

# 2015 Off-Site Levy Annual Report

As defined in Off-Site Levy Bylaw No. 2015-07

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## 2 INTRODUCTION

### 2.1 Introduction

Parkland County enacted Bylaw 2015-07 on April 28, 2015 (“Off-Site Levy Bylaw”). The bylaw includes rates for transportation, water, sanitary sewer, and stormwater offsite infrastructure.

The Off-Site Levy Bylaw stipulates that on or before April 30<sup>th</sup> 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.

### 2.2 Methodology

Engineering Services have reviewed and amended the list of offsite projects and updated cost estimates (and actual costs) for transportation, water, sanitary sewer, 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 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 31<sup>st</sup>, 2014. During this review, offsite levy information and rates were updated to December 31<sup>st</sup>, 2015, the most current completed year-end. Information pertaining to 2015 and prior is treated as an “actual”. Information pertaining to 2016 and beyond is treated as an “estimate”. When the next update is completed in 2017, 2016 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.

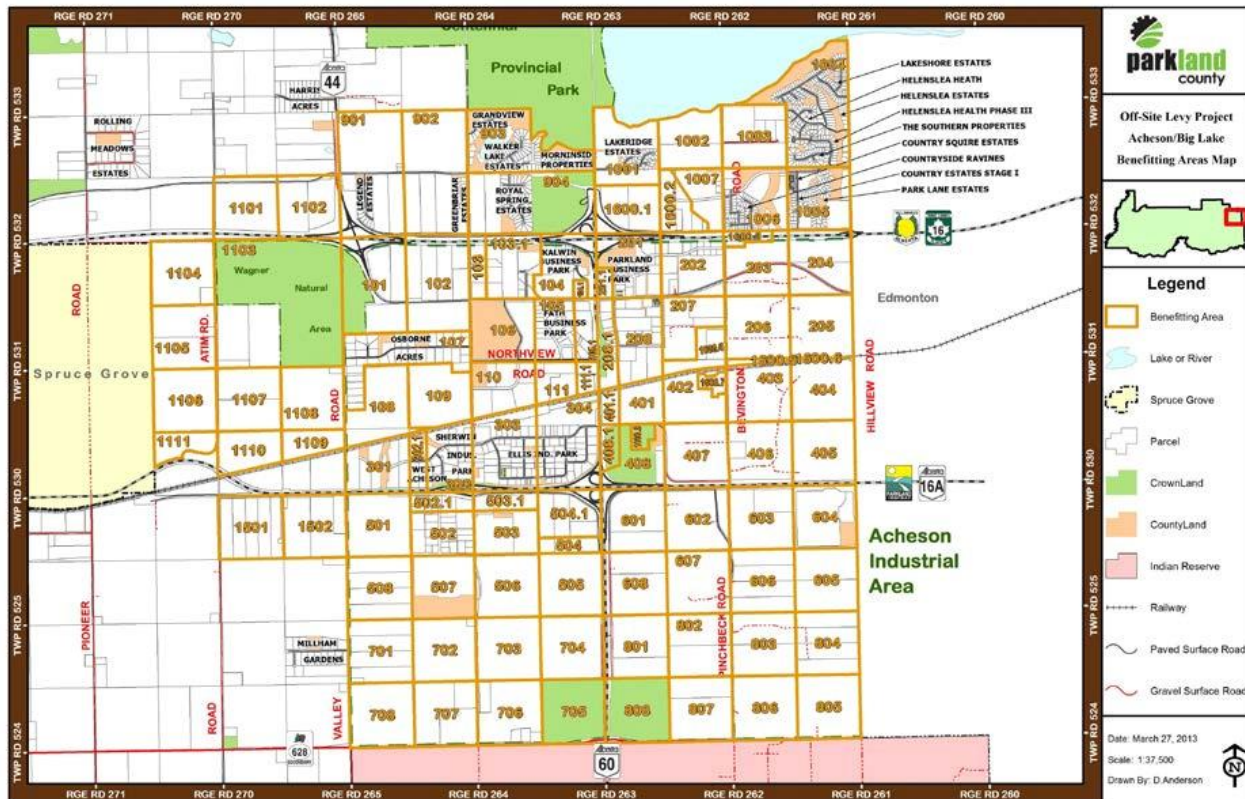
The County utilizes the CORVUS offsite levy model to manage rates. This model is in use in dozens of Alberta municipalities. The model utilizes a “full cost” methodology where by the infrastructure costs, inflation, construction staging, development staging, financing costs, and reserve interest earning 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

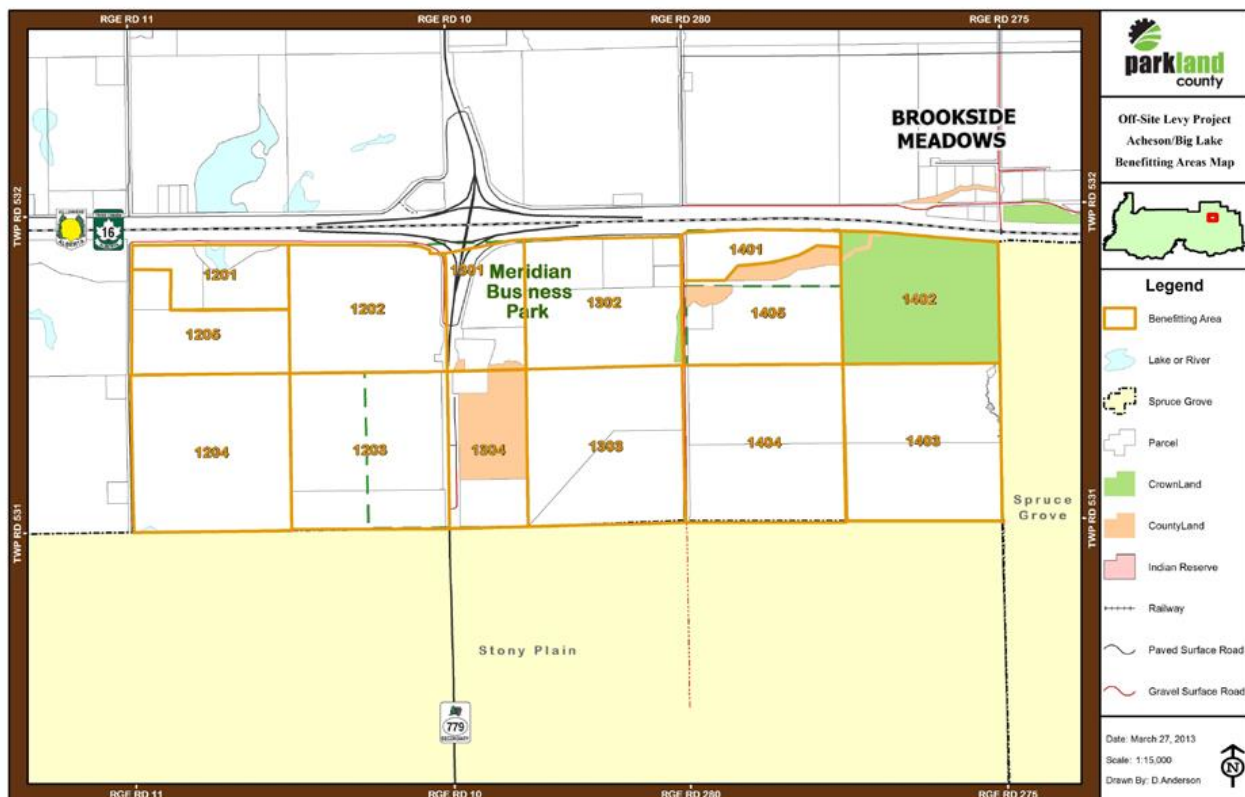
Parkland County has identified 2 key development zones for the implementation of off-site levies: (1) the Acheson/Big Lake development zone, and (2) the Fifth Meridian development zone. The County can add additional zones or amend offsite levy zones as necessary in the future. These two development zones 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:



### 5<sup>th</sup> 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	63.03
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 Rd)	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 (~1302 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	132.30	5.75%
Developed In 25 Years	1,301.96	34.83%
Developed Beyond 25 Years	2,301.10	59.42%
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 (2016)			Previous (2015)	
Land Use Type	Net Development Area In Next 25 Years	%		Net Development Area In Next 25 Years	%
Residential	323.19	24.8%		323.19	24.4%
Commercial / Industrial	978.77	75.2%		1,001.04	75.6%
Total	1,301.96	100.0%		1,324.23	100.0%

### Anticipated Development during the Rate Planning Period (25 years)

[illegible]



