



Parkland County: Offsite Levy Review

Version 2
April 27th, 2018

Prepared by:
Greg Weiss, President
CORVUS Business Advisors
9670 – 95 Avenue
Edmonton, AB T6C 2A4
(780) 428-4110
gweiss@corvusbusinessadvisors.com
www.corvusbusinessadvisors.com

This document has been prepared by CORVUS Business Advisors for the sole purpose and exclusive use of **Parkland County**.



April 27th, 2018

Peter Vana
General Manager, Development Services
Parkland County
53109A HWY779
Parkland County, Alberta
T7Z 1R1

RE: Parkland County Offsite Levy Review

Peter:

Enclosed is our final report for the Offsite Levy Review. If you have any questions do not hesitate to contact me.

Yours truly,

A handwritten signature in dark ink, appearing to read "Greg Weiss", followed by a long horizontal line.

Greg Weiss
President

1 DOCUMENT INFORMATION

| Version | | |
|---------|-------------------------------|-------------------------------------|
| Number | Revision Date | Summary of Changes and Author |
| 1.0 | April 2 nd , 2018 | Created by CORVUS Business Advisors |
| 2.0 | April 27 th , 2018 | Final |
| | | |

2 CONTENTS

| | | |
|----------|--|-----------|
| 1 | DOCUMENT INFORMATION | I |
| 2 | CONTENTS | II |
| 3 | INTRODUCTION..... | 1 |
| 3.1 | INTRODUCTION | 1 |
| 3.2 | METHODOLOGY | 1 |
| 4 | KEY FINDINGS..... | 2 |
| 5 | RATES | 7 |
| 6 | RECOMMENDATIONS..... | 10 |
| 7 | ACKNOWLEDGEMENTS..... | 11 |
| 8 | DISCLAIMER | 11 |
| | APPENDIX A: OFFSITE LEVY AREAS AND STAGING..... | 13 |
| | APPENDIX B: WATER OFFSITE INFRASTRUCTURE..... | 20 |
| | APPENDIX C: SANITARY OFFSITE INFRASTRUCTURE | 34 |
| | APPENDIX D: TRANSPORTATION OFFSITE INFRASTRUCTURE | 49 |
| | APPENDIX E: STORMWATER OFFSITE INFRASTRUCTURE..... | 64 |
| | APPENDIX F: OFFSITE LEVY RESERVE RECONCILIATION..... | 76 |
| | APPENDIX G: OFFSITE LEVY INFRASTRUCTURE DEFINITIONS | 84 |
| | APPENDIX H: PROJECT DETAILS | 86 |
| | APPENDIX I: BENCHMARK COMPARISONS | 90 |

3 INTRODUCTION

3.1 Introduction

Bylaw 2015-07, established by Parkland County (“the County”) in 2015 and updated in 2017 defines offsite levy charges pertaining to water, sanitary, transportation, and stormwater offsite infrastructure for the municipality. The County wishes to update this bylaw, amending offsite infrastructure included in the bylaw in alignment with the County’s latest capital/master plans, and ensuring updated costs and development forecasts are reflected fairly and equitably in new rates, thereby ensuring a financially sustainable community.

This report outlines the methodology and information used in establishing water, sanitary, transportation, and stormwater offsite levy rates for the County, as well as other key findings and recommendations.

3.2 Methodology

Parkland County has various infrastructure capital/master plans, and these plans have been used by County staff as a start point for developing key information for this offsite levy rate review. County staff reviewed existing plans and identified offsite projects for water, sanitary, transportation, and stormwater infrastructure¹. The County’s assessment also included determination of benefits to existing development, future development, and benefiting areas.

Support provided by CORVUS Business Advisors included:

- Provision of the CORVUS offsite levy model, including configuration, priming, and data loading.
- Incorporation of offsite levy area measurements and land development forecasts (provided by County staff).
- Incorporation of infrastructure costs and allocation percentages for existing development, new development, and other parties (provided by County staff).
- Establishment of offsite levy reserve opening balances (historical reconciliation details provided by County staff).
- Development of water, sanitary, transportation, and stormwater offsite levy rates.
- Presentation of offsite levy rates and background information to Administration and Council.
- Provision of offsite levy model training for staff.

Offsite levy rates within the CORVUS offsite levy model are forecast using a rolling 25-year review period. During this review, a cut-off date of December 31st, 2017 was established, and so the review period stems from **2018 to 2042**. The cut-off date coincides with the

¹ It was not within CORVUS’ scope of work to review the County’s capital/master plans. Plans were reviewed and refined by County staff.

County's most recent year-end when the project started. Project expenditures, offsite levy receipts etc. were gathered as "actuals" from the County's financial records up to the cut-off date. Beyond the cut-off date, all financial details are estimates. When the County completes its next rate update, information from January 1st, 2018 up to the new cut-off date will be converted from estimates to actuals.

Costs that benefit development prior to and within the 25-year review period are included in rates. Costs that benefit development beyond the review period (called "financial oversizing") are excluded from rates. In future years when rates are updated, and the rolling 25-year period moves further out, offsite infrastructure costs which are currently beyond the 25-year review period will gradually enter the 25-year period and be included in rates.

4 KEY FINDINGS

Key findings pertaining to the establishment of County offsite levy rates are as follows:

Offsite Infrastructure Costs. Offsite infrastructure costs to be included in the offsite levy bylaw total approximately **\$405.76 million**. An overview of offsite infrastructure costs and maps is provided in Appendices B1 (Water), C1 (Sanitary), D1 (Transportation), and E1 (Stormwater).

Before determining how the infrastructure costs will be allocated to parties that benefit (e.g., existing/residual development, new development, other municipalities etc.), financing provided by way of special ear-marked grants and other contributions are deducted from offsite infrastructure costs. For this review, the County has identified approximately **\$11.58 million** in grants and contributions. An overview of grants and contributions and resulting net costs is provided in Appendices B2, C2, D2, and E2.

The share of costs which benefits existing/residual development (the County's share) is **\$0.09 million**; and, the share of costs which benefits other stakeholders (e.g., neighbouring municipalities) is **\$0.00**.

The share of costs which benefits future development totals approximately **\$394.09 million (\$218.57 million + \$175.52 million)** and is based on the allocations shown in Appendices B4, C4, D4, and E4. However, **\$218.57 million** of the cost which benefits future development is beyond the 25-year review period (called "financial oversizing"). Financial oversizing is determined based on the anticipated year of construction (construction staging) which is provided in Appendices B3, C3, D3, and E3.

Of the **\$394.09 million** in total offsite infrastructure costs which benefits future development, the portion that is within the 25-year review period and included in rates today (the offsite levy share) is approximately **\$175.52 million**, as shown in the table below. A complete summary of offsite infrastructure net cost "flow-thru" is provided in Appendices B6, C6, D6, and E6.

Summary of Infrastructure Costs & Allocations²

| Infrastructure | Special Grants & Contributions | Muni Share of Costs | Other Stakeholders' Share of Costs | Developer Cost Beyond 25 Yrs (Financial Oversizing) | Developer Costs (In Rates) | Total Costs |
|----------------|--------------------------------|---------------------|------------------------------------|---|----------------------------|----------------|
| Transportation | \$ 4,453,986 | \$ - | \$ - | \$ 86,913,573 | \$ 77,799,685 | \$ 169,167,244 |
| Water | \$ 2,893,178 | \$ 21,527 | \$ - | \$ 90,786,828 | \$ 42,455,262 | \$ 136,156,795 |
| Sanitary | \$ 2,952,690 | \$ 68,822 | \$ - | \$ 34,705,327 | \$ 19,593,510 | \$ 57,320,348 |
| Stormwater | \$ 1,280,311 | \$ - | \$ - | \$ 6,168,352 | \$ 35,671,748 | \$ 43,120,412 |
| Total | \$ 11,580,165 | \$ 90,349 | \$ - | \$ 218,574,080 | \$ 175,520,204 | \$ 405,764,798 |

Offsite Levy Collections. Before allocating infrastructure costs to benefitting lands, offsite levy costs must be reduced by the total levies collected to date. Up to December 31st, 2017, the County has collected **\$27.10 million** as summarized in the table below. Details associated with levy collections are shown in Appendices B5, C5, D5, and E5.

Summary of Levies Collected to Date

| | |
|----------------|---------------|
| Transportation | \$ 14,610,044 |
| Water | \$ 2,665,637 |
| Sanitary | \$ 1,231,758 |
| Stormwater | \$ 8,587,905 |
| Total | \$ 27,095,344 |

Offsite Levy Areas and Forecast Development. To facilitate the allocation of infrastructure costs to those lands that benefit from the infrastructure, the County is parsed into **123** offsite levy areas. The area boundaries, numbering schema, and area measurements are described in Appendix A along with an offsite levy map. An overview of offsite infrastructure allocations to each benefitting area is provided in Appendices B7, C7, D7, and E7.

To calculate offsite levy rates, it is necessary to forecast the amount of land that will develop during the 25-year review period. Land development forms the denominator of the rate calculation. A larger denominator reduces rates but could potentially result in under-collection thereby placing an increased burden on tax payers. A smaller denominator increases rates but could potentially result in over-collection thereby placing an increased burden on future development. Accordingly, land development forecasts need to be: (a) reasonable and reflect current planning assumptions including the current pace of development in the community, and (b) updated regularly.

For this review, the County is forecasting development of approximately **1816 ha.** over the 25-year review period. The land development forecast is shown in Appendix A.

Offsite Levy Reserves. The County is currently managing offsite levy receipts and

² Moving forward, assuming project costs, anticipated year of construction, and development staging remain unchanged, each year when rates are updated an average of approximately **\$9 million** will "shift" from financial oversizing to rates. With the exception of one water project #24, all financial oversizing will be included in rates within 25 years (water project #24 is not staged for construction until 2055).

withdrawals via four reserves/accounts (i.e., one reserve/account for each infrastructure type), and this in alignment with MGA requirements. The reason the MGA stipulates the requirement for separate accounts is because offsite levies can only be used for the type of infrastructure for which they were collected (e.g., water levies can only be used to construct water offsite infrastructure, not sanitary infrastructure etc.). During the project, several amendments to historical information were identified. Accordingly, the County's offsite levy reserve balances require amendment as discussed further below and shown in Appendices B8, C8, D8, and E8.

Interest. Offsite levy reserves/accounts (both actual and forecast) are impacted by interest. Actual reserve inflows and forecast reserve balances that are in a positive/surplus position earn interest (as required by the MGA). Actual reserve outflows and forecast reserve balances that are in a negative/deficit position are charged interest (forecast balances that are negative indicate the requirement for front-ending). During the project, several amendments to interest calculations were identified. In particular, the County's deferred revenue accounts currently contain only interest earned on receipts and surplus balances. However, because accounts are missing certain expenditure details, interest charges on expenditures and front-ending/deficit balances are not included. An overview of reserve/account adjustments is discussed further below, and interest rates and forecast balances over the 25-year review period are shown in Appendices B9, C9, D9, and E9.

Front-ending Approach. Front-ending is an extremely important concept that underpins rigorous management of offsite levies. Front-ending represents debts owed by future development to the front-ending party (municipality or developer) for past construction undertaken on behalf of future development—i.e., a front-ending party will often pay for its share of an offsite infrastructure project in addition to that portion of the project which benefits future development when offsite levy reserve balances are insufficient to pay for its share of the project.

In 2012, CORVUS developed an offsite levy policy manual for the County. During the development of the manual, CORVUS presented 2 alternatives for repaying front-ending debts to claimants: (1) the First-In First-Out (FIFO) approach, and (2) the Average Outstanding Claim (AOC) approach.

When a FIFO approach is used, claims are reimbursed based on the order they are incurred. For example, Developer A³ front-ends a \$1 million piece of infrastructure in 2016. Developer B front-ends a \$0.5 million piece of infrastructure in 2017. And Developer C is contemplating front-ending a \$0.5 million piece of infrastructure in the future. Using the FIFO approach, all offsite levy collections flow entirely to Developer A until it is fully repaid before any levy collections flow to Developer B. As a result, it could take many years before Developer A is fully repaid. Developer C, if it chooses to front-end in 2018, would not see any claim reimbursement until both Developer A and Developer B were repaid. This model is good for existing claimants as they will be reimbursed before future claimants. However,

³ A municipality can also be a front-ending party (and claimant).

use of this model acts as a disincentive for developers (like Developer C) to front-end in the future (why front-end if there is no chance of reimbursement in a reasonable time-frame?). As a result, the FIFO approach can create: (a) stagnation of development, and (b) increased pressure on the municipality (i.e., taxpayers) to front-end. Accordingly, the FIFO approach is not recommended.

When the AOC approach is used, claimants share distributions based on their proportionate share of outstanding claims. For example, Developer A fronts a \$1 million piece of infrastructure in 2016. Developer B front-ends a \$0.5 million piece of infrastructure in 2017. And Developer C is contemplating front-ending a \$0.5 million piece of infrastructure in the future. Using the AOC approach, offsite levy collections are shared between Developer A (66.6% of distributions) and Developer B (33.3% of distributions) until fully repaid⁴. If Developer C chooses to front-end in the future, then future claim reimbursements would be shared amongst Developer A (50% of distributions) and Developer B (25% of distributions) and Developer C (25% of distributions) until repaid⁵. This approach is preferred, as it ensures regular positive cash flow to all claimants, and therefore no disincentive to future front-ending.

In 2013, Parkland County adopted County Policy C-PD05 and Administrative Procedures C-PD05-P1. As a part of these procedures, the AOC approach was adopted to facilitate front-ending claim reimbursement. For this project, CORVUS was asked to: (a) make recommendation as it relates to the repayment of existing front-ending debts, and (b) comment on the use of AOC policy moving forward.

First, as it relates to existing/historical front-ending debts, CORVUS recommends that the AOC approach be used to manage front-ending repayments up to the cut-off date (December 31st, 2017). Attempting to “rewrite” the rules as it relates to historical receipts payments would not be appropriate. Details relating to the repayment of specific claims are outlined further below.

Second, as it relates to the repayment of front-ending claims in the future, CORVUS recommends the County maintain use of the AOC approach. The AOC approach is a leading practice, it is relatively easy to administer, and it avoids the unintended negative consequences associated with the FIFO approach (i.e., disincentives to future front-ending, and pressure on the municipality to front-end).

Note, use of the AOC approach should not prevent the County from deferring a payment to itself (if it wishes), thereby allowing all funds available for distribution to flow to developer claimants. It is recommended that Administrative Procedures C-PD05-P1 be amended accordingly.

Tracking and Responsibility of Front-ending. Because front-ending balances represent debts owed to front-ending parties (including the municipality), they need to be clearly reflected in official municipal documents such as levy account/reserve balances, financial

⁴ $\$1,000,000 / (\$1,000,000 + \$500,000) = 66.6\%$. $\$500,000 / (\$1,000,000 + \$500,000) = 33.3\%$.

⁵ $\$1,000,000 / (\$1,000,000 + \$500,000 + \$500,000) = 50\%$. $\$500,000 / (\$1,000,000 + \$500,000 + \$500,000) = 25\%$.

statements, etc. This documentation ensures debts will be repaid as future development occurs and offsite levies collected.

Parkland County (Finance department) utilizes deferred revenue accounts rather than “traditional” reserve accounts to manage offsite levy account balances. This is good, as it more easily enables the accounting of negative/deficit reserve balances (i.e., deferred revenue) when front-ending takes place. However, current account balances are incomplete and require amendment (outlined below). Account balances are not up-to-date because: (1) The Finance department has responsibility for tracking offsite levy receipts, withdrawals, and interest calculations, but offsite levy expenditures (which have the most significant impact on reserve balances) are being tracked by the Planning and Engineering departments. Communication between the Finance, Planning, and Engineering departments is ad hoc and, as a result, offsite levy expenditure details are not accurately reflected in offsite levy account balances. (2) Interest calculations contained in offsite levy accounts are incomplete. The County’s deferred revenue accounts contain only interest earned on receipts. However, because accounts are missing significant expenditure details (item 1 above), interest charges on expenditures and front-ending/deficit balances are not included.

Reserve Balance Adjustments. At end 2017, the water deferred revenue account reflected a surplus balance of approximately **\$2.90 million** in County documentation. However, after adjustments and front-ending claim repayments of approximately \$2.74 million, the new balance in the water account should be amended to approximately **\$0.16 million** at end 2017. A complete reconciliation of the water account balance and continuity schedule is provided in Appendices B8 and F.

At end 2017, the sanitary deferred revenue account reflected a surplus balance of approximately **\$0.76 million** in County documentation. However, after adjustments and front-ending claim repayments of approximately \$4.98 million, the new balance in the sanitary account should be amended to a deficit of approximately **\$(4.23) million** at end 2017. A complete reconciliation of the sanitary account balance and continuity schedule is provided in Appendices C8 and F.

At end 2017, the transportation deferred revenue account reflected a surplus balance of approximately **\$13.93 million** in County documentation (not including levies collected under Bylaw 01-2007). However, after adjustments and front-ending claim repayments of approximately \$14.59 million, the new balance in the transportation account should be amended to a deficit of approximately **\$(0.66) million** at end 2017. A complete reconciliation of the transportation account balance and continuity schedule is provided in Appendices D8 and F.

At end 2017, the stormwater deferred revenue account reflected a surplus balance of approximately **\$3.83 million** in County documentation. However, after adjustments and front-ending claim repayments of approximately \$18.44 million, the new balance in the stormwater account should be amended to a deficit of approximately **\$(14.61) million** at end 2017. A complete reconciliation of the stormwater account balance and continuity schedule is provided in Appendices E8 and F.

Tangible Capital Assets (TCA). Though it was not within the scope of this review to review

the County's TCA, it is believed that offsite infrastructure constructed and transferred from front-ending parties to the County (when the CCC is issued) is entered as "equity" in the County's tangible capital asset ledger, similar to the transfer of onsite infrastructure constructed by developers and transferred to the County. This is problematic, as it prevents the County from properly accounting for front-ending debt to be paid by future offsite levies to front-ending claimants. Instead, when offsite infrastructure is transferred to the County (when the CCC is issued) only that portion of the infrastructure which has been paid by levies should be entered in the TCA ledger as "equity". The remaining balance should be accounted for as "debt", owed to front-ending parties. This change of accounting procedure should enable the Finance department to more easily make the adjustments to offsite levy account balances described above.

5 RATES

For future development to pay for its share of the **\$405.76 million** offsite infrastructure costs contained in the County's capital plans, rates are approximately **\$82,492** per net hectare on a weighted average basis, as shown in the tables below.

Since the last update, rates have declined from an average of \$110,107 per net hectare to \$82,492 per net hectare. There are 2 primary reasons for this decline. First, infrastructure costs allocated to development within the 25-year review period have declined 21% from \$218 million to \$175 million—a decline in costs means lower rates all other things being equal. Second, forecast land development with the 25-year review period has increased 14% from 1587 hectares to 1816 hectares—an increase in land development also means lower rates all other things being equal.

The County's average offsite levy rate is lower compared to other municipalities of similar size in Alberta (a comparison of rates to other municipalities is outlined in Appendix I). Most importantly, these rates reflect the actual cost of infrastructure required to facilitate development in the County.

Offsite Levy Rates: Highs, Lows, and Averages⁶

| | Transportation Levies (/Net Ha.) | Water Levies (/Net Ha.) | Sanitary Levies (/Net Ha.) | Storm Levies (/Net Ha.) | Total (/Net Ha.) |
|------------------|----------------------------------|-------------------------|----------------------------|-------------------------|------------------|
| High | \$ 182,744 | \$ 72,004 | \$ 52,195 | \$ 57,698 | \$ 209,891 |
| Low | \$ 1,996 | \$ 5,184 | \$ - | \$ - | \$ 15,780 |
| Weighted Average | \$ 34,858 | \$ 21,368 | \$ 10,846 | \$ 15,421 | \$ 82,492 |

⁶ Highs, Lows, and Averages are shown for information purposes only. Developers pay the actual rate applicable to their specific development area and development type.

Summary of Offsite Levies by Area

| Area # | Transportation Levies | Water Levies | Sanitary Levies | Stormwater Levies | Total |
|--------|-----------------------|--------------|-----------------|-------------------|------------|
| 101.0 | \$ 48,401 | \$ 7,788 | \$ 668 | \$ 102 | \$ 56,958 |
| 102.0 | \$ 48,401 | \$ 7,788 | \$ 668 | \$ 102 | \$ 56,958 |
| 103.0 | \$ 48,401 | \$ 7,788 | \$ 48,066 | \$ 102 | \$ 104,356 |
| 103.1 | \$ 48,401 | \$ 7,788 | \$ 52,195 | \$ 102 | \$ 108,485 |
| 104.0 | \$ 48,401 | \$ 7,788 | \$ 48,066 | \$ 102 | \$ 104,356 |
| 104.1 | \$ 48,401 | \$ 7,788 | \$ 48,066 | \$ 102 | \$ 104,356 |
| 105.0 | \$ 48,401 | \$ 7,788 | \$ 12,995 | \$ 102 | \$ 69,285 |
| 105.1 | \$ 48,401 | \$ 14,820 | \$ 52,195 | \$ 102 | \$ 115,516 |
| 106.0 | \$ 48,401 | \$ 7,788 | \$ 12,995 | \$ 102 | \$ 69,285 |
| 107.0 | \$ 48,401 | \$ 7,789 | \$ 125 | \$ 102 | \$ 56,417 |
| 108.0 | \$ 48,401 | \$ 7,789 | \$ 1,541 | \$ 102 | \$ 57,833 |
| 109.0 | \$ 48,401 | \$ 7,789 | \$ 125 | \$ 102 | \$ 56,417 |
| 110.0 | \$ 48,401 | \$ 7,788 | \$ 12,995 | \$ 102 | \$ 69,285 |
| 111.0 | \$ 48,401 | \$ 7,788 | \$ 12,995 | \$ 102 | \$ 69,285 |
| 111.1 | \$ 48,401 | \$ 14,820 | \$ 4,796 | \$ 102 | \$ 68,118 |
| | | | | | |
| 201.0 | \$ 52,578 | \$ 25,277 | \$ 48,066 | \$ 102 | \$ 126,023 |
| 201.1 | \$ 52,578 | \$ 32,309 | \$ 52,195 | \$ 102 | \$ 137,183 |
| 202.0 | \$ 52,578 | \$ 25,277 | \$ 125 | \$ 102 | \$ 78,082 |
| 203.0 | \$ 52,578 | \$ 25,277 | \$ 125 | \$ 102 | \$ 78,082 |
| 204.0 | \$ 52,578 | \$ 25,278 | \$ 12,921 | \$ 102 | \$ 90,879 |
| 205.0 | \$ 52,578 | \$ 25,278 | \$ 10,882 | \$ 102 | \$ 88,840 |
| 206.0 | \$ 52,578 | \$ 25,277 | \$ 9,292 | \$ 102 | \$ 87,249 |
| 207.0 | \$ 52,578 | \$ 25,277 | \$ 125 | \$ 102 | \$ 78,082 |
| 208.0 | \$ 52,578 | \$ 25,277 | \$ 48,066 | \$ 102 | \$ 126,023 |
| 208.1 | \$ 52,578 | \$ 32,309 | \$ 52,195 | \$ 102 | \$ 137,183 |
| | | | | | |
| 301.0 | \$ 182,744 | \$ 22,861 | \$ 177 | \$ 102 | \$ 205,884 |
| 302.0 | \$ 182,744 | \$ 22,861 | \$ 177 | \$ 102 | \$ 205,884 |
| 302.1 | \$ 182,744 | \$ 22,861 | \$ 4,184 | \$ 102 | \$ 209,891 |
| 303.0 | \$ 182,744 | \$ 22,861 | \$ 177 | \$ 102 | \$ 205,884 |
| 304.0 | \$ 182,744 | \$ 22,861 | \$ 3,679 | \$ 102 | \$ 209,387 |
| | | | | | |
| 401.0 | \$ 32,732 | \$ 16,844 | \$ 5,088 | \$ 19,667 | \$ 74,331 |
| 401.1 | \$ 32,732 | \$ 16,844 | \$ 8,553 | \$ 19,667 | \$ 77,796 |
| 402.0 | \$ 32,732 | \$ 16,844 | \$ 991 | \$ 102 | \$ 50,670 |
| 403.0 | \$ 32,732 | \$ 16,846 | \$ 25,528 | \$ 102 | \$ 75,208 |
| 404.0 | \$ 32,732 | \$ 16,846 | \$ 25,528 | \$ 102 | \$ 75,208 |
| 405.0 | \$ 32,732 | \$ 16,846 | \$ 35,853 | \$ 102 | \$ 85,533 |
| 406.0 | \$ 32,732 | \$ 16,846 | \$ 35,853 | \$ 102 | \$ 85,533 |
| 407.0 | \$ 32,732 | \$ 16,844 | \$ 991 | \$ 33,733 | \$ 84,301 |
| 408.0 | \$ 32,732 | \$ 16,844 | \$ 5,088 | \$ 19,667 | \$ 74,331 |
| 408.1 | \$ 32,732 | \$ 16,844 | \$ 8,553 | \$ 19,667 | \$ 77,796 |

Parkland County Offsite Levy Review

| | | | | | | | | | | |
|--------|----|--------|----|--------|----|--------|----|--------|----|---------|
| 501.0 | \$ | 59,294 | \$ | 41,761 | \$ | 23,971 | \$ | 57,698 | \$ | 182,723 |
| 502.0 | \$ | 59,294 | \$ | 41,760 | \$ | 1,864 | \$ | 57,698 | \$ | 160,615 |
| 502.1 | \$ | 59,294 | \$ | 41,760 | \$ | 5,329 | \$ | 57,698 | \$ | 164,080 |
| 503.0 | \$ | 59,294 | \$ | 41,760 | \$ | 1,355 | \$ | 41,512 | \$ | 143,920 |
| 503.1 | \$ | 59,294 | \$ | 41,760 | \$ | 4,820 | \$ | 41,512 | \$ | 147,385 |
| 504.0 | \$ | 59,294 | \$ | 41,760 | \$ | 9,527 | \$ | 35,074 | \$ | 145,655 |
| 504.1 | \$ | 59,294 | \$ | 41,760 | \$ | 12,992 | \$ | 35,074 | \$ | 149,119 |
| 505.0 | \$ | 59,294 | \$ | 41,760 | \$ | 813 | \$ | 32,757 | \$ | 134,623 |
| 506.0 | \$ | 59,294 | \$ | 41,760 | \$ | 1,447 | \$ | 39,322 | \$ | 141,823 |
| 507.0 | \$ | 59,294 | \$ | 41,760 | \$ | 813 | \$ | 57,698 | \$ | 159,564 |
| 508.0 | \$ | 59,294 | \$ | 41,761 | \$ | 813 | \$ | 57,698 | \$ | 159,565 |
| | | | | | | | | | | |
| 601.0 | \$ | 26,426 | \$ | 8,203 | \$ | 16,779 | \$ | 22,989 | \$ | 74,397 |
| 602.0 | \$ | 26,426 | \$ | 8,203 | \$ | 16,779 | \$ | 33,169 | \$ | 84,577 |
| 603.0 | \$ | 26,426 | \$ | 8,203 | \$ | 4,837 | \$ | 41,699 | \$ | 81,166 |
| 604.0 | \$ | 26,426 | \$ | 8,203 | \$ | 4,837 | \$ | 41,699 | \$ | 81,166 |
| 605.0 | \$ | 26,426 | \$ | 8,203 | \$ | 436 | \$ | 41,699 | \$ | 76,764 |
| 606.0 | \$ | 26,426 | \$ | 8,203 | \$ | 436 | \$ | 41,699 | \$ | 76,764 |
| 607.0 | \$ | 26,426 | \$ | 8,203 | \$ | 436 | \$ | 102 | \$ | 35,167 |
| 608.0 | \$ | 26,426 | \$ | 8,203 | \$ | 18,052 | \$ | 22,989 | \$ | 75,670 |
| | | | | | | | | | | |
| 701.0 | \$ | 16,235 | \$ | 5,184 | \$ | 4,024 | \$ | 56,124 | \$ | 81,567 |
| 702.0 | \$ | 16,235 | \$ | 5,184 | \$ | 4,024 | \$ | 56,124 | \$ | 81,567 |
| 703.0 | \$ | 16,235 | \$ | 5,184 | \$ | 1,447 | \$ | 50,865 | \$ | 73,731 |
| 704.0 | \$ | 16,235 | \$ | 5,184 | \$ | 813 | \$ | 50,865 | \$ | 73,096 |
| 705.0 | \$ | 16,235 | \$ | 5,184 | \$ | 1,761 | \$ | 40,601 | \$ | 63,781 |
| 706.0 | \$ | 16,235 | \$ | 5,184 | \$ | 1,761 | \$ | 55,832 | \$ | 79,012 |
| 707.0 | \$ | 16,235 | \$ | 5,184 | \$ | 1,447 | \$ | 55,832 | \$ | 78,698 |
| 708.0 | \$ | 16,235 | \$ | 5,184 | \$ | 1,447 | \$ | 56,124 | \$ | 78,991 |
| | | | | | | | | | | |
| 801.0 | \$ | 13,544 | \$ | 10,198 | \$ | 18,884 | \$ | 35,399 | \$ | 78,025 |
| 802.0 | \$ | 13,544 | \$ | 10,198 | \$ | 1,268 | \$ | 39,035 | \$ | 64,044 |
| 803.0 | \$ | 13,544 | \$ | 10,198 | \$ | 1,268 | \$ | 41,699 | \$ | 66,709 |
| 804.0 | \$ | 13,544 | \$ | 10,198 | \$ | 1,268 | \$ | 41,699 | \$ | 66,709 |
| 805.0 | \$ | 13,544 | \$ | 10,198 | \$ | 1,268 | \$ | 41,699 | \$ | 66,709 |
| 806.0 | \$ | 13,544 | \$ | 10,198 | \$ | 1,268 | \$ | 41,699 | \$ | 66,709 |
| 807.0 | \$ | 13,544 | \$ | 10,198 | \$ | 1,268 | \$ | 53,101 | \$ | 78,111 |
| 808.0 | \$ | 13,544 | \$ | 10,198 | \$ | 1,268 | \$ | 53,101 | \$ | 78,111 |
| | | | | | | | | | | |
| 901.0 | \$ | 16,430 | \$ | 48,833 | \$ | 125 | \$ | 102 | \$ | 65,490 |
| 902.0 | \$ | 16,430 | \$ | 48,833 | \$ | 125 | \$ | 102 | \$ | 65,490 |
| 903.0 | \$ | 16,430 | \$ | 48,833 | \$ | 125 | \$ | 102 | \$ | 65,490 |
| 904.0 | \$ | 16,430 | \$ | 48,833 | \$ | 125 | \$ | 102 | \$ | 65,490 |
| | | | | | | | | | | |
| 1001.0 | \$ | 15,171 | \$ | 13,014 | \$ | 125 | \$ | 102 | \$ | 28,412 |
| 1002.0 | \$ | 15,171 | \$ | 13,014 | \$ | 125 | \$ | 102 | \$ | 28,412 |
| 1003.0 | \$ | 15,171 | \$ | 13,014 | \$ | 125 | \$ | 102 | \$ | 28,412 |
| 1004.0 | \$ | 15,171 | \$ | 13,014 | \$ | 125 | \$ | 102 | \$ | 28,412 |
| 1005.0 | \$ | 15,171 | \$ | 13,014 | \$ | 125 | \$ | 102 | \$ | 28,412 |
| 1006.0 | \$ | 15,171 | \$ | 13,014 | \$ | 11,837 | \$ | 102 | \$ | 40,123 |
| 1007.0 | \$ | 15,171 | \$ | 13,014 | \$ | 11,837 | \$ | 102 | \$ | 40,123 |

| | | | | | | | | | | |
|--------|----|--------|----|--------|----|--------|----|--------|----|---------|
| 1101.0 | \$ | 1,996 | \$ | 11,374 | \$ | 2,309 | \$ | 102 | \$ | 15,782 |
| 1102.0 | \$ | 1,996 | \$ | 11,373 | \$ | 2,309 | \$ | 102 | \$ | 15,780 |
| 1103.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,072 | \$ | 102 | \$ | 21,227 |
| 1104.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,072 | \$ | 102 | \$ | 21,227 |
| 1105.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,072 | \$ | 102 | \$ | 21,227 |
| 1106.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,072 | \$ | 102 | \$ | 21,227 |
| 1107.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,072 | \$ | 102 | \$ | 21,227 |
| 1108.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,072 | \$ | 102 | \$ | 21,227 |
| 1109.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,541 | \$ | 102 | \$ | 21,696 |
| 1110.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,541 | \$ | 102 | \$ | 21,696 |
| 1111.0 | \$ | 8,679 | \$ | 11,374 | \$ | 1,072 | \$ | 102 | \$ | 21,227 |
| 1112.0 | \$ | 8,679 | \$ | 9,878 | \$ | 125 | \$ | 102 | \$ | 18,784 |
| 1113.0 | \$ | 8,679 | \$ | 9,878 | \$ | 125 | \$ | 102 | \$ | 18,784 |
| 1201.0 | \$ | 67,921 | \$ | 38,752 | \$ | - | \$ | - | \$ | 106,673 |
| 1202.0 | \$ | 67,921 | \$ | 72,004 | \$ | 27,388 | \$ | - | \$ | 167,312 |
| 1203.0 | \$ | 67,921 | \$ | 54,110 | \$ | 6,577 | \$ | - | \$ | 128,608 |
| 1204.0 | \$ | 67,921 | \$ | 38,752 | \$ | - | \$ | - | \$ | 106,673 |
| 1205.0 | \$ | 67,921 | \$ | 38,752 | \$ | - | \$ | - | \$ | 106,673 |
| 1301.0 | \$ | 94,557 | \$ | 72,004 | \$ | 27,388 | \$ | - | \$ | 193,949 |
| 1302.0 | \$ | 94,557 | \$ | 72,004 | \$ | 27,388 | \$ | - | \$ | 193,949 |
| 1303.0 | \$ | 94,557 | \$ | 38,752 | \$ | - | \$ | - | \$ | 133,309 |
| 1304.0 | \$ | 94,557 | \$ | 54,110 | \$ | 6,577 | \$ | - | \$ | 155,244 |
| 1401.0 | \$ | 94,557 | \$ | 72,004 | \$ | 27,388 | \$ | - | \$ | 193,949 |
| 1402.0 | \$ | 94,557 | \$ | 38,752 | \$ | 0 | \$ | - | \$ | 133,309 |
| 1403.0 | \$ | 94,557 | \$ | 38,752 | \$ | 0 | \$ | - | \$ | 133,309 |
| 1404.0 | \$ | 94,557 | \$ | 38,752 | \$ | 0 | \$ | - | \$ | 133,309 |
| 1405.0 | \$ | 94,557 | \$ | 38,752 | \$ | 0 | \$ | - | \$ | 133,309 |
| 1501.0 | \$ | 29,927 | \$ | 9,878 | \$ | 27,501 | \$ | 102 | \$ | 67,409 |
| 1502.0 | \$ | 29,927 | \$ | 9,878 | \$ | 27,501 | \$ | 102 | \$ | 67,409 |
| 1600.1 | \$ | 15,171 | \$ | 13,014 | \$ | 11,331 | \$ | 102 | \$ | 39,617 |
| 1600.2 | \$ | 15,171 | \$ | 13,014 | \$ | 23,043 | \$ | 102 | \$ | 51,329 |
| 1600.3 | \$ | 52,578 | \$ | 25,277 | \$ | 11,331 | \$ | 102 | \$ | 89,288 |
| 1600.4 | \$ | 52,578 | \$ | 25,277 | \$ | 11,331 | \$ | 102 | \$ | 89,288 |
| 1600.5 | \$ | 52,578 | \$ | 25,277 | \$ | 11,331 | \$ | 102 | \$ | 89,288 |
| 1600.6 | \$ | 52,578 | \$ | 25,278 | \$ | 11,331 | \$ | 102 | \$ | 89,289 |
| 1600.7 | \$ | 32,732 | \$ | 16,844 | \$ | 11,331 | \$ | 102 | \$ | 61,010 |
| 1600.8 | \$ | 32,732 | \$ | 16,844 | \$ | 16,294 | \$ | 19,667 | \$ | 85,537 |

6 RECOMMENDATIONS

In addition to implementing the offsite levy rates outlined in Section 5, CORVUS recommends the following:

1. Establish formal process, responsibilities, and timelines, that enable the update of offsite levy rates annually and provision of an update report to Council, in alignment with offsite levy bylaw requirements.

2. Immediately amend the opening balances of each offsite levy account as reflected in Appendices B8-water: \$163,780.40, C8-sanitary: \$(4,226,597.22), D8-transportation: \$(663,321.53), and E8-stormwater: \$(14,609,163.26). In so doing, withdraw excess funds and repay front-ending claimants in accordance with the County's policy C-PD05 and administration procedures C-PD05-P1 (i.e., the AOC approach).
3. Assign the Finance department the responsibility for managing offsite levy account balances, including historical expenditures and front-ending balances. In so doing, establish a formal and regular communication process between the Finance, Planning, and Engineering departments to enable the accurate documentation of offsite levy expenditure and front-ending details.
4. Establish sub-ledgers for each account to track amounts owed to each front-ending party. In so doing, ensure the same interest earning rate that is reflected in the offsite levy model (in any given year) is used to calculate interest on outstanding front-ending balances.
5. Continue to utilize the Average Outstanding Claim (AOC) approach for distributing excess offsite levy receipts to front-ending claimants. The AOC approach is a leading practice and avoids the unintended disincentives to future front-ending created by other approaches.
6. Amend Administrative Procedures C-PD05-P1 to enable the County to defer a front-ending payment to itself in any year.
7. During the reconciliation of future reserve balances, ensure the interest earning and charge rates that underpin the offsite levy bylaw for that time period are used to determine reserve interest impacts. This is outlined in the offsite levy model user guide and instructions for the annual rate update.
8. Undertake an engineering review to update the documentation used to back-stop the County's allocation, or non-allocation, of infrastructure costs to existing development (i.e., % allocated to residual development).
9. Recent changes to the MGA enable municipalities to charge offsite levies for recreation, fire, police, and library facilities. Accordingly, the County should consider whether it wishes to adopt such levies in the future and, if so, begin developing the necessary supporting documentation that will be needed to support such levies.

7 ACKNOWLEDGEMENTS

CORVUS Business Advisors would like to thank all Parkland County staff from Engineering, Planning, and Finance, who supported the work of this review.

8 DISCLAIMER

CORVUS Business Advisor has relied upon Parkland County to provide all the data and information used to construct the offsite levy model and create the rates, such as planning data and assumptions, development forecasts and assumptions, infrastructure costs and

costs estimates, allocations to benefitting parties, allocation to benefitting areas, and other assumptions etc. As such, CORVUS Business Advisors makes no guarantee as to the accuracy of the input data and information provided by these groups or the results that stem from this data and information.

Offsite levy rates are not intended to stay static; they are based upon educated assumptions and the best available information of the day. Planning assumptions, cost estimates etc. can change each year. Accordingly, the Municipal Government Act requires that offsite levy rates be updated with the most available information on a regular basis (usually annually). When information changes, it will be reflected in a future update, and rates adjusted accordingly.

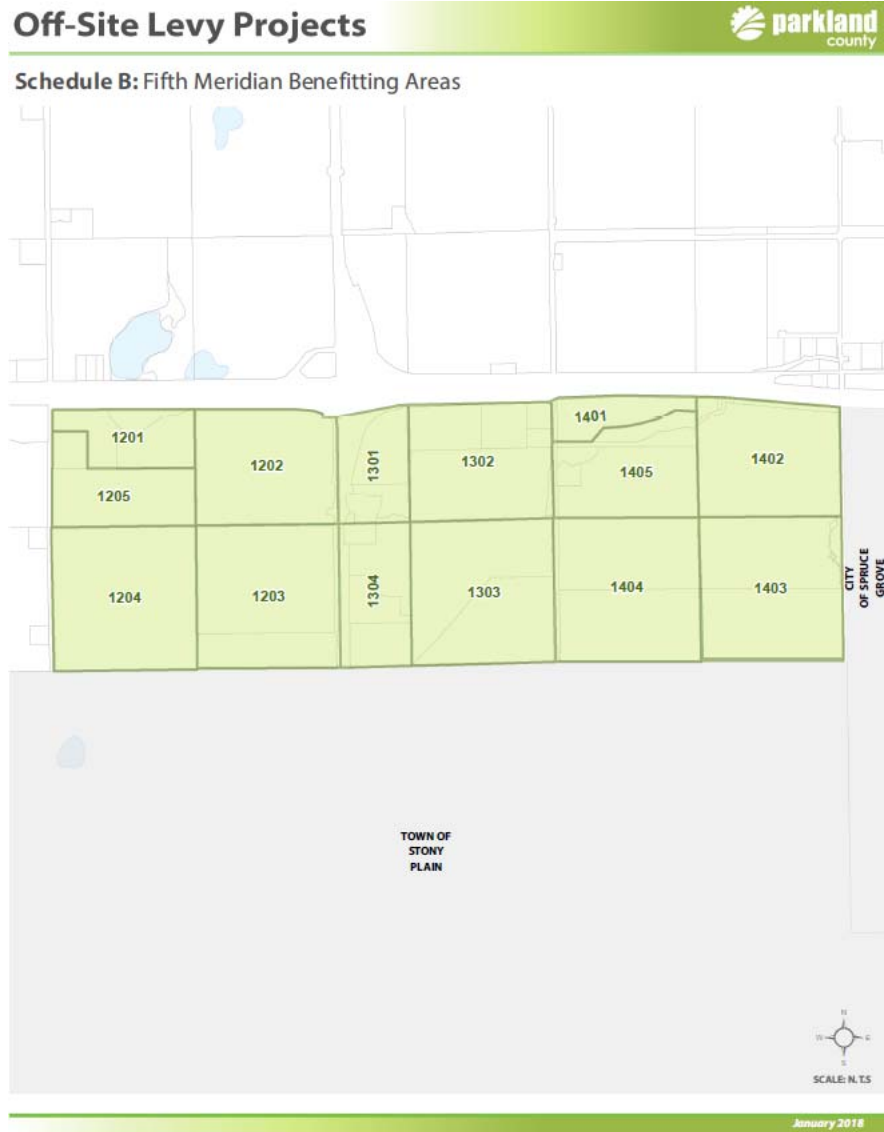
APPENDIX A: OFFSITE LEVY AREAS AND STAGING

A1. Offsite Levy Areas

The County is parsed into 123 offsite levy areas, as shown in the maps below. The offsite levy areas take into consideration existing/planned infrastructure basins (i.e., transportation, water, sanitary, and stormwater basins) as well as natural and man-made barriers (e.g., rivers, highways, etc.). All offsite levy infrastructure costs are allocated to one or more areas.

Offsite Levy Areas





Total net development area, the amount of land available for development across all offsite levy areas, is approximately **4030 net ha**. In calculating net development area, only those lands remaining to be developed that have not previously paid offsite levies have been considered (as required by legislation/regulation). Further, allowances have been made to net development area calculations for environmental reserves, municipal reserves, and arterial road right of way.

Offsite Levy Net Development Area⁷

| Area Ref. # | Development Area Location | Land Use | Gross Area (ha.) | Environmental Reserves (ha.) | Sub-total | Municipal Reserves | Arterial Right of Way | Net Development Area (ha.) |
|-------------|---|-------------------------|------------------|------------------------------|-----------|--------------------|-----------------------|----------------------------|
| 101.0 | Acheson Zone 1 (W1/2 of 8-53-26) | Commercial / Industrial | 16.08 | - | 16.08 | - | - | 16.08 |
| 102.0 | Acheson Zone 1 (E1/2 of 8-53-26) | Commercial / Industrial | 54.86 | - | 54.86 | - | 0.70 | 54.16 |
| 103.0 | Acheson Zone 1 (NW9-53-26) | Commercial / Industrial | 8.11 | - | 8.11 | - | 0.10 | 8.01 |
| 103.1 | Acheson Zone 1 (NW9-53-26) | Commercial / Industrial | 22.04 | - | 22.04 | - | 0.20 | 21.84 |
| 104.0 | Acheson Zone 1 (NE9-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 104.1 | Acheson Zone 1 (NE9-53-26) | Commercial / Industrial | 4.05 | - | 4.05 | - | - | 4.05 |
| 105.0 | Acheson Zone 1 (SE9-53-26) | Commercial / Industrial | 12.70 | - | 12.70 | - | 0.12 | 12.58 |
| 105.1 | Acheson Zone 1 (SE9-53-26) | Commercial / Industrial | 2.67 | - | 2.67 | - | 0.12 | 2.55 |
| 106.0 | Acheson Zone 1 (SW9-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 107.0 | Acheson Zone 1 Osborne Acres et al | Residential | 68.59 | - | 68.59 | - | - | 68.59 |
| 108.0 | Acheson Zone 1 (W1/2 of 5-53-26) - North of Railway | Commercial / Industrial | 65.08 | 29.15 | 35.93 | - | - | 35.93 |
| 109.0 | Acheson Zone 1 (NE5-53-26) | Commercial / Industrial | 59.41 | 22.89 | 36.52 | - | - | 36.52 |
| 110.0 | Acheson Zone 1 (SW4-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 111.0 | Acheson Zone 1 (SE4-53-26) | Commercial / Industrial | 15.65 | - | 15.65 | - | - | 15.65 |
| 111.1 | Acheson Zone 1 (SE4-53-26) | Commercial / Industrial | 8.51 | - | 8.51 | - | 0.55 | 7.97 |
| 201.0 | Acheson Zone 2 (NW10-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 201.1 | Acheson Zone 2 (NW10-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 202.0 | Acheson Zone 2 (NE10-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 203.0 | Acheson Zone 2 (Pt. NW11-53-26) | Commercial / Industrial | 51.12 | - | 51.12 | - | 0.56 | 50.56 |
| 204.0 | Acheson Zone 2 (NE11-53-26) | Commercial / Industrial | 52.89 | - | 52.89 | - | 0.56 | 52.33 |
| 205.0 | Acheson Zone 2 (SE11-53-26) | Commercial / Industrial | 64.00 | 1.20 | 62.80 | - | - | 62.80 |
| 206.0 | Acheson Zone 2 (SW11-53-26) | Commercial / Industrial | 64.60 | - | 64.60 | - | - | 64.60 |
| 207.0 | Acheson Zone 2 (Pt. SE10-53-26) | Commercial / Industrial | 23.02 | - | 23.02 | - | - | 23.02 |
| 208.0 | Acheson Zone 2 (SW10-53-26) | Commercial / Industrial | 4.00 | - | 4.00 | - | - | 4.00 |
| 208.1 | Acheson Zone 2 (SW10-53-26) | Commercial / Industrial | 7.30 | - | 7.30 | - | 1.99 | 5.31 |
| 301.0 | Acheson Zone 3 (SW5-53-26) - South of Railway | Commercial / Industrial | 8.20 | - | 8.20 | - | 2.06 | 6.14 |
| 302.0 | Acheson Zone 3 (SE5-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 302.1 | Acheson Zone 3 (SE5-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 303.0 | Acheson Zone 3 (SW4-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 304.0 | Acheson Zone 3 (SE4-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 401.0 | Acheson Zone 4 (NW3-53-26) - South of Railway | Commercial / Industrial | - | - | - | - | - | - |
| 401.1 | Acheson Zone 4 (NW3-53-26) - South of Railway | Commercial / Industrial | - | - | - | - | - | - |
| 402.0 | Acheson Zone 4 (NE3-53-26) - South of Railway | Commercial / Industrial | 41.64 | - | 41.64 | - | 1.61 | 40.03 |
| 403.0 | Acheson Zone 4 (NW2-53-26) - South of Railway | Commercial / Industrial | 59.54 | - | 59.54 | - | 3.22 | 56.32 |
| 404.0 | Acheson Zone 4 (NE2-53-26) - South of Railway | Commercial / Industrial | 60.27 | - | 60.27 | - | 3.22 | 57.05 |
| 405.0 | Acheson Zone 4 (SE2-53-26) | Commercial / Industrial | 61.70 | - | 61.70 | - | 24.28 | 37.42 |
| 406.0 | Acheson Zone 4 (SW2-53-26) | Commercial / Industrial | 58.26 | 0.50 | 58.76 | - | - | 58.76 |
| 407.0 | Acheson Zone 4 (SE3-53-26) | Commercial / Industrial | 56.89 | - | 56.89 | - | 1.61 | 55.28 |
| 408.0 | Acheson Zone 4 (SW3-53-26) | Commercial / Industrial | 30.13 | - | 30.13 | - | 16.20 | 13.93 |
| 408.1 | Acheson Zone 4 (SW3-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 501.0 | Acheson Zone 5 (NW32-52-26) | Commercial / Industrial | 63.26 | - | 63.26 | - | 16.20 | 47.06 |
| 502.0 | Acheson Zone 5 (NE32-52-26) | Commercial / Industrial | 4.04 | - | 4.04 | - | - | 4.04 |
| 502.1 | Acheson Zone 5 (NE32-52-26) | Commercial / Industrial | 4.05 | - | 4.05 | - | - | 4.05 |
| 503.0 | Acheson Zone 5 (NW33-52-26) | Commercial / Industrial | 34.17 | - | 34.17 | - | - | 34.17 |
| 503.1 | Acheson Zone 5 (NW33-52-26) | Commercial / Industrial | - | - | - | - | - | - |
| 504.0 | Acheson Zone 5 (NE33-52-26) | Commercial / Industrial | 18.65 | - | 18.65 | - | - | 18.65 |
| 504.1 | Acheson Zone 5 (NE33-52-26) | Commercial / Industrial | 33.42 | - | 33.42 | - | - | 33.42 |
| 505.0 | Acheson Zone 5 (SE33-52-26) | Commercial / Industrial | 64.14 | - | 64.14 | - | 9.75 | 54.39 |
| 506.0 | Acheson Zone 5 (SW33-52-26) | Commercial / Industrial | 61.97 | - | 61.97 | - | - | 61.97 |
| 507.0 | Acheson Zone 5 (SE32-52-26) | Commercial / Industrial | - | - | - | - | - | - |
| 508.0 | Acheson Zone 5 (SW32-52-26) | Commercial / Industrial | 64.70 | - | 64.70 | - | - | 64.70 |
| 601.0 | Acheson Zone 6 (NW34-52-26) | Commercial / Industrial | 53.54 | - | 53.54 | - | - | 53.54 |
| 602.0 | Acheson Zone 6 (NE34-52-26) | Commercial / Industrial | 60.23 | - | 60.23 | - | 3.22 | 57.01 |
| 603.0 | Acheson Zone 6 (NW35-52-26) | Commercial / Industrial | 62.30 | 3.70 | 58.60 | - | 3.22 | 55.38 |
| 604.0 | Acheson Zone 6 (NE35-52-26) | Commercial / Industrial | 53.11 | - | 53.11 | - | 16.20 | 36.91 |
| 605.0 | Acheson Zone 6 (SE35-52-26) | Commercial / Industrial | 64.75 | - | 64.75 | - | - | 64.75 |
| 606.0 | Acheson Zone 6 (SW35-52-26) | Commercial / Industrial | 63.88 | - | 63.88 | - | - | 63.88 |
| 607.0 | Acheson Zone 6 (SE34-52-26) | Commercial / Industrial | 64.72 | - | 64.72 | - | - | 64.72 |
| 608.0 | Acheson Zone 6 (SW34-52-26) | Commercial / Industrial | 57.14 | - | 57.14 | - | 3.22 | 53.92 |

⁷ Area measurements were provided by County planning staff.

