

2014 Tax Carry Forward Requirements

Project\Program	Carry Forward Amount	Explanation
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Incomplete 2014 Operating Projects/Programs:

Economic Development & Tourism (EDT)

Industry Trade Shows	\$10,000	Due to a change in personnel part way through the year and the time required to replace the position, EDT staff attended less trade shows than what was budgeted. Staff have identified several that would be of benefit to Parkland County for 2015 therefore are requesting the funds be carried forward.
Promotional Material	\$20,000	Promotional items were deferred because of the website redevelopment. EDT feels it is important that the promotional materials have a similar design and look as the website.

Elected Officials

Training & Professional Development – Division 1	\$10,065	100% of the training and professional development was budgeted in the first year of office. The balance needs to be carried forward and used over the remainder of their term.
Training & Professional Development – Division 2	\$10,725	100% of the training and professional development was budgeted in the first year of office. The balance needs to be carried forward and used over the remainder of their term.
Training & Professional Development – Division 3	\$11,423	100% of the training and professional development was budgeted in the first year of office. The balance needs to be carried forward and used over the remainder of their term.
Training & Professional Development – Division 4	\$11,963	100% of the training and professional development was budgeted in the first year of office. The balance needs to be carried forward and used over the remainder of their term.
Training & Professional Development – Division 5	\$9,994	100% of the training and professional development was budgeted in the first year of office. The balance needs to be carried forward and used over the remainder of their term.
Training & Professional Development – Division 6	\$11,053	100% of the training and professional development was budgeted in the first year of office. The balance needs to be carried forward and used over the remainder of their term.
Training & Professional Development – Mayor	\$9,935	100% of the training and professional development was budgeted in the first year of office. The balance needs to be carried forward and used over the remainder of their term.

Emergency Management

Non-Capital Equipment	\$8,000	Equipment for Emergency Operations Center (EOC) was not purchased in 2014 as anticipated. Equipment includes storage containers and removable whiteboards for the EOC. This equipment is in the process of being purchased in 2015.
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Enforcement Services		
Canadian Police Information Centre (CPIC) Access	\$11,000	The invoice from Alberta Justice & Solicitor General – Peace Officer Program has not yet been received and will need to be paid in 2015.

Engineering Services		
Legal Land Surveys	\$15,100	End of year project completion did not provide sufficient time for legal surveys to be completed. There are a number of committed projects that this money is internally assigned towards and is required to fully complete some 2014 initiatives as well as finalize pre-construction requirements for 2015 projects.
Professional Fees – GIS	\$25,000	Funding was in place to get infrastructure data captured in the GIS system. This was a lower priority task in 2014 in comparison to other initiatives due to limited resources. There is a desire to still complete this task however it will be late 2015 or early 2016.

Fire Services		
Rescue 6 Refurbish	\$11,600	There is not enough money to complete the refurbishment of Rescue 6. Rescue 6 is higher priority than Rescue 3, so the refurbishment of Rescue 3 (Stony Plain) will be cancelled and funds will be transferred to Rescue 6 (Tomahawk).

General Municipal		
Capital Region Board (CRB)	\$89,000	Unexpended 2014 budgeted dollars. These tax funds are requisitioned separately and are to be used for CRB expenditures only.

Human Resources		
CAO Recruitment	\$18,700	Recruitment of a CAO is still in progress.

Information Management		
Non Capital Equipment	\$7,000	The implementation of the records management program in Public Works was postponed until 2015. Money was for purchasing two cabinets (\$6,000) and two printers with cabinets (\$1,000).
Wages	\$12,000	Difficulty finding casual staff to work on the records conversion. Staff will try to hire casuals in 2015 to catch up.

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Information Technology Services (ITS)		
Salaries and Benefits	\$150,300	The new position in 2014 was never filled therefore the salaries and benefits will be carried forward and applied to the Information Systems Manager expected to be hired in 2015.
Maintenance Fees	\$128,000	Unused dollars for software maintenance fees. Funds will be used in 2015 as the new Finance System is implemented.

Intelligent Community		
Rural Community Hall Network 24/7 Portal and Wi-Fi	\$40,000	Project was not completed in 2014. Department expects to complete in late 2015. This project will be coordinated with the Rural Community Hall Network Improvements.
Tower Repairs	\$27,000	Money is required to be carried forward as the County is transitioning to a new maintenance service provider, and funds will be required to inspect and upgrade monitoring equipment for each tower. Although there will be initial costs for tower site inspections the County will benefit in the future from lower maintenance costs as part of the new service contract.

Parks, Recreation & Culture		
Art Program	\$6,800	The committee selected art pieces that were less expensive therefore the budget of \$35,000 was not fully utilized. The committee had identified doing a special call for art for the new fire hall in Acheson, however was not able to start in 2014.
Entwistle Pool Repairs	\$3,000	Items were ordered in 2014, but not received by year end therefore funds will be required in 2015 to pay the invoice.
Training & Professional Development	\$3,000	The training program that the employee was registered for was cancelled due to changes to the program. A new program was identified that would meet the employee's professional development goals, however it didn't commence until 2015.
Regional Recreation Guide	\$2,000	Project was delayed due to an unsuccessful Request For Proposal (RFP). The guide will now be completed in 2015 as the second RFP was just completed.
FCSS Review	\$15,000	The contract commenced late in the year therefore the review was not completed prior to year end.
Beautification Grant Program	\$30,000	No applications were received in 2014. Funds will be carried forward to 2015 as the program is being offered again in 2015.

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Community Signage Grant Program	\$13,500	No applications were received in 2014. Funds will be carried forward to 2015 as the program is being offered again in 2015.

Purchasing		
Procurement Training for Staff	\$12,000	Workload, due to client department requests, delayed the completion of the development and roll out of the new procurement program – policies, templates and training.