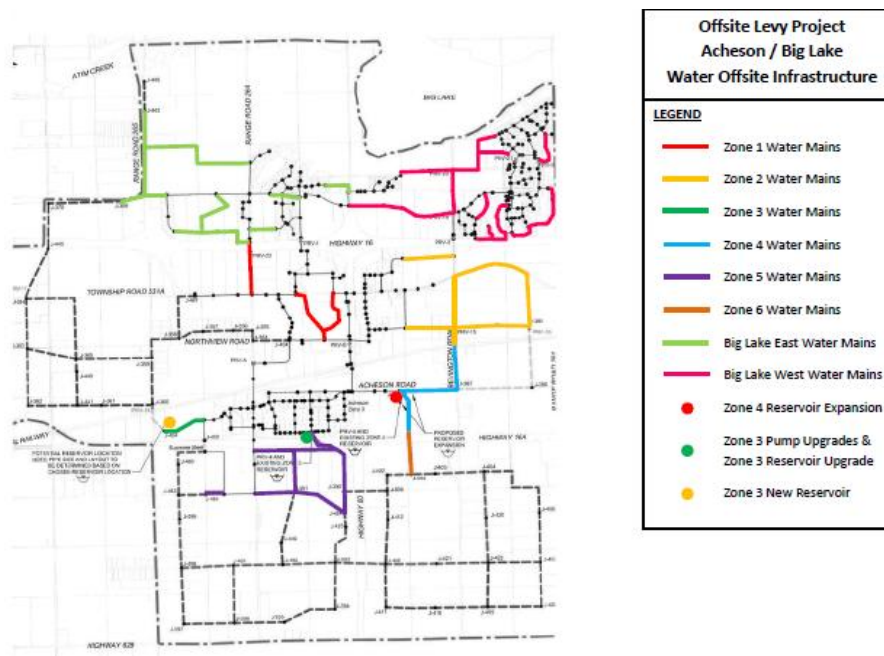
## 4 WATER

### 4.1 Water Offsite Infrastructure

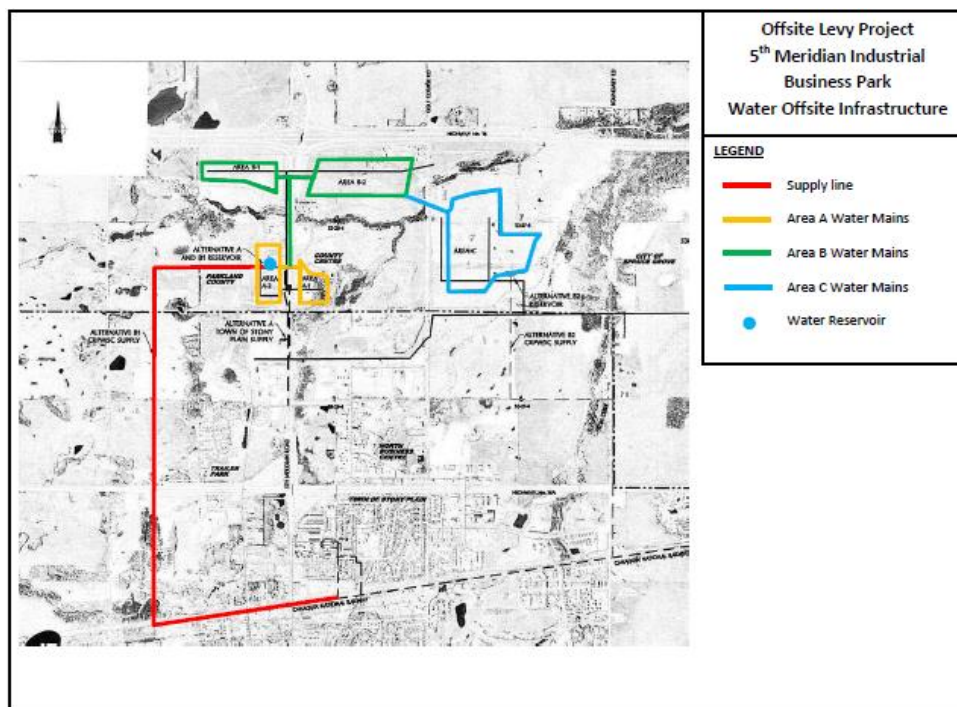
In order to support growth in the County, water offsite infrastructure is required. The County contains 20 water offsite infrastructure projects, as shown on the maps below:

#### 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 \$63.73 million (2014 - \$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) Reservoir Expansion	\$ -		\$ 2,400,000	\$ 2,400,000
6	Zone 1 Water Mains	\$ -		\$ 693,125	\$ 693,125
7	Zone 2 Water Mains	\$ 942,985		\$ 2,453,000	\$ 3,395,985
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
16		\$ -		\$ -	\$ -
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	\$ 272,702	\$ 74,981	\$ -	\$ 347,683
18		\$ -		\$ -	\$ -
19	Zone 4 Water Mains	\$ -		\$ 1,056,700	\$ 1,056,700
20	Zone 5 Water Mains	\$ 3,541,936		\$ 493,404	\$ 4,035,340
21	Zone 6 Water Mains	\$ -		\$ 208,200	\$ 208,200
		\$ 4,757,623	\$ 74,981	\$ 58,895,879	\$ 63,728,483
<b>Legend:</b>					
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 County has collected Contributions of approximately \$18 thousand from Development Agreements. The result is that the total reduced project estimated cost remains at \$63.71 million (2014 - \$63.83 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	\$ 3,395,985			\$ 3,395,985
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
16	0	\$ -			\$ -
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	\$ 347,683			\$ 347,683
18	0	\$ -			\$ -
19	Zone 4 Water Mains	\$ 1,056,700			\$ 1,056,700
20	Zone 5 Water Mains	\$ 4,035,340		\$ 5,126	\$ 4,030,214
21	Zone 6 Water Mains	\$ 208,200			\$ 208,200
		<b>\$ 63,728,483</b>	<b>\$ -</b>	<b>\$ 17,935</b>	<b>\$ 63,710,548</b>

### 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		60.0%	40.0%
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		76.0%	24.0%
5	Zone 3 (Existing) Rervoir Expansion	\$ 2,400,000		20.0%	80.0%
6	Zone 1 Water Mains	\$ 680,316		60.0%	40.0%
7	Zone 2 Water Mains	\$ 3,395,985		40.0%	60.0%
8	Big Lakes East Water Mains	\$ 3,077,800		20.0%	80.0%
9	Big Lakes West Water Mains	\$ 2,794,550		40.0%	60.0%
10	Zone 3 Water Mains	\$ 544,000		0.0%	100.0%
11	5th Meridian - Supply Line From Regional Line	\$ 3,240,100		20.0%	80.0%
12	5th Meridian - Water Reservoir	\$ 7,800,000		20.0%	80.0%
13	5th Meridian (Area A) - Water Mains	\$ 2,496,100		20.0%	80.0%
14	5th Meridian (Area B) - Water Mains	\$ 4,069,000		40.0%	60.0%
15	5th Meridian (Area C) - Water Mains	\$ 6,429,900		60.0%	40.0%
16	0	\$ -		0.0%	100.0%
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	\$ 347,683	6.6%	0.0%	93.4%
18	0	\$ -		0.0%	100.0%
19	Zone 4 Water Mains	\$ 1,056,700		40.0%	60.0%
20	Zone 5 Water Mains	\$ 4,030,214		0.0%	100.0%
21	Zone 6 Water Mains	\$ 208,200		60.0%	40.0%
		<b>\$ 63,710,548</b>			

\*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 31<sup>st</sup>, 2015, ~\$1.43 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 \$32.66 million.

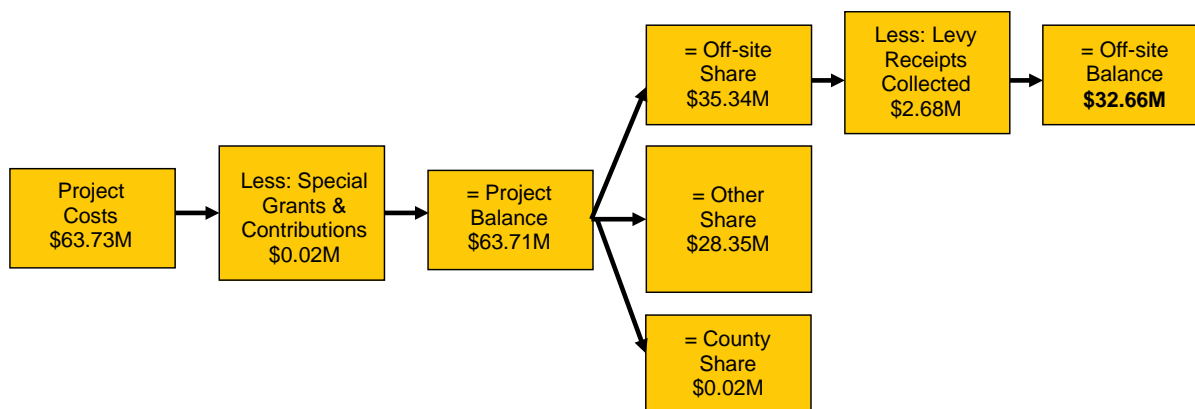
## Offsite Levy Funds Collected to Date

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	\$ 840,000		\$ 119,702	\$ 720,298
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	\$ 4,536,000	\$ 1,063,781	\$ 356,158	\$ 3,116,061
5	Zone 3 (Existing) Rervoir Expansion	\$ 1,920,000		\$ 48,472	\$ 1,871,528
6	Zone 1 Water Mains	\$ 272,127	\$ 123,287	\$ 7,134	\$ 141,706
7	Zone 2 Water Mains	\$ 2,037,591		\$ 17,634	\$ 2,019,957
8	Big Lakes East Water Mains	\$ 2,462,240		\$ -	\$ 2,462,240
9	Big Lakes West Water Mains	\$ 1,676,730	\$ 36,224	\$ -	\$ 1,640,506
10	Zone 3 Water Mains	\$ 544,000		\$ -	\$ 544,000
11	5th Meridian - Supply Line From Regional Line	\$ 2,592,080		\$ -	\$ 2,592,080
12	5th Meridian - Water Reservoir	\$ 6,240,000		\$ -	\$ 6,240,000
13	5th Meridian (Area A) - Water Mains	\$ 1,996,880		\$ -	\$ 1,996,880
14	5th Meridian (Area B) - Water Mains	\$ 2,441,400		\$ -	\$ 2,441,400
15	5th Meridian (Area C) - Water Mains	\$ 2,571,960		\$ -	\$ 2,571,960
16	0	\$ -		\$ -	\$ -
17	Old Bylaw #52-2003 (A5 - Hunter's Watermain)	\$ 324,715	\$ 211,318	\$ -	\$ 113,397
18	0	\$ -		\$ -	\$ -
19	Zone 4 Water Mains	\$ 634,020		\$ -	\$ 634,020
20	Zone 5 Water Mains	\$ 4,030,214		\$ 687,607	\$ 3,342,607
21	Zone 6 Water Mains	\$ 83,280		\$ -	\$ 83,280
		<b>\$ 35,343,237</b>	<b>\$ 1,434,610</b>	<b>\$ 1,244,687</b>	<b>\$ 32,663,939</b>

## 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 \$32.66 million (2014 - \$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 benefitting 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) Renvoir 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	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																														
11	5th Meridian - Supply Line From Regional Line	\$ 2,462,476																										1	1	1	1	1
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) Renvoir 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	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	1	1	1	
2	Zone 3 Pump Upgrade	\$ 66,010																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	
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) Renvoir 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																1	1	1	1	1	1	1	1	1	1	1	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																														
		\$ 28,725,122																														

