ANNUAL STAFF REPORT

# Annual Off-Site Levy Report (2015)

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

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

## Recommendation:

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

## Report Summary:

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

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**Approved as Recommended**: Peter Vana, General Manager
Development Services
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# 2 INTRODUCTION

## 2.1 Introduction

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

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

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

## 2.2 Methodology

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

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

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

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

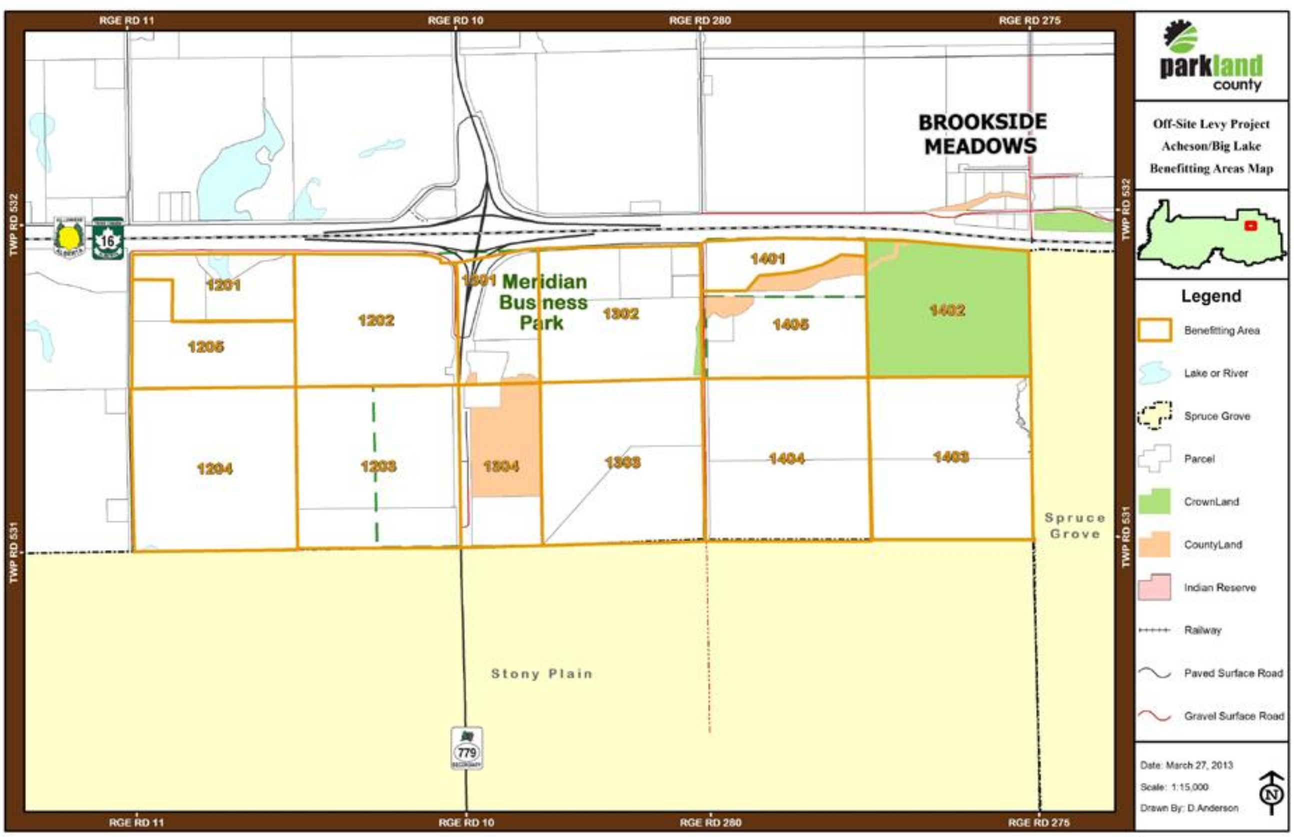
# 3 OFFSITE LEVY DEVELOPMENT LANDS AND STAGING

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

## Offsite Levy Areas

Acheson / Big Lake Benefitting Map:


5th Meridian Benefitting Map:



