

# Schedule A

## Restricted Surplus Authorization Forms

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**Type:** Asset Management (Specified Needs)

**Name:** Future Capital

**Application:** To carry over to a subsequent year, funding for specific capital projects not completed at year-end.

**Source of Funding:** a) Annual capital budget.  
b) Other revenues as approved by Council.

**Target:** Variable – Target is tied to carryforward list.

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Specified Needs)

**Name:** Granular Aggregates

**Application:** To fund costs of reclamation, exploration, and development of granular aggregate deposits and to fund base shrinkage. The fund balance should remain greater than or equal to the liability for future reclamation.

**Source of Funding:** a) Usage royalty.  
b) Proceeds in excess of cost of granular aggregates sold.  
c) Other revenues as approved by Council.

**Target:** Variable – equal to the liability for future reclamation plus \$500,000 to fund granular aggregate exploration and development as well as to fund base shrinkage. ~~\$2,000,000~~

**Duration:** On-going

**Interest Bearing:** No – Imbedded in plan

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Specified Needs)

**Name:** Lifecycle Plans

**Application:** To fund the scheduled replacement of assets including:

- Mobile Equipment Lifecycle
- Facility Maintenance
- Fire Services Lifecycle
- Office Lifecycle
- Protective Services Lifecycle
- Rural Communications Network Lifecycle
- Survey Instruments Lifecycle
- Other plans as need arises

**Source of Funding:** a) Annual operating budget in an amount calculated in accordance with the Lifecycle Plans.  
b) Other revenues as approved by Council.

**Target:** Variable – Target is tied to plan needs.

**Duration:** On-going

**Interest Bearing:** No – Imbedded in plan

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Specified Needs)

**Name:** Water and Waste Water

**Application:** To fund expansion, refurbishment or replacement of water and waste water infrastructure and related capital equipment.

**Source of Funding:** a) Transfers from the Water and Waste Water operating budget.  
b) Other revenues as approved by Council.

**Target:** Variable – Target is tied to plan needs.

**Duration:** On-going

**Interest Bearing:** No – Imbedded in plan

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** County Facilities

**Application:** To fund expansion or renovation of County owned facilities, and/or the purchase of furniture and equipment for County owned facilities.

**Source of Funding:** a) Annual operating budget.  
b) Proceeds from sale of municipal buildings and lands.  
c) Other revenues as approved by Council.

**Target:** \$10,000,000 Total Balance

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** Environmental

**Application:** To fund operating and capital expenditures for one time environmental projects and environmental remediation/reclamation.

**Source of Funding:** a) Annual operating budget.  
b) Other revenues as approved by Council.

**Target:** Variable - ~~\$800,000 Total Balance~~ \$800,000 greater than the liability for environmental remediation/reclamation

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** Future Transportation

**Application:** To fund future transportation projects.

**Source of Funding:** a) Road construction budget.  
b) Other revenues as approved by Council.

**Target:** None

**Duration:** On-going

**Interest Bearing:** Yes

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** Hamlet Sustainability

**Application:** To fund infrastructure and community development projects which enhance the quality of life for residents of hamlets within Parkland County.

**Source of Funding:** a) Annual Budget  
b) Other revenues as approved by Council

**Target:** None

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** Information Technology

**Application:** To fund expenditures related to information technology capital projects.

**Source of Funding:** a) Annual operating budget.  
b) Other revenues as approved by Council.

**Target:** None

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** Overland Drainage

**Application:** To fund construction or major maintenance of overland drainage infrastructure.

**Source of Funding:** a) Annual operating budget.  
b) Other revenues as approved by Council.

**Target:** None

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** Recreation Facilities

**Application:** To fund capital replacements, improvements and the construction of recreation facilities either within the County or on a cost share basis within an urban municipality.

**Source of Funding:** a) Annual operating budget.  
b) Other revenues as approved by Council.

**Target:** \$6,000,000 Total Balance

**Duration:** On-going

**Interest Bearing:** Yes

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Asset Management (Unspecified Needs)

**Name:** Waste Management

**Application:** To fund construction and improvements to landfills and transfer stations, purchase and replacement of solid waste capital equipment and reclamation of solid waste sites.

**Source of Funding:** a) Annual operating budget.  
b) Other revenues as approved by Council.  
c) Business license fees related to Waste Management.

**Target:** \$4,000,000 Total Balance

**Duration:** On-going

**Interest Bearing:** Yes

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Risk Mitigation

**Name:** Extreme Events

**Application:** To fund non-reimbursable costs or to provide interim funding for reimbursable costs of unforeseen extreme events occurring within Parkland County.

**Source of Funding:** a) Annual operating budget.  
b) Other revenues as approved by Council.

**Target:** \$7,700,000 Undedicated Balance

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Risk Mitigation

**Name:** Long Term Sustainability

**Application:** To set aside and disburse 30% of funds obtained through the municipal portion of taxation of new linear assessment resulting from the construction of large projects such as a power plant (assessed value over \$50M). The funds are set aside to protect the municipality from:

- a) the future depreciation of these assets ensuring the long term sustainability of Parkland County, and;
- b) to mitigate the risk of revenue fluctuations faced by the County.

The principal balance of this fund is held to earn interest. The principal can; however, be used to mitigate unanticipated revenue loss and special capital projects that support the long term sustainability of Parkland County.

**Source of Funding:** a) Linear taxation resulting from large industrial projects.  
b) Other revenues as approved by Council.

**Target:** \$11,400,000 Undedicated Balance

**Duration:** On-going

**Interest Bearing:** Yes

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Externally Restricted

**Name:** Development Charges

**Application:** To fund the future upgrade and/or expansion of water, sewer, storm sewer and road infrastructure in accordance with development agreements.

