

2017 Tax Carry Forward Requirements

Project\Program	Carry Forward Amount	Explanation
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Incomplete 2017 Operating Projects/Programs:

Chief Financial Office

Linear Tax	\$75,000	The 2017 bill will not come until mid-March and the amount is not known at this time due to the change in centralized assessment by Municipal Affairs.
Consulting Fees for Business Analysis, Accounting Standards, & Capital Planning	\$65,000	To accommodate the business analysis, accounting standard changes and capital planning tasks required in 2018.
Professional Fees for ERP Audit & Financial Software Configuration	\$29,000	Future ERP audits and financial software upgrades to align with priority based budgeting & organizational structure changes.
Casual Wages for Canada Post Address Changes	\$18,000	To assist with returned mail and contacting residents who haven't updated their civic addresses and assist in updating addresses on the tax roll.

Community Services Division

Tree Replacement	\$30,000	Replace trees at Acheson Firehall that were infected with Black Knot disease to comply with the County's design standards.
Municipal Arts Program	\$7,500	2017 art program was not completed. In 2018 a call for proposal for an outdoor art installation will be done.
Community Associations Signage Grants	\$4,500	Applications were received from Keephills and Blueberry prior to the 2017 deadline.
Community Associations Minor Sustainability Grants	\$9,400	Applications were received from Muir Lake & Manley prior to the 2017 deadline.

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Corporate Services Division		
ERP – Payroll Remediation	\$340,432	Payroll remediation didn't start until late December.
ERP - Licenses	\$148,000	Due to delay in implementation of further modules license fees were not spent
Learning and Development	\$22,000	Training that was pre-paid in 2017 but will not occur until 2018.

Development Services Division		
Green Acreages	\$8,408	Committed through contracts with landowners and Nature Alberta for the Love Your Lake program at Wabamun and Lake Isle.
Niminoik Software Subscription	\$3,000	Purchase was delayed until the audit was completed. Subscription is required to monitor environmental compliance and to store audit information.
Fiscal Impact Analysis	\$95,800	The report was not completed prior the end of 2017. It will provide information for decision making and planning related to long range planning and inter-municipal matters.
Off-site Levy Review Study	\$45,000	Project was initiated in November 2017 and an expected completion date of May 2018. The study is required under Bylaw 2015-07.
Edmonton Global	\$12,000	Consulting Fees owing for the completion of the Master Agreement.

Infrastructure Services Division

Project\Program	Carry Forward Amount	Explanation
Engineering Fees	\$53,000	Commitments were made late in 2017 and require funding to be carried forward to 2018 to ensure they can be adequately funded. Ongoing projects include CN Rail Crossing Assessments and Acheson Traffic Impact Assessment.
Vemax Consulting	\$7,500	Contract was awarded late in 2017 and will be completed in 2018.
Legal Surveys	\$33,000	Outstanding projects include opportunity purchases, outstanding road program commitments and historical acquisitions. Existing backlog will take several years to complete. Will begin project in 2018.

Incomplete 2017 Capital Projects		
Subdivision Preservation – Beaver Bay Estates	\$50,000	Due to shortage of material, this project was not completed. Is scheduled to be completed in 2018.

Transfers for Future Projects/Programs:		
Contingency Funds	\$141,600	Unexpended funds remaining in the contingency account at the end of the fiscal year. These funds are transferred to Future Operating Restricted Surplus as per the Restricted Surplus policy (Future Operating Authorization Form).
Learning & Development	\$91,000	Unexpended funds remaining in learning and development program.

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Conferences & Conventions	\$31,000	Unexpended funds remaining in conferences and conventions program.
Edmonton Metropolitan Region Board (EMRB)	\$73,123	Transfer is done each year for any unexpended budgeted dollars. These tax funds are requisitioned separately and are to be used for EMRB expenditures only.
Entwistle Pool Design – Cost Share	\$37,698	Unbudgeted funds received from Yellowhead County. Replenishing the restricted surplus account that funded this project.

Other Transfers:		
Granular Aggregates	\$21,046	Write-up of gravel inventories that were showing negative quantities at year end as well as base adjustment.
Pipeline Right Away	\$327,635	Unbudgeted pipeline right away revenue received. Will be used in the future to offset project management costs.
Workers' Compensation Board (WCB) Funding Distribution Credit	\$87,882	WCB experienced better than expected investment returns in 2016 therefore the board distributed a credit to the employers. Transfer to restricted surplus to support future safety initiatives/programs as it was unbudgeted revenue.

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Highland Business Park	(\$574,817)	The holdback for the Highlands Business Park project was not funded by debt in order to save the associated interest expense. This is interim funding from restricted surplus which will be replenished once the holdback is paid and associated debt is acquired.
Public Transportation Utility – Acheson Transit	\$13,961	The 2017 surplus will be transferred to restricted surplus and utilized in 2018 under the Public Transportation Utility Bylaw No. 2015-36.

Allowance for Uncollectible Accounts:		
Write off Uncollectable Accounts	\$248	Write off of uncollectable historical utility accounts.
Allowance for Uncollectible Accounts	(\$10,700)	The net allowance for uncollectible accounts is being reduced as a result of a decrease in manufactured home property tax arrears.