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

**Offsite Levy Net Development Area**

| Area Ref. # | Development Area Location | Land Use | Gross Area (ha.) | Environmental Reserves (ha.) | Sub-total | Municipal Reserves | Road Right of Way | Net Development Area (ha.) |
|---|---|---|---|---|---|---|---|---|
| 101.0 | Acheson Zone 1 (W1/2 of 8-53-26) | Commercial / Industrial | 35.93 | 13.27 | 22.66 | 2.27 | 0.27 | 20.13 |
| 102.0 | Acheson Zone 1 (E1/2 of 8-53-26) | Commercial / Industrial | 71.56 | 22.46 | 49.10 | 4.91 | 0.70 | 43.49 |
| 103.0 | Acheson Zone 1 (NW9-53-26) | Commercial / Industrial | 8.11 | - | 8.11 | 0.81 | 0.10 | 7.20 |
| 103.1 | Acheson Zone 1 (NW9-53-26) | Commercial / Industrial | 22.04 | - | 22.04 | 2.20 | 0.20 | 19.64 |
| 104.0 | Acheson Zone 1 (NE9-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 104.1 | Acheson Zone 1 (NE9-53-26) | Commercial / Industrial | 4.05 | - | 4.05 | 0.41 | - | 3.65 |
| 105.0 | Acheson Zone 1 (SE9-53-26) | Commercial / Industrial | 12.82 | - | 12.82 | 1.28 | 0.12 | 11.42 |
| 105.1 | Acheson Zone 1 (SE9-53-26) | Commercial / Industrial | 2.68 | - | 2.68 | 0.27 | 0.12 | 2.29 |
| 106.0 | Acheson Zone 1 (SW9-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 107.0 | Acheson Zone 1 Osborne Acres et al | Residential | 68.59 | - | 68.59 | 6.86 | - | 61.73 |
| 108.0 | Acheson Zone 1 (W1/2 of 5-53-26) - North of Railway | Commercial / Industrial | 65.08 | 29.15 | 35.93 | 3.59 | - | 32.34 |
| 109.0 | Acheson Zone 1 (NE5-53-26) | Commercial / Industrial | 59.41 | 22.89 | 36.52 | 3.65 | - | 32.87 |
| 110.0 | Acheson Zone 1 (SW4-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 111.0 | Acheson Zone 1 (SE4-53-26) | Commercial / Industrial | 15.65 | - | 15.65 | 1.57 | - | 14.09 |
| 111.1 | Acheson Zone 1 (SE4-53-26) | Commercial / Industrial | 8.51 | - | 8.51 | 0.85 | 0.55 | 7.11 |
| 201.0 | Acheson Zone 2 (NW10-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 201.1 | Acheson Zone 2 (NW10-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 202.0 | Acheson Zone 2 (NE10-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 203.0 | Acheson Zone 2 (Pt. NW11-53-26) | Commercial / Industrial | 51.12 | - | 51.12 | 5.11 | 0.56 | 45.45 |
| 204.0 | Acheson Zone 2 (NE11-53-26) | Commercial / Industrial | 52.20 | - | 52.20 | 5.22 | 0.56 | 46.42 |
| 205.0 | Acheson Zone 2 (SE11-53-26) | Commercial / Industrial | 64.00 | 1.20 | 62.80 | 6.28 | - | 56.52 |
| 206.0 | Acheson Zone 2 (SW11-53-26) | Commercial / Industrial | 64.60 | - | 64.60 | 6.46 | - | 58.14 |
| 207.0 | Acheson Zone 2 (Pt. SE10-53-26) | Commercial / Industrial | 22.95 | - | 22.95 | 2.30 | - | 20.66 |
| 208.0 | Acheson Zone 2 (SW10-53-26) | Commercial / Industrial | 4.00 | - | 4.00 | 0.40 | - | 3.60 |
| 208.1 | Acheson Zone 2 (SW10-53-26) | Commercial / Industrial | 7.30 | | 7.30 | 0.73 | 1.99 | 4.58 |
| 301.0 | Acheson Zone 3 (SW5-53-26) - South of Railway | Commercial / Industrial | 8.20 | - | 8.20 | 0.82 | - | 7.38 |
| 302.0 | Acheson Zone 3 (SE5-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 302.1 | Acheson Zone 3 (SE5-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 303.0 | Acheson Zone 3 (SW4-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 304.0 | Acheson Zone 3 (SE4-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 401.0 | Acheson Zone 4 (NW3-53-26) - South of Railway | Commercial / Industrial | - | - | - | - | - | - |
| 401.1 | Acheson Zone 4 (NW3-53-26) - South of Railway | Commercial / Industrial | - | - | - | - | - | - |
| 402.0 | Acheson Zone 4 (NE3-53-26) - South of Railway | Commercial / Industrial | 41.64 | - | 41.64 | 4.16 | 1.61 | 35.87 |
| 403.0 | Acheson Zone 4 (NW2-53-26) - South of Railway | Commercial / Industrial | 61.05 | 1.36 | 59.69 | 5.97 | 3.22 | 50.50 |
| 404.0 | Acheson Zone 4 (NE2-53-26) - South of Railway | Commercial / Industrial | 61.03 | 0.80 | 60.23 | 6.02 | 3.22 | 50.99 |
| 405.0 | Acheson Zone 4 (SE2-53-26) | Commercial / Industrial | 61.70 | - | 61.70 | 6.17 | 24.28 | 31.25 |
| 406.0 | Acheson Zone 4 (SW2-53-26) | Commercial / Industrial | 59.26 | 0.50 | 58.76 | 5.88 | - | 52.88 |
| 407.0 | Acheson Zone 4 (SE3-53-26) | Commercial / Industrial | 56.89 | - | 56.89 | 5.69 | 1.61 | 49.59 |
| 408.0 | Acheson Zone 4 (SW3-53-26) | Commercial / Industrial | 30.13 | | 30.13 | 3.01 | 16.20 | 10.92 |
| 408.1 | Acheson Zone 4 (SW3-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| 501.0 | Acheson Zone 5 (NW32-52-26) | Commercial / Industrial | 63.26 | - | 63.26 | 6.33 | 3.22 | 53.71 |