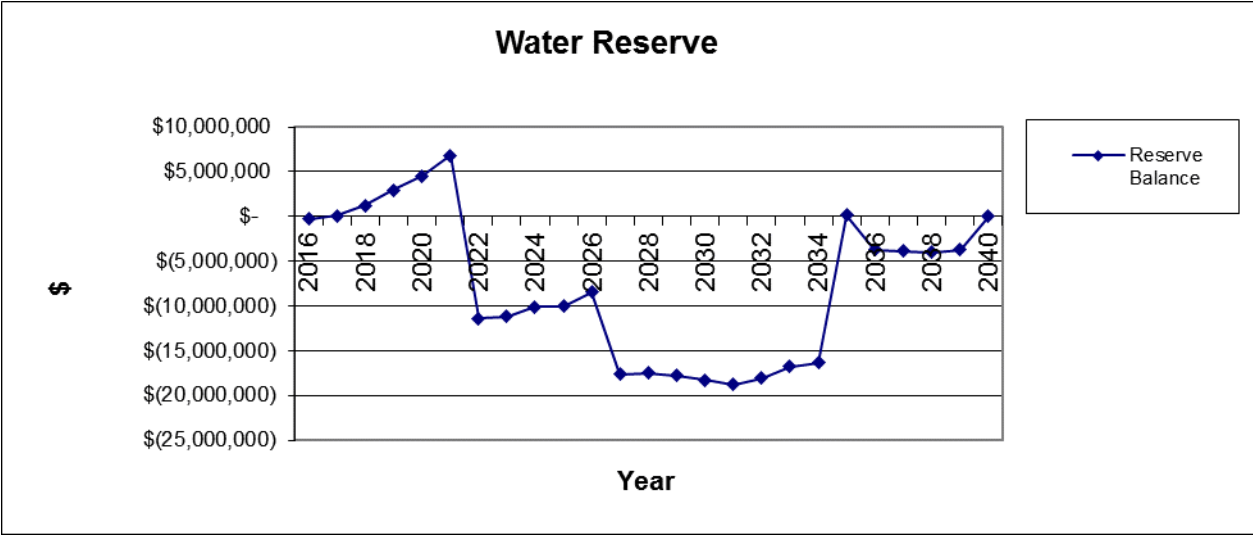
Item	Project Description	Developer Cost	1105.0	1106.0	1107.0	1108.0	1109.0	1110.0	1111.0	1112.0	1113.0	1201.0	1202.0	1203.0	1204.0	1205.0	1301.0	1302.0	1303.0	1304.0	1401.0	1402.0	1403.0	1404.0	1405.0	1501.0	1502.0	1600.1	1600.2	1600.3	1600.4	1600.5	1600.6	1600.7	1600.8	
1	Zone 4 Reservoir Expansion	\$ 636,298																																		
2	Zone 3 Pump Upgrade	\$ 66,010																																		
3	Zone 3 Pump Upgrade	\$ 66,010																																		
4	Zone 3 New Reservoir	\$ 2,360,061	1	1	1	1	1	1	1	1	1																									
5	Zone 3 (Existing) Renvoir Expansion	\$ 1,775,528	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										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																							
14	5th Meridian (Area B) - Water Mains	\$ 2,278,640											1																							
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																																		

#### 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-end is the party that constructs and pays up front for infrastructure that benefits other parties. The front-end 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 3.057% interest allowance has been charged to the reserve in 2015 when in a negative balance. Further, a 1.34% 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-2015 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%
- 2015 = 1.34%

### Interest Charging Rate

- 2011 to 2013 = 3.0%
- 2014 = 3.86%
- 2015 = 3.057%

### Notes

- $\frac{1}{4}$  year rule – expenditures are deemed to have been made in September each year.
- $\frac{1}{2}$  year rule – receipts are deemed to have been made in June each year.

The water reserve balance as at December 31<sup>st</sup>, 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 31<sup>st</sup>, 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 31<sup>st</sup>, 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 31<sup>st</sup>, 2014 the water reserve balance was \$1,563,306.26.

As at December 31<sup>st</sup>, 2015 the water reserve balance was **\$1,587,638.95**

## 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
<b>2011</b>			\$ 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
<b>2012</b>			\$ 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
<b>2013</b>			\$ 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
<b>2014</b>			\$ 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
<b>2015</b>			\$ 1,563,306.26
Interest on Opening Balance (2015)	\$ 20,948.30		\$ 1,584,254.56
Project Expenditures (2015)		\$ 1,884,307.90	\$ (300,053.34)
Offsite Levy Receipts (2015)	\$ 1,884,307.90		\$ 1,584,254.56
Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015)	\$ 5,126.01		\$ 1,589,380.57
Debenture Interest (2015)		\$ -	\$ 1,589,380.57
Interest on Project Expenditure (2015)		\$ 14,400.82	\$ 1,574,979.75
Interest on Offsite Levy Receipts (2015)	\$ 12,624.86		\$ 1,587,604.61
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015)	\$ 34.34		\$ 1,587,638.95
Interest on Debenture Interest (2015)		\$ -	\$ 1,587,638.95





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 \$17.34 million (2014 - \$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)	\$ -		\$ 1,004,242	\$ 1,004,242
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
		<b>\$ 7,454,421</b>	<b>\$ 255,279</b>	<b>\$ 9,625,815</b>	<b>\$ 17,335,514</b>
	<b>Legend:</b>				
	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 \$14.02 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)	\$ 1,004,242			\$ 1,004,242
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
		<b>\$ 17,335,514</b>	<b>\$ -</b>	<b>\$ 3,319,606</b>	<b>\$ 14,015,909</b>

### 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		20.0%	80.0%
2	5th Meridian (Area B) Gravity Main	\$ 2,326,600		40.0%	60.0%
3	5th Meridian (Area C) Gravity Main	\$ 1,932,700		60.0%	40.0%
4	Parkland Business Park (Sewer Main Upsizing, etc)	\$ 1,935,808		20.0%	80.0%
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	\$ 349,092		20.0%	80.0%
6	Kalwin Business Park (Sewer Main Upsizing, etc)	\$ (49,762)		0.0%	100.0%
7	Acheson Road (Sewer Main Upsizing, etc)	\$ 377,893		20.0%	80.0%
8	Glowing Embers (Sewer Main Upsizing, etc)	\$ 1,004,242		20.0%	80.0%
9	Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc)	\$ 597,408		20.0%	80.0%
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%
		<b>\$ 14,015,909</b>			

*\*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 31<sup>st</sup>, 2015, ~\$0.55 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, ~\$0.49 million was collected under the current bylaw as shown in the table below. This increased from ~\$0.43 million at the last update.

This results in a residual developer cost of \$9.83 million.

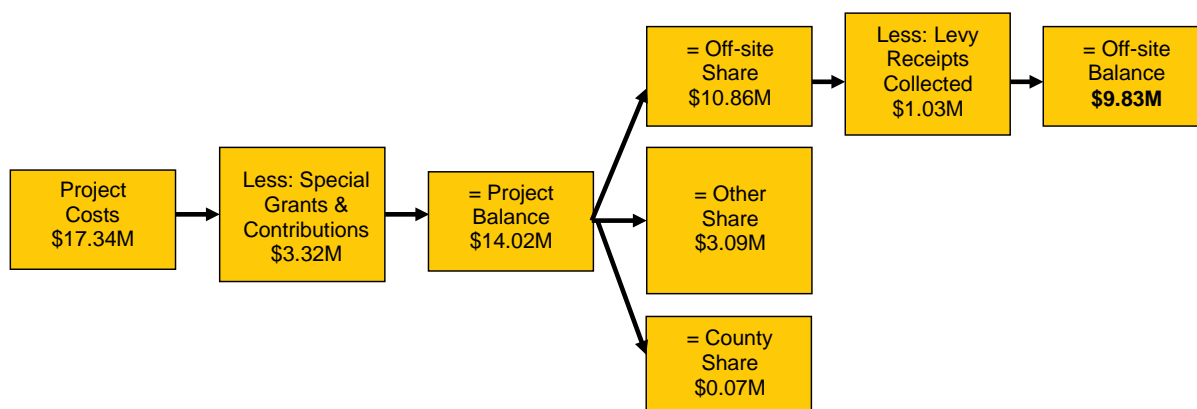
## Offsite Levy Funds Collected to Date

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	\$ 593,600	\$ -	\$ -	\$ 593,600
2	5th Meridian (Area B) Gravity Main	\$ 1,395,960	\$ -	\$ -	\$ 1,395,960
3	5th Meridian (Area C) Gravity Main	\$ 773,080	\$ -	\$ -	\$ 773,080
4	Parkland Business Park (Sewer Main Upsizing, etc)	\$ 1,548,646	\$ -	\$ -	\$ 1,548,646
5	Parkland Industrial Estates (Sewer Main Upsizing, etc)	\$ 279,274	\$ -	\$ -	\$ 279,274
6	Kalwin Business Park (Sewer Main Upsizing, etc)	\$ (49,762)	\$ -	\$ -	\$ (49,762)
7	Acheson Road (Sewer Main Upsizing, etc)	\$ 302,314	\$ -	\$ -	\$ 302,314
8	Glowing Embers (Sewer Main Upsizing, etc)	\$ 149,555	\$ -	\$ 339,640	\$ 463,753
9	Residential (Meriden Avenue) Creek Crossing (Sewer Main Upsizing, etc)	\$ 477,926	\$ -	\$ -	\$ 477,926
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	\$ 62,345	\$ 134,810
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
		<b>\$ 10,199,193</b>	<b>\$ 542,061</b>	<b>\$ 485,337</b>	<b>\$ 9,825,634</b>

## 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 \$9.83 million (2014 - \$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 benefitting 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																					1	1					
7	Acheson Road (Sewer Main Upsizing, etc)	\$ 287,199																														1	
8	Glowing Embers (Sewer Main Upsizing, etc)	\$ 273,970																															
9	Residential (Meridian 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														
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	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 (Meridian 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 (Meriden 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																															



