

## 2016 Tax Carry Forward Requirements

Project\Program	Carry Forward Amount	Explanation
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### **Incomplete 2016 Operating Projects/Programs:**

#### **Chief Financial Office**

Contractor for Oil & Gas Assessment	\$22,870	The contractor started in December and is expected to complete the project in February 2017.
Restricted Surplus Review	\$25,000	Government Finance Officers Association (GFOA) International has not completed their review. The report is expected to be received in early 2017.
Furniture	\$3,300	Due to relocation of the Finance / Assessment team, the furniture was not ordered early enough to be delivered in 2016. It is expected to be received in 2017.

#### **Community Services Division**

Uniforms	\$35,800	Purchase was delayed as a three year purchasing agreement is being secured.
Parkland Celebrates Canada 150	\$5,000	Advertising dollars for Canada 150 events and activities funded by Parkland County.
Entwistle Pool Maintenance	\$1,490	2016 maintenance came in under budget. This money will assist to cover additional maintenance required in 2017.
Beautification Grant	\$10,000	No applications were received in 2016. Money will be carried forward to reduce the 2017 tax requisition.
Fallis – Environment Impact Assessment	\$10,120	Draft proposal was completed, but more work is required prior to final draft. Final invoice will be received in 2017.
FCSS – Social Development Plan	\$36,550	Social Development Plan has been deferred to 2018 as per direction from Council.
FCSS – Community Development Program	\$46,626	Funding was underspent as it was contingent upon the completion of the Social Development Plan.

<b>Project\Program</b>	<b>Carry Forward Amount</b>	<b>Explanation</b>
Workstation Replacement – Parks, Recreation & Culture Reception Area	\$10,500	These workstations have been postponed until the County Centre office space plan is complete.

<b>Corporate Services Division</b>		
Microsoft Dynamics AX	\$154,000	Due to the delay of the payroll module and difficulty in securing an AX Business Analyst the contract dollars were not utilized in 2016. The Business Analyst has now been hired.
Training and Development	\$61,600	Training was not taken due to time constraints. It is scheduled to occur in 2017.

<b>Development Services Division</b>		
Business Incubator	\$45,000	This project was put on hold until 2017 as Parkland County tries to attain additional grant funding.
Acheson Sign Maintenance Fees	\$10,000	Signs located in Zone 2 and Zone 3 are updated with new businesses that have moved in recently. The new inserts were to be ordered when the installation of the 3 <sup>rd</sup> sign was complete, however the completion of the 3 <sup>rd</sup> sign has been delayed due to construction delays at the intersection where the sign is to be located.
Tourism Action Plan	\$5,000	Plan was deferred to 2017 due to timing of other initiatives and departmental changes.
Software Licenses	\$1,100	Invoice was not received until 2017.
Fibre Strategy	\$37,300	The fibre strategy was initiated in the 4 <sup>th</sup> quarter of 2016 and is scheduled to be completed in February 2017.
Rural Community Network	\$5,000	Project did not begin as confirmation of Trans Mountain funding was received at the end of 2016.

<b>Project\Program</b>	<b>Carry Forward Amount</b>	<b>Explanation</b>
Milestone 3PCP Program	\$40,000	Project didn't start as grant approval wasn't received until December 2016.
Public Lands Naturalization	\$20,000	This work has been deferred as it was determined that the Parks Improvement Plan had a naturalization restoration component incorporated in it. Community Sustainability is therefore teaming up with Parks, Recreation & Culture to build upon the work that they will already be completing.
Alternative Land Use Services (ALUS)	\$1,000	Equipment and supplies were deferred being purchased until the professional biologist was hired and the monitoring program was set up.
Green Acreages Program	\$1,385	Some project implementation will overlap into 2017.

<b>Infrastructure Services Division</b>		
Legal Surveys	\$34,400	Backlog of legal surveys on acquired land purchases will be completed in 2017.