| 502.0 | Acheson Zone 5 (NE32-52-26) | Commercial / Industrial | 4.04 | - | 4.04 | 0.40 | - | 3.64 |
| 502.1 | Acheson Zone 5 (NE32-52-26) | Commercial / Industrial | 4.05 | - | 4.05 | 0.41 | - | 3.65 |
| 503.0 | Acheson Zone 5 (NW33-52-26) | Commercial / Industrial | 37.96 | - | 37.96 | 3.80 | - | 34.16 |
| 503.1 | Acheson Zone 5 (NW33-52-26) | Commercial / Industrial | - | - | - | - | - | - |
| 504.0 | Acheson Zone 5 (NE33-52-26) | Commercial / Industrial | 19.15 | - | 19.15 | 1.92 | - | 17.24 |
| 504.1 | Acheson Zone 5 (NE33-52-26) | Commercial / Industrial | 33.42 | - | 33.42 | 3.34 | - | 30.08 |
| 505.0 | Acheson Zone 5 (SE33-52-26) | Commercial / Industrial | 64.14 | - | 64.14 | 6.41 | - | 57.73 |
| 506.0 | Acheson Zone 5 (SW33-52-26) | Commercial / Industrial | 63.59 | - | 63.59 | 6.36 | - | 57.23 |
| 507.0 | Acheson Zone 5 (SE32-52-26) | Commercial / Industrial | - | - | - | - | - | - |
| 508.0 | Acheson Zone 5 (SW32-52-26) | Commercial / Industrial | 64.70 | 1.08 | 63.62 | 6.36 | - | 57.26 |
| 601.0 | Acheson Zone 6 (NW34-52-26) | Commercial / Industrial | 53.54 | 0.50 | 53.04 | 5.30 | - | 47.74 |
| 602.0 | Acheson Zone 6 (NE34-52-26) | Commercial / Industrial | 60.23 | - | 60.23 | 6.02 | 3.22 | 50.99 |
| 603.0 | Acheson Zone 6 (NW35-52-26) | Commercial / Industrial | 62.30 | 3.70 | 58.60 | 5.86 | 3.22 | 49.52 |
| 604.0 | Acheson Zone 6 (NE35-52-26) | Commercial / Industrial | 53.11 | - | 53.11 | 5.31 | 16.20 | 31.60 |
| 605.0 | Acheson Zone 6 (SE35-52-26) | Commercial / Industrial | 64.75 | - | 64.75 | 6.48 | - | 58.28 |
| 606.0 | Acheson Zone 6 (SW35-52-26) | Commercial / Industrial | 63.88 | - | 63.88 | 6.39 | - | 57.49 |
| 607.0 | Acheson Zone 6 (SE34-52-26) | Commercial / Industrial | 64.72 | - | 64.72 | 6.47 | - | 58.25 |
| 608.0 | Acheson Zone 6 (SW34-52-26) | Commercial / Industrial | 57.14 | - | 57.14 | 5.71 | 3.22 | 48.21 |
| 701.0 | Acheson Zone 7 (NW29-52-26) | Commercial / Industrial | 64.75 | - | 64.75 | 6.48 | 3.22 | 55.06 |
| 702.0 | Acheson Zone 7 (NE29-52-26) | Commercial / Industrial | 64.34 | - | 64.34 | 6.43 | 3.22 | 54.69 |
| 703.0 | Acheson Zone 7 (NW28-52-26) | Commercial / Industrial | 64.75 | - | 64.75 | 6.48 | 3.22 | 55.06 |
| 704.0 | Acheson Zone 7 (NE28-52-26) | Commercial / Industrial | 61.73 | - | 61.73 | 6.17 | 3.22 | 52.34 |
| 705.0 | Acheson Zone 7 (SE28-52-26) | Commercial / Industrial | 61.46 | | 61.46 | 6.15 | 45.26 | 10.05 |
| 706.0 | Acheson Zone 7 (SW28-52-26) | Commercial / Industrial | 64.01 | | 64.01 | 6.40 | 16.20 | 41.41 |
| 707.0 | Acheson Zone 7 (SE29-52-26) | Commercial / Industrial | 64.23 | 1.54 | 62.69 | 6.27 | 2.42 | 54.00 |
| 708.0 | Acheson Zone 7 (SW29-52-26) | Commercial / Industrial | 64.79 | | 64.79 | 6.48 | 2.42 | 55.89 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 801.0 | Acheson Zone 8 (NW27-52-26) | Commercial / Industrial | 56.85 | 0.60 | 56.25 | 5.63 | 3.22 | 47.41 |
| 802.0 | Acheson Zone 8 (NE27-52-26) | Commercial / Industrial | 63.95 | 0.96 | 62.99 | 6.30 | 3.22 | 53.47 |
| 803.0 | Acheson Zone 8 (NW26-52-26) | Commercial / Industrial | 64.75 | 1.10 | 63.65 | 6.37 | 3.22 | 54.07 |
| 804.0 | Acheson Zone 8 (NE26-52-26) | Commercial / Industrial | 64.90 | 2.40 | 62.50 | 6.25 | 3.22 | 53.03 |
| 805.0 | Acheson Zone 8 (SE26-52-26) | Commercial / Industrial | 64.02 | - | 64.02 | 6.40 | 32.38 | 25.24 |
| 806.0 | Acheson Zone 8 (SW26-52-26) | Commercial / Industrial | 64.35 | - | 64.35 | 6.44 | 24.28 | 33.64 |
| 807.0 | Acheson Zone 8 (SE27-52-26) | Commercial / Industrial | 63.62 | - | 63.62 | 6.36 | 24.28 | 32.98 |
| 808.0 | Acheson Zone 8 (SW27-52-26) | Commercial / Industrial | 59.82 | - | 59.82 | 5.98 | 47.68 | 6.16 |
| 901.0 | Big Lake West (W1/2 of 17-53-26) | Residential | 93.56 | 18.40 | 75.16 | 7.52 | - | 67.64 |
| 902.0 | Big Lake West (E1/2 of 17-53-26) | Residential | 69.47 | 52.19 | 17.28 | 1.73 | - | 15.55 |
| 903.0 | Big Lake West (N1/2 of 16-53-26) | Residential | 8.41 | - | 8.41 | 0.84 | - | 7.57 |
| 904.0 | Big Lake West (S1/2 of 16-53-26) | Residential | 78.77 | - | 78.77 | 7.88 | - | 70.89 |
| 1001.0 | Big Lake East (Pt. W1/2 of 15-53-26) | Residential | 36.60 | 11.09 | 25.51 | 2.55 | - | 22.96 |
| 1002.0 | Big Lake East (NE15-53-26) | Residential | 55.69 | 19.19 | 36.50 | 3.65 | - | 32.85 |
| 1003.0 | Big Lake East (NW14-53-26) | Residential | 62.17 | 4.71 | 57.46 | 5.75 | - | 51.71 |
| 1004.0 | Big Lake East (S1/2 of 23 & NE14-53-26) | Residential | - | - | - | - | - | - |