Parkland County Offsite Levy Review

| Area Ref. # | Development Area Location | Land Use | Gross Area (ha.) | Environmental Reserves (ha.) | Sub-total | Municipal Reserves | Arterial Right of Way | Net Development Area (ha.) |
|-------------|---|-------------------------|------------------|------------------------------|-----------|--------------------|-----------------------|----------------------------|
| 701.0 | Acheson Zone 7 (NW29-52-26) | Commercial / Industrial | 64.75 | 12.88 | 51.87 | - | 3.22 | 48.65 |
| 702.0 | Acheson Zone 7 (NE29-52-26) | Commercial / Industrial | 64.34 | - | 64.34 | - | 3.22 | 61.12 |
| 703.0 | Acheson Zone 7 (NW28-52-26) | Commercial / Industrial | 64.68 | - | 64.68 | - | 3.22 | 61.46 |
| 704.0 | Acheson Zone 7 (NE28-52-26) | Commercial / Industrial | 61.73 | - | 61.73 | - | 3.71 | 58.02 |
| 705.0 | Acheson Zone 7 (SE28-52-26) | Commercial / Industrial | 61.46 | - | 61.46 | - | 61.46 | - |
| 706.0 | Acheson Zone 7 (SW28-52-26) | Commercial / Industrial | 64.01 | - | 64.01 | - | 16.20 | 47.81 |
| 707.0 | Acheson Zone 7 (SE29-52-26) | Commercial / Industrial | 64.23 | - | 64.23 | - | 2.42 | 61.81 |
| 708.0 | Acheson Zone 7 (SW29-52-26) | Commercial / Industrial | 64.79 | - | 64.79 | - | 2.42 | 62.37 |
| 801.0 | Acheson Zone 8 (NW27-52-26) | Commercial / Industrial | 56.85 | - | 56.85 | - | 3.22 | 53.63 |
| 802.0 | Acheson Zone 8 (NE27-52-26) | Commercial / Industrial | 63.95 | - | 63.95 | - | 3.22 | 60.73 |
| 803.0 | Acheson Zone 8 (NW26-52-26) | Commercial / Industrial | 64.75 | - | 64.75 | - | 3.22 | 61.53 |
| 804.0 | Acheson Zone 8 (NE26-52-26) | Commercial / Industrial | 64.90 | - | 64.90 | - | 3.22 | 61.68 |
| 805.0 | Acheson Zone 8 (SE26-52-26) | Commercial / Industrial | 64.02 | - | 64.02 | - | 32.38 | 31.64 |
| 806.0 | Acheson Zone 8 (SW26-52-26) | Commercial / Industrial | 64.35 | - | 64.35 | - | 24.28 | 40.07 |
| 807.0 | Acheson Zone 8 (SE27-52-26) | Commercial / Industrial | 63.62 | - | 63.62 | - | 24.28 | 39.34 |
| 808.0 | Acheson Zone 8 (SW27-52-26) | Commercial / Industrial | 59.82 | - | 59.82 | - | 59.82 | - |
| 901.0 | Big Lake West (W1/2 of 17-53-26) | Residential | 93.56 | 18.40 | 75.16 | 7.52 | - | 67.64 |
| 902.0 | Big Lake West (E1/2 of 17-53-26) | Residential | 69.47 | 52.19 | 17.28 | 1.73 | - | 15.55 |
| 903.0 | Big Lake West (N1/2 of 16-53-26) | Residential | 8.41 | - | 8.41 | 0.84 | - | 7.57 |
| 904.0 | Big Lake West (S1/2 of 16-53-26) | Residential | 78.77 | - | 78.77 | 7.88 | - | 70.89 |
| 1001.0 | Big Lake East (Pt. W1/2 of 15-53-26) | Residential | 36.60 | 11.09 | 25.51 | 2.55 | - | 22.96 |
| 1002.0 | Big Lake East (NE15-53-26) | Residential | 55.69 | 19.19 | 36.50 | 3.65 | - | 32.85 |
| 1003.0 | Big Lake East (NW14-53-26) | Residential | 62.17 | 4.71 | 57.46 | 5.75 | - | 51.71 |
| 1004.0 | Big Lake East (S1/2 of 23 & NE14-53-26) | Residential | - | - | - | - | - | - |
| 1005.0 | Big Lake East (SE14-53-26) | Residential | 22.50 | 4.40 | 18.10 | 1.81 | - | 16.29 |
| 1006.0 | Big Lake East (SW16-53-26) | Residential | 24.42 | 0.58 | 23.84 | 2.38 | - | 21.46 |
| 1007.0 | Big Lake East (Pt. SE15-53-26) | Residential | 30.76 | 3.51 | 27.25 | 2.73 | - | 24.53 |
| 1101.0 | Acheson West (SW18-53-26) | Commercial / Industrial | 48.16 | - | 48.16 | - | - | 48.16 |
| 1102.0 | Acheson West (SE18-53-26) | Commercial / Industrial | 44.17 | - | 44.17 | - | - | 44.17 |
| 1103.0 | Acheson West (Sec.7-53-26) | Commercial / Industrial | 31.83 | - | 31.83 | - | - | 31.83 |
| 1104.0 | Acheson West (NE12-53-27) | Commercial / Industrial | 64.34 | 2.70 | 61.64 | - | - | 61.64 |
| 1105.0 | Acheson West (SE12-53-27) | Commercial / Industrial | 64.33 | - | 64.33 | - | - | 64.33 |
| 1106.0 | Acheson West (NE1-53-27) | Commercial / Industrial | 64.34 | 14.07 | 50.27 | - | - | 50.27 |
| 1107.0 | Acheson West (NW6-53-26) | Commercial / Industrial | 64.35 | - | 64.35 | - | - | 64.35 |
| 1108.0 | Acheson West (NE6-53-26) | Commercial / Industrial | 64.35 | - | 64.35 | - | - | 64.35 |
| 1109.0 | Acheson West (SE6-53-26) - North of Railway | Commercial / Industrial | 25.80 | - | 25.80 | - | - | 25.80 |
| 1110.0 | Acheson West (SW6-53-26) - North of Railway | Commercial / Industrial | 39.25 | - | 39.25 | - | - | 39.25 |
| 1111.0 | Acheson West (SE1-53-27) - North of Railway | Commercial / Industrial | 41.27 | 9.37 | 31.90 | - | - | 31.90 |
| 1112.0 | Acheson West (SW6-53-26) - South of Railway | Commercial / Industrial | 11.04 | - | 11.04 | - | - | 11.04 |
| 1113.0 | Acheson West (SE6-53-26) - South of Railway | Commercial / Industrial | 31.97 | - | 31.97 | - | - | 31.97 |
| 1201.0 | Fifth Meridian (NW12-53-1) - North of Watercourse | Commercial / Industrial | 20.74 | 3.92 | 16.82 | - | - | 16.82 |
| 1202.0 | Fifth Meridian (NE12-53-1) | Commercial / Industrial | 50.51 | 6.00 | 44.51 | - | - | 44.51 |
| 1203.0 | Fifth Meridian (SE12-53-1) | Commercial / Industrial | 62.52 | 1.60 | 60.92 | - | - | 60.92 |
| 1204.0 | Fifth Meridian (SW12-53-1) | Residential | 64.75 | 6.70 | 58.05 | 5.81 | - | 52.25 |
| 1205.0 | Fifth Meridian (NW12-53-1) - South of Watercourse | Residential | 30.45 | 9.44 | 21.01 | 2.10 | - | 18.91 |
| 1301.0 | Fifth Meridian (NW12-53-28) | Commercial / Industrial | 17.60 | - | 17.60 | - | - | 17.60 |
| 1302.0 | Fifth Meridian (NE12-53-28) | Commercial / Industrial | 51.75 | 3.62 | 48.13 | - | - | 48.13 |
| 1303.0 | Fifth Meridian (SE12-53-28) | Commercial / Industrial | 64.21 | 2.75 | 61.46 | - | - | 61.46 |
| 1304.0 | Fifth Meridian (SW12-53-28) | Commercial / Industrial | 27.66 | - | 27.66 | - | - | 27.66 |
| 1401.0 | Fifth Meridian (NW7-53-27) - North of watercourse | Commercial / Industrial | 14.44 | - | 14.44 | - | - | 14.44 |
| 1402.0 | Fifth Meridian (NE7-53-27) | Residential | 49.19 | 7.22 | 41.97 | 4.20 | - | 37.77 |
| 1403.0 | Fifth Meridian (SE7-53-27) | Residential | 64.75 | 24.28 | 40.47 | 4.05 | - | 36.42 |
| 1404.0 | Fifth Meridian (SW7-53-27) | Residential | 64.36 | 0.60 | 63.76 | 6.38 | - | 57.38 |
| 1405.0 | Fifth Meridian (NW7-53-27) - South of watercourse | Residential | 34.36 | - | 34.36 | - | - | 34.36 |
| 1501.0 | Acheson West (NW31-52-26) | Commercial / Industrial | 61.92 | 4.00 | 57.92 | - | - | 57.92 |
| 1502.0 | Acheson West (NE31-52-26) | Commercial / Industrial | 62.32 | - | 62.32 | - | 16.20 | 46.12 |
| 1600.1 | Big Lake East (Lot 1 & 2, Plan 4149TR in SW15-53-26) | Residential | 39.82 | - | 39.82 | 3.98 | 2.31 | 33.53 |
| 1600.2 | Big Lake East (Pt. SE15-53-26) | Residential | 30.45 | - | 30.45 | 3.05 | 0.62 | 26.79 |
| 1600.3 | Acheson Zone 2 (Pt. NW11-53-26) | Commercial / Industrial | 2.41 | - | 2.41 | - | - | 2.41 |
| 1600.4 | Acheson Zone 2 (Pt. SE10-53-26 and Pt. NE3-53-26 N of | Commercial / Industrial | 25.93 | - | 25.93 | - | - | 25.93 |
| 1600.5 | Acheson Zone 2 (Pt. NW2-53-26 North of Rail) | Commercial / Industrial | 5.06 | - | 5.06 | - | - | 5.06 |
| 1600.6 | Acheson Zone 2 (Pt. NE2-53-26 North of Rail) | Commercial / Industrial | 0.76 | - | 0.76 | - | - | 0.76 |
| 1600.7 | Acheson Zone 4 (Plan 9624108 in NE3-53-26) | Commercial / Industrial | 8.10 | - | 8.10 | - | - | 8.10 |
| 1600.8 | Acheson Zone 4 (Lot 2, Plan 0722672 in SW3-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| Total | | | 4,754.24 | 280.66 | 4,473.58 | 66.38 | 377.54 | 4,029.66 |

Summary of Offsite Levy Net Development Area

| Description | ha. |
|--------------------------|----------|
| Gross Development Area | 4,754.24 |
| Less Environment Reserve | 280.66 |
| Less Municipal Reserve | 66.38 |
| Less ROW Allowance | 377.54 |
| Net Development Area | 4,029.66 |

*Note: 1 Hectare (ha.) = ~2.47 Acres

Net development area definitions will be applied in determining offsite levy obligations of developers on application for subdivision or development within the County. Net development area is defined as follows:

- Gross Area – The area of lands to be developed in hectares that have not previously paid an offsite levy.
 - Less: Any environmental reserves (undevelopable land) contained within the development area.
 - Less: A 10% allowance for Municipal Reserves.
 - Less: Arterial road right of way that bisects the development lands.
- Equals: Net Developable Area, which is the area subject to offsite levies.

A2. Development Staging

A rate planning period of 25-years underpins the offsite levy model and rate calculations. Many municipalities use this planning period as it provides a reasonable timeframe to recoup the costs associated with offsite levy infrastructure construction, and it aligns with the timeframes of many municipal capital planning and construction cycles.

Of the 4030 net ha. of development area available across all offsite levy development areas, approximately **136 ha. (3%)** have been developed to date, and planners estimate that approximately **1816 ha. (45%)** will develop during the next 25-years (the rate planning period) as shown in the tables below.

Summary of Anticipated Development during the 25-year Rate Planning Period

| Description | ha. | |
|-------------------------------|----------|-------|
| Developed Since Model Created | 136.07 | 3.4% |
| Developed In Next 25 Years | 1,816.34 | 45.1% |
| Developed Beyond 25 Years | 2,077.25 | 51.5% |
| Net Development Area | 4,029.66 | |

Anticipated Development During the 25-year Rate Planning Period

| Area Ref. # | Area Developed in Next 25 years | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 |
|----------------|--|------|-------|-------|-------|-------|-------|------|-------|-------|-------|-------|-------|------|------|-------|-------|------|-------|------|-------|------|------|-------|------|-------|
| 101.0 | 16.080 | - | - | - | - | - | - | - | - | - | - | - | 16.08 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 102.0 | 48.400 | - | - | - | - | 24.20 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24.20 | - | - |
| 103.0 | 8.010 | - | - | 4.00 | - | - | - | - | - | - | 4.01 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 103.1 | 21.840 | - | - | 4.09 | - | - | 13.89 | - | - | - | 3.86 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 104.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 104.1 | 4.050 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4.05 | - | - | - | - | - | - | - | - | - |
| 105.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 105.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 106.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 107.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 108.0 | 35.930 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 35.93 | - | - | - | - | - |
| 109.0 | 32.910 | - | 32.91 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 111.0 | 15.650 | 5.25 | - | - | - | - | - | - | - | 1.14 | - | - | - | - | - | - | - | - | 9.26 | - | - | - | - | - | - | - |
| 111.1 | 7.965 | - | - | - | - | - | - | - | - | 2.68 | - | - | - | - | - | - | - | - | 5.29 | - | - | - | - | - | - | - |
| 201.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 201.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 202.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 203.0 | 2.290 | - | 2.29 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 204.0 | 52.330 | - | - | 22.07 | - | - | - | - | - | - | - | 30.26 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 205.0 | 62.800 | - | 31.40 | - | - | - | - | - | - | - | - | - | - | - | - | - | 31.40 | - | - | - | - | - | - | - | - | - |
| 206.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 207.0 | 4.790 | - | - | - | - | 4.79 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 208.0 | 4.000 | - | - | - | - | - | - | - | - | - | - | - | 4.00 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 208.1 | 5.310 | - | - | - | - | - | - | - | - | - | - | - | - | 5.31 | - | - | - | - | - | - | - | - | - | - | - | - |
| 301.0 | 6.140 | - | - | - | - | - | - | 6.14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 302.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 302.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 303.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 304.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 401.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 401.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 402.0 | 40.030 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 40.03 | - | - | - | - | - |
| 403.0 | 56.320 | - | - | - | 56.32 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 404.0 | 57.050 | - | - | - | - | - | - | - | - | - | - | 57.05 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 405.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 406.0 | 58.760 | - | - | - | - | - | - | - | 29.38 | - | - | - | - | - | - | - | - | - | 29.38 | - | - | - | - | - | - | - |
| 407.0 | 55.280 | - | - | 27.64 | - | - | - | - | - | - | - | - | - | - | - | - | 27.64 | - | - | - | - | - | - | - | - | - |
| 408.0 | 13.930 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 13.93 | - | - |
| 408.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 501.0 | 47.060 | - | - | 47.06 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 502.0 | 4.040 | - | - | - | - | - | 4.04 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 502.1 | 4.050 | - | - | - | - | - | 4.05 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 503.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 503.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 504.0 | 5.063 | - | - | - | - | - | - | - | - | 5.06 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 504.1 | 25.100 | - | - | - | - | - | - | - | - | 25.10 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 505.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 506.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 507.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 508.0 | 64.700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 32.35 | - | - | - | - | - | - | - | - | - | 32.35 |
| 601.0 | 53.540 | - | - | - | - | - | - | - | 53.54 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 602.0 | 57.010 | - | - | - | - | - | - | - | - | - | 57.01 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 603.0 | 55.380 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 55.38 | - | - |
| 604.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 605.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 606.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 607.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 608.0 | 53.920 | - | - | 33.96 | - | - | 19.96 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Parkland County Offsite Levy Review

| Area Ref. # | Area Develope d in Next 25 years | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 |
|-------------|---|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|--------|
| 701.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 702.0 | 61.120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61.12 | - | - | - | - | - | - |
| 703.0 | 61.460 | 61.46 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 704.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 705.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 706.0 | 47.810 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 47.81 |
| 707.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 708.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 801.0 | 53.630 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 53.63 | - | - | - | - | - | - | - | - |
| 802.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 803.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 804.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 805.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 806.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 807.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 808.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 901.0 | 67.640 | - | - | - | - | 28.62 | - | - | - | - | - | - | 27.45 | - | - | - | - | - | - | - | 11.57 | - | - | - | - | - |
| 902.0 | 15.550 | - | - | - | - | - | - | - | - | - | 5.85 | - | - | - | - | - | - | - | 9.70 | - | - | - | - | - | - | - |
| 903.0 | 7.569 | - | - | - | 5.75 | - | - | - | 1.82 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 904.0 | 30.350 | - | - | - | - | - | 30.35 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,001.0 | 21.830 | 6.13 | - | - | - | - | - | 15.70 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,002.0 | 32.850 | - | - | - | - | - | - | - | - | - | - | 14.13 | - | - | - | - | - | - | 18.72 | - | - | - | - | - | - | - |
| 1,003.0 | 51.710 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 51.71 | - | - | - | - |
| 1,004.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,005.0 | 12.520 | - | - | - | - | - | - | - | - | 10.73 | - | - | - | - | - | 1.79 | - | - | - | - | - | - | - | - | - | - |
| 1,006.0 | 7.610 | - | - | 7.61 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,007.0 | 24.525 | - | - | - | - | - | - | 15.73 | - | - | - | - | - | - | - | 8.80 | - | - | - | - | - | - | - | - | - | - |
| 1,101.0 | 48.160 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 48.16 | - |
| 1,102.0 | 44.170 | - | - | - | - | - | - | - | - | - | - | - | - | 44.17 | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,103.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,104.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,105.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,106.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,107.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,108.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,109.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,110.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,111.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,112.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,113.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,201.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,202.0 | 44.510 | - | - | - | - | - | - | - | - | - | - | - | - | - | 44.51 | - | - | - | - | - | - | - | - | - | - | - |
| 1,203.0 | 54.830 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 54.83 | - | - | - | - |
| 1,204.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,205.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,301.0 | 17.600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 17.60 | - | - | - | - | - | - | - | - |
| 1,302.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,303.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,304.0 | 27.660 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 27.66 | - | - | - | - | - | - | - | - |
| 1,401.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,402.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,403.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,404.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,405.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,501.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,502.0 | 23.060 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 23.06 |
| 1,600.1 | 33.528 | - | - | - | - | - | - | - | - | - | - | 14.70 | - | - | - | - | - | - | - | 18.83 | - | - | - | - | - | - |
| 1,600.2 | 9.710 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9.71 | - | - | - | - | - | - | - | - | - | - |
| 1,600.3 | 2.410 | - | - | - | - | 2.41 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,600.4 | 25.930 | - | - | 6.22 | - | - | - | - | - | - | - | - | - | 8.81 | - | - | - | - | - | - | - | - | - | 10.90 | - | - |
| 1,600.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1,600.6 | 0.760 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.76 | - | - | - | - | - | - | - | - | - |
| 1,600.7 | 8.100 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8.10 | - | - | - | - | - | - | - | - | - |
| 1,600.8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 1,816.33 | 72.84 | 66.60 | 152.65 | 62.07 | 60.02 | 72.29 | 37.57 | 84.74 | 44.71 | 70.73 | 116.14 | 43.53 | 62.29 | 44.51 | 52.65 | 71.95 | 98.89 | 72.35 | 79.95 | 87.53 | 54.83 | 51.71 | 104.41 | 48.16 | 103.22 |

APPENDIX B: WATER OFFSITE INFRASTRUCTURE

B1. Water Offsite Infrastructure Costs

To support future growth, water offsite infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$136.16 million** as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County staff. It is important to note that these costs represent “gross” costs, of which only a portion will go to support future development during the 25-year review period. The remainder of this section outlines how the “net” costs for future development are determined.

Summary of Water Offsite Infrastructure

| Item | Project Description | Cost of Completed Work | Debenture Interest | Estimated Cost of Work Yet to be Completed | Total Project Estimated Cost |
|------|--|------------------------|--------------------|--|------------------------------|
| 1 | Zone 4 Reservoir Expansion (9000m3) | \$ - | \$ - | \$ 7,200,000 | \$ 7,200,000 |
| 2 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ - | \$ - |
| 3 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ - | \$ - |
| 4 | Zone 3 New West Acheson Park Reservoir 9000m3 & Pumphouse | \$ - | \$ - | \$ 9,630,000 | \$ 9,630,000 |
| 5 | Zone 3 West Acheson Park Reservoir Expansion 15,000m3 | \$ - | \$ - | \$ 12,000,000 | \$ 12,000,000 |
| 6 | Zone 1 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ 3,372,975 | \$ 3,372,975 |
| 7 | Zone 2 Water Mains (Near future, long term, and ultimate) | \$ 1,579,772 | \$ - | \$ 2,048,141 | \$ 3,627,913 |
| 8 | Big Lakes East Water Mains | \$ 96,587 | \$ - | \$ 7,514,370 | \$ 7,610,957 |
| 9 | Big Lakes West Water Mains | \$ - | \$ - | \$ 7,600,163 | \$ 7,600,163 |
| 10 | Zone 3 Water Mains | \$ - | \$ - | \$ 102,128 | \$ 102,128 |
| 11 | 5th Meridian - Supply Line From Regional Line | \$ - | \$ - | \$ 3,240,100 | \$ 3,240,100 |
| 12 | 5th Meridian - Water Reservoir | \$ - | \$ - | \$ 7,800,000 | \$ 7,800,000 |
| 13 | 5th Meridian (Area A) - Water Mains | \$ - | \$ - | \$ 2,496,100 | \$ 2,496,100 |
| 14 | 5th Meridian (Area B) - Water Mains | \$ - | \$ - | \$ 4,069,000 | \$ 4,069,000 |
| 15 | 5th Meridian (Area C) - Water Mains | \$ - | \$ - | \$ 6,429,900 | \$ 6,429,900 |
| 16 | Acheson Area 11 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ 10,244,036 | \$ 10,244,036 |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | \$ 272,702 | \$ 74,981 | \$ - | \$ 347,683 |
| 18 | Acheson Big Lake Water Servicing Study Update - 2020 | \$ - | \$ - | \$ 50,875 | \$ 50,875 |
| 19 | Zone 4 Water Mains | \$ - | \$ - | \$ 4,637,453 | \$ 4,637,453 |
| 20 | Zone 5 Water Mains | \$ 3,473,433 | \$ - | \$ 3,248,944 | \$ 6,722,377 |
| 21 | Zone 6 Water Mains | \$ - | \$ - | \$ 5,973,683 | \$ 5,973,683 |
| 22 | Zone 7 Water Mains | \$ - | \$ - | \$ 4,166,573 | \$ 4,166,573 |
| 23 | Zone 8 Water Mains | \$ - | \$ - | \$ 3,986,685 | \$ 3,986,685 |
| 24 | Zone 4 Reservoir Expansion (Adjacent to Zone 4 Reservoir) 17,270m3 & Pumphouse | \$ - | \$ - | \$ 16,635,000 | \$ 16,635,000 |
| 25 | New PRVs (x9) | \$ - | \$ - | \$ 1,546,875 | \$ 1,546,875 |
| 26 | Acheson Big Lake Water Servicing Study Update - 2025 | \$ - | \$ - | \$ 50,875 | \$ 50,875 |
| 27 | Acheson Big Lake Water Servicing Study Update - 2030 | \$ - | \$ - | \$ 50,875 | \$ 50,875 |
| 28 | Acheson Big Lake Water Servicing Study Update - 2035 | \$ - | \$ - | \$ 50,875 | \$ 50,875 |
| 29 | Acheson Big Lake Water Servicing Study Update - 2040 | \$ - | \$ - | \$ 50,875 | \$ 50,875 |
| 30 | Zone 5 & 7 East-West Distribution Main | \$ - | \$ - | \$ 2,313,360 | \$ 2,313,360 |
| 31 | Zone 6 & 8 East-West Distribution Main | \$ - | \$ - | \$ 2,406,713 | \$ 2,406,713 |
| 32 | West Acheson South Water Distribution Mains (1501, 1502, 1112, 1113) | \$ - | \$ - | \$ 1,742,749 | \$ 1,742,749 |
| | | \$ 5,422,494 | \$ 74,981 | \$ 130,659,320 | \$ 136,156,795 |

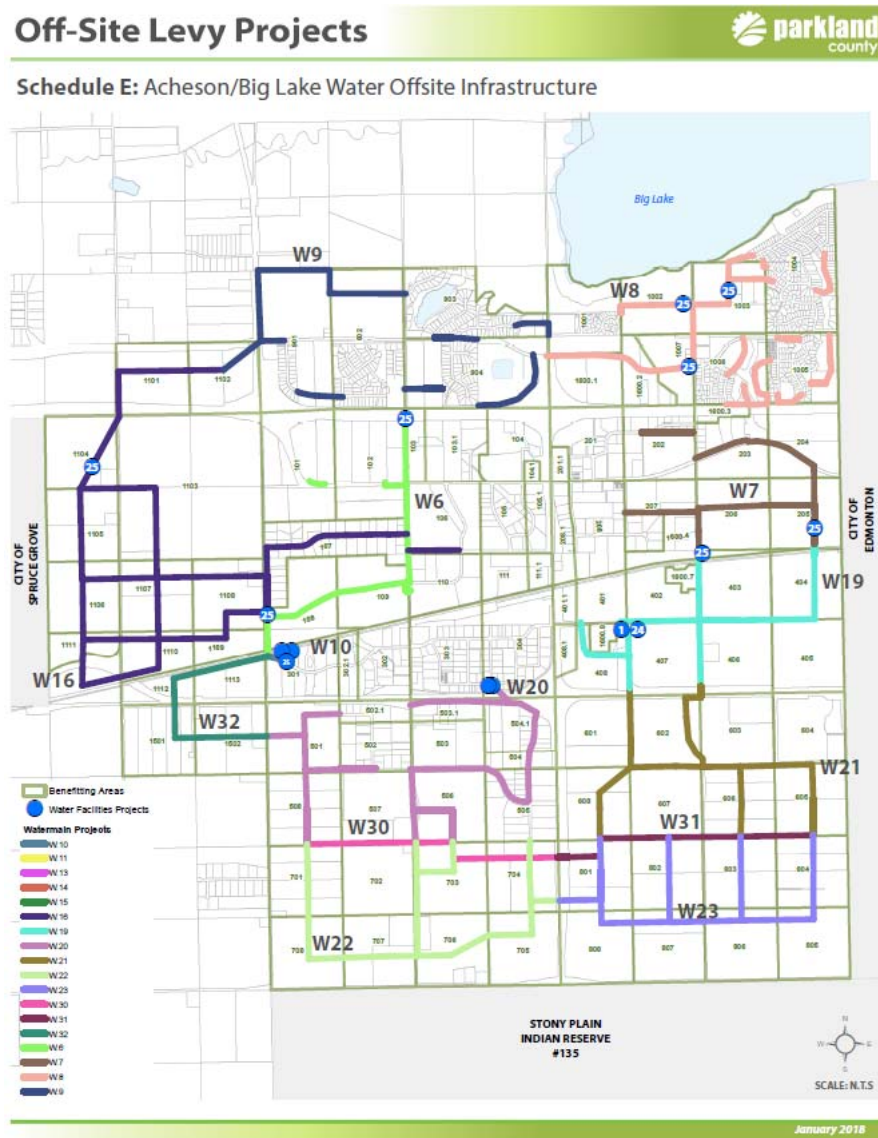
*Costs are based on 2017 estimates and include engineering costs and contingencies.

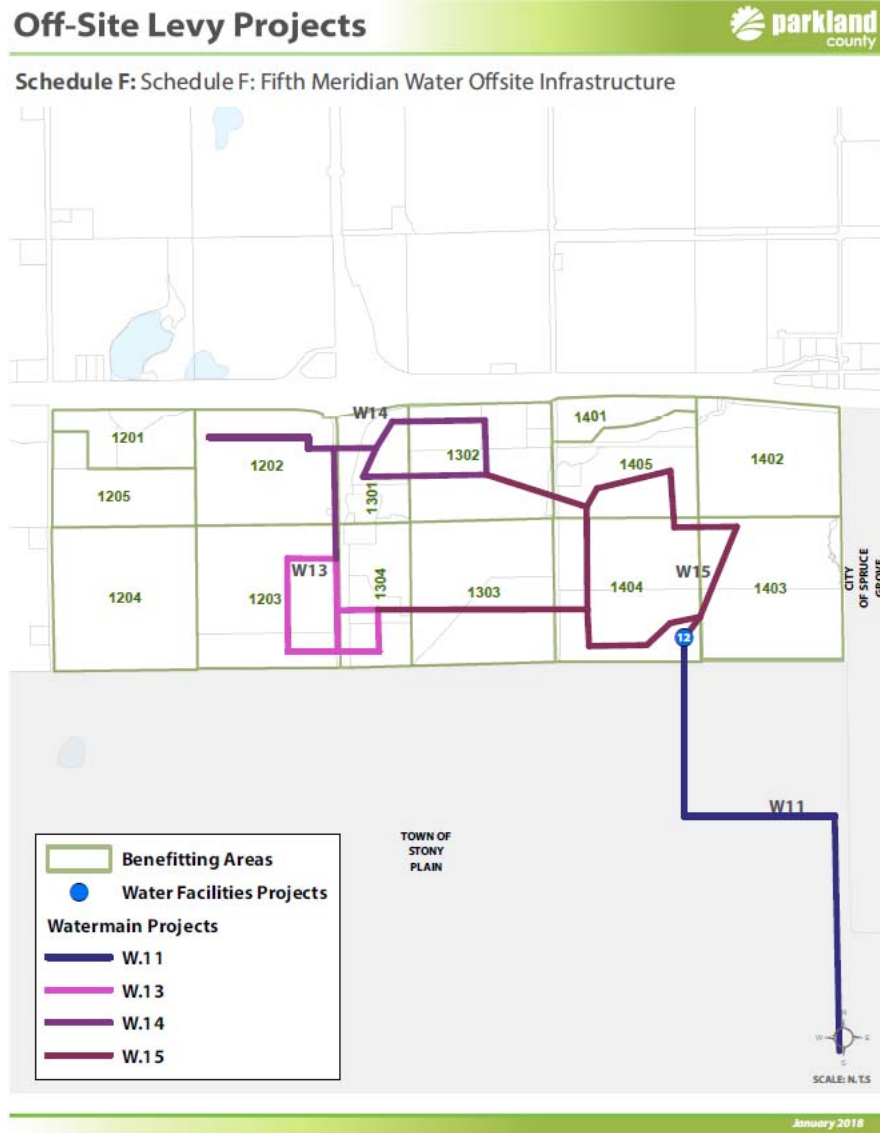
**Offsite levy infrastructure definitions, project details etc. are summarized in Appendices G and H.

***Projects 16, 18, 26-32 are newly added to the model during this update.

A map showing the location of this infrastructure is shown below.

Location of Water Offsite Infrastructure





B2. Water Offsite Infrastructure Grants & Contributions to Date

The MGA enables the County to allocate the costs of offsite infrastructure to future development, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has/will receive **\$2.89 million** in special grants and contributions for water offsite levy infrastructure as shown in the table below (note, if the County receives other grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project cost is **\$133.26 million**.

Special Grants and Contributions for Water Offsite Infrastructure

| Item | Project Description | Total Project Estimated Cost | Special Provincial Grants | Developer Agreement Contributions | Other Contributions | Reduced Project Estimated Cost |
|------|--|------------------------------|---------------------------|-----------------------------------|---------------------|--------------------------------|
| 1 | Zone 4 Reservoir Expansion (9000m3) | \$ 7,200,000 | \$ - | \$ - | \$ - | \$ 7,200,000 |
| 2 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | Zone 3 New West Acheson Park Reservoir 9000m3 & Pumphouse | \$ 9,630,000 | \$ - | \$ 34,123 | \$ - | \$ 9,595,877 |
| 5 | Zone 3 West Acheson Park Reservoir Expansion 15,000m3 | \$ 12,000,000 | \$ - | \$ - | \$ - | \$ 12,000,000 |
| 6 | Zone 1 Water Mains (Near future, long term, and ultimate) | \$ 3,372,975 | \$ - | \$ 2,654 | \$ - | \$ 3,370,321 |
| 7 | Zone 2 Water Mains (Near future, long term, and ultimate) | \$ 3,627,913 | \$ - | \$ 785,460 | \$ - | \$ 2,842,453 |
| 8 | Big Lakes East Water Mains | \$ 7,610,957 | \$ - | \$ - | \$ - | \$ 7,610,957 |
| 9 | Big Lakes West Water Mains | \$ 7,600,163 | \$ - | \$ - | \$ - | \$ 7,600,163 |
| 10 | Zone 3 Water Mains | \$ 102,128 | \$ - | \$ - | \$ - | \$ 102,128 |
| 11 | 5th Meridian - Supply Line From Regional Line | \$ 3,240,100 | \$ - | \$ - | \$ - | \$ 3,240,100 |
| 12 | 5th Meridian - Water Reservoir | \$ 7,800,000 | \$ - | \$ - | \$ - | \$ 7,800,000 |
| 13 | 5th Meridian (Area A) - Water Mains | \$ 2,496,100 | \$ - | \$ - | \$ - | \$ 2,496,100 |
| 14 | 5th Meridian (Area B) - Water Mains | \$ 4,069,000 | \$ - | \$ - | \$ - | \$ 4,069,000 |
| 15 | 5th Meridian (Area C) - Water Mains | \$ 6,429,900 | \$ - | \$ - | \$ - | \$ 6,429,900 |
| 16 | Acheson Area 11 Water Mains (Near future, long term, and ultimate) | \$ 10,244,036 | \$ - | \$ - | \$ - | \$ 10,244,036 |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | \$ 347,683 | \$ - | \$ 21,811 | \$ - | \$ 325,872 |
| 18 | Acheson Big Lake Water Servicing Study Update - 2020 | \$ 50,875 | \$ - | \$ - | \$ - | \$ 50,875 |
| 19 | Zone 4 Water Mains | \$ 4,637,453 | \$ - | \$ - | \$ - | \$ 4,637,453 |
| 20 | Zone 5 Water Mains | \$ 6,722,377 | \$ - | \$ 2,049,130 | \$ - | \$ 4,673,246 |
| 21 | Zone 6 Water Mains | \$ 5,973,683 | \$ - | \$ - | \$ - | \$ 5,973,683 |
| 22 | Zone 7 Water Mains | \$ 4,166,573 | \$ - | \$ - | \$ - | \$ 4,166,573 |
| 23 | Zone 8 Water Mains | \$ 3,986,685 | \$ - | \$ - | \$ - | \$ 3,986,685 |
| 24 | Zone 4 Reservoir Expansion (Adjacent to Zone 4 Reservoir) 17,270m3 & Pumphouse | \$ 16,635,000 | \$ - | \$ - | \$ - | \$ 16,635,000 |
| 25 | New PRVs (x9) | \$ 1,546,875 | \$ - | \$ - | \$ - | \$ 1,546,875 |
| 26 | Acheson Big Lake Water Servicing Study Update - 2025 | \$ 50,875 | \$ - | \$ - | \$ - | \$ 50,875 |
| 27 | Acheson Big Lake Water Servicing Study Update - 2030 | \$ 50,875 | \$ - | \$ - | \$ - | \$ 50,875 |
| 28 | Acheson Big Lake Water Servicing Study Update - 2035 | \$ 50,875 | \$ - | \$ - | \$ - | \$ 50,875 |
| 29 | Acheson Big Lake Water Servicing Study Update - 2040 | \$ 50,875 | \$ - | \$ - | \$ - | \$ 50,875 |
| 30 | Zone 5 & 7 East-West Distribution Main | \$ 2,313,360 | \$ - | \$ - | \$ - | \$ 2,313,360 |
| 31 | Zone 6 & 8 East-West Distribution Main | \$ 2,406,713 | \$ - | \$ - | \$ - | \$ 2,406,713 |
| 32 | West Acheson South Water Distribution Mains (1501, 1502, 1112, 1113) | \$ 1,742,749 | \$ - | \$ - | \$ - | \$ 1,742,749 |
| | | \$ 136,156,795 | \$ - | \$ 2,893,178 | \$ - | \$ 133,263,617 |

B3. Water Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast reserve balances, and the estimate of financial oversizing (described in the Section that follows). The County anticipates construction of offsite infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the County's annual rate/bylaw updates.

Water Infrastructure Staging

| Item | Project Description | Construction Start Year |
|------|--|-------------------------|
| 1 | Zone 4 Reservoir Expansion (9000m3) | 2019 |
| 2 | Zone 3 Pump Upgrade | |
| 3 | Zone 3 Pump Upgrade | |
| 4 | Zone 3 New West Acheson Park Reservoir 9000m3 & Pumphouse | 2032 |
| 5 | Zone 3 West Acheson Park Reservoir Expansion 15,000m3 | 2043 |
| 6 | Zone 1 Water Mains (Near future, long term, and ultimate) | 2040 |
| 7 | Zone 2 Water Mains (Near future, long term, and ultimate) | 2014 |
| 8 | Big Lakes East Water Mains | 2039 |
| 9 | Big Lakes West Water Mains | 2027 |
| 10 | Zone 3 Water Mains | 2020 |
| 11 | 5th Meridian - Supply Line From Regional Line | 2031 |
| 12 | 5th Meridian - Water Reservoir | 2031 |
| 13 | 5th Meridian (Area A) - Water Mains | 2031 |
| 14 | 5th Meridian (Area B) - Water Mains | 2031 |
| 15 | 5th Meridian (Area C) - Water Mains | 2031 |
| 16 | Acheson Area 11 Water Mains (Near future, long term, and ultimate) | 2042 |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | 2010 |
| 18 | Acheson Big Lake Water Servicing Study Update - 2020 | 2020 |
| 19 | Zone 4 Water Mains | 2028 |
| 20 | Zone 5 Water Mains | 2015 |
| 21 | Zone 6 Water Mains | 2042 |
| 22 | Zone 7 Water Mains | 2042 |
| 23 | Zone 8 Water Mains | 2042 |
| 24 | Zone 4 Reservoir Expansion (Adjacent to Zone 4 Reservoir) 17,270m3 & Pumphouse | 2055 |
| 25 | New PRVs (x9) | 2032 |
| 26 | Acheson Big Lake Water Servicing Study Update - 2025 | 2025 |
| 27 | Acheson Big Lake Water Servicing Study Update - 2030 | 2030 |
| 28 | Acheson Big Lake Water Servicing Study Update - 2035 | 2035 |
| 29 | Acheson Big Lake Water Servicing Study Update - 2040 | 2040 |
| 30 | Zone 5 & 7 East-West Distribution Main | 2036 |
| 31 | Zone 6 & 8 East-West Distribution Main | 2042 |
| 32 | West Acheson South Water Distribution Mains (1501, 1502, 1112, 1113) | 2042 |

*The share of projects constructed beyond the 25-year review period are not included in rates today (see financial oversizing in next section).

**Project costs were inflated by 2% per annum for the first 3 years, and 3% per annum thereafter to the year of construction.

***A blank year (if any) represents a project which has been combined with another project or costs have been removed from the model.

B4. Water Offsite Infrastructure Benefiting Parties

The water offsite infrastructure previously outlined will benefit various parties to varying degrees as determined by County staff. Four potential benefiting parties were identified including:

- Parkland County – a portion of the water infrastructure which is required to service existing residents.
- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure.
- Parkland County Future Development (Financial Oversizing) - that portion of cost which benefits future development beyond the 25-year review period.
- Parkland County Future Development (In Rates) – all growth-related infrastructure (i.e., levyable water infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of water offsite levy infrastructure costs to benefiting parties. Project allocations were determined by County staff.

Allocation of Water Infrastructure to Benefiting Parties

| Item | Project Description | Reduced Project Estimated Cost | Muni Share % | Other Stakeholder Share | Developer Share Beyond 25 Yrs (Financial Oversizing %) | OSL / Developer Share % |
|------|--|--------------------------------|--------------|-------------------------|--|-------------------------|
| 1 | Zone 4 Reservoir Expansion (9000m3) | \$ 7,200,000 | | | 4.0% | 96.0% |
| 2 | Zone 3 Pump Upgrade | \$ - | | | 0.0% | 100.0% |
| 3 | Zone 3 Pump Upgrade | \$ - | | | 0.0% | 100.0% |
| 4 | Zone 3 New West Acheson Park Reservoir 9000m3 & Pumphouse | \$ 9,595,877 | | | 56.0% | 44.0% |
| 5 | Zone 3 West Acheson Park Reservoir Expansion 15,000m3 | \$ 12,000,000 | | | 100.0% | 0.0% |
| 6 | Zone 1 Water Mains (Near future, long term, and ultimate) | \$ 3,370,321 | | | 88.0% | 12.0% |
| 7 | Zone 2 Water Mains (Near future, long term, and ultimate) | \$ 2,842,453 | | | 0.0% | 100.0% |
| 8 | Big Lakes East Water Mains | \$ 7,610,957 | | | 84.0% | 16.0% |
| 9 | Big Lakes West Water Mains | \$ 7,600,163 | | | 36.0% | 64.0% |
| 10 | Zone 3 Water Mains | \$ 102,128 | | | 8.0% | 92.0% |
| 11 | 5th Meridian - Supply Line From Regional Line | \$ 3,240,100 | | | 52.0% | 48.0% |
| 12 | 5th Meridian - Water Reservoir | \$ 7,800,000 | | | 52.0% | 48.0% |
| 13 | 5th Meridian (Area A) - Water Mains | \$ 2,496,100 | | | 52.0% | 48.0% |
| 14 | 5th Meridian (Area B) - Water Mains | \$ 4,069,000 | | | 52.0% | 48.0% |
| 15 | 5th Meridian (Area C) - Water Mains | \$ 6,429,900 | | | 52.0% | 48.0% |
| 16 | Acheson Area 11 Water Mains (Near future, long term, and ultimate) | \$ 10,244,036 | | | 96.0% | 4.0% |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | \$ 325,872 | 6.6% | | 0.0% | 93.4% |
| 18 | Acheson Big Lake Water Servicing Study Update - 2020 | \$ 50,875 | | | 8.0% | 92.0% |
| 19 | Zone 4 Water Mains | \$ 4,637,453 | | | 40.0% | 60.0% |
| 20 | Zone 5 Water Mains | \$ 4,673,246 | | | 0.0% | 100.0% |
| 21 | Zone 6 Water Mains | \$ 5,973,683 | | | 96.0% | 4.0% |
| 22 | Zone 7 Water Mains | \$ 4,166,573 | | | 96.0% | 4.0% |
| 23 | Zone 8 Water Mains | \$ 3,986,685 | | | 96.0% | 4.0% |
| 24 | Zone 4 Reservoir Expansion (Adjacent to Zone 4 Reservoir) 17,270m3 & Pumphouse | \$ 16,635,000 | | | 100.0% | 0.0% |
| 25 | New PRVs (x9) | \$ 1,546,875 | | | 56.0% | 44.0% |
| 26 | Acheson Big Lake Water Servicing Study Update - 2025 | \$ 50,875 | | | 28.0% | 72.0% |
| 27 | Acheson Big Lake Water Servicing Study Update - 2030 | \$ 50,875 | | | 48.0% | 52.0% |
| 28 | Acheson Big Lake Water Servicing Study Update - 2035 | \$ 50,875 | | | 68.0% | 32.0% |
| 29 | Acheson Big Lake Water Servicing Study Update - 2040 | \$ 50,875 | | | 88.0% | 12.0% |
| 30 | Zone 5 & 7 East-West Distribution Main | \$ 2,313,360 | | | 72.0% | 28.0% |
| 31 | Zone 6 & 8 East-West Distribution Main | \$ 2,406,713 | | | 96.0% | 4.0% |
| 32 | West Acheson South Water Distribution Mains (1501, 1502, 1112, 1113) | \$ 1,742,749 | | | 96.0% | 4.0% |
| | | \$ 133,263,617 | | | | |

*Allocations were determined by the County (see Appendix H).

