Capital Assets	821,400	1,403,300	581,900	70.8%
Gain on Disposal of Tangible Capital Assets	(6,800)	(108,000)	(101,200)	1488.2%
Loss on Disposal of Tangible Capital Assets	626,300	425,700	(200,600)	(32.0%)
<b>Operating Impact on Taxation</b>	<b>(61,655,850)</b>	<b>(61,843,700)</b>	<b>(187,850)</b>	<b>0.3%</b>

	2020 Budget	2021 Budget	Budget Increase/ (Decrease) \$	Budget Increase/ (Decrease) %
<b>Operating Projects Revenue</b>				
Government Transfers	2,854,900	13,700	(2,841,200)	(99.5%)
Other Revenue - Operating	468,200	694,500	226,300	48.3%
Transfers from Restricted Surplus	3,073,700	1,302,000	(1,771,700)	(60.8%)
<b>Operating Projects Revenues</b>	<b>6,396,800</b>	<b>2,010,200</b>	<b>(4,386,600)</b>	<b>(68.6%)</b>
<b>Operating Project Expenditures</b>				
Salaries, Wages and Employee Benefits	-	111,000	111,000	-
Contracted and General Services	6,629,600	1,764,300	(4,865,300)	(73.4%)
Materials, Goods, Supplies and Utilities	902,300	528,000	(374,300)	(41.5%)
Transfers to Governments, Agencies & Organizations	-	7,500	7,500	-
Transfers to Restricted Surplus	-	-	-	-
<b>Operating Projects - Expenditures</b>	<b>7,531,900</b>	<b>2,410,800</b>	<b>(5,121,100)</b>	<b>(68.0%)</b>
<b>Operating Surplus/(Shortfall)</b>	<b>(1,135,100)</b>	<b>(400,600)</b>	<b>734,500</b>	<b>(64.7%)</b>
<b>Capital Revenue</b>				
Government Transfers	7,029,200	14,189,900	7,160,700	101.9%
Transfer from Restricted Surplus	24,508,919	12,699,100	(11,809,819)	(48.2%)
Other Capital Revenue	3,769,600	5,975,200	2,205,600	58.5%
Proceeds from Long-Term Debt	7,202,100	4,935,000	(2,267,100)	(31.5%)
<b>Total Revenues</b>	<b>42,509,819</b>	<b>37,799,200</b>	<b>(4,710,619)</b>	<b>(11.1%)</b>
<b>Capital Expenditures</b>				
Capital Purchases	32,504,819	27,614,000	(4,890,819)	(15.0%)
Capital Purchases with Debt	7,202,100	4,935,000	(2,267,100)	(31.5%)
Contributed Assets	3,532,900	5,975,200	2,442,300	69.1%
<b>Total Expenditures</b>	<b>43,239,819</b>	<b>38,524,200</b>	<b>(4,715,619)</b>	<b>(10.9%)</b>
<b>Capital Surplus/(Shortfall)</b>	<b>(730,000)</b>	<b>(725,000)</b>	<b>5,000</b>	<b>(0.7%)</b>
<b>Total Surplus/(Shortfall)</b>	<b>(63,520,950)</b>	<b>(62,969,300)</b>	<b>551,650</b>	<b>(0.9%)</b>