| 1005.0 | Big Lake East (SE14-53-26) | Residential | 22.50 | 4.40 | 18.10 | 1.81 | - | 16.29 |
| 1006.0 | Big Lake East (SW16-53-26) | Residential | 24.42 | - | 24.42 | 2.44 | - | 21.98 |
| 1007.0 | Big Lake East (Pt. SE15-53-26) | Residential | 30.76 | 3.51 | 27.25 | 2.73 | - | 24.53 |
| 1101.0 | Acheson West (SW18-53-26) | Commercial / Industrial | 48.16 | - | 48.16 | 4.82 | - | 43.34 |
| 1102.0 | Acheson West (SE18-53-26) | Commercial / Industrial | 44.17 | - | 44.17 | 4.42 | - | 39.75 |
| 1103.0 | Acheson West (Sec.7-53-26) | Commercial / Industrial | 31.83 | 0.25 | 31.58 | 3.16 | - | 28.42 |
| 1104.0 | Acheson West (NE12-53-27) | Commercial / Industrial | 64.34 | 2.70 | 61.64 | 6.16 | - | 55.48 |
| 1105.0 | Acheson West (SE12-53-27) | Commercial / Industrial | 64.33 | - | 64.33 | 6.43 | - | 57.90 |
| 1106.0 | Acheson West (NE1-53-27) | Commercial / Industrial | 64.34 | 14.07 | 50.27 | 5.03 | - | 45.24 |
| 1107.0 | Acheson West (NW6-53-26) | Commercial / Industrial | 64.35 | - | 64.35 | 6.44 | - | 57.92 |
| 1108.0 | Acheson West (NE6-53-26) | Commercial / Industrial | 64.35 | - | 64.35 | 6.44 | - | 57.92 |
| 1109.0 | Acheson West (SE6-53-26) - North of Railway | Commercial / Industrial | 25.80 | - | 25.80 | 2.58 | - | 23.22 |
| 1110.0 | Acheson West (SW6-53-26) - North of Railway | Commercial / Industrial | 39.25 | - | 39.25 | 3.93 | - | 35.33 |
| 1111.0 | Acheson West (SE1-53-27) - North of Railway | Commercial / Industrial | 41.27 | 9.37 | 31.90 | 3.19 | - | 28.71 |
| 1112.0 | Acheson West (SW6-53-26) - South of Railway | Commercial / Industrial | 11.04 | - | 11.04 | 1.10 | - | 9.94 |
| 1113.0 | Acheson West (SE6-53-26) - South of Railway | Commercial / Industrial | 31.97 | - | 31.97 | 3.20 | - | 28.77 |
| 1201.0 | Fifth Meridian (NW12-53-1) - North of Watercourse | Commercial / Industrial | 20.74 | 3.92 | 16.82 | 1.68 | - | 15.14 |
| 1202.0 | Fifth Meridian (NE12-53-1) | Commercial / Industrial | 50.51 | 6.00 | 44.51 | | - | 44.51 |
| 1203.0 | Fifth Meridian (SE12-53-1) | Commercial / Industrial | 62.52 | 1.60 | 60.92 | 6.09 | - | 54.83 |
| 1204.0 | Fifth Meridian (SW12-53-1) | Residential | 64.75 | 6.70 | 58.05 | 5.81 | - | 52.25 |
| 1205.0 | Fifth Meridian (NW12-53-1) - South of Watercourse | Residential | 30.45 | 9.44 | 21.01 | 2.10 | - | 18.91 |
| 1301.0 | Fifth Meridian (NW12-53-28) | Commercial / Industrial | 17.60 | - | 17.60 | 1.76 | - | 15.84 |
| 1302.0 | Fifth Meridian (NE12-53-28) | Commercial / Industrial | 51.75 | 3.62 | 48.13 | 4.81 | - | 43.32 |
| 1303.0 | Fifth Meridian (SE12-53-28) | Commercial / Industrial | 64.21 | 2.75 | 61.46 | 6.15 | - | 55.31 |
| 1304.0 | Fifth Meridian (SW12-53-28) | Commercial / Industrial | 27.66 | - | 27.66 | 2.77 | - | 24.89 |
| 1401.0 | Fifth Meridian (NW7-53-27) - North of watercourse | Commercial / Industrial | 14.44 | - | 14.44 | 1.44 | - | 13.00 |
| 1402.0 | Fifth Meridian (NE7-53-27) | Residential | 49.19 | 7.22 | 41.97 | 4.20 | - | 37.77 |
| 1403.0 | Fifth Meridian (SE7-53-27) | Residential | 64.75 | 24.28 | 40.47 | 4.05 | - | 36.42 |
| 1404.0 | Fifth Meridian (SW7-53-27) | Residential | 64.36 | 0.60 | 63.76 | 6.38 | - | 57.38 |
| 1405.0 | Fifth Meridian (NW7-53-27) - South of watercourse | Residential | 34.36 | - | 34.36 | - | - | 34.36 |
| 1501.0 | Acheson West (NW31-52-26) | Commercial / Industrial | 61.92 | 4.00 | 57.92 | 5.79 | - | 52.13 |
| 1502.0 | Acheson West (NE31-52-26) | Commercial / Industrial | 62.32 | - | 62.32 | 6.23 | - | 56.09 |
| 1600.1 | Big Lake East (Lot 1 & 2, Plan 4149TR in SW15-53-26) | Residential | 39.82 | - | 39.82 | 3.98 | 2.31 | 33.53 |
| 1600.2 | Big Lake East (Pt. SE15-53-26) | Residential | 30.45 | - | 30.45 | 3.05 | 0.62 | 26.79 |
| 1600.3 | Acheson Zone 2 (Pt. NW11-53-26) | Commercial / Industrial | 2.41 | - | 2.41 | - | - | 2.41 |
| 1600.4 | Acheson Zone 2 (Pt. SE10-53-26 and Pt. NE3-53-26 N of Ra | Commercial / Industrial | 25.93 | - | 25.93 | 2.59 | - | 23.34 |
| 1600.5 | Acheson Zone 2 (Pt. NW2-53-26 North of Rail) | Commercial / Industrial | 3.70 | - | 3.70 | - | - | 3.70 |
| 1600.6 | Acheson Zone 2 (Pt. NE2-53-26 North of Rail) | Commercial / Industrial | 0.40 | - | 0.40 | 0.04 | - | 0.36 |
| 1600.7 | Acheson Zone 4 (Plan 9624108 in NE3-53-26) | Commercial / Industrial | 8.10 | - | 8.10 | 0.81 | - | 7.29 |
| 1600.8 | Acheson Zone 4 (Lot 2, Plan 0722672 in SW3-53-26) | Commercial / Industrial | - | - | - | - | - | - |
| | | **Total** | **4,796.69** | **313.52** | **4,483.17** | **439.82** | **307.99** | **3,735.36** |

