

2015 Tax Carry Forward Requirements

Project\Program	Carry Forward Amount	Explanation
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Incomplete 2015 Operating Projects/Programs:		
Community Economic Diversification		
Virtual Farmers Market	\$11,600	Arrangements were made for the site and Parkland County's participation in 2015 but due to beta testing required by the County of Northern Lights the project layout got pushed to January 2016. It is now under construction and is expected to be launched by April.
Strategic Plan Implementation	\$71,000	The action items budgeted in this account were not completed in 2015. These funds will be used in 2016 for the Tourism Action Plan.

Emergency Communications Centre (ECC)		
ECC Master Plan - Project Manager	\$41,000	ECC Master Plan wasn't completed in 2015. Project manager will complete this project in 2016.

Engineering Services		
Wastewater Study Update	\$45,000	Project was initiated in late 2015 with anticipated completion in March 2016.
Water Reservoir Analysis	\$42,000	Project started late 2015 with anticipated completion in February 2016.
Storm Water Testing	\$20,000	In order for this project to be completed there must be a significant rain event. As there were none in 2015 this project was not completed. If the weather cooperates staff anticipate the work to be initiated in spring of 2016.
Geographic Information System (GIS) - Information Gathering	\$25,000	Work will be completed in 2016 to advance outstanding GIS initiatives related to Engineering.

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Executive Administration		
Consulting Fees	\$56,000	The consultant to assist with corporate planning was not hired for the full year due to capacity issues. The consultant will assist with the implementation of the corporate planning process and software.

Fire Services		
Master Plan Review	\$38,100	Review was not completed in 2015. It is anticipated to be completed in 2016.
Fire Apparatus Safety Upgrades	\$15,600	Fleet was unable to complete the upgrades due to capacity restraints. They anticipate completion in 2016.
Flexible Data Management (FDM) Windows 6 Upgrade	\$10,000	FDM was not updated in 2015 due to a number of issues and delays. It has been scheduled to occur February 2016.
Training Props Storage	\$3,500	Training props were received late in the year. The storage that is required for the props wasn't ordered until early 2016 due to the delay.

General Municipal		
Capital Region Board (CRB)	\$88,900	Transfer is done each year for any unexpended budgeted dollars. These tax funds are requisitioned separately and are to be used for CRB expenditures only.

Geographic Information Systems (GIS)		
Mobile GIS Development	\$17,000	GIS is currently working with Agriculture to develop a plan. This project has been postponed to 2017.

Human Resources		
Training	\$8,000	Leadership training for supervisors was not all completed in 2015.

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Consulting	\$7,000	Policy review was not completed in 2015. Consultant has been hired in 2016 to address Council's concerns.
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Information Services (IS)

Contract Fees	\$35,000	Microsoft Dynamics AX Architecture and System Health Check to be performed through Microsoft Premiere support. Delayed until software project is in full use.
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Parks, Recreation & Culture

Entwistle Facility Condition Report	\$22,500	A recommendation coming out of the Entwistle/Evansburg Recreation and Parks Facilities Master Plan was to prepare a condition report for the Lion's Club (old curling rink) and the Senior's Centre. Due to other priorities, this project did not get completed in 2015. Staff will ensure this project is completed in 2016.
Art Purchases	\$7,300	Municipal art committee did not acquire any new pieces of art in 2015. Staff were directed in 2016 budget deliberations to carry-forward these funds.
Parks, Recreation & Culture Brochure	\$3,000	Redesign and printing of the Parks, Recreation and Culture Brochure was delayed as the project will not be started until the Parks, Recreation and Culture Master Plan is completed so the most current information can be used.
Senior's Conference (FCSS program)	\$2,230	Surplus from 2015 Senior's Conference to be used for 2016 start-up costs.

Planning

Future of Agriculture	\$19,500	Scope adjustment at Council's direction resulted in additional time required beyond 2015.
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Purchasing		
Procurement Training for Staff	\$12,000	The procurement policy, directive and procedures were finalized in early 2016. The training for all staff that have purchasing authority occurred in late February 2016.

Smart Parkland		
Innovative Pilot Project	\$75,000	The new coordinator was hired in April, 2015. These funds will be carried forward to complete the non-infrastructure pieces of the program.

Water & Wastewater		
West Inter-Lake District (WILD)	\$65,000	Parkland County's portion of the additional capital funding request hasn't been received at this time.

