

**Name:** Benefit Premium Stabilization

**Purpose:** To provide funding for unforeseen deficits in the Self Insured Benefit Plan and to smooth large premium increases

**Source of Funding:** Self Insured Benefit Plan Surpluses

**Ceiling:** Up to 30% of annual premiums

**Application:** Upon Council's approval to buffer future large premium increases and to fund unforeseen deficits

**Duration:** On-going

**Interest Bearing:** No

~~**Separate Bank Account:**~~ ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Contingency

**Purpose:** To fund unforeseen revenue losses or additional expenditures.

**Source of Funding:** a) Unexpended funds remaining in the contingency account at the end of each fiscal year.  
b) Other revenues as approved by Council.  
c) Repayment of funds advanced for consumable inventory purchases.

**Ceiling:** \$97,250,000 (Approximately 25% of the municipal tax levy – ~~2009~~ 2012 = \$~~29~~37,000,000).

**Application:** a) To replace or fund non-recurring and unforeseen revenue losses or additional expenditures.

**Duration:** On-going

**Interest Bearing:** No

~~Separate Bank~~  
~~Account:~~ ~~No~~

---

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** County Facilities

**Purpose:** To provide funding for the expansion of existing or additional new 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.

**Ceiling:** \$10,000,000

**Application:** Fund the expansion or renovation of existing or additional new County owned facilities, and/or the purchase of furniture and equipment for existing or new County owned facilities as approved by Council.

**Duration:** On-going

**Interest Bearing:** Yes

~~Separate Bank~~  
~~Account:~~ No

---

**Approved by Council:**

**Date:** May 10, 2011

**Resolution:** 149-11

**Name:** Disaster

**Purpose:** To provide funding for non-reimbursed costs of unforeseen disasters occurring within Parkland County.

**Source of Funding:** Reserves or transfers as approved by Council.

**Ceiling:** \$1,500,000

**Application:** To fund non-reimbursed costs of unforeseen disasters.

**Duration:** On-going

**Interest Bearing:** No

~~**Separate Bank**~~  
~~**Account:**~~ ~~No~~

---

**Approved by Council:**

**Date:** May 10, 2011

**Resolution:** 149-11

**Name:** Early Retirement Incentive

**Purpose:** To provide the necessary funds for eligible employees to retire in accordance with the early retirement policy.

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

**Ceiling:** Approximately \$500,000.

**Application:** The reserve will be used to assist in funding early retirements as per the Early Retirement Incentive policy.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Entwistle Community Development

**Purpose:** To provide funding for the purpose of community development initiatives 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.

**Ceiling:** \$400,000

**Application:** To fund community development initiatives as approved by Council which enhance or enrich the quality of life for residents of Entwistle.

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

**Interest Bearing:** No

**~~Separate Bank~~**  
**~~Account:~~** ~~\_\_\_\_\_~~ ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** ~~12-131~~

## 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, neighbourhood)
- 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



**Name:** Environmental

**Purpose:** To provide funding for future environmental projects.

**Source of Funding:** a) Annual operating budget.

b) Other revenues as approved by Council.

**Ceiling:** \$800,000

**Application:** To fund operating and capital expenditures for environmental projects as approved by Council.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank  
Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Equipment Lifecycle

**Purpose:** To provide funds for the scheduled replacement of the existing mobile equipment fleet.

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

**Ceiling:** N/A - based on "Mobile Equipment Lifecycle Plan".

**Application:** To provide the necessary funds for the scheduled replacement of mobile equipment.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank**  
**Account:** ~~\_\_\_\_\_~~ ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Facility Maintenance

**Purpose:** To provide funding for the repair and replacement of major items at County owned facilities.

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

**Ceiling:** N/A

**Application:** Provides necessary funds for the repair and replacement of building components and systems.

**Duration:** On-going

**Interest Bearing:** Yes

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Fire Services Lifecycle

**Purpose:** To provide funds for the replacement and upgrade of fire services equipment

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

**Ceiling:** N/A – based on Fire Services Equipment Lifecycle Plan

**Application:** The reserve will be used to assist in funding the future replacement and upgrade of fire services equipment

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Future Capital

**Purpose:** 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.

**Ceiling:** N/A

**Application:** To fund capital expenditures as approved by Council in a previous year but not completed in the previous year.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank  
Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Future Operating

**Purpose:** To carry over to a subsequent year, funding for specific operating programs and projects not completed at year-end and to build funding for future non-annual programs such as elections, census, strategic plans, etc.

