Annual Off-Site Levy Report (2015)

As defined in Off-Site Levy Bylaw No. 2013-03 (to be replaced by Bylaw No. 2015-07)

Date:	March 10, 2015
To:	Mayor & Council, Chief Administrative Officer
From:	Off-Site Levies Committee

Recommendation:

That the **Annual Off-Site Levy Report** (2015) be received as information.

Report Summary:

Bylaw No. 2013-03 requires that administration prepare an annual report on Off-Site levies prior to April 30th of each calendar year. Bylaw No. 2013-03 and Bylaw No. 01-2010 are proposed to be replaced by Bylaw No. 2015-07; thus merging the transportation offsite levy bylaw with the underground utilities offsite levy bylaw. The report contains information on the off-site levies imposed and collected by the County in the previous year and provides the new levy rates that will come into effect on May 1, 2015 under new Bylaw No. 2015-07.

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Development Services
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2 INTRODUCTION

2.1 Introduction

Parkland County enacted its current offsite levy bylaw (Bylaw 2013-03) in April 2013. The bylaw includes charges for water, sanitary, and stormwater offsite infrastructure. Transportation offsite infrastructure is currently managed via a separate bylaw (Bylaw 01-2010) which was enacted in May of 2010.

Bylaw No. 2013-03 stipulates that on or before April 30th of each year, an annual Off-Site Levy Report be provided to Council regarding offsite levies imposed and collected by the County in the previous year and the offsite levy rates to be imposed in the current year.

This report outlines the methodology used in updating and establishing offsite levies and the resulting rates for all four infrastructure types, including transportation, under proposed Bylaw No. 2015-07. Upon adoption of Bylaw No. 2015-07 in 2015 by the County, all offsite levies within the two development areas (Acheson/Big Lake & Fifth Meridian) will be managed under a single bylaw.

2.2 Methodology

Engineering Services have reviewed and amended the list of offsite projects and updated cost estimates (and actual costs) for water, sanitary, and stormwater infrastructure including completed projects and future projects to support the growth plan within Parkland County. Each project benefiting area was reviewed using the Offsite Development Areas that were established in the previous bylaw. The County's assessment also included an analysis of benefits to existing development and future development.

The information contained in the current bylaw was established to December 31st, 2013. During this review, offsite levy information and rates were updated to December 31st, 2014, the most current completed year-end. Information pertaining to 2014 and prior is treated as an "actual". Information pertaining to 2015 and beyond is treated as an "estimate". When the next update is completed in 2016, 2015 information will be converted from "estimates" to "actuals".

Offsite levy rates are not intended to stay static; they are based upon assumptions and the best available data 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. Should information change, it will be reflected in a future update, and rates adjusted accordingly.

The County utilizes the CORVUS offsite levy model to manage rates. This model is in use in dozens of Alberta municipalities. The model utilizes a "full cost" methodology where by the infrastructure costs, inflation, construction staging, development staging, financing costs, and reserve interest earning and charging impacts are all used to determine rates that allocate all costs to developers on an equitable basis, based on degree of benefit. With the CORVUS model in place, the County is in a position to quickly and efficiently update offsite levy rates each year upon completion of year-end finance activities.

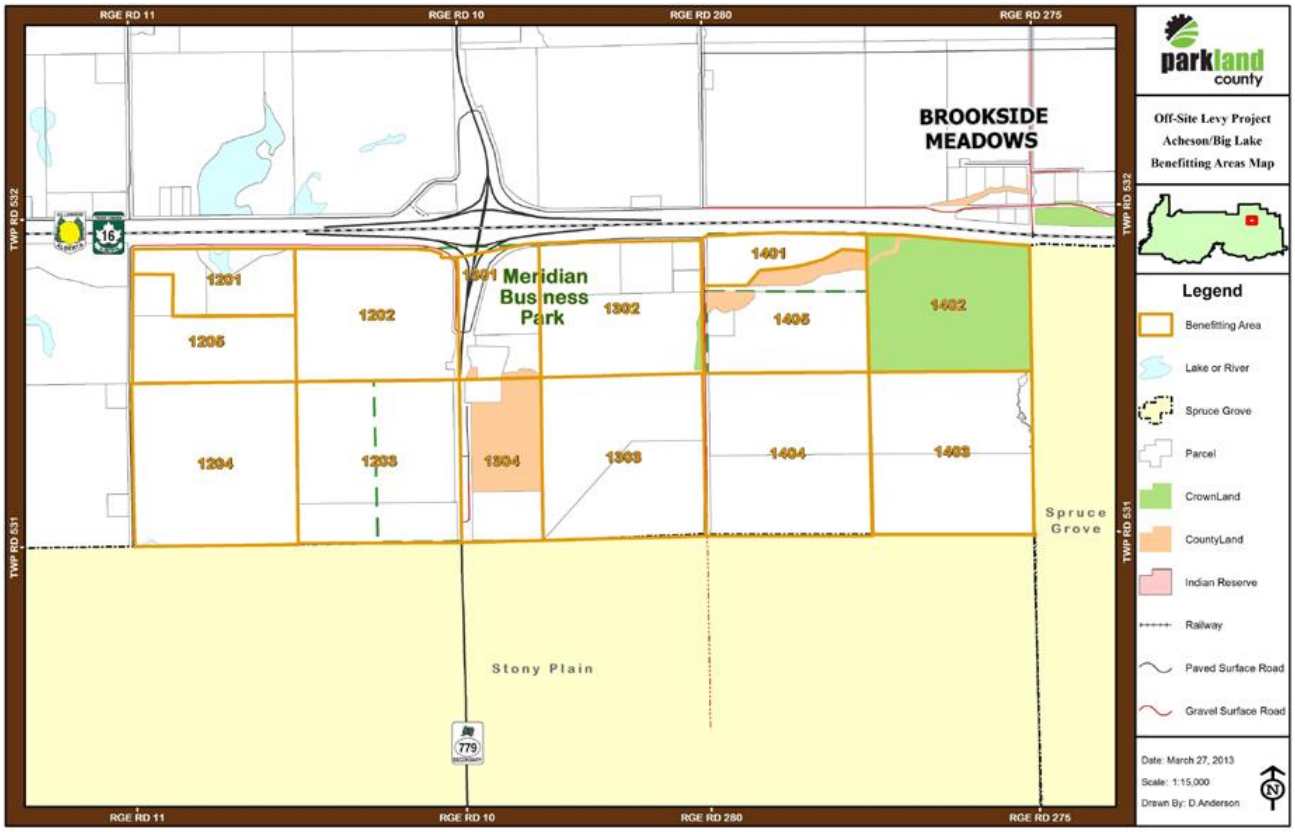
3 OFFSITE LEVY DEVELOPMENT LANDS AND STAGING

Parkland County has identified 2 key development zones for the implementation of off-site levies: (1) the Acheson/Big Lake development zone, and (2) the Fifth Meridian development zone. The County can add additional zones or amend offsite levy zones as necessary in the future. These two development zones are broken down further into 122 offsite levy areas, as shown in the maps below. Area boundaries conform to geographic and man-made barriers (e.g., highways, property lines, etc.), as well as sanitary and stormwater basins identified by Engineering Services. Each area is a unique land use type, either "residential", "commercial/industrial". All offsite infrastructure costs are allocated to one or more offsite levy areas.

Offsite Levy Areas

Acheson / Big Lake Benefitting Map:

5th Meridian Benefitting Map:



Total net development area, the amount of land available for development across all offsite levy areas, is **~3735 hectares** as outlined in the table below. In calculating net development area only those lands remaining to be developed within the area that have not previously paid offsite levies have been considered (as required by legislation/regulation). Planning & Development Services have made allowances in net development area calculations for environmental reserves, municipal reserves, and arterial road right of way.

Offsite Levy Net Development Area

Area Ref. #	Development Area Location	Land Use	Gross Area (ha.)	Environmental Reserves (ha.)	Sub-total	Municipal Reserves	Road Right of Way	Net Development Area (ha.)
101.0	Acheson Zone 1 (W1/2 of 8-53-26)	Commercial / Industrial	35.93	13.27	22.66	2.27	0.27	20.13
102.0	Acheson Zone 1 (E1/2 of 8-53-26)	Commercial / Industrial	71.56	22.46	49.10	4.91	0.70	43.49
103.0	Acheson Zone 1 (NW9-53-26)	Commercial / Industrial	8.11	-	8.11	0.81	0.10	7.20
103.1	Acheson Zone 1 (NW9-53-26)	Commercial / Industrial	22.04	-	22.04	2.20	0.20	19.64
104.0	Acheson Zone 1 (NE9-53-26)	Commercial / Industrial	-	-	-	-	-	-
104.1	Acheson Zone 1 (NE9-53-26)	Commercial / Industrial	4.05	-	4.05	0.41	-	3.65
105.0	Acheson Zone 1 (SE9-53-26)	Commercial / Industrial	12.82	-	12.82	1.28	0.12	11.42
105.1	Acheson Zone 1 (SE9-53-26)	Commercial / Industrial	2.68	-	2.68	0.27	0.12	2.29
106.0	Acheson Zone 1 (SW9-53-26)	Commercial / Industrial	-	-	-	-	-	-
107.0	Acheson Zone 1 Osborne Acres et al	Residential	68.59	-	68.59	6.86	-	61.73
108.0	Acheson Zone 1 (W1/2 of 5-53-26) - North of Railway	Commercial / Industrial	65.08	29.15	35.93	3.59	-	32.34
109.0	Acheson Zone 1 (NE5-53-26)	Commercial / Industrial	59.41	22.89	36.52	3.65	-	32.87
110.0	Acheson Zone 1 (SW4-53-26)	Commercial / Industrial	-	-	-	-	-	-
111.0	Acheson Zone 1 (SE4-53-26)	Commercial / Industrial	15.65	-	15.65	1.57	-	14.09
111.1	Acheson Zone 1 (SE4-53-26)	Commercial / Industrial	8.51	-	8.51	0.85	0.55	7.11
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	5.11	0.56	45.45
204.0	Acheson Zone 2 (NE11-53-26)	Commercial / Industrial	52.20	-	52.20	5.22	0.56	46.42
205.0	Acheson Zone 2 (SE11-53-26)	Commercial / Industrial	64.00	1.20	62.80	6.28	-	56.52
206.0	Acheson Zone 2 (SW11-53-26)	Commercial / Industrial	64.60	-	64.60	6.46	-	58.14
207.0	Acheson Zone 2 (Pt. SE10-53-26)	Commercial / Industrial	22.95	-	22.95	2.30	-	20.66
208.0	Acheson Zone 2 (SW10-53-26)	Commercial / Industrial	4.00	-	4.00	0.40	-	3.60
208.1	Acheson Zone 2 (SW10-53-26)	Commercial / Industrial	7.30		7.30	0.73	1.99	4.58
301.0	Acheson Zone 3 (SW5-53-26) - South of Railway	Commercial / Industrial	8.20	-	8.20	0.82	-	7.38
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	4.16	1.61	35.87
403.0	Acheson Zone 4 (NW2-53-26) - South of Railway	Commercial / Industrial	61.05	1.36	59.69	5.97	3.22	50.50
404.0	Acheson Zone 4 (NE2-53-26) - South of Railway	Commercial / Industrial	61.03	0.80	60.23	6.02	3.22	50.99
405.0	Acheson Zone 4 (SE2-53-26)	Commercial / Industrial	61.70	-	61.70	6.17	24.28	31.25
406.0	Acheson Zone 4 (SW2-53-26)	Commercial / Industrial	59.26	0.50	58.76	5.88	-	52.88
407.0	Acheson Zone 4 (SE3-53-26)	Commercial / Industrial	56.89	-	56.89	5.69	1.61	49.59
408.0	Acheson Zone 4 (SW3-53-26)	Commercial / Industrial	30.13		30.13	3.01	16.20	10.92
408.1	Acheson Zone 4 (SW3-53-26)	Commercial / Industrial	-	-	-	-	-	-
501.0	Acheson Zone 5 (NW32-52-26)	Commercial / Industrial	63.26	-	63.26	6.33	3.22	53.71
502.0	Acheson Zone 5 (NE32-52-26)	Commercial / Industrial	4.04	-	4.04	0.40	-	3.64
502.1	Acheson Zone 5 (NE32-52-26)	Commercial / Industrial	4.05	-	4.05	0.41	-	3.65
503.0	Acheson Zone 5 (NW33-52-26)	Commercial / Industrial	37.96	-	37.96	3.80	-	34.16
503.1	Acheson Zone 5 (NW33-52-26)	Commercial / Industrial	-	-	-	-	-	-
504.0	Acheson Zone 5 (NE33-52-26)	Commercial / Industrial	19.15	-	19.15	1.92	-	17.24
504.1	Acheson Zone 5 (NE33-52-26)	Commercial / Industrial	33.42	-	33.42	3.34	-	30.08
505.0	Acheson Zone 5 (SE33-52-26)	Commercial / Industrial	64.14	-	64.14	6.41	-	57.73
506.0	Acheson Zone 5 (SW33-52-26)	Commercial / Industrial	63.59	-	63.59	6.36	-	57.23
507.0	Acheson Zone 5 (SE32-52-26)	Commercial / Industrial	-	-	-	-	-	-
508.0	Acheson Zone 5 (SW32-52-26)	Commercial / Industrial	64.70	1.08	63.62	6.36	-	57.26
601.0	Acheson Zone 6 (NW34-52-26)	Commercial / Industrial	53.54	0.50	53.04	5.30	-	47.74
602.0	Acheson Zone 6 (NE34-52-26)	Commercial / Industrial	60.23	-	60.23	6.02	3.22	50.99
603.0	Acheson Zone 6 (NW35-52-26)	Commercial / Industrial	62.30	3.70	58.60	5.86	3.22	49.52
604.0	Acheson Zone 6 (NE35-52-26)	Commercial / Industrial	53.11	-	53.11	5.31	16.20	31.60
605.0	Acheson Zone 6 (SE35-52-26)	Commercial / Industrial	64.75	-	64.75	6.48	-	58.28
606.0	Acheson Zone 6 (SW35-52-26)	Commercial / Industrial	63.88	-	63.88	6.39	-	57.49
607.0	Acheson Zone 6 (SE34-52-26)	Commercial / Industrial	64.72	-	64.72	6.47	-	58.25
608.0	Acheson Zone 6 (SW34-52-26)	Commercial / Industrial	57.14	-	57.14	5.71	3.22	48.21
701.0	Acheson Zone 7 (NW29-52-26)	Commercial / Industrial	64.75	-	64.75	6.48	3.22	55.06
702.0	Acheson Zone 7 (NE29-52-26)	Commercial / Industrial	64.34	-	64.34	6.43	3.22	54.69
703.0	Acheson Zone 7 (NW28-52-26)	Commercial / Industrial	64.75	-	64.75	6.48	3.22	55.06
704.0	Acheson Zone 7 (NE28-52-26)	Commercial / Industrial	61.73	-	61.73	6.17	3.22	52.34
705.0	Acheson Zone 7 (SE28-52-26)	Commercial / Industrial	61.46		61.46	6.15	45.26	10.05
706.0	Acheson Zone 7 (SW28-52-26)	Commercial / Industrial	64.01		64.01	6.40	16.20	41.41
707.0	Acheson Zone 7 (SE29-52-26)	Commercial / Industrial	64.23	1.54	62.69	6.27	2.42	54.00
708.0	Acheson Zone 7 (SW29-52-26)	Commercial / Industrial	64.79		64.79	6.48	2.42	55.89