Incomplete 2015 Capital Projects:		
Community Economic Diversification – Acheson Sign Zone 1	\$35,000	The original proposed site of the sign was found to be too close to the overhead power lines. The project was delayed while alternatives were being generated. By the time approval was granted to have Fortis bury the powerlines, the ground was frozen. Project will be completed in 2016.
Emergency Communications Centre – Zetron Consoles	\$32,000	Decision to replace these has been delayed until the completion of the Master Plan which is scheduled for June 2016.

Incomplete 2015 Road Program Projects:		
Bridge File 76328 on Rge Rd 72 South of Twp Rd 514	\$130,000	The project was delayed as no Bridge File funding was received by the Province.

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Rge Rd 55 – Twp Rd 511 to Twp Rd 511a	\$40,920	Minor repair work has been done at the site. Federal and Provincial approval is required as this involves a realignment of a fish bearing creek. Approval is being pursued in 2016 with construction scheduled for 2017.

Transfers for Future Projects/Programs:		
General Municipal - Contingency Funds	\$95,398	Unexpended funds remaining in the contingency account at the end of the fiscal year. These funds are transferred to Contingency Restricted Surplus as per the Restricted Surplus policy (Contingency authorization form).
Tri-Business Licence Refunds	\$32,000	Funds required to reimburse Parkland County business owners for a Tri-Business License that they purchased from Spruce Grove that they didn't require (as the County is now issuing them for free).
Alternative Land Use Services (ALUS) Program	\$35,800	Several projects were approved in late 2015 but have not yet been implemented. They will be implemented in 2016.
Green Acreages Program	\$19,900	Several projects were approved in late 2015 but have not yet been implemented. They will be implemented in 2016.
Assessment Services - Linear Assessment Professional Fees	\$12,000	Municipal Affairs linear fee is calculated based on the previous 5 year's average assessment and provincial linear appeals. This carry-forward will cover the anticipated shortfall in the 2016 Budget.
Communications - Website Redevelopment - Project Manager	\$80,000	The website administrator was not hired in 2015. These funds will assist with the website redesign.

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Executive Administration - Salaries	\$120,000	Salaries and benefits not utilized in the 2015 budget due to the Chief Administrative Officer (CAO) not being hired until later in the year. Money to be carried forward for future CAO costs.
Fire Services – Apparatus Engine Replacement	\$50,100	Engine replacement required in one of the fire apparatus. A new engine was ordered late in 2015. It is expected to arrive in the first quarter of 2016.
Legislative and Administrative - Casual Wages	\$20,000	The organizational changes announced in 2015 led to positions within this department not being filled. As these positions still haven't been filled these dollars are being requested to carry-forward to assist the department in keeping up until the positions are filled on a permanent basis.
Purchasing Services - Casual Wages	\$9,000	To assist in keeping up with the procurement requests from the various departments.
General Municipal – Allocation of Year End Surplus	\$1,700,000	Year end surplus transfer.

Other Transfers:		
Granular Aggregates	\$57,450	Write-up of gravel inventories that are showing negative quantities at year end.
Municipal Sustainability Initiative (MSI) Operating Grant Funds	\$50,100	Additional expenses were required for the 2014 MSI Operating Grant dollars so they didn't expire. The Corporate Operations and Information Systems Detail Review qualified as a valid expense. This project was budgeted to be funded by tax dollars.

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Devon Rescue Unit Contribution	\$260,000	This project was missed in the 2015 Spring Budget. Council approved this expense (RFD 15-115) but funding was to be returned to the Contingencies Restricted Surplus should there be a surplus at year end. As there is a surplus this transfer is being made.
Benefit Premium Stabilization	(\$39,995)	In order to reduce the Benefit Premium Stabilization Restricted Surplus (as it exceeds the ceiling) premiums for Parkland County's Supplementary Health and Dental Plan were set low in order to trigger a deficit.

Transfers between Restricted Surplus Accounts:		
Early Retirement Incentive	235,886	Early Retirement Incentive Administrative Directives A-HR18 and A-HR19 expired December 31, 2015 therefore this Restricted Surplus account is no longer required. Administration is recommending the balance in the account be transferred to the Contingency Restricted Surplus account.

Allowance for Uncollectible Accounts:		
Allowance for Uncollectible Accounts	(\$9,700)	As a result of using a tax recovery company tax arrears over four years have decreased. The corresponding decrease has been made to the Allowance for Uncollectible Taxes (\$13,300). This decrease is offset by an increase of \$3,600 in Allowance for Uncollectible Accounts Receivable due to an increase in outstanding utility accounts.