## Summary of Offsite Levy Net Development Area

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

*Note: 1 Hectare = ~2.47 Acres

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

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

## 3.1 Development Staging

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

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

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

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

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

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

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

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

| Area Ref. # | Area Developed in Next 25 years | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 101.0 | 20.13 | | | 14.21 | | | | | 5.92 | | | | | | | | | | | | | | | | | |
| 102.0 | 43.49 | | | | | | 36.90 | | | | | 6.59 | | | | | | | | | | | | | | |
| 103.0 | 7.20 | | 7.20 | | | | | | | | | | | | | | | | | | | | | | | |
| 103.1 | 19.64 | 12.50 | 7.14 | | | | | | | | | | | | | | | | | | | | | | | |
| 104.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 104.1 | 3.65 | | | 3.65 | | | | | | | | | | | | | | | | | | | | | | |
| 105.0 | 2.41 | 2.41 | | | | | | | | | | | | | | | | | | | | | | | | |
| 105.1 | 2.29 | 2.29 | | | | | | | | | | | | | | | | | | | | | | | | |
| 106.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 107.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 108.0 | 32.34 | | | | | | | | | 32.34 | | | | | | | | | | | | | | | | |
| 109.0 | 29.26 | | | | | 29.26 | | | | | | | | | | | | | | | | | | | | |
| 110.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 111.0 | 14.09 | | 5.75 | | 8.33 | | | | | | | | | | | | | | | | | | | | | |
| 111.1 | 7.11 | | 2.41 | | 4.70 | | | | | | | | | | | | | | | | | | | | | |
| 201.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 201.1 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 202.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 203.0 | 23.26 | | | | | | | | | | | | | | | | 23.26 | | | | | | | | | |
| 204.0 | 46.42 | | | | | | | | | | 46.42 | | | | | | | | | | | | | | | |
| 205.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 206.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 207.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 208.0 | 3.60 | | | 3.60 | | | | | | | | | | | | | | | | | | | | | | |
| 208.1 | 4.58 | | | 4.58 | | | | | | | | | | | | | | | | | | | | | | |
| 301.0 | 7.38 | | | | | 7.38 | | | | | | | | | | | | | | | | | | | | |
| 302.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 302.1 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 303.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 304.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 401.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 401.1 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 402.0 | 35.87 | | 35.87 | | | | | | | | | | | | | | | | | | | | | | | |
| 403.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 404.0 | 50.99 | | | | | | | | | | | | | | | | | | | | | | 50.99 | | | |
| 405.0 | 31.25 | | | | | | | | | | | | | 31.25 | | | | | | | | | | | | |
| 406.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 407.0 | 49.59 | | | | 49.59 | | | | | | | | | | | | | | | | | | | | | |
| 408.0 | 10.92 | 0.73 | | | | | | 10.19 | | | | | | | | | | | | | | | | | | |
| 408.1 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 501.0 | 42.35 | | | | | | 42.35 | | | | | | | | | | | | | | | | | | | |
| 502.0 | 3.64 | | | | 3.64 | | | | | | | | | | | | | | | | | | | | | |
| 502.1 | 3.65 | | | | 3.65 | | | | | | | | | | | | | | | | | | | | | |
| 503.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 503.1 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 504.0 | 4.94 | | | | | | | | | 4.94 | | | | | | | | | | | | | | | | |
| 504.1 | 9.00 | | | | | | | | | 9.00 | | | | | | | | | | | | | | | | |
| 505.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 506.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 507.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 508.0 | 57.26 | | | | | | | | | | | | | | | | | | | | | | | | 57.26 | |
| 601.0 | 47.74 | | | | | | | | 47.74 | | | | | | | | | | | | | | | | | |
| 602.0 | 50.99 | | | | | | | | | | | | | | | | | 50.99 | | | | | | | | |
| 603.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 604.0 | 31.60 | | | | | | | | | | | | 31.60 | | | | | | | | | | | | | |
| 605.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 606.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 607.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 608.0 | 48.21 | | | | | | | 48.21 | | | | | | | | | | | | | | | | | | |
| 701.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 702.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 703.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 704.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 705.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 706.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 707.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 708.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 801.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 802.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 803.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 804.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 805.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 806.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 807.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 808.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 901.0 | 58.86 | | | | 28.62 | | | | | | | 27.45 | | | | | | | | | 2.79 | | | | | |
| 902.0 | 15.55 | | | | | | | | | 5.85 | | | | | | | | 9.70 | | | | | | | | |
| 903.0 | 7.57 | | | 5.75 | | | | 1.82 | | | | | | | | | | | | | | | | | | |
| 904.0 | 70.89 | | | | | 27.32 | | | | | | | | | | | | | 43.58 | | | | | | | |
| 1001.0 | 17.44 | | | 14.13 | | | | | | | | | | | | 3.31 | | | | | | | | | | |
| 1002.0 | 32.85 | | | | | | | | | | 14.13 | | | | | | | 18.72 | | | | | | | | |
| 1003.0 | 51.71 | | | | | | | | | | | | | | | | | | | | | 51.71 | | | | |
| 1004.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1005.0 | 12.81 | | 5.70 | | | | | | 3.63 | | | | | | 3.48 | | | | | | | | | | | |
| 1006.0 | 21.98 | 7.37 | | | | | | 8.37 | | | | | 6.24 | | | | | | | | | | | | | |
| 1007.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1101.0 | 43.34 | | | | | | | | | | | | | | | | | | | | | | | | 43.34 | |
| 1102.0 | 39.75 | | | | | | 39.75 | | | | | | | | | | | | | | | | | | | |
| 1103.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1104.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1105.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1106.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1107.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1108.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1109.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1110.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1111.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1112.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1113.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1201.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1202.0 | 44.51 | | | | | | | | | | | | | | | | | | | | 44.51 | | | | | |
| 1203.0 | 54.83 | | | | | | | | | | | | | | | | | | | | 54.83 | | | | | |
| 1204.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1205.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1301.0 | 15.84 | | | | | | | | | | | | | | | | | 15.84 | | | | | | | | |
| 1302.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1303.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1304.0 | 24.89 | | | | | | | | | | | | | | | | | 24.89 | | | | | | | | |
| 1401.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1402.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1403.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1404.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1405.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1501.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1502.0 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1600.1 | 33.53 | | | | | | | | | | | | 14.70 | | | | | | | 18.83 | | | | | | |
| 1600.2 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1600.3 | 2.41 | | | | | | 2.41 | | | | | | | | | | | | | | | | | | | |
| 1600.4 | 23.34 | 5.60 | | | | | | | | 17.74 | | | | | | | | | | | | | | | | |
| 1600.5 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1600.6 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1600.7 | 7.29 | | | | | 7.29 | | | | | | | | | | | | | | | | | | | | |
| 1600.8 | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1,324.23 | 30.90 | 64.07 | 45.92 | 98.53 | 71.25 | 121.42 | 68.59 | 57.29 | 69.87 | 60.55 | 34.04 | 52.54 | 31.25 | 3.48 | 3.31 | 23.26 | 120.14 | 43.58 | 18.83 | 102.13 | 51.71 | 50.99 | - | 100.60 | - |