801.0	Acheson Zone 8 (NW27-52-26)	Commercial / Industrial	56.85	0.60	56.25	5.63	3.22	47.41
802.0	Acheson Zone 8 (NE27-52-26)	Commercial / Industrial	63.95	0.96	62.99	6.30	3.22	53.47
803.0	Acheson Zone 8 (NW26-52-26)	Commercial / Industrial	64.75	1.10	63.65	6.37	3.22	54.07
804.0	Acheson Zone 8 (NE26-52-26)	Commercial / Industrial	64.90	2.40	62.50	6.25	3.22	53.03
805.0	Acheson Zone 8 (SE26-52-26)	Commercial / Industrial	64.02	-	64.02	6.40	32.38	25.24
806.0	Acheson Zone 8 (SW26-52-26)	Commercial / Industrial	64.35	-	64.35	6.44	24.28	33.64
807.0	Acheson Zone 8 (SE27-52-26)	Commercial / Industrial	63.62	-	63.62	6.36	24.28	32.98
808.0	Acheson Zone 8 (SW27-52-26)	Commercial / Industrial	59.82	-	59.82	5.98	47.68	6.16
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	-	24.42	2.44	-	21.98
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	4.82	-	43.34
1102.0	Acheson West (SE18-53-26)	Commercial / Industrial	44.17	-	44.17	4.42	-	39.75
1103.0	Acheson West (Sec.7-53-26)	Commercial / Industrial	31.83	0.25	31.58	3.16	-	28.42
1104.0	Acheson West (NE12-53-27)	Commercial / Industrial	64.34	2.70	61.64	6.16	-	55.48
1105.0	Acheson West (SE12-53-27)	Commercial / Industrial	64.33	-	64.33	6.43	-	57.90
1106.0	Acheson West (NE1-53-27)	Commercial / Industrial	64.34	14.07	50.27	5.03	-	45.24
1107.0	Acheson West (NW6-53-26)	Commercial / Industrial	64.35	-	64.35	6.44	-	57.92
1108.0	Acheson West (NE6-53-26)	Commercial / Industrial	64.35	-	64.35	6.44	-	57.92
1109.0	Acheson West (SE6-53-26) - North of Railway	Commercial / Industrial	25.80	-	25.80	2.58	-	23.22
1110.0	Acheson West (SW6-53-26) - North of Railway	Commercial / Industrial	39.25	-	39.25	3.93	-	35.33
1111.0	Acheson West (SE1-53-27) - North of Railway	Commercial / Industrial	41.27	9.37	31.90	3.19	-	28.71
1112.0	Acheson West (SW6-53-26) - South of Railway	Commercial / Industrial	11.04	-	11.04	1.10	-	9.94
1113.0	Acheson West (SE6-53-26) - South of Railway	Commercial / Industrial	31.97	-	31.97	3.20	-	28.77
1201.0	Fifth Meridian (NW12-53-1) - North of Watercourse	Commercial / Industrial	20.74	3.92	16.82	1.68	-	15.14
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	6.09	-	54.83
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	1.76	-	15.84
1302.0	Fifth Meridian (NE12-53-28)	Commercial / Industrial	51.75	3.62	48.13	4.81	-	43.32
1303.0	Fifth Meridian (SE12-53-28)	Commercial / Industrial	64.21	2.75	61.46	6.15	-	55.31
1304.0	Fifth Meridian (SW12-53-28)	Commercial / Industrial	27.66	-	27.66	2.77	-	24.89
1401.0	Fifth Meridian (NW7-53-27) - North of watercourse	Commercial / Industrial	14.44	-	14.44	1.44	-	13.00
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	5.79	-	52.13
1502.0	Acheson West (NE31-52-26)	Commercial / Industrial	62.32	-	62.32	6.23	-	56.09
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 Ra	Commercial / Industrial	25.93	-	25.93	2.59	-	23.34
1600.5	Acheson Zone 2 (Pt. NW2-53-26 North of Rail)	Commercial / Industrial	3.70	-	3.70	-	-	3.70
1600.6	Acheson Zone 2 (Pt. NE2-53-26 North of Rail)	Commercial / Industrial	0.40	-	0.40	0.04	-	0.36
1600.7	Acheson Zone 4 (Plan 9624108 in NE3-53-26)	Commercial / Industrial	8.10	-	8.10	0.81	-	7.29
1600.8	Acheson Zone 4 (Lot 2, Plan 0722672 in SW3-53-26)	Commercial / Industrial	-	-	-	-	-	-
		Total	4,796.69	313.52	4,483.17	439.82	307.99	3,735.36

Summary of Offsite Levy Net Development Area

Description	Hectares
Gross Development Area	4,796.69
Less Environment Reserve	313.52
Less Municipal Reserve	439.82
Less Arterial/Hwy ROW Allowance	307.99
Net Development Area	3,735.36

*Note: 1 Hectare = ~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 contained within the development area, including environmental reserves and environmental easements.
    - Less: A 10% allowance for Municipal Reserves.
    - Less: The measurement of highway and arterial right of way that bisects the development lands.
- Equals: Net Developable Area, which is the area subject to offsite levies.

3.1 Development Staging

A rate planning period of 25 years was used for this review. This planning period is used by many municipalities as it provides a reasonable time frame to recoup the costs associated with offsite infrastructure construction (without risk of "front-ending stagnation"), and it aligns with the timeframes of many municipal capital planning and construction cycles.

Of the ~3735 hectares of net development area available across all offsite levy areas, Planning & Development Services estimate that approximately 35% of this land (~1324 hectares) will develop during the rate planning period as shown in the tables below.

Summary of Development during the Rate Planning Period (25 years)

Developed	125.57	3.4%
Developed In 25 Years	1,324.23	35.4%
Developed Beyond 25 Years	2,285.56	61.2%
Net Development Area	3,735.36	100.0%

Net development areas have been further classified according to anticipated land use. Land use classifications include: (1) Residential, and (2) Commercial / Industrial. The table below outlines the anticipated development by land use type during the rate planning period, and compares it to the previous rate update.

Development by Land Use Type during the Rate Planning Period (25 years)

	Updated			Previous	
Land Use Type	**Net Development Area In Next 25 Years**	**%**		**Net Development Area In Next 25 Years**	**%**
Residential	323.19	24.4%		337.49	23.2%
Commercial / Industrial	1,001.04	75.6%		1,117.16	76.8%
Total	1,324.23	100.0%		1,454.65	100.0%

Anticipated Development during the Rate Planning Period (25 years)

Area Ref. #	Area Developed in Next 25 years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
101.0	20.13			14.21					5.92																	
102.0	43.49						36.90					6.59														
103.0	7.20		7.20																							
103.1	19.64	12.50	7.14																							
104.0	-																									
104.1	3.65			3.65																						
105.0	2.41	2.41																								
105.1	2.29	2.29																								
106.0	-																									
107.0	-																									
108.0	32.34									32.34																
109.0	29.26					29.26																				
110.0	-																									
111.0	14.09		5.75		8.33																					
111.1	7.11		2.41		4.70																					
201.0	-																									
201.1	-																									
202.0	-																									
203.0	23.26																23.26									
204.0	46.42										46.42															
205.0	-																									
206.0	-																									
207.0	-																									
208.0	3.60			3.60																						
208.1	4.58			4.58																						
301.0	7.38					7.38																				
302.0	-																									
302.1	-																									
303.0	-																									
304.0	-																									
401.0	-																									
401.1	-																									
402.0	35.87		35.87																							
403.0	-																									
404.0	50.99																						50.99			
405.0	31.25													31.25												
406.0	-																									
407.0	49.59				49.59																					
408.0	10.92	0.73						10.19																		
408.1	-																									
501.0	42.35						42.35																			
502.0	3.64				3.64																					
502.1	3.65				3.65																					
503.0	-																									
503.1	-																									
504.0	4.94									4.94																
504.1	9.00									9.00																
505.0	-																									
506.0	-																									
507.0	-																									
508.0	57.26																								57.26	
601.0	47.74								47.74																	
602.0	50.99																	50.99								
603.0	-																									
604.0	31.60												31.60													
605.0	-																									
606.0	-																									
607.0	-																									
608.0	48.21							48.21																		
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	58.86				28.62							27.45									2.79					
902.0	15.55									5.85								9.70								
903.0	7.57			5.75				1.82																		
904.0	70.89					27.32													43.58							
1001.0	17.44			14.13												3.31										
1002.0	32.85										14.13							18.72								
1003.0	51.71																					51.71				
1004.0	-																									
1005.0	12.81		5.70						3.63						3.48											
1006.0	21.98	7.37						8.37					6.24													
1007.0	-																									
1101.0	43.34																								43.34	
1102.0	39.75						39.75																			
1103.0	-																									
1104.0	-																									
1105.0	-																									
1106.0	-																									
1107.0	-																									
1108.0	-																									
1109.0	-																									
1110.0	-																									
1111.0	-																									
1112.0	-																									
1113.0	-																									
1201.0	-																									
1202.0	44.51																				44.51					
1203.0	54.83																				54.83					
1204.0	-																									
1205.0	-																									
1301.0	15.84																	15.84								
1302.0	-																									
1303.0	-																									
1304.0	24.89																	24.89								
1401.0	-																									
1402.0	-																									
1403.0	-																									
1404.0	-																									
1405.0	-																									
1501.0	-																									
1502.0	-																									
1600.1	33.53												14.70							18.83						
1600.2	-																									
1600.3	2.41						2.41																			
1600.4	23.34	5.60								17.74																
1600.5	-																									
1600.6	-																									
1600.7	7.29					7.29																				
1600.8	-																									
	1,324.23	30.90	64.07	45.92	98.53	71.25	121.42	68.59	57.29	69.87	60.55	34.04	52.54	31.25	3.48	3.31	23.26	120.14	43.58	18.83	102.13	51.71	50.99	-	100.60	-

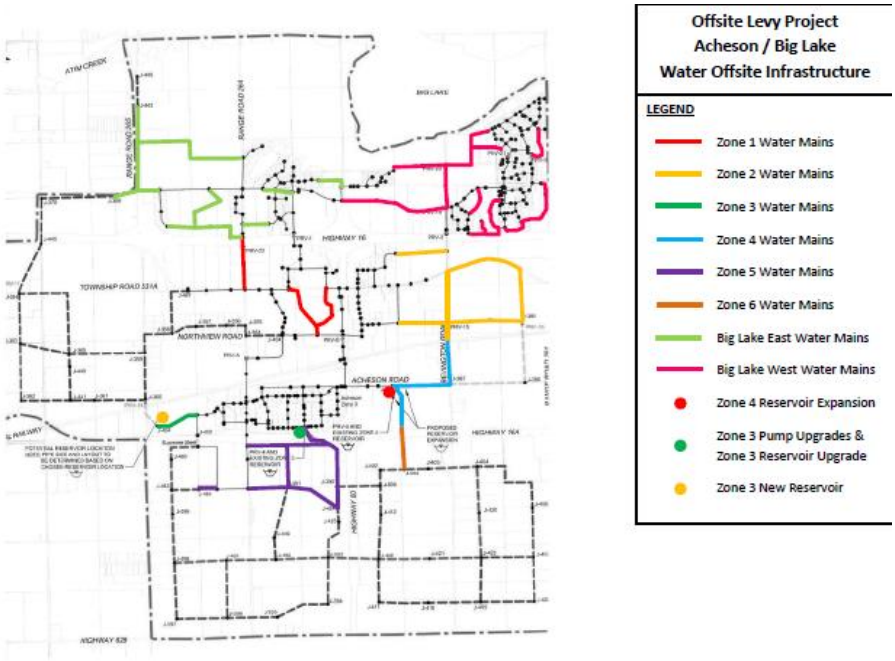
4 WATER

4.1 Water Offsite Infrastructure

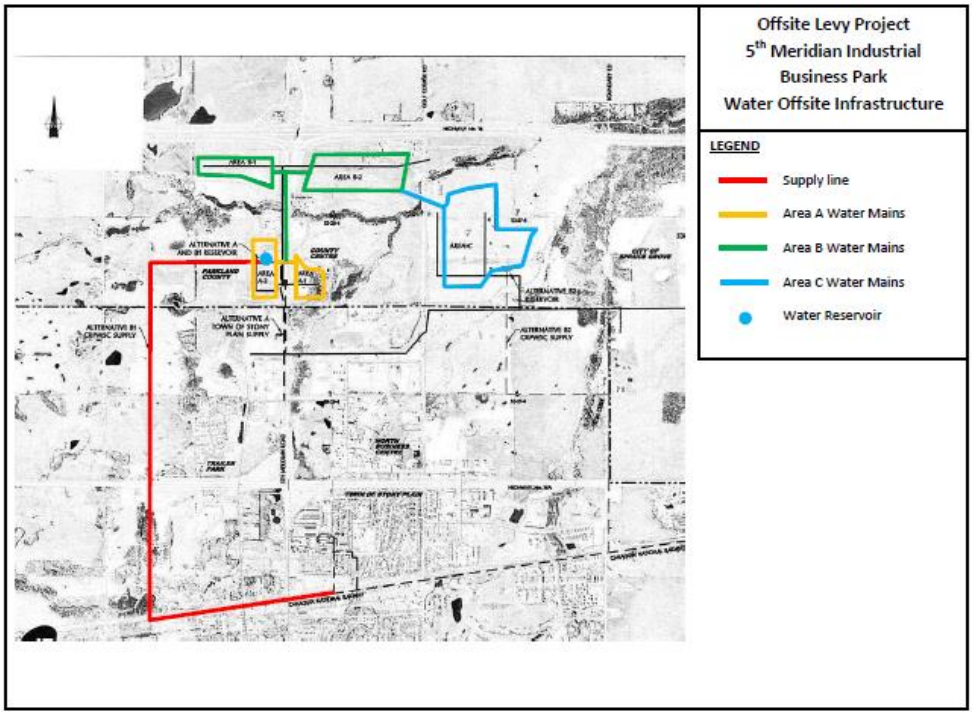
In order to support growth in the County, water offsite infrastructure is required.
The County contains 20 water offsite infrastructure projects, as shown on the maps below:

Location of Water Offsite Infrastructure

Acheson / Big Lake Water Projects Map:



Fifth Meridian Water Projects Map:



The estimated total cost of this infrastructure is comprised of:

(a) actual construction costs to date;

(b) debenture interest associated with financing; and

(c) cost estimates.

Total cost is approximately $61.84 million as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County staff and engineering advisors. It is important to note that these costs represent "gross" costs, of which only a portion will go to support new development during the 25-year review period. The remainder of this section outlines how total costs are equitably apportioned to new development/growth.

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	$ -		$ 2,100,000	$ 2,100,000
2	Zone 3 Pump Upgrade	$ -		$ 70,000	$ 70,000
3	Zone 3 Pump Upgrade	$ -		$ 70,000	$ 70,000
4	Zone 3 New Reservoir	$ -		$ 18,900,000	$ 18,900,000
5	Zone 3 (Existing) Rervoir Expansion	$ -		$ 2,400,000	$ 2,400,000
6	Zone 1 Water Mains	$ -		$ 693,125	$ 693,125
7	Zone 2 Water Mains	$ 292,275		$ 2,453,000	$ 2,745,275
8	Big Lakes East Water Mains	$ -		$ 3,077,800	$ 3,077,800
9	Big Lakes West Water Mains	$ -		$ 2,794,550	$ 2,794,550
10	Zone 3 Water Mains	$ -		$ 544,000	$ 544,000
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
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 272,702	$74,980.91	$ -	$ 347,683
19	Zone 4 Water Mains	$ -		$ 1,056,700	$ 1,056,700
20	Zone 5 Water Mains	$ 2,308,338		$ 493,404	$ 2,801,742
21	Zone 6 Water Mains	$ -		$ 208,200	$ 208,200
		$ 2,873,315	**$ 74,981**	**$ 58,895,879**	**$ 61,844,175**
	Legend:				
	Projects Carried Forward From Previous Bylaw No. 2013-03				
	Projects Amended or Merged				
	New Projects				
	* The numbering sequence accounts for those projects that were previously removed.				

4.2 Water Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants, but has received contributions for water offsite infrastructure as shown in the table below (note, if the County receives other grants 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 estimated cost remains at $61.83 million.

Special Grants and Contributions for Water Offsite Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants	Developer Agreement Contributions	Reduced Project Estimated Cost
1	Zone 4 Reservoir Expansion	$ 2,100,000			$ 2,100,000
2	Zone 3 Pump Upgrade	$ 70,000			$ 70,000
3	Zone 3 Pump Upgrade	$ 70,000			$ 70,000
4	Zone 3 New Reservoir	$ 18,900,000			$ 18,900,000
5	Zone 3 (Existing) Rervoir Expansion	$ 2,400,000			$ 2,400,000
6	Zone 1 Water Mains	$ 693,125		$ 12,809	$ 680,316
7	Zone 2 Water Mains	$ 2,745,275			$ 2,745,275
8	Big Lakes East Water Mains	$ 3,077,800			$ 3,077,800
9	Big Lakes West Water Mains	$ 2,794,550			$ 2,794,550
10	Zone 3 Water Mains	$ 544,000			$ 544,000
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
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 347,683			$ 347,683
19	Zone 4 Water Mains	$ 1,056,700			$ 1,056,700
20	Zone 5 Water Mains	$ 2,801,742			$ 2,801,742
21	Zone 6 Water Mains	$ 208,200			$ 208,200
		$ 61,844,175	**$ -**	**$ 12,809**	**$ 61,831,366**

4.3 Water Offsite Infrastructure Benefiting Parties

The water offsite infrastructure previously outlined will benefit various parties to varying degrees. There are three potential benefiting parties:

- Parkland County – a portion of the water infrastructure which is required to service existing development.
- Other Stakeholders (or oversizing) – other parties (such as neighboring municipalities) that benefit from infrastructure, as well as that portion of the infrastructure that benefits development beyond the 25 year review period (i.e. oversizing).
- Parkland County Developers – all growth related infrastructure (i.e., levyable water infrastructure costs).

The table below outlines the allocation of water offsite infrastructure costs to benefiting parties. Percentage allocations have been determined after reducing water offsite infrastructure costs for grants and contribution described earlier. Most infrastructure supports new development. That portion of developer cost that has been “deferred” beyond the 25 year review period has been separated from that portion of cost which is included in the current rates.

Allocation of Water Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	County Share %	Other Stakeholder Share & Oversizing %	OSL / Developer Share %
1	Zone 4 Reservoir Expansion	$ 2,100,000		64.0%	36.0%
2	Zone 3 Pump Upgrade	$ 70,000		0.0%	100.0%
3	Zone 3 Pump Upgrade	$ 70,000		0.0%	100.0%
4	Zone 3 New Reservoir	$ 18,900,000		80.0%	20.0%
5	Zone 3 (Existing) Rervoir Expansion	$ 2,400,000		24.0%	76.0%
6	Zone 1 Water Mains	$ 680,316		64.0%	36.0%
7	Zone 2 Water Mains	$ 2,745,275		44.0%	56.0%
8	Big Lakes East Water Mains	$ 3,077,800		24.0%	76.0%
9	Big Lakes West Water Mains	$ 2,794,550		44.0%	56.0%
10	Zone 3 Water Mains	$ 544,000		0.0%	100.0%
11	5th Meridian - Supply Line From Regional Line	$ 3,240,100		24.0%	76.0%
12	5th Meridian - Water Reservoir	$ 7,800,000		24.0%	76.0%
13	5th Meridian (Area A) - Water Mains	$ 2,496,100		24.0%	76.0%
14	5th Meridian (Area B) - Water Mains	$ 4,069,000		44.0%	56.0%
15	5th Meridian (Area C) - Water Mains	$ 6,429,900		64.0%	36.0%
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 347,683	6.6%	0.0%	93.4%
19	Zone 4 Water Mains	$ 1,056,700		44.0%	56.0%
20	Zone 5 Water Mains	$ 2,801,742		0.0%	100.0%
21	Zone 6 Water Mains	$ 208,200		64.0%	36.0%
		$ 61,831,366			

**The allocation shown in the "oversizing" column represents that portion of cost that benefits development beyond the 25 year repayment period. It was determined by first establishing a "cost per year" for each project, and then comparing the anticipated year of construction to the current year to determine the amount of cost allocated beyond the 25 year period. For example, a project which costs $25 million would have a cost of $1 million per year. If the project was to be built in year 20, then 5 years' worth of cost ($5 million) would be included in the current rates, and 20 years' worth of cost ($20 million) would be deferred. During each future update, additional cost would be brought into the rates of the day.*

4.4 Existing Receipts

Prior to allocating costs to benefiting parties, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers.