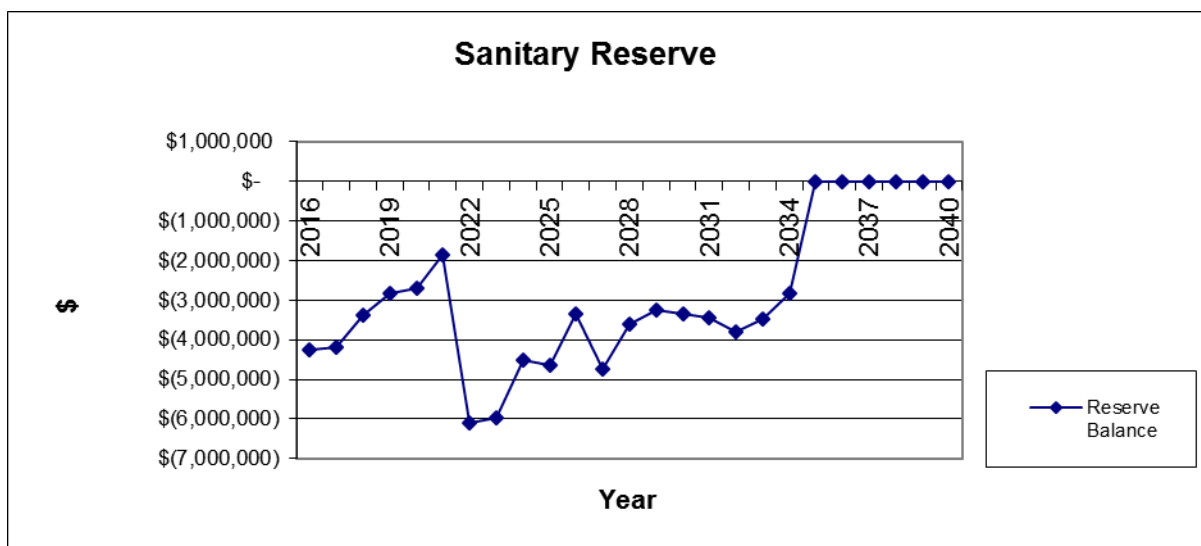
Item	Project Description	Developer Cost	1105.0	1106.0	1107.0	1108.0	1109.0	1110.0	1111.0	1112.0	1113.0	1201.0	1202.0	1203.0	1204.0	1205.0	1301.0	1302.0	1303.0	1304.0	1401.0	1402.0	1403.0	1404.0	1405.0	1501.0	1502.0	1600.1	1600.2	1600.3	1600.4	1600.5	1600.6	1600.7	1600.8
1	5th Meridian (Area A) Gravity Main	\$ 563,920																																	
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																																	
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8	Glowing Embers (Sewer Main Upsizing, etc)	\$ 273,970																																	
9	Residential (Meridian Avenue) Creek Crossing (Sewer Main Upsizing, etc)	\$ 454,030																																	
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 (Upsizing 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-end is the party that constructs and pays up front for infrastructure that benefits other parties. The front-end 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 3.057% interest allowance has been charged in 2015 to the reserve when in a negative balance. Further, a 1.34% 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-2015 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%
- 2015 = 1.34%

### Interest Charging Rate

- 2011 to 2013 = 3.0%
- 2014 = 3.86%
- 2015 = 3.057%

### Notes

- $\frac{1}{4}$  year rule – expenditures are deemed to have been made in September each year.
- $\frac{1}{2}$  year rule – receipts are deemed to have been made in June each year.

The sanitary reserve balance as at December 31<sup>st</sup>, 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 31<sup>st</sup>, 2010 assumes that \$4,111,489 is owed to front-ending parties (County and Transamerica) up to that point in time.

As at December 31<sup>st</sup>, 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 31<sup>st</sup>, 2014 the sanitary reserve balance was - \$4,197,853.36.

As at December 31<sup>st</sup>, 2015 the sanitary reserve balance was – ( **\$4,269,090.39**).

## 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)
<b>2011</b>			\$ (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)
			\$ (4,222,323.59)
<b>2012</b>			\$ (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)
			\$ (4,338,276.75)
<b>2013</b>			\$ (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)
			\$ (4,456,661.88)
<b>2014</b>			\$ (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)
			\$ (4,197,853.36)
<b>2015</b>			\$ (4,197,853.36)
Interest on Opening Balance (2015)		\$ 128,328.38	\$ (4,326,181.74)
Project Expenditures (2015)		\$ (548,946.80)	\$ (3,777,234.94)
Offsite Levy Receipts (2015)	\$ (492,749.36)		\$ (4,269,984.30)
Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015)	\$ -		\$ (4,269,984.30)
Debenture Interest (2015)		\$ -	\$ (4,269,984.30)
Interest on Project Expenditure (2015)		\$ (4,195.33)	\$ (4,265,788.97)
Interest on Offsite Levy Receipts (2015)	\$ (3,301.42)		\$ (4,269,090.39)
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015)	\$ -		\$ (4,269,090.39)
Interest on Debenture Interest (2015)		\$ -	\$ (4,269,090.39)

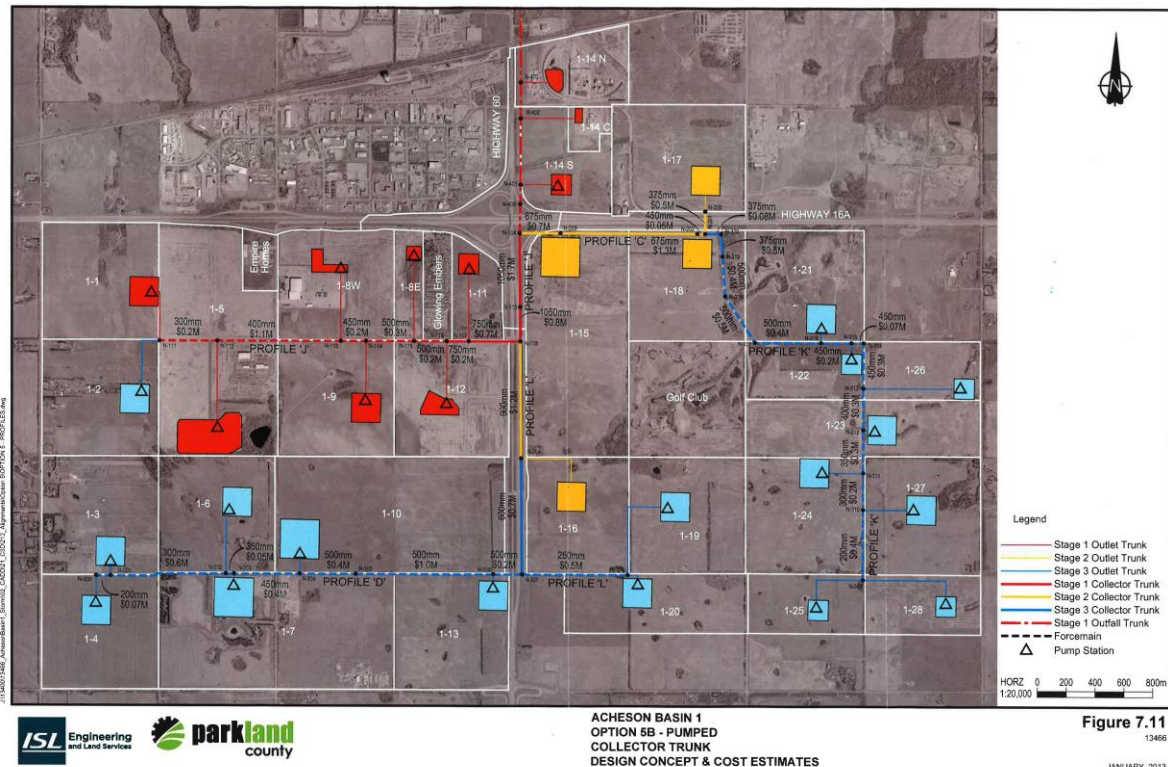
## 6 STORMWATER

### 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:



5<sup>th</sup> Meridian Stormwater Projects Map:

N/A

## Summary of Stormwater Offsite Infrastructure

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 \$51.11 million (2014 - \$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.

Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Outfall	\$ 10,833,387	\$ 4,423,667.74	\$ 13,356,801	\$ 28,613,856
2		\$ -		\$ -	\$ -
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 N-110	\$ -		\$ 1,117,749	\$ 1,117,749
11	Collector Stage 1, Zone 5, 6, 7&8 N-110 to N-104	\$ -		\$ 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
17		\$ -		\$ -	\$ -
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 to N-320	\$ -		\$ 735,853	\$ 735,853
38	Collector Stage 3, Zone 6 N-320 to N-201	\$ -		\$ 103,752	\$ 103,752
		<b>\$ 10,833,387</b>	<b>\$ 4,423,668</b>	<b>\$ 35,850,149</b>	<b>\$ 51,107,204</b>
<b>Legend:</b>					
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.					



## Special Grants and Contributions for Stormwater Offsite Infrastructure

### 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 \$51.04 million.

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants	Developer Agreement Contributions	Reduced Project Estimated Cost
1	Outfall	\$ 28,613,856		\$ 71,952	\$ 28,541,904
2	0	\$ -			\$ -
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 N-110	\$ 1,117,749			\$ 1,117,749
11	Collector Stage 1, Zone 5, 6, 7&8 N-110 to N-104	\$ 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
17	0	\$ -			\$ -
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 to N-320	\$ 735,853			\$ 735,853
38	Collector Stage 3, Zone 6 N-320 to N-201	\$ 103,752			\$ 103,752
		<b>\$ 51,107,204</b>	<b>\$ -</b>	<b>\$ 71,952</b>	<b>\$ 51,035,251</b>

### 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.

Allocation of Stormwater Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	County Share %	Other Stakeholder Share & Oversizing %	OSL / Developer Share %
1	Outfall	\$ 28,541,904		0.0%	100.0%
2	0	\$ -		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 N-119	\$ 1,117,749		12.0%	88.0%
11	Collector Stage 1, Zone 5, 6, 7 & 8 N-119 to N-120	\$ 2,272,091		12.0%	88.0%
12	Collector Stage 2, Zone 4 N-200 to N-201	\$ 619,623		20.0%	80.0%
13	Collector Stage 2, Zone 4 & 6 N-201 to N-202	\$ 64,609		20.0%	80.0%
14	Collector Stage 2, Zone 4 & 6 N-202 to N-203	\$ 1,765,641		20.0%	80.0%
15	Collector Stage 2, Zone 4 & 6 N-203 to N-204	\$ 945,451		20.0%	80.0%
16	Collector Stage 2, Zone 4 & 6 N-204 to N-205	\$ 1,582,791		20.0%	80.0%
17	0	\$ -		0.0%	100.0%
18	Collector Stage 3, Zone 7 N-300 to N-301	\$ 96,235		96.0%	4.0%
19	Collector Stage 3, Zone 7 N-301 to N-302	\$ 810,101		96.0%	4.0%
20	Collector Stage 3, Zone 7 N-302 to N-303	\$ 60,804		96.0%	4.0%
21	Collector Stage 3, Zone 7 N-303 to N-304	\$ 536,345		96.0%	4.0%
22	Collector Stage 3, Zone 7 N-304 to N-305	\$ 558,710		96.0%	4.0%
23	Collector Stage 3, Zone 7 N-305 to N-306	\$ 1,365,144		96.0%	4.0%
24	Collector Stage 3, Zone 7 N-306 to N-307	\$ 293,576		96.0%	4.0%
25	Collector Stage 3, Zone 7 & 8 N-307 to N-308	\$ 949,158		96.0%	4.0%
26	Collector Stage 3, Zone 8 N-308 to N-309	\$ 738,824		96.0%	4.0%
27	Collector Stage 3, Zone 8 N-309 to N-310	\$ 528,051		96.0%	4.0%
28	Collector Stage 3, Zone 8 N-310 to N-311	\$ 300,802		96.0%	4.0%
29	Collector Stage 3, Zone 8 N-311 to N-312	\$ 372,003		96.0%	4.0%
30	Collector Stage 3, Zone 6 N-312 to N-313	\$ 366,778		96.0%	4.0%
31	Collector Stage 3, Zone 6 N-313 to N-314	\$ 353,167		96.0%	4.0%
32	Collector Stage 3, Zone 6 N-314 to N-315	\$ 94,576		96.0%	4.0%
33	Collector Stage 3, Zone 6 N-315 to N-316	\$ 239,090		96.0%	4.0%
34	Collector Stage 3, Zone 6 N-316 to N-317	\$ 540,421		96.0%	4.0%
35	Collector Stage 3, Zone 6 N-317 to N-318	\$ 686,632		96.0%	4.0%
36	Collector Stage 3, Zone 6 N-318 to N-319	\$ 557,280		96.0%	4.0%
37	Collector Stage 3, Zone 6 N-319 to N-320	\$ 735,853		96.0%	4.0%
38	Collector Stage 3, Zone 6 N-320 to N-201	\$ 103,752		96.0%	4.0%

\*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.