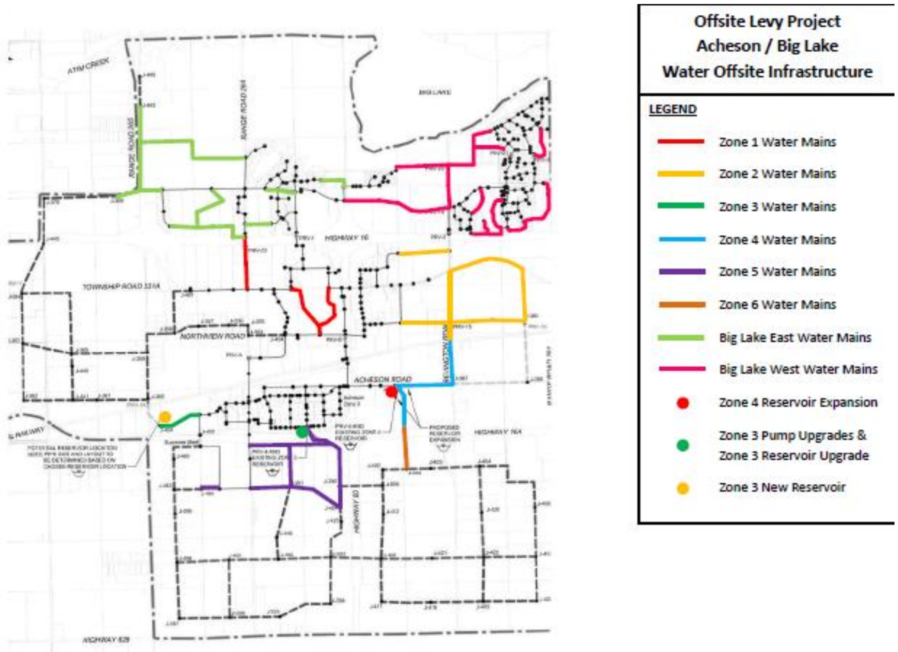
# 4 WATER

## 4.1 Water Offsite Infrastructure

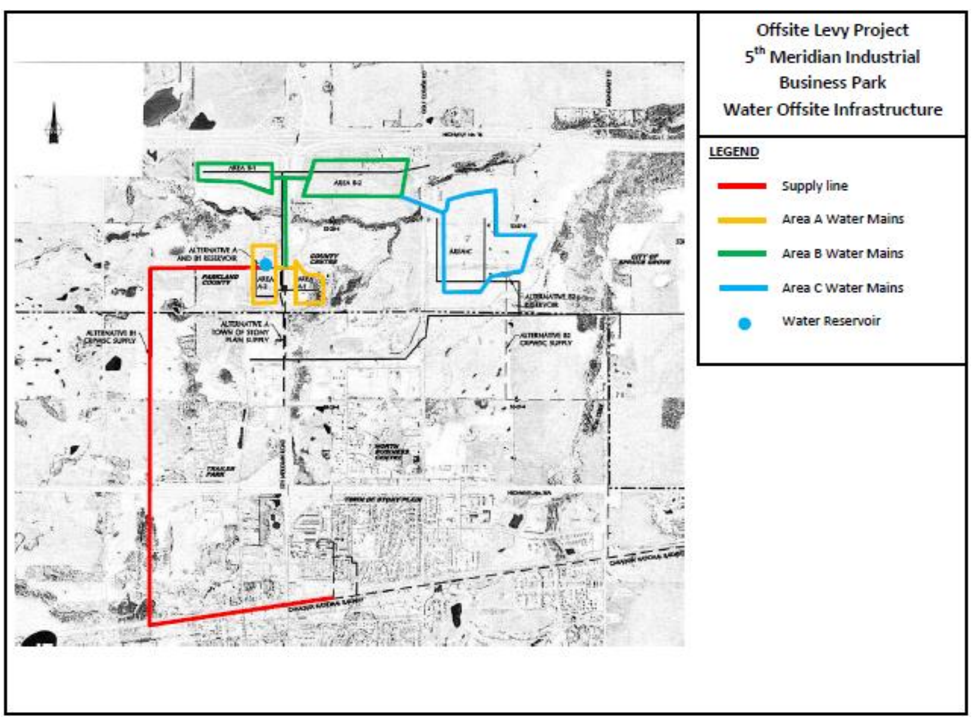
In order to support growth in the County, water offsite infrastructure is required.
The County contains 20 water offsite infrastructure projects, as shown on the maps below:

**<u>Location of Water Offsite Infrastructure</u>**

Acheson / Big Lake Water Projects Map:




Fifth Meridian Water Projects Map:



The estimated total cost of this infrastructure is comprised of:

(a) actual construction costs to date;

(b) debenture interest associated with financing; and

(c) cost estimates.

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

Summary of Water Offsite Infrastructure

| Item | Project Description | Cost of Completed Work | Debenture Interest | Estimated Cost of Work Yet to be Completed | Total Project Estimated Cost |
|---|---|---|---|---|---|
| 1 | Zone 4 Reservoir Expansion | $ - | | $ 2,100,000 | $ 2,100,000 |
| 2 | Zone 3 Pump Upgrade | $ - | | $ 70,000 | $ 70,000 |
| 3 | Zone 3 Pump Upgrade | $ - | | $ 70,000 | $ 70,000 |
| 4 | Zone 3 New Reservoir | $ - | | $ 18,900,000 | $ 18,900,000 |
| 5 | Zone 3 (Existing) Rervoir Expansion | $ - | | $ 2,400,000 | $ 2,400,000 |
| 6 | Zone 1 Water Mains | $ - | | $ 693,125 | $ 693,125 |
| 7 | Zone 2 Water Mains | $ 292,275 | | $ 2,453,000 | $ 2,745,275 |
| 8 | Big Lakes East Water Mains | $ - | | $ 3,077,800 | $ 3,077,800 |
| 9 | Big Lakes West Water Mains | $ - | | $ 2,794,550 | $ 2,794,550 |
| 10 | Zone 3 Water Mains | $ - | | $ 544,000 | $ 544,000 |
| 11 | 5th Meridian - Supply Line From Regional Line | $ - | | $ 3,240,100 | $ 3,240,100 |
| 12 | 5th Meridian - Water Reservoir | $ - | | $ 7,800,000 | $ 7,800,000 |
| 13 | 5th Meridian (Area A) - Water Mains | $ - | | $ 2,496,100 | $ 2,496,100 |
| 14 | 5th Meridian (Area B) - Water Mains | $ - | | $ 4,069,000 | $ 4,069,000 |
| 15 | 5th Meridian (Area C) - Water Mains | $ - | | $ 6,429,900 | $ 6,429,900 |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | $ 272,702 | $74,980.91 | $ - | $ 347,683 |
| 19 | Zone 4 Water Mains | $ - | | $ 1,056,700 | $ 1,056,700 |
| 20 | Zone 5 Water Mains | $ 2,308,338 | | $ 493,404 | $ 2,801,742 |
| 21 | Zone 6 Water Mains | $ - | | $ 208,200 | $ 208,200 |
| | | **$ 2,873,315** | **$ 74,981** | **$ 58,895,879** | **$ 61,844,175** |
| | | | | | |
| | **Legend:** | | | | |
| | Projects Carried Forward From Previous Bylaw No. 2013-03 | | | | |
| | Projects Amended or Merged | | | | |
| | New Projects | | | | |
| | | | | | |
| | * The numbering sequence accounts for those projects that were previously removed. | | | | |

## 4.2 Water Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants, but has received contributions for water offsite infrastructure as shown in the table below (note, if the County receives other grants in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost remains at $61.83 million.