As of December 31st, 2013, ~$1.28 million of water levies were collected from developers by way of agreements signed prior to enactment of the 2013 Bylaw. These levies have been "credited" to the projects for which they were collected.

Also, ~$1.24 million was collected under the current bylaw as shown in the table below. This increased from ~$1.21 million at the last update.

This results in a residual developer cost of $28.72 million.

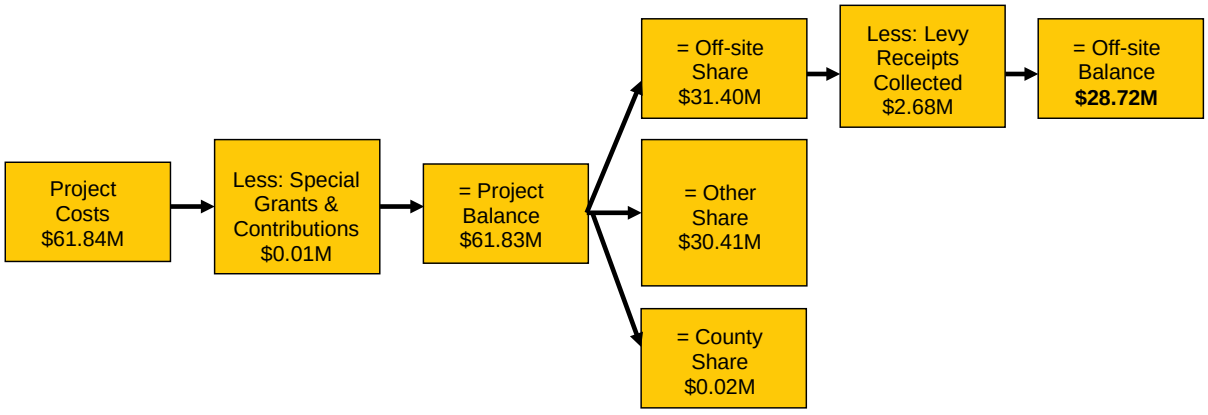
Offsite Levy Funds Collected to Date

Item	Project Description	Developer Cost (Leviable Costs)	Offsite Levy Funds Collected Under Old Bylaw No. 2013-03	Developer (Levy) Funds Collected	Adjusted Developer (Levy) Cost
1	Zone 4 Reservoir Expansion	$ 756,000		$ 119,702	$ 636,298
2	Zone 3 Pump Upgrade	$ 70,000		$ 3,990	$ 66,010
3	Zone 3 Pump Upgrade	$ 70,000		$ 3,990	$ 66,010
4	Zone 3 New Reservoir	$ 3,780,000	$ 1,063,781	$ 356,158	$ 2,360,061
5	Zone 3 (Existing) Rervoir Expansion	$ 1,824,000		$ 48,472	$ 1,775,528
6	Zone 1 Water Mains	$ 244,914	$ 123,287	$ 7,134	$ 114,493
7	Zone 2 Water Mains	$ 1,537,354		$ 17,634	$ 1,519,720
8	Big Lakes East Water Mains	$ 2,339,128		$ -	$ 2,339,128
9	Big Lakes West Water Mains	$ 1,564,948	$ 36,224	$ -	$ 1,528,724
10	Zone 3 Water Mains	$ 544,000		$ -	$ 544,000
11	5th Meridian - Supply Line From Regional Line	$ 2,462,476		$ -	$ 2,462,476
12	5th Meridian - Water Reservoir	$ 5,928,000		$ -	$ 5,928,000
13	5th Meridian (Area A) - Water Mains	$ 1,897,036		$ -	$ 1,897,036
14	5th Meridian (Area B) - Water Mains	$ 2,278,640		$ -	$ 2,278,640
15	5th Meridian (Area C) - Water Mains	$ 2,314,764		$ -	$ 2,314,764
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 324,715	$ 211,318	$ -	$ 113,397
19	Zone 4 Water Mains	$ 591,752		$ -	$ 591,752
20	Zone 5 Water Mains	$ 2,801,742		$ 687,607	$ 2,114,135
21	Zone 6 Water Mains	$ 74,952		$ -	$ 74,952
		$ 31,404,421	**$ 1,434,610**	**$ 1,244,687**	**$ 28,725,123**

4.5 Total Water Offsite Levy Costs

As shown in the figure below, the total cost for water infrastructure that forms the basis of the rate is approximately $28.72 million. The cost allocations to each benefitting party are based on the benefitting percentages shown in Section 4.3. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Water Offsite Levy Cost



* "Other Share" represents the portion of cost allocated to other benefiting parties such as neighbouring municipalities, other orders of government, etc., as well as that portion of cost allocated beyond the 25 year review period.

4.6 Water Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas (see table below). Allocations are denoted with a "1" below applicable areas. Benefiting areas were determined by County engineering staff and advisors.

Benefiting Areas for Water Offsite Infrastructure

Item	Project Description	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	Zone 4 Reservoir Expansion	$ 636,298	1	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	Zone 3 Pump Upgrade	$ 66,010	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
3	Zone 3 Pump Upgrade	$ 66,010	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
4	Zone 3 New Reservoir	$ 2,360,061	1	1	1	1	1	1	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	Zone 3 (Existing) Rervoir Expansion	$ 1,775,528	1	1	1	1	1	1	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	Zone 1 Water Mains	$ 114,493	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															
7	Zone 2 Water Mains	$ 1,519,720																1	1	1	1	1	1	1	1	1	1					
8	Big Lakes East Water Mains	$ 2,339,128																														
9	Big Lakes West Water Mains	$ 1,528,724																														
10	Zone 3 Water Mains	$ 544,000																										1	1	1	1	1
11	5th Meridian - Supply Line From Regional Line	$ 2,462,476																														
12	5th Meridian - Water Reservoir	$ 5,928,000																														
13	5th Meridian (Area A) - Water Mains	$ 1,897,036																														
14	5th Meridian (Area B) - Water Mains	$ 2,278,640																														
15	5th Meridian (Area C) - Water Mains	$ 2,314,764																														
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 113,397								1							1		1								1					
19	Zone 4 Water Mains	$ 591,752																														
20	Zone 5 Water Mains	$ 2,114,135																														
21	Zone 6 Water Mains	$ 74,952																														
		$ 28,725,123																														

Item	Project Description	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	701.0
1	Zone 4 Reservoir Expansion	$ 636,298	1	1	1					1	1	1		1	1	1	1	1	1	1	1	1										
2	Zone 3 Pump Upgrade	$ 66,010	1	1	1					1	1	1		1	1	1	1	1	1	1	1	1										
3	Zone 3 Pump Upgrade	$ 66,010	1	1	1					1	1	1		1	1	1	1	1	1	1	1	1										
4	Zone 3 New Reservoir	$ 2,360,061	1	1	1	1	1	1	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	Zone 3 (Existing) Rervoir Expansion	$ 1,775,528	1	1	1	1	1	1	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	Zone 1 Water Mains	$ 114,493																														
7	Zone 2 Water Mains	$ 1,519,720																														
8	Big Lakes East Water Mains	$ 2,339,128																														
9	Big Lakes West Water Mains	$ 1,528,724																														
10	Zone 3 Water Mains	$ 544,000																														
11	5th Meridian - Supply Line From Regional Line	$ 2,462,476																														
12	5th Meridian - Water Reservoir	$ 5,928,000																														
13	5th Meridian (Area A) - Water Mains	$ 1,897,036																														
14	5th Meridian (Area B) - Water Mains	$ 2,278,640																														
15	5th Meridian (Area C) - Water Mains	$ 2,314,764																														
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 113,397																														
19	Zone 4 Water Mains	$ 591,752	1	1	1	1	1	1	1	1	1	1																				
20	Zone 5 Water Mains	$ 2,114,135											1	1	1	1	1	1	1	1	1	1	1									
21	Zone 6 Water Mains	$ 74,952																						1	1	1	1	1	1	1	1	
		$ 28,725,123																														

Item	Project Description	Developer Cost	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	Zone 4 Reservoir Expansion	$ 636,298																1	1	1	1	1	1	1	1	1	1		1		
2	Zone 3 Pump Upgrade	$ 66,010																1	1	1	1	1	1	1	1	1	1		1		
3	Zone 3 Pump Upgrade	$ 66,010																1	1	1	1	1	1	1	1	1	1		1		
4	Zone 3 New Reservoir	$ 2,360,061	1	1	1	1	1	1	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	Zone 3 (Existing) Rervoir Expansion	$ 1,775,528	1	1	1	1	1	1	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	Zone 1 Water Mains	$ 114,493																														
7	Zone 2 Water Mains	$ 1,519,720																														
8	Big Lakes East Water Mains	$ 2,339,128																				1	1	1	1	1	1	1				
9	Big Lakes West Water Mains	$ 1,528,724																1	1	1	1											
10	Zone 3 Water Mains	$ 544,000																														
11	5th Meridian - Supply Line From Regional Line	$ 2,462,476																														
12	5th Meridian - Water Reservoir	$ 5,928,000																														
13	5th Meridian (Area A) - Water Mains	$ 1,897,036																														
14	5th Meridian (Area B) - Water Mains	$ 2,278,640																														
15	5th Meridian (Area C) - Water Mains	$ 2,314,764																														
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 113,397																														
19	Zone 4 Water Mains	$ 591,752																														
20	Zone 5 Water Mains	$ 2,114,135																														
21	Zone 6 Water Mains	$ 74,952																														
		$ 28,725,123																														

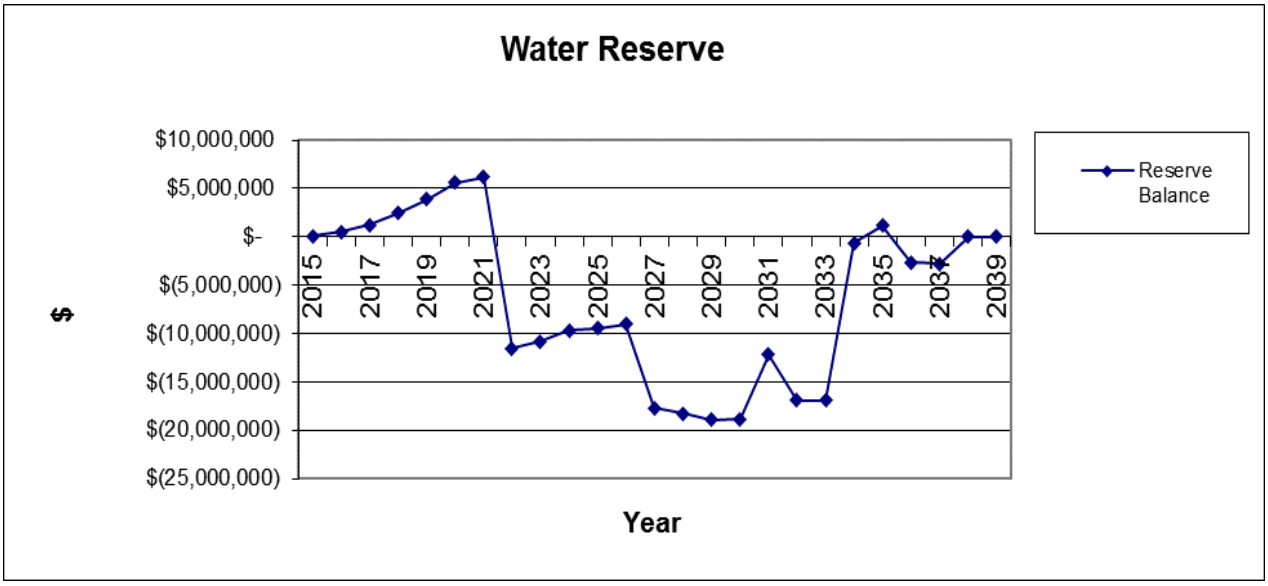
Item	Project Description	Developer Cost	1105.0	1106.0	1107.0	1108.0	1109.0	1110.0	1111.0	1112.0	1113.0	1201.0	1202.0	1203.0	1204.0	1205.0	1301.0	1302.0	1303.0	1304.0	1401.0	1402.0	1403.0	1404.0	1405.0	1501.0	1502.0	1600.1	1600.2	1600.3	1600.4	1600.5	1600.6	1600.7	1600.8
1	Zone 4 Reservoir Expansion	$ 636,298																									1	1	1	1	1		1	1
2	Zone 3 Pump Upgrade	$ 66,010																									1	1	1	1	1		1	1
3	Zone 3 Pump Upgrade	$ 66,010																									1	1	1	1	1		1	1
4	Zone 3 New Reservoir	$ 2,360,061	1	1	1	1	1	1	1	1	1															1	1	1	1	1	1	1	1	1
5	Zone 3 (Existing) Rervoir Expansion	$ 1,775,528	1	1	1	1	1	1	1	1	1															1	1	1	1	1	1	1	1	1	1
6	Zone 1 Water Mains	$ 114,493																																	
7	Zone 2 Water Mains	$ 1,519,720																												1	1	1	1		
8	Big Lakes East Water Mains	$ 2,339,128																									1	1							
9	Big Lakes West Water Mains	$ 1,528,724																																	
10	Zone 3 Water Mains	$ 544,000																																	
11	5th Meridian - Supply Line From Regional Line	$ 2,462,476										1	1	1	1	1	1	1	1	1	1	1	1	1	1									
12	5th Meridian - Water Reservoir	$ 5,928,000										1	1	1	1	1	1	1	1	1	1	1	1	1	1									
13	5th Meridian (Area A) - Water Mains	$ 1,897,036												1						1															
14	5th Meridian (Area B) - Water Mains	$ 2,278,640											1				1	1			1														
15	5th Meridian (Area C) - Water Mains	$ 2,314,764																				1	1	1	1										
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	$ 113,397																																	
19	Zone 4 Water Mains	$ 591,752																																1	1
20	Zone 5 Water Mains	$ 2,114,135																																	
21	Zone 6 Water Mains	$ 74,952																																	
		$ 28,725,123																																	

4.7 Development and Water Staging Impacts

Water 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 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. The front-ender is repaid over time as offsite levies are collected from future development.

In order to compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.86% interest allowance has been charged to the reserve when in a negative balance. Further, a 1.43% interest credit has been provided to reduce offsite levy rates for interest earned on positive reserve balances. Interest earning and charge rates should be updated each year to reflect the current economic context. The graph and table below outline water levy reserve balances over the 25-year development period.

Anticipated Water Offsite Levy Reserve Balances



*A "staging adjustment" is made to rates to account for the anticipated impact of interest on the reserve (earning and charging rates). In this way, the reserve is assured to achieve breakeven at the end of the review period without collecting too much from developers or too little.

4.8 Water Reserve Balance

From end-2010 to end-2014 interest impacts on the reserve were captured in alignment with the interest earning and charging rates in effect at that time:

Interest Earning Rate

- 2011 and 2012 = 1.2%
- 2013 = 2.0%
- 2014 = 1.43%

Interest Charging Rate

- 2011 to 2013 = 3.0%
- 2014 = 3.86%

Notes

- ¼ year rule – expenditures are deemed to have been made in September each year.
- ½ year rule – receipts are deemed to have been made in June each year.

The water reserve balance as at December 31st, 2010 was amended to $724,552 in alignment with year-end results that year, and front-ending amounts owed to front-ending parties. The reserve balance at December 31st, 2010 assumes that $140,159 has not been withdrawn from the reserve to repay the front-ending parties what they were due up to that point in time. These parties were repaid in 2014.

As at December 31st, 2013 the water reserve balance was $1,361,110. This balance includes the credit provided to Remington Development Agreement for front-ending of Zone 5 water offsite infrastructure. It was recommended at the end of 2013 that the County's ledgers should be amended to reflect this balance. It is also recommended that the County develop a set of "manual sub-ledgers" to track the amounts due to front-ending parties, including interest owed in accordance with the rates in effect at that time.