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

**Ceiling:** N/A

**Application:** To fund expenditures approved by Council in a previous year but not completed in the previous year and to build funding for non-annual programs such as census, elections, strategic plans, etc.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank  
Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** ~~Future Road Projects~~ Future Transportation

**Purpose:** To set aside funds for the construction of future ~~read~~ transportation projects.

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

**Ceiling:** None

**Application:** To fund future ~~read~~ transportation projects as approved by Council.

**Duration:** On-going

**Interest Bearing:** Yes

~~Separate Bank~~  
**Account:** ~~\_\_\_\_\_~~ No

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Granular Aggregates

**Purpose:** To fund costs of reclamation, exploration, and development of granular aggregate deposits and to fund base shrinkage.

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

**Ceiling:** \$2,000,000

**Application:** Development of granular aggregate deposits, exploration, and reclamation.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank  
Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09



**Name:** Information Technology

**Purpose:** To provide funds for Information Technology initiatives.

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

**Ceiling:** None.

**Application:** To fund implementation of Information Technology initiatives.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank**  
**Account:** ~~\_\_\_\_\_~~ No

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Internal Financing

**Purpose:** To provide funds for internal financing of capital projects thereby improving the County's overall net financial position.

**Source of Funding:** a) Annual transfer as determined by Council.

b) Transfers equal to repayment of principal for approved projects with interest equivalent to the Alberta Capital Finance Authority rate at the time of borrowing.

c) Other revenues as approved by Council.

**Ceiling:** N/A

**Application:** To internally finance or fund capital projects as approved by Council.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank  
Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** ~~Investment Stabilization~~

**Purpose:** ~~To smooth out the budgetary effects of changes in investment rates.~~

**Source of Funding:** ~~a) Actual interest earned in excess of the budgeted amount.  
b) Other revenues as approved by Council~~

**Ceiling:** ~~\$500,000~~

**Application:** ~~Where actual year-end interest earnings are less than that budgeted, the reserve will be used to bring the actual interest income up to the budgeted amount.~~

**Duration:** ~~On-going~~

**Interest Bearing:** ~~No~~

**Separate Bank  
Account:** ~~No~~

---

**Approved by Council:** \_\_\_\_\_ **Date:** October 13, 2009

\_\_\_\_\_ **Resolution:** 350-09

**Name:** Local Improvement

**Purpose:** To provide an account for the receipt and tracking of Local Improvement Revenues paid for with a debenture

**Source of Funding:** Local Improvements charges

**Ceiling:** N/A

**Application:** To fund the debenture payments for the Local Improvements that were paid for by the debenture.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

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

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

**Name:** Long Term Sustainability

**Purpose:** To set aside and disburse funds obtained through taxation of linear assessment resulting from the construction of large projects such as a power plant. The funds are set aside to protect the municipality from the future depreciation of these assets ensuring 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

**Ceiling:** No ceiling

**Application:** The principal balance of this fund is to be held to earn interest. The interest income of this fund can be used ~~These funds are not to be used for general operating purposes. These funds are to be used for~~ emergencies and special capital projects that support the long term sustainability of Parkland County and that would otherwise not proceed.

**Duration:** On-going

**Interest Bearing:** Yes

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Municipal Operations

**Purpose:** Collection of By-law 64-2003 Sand and Gravel License Fees

**Source of Funding:** a) \$0.25 per tones of sand and gravel license fee, on all granular materials removed from local private pits.  
b) Other revenues as approved by Council.

**Ceiling:** None.

**Application:** Revenue raised from the Community Aggregate payment levy (Gravel License Fee) is to be used toward the payment of infrastructure and other costs in the municipality as per Section 409.1(2) of the Municipal Government Act.

**Duration:** On-going

**Interest Bearing:** No

~~Separate Bank~~  
~~Account:~~ ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Municipal Park

**Purpose:** 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.

**Source of Funding:** Proceeds from sale of park lands or cash received in lieu of dedication.

**Ceiling:** N/A

**Application:** Municipal or school reserve funds from the sale of lands or cash in lieu of dedication may only be used for any or all 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.

**Duration:** On-going

**Interest Bearing:** Yes

~~Separate Bank~~  
~~Account:~~ Yes

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Office Systems

**Purpose:** To provide funds for the replacement and upgrade of office systems.

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

**Ceiling:** N/A - based on "Office Systems ~~Replacement~~ Lifecycle Plan."

**Application:** The reserve will be used to fund the future replacement and upgrade of office systems.

**Duration:** On-going

**Interest Bearing:** No

~~Separate Bank Account:~~ ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09



**Name:** ~~Offsite Levies &~~ Development Charges

**Purpose:** To provide an account for the receipt and tracking of ~~Offsite Levies~~  
~~and~~ Development Charges

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

**Ceiling:** N/A

**Application:** The reserve will be used to fund the future upgrade and/or expansion of water, sewer, storm sewer and road infrastructure.