Special Grants and Contributions for Water Offsite Infrastructure

| Item | Project Description | Total Project Estimated Cost | Special Provincial Grants | Developer Agreement Contributions | Reduced Project Estimated Cost |
|---|---|---|---|---|---|
| 1 | Zone 4 Reservoir Expansion | $ 2,100,000 | | | $ 2,100,000 |
| 2 | Zone 3 Pump Upgrade | $ 70,000 | | | $ 70,000 |
| 3 | Zone 3 Pump Upgrade | $ 70,000 | | | $ 70,000 |
| 4 | Zone 3 New Reservoir | $ 18,900,000 | | | $ 18,900,000 |
| 5 | Zone 3 (Existing) Rervoir Expansion | $ 2,400,000 | | | $ 2,400,000 |
| 6 | Zone 1 Water Mains | $ 693,125 | | $ 12,809 | $ 680,316 |
| 7 | Zone 2 Water Mains | $ 2,745,275 | | | $ 2,745,275 |
| 8 | Big Lakes East Water Mains | $ 3,077,800 | | | $ 3,077,800 |
| 9 | Big Lakes West Water Mains | $ 2,794,550 | | | $ 2,794,550 |
| 10 | Zone 3 Water Mains | $ 544,000 | | | $ 544,000 |
| 11 | 5th Meridian - Supply Line From Regional Line | $ 3,240,100 | | | $ 3,240,100 |
| 12 | 5th Meridian - Water Reservoir | $ 7,800,000 | | | $ 7,800,000 |
| 13 | 5th Meridian (Area A) - Water Mains | $ 2,496,100 | | | $ 2,496,100 |
| 14 | 5th Meridian (Area B) - Water Mains | $ 4,069,000 | | | $ 4,069,000 |
| 15 | 5th Meridian (Area C) - Water Mains | $ 6,429,900 | | | $ 6,429,900 |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | $ 347,683 | | | $ 347,683 |
| 19 | Zone 4 Water Mains | $ 1,056,700 | | | $ 1,056,700 |
| 20 | Zone 5 Water Mains | $ 2,801,742 | | | $ 2,801,742 |
| 21 | Zone 6 Water Mains | $ 208,200 | | | $ 208,200 |
| | | **$ 61,844,175** | **$ -** | **$ 12,809** | **$ 61,831,366** |