As at December 31st, 2014 the water reserve balance was **$1,563,306.26.**

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	$ 724,551.99		$ 584,392.65
Front-ending Repayments Left In The Reserve to December 31st, 2010	$ 140,159.34		$ 724,551.99
Opening Balance December 31st, 2010			$ 724,551.99
2011			$ 724,551.99
Interest on Opening Balance (2011)	$ 8,694.62		$ 733,246.61
Project Expenditures (2011)		$ -	$ 733,246.61
Offsite Levy Receipts (2011)	$ -		$ 733,246.61
Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011)	$ 136,761.78		$ 870,008.39
Debenture Interest (2011)		$ -	$ 870,008.39
Interest on Project Expenditure (2011)		$ -	$ 870,008.39
Interest on Offsite Levy Receipts (2011)	$ -		$ 870,008.39
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011)	$ 820.57		$ 870,828.96
Interest on Debenture Interest (2011)		$ -	$ 870,828.96
2012			$ 870,828.96
Interest on Opening Balance (2012)	$ 10,449.95		$ 881,278.91
Project Expenditures (2012)		$ -	$ 881,278.91
Offsite Levy Receipts (2012)	$ -		$ 881,278.91
Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012)	$ 165,087.60		$ 1,046,366.51
Debenture Interest (2012)		$ -	$ 1,046,366.51
Interest on Project Expenditure (2012)		$ -	$ 1,046,366.51
Interest on Offsite Levy Receipts (2012)	$ -		$ 1,046,366.51
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012)	$ 990.53		$ 1,047,357.04
Interest on Debenture Interest (2012)		$ -	$ 1,047,357.04
2013			$ 1,047,357.04
Interest on Opening Balance (2013)	$ 20,947.14		$ 1,068,304.18
Project Expenditures (2013)		$ 1,180,953.36	$ (112,649.18)
Offsite Levy Receipts (2013)	$ 1,210,281.00		$ 1,097,631.82
Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013)	$ 257,655.73		$ 1,355,287.55
Debenture Interest (2013)		$ -	$ 1,355,287.55
Interest on Project Expenditure (2013)		$ 8,857.15	$ 1,346,430.40
Interest on Offsite Levy Receipts (2013)	$ 12,102.81		$ 1,358,533.21
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013)	$ 2,576.56		$ 1,361,109.77
Interest on Debenture Interest (2013)		$ -	$ 1,361,109.77
2014			$ 1,361,109.77
Interest on Opening Balance (2014)	$ 19,463.87		$ 1,380,573.64
Project Expenditures (2014)		$ 1,419,659.49	$ (39,085.85)
Offsite Levy Receipts (2014)	$ 1,454,065.89		$ 1,414,980.04
Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014)	$ 150,552.91		$ 1,565,532.95
Debenture Interest (2014)		$ -	$ 1,565,532.95
Interest on Project Expenditure (2014)		$ 13,699.71	$ 1,551,833.23
Interest on Offsite Levy Receipts (2014)	$ 10,396.57		$ 1,562,229.80
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014)	$ 1,076.45		$ 1,563,306.26
Interest on Debenture Interest (2014)		$ -	$ 1,563,306.26

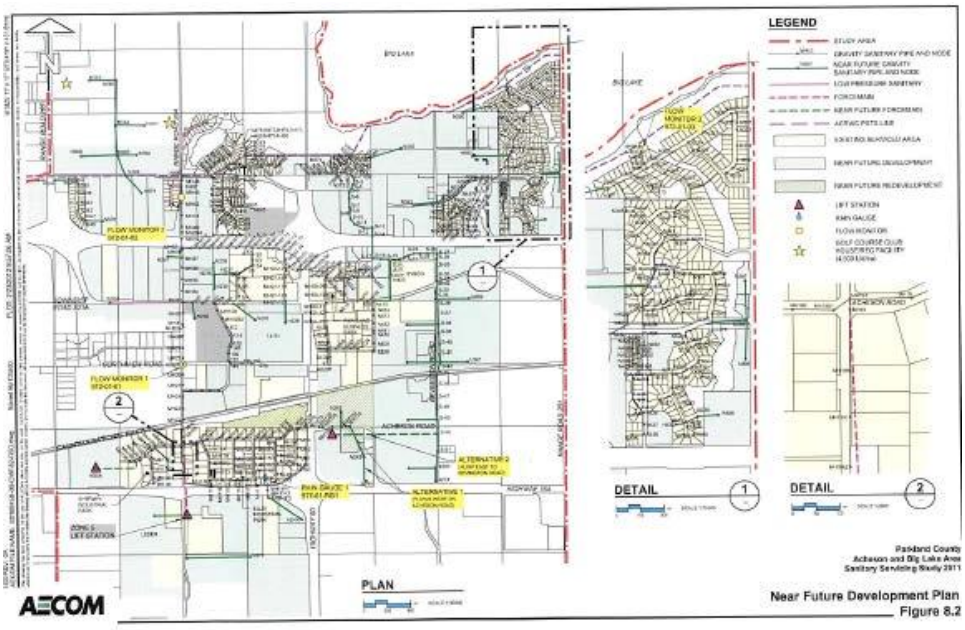
5 SANITARY

5.1 Sanitary Offsite Infrastructure

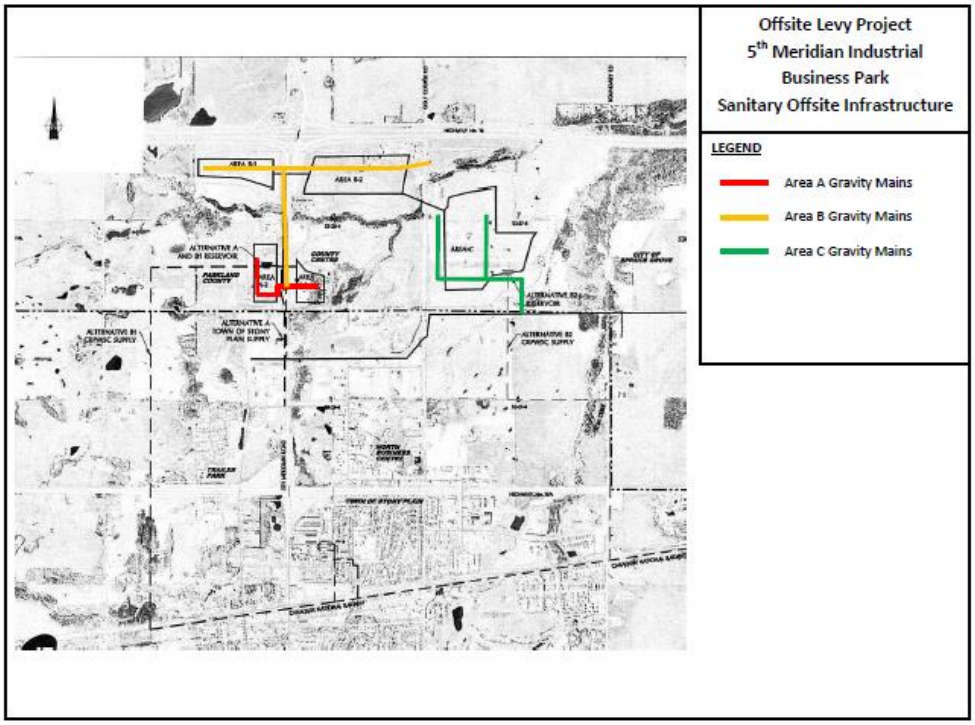
In order to support growth in the County, sanitary offsite infrastructure is required. The County contains 14 sanitary offsite infrastructure projects, as shown on the maps below:

Location of Sanitary Offsite Infrastructure

Acheson / Big Lake Sanitary Projects Map:



5th Meridian Sanitary Projects Map:



The estimated total cost of this infrastructure is comprised of:

(a) actual construction costs to date;

(b) debenture interest associated with financing; and

(c) cost estimates.

Total cost is approximately $17.07 million as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County staff and engineering advisors. It is important to note that these costs represent "gross" costs, of which only a portion will go to support new development during the 25-year review period. The remainder of this section outlines how total costs are equitably apportioned to new development/growth.

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	$ -		$ 742,000	$ 742,000
2	5th Meridian (Area B) Gravity Main	$ -		$ 2,326,600	$ 2,326,600
3	5th Meridian (Area C) Gravity Main	$ -		$ 1,932,700	$ 1,932,700
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ -		$ 2,110,124	$ 2,110,124
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ -		$ 459,143	$ 459,143
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ -		$ 75,705	$ 75,705
7	Acheson Road (Sewer Main Upsizing, etc)	$ -		$ 377,893	$ 377,893
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 548,947		$ 186,943	$ 735,890
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ -		$ 597,408	$ 597,408
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
		$ 8,003,368	**$ 255,279**	**$ 8,808,516**	**$ 17,067,163**

Legend:

Projects Carried Forward From Previous Bylaw No. 2013-03

Projects Amended or Merged

New Projects

5.2 Sanitary Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants, but has received $3.32 million of contributions for sanitary offsite infrastructure as shown in the table below (note, if the County receives grants 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 estimated cost remains at $13.75 million.

Special Grants and Contributions for Sanitary Offsite Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants	Developer Agreement Contributions	Reduced Project Estimated Cost
1	5th Meridian (Area A) Gravity Main	$ 742,000			$ 742,000
2	5th Meridian (Area B) Gravity Main	$ 2,326,600			$ 2,326,600
3	5th Meridian (Area C) Gravity Main	$ 1,932,700			$ 1,932,700
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ 2,110,124		$ 174,316	$ 1,935,808
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ 459,143		$ 110,051	$ 349,092
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ 75,705		$ 125,467	$ (49,762)
7	Acheson Road (Sewer Main Upsizing, etc)	$ 377,893			$ 377,893
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 735,890			$ 735,890
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ 597,408			$ 597,408
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			$ 411,841
12	Old Bylaw #52-2003 (A2 - Hunter's Trunk)	$ 270,165			$ 270,165
13	Old Bylaw #52-2003 (A3 - Acheson Collection)	$ 458,109			$ 458,109
14	Bevington Trunk (Oversizing for Acheson Zone 6)	$ 743,873			$ 743,873
		$ 17,067,163	**$ -**	**$ 3,319,606**	**$ 13,747,557**

5.3 Sanitary Offsite Infrastructure Benefiting Parties

The sanitary offsite infrastructure previously outlined will benefit various parties to varying degrees. There are three potential benefiting parties:

- Parkland County – a portion of the sanitary infrastructure which is required to service existing development.
- Other Stakeholders (or oversizing) – other parties (such as neighboring municipalities) that benefit from infrastructure, as well as that portion of the infrastructure that benefits development beyond the 25 year review period (i.e. oversizing)..
- Parkland County Developers – all growth related infrastructure (i.e., levyable sanitary infrastructure costs).

The table below outlines the allocation of sanitary offsite infrastructure costs to benefiting parties. Percentage allocations have been determined after reducing sanitary offsite infrastructure costs for grants described earlier. Most infrastructure supports new development. That portion of developer cost that has been “deferred” beyond the 25 year review period has been separated from that portion of cost which is included in the current rates.

Allocation of Sanitary Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	County Share %	Other Stakeholder Share & Oversizing %	OSL / Developer Share %
1	5th Meridian (Area A) Gravity Main	$ 742,000		24.0%	76.0%
2	5th Meridian (Area B) Gravity Main	$ 2,326,600		44.0%	56.0%
3	5th Meridian (Area C) Gravity Main	$ 1,932,700		64.0%	36.0%
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ 1,935,808		24.0%	76.0%
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ 349,092		24.0%	76.0%
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ (49,762)		0.0%	100.0%
7	Acheson Road (Sewer Main Upsizing, etc)	$ 377,893		24.0%	76.0%
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 735,890		24.0%	76.0%
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ 597,408		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)	$ 411,841	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)	$ 458,109	8.0%	0.0%	92.0%
14	Bevington Trunk (Oversizing for Acheson Zone 6)	$ 743,873		0.0%	100.0%
		$ 13,747,557			

**The allocation shown in the "oversizing" column represents that portion of cost that benefits development beyond the 25 year repayment period. It was determined by first establishing a "cost per year" for each project, and then comparing the anticipated year of construction to the current year to determine the amount of cost allocated beyond the 25 year period. For example, a project which costs $25 million would have a cost of $1 million per year. If the project was to be built in year 20, then 5 years' worth of cost ($5 million) would be included in the current rates, and 20 years' worth of cost ($20 million) would be deferred. During each future update, additional cost would be brought into the rates of the day.*

5.4 Existing Receipts

Prior to allocating costs to benefiting parties, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers.

As of December 31st, 2013, ~$0.53 million of sanitary levies were collected from developers by way of agreements signed prior to enactment of the 2013 bylaw. These levies have been "credited" to the projects for which they were collected. No levies collected under the current bylaw as shown in the table below.

Also, ~$0.43 million was collected under the current bylaw as shown in the table below. This increased from ~$0.00 million at the last update.

This results in a residual developer cost of $9.31 million.

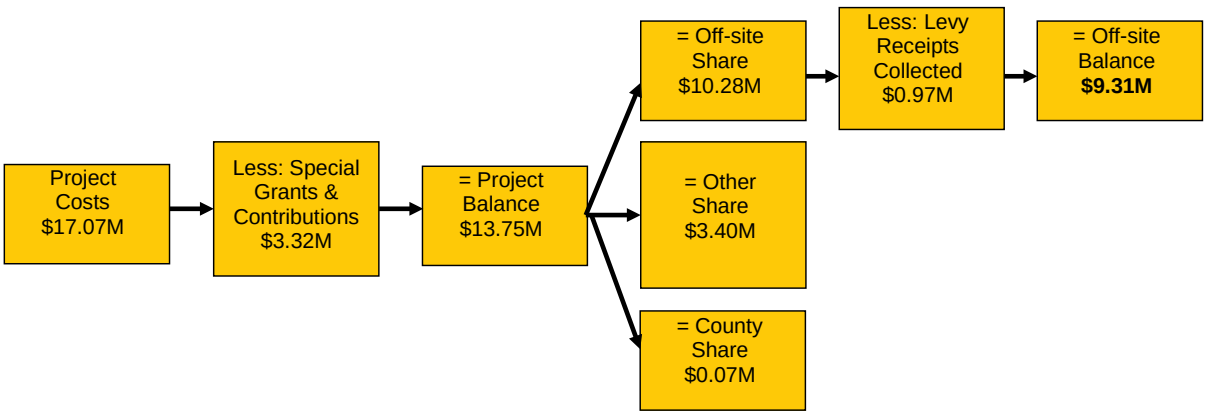
Offsite Levy Funds Collected to Date

Item	Project Description	Developer Cost (Leviable Costs)	Offsite Levy Funds Collected Under Old Bylaw No. 2013-03	Developer (Levy) Funds Collected	Adjusted Developer (Levy) Cost
1	5th Meridian (Area A) Gravity Main	$ 563,920	$ -	$ -	$ 563,920
2	5th Meridian (Area B) Gravity Main	$ 1,302,896	$ -	$ -	$ 1,302,896
3	5th Meridian (Area C) Gravity Main	$ 695,772	$ -	$ -	$ 695,772
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ 1,471,214	$ -	$ -	$ 1,471,214
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ 265,310	$ -	$ -	$ 265,310
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ (49,762)	$ -	$ -	$ (49,762)
7	Acheson Road (Sewer Main Upsizing, etc)	$ 287,199	$ -	$ -	$ 287,199
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 559,276	$ -	$ 285,307	$ 273,970
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ 454,030	$ -	$ -	$ 454,030
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)	$ 400,441	$ 203,286	$ 60,481	$ 136,674
12	Old Bylaw #52-2003 (A2 - Hunter's Trunk)	$ 246,661	$ 110,051	$ -	$ 136,610
13	Old Bylaw #52-2003 (A3 - Acheson Collection)	$ 421,685	$ 228,724	$ 83,352	$ 109,609
14	Bevington Trunk (Oversizing for Acheson Zone 6)	$ 743,873	$ -	$ -	$ 743,873
		$ 10,278,455	**$ 542,061**	**$ 429,140**	**$ 9,307,254**

5.5 Total Sanitary Offsite Levy Costs

As shown in the figure below, the total costs for sanitary infrastructure that forms the basis of the rate is approximately $9.31 million. The cost allocations to each benefitting party are based on the benefitting percentages shown in Section 5.3. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Sanitary Offsite Levy Cost



*"Other Share" represents the portion of cost allocated to other benefiting parties such as neighbouring municipalities, other orders of government, etc., as well as that portion of cost allocated beyond the 25 year review period.

5.6 Sanitary Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas (see tables below). Allocations are denoted with a "1" below applicable areas. Benefiting areas were determined by County engineering staff and advisors.