### Offsite Levy Funds Collected to Date

## 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.

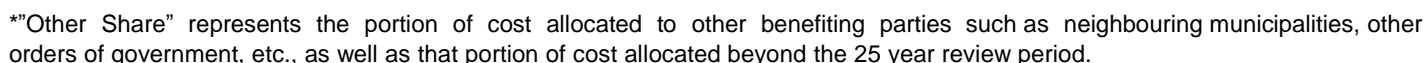
As of December 31<sup>st</sup>, 2015, ~\$2.96 million of stormwater levies were collected from developers by way of agreements signed prior to enactment of the 2013 bylaw. These levies have been “credited” to the projects for which they were collected.

Also, ~\$2.83 million was collected under the current bylaw as shown in the table below. This increased from ~\$2.70 million at the last update.

This results in a residual developer cost of \$33.96 million.

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	\$ 28,541,904	\$ 2,964,467	\$ 1,871,613	\$ 23,705,824
2	0	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ 260,378	\$ 656,155
10	Collector Stage 1, Zone 5,6,7&8 N-118 to N-110	\$ 983,619	\$ -	\$ 180,805	\$ 802,814
11	Collector Stage 1, Zone 5,6,7&8 N-110 to N-104	\$ 1,999,440	\$ -	\$ 367,530	\$ 1,631,910
12	Collector Stage 2, Zone 4 N-200 to N-201	\$ 495,698	\$ -	\$ -	\$ 495,698
13	Collector Stage 2, Zone 4&6 N-201 to N-202	\$ 51,687	\$ -	\$ -	\$ 51,687
14	Collector Stage 2, Zone 4&6 N-202 to N-203	\$ 1,412,513	\$ -	\$ -	\$ 1,412,513
15	Collector Stage 2, Zone 4&6 N-203 to N-104	\$ 756,361	\$ -	\$ -	\$ 756,361
16	Collector Stage 2, Zone 4&6 N-204 to N-118	\$ 1,266,233	\$ -	\$ -	\$ 1,266,233
17	0	\$ -	\$ -	\$ -	\$ -
18	Collector Stage 3, Zone 7 N-300 to N-301	\$ 3,849	\$ -	\$ -	\$ 3,849
19	Collector Stage 3, Zone 7 N-301 to N-302	\$ 32,404	\$ -	\$ -	\$ 32,404
20	Collector Stage 3, Zone 7 N-302 to N-303	\$ 2,432	\$ -	\$ -	\$ 2,432
21	Collector Stage 3, Zone 7 N-303 to N-304	\$ 21,454	\$ -	\$ -	\$ 21,454
22	Collector Stage 3, Zone 7 N-304 to N-305	\$ 22,348	\$ -	\$ -	\$ 22,348
23	Collector Stage 3, Zone 7 N-305 to N-306	\$ 54,606	\$ -	\$ -	\$ 54,606
24	Collector Stage 3, Zone 7 N-306 to N-307	\$ 11,743	\$ -	\$ -	\$ 11,743
25	Collector Stage 3, Zone 7&8 N-307 to N-204	\$ 37,966	\$ -	\$ -	\$ 37,966
26	Collector Stage 3, Zone 8 N-308 to N-307	\$ 29,553	\$ -	\$ -	\$ 29,553
27	Collector Stage 3, Zone 8 N-309 to N-310	\$ 21,122	\$ -	\$ -	\$ 21,122
28	Collector Stage 3, Zone 8 N-310 to N-311	\$ 12,032	\$ -	\$ -	\$ 12,032
29	Collector Stage 3, Zone 8 N-311 to N-312	\$ 14,880	\$ -	\$ -	\$ 14,880
30	Collector Stage 3, Zone 6 N-312 to N-313	\$ 14,671	\$ -	\$ -	\$ 14,671
31	Collector Stage 3, Zone 6 N-313 to N-314	\$ 14,127	\$ -	\$ -	\$ 14,127
32	Collector Stage 3, Zone 6 N-314 to N-315	\$ 3,783	\$ -	\$ -	\$ 3,783
33	Collector Stage 3, Zone 6 N-315 to N-316	\$ 9,564	\$ -	\$ -	\$ 9,564
34	Collector Stage 3, Zone 6 N-316 to N-317	\$ 21,617	\$ -	\$ -	\$ 21,617
35	Collector Stage 3, Zone 6 N-317 to N-318	\$ 27,465	\$ -	\$ -	\$ 27,465
36	Collector Stage 3, Zone 6 N-318 to N-319	\$ 22,291	\$ -	\$ -	\$ 22,291
37	Collector Stage 3, Zone 6 N-319 to N-320	\$ 29,434	\$ -	\$ -	\$ 29,434
38	Collector Stage 3, Zone 6 N-320 to N-201	\$ 4,150	\$ -	\$ -	\$ 4,150
		\$ 39,757,039	\$ 2,964,467	\$ 2,829,462	\$ 33,963,110

As shown in the figure below, the total costs for stormwater infrastructure that forms the basis of the rate is approximately \$33.96 million (2014 - \$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).



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.

Item	Project Description	Developer Cost	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																																2040																																2041																																2042																																2043																																2044																																2045																																2046																																2047																																2048																																2049																																2050																																2051																																2052																																2053																																2054																																2055																																2056																																2057																																2058																																2059																																2060																																2061																																2062																																2063																																2064																																2065																																2066																																2067																																2068																																2069																																2070																																2071																																2072																																2073																																2074																																2075																																2076																																2077																																2078																																2079																																2080																																2081																																2082																																2083																																2084																																2085																																2086																																2087																																2088																																2089																																2090																																2091																																2092																																2093																																2094																																2095																																2096																																2097																																2098																																2099																																2100																															
			100.0	102.0	103.0	105.1	106.0	108.1	109.0	110.0	111.0	112.0	113.0	114.0	115.0	116.0	117.0	118.0	119.0	120.0	121.0	122.0	123.0	124.0	125.0	126.0	127.0	128.0	129.0	130.0	131.0	132.0	133.0	134.0	135.0	136.0	137.0	138.0	139.0	140.0	141.0	142.0	143.0	144.0	145.0	146.0	147.0	148.0	149.0	150.0	151.0	152.0	153.0	154.0	155.0	156.0	157.0	158.0	159.0	160.0	161.0	162.0	163.0	164.0	165.0	166.0	167.0	168.0	169.0	170.0	171.0	172.0	173.0	174.0	175.0	176.0	177.0	178.0	179.0	180.0	181.0	182.0	183.0	184.0	185.0	186.0	187.0	188.0	189.0	190.0	191.0	192.0	193.0	194.0	195.0	196.0	197.0	198.0	199.0	200.0	201.0	202.0	203.0	204.0	205.0	206.0	207.0	208.0	209.0	210.0	211.0	212.0	213.0	214.0	215.0	216.0	217.0	218.0	219.0	220.0	221.0	222.0	223.0	224.0	225.0	226.0	227.0	228.0	229.0	230.0	231.0	232.0	233.0	234.0	235.0	236.0	237.0	238.0	239.0	240.0	241.0	242.0	243.0	244.0	245.0	246.0	247.0	248.0	249.0	250.0	251.0	252.0	253.0	254.0	255.0	256.0	257.0	258.0	259.0	260.0	261.0	262.0	263.0	264.0	265.0	266.0	267.0	268.0	269.0	270.0	271.0	272.0	273.0	274.0	275.0	276.0	277.0	278.0	279.0	280.0	281.0	282.0	283.0	284.0	285.0	286.0	287.0	288.0	289.0	290.0	291.0	292.0	293.0	294.0	295.0	296.0	297.0	298.0	299.0	300.0	301.0	302.0	303.0	304.0	305.0	306.0	307.0	308.0	309.0	310.0	311.0	312.0	313.0	314.0	315.0	316.0	317.0	318.0	319.0	320.0	321.0	322.0	323.0	324.0	325.0	326.0	327.0	328.0	329.0	330.0	331.0	332.0	333.0	334.0	335.0	336.0	337.0	338.0	339.0	340.0	341.0	342.0	343.0	344.0	345.0	346.0	347.0	348.0	349.0	350.0	351.0	352.0	353.0	354.0	355.0	356.0	357.0	358.0	359.0	360.0	361.0	362.0	363.0	364.0	365.0	366.0	367.0	368.0	369.0	370.0	371.0	372.0	373.0	374.0	375.0	376.0	377.0	378.0	379.0	380.0	381.0	382.0	383.0	384.0	385.0	386.0	387.0	388.0	389.0	390.0	391.0	392.0	393.0	394.0	395.0	396.0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										