<b>Incomplete 2016 Capital Projects</b>		
ERP - Phase 2	\$65,000	Phase 2 (including the permitting software) has been deferred to 2019.
Channel 2,3,4 Antenna & Coax Cable Replacement	\$49,500	Will be completed after the tower project is completed to ensure plans align. Anticipated completion third quarter 2017.
Enhanced Shared Data Backup Centre Pilot	\$13,702	Further research is required to ensure the right solution is built for the organization.
Corporate Planning	\$37,500	Software wasn't purchased until late 2016. Funds required to get the software up and running and to improve the corporate planning process.

<b>Project\Program</b>	<b>Carry Forward Amount</b>	<b>Explanation</b>
Agricultural Services Building Renovation (old Heavy Duty Shop)	\$9,752	Carry forward funds required as project completion is anticipated to be June 2017.
Two Way Radio Replacement for Fleet	\$76,000	Project has been delayed while cost effective alternatives are evaluated.

<b>Transfers for Future Projects/Programs:</b>		
Contingency Funds	\$15,060	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).
Tower Repairs	\$15,000	Unexpended funds remaining in tower repairs. These funds will be carried forward to fund future unexpected repairs and therefore reduce the 2017 tax requisition.
Community Services Division Salaries	\$200,000	Salaries and benefits not utilized in the 2016 budget due to vacancies. Money to be carried forward for future payroll costs.
Yellowhead County Fire Hall Cost Share	\$123,100	Funds originally intended to finance the conceptual plan/station design of the new Yellowhead County fire hall were not required and will now be applied to Parkland County's 2017 cost share of the facility.
Capital Region Board (CRB)	\$98,770	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.
Metro Edmonton Advisory Panel	\$44,510	Unexpended funds.

<b>Project\Program</b>	<b>Carry Forward Amount</b>	<b>Explanation</b>
Engineering Services - Miscellaneous	\$418,000	Unspent 2016 funds to be used in 2017 to contract 2 project managers and 1 procurement person.
Operational Cost Share – Recreational Facilities	\$89,580	Parkland County's cost share portion for arenas in the City of Spruce Grove, Town of Devon, Town of Stony Plain and Village of Wabamun came in under budget. These funds will be carried forward to reduce the 2017 tax requisition.
Allocation of Year End Surplus	\$500,000	Year end surplus transfer.
Wildfire Expense Reimbursement	\$800,000	Restricted Surplus dollars were utilized to fund expenditures incurred to suppress the 2016 Parkland County Wildfires. RFD 16-101 requires that a portion of the 2016 surplus be utilized to replenish the Disaster Restricted Surplus.

<b>Other Transfers:</b>		
Granular Aggregates	\$70,550	Write-up of gravel inventories that are showing negative quantities at year end & the base of the 16mm crush was pushed up making more material available for use.
Municipal Sustainability Initiative (MSI) Operating Grant Funds	\$21,122	To avoid expiration of 2015 MSI Operating Grant dollars expenses for the Enhanced Policing Drug Squad were funded thus freeing up the original budgeted tax dollars.
Recovery on Water main – Acheson to Big Lake	\$32,121	Parkland County previously front-ended a water main from Acheson to Big Lake. These funds are a recovery received from a developer that benefited from this infrastructure. The funds will be transferred to restricted surplus to fund future debenture payments.

Project\Program	Carry Forward Amount	Explanation
Public Transportation Utility – Acheson Transit	(\$25,171)	The 2016 deficit will be funded from restricted surplus and recovered in 2017 under the Public Transportation Utility Bylaw No. 2015-36.

<b>Allowance for Uncollectible Accounts:</b>		
Write off Uncollectable Accounts	(\$30,732)	Collection of manufactured home property taxes have been unsuccessful. Clean up of uncollectible utility accounts which include accounts from 2007-2016.
Allowance for Uncollectible Accounts	(\$7,000)	The net allowance for uncollectible accounts is being reduced due to the write offs noted above and as a result of using a tax recovery company.