Benefiting Areas for Sanitary Offsite Infrastructure

Item	Project Description	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	5th Meridian (Area A) Gravity Main	$ 563,920																														
2	5th Meridian (Area B) Gravity Main	$ 1,302,896																														
3	5th Meridian (Area C) Gravity Main	$ 695,772																														
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ 1,471,214			1	1	1	1		1								1	1							1	1					
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ 265,310																								1	1					
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ (49,762)				1																										
7	Acheson Road (Sewer Main Upsizing, etc)	$ 287,199																														1
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 273,970																														
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ 454,030																														
10	Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates)	$ 2,915,939																				1										
11	Old Bylaw #52-2003 (A1 - Acheson Trunk)	$ 136,674	1	1	1	1	1	1	1	1	1				1	1	1	1	1							1	1			1		
12	Old Bylaw #52-2003 (A2 - Hunter's Trunk)	$ 136,610				1				1							1		1								1					
13	Old Bylaw #52-2003 (A3 - Acheson Collection)	$ 109,609																												1		
14	Bevington Trunk (Oversizing for Acheson Zone 6)	$ 743,873																														
		$ 9,307,254																														

Item	Project Description	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	701.0
1	5th Meridian (Area A) Gravity Main	$ 563,920																														
2	5th Meridian (Area B) Gravity Main	$ 1,302,896																														
3	5th Meridian (Area C) Gravity Main	$ 695,772																														
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ 1,471,214																														
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ 265,310																														
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ (49,762)																														
7	Acheson Road (Sewer Main Upsizing, etc)	$ 287,199	1	1							1	1																				
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 273,970																1	1													
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ 454,030																														
10	Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates)	$ 2,915,939				1	1	1	1																							
11	Old Bylaw #52-2003 (A1 - Acheson Trunk)	$ 136,674	1	1							1	1	1	1	1	1	1	1	1													
12	Old Bylaw #52-2003 (A2 - Hunter's Trunk)	$ 136,610																														
13	Old Bylaw #52-2003 (A3 - Acheson Collection)	$ 109,609		1								1			1		1		1													
14	Bevington Trunk (Oversizing for Acheson Zone 6)	$ 743,873																						1	1	1	1				1	
		$ 9,307,254																														

Item	Project Description	Developer Cost	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	5th Meridian (Area A) Gravity Main	$ 563,920																														
2	5th Meridian (Area B) Gravity Main	$ 1,302,896																														
3	5th Meridian (Area C) Gravity Main	$ 695,772																														
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ 1,471,214																														
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ 265,310																														
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ (49,762)																														
7	Acheson Road (Sewer Main Upsizing, etc)	$ 287,199																														
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 273,970																														
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ 454,030																									1	1				
10	Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates)	$ 2,915,939																														
11	Old Bylaw #52-2003 (A1 - Acheson Trunk)	$ 136,674																														
12	Old Bylaw #52-2003 (A2 - Hunter's Trunk)	$ 136,610																														
13	Old Bylaw #52-2003 (A3 - Acheson Collection)	$ 109,609																														
14	Bevington Trunk (Oversizing for Acheson Zone 6)	$ 743,873								1																						
		$ 9,307,254																														

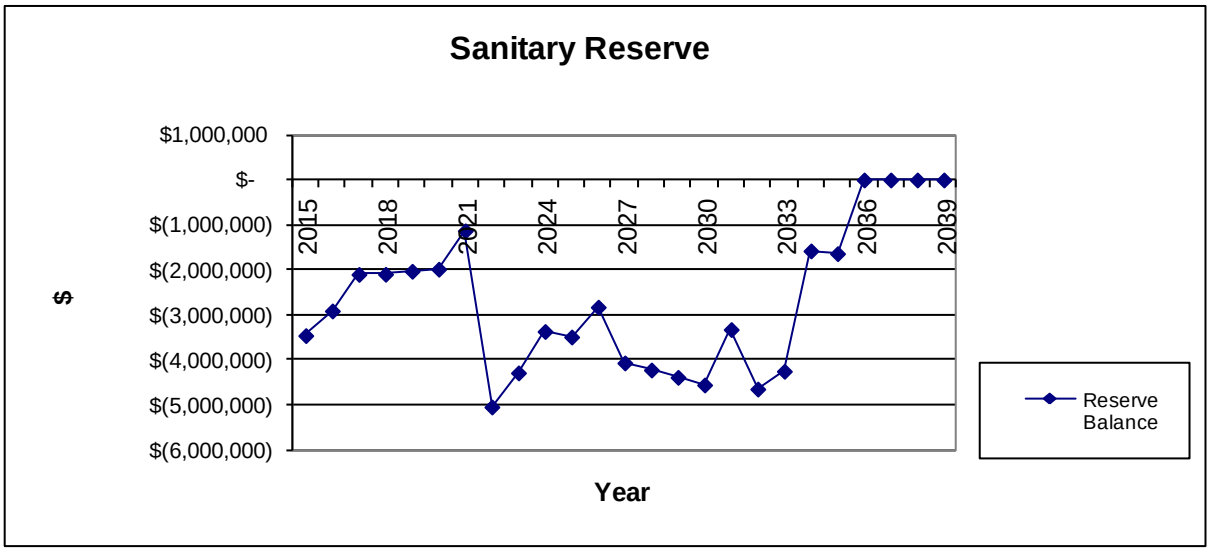
Item	Project Description	Developer Cost	1105.0	1106.0	1107.0	1108.0	1109.0	1110.0	1111.0	1112.0	1113.0	1201.0	1202.0	1203.0	1204.0	1205.0	1301.0	1302.0	1303.0	1304.0	1401.0	1402.0	1403.0	1404.0	1405.0	1501.0	1502.0	1600.1	1600.2	1600.3	1600.4	1600.5	1600.6	1600.7	1600.8
1	5th Meridian (Area A) Gravity Main	$ 563,920												1						1															
2	5th Meridian (Area B) Gravity Main	$ 1,302,896											1				1	1																	
3	5th Meridian (Area C) Gravity Main	$ 695,772																				1		1	1										
4	Parkland Business Park (Sewer Main Upsizing, etc)	$ 1,471,214																																	
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	$ 265,310																																	
6	Kalwin Business Park (Sewer Main Upsizing, etc)	$ (49,762)																																	
7	Acheson Road (Sewer Main Upsizing, etc)	$ 287,199																																	1
8	Glowing Embers (Sewer Main Upsizing, etc)	$ 273,970																																	
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	$ 454,030																											1						
10	Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates)	$ 2,915,939																										1	1	1	1	1	1	1	1
11	Old Bylaw #52-2003 (A1 - Acheson Trunk)	$ 136,674																																	1
12	Old Bylaw #52-2003 (A2 - Hunter's Trunk)	$ 136,610																																	
13	Old Bylaw #52-2003 (A3 - Acheson Collection)	$ 109,609																																	
14	Bevington Trunk (Oversizing for Acheson Zone 6)	$ 743,873																																	
		$ 9,307,254																																	

5.7 Development and Sanitary 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-ender is the party that constructs and pays up front for infrastructure that benefits other parties. The front-ender is repaid over time as offsite levies are collected from future development.

In order to compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.86% interest allowance has been charged to the reserve when in a negative balance. Further, a 1.43% interest credit has been provided to reduce offsite levy rates for interest earned on positive reserve balances. Interest earning and charge rates should be updated each year to reflect the current economic context. The graph and table below outline sanitary levy reserve balances over the 25-year development period.

Anticipated Sanitary Offsite Levy Reserve Balances



*A "staging adjustment" is made to rates to account for the anticipated impact of interest on the reserve (earning and charging rates). In this way, the reserve is assured to achieve breakeven at the end of the review period without collecting too much from developers or too little.

5.8 Reserve Balance

From end-2010 to end-2014 interest impacts on the reserve were captured in alignment with the interest earning and charging rates in effect at that time:

Interest Earning Rate

- 2011 and 2012 = 1.2%
- 2013 = 2.0%
- 2014 = 1.43%

Interest Charging Rate

- 2011 to 2013 = 3.0%
- 2014 = 3.86%

Notes

- ¼ year rule – expenditures are deemed to have been made in September each year.
- ½ year rule – receipts are deemed to have been made in June each year.

The sanitary reserve balance as at December 31st, 2010 was amended to -$4,111,489 in alignment with year-end results that year and front-ending amounts owed to front-ending parties, as shown in the table below. The reserve balance at December 31st, 2010 assumes that $4,111,489 is owed to front-ending parties (County and Transamerica) up to that point in time.

As at December 31st, 2013 the sanitary reserve balance was -$4,456,662. The County's ledgers should be amended to reflect this balance. It is also recommended that the County develop a set of "manual sub-ledgers" to track the amounts due to front-ending parties, including interest owed in accordance with the rates in effect at that time.

As at December 31st, 2014 the sanitary reserve balance was **- $4,197,853.36.**

Sanitary Offsite Levy Reserve Balance

Description	Dr	Cr	Balance
Offsite Levy Expenditures to December 31, 2010		$ 4,544,648.63	$ (4,544,648.63)
Offsite Levy Receipt Allocations to December 31, 2010	$ 433,159.18		$ (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)
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)	$ 978,086.48		$ (4,199,549.34)
Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014)	$ -		$ (4,199,549.34)
Debenture Interest (2014)		$ -	$ (4,199,549.34)
Interest on Project Expenditure (2014)		$ 5,297.34	$ (4,204,846.68)
Interest on Offsite Levy Receipts (2014)	$ 6,993.32		$ (4,197,853.36)
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014)	$ -		$ (4,197,853.36)
Interest on Debenture Interest (2014)		$ -	$ (4,197,853.36)

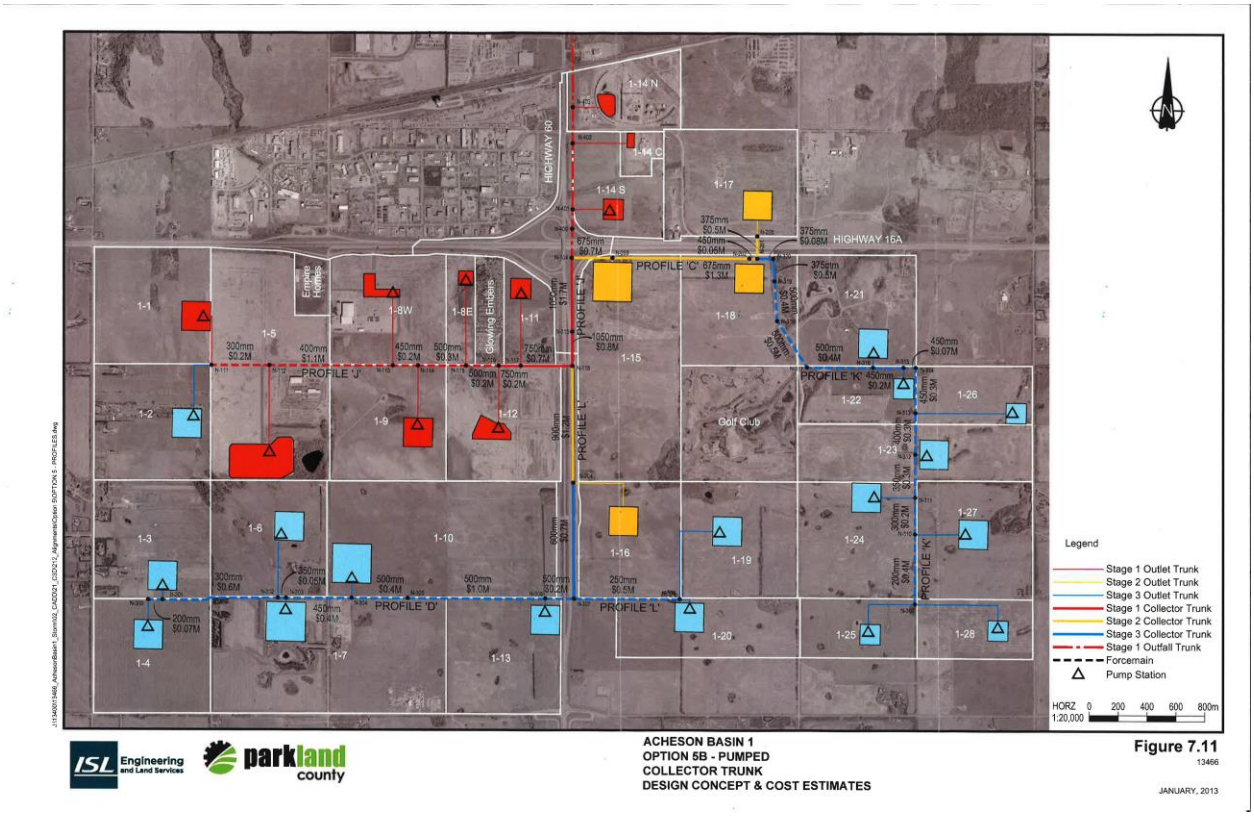
6 STORMWATER

6.1 Stormwater Offsite Infrastructure

In order to support growth in the County, stormwater offsite infrastructure is required.
The County contains 16 stormwater offsite infrastructure projects, as shown on the map below:

Location of Stormwater Offsite Infrastructure

Acheson / Big Lake Stormwater Projects Map:



5th Meridian Stormwater Projects Map:

N/A

The estimated total cost of this infrastructure is comprised of:

(a) actual construction costs to date;

(b) debenture interest associated with financing; and

(c) cost estimates.

Total cost is approximately $48.29 million as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County staff and engineering advisors. It is important to note that these costs represent "gross" costs, of which only a portion will go to support new development during the 25-year review period. The remainder of this section outlines how total costs are equitably apportioned to new development/growth.

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	$ -	$ 4,921,068.71	$ 20,873,824	$ 25,794,893
3	Collector Stage 1, Zone 5 N-111 to N-112	$ -		$ 270,000	$ 270,000
4	Collector Stage 1, Zone 5 N-112 to N-113	$ -		$ 1,498,419	$ 1,498,419
5	Collector Stage 1, Zone 5 N-113 to N-114	$ -		$ 225,763	$ 225,763
6	Collector Stage 1, Zone 5 N-114 to N-115	$ -		$ 393,703	$ 393,703
7	Collector Stage 1, Zone 5 N-115 to N-116	$ -		$ 269,201	$ 269,201
8	Collector Stage 1, Zone 5 N-116 to N-117	$ -		$ 264,473	$ 264,473
9	Collector Stage 1, Zone 5 N-117 to N-118	$ -		$ 916,533	$ 916,533
10	Collector Stage 1, Zone 5,6,7&8 N-118 to N110	$ -		$ 1,117,749	$ 1,117,749
11	Collector Stage 1, Zone 5,6,7&8 N-110 to N104	$ -		$ 2,272,091	$ 2,272,091
12	Collector Stage 2, Zone 4 N-200 to N-201	$ -		$ 619,623	$ 619,623
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
18	Collector Stage 3, Zone 7 N-300 to N-301	$ -		$ 96,235	$ 96,235
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	$ -		$ 540,421	$ 540,421
35	Collector Stage 3, Zone 6 N-317 to N-318	$ -		$ 686,632	$ 686,632
36	Collector Stage 3, Zone 6 N-318 to N-319	$ -		$ 557,280	$ 557,280
37	Collector Stage 3, Zone 6 N-319 tp N-320	$ -		$ 735,853	$ 735,853
38	Collector Stage 3, Zone 6 N-320 to N-201	$ -		$ 103,752	$ 103,752
		$ -	**$ 4,921,069**	**$ 43,367,172**	**$ 48,288,241**

Legend:

Projects Carried Forward From Previous Bylaw

Projects Amended From Previous Bylaw No. 2013-03

New Projects

* Projects 18-38 are staged beyond the 25 year review period

* The numbering sequence accounts for those projects that were previously removed.

6.2 Stormwater Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants or contributions for stormwater offsite infrastructure as shown in the table below (note, if the County receives additional grants 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 estimated cost remains at $48.29 million.

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants	Developer Agreement Contributions	Reduced Project Estimated Cost
1	Outfall	$ 25,794,893			$ 25,794,893
3	Collector Stage 1, Zone 5 N-111 to N-112	$ 270,000			$ 270,000
4	Collector Stage 1, Zone 5 N-112 to N-113	$ 1,498,419			$ 1,498,419
5	Collector Stage 1, Zone 5 N-113 to N-114	$ 225,763			$ 225,763
6	Collector Stage 1, Zone 5 N-114 to N-115	$ 393,703			$ 393,703
7	Collector Stage 1, Zone 5 N-115 to N-116	$ 269,201			$ 269,201
8	Collector Stage 1, Zone 5 N-116 to N-117	$ 264,473			$ 264,473
9	Collector Stage 1, Zone 5 N-117 to N-118	$ 916,533			$ 916,533
10	Collector Stage 1, Zone 5,6,7&8 N-118 to N110	$ 1,117,749			$ 1,117,749
11	Collector Stage 1, Zone 5,6,7&8 N-110 to N104	$ 2,272,091			$ 2,272,091
12	Collector Stage 2, Zone 4 N-200 to N-201	$ 619,623			$ 619,623
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
18	Collector Stage 3, Zone 7 N-300 to N-301	$ 96,235			$ 96,235
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	$ 540,421			$ 540,421
35	Collector Stage 3, Zone 6 N-317 to N-318	$ 686,632			$ 686,632
36	Collector Stage 3, Zone 6 N-318 to N-319	$ 557,280			$ 557,280
37	Collector Stage 3, Zone 6 N-319 tp N-320	$ 735,853			$ 735,853
38	Collector Stage 3, Zone 6 N-320 to N-201	$ 103,752			$ 103,752
		$ 48,288,241	**$ -**	**$ -**	**$ 48,288,241**

6.3 Stormwater Offsite Infrastructure Benefiting Parties

The stormwater offsite infrastructure previously outlined will benefit various parties to varying degrees. There are three potential benefiting parties:

- Parkland County – a portion of the stormwater infrastructure which is required to service existing development.
- Other Stakeholders (or oversizing) – other parties (such as neighboring municipalities) that benefit from infrastructure, as well as that portion of the infrastructure that benefits development beyond the 25 year review period (i.e. oversizing).
- Parkland County Developers – all growth related infrastructure (i.e., levyable stormwater infrastructure costs).

The table below outlines the allocation of stormwater offsite infrastructure costs to benefiting parties. Percentage allocations have been determined after reducing water offsite infrastructure costs for grants and contribution described earlier. Most infrastructure supports new development. That portion of developer cost that has been "deferred" beyond the 25 year review period has been separated from that portion of cost which is included in the current rates.