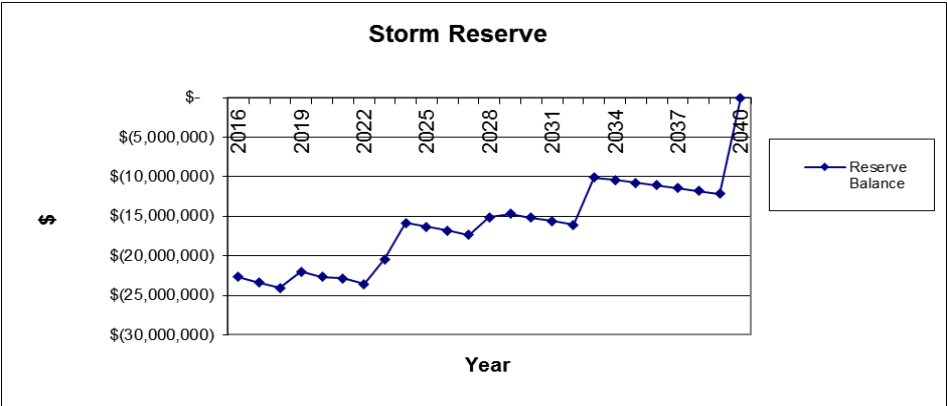
Project Description		Developer Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
1	Drain	\$ 21,045,053	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
2	Collector Stage 1, Zone 5 N-111 to N-112	\$ 270,000																																			
4	Collector Stage 1, Zone 5 N-112 to N-113	\$ 1,498,419																																			
5	Collector Stage 1, Zone 5 N-113 to N-114	\$ 207,032																																			
6	Collector Stage 1, Zone 5 N-114 to N-115	\$ 361,038																																			
7	Collector Stage 1, Zone 5 N-115 to N-116	\$ 248,814																																			
8	Collector Stage 1, Zone 5 N-116 to N-117	\$ 188,121																																			
9	Collector Stage 1, Zone 5 N-117 to N-118	\$ 664,404																																			
10	Collector Stage 1, Zone 5, 6, 7&8 N-118 to N-119	\$ 548,723	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
11	Collector Stage 1, Zone 5, 6, 7&8 N-119 to N-120	\$ 1,302,505	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	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	\$ 619,633																																			
13	Collector Stage 2, Zone 4&6 N-201 to N-202	\$ 64,809																																			
14	Collector Stage 2, Zone 4&6 N-202 to N-203	\$ 1,765,841																																			
15	Collector Stage 2, Zone 4&6 N-203 to N-204	\$ 945,401																																			
16	Collector Stage 2, Zone 4&6 N-204 to N-205	\$ 1,582,791	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
17	Collector Stage 3, Zone 7 N-300 to N-301	\$ -																																			
18	Collector Stage 3, Zone 7 N-301 to N-302	\$ -																																			
19	Collector Stage 3, Zone 7 N-302 to N-303	\$ -																																			
20	Collector Stage 3, Zone 7 N-303 to N-304	\$ -																																			
21	Collector Stage 3, Zone 7 N-304 to N-305	\$ -																																			
22	Collector Stage 3, Zone 7 N-305 to N-306	\$ -																																			
23	Collector Stage 3, Zone 7 N-306 to N-307	\$ -																																			
24	Collector Stage 3, Zone 7&8 N-307 to N-308	\$ -																																			
25	Collector Stage 3, Zone 8 N-308 to N-309	\$ -																																			
26	Collector Stage 3, Zone 8 N-309 to N-310	\$ -																																			
27	Collector Stage 3, Zone 8 N-310 to N-311	\$ -																																			
28	Collector Stage 3, Zone 8 N-311 to N-312	\$ -																																			
29	Collector Stage 3, Zone 8 N-312 to N-313	\$ -																																			
30	Collector Stage 3, Zone 8 N-313 to N-314	\$ -																																			
31	Collector Stage 3, Zone 8 N-314 to N-315	\$ -																																			
32	Collector Stage 3, Zone 8 N-315 to N-316	\$ -																																			
33	Collector Stage 3, Zone 8 N-316 to N-317	\$ -																																			

## 6.7 Development and Stormwater Staging Impacts

Stormwater 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 stormwater infrastructure from time to time—front-ending of infrastructure will be required. A front-end is the party that constructs and pays up front for infrastructure that benefits other parties. The front-end 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 3.057% interest allowance has been charged in 2015 to the reserve when in a negative balance. Further, a 1.34% 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 stormwater levy reserve balances over the 25-year development period.

Anticipated Stormwater 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.

## 6.8 Reserve Balance

From end-2010 to end-2015 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%
- 2015 = 1.34%

### Interest Charging Rate

- 2011 to 2013 = 3.0%
- 2014 = 3.86%
- 2015 = 3.057%

### 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 31<sup>st</sup>, 2010 was \$0 in alignment with year- end results that year, as shown in the table below.

As at December 31<sup>st</sup>, 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 31<sup>st</sup>, 2014 the stormwater reserve balance was \$5,814,461.78.

As at December 31<sup>st</sup>, 2015 the stormwater reserve balance was **( \$4,826,652.06)**



## 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			\$ -
<b>2011</b>			\$ -
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
<b>2012</b>			\$ 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
<b>2013</b>			\$ 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
<b>2014</b>			\$ 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
<b>2015</b>			\$ 5,814,461.78
Interest on Opening Balance (2015)	\$ 77,913.79		\$ 5,892,375.57
Project Expenditures (2015)		\$ 10,833,387.43	\$ (4,941,011.86)
Offsite Levy Receipts (2015)	\$ 131,711.71		\$ (4,809,300.15)
Developer Contributions collected prior to Bylaw	\$ 71,952.33		\$ (4,737,347.82)
Debenture Interest (2015)		\$ 7,814.90	\$ (4,745,162.72)
Interest on Project Expenditure (2015)		\$ 82,794.16	\$ (4,827,956.88)
Interest on Offsite Levy Receipts (2015)	\$ 882.47		\$ (4,827,074.42)
Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2015)	\$ 482.08		\$ (4,826,592.34)
Interest on Debenture Interest (2015)		\$ 59.73	\$ (4,826,652.06)

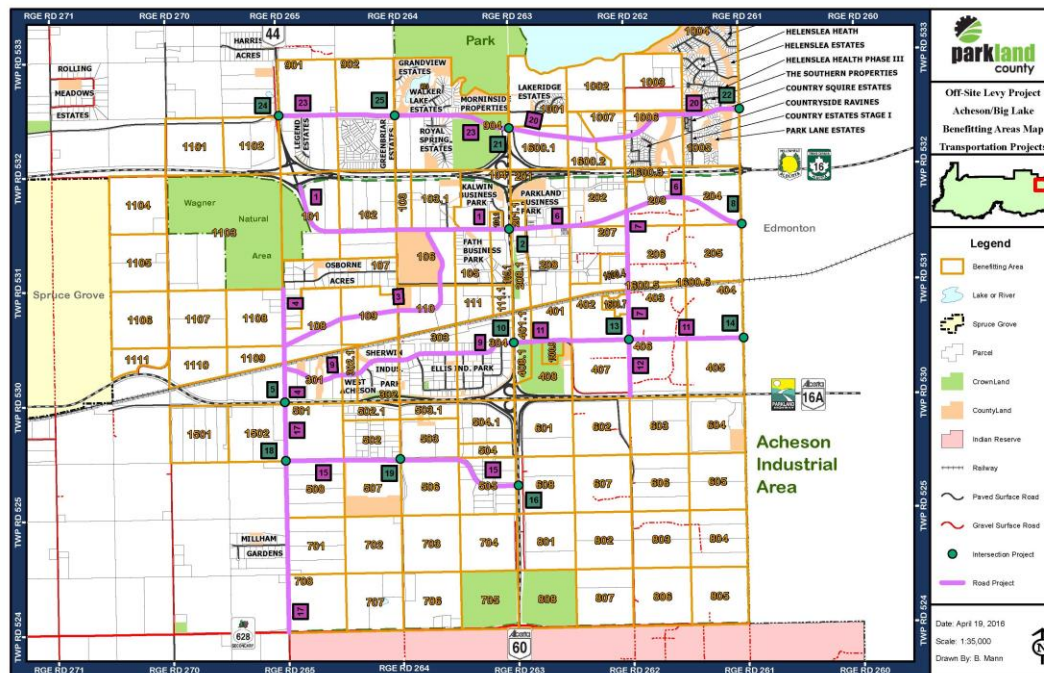
## 7 TRANSPORTATION

### 7.1 Transportation Offsite Infrastructure

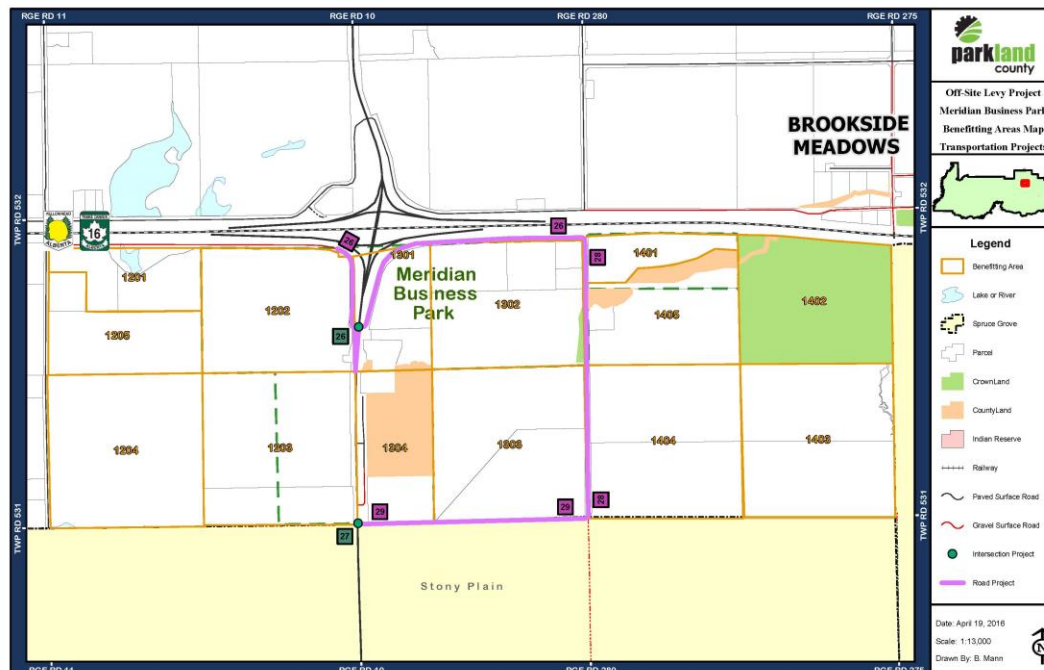
In order to support growth in the County, transportation offsite infrastructure is required. The County contains 31 transportation offsite infrastructure projects, as shown on the maps below:

#### Location of Transportation Offsite Infrastructure

Acheson / Big Lake Transportation Projects Map:



5<sup>th</sup> Meridian Transportation Projects Map:



## Summary of Transportation Offsite Infrastructure

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 \$122.69 million (2014 - \$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.