**Financial oversizing is determined by separating out the pro rata portion of developer cost beyond the 25-year review period, in comparison with the anticipated year of construction. In future, as the 25-year review period moves further out these additional developer costs will gradually be included in future rate calculations.

B5. Existing Receipts & Adjusted Levy Cost

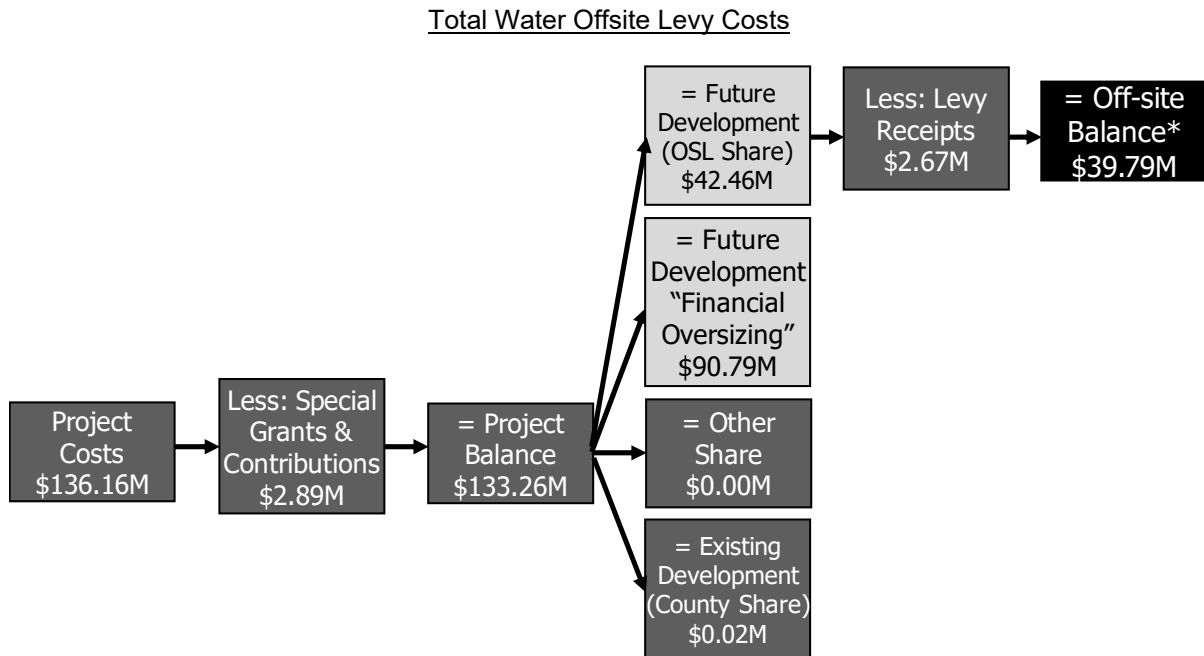
Using the offsite levy share percentages shown in the previous section and applying those percentages to project costs results in an offsite levy cost of approximately **\$42.56 million**. However, prior to allocating these costs to benefiting areas, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers. The County has collected **\$2.67 million** in offsite levies to date. This results in an adjusted offsite levy cost of approximately **\$39.79 million**.

Offsite Levy Funds Collected to Date & Adjusted Levy Cost

| Item | Project Description | OSL / Developer Cost | Offsite Levy Funds Collected Under Old Bylaw #52-2003 | Offsite Levy Funds Collected Starting Jan 1, 2013 | Adjusted Developer (Levy) Cost |
|------|--|----------------------|---|---|--------------------------------|
| 1 | Zone 4 Reservoir Expansion (9000m3) | \$ 6,912,000 | \$ - | \$ 24,285 | \$ 6,887,715 |
| 2 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ 413 | \$ (413) |
| 3 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ 413 | \$ (413) |
| 4 | Zone 3 New West Acheson Park Reservoir 9000m3 & Pumphouse | \$ 4,222,186 | \$ 1,063,780.82 | \$ (5,452) | \$ 3,163,857 |
| 5 | Zone 3 West Acheson Park Reservoir Expansion 15,000m3 | \$ - | \$ - | \$ 273,567 | \$ (273,567) |
| 6 | Zone 1 Water Mains (Near future, long term, and ultimate) | \$ 404,439 | \$ 123,287.03 | \$ 81,293 | \$ 199,859 |
| 7 | Zone 2 Water Mains (Near future, long term, and ultimate) | \$ 2,842,453 | \$ - | \$ 17,634 | \$ 2,824,819 |
| 8 | Big Lakes East Water Mains | \$ 1,217,753 | \$ - | \$ 54,027 | \$ 1,163,726 |
| 9 | Big Lakes West Water Mains | \$ 4,864,104 | \$ 36,223.72 | \$ - | \$ 4,827,880 |
| 10 | Zone 3 Water Mains | \$ 93,957 | \$ - | \$ - | \$ 93,957 |
| 11 | 5th Meridian - Supply Line From Regional Line | \$ 1,555,248 | \$ - | \$ - | \$ 1,555,248 |
| 12 | 5th Meridian - Water Reservoir | \$ 3,744,000 | \$ - | \$ - | \$ 3,744,000 |
| 13 | 5th Meridian (Area A) - Water Mains | \$ 1,198,128 | \$ - | \$ - | \$ 1,198,128 |
| 14 | 5th Meridian (Area B) - Water Mains | \$ 1,953,120 | \$ - | \$ - | \$ 1,953,120 |
| 15 | 5th Meridian (Area C) - Water Mains | \$ 3,086,352 | \$ - | \$ - | \$ 3,086,352 |
| 16 | Acheson Area 11 Water Mains (Near future, long term, and ultimate) | \$ 409,761 | \$ - | \$ - | \$ 409,761 |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | \$ 304,345 | \$ 211,318 | \$ 4,714 | \$ 88,313 |
| 18 | Acheson Big Lake Water Servicing Study Update - 2020 | \$ 46,805 | \$ - | \$ - | \$ 46,805 |
| 19 | Zone 4 Water Mains | \$ 2,782,472 | \$ - | \$ - | \$ 2,782,472 |
| 20 | Zone 5 Water Mains | \$ 4,673,246 | \$ - | \$ - | \$ 4,673,246 |
| 21 | Zone 6 Water Mains | \$ 238,947 | \$ - | \$ - | \$ 238,947 |
| 22 | Zone 7 Water Mains | \$ 166,663 | \$ - | \$ 752,518 | \$ (585,856) |
| 23 | Zone 8 Water Mains | \$ 159,467 | \$ - | \$ - | \$ 159,467 |
| 24 | Zone 4 Reservoir Expansion (Adjacent to Zone 4 Reservoir) 17,270m3 & Pumphouse | \$ - | \$ - | \$ - | \$ - |
| 25 | New PRVs (x9) | \$ 680,625 | \$ - | \$ 27,615 | \$ 653,010 |
| 26 | Acheson Big Lake Water Servicing Study Update - 2025 | \$ 36,630 | \$ - | \$ - | \$ 36,630 |
| 27 | Acheson Big Lake Water Servicing Study Update - 2030 | \$ 26,455 | \$ - | \$ - | \$ 26,455 |
| 28 | Acheson Big Lake Water Servicing Study Update - 2035 | \$ 16,280 | \$ - | \$ - | \$ 16,280 |
| 29 | Acheson Big Lake Water Servicing Study Update - 2040 | \$ 6,105 | \$ - | \$ - | \$ 6,105 |
| 30 | Zone 5 & 7 East-West Distribution Main | \$ 647,741 | \$ - | \$ - | \$ 647,741 |
| 31 | Zone 6 & 8 East-West Distribution Main | \$ 96,269 | \$ - | \$ - | \$ 96,269 |
| 32 | West Acheson South Water Distribution Mains (1501, 1502, 1112, 1113) | \$ 69,710 | \$ - | \$ - | \$ 69,710 |
| | | \$ 42,455,262 | \$ 1,434,610 | \$ 1,231,026 | \$ 39,789,625 |

B6. Summary of Water Offsite Levy Cost Flow-through

As shown in the figure below, the total cost for water infrastructure that forms the basis of the rate is approximately **\$39.79 million**. The cost allocations to each benefitting party are based on the benefitting percentages shown in Section B4. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).



B7. Water Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy area (see tables below). Allocations are denoted with a "1" below applicable area numbers. Benefiting areas were determined by County staff. The lands anticipated to develop over the 25-years in each offsite levy benefiting area are used to determine rates⁸.

⁸ Water project #15, which is staged for construction in 2031, is allocated to benefiting areas 1402, 1403, 1404, and 1405. However, no land is forecast to develop in these areas within the 25-year review period. This means that no levies will be collected for this project until such time as forecast land development in these areas enters the 25-year outlook.

Parkland County Offsite Levy Review

Benefiting Areas for Water Offsite Infrastructure

| Item | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 | |
|------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| 1 | \$ 6,887,715 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 2 | \$ (413) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 3 | \$ (413) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 4 | \$ 3,163,857 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 5 | \$ (273,567) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 6 | \$ 199,859 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 7 | \$ 2,824,819 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | |
| 8 | \$ 1,163,726 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 4,827,880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 93,957 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | |
| 11 | \$ 1,555,248 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | \$ 3,744,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | \$ 1,198,128 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 1,953,120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 3,086,352 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 409,761 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | \$ 88,313 | | | | | | | | 1 | | | | | | | 1 | | 1 | | | | | | | | | 1 | | | | | |
| 18 | \$ 46,805 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 19 | \$ 2,782,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 4,673,246 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 238,947 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ (585,856) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 159,467 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 25 | \$ 653,010 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 26 | \$ 36,630 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 27 | \$ 26,455 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 28 | \$ 16,280 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 29 | \$ 6,105 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 30 | \$ 647,741 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 96,269 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ 69,710 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 39,789,625 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Developer Cost | 401.0 | 401.1 | 402.0 | 403.0 | 404.0 | 405.0 | 406.0 | 407.0 | 408.0 | 408.1 | 501.0 | 502.0 | 502.1 | 503.0 | 503.1 | 504.0 | 504.1 | 505.0 | 506.0 | 507.0 | 508.0 | 601.0 | 602.0 | 603.0 | 604.0 | 605.0 | 606.0 | 607.0 | 608.0 |
|------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | \$ 6,887,715 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | \$ (413) | 1 | 1 | 1 | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 3 | \$ (413) | 1 | 1 | 1 | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 4 | \$ 3,163,857 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 5 | \$ (273,567) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | \$ 199,859 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | \$ 2,824,819 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$ 1,163,726 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 4,827,880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 93,957 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 1,555,248 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | \$ 3,744,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | \$ 1,198,128 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 1,953,120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 3,086,352 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 409,761 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | \$ 88,313 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | \$ 46,805 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | \$ 2,782,472 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 20 | \$ 4,673,246 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | \$ 238,947 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ (585,856) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 159,467 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 25 | \$ 653,010 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 26 | \$ 36,630 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 27 | \$ 26,455 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 28 | \$ 16,280 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 29 | \$ 6,105 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 30 | \$ 647,741 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 31 | \$ 96,269 | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 32 | \$ 69,710 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 39,789,625 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Parkland County Offsite Levy Review

| Item | Developer Cost | 701.0 | 702.0 | 703.0 | 704.0 | 705.0 | 706.0 | 707.0 | 708.0 | 801.0 | 802.0 | 803.0 | 804.0 | 805.0 | 806.0 | 807.0 | 808.0 | 901.0 | 902.0 | 903.0 | 904.0 | 1001.0 | 1002.0 | 1003.0 | 1004.0 | 1005.0 | 1006.0 | 1007.0 | 1101.0 | 1102.0 | 1103.0 | 1104.0 | |
|---------------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---|
| 1 | \$ 6,887,715 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 2 | \$ (413) | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | |
| 3 | \$ (413) | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 4 | \$ 3,163,857 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 5 | \$ (273,567) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 6 | \$ 199,859 | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 7 | \$ 2,824,819 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$ 1,163,726 | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 9 | \$ 4,827,880 | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | | |
| 10 | \$ 93,957 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 1,555,248 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | \$ 3,744,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | \$ 1,198,128 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 1,953,120 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 3,086,352 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 409,761 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 |
| 17 | \$ 88,313 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 18 | \$ 46,805 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | \$ 2,782,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 4,673,246 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 238,947 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ (585,856) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 159,467 | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | |
| 24 | \$ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 25 | \$ 653,010 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 26 | \$ 36,630 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 27 | \$ 26,455 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 28 | \$ 16,280 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 29 | \$ 6,105 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 30 | \$ 647,741 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 96,269 | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | |
| 32 | \$ 69,710 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 39,789,625 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Developer Cost | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4 | 1600.5 | 1600.6 | 1600.7 | 1600.8 |
|------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | \$ 6,887,715 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | \$ (413) | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 3 | \$ (413) | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | \$ 3,163,857 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 5 | \$ (273,567) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | \$ 199,859 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | \$ 2,824,819 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$ 1,163,726 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 4,827,880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 93,957 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 1,555,248 | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | |
| 12 | \$ 3,744,000 | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | |
| 13 | \$ 1,198,128 | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 1,953,120 | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | | | | | | | | | | |
| 15 | \$ 3,086,352 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 409,761 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | \$ 88,313 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | \$ 46,805 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | \$ 2,782,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 4,673,246 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 238,947 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ (585,856) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 159,467 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | \$ 653,010 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 36,630 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ 26,455 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 16,280 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ 6,105 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |

B8. Reserve Balance

At December 31st, 2017, the balance of the County's water reserve is a surplus of **\$163,780.40**, as shown in the table below. This amount takes into consideration expenditures and front-ending repayments up to end-2017. A complete reconciliation of the County's existing reserve/account and continuity schedule is shown in Appendix F. The

County's deferred revenue account balance and financial statements should be amended to reflect this up-to-date balance. In so doing, excess funds from the account should be used to repay front-ending claimants as discussed in Section 4.

Water Offsite Levy Reserve Balance

| Description | Dr | Cr | Balance |
|---|---------------|---------------|----------------------|
| Offsite Levy Expenditures to December 31, 2010 | | \$272,702.00 | \$ (272,702.00) |
| Offsite Levy Receipt Allocations to December 31, 2010 | \$ 132,542.66 | | \$ (140,159.34) |
| Unallocated Receipts to December 31, 2010 | \$ 592,009.33 | | \$ 451,849.99 |
| | | | \$ 451,849.99 |
| Opening Balance December 31st, 2010 | | | \$ 451,849.99 |
| 2011 | | | \$ 451,849.99 |
| Interest on Opening Balance (2011) | \$ 5,422.20 | | \$ 457,272.19 |
| Project Expenditures (2011) | | \$ - | \$ 457,272.19 |
| Offsite Levy Receipts (2011) | \$ - | | \$ 457,272.19 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | \$ 136,761.78 | | \$ 594,033.97 |
| Debenture Interest (2011) | | \$ - | \$ 594,033.97 |
| Interest on Project Expenditure (2011) | | \$ - | \$ 594,033.97 |
| Interest on Offsite Levy Receipts (2011) | \$ - | | \$ 594,033.97 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | \$ 820.57 | | \$ 594,854.54 |
| Interest on Debenture Interest (2011) | | \$ - | \$ 594,854.54 |
| 2012 | | | \$ 594,854.54 |
| Interest on Opening Balance (2012) | \$ 7,138.25 | | \$ 601,992.80 |
| Project Expenditures (2012) | | \$ - | \$ 601,992.80 |
| Offsite Levy Receipts (2012) | \$ - | | \$ 601,992.80 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | \$ 165,087.60 | | \$ 767,080.40 |
| Debenture Interest (2012) | | \$ - | \$ 767,080.40 |
| Interest on Project Expenditure (2012) | | \$ - | \$ 767,080.40 |
| Interest on Offsite Levy Receipts (2012) | \$ - | | \$ 767,080.40 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | \$ 990.53 | | \$ 768,070.92 |
| Interest on Debenture Interest (2012) | | \$ - | \$ 768,070.92 |
| 2013 | | | \$ 768,070.92 |
| Interest on Opening Balance (2013) | \$ 15,361.42 | | \$ 783,432.34 |
| Project Expenditures (2013) | | \$ - | \$ 783,432.34 |
| Offsite Levy Receipts (2013) | \$ 29,327.64 | | \$ 812,759.98 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | \$ 257,655.73 | | \$ 1,070,415.71 |
| Debenture Interest (2013) | | \$ - | \$ 1,070,415.71 |
| Interest on Project Expenditure (2013) | | \$ - | \$ 1,070,415.71 |
| Interest on Offsite Levy Receipts (2013) | \$ 293.28 | | \$ 1,070,708.99 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | \$ 2,576.56 | | \$ 1,073,285.54 |
| Interest on Debenture Interest (2013) | | \$ - | \$ 1,073,285.54 |
| 2014 | | | \$ 1,073,285.54 |
| Interest on Opening Balance (2014) | \$ 15,347.98 | | \$ 1,088,633.53 |
| Project Expenditures (2014) | | \$ 292,275.20 | \$ 796,358.33 |
| Offsite Levy Receipts (2014) | \$ 34,406.40 | | \$ 830,764.73 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | \$ 150,552.91 | | \$ 981,317.64 |
| Debenture Interest (2014) | | \$ - | \$ 981,317.64 |
| Interest on Project Expenditure (2014) | | \$ 2,820.46 | \$ 978,497.18 |
| Interest on Offsite Levy Receipts (2014) | \$ 246.01 | | \$ 978,743.19 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | \$ 1,076.45 | | \$ 979,819.64 |
| Interest on Debenture Interest (2014) | | \$ - | \$ 979,819.64 |

Parkland County Offsite Levy Review

| | | | |
|--|-----------------|-----------------|-------------------|
| 2015 | | | \$ 979,819.64 |
| Interest on Opening Balance (2015) | \$ 13,129.58 | | \$ 992,949.22 |
| Project Expenditures (2015) | | \$ 3,121,338.35 | \$ (2,128,389.13) |
| Offsite Levy Receipts (2015) | \$ - | | \$ (2,128,389.13) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015) | \$ 5,126.01 | | \$ (2,123,263.12) |
| Debenture Interest (2015) | | \$ - | \$ (2,123,263.12) |
| Interest on Project Expenditure (2015) | | \$ 23,854.83 | \$ (2,147,117.95) |
| Interest on Offsite Levy Receipts (2015) | \$ - | | \$ (2,147,117.95) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015) | \$ 34.34 | | \$ (2,147,083.60) |
| Interest on Debenture Interest (2015) | | \$ - | \$ (2,147,083.60) |
| 2016 | | | \$ (2,147,083.60) |
| Interest on Opening Balance (2016) | \$ (32,206.25) | | \$ (2,179,289.86) |
| Project Expenditures (2016) | | \$ 1,736,178.28 | \$ (3,915,468.14) |
| Offsite Levy Receipts (2016) | \$ 74,612.07 | | \$ (3,840,856.07) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2016) | \$ 125,338.36 | | \$ (3,715,517.71) |
| Debenture Interest (2016) | | \$ - | \$ (3,715,517.71) |
| Interest on Project Expenditure (2016) | | \$ 6,510.67 | \$ (3,722,028.37) |
| Interest on Offsite Levy Receipts (2016) | \$ 559.59 | | \$ (3,721,468.78) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2016) | \$ 940.04 | | \$ (3,720,528.75) |
| Interest on Debenture Interest (2016) | | \$ - | \$ (3,720,528.75) |
| 2017 | | | \$ (3,720,528.75) |
| Interest on Opening Balance | | | \$ (3,720,528.75) |
| Project Expenditures (OSL Share) | | \$ - | \$ (3,720,528.75) |
| Offsite Levy Receipts | \$ 1,092,680.38 | | \$ (2,627,848.37) |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) or Contribution/Offset | \$ 2,762,713.31 | | \$ 134,864.94 |
| Debenture Interest Accrued This Year | | \$ - | \$ 134,864.94 |
| Interest on Project Expenditure | | \$ - | \$ 134,864.94 |
| Interest on Offsite Levy Receipts | \$ 8,195.10 | | \$ 143,060.05 |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) | \$ 20,720.35 | | \$ 163,780.40 |
| Interest on Debenture Interest | | \$ - | \$ 163,780.40 |

*A complete reconciliation of the County's existing reserve/account is shown in Appendix F.

B9. Development and Water Infrastructure Staging Impacts

Water offsite infrastructure will be constructed in staged fashion over the 25-year review period. We have reviewed the availability of offsite levy funds to meet these construction requirements and found that offsite levy reserve funds will not be sufficient to pay for construction of water infrastructure from time to time—front ending of infrastructure will be required. A front-ender is the party that constructs and pays up front for infrastructure that benefits other parties.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.22%⁹ interest allowance has been charged to the reserve when it is forecast to be in a negative balance. Further, a 1.50%¹⁰ interest credit has been provided to

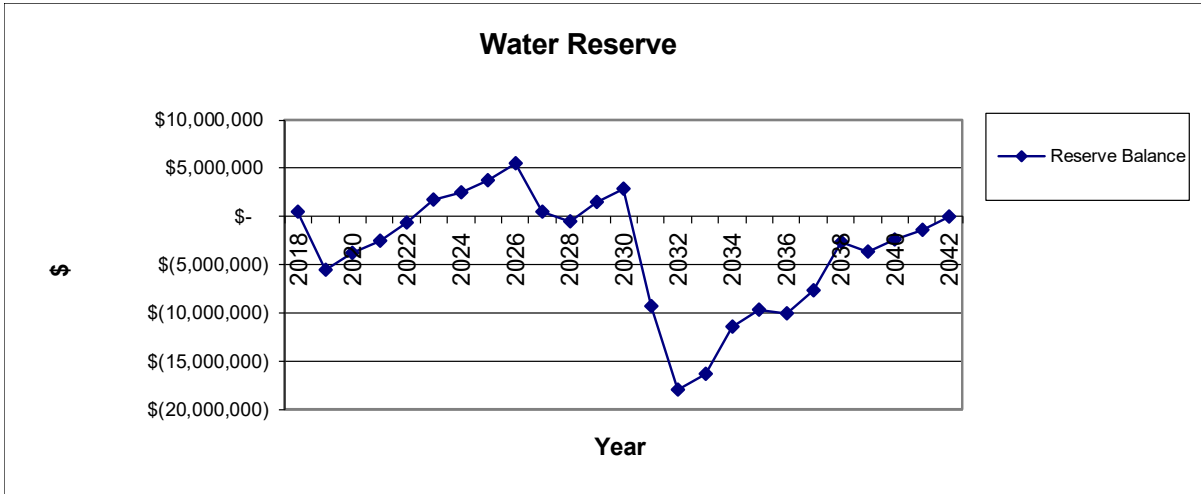
⁹ The 20-year debenture rate at the Alberta Capital Finance Authority at the time of writing was ~3.22%. Historical charge rates used in the model are 3% (2011), 3% (2012), 3% (2013), 3.86% (2014), 3.057% (2015), 1.5% (2016).

¹⁰ Historical earning rates used in the model are 1.2% (2011), 1.2% (2012), 2% (2013), 2% (2014), 1.34%

the reserve when it is forecast to be in a positive balance. The graph and table below outline the forecast water levy reserve balances over the 25-year development period.

If necessary, an interest staging adjustment has been applied to rates (slightly positive or slightly negative) to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the County, nor are they charged too little thereby placing an unequitable burden on taxpayers).

Anticipated Water Offsite Levy Reserve Balances



(2015), 1.5% (2016).

Anticipated Water Offsite Levy Reserve Balances

| | | | Opening Balance | \$ 163,780 |
|------|--------------|---------------|-----------------|-----------------|
| Year | Receipts | Expenditure | Interest | Balance |
| 2018 | \$ 439,241 | \$ 66,956 | \$ 8,041 | \$ 544,106 |
| 2019 | \$ 1,130,116 | \$ 7,050,240 | \$ (173,108) | \$ (5,549,125) |
| 2020 | \$ 3,731,475 | \$ 1,802,531 | \$ (116,570) | \$ (3,736,751) |
| 2021 | \$ 1,304,799 | \$ - | \$ (78,309) | \$ (2,510,261) |
| 2022 | \$ 1,932,556 | \$ - | \$ (18,602) | \$ (596,308) |
| 2023 | \$ 2,355,036 | \$ - | \$ 26,381 | \$ 1,785,110 |
| 2024 | \$ 637,007 | \$ - | \$ 36,332 | \$ 2,458,448 |
| 2025 | \$ 1,221,805 | \$ 43,751 | \$ 54,548 | \$ 3,691,050 |
| 2026 | \$ 1,781,163 | \$ - | \$ 82,083 | \$ 5,554,296 |
| 2027 | \$ 1,032,230 | \$ 6,163,490 | \$ 6,346 | \$ 429,382 |
| 2028 | \$ 2,742,333 | \$ 3,631,548 | \$ (14,807) | \$ (474,640) |
| 2029 | \$ 1,970,329 | \$ - | \$ 22,435 | \$ 1,518,124 |
| 2030 | \$ 1,381,464 | \$ 36,631 | \$ 42,944 | \$ 2,905,902 |
| 2031 | \$ 4,570,715 | \$ 16,453,562 | \$ (289,058) | \$ (9,266,003) |
| 2032 | \$ 2,372,584 | \$ 10,497,143 | \$ (559,976) | \$ (17,950,538) |
| 2033 | \$ 2,188,615 | \$ - | \$ (507,534) | \$ (16,269,457) |
| 2034 | \$ 5,159,726 | \$ - | \$ (357,733) | \$ (11,467,464) |
| 2035 | \$ 2,187,303 | \$ 26,132 | \$ (299,663) | \$ (9,605,956) |
| 2036 | \$ 928,910 | \$ 1,070,928 | \$ (313,885) | \$ (10,061,859) |
| 2037 | \$ 2,586,978 | \$ - | \$ (240,691) | \$ (7,715,572) |
| 2038 | \$ 5,203,933 | \$ - | \$ (80,875) | \$ (2,592,514) |
| 2039 | \$ 1,215,766 | \$ 2,178,036 | \$ (114,464) | \$ (3,669,248) |
| 2040 | \$ 2,145,373 | \$ 763,954 | \$ (73,668) | \$ (2,361,497) |
| 2041 | \$ 1,049,927 | \$ - | \$ (42,233) | \$ (1,353,803) |
| 2042 | \$ 3,605,959 | \$ 2,252,156 | \$ (0) | \$ (0) |

APPENDIX C: SANITARY OFFSITE INFRASTRUCTURE

C1. Sanitary Offsite Infrastructure Costs

To support future growth, sanitary offsite infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$57.32 million** as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County engineering staff. It is important to note that these costs represent “gross” costs, of which only a portion will go to support future development during the 25-year review period. The remainder of this section outlines how the “net” costs for future development are determined.

Summary of Sanitary Offsite Infrastructure

| Item | Project Description | Cost of Completed Work | Debenture Interest | Estimated Cost of Work Yet to be Completed | Total Project Estimated Cost |
|------|--|------------------------|--------------------|--|------------------------------|
| 1 | 5th Meridian (Area A) Gravity Main | \$ - | \$ - | \$ 964,600 | \$ 964,600 |
| 2 | 5th Meridian (Area B) Gravity Main | \$ - | \$ - | \$ 3,024,580 | \$ 3,024,580 |
| 3 | 5th Meridian (Area C) Gravity Main | \$ - | \$ - | \$ 2,512,510 | \$ 2,512,510 |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ 1,932,671 | \$ 1,932,671 |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - |
| 6 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ 242,126 | \$ 242,126 |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ 347,000 | \$ 347,000 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ 550,000 | \$ 550,000 |
| 9 | Residential (Meridian Avenue) Creek Crossing (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ 550,400 | \$ 550,400 |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | \$ 5,825,711 | \$ - | \$ - | \$ 5,825,711 |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | \$ 323,024 | \$ 88,816.95 | \$ - | \$ 411,841 |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | \$ 202,499 | \$ 67,666.46 | \$ - | \$ 270,165 |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | \$ 359,314 | \$ 98,795.36 | \$ - | \$ 458,109 |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | \$ 743,873 | \$ - | \$ - | \$ 743,873 |
| 15 | Leder Development Area (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ 849,397 | \$ 849,397 |
| 16 | Acheson Trunk North of CN Railway (Sewer Main upsizing, etc.) | \$ - | \$ - | \$ 2,225,100 | \$ 2,225,100 |
| 17 | Zone 5 Liftstation Upgrade & Acheson Trunk Upstream of Zone 5 Liftstation (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ 4,658,260 | \$ 4,658,260 |
| 18 | Acheson Trunk Extension from DS MH N267 to US MH N672 (Zone 7) | \$ - | \$ - | \$ 2,308,250 | \$ 2,308,250 |
| 19 | Acheson Zone East Upsizing (Near Future) Triggered by 3-53-26-4 | \$ - | \$ - | \$ 672,900 | \$ 672,900 |
| 20 | Acheson Big Lake Sanitary Servicing Study Update - 2020 | \$ - | \$ - | \$ 68,750 | \$ 68,750 |
| 21 | Acheson Big Lake Sanitary Servicing Study Update - 2025 | \$ - | \$ - | \$ 68,750 | \$ 68,750 |
| 22 | Acheson Big Lake Sanitary Servicing Study Update - 2030 | \$ - | \$ - | \$ 68,750 | \$ 68,750 |
| 23 | Acheson Big Lake Sanitary Servicing Study Update - 2035 | \$ - | \$ - | \$ 68,750 | \$ 68,750 |
| 24 | Acheson Big Lake Sanitary Servicing Study Update - 2040 | \$ - | \$ - | \$ 68,750 | \$ 68,750 |
| 25 | Atim Creek Gravity Trunk (West Acheson Area 11) | \$ - | \$ - | \$ 2,590,500 | \$ 2,590,500 |
| 26 | Bevington Trunk Extension Zone 6 (Oversizing for Zone 8) | \$ - | \$ - | \$ 1,811,906 | \$ 1,811,906 |
| 27 | Bevington Trunk Extension Zone 8 | \$ - | \$ - | \$ 951,844 | \$ 951,844 |
| 28 | Zone 6 Liftstation #1 & Forcemain | \$ - | \$ - | \$ 1,724,000 | \$ 1,724,000 |
| 29 | Zone 6 Liftstation #5 & Forcemain including LS #1 Upgrades | \$ - | \$ - | \$ 3,679,000 | \$ 3,679,000 |
| 30 | Area 15 Liftstation #3 & Forcemain | \$ - | \$ - | \$ 2,004,001 | \$ 2,004,001 |
| 31 | Zone 5 Liftstation #4 & Forcemain | \$ - | \$ - | \$ 1,438,000 | \$ 1,438,000 |
| 32 | Zone 7 Liftstation #6 & Forcemain | \$ - | \$ - | \$ 1,512,000 | \$ 1,512,000 |
| 33 | Zone 8 Liftstation #8 & Forcemain | \$ - | \$ - | \$ 1,384,000 | \$ 1,384,000 |
| 34 | Zone 8 Liftstation #9 & Forcemain | \$ - | \$ - | \$ 1,288,000 | \$ 1,288,000 |
| 35 | Zone 8 Liftstation #10 & Forcemain | \$ - | \$ - | \$ 1,512,000 | \$ 1,512,000 |
| 36 | Zone 6 Liftstation #11 & Forcemain | \$ - | \$ - | \$ 1,512,000 | \$ 1,512,000 |
| 37 | Zone 4 Liftstation #12 & Forcemain | \$ - | \$ - | \$ 1,708,000 | \$ 1,708,000 |
| 38 | Zone 4 Liftstation #13 & Forcemain | \$ - | \$ - | \$ 1,561,000 | \$ 1,561,000 |
| 39 | Zone 7 collector main (Area 701 & 702) | \$ - | \$ - | \$ 480,000 | \$ 480,000 |
| 40 | Zone 7 collector main (Area 706 & 705) | \$ - | \$ - | \$ 320,000 | \$ 320,000 |
| 41 | Zone 6 collector main (Area 604 & 603) | \$ - | \$ - | \$ 358,750 | \$ 358,750 |
| 42 | Zone 2 collector main (Area 205 & 204) | \$ - | \$ - | \$ 169,805 | \$ 169,805 |
| 43 | Zone 2 collector main (Area 205 & 206) | \$ - | \$ - | \$ 511,800 | \$ 511,800 |
| 44 | Area 11 (Atim Road) collector main (Area 108, 1109, 1110) | \$ - | \$ - | \$ 360,000 | \$ 360,000 |
| 45 | West Big Lake collector main (Area 1102 & 1101) | \$ - | \$ - | \$ 187,500 | \$ 187,500 |
| 46 | Area 1112/1113 (West Acheson) Liftstation #2 & Forcemain | \$ - | \$ - | \$ 1,365,000 | \$ 1,365,000 |
| | | \$ 7,454,421 | \$ 255,279 | \$ 49,610,648 | \$ 57,320,348 |

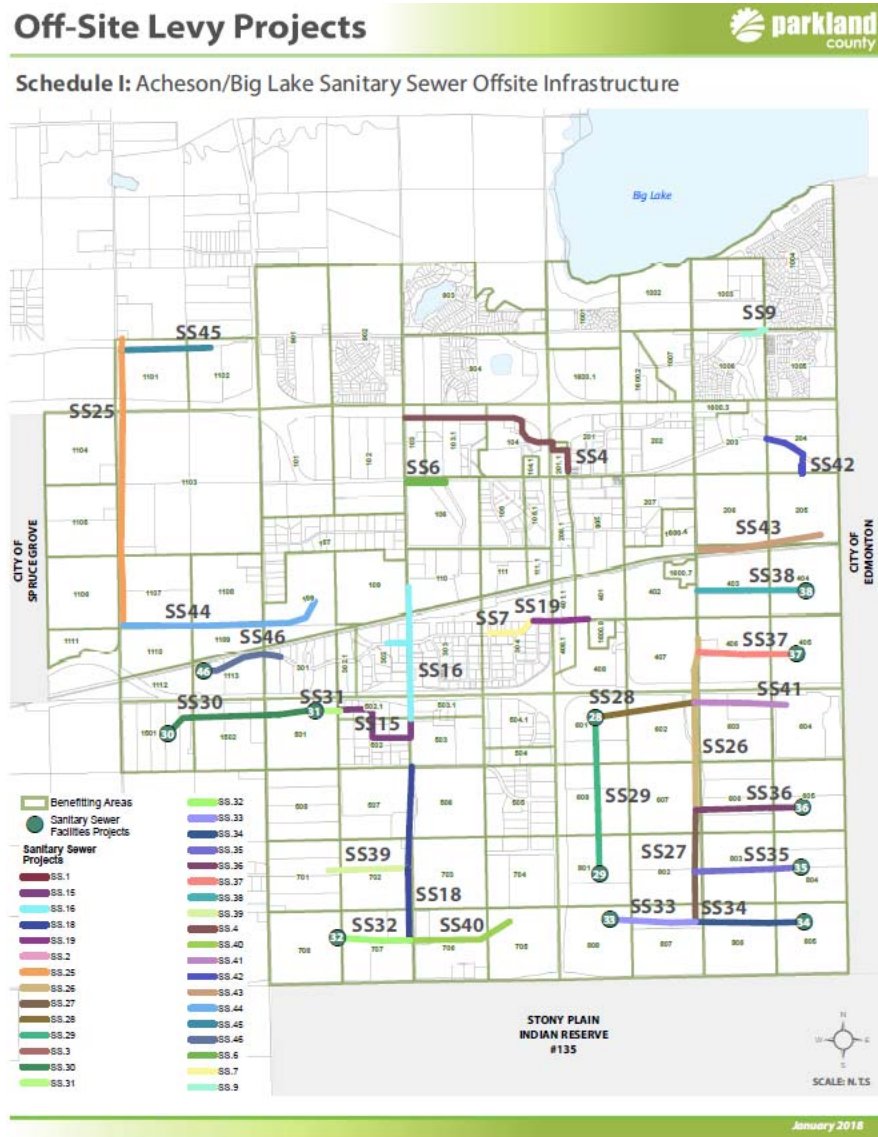
*Costs are based on 2017 estimates and include engineering costs and contingencies.

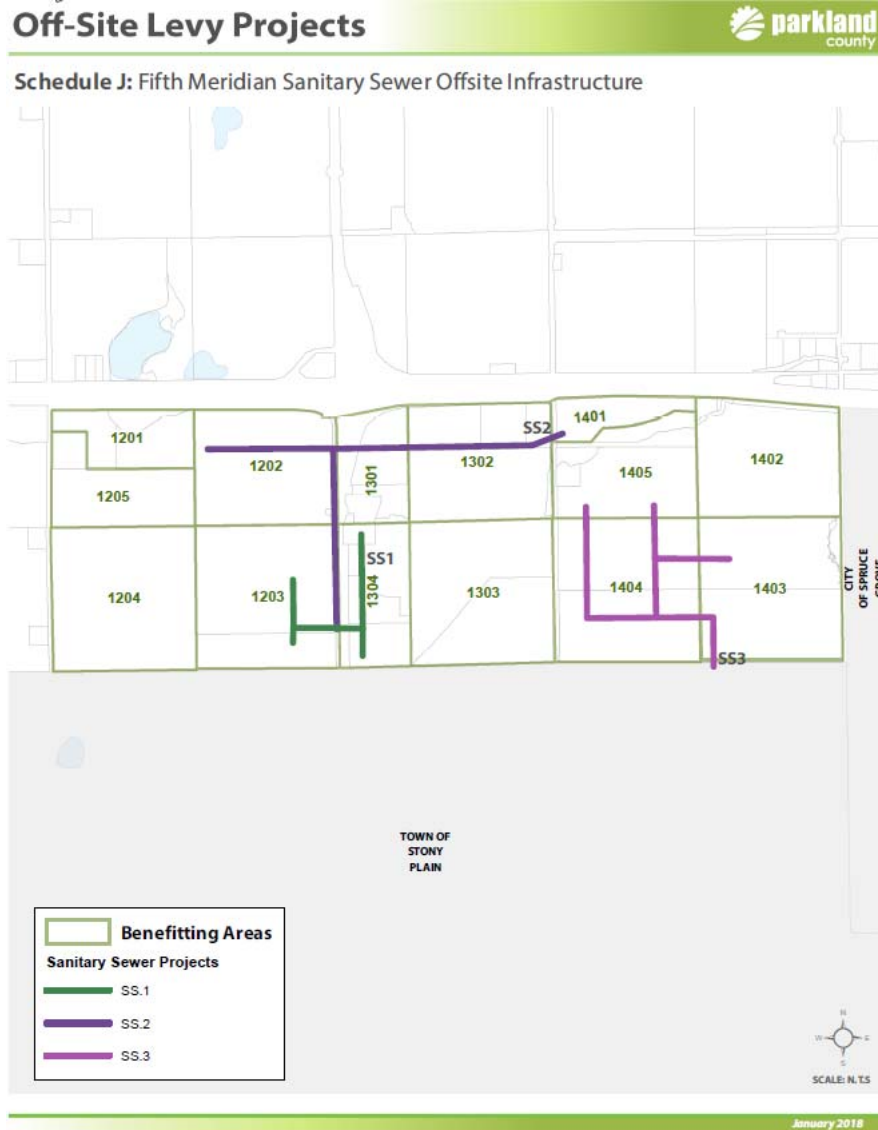
**Offsite levy infrastructure definitions, project details etc. are summarized in Appendices G and H.

***Projects 19-46 are newly added to the model during this update.

A map showing the location of this infrastructure is shown below.

Location of Sanitary Offsite Infrastructure





C2. Sanitary Offsite Infrastructure Grants & Contributions to Date

The MGA enables the County to allocate the costs of offsite infrastructure to future development, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has/will receive **\$2.95 million** in special grants and contributions for sanitary offsite levy infrastructure as shown in the table below (note, if the County receives additional grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project cost is **\$54.37 million**.

Special Grants and Contributions for Sanitary Offsite Infrastructure

| Item | Project Description | Total Project Estimated Cost | Special Grants | Developer Agreement Contributions | Other Contributions | Reduced Project Estimated Cost |
|------|--|------------------------------|----------------|-----------------------------------|---------------------|--------------------------------|
| 1 | 5th Meridian (Area A) Gravity Main | \$ 964,600 | \$ - | | \$ - | \$ 964,600 |
| 2 | 5th Meridian (Area B) Gravity Main | \$ 3,024,580 | \$ - | | \$ - | \$ 3,024,580 |
| 3 | 5th Meridian (Area C) Gravity Main | \$ 2,512,510 | \$ - | | \$ - | \$ 2,512,510 |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | \$ 1,932,671 | \$ - | | \$ - | \$ 1,932,671 |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ - | \$ - | | \$ - | \$ - |
| 6 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ 242,126 | \$ - | | \$ - | \$ 242,126 |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | \$ 347,000 | \$ - | | \$ - | \$ 347,000 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | \$ 550,000 | \$ - | | \$ - | \$ 550,000 |
| 9 | Residential (Meridian Avenue) Creek Crossing (Sewer Main Upsizing, etc) | \$ 550,400 | \$ - | | \$ - | \$ 550,400 |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | \$ 5,825,711 | \$ - | \$ 2,909,771 | \$ - | \$ 2,915,939 |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | \$ 411,841 | \$ - | \$ 17,478 | \$ - | \$ 394,363 |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | \$ 270,165 | \$ - | | \$ - | \$ 270,165 |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | \$ 458,109 | \$ - | \$ 25,440 | \$ - | \$ 432,669 |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | \$ 743,873 | \$ - | | \$ - | \$ 743,873 |
| 15 | Leder Development Area (Sewer Main Upsizing, etc) | \$ 849,397 | \$ - | | \$ - | \$ 849,397 |
| 16 | Acheson Trunk North of CN Railway (Sewer Main upsizing, etc.) | \$ 2,225,100 | \$ - | | \$ - | \$ 2,225,100 |
| 17 | Zone 5 Liftstation Upgrade & Acheson Trunk Upstream of Zone 5 Liftstation (Sewer Main Upsizing, etc) | \$ 4,658,260 | \$ - | | \$ - | \$ 4,658,260 |
| 18 | Acheson Trunk Extension from DS MH N267 to US MH N672 (Zone 7) | \$ 2,308,250 | \$ - | | \$ - | \$ 2,308,250 |
| 19 | Acheson Zone East Upsizing (Near Future) Triggered by 3-53-26-4 | \$ 672,900 | \$ - | \$ - | \$ - | \$ 672,900 |
| 20 | Acheson Big Lake Sanitary Servicing Study Update - 2020 | \$ 68,750 | \$ - | \$ - | \$ - | \$ 68,750 |
| 21 | Acheson Big Lake Sanitary Servicing Study Update - 2025 | \$ 68,750 | \$ - | \$ - | \$ - | \$ 68,750 |
| 22 | Acheson Big Lake Sanitary Servicing Study Update - 2030 | \$ 68,750 | \$ - | \$ - | \$ - | \$ 68,750 |
| 23 | Acheson Big Lake Sanitary Servicing Study Update - 2035 | \$ 68,750 | \$ - | \$ - | \$ - | \$ 68,750 |
| 24 | Acheson Big Lake Sanitary Servicing Study Update - 2040 | \$ 68,750 | \$ - | \$ - | \$ - | \$ 68,750 |
| 25 | Atim Creek Gravity Trunk (West Acheson Area 11) | \$ 2,590,500 | \$ - | \$ - | \$ - | \$ 2,590,500 |
| 26 | Bevington Trunk Extension Zone 6 (Oversizing for Zone 8) | \$ 1,811,906 | \$ - | \$ - | \$ - | \$ 1,811,906 |
| 27 | Bevington Trunk Extension Zone 8 | \$ 951,844 | \$ - | \$ - | \$ - | \$ 951,844 |
| 28 | Zone 6 Liftstation #1 & Forcemain | \$ 1,724,000 | \$ - | \$ - | \$ - | \$ 1,724,000 |
| 29 | Zone 6 Liftstation #5 & Forcemain including LS #1 Upgrades | \$ 3,679,000 | \$ - | \$ - | \$ - | \$ 3,679,000 |
| 30 | Area 15 Liftstation #3 & Forcemain | \$ 2,004,001 | \$ - | \$ - | \$ - | \$ 2,004,001 |
| 31 | Zone 5 Liftstation #4 & Forcemain | \$ 1,438,000 | \$ - | \$ - | \$ - | \$ 1,438,000 |
| 32 | Zone 7 Liftstation #6 & Forcemain | \$ 1,512,000 | \$ - | \$ - | \$ - | \$ 1,512,000 |
| 33 | Zone 8 Liftstation #8 & Forcemain | \$ 1,384,000 | \$ - | \$ - | \$ - | \$ 1,384,000 |
| 34 | Zone 8 Liftstation #9 & Forcemain | \$ 1,288,000 | \$ - | \$ - | \$ - | \$ 1,288,000 |
| 35 | Zone 8 Liftstation #10 & Forcemain | \$ 1,512,000 | \$ - | \$ - | \$ - | \$ 1,512,000 |
| 36 | Zone 6 Liftstation #11 & Forcemain | \$ 1,512,000 | \$ - | \$ - | \$ - | \$ 1,512,000 |
| 37 | Zone 4 Liftstation #12 & Forcemain | \$ 1,708,000 | \$ - | \$ - | \$ - | \$ 1,708,000 |
| 38 | Zone 4 Liftstation #13 & Forcemain | \$ 1,561,000 | \$ - | \$ - | \$ - | \$ 1,561,000 |
| 39 | Zone 7 collector main (Area 701 & 702) | \$ 480,000 | \$ - | \$ - | \$ - | \$ 480,000 |
| 40 | Zone 7 collector main (Area 706 & 705) | \$ 320,000 | \$ - | \$ - | \$ - | \$ 320,000 |
| 41 | Zone 6 collector main (Area 604 & 603) | \$ 358,750 | \$ - | \$ - | \$ - | \$ 358,750 |
| 42 | Zone 2 collector main (Area 205 & 204) | \$ 169,805 | \$ - | \$ - | \$ - | \$ 169,805 |
| 43 | Zone 2 collector main (Area 205 & 206) | \$ 511,800 | \$ - | \$ - | \$ - | \$ 511,800 |
| 44 | Area 11 (Atim Road) collector main (Area 108, 1109, 1110) | \$ 360,000 | \$ - | \$ - | \$ - | \$ 360,000 |
| 45 | West Big Lake collector main (Area 1102 & 1101) | \$ 187,500 | \$ - | \$ - | \$ - | \$ 187,500 |
| 46 | Area 1112/1113 (West Acheson) Liftstation #2 & Forcemain | \$ 1,365,000 | \$ - | \$ - | \$ - | \$ 1,365,000 |
| | | \$ 57,320,348 | \$ - | \$ 2,952,690 | \$ - | \$ 54,367,658 |

C3. Sanitary Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast reserve balances, and the estimate of financial oversizing (described in the Section that follows). The County anticipates construction of offsite infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the County's annual rate/bylaw updates.