Waste Management		
Consulting Fees – Landfill Liability	\$7,000	The report for the Landfill liability was not completed until 2015 therefore the funds will be required in 2015 to cover the consultant's invoice.

Incomplete 2014 Capital Projects:		
Communications – EDT Website Redevelopment	\$8,000	Funds to cover the cost for new page types and professional fees for page install. The project was started late in year and not completed.
ECC – Meridian Tower Migration	\$114,500	The tower migration was started in 2014 but was not completed. It is expected to be completed in 2015.
EDT – Website Redevelopment	\$6,000	There was a delay in determining a service provider therefore the project was delayed. The website will be completed in 2015.
Enforcement – In Car Video Systems	\$3,600	The project was started in April. The RFQ was awarded in Sept. The equipment arrived Dec 2014. The vendor is currently working with ITS to set up the wireless download and value manager (digital storage). Expected completion is March or April of 2015.
Fire – Training Props	\$34,400	Delays with the Acheson Fire Station and time constraints due to the large number of newly hired firefighters has delayed the purchase of these training props to 2015.
Health & Safety – Training software	\$10,000	Computer training software purchase deferred to 2015 due to lack of ITS resources.
Information Technology Services – Finance Software	\$350,100	This project was initially delayed due to the organizational review and concern with ITS capacity. Once approved an RFP was issued but was unsuccessful. A second RFP went out late in 2014 and is currently being worked on.
Road Maintenance – F550 Plow	\$5,800	Funds are required to finish the setup of the Plow Truck which is expected to be completed in the 1 st quarter of 2015.
Road Maintenance – F550 Sander	\$4,400	Funds are required to finish the setup of the sander which is expected to be completed in the 1 st quarter of 2015.

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Road Maintenance – Sander	\$40,300	The sander has not been purchased. Staff felt it would be advantageous to defer until the tandem was purchased in 2015 as the equipment is tied together as one unit.

Incomplete 2014 Road Program Capital Projects:		
Lakeshore Road Rge Rd 51 to Rge Rd 52 Reconstruction	\$421,300	Project was deferred to 2015 to allow for completion of Lakeshore Road between Rge Rd 50 and Rge Rd 51.
Lakeshore Road Rge Rd 51 to Rge Rd 52 Land Purchase	\$17,900	Project was deferred to 2015 to allow for completion of Lakeshore Road between Rge Rd 50 and Rge Rd 51.
Rge Rd 51 From Twp Rd 503A to Twp Rd 505 Reconstruction	\$95,200	Project was deferred to 2016 due to higher competing priorities.
Twp Rd 522 From Rge Rd 13 to Rge Rd 14 Reconstruction	\$75,000	Project was initiated in 2014 but not completed. There is minor work remaining to complete the project (dust abatement) and this is anticipated to be completed in 2015.
Transfers for Future Projects/Programs:		
ALUS Landowner Incentives	\$35,663	The ALUS program provides Parkland County with a \$36,000 grant each year. These funds can only be used on approved projects and all costs must be matched with Parkland County funds. Taxation dollars are budgeted for the full amount of the ALUS grant each year. Any funds left unspent at the end of the year are transferred to restricted surplus which ensures Parkland County has the funds available to match the ALUS grant when a project is approved. In 2014, \$36,000 was budgeted from taxation, only \$337.28 was paid out.
General Municipal - Contingency Funds	\$30,440	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).
Fire Services – Fire Agreement	\$45,000	Unused 2014 fire agreement funds that will be placed in Contingency Restricted Surplus so a contingency isn't built into the budget every year.
General Municipal - Entwistle Franchise Fee	\$21,330	Franchise fee received from Atco Gas. The franchise fee is collected from customers in the community based on a percentage of the Atco Gas delivery tariff. This is an annual transfer.

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General Municipal - Proceeds from Sale of Road Allowance	\$118,476	Proceeds from the sale of a road allowance.
General Municipal – Allocation of Year End Surplus	\$2,300,000	Year end surplus transfer.
Engineering - Disaster Recovery Funds	\$36,746	A cheque was issued to Parkland County from the Government of Alberta for Disaster Recovery funds for the Fallis Slide that occurred in 2012. As the costs were expended in a prior year and were not of a regular nature this money should be transferred to restricted surplus.
ECC - Future Technology Needs	\$133,000	ECC is operating as a profit centre. It was therefore recommended that 50% of the net profit be put towards future technology needs which will allow the centre to keep pace. Technology is changing at a rapid pace, so it is imperative that the centre be proactive in this area so it remains attractive to customers. A high level of customer satisfaction for client attraction and retention is essential for the centre to remain successful.
Intelligent Community - Sale of Intellectual Property	\$20,000	Unexpected revenue generated in 2014 due to the sale of building plans for the towers.

Other Transfers:		
Granular Aggregates	(\$33,598)	Survey was completed at all gravel pits which resulted in a net write down of granular aggregate materials.
CN Train Derailment	\$445,000	Reimbursement of 2013 costs associated with train derailment in Gainford were received in 2014. As the costs were expended in the prior year and were not of a regular nature this money should be transferred to restricted surplus.
TransAlta Tri-Leisure Centre Repayment	\$88,269	Funds were borrowed from the Contingency Restricted Surplus to address the TLC 2012 operational deficit and 2013 operating funding adjustment. This additional money was requisitioned in 2014 and this transfer will pay back the Contingency Restricted Surplus as per RFD 13-102.
Benefit Premium Stabilization	(\$34,274)	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.

Allowance for Uncollectible Accounts:		
Allowance for Uncollectible Accounts	\$10,800	Property Taxes in arrears for more than two (2) years have increased for manufactured homes requiring an increase to the allowance.