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)	\$ -		\$ 8,990,899	\$ 8,990,899
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 Intersection (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)	\$ 4,585,639		\$ 6,145,298	\$ 10,730,937
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	\$ 3,512,106		\$ -	\$ 3,512,106
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
		<b>\$ 8,785,138</b>	<b>\$ -</b>	<b>\$ 113,905,322</b>	<b>\$ 122,690,460</b>
<b>Legend:</b>					
Projects Carried Forward From Previous Bylaw No. 01-2010					
Projects Amended or Merged					
New Projects					

## Special Grants and Contributions for Transportation Offsite Infrastructure

### 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 \$0.165 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 is at \$122.53 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)	\$ 8,990,899			\$ 8,990,899
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 Intersection (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		\$ 58,313	\$ 10,672,624
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	\$ 3,512,106			\$ 3,512,106
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
		<b>\$ 122,690,460</b>	<b>\$ -</b>	<b>\$ 165,347</b>	<b>\$ 122,525,113</b>



## Allocation of Transportation Infrastructure to Benefiting Parties

### 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)	\$ 8,990,899		4.0%	96.0%
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	\$ 3,787,813		4.0%	96.0%
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	\$ 1,071,656		16.0%	84.0%
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	\$ 1,596,631		36.0%	64.0%
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	\$ 3,259,122		0.0%	100.0%
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	\$ 2,024,719		16.0%	84.0%
8	Twp 531A/Hillview Road Intersection	\$ 1,078,125		32.0%	68.0%
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	\$ 1,114,063		12.0%	88.0%
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	\$ 3,593,750		44.0%	56.0%
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	\$ 7,130,000		44.0%	56.0%
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	\$ 3,342,188		44.0%	56.0%
13	Acheson Road/Bevington Road Intersection (Acheson Zone 4)	\$ 1,078,125		44.0%	56.0%
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	\$ 1,078,125		44.0%	56.0%
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	\$ 10,672,624		0.0%	100.0%
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	\$ 3,512,106		0.0%	100.0%
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	\$ 1,380,000		96.0%	4.0%
18	Spruce Valley Road/Twp 525 Intersection	\$ 986,125		96.0%	4.0%
19	Twp 525/RR 264 Intersection	\$ 503,125		56.0%	44.0%
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		12.0%	88.0%
22	Twp 532A/Hillview Road Intersection	\$ 589,734		36.0%	64.0%
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	\$ 2,415,359		12.0%	88.0%
24	Twp 532A/Hwy 44 Intersection	\$ 1,924,453		12.0%	88.0%
25	Twp 532A/RR264 Intersection	\$ 756,844		12.0%	88.0%
26	Hwy 779/New Service Road Intersection	\$ 27,227,616		60.0%	40.0%
27	Hwy 779/Proposed Road	\$ 5,415,998		96.0%	4.0%
28	Golf Course Road	\$ 3,342,188		60.0%	40.0%
29	New Proposed Road - 5th Meridian	\$ 2,673,750		96.0%	4.0%
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	\$ 3,655,102		32.0%	68.0%
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	\$ 3,559,678		96.0%	4.0%
		<b>\$ 122,525,113</b>			

*\*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.*

## Offsite Levy Funds Collected to Date

### 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 31<sup>st</sup>, 2015, ~\$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, ~\$2.10 million was collected under the current bylaw as shown in the table below. This increased from ~\$1.91 million at the last update.

This results in a residual developer cost of \$69.99 million.

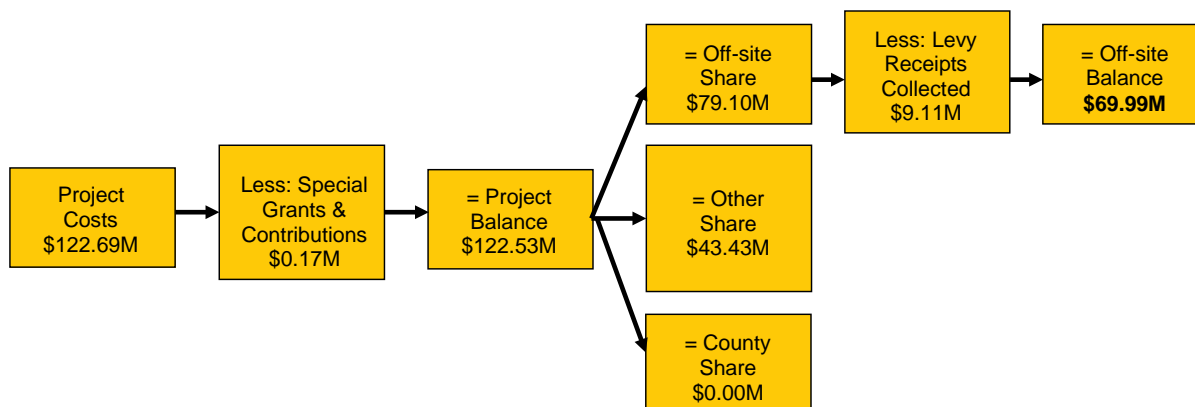
Item	Project Description	Developer Cost (Leviable Costs)	Offsite Levy Funds Collected Under Old Bylaw No. 01-2010	Developer (Levy) Funds Collected	Adjusted Developer (Levy) Cost
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	\$ 8,794,769	\$ 1,269,583	\$ -	\$ 7,525,186
2	Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2)	\$ 8,631,263	\$ 534,094	\$ 79,347	\$ 8,017,823
3	RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	\$ 3,636,300	\$ 546,796	\$ -	\$ 3,089,504
4	Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1)	\$ 900,191	\$ 154,701	\$ -	\$ 745,491
5	Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1)	\$ 1,021,844	\$ 166,003	\$ 53,949	\$ 801,892
6	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	\$ 3,259,122	\$ 926,671	\$ 311,538	\$ 2,020,912
7	Bevington Road - Twp 531A to CN crossing (Acheson Zone 2)	\$ 1,700,764	\$ 350,135	\$ 92,502	\$ 1,258,127
8	Twp 531A/Hillview Road Intersection	\$ 733,125	\$ 186,440	\$ 35,831	\$ 510,853
9	Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3)	\$ 980,375	\$ -	\$ -	\$ 980,375
10	Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4)	\$ 2,012,500	\$ 4,269	\$ -	\$ 2,008,231
11	Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4)	\$ 3,992,800	\$ 8,820	\$ -	\$ 3,983,980
12	Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4)	\$ 1,871,625	\$ 4,135	\$ -	\$ 1,867,490
13	Acheson Road/Bevington Road Intersection (Acheson Zone 4)	\$ 603,750	\$ 1,334	\$ -	\$ 602,416
14	Acheson Road/Hillview Road Intersection (Acheson Zone 4)	\$ 603,750	\$ 1,334	\$ -	\$ 602,416
15	Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5)	\$ 10,672,624	\$ 1,111,103	\$ 1,294,194	\$ 8,267,328
16	Twp 525/Hwy 60 Intersection (Acheson Zone 5)	\$ 3,512,106	\$ 159,708	\$ 234,207	\$ 3,118,191
17	Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7)	\$ 55,200	\$ 102,700	\$ (13,442)	\$ (34,058)
18	Spruce Valley Road/Twp 525 Intersection	\$ 39,445	\$ 73,388	\$ (9,605)	\$ (24,337)
19	Twp 525/RR 264 Intersection	\$ 221,375	\$ 37,443	\$ 19,181	\$ 164,752
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	\$ 1,097,135	\$ 3,665	\$ -	\$ 1,093,470
22	Twp 532A/Hillview Road Intersection	\$ 377,430	\$ -	\$ -	\$ 377,430
23	Twp 532A - Hwy 44 to Hwy 60 (Big Lake West)	\$ 2,125,516	\$ 949,540	\$ -	\$ 1,175,976
24	Twp 532A/Hwy 44 Intersection	\$ 1,693,519	\$ 23,702	\$ -	\$ 1,669,817
25	Twp 532A/RR264 Intersection	\$ 666,023	\$ 4,645	\$ -	\$ 661,378
26	Hwy 779/New Service Road Intersection	\$ 10,891,046	\$ -	\$ -	\$ 10,891,046
27	Hwy 779/Proposed Road	\$ 216,640	\$ -	\$ -	\$ 216,640
28	Golf Course Road	\$ 1,336,875	\$ -	\$ -	\$ 1,336,875
29	New Proposed Road - 5th Meridian	\$ 106,950	\$ -	\$ -	\$ 106,950
30	Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2)	\$ 2,485,469	\$ -	\$ -	\$ 2,485,469
31	Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2)	\$ 142,387	\$ -	\$ -	\$ 142,387
		<b>\$ 79,105,602</b>	<b>\$ 7,015,661</b>	<b>\$ 2,097,701</b>	<b>\$ 69,992,239</b>



## 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 \$69.99 million (2014 - \$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 benefitting 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 Benefitting Areas