Sanitary Infrastructure Staging

| Item | Project Description | Construction Start Year |
|------|--|-------------------------|
| 1 | 5th Meridian (Area A) Gravity Main | 2031 |
| 2 | 5th Meridian (Area B) Gravity Main | 2031 |
| 3 | 5th Meridian (Area C) Gravity Main | 2031 |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | 2019 |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | |
| 6 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | 2026 |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | 2040 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | 2018 |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | 2024 |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | 2010 |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | 2010 |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | 2010 |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | 2010 |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | 2010 |
| 15 | Leder Development Area (Sewer Main Upsizing, etc) | 2042 |
| 16 | Acheson Trunk North of CN Railway (Sewer Main upsizing, etc.) | 2042 |
| 17 | Zone 5 Liftstation Upgrade & Acheson Trunk Upstream of Zone 5 Liftstation (Sewer Main Upsizing, etc) | 2042 |
| 18 | Acheson Trunk Extension from DS MH N267 to US MH N672 (Zone 7) | 2042 |
| 19 | Acheson Zone East Upsizing (Near Future) Triggered by 3-53-26-4 | 2040 |
| 20 | Acheson Big Lake Sanitary Servicing Study Update - 2020 | 2020 |
| 21 | Acheson Big Lake Sanitary Servicing Study Update - 2025 | 2025 |
| 22 | Acheson Big Lake Sanitary Servicing Study Update - 2030 | 2030 |
| 23 | Acheson Big Lake Sanitary Servicing Study Update - 2035 | 2035 |
| 24 | Acheson Big Lake Sanitary Servicing Study Update - 2040 | 2040 |
| 25 | Atim Creek Gravity Trunk (West Acheson Area 11) | 2042 |
| 26 | Bevington Trunk Extension Zone 6 (Oversizing for Zone 8) | 2042 |
| 27 | Bevington Trunk Extension Zone 8 | 2042 |
| 28 | Zone 6 Liftstation #1 & Forcemain | 2025 |
| 29 | Zone 6 Liftstation #5 & Forcemain including LS #1 Upgrades | 2034 |
| 30 | Area 15 Liftstation #3 & Forcemain | 2042 |
| 31 | Zone 5 Liftstation #4 & Forcemain | 2020 |
| 32 | Zone 7 Liftstation #6 & Forcemain | 2042 |
| 33 | Zone 8 Liftstation #8 & Forcemain | 2042 |
| 34 | Zone 8 Liftstation #9 & Forcemain | 2042 |
| 35 | Zone 8 Liftstation #10 & Forcemain | 2042 |
| 36 | Zone 6 Liftstation #11 & Forcemain | 2042 |
| 37 | Zone 4 Liftstation #12 & Forcemain | 2025 |
| 38 | Zone 4 Liftstation #13 & Forcemain | 2021 |
| 39 | Zone 7 collector main (Area 701 & 702) | 2036 |
| 40 | Zone 7 collector main (Area 706 & 705) | 2042 |
| 41 | Zone 6 collector main (Area 604 & 603) | 2039 |
| 42 | Zone 2 collector main (Area 205 & 204) | 2020 |
| 43 | Zone 2 collector main (Area 205 & 206) | 2019 |
| 44 | Area 11 (Atim Road) collector main (Area 108, 1109, 1110) | 2042 |
| 45 | West Big Lake collector main (Area 1102 & 1101) | 2030 |
| 46 | Area 1112/1113 (West Acheson) Liftstation #2 & Forcemain | 2042 |

*The share of projects constructed beyond the 25-year review period are not included in rates today (see financial oversizing in next section).

**Project costs were inflated by 2% per annum for the first 3 years, and 3% per annum thereafter to the year of construction.

***A blank year (if any) represents a project which has been combined with another project or costs have been removed from the model.

C4. Sanitary Offsite Infrastructure Benefiting Parties

The sanitary offsite infrastructure previously outlined will benefit various parties to varying degrees as determined by the County's staff. Four potential benefiting parties were identified including:

- Parkland County – a portion of the sanitary infrastructure which is required to service

existing residents.

- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure.
- Parkland County Future Development (Financial Oversizing) - that portion of cost which benefits future development beyond the 25-year review period.
- Parkland County Future Development (In Rates) – all growth-related infrastructure (i.e., levyable sanitary infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of sanitary offsite levy infrastructure costs to benefiting parties. Project allocations were determined by County staff.

Allocation of Sanitary Infrastructure to Benefiting Parties

| Item | Project Description | Reduced Project Estimated Cost | Muni Share % | Other Stakeholder Share | Developer Share Beyond 25 Yrs (Financial Oversizing %) | OSL / Developer Share % |
|------|--|--------------------------------|--------------|-------------------------|--|-------------------------|
| 1 | 5th Meridian (Area A) Gravity Main | \$ 964,600 | | | 52.0% | 48.0% |
| 2 | 5th Meridian (Area B) Gravity Main | \$ 3,024,580 | | | 52.0% | 48.0% |
| 3 | 5th Meridian (Area C) Gravity Main | \$ 2,512,510 | | | 52.0% | 48.0% |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | \$ 1,932,671 | | | 4.0% | 96.0% |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ - | | | 0.0% | 100.0% |
| 6 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ 242,126 | | | 32.0% | 68.0% |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | \$ 347,000 | | | 88.0% | 12.0% |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | \$ 550,000 | | | 0.0% | 100.0% |
| 9 | Residential (Meridian Avenue) Creek Crossing (Sewer Main Upsizing, etc) | \$ 550,400 | | | 24.0% | 76.0% |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | \$ 2,915,939 | | | 0.0% | 100.0% |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | \$ 394,363 | 2.8% | | 0.0% | 97.2% |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | \$ 270,165 | 8.7% | | 0.0% | 91.3% |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | \$ 432,669 | 8.0% | | 0.0% | 92.0% |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | \$ 743,873 | | | 0.0% | 100.0% |
| 15 | Leder Development Area (Sewer Main Upsizing, etc) | \$ 849,397 | | | 96.0% | 4.0% |
| 16 | Acheson Trunk North of CN Railway (Sewer Main upsizing, etc.) | \$ 2,225,100 | | | 96.0% | 4.0% |
| 17 | Zone 5 Liftstation Upgrade & Acheson Trunk Upstream of Zone 5 Liftstation (Sewer Main Upsizing, etc) | \$ 4,658,260 | | | 96.0% | 4.0% |
| 18 | Acheson Trunk Extension from DS MH N267 to US MH N672 (Zone 7) | \$ 2,308,250 | | | 96.0% | 4.0% |
| 19 | Acheson Zone East Upsizing (Near Future) Triggered by 3-53-26-4 | \$ 672,900 | | | 88.0% | 12.0% |
| 20 | Acheson Big Lake Sanitary Servicing Study Update - 2020 | \$ 68,750 | | | 8.0% | 92.0% |
| 21 | Acheson Big Lake Sanitary Servicing Study Update - 2025 | \$ 68,750 | | | 28.0% | 72.0% |
| 22 | Acheson Big Lake Sanitary Servicing Study Update - 2030 | \$ 68,750 | | | 48.0% | 52.0% |
| 23 | Acheson Big Lake Sanitary Servicing Study Update - 2035 | \$ 68,750 | | | 68.0% | 32.0% |
| 24 | Acheson Big Lake Sanitary Servicing Study Update - 2040 | \$ 68,750 | | | 88.0% | 12.0% |
| 25 | Atim Creek Gravity Trunk (West Acheson Area 11) | \$ 2,590,500 | | | 96.0% | 4.0% |
| 26 | Bevington Trunk Extension Zone 6 (Oversizing for Zone 8) | \$ 1,811,906 | | | 96.0% | 4.0% |
| 27 | Bevington Trunk Extension Zone 8 | \$ 951,844 | | | 96.0% | 4.0% |
| 28 | Zone 6 Liftstation #1 & Forcemain | \$ 1,724,000 | | | 28.0% | 72.0% |
| 29 | Zone 6 Liftstation #5 & Forcemain including LS #1 Upgrades | \$ 3,679,000 | | | 64.0% | 36.0% |
| 30 | Area 15 Liftstation #3 & Forcemain | \$ 2,004,001 | | | 96.0% | 4.0% |
| 31 | Zone 5 Liftstation #4 & Forcemain | \$ 1,438,000 | | | 8.0% | 92.0% |
| 32 | Zone 7 Liftstation #6 & Forcemain | \$ 1,512,000 | | | 96.0% | 4.0% |
| 33 | Zone 8 Liftstation #8 & Forcemain | \$ 1,384,000 | | | 96.0% | 4.0% |
| 34 | Zone 8 Liftstation #9 & Forcemain | \$ 1,288,000 | | | 96.0% | 4.0% |
| 35 | Zone 8 Liftstation #10 & Forcemain | \$ 1,512,000 | | | 96.0% | 4.0% |
| 36 | Zone 6 Liftstation #11 & Forcemain | \$ 1,512,000 | | | 96.0% | 4.0% |
| 37 | Zone 4 Liftstation #12 & Forcemain | \$ 1,708,000 | | | 28.0% | 72.0% |
| 38 | Zone 4 Liftstation #13 & Forcemain | \$ 1,561,000 | | | 12.0% | 88.0% |
| 39 | Zone 7 collector main (Area 701 & 702) | \$ 480,000 | | | 72.0% | 28.0% |
| 40 | Zone 7 collector main (Area 706 & 705) | \$ 320,000 | | | 96.0% | 4.0% |
| 41 | Zone 6 collector main (Area 604 & 603) | \$ 358,750 | | | 84.0% | 16.0% |
| 42 | Zone 2 collector main (Area 205 & 204) | \$ 169,805 | | | 8.0% | 92.0% |
| 43 | Zone 2 collector main (Area 205 & 206) | \$ 511,800 | | | 4.0% | 96.0% |
| 44 | Area 11 (Atim Road) collector main (Area 108, 1109, 1110) | \$ 360,000 | | | 96.0% | 4.0% |
| 45 | West Big Lake collector main (Area 1102 & 1101) | \$ 187,500 | | | 48.0% | 52.0% |
| 46 | Area 1112/1113 (West Acheson) Liftstation #2 & Forcemain | \$ 1,365,000 | | | 96.0% | 4.0% |
| | | \$ 54,367,658 | | | | |

*Allocations were determined by the County (see Appendix H).

**Financial oversizing is determined by separating out the pro rata portion of developer cost beyond the 25-year review period, in comparison with the anticipated year of construction. In future, as the 25-year review period moves further out these additional developer costs will gradually be included in future rate calculations.

C5. Existing Receipts & Adjusted Levy Cost

Using the offsite levy share percentages shown in the previous section and applying those percentages to project costs results in an offsite levy cost of approximately **\$19.59 million**. However, prior to allocating these costs to benefiting areas, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers. The County has collected **\$1.23 million** in offsite levies to date. This results in an adjusted offsite levy cost of approximately **\$18.36 million**.

Offsite Levy Funds Collected to Date & Adjusted Levy Cost

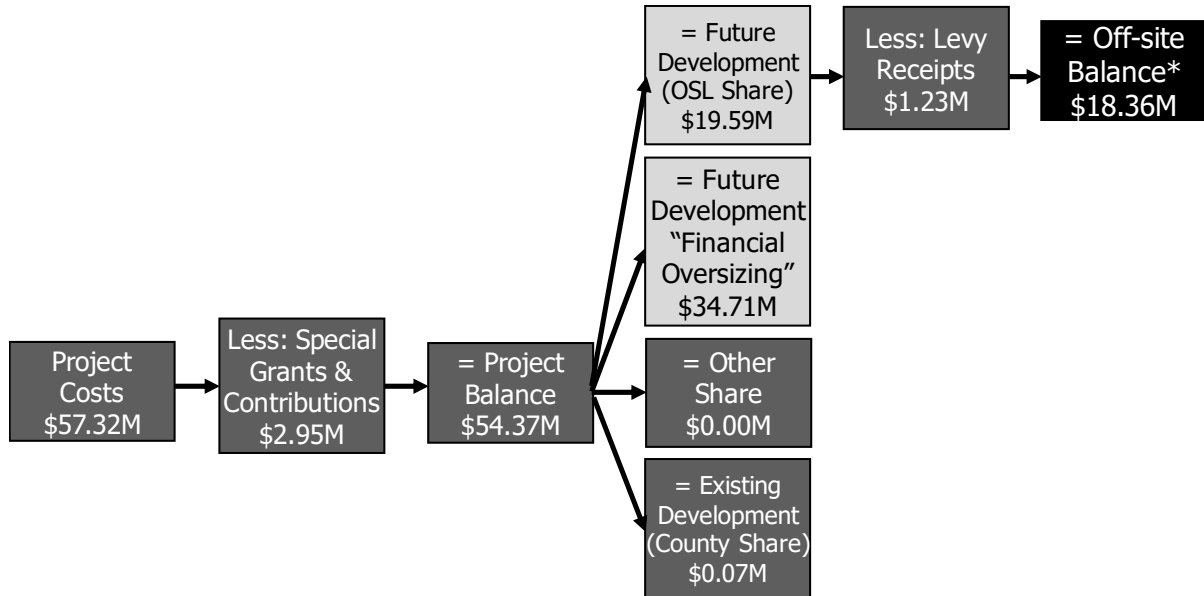
| Item | Project Description | OSL / Developer Cost | Offsite Levy Funds Collected Under Old Bylaw #52-2003 | Offsite Levy Funds Collected Starting Jan 1, 2013 | Adjusted Developer (Levy) Cost |
|------|--|----------------------|---|---|--------------------------------|
| 1 | 5th Meridian (Area A) Gravity Main | \$ 463,008 | \$ - | \$ - | \$ 463,008 |
| 2 | 5th Meridian (Area B) Gravity Main | \$ 1,451,798 | \$ - | \$ - | \$ 1,451,798 |
| 3 | 5th Meridian (Area C) Gravity Main | \$ 1,206,005 | \$ - | \$ - | \$ 1,206,005 |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | \$ 1,855,364 | \$ - | \$ 107,411 | \$ 1,747,953 |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - |
| 6 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ 164,646 | \$ - | \$ - | \$ 164,646 |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | \$ 41,640 | \$ - | \$ - | \$ 41,640 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | \$ 550,000 | \$ - | \$ 339,640 | \$ 210,360 |
| 9 | Residential (Meridian Avenue) Creek Crossing (Sewer Main Upsizing, etc) | \$ 418,304 | \$ - | \$ - | \$ 418,304 |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | \$ 2,915,939 | \$ - | \$ - | \$ 2,915,939 |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | \$ 383,447 | \$ 203,286 | \$ 73,419 | \$ 106,742 |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | \$ 246,661 | \$ 110,051 | \$ 12,873 | \$ 123,737 |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | \$ 398,268 | \$ 228,724 | \$ 83,352 | \$ 86,192 |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | \$ 743,873 | \$ - | \$ - | \$ 743,873 |
| 15 | Leder Development Area (Sewer Main Upsizing, etc) | \$ 33,976 | \$ - | \$ - | \$ 33,976 |
| 16 | Acheson Trunk North of CN Railway (Sewer Main upsizing, etc.) | \$ 89,004 | \$ - | \$ 73,002 | \$ 16,002 |
| 17 | Zone 5 Liftstation Upgrade & Acheson Trunk Upstream of Zone 5 Liftstation (Sewer Main Upsizing, etc) | \$ 186,330 | \$ - | \$ - | \$ 186,330 |
| 18 | Acheson Trunk Extension from DS MH N267 to US MH N672 (Zone 7) | \$ 92,330 | \$ - | \$ - | \$ 92,330 |
| 19 | Acheson Zone East Upsizing (Near Future) Triggered by 3-53-26-4 | \$ 80,748 | \$ - | \$ - | \$ 80,748 |
| 20 | Acheson Big Lake Sanitary Servicing Study Update - 2020 | \$ 63,250 | \$ - | \$ - | \$ 63,250 |
| 21 | Acheson Big Lake Sanitary Servicing Study Update - 2025 | \$ 49,500 | \$ - | \$ - | \$ 49,500 |
| 22 | Acheson Big Lake Sanitary Servicing Study Update - 2030 | \$ 35,750 | \$ - | \$ - | \$ 35,750 |
| 23 | Acheson Big Lake Sanitary Servicing Study Update - 2035 | \$ 22,000 | \$ - | \$ - | \$ 22,000 |
| 24 | Acheson Big Lake Sanitary Servicing Study Update - 2040 | \$ 8,250 | \$ - | \$ - | \$ 8,250 |
| 25 | Atim Creek Gravity Trunk (West Acheson Area 11) | \$ 103,620 | \$ - | \$ - | \$ 103,620 |
| 26 | Bevington Trunk Extension Zone 6 (Oversizing for Zone 8) | \$ 72,476 | \$ - | \$ - | \$ 72,476 |
| 27 | Bevington Trunk Extension Zone 8 | \$ 38,074 | \$ - | \$ - | \$ 38,074 |
| 28 | Zone 6 Liftstation #1 & Forcemain | \$ 1,241,280 | \$ - | \$ - | \$ 1,241,280 |
| 29 | Zone 6 Liftstation #5 & Forcemain including LS #1 Upgrades | \$ 1,324,440 | \$ - | \$ - | \$ 1,324,440 |
| 30 | Area 15 Liftstation #3 & Forcemain | \$ 80,160 | \$ - | \$ - | \$ 80,160 |
| 31 | Zone 5 Liftstation #4 & Forcemain | \$ 1,322,960 | \$ - | \$ - | \$ 1,322,960 |
| 32 | Zone 7 Liftstation #6 & Forcemain | \$ 60,480 | \$ - | \$ - | \$ 60,480 |
| 33 | Zone 8 Liftstation #8 & Forcemain | \$ 55,360 | \$ - | \$ - | \$ 55,360 |
| 34 | Zone 8 Liftstation #9 & Forcemain | \$ 51,520 | \$ - | \$ - | \$ 51,520 |
| 35 | Zone 8 Liftstation #10 & Forcemain | \$ 60,480 | \$ - | \$ - | \$ 60,480 |
| 36 | Zone 6 Liftstation #11 & Forcemain | \$ 60,480 | \$ - | \$ - | \$ 60,480 |
| 37 | Zone 4 Liftstation #12 & Forcemain | \$ 1,229,760 | \$ - | \$ - | \$ 1,229,760 |
| 38 | Zone 4 Liftstation #13 & Forcemain | \$ 1,373,680 | \$ - | \$ - | \$ 1,373,680 |
| 39 | Zone 7 collector main (Area 701 & 702) | \$ 134,400 | \$ - | \$ - | \$ 134,400 |
| 40 | Zone 7 collector main (Area 706 & 705) | \$ 12,800 | \$ - | \$ - | \$ 12,800 |
| 41 | Zone 6 collector main (Area 604 & 603) | \$ 57,400 | \$ - | \$ - | \$ 57,400 |
| 42 | Zone 2 collector main (Area 205 & 204) | \$ 156,221 | \$ - | \$ - | \$ 156,221 |
| 43 | Zone 2 collector main (Area 205 & 206) | \$ 491,328 | \$ - | \$ - | \$ 491,328 |
| 44 | Area 11 (Atim Road) collector main (Area 108, 1109, 1110) | \$ 14,400 | \$ - | \$ - | \$ 14,400 |
| 45 | West Big Lake collector main (Area 1102 & 1101) | \$ 97,500 | \$ - | \$ - | \$ 97,500 |
| 46 | Area 1112/1113 (West Acheson) Liftstation #2 & Forcemain | \$ 54,600 | \$ - | \$ - | \$ 54,600 |
| | | \$ 19,593,510 | \$ 542,061 | \$ 689,697 | \$ 18,361,752 |

C6. Summary of Sanitary Offsite Levy Cost Flow-through

As shown in the figure below, the total costs for sanitary infrastructure that forms the basis of the rate is approximately **\$18.36 million**. The cost allocations to each benefiting party are

based on the benefitting percentages shown in Section C4. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Sanitary Offsite Levy Costs



C7. Sanitary Infrastructure Benefitting Areas

Net developer costs for each project have been allocated to multiple benefitting offsite levy area (see tables below). Allocations are denoted with a "1" below applicable area numbers. Benefitting areas were determined by County staff. The lands anticipated to develop over the 25-years in each offsite levy benefitting area are used to determine rates¹¹.

¹¹ Sanitary project #3 (and others), which is staged for construction in 2031, is allocated to benefitting areas 1402, 1403, 1404, and 1405. However, no land is forecast to develop in these areas within the 25-year review period. This means that no levies will be collected for this project until such time as forecast land development in these areas enters the 25-year outlook.

Parkland County Offsite Levy Review

Benefiting Areas for Sanitary Offsite Infrastructure

| Item | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 |
|------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | \$ 463,008 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | \$ 1,451,798 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | \$ 1,206,005 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | \$ 1,747,953 | | | 1 | 1 | 1 | 1 | | 1 | | | | | | | | 1 | 1 | | | | | | | 1 | 1 | | | | | |
| 5 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | |
| 6 | \$ 164,646 | | | | | | | 1 | | 1 | | | | 1 | 1 | | | | | | | | | | 1 | 1 | | | | | |
| 7 | \$ 41,640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 8 | \$ 210,360 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 418,304 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 2,915,939 | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | |
| 11 | \$ 106,742 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | 1 | 1 | 1 | 1 | 1 | | | | | | | 1 | 1 | | | 1 | | |
| 12 | \$ 123,737 | | | | 1 | | | | | 1 | 1 | | | | | 1 | | 1 | | | | | | | | 1 | | | | | |
| 13 | \$ 86,192 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | |
| 14 | \$ 743,873 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 33,976 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 16,002 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 17 | \$ 186,330 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | \$ 92,330 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | \$ 80,748 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 63,250 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | \$ 49,500 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 22 | \$ 35,750 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 23 | \$ 22,000 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 24 | \$ 8,250 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 25 | \$ 103,620 | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 72,476 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ 38,074 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 1,241,280 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ 1,324,440 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 80,160 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 1,322,960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ 60,480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | \$ 55,360 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ 51,520 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | \$ 60,480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | \$ 60,480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | \$ 1,229,760 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | \$ 1,373,680 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | \$ 134,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | \$ 12,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | \$ 57,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | \$ 156,221 | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | | |
| 43 | \$ 491,328 | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | |
| 44 | \$ 14,400 | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | |
| 45 | \$ 97,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46 | \$ 54,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 18,361,752 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

[illegible][illegible]

Parkland County Offsite Levy Review

| Item | Developer Cost | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4 | 1600.5 | 1600.6 | 1600.7 | 1600.8 | | |
|------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---|--|
| 1 | \$ 463,008 | | | | | | | | | | | | 1 | | | | | | 1 | | | | | | | | | | | | | | | | | |
| 2 | \$ 1,451,798 | | | | | | | | | | | 1 | | | | | 1 | 1 | | | 1 | | | | | | | | | | | | | | | |
| 3 | \$ 1,206,005 | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | |
| 4 | \$ 1,747,953 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | \$ 164,646 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | \$ 41,640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$ 210,360 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 418,304 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | |
| 10 | \$ 2,915,939 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 11 | \$ 106,742 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | \$ 123,737 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | |
| 13 | \$ 86,192 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 743,873 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 33,976 | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | | |
| 16 | \$ 16,002 | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | 1 | |
| 17 | \$ 186,330 | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | | |
| 18 | \$ 92,330 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | \$ 80,748 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | |
| 20 | \$ 63,250 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 21 | \$ 49,500 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 22 | \$ 35,750 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 23 | \$ 22,000 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 24 | \$ 8,250 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 25 | \$ 103,620 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 26 | \$ 72,476 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ 38,074 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 1,241,280 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ 1,324,440 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 80,160 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 1,322,960 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | |
| 32 | \$ 60,480 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | |
| 33 | \$ 55,360 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ 51,520 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | \$ 60,480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | \$ 60,480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | \$ 1,229,760 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | \$ 1,373,680 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | \$ 134,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | \$ 12,800 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | \$ 57,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | \$ 156,221 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | \$ 491,328 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | \$ 14,400 | | | | | | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | \$ 97,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 46 | \$ 54,600 | | | | | | | | | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 18,361,752 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

C8. Reserve Balance

At December 31st, 2017, the balance of the County's sanitary reserve is a deficit of **\$(4,226,597.22)** as shown in the table below. This amount takes into consideration expenditures and front-ending repayments up to end-2017. A complete reconciliation of the County's existing reserve/account and continuity schedule is shown in Appendix F. The County's deferred revenue account balance and financial statements should be amended to reflect this up-to-date balance. In so doing, excess funds from the account should be used to repay front-ending claimants as discussed in Section 4.

Sanitary Offsite Levy Reserve Balance

| Description | Dr | Cr | Balance |
|---|---------------|-----------------|--------------------------|
| Offsite Levy Expenditures to December 31, 2010 | | \$ 4,544,649.38 | \$ (4,544,649.38) |
| Offsite Levy Receipt Allocations to December 31, 2010 | \$ 433,159.93 | | \$ (4,111,489.45) |
| Unallocated Receipts to December 31, 2010 | \$ - | | \$ (4,111,489.45) |
| | | | \$ (4,111,489.45) |
| Opening Balance December 31st, 2010 | | | \$ (4,111,489.45) |
| 2011 | | | \$ (4,111,489.45) |
| Interest on Opening Balance (2011) | | \$ 123,344.68 | \$ (4,234,834.13) |
| Project Expenditures (2011) | | \$ - | \$ (4,234,834.13) |
| Offsite Levy Receipts (2011) | \$ - | | \$ (4,234,834.13) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | \$ 12,435.93 | | \$ (4,222,398.20) |
| Debenture Interest (2011) | | \$ - | \$ (4,222,398.20) |
| Interest on Project Expenditure (2011) | | \$ - | \$ (4,222,398.20) |
| Interest on Offsite Levy Receipts (2011) | \$ - | | \$ (4,222,398.20) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | \$ 74.62 | | \$ (4,222,323.59) |
| Interest on Debenture Interest (2011) | | \$ - | \$ (4,222,323.59) |
| 2012 | | | \$ (4,222,323.59) |
| Interest on Opening Balance (2012) | | \$ 126,669.71 | \$ (4,348,993.30) |
| Project Expenditures (2012) | | \$ - | \$ (4,348,993.30) |
| Offsite Levy Receipts (2012) | \$ - | | \$ (4,348,993.30) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | \$ 10,652.63 | | \$ (4,338,340.67) |
| Debenture Interest (2012) | | \$ - | \$ (4,338,340.67) |
| Interest on Project Expenditure (2012) | | \$ - | \$ (4,338,340.67) |
| Interest on Offsite Levy Receipts (2012) | \$ - | | \$ (4,338,340.67) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | \$ 63.92 | | \$ (4,338,276.75) |
| Interest on Debenture Interest (2012) | | \$ - | \$ (4,338,276.75) |
| 2013 | | | \$ (4,338,276.75) |
| Interest on Opening Balance (2013) | | \$ 130,148.30 | \$ (4,468,425.05) |
| Project Expenditures (2013) | | \$ - | \$ (4,468,425.05) |
| Offsite Levy Receipts (2013) | \$ - | | \$ (4,468,425.05) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | \$ 11,646.71 | | \$ (4,456,778.34) |
| Debenture Interest (2013) | | \$ - | \$ (4,456,778.34) |
| Interest on Project Expenditure (2013) | | \$ - | \$ (4,456,778.34) |
| Interest on Offsite Levy Receipts (2013) | \$ - | | \$ (4,456,778.34) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | \$ 116.47 | | \$ (4,456,661.88) |
| Interest on Debenture Interest (2013) | | \$ - | \$ (4,456,661.88) |

Parkland County Offsite Levy Review

| | | | |
|---|---------------|-----------------|-------------------|
| 2014 | | | \$ (4,456,661.88) |
| Interest on Opening Balance (2014) | | \$ 172,027.15 | \$ (4,628,689.02) |
| Project Expenditures (2014) | | \$ 548,946.80 | \$ (5,177,635.82) |
| Offsite Levy Receipts (2014) | \$ 429,139.68 | | \$ (4,748,496.14) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | \$ 12,377.08 | | \$ (4,736,119.06) |
| Debenture Interest (2014) | | \$ - | \$ (4,736,119.06) |
| Interest on Project Expenditure (2014) | | \$ 5,297.34 | \$ (4,741,416.40) |
| Interest on Offsite Levy Receipts (2014) | \$ 3,068.35 | | \$ (4,738,348.05) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | \$ 123.77 | | \$ (4,738,224.28) |
| Interest on Debenture Interest (2014) | | \$ - | \$ (4,738,224.28) |
| 2015 | | | \$ (4,738,224.28) |
| Interest on Opening Balance (2015) | | \$ 144,847.52 | \$ (4,883,071.80) |
| Project Expenditures (2015) | | \$ (548,946.80) | \$ (4,334,125.00) |
| Offsite Levy Receipts (2015) | \$ 56,197.44 | | \$ (4,277,927.56) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015) | \$ - | | \$ (4,277,927.56) |
| Debenture Interest (2015) | | \$ - | \$ (4,277,927.56) |
| Interest on Project Expenditure (2015) | | \$ (4,195.33) | \$ (4,273,732.23) |
| Interest on Offsite Levy Receipts (2015) | \$ 376.52 | | \$ (4,273,355.71) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015) | \$ - | | \$ (4,273,355.71) |
| Interest on Debenture Interest (2015) | | \$ - | \$ (4,273,355.71) |
| 2016 | | | \$ (4,273,355.71) |
| Interest on Opening Balance (2016) | | \$ 64,100.34 | \$ (4,337,456.04) |
| Project Expenditures (2016) | | \$ - | \$ (4,337,456.04) |
| Offsite Levy Receipts (2016) | \$ - | | \$ (4,337,456.04) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2016) | \$ 42,918.17 | | \$ (4,294,537.87) |
| Debenture Interest (2016) | | \$ - | \$ (4,294,537.87) |
| Interest on Project Expenditure (2016) | | \$ - | \$ (4,294,537.87) |
| Interest on Offsite Levy Receipts (2016) | \$ - | | \$ (4,294,537.87) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2016) | \$ 321.89 | | \$ (4,294,215.99) |
| Interest on Debenture Interest (2016) | | \$ - | \$ (4,294,215.99) |
| 2017 | | | \$ (4,294,215.99) |
| Interest on Opening Balance | | \$ 138,273.75 | \$ (4,432,489.74) |
| Project Expenditures (OSL Share) | | \$ - | \$ (4,432,489.74) |
| Offsite Levy Receipts | \$ 204,359.82 | | \$ (4,228,129.92) |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) | \$ - | | \$ (4,228,129.92) |
| Debenture Interest Accrued This Year | | \$ - | \$ (4,228,129.92) |
| Interest on Project Expenditure | | \$ - | \$ (4,228,129.92) |
| Interest on Offsite Levy Receipts | \$ 1,532.70 | | \$ (4,226,597.22) |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) | \$ - | | \$ (4,226,597.22) |
| Interest on Debenture Interest | | \$ - | \$ (4,226,597.22) |

*A complete reconciliation of the County's existing reserve/account is shown in Appendix F.

C9. Development and Sanitary Infrastructure Staging Impacts

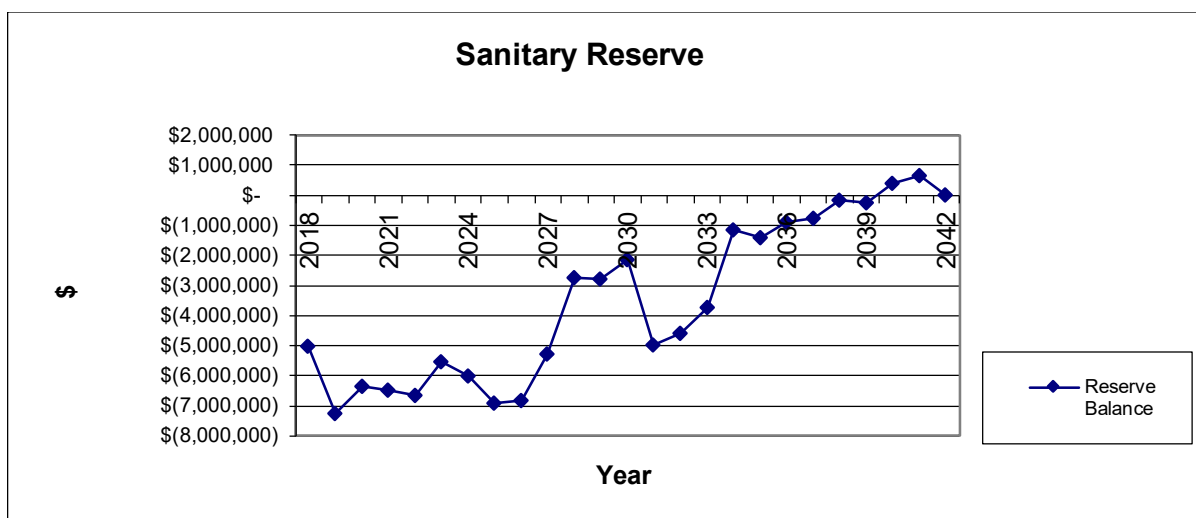
Sanitary offsite infrastructure will be constructed in staged fashion over the 25-year

development period. We have reviewed the availability of offsite levy funds to meet these construction requirements and found that offsite levy reserve funds will not be sufficient to pay for construction of sanitary infrastructure from time to time—front ending of infrastructure will be required. A front-end is the party that constructs and pays up front for infrastructure that benefits other parties.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.22%¹² interest allowance has been charged to the reserve when it is forecast to be in a negative balance. Further, a 1.50%¹³ interest credit has been provided to the reserve when it is forecast to be in a positive balance. The graph and table below outline the forecast water levy reserve balances over the 25-year development period.

If necessary, an interest staging adjustment has been applied to rates (slightly positive or slightly negative) to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the County, nor are they charged too little thereby placing an unequitable burden on taxpayers).

Anticipated Sanitary Offsite Levy Reserve Balances



¹² The 20-year debenture rate at the Alberta Capital Finance Authority at the time of writing was ~3.22%. Historical charge rates used in the model are 3% (2011), 3% (2012), 3% (2013), 3.86% (2014), 3.057% (2015), 1.5% (2016).

¹³ Historical earning rates used in the model are 1.2% (2011), 1.2% (2012), 2% (2013), 2% (2014), 1.34% (2015), 1.5% (2016).

Anticipated Sanitary Offsite Levy Reserve Balances

| | | Opening Balance | | \$ (4,226,597) |
|------|--------------|-----------------|--------------|----------------|
| Year | Receipts | Expenditure | Interest | Balance |
| 2018 | \$ 157,950 | \$ 783,642 | \$ (156,244) | \$ (5,008,533) |
| 2019 | \$ 353,035 | \$ 2,393,626 | \$ (226,982) | \$ (7,276,106) |
| 2020 | \$ 2,725,822 | \$ 1,604,745 | \$ (198,192) | \$ (6,353,220) |
| 2021 | \$ 1,526,523 | \$ 1,457,760 | \$ (202,360) | \$ (6,486,817) |
| 2022 | \$ 52,087 | \$ - | \$ (207,198) | \$ (6,641,927) |
| 2023 | \$ 1,258,926 | \$ - | \$ (173,333) | \$ (5,556,334) |
| 2024 | \$ 219,384 | \$ 485,070 | \$ (187,469) | \$ (6,009,489) |
| 2025 | \$ 2,331,401 | \$ 3,010,530 | \$ (215,374) | \$ (6,903,992) |
| 2026 | \$ 496,211 | \$ 202,552 | \$ (212,853) | \$ (6,823,186) |
| 2027 | \$ 1,712,568 | \$ - | \$ (164,562) | \$ (5,275,180) |
| 2028 | \$ 2,630,815 | \$ - | \$ (85,149) | \$ (2,729,513) |
| 2029 | \$ 19,058 | \$ - | \$ (87,277) | \$ (2,797,732) |
| 2030 | \$ 929,426 | \$ 184,503 | \$ (66,100) | \$ (2,118,909) |
| 2031 | \$ 1,738,579 | \$ 4,450,822 | \$ (155,563) | \$ (4,986,715) |
| 2032 | \$ 520,625 | \$ - | \$ (143,808) | \$ (4,609,898) |
| 2033 | \$ 1,004,903 | \$ - | \$ (116,081) | \$ (3,721,075) |
| 2034 | \$ 2,612,981 | \$ - | \$ (35,681) | \$ (1,143,775) |
| 2035 | \$ 1,930,386 | \$ 2,161,268 | \$ (44,264) | \$ (1,418,921) |
| 2036 | \$ 759,350 | \$ 222,207 | \$ (28,393) | \$ (910,172) |
| 2037 | \$ 164,368 | \$ - | \$ (24,015) | \$ (769,819) |
| 2038 | \$ 632,496 | \$ - | \$ (4,422) | \$ (141,745) |
| 2039 | \$ 11,704 | \$ 103,701 | \$ (7,526) | \$ (241,268) |
| 2040 | \$ 890,288 | \$ 243,096 | \$ 6,089 | \$ 412,013 |
| 2041 | \$ 213,155 | \$ - | \$ 9,378 | \$ 634,546 |
| 2042 | \$ 1,470,087 | \$ 2,104,632 | \$ 0 | \$ 0 |

APPENDIX D: TRANSPORTATION OFFSITE INFRASTRUCTURE

D1. Transportation Offsite Infrastructure Costs

To support future growth, transportation offsite infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$169.17 million** as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County staff. It is important to note that these costs represent “gross” costs, of which only a portion will go to support future development during the 25-year review period. The remainder of this section outlines how the “net” costs for future development are determined.

Summary of Transportation Offsite Infrastructure

| Item | Project Description | Cost of Completed Work | Debt Interest | Estimated Cost of Work Yet to be Completed | Total Project Cost |
|------|--|------------------------|---------------|--|-----------------------|
| 1 | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) | \$ 4,345,151 | \$ - | \$ 4,025,000 | \$ 8,370,151 |
| 2 | 114 Avenue / Hwy 60 Intersection (Acheson Zone 1 & 2) | \$ 4,728,047 | \$ - | \$ 185,016 | \$ 4,913,064 |
| 3 | Zone 1 Collector Road: 114 Avenue to Spruce Valley Road | \$ - | \$ - | \$ 3,787,813 | \$ 3,787,813 |
| 4 | Spruce Valley Road: Hwy 16A to Osborne Acres (Acheson Zone 1) | \$ - | \$ - | \$ 1,796,875 | \$ 1,796,875 |
| 5 | Spruce Valley Road / Hwy 16A Intersection (Acheson Zone 1 & 5) | \$ - | \$ - | \$ 1,596,631 | \$ 1,596,631 |
| 6 | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | \$ 2,106,477 | \$ - | \$ 1,491,963 | \$ 3,598,440 |
| 7 | Bevington Road: 114 Avenue to CN Crossing (Acheson Zone 2) | \$ - | \$ - | \$ 2,024,719 | \$ 2,024,719 |
| 8 | 114 Avenue / 231 Street Intersection (Acheson Zone 2 & Winterburn) | \$ - | \$ - | \$ 1,078,125 | \$ 1,078,125 |
| 9 | Acheson Road: Spruce Valley Road to Hwy 60 (Acheson Zone 3) | \$ - | \$ - | \$ 1,114,063 | \$ 1,114,063 |
| 10 | Acheson Road / Hwy 60 Intersection (Acheson Zone 3 & 4) | \$ - | \$ - | \$ 3,593,750 | \$ 3,593,750 |
| 11 | Acheson Road: Hwy 60 to 231 Street (Acheson Zone 4 & Winterburn) | \$ - | \$ - | \$ 7,130,000 | \$ 7,130,000 |
| 12 | Bevington Road: CN Crossing to Hwy 16A (Acheson Zone 4) | \$ - | \$ - | \$ 3,342,188 | \$ 3,342,188 |
| 13 | Acheson Road / Bevington Road Intersection (Acheson Zone 4) | \$ - | \$ - | \$ 1,078,125 | \$ 1,078,125 |
| 14 | Acheson Road / 231 Street Intersection (Acheson Zone 4 & Winterburn) | \$ - | \$ - | \$ 1,078,125 | \$ 1,078,125 |
| 15 | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | \$ 4,585,639 | \$ - | \$ 6,145,298 | \$ 10,730,937 |
| 16 | 96 Avenue / Hwy 60 Intersection (Acheson Zone 5 & 6) | \$ 3,512,106 | \$ - | \$ - | \$ 3,512,106 |
| 17 | Spruce Valley Road: Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | \$ - | \$ - | \$ 3,881,250 | \$ 3,881,250 |
| 18 | Spruce Valley Road / 96 Avenue Intersection (Acheson Zone 5) | \$ - | \$ - | \$ 986,125 | \$ 986,125 |
| 19 | 96 Avenue / 279 Street Intersection (Acheson Zone 5) | \$ - | \$ - | \$ 503,125 | \$ 503,125 |
| 20 | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) | \$ 687,393 | \$ - | \$ 4,143,326 | \$ 4,830,719 |
| 21 | Meridian Ave / Hwy 60 Intersection (Big Lake East) | \$ - | \$ - | \$ 1,246,744 | \$ 1,246,744 |
| 22 | Meridian Ave / 231 Street Intersection (Big Lake East) | \$ - | \$ - | \$ 589,734 | \$ 589,734 |
| 23 | Meridian Ave: Hwy 44 to Hwy 60 (Big Lake West) | \$ - | \$ - | \$ 2,415,359 | \$ 2,415,359 |
| 24 | Meridian Ave / Hwy 44 Intersection (Big Lake West) | \$ - | \$ - | \$ 1,924,453 | \$ 1,924,453 |
| 25 | Meridian Ave / RR264 Intersection (Big Lake West) | \$ - | \$ - | \$ 756,844 | \$ 756,844 |
| 26 | Hwy 779 / New Service Road Intersection (5th Meridian ASP) | \$ - | \$ - | \$ 27,227,616 | \$ 27,227,616 |
| 27 | Hwy 779 / Proposed Road (5th Meridian ASP) | \$ - | \$ - | \$ 5,415,998 | \$ 5,415,998 |
| 28 | Golf Course Road (5th Meridian ASP) | \$ - | \$ - | \$ 3,342,188 | \$ 3,342,188 |
| 29 | New Proposed Road (5th Meridian ASP) | \$ - | \$ - | \$ 2,673,750 | \$ 2,673,750 |
| 30 | 114 Avenue: Hwy 60 to Bevington Road (Acheson Zone 2) | \$ - | \$ - | \$ 3,655,102 | \$ 3,655,102 |
| 31 | 92 Avenue / Hwy 60 Intersection (Acheson Zone 7 & 8) | \$ - | \$ - | \$ 4,132,924 | \$ 4,132,924 |
| 32 | 92 Avenue: Highway 60 to Spruce Valley Road (Acheson Zone 7) | \$ - | \$ - | \$ 6,145,298 | \$ 6,145,298 |
| 33 | 92 Avenue / Spruce Valley Road Intersection (Acheson Zone 7) | \$ - | \$ - | \$ 986,125 | \$ 986,125 |
| 34 | 92 Avenue / 279 Street Intersection (Acheson Zone 7) | \$ - | \$ - | \$ 503,125 | \$ 503,125 |
| 35 | 279 Street: 92 Avenue to 96 Avenue (Acheson Zone 5 & 7) | \$ - | \$ - | \$ 1,114,063 | \$ 1,114,063 |
| 36 | 96th Avenue: Hwy 60 to 231st Street (Zone 6) | \$ - | \$ - | \$ 7,575,625 | \$ 7,575,625 |
| 37 | 92nd Avenue: Hwy 60 to 231st Street (Zone 8) | \$ - | \$ - | \$ 7,263,688 | \$ 7,263,688 |
| 38 | 96th Avenue & 231st Street Intersection (Zone 6) | \$ - | \$ - | \$ 1,078,125 | \$ 1,078,125 |
| 39 | 92nd Avenue & 231st Street Intersection (Zone 8) | \$ - | \$ - | \$ 1,078,125 | \$ 1,078,125 |
| 40 | Pinchbeck Rd: Hwy 16A to Hwy 628 (Zone 6 & 8) | \$ - | \$ - | \$ 6,060,500 | \$ 6,060,500 |
| 41 | 96th Ave & Pinchbeck Rd Intersection (Zone 6) | \$ - | \$ - | \$ 503,125 | \$ 503,125 |
| 42 | 92nd Ave & Pinchbeck Rd Intersection (Zone 8) | \$ - | \$ - | \$ 503,125 | \$ 503,125 |
| 43 | Collector Rd: Spruce Valley Rd to Hwy 44 (West Acheson Area 11) | \$ - | \$ - | \$ 5,181,469 | \$ 5,181,469 |
| 44 | Atim Rd: Hwy 16 to Hwy 16A (West Acheson Area 11) | \$ - | \$ - | \$ 4,331,188 | \$ 4,331,188 |
| 45 | Acheson Traffic Impact Assessment Update - 2019 | \$ - | \$ - | \$ 71,875 | \$ 71,875 |
| 46 | Acheson Traffic Impact Assessment Update - 2024 | \$ - | \$ - | \$ 71,875 | \$ 71,875 |
| 47 | Acheson Traffic Impact Assessment Update - 2029 | \$ - | \$ - | \$ 71,875 | \$ 71,875 |
| 48 | Acheson Traffic Impact Assessment Update - 2034 | \$ - | \$ - | \$ 71,875 | \$ 71,875 |
| 49 | Acheson Traffic Impact Assessment Update - 2039 | \$ - | \$ - | \$ 71,875 | \$ 71,875 |
| 50 | 96th Ave: Spruce Valley Rd to Sandhills Rd (Acheson Zone 5 West) | \$ - | \$ - | \$ 3,654,125 | \$ 3,654,125 |
| 51 | Collector Rd & Atim Rd Intersection (West Acheson Area 11) | \$ - | \$ - | \$ 503,125 | \$ 503,125 |
| | | \$ 19,964,813 | \$ - | \$ 149,202,431 | \$ 169,167,244 |

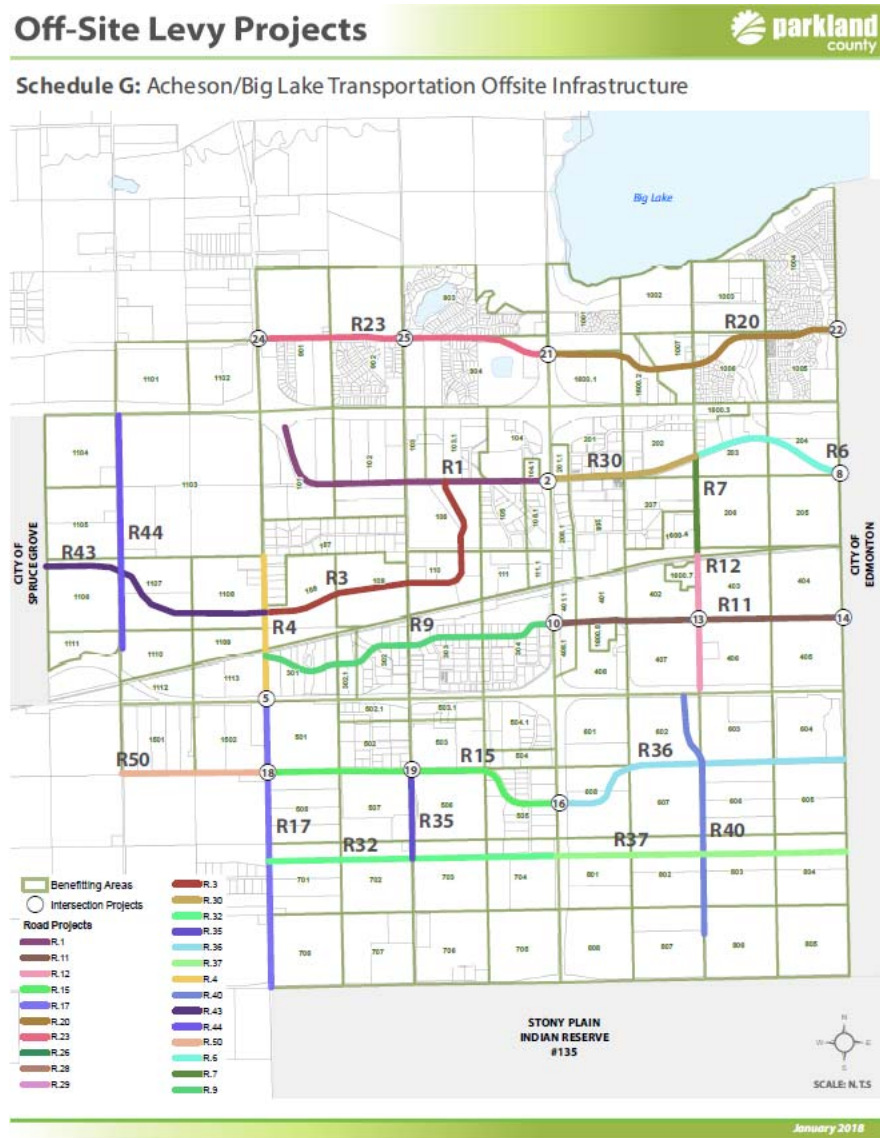
*Costs are based on 2017 estimates and include engineering costs and contingencies.