Item	Project Description	Reduced Project Estimated Cost	County Share %	Other Stakeholder Share & Oversizing %	OSL / Developer Share %
1	Outfall	$ 25,794,893		0.0%	100.0%
3	Collector Stage 1, Zone 5 N-111 to N-112	$ 270,000		0.0%	100.0%
4	Collector Stage 1, Zone 5 N-112 to N-113	$ 1,498,419		0.0%	100.0%
5	Collector Stage 1, Zone 5 N-113 to N-114	$ 225,763		0.0%	100.0%
6	Collector Stage 1, Zone 5 N-114 to N-115	$ 393,703		0.0%	100.0%
7	Collector Stage 1, Zone 5 N-115 to N-116	$ 269,201		0.0%	100.0%
8	Collector Stage 1, Zone 5 N-116 to N-117	$ 264,473		0.0%	100.0%
9	Collector Stage 1, Zone 5 N-117 to N-118	$ 916,533		0.0%	100.0%
10	Collector Stage 1, Zone 5,6,7&8 N-118 to N110	$ 1,117,749		0.0%	100.0%
11	Collector Stage 1, Zone 5,6,7&8 N-110 to N104	$ 2,272,091		0.0%	100.0%
12	Collector Stage 2, Zone 4 N-200 to N-201	$ 619,623		0.0%	100.0%
13	Collector Stage 2, Zone 4&6 N-201 to N-202	$ 64,609		0.0%	100.0%
14	Collector Stage 2, Zone 4&6 N-202 to N-203	$ 1,765,641		0.0%	100.0%
15	Collector Stage 2, Zone 4&6 N-203 to N-104	$ 945,451		0.0%	100.0%
16	Collector Stage 2, Zone 4&6 N-204 to N-118	$ 1,582,791		0.0%	100.0%
18	Collector Stage 3, Zone 7 N-300 to N-301	$ 96,235		100.0%	0.0%
19	Collector Stage 3, Zone 7 N-301 to N-302	$ 810,101		100.0%	0.0%
20	Collector Stage 3, Zone 7 N-302 to N-303	$ 60,804		100.0%	0.0%
21	Collector Stage 3, Zone 7 N-303 to N-304	$ 536,345		100.0%	0.0%
22	Collector Stage 3, Zone 7 N-304 to N-305	$ 558,710		100.0%	0.0%
23	Collector Stage 3, Zone 7 N-305 to N-306	$ 1,365,144		100.0%	0.0%
24	Collector Stage 3, Zone 7 N-306 to N-307	$ 293,576		100.0%	0.0%
25	Collector Stage 3, Zone 7&8 N-307 to N-204	$ 949,158		100.0%	0.0%
26	Collector Stage 3, Zone 8 N-308 to N-307	$ 738,824		100.0%	0.0%
27	Collector Stage 3, Zone 8 N-309 to N-310	$ 528,051		100.0%	0.0%
28	Collector Stage 3, Zone 8 N-310 to N-311	$ 300,802		100.0%	0.0%
29	Collector Stage 3, Zone 8 N-311 to N-312	$ 372,003		100.0%	0.0%
30	Collector Stage 3, Zone 6 N-312 to N-313	$ 366,778		100.0%	0.0%
31	Collector Stage 3, Zone 6 N-313 to N-314	$ 353,167		100.0%	0.0%
32	Collector Stage 3, Zone 6 N-314 to N-315	$ 94,576		100.0%	0.0%
33	Collector Stage 3, Zone 6 N-315 to N-316	$ 239,090		100.0%	0.0%
34	Collector Stage 3, Zone 6 N-316 to N-317	$ 540,421		100.0%	0.0%
35	Collector Stage 3, Zone 6 N-317 to N-318	$ 686,632		100.0%	0.0%
36	Collector Stage 3, Zone 6 N-318 to N-319	$ 557,280		100.0%	0.0%
37	Collector Stage 3, Zone 6 N-319 tp N-320	$ 735,853		100.0%	0.0%
38	Collector Stage 3, Zone 6 N-320 to N-201	$ 103,752		100.0%	0.0%

**The allocation shown in the "oversizing" column represents that portion of cost that benefits development beyond the 25 year repayment period. It was determined by first establishing a "cost per year" for each project, and then comparing the anticipated year of construction to the current year to determine the amount of cost allocated beyond the 25 year period. For example, a project which costs $25 million would have a cost of $1 million per year. If the project was to be built in year 20, then 5 years' worth of cost ($5 million) would be included in the current rates, and 20 years' worth of cost ($20 million) would be deferred. During each future update, additional cost would be brought into the rates of the day.*

6.4 Existing Receipts

Prior to allocating costs to benefiting parties, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers.

As of December 31st, 2013, ~$2.58 million of stormwater levies were collected from developers by way of agreements signed prior to enactment of the 2013 bylaw. These levies have been "credited" to the projects for which they were collected.

Also, ~$2.70 million was collected under the current bylaw as shown in the table below. This increased from ~$1.51 million at the last update.

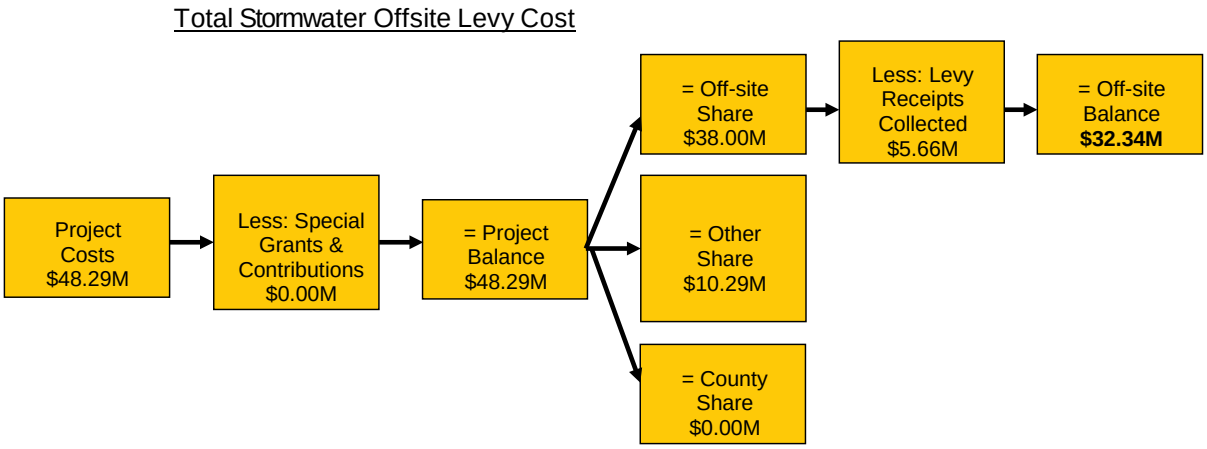
This results in a residual developer cost of $32.34 million.

Offsite Levy Funds Collected to Date

Item	Project Description	Developer Cost (Leviable Costs)	Offsite Levy Funds Collected Under Old Bylaw No. 2013-03	Developer (Levy) Funds Collected	Adjusted Developer (Levy) Cost
1	Outfall	$ 25,794,893	$ 2,964,467	$ 1,783,873	$ 21,046,553
3	Collector Stage 1, Zone 5 N-111 to N-112	$ 270,000	$ -	$ -	$ 270,000
4	Collector Stage 1, Zone 5 N-112 to N-113	$ 1,498,419	$ -	$ -	$ 1,498,419
5	Collector Stage 1, Zone 5 N-113 to N-114	$ 225,763	$ -	$ 18,731	$ 207,032
6	Collector Stage 1, Zone 5 N-114 to N-115	$ 393,703	$ -	$ 32,665	$ 361,038
7	Collector Stage 1, Zone 5 N-115 to N-116	$ 269,201	$ -	$ 22,387	$ 246,814
8	Collector Stage 1, Zone 5 N-116 to N-117	$ 264,473	$ -	$ 75,353	$ 189,121
9	Collector Stage 1, Zone 5 N-117 to N-118	$ 916,533	$ -	$ 252,129	$ 664,404
10	Collector Stage 1, Zone 5,6,7&8 N-118 to N110	$ 1,117,749	$ -	$ 169,026	$ 948,723
11	Collector Stage 1, Zone 5,6,7&8 N-110 to N104	$ 2,272,091	$ -	$ 343,586	$ 1,928,505
12	Collector Stage 2, Zone 4 N-200 to N-201	$ 619,623	$ -	$ -	$ 619,623
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
18	Collector Stage 3, Zone 7 N-300 to N-301	$ -	$ -	$ -	$ -
19	Collector Stage 3, Zone 7 N-301 to N-302	$ -	$ -	$ -	$ -
20	Collector Stage 3, Zone 7 N-302 to N-303	$ -	$ -	$ -	$ -
21	Collector Stage 3, Zone 7 N-303 to N-304	$ -	$ -	$ -	$ -
22	Collector Stage 3, Zone 7 N-304 to N-305	$ -	$ -	$ -	$ -
23	Collector Stage 3, Zone 7 N-305 to N-306	$ -	$ -	$ -	$ -
24	Collector Stage 3, Zone 7 N-306 to N-307	$ -	$ -	$ -	$ -
25	Collector Stage 3, Zone 7&8 N-307 to N-204	$ -	$ -	$ -	$ -
26	Collector Stage 3, Zone 8 N-308 to N-307	$ -	$ -	$ -	$ -
27	Collector Stage 3, Zone 8 N-309 to N-310	$ -	$ -	$ -	$ -
28	Collector Stage 3, Zone 8 N-310 to N-311	$ -	$ -	$ -	$ -
29	Collector Stage 3, Zone 8 N-311 to N-312	$ -	$ -	$ -	$ -
30	Collector Stage 3, Zone 6 N-312 to N-313	$ -	$ -	$ -	$ -
31	Collector Stage 3, Zone 6 N-313 to N-314	$ -	$ -	$ -	$ -
32	Collector Stage 3, Zone 6 N-314 to N-315	$ -	$ -	$ -	$ -
33	Collector Stage 3, Zone 6 N-315 to N-316	$ -	$ -	$ -	$ -
34	Collector Stage 3, Zone 6 N-316 to N-317	$ -	$ -	$ -	$ -
35	Collector Stage 3, Zone 6 N-317 to N-318	$ -	$ -	$ -	$ -
36	Collector Stage 3, Zone 6 N-318 to N-319	$ -	$ -	$ -	$ -
37	Collector Stage 3, Zone 6 N-319 tp N-320	$ -	$ -	$ -	$ -
38	Collector Stage 3, Zone 6 N-320 to N-201	$ -	$ -	$ -	$ -
		$ 38,000,940	**$ 2,964,467**	**$ 2,697,751**	**$ 32,338,722**

6.5 Total Stormwater Offsite Levy Costs

As shown in the figure below, the total costs for stormwater infrastructure that forms the basis of the rate is approximately $32.34 million. The cost allocations to each benefitting party are based on the benefitting percentages shown in Section 6.3. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).



*"Other Share" represents the portion of cost allocated to other benefiting parties such as neighbouring municipalities, other orders of government, etc., as well as that portion of cost allocated beyond the 25 year review period.

6.6 Stormwater Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas (see tables below). Allocations are denoted with a "1" below applicable areas. Benefiting areas were determined by County staff and advisors.

Benefiting Areas for Stormwater Offsite Infrastructure

Item	Project Description	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	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	701.0
1	Outfall	$ 21,046,553																															1	1						1	1	1	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	0	$ -																																																																				
3	Collector Stage 1, Zone 5 N-111 to N-112	$ 270,000																																									1															1												
4	Collector Stage 1, Zone 5 N-112 to N-113	$ 1,498,419																																									1	1	1												1	1												
5	Collector Stage 1, Zone 5 N-113 to N-114	$ 207,032																																									1	1	1	1	1									1	1												
6	Collector Stage 1, Zone 5 N-114 to N-115	$ 361,038																																									1	1	1	1	1							1	1	1												
7	Collector Stage 1, Zone 5 N-115 to N-116	$ 246,814																																									1	1	1	1	1			1				1	1	1												
8	Collector Stage 1, Zone 5 N-116 to N-117	$ 189,121																																									1	1	1	1	1			1	1	1	1	1	1												
9	Collector Stage 1, Zone 5 N-117 to N-118	$ 664,404																																									1	1	1	1	1	1	1	1	1	1	1	1	1												
10	Collector Stage 1, Zone 5,6,7&8 N-118 to N110	$ 948,723																																									1	1	1	1	1	1	1	1	1	1	1	1	1											1	
11	Collector Stage 1, Zone 5,6,7&8 N-110 to N104	$ 1,928,505																																									1	1	1	1	1	1	1	1	1	1	1	1	1											1	
12	Collector Stage 2, Zone 4 N-200 to N-201	$ 619,623																																						1																												
13	Collector Stage 2, Zone 4&6 N-201 to N-202	$ 64,609																																						1																	1		1	1						
14	Collector Stage 2, Zone 4&6 N-202 to N-203	$ 1,765,641																																						1																	1	1	1	1						
15	Collector Stage 2, Zone 4&6 N-203 to N-104	$ 945,451																																						1																				1	1	1	1	1	1				
16	Collector Stage 2, Zone 4&6 N-204 to N-118	$ 1,582,791																																																																1
17	0	$ -																																																																			
18	Collector Stage 3, Zone 7 N-300 to N-301	$ -																																																																		
19	Collector Stage 3, Zone 7 N-301 to N-302	$ -																																																																	1
20	Collector Stage 3, Zone 7 N-302 to N-303	$ -																																																																1
21	Collector Stage 3, Zone 7 N-303 to N-304	$ -																																																															1
22	Collector Stage 3, Zone 7 N-304 to N-305	$ -																																																															1
23	Collector Stage 3, Zone 7 N-305 to N-306	$ -																																																															1
24	Collector Stage 3, Zone 7 N-306 to N-307	$ -																																																															1
25	Collector Stage 3, Zone 7&8 N-307 to N-204	$ -																																																															1
26	Collector Stage 3, Zone 8 N-308 to N-307	$ -																																																																
27	Collector Stage 3, Zone 8 N-309 to N-310	$ -																																																																
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37	Collector Stage 3, Zone 6 N-319 tp N-320	$ -																																																									
38	Collector Stage 3, Zone 6 N-320 to N-201	$ -																																																									
		$ 32,338,722																																																												

Item	Project Description	Developer Cost	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	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	Outfall	$ 21,046,553	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		

*A “staging adjustment” is made to rates to account for the anticipated impact of interest on the reserve (earning and charging rates). In this way, the reserve is assured to achieve breakeven at the end of the review period without collecting too much from developers or too little.

6.8 Reserve Balance

From end-2010 to end-2014 interest impacts on the reserve were captured in alignment with the interest earning and charging rates in effect at that time:

Interest Earning Rate

- 2011 and 2012 = 1.2%
- 2013 = 2.0%
- 2014 = 1.43%

Interest Charging Rate

- 2011 to 2013 = 3.0%
- 2014 = 3.86%

Notes

- ¼ year rule – expenditures are deemed to have been made in September each year.
- ½ year rule – receipts are deemed to have been made in June each year.

The stormwater reserve balance as at December 31st, 2010 was $0 in alignment with year- end results that year, as shown in the table below.

As at December 31st, 2013 the stormwater reserve balance was $4,168,557. The County’s ledgers should be amended to reflect this balance. It is also recommended that the County develop a set of “manual sub-ledgers” to track the amounts due to front-ending parties, including interest owed in accordance with the rates in effect at that time.

As at December 31st, 2014 the stormwater reserve balance was **$5,814,461.78.**

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
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

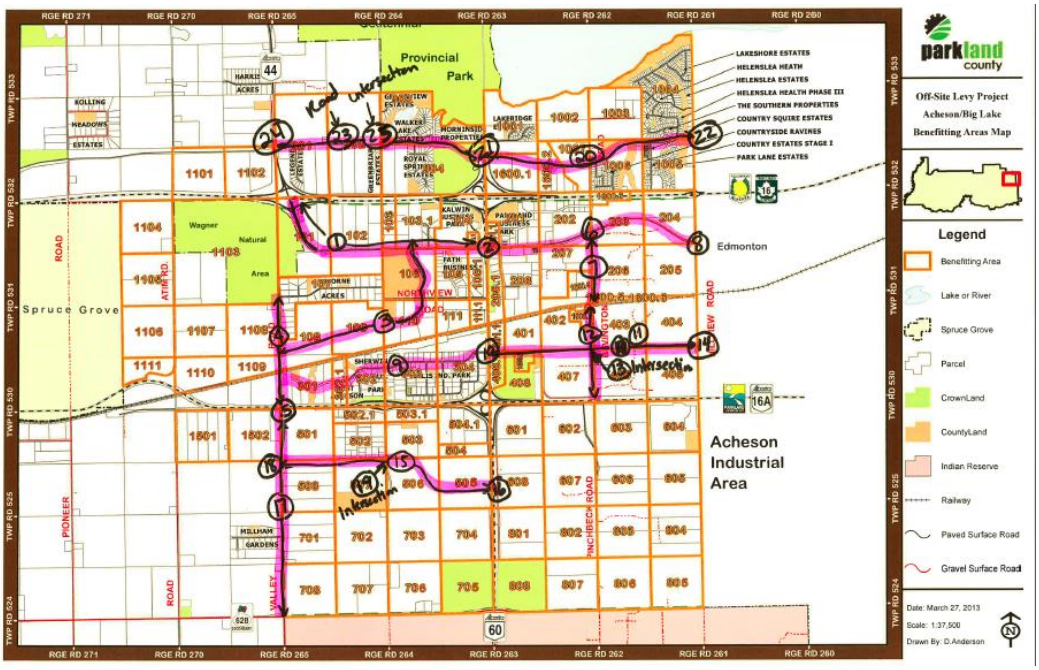
7 TRANSPORTATION

7.1 Transportation Offsite Infrastructure

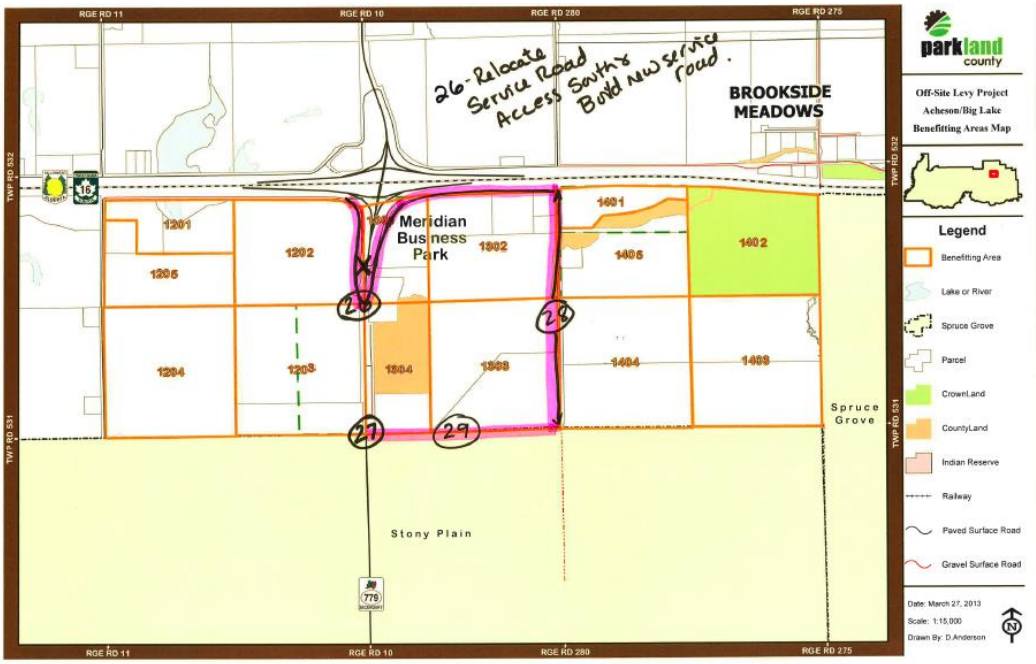
In order to support growth in the County, transportation offsite infrastructure is required.
The County contains 31 transportation offsite infrastructure projects, as shown on the maps below:

Location of Transportation Offsite Infrastructure

Acheson / Big Lake Transportation Projects Map:



5th Meridian Transportation Projects Map:



The estimated total cost of this infrastructure is comprised of:

(a) actual construction costs to date;

(b) debenture interest associated with financing; and

(c) cost estimates.