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

Benefiting Areas for Transportation Offsite Infrastructure

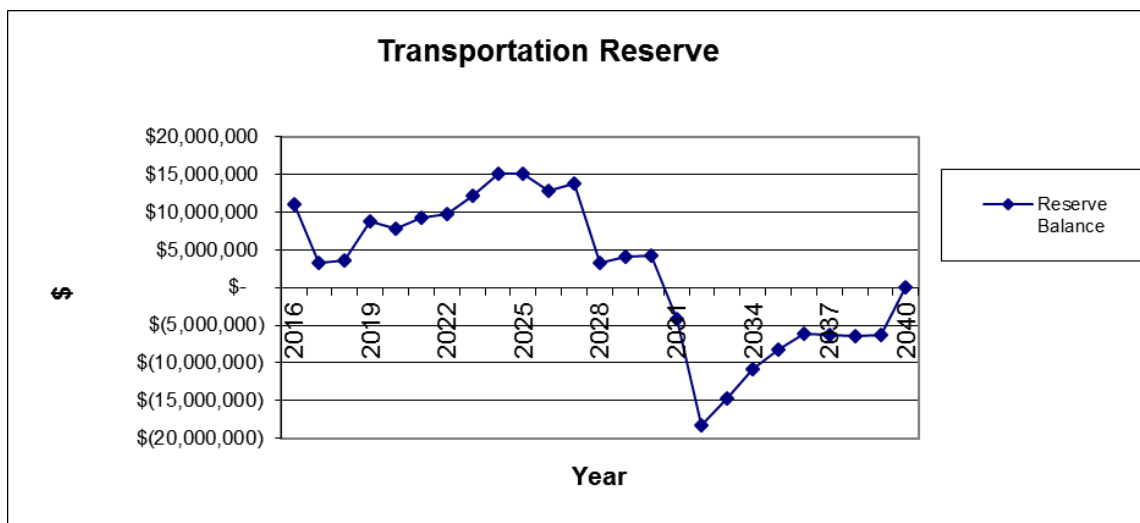
Item	Project Description	Developer Cost	101.0	102.0	103.0	103.1	104.0	104.1	105.0	105.1	106.0	107.0	108.0	109.0	110.0	111.0	111.1	201.0	201.1	202.0	203.0	204.0	205.0	206.0	207.0	208.0	208.1	301.0	302.0	302.1	303.0	304.0
1	Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1)	\$ 7,525,186	1	1	1	1	1	1	1	1	1	1	1	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	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	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	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 Intersection (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	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	1	1	1	1	1
		\$ 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)	\$	2,687,834																																	
3	RR 262A - Twp 531A to Spruce Valley Road (Acheson Zone 1)	\$	2,937,892																																	
4	Spruce Valley Road - Hwy 16A to Osborn Acres (Acheson Zone 1)	\$	702,624	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								
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)	\$	1,733,903																																	
13	Acheson Road/Bevington Road Intersection (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																																	
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	\$	8,801,942											1	1	1	1	1	1	1	1	1	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	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	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
29	New Proposed Road - 5th Meridian	\$	-											1	1	1	1	1	1	1	1	1	1	1	1	1	1	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																																	

pays up front for infrastructure that benefits other parties. The front-end 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 3.057% interest allowance has been charged to the reserve in 2015 when in a negative balance. Further, a 1.34% 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 to end-2015 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%
- 2015 = 1.34%

### Interest Charging Rate

- 2014 = 3.86%
- 2015 = 3.057%

### 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 31<sup>st</sup>, 2014 the transportation reserve balance was \$8,422,411.96.

As at December 31<sup>st</sup>, 2015 the transportation reserve balance was **\$8,778,457.48**.

## 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
<b>Opening Balance December 31, 2013</b>			<b>\$ 5,170,768.84</b>
<b>2014</b>			\$ 5,170,768.84
Interest on Opening Balance	\$ 73,941.99		\$ 5,244,710.84
Project Expenditures		\$ -	\$ 5,244,710.84
Offsite Levy Receipts	\$ -		\$ 5,244,710.84
Offsite Levy Receipts Collected Under Old Bylaw	\$ 3,155,141.86		\$ 8,399,852.70
Debenture Interest		\$ -	\$ 8,399,852.70
Interest on Project Expenditures		\$ -	\$ 8,399,852.70
Interest on Offsite Levy Receipts	\$ -		\$ 8,399,852.70
Interest on Offsite Levy Receipts Collected Under Old Bylaw	\$ 22,559.26		\$ 8,422,411.96
Interest on Debenture Interest		\$ -	\$ 8,422,411.96
<b>2015</b>			\$ 8,422,411.96
Interest on Opening Balance (2015)	\$ 112,860.32		\$ 8,535,272.28
Project Expenditures (2015)		\$ 6,971,179.66	\$ 1,564,092.62
Offsite Levy Receipts (2015)	\$ 7,160,960.22		\$ 8,725,052.84
Developer Contributions collected prior to Bylaw	\$ 58,312.75		\$ 8,783,365.59
Debenture Interest (2015)			\$ 8,783,365.59
Interest on Project Expenditure (2015)		\$ 53,277.24	\$ 8,730,088.35
Interest on Offsite Levy Receipts (2015)	\$ 47,978.43		\$ 8,778,066.79
Interest on Offsite Levy Receipts Collected Under Old Bylaw #01-2010 (2015)	\$ 390.70		\$ 8,778,457.48
Interest on Debenture Interest (2015)		\$ -	\$ 8,778,457.48

## 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 \$8,989 per hectare (Area 1101.0) to a high of \$225,603 per hectare (Area 504.1). **The weighted average rate total of all areas is \$97,652 per hectare.** This is up from \$94,514 per hectare at the last update. (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 (2016) by Benefitting Area

Area Ref. #	Transportation Charges	Water Charges	Sanitary Charges	Storm Charges	Total
101.0	\$ 62,810	\$ 6,234	\$ 752	\$ -	\$ 69,796
102.0	\$ 62,810	\$ 6,234	\$ 752	\$ -	\$ 69,796
103.0	\$ 62,810	\$ 6,234	\$ 43,237	\$ -	\$ 112,281
103.1	\$ 62,810	\$ 6,234	\$ 44,956	\$ -	\$ 114,000
104.0					
104.1	\$ 62,810	\$ 6,234	\$ 43,237	\$ -	\$ 112,281
105.0	\$ 62,810	\$ 6,234	\$ 752	\$ -	\$ 69,796
105.1	\$ 62,810	\$ 14,274	\$ 47,803	\$ -	\$ 124,888
106.0					
107.0					
108.0	\$ 62,810	\$ 5,029	\$ -	\$ -	\$ 67,839
109.0	\$ 62,810	\$ 5,029	\$ -	\$ -	\$ 67,839
110.0					
111.0	\$ 62,810	\$ 6,234	\$ 752	\$ -	\$ 69,796
111.1	\$ 62,810	\$ 14,274	\$ 5,318	\$ -	\$ 82,403
201.0					
201.1					
202.0					
203.0	\$ 57,628	\$ 20,447	\$ -	\$ -	\$ 78,075
204.0	\$ 57,628	\$ 19,242	\$ 22,716	\$ -	\$ 99,586
205.0					
206.0	\$ 57,628	\$ 20,447	\$ -	\$ -	\$ 78,075
207.0	\$ 57,628	\$ 20,447	\$ -	\$ -	\$ 78,075
208.0	\$ 57,628	\$ 20,447	\$ 81,601	\$ -	\$ 159,676
208.1	\$ 57,628	\$ 28,488	\$ 86,167	\$ -	\$ 172,283
301.0	\$ 103,580	\$ 78,531	\$ -	\$ -	\$ 182,111
302.0					
302.1					
303.0					
304.0					
401.0					
401.1					
402.0	\$ 46,931	\$ 10,119	\$ -	\$ -	\$ 57,049
403.0					
404.0	\$ 46,931	\$ 8,914	\$ 22,716	\$ -	\$ 78,560
405.0	\$ 46,931	\$ 8,914	\$ 22,716	\$ -	\$ 78,560
406.0					
407.0	\$ 46,931	\$ 10,119	\$ -	\$ 84,154	\$ 141,203
408.0	\$ 46,931	\$ 10,119	\$ 31,861	\$ 58,536	\$ 147,446
408.1					
501.0	\$ 55,983	\$ 33,177	\$ 752	\$ 104,278	\$ 194,190
502.0	\$ 55,983	\$ 33,177	\$ 752	\$ 101,878	\$ 191,789
502.1	\$ 55,983	\$ 33,177	\$ 10,489	\$ 101,878	\$ 201,526
503.0	\$ 55,983	\$ 33,177	\$ 752	\$ 89,466	\$ 179,378
503.1					
504.0	\$ 55,983	\$ 33,177	\$ 41,947	\$ 81,430	\$ 212,536
504.1	\$ 55,983	\$ 33,177	\$ 51,683	\$ 84,760	\$ 225,603
505.0	\$ 55,983	\$ 33,177	\$ -	\$ 82,875	\$ 172,034
506.0					
507.0					
508.0	\$ 53,848	\$ 31,972	\$ -	\$ 104,278	\$ 190,098
601.0	\$ 6,997	\$ 4,718	\$ 4,682	\$ 61,944	\$ 78,340
602.0	\$ 6,997	\$ 4,718	\$ 4,682	\$ 74,380	\$ 90,776
603.0					
604.0	\$ 6,997	\$ 4,718	\$ 4,682	\$ 58,536	\$ 74,933
605.0					
606.0					
607.0					
608.0	\$ 6,997	\$ 4,718	\$ 4,682	\$ 61,944	\$ 78,340
701.0					
702.0					
703.0					

Area Ref. #	Transportation Charges	Water Charges	Sanitary Charges	Storm Charges	Total
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	\$ 15,298	\$ 16,098	\$ -	\$ -	\$ 31,396
902.0	\$ 15,298	\$ 16,098	\$ -	\$ -	\$ 31,396
903.0	\$ 15,298	\$ 16,098	\$ -	\$ -	\$ 31,396
904.0	\$ 15,298	\$ 16,098	\$ -	\$ -	\$ 31,396
1001.0	\$ 25,535	\$ 19,791	\$ -	\$ -	\$ 45,326
1002.0	\$ 25,535	\$ 19,791	\$ -	\$ -	\$ 45,326
1003.0	\$ 25,535	\$ 19,791	\$ -	\$ -	\$ 45,326
1004.0					
1005.0	\$ 25,535	\$ 19,791	\$ -	\$ -	\$ 45,326
1006.0	\$ 25,535	\$ 19,791	\$ 24,433	\$ -	\$ 69,759
1007.0					
1101.0	\$ 4,734	\$ 4,255	\$ -	\$ -	\$ 8,989
1102.0	\$ 4,734	\$ 5,460	\$ -	\$ -	\$ 10,194
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	\$ 53,044	\$ 102,607	\$ 25,992	\$ -	\$ 181,643
1203.0	\$ 53,044	\$ 87,336	\$ 8,367	\$ -	\$ 148,747
1204.0					
1205.0					
1301.0	\$ 76,755	\$ 102,607	\$ 25,992	\$ -	\$ 205,354
1302.0					
1303.0					
1304.0	\$ 76,755	\$ 87,336	\$ 8,367	\$ -	\$ 172,458
1401.0					
1402.0					
1403.0					
1404.0					
1405.0					
1501.0					
1502.0					
1600.1	\$ 25,535	\$ 19,791	\$ 22,716	\$ -	\$ 68,042
1600.2					
1600.3	\$ 57,628	\$ 20,447	\$ 22,716	\$ -	\$ 100,791
1600.4	\$ 57,628	\$ 20,447	\$ 22,716	\$ -	\$ 100,791
1600.5					
1600.6					
1600.7	\$ 46,931	\$ 10,119	\$ 22,716	\$ -	\$ 79,765
1600.8					

#### Legend:

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