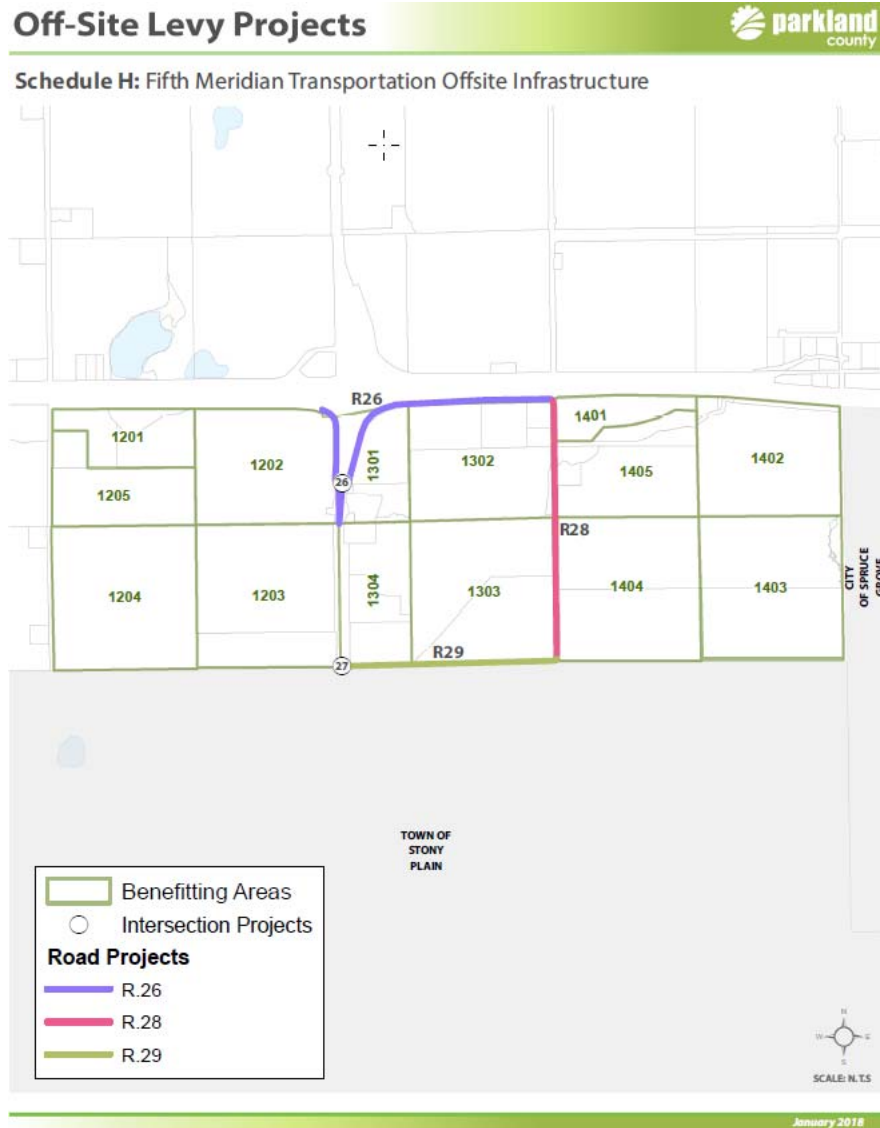
**Offsite levy infrastructure definitions, project details etc. are summarized in Appendices G and H.

***Projects 36-51 are newly added to the model during this update.

A map showing the location of this infrastructure is shown below.

Location of Transportation Offsite Infrastructure





D2. Transportation Offsite Infrastructure Grants & Contributions to Date

The MGA enables the County to allocate the costs of offsite infrastructure to future development, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has/will receive **\$4.45 million** in special grants and contributions for transportation offsite levy infrastructure as shown in the table below (note, if the County receives other grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total project estimated cost is **\$164.71 million**.

Special Grants and Contributions for Transportation Offsite Infrastructure

| Item | Project Description | Total Project Cost | Special Provincial Grants | Developer Agreement Contributions | Other Contributions | Reduced Project Cost |
|------|--|-----------------------|---------------------------|-----------------------------------|---------------------|-----------------------|
| 1 | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) | \$ 8,370,151 | \$ - | \$ 241,226 | \$ - | \$ 8,128,925 |
| 2 | 114 Avenue / Hwy 60 Intersection (Acheson Zone 1 & 2) | \$ 4,913,064 | \$ - | \$ - | \$ - | \$ 4,913,064 |
| 3 | Zone 1 Collector Road: 114 Avenue to Spruce Valley Road | \$ 3,787,813 | \$ - | \$ - | \$ - | \$ 3,787,813 |
| 4 | Spruce Valley Road: Hwy 16A to Osborne Acres (Acheson Zone 1) | \$ 1,796,875 | \$ - | \$ - | \$ - | \$ 1,796,875 |
| 5 | Spruce Valley Road / Hwy 16A Intersection (Acheson Zone 1 & 5) | \$ 1,596,631 | \$ - | \$ - | \$ - | \$ 1,596,631 |
| 6 | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | \$ 3,598,440 | \$ - | \$ 1,462,417 | \$ - | \$ 2,136,023 |
| 7 | Bevington Road: 114 Avenue to CN Crossing (Acheson Zone 2) | \$ 2,024,719 | \$ - | \$ - | \$ - | \$ 2,024,719 |
| 8 | 114 Avenue / 231 Street Intersection (Acheson Zone 2 & Winterburn) | \$ 1,078,125 | \$ - | \$ - | \$ - | \$ 1,078,125 |
| 9 | Acheson Road: Spruce Valley Road to Hwy 60 (Acheson Zone 3) | \$ 1,114,063 | \$ - | \$ - | \$ - | \$ 1,114,063 |
| 10 | Acheson Road / Hwy 60 Intersection (Acheson Zone 3 & 4) | \$ 3,593,750 | \$ - | \$ - | \$ - | \$ 3,593,750 |
| 11 | Acheson Road: Hwy 60 to 231 Street (Acheson Zone 4 & Winterburn) | \$ 7,130,000 | \$ - | \$ - | \$ - | \$ 7,130,000 |
| 12 | Bevington Road: CN Crossing to Hwy 16A (Acheson Zone 4) | \$ 3,342,188 | \$ - | \$ - | \$ - | \$ 3,342,188 |
| 13 | Acheson Road / Bevington Road Intersection (Acheson Zone 4) | \$ 1,078,125 | \$ - | \$ - | \$ - | \$ 1,078,125 |
| 14 | Acheson Road / 231 Street Intersection (Acheson Zone 4 & Winterburn) | \$ 1,078,125 | \$ - | \$ - | \$ - | \$ 1,078,125 |
| 15 | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | \$ 10,730,937 | \$ - | \$ 1,497,581 | \$ - | \$ 9,233,356 |
| 16 | 96 Avenue / Hwy 60 Intersection (Acheson Zone 5 & 6) | \$ 3,512,106 | \$ - | \$ 1,005,638 | \$ - | \$ 2,506,467 |
| 17 | Spruce Valley Road: Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | \$ 3,881,250 | \$ - | \$ - | \$ - | \$ 3,881,250 |
| 18 | Spruce Valley Road / 96 Avenue Intersection (Acheson Zone 5) | \$ 986,125 | \$ - | \$ - | \$ - | \$ 986,125 |
| 19 | 96 Avenue / 279 Street Intersection (Acheson Zone 5) | \$ 503,125 | \$ - | \$ - | \$ - | \$ 503,125 |
| 20 | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) | \$ 4,830,719 | \$ - | \$ 107,034 | \$ - | \$ 4,723,684 |
| 21 | Meridian Ave / Hwy 60 Intersection (Big Lake East) | \$ 1,246,744 | \$ - | \$ - | \$ - | \$ 1,246,744 |
| 22 | Meridian Ave / 231 Street Intersection (Big Lake East) | \$ 589,734 | \$ - | \$ - | \$ - | \$ 589,734 |
| 23 | Meridian Ave: Hwy 44 to Hwy 60 (Big Lake West) | \$ 2,415,359 | \$ - | \$ - | \$ - | \$ 2,415,359 |
| 24 | Meridian Ave / Hwy 44 Intersection (Big Lake West) | \$ 1,924,453 | \$ - | \$ - | \$ - | \$ 1,924,453 |
| 25 | Meridian Ave / RR264 Intersection (Big Lake West) | \$ 756,844 | \$ - | \$ - | \$ - | \$ 756,844 |
| 26 | Hwy 779 / New Service Road Intersection (5th Meridian ASP) | \$ 27,227,616 | \$ - | \$ - | \$ - | \$ 27,227,616 |
| 27 | Hwy 779 / Proposed Road (5th Meridian ASP) | \$ 5,415,998 | \$ - | \$ - | \$ - | \$ 5,415,998 |
| 28 | Golf Course Road (5th Meridian ASP) | \$ 3,342,188 | \$ - | \$ - | \$ - | \$ 3,342,188 |
| 29 | New Proposed Road (5th Meridian ASP) | \$ 2,673,750 | \$ - | \$ - | \$ - | \$ 2,673,750 |
| 30 | 114 Avenue: Hwy 60 to Bevington Road (Acheson Zone 2) | \$ 3,655,102 | \$ - | \$ 140,090 | \$ - | \$ 3,515,012 |
| 31 | 92 Avenue / Hwy 60 Intersection (Acheson Zone 7 & 8) | \$ 4,132,924 | \$ - | \$ - | \$ - | \$ 4,132,924 |
| 32 | 92 Avenue: Highway 60 to Spruce Valley Road (Acheson Zone 7) | \$ 6,145,298 | \$ - | \$ - | \$ - | \$ 6,145,298 |
| 33 | 92 Avenue / Spruce Valley Road Intersection (Acheson Zone 7) | \$ 986,125 | \$ - | \$ - | \$ - | \$ 986,125 |
| 34 | 92 Avenue / 279 Street Intersection (Acheson Zone 7) | \$ 503,125 | \$ - | \$ - | \$ - | \$ 503,125 |
| 35 | 279 Street: 92 Avenue to 96 Avenue (Acheson Zone 5 & 7) | \$ 1,114,063 | \$ - | \$ - | \$ - | \$ 1,114,063 |
| 36 | 96th Avenue: Hwy 60 to 231st Street (Zone 6) | \$ 7,575,625 | \$ - | \$ - | \$ - | \$ 7,575,625 |
| 37 | 92nd Avenue: Hwy 60 to 231st Street (Zone 8) | \$ 7,263,688 | \$ - | \$ - | \$ - | \$ 7,263,688 |
| 38 | 96th Avenue & 231st Street Intersection (Zone 6) | \$ 1,078,125 | \$ - | \$ - | \$ - | \$ 1,078,125 |
| 39 | 92nd Avenue & 231st Street Intersection (Zone 8) | \$ 1,078,125 | \$ - | \$ - | \$ - | \$ 1,078,125 |
| 40 | Pinchbeck Rd: Hwy 16A to Hwy 628 (Zone 6 & 8) | \$ 6,060,500 | \$ - | \$ - | \$ - | \$ 6,060,500 |
| 41 | 96th Ave & Pinchbeck Rd Intersection (Zone 6) | \$ 503,125 | \$ - | \$ - | \$ - | \$ 503,125 |
| 42 | 92nd Ave & Pinchbeck Rd Intersection (Zone 8) | \$ 503,125 | \$ - | \$ - | \$ - | \$ 503,125 |
| 43 | Collector Rd: Spruce Valley Rd to Hwy 44 (West Acheson Area 11) | \$ 5,181,469 | \$ - | \$ - | \$ - | \$ 5,181,469 |
| 44 | Atim Rd: Hwy 16 to Hwy 16A (West Acheson Area 11) | \$ 4,331,188 | \$ - | \$ - | \$ - | \$ 4,331,188 |
| 45 | Acheson Traffic Impact Assessment Update - 2019 | \$ 71,875 | \$ - | \$ - | \$ - | \$ 71,875 |
| 46 | Acheson Traffic Impact Assessment Update - 2024 | \$ 71,875 | \$ - | \$ - | \$ - | \$ 71,875 |
| 47 | Acheson Traffic Impact Assessment Update - 2029 | \$ 71,875 | \$ - | \$ - | \$ - | \$ 71,875 |
| 48 | Acheson Traffic Impact Assessment Update - 2034 | \$ 71,875 | \$ - | \$ - | \$ - | \$ 71,875 |
| 49 | Acheson Traffic Impact Assessment Update - 2039 | \$ 71,875 | \$ - | \$ - | \$ - | \$ 71,875 |
| 50 | 96th Ave: Spruce Valley Rd to Sandhills Rd (Acheson Zone 5 West) | \$ 3,654,125 | \$ - | \$ - | \$ - | \$ 3,654,125 |
| 51 | Collector Rd & Atim Rd Intersection (West Acheson Area 11) | \$ 503,125 | \$ - | \$ - | \$ - | \$ 503,125 |
| | | \$ 169,167,244 | \$ - | \$ 4,453,986 | \$ - | \$ 164,713,258 |

D3. Transportation Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast reserve balances, and the estimate of financial oversizing (described in the Section that follows). The County anticipates construction of offsite infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the County's annual rate/bylaw updates.

Transportation Infrastructure Staging

| Item | Project Description | Construction Start Year |
|------|--|-------------------------|
| 1 | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) | 2015 |
| 2 | 114 Avenue / Hwy 60 Intersection (Acheson Zone 1 & 2) | 2017 |
| 3 | Zone 1 Collector Road: 114 Avenue to Spruce Valley Road | 2037 |
| 4 | Spruce Valley Road: Hwy 16A to Osborne Acres (Acheson Zone 1) | 2023 |
| 5 | Spruce Valley Road / Hwy 16A Intersection (Acheson Zone 1 & 5) | 2023 |
| 6 | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | 2016 |
| 7 | Bevington Road: 114 Avenue to CN Crossing (Acheson Zone 2) | 2020 |
| 8 | 114 Avenue / 231 Street Intersection (Acheson Zone 2 & Winterburn) | 2020 |
| 9 | Acheson Road: Spruce Valley Road to Hwy 60 (Acheson Zone 3) | 2019 |
| 10 | Acheson Road / Hwy 60 Intersection (Acheson Zone 3 & 4) | 2028 |
| 11 | Acheson Road: Hwy 60 to 231 Street (Acheson Zone 4 & Winterburn) | 2028 |
| 12 | Bevington Road: CN Crossing to Hwy 16A (Acheson Zone 4) | 2025 |
| 13 | Acheson Road / Bevington Road Intersection (Acheson Zone 4) | 2028 |
| 14 | Acheson Road / 231 Street Intersection (Acheson Zone 4 & Winterburn) | 2028 |
| 15 | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | 2010 |
| 16 | 96 Avenue / Hwy 60 Intersection (Acheson Zone 5 & 6) | 2015 |
| 17 | Spruce Valley Road: Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | 2032 |
| 18 | Spruce Valley Road / 96 Avenue Intersection (Acheson Zone 5) | 2023 |
| 19 | 96 Avenue / 279 Street Intersection (Acheson Zone 5) | 2023 |
| 20 | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) | 2028 |
| 21 | Meridian Ave / Hwy 60 Intersection (Big Lake East) | 2028 |
| 22 | Meridian Ave / 231 Street Intersection (Big Lake East) | 2026 |
| 23 | Meridian Ave: Hwy 44 to Hwy 60 (Big Lake West) | 2027 |
| 24 | Meridian Ave / Hwy 44 Intersection (Big Lake West) | 2030 |
| 25 | Meridian Ave / RR264 Intersection (Big Lake West) | 2027 |
| 26 | Hwy 779 / New Service Road Intersection (5th Meridian ASP) | 2033 |
| 27 | Hwy 779 / Proposed Road (5th Meridian ASP) | 2042 |
| 28 | Golf Course Road (5th Meridian ASP) | 2033 |
| 29 | New Proposed Road (5th Meridian ASP) | 2042 |
| 30 | 114 Avenue: Hwy 60 to Bevington Road (Acheson Zone 2) | 2024 |
| 31 | 92 Avenue / Hwy 60 Intersection (Acheson Zone 7 & 8) | 2018 |
| 32 | 92 Avenue: Highway 60 to Spruce Valley Road (Acheson Zone 7) | 2036 |
| 33 | 92 Avenue / Spruce Valley Road Intersection (Acheson Zone 7) | 2042 |
| 34 | 92 Avenue / 279 Street Intersection (Acheson Zone 7) | 2036 |
| 35 | 279 Street: 92 Avenue to 96 Avenue (Acheson Zone 5 & 7) | 2024 |
| 36 | 96th Avenue: Hwy 60 to 231st Street (Zone 6) | 2027 |
| 37 | 92nd Avenue: Hwy 60 to 231st Street (Zone 8) | 2042 |
| 38 | 96th Avenue & 231st Street Intersection (Zone 6) | 2042 |
| 39 | 92nd Avenue & 231st Street Intersection (Zone 8) | 2042 |
| 40 | Pinchbeck Rd: Hwy 16A to Hwy 628 (Zone 6 & 8) | 2042 |
| 41 | 96th Ave & Pinchbeck Rd Intersection (Zone 6) | 2042 |
| 42 | 92nd Ave & Pinchbeck Rd Intersection (Zone 8) | 2042 |
| 43 | Collector Rd: Spruce Valley Rd to Hwy 44 (West Acheson Area 11) | 2042 |
| 44 | Atim Rd: Hwy 16 to Hwy 16A (West Acheson Area 11) | 2042 |
| 45 | Acheson Traffic Impact Assessment Update - 2019 | 2019 |
| 46 | Acheson Traffic Impact Assessment Update - 2024 | 2024 |
| 47 | Acheson Traffic Impact Assessment Update - 2029 | 2029 |
| 48 | Acheson Traffic Impact Assessment Update - 2034 | 2034 |
| 49 | Acheson Traffic Impact Assessment Update - 2039 | 2039 |
| 50 | 96th Ave: Spruce Valley Rd to Sandhills Rd (Acheson Zone 5 West) | 2039 |
| 51 | Collector Rd & Atim Rd Intersection (West Acheson Area 11) | 2042 |

*The share of projects constructed beyond the 25-year review period are not included in rates today (see financial oversizing in next section).

**Project costs were inflated by 2% per annum for the first 3 years, and 3% per annum thereafter to the year of construction.

***A blank year (if any) represents a project which has been combined with another project or costs have been removed from the model.

D4. Transportation Offsite Infrastructure Benefiting Parties

The transportation offsite infrastructure previously outlined will benefit various parties to varying degrees as determined by the County. Four potential benefiting parties were identified including:

- Parkland County – a portion of the transportation infrastructure which is required to service existing residents.
- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure,
- Parkland County Future Development (Financial Oversizing) - that portion of cost which benefits future development beyond the 25-year review period.
- Parkland County Future Development (In Rates) – all growth-related infrastructure (i.e., levyable transportation infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of transportation offsite levy infrastructure costs to benefiting parties. Project allocations were determined by County staff.

Allocation of Transportation Infrastructure to Benefiting Parties

| Item | Project Description | Reduced Project Cost | Muni Share % | Other Stakeholder Share | Developer Share Beyond 25 Yrs (Financial Oversizing %) | OSL / Developer Share % |
|------|--|-----------------------|--------------|-------------------------|--|-------------------------|
| 1 | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) | \$ 8,128,925 | | | 0.0% | 100.0% |
| 2 | 114 Avenue / Hwy 60 Intersection (Acheson Zone 1 & 2) | \$ 4,913,064 | | | 0.0% | 100.0% |
| 3 | Zone 1 Collector Road: 114 Avenue to Spruce Valley Road | \$ 3,787,813 | | | 80.0% | 20.0% |
| 4 | Spruce Valley Road: Hwy 16A to Osborne Acres (Acheson Zone 1) | \$ 1,796,875 | | | 24.0% | 76.0% |
| 5 | Spruce Valley Road / Hwy 16A Intersection (Acheson Zone 1 & 5) | \$ 1,596,631 | | | 24.0% | 76.0% |
| 6 | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | \$ 2,136,023 | | | 0.0% | 100.0% |
| 7 | Bevington Road: 114 Avenue to CN Crossing (Acheson Zone 2) | \$ 2,024,719 | | | 12.0% | 88.0% |
| 8 | 114 Avenue / 231 Street Intersection (Acheson Zone 2 & Winterburn) | \$ 1,078,125 | | | 12.0% | 88.0% |
| 9 | Acheson Road: Spruce Valley Road to Hwy 60 (Acheson Zone 3) | \$ 1,114,063 | | | 8.0% | 92.0% |
| 10 | Acheson Road / Hwy 60 Intersection (Acheson Zone 3 & 4) | \$ 3,593,750 | | | 44.0% | 56.0% |
| 11 | Acheson Road: Hwy 60 to 231 Street (Acheson Zone 4 & Winterburn) | \$ 7,130,000 | | | 44.0% | 56.0% |
| 12 | Bevington Road: CN Crossing to Hwy 16A (Acheson Zone 4) | \$ 3,342,188 | | | 32.0% | 68.0% |
| 13 | Acheson Road / Bevington Road Intersection (Acheson Zone 4) | \$ 1,078,125 | | | 44.0% | 56.0% |
| 14 | Acheson Road / 231 Street Intersection (Acheson Zone 4 & Winturburn) | \$ 1,078,125 | | | 44.0% | 56.0% |
| 15 | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | \$ 9,233,356 | | | 0.0% | 100.0% |
| 16 | 96 Avenue / Hwy 60 Intersection (Acheson Zone 5 & 6) | \$ 2,506,467 | | | 0.0% | 100.0% |
| 17 | Spruce Valley Road: Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | \$ 3,881,250 | | | 60.0% | 40.0% |
| 18 | Spruce Valley Road / 96 Avenue Intersection (Acheson Zone 5) | \$ 986,125 | | | 24.0% | 76.0% |
| 19 | 96 Avenue / 279 Street Intersection (Acheson Zone 5) | \$ 503,125 | | | 24.0% | 76.0% |
| 20 | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) | \$ 4,723,684 | | | 44.0% | 56.0% |
| 21 | Meridian Ave / Hwy 60 Intersection (Big Lake East) | \$ 1,246,744 | | | 44.0% | 56.0% |
| 22 | Meridian Ave / 231 Street Intersection (Big Lake East) | \$ 589,734 | | | 36.0% | 64.0% |
| 23 | Meridian Ave: Hwy 44 to Hwy 60 (Big Lake West) | \$ 2,415,359 | | | 40.0% | 60.0% |
| 24 | Meridian Ave / Hwy 44 Intersection (Big Lake West) | \$ 1,924,453 | | | 52.0% | 48.0% |
| 25 | Meridian Ave / RR264 Intersection (Big Lake West) | \$ 756,844 | | | 40.0% | 60.0% |
| 26 | Hwy 779 / New Service Road Intersection (5th Meridian ASP) | \$ 27,227,616 | | | 64.0% | 36.0% |
| 27 | Hwy 779 / Proposed Road (5th Meridian ASP) | \$ 5,415,998 | | | 100.0% | 0.0% |
| 28 | Golf Course Road (5th Meridian ASP) | \$ 3,342,188 | | | 64.0% | 36.0% |
| 29 | New Proposed Road (5th Meridian ASP) | \$ 2,673,750 | | | 100.0% | 0.0% |
| 30 | 114 Avenue: Hwy 60 to Bevington Road (Acheson Zone 2) | \$ 3,515,012 | | | 28.0% | 72.0% |
| 31 | 92 Avenue / Hwy 60 Intersection (Acheson Zone 7 & 8) | \$ 4,132,924 | | | 4.0% | 96.0% |
| 32 | 92 Avenue: Highway 60 to Spruce Valley Road (Acheson Zone 7) | \$ 6,145,298 | | | 76.0% | 24.0% |
| 33 | 92 Avenue / Spruce Valley Road Intersection (Acheson Zone 7) | \$ 986,125 | | | 100.0% | 0.0% |
| 34 | 92 Avenue / 279 Street Intersection (Acheson Zone 7) | \$ 503,125 | | | 76.0% | 24.0% |
| 35 | 279 Street: 92 Avenue to 96 Avenue (Acheson Zone 5 & 7) | \$ 1,114,063 | | | 28.0% | 72.0% |
| 36 | 96th Avenue: Hwy 60 to 231st Street (Zone 6) | \$ 7,575,625 | | | 40.0% | 60.0% |
| 37 | 92nd Avenue: Hwy 60 to 231st Street (Zone 8) | \$ 7,263,688 | | | 100.0% | 0.0% |
| 38 | 96th Avenue & 231st Street Intersection (Zone 6) | \$ 1,078,125 | | | 100.0% | 0.0% |
| 39 | 92nd Avenue & 231st Street Intersection (Zone 8) | \$ 1,078,125 | | | 100.0% | 0.0% |
| 40 | Pinchbeck Rd: Hwy 16A to Hwy 628 (Zone 6 & 8) | \$ 6,060,500 | | | 100.0% | 0.0% |
| 41 | 96th Ave & Pinchbeck Rd Intersection (Zone 6) | \$ 503,125 | | | 100.0% | 0.0% |
| 42 | 92nd Ave & Pinchbeck Rd Intersection (Zone 8) | \$ 503,125 | | | 100.0% | 0.0% |
| 43 | Collector Rd: Spruce Valley Rd to Hwy 44 (West Acheson Area 11) | \$ 5,181,469 | | | 100.0% | 0.0% |
| 44 | Atim Rd: Hwy 16 to Hwy 16A (West Acheson Area 11) | \$ 4,331,188 | | | 100.0% | 0.0% |
| 45 | Acheson Traffic Impact Assessment Update - 2019 | \$ 71,875 | | | 8.0% | 92.0% |
| 46 | Acheson Traffic Impact Assessment Update - 2024 | \$ 71,875 | | | 28.0% | 72.0% |
| 47 | Acheson Traffic Impact Assessment Update - 2029 | \$ 71,875 | | | 48.0% | 52.0% |
| 48 | Acheson Traffic Impact Assessment Update - 2034 | \$ 71,875 | | | 68.0% | 32.0% |
| 49 | Acheson Traffic Impact Assessment Update - 2039 | \$ 71,875 | | | 88.0% | 12.0% |
| 50 | 96th Ave: Spruce Valley Rd to Sandhills Rd (Acheson Zone 5 West) | \$ 3,654,125 | | | 88.0% | 12.0% |
| 51 | Collector Rd & Atim Rd Intersection (West Acheson Area 11) | \$ 503,125 | | | 100.0% | 0.0% |
| | | \$ 164,713,258 | | | | |

*Allocations were determined by the County (see Appendix H).

**Financial oversizing is determined by separating out the pro rata portion of developer cost beyond the 25-year review period, in comparison with the anticipated year of construction. In future, as the 25-year review period

moves further out these additional developer costs will gradually be included in future rate calculations.

D5. Existing Receipts & Adjusted Levy Cost

Using the offsite levy share percentages shown in the previous section and applying those percentages to project costs results in an offsite levy cost of approximately **\$77.80 million**. However, prior to allocating these costs to benefiting areas, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers. The County has collected **\$14.61 million** in offsite levies to date. This results in an adjusted offsite levy cost of approximately **\$63.19 million**.

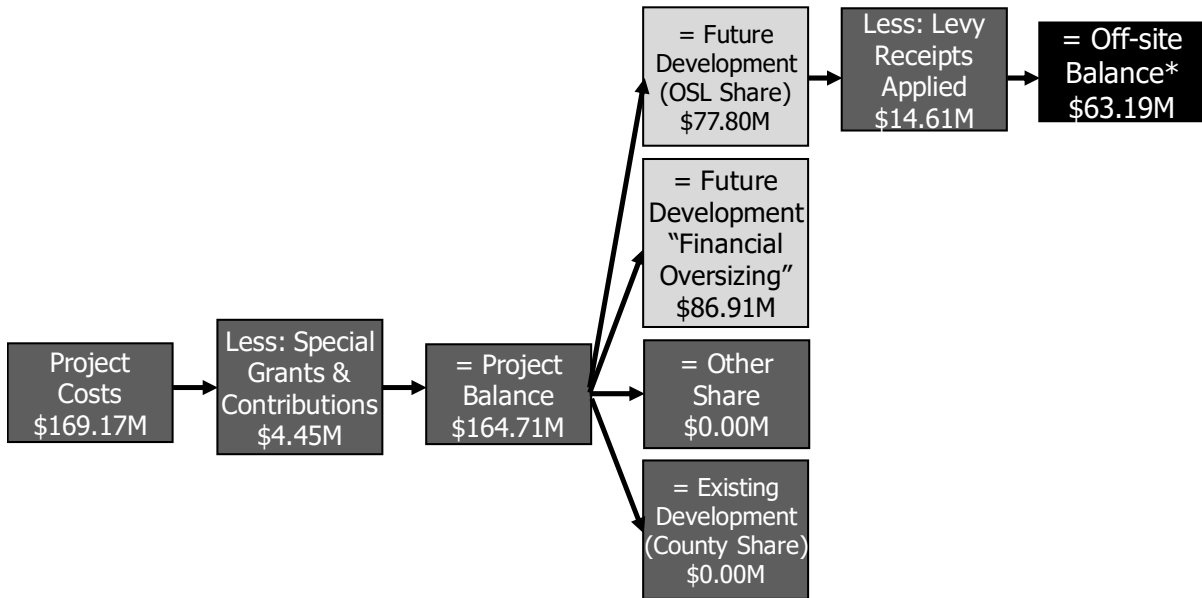
Offsite Levy Funds Collected to Date & Adjusted Levy Cost

| Item | Project Description | OSL / Developer Cost | Offsite Levy Funds Collected Under Old Bylaw to Dec 31 2013 | Offsite Levy Funds Collected Starting Jan 1, 2013 | Adjusted Developer (Levy) Cost |
|------|--|----------------------|---|---|--------------------------------|
| 1 | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) | \$ 8,128,925 | \$ 1,285,258 | \$ 314,677 | \$ 6,528,990 |
| 2 | 114 Avenue / Hwy 60 Intersection (Acheson Zone 1 & 2) | \$ 4,913,064 | \$ 537,406 | \$ 408,027 | \$ 3,967,630 |
| 3 | Zone 1 Collector Road: 114 Avenue to Spruce Valley Road | \$ 757,563 | \$ 553,547 | \$ 162,760 | \$ 41,256 |
| 4 | Spruce Valley Road: Hwy 16A to Osborne Acres (Acheson Zone 1) | \$ 1,365,625 | \$ 156,611 | \$ 31,794 | \$ 1,177,220 |
| 5 | Spruce Valley Road / Hwy 16A Intersection (Acheson Zone 1 & 5) | \$ 1,213,440 | \$ 183,660 | \$ 77,520 | \$ 952,260 |
| 6 | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | \$ 2,136,023 | \$ 905,954 | \$ 331,797 | \$ 898,272 |
| 7 | Bevington Road: 114 Avenue to CN Crossing (Acheson Zone 2) | \$ 1,781,753 | \$ 342,307 | \$ 92,502 | \$ 1,346,943 |
| 8 | 114 Avenue / 231 Street Intersection (Acheson Zone 2 & Winterburn) | \$ 948,750 | \$ 182,272 | \$ 35,831 | \$ 730,646 |
| 9 | Acheson Road: Spruce Valley Road to Hwy 60 (Acheson Zone 3) | \$ 1,024,938 | \$ - | \$ - | \$ 1,024,938 |
| 10 | Acheson Road / Hwy 60 Intersection (Acheson Zone 3 & 4) | \$ 2,012,500 | \$ 4,154 | \$ - | \$ 2,008,346 |
| 11 | Acheson Road: Hwy 60 to 231 Street (Acheson Zone 4 & Winterburn) | \$ 3,992,800 | \$ 8,861 | \$ - | \$ 3,983,939 |
| 12 | Bevington Road: CN Crossing to Hwy 16A (Acheson Zone 4) | \$ 2,272,688 | \$ 4,154 | \$ - | \$ 2,268,534 |
| 13 | Acheson Road / Bevington Road Intersection (Acheson Zone 4) | \$ 603,750 | \$ 1,340 | \$ - | \$ 602,410 |
| 14 | Acheson Road / 231 Street Intersection (Acheson Zone 4 & Winterburn) | \$ 603,750 | \$ 1,340 | \$ - | \$ 602,410 |
| 15 | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | \$ 9,233,356 | \$ 2,150,339 | \$ 1,294,194 | \$ 5,788,824 |
| 16 | 96 Avenue / Hwy 60 Intersection (Acheson Zone 5 & 6) | \$ 2,506,467 | \$ 205,844 | \$ 234,207 | \$ 2,066,416 |
| 17 | Spruce Valley Road: Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | \$ 1,552,500 | \$ 91,434 | \$ (24,595) | \$ 1,485,661 |
| 18 | Spruce Valley Road / 96 Avenue Intersection (Acheson Zone 5) | \$ 749,455 | \$ 94,080 | \$ (9,605) | \$ 664,980 |
| 19 | 96 Avenue / 279 Street Intersection (Acheson Zone 5) | \$ 382,375 | \$ 48,000 | \$ 19,181 | \$ 315,194 |
| 20 | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) | \$ 2,645,263 | \$ 395,455 | \$ 79,790 | \$ 2,170,018 |
| 21 | Meridian Ave / Hwy 60 Intersection (Big Lake East) | \$ 698,177 | \$ 72,629 | \$ 9,519 | \$ 616,028 |
| 22 | Meridian Ave / 231 Street Intersection (Big Lake East) | \$ 377,430 | \$ - | \$ 6,958 | \$ 370,472 |
| 23 | Meridian Ave: Hwy 44 to Hwy 60 (Big Lake West) | \$ 1,449,216 | \$ 300,937 | \$ - | \$ 1,148,279 |
| 24 | Meridian Ave / Hwy 44 Intersection (Big Lake West) | \$ 923,738 | \$ 522,346 | \$ - | \$ 401,391 |
| 25 | Meridian Ave / RR264 Intersection (Big Lake West) | \$ 454,106 | \$ 94,297 | \$ - | \$ 359,809 |
| 26 | Hwy 779 / New Service Road Intersection (5th Meridian ASP) | \$ 9,801,942 | \$ - | \$ - | \$ 9,801,942 |
| 27 | Hwy 779 / Proposed Road (5th Meridian ASP) | \$ - | \$ - | \$ - | \$ - |
| 28 | Golf Course Road (5th Meridian ASP) | \$ 1,203,188 | \$ - | \$ - | \$ 1,203,188 |
| 29 | New Proposed Road (5th Meridian ASP) | \$ - | \$ - | \$ - | \$ - |
| 30 | 114 Avenue: Hwy 60 to Bevington Road (Acheson Zone 2) | \$ 2,530,808 | \$ - | \$ 68,575 | \$ 2,462,234 |
| 31 | 92 Avenue / Hwy 60 Intersection (Acheson Zone 7 & 8) | \$ 3,967,607 | \$ - | \$ 964,559 | \$ 3,003,048 |
| 32 | 92 Avenue: Highway 60 to Spruce Valley Road (Acheson Zone 7) | \$ 1,474,872 | \$ - | \$ 2,067,807 | \$ (592,936) |
| 33 | 92 Avenue / Spruce Valley Road Intersection (Acheson Zone 7) | \$ - | \$ - | \$ - | \$ - |
| 34 | 92 Avenue / 279 Street Intersection (Acheson Zone 7) | \$ 120,750 | \$ - | \$ 155,751 | \$ (35,001) |
| 35 | 279 Street: 92 Avenue to 96 Avenue (Acheson Zone 5 & 7) | \$ 802,125 | \$ - | \$ 146,571 | \$ 655,554 |
| 36 | 96th Avenue: Hwy 60 to 231st Street (Zone 6) | \$ 4,545,375 | \$ - | \$ - | \$ 4,545,375 |
| 37 | 92nd Avenue: Hwy 60 to 231st Street (Zone 8) | \$ - | \$ - | \$ - | \$ - |
| 38 | 96th Avenue & 231st Street Intersection (Zone 6) | \$ - | \$ - | \$ - | \$ - |
| 39 | 92nd Avenue & 231st Street Intersection (Zone 8) | \$ - | \$ - | \$ - | \$ - |
| 40 | Pinchbeck Rd: Hwy 16A to Hwy 628 (Zone 6 & 8) | \$ - | \$ - | \$ - | \$ - |
| 41 | 96th Ave & Pinchbeck Rd Intersection (Zone 6) | \$ - | \$ - | \$ - | \$ - |
| 42 | 92nd Ave & Pinchbeck Rd Intersection (Zone 8) | \$ - | \$ - | \$ - | \$ - |
| 43 | Collector Rd: Spruce Valley Rd to Hwy 44 (West Acheson Area 11) | \$ - | \$ - | \$ - | \$ - |
| 44 | Atim Rd: Hwy 16 to Hwy 16A (West Acheson Area 11) | \$ - | \$ - | \$ - | \$ - |
| 45 | Acheson Traffic Impact Assessment Update - 2019 | \$ 66,125 | \$ - | \$ - | \$ 66,125 |
| 46 | Acheson Traffic Impact Assessment Update - 2024 | \$ 51,750 | \$ - | \$ - | \$ 51,750 |
| 47 | Acheson Traffic Impact Assessment Update - 2029 | \$ 37,375 | \$ - | \$ - | \$ 37,375 |
| 48 | Acheson Traffic Impact Assessment Update - 2034 | \$ 23,000 | \$ - | \$ - | \$ 23,000 |
| 49 | Acheson Traffic Impact Assessment Update - 2039 | \$ 8,625 | \$ - | \$ - | \$ 8,625 |
| 50 | 96th Ave: Spruce Valley Rd to Sandhills Rd (Acheson Zone 5 West) | \$ 438,495 | \$ - | \$ - | \$ 438,495 |
| 51 | Collector Rd & Atim Rd Intersection (West Acheson Area 11) | \$ - | \$ - | \$ - | \$ - |
| | | \$ 77,799,685 | \$ 8,142,226 | \$ 6,467,818 | \$ 63,189,641 |

D6. Summary of Transportation Offsite Levy Cost Flow-through

As shown in the figure below, the total cost for transportation infrastructure that forms the basis of the rate is approximately **\$63.19 million**. The cost allocations to each benefitting party are based on the benefitting percentages shown in Section D4. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Transportation Offsite Levy Costs



D7. Transportation Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefitting offsite levy area (see tables below). Allocations are denoted with a "1" below applicable area numbers. Benefitting areas were determined by County staff. The lands anticipated to develop over the 25-years in each offsite levy benefitting area are used to determine rates.

Benefiting Areas for Transportation Offsite Infrastructure

| Item | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 | |
|------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---|
| 1 | \$ 6,528,990 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | |
| 2 | \$ 3,967,630 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | |
| 3 | \$ 41,256 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | |
| 4 | \$ 1,177,220 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | |
| 5 | \$ 952,260 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | |
| 6 | \$ 898,272 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | |
| 7 | \$ 1,346,943 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | |
| 8 | \$ 730,646 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | |
| 9 | \$ 1,024,938 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | |
| 10 | \$ 2,008,346 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 3,983,939 | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 12 | \$ 2,268,534 | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 13 | \$ 602,410 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 602,410 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 5,788,824 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 2,066,416 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | \$ 1,485,661 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | \$ 664,980 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | \$ 315,194 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 2,170,018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 616,028 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ 370,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 1,148,279 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ 401,391 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | \$ 359,809 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 9,801,942 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 1,203,188 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 2,462,234 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | |
| 31 | \$ 3,003,048 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ (592,936) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ (35,001) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | \$ 655,554 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | \$ 4,545,375 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | \$ 66,125 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 46 | \$ 51,750 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 47 | \$ 37,375 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 48 | \$ 23,000 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 49 | \$ 8,625 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 50 | \$ 438,495 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 63,189,641 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Parkland County Offsite Levy Review

| Item | Developer Cost | 401.0 | 401.1 | 402.0 | 403.0 | 404.0 | 405.0 | 406.0 | 407.0 | 408.0 | 408.1 | 501.0 | 502.0 | 502.1 | 503.0 | 503.1 | 504.0 | 504.1 | 505.0 | 506.0 | 507.0 | 508.0 | 601.0 | 602.0 | 603.0 | 604.0 | 605.0 | 606.0 | 607.0 | 608.0 |
|------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | \$ 6,528,990 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | \$ 3,967,630 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | \$ 41,256 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | \$ 1,177,220 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | \$ 952,260 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 6 | \$ 898,272 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | \$ 1,346,943 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$ 730,646 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 1,024,938 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 2,008,346 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 3,983,939 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | |
| 12 | \$ 2,268,534 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | |
| 13 | \$ 602,410 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 602,410 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 5,788,824 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 16 | \$ 2,066,416 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 17 | \$ 1,485,661 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 18 | \$ 664,980 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 19 | \$ 315,194 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 20 | \$ 2,170,018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 616,028 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ 370,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 1,148,279 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ 401,391 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | \$ 359,809 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 9,801,942 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 1,203,188 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 2,462,234 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 3,003,048 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ (592,936) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ (35,001) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | \$ 655,564 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 36 | \$ 4,545,375 | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 37 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | \$ - | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 39 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | \$ - | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 41 | \$ - | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 42 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | \$ 66,125 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 46 | \$ 51,750 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 47 | \$ 37,375 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 48 | \$ 23,000 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 49 | \$ 8,625 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 50 | \$ 438,495 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 63,189,641 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Developer Cost | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4 | 1600.5 | 1600.6 | 1600.7 | 1600.8 | | |
|------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---|---|
| 1 | \$ 6,529,990 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | |
| 2 | \$ 3,967,630 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | |
| 3 | \$ 41,256 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | \$ 1,177,220 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | \$ 952,260 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | | | |
| 6 | \$ 898,272 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | |
| 7 | \$ 1,346,943 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | |
| 8 | \$ 730,646 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | |
| 9 | \$ 1,024,938 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 2,008,346 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 3,983,939 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 |
| 12 | \$ 2,268,534 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 |
| 13 | \$ 602,410 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 |
| 14 | \$ 602,410 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 |
| 15 | \$ 5,788,824 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 2,066,416 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | \$ 1,485,661 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | \$ 664,980 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | \$ 315,194 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 2,170,018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 616,028 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ 370,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 1,148,279 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ 401,391 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | \$ 359,809 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 9,801,942 | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | |
| 27 | \$ - | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | |
| 28 | \$ 1,203,188 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 2,462,234 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 3,003,048 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ (592,936) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ (35,001) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | \$ 655,554 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | \$ 4,545,375 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | \$ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | \$ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | \$ 66,125 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 46 | \$ 51,750 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 47 | \$ 37,375 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 48 | \$ 23,000 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 49 | \$ 8,625 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 50 | \$ 438,495 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | \$ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | \$ 63,189,641 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

D8. Reserve Balance

At December 31st, 2017, the balance of the County's transportation reserve is a deficit of **\$(663,321.53)**, as shown in the table below. This amount takes into consideration expenditures and front-ending repayments up to end-2017. A complete reconciliation of the County's existing reserve/account and continuity schedule is shown in Appendix F. The County's deferred revenue account balance and financial statements should be amended to reflect this up-to-date balance. In so doing, excess funds from the account should be used to repay front-ending claimants as discussed in Section 4.

Transportation Offsite Levy Reserve Balance

| Description | Dr | Cr | Balance |
|---|-----------------|------------------|------------------------|
| Offsite Levy Expenditures to December 31, 2013 | | \$ 1,706,923.73 | \$ (1,706,923.73) |
| Offsite Levy Receipt Allocations to December 31, 2013 | \$ 1,522,020.24 | | \$ (184,903.49) |
| | | | \$ (184,903.49) |
| Bylaw 01-2010 Schedule A | \$ 2,351,520.51 | | \$ 2,166,617.02 |
| Bylaw 01-2010 Schedule B | \$ 1,671,829.67 | | \$ 3,838,446.69 |
| Bylaw 01-2010 Schedule C | \$ 19,664.42 | | \$ 3,858,111.11 |
| Bylaw 01-2010 Schedule D | \$ 1,222,205.36 | | \$ 5,080,316.47 |
| Bylaw 01-2010 Schedule F | \$ 981,015.14 | | \$ 6,061,331.61 |
| Interest Earned 2013 | \$ 61,466.88 | | \$ 6,122,798.49 |
| Bylaw 01-2010 - Acheson Zone 5 | \$ 312,503.92 | | \$ 6,435,302.41 |
| Opening Balance December 31, 2013 | | | \$ 6,435,302.41 |
| 2014 | | | \$ 6,435,302.41 |
| Interest on Opening Balance | \$ 92,024.82 | | \$ 6,527,327.23 |
| Project Expenditures | | \$ 1,104,474.99 | \$ 5,422,852.24 |
| Offsite Levy Receipts | \$ 1,907,920.78 | | \$ 7,330,773.02 |
| Offsite Levy Receipts Collected Under Old Bylaw | \$ - | | \$ 7,330,773.02 |
| Debenture Interest | | \$ - | \$ 7,330,773.02 |
| Interest on Project Expenditures | | \$ 10,658.18 | \$ 7,320,114.84 |
| Interest on Offsite Levy Receipts | \$ 13,641.63 | | \$ 7,333,756.47 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw | \$ - | | \$ 7,333,756.47 |
| Interest on Debenture Interest | | \$ - | \$ 7,333,756.47 |
| 2015 | | | \$ 7,333,756.47 |
| Interest on Opening Balance (2015) | \$ 98,272.34 | | \$ 7,432,028.81 |
| Project Expenditures (2015) | | \$ 10,009,392.21 | \$ (2,577,363.40) |
| Offsite Levy Receipts (2015) | \$ 189,780.56 | | \$ (2,387,582.84) |
| Developer Contributions collected prior to Bylaw | \$ 58,312.75 | | \$ (2,329,270.09) |
| Debenture Interest (2015) | | | \$ (2,329,270.09) |
| Interest on Project Expenditure (2015) | | \$ 76,496.78 | \$ (2,405,766.87) |
| Interest on Offsite Levy Receipts (2015) | \$ 1,271.53 | | \$ (2,404,495.34) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #01-2010 (2015) | \$ 390.70 | | \$ (2,404,104.64) |
| Interest on Debenture Interest (2015) | | \$ - | \$ (2,404,104.64) |

| | | | |
|---|-----------------|-----------------|-------------------|
| 2016 | | | \$ (2,404,104.64) |
| Interest on Opening Balance (2016) | | \$ 36,061.57 | \$ (2,440,166.21) |
| Project Expenditures (2016) | | \$ 2,067,714.55 | \$ (4,507,880.76) |
| Offsite Levy Receipts (2016) | \$ 96,266.95 | | \$ (4,411,613.81) |
| Developer Contributions collected prior to Bylaw | \$ 1,140,660.41 | | \$ (3,270,953.40) |
| Debenture Interest (2016) | | | \$ (3,270,953.40) |
| Interest on Project Expenditure (2016) | | \$ 7,753.93 | \$ (3,278,707.33) |
| Interest on Offsite Levy Receipts (2016) | \$ 722.00 | | \$ (3,277,985.33) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #01-2010 (2016) | \$ 8,554.95 | | \$ (3,269,430.38) |
| Interest on Debenture Interest (2016) | | \$ - | \$ (3,269,430.38) |
| 2017 | | | \$ (3,269,430.38) |
| Interest on Opening Balance | | \$ 105,275.66 | \$ (3,374,706.04) |
| Project Expenditures (OSL Share) | | \$ 4,728,047.21 | \$ (8,102,753.25) |
| Offsite Levy Receipts | \$ 4,273,850.00 | | \$ (3,828,903.25) |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) & Development Contributions | \$ 3,147,978.78 | | \$ (680,924.46) |
| Debenture Interest Accrued This Year | | \$ - | \$ (680,924.46) |
| Interest on Project Expenditure | | \$ 38,060.78 | \$ (718,985.24) |
| Interest on Offsite Levy Receipts | \$ 32,053.88 | | \$ (686,931.37) |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) | \$ 23,609.84 | | \$ (663,321.53) |
| Interest on Debenture Interest | | \$ - | \$ (663,321.53) |

*A complete reconciliation of the County's existing reserve/account is shown in Appendix F.