Total cost is approximately $117.37 million as outlined in the table below. Actual costs, debenture interest (if any), and cost estimates were provided by County staff and engineering advisors. It is important to note that these costs represent "gross" costs, of which only a portion will go to support new development during the 25-year review period. The remainder of this section outlines how total costs are equitably apportioned to new development/growth.

Summary of Transportation Offsite Infrastructure

Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ -		$ 8,794,769	$ 8,794,769
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ -		$ 3,438,931	$ 3,438,931
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ -		$ 3,787,813	$ 3,787,813
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ -		$ 1,071,656	$ 1,071,656
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ -		$ 1,596,631	$ 1,596,631
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ -		$ 3,259,122	$ 3,259,122
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ -		$ 2,024,719	$ 2,024,719
8	Twp 531A/Hillview Road Intersection	$ -		$ 1,078,125	$ 1,078,125
9	Acheson Road - Spruce Valley Road - 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 Hillview Road (Acheson Zone 4)	$ -		$ 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 Intesection (Acheson Zone 4)	$ -		$ 1,078,125	$ 1,078,125
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ -		$ 1,078,125	$ 1,078,125
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 1,126,565		$ 9,604,372	$ 10,730,937
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ -		$ 3,745,953	$ 3,745,953
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ -		$ 1,380,000	$ 1,380,000
18	Spruce Valley Road/Twp 525 Intersection	$ -		$ 986,125	$ 986,125
19	Twp 525/RR 264 Intersection	$ -		$ 503,125	$ 503,125
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 687,393		$ 4,143,326	$ 4,830,719
21	Twp 532A/Hwy 60 Intersection	$ -		$ 1,246,744	$ 1,246,744
22	Twp 532A/Hillview Road Intersection	$ -		$ 589,734	$ 589,734
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ -		$ 2,415,359	$ 2,415,359
24	Twp 532A/Hwy 44 Intersection	$ -		$ 1,924,453	$ 1,924,453
25	Twp 532A/RR264 Intersection	$ -		$ 756,844	$ 756,844
26	Hwy 779/New Service Road Intersection	$ -		$ 27,227,616	$ 27,227,616
27	Hwy 779/Proposed Road	$ -		$ 5,415,998	$ 5,415,998
28	Golf Course Road	$ -		$ 3,342,188	$ 3,342,188
29	New Proposed Road - 5th Meridian	$ -		$ 2,673,750	$ 2,673,750
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ -		$ 3,655,102	$ 3,655,102
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ -		$ 3,559,678	$ 3,559,678
		$ 1,813,958	**$ -**	**$ 115,558,381**	**$ 117,372,339**

Legend:

Projects Carried Forward From Previous Bylaw No. 01-2010

Projects Amended or Merged

New Projects

7.2 Transportation Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants, but has received $0.11 million of contributions for transportation offsite infrastructure as shown in the table below (note, if the County receives additional grants 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 estimated cost remains at $117.26 million.

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants	Developer Agreement Contributions	Reduced Project Estimated Cost
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ 8,794,769			$ 8,794,769
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ 3,438,931			$ 3,438,931
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ 3,787,813			$ 3,787,813
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ 1,071,656			$ 1,071,656
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ 1,596,631			$ 1,596,631
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 3,259,122			$ 3,259,122
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ 2,024,719			$ 2,024,719
8	Twp 531A/Hillview Road Intersection	$ 1,078,125			$ 1,078,125
9	Acheson Road - Spruce Valley Road - 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 Hillview Road (Acheson Zone 4)	$ 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 Intesection (Acheson Zone 4)	$ 1,078,125			$ 1,078,125
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ 1,078,125			$ 1,078,125
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 10,730,937			$ 10,730,937
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ 3,745,953			$ 3,745,953
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ 1,380,000			$ 1,380,000
18	Spruce Valley Road/Twp 525 Intersection	$ 986,125			$ 986,125
19	Twp 525/RR 264 Intersection	$ 503,125			$ 503,125
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 4,830,719		$ 107,034	$ 4,723,684
21	Twp 532A/Hwy 60 Intersection	$ 1,246,744			$ 1,246,744
22	Twp 532A/Hillview Road Intersection	$ 589,734			$ 589,734
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ 2,415,359			$ 2,415,359
24	Twp 532A/Hwy 44 Intersection	$ 1,924,453			$ 1,924,453
25	Twp 532A/RR264 Intersection	$ 756,844			$ 756,844
26	Hwy 779/New Service Road Intersection	$ 27,227,616			$ 27,227,616
27	Hwy 779/Proposed Road	$ 5,415,998			$ 5,415,998
28	Golf Course Road	$ 3,342,188			$ 3,342,188
29	New Proposed Road - 5th Meridian	$ 2,673,750			$ 2,673,750
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ 3,655,102			$ 3,655,102
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 3,559,678			$ 3,559,678
		$ 117,372,339	**$ -**	**$ 107,034**	**$ 117,265,305**

7.3 Transportation Offsite Infrastructure Benefiting Parties

The transportation offsite infrastructure previously outlined will benefit various parties to varying degrees. There are three potential benefiting parties:

- Parkland County – a portion of the transportation infrastructure which is required to service existing development.
- Other Stakeholders (or oversizing) – other parties (such as neighboring municipalities) that benefit from infrastructure, as well as that portion of the infrastructure that benefits development beyond the 25 year review period (i.e. oversizing).
- Parkland County Developers – all growth related infrastructure (i.e., levyable transportation infrastructure costs).

The table below outlines the allocation of transportation offsite infrastructure costs to benefiting parties. Percentage allocations have been determined after reducing transportation offsite infrastructure costs for grants and contributions described earlier. Most infrastructure supports new development. That portion of developer cost that has been "deferred" beyond the 25 year review period has been separated from that portion of cost which is included in the current rates.

Item	Project Description	Reduced Project Estimated Cost	County Share %	Other Stakeholder Share & Oversizing %	OSL / Developer Share %
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ 8,794,769		0.0%	100.0%
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ 3,438,931		4.0%	96.0%
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ 3,787,813		8.0%	92.0%
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ 1,071,656		20.0%	80.0%
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ 1,596,631		40.0%	60.0%
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 3,259,122		4.0%	96.0%
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ 2,024,719		20.0%	80.0%
8	Twp 531A/Hillview Road Intersection	$ 1,078,125		36.0%	64.0%
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	$ 1,114,063		16.0%	84.0%
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	$ 3,593,750		48.0%	52.0%
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	$ 7,130,000		48.0%	52.0%
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	$ 3,342,188		48.0%	52.0%
13	Acheson Road/Bevington Road Intesection (Acheson Zone 4)	$ 1,078,125		48.0%	52.0%
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ 1,078,125		48.0%	52.0%
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 10,730,937		0.0%	100.0%
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ 3,745,953		0.0%	100.0%
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ 1,380,000		100.0%	0.0%
18	Spruce Valley Road/Twp 525 Intersection	$ 986,125		100.0%	0.0%
19	Twp 525/RR 264 Intersection	$ 503,125		60.0%	40.0%
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 4,723,684		0.0%	100.0%
21	Twp 532A/Hwy 60 Intersection	$ 1,246,744		16.0%	84.0%
22	Twp 532A/Hillview Road Intersection	$ 589,734		40.0%	60.0%
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ 2,415,359		16.0%	84.0%
24	Twp 532A/Hwy 44 Intersection	$ 1,924,453		16.0%	84.0%
25	Twp 532A/RR264 Intersection	$ 756,844		16.0%	84.0%
26	Hwy 779/New Service Road Intersection	$ 27,227,616		64.0%	36.0%
27	Hwy 779/Proposed Road	$ 5,415,998		100.0%	0.0%
28	Golf Course Road	$ 3,342,188		64.0%	36.0%
29	New Proposed Road - 5th Meridian	$ 2,673,750		100.0%	0.0%
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ 3,655,102		36.0%	64.0%
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 3,559,678		100.0%	0.0%
		$ 117,265,305			

**The allocation shown in the "oversizing" column represents that portion of cost that benefits development beyond the 25 year repayment period. It was determined by first establishing a "cost per year" for each project, and then comparing the anticipated year of construction to the current year to determine the amount of cost allocated beyond the 25 year period. For example, a project which costs $25 million would have a cost of $1 million per year. If the project was to be built in year 20, then 5 years' worth of cost ($5 million) would be included in the current rates, and 20 years' worth of cost ($20 million) would be deferred. During each future update, additional cost would be brought into the rates of the day.*

7.4 Existing Receipts

Prior to allocating costs to benefiting parties, existing offsite levy receipts collected from developers need to be considered in determining the residual/net costs to developers.

As of December 31st, 2013, ~$7.02 million of transportation levies were collected from developers by way of agreements signed prior to enactment of the 2010 bylaw. These levies have been "credited" to the projects for which they were collected.

Also, ~$1.91 million was collected under the current bylaw as shown in the table below.

This results in a residual developer cost of $61.71 million.

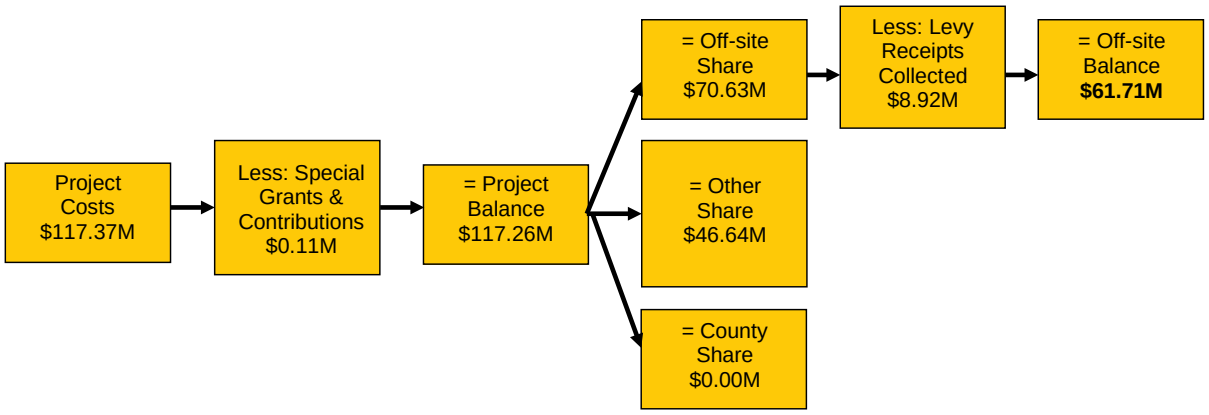
Offsite Levy Funds Collected to Date

Item	Project Description	Developer Cost (Leviable Costs)	Offsite Levy Funds Collected Under Old Bylaw No. 01-2010	Developer (Levy) Funds Collected	Adjusted Developer (Levy) Cost
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ 8,794,769	$ 1,269,583	$ -	$ 7,525,186
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ 3,301,374	$ 534,094	$ 79,347	$ 2,687,934
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ 3,484,788	$ 546,796	$ -	$ 2,937,992
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ 857,325	$ 154,701	$ -	$ 702,624
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ 957,979	$ 166,003	$ 47,317	$ 744,659
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 3,128,757	$ 926,671	$ 311,538	$ 1,890,548
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ 1,619,775	$ 350,135	$ 92,502	$ 1,177,138
8	Twp 531A/Hillview Road Intersection	$ 690,000	$ 186,440	$ 35,831	$ 467,728
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	$ 935,813	$ -	$ -	$ 935,813
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	$ 1,868,750	$ 4,269	$ -	$ 1,864,481
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	$ 3,707,600	$ 8,820	$ -	$ 3,698,780
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	$ 1,737,938	$ 4,135	$ -	$ 1,733,803
13	Acheson Road/Bevington Road Intesection (Acheson Zone 4)	$ 560,625	$ 1,334	$ -	$ 559,291
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ 560,625	$ 1,334	$ -	$ 559,291
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 10,730,937	$ 1,111,103	$ 1,136,264	$ 8,483,570
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ 3,745,953	$ 159,708	$ 208,829	$ 3,377,416
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ -	$ 102,700	$ (11,749)	$ (90,951)
18	Spruce Valley Road/Twp 525 Intersection	$ -	$ 73,388	$ (8,396)	$ (64,992)
19	Twp 525/RR 264 Intersection	$ 201,250	$ 37,443	$ 16,437	$ 147,370
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 4,723,684	$ 395,455	$ -	$ 4,328,229
21	Twp 532A/Hwy 60 Intersection	$ 1,047,265	$ 3,665	$ -	$ 1,043,600
22	Twp 532A/Hillview Road Intersection	$ 353,841	$ -	$ -	$ 353,841
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ 2,028,902	$ 949,540	$ -	$ 1,079,362
24	Twp 532A/Hwy 44 Intersection	$ 1,616,541	$ 23,702	$ -	$ 1,592,839
25	Twp 532A/RR264 Intersection	$ 635,749	$ 4,645	$ -	$ 631,104
26	Hwy 779/New Service Road Intersection	$ 9,801,942	$ -	$ -	$ 9,801,942
27	Hwy 779/Proposed Road	$ -	$ -	$ -	$ -
28	Golf Course Road	$ 1,203,188	$ -	$ -	$ 1,203,188
29	New Proposed Road - 5th Meridian	$ -	$ -	$ -	$ -
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ 2,339,265	$ -	$ -	$ 2,339,265
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ -	$ -	$ -	$ -
		$ 70,634,631	**$ 7,015,661**	**$ 1,907,921**	**$ 61,711,049**

7.5 Transportation Offsite Levy Costs

As shown in the figure below, the total costs for transportation infrastructure that forms the basis of the rate is approximately $61.71 million. The cost allocations to each benefitting party are based on the benefitting percentages shown in Section 7.3. The offsite levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Transportation Offsite Levy Cost



*"Other Share" represents the portion of cost allocated to other benefiting parties such as neighbouring municipalities, other orders of government, etc., as well as that portion of cost allocated beyond the 25 year review period.

7.6 Transportation Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas (see tables below). Allocations are denoted with a "1" below applicable areas. Benefiting areas were determined by County staff and advisors.