**Duration:** On-going.

**Interest Bearing:** Yes.

~~Separate Bank~~  
~~Account:~~ ~~\_\_\_\_\_~~ ~~No.~~

---

**Approved by Council:**

**Date:** May 25, 2010

**Resolution:** 18-10

**Name:** Overland Drainage

**Purpose:** To set aside funds for the construction or maintenance of future and existing overland drainage infrastructure.

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

**Ceiling:** None

**Application:** To fund future and existing overland drainage infrastructure as approved by Council.

**Duration:** On-going

**Interest Bearing:** No

~~Separate Bank~~  
~~Account:~~ ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Protective Services Equipment Replacement

**Purpose:** To provide funds for the replacement and upgrade of protective services equipment

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

**Ceiling:** N/A - based on Protective Services Equipment Lifecycle Plan

**Application:** The reserve will be used to assist in funding the future replacement and upgrade of Protective Services equipment

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Recreation Facilities

**Purpose:** To set aside funds for capital replacements, improvements and the construction of future 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.

**Ceiling:** \$6,000,000.

**Application:** To fund capital expenditures for recreation facilities as approved by Council.

**Duration:** On-going

**Interest Bearing:** Yes

**Separate Bank  
Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09

**Name:** Rural Communications Network Lifecycle

**Purpose:** To provide funds for the replacement and upgrade of rural communications network equipment

**Source of Funding:** a) Annual operating budget in an amount calculated in accordance with the Rural Communications Network Lifecycle Plan  
b) Net surplus funds received from the communication tower operations  
c) Other revenues as approved by Council

**Ceiling:** None

**Application:** To provide the necessary funds for the future replacement and upgrade of rural communications network equipment

**Duration:** On-going

**Interest Bearing:** No

~~Separate Bank~~  
~~Account:~~ ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Survey Instruments Lifecycle

**Purpose:** To provide funds for the replacement and upgrade of Survey Instruments

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

**Ceiling:** N/A –based on Survey Instruments Lifecycle Plan

**Application:** The reserve will be used to assist in funding the future replacement and upgrade of Survey Instruments

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Waste Management

**Purpose:** To set aside funds for capital replacements, improvements and the construction of future waste management facilities 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.

**Ceiling:** \$4,000,000.

**Application:** Construction and improvements to Landfills and Transfer Stations, purchase of solid waste related equipment and reclamation of solid waste sites.

**Duration:** On-going

**Interest Bearing:** Yes

**Separate Bank**  
**Account:** ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Water and Waste Water

**Purpose:** To provide funds for the expansion, refurbishment or replacement of water and waste water infrastructure.

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

**Ceiling:** N/A

**Application:** To fund future and existing water and waste water infrastructure including the purchase of water and waste water related equipment.

**Duration:** On-going

**Interest Bearing:** No

~~Separate Bank~~  
~~Account:~~ ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09



**Name:** Winter Maintenance

**Purpose:** To smooth out the budgeting effects that a harsh winter has on the operating budget.

**Source of Funding:** a) Any balance remaining at year-end from within the winter maintenance program budget.  
b) Other revenues as approved by Council.

**Ceiling:** ~~\$1,400,000~~ \$800,000

**Application:** Where due to severe weather conditions, monies required to provide the approved service level of winter maintenance would cause a cost overrun, monies may be transferred as required.

**Duration:** On-going

**Interest Bearing:** No

~~Separate Bank~~  
~~Account:~~ ~~No~~

---

**Approved by Council:**

**Date:** July 10, 2012

**Resolution:** RFD 12-131

**Name:** Working Capital

**Purpose:** To provide operating funds during January - June so that interim borrowing is unnecessary prior to the receipt of tax revenues.

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

**Ceiling:** \$5,000,000

**Application:** To avoid the additional costs of interim borrowing pending receipt of tax revenues. Monies accumulated in this reserve are not accessible for operating or capital expenditures.

**Duration:** On-going

**Interest Bearing:** No

**Separate Bank Account:** ~~No~~

---

**Approved by Council:**

**Date:** October 13, 2009

**Resolution:** 350-09