D9. Development and Transportation Infrastructure Staging Impacts

Transportation offsite infrastructure will be constructed in staged fashion over the 25-year review period. We have reviewed the availability of offsite levy funds to meet these construction requirements and found that offsite levy reserve funds will not be sufficient to pay for construction of transportation infrastructure from time to time—front ending of infrastructure will be required. A front-ender is the party that constructs and pays up front for infrastructure that benefits other parties.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.22%¹⁴ interest allowance has been charged to the reserve when it is forecast to be in a negative balance. Further, a 1.50%¹⁵ interest credit has been provided to the reserve when it is forecast to be in a positive balance. The graph and table below outline the forecast transportation levy reserve balances over the 25-year development period.

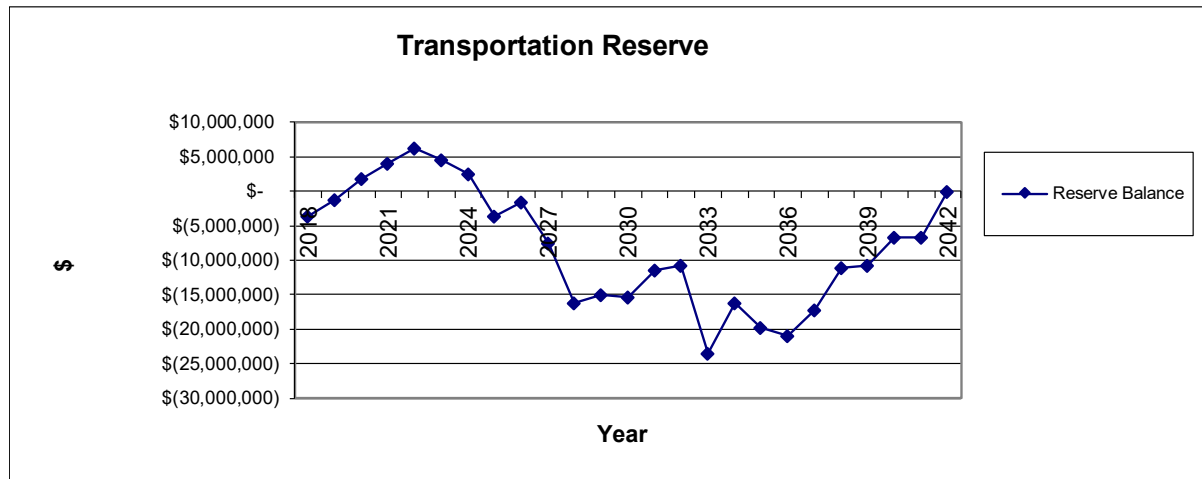
If necessary, an interest staging adjustment has been applied to rates (slightly positive or slightly negative) to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the County, nor are they charged too little thereby placing an

¹⁴ The 20-year debenture rate at the Alberta Capital Finance Authority at the time of writing was ~3.22%. Historical charge rates used in the model are 3% (2011), 3% (2012), 3% (2013), 3.86% (2014), 3.057% (2015), 1.5% (2016).

¹⁵ Historical earning rates used in the model are 1.2% (2011), 1.2% (2012), 2% (2013), 2% (2014), 1.34% (2015), 1.5% (2016).

unequitable burden on taxpayers).

Anticipated Transportation Offsite Levy Reserve Balances



Anticipated Transportation Offsite Levy Reserve Balances

| | | | Reserve Balance | \$ (663,322) |
|------|--------------|---------------|-----------------|-----------------|
| Year | Receipts | Expenditure | Interest | Balance |
| 2018 | \$ 1,344,929 | \$ 4,164,129 | \$ (112,137) | \$ (3,594,659) |
| 2019 | \$ 3,431,489 | \$ 1,112,884 | \$ (41,089) | \$ (1,317,143) |
| 2020 | \$ 6,853,054 | \$ 3,751,965 | \$ 26,759 | \$ 1,810,705 |
| 2021 | \$ 2,056,569 | \$ - | \$ 58,009 | \$ 3,925,284 |
| 2022 | \$ 2,208,041 | \$ - | \$ 92,000 | \$ 6,225,325 |
| 2023 | \$ 2,452,168 | \$ 4,177,857 | \$ 67,495 | \$ 4,567,130 |
| 2024 | \$ 1,853,971 | \$ 3,924,915 | \$ 37,443 | \$ 2,533,629 |
| 2025 | \$ 2,874,202 | \$ 9,000,633 | \$ (115,688) | \$ (3,708,491) |
| 2026 | \$ 2,627,959 | \$ 464,326 | \$ (49,744) | \$ (1,594,602) |
| 2027 | \$ 2,513,454 | \$ 8,171,388 | \$ (233,532) | \$ (7,486,067) |
| 2028 | \$ 5,084,539 | \$ 13,294,151 | \$ (505,401) | \$ (16,201,081) |
| 2029 | \$ 1,652,541 | \$ 50,243 | \$ (470,081) | \$ (15,068,864) |
| 2030 | \$ 1,441,247 | \$ 1,279,040 | \$ (479,994) | \$ (15,386,651) |
| 2031 | \$ 4,311,541 | \$ - | \$ (356,619) | \$ (11,431,728) |
| 2032 | \$ 3,270,081 | \$ 2,280,560 | \$ (336,239) | \$ (10,778,446) |
| 2033 | \$ 4,624,983 | \$ 16,651,078 | \$ (734,306) | \$ (23,538,848) |
| 2034 | \$ 7,801,469 | \$ 35,844 | \$ (507,898) | \$ (16,281,121) |
| 2035 | \$ 3,385,349 | \$ 6,263,197 | \$ (616,919) | \$ (19,775,887) |
| 2036 | \$ 2,112,859 | \$ 2,638,085 | \$ (653,696) | \$ (20,954,809) |
| 2037 | \$ 5,516,459 | \$ 1,290,074 | \$ (538,655) | \$ (17,267,078) |
| 2038 | \$ 6,532,114 | \$ - | \$ (345,666) | \$ (11,080,630) |
| 2039 | \$ 1,417,261 | \$ 807,783 | \$ (337,171) | \$ (10,808,323) |
| 2040 | \$ 6,817,753 | \$ 2,459,127 | \$ (207,680) | \$ (6,657,377) |
| 2041 | \$ 184,272 | \$ - | \$ (208,434) | \$ (6,681,540) |
| 2042 | \$ 6,681,540 | \$ - | \$ - | \$ 0 |

APPENDIX E: STORMWATER OFFSITE INFRASTRUCTURE

E1. Stormwater Offsite Infrastructure Costs

To support future growth, stormwater offsite infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$43.12 million** as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County staff. It is important to note that these costs represent “gross” costs, of which only a portion will go to support future development during the 25-year review period. The remainder of this section outlines how the “net” costs for future development are determined.

Summary of Stormwater Offsite Infrastructure

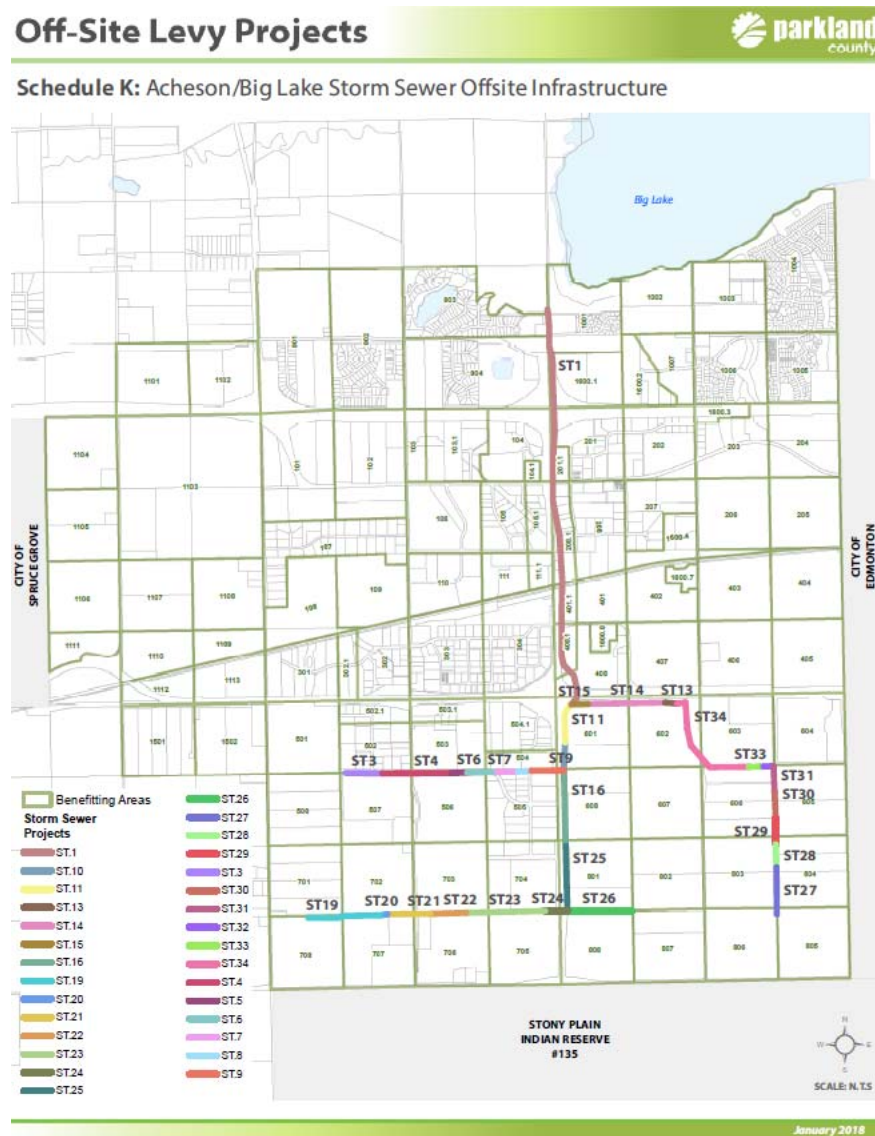
| Item | Project Description | Cost of Completed Work | Debenture Interest | Estimated Cost of Work Yet to be Completed | Total Project Estimated Cost |
|------|---|------------------------|---------------------|--|------------------------------|
| 1 | Outfall | \$ 15,547,540 | \$ 3,423,959.54 | \$ 205,974 | \$ 19,177,474 |
| 2 | Acheson Big Lake Master Drainage Plan Update - 2021 | \$ - | \$ - | \$ 67,500 | \$ 67,500 |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | \$ 920,460 | \$ - | \$ 664 | \$ 921,124 |
| 4 | Collector Stage 1, Zone 5 N-112 to N-113 | \$ 1,195,725 | \$ - | \$ 664 | \$ 1,196,389 |
| 5 | Collector Stage 1, Zone 5 N-113 to N-114 | \$ 267,775 | \$ - | \$ 664 | \$ 268,439 |
| 6 | Collector Stage 1, Zone 5 N-114 to N-115 | \$ 516,566 | \$ - | \$ 664 | \$ 517,230 |
| 7 | Collector Stage 1, Zone 5 N-115 to N-116 | \$ 352,440 | \$ - | \$ 664 | \$ 353,105 |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | \$ 237,614 | \$ - | \$ 664 | \$ 238,278 |
| 9 | Collector Stage 1, Zone 5 N-117 to N-118 | \$ 560,200 | \$ - | \$ 664 | \$ 560,864 |
| 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | \$ 1,863,985 | \$ - | \$ 12,725 | \$ 1,876,710 |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | \$ 3,111,017 | \$ - | \$ 12,725 | \$ 3,123,742 |
| 12 | Acheson Big Lake Master Drainage Plan Update - 2026 | \$ - | \$ - | \$ 67,500 | \$ 67,500 |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | \$ - | \$ - | \$ 64,609 | \$ 64,609 |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | \$ - | \$ - | \$ 1,765,641 | \$ 1,765,641 |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | \$ - | \$ - | \$ 945,451 | \$ 945,451 |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | \$ - | \$ - | \$ 1,582,791 | \$ 1,582,791 |
| 17 | Acheson Big Lake Master Drainage Plan Update - 2031 | \$ - | \$ - | \$ 67,500 | \$ 67,500 |
| 18 | Acheson Big Lake Master Drainage Plan Update - 2036 | \$ - | \$ - | \$ 67,500 | \$ 67,500 |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | \$ - | \$ - | \$ 810,101 | \$ 810,101 |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | \$ - | \$ - | \$ 60,804 | \$ 60,804 |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | \$ - | \$ - | \$ 536,345 | \$ 536,345 |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | \$ - | \$ - | \$ 558,710 | \$ 558,710 |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | \$ - | \$ - | \$ 1,365,144 | \$ 1,365,144 |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | \$ - | \$ - | \$ 293,576 | \$ 293,576 |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | \$ - | \$ - | \$ 949,158 | \$ 949,158 |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | \$ - | \$ - | \$ 738,824 | \$ 738,824 |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | \$ - | \$ - | \$ 528,051 | \$ 528,051 |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | \$ - | \$ - | \$ 300,802 | \$ 300,802 |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | \$ - | \$ - | \$ 372,003 | \$ 372,003 |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | \$ - | \$ - | \$ 366,778 | \$ 366,778 |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | \$ - | \$ - | \$ 353,167 | \$ 353,167 |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | \$ - | \$ - | \$ 94,576 | \$ 94,576 |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | \$ - | \$ - | \$ 239,090 | \$ 239,090 |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | \$ - | \$ - | \$ 2,623,937 | \$ 2,623,937 |
| 35 | Acheson Big Lake Master Drainage Plan Update - 2041 | \$ - | \$ - | \$ 67,500 | \$ 67,500 |
| | | \$ 24,573,322 | \$ 3,423,960 | \$ 15,123,131 | \$ 43,120,412 |

*Costs are based on 2017 estimates and include engineering costs and contingencies.

**Offsite levy infrastructure definitions, project details etc. are summarized in Appendices G and H.

A map showing the location of this infrastructure is shown below.

Location of Stormwater Offsite Infrastructure



E2. Stormwater Offsite Infrastructure Grants & Contributions to Date

The MGA enables the County to allocate the costs of offsite infrastructure to future development, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has/will receive **\$1.28 million** in special grants and contributions for stormwater offsite levy infrastructure as shown in the table below (note, if the County receives other grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project cost is **\$41.84 million**.

Special Grants and Contributions for Stormwater Offsite Infrastructure

| Item | Project Description | Total Project Estimated Cost | Special Provincial Grants | Developer Agreement Contributions | Other Contributions | Reduced Project Estimated Cost |
|------|---|------------------------------|---------------------------|-----------------------------------|---------------------|--------------------------------|
| 1 | Outfall | \$ 19,177,474 | \$ - | \$ 1,008,910 | \$ - | \$ 18,168,563 |
| 2 | Acheson Big Lake Master Drainage Plan Update - 2021 | \$ 67,500 | \$ - | \$ - | \$ - | \$ 67,500 |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | \$ 921,124 | \$ - | \$ - | \$ 271,401 | \$ 649,723 |
| 4 | Collector Stage 1, Zone 5 N-112 to N-113 | \$ 1,196,389 | \$ - | \$ - | \$ - | \$ 1,196,389 |
| 5 | Collector Stage 1, Zone 5 N-113 to N-114 | \$ 268,439 | \$ - | \$ - | \$ - | \$ 268,439 |
| 6 | Collector Stage 1, Zone 5 N-114 to N-115 | \$ 517,230 | \$ - | \$ - | \$ - | \$ 517,230 |
| 7 | Collector Stage 1, Zone 5 N-115 to N-116 | \$ 353,105 | \$ - | \$ - | \$ - | \$ 353,105 |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | \$ 238,278 | \$ - | \$ - | \$ - | \$ 238,278 |
| 9 | Collector Stage 1, Zone 5 N-117 to N-118 | \$ 560,864 | \$ - | \$ - | \$ - | \$ 560,864 |
| 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | \$ 1,876,710 | \$ - | \$ - | \$ - | \$ 1,876,710 |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | \$ 3,123,742 | \$ - | \$ - | \$ - | \$ 3,123,742 |
| 12 | Acheson Big Lake Master Drainage Plan Update - 2026 | \$ 67,500 | \$ - | \$ - | \$ - | \$ 67,500 |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | \$ 64,609 | \$ - | \$ - | \$ - | \$ 64,609 |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | \$ 1,765,641 | \$ - | \$ - | \$ - | \$ 1,765,641 |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | \$ 945,451 | \$ - | \$ - | \$ - | \$ 945,451 |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | \$ 1,582,791 | \$ - | \$ - | \$ - | \$ 1,582,791 |
| 17 | Acheson Big Lake Master Drainage Plan Update - 2031 | \$ 67,500 | \$ - | \$ - | \$ - | \$ 67,500 |
| 18 | Acheson Big Lake Master Drainage Plan Update - 2036 | \$ 67,500 | \$ - | \$ - | \$ - | \$ 67,500 |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | \$ 810,101 | \$ - | \$ - | \$ - | \$ 810,101 |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | \$ 60,804 | \$ - | \$ - | \$ - | \$ 60,804 |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | \$ 536,345 | \$ - | \$ - | \$ - | \$ 536,345 |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | \$ 558,710 | \$ - | \$ - | \$ - | \$ 558,710 |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | \$ 1,365,144 | \$ - | \$ - | \$ - | \$ 1,365,144 |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | \$ 293,576 | \$ - | \$ - | \$ - | \$ 293,576 |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | \$ 949,158 | \$ - | \$ - | \$ - | \$ 949,158 |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | \$ 738,824 | \$ - | \$ - | \$ - | \$ 738,824 |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | \$ 528,051 | \$ - | \$ - | \$ - | \$ 528,051 |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | \$ 300,802 | \$ - | \$ - | \$ - | \$ 300,802 |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | \$ 372,003 | \$ - | \$ - | \$ - | \$ 372,003 |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | \$ 366,778 | \$ - | \$ - | \$ - | \$ 366,778 |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | \$ 353,167 | \$ - | \$ - | \$ - | \$ 353,167 |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | \$ 94,576 | \$ - | \$ - | \$ - | \$ 94,576 |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | \$ 239,090 | \$ - | \$ - | \$ - | \$ 239,090 |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | \$ 2,623,937 | \$ - | \$ - | \$ - | \$ 2,623,937 |
| 35 | Acheson Big Lake Master Drainage Plan Update - 2041 | \$ 67,500 | \$ - | \$ - | \$ - | \$ 67,500 |
| | | \$ 43,120,412 | \$ - | \$ 1,008,910 | \$ 271,401 | \$ 41,840,100 |

E3. Stormwater Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast reserve balances, and the estimate of financial oversizing (described in the Section that follows). The County anticipates construction of offsite infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the County's annual rate/bylaw updates.

Stormwater Infrastructure Staging

| Item | Project Description | Construction Start Year |
|------|---|-------------------------|
| 1 | Outfall | 2016 |
| 2 | Acheson Big Lake Master Drainage Plan Update - 2021 | 2021 |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | 2016 |
| 4 | Collector Stage 1, Zone 5 N-112 to N-113 | 2016 |
| 5 | Collector Stage 1, Zone 5 N-113 to N-114 | 2016 |
| 6 | Collector Stage 1, Zone 5 N-114 to N-115 | 2016 |
| 7 | Collector Stage 1, Zone 5 N-115 to N-116 | 2016 |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | 2016 |
| 9 | Collector Stage 1, Zone 5 N-117 to N-118 | 2016 |
| 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | 2016 |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | 2016 |
| 12 | Acheson Big Lake Master Drainage Plan Update - 2026 | 2026 |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | 2020 |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | 2020 |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | 2020 |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | 2018 |
| 17 | Acheson Big Lake Master Drainage Plan Update - 2031 | 2031 |
| 18 | Acheson Big Lake Master Drainage Plan Update - 2036 | 2036 |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | 2042 |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | 2036 |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | 2019 |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | 2019 |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | 2019 |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | 2019 |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | 2019 |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | 2034 |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | 2042 |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | 2042 |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | 2042 |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | 2042 |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | 2042 |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | 2039 |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | 2039 |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | 2039 |
| 35 | Acheson Big Lake Master Drainage Plan Update - 2041 | 2041 |

*The share of projects constructed beyond the 25-year review period are not included in rates today (see financial oversizing in next section).

**Project costs were inflated by 2% per annum for the first 3 years, and 3% per annum thereafter to the year of construction.

***A blank year (if any) represents a project which has been combined with another project or costs have been removed from the model.

E4. Stormwater Offsite Infrastructure Benefiting Parties

The stormwater offsite infrastructure previously outlined will benefit various parties to varying degrees as determined by County staff. Four potential benefiting parties were identified including:

- Parkland County – a portion of the stormwater infrastructure which is required to service existing residents.
- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure.
- Parkland County Future Development (Financial Oversizing) - that portion of cost which benefits future development beyond the 25-year review period.

- Parkland County Future Development (In Rates) – all growth-related infrastructure (i.e., levyable stormwater infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of stormwater offsite levy infrastructure costs to benefiting parties. Project allocations were determined by County staff.

Allocation of Stormwater Infrastructure to Benefiting Parties

| Item | Project Description | Reduced Project Estimated Cost | Muni Share % | Other Stakeholder Share | Developer Share Beyond 25 Yrs (Financial Oversizing %) | OSL / Developer Share % |
|------|---|--------------------------------|--------------|-------------------------|--|-------------------------|
| 1 | Outfall | \$ 18,168,563 | | | 0.0% | 100.0% |
| 2 | Acheson Big Lake Master Drainage Plan Update - 2021 | \$ 67,500 | | | 12.0% | 88.0% |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | \$ 649,723 | | | 0.0% | 100.0% |
| 4 | Collector Stage 1, Zone 5 N-112 to N-113 | \$ 1,196,389 | | | 0.0% | 100.0% |
| 5 | Collector Stage 1, Zone 5 N-113 to N-114 | \$ 268,439 | | | 0.0% | 100.0% |
| 6 | Collector Stage 1, Zone 5 N-114 to N-115 | \$ 517,230 | | | 0.0% | 100.0% |
| 7 | Collector Stage 1, Zone 5 N-115 to N-116 | \$ 353,105 | | | 0.0% | 100.0% |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | \$ 238,278 | | | 0.0% | 100.0% |
| 9 | Collector Stage 1, Zone 5 N-117 to N-118 | \$ 560,864 | | | 0.0% | 100.0% |
| 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | \$ 1,876,710 | | | 0.0% | 100.0% |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | \$ 3,123,742 | | | 0.0% | 100.0% |
| 12 | Acheson Big Lake Master Drainage Plan Update - 2026 | \$ 67,500 | | | 32.0% | 68.0% |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | \$ 64,609 | | | 8.0% | 92.0% |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | \$ 1,765,641 | | | 8.0% | 92.0% |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | \$ 945,451 | | | 8.0% | 92.0% |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | \$ 1,582,791 | | | 0.0% | 100.0% |
| 17 | Acheson Big Lake Master Drainage Plan Update - 2031 | \$ 67,500 | | | 52.0% | 48.0% |
| 18 | Acheson Big Lake Master Drainage Plan Update - 2036 | \$ 67,500 | | | 72.0% | 28.0% |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | \$ 810,101 | | | 96.0% | 4.0% |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | \$ 60,804 | | | 72.0% | 28.0% |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | \$ 536,345 | | | 4.0% | 96.0% |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | \$ 558,710 | | | 4.0% | 96.0% |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | \$ 1,365,144 | | | 4.0% | 96.0% |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | \$ 293,576 | | | 4.0% | 96.0% |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | \$ 949,158 | | | 4.0% | 96.0% |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | \$ 738,824 | | | 64.0% | 36.0% |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | \$ 528,051 | | | 96.0% | 4.0% |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | \$ 300,802 | | | 96.0% | 4.0% |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | \$ 372,003 | | | 96.0% | 4.0% |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | \$ 366,778 | | | 96.0% | 4.0% |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | \$ 353,167 | | | 96.0% | 4.0% |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | \$ 94,576 | | | 84.0% | 16.0% |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | \$ 239,090 | | | 84.0% | 16.0% |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | \$ 2,623,937 | | | 84.0% | 16.0% |
| 35 | Acheson Big Lake Master Drainage Plan Update - 2041 | \$ 67,500 | | | 92.0% | 8.0% |
| | | \$ 41,840,100 | | | | |

*Allocations were determined by the County (see Appendix H).

**Financial oversizing is determined by separating out the pro rata portion of developer cost beyond the 25-year review period, in comparison with the anticipated year of construction. In future, as the 25-year review period moves further out these additional developer costs will gradually be included in future rate calculations.

E5. Existing Receipts & Adjusted Levy Cost

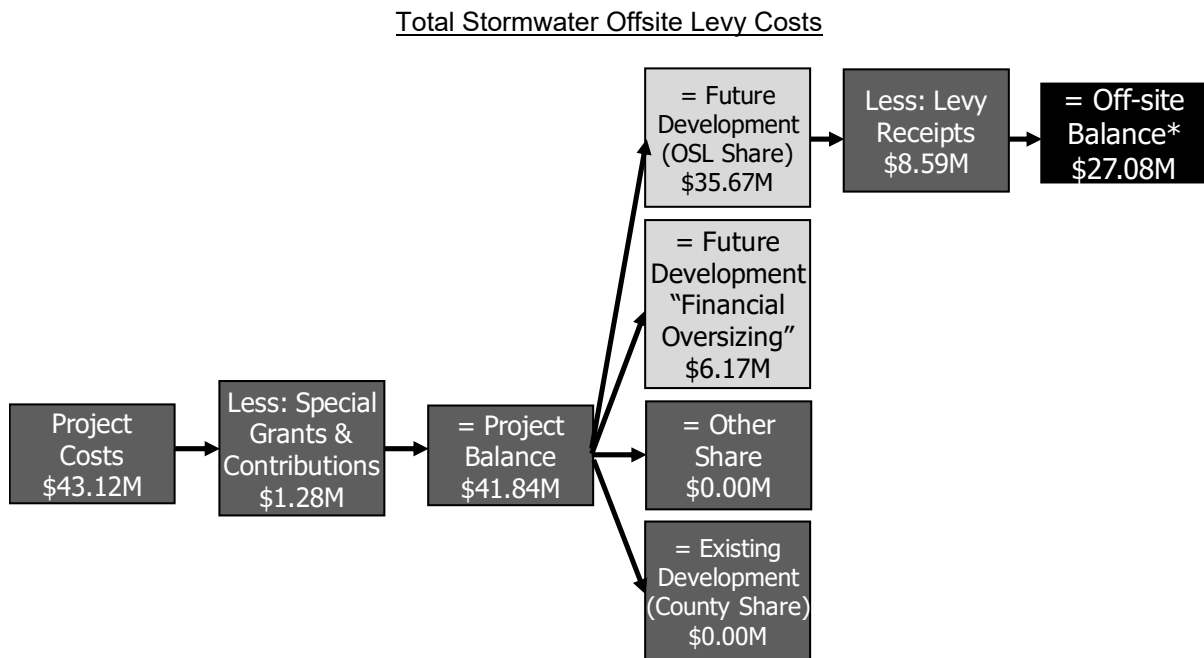
Using the offsite levy share percentages shown in the previous section and applying those percentages to project costs results in an offsite levy cost of approximately **\$35.67 million**. However, prior to allocating these costs to benefiting areas, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers. The County has collected **\$8.59 million** in offsite levies to date. This results in an adjusted offsite levy cost of approximately **\$27.08 million**.

Offsite Levy Funds Collected to Date & Adjusted Levy Cost

| Item | Project Description | OSL / Developer Cost | Offsite Levy Funds Collected Under Old Bylaw #52-2003 | Offsite Levy Funds Collected Starting Jan 1, 2013 | Adjusted Developer (Levy) Cost |
|------|---|----------------------|---|---|--------------------------------|
| 1 | Outfall | \$ 18,168,563 | \$ 2,964,467 | \$ 2,857,935 | \$ 12,346,162 |
| 2 | Acheson Big Lake Master Drainage Plan Update - 2021 | \$ 59,400 | \$ - | \$ - | \$ 59,400 |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | \$ 649,723 | \$ - | \$ - | \$ 649,723 |
| 4 | Collector Stage 1, Zone 5 N-112 to N-113 | \$ 1,196,389 | \$ - | \$ - | \$ 1,196,389 |
| 5 | Collector Stage 1, Zone 5 N-113 to N-114 | \$ 268,439 | \$ - | \$ 18,731 | \$ 249,708 |
| 6 | Collector Stage 1, Zone 5 N-114 to N-115 | \$ 517,230 | \$ - | \$ 32,665 | \$ 484,565 |
| 7 | Collector Stage 1, Zone 5 N-115 to N-116 | \$ 353,105 | \$ - | \$ 22,387 | \$ 330,717 |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | \$ 238,278 | \$ - | \$ 75,353 | \$ 162,926 |
| 9 | Collector Stage 1, Zone 5 N-117 to N-118 | \$ 560,864 | \$ - | \$ 260,378 | \$ 300,486 |
| 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | \$ 1,876,710 | \$ - | \$ 520,514 | \$ 1,356,196 |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | \$ 3,123,742 | \$ - | \$ 975,841 | \$ 2,147,901 |
| 12 | Acheson Big Lake Master Drainage Plan Update - 2026 | \$ 45,900 | \$ - | \$ - | \$ 45,900 |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | \$ 59,440 | \$ - | \$ - | \$ 59,440 |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | \$ 1,624,389 | \$ - | \$ - | \$ 1,624,389 |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | \$ 869,815 | \$ - | \$ - | \$ 869,815 |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | \$ 1,582,791 | \$ - | \$ 327,458 | \$ 1,255,332 |
| 17 | Acheson Big Lake Master Drainage Plan Update - 2031 | \$ 32,400 | \$ - | \$ - | \$ 32,400 |
| 18 | Acheson Big Lake Master Drainage Plan Update - 2036 | \$ 18,900 | \$ - | \$ - | \$ 18,900 |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | \$ 32,404 | \$ - | \$ - | \$ 32,404 |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | \$ 17,025 | \$ - | \$ - | \$ 17,025 |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | \$ 514,891 | \$ - | \$ - | \$ 514,891 |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | \$ 536,361 | \$ - | \$ 53,026 | \$ 483,335 |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | \$ 1,310,538 | \$ - | \$ 129,563 | \$ 1,180,975 |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | \$ 281,833 | \$ - | \$ 27,863 | \$ 253,971 |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | \$ 911,192 | \$ - | \$ 321,724 | \$ 589,467 |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | \$ 265,977 | \$ - | \$ - | \$ 265,977 |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | \$ 21,122 | \$ - | \$ - | \$ 21,122 |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | \$ 12,032 | \$ - | \$ - | \$ 12,032 |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | \$ 14,880 | \$ - | \$ - | \$ 14,880 |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | \$ 14,671 | \$ - | \$ - | \$ 14,671 |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | \$ 14,127 | \$ - | \$ - | \$ 14,127 |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | \$ 15,132 | \$ - | \$ - | \$ 15,132 |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | \$ 38,254 | \$ - | \$ - | \$ 38,254 |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | \$ 419,830 | \$ - | \$ - | \$ 419,830 |
| 35 | Acheson Big Lake Master Drainage Plan Update - 2041 | \$ 5,400 | \$ - | \$ - | \$ 5,400 |
| | | \$ 35,671,748 | \$ 2,964,467 | \$ 5,623,439 | \$ 27,083,843 |

E6. Summary of Stormwater Offsite Levy Cost Flow-through

As shown in the figure below, the total cost for stormwater infrastructure that forms the basis of the rate is approximately **\$27.08 million**. The cost allocations to each benefitting party are based on the benefitting percentages shown in Section B4. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).



E7. Stormwater Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy area (see tables below). Allocations are denoted with a "1" below applicable area numbers. Benefiting areas were determined by County staff. The lands anticipated to develop over the 25-years in each offsite levy benefiting area are used to determine rates.

Benefiting Areas for Stormwater Offsite Infrastructure

| Item | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 |
|------|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | \$ 12,346,162 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | \$ 59,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | \$ 649,723 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | \$ 1,196,389 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | \$ 249,708 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | \$ 484,565 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | \$ 330,717 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$ 162,926 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 300,486 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 1,356,196 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 2,147,901 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | \$ 45,900 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13 | \$ 59,440 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 1,624,389 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 869,815 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 1,255,332 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 17 | \$ 32,400 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18 | \$ 18,900 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | \$ 32,404 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 17,025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 514,891 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ 483,335 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 1,180,975 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ 253,971 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | \$ 589,467 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 265,977 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ 21,122 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 12,032 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ 14,880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 14,671 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 14,127 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ 15,132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | \$ 38,254 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ 419,830 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 35 | \$ 5,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$ 27,083,843 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Developer Cost | 2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | 401.0 | 401.1 | 402.0 | 403.0 | 404.0 | 405.0 | 406.0 | 407.0 | 408.0 | 408.1 | 501.0 | 502.0 | 502.1 | 503.0 | 503.1 | 504.0 | 504.1 | 505.0 | 506.0 | 507.0 | 508.0 | 601.0 | 602.0 | 603.0 | 604.0 | 605.0 | 606.0 | 607.0 | 608.0 |
| 1 | \$ 12,346,162 | 1 | 1 | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | \$ 59,400 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 3 | \$ 649,723 | | | | | | | | | | | 1 | 1 | 1 | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | \$ 1,196,389 | | | | | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | | | | | | | | |
| 5 | \$ 249,708 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | | | | | 1 | 1 | | | | | | | | |
| 6 | \$ 484,565 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | | | | | 1 | 1 | 1 | | | | | | | |
| 7 | \$ 330,717 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | 1 | 1 | 1 | | | | | | | |
| 8 | \$ 162,926 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | |
| 9 | \$ 300,486 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 10 | \$ 1,356,196 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 11 | \$ 2,147,901 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 12 | \$ 45,900 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13 | \$ 59,440 | | | | | | | | 1 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 |
| 14 | \$ 1,624,389 | | | | | | | | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 15 | \$ 869,815 | | | | | | | | 1 | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 16 | \$ 1,255,332 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | \$ 32,400 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18 | \$ 18,900 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | \$ 32,404 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 17,025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 514,891 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ 483,335 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 1,180,975 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ 253,971 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | \$ 589,467 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 265,977 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ 21,122 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 12,032 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ 14,880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 14,671 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 14,127 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ 15,132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | \$ 38,254 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ 419,830 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | \$ 5,400 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | \$ 27,083,843 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

[illegible]

Parkland County Offsite Levy Review

| Item | Developer Cost | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4 | 1600.5 | 1600.6 | 1600.7 | 1600.8 |
|------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1 | \$ 12,346,162 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 2 | \$ 59,400 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 3 | \$ 649,723 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | \$ 1,196,389 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | \$ 249,708 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | \$ 484,565 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | \$ 330,717 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$ 162,926 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | \$ 300,486 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | \$ 1,356,196 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | \$ 2,147,901 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | \$ 45,900 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 13 | \$ 59,440 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | \$ 1,624,389 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | \$ 869,815 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | \$ 1,255,332 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | \$ 32,400 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 18 | \$ 18,900 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 19 | \$ 32,404 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | \$ 17,025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | \$ 514,891 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | \$ 483,335 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | \$ 1,180,975 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | \$ 253,971 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | \$ 589,467 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | \$ 265,977 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | \$ 21,122 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | \$ 12,032 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | \$ 14,880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | \$ 14,671 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | \$ 14,127 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | \$ 15,132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | \$ 38,254 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | \$ 419,830 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | \$ 5,400 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | \$ 27,083,843 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

E8. Reserve Balance

At December 31st, 2017, the balance of the County's stormwater reserve is a deficit of **\$(14,609,163.26)**, as shown in the table below. This amount takes into consideration expenditures and front-ending repayments up to end-2017. A complete reconciliation of the County's existing reserve/account and continuity schedule is shown in Appendix F. The County's deferred revenue account balance and financial statements should be amended to reflect this up-to-date balance. In so doing, excess funds from the account should be used to repay front-ending claimants as discussed in Section 4.

Stormwater Offsite Levy Reserve Balance

| Description | Dr | Cr | Balance |
|---|---------------|------|---------------|
| Offsite Levy Expenditures to December 31, 2010 | | \$ - | \$ - |
| Offsite Levy Receipt Allocations to December 31, 2010 | \$ - | | \$ - |
| Unallocated Receipts to December 31, 2010 | \$ - | | \$ - |
| Opening Balance December 31st, 2010 | | | \$ - |
| 2011 | | | \$ - |
| Interest on Opening Balance (2011) | \$ - | | \$ - |
| Project Expenditures (2011) | | \$ - | \$ - |
| Offsite Levy Receipts (2011) | \$ - | | \$ - |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | \$ 272,428.56 | | \$ 272,428.56 |
| Debenture Interest (2011) | | \$ - | \$ 272,428.56 |
| Interest on Project Expenditure (2011) | | \$ - | \$ 272,428.56 |
| Interest on Offsite Levy Receipts (2011) | \$ - | | \$ 272,428.56 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | \$ 1,634.57 | | \$ 274,063.13 |
| Interest on Debenture Interest (2011) | | \$ - | \$ 274,063.13 |

Parkland County Offsite Levy Review

| | | | |
|---|-----------------|------|-----------------|
| 2012 | | | \$ 274,063.13 |
| Interest on Opening Balance (2012) | \$ 3,288.76 | | \$ 277,351.89 |
| Project Expenditures (2012) | | \$ - | \$ 277,351.89 |
| Offsite Levy Receipts (2012) | \$ - | | \$ 277,351.89 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | \$ 2,031,922.96 | | \$ 2,309,274.85 |
| Debenture Interest (2012) | | \$ - | \$ 2,309,274.85 |
| Interest on Project Expenditure (2012) | | \$ - | \$ 2,309,274.85 |
| Interest on Offsite Levy Receipts (2012) | \$ - | | \$ 2,309,274.85 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | \$ 12,191.54 | | \$ 2,321,466.39 |
| Interest on Debenture Interest (2012) | | \$ - | \$ 2,321,466.39 |
| 2013 | | | \$ 2,321,466.39 |
| Interest on Opening Balance (2013) | \$ 46,429.33 | | \$ 2,367,895.71 |
| Project Expenditures (2013) | | \$ - | \$ 2,367,895.71 |
| Offsite Levy Receipts (2013) | \$ 1,508,317.32 | | \$ 3,876,213.03 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | \$ 274,515.45 | | \$ 4,150,728.48 |
| Debenture Interest (2013) | | \$ - | \$ 4,150,728.48 |
| Interest on Project Expenditure (2013) | | \$ - | \$ 4,150,728.48 |
| Interest on Offsite Levy Receipts (2013) | \$ 15,083.17 | | \$ 4,165,811.66 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | \$ 2,745.15 | | \$ 4,168,556.81 |
| Interest on Debenture Interest (2013) | | \$ - | \$ 4,168,556.81 |
| 2014 | | | \$ 4,168,556.81 |
| Interest on Opening Balance (2014) | \$ 59,610.36 | | \$ 4,228,167.17 |
| Project Expenditures (2014) | | \$ - | \$ 4,228,167.17 |
| Offsite Levy Receipts (2014) | \$ 1,189,433.37 | | \$ 5,417,600.54 |
| Developer Contributions collected prior to Bylaw | \$ 385,599.75 | | \$ 5,803,200.29 |
| Debenture Interest (2014) | | \$ - | \$ 5,803,200.29 |
| Interest on Project Expenditure (2014) | | \$ - | \$ 5,803,200.29 |
| Interest on Offsite Levy Receipts (2014) | \$ 8,504.45 | | \$ 5,811,704.74 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | \$ 2,757.04 | | \$ 5,814,461.78 |
| Interest on Debenture Interest (2014) | | \$ - | \$ 5,814,461.78 |
| 2015 | | | \$ 5,814,461.78 |
| Interest on Opening Balance (2015) | \$ 77,913.79 | | \$ 5,892,375.57 |
| Project Expenditures (2015) | | \$ - | \$ 5,892,375.57 |
| Offsite Levy Receipts (2015) | \$ 131,711.71 | | \$ 6,024,087.28 |
| Developer Contributions collected prior to Bylaw | \$ 71,952.33 | | \$ 6,096,039.61 |
| Debenture Interest (2015) | | \$ - | \$ 6,096,039.61 |
| Interest on Project Expenditure (2015) | | \$ - | \$ 6,096,039.61 |
| Interest on Offsite Levy Receipts (2015) | \$ 882.47 | | \$ 6,096,922.08 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015) | \$ 482.08 | | \$ 6,097,404.16 |
| Interest on Debenture Interest (2015) | | \$ - | \$ 6,097,404.16 |

| | | | |
|---|-----------------|-----------------|--------------------|
| 2016 | | | \$ 6,097,404.16 |
| Interest on Opening Balance (2016) | \$ 91,461.06 | | \$ 6,188,865.22 |
| Project Expenditures (2016) | | \$22,314,819.85 | \$ (16,125,954.63) |
| Offsite Levy Receipts (2016) | \$ - | | \$ (16,125,954.63) |
| Developer Contributions collected prior to Bylaw | \$ 936,958.07 | | \$ (15,188,996.56) |
| Debenture Interest (2016) | | \$ 258,087.55 | \$ (15,447,084.11) |
| Interest on Project Expenditure (2016) | | \$ 83,680.57 | \$ (15,530,764.69) |
| Interest on Offsite Levy Receipts (2016) | \$ - | | \$ (15,530,764.69) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2016) | \$ 7,027.19 | | \$ (15,523,737.50) |
| Interest on Debenture Interest (2016) | | \$ 3,871.31 | \$ (15,527,608.81) |
| 2017 | | | \$ (15,527,608.81) |
| Interest on Opening Balance | | \$ 499,989.00 | \$ (16,027,597.82) |
| Project Expenditures (OSL Share) | | \$ 978,190.29 | \$ (17,005,788.11) |
| Offsite Levy Receipts | \$ 2,793,976.33 | | \$ (14,211,811.78) |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) | \$ - | | \$ (14,211,811.78) |
| Debenture Interest Accrued This Year | | \$ 397,628.24 | \$ (14,609,440.02) |
| Interest on Project Expenditure | | \$ 7,874.43 | \$ (14,617,314.45) |
| Interest on Offsite Levy Receipts | \$ 20,954.82 | | \$ (14,596,359.63) |
| Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any) | \$ - | | \$ (14,596,359.63) |
| Interest on Debenture Interest | | \$ 12,803.63 | \$ (14,609,163.26) |

*A complete reconciliation of the County's existing reserve/account is shown in Appendix F.

E9. Development and Stormwater Infrastructure Staging Impacts

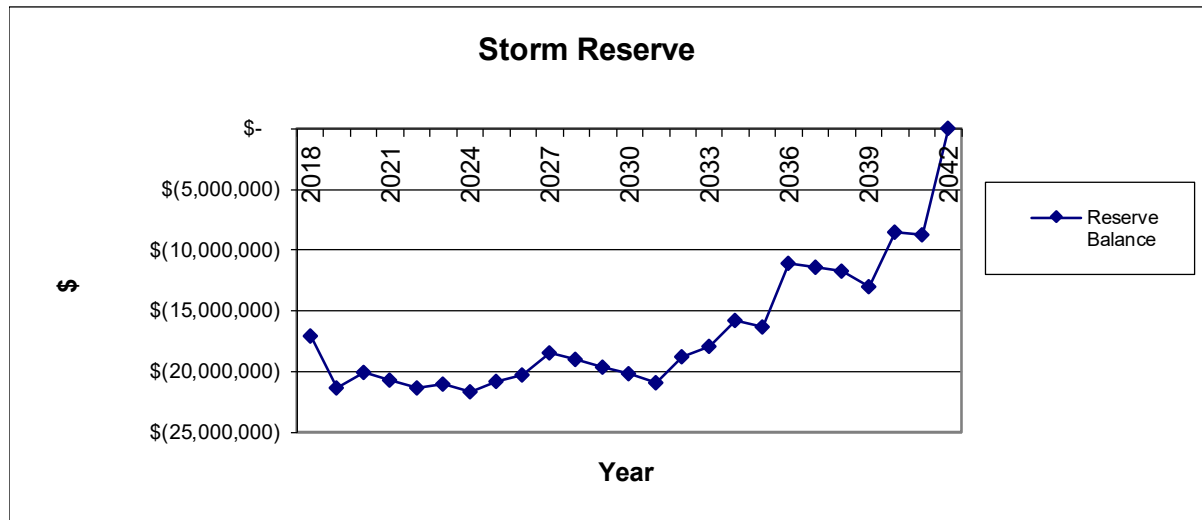
Stormwater offsite infrastructure will be constructed in staged fashion over the 25-year review period. We have reviewed the availability of offsite levy funds to meet these construction requirements and found that offsite levy reserve funds will not be sufficient to pay for construction of stormwater infrastructure from time to time—front ending of infrastructure will be required. A front-end is the party that constructs and pays up front for infrastructure that benefits other parties.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.22%¹⁶ interest allowance has been charged to the reserve when it is forecast to be in a negative balance. Further, a 1.50%¹⁷ interest credit has been provided to the reserve when it is forecast to be in a positive balance. The graph and table below outline the forecast stormwater levy reserve balances over the 25-year development period.

If necessary, an interest staging adjustment has been applied to rates (slightly positive or slightly negative) to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the County, nor are they charged too little thereby placing an unequitable burden on taxpayers).

¹⁶ The 20-year debenture rate at the Alberta Capital Finance Authority at the time of writing was ~3.22%. Historical charge rates used in the model are 3% (2011), 3% (2012), 3% (2013), 3.86% (2014), 3.057% (2015), 1.5% (2016).

¹⁷ Historical earning rates used in the model are 1.2% (2011), 1.2% (2012), 2% (2013), 2% (2014), 1.34% (2015), 1.5% (2016).