**Source of Funding:** Development Agreements regarding residential, commercial and industrial development.

**Target:** Variable – Target is tied to development agreements.

**Duration:** On-going

**Interest Bearing:** Yes

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Externally Restricted

**Name:** Entwistle Community Development

**Application:** To fund community development projects which benefit the Hamlet of Entwistle. See terms of reference.

**Source of Funding:** Capital budget monies for infrastructure improvements saved in an amount equal to \$400,000 from an estate endowment made to the County.

**Target:** Variable – until fully depleted.

**Duration:** Until fund is fully depleted.

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

### TERMS OF REFERENCE-ENTWISTLE COMMUNITY DEVELOPMENT FUND

#### **Purpose:**

To enhance and enrich the community of Entwistle by providing funding for community development initiatives that benefit the residents of Entwistle beyond the established service levels of Parkland County.

#### **Objectives:**

Community Development initiatives must address one or more of the following objectives:

- Contribute to safe streets and spaces (streets, parks, neighborhood)
- Contribute to a thriving economy
- Contribute to environmental well-being (walkability, pride, greening, sense of community)
- Contribute to beautification and cleanliness of the community
- Contribute towards the prevention of crime
- Contribute towards community programs and services that enhance the quality of life for residents

#### **Eligibility:**

- Initiative must benefit the Hamlet of Entwistle and address one or more objectives of the program
- Businesses, Not for Profit Organizations, Schools or Adhoc Community Groups whose purpose is solely to carry out the specific initiative may apply
- There is no funding limit, nor matching requirement required of the applicant

#### **Process:**

- Applications can be submitted anytime throughout the year to the Manager of Community and Protective Services and must include the following information:
  - Name of the Group/Organization Applying
  - Identify the type of organization/group; Business, Not for Profit, School or Adhoc Group
  - Contact Name, Address and phone number for the group
  - List of Board Members/Group members involved with the project
  - Initiative Description
    - Explain what you want to do with the funds
    - What program objectives will this initiative address and how
    - How many people will benefit from this initiative
    - How long will it take to complete the project
    - Does the initiative need to be sustained after it is completed, if so how will that be done
  - Initiative budget (revenue and expenses)
    - Also include any in-kind donations or volunteer equity being donated towards the initiative
  - Level of funding requested
  - Timelines for the initiative
    - Projected start and completion dates for the initiative
- Adjudication of Application will be based on the following criteria:
  - Is the project feasible?
  - Does it advance one or more of the program objectives?
  - What is the benefit to the area?
  - Does it create connections, interactions which bring the community together?
  - Does it leave a legacy for the residents of Entwistle?
  - Does the project involve leveraging funding from other sources?
- Approval will consist of Administration making a recommendation to Council, who will have final approval
- There is no appeal process
- Once approved funding will be provided in a timely manner
- Applicant will be required to submit a final report once the initiative is complete

### **Funding Administration:**

- The Entwistle Community Development Fund will be managed by Parkland County Parkland County Administration will review applications and make recommendations on Funding to Council.
- Funding will be dispersed on approval from Council
- Interest and principal can be used to fund approved initiatives
- Fund will exist until it is fully depleted

**Type:** Externally Restricted

**Name:** Municipal Park

**Application:** To set aside proceeds from the sale of municipal and/or school reserve lands or cash received in lieu of dedication of municipal or school reserve lands as dictated by Section 670 of the Municipal Government Act.

Funds may be used for any or of the following purposes:

- a) A public park.
- b) A public recreation area.
- c) School authority purposes.
- d) To separate areas of land that are used for different purposes as required by Section 671 of the Municipal Government Act.

**Source of Funding:** Proceeds from sale of park lands or cash received in lieu of dedication. As Section 671 (4) (a) of the Municipal government act states, Money provided in place of municipal reserve must be accounted for separately; these transfers can be authorized by the Chief Financial Officer.

**Target:** Variable – tied to development within the County.

**Duration:** On-going

**Interest Bearing:** Yes

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Other

**Name:** Benefit Premium Stabilization

**Application:** To fund unforeseen deficits in the self-insured benefit plan and to smooth large premium increases. These transfers can be authorized by the Chief Financial Officer.

**Source of Funding:** Self-insured Benefit Plan Surpluses. These transfers can be authorized by the Chief Financial Officer.

**Target:** 30% of annual premiums.

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Other

**Name:** Future Operating

**Application:** To carry over funding for projects/programs not completed at year-end.  
To build funding for future non-annual programs such as elections, strategic plans, etc.  
To fund unanticipated emergent expenditures.

**Source of Funding:** a) Annual operating budget.  
b) Other revenues as approved by Council.

**Target:** \$2,000,000 Undedicated Balance plus a variable amount tied to the carryforward list.

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Other

**Name:** Local Improvement

**Application:** To fund the debenture payments for the Local Improvements that were paid for by debenture and revenue has been fully recognized.

**Source of Funding:** Local Improvements charges.

**Target:** Variable – tied to debenture funded local improvements.

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_

**Type:** Other

**Name:** Business Attraction Fund

**Application:** To fund projects/programs that encourage large scale non-residential development within Parkland County.

**Source of Funding:** a) ~~20% A portion of the municipal portion of~~ non-residential taxation revenue resulting from new large scale development within Parkland County (assessed value over \$50M).  
b) 80% of permit revenue resulting from new large scale development within Parkland County (assessed value over \$50M). These transfers can be authorized by the Chief Financial Officer.  
c) Other revenues as approved by Council.

**Target:** \$2,000,000 Undedicated Balance.

**Duration:** On-going

**Interest Bearing:** No

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**Approved by Council:**

**Date:** \_\_\_\_\_

**Resolution:** \_\_\_\_\_