Benefiting Areas for Transportation Offsite Infrastructure

Item	Project Description	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	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ 7,525,186	1	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	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ 2,687,934	1	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	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ 2,937,992	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ 702,624	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1											1	1	1	1	1
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ 744,659	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1											1	1	1	1	1
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 1,890,548	1	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	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ 1,177,138																1	1	1	1	1	1	1	1	1	1					
8	Twp 531A/Hillview Road Intersection	$ 467,728																1	1	1	1	1	1	1	1	1	1					
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	$ 935,813																										1	1	1	1	1
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	$ 1,864,481																										1	1	1	1	1
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	$ 3,698,780																														
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	$ 1,733,803																														
13	Acheson Road/Bevington Road Intesection (Acheson Zone 4)	$ 559,291																														
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ 559,291																														
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 8,483,570																														
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ 3,377,416																														
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ (90,951)																														
18	Spruce Valley Road/Twp 525 Intersection	$ (64,992)																														
19	Twp 525/RR 264 Intersection	$ 147,370																														
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 4,328,229																														
21	Twp 532A/Hwy 60 Intersection	$ 1,043,600																														
22	Twp 532A/Hillview Road Intersection	$ 353,841																														
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ 1,079,362																														
24	Twp 532A/Hwy 44 Intersection	$ 1,592,839																														
25	Twp 532A/RR264 Intersection	$ 631,104																														
26	Hwy 779/New Service Road Intersection	$ 9,801,942																														
27	Hwy 779/Proposed Road	$ -																														
28	Golf Course Road	$ 1,203,188																														
29	New Proposed Road - 5th Meridian	$ -																														
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ 2,339,265	1	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	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1					
		$ 61,711,049																														

Item	Project Description	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	701.0
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ 7,525,186																														
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ 2,687,934																														
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ 2,937,992																														
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ 702,624																														
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ 744,659											1	1	1	1	1	1	1	1	1	1										
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 1,890,548																														
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ 1,177,138																														
8	Twp 531A/Hillview Road Intersection	$ 467,728																														
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	$ 935,813																														
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	$ 1,864,481	1	1	1	1	1	1	1	1	1	1																				
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	$ 3,698,780	1	1	1	1	1	1	1	1	1	1																				
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	$ 1,733,803	1	1	1	1	1	1	1	1	1	1																				
13	Acheson Road/Bevington Road Intesection (Acheson Zone 4)	$ 559,291	1	1	1	1	1	1	1	1	1	1																				
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ 559,291	1	1	1	1	1	1	1	1	1	1																				
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 8,483,570											1	1	1	1	1	1	1	1	1	1	1									
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ 3,377,416											1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ (90,951)											1	1	1	1	1	1	1	1	1	1	1									1
18	Spruce Valley Road/Twp 525 Intersection	$ (64,992)											1	1	1	1	1	1	1	1	1	1	1									
19	Twp 525/RR 264 Intersection	$ 147,370											1	1	1	1	1	1	1	1	1	1	1									
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 4,328,229																														
21	Twp 532A/Hwy 60 Intersection	$ 1,043,600																														
22	Twp 532A/Hillview Road Intersection	$ 353,841																														
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ 1,079,362																														
24	Twp 532A/Hwy 44 Intersection	$ 1,592,839																														
25	Twp 532A/RR264 Intersection	$ 631,104																														
26	Hwy 779/New Service Road Intersection	$ 9,801,942																														
27	Hwy 779/Proposed Road	$ -																														
28	Golf Course Road	$ 1,203,188																														
29	New Proposed Road - 5th Meridian	$ -																														
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ 2,339,265																														
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ -																														
		$ 61,711,049																														

Item	Project Description	Developer Cost	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	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ 7,525,186																														
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ 2,687,934																														
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ 2,937,992																														
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ 702,624																													1	1
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ 744,659																													1	1
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 1,890,548																														
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ 1,177,138																														
8	Twp 531A/Hillview Road Intersection	$ 467,728																														
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	$ 935,813																														
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	$ 1,864,481																														
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	$ 3,698,780																														
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	$ 1,733,803																														
13	Acheson Road/Bevington Road Intesection (Acheson Zone 4)	$ 559,291																														
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ 559,291																														
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 8,483,570																														
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ 3,377,416																														
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ (90,951)	1	1	1	1	1	1	1																							
18	Spruce Valley Road/Twp 525 Intersection	$ (64,992)																														
19	Twp 525/RR 264 Intersection	$ 147,370																														
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 4,328,229																				1	1	1	1	1	1	1				
21	Twp 532A/Hwy 60 Intersection	$ 1,043,600																1	1	1	1	1	1	1	1	1	1	1				
22	Twp 532A/Hillview Road Intersection	$ 353,841																				1	1	1	1	1	1	1				
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ 1,079,362																1	1	1	1											
24	Twp 532A/Hwy 44 Intersection	$ 1,592,839																1	1	1	1								1	1		
25	Twp 532A/RR264 Intersection	$ 631,104																1	1	1	1											
26	Hwy 779/New Service Road Intersection	$ 9,801,942																														
27	Hwy 779/Proposed Road	$ -																														
28	Golf Course Road	$ 1,203,188																														
29	New Proposed Road - 5th Meridian	$ -																														
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ 2,339,265																														
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ -																														
		$ 61,711,049																														

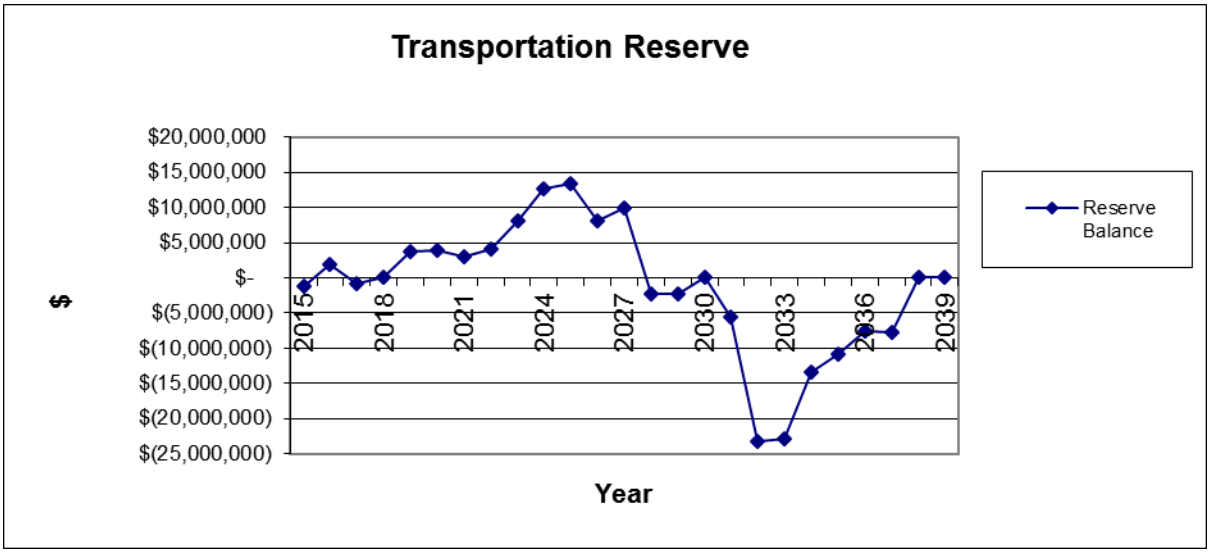
Item	Project Description	Developer Cost	1105.0	1106.0	1107.0	1108.0	1109.0	1110.0	1111.0	1112.0	1113.0	1201.0	1202.0	1203.0	1204.0	1205.0	1301.0	1302.0	1303.0	1304.0	1401.0	1402.0	1403.0	1404.0	1405.0	1501.0	1502.0	1600.1	1600.2	1600.3	1600.4	1600.5	1600.6	1600.7	1600.8
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	$ 7,525,186																																
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	$ 2,687,934																																
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	$ 2,937,992																																
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	$ 702,624	1	1	1	1	1	1	1	1	1																							
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	$ 744,659	1	1	1	1	1	1	1	1	1														1	1								
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ 1,890,548																																
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	$ 1,177,138																																
8	Twp 531A/Hillview Road Intersection	$ 467,728																																
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	$ 935,813																																
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	$ 1,864,481																																
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	$ 3,698,780																																
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	$ 1,733,803																																
13	Acheson Road/Bevington Road Intesection (Acheson Zone 4)	$ 559,291																																
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	$ 559,291																																
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	$ 8,483,570																																
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	$ 3,377,416																																
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	$ (90,951)																							1	1								
18	Spruce Valley Road/Twp 525 Intersection	$ (64,992)																							1	1								
19	Twp 525/RR 264 Intersection	$ 147,370																																
20	Twp 532A - Hwy 60 to Hillview Road (Big Lake East)	$ 4,328,229																									1	1						
21	Twp 532A/Hwy 60 Intersection	$ 1,043,600																									1	1						
22	Twp 532A/Hillview Road Intersection	$ 353,841																									1	1						
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	$ 1,079,362																																
24	Twp 532A/Hwy 44 Intersection	$ 1,592,839																																
25	Twp 532A/RR264 Intersection	$ 631,104																																
26	Hwy 779/New Service Road Intersection	$ 9,801,942										1	1	1	1	1	1	1	1	1	1	1	1	1										
27	Hwy 779/Proposed Road	$ -										1	1	1	1	1	1	1	1	1	1	1	1	1										
28	Golf Course Road	$ 1,203,188															1	1	1	1	1	1	1	1										
29	New Proposed Road - 5th Meridian	$ -															1	1	1	1	1	1	1	1										
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	$ 2,339,265																																
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	$ -																																
		$ 61,711,049																																

7.7 Development and Transportation Staging Impacts

Transportation 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 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. The front-ender is repaid over time as offsite levies are collected from future development.

In order to compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.86% interest allowance has been charged to the reserve when in a negative balance. Further, a 1.43% interest credit has been provided to reduce offsite levy rates for interest earned on positive reserve balances. Interest earning and charge rates should be updated each year to reflect the current economic context. The graph and table below outline transportation levy reserve balances over the 25-year development period.

Anticipated Transportation Offsite Levy Reserve Balances



*A "staging adjustment" is made to rates to account for the anticipated impact of interest on the reserve (earning and charging rates). In this way, the reserve is assured to achieve breakeven at the end of the review period without collecting too much from developers or too little.

7.8 Reserve Balance

Prior to the adoption of Bylaw No. 2015-07, transportation levies were collected under previous Bylaw No. 01-2010. From end-2014 interest impacts on the reserve were captured in alignment with the interest earning and charging rates in effect at that time:

Interest Earning Rate

- 2014 = 1.43%

Interest Charging Rate

- 2014 = 3.86%

Notes

- ¼ year rule – expenditures are deemed to have been made in September each year.
- ½ year rule – receipts are deemed to have been made in June each year.

As at December 31st, 2014 the transportation reserve balance was **$8,422,411.96.**

Transportation Offsite Levy Reserve Balance

Description	Dr	Cr	Balance
Offsite Levy Expenditures to December 31, 2013		$ 1,813,957.99	$ (1,813,957.99)
Offsite Levy Receipt Allocations to December 31, 2013	$ 1,629,054.24		$ (184,903.75)
Bylaw 01-2010 Schedule A	$ 2,351,520.51		$ 2,166,616.76
Bylaw 01-2010 Schedule B	$ 1,671,829.67		$ 3,838,446.43
Bylaw 01-2010 Schedule C	$ 19,664.42		$ 3,858,110.85
Bylaw 01-2010 Schedule D	$ 1,222,205.36		$ 5,080,316.21
Bylaw 01-2010 Schedule F	$ 46,297.98		$ 5,126,614.19
Interest on Bylaw 01-2010	$ 44,154.65		$ 5,170,768.84
Opening Balance December 31, 2013			**$ 5,170,768.84**
2014			$ 5,170,768.84
Interest on Opening Balance (2014)	$ 73,941.99		$ 5,244,710.84
Project Expenditures (2014)		$ -	$ 5,244,710.84
Offsite Levy Receipts (2014)	$ -		$ 5,244,710.84
Offsite Levy Receipts Collected Under Old Bylaw No. 01-2010 (2014)	$ 3,155,141.86		$ 8,399,852.70
Debenture Interest (2014)		$ -	$ 8,399,852.70
Interest on Project Expenditures (2014)		$ -	$ 8,399,852.70
Interest on Offsite Levy Receipts (2014)	$ -		$ 8,399,852.70
Interest on Offsite Levy Receipts Collected Under Old Bylaw No. 01-2010 (2014)	$ 22,559.26		$ 8,422,411.96
Interest on Debenture Interest (2014)		$ -	$ 8,422,411.96

8 SUMMARY OF OFFSITE LEVY RATES

The table below shows the combined offsite levy rates (per hectare) associated with construction of transportation, water, sanitary and stormwater offsite infrastructure for each offsite levy area. Cumulative rates vary from a low of $9,017 per hectare (Area 1101.0) to a high of $209,628 per hectare (Area 504.1). **The total weighted average rate of all areas is $94,514 per hectare.** This is up from $35,710 per hectare at the last update, however previous updates did not include transportation rates. (Note, the weighted average rate is provided for information purposes only; developers are charged the rate applicable to their specific levy area).

Summary of Offsite Levies (2015) by Area

Area Ref. #	Transportation Charges	Water Charges	Sanitary Charges	Storm Charges	Total
101.0	$ 62,778	$ 5,456	$ 779	$ -	$ 69,013
102.0	$ 62,778	$ 5,456	$ 779	$ -	$ 69,013
103.0	$ 62,778	$ 5,456	$ 42,296	$ -	$ 110,530
103.1	$ 62,778	$ 5,456	$ 44,064	$ -	$ 112,298
104.0					
104.1	$ 62,778	$ 5,456	$ 42,296	$ -	$ 110,530
105.0	$ 62,778	$ 5,456	$ 779	$ -	$ 69,013
105.1	$ 62,778	$ 13,861	$ 46,993	$ -	$ 123,632
106.0					
107.0					
108.0	$ 62,778	$ 4,272	$ -	$ -	$ 67,050
109.0	$ 62,778	$ 4,272	$ -	$ -	$ 67,050
110.0					
111.0	$ 62,778	$ 5,456	$ 779	$ -	$ 69,013
111.1	$ 62,778	$ 13,861	$ 5,476	$ -	$ 82,115
201.0					
201.1					
202.0					
203.0	$ 61,404	$ 20,001	$ -	$ -	$ 81,406
204.0	$ 61,404	$ 18,817	$ 17,264	$ -	$ 97,485
205.0					
206.0					
207.0	$ 61,404	$ 20,001	$ -	$ -	$ 81,406
208.0	$ 61,404	$ 20,001	$ 79,785	$ -	$ 161,191
208.1	$ 61,404	$ 28,406	$ 84,482	$ -	$ 174,293
301.0	$ 114,745	$ 81,183	$ -	$ -	$ 195,928
302.0					
302.1					
303.0					
304.0					
401.0					
401.1					
402.0	$ 37,344	$ 8,101	$ -	$ -	$ 45,445
403.0					
404.0	$ 37,344	$ 6,917	$ 17,264	$ -	$ 61,525
405.0	$ 37,344	$ 6,917	$ 17,264	$ -	$ 61,525
406.0					
407.0	$ 37,344	$ 8,101	$ -	$ 88,621	$ 134,066
408.0	$ 37,344	$ 8,101	$ 31,179	$ 54,759	$ 131,383
408.1					
501.0	$ 67,461	$ 22,931	$ 779	$ 106,363	$ 197,535
502.0	$ 67,461	$ 22,931	$ 779	$ 103,825	$ 194,997
502.1	$ 67,461	$ 22,931	$ 10,795	$ 103,825	$ 205,012
503.0	$ 67,461	$ 22,931	$ 779	$ 90,700	$ 181,872
503.1					
504.0	$ 67,461	$ 22,931	$ 23,496	$ 82,202	$ 196,091
504.1	$ 67,461	$ 22,931	$ 33,511	$ 85,724	$ 209,628
505.0	$ 67,461	$ 22,931	$ -	$ 83,730	$ 174,123
506.0					
507.0					
508.0	$ 65,104	$ 21,747	$ -	$ 106,363	$ 193,214
601.0	$ 9,021	$ 4,054	$ 4,816	$ 59,264	$ 77,154
602.0	$ 9,021	$ 4,054	$ 4,816	$ 75,701	$ 93,592
603.0					
604.0	$ 9,021	$ 4,054	$ 4,816	$ 54,759	$ 72,650
605.0					
606.0					
607.0					
608.0	$ 9,021	$ 4,054	$ 4,816	$ 59,264	$ 77,154
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	$ 17,226	$ 15,165	$ -	$ -	$ 32,391
902.0	$ 17,226	$ 15,165	$ -	$ -	$ 32,391
903.0	$ 17,226	$ 15,165	$ -	$ -	$ 32,391
904.0	$ 17,226	$ 15,165	$ -	$ -	$ 32,391
1001.0	$ 30,252	$ 19,033	$ -	$ -	$ 49,285
1002.0	$ 30,252	$ 19,033	$ -	$ -	$ 49,285
1003.0	$ 30,252	$ 19,033	$ -	$ -	$ 49,285
1004.0					
1005.0	$ 30,252	$ 19,033	$ -	$ -	$ 49,285
1006.0	$ 30,252	$ 19,033	$ 23,876	$ -	$ 73,161
1007.0					
1101.0	$ 5,398	$ 3,619	$ -	$ -	$ 9,017
1102.0	$ 5,398	$ 4,803	$ -	$ -	$ 10,201
1103.0					
1104.0					
1105.0					
1106.0					
1107.0					
1108.0					
1109.0					
1110.0					
1111.0					
1112.0					
1113.0					
1201.0					
1202.0	$ 55,959	$ 101,193	$ 24,954	$ -	$ 182,105
1203.0	$ 55,959	$ 86,727	$ 8,176	$ -	$ 150,862
1204.0					
1205.0					
1301.0	$ 79,581	$ 101,193	$ 24,954	$ -	$ 205,728
1302.0					
1303.0					
1304.0	$ 79,581	$ 86,727	$ 8,176	$ -	$ 174,484
1401.0					
1402.0					
1403.0					
1404.0					
1405.0					
1501.0					
1502.0					
1600.1	$ 30,252	$ 19,033	$ 17,264	$ -	$ 66,549
1600.2					
1600.3	$ -	$ 20,001	$ 17,264	$ -	$ 37,265
1600.4	$ -	$ 20,001	$ 17,264	$ -	$ 37,265
1600.5					
1600.6					
1600.7	$ -	$ 8,101	$ 17,264	$ -	$ 25,365
1600.8					

Legend:

- Residential
- Commercial / Industrial
- No Development Area Avail
- Development >25 Years