Anticipated Stormwater Offsite Levy Reserve BalancesAnticipated Stormwater Offsite Levy Reserve Balances

| Year | Receipts | Opening Balance | | |
|------|--------------|-----------------|--------------|-----------------|
| | | Expenditure | Interest | Balance |
| 2018 | \$ 3,127,311 | \$ 5,053,585 | \$ (532,441) | \$ (17,067,878) |
| 2019 | \$ 6,917 | \$ 3,625,912 | \$ (666,117) | \$ (21,352,990) |
| 2020 | \$ 4,611,915 | \$ 2,656,812 | \$ (624,612) | \$ (20,022,499) |
| 2021 | \$ 6,707 | \$ 63,036 | \$ (646,538) | \$ (20,725,365) |
| 2022 | \$ 6,680 | \$ - | \$ (667,142) | \$ (21,385,827) |
| 2023 | \$ 1,047,181 | \$ - | \$ (654,904) | \$ (20,993,550) |
| 2024 | \$ 4,436 | \$ - | \$ (675,849) | \$ (21,664,963) |
| 2025 | \$ 1,473,888 | \$ - | \$ (650,153) | \$ (20,841,228) |
| 2026 | \$ 1,303,327 | \$ 56,468 | \$ (630,939) | \$ (20,225,307) |
| 2027 | \$ 2,397,883 | \$ - | \$ (574,043) | \$ (18,401,467) |
| 2028 | \$ 15,435 | \$ - | \$ (592,030) | \$ (18,978,062) |
| 2029 | \$ 5,959 | \$ - | \$ (610,902) | \$ (19,583,005) |
| 2030 | \$ 8,783 | \$ - | \$ (630,290) | \$ (20,204,513) |
| 2031 | \$ - | \$ 46,208 | \$ (652,073) | \$ (20,902,794) |
| 2032 | \$ 2,744,883 | \$ - | \$ (584,685) | \$ (18,742,596) |
| 2033 | \$ 1,417,563 | \$ - | \$ (557,866) | \$ (17,882,899) |
| 2034 | \$ 2,958,621 | \$ 414,503 | \$ (493,909) | \$ (15,832,690) |
| 2035 | \$ 11,825 | \$ - | \$ (509,432) | \$ (16,330,297) |
| 2036 | \$ 5,674,622 | \$ 59,396 | \$ (345,025) | \$ (11,060,097) |
| 2037 | \$ 15,178 | \$ - | \$ (355,646) | \$ (11,400,565) |
| 2038 | \$ - | \$ - | \$ (367,098) | \$ (11,767,663) |
| 2039 | \$ 9,513 | \$ 854,930 | \$ (406,141) | \$ (13,019,221) |
| 2040 | \$ 4,813,693 | \$ - | \$ (264,218) | \$ (8,469,746) |
| 2041 | \$ 9,399 | \$ 10,350 | \$ (272,756) | \$ (8,743,453) |
| 2042 | \$ 8,959,103 | \$ 215,649 | \$ (0) | \$ (0) |

APPENDIX F: OFFSITE LEVY RESERVE RECONCILIATION

The continuity schedules below were prepared using information provided by County staff from the County's: (a) financial system (offsite levy deferred revenue accounts), (b) over expenditure worksheet, (c) infrastructure summary, and (d) offsite levy model. The continuity schedules provide a summary of all historical revenues, expenditures, interest adjustments, and closing balances in each offsite levy account from ~2013 to 2017. Detailed account information prior to 2013 was not available, and so historical expenditures, withdrawals, etc. prior to 2013 were drawn from the County's OE Worksheet and offsite levy model. The balances highlighted in 'yellow' align with the results reflected in the County's 2017 year-end documents. The balances highlighted in 'green' reflect the new adjusted balance, based on the analysis undertaken during this project. The County's deferred revenue account balance and financial statements should be amended to reflect this up-to-date balance. In so doing, excess funds from the account should be used to repay front-ending claimants as discussed in Section 4.

Parkland County Offsite Levy Review

Water Account Continuity Schedule

| Date of Deposit | Schedule | Cash Receipt | Description | Opening Balance | Interest | Current Year Deposits | Utilized / Returned | Balance |
|---|-------------|--------------|---|---------------------|-----------|-----------------------|---------------------|-----------------------|
| 2013-08-31 | A4 | 8184 | Opening Balance (17441) | 76,074.32 | | | | 76,074.32 |
| 01-Nov-13 | A4 | 9042 | Fath Business Park | | | 2,179.24 | | 2,179.24 |
| 2013-08-31 | A5 | 8184 | Opening Balance (17442) | 193,409.98 | | | | 193,409.98 |
| 01-Nov-13 | A5 | 9042 | Fath Business Park | | | 13,990.05 | | 13,990.05 |
| 01-Nov-13 | A5 | 9042 | Fath Business Park | | | 3,918.41 | | 3,918.41 |
| 2013-08-31 | A6 | 8184 | Opening Balance (17440) | 756,917.07 | | | | 756,917.07 |
| 2013-08-31 | A6 | 2386224/8297 | Consort Dev | | | 12,523.28 | | 12,523.28 |
| 2013-08-31 | A6 | 2392210/8297 | Field Investments | | | 13,374.30 | | 13,374.30 |
| 2013-08-31 | A6 | 2392212/8297 | Parkland Estates | | | 1,609.04 | | 1,609.04 |
| 2013-08-31 | A6 | 2392215/8297 | Parkland Estates | | | 3,218.09 | | 3,218.09 |
| 2013-08-31 | A6 | 2392214/8297 | Parkland Estates | | | 9,364.10 | | 9,364.10 |
| 2013-08-31 | A6 | 2397381/8297 | Parkland Estates | | | 7,464.90 | | 7,464.90 |
| 2013-08-31 | A6 | 2406080/8297 | Parkland Estates | | | 3,191.59 | | 3,191.59 |
| 2013-08-31 | A6 | 2421686/8297 | Parkland Estates | | | 3,558.22 | | 3,558.22 |
| 2013-08-31 | A6 | 2434423/8297 | Parkland Estates | | | 3,613.61 | | 3,613.61 |
| 2013-08-31 | A6 | 2434424/8297 | Parkland Estates | | | 1,395.33 | | 1,395.33 |
| 2013-08-21 | A6 | 2442077 | Parkland Estates | | | 1,622.17 | | 1,622.17 |
| 2013-08-21 | A6 | 2442100 | Parkland Estates | | | 1,619.53 | | 1,619.53 |
| 2013-08-21 | A6 | 2442102 | Parkland Estates | | | 1,619.53 | | 1,619.53 |
| 2013-08-30 | A6 | 2444136 | Parkland Estates | | | 1,656.52 | | 1,656.52 |
| 18-Sep-13 | A6 | 2447625 | Leder Investments Ltd | | | 4,215.48 | | 4,215.48 |
| 01-Nov-13 | A6 | 9042 | Fath Business Park | | | 18,552.77 | | 18,552.77 |
| 07-Nov-13 | A6 | 2457900 | Parkland Estates | | | 12,027.79 | | 12,027.79 |
| 18-Nov-13 | A6 | 2460696 | Leder Investments Ltd | | | 1,967.22 | | 1,967.22 |
| 31-Dec-13 | A6 | 2468690/9514 | Consort Developers Inc | | | 74,673.52 | | 74,673.52 |
| 2013-08-21 | Sched F | 2442079 | Maple Reinders | | | 29,327.64 | | 29,327.64 |
| 2013-08-14 | Reclass | 8133 | RR264 Future Water Line Reclass (17415) | | | 47,492.51 | | 47,492.51 |
| 2013-08-14 | Reclass | 2218149/8134 | JE8134 Reclass (17419) | | | 12,808.53 | | 12,808.53 |
| 31-Dec-13 | Interest | | 2013 Interest | | 13,394.59 | | | 13,394.59 |
| | | | Balance as at January 1, 2014 | 1,326,779.33 | | | | 1,326,779.33 |
| 03-Jan-14 | Schedule F | 2469425 | Parkland Estates Development | | | 34,406.40 | | 34,406.40 |
| 05-Feb-14 | A6 | 2475125 | 1236393 Alberta Ltd | | | 99,666.88 | | 99,666.88 |
| 05-Feb-14 | RR264/Hwy60 | 2475125 | 1236393 Alberta Ltd | | | 23,415.19 | | 23,415.19 |
| 25-Feb-14 | A6 | 2478426 | Field LLP | | | 4,358.80 | | 4,358.80 |
| 27-Jun-14 | A6 | 2510150 | Field LLP | | | 10,013.16 | | 10,013.16 |
| 07-Aug-14 | A6 | 2522517 | Field LLP | | | 4,499.31 | | 4,499.31 |
| 07-Aug-14 | A6 | 2522518 | Field LLP | | | 8,599.57 | | 8,599.57 |
| 31-Dec-14 | Interest | | December 2014 Interest | | 21,214.24 | | | 21,214.24 |
| | | | Balance as at January 1, 2015 | 1,532,952.88 | | | | 1,532,952.88 |
| 23-Apr-15 | | 2575250 | Field LLP | | | 2,518.04 | | 2,518.04 |
| | | 2575252 | Field Law LLP | | | 2,607.97 | | 2,607.97 |
| | | | 2015 Interest | | 20,715.35 | | | 20,715.35 |
| 01-Jan-16 | | | Balance as at January 1, 2016 | 1,558,794.24 | | | | 1,558,794.24 |
| 29-Feb-16 | | | Parkland Estates Acheson Reservoir/Pumphouse | | | 11,527.08 | | 11,527.08 |
| | | | PL Estates Ltd. Offsite Levies-Water | | | 74,612.07 | | 74,612.07 |
| 22-Dec-16 | R 2741213 | | Leder Investments | | | 66,750.65 | | 66,750.65 |
| 22-Jan-16 | R 2741212 | | O'Hanlon Paving | | | 22,595.61 | | 22,595.61 |
| 22-Dec-16 | R 2741212 | | O'Hanlon Paving | | | 21,810.90 | | 21,810.90 |
| 22-Dec-16 | R 2741212 | | O'Hanlon Paving | | | 2,654.12 | | 2,654.12 |
| 31-Dec-16 | | | 2016 interest | | 21,397.06 | | | 21,397.06 |
| | | | Adjustment (see Jan 1 2016 Opening Balance) | | | | 7.42 | (7.42) |
| 01-Jan-17 | | | Balance as at January 1, 2017 | 1,780,134.31 | | | | 1,780,134.31 |
| 01-Jun-17 | | | Fath Acheson Bus Park Sub App 2012-S-043 | | | 62,527.02 | | 62,527.02 |
| 16-Jun-17 | | | Lager Hlds (Stillman LLP) File 15-S-045 Acheson Zone 1 | | | 52,295.40 | | 52,295.40 |
| 15-Sep-17 | | | BCH61608 - Bennett Jones (For Highlands B 17-S-014-Water) | | | 1,111,204.95 | | 1,111,204.95 |
| 13-Dec-17 | | | Refund Offsite Levy Pmts per amendment 17-S-014 Dev Agreement | | | | 133,346.99 | (133,346.99) |
| 31-Dec-17 | | | 2017 interest | | 31,963.87 | | | 31,963.87 |
| | | | Balance as at January 1, 2018 | 2,904,778.56 | | | | 2,904,778.56 |
| Actual Costs (Per GL) | | | | | | | | |
| Remington Development Corporation (File No. 12-S-002) | | | | | | | | (1,289,675.14) |
| Estimated Costs (Per GL) | | | | | | | | |
| TransAmerica - SE10 Canetic Close (File No. 13-S-032) | | | | | | | | (650,709.85) |
| Acheson Industrial Park GP Inc (Panaittoni) (File No. 14-S-019) | | | | | | | | 275,007.10 |
| Prairie North (File No. 13-S-045) | | | | | | | | (175,664.38) |
| Acheson Commercial Corner (File No. 12-S-030) | | | | | | | | (1,834,701.00) |
| TransAmerica - NW11 Ph 1-3 (File No. 13-S-033/034) | | | | | | | | (636,785.20) |
| Surplus/(Deficit) (Per GL) | | | | | | | | (1,407,749.91) |

Parkland County Offsite Levy Review

| Date of Deposit | Schedule | Cash Receipt | Description | Opening Balance | Interest | Current Year Deposits | Utilized / Returned | Balance | |
|--|--------------------|--------------|---|-----------------|--------------|-----------------------|--|-----------------|----|
| Re-statement of Costs and Other Reserve Adjustments (Per 2018 OSL Update) | | | | | | | | | |
| 2010 & Prior | OSL Project #17 | | Old Bylaw #52-2003 (A5 - Hunter's Watermain) OSL Exp | | | | | (272,702.00) | |
| 2010 & Prior | OSL Project #17 | | Old Bylaw #52-2003 (A5 - Hunter's Watermain) - Withdrawal | | | | | 132,542.66 | |
| 2014/15 | OSL Project #7 | | Zone 2 Water Mains OSL Exp | | | | | (942,985.05) | |
| 2014/15 | OSL Project #7 | | Zone 2 Water Mains (Developer OSL Credit/Offset - TransAmerica) | | | | | 292,275.20 | |
| 2016 | OSL Project #7 | | Zone 2 Water Mains OSL Exp | | | | | (636,787.20) | |
| 2016 | OSL Project #7 | | Zone 2 Water Mains (Development OSL Credit/Offset - TransAmerica) | | | | | 493,184.65 | |
| 2015 | OSL Project #20 | | Zone 5 Water Mains OSL Exp | | | | | (2,470,628.50) | |
| 2015 | OSL Project #20 | | Zone 5 Water Mains (Developer OSL Credit/Offset - Remington Dev Corp) | | | | | 1,180,953.36 | |
| 2016 | OSL Project #20 | | Zone 5 Water Mains OSL Exp | | | | | (1,002,804.33) | |
| 2016 | OSL Project #20 | | Zone 5 Water Mains (Developer OSL Credit/Offset - Panattoni) | | | | | 796,300.10 | |
| 2016 | OSL Project #8 | | Big Lakes East Water Mains OSL Exp | | | | | (96,586.75) | |
| 2016 | OSL Project #8 | | Big Lakes East Water Mains (Developer OSL | | | | | - | |
| 2017 | | | Interest Adjustment - 2013-2017 Reversal | | (108,685.11) | | | (108,685.11) | |
| 2017 | | | Interest Adjustment - 2011-2017 Interest Earned | | 60,646.00 | | | 60,646.00 | |
| 2017 | | | Interest Adjustment - 2011-2017 Interest | | (33,185.95) | | | (33,185.95) | |
| 2017 | | | Variance Adjustment in Alignment with Model | | (132,535.24) | | | (132,535.24) | |
| | | | | | | | Adjustments | (2,740,998.16) | |
| | | | | | | | | | |
| | | | | | | | Adjusted Surplus/(Deficit) (Per 2018 OSL Update) | 163,780.40 | |
| | | | | | | | | | |
| Front-ending / Over Expenditure Reconciliation | | | | | | | | | |
| 2010 & Prior | | Project #17 | Parkland County | | | | From OE Worksheet | From Continuity | |
| 2013 | 12-S-002 | Project #20 | Remington Dev Corp. | | | | 140,159.34 | 140,159.34 | ok |
| 2014 | 14-S-019 | Project #20 | Acheson Industrial Park GP Inc (Panattoni) | | | | 1,289,675.14 | 1,289,675.14 | ok |
| 2014 | 14-S-019 | Project #20 | Acheson Industrial Park GP Inc (Panattoni) | | | | 206,504.23 | 206,504.23 | ok |
| 2014 | 13-S-032 | Project #7 | TransAmerica | | | | 650,709.85 | 650,709.85 | ok |
| 2015 | 13-S-033/034 | Project #7 | TransAmerica | | | | 143,602.55 | 143,602.55 | ok |
| 2016 | Project W8.34 (Fin | Project #8 | Parkland County | | | | 96,586.75 | 96,586.75 | ok |

Parkland County Offsite Levy Review

Sanitary Account Continuity Schedule

| Date of Deposit | Schedule | Cash Receipt | Description | Opening Balance | Interest | Current Year Deposits | Utilized / Returned | Balance | |
|---|---------------------------|-----------------|---|-----------------|--------------|-----------------------|----------------------------|--------------------------|----|
| 01-Jan-13 | | | Balance at January 1, 2013 | - | | | | - | |
| 01-Jan-14 | | | Balance at January 1, 2014 | - | | | | - | |
| 16-Oct-14 | Schedule F | 2537691 | BISHOP & MCKENZIE LLP | | | 429,139.68 | | 429,139.68 | |
| 31-Dec-14 | Interest | | 2014 Interest | | 1,026.20 | | | 1,026.20 | |
| 01-Jan-15 | | | Balance at January 1, 2015 | 430,165.88 | | | | 430,165.88 | |
| 12-May-15 | | | PRAIRIE NORTH HOLDINGS INC. | | | 56,197.44 | | 56,197.44 | |
| | | | 2015 Interest | | 6,242.76 | | | 6,242.76 | |
| 01-Jan-16 | | | Balance at January 1, 2016 | 492,606.08 | | | | 492,606.08 | |
| 22-Dec-16 | 52-2003, Sch A1 R 2741213 | | Leder Investments Ltd. | | | 25,440.00 | | 25,440.00 | |
| 22-Dec-16 | 52-2003, Sch A3 R 2741213 | | Leder Investments Ltd. | | | 13,057.95 | | 13,057.95 | |
| 22-Dec-16 | 52-2003, Sch A1 | 2741212 | O'Hanlon Paving Ltd. | | | 4,420.22 | | 4,420.22 | |
| | | | 2016 Interest | | 6,659.92 | | | 6,659.92 | |
| 01-Jan-17 | | | Balance at January 1, 2017 | 542,184.17 | | | | 542,184.17 | |
| 01-Jun-17 | | | Fath Acheson Bus Park 2012-S-043 | | | 7,542.56 | | 7,542.56 | |
| 16-Jun-17 | | | Lager Hlds (Stillman LLP) File 15-S-045 | | | 123,815.25 | | 123,815.25 | |
| 15-Sep-17 | Bylaw 2015-07 | 2834508 | BCH61608 - Bennett Jones (For Highlands B 17-S-014-Sanitary) | | | 82,957.12 | | 82,957.12 | |
| 13-Dec-17 | Bylaw 2015-07 | | Refund Offsite Levy Pmts per amendment 17-S-014 Dev Agreeamt | | | | 9,955.11 | (9,955.11) | |
| | | | 2017 interest | | 9,530.80 | | | 9,530.80 | |
| | | | Balance at January 1, 2018 | 756,074.79 | | | | 756,074.79 | |
| Actual Costs (Per GL) | | | | | | | | | |
| Acheson Commerical Corner (File No. 12-S-030) | | | | | | | | | |
| | | | | | | | | (551,012.13) | |
| | | | | | | | | | |
| | | | | | | | Surplus/(Deficit) (Per GL) | 205,062.66 | |
| | | | | | | | | | |
| Re-statement of Costs and Other Reserve Adjustments (Per 2018 OSL Update) | | | | | | | | | |
| 2010 or prior | OSL Project #10 & 14 | | Bevington Trunk (OSL Portion) | | | | | (2,915,939.27) | |
| 2010 or prior | OSL Project #10 & 14 | | Bevington Trunk (Reimbursed by County to TransAmerica) | | | | | (743,873.36) | |
| 2010 or prior | OSL Project #11 | | Old Bylaw #52-2003 (A1 - Acheson Trunk) | | | | | (323,023.75) | |
| 2010 or prior | OSL Project #11 | | Old Bylaw #52-2003 (A1 - Acheson Trunk) | | | | | 144,404.35 | |
| 2011 | OSL Project #11 | | Old Bylaw #52-2003 (A1 - Acheson Trunk) | | | | | 12,435.93 | |
| 2012 | OSL Project #11 | | Old Bylaw #52-2003 (A1 - Acheson Trunk) | | | | | 8,142.46 | |
| 2013 | OSL Project #11 | | Old Bylaw #52-2003 (A1 - Acheson Trunk) | | | | | 5,823.93 | |
| 2014 | OSL Project #11 | | Old Bylaw #52-2003 (A1 - Acheson Trunk) | | | | | 4,198.09 | |
| 2010 or prior | OSL Project #12 | | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | | | | | (202,499.00) | |
| 2010 or prior | OSL Project #12 | | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | | | | | 93,737.78 | |
| 2010 or prior | OSL Project #13 | | Old Bylaw #52-2003 (A3 - Acheson Collection) | | | | | (359,314.00) | |
| 2010 or prior | OSL Project #13 | | Old Bylaw #52-2003 (A3 - Acheson Collection) | | | | | 195,017.80 | |
| 2011 | OSL Project #13 | | Old Bylaw #52-2003 (A3 - Acheson Collection) | | | | | - | |
| 2012 | OSL Project #13 | | Old Bylaw #52-2003 (A3 - Acheson Collection) | | | | | 2,510.17 | |
| 2013 | OSL Project #13 | | Old Bylaw #52-2003 (A3 - Acheson Collection) | | | | | 5,822.78 | |
| 2014 | OSL Project #13 | | Old Bylaw #52-2003 (A3 - Acheson Collection) | | | | | 8,178.99 | |
| 2014 | OSL Project #8 | | Glowing Embers (Sewer Main Upsizing, etc) / Acheson Commerical Corner (File No. 12-S-030) | | | | | (548,947.00) | |
| 2015 | OSL Project #8 | | Glowing Embers (Sewer Main Upsizing, etc) / Acheson Commerical Corner (File No. 12-S-030) | | | | | 548,947.00 | |
| 2017 | | | Interest Adjustment - 2013-2017 Reversal | | (23,459.68) | | | (23,459.68) | |
| 2017 | | | Interest Adjustment - 2011-2017 Interest Earned | | 5,678.22 | | | 5,678.22 | |
| 2017 | | | Interest Adjustment - 2011-2017 Interest Charged | | (900,513.46) | | | (900,513.46) | |
| | | | | | | | Adjustments | (4,982,672.02) | |
| | | | | | | | | | |
| | | | | | | | Adjusted Surplus/(Deficit) | (4,226,597.23) | |
| | | | | | | | | | |
| Front-ending / Over Expenditure Reconciliation | | | | | | | From OE Worksheet | From Continuity Schedule | |
| 2009 | | Project #10 | Parkland Estates Development Corp. | | | | 2,915,939.00 | 2,915,939.27 | ok |
| 2009 | | Project #10 | Parkland County | | | | 743,873.00 | 743,873.36 | ok |
| 2009 | | OSL Project #11 | Parkland County | | | | 178,619.40 | 178,619.40 | ok |
| 2009 | | OSL Project #12 | Parkland County | | | | 108,761.22 | 108,761.22 | ok |
| 2009 | | OSL Project #13 | Parkland County | | | | 164,296.20 | 164,296.20 | ok |

Parkland County Offsite Levy Review

Transportation Account Continuity Schedule

| Date of Deposit | Schedule | Bylaw / Project | Cash Receipt | Description | Opening Balance | Interest | Current Year Deposits | Utilized / Returned | Balance |
|-----------------|--------------------------------|------------------|--------------|---|----------------------|------------|-----------------------|---------------------|----------------------|
| 15-Jan-13 | Schedule A | 2388763 | | Balance at January 1, 2013 | 2,548,104.10 | | | | 2,548,104.10 |
| 12-Feb-13 | Hwy60/Schedule | See Comment | | EST Properties | | | 200,000.00 | | 200,000.00 |
| 12-Feb-13 | Schedule D | 2392210 | | Parkland Business Park | 2,919.10 | | 215,713.64 | | 218,632.74 |
| 7-Mar-13 | Schedule B | See Comment | | Leder Investments | 496,337.41 | | 152,143.85 | | 648,481.26 |
| 13-May-13 | Arterial/Collect | JE7414 | | Parkland Estates Development | | | 269,602.31 | | 269,602.31 |
| 14-Aug-13 | Reclass | JE8134 | | Tyler-Neher, Garth & Joyce 01-2007 | | | 20,165.68 | | 20,165.68 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution Zone 1 RDA - Acheson Prop Investments ULC 12-S-024 | | | 193,955.69 | | 193,955.69 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution Zone 2 RDA - Bushell Tansport 12-D-374 | | | 29,685.85 | | 29,685.85 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution Zone 5 RDA - Igloo Building Supplies | | | 231,128.21 | | 231,128.21 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution Zone 5 RDA - Igloo Building Supplies 05-D-190A | | | 76,203.25 | | 76,203.25 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution Zone 5 RDA - Igloo Building Supplies 05-D-190 | | | 100,150.16 | | 100,150.16 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution to Zone 1 RDA - Powell Canada 12-D-122 | | | 199,609.66 | | 199,609.66 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution Big Lake West RDA - River Park Estates Corp | | | 28,491.75 | | 28,491.75 |
| 14-Aug-13 | Reclass | JE8134 | | Contribution Zone 1 RDA - SMS Equipment Inc 11-D-359 | | | 426,240.68 | | 426,240.68 |
| 21-Aug-13 | Schedule A | 2442079 | | Maple Reinders (CW Holding Ltd) | | | 45,168.32 | | 45,168.32 |
| 31-Aug-13 | Reclass | JE8186 | | Reclass from F17443-Acheson Zone 2 | 884,475.77 | | 7,090.86 | | 891,566.63 |
| 13-Sep-13 | Schedule D | 2447625 | | Field LLP | | | 47,954.56 | | 47,954.56 |
| 3-Oct-13 | Schedule A | 2450620 | | Artis Real Estate Investment | | | 193,699.86 | | 193,699.86 |
| 11-Oct-13 | 01-2007 | 2453241 | | 1491096 Alberta Ltd | | | 58,553.36 | | 58,553.36 |
| 1-Nov-13 | Schedule A | 9042 | | Fath Business Park | | | 198,065.06 | | 198,065.06 |
| 7-Nov-13 | Schedule B | 2457900 | | Parkland Estates Development | | | 146,181.70 | | 146,181.70 |
| 18-Nov-13 | Schedule D | 2460696 | | Leder Investments | | | 22,378.80 | | 22,378.80 |
| 19-Dec-13 | Arterial/Collect | 2466347 | | Giesbrecht, Rob & Carolyn/Blk 1/2128TR #11-S-056 | | | 20,590.86 | | 20,590.86 |
| 31-Dec-13 | Interest | 9436 | | 2013 Interest | | 54,376.02 | | | 54,376.02 |
| 14-Jan-14 | | 01-2010 Zone 2 | 2469425 | Balance at January 1, 2014 | 6,868,986.51 | | | | 6,868,986.51 |
| 14-Jan-14 | | 01-2007 | 2469447 | Parkland Estates Development | | | 54,595.04 | | 54,595.04 |
| 5-Feb-14 | | 01-2010 Big Lake | 2475125 | Lefebvre, Florence | | | 24,107.71 | | 24,107.71 |
| 25-Feb-14 | | 01-2010 Zone 5 | 2478426 | 1236393 Alberta Ltd | | | 934,717.16 | | 934,717.16 |
| 25-Mar-14 | | 01-2007 | 2483747 | Field LLP | | | 49,585.02 | | 49,585.02 |
| 27-Jun-14 | | 01-2010 Zone 5 | 2510150 | TD Bank | | | 129,582.71 | | 129,582.71 |
| 30-Jun-14 | | 01-2007 | 2513590 | Field LLP | | | 113,908.08 | | 113,908.08 |
| 7-Aug-14 | | 01-2010 Zone 5 | 2522517 | C & Mmcarthy Investments Ltd | | | 7,228.06 | | 7,228.06 |
| 7-Aug-14 | | 01-2010 Zone 5 | 2522518 | Field LLP | | | 51,183.51 | | 51,183.51 |
| 15-Sep-14 | | 01-2007 | 2531500 | Field LLP | | | 97,827.31 | | 97,827.31 |
| 16-Oct-14 | | 01-2010 Zone 5 | 2537691 | Stone, Matt and Elaine | | | 12,269.48 | | 12,269.48 |
| 7-Nov-14 | | 01-2007 | 2540673 | BISHOP & MCKENZIE LLP | | | 1,388,702.77 | | 1,388,702.77 |
| 27-Nov-14 | | 01-2010 Zone 2 | 2544374 | Main Street Law LLP | | | 122,148.14 | | 122,148.14 |
| 22-Dec-14 | | 01-2007 | | Parkland Estates Development | | | 464,622.97 | | 464,622.97 |
| 31-Dec-14 | | Interest | | Krydomzoe Capital Corp | | | 260,908.67 | | 260,908.67 |
| 25-Feb-15 | 11A/4/1320623 | 01-2007 | 2562178 | 2014 Interest | | 117,598.81 | | | 117,598.81 |
| 16-Mar-15 | OFFSITE LEVY & | 01-2007 | 2568780 | Balance at January 1, 2015 | 10,697,971.95 | | | | 10,697,971.95 |
| 23-Apr-15 | ROADWAY OFFS | 01-2010 | 2575250 | MCNABB, BRADLEY | | | 10,082.84 | | 10,082.84 |
| 12-May-15 | OFFSITE LEVIES- | 01-2010 | 2575252 | MCCAUGHEY, ANDY | | | 16,824.98 | | 16,824.98 |
| 16-Jun-15 | OFFSITE LEVIES- | 01-2007 | 2580495 | Field LLP | | | 28,644.86 | | 28,644.86 |
| 06-Jul-15 | OFFSITE LEVIES- | 01-2007 | 2590103 | Field Law LLP | | | 29,667.89 | | 29,667.89 |
| | | | 259986 | PRAIRIE NORTH HOLDINGS INC. | | | 189,780.56 | | 189,780.56 |
| | | | | 786993 Alberta Ltd | | | 14,699.08 | | 14,699.08 |
| | | | | RIVER PARK ESTATE CORPORATION | | | 133,190.67 | | 133,190.67 |
| | | | | 2015 Interest | | 147,392.91 | | | 147,392.91 |
| 04-Feb-16 | OFFSITE LEVIES - | 01-2007 | R 2641910 | Balance at January 1, 2016 | 11,268,255.74 | | | | 11,268,255.74 |
| 29-Feb-16 | OFFSITE LEVY & DEV CHG REV-EN | R 2647271 | | BCH54584-Potter, John&Marilyn | | | 16,096.10 | | 16,096.10 |
| 30-Apr-16 | Fund Project 31; 3120025-02 | | | Parkland Estates Development Roads | | | 140,090.35 | | 140,090.35 |
| | Fund Project 31; 3120025-03 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 5,032.00 | (5,032.00) |
| | Fund Project 31; 3120025-03 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 2,432.00 | (2,432.00) |
| | Fund Project 31; 3120025-03 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 1,642.00 | (1,642.00) |
| | Fund Project 31; 3120025-03 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 2,708.00 | (2,708.00) |
| 31-May-16 | Fund Project 3120025 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 113,577.00 | (113,577.00) |
| 30-Jun-16 | Fund Project 3120025-02 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 73,790.00 | (73,790.00) |
| 31-Aug-16 | Fund Project 31; 3120025-01 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 3,176.73 | (3,176.73) |
| 02-Sep-16 | OFFSITE LEVIES - ROADS | | R 2716824 | BCH57003 - PL Estates Ltd. Offsite Levies-Road | | | 96,266.95 | | 96,266.95 |
| 30-Sep-16 | Fund Project 31; 3120025-05,01 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 127,041.30 | (127,041.30) |
| 31-Oct-16 | | Bylaw 01-2007 | R 2723368 | BCH57386 - Owczarek, Andrzej SE 23-51-26-W4M 15-S-065 | | | 46,866.98 | | 46,866.98 |
| 31-Oct-16 | Fund Project 31; 3120025-01 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 268,978.57 | (268,978.57) |
| 31-Oct-16 | Fund Project 31; 3120025-01 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 2,592.15 | (2,592.15) |
| 30-Nov-16 | Fund Project 31; 3120025-01 | | | TWP Rd 531A & Hwy 60 Upgrade | | | | 2,968.10 | (2,968.10) |
| 22-Dec-16 | | | R 2741213 | Leder Investments | | | 759,344.54 | | 759,344.54 |
| 22-Dec-16 | | | R 2741212 | O'Hanlon Paving Ltd | | | 241,225.52 | | 241,225.52 |
| 31-Dec-16 | Fund Project 31; 3120025-01,04 | | | | | | | 367,997.75 | (367,997.75) |
| 31-Dec-16 | | | | 2016 interest | | 151,977.49 | | | 151,977.49 |

Parkland County Offsite Levy Review

| Date of Deposit | Schedule | Bylaw / Project | Cash Receipt | Description | Opening Balance | Interest | Current Year Deposits | Utilized / Returned | Balance |
|--|-------------------|-----------------------------------|--------------|--|----------------------|--------------|-----------------------|---|---------------------------------|
| Balance at January 1, 2017 | | | | | 11,748,188.07 | | | | 11,748,188.07 |
| 05-May-17 | BCH59837 - Gall | Bylaw 01-2007 | R 2797240 | | | | 7,373.84 | | 7,373.84 |
| 05-May-17 | Off-Site Levies R | Bylaw 01-2007 | R 2797240 | Subdivision File No. 07-5-013 | | | | | - |
| 01-Jun-17 | Fath Acheson Bu | Bylaw 2015-07 | R 2799976 | | | | 629,984.30 | | 629,984.30 |
| 16-Jun-17 | Lager Hlds (Still | Bylaw 01-2010 | R 2807694 | | | | 320,331.00 | | 320,331.00 |
| 26-Jul-17 | BCH60924 - Coll | Bylaw 01-2007 | R 2821704 | | | | 32,295.46 | | 32,295.46 |
| 15-Sep-17 | BCH61608 - Ben | Bylaw 2015-07 | | | | | 3,776,753.53 | | 3,776,753.53 |
| 11-Oct-17 | 61903:Prince, Jo | Bylaw 01-2007 | | | | | 22,109.36 | | 22,109.36 |
| 19-Oct-17 | 62002:Benoit, Cl | Bylaw 01-2007 | | | | | 5,563.78 | | 5,563.78 |
| 24-Oct-17 | 62048:Engman, B | Bylaw 01-2007 | | | | | 13,059.10 | | 13,059.10 |
| 31-Dec-17 | Refund Offsite L | Bylaw 2015-07 | | | | | | 453,218.83 | (453,218.83) |
| 31-Oct-17 | | | | 2017 interest | | 199,316.02 | | | 199,316.02 |
| Balance at January 1, 2018 | | | | | 16,301,755.63 | | | | 16,301,755.63 |
| | | | | | | | | Bylaw 01-2007 | 2,370,402.79 |
| | | | | | | | | Bylaws 2010-01 & 2015-07 | 13,931,352.84 |
| Actual Costs (Per GL) | | | | | | | | | |
| | Schedule D | Leder Investments (File No. 12-D | | Bylaw 01-2010 - Acheson Zone 5 - to be paid back upon issuance of CCC | | | | | (1,104,474.99) |
| | Schedule D | Remington Development Corpor | | Bylaw 01-2010 - Acheson Zone 5 - to be paid back upon issuance of CCC | | | | | (4,108,962.55) |
| | Schedule D | Parkland County (RES 139-11 - P | | Bylaw 01-2010 - Acheson Zone 5 - to be paid back upon recovery of offsite levy funds | | | | | (72,180.00) |
| | Schedule E | Park Lane Estates (File No. 2006- | | Bylaw 01-2010 - Big Lake East - Zone 4 - to be paid back upon issuance of CCC | | | | | (184,903.49) |
| Estimated Costs (Per GL) | | | | | | | | | |
| | | TransAmerica (File No. 13-S-033) | | Bylaw 01-2010 - Acheson Zone 2 - to be paid back upon issuance of CCC | | | | | (2,067,712.55) |
| | | | | | | | | Surplus/(Deficit) (Excluding Bylaw 01-2007) (Per GL) | 6,393,119.26 |
| Re-statement of Costs and Other Reserve Adjustments (Per 2018 OSL Update) | | | | | | | | | |
| 2010 & Prior | OSL Project #20 | | | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) - Total Project Costs | | | | | (687,393.04) |
| 2010 & Prior | OSL Project #20 | | | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) - Developer Contributions Received | | | | | 107,034.30 |
| 2010 & Prior | OSL Project #20 | | | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) - Developer OSL Credit / Offset | | | | | 395,455.25 |
| 2010 & Prior | OSL Project #15 | | | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | | | | | (1,126,564.99) |
| 2010 & Prior | OSL Project #15 | | | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) Withdrawal | | | | | 1,126,564.99 |
| 2014 | OSL Project #15 | | | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) - Leder Investments (File No. | | | | | (1,104,474.99) |
| 2015 | OSL Project #1 | | | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) | | | | | (4,345,151.00) |
| 2015 | OSL Project #1 | | | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) - Developer Contributions Received | | | | | - |
| 2015 | OSL Project #6 | | | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | | | | | (38,762.06) |
| 2015 | OSL Project #15 | | | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | | | | | (2,354,599.07) |
| 2015 | OSL Project #15 | | | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) DEV CONTRIBUTION OFFSET | | | | | 679,923.68 |
| 2015 | OSL Project #16 | | | 96 Avenue / Hwy 60 Intersection (Acheson Zone 5) - Developer OSL Credit / Offset | | | | | (3,512,105.60) |
| 2015 | OSL Project #16 | | | 114 Avenue / Hwy 60 Intersection (Acheson Zone 1 & 2) | | | | | 1,005,638.44 |
| 2016 | OSL Project #2 | | | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | | | | | (4,728,047.21) |
| 2016 | OSL Project #6 | | | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) DEV AGREEMENT CONTRIBUTION | | | | | (2,067,714.55) |
| 2016 | OSL Project #6 | | | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) DEV AGREEMENT CONTRIBUTION | | | | | 1,462,416.66 |
| 2017 | | | | Interest Adjustment - 2014-2017 Reversal | | (616,285.23) | | | (616,285.23) |
| 2017 | | | | Interest Adjustment - 2011-2017 Interest Earned | | 334,993.93 | | | 334,993.93 |
| 2017 | | | | Interest Adjustment - 2011-2017 Interest | | (269,060.83) | | | (269,060.83) |
| 2017 | | | | Variance Adjustment in Alignment with Model | | 1,143,456.96 | | | 1,143,456.96 |
| | | | | | | | | Adjustments | (14,594,674.37) |
| | | | | | | | | Adjusted Surplus/(Deficit) (Excluding Bylaw 01-2007) (Per 2018 OSL Update) | (663,321.53) |
| Front-ending / Over Expenditure Reconciliation | | | | | | | | | |
| 2011 | 06-S-012 | Project #20 | | Park Lane Estates | | | | From OE Worksheet | From Continuity Schedule |
| 2011 | | Project #15 | | Parkland County | | | | 184,903.49 | 184,903.49 |
| 2014 | 12-D-401 | Project #15 | | Leder | | | | - | - |
| 2015 | | Project #1 | | Parkland County | | | | 1,104,474.99 | 1,104,474.99 |
| 2015 | | Project #6 | | Parkland County | | | | 4,103,925.48 | 4,103,925.48 |
| 2015 | | Project #15 | | Parkland County | | | | 38,762.06 | 38,762.06 |
| 2015 | | Project #15 | | Parkland County | | | | 72,180.00 | 72,180.00 |
| 2015 | 12-S-002 | Project #15 | | Remington Dev Corp. | | | | 1,602,495.39 | 1,602,495.39 |
| 2015 | 12-S-002 | Project #16 | | Remington Dev Corp. | | | | 2,506,467.16 | 2,506,467.16 |
| 2016 | | Project #20 | | Parkland County | | | | 3,756,111.61 | 3,756,111.61 |
| 2016 | 13-S-033/034 | Project #6 | | TransAmerica | | | | 605,297.89 | 605,297.89 |

Parkland County Offsite Levy Review

Stormwater Account Continuity Schedule

| Date of Deposit | Schedule | Cash Receipt | Description | Opening Balance | Interest | Current Year Deposits | Utilized / Returned | Balance |
|--------------------------|-----------------|--------------|---|---------------------|-----------|-----------------------|-----------------------------------|---------------------|
| 31-Aug-13 | Acheson Basin 1 | 8185 | Opening Balance (17448) | 2,304,351.52 | | | | 2,304,351.52 |
| July 11/13 | Schedule F | 2430325/8053 | Remington Development | | | 1,508,317.32 | | 1,508,317.32 |
| 31-Aug-13 | Acheson Basin 1 | 2392210 | Field Investments | | | 187,730.85 | | 187,730.85 |
| 18-Sep-13 | Acheson Basin 1 | 2447625 | Leder Investments Ltd | | | 59,171.32 | | 59,171.32 |
| 15-Nov-13 | Acheson Basin 1 | 2460696 | Leder Investments Ltd | | | 27,613.28 | | 27,613.28 |
| 31-Dec-13 | Interest | 9436 | 2013 Interest | | 35,968.19 | | | 35,968.19 |
| | | | Opening Balance January 1st, 2014 | 4,123,152.48 | | | | 4,123,152.48 |
| 2014-02-25 | Acheson Basin 1 | 2478426 | Field LLP | | | 61,183.14 | | 61,183.14 |
| 27-Jun-14 | Acheson Basin 1 | 2510150 | Field LLP | | | 140,551.60 | | 140,551.60 |
| 07-Aug-14 | Acheson Basin 1 | 2522517 | Field LLP | | | 63,155.52 | | 63,155.52 |
| 07-Aug-14 | Acheson Basin 1 | 2522518 | Field LLP | | | 120,709.49 | | 120,709.49 |
| 16-Oct-14 | Schedule F | 2537691 | BISHOP & MCKENZIE LLP | | | 1,189,433.37 | | 1,189,433.37 |
| 31-Dec-14 | Interest | | December 2014 Interest | | 63,352.29 | | | 63,352.29 |
| | | | Opening Balance January 1st, 2015 | 5,761,537.89 | | | | 5,761,537.89 |
| | | 2575250 | Field LLP | | | 35,345.00 | | 35,345.00 |
| | | 2575252 | Field Law LLP | | | 36,607.33 | | 36,607.33 |
| 12-May-15 | | 2580495 | Prairie North Holdings Inc | | | 131,711.71 | | 131,711.71 |
| | | | Prairie North Holdings Inc E9003 | | | | 8,000.00 | (8,000.00) |
| | | | Suncor Energy E9003 | | | | 78,700.00 | (78,700.00) |
| | | | Gilberte McNeill E9003 | | | | 6,000.00 | (6,000.00) |
| | | | Fund project E9003 acct 1901 | | | | 2,500.00 | (2,500.00) |
| | | | Fund project E9003 acct 1901 | | | | 1,197,071.17 | (1,197,071.17) |
| | | | Fund project E9003 acct 1901 | | | | 2,529,590.85 | (2,529,590.85) |
| | | | Fund project E9003 acct 1901 | | | | 847,935.48 | (847,935.48) |
| | | | Fund project E9003 acct 1901 | | | | 726,854.02 | (726,854.02) |
| | | | Fund project E9003 acct 1901 | | | | 83,279.65 | (83,279.65) |
| 31-Dec-15 | | | 2015 Interest | | 63,675.81 | | | 63,675.81 |
| Jan 1-16 | | | Opening Balance January 1st, 2016 | 548,170.42 | | | | 548,170.42 |
| | | | Fund Proj 3120015 Ach Storm | | | | 4,458.35 | (4,458.35) |
| 31-May-16 | | | Fund project E9003 / 3120015 May Exp | | | | 55,797.96 | (55,797.96) |
| 30-Jun-16 | | | Fund project E9003 / 3120015 Jun Exp | | | | 20,860.41 | (20,860.41) |
| 31-Aug-16 | | | Fund project 3120015 | | | | 26,153.11 | (26,153.11) |
| 30-Sep-16 | | | Fund project 3120015 | | | | 43,491.09 | (43,491.09) |
| 30-Nov-16 | | | Fund project 3120015 | | | | 4,222.91 | (4,222.91) |
| 22-Dec-16 | | R 2741213 | Leder Investments | | | 936,958.07 | | 936,958.07 |
| 31-Dec-16 | | | Fund project 3120015 | | | | 92,836.31 | (92,836.31) |
| 31-Dec-16 | | | 2016 Interest | | 6,496.17 | | | 6,496.17 |
| Jan 1-17 | | | Opening Balance January 1st, 2017 | 1,243,804.52 | | | | 1,243,804.52 |
| 31-Jan-17 | | | Fund project 3120015 | | | | 8,971.50 | (8,971.50) |
| 31-May-17 | | | Fund project 3120015 | | | | 9,419.50 | (9,419.50) |
| 30-Jun-17 | | | Fund project 3120015 | | | | 1,801.45 | (1,801.45) |
| 30-Jun-17 | | | Fund: Acheson Storm Debenture Prin & Int | | | | 156,408.80 | (156,408.80) |
| 31-Jul-17 | | | Fund project 3120015 | | | | 8,783.00 | (8,783.00) |
| 31-Aug-17 | | | Fund project 3120015 | | | | 25,187.00 | (25,187.00) |
| 31-Aug-17 | | | Return: Acheson Storm Debenture Prin & Int funding (accrual reversal) | | | | (92,302.89) | 92,302.89 |
| 01-Sep-17 | | | Reverse: Funding 3120015 JAN-AUG/17 Offsite Storm | | | | (54,162.45) | 54,162.45 |
| 15-Sep-17 | Bylaw 2015-07 | | BCH61608 - Bennett Jones (For Highlands B 17-S-014-Storm) | | | 3,174,981.16 | | 3,174,981.16 |
| 31-Oct-17 | | | Fund: Acheson Storm Debenture Prin & Int | | | | 165,434.16 | (165,434.16) |
| 13-Dec-17 | Bylaw 2015-07 | | Refund Offsite Levy Pmts per amendment 17-S-014 Dev Agreeemt | | | | 381,004.83 | (381,004.83) |
| 31-Dec-17 | | | 2017 Interest | | 25,785.29 | | | 25,785.29 |
| | | | Opening Balance January 1st, 2018 | 3,834,026.07 | | | | 3,834,026.07 |
| Actual Costs (Per GL) | | | | | | | | - |
| Estimated Costs (Per GL) | | | | | | | | - |
| | | | | | | | Surplus/(Deficit) (Per GL) | 3,834,026.07 |

Parkland County Offsite Levy Review

| Date of Deposit | Schedule | Cash Receipt | Description | Opening Balance | Interest | Current Year Deposits | Utilized / Returned | Balance | |
|--|-----------------|--------------|---|-----------------|--------------|-----------------------|--|--------------------------|----|
| Re-statement of Costs and Other Reserve Adjustments (Per 2018 OSL Update) | | | | | | | | | |
| 2016 | OSL Project #1 | | Outfall | | | | | (13,560,439.52) | |
| 2016 | OSL Project #1 | | Outfall | | | | | 5,479,931.17 | |
| 2017 | OSL Project #3 | | Collector Stage 1, Zone 5N-111 to N-112 | | | | | (649,059.19) | |
| 2017 | OSL Project #4 | | Collector Stage 1, Zone 5N-112 to N-113 | | | | | (1,195,725.15) | |
| 2017 | OSL Project #5 | | Collector Stage 1, Zone 5N-113 to N-114 | | | | | (267,775.07) | |
| 2017 | OSL Project #6 | | Collector Stage 1, Zone 5N-114 to N-115 | | | | | (516,565.51) | |
| 2017 | OSL Project #7 | | Collector Stage 1, Zone 5N-115 to N-116 | | | | | (352,440.37) | |
| 2017 | OSL Project #8 | | Collector Stage 1, Zone 5N-116 to N-117 | | | | | (237,614.01) | |
| 2017 | OSL Project #9 | | Collector Stage 1, Zone 5N-117 to N-118 | | | | | (560,199.53) | |
| 2017 | OSL Project #10 | | Collector Stage 1, Zone 5,6,7&8N-118 to N110 | | | | | (1,863,984.73) | |
| 2017 | OSL Project #11 | | Collector Stage 1, Zone 5,6,7&8N-110 to N104 | | | | | (3,111,016.76) | |
| 2017 | OSL Project #1 | | Outfall | | | | | (978,190.29) | |
| 2017 | OSL Project #1 | | Outfall | | | | | 247,820.14 | |
| 2017 | | | Debenture Interest Adjustment - 2017 Reversal | | 229,540.07 | | | 229,540.07 | |
| 2017 | | | Debenture Interest Adjustment - 2013-2017 | | (655,715.79) | | | (655,715.79) | |
| 2017 | | | Interest Adjustment - 2013-2017 Reversal | | (195,277.75) | | | (195,277.75) | |
| 2017 | | | Interest Adjustment - 2011-2017 Interest Earned | | 350,965.78 | | | 350,965.78 | |
| 2017 | | | Interest Adjustment - 2011-2017 Interest | | (608,218.95) | | | (608,218.95) | |
| 2016 | | | GL Opening Balance Variance 2016 | | 776.15 | | | 776.15 | |
| | | | | | | | Adjustments | (18,443,189.32) | |
| | | | | | | | Adjusted Surplus/(Deficit) (Per 2018 OSL Update) | (14,609,163.25) | |
| Front-ending / Over Expenditure Reconciliation | | | | | | | | | |
| | | | | | | | From OE Worksheet | From Continuity Schedule | |
| 2016 | OSL Project #1 | | Parkland County | | | | 8,080,508.75 | 8,080,508.35 | ok |
| 2017 | OSL Project #3 | | Parkland County | | | | 649,059.19 | 649,059.19 | ok |
| 2017 | OSL Project #4 | | Parkland County | | | | 1,195,725.15 | 1,195,725.15 | ok |
| 2017 | OSL Project #5 | | Parkland County | | | | 267,775.07 | 267,775.07 | ok |
| 2017 | OSL Project #6 | | Parkland County | | | | 516,565.51 | 516,565.51 | ok |
| 2017 | OSL Project #7 | | Parkland County | | | | 352,440.37 | 352,440.37 | ok |
| 2017 | OSL Project #8 | | Parkland County | | | | 237,614.01 | 237,614.01 | ok |
| 2017 | OSL Project #9 | | Parkland County | | | | 560,199.53 | 560,199.53 | ok |
| 2017 | OSL Project #10 | | Parkland County | | | | 1,863,984.73 | 1,863,984.73 | ok |
| 2017 | OSL Project #11 | | Parkland County | | | | 3,111,016.76 | 3,111,016.76 | ok |
| 2017 | OSL Project #1 | | Parkland County | | | | 730,370.15 | 730,370.15 | ok |

APPENDIX G: OFFSITE LEVY INFRASTRUCTURE DEFINITIONS

Parkland County defines offsite levy infrastructure as follows:

Road Offsite Infrastructure

Parkland County maintains a roadway classification system consistent with the definition of arterial, collector, and local roads as outlined within Parkland County's Engineering Design Standards, which are consistent with the Transportation Association of Canada's Manual of Geometric Design Standards for Canadian Roads. Local roads within new development areas are constructed by developers, at 100% their cost. These roadways provide direct access to the business locations.

Arterial and Collector roadways are typically designed and constructed to accommodate through traffic, with controlled intersection spacing and are considered a benefit to the County at large. Therefore, new developments should contribute their proportionate share of the cost of these arterial and collector roads. Costs associated with the any of the arterial and collector road development within Parkland County will also include overland drainage directly associated with roadway drainage (ditches) as well as any transit, sidewalk, street and traffic control light infrastructure.

Water Offsite Infrastructure

Parkland County's water supply is purchased from EPCOR through the Capital Region Parkland Water Services Commission (CRPWSC). The treated water is distributed by Parkland County to its customers through its waterworks system consisting of water storage reservoirs and pumping facilities, primary supply mains from the regional line and distribution mains. Parkland County's philosophy regarding its waterworks system improvements is that all distribution mains which serve more than the local development by looping identified in the Acheson Big Lake Water Servicing Study, treated water storage reservoirs, pumping facilities, pressure reducing valves, and water quality monitoring stations will provide benefit to the entire water distribution system and thus the cost of such facilities is then assessed proportionately against all benefiting lands through a Water Offsite Levy Charge. The County will commit to front-ending infrastructure as funds are available and will pursue the design and construction of large scale water infrastructure projects such as water reservoirs and pumphouses. Any infrastructure expenditures by the County will be incurred with expectations of full cost recovery. Capital improvements to the regional water supply system are the responsibility of the CRPWSC of which Parkland County is a member. The costs of such improvements are assessed proportionately against Parkland County through the Commission's water utility rate structure and hence these costs are not included in the Parkland County's Water Offsite Levy Charge.

Sanitary Offsite Infrastructure

The sanitary sewerage collection system in Parkland County is comprised of a series of underground local, collector and trunk mains intercepting wastewater from the various individual contributors and conveying this wastewater to a point(s) of discharge for treatment and ultimate disposal. The point(s) of discharge for Parkland County sanitary sewer is the Alberta Capital Region Wastewater Commission (ACRWC) Transmission Line, which conveys the wastewater to the Region Wastewater Treatment Plant, located south east of

the City of Fort Saskatchewan. The ACRWC treats the sewage to the required standards and the effluent discharges to the North Saskatchewan River. Capital improvements to the Regional Treatment Plant and Transmission Line are the responsibility of the ACRWC of which Parkland County is a member. The costs of such capital improvements are assessed proportionately against Parkland County through the Commission's sewage utility rate structure and hence are not included in the Parkland County's Sanitary Sewer Offsite Levy calculations. Should ACRWC, at a future date, implement a charge for infrastructure for developing areas, Parkland County will adjust the levy charges accordingly.

Parkland County's existing sanitary sewer systems have generally been developed as gravity systems. With the exception of a few localized low areas identified in the Acheson and Big Lake Area Sanitary Servicing Update 2016, which may require a sewage lift station servicing one or more benefitting areas, the majority of Parkland County's sanitary sewer systems can continue to be developed as a gravity systems. Sanitary sewer systems typically have a hierarchical classification based primarily upon the size of diameter of pipe and the area they serve. In the case of the sanitary sewer system in Parkland County, developments are 100% responsible for the costs of all local and collector sanitary mains serving the development. Collector mains and lift stations with forcemains serving more than one benefitting area as well as all trunks, as identified in the Acheson and Big Lake Area Sanitary Servicing Update 2016, benefit the entire wastewater distribution basin they collect from and thus the cost of such facilities is then assessed proportionately against all benefitting lands through a Sewer Offsite Levy Charge.

Storm Offsite Infrastructure

Parkland County's storm infrastructure is generally categorized as either overland drainage or underground storm infrastructure. Overland drainage includes drainage ditches, storm water management facilities (SWMFs), flow control infrastructure such as berms and weirs, road ditches, and culverts. Road ditches and culverts are included in the road offsite infrastructure. SWMFs, flow control infrastructure and local overland drainage ditches are considered local and developments are 100% the responsibility of the developer.

The underground Acheson storm system services Zones 4, 5, 6, 7 & 8 with a large diameter outfall trunk carrying the stormwater from these zones to a constructed wetland in Lois Hole Provincial Park at Big Lake. The storm outfall trunk benefits the entire storm basin of Zones 4, 5, 6, 7 & 8 thus the cost of the trunk and constructed is then assessed proportionately against all benefitting lands through a Storm Offsite Levy Charge.

APPENDIX H: PROJECT DETAILS

The following information, provided by the County, summarizes the details of all offsite levy projects (costs, staging, allocations, etc.).

Water:

| New OSL Project # | Old OSL Project # | Project Name / Description | Historical Expenditures (Up to Dec 31, 2017) | | | | | Future Expenditures (From Jan 1, 2018) | | | | | Total Project Cost | Staging | Special Grants Anticipated | Contributions Anticipated/No t Applied | Benefiting Parties | | | |
|-------------------|-------------------|--|--|--------------------------------|------------------------------------|--------------------------------|--|--|-------------------|---------------|---------------|------|--------------------|---------|----------------------------|--|---|--|---|------------------|
| | | | Expenditures | Historical Debtenture Interest | Special Ear Marked Grants Received | Non-Levy Contributions Applied | Offsite Levy Reserve Withdrawals / Allocations | Future Debtenture Interest | Construction Cost | Contingency | Engineering | Land | | | | | Allocation to Existing Development (County Share) | Allocation to Other Muni / Stakeholder | Allocation to Future Development (Offsite Levy) | Total Allocation |
| Water | | | | | | | | | | | | | | | | | | | | |
| 1 | 1 | Zone 4 Reservoir Expansion (9000m3) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,236,364 | \$ 1,309,091 | \$ 654,545 | \$ - | \$ 7,200,000 | 2019 | \$ - | \$ - | | | 100% | 100% |
| 2 | 2 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | | | 100% | 100% |
| 3 | 3 | Zone 3 Pump Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | | | 100% | 100% |
| 4 | 4 | Zone 3 New West Acheson Park Reservoir 9000m3 & Pumphouse | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,003,636 | \$ 1,750,909 | \$ 875,455 | \$ - | \$ 9,630,000 | 2032 | \$ - | \$ 34,123 | | | 100% | 100% |
| 5 | 5 | Zone 3 West Acheson Park Reservoir Expansion 15,000m3 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,727,273 | \$ 2,181,818 | \$ 1,090,909 | \$ - | \$ 12,000,000 | 2043 | \$ - | \$ - | | | 100% | 100% |
| 6 | 6 | Zone 1 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,453,073 | \$ 613,268 | \$ 306,634 | \$ - | \$ 3,372,975 | 2040 | \$ - | \$ 2,654 | | | 100% | 100% |
| 7 | 7 | Zone 2 Water Mains (Near future, long term, and ultimate) | \$ 1,579,772 | \$ - | \$ - | \$ - | \$ 785,460 | \$ - | \$ 1,489,557 | \$ 372,389 | \$ 186,195 | \$ - | \$ 3,627,913 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 8 | 8 | Big Lakes East Water Mains (Near future, long term, and ultimate) | \$ 96,587 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,464,996 | \$ 1,366,249 | \$ 683,125 | \$ - | \$ 7,610,957 | 2039 | \$ - | \$ - | | | 100% | 100% |
| 9 | 9 | Big Lakes West Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,527,391 | \$ 1,381,848 | \$ 690,924 | \$ - | \$ 7,600,163 | 2027 | \$ - | \$ - | | | 100% | 100% |
| 10 | 10 | Zone 3 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 74,275 | \$ 18,569 | \$ 9,284 | \$ - | \$ 102,128 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 11 | 11 | 5th Meridian - Supply Line From Regional Line | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,356,436 | \$ 589,109 | \$ 294,555 | \$ - | \$ 3,240,100 | 2031 | \$ - | \$ - | | | 100% | 100% |
| 12 | 12 | 5th Meridian - Water Reservoir | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,672,727 | \$ 1,418,182 | \$ 709,091 | \$ - | \$ 7,800,000 | 2031 | \$ - | \$ - | | | 100% | 100% |
| 13 | 13 | 5th Meridian (Area A) - Water Mains | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,815,345 | \$ 453,836 | \$ 226,918 | \$ - | \$ 2,496,100 | 2031 | \$ - | \$ - | | | 100% | 100% |
| 14 | 14 | 5th Meridian (Area B) - Water Mains | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,959,273 | \$ 739,818 | \$ 369,909 | \$ - | \$ 4,069,000 | 2031 | \$ - | \$ - | | | 100% | 100% |
| 15 | 15 | 5th Meridian (Area C) - Water Mains | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,676,291 | \$ 1,169,073 | \$ 584,536 | \$ - | \$ 6,429,900 | 2031 | \$ - | \$ - | | | 100% | 100% |
| 16 | New | Acheson Area 11 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,588,175 | \$ 1,897,044 | \$ 758,818 | \$ - | \$ 10,244,036 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 17 | 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | \$ 272,702 | \$ - | \$ - | \$ - | \$ 132,543 | \$ 74,981 | \$ - | \$ - | \$ - | \$ - | \$ 347,683 | 2014 | \$ - | \$ 21,811 | 7% | | 93% | 100% |
| 18 | New | Acheson Big Lake Water Servicing Study Update - 2020 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,000 | \$ 9,250 | \$ 4,625 | \$ - | \$ 50,875 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 19 | 19 | Zone 4 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,372,693 | \$ 843,173 | \$ 421,587 | \$ - | \$ 4,637,453 | 2028 | \$ - | \$ - | | | 100% | 100% |
| 20 | 20 | Zone 5 Water Mains (Near future, long term, and ultimate) | \$ 3,473,433 | \$ - | \$ - | \$ - | \$ 1,977,253 | \$ - | \$ 2,362,868 | \$ 590,717 | \$ 295,359 | \$ - | \$ 6,722,377 | 2032 | \$ - | \$ 71,877 | | | 100% | 100% |
| 21 | 21 | Zone 6 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,344,496 | \$ 1,086,124 | \$ 543,062 | \$ - | \$ 5,973,683 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 22 | 22 | Zone 7 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,030,235 | \$ 757,559 | \$ 378,779 | \$ - | \$ 4,166,573 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 23 | 23 | Zone 8 Water Mains (Near future, long term, and ultimate) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,899,407 | \$ 724,852 | \$ 362,426 | \$ - | \$ 3,986,685 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 24 | 24 | New Zone 4 Reservoir (Adjacent to Zone 4 Reservoir) 17,270m3 & | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,098,182 | \$ 3,024,545 | \$ 1,512,273 | \$ - | \$ 16,635,000 | 2055 | \$ - | \$ - | | | 100% | 100% |
| 25 | 25 | New PRVs (x9) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,125,000 | \$ 281,250 | \$ 140,625 | \$ - | \$ 1,546,875 | 2032 | \$ - | \$ - | | | 100% | 100% |
| 26 | New | Acheson Big Lake Water Servicing Study Update - 2025 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,000 | \$ 9,250 | \$ 4,625 | \$ - | \$ 50,875 | 2025 | \$ - | \$ - | | | 100% | 100% |
| 27 | New | Acheson Big Lake Water Servicing Study Update - 2030 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,000 | \$ 9,250 | \$ 4,625 | \$ - | \$ 50,875 | 2030 | \$ - | \$ - | | | 100% | 100% |
| 28 | New | Acheson Big Lake Water Servicing Study Update - 2035 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,000 | \$ 9,250 | \$ 4,625 | \$ - | \$ 50,875 | 2035 | \$ - | \$ - | | | 100% | 100% |
| 29 | New | Acheson Big Lake Water Servicing Study Update - 2040 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,000 | \$ 9,250 | \$ 4,625 | \$ - | \$ 50,875 | 2040 | \$ - | \$ - | | | 100% | 100% |
| 30 | New | Zone 5 & 7 East-West Distribution Main | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,682,444 | \$ 420,611 | \$ 210,305 | \$ - | \$ 2,313,360 | 2036 | \$ - | \$ - | | | 100% | 100% |
| 31 | New | Zone 6 & 8 East-West Distribution Main | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,750,336 | \$ 437,584 | \$ 218,792 | \$ - | \$ 2,406,713 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 32 | New | West Acheson South Water Distribution Mains (1501, 1502, 1112, 1113) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,267,454 | \$ 316,863 | \$ 158,432 | \$ - | \$ 1,742,749 | 2042 | \$ - | \$ - | | | 100% | 100% |
| Total Water | | | \$ 5,422,494 | \$ - | \$ - | \$ - | \$ 2,895,256 | \$ 74,981 | \$ 95,162,927 | \$ 23,790,732 | \$ 11,705,661 | \$ - | \$ 136,156,795 | | \$ - | \$ 130,464 | | | | |

Parkland County Offsite Levy Review

Sanitary:

| New OSL Project # | Old OSL Project # | Project Name / Description | Historical Expenditures (Up to Dec 31, 2017) | | | | | Future Expenditures (From Jan 1, 2018) | | | | | Total Project Cost | Staging | Special Grants Anticipated | Contributions Anticipated/No t Applied | Benefiting Parties | | | |
|-------------------|-------------------|---|--|--------------------------|------------------------------------|--------------------------------|--|--|-------------------|--------------|--------------|------|--------------------|---------|----------------------------|--|---|---------------------------------------|---|------------------|
| | | | Expenditures | Historical Debt/Interest | Special Ear Marked Grants Received | Non-Levy Contributions Applied | Offsite Levy Reserve Withdrawals / Allocations | Future Debt/Interest | Construction Cost | Contingency | Engineering | Land | | | | | Allocation to Existing Development (County Share) | Allocation to Other Muni/ Stakeholder | Allocation to Future Development (Offsite Levy) | Total Allocation |
| Sewer | | | | | | | | | | | | | | | | | | | | |
| 1 | 1 | 5th Meridian (Area A) Gravity Main | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 701,527 | \$ 175,382 | \$ 87,691 | \$ - | \$ 964,600 | 2031 | \$ - | | | | 100% | 100% |
| 2 | 2 | 5th Meridian (Area B) Gravity Main | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,199,695 | \$ 549,924 | \$ 274,962 | \$ - | \$ 3,024,580 | 2031 | \$ - | | | | 100% | 100% |
| 3 | 3 | 5th Meridian (Area C) Gravity Main | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,827,280 | \$ 456,820 | \$ 228,410 | \$ - | \$ 2,512,510 | 2031 | \$ - | | | | 100% | 100% |
| 4 | 4 | Parkland Business Park (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,405,579 | \$ 351,395 | \$ 175,697 | \$ - | \$ 1,932,671 | 2019 | \$ - | | | | 100% | 100% |
| 5 | 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | | | | 100% | 100% |
| 6 | 6 | Range Road 264 & Twp Rd 531A (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 176,092 | \$ 44,023 | \$ 22,011 | \$ - | \$ 242,126 | 2026 | \$ - | | | | 100% | 100% |
| 7 | 7 | Acheson Road (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 252,364 | \$ 63,091 | \$ 31,545 | \$ - | \$ 347,000 | 2040 | \$ - | | | | 100% | 100% |
| 8 | 8 | Glowing Embers (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 400,000 | \$ 100,000 | \$ 50,000 | \$ - | \$ 550,000 | 2018 | \$ - | | | | 100% | 100% |
| 9 | 9 | Residential (Meridian Avenue) Creek Crossing (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 400,291 | \$ 100,073 | \$ 50,036 | \$ - | \$ 550,400 | 2024 | \$ - | | | | 100% | 100% |
| 10 | 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | \$ 5,825,711 | \$ - | \$ - | \$ - | \$ 2,909,771 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,825,711 | | \$ - | \$ - | | | 100% | 100% |
| 11 | 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | \$ 323,024 | \$ - | \$ - | \$ - | \$ - | \$ 144,404 | \$ 88,817 | \$ - | \$ - | \$ - | \$ 411,841 | | \$ - | \$ 17,478 | 3% | | 97% | 100% |
| 12 | 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | \$ 202,499 | \$ - | \$ - | \$ - | \$ - | \$ 93,738 | \$ 67,666 | \$ - | \$ - | \$ - | \$ 270,165 | | \$ - | | 9% | | 91% | 100% |
| 13 | 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | \$ 359,314 | \$ - | \$ - | \$ - | \$ - | \$ 195,018 | \$ 98,795 | \$ - | \$ - | \$ - | \$ 458,109 | | \$ - | \$ 25,440 | 8% | | 92% | 100% |
| 14 | 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | \$ 743,873 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 743,873 | | \$ - | \$ - | | | 100% | 100% |
| 15 | 15 | Leder Development Area (Sewer Main Upsizing, etc) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 617,743 | \$ 154,436 | \$ 77,218 | \$ - | \$ 849,397 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 16 | 16 | Acheson Trunk North of CN Railway (Sewer Main upsizing, etc.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,618,255 | \$ 404,564 | \$ 202,282 | \$ - | \$ 2,225,100 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 17 | 17 | Zone 5 Liftstation Upgrade & Acheson Trunk Upstream of Zone 5 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,387,825 | \$ 846,956 | \$ 423,478 | \$ - | \$ 4,658,260 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 18 | 18 | Acheson Trunk Extension from DS MH N267 to US MH N672 (Zone 7) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,678,727 | \$ 419,682 | \$ 209,841 | \$ - | \$ 2,308,250 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 19 | NEW | Acheson Zone East Upsizing (Near Future) Triggered by 3-53-26-4 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 489,382 | \$ 122,346 | \$ 61,173 | \$ - | \$ 672,900 | 2040 | \$ - | \$ - | | | 100% | 100% |
| 20 | NEW | Acheson Big Lake Sanitary Servicing Study Update - 2020 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 6,250 | \$ - | \$ 68,750 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 21 | NEW | Acheson Big Lake Sanitary Servicing Study Update - 2025 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 6,250 | \$ - | \$ 68,750 | 2025 | \$ - | \$ - | | | 100% | 100% |
| 22 | NEW | Acheson Big Lake Sanitary Servicing Study Update - 2030 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 6,250 | \$ - | \$ 68,750 | 2030 | \$ - | \$ - | | | 100% | 100% |
| 23 | NEW | Acheson Big Lake Sanitary Servicing Study Update - 2035 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 6,250 | \$ - | \$ 68,750 | 2035 | \$ - | \$ - | | | 100% | 100% |
| 24 | NEW | Acheson Big Lake Sanitary Servicing Study Update - 2040 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 6,250 | \$ - | \$ 68,750 | 2040 | \$ - | \$ - | | | 100% | 100% |
| 25 | NEW | Atim Creek Gravity Trunk (West Acheson Area 11) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,884,000 | \$ 471,000 | \$ 235,500 | \$ - | \$ 2,590,500 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 26 | NEW | Bevington Trunk Extension Zone 6 (Oversizing for Zone 8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,317,750 | \$ 329,438 | \$ 164,719 | \$ - | \$ 1,811,906 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 27 | NEW | Bevington Trunk Extension Zone 8 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 692,250 | \$ 173,063 | \$ 86,531 | \$ - | \$ 951,844 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 28 | NEW | Zone 6 Liftstation #1 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,253,818 | \$ 313,455 | \$ 156,727 | \$ - | \$ 1,724,000 | 2025 | \$ - | \$ - | | | 100% | 100% |
| 29 | NEW | Zone 6 Liftstation #5 & Forcemain including LS #1 Upgrades | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,675,636 | \$ 668,909 | \$ 334,455 | \$ - | \$ 3,679,000 | 2034 | \$ - | \$ - | | | 100% | 100% |
| 30 | NEW | Area 15 Liftstation #3 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,457,455 | \$ 364,364 | \$ 182,182 | \$ - | \$ 2,004,001 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 31 | NEW | Zone 5 Liftstation #4 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,045,818 | \$ 261,455 | \$ 130,727 | \$ - | \$ 1,438,000 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 32 | NEW | Zone 7 Liftstation #6 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,099,636 | \$ 274,909 | \$ 137,455 | \$ - | \$ 1,512,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 33 | NEW | Zone 8 Liftstation #8 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,006,546 | \$ 251,636 | \$ 125,818 | \$ - | \$ 1,384,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 34 | NEW | Zone 8 Liftstation #9 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 936,727 | \$ 234,182 | \$ 117,091 | \$ - | \$ 1,288,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 35 | NEW | Zone 8 Liftstation #10 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,099,636 | \$ 274,909 | \$ 137,455 | \$ - | \$ 1,512,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 36 | NEW | Zone 6 Liftstation #11 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,099,636 | \$ 274,909 | \$ 137,455 | \$ - | \$ 1,512,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 37 | NEW | Zone 4 Liftstation #12 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,242,182 | \$ 310,545 | \$ 155,273 | \$ - | \$ 1,708,000 | 2025 | \$ - | \$ - | | | 100% | 100% |
| 38 | NEW | Zone 4 Liftstation #13 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,135,273 | \$ 283,818 | \$ 141,909 | \$ - | \$ 1,561,000 | 2021 | \$ - | \$ - | | | 100% | 100% |
| 39 | NEW | Zone 7 collector main (Area 701 & 702) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 349,091 | \$ 87,273 | \$ 43,636 | \$ - | \$ 480,000 | 2036 | \$ - | \$ - | | | 100% | 100% |
| 40 | NEW | Zone 7 collector main (Area 706 & 705) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 232,727 | \$ 58,182 | \$ 29,091 | \$ - | \$ 320,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 41 | NEW | Zone 6 collector main (Area 604 & 603) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 260,909 | \$ 65,227 | \$ 32,614 | \$ - | \$ 358,750 | 2039 | \$ - | \$ - | | | 100% | 100% |
| 42 | NEW | Zone 2 collector main (Area 205 & 204) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 123,495 | \$ 30,874 | \$ 15,437 | \$ - | \$ 169,805 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 43 | NEW | Zone 2 collector main (Area 205 & 206) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 372,218 | \$ 93,055 | \$ 46,527 | \$ - | \$ 511,800 | 2019 | \$ - | \$ - | | | 100% | 100% |
| 44 | NEW | Area 11 (Atim Road) collector main (Area 108, 1109, 1110) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 261,818 | \$ 65,455 | \$ 32,727 | \$ - | \$ 360,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 45 | NEW | West Big Lake collector main (Area 1102 & 1101) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 136,364 | \$ 34,091 | \$ 17,045 | \$ - | \$ 187,500 | 2030 | \$ - | \$ - | | | 100% | 100% |
| 46 | NEW | Area 1112/1113 (West Acheson) Liftstation #2 & Forcemain | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 992,727 | \$ 248,182 | \$ 124,091 | \$ - | \$ 1,365,000 | 2042 | \$ - | \$ - | | | 100% | 100% |
| Total Sewer | | | \$ 7,454,421 | \$ - | \$ - | \$ 2,909,771 | \$ 433,160 | \$ 255,279 | \$ 36,080,471 | \$ 9,020,118 | \$ 4,510,059 | \$ - | \$ 57,320,348 | | \$ - | \$ 42,918 | | | | |

Parkland County Offsite Levy Review

Transportation:

| New OSL Project # | Old OSL Project # | Project Name / Description | Historical Expenditures (Up to Dec 31, 2017) | | | | | | Future Expenditures (From Jan 1, 2018) | | | | | Total Project Cost | Staging | Special Grants Anticipated | Contributions Anticipated/Not Applied | Benefiting Parties | | | |
|----------------------|-------------------|--|--|-----------------------------|------------------------------------|--------------------------------|--|-------------------------|--|---------------|---------------|------|---|--------------------|---------|----------------------------|---------------------------------------|--|---|------------------|--|
| | | | Expenditures | Historical Debtore Interest | Special Ear Marked Grants Received | Non-Levy Contributions Applied | Offsite Levy Reserve Withdrawals / Allocations | Future Debtore Interest | Construction Cost | Contingency | Engineering | Land | Allocation to Existing Development (County Share) | | | | | Allocation to Other Muni / Stakeholder | Allocation to Future Development (Offsite Levy) | Total Allocation | |
| Transportation | | | | | | | | | | | | | | | | | | | | | |
| 1 | 1 | 114 Avenue: Hwy 44 to Hwy 60 (Acheson Zone 1) - Four lane arterial | \$ 4,345,151 | \$ - | \$ - | \$ 241,226 | \$ - | \$ - | \$ 2,800,000 | \$ 700,000 | \$ 525,000 | \$ - | \$ 8,370,151 | 2035 | \$ - | \$ - | | | 100% | 100% | |
| 2 | 2 | 114 Avenue / Hwy 60 Intersection (Acheson Zone 1 & 2) | \$ 4,728,047 | \$ - | \$ - | \$ - | \$ 971,936 | \$ - | \$ 128,707 | \$ 32,177 | \$ 24,133 | \$ - | \$ 4,913,064 | 2017 | \$ - | \$ - | | | 100% | 100% | |
| 3 | 3 | Zone 1 Collector Road: 114 Avenue to Spruce Valley Road | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,635,000 | \$ 658,750 | \$ 494,063 | \$ - | \$ 3,787,813 | 2037 | \$ - | \$ - | | | 100% | 100% | |
| 4 | 4 | Spruce Valley Road: Hwy 16A to Osborne Acres (Acheson Zone 1) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,250,000 | \$ 312,500 | \$ 234,375 | \$ - | \$ 1,796,875 | 2023 | \$ - | \$ - | | | 100% | 100% | |
| 5 | 5 | Spruce Valley Road / Hwy 16A Intersection (Acheson Zone 1 & 5) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,110,700 | \$ 277,675 | \$ 208,256 | \$ - | \$ 1,596,631 | 2023 | \$ - | \$ - | | | 100% | 100% | |
| 6 | 6 | 114 Avenue: Bevington Road to 231 Street (Acheson Zone 2) | \$ 2,106,477 | \$ - | \$ - | \$ - | \$ 1,462,417 | \$ - | \$ 1,037,887 | \$ 259,472 | \$ 194,604 | \$ - | \$ 3,598,440 | 2020 | \$ - | \$ - | | | 100% | 100% | |
| 7 | 7 | Bevington Road: 114 Avenue to CN Crossing (Acheson Zone 2) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,408,500 | \$ 352,125 | \$ 264,094 | \$ - | \$ 2,024,719 | 2020 | \$ - | \$ - | | | 100% | 100% | |
| 8 | 8 | 114 Avenue / 231 Street Intersection (Acheson Zone 2 & Winterburn) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000 | \$ 187,500 | \$ 140,625 | \$ - | \$ 1,078,125 | 2020 | \$ - | \$ - | | | 100% | 100% | |
| 9 | 9 | Acheson Road: Spruce Valley Road to Hwy 60 (Acheson Zone 3) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 775,000 | \$ 193,750 | \$ 145,313 | \$ - | \$ 1,114,063 | 2019 | \$ - | \$ - | | | 100% | 100% | |
| 10 | 10 | Acheson Road / Hwy 60 Intersection (Acheson Zone 3 & 4) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500,000 | \$ 625,000 | \$ 468,750 | \$ - | \$ 3,593,750 | 2028 | \$ - | \$ - | | | 100% | 100% | |
| 11 | 11 | Acheson Road: Hwy 60 to 231 Street (Acheson Zone 4 & Winterburn) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,960,000 | \$ 1,240,000 | \$ 930,000 | \$ - | \$ 7,130,000 | 2028 | \$ - | \$ - | | | 100% | 100% | |
| 12 | 12 | Bevington Road: CN Crossing to Hwy 16A (Acheson Zone 4) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,325,000 | \$ 581,250 | \$ 435,938 | \$ - | \$ 3,342,188 | 2025 | \$ - | \$ - | | | 100% | 100% | |
| 13 | 13 | Acheson Road / Bevington Road Intersection (Acheson Zone 4) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000 | \$ 187,500 | \$ 140,625 | \$ - | \$ 1,078,125 | 2028 | \$ - | \$ - | | | 100% | 100% | |
| 14 | 14 | Acheson Road / 231 Street Intersection (Acheson Zone 4 & Winterburn) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000 | \$ 187,500 | \$ 140,625 | \$ - | \$ 1,078,125 | 2028 | \$ - | \$ - | | | 100% | 100% | |
| 15 | 15 | 96 Avenue: Hwy 60 to Spruce Valley Road (Acheson Zone 5) | \$ 4,585,639 | \$ - | \$ - | \$ - | \$ 1,806,489 | \$ - | \$ 4,274,990 | \$ 1,068,747 | \$ 801,561 | \$ - | \$ 10,730,937 | 2014 | \$ - | \$ 817,657 | | | 100% | 100% | |
| 16 | 16 | 96 Avenue / Hwy 60 Intersection (Acheson Zone 5 & 6) | \$ 3,512,106 | \$ - | \$ - | \$ - | \$ 1,005,638 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,512,106 | 2014 | \$ - | \$ - | | | 100% | 100% | |
| 17 | 17 | Spruce Valley Road: Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,700,000 | \$ 675,000 | \$ 506,250 | \$ - | \$ 3,881,250 | 2032 | \$ - | \$ - | | | 100% | 100% | |
| 18 | 18 | Spruce Valley Road / 96 Avenue Intersection (Acheson Zone 5) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 686,000 | \$ 171,500 | \$ 128,625 | \$ - | \$ 986,125 | 2023 | \$ - | \$ - | | | 100% | 100% | |
| 19 | 19 | 96 Avenue / 279 Street Intersection (Acheson Zone 5) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 350,000 | \$ 87,500 | \$ 65,625 | \$ - | \$ 503,125 | 2023 | \$ - | \$ - | | | 100% | 100% | |
| 20 | 20 | Meridian Ave - Hwy 60 to 231 Street (Big Lake East) | \$ 687,393 | \$ - | \$ - | \$ 107,034 | \$ 395,455 | \$ - | \$ 2,882,314 | \$ 720,578 | \$ 540,434 | \$ - | \$ 4,830,719 | 2028 | \$ - | \$ - | | | 100% | 100% | |
| 21 | 21 | Meridian Ave / Hwy 60 Intersection (Big Lake East & West) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 867,300 | \$ 216,825 | \$ 162,619 | \$ - | \$ 1,246,744 | 2028 | \$ - | \$ - | | | 100% | 100% | |
| 22 | 22 | Meridian Ave / 231 Street Intersection (Big Lake East) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 410,250 | \$ 102,563 | \$ 76,922 | \$ - | \$ 589,734 | 2026 | \$ - | \$ - | | | 100% | 100% | |
| 23 | 23 | Meridian Ave: Hwy 44 to Hwy 60 (Big Lake West) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,680,250 | \$ 420,063 | \$ 315,047 | \$ - | \$ 2,415,359 | 2027 | \$ - | \$ - | | | 100% | 100% | |
| 24 | 24 | Meridian Ave / Hwy 44 Intersection (Big Lake West) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,338,750 | \$ 334,688 | \$ 251,016 | \$ - | \$ 1,924,453 | 2030 | \$ - | \$ - | | | 100% | 100% | |
| 25 | 25 | Meridian Ave / RR264 Intersection (Big Lake West) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 526,500 | \$ 131,625 | \$ 98,719 | \$ - | \$ 756,844 | 2027 | \$ - | \$ - | | | 100% | 100% | |
| 26 | 26 | Hwy 779 / New Service Road Intersection (5th Meridian ASP) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,940,950 | \$ 4,735,238 | \$ 3,551,428 | \$ - | \$ 27,227,616 | 2033 | \$ - | \$ - | | | 100% | 100% | |
| 27 | 27 | Hwy 779 / Proposed Road (5th Meridian ASP) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,767,651 | \$ 941,913 | \$ 706,435 | \$ - | \$ 5,415,998 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 28 | 28 | Golf Course Road (5th Meridian ASP) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,325,000 | \$ 581,250 | \$ 435,938 | \$ - | \$ 3,342,188 | 2033 | \$ - | \$ - | | | 100% | 100% | |
| 29 | 29 | New Proposed Road (5th Meridian ASP) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,860,000 | \$ 465,000 | \$ 348,750 | \$ - | \$ 2,673,750 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 30 | 30 | 114 Avenue: Hwy 60 to Bevington Road (Acheson Zone 2) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,542,680 | \$ 635,670 | \$ 476,752 | \$ - | \$ 3,655,102 | 2024 | \$ - | \$ 140,090 | | | 100% | 100% | |
| 31 | 31 | 92 Avenue / Hwy 60 Intersection (Acheson Zone 7 & 8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,875,077 | \$ 718,769 | \$ 539,077 | \$ - | \$ 4,132,924 | 2018 | \$ - | \$ - | | | 100% | 100% | |
| 32 | 32 | 92 Avenue: Highway 60 to Spruce Valley Road (Acheson Zone 7) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,274,990 | \$ 1,068,748 | \$ 801,561 | \$ - | \$ 6,145,298 | 2036 | \$ - | \$ - | | | 100% | 100% | |
| 33 | 33 | 92 Avenue / Spruce Valley Road Intersection (Acheson Zone 7) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 686,000 | \$ 171,500 | \$ 128,625 | \$ - | \$ 986,125 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 34 | 34 | 92 Avenue / 279 Street Intersection (Acheson Zone 7) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 350,000 | \$ 87,500 | \$ 65,625 | \$ - | \$ 503,125 | 2036 | \$ - | \$ - | | | 100% | 100% | |
| 35 | 35 | 279 Street: 92 Avenue to 96 Avenue (Acheson Zone 5 & 7) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 775,000 | \$ 193,750 | \$ 145,313 | \$ - | \$ 1,114,063 | 2024 | \$ - | \$ - | | | 100% | 100% | |
| 36 | New | 96th Avenue: Hwy 60 to 231st Street (Zone 6) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,270,000 | \$ 1,317,500 | \$ 988,125 | \$ - | \$ 7,575,625 | 2027 | \$ - | \$ - | | | 100% | 100% | |
| 37 | New | 92nd Avenue: Hwy 60 to 231st Street (Zone 8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,053,000 | \$ 1,263,250 | \$ 947,438 | \$ - | \$ 7,263,688 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 38 | New | 96th Avenue & 231st Street Intersection (Zone 6) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000 | \$ 187,500 | \$ 140,625 | \$ - | \$ 1,078,125 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 39 | New | 92nd Avenue & 231st Street Intersection (Zone 8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000 | \$ 187,500 | \$ 140,625 | \$ - | \$ 1,078,125 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 40 | New | Pinchbeck Rd: Hwy 16A to Hwy 628 (Zone 6 & 8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,216,000 | \$ 1,054,000 | \$ 790,500 | \$ - | \$ 6,060,500 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 41 | New | 96th Ave & Pinchbeck Rd Intersection (Zone 6) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 350,000 | \$ 87,500 | \$ 65,625 | \$ - | \$ 503,125 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 42 | New | 92nd Ave & Pinchbeck Rd Intersection (Zone 8) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 350,000 | \$ 87,500 | \$ 65,625 | \$ - | \$ 503,125 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 43 | New | Collector Rd: Spruce Valley Rd to Hwy 44 (West Acheson Area 11) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,604,500 | \$ 901,125 | \$ 675,844 | \$ - | \$ 5,181,469 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 44 | New | Atim Rd: Hwy 16 to Hwy 16A (West Acheson Area 11) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,013,000 | \$ 753,250 | \$ 564,938 | \$ - | \$ 4,331,188 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| 45 | New | Acheson Traffic Impact Assessment Update - 2019 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 9,375 | \$ - | \$ 71,875 | 2019 | \$ - | \$ - | | | 100% | 100% | |
| 46 | New | Acheson Traffic Impact Assessment Update - 2024 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 9,375 | \$ - | \$ 71,875 | 2024 | \$ - | \$ - | | | 100% | 100% | |
| 47 | New | Acheson Traffic Impact Assessment Update - 2029 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 9,375 | \$ - | \$ 71,875 | 2029 | \$ - | \$ - | | | 100% | 100% | |
| 48 | New | Acheson Traffic Impact Assessment Update - 2034 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 9,375 | \$ - | \$ 71,875 | 2034 | \$ - | \$ - | | | 100% | 100% | |
| 49 | New | Acheson Traffic Impact Assessment Update - 2039 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 12,500 | \$ 9,375 | \$ - | \$ 71,875 | 2039 | \$ - | \$ - | | | 100% | 100% | |
| 50 | New | 96th Ave: Spruce Valley Rd to Sandhills Rd (Acheson Zone 5 West) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,542,000 | \$ 635,500 | \$ 476,625 | \$ - | \$ 3,654,125 | 2039 | \$ - | \$ - | | | 100% | 100% | |
| 51 | New | Collector Rd & Atim Rd Intersection (West Acheson Area 11) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 350,000 | \$ 87,500 | \$ 65,625 | \$ - | \$ 503,125 | 2042 | \$ - | \$ - | | | 100% | 100% | |
| Total Transportation | | | \$ 19,964,813 | \$ - | \$ - | \$ 348,260 | \$ 5,641,935 | \$ - | \$ 103,792,996 | \$ 25,948,249 | \$ 19,461,187 | \$ - | \$ 169,167,244 | | \$ - | \$ 957,748 | | | | | |

Parkland County Offsite Levy Review

Stormwater:

| New OSL Project # | Old OSL Project # | Project Name / Description | Historical Expenditures (Up to Dec 31, 2017) | | | | | Future Expenditures (From Jan 1, 2018) | | | | | Total Project Cost | Staging | Special Grants Anticipated | Contributions Anticipated/Not Applied | Benefitting Parties | | | |
|-------------------|-------------------|---|--|--------------------------------|------------------------------------|--------------------------------|--|--|-------------------|--------------|-------------|------|--------------------|---------|----------------------------|---------------------------------------|---|--|---|------------------|
| | | | Expenditures | Historical Debtenture Interest | Special Ear Marked Grants Received | Non-Levy Contributions Applied | Offsite Levy Reserve Withdrawals / Allocations | Future Debtenture Interest | Construction Cost | Contingency | Engineering | Land | | | | | Allocation to Existing Development (County Share) | Allocation to Other Muni / Stakeholder | Allocation to Future Development (Offsite Levy) | Total Allocation |
| Storm | | | | | | | | | | | | | | | | | | | | |
| 1 | 1 | Outfall (N-104 North to Wetland) | \$ 15,547,540 | \$ - | \$ - | \$ 1,008,910 | \$ 5,727,751 | \$ 3,423,960 | \$ 152,573 | \$ 45,772 | \$ 7,629 | \$ - | \$ 19,177,474 | 2016 | \$ - | \$ 1,008,910 | | | 100% | 100% |
| 2 | 2 | Acheson Big Lake Master Drainage Plan Update - 2021 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 15,000 | \$ 2,500 | \$ - | \$ 67,500 | 2021 | \$ - | \$ - | | | 100% | 100% |
| 3 | 3 | Collector Stage 1, Zone 5 N-111 to N-112 | \$ 920,460 | \$ - | \$ - | \$ 271,401 | \$ - | \$ - | \$ 492 | \$ 148 | \$ 25 | \$ - | \$ 921,124 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 4 | 4 | Collector Stage 1, Zone 5 N-112 to N-113 | \$ 1,195,725 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 492 | \$ 148 | \$ 25 | \$ - | \$ 1,196,389 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 5 | 5 | Collector Stage 1, Zone 5 N-113 to N-114 | \$ 267,775 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 492 | \$ 148 | \$ 25 | \$ - | \$ 268,439 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 6 | 6 | Collector Stage 1, Zone 5 N-114 to N-115 | \$ 516,566 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 492 | \$ 148 | \$ 25 | \$ - | \$ 517,230 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 7 | 7 | Collector Stage 1, Zone 5 N-115 to N-116 | \$ 352,440 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 492 | \$ 148 | \$ 25 | \$ - | \$ 353,105 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 8 | 8 | Collector Stage 1, Zone 5 N-116 to N-117 | \$ 237,614 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 492 | \$ 148 | \$ 25 | \$ - | \$ 238,278 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 9 | 9 | Collector Stage 1, Zone 5 N-117 to N-118 | \$ 560,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 492 | \$ 148 | \$ 25 | \$ - | \$ 560,864 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 10 | 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | \$ 1,863,985 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,426 | \$ 2,828 | \$ 471 | \$ - | \$ 1,876,710 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 11 | 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | \$ 3,111,017 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,426 | \$ 2,828 | \$ 471 | \$ - | \$ 3,123,742 | 2016 | \$ - | \$ - | | | 100% | 100% |
| 12 | 12 | Acheson Big Lake Master Drainage Plan Update - 2026 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 15,000 | \$ 2,500 | \$ - | \$ 67,500 | 2026 | \$ - | \$ - | | | 100% | 100% |
| 13 | 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 47,859 | \$ 14,358 | \$ 2,393 | \$ - | \$ 64,609 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 14 | 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,307,882 | \$ 392,365 | \$ 65,394 | \$ - | \$ 1,765,641 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 15 | 15 | Collector Stage 2, Zone 4&6 N-203 to N-204 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 700,334 | \$ 210,100 | \$ 35,017 | \$ - | \$ 945,451 | 2020 | \$ - | \$ - | | | 100% | 100% |
| 16 | 16 | Collector Stage 2, Zone 4&6 N-204 to N-218 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,172,438 | \$ 351,731 | \$ 58,622 | \$ - | \$ 1,582,791 | 2018 | \$ - | \$ - | | | 100% | 100% |
| 17 | 17 | Acheson Big Lake Master Drainage Plan Update - 2031 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 15,000 | \$ 2,500 | \$ - | \$ 67,500 | 2031 | \$ - | \$ - | | | 100% | 100% |
| 18 | 18 | Acheson Big Lake Master Drainage Plan Update - 2036 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 15,000 | \$ 2,500 | \$ - | \$ 67,500 | 2036 | \$ - | \$ - | | | 100% | 100% |
| 19 | 19 | Collector Stage 3, Zone 7 N-301 to N-302 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600,075 | \$ 180,023 | \$ 30,004 | \$ - | \$ 810,101 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 20 | 20 | Collector Stage 3, Zone 7 N-302 to N-303 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,040 | \$ 13,512 | \$ 2,252 | \$ - | \$ 60,804 | 2036 | \$ - | \$ - | | | 100% | 100% |
| 21 | 21 | Collector Stage 3, Zone 7 N-303 to N-304 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 397,293 | \$ 119,188 | \$ 19,865 | \$ - | \$ 536,345 | 2019 | \$ - | \$ - | | | 100% | 100% |
| 22 | 22 | Collector Stage 3, Zone 7 N-304 to N-305 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 413,859 | \$ 124,158 | \$ 20,693 | \$ - | \$ 558,710 | 2019 | \$ - | \$ - | | | 100% | 100% |
| 23 | 23 | Collector Stage 3, Zone 7 N-305 to N-306 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,011,218 | \$ 303,365 | \$ 50,561 | \$ - | \$ 1,365,144 | 2019 | \$ - | \$ - | | | 100% | 100% |
| 24 | 24 | Collector Stage 3, Zone 7 N-306 to N-307 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 217,464 | \$ 65,239 | \$ 10,873 | \$ - | \$ 293,576 | 2019 | \$ - | \$ - | | | 100% | 100% |
| 25 | 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 703,080 | \$ 210,924 | \$ 35,154 | \$ - | \$ 949,158 | 2019 | \$ - | \$ - | | | 100% | 100% |
| 26 | 26 | Collector Stage 3, Zone 8 N-308 to N-307 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 547,277 | \$ 164,183 | \$ 27,364 | \$ - | \$ 738,824 | 2034 | \$ - | \$ - | | | 100% | 100% |
| 27 | 27 | Collector Stage 3, Zone 8 N-309 to N-310 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 391,149 | \$ 117,345 | \$ 19,557 | \$ - | \$ 528,051 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 28 | 28 | Collector Stage 3, Zone 8 N-310 to N-311 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 222,816 | \$ 66,845 | \$ 11,141 | \$ - | \$ 300,802 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 29 | 29 | Collector Stage 3, Zone 8 N-311 to N-312 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 275,558 | \$ 82,667 | \$ 13,778 | \$ - | \$ 372,003 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 30 | 30 | Collector Stage 3, Zone 6 N-312 to N-313 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 271,688 | \$ 81,506 | \$ 13,584 | \$ - | \$ 366,778 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 31 | 31 | Collector Stage 3, Zone 6 N-313 to N-314 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 261,606 | \$ 78,482 | \$ 13,080 | \$ - | \$ 353,167 | 2042 | \$ - | \$ - | | | 100% | 100% |
| 32 | 32 | Collector Stage 3, Zone 6 N-314 to N-315 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 70,057 | \$ 21,017 | \$ 3,503 | \$ - | \$ 94,576 | 2039 | \$ - | \$ - | | | 100% | 100% |
| 33 | 33 | Collector Stage 3, Zone 6 N-315 to N-316 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 177,104 | \$ 53,131 | \$ 8,855 | \$ - | \$ 239,090 | 2039 | \$ - | \$ - | | | 100% | 100% |
| 34 | 34 | Collector Stage 3, Zone 6 N-316 to N-201 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,943,657 | \$ 583,097 | \$ 97,183 | \$ - | \$ 2,623,937 | 2039 | \$ - | \$ - | | | 100% | 100% |
| 35 | 35 | Acheson Big Lake Master Drainage Plan Update - 2041 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ 15,000 | \$ 2,500 | \$ - | \$ 67,500 | 2041 | \$ - | \$ - | | | 100% | 100% |
| Total Storm | | | \$ 24,573,322 | \$ - | \$ - | \$ 1,280,311 | \$ 5,727,751 | \$ 3,423,960 | \$ 11,202,319 | \$ 3,360,696 | \$ 560,116 | \$ - | \$ 43,120,412 | | \$ - | \$ 1,008,910 | | | | |

APPENDIX I: BENCHMARK COMPARISONS

The table below compares the weighted average offsite levy rate in the County to rates in other municipalities.

| Municipality / Area | Average Per Ha. |
|--|-----------------|
| Town of Stony Plain (2007) | \$69,000 |
| Town of Calmar* (not incl drainage) | \$71,000 |
| City of Lacombe* | \$72,500 |
| City of Spruce Grove* | \$78,475 |
| Sturgeon County Industrial Park* (not incl drainage) | \$80,700 |
| Parkland County* | \$82,490 |
| Town of Peace River* | \$83,400 |
| Red Deer County (Gasline Alley) | \$96,500 |
| Town of Redcliff* | \$109,200 |
| Leduc County* (2009) | \$106,300 |
| Town of Devon* | \$116,200 |
| City of Leduc* | \$117,500 |
| Town of High River | \$130,000 |
| City of Cold Lake* (in process) | \$140,530 |
| City of Chestermere* (in process) | \$145,524 |
| Town of Beaumont* | \$161,000 |
| City of Red Deer | \$203,300 |
| City of Lethbridge | \$249,000 |
| City of Medicine Hat* (subsidy) | \$250,000 |
| City of Lloydminster* (in process) | \$281,800 |
| City of St. Albert* | \$290,000 |
| City of Edmonton | +\$300,000 |
| City of Calgary (incl rec & stabilization) | +\$350,000 |

*CORVUS Clients