## 4.3 Water Offsite Infrastructure Benefiting Parties

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

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

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

Allocation of Water Infrastructure to Benefiting Parties

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

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

## 4.4 Existing Receipts

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

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

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

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

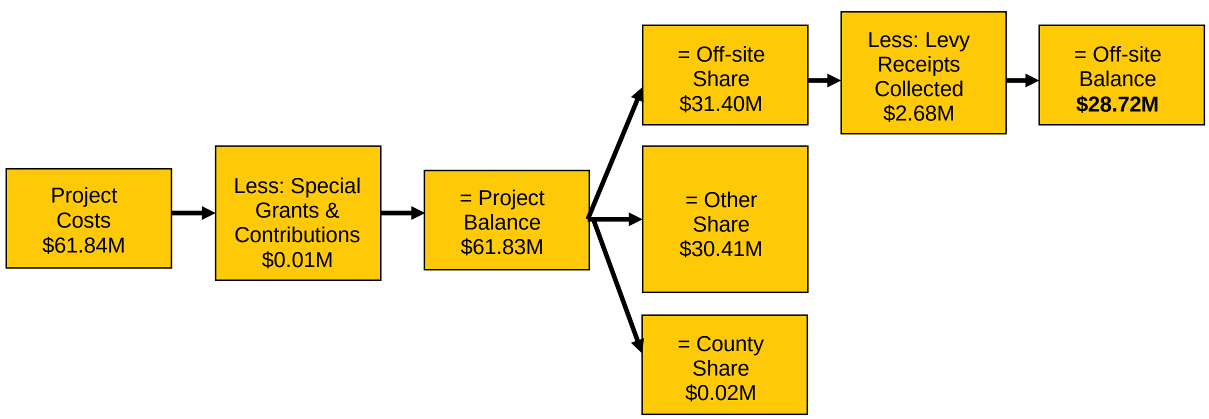
Offsite Levy Funds Collected to Date

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

## 4.5 Total Water Offsite Levy Costs

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

Total Water Offsite Levy Cost




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

## 4.6 Water Infrastructure Benefiting Areas

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

Benefiting Areas for Water Offsite Infrastructure

| Item | Project Description | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Zone 4 Reservoir Expansion | $ 636,298 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | Zone 3 Pump Upgrade | $ 66,010 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 3 | Zone 3 Pump Upgrade | $ 66,010 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | Zone 3 New Reservoir | $ 2,360,061 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 5 | Zone 3 (Existing) Rervoir Expansion | $ 1,775,528 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | Zone 1 Water Mains | $ 114,493 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | |
| 7 | Zone 2 Water Mains | $ 1,519,720 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| 8 | Big Lakes East Water Mains | $ 2,339,128 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Big Lakes West Water Mains | $ 1,528,724 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Zone 3 Water Mains | $ 544,000 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 11 | 5th Meridian - Supply Line From Regional Line | $ 2,462,476 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 5th Meridian - Water Reservoir | $ 5,928,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 5th Meridian (Area A) - Water Mains | $ 1,897,036 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 5th Meridian (Area B) - Water Mains | $ 2,278,640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 5th Meridian (Area C) - Water Mains | $ 2,314,764 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | $ 113,397 | | | | | | | | 1 | | | | | | | 1 | | 1 | | | | | | | | 1 | | | | | |
| 19 | Zone 4 Water Mains | $ 591,752 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | Zone 5 Water Mains | $ 2,114,135 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | Zone 6 Water Mains | $ 74,952 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | $ 28,725,123 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Project Description | Developer Cost | 401.0 | 401.1 | 402.0 | 403.0 | 404.0 | 405.0 | 406.0 | 407.0 | 408.0 | 408.1 | 501.0 | 502.0 | 502.1 | 503.0 | 503.1 | 504.0 | 504.1 | 505.0 | 506.0 | 507.0 | 508.0 | 601.0 | 602.0 | 603.0 | 604.0 | 605.0 | 606.0 | 607.0 | 608.0 | 701.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Zone 4 Reservoir Expansion | $ 636,298 | 1 | 1 | 1 | | | | | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | |
| 2 | Zone 3 Pump Upgrade | $ 66,010 | 1 | 1 | 1 | | | | | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | |
| 3 | Zone 3 Pump Upgrade | $ 66,010 | 1 | 1 | 1 | | | | | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | |
| 4 | Zone 3 New Reservoir | $ 2,360,061 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 5 | Zone 3 (Existing) Rervoir Expansion | $ 1,775,528 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | Zone 1 Water Mains | $ 114,493 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Zone 2 Water Mains | $ 1,519,720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Big Lakes East Water Mains | $ 2,339,128 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Big Lakes West Water Mains | $ 1,528,724 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Zone 3 Water Mains | $ 544,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 5th Meridian - Supply Line From Regional Line | $ 2,462,476 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 5th Meridian - Water Reservoir | $ 5,928,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 5th Meridian (Area A) - Water Mains | $ 1,897,036 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 5th Meridian (Area B) - Water Mains | $ 2,278,640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 5th Meridian (Area C) - Water Mains | $ 2,314,764 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | $ 113,397 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Zone 4 Water Mains | $ 591,752 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| 20 | Zone 5 Water Mains | $ 2,114,135 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 21 | Zone 6 Water Mains | $ 74,952 | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| | | $ 28,725,123 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Project Description | Developer Cost | 702.0 | 703.0 | 704.0 | 705.0 | 706.0 | 707.0 | 708.0 | 801.0 | 802.0 | 803.0 | 804.0 | 805.0 | 806.0 | 807.0 | 808.0 | 901.0 | 902.0 | 903.0 | 904.0 | 1001.0 | 1002.0 | 1003.0 | 1004.0 | 1005.0 | 1006.0 | 1007.0 | 1101.0 | 1102.0 | 1103.0 | 1104.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Zone 4 Reservoir Expansion | $ 636,298 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | 1 | | |
| 2 | Zone 3 Pump Upgrade | $ 66,010 | | | | | | | | | | | | | | | | 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 | | |
| 4 | Zone 3 New Reservoir | $ 2,360,061 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 5 | Zone 3 (Existing) Rervoir Expansion | $ 1,775,528 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | Zone 1 Water Mains | $ 114,493 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Zone 2 Water Mains | $ 1,519,720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Big Lakes East Water Mains | $ 2,339,128 | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | |
| 9 | Big Lakes West Water Mains | $ 1,528,724 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | |
| 10 | Zone 3 Water Mains | $ 544,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 5th Meridian - Supply Line From Regional Line | $ 2,462,476 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 5th Meridian - Water Reservoir | $ 5,928,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 5th Meridian (Area A) - Water Mains | $ 1,897,036 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 5th Meridian (Area B) - Water Mains | $ 2,278,640 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 5th Meridian (Area C) - Water Mains | $ 2,314,764 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Old Bylaw #52-2003 (A5 - Hunter's Watermain) | $ 113,397 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Zone 4 Water Mains | $ 591,752 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | Zone 5 Water Mains | $ 2,114,135 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | Zone 6 Water Mains | $ 74,952 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | $ 28,725,123 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

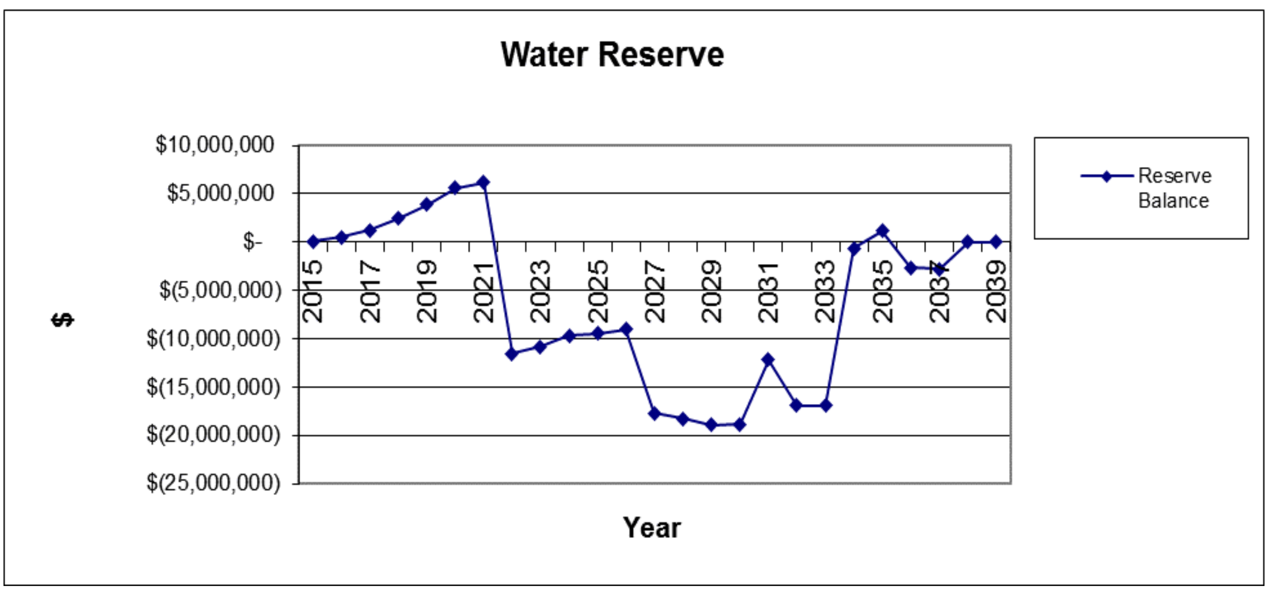
| Item | Project Description | Developer Cost | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4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

## 4.7 Development and Water Staging Impacts

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

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

Anticipated Water Offsite Levy Reserve Balances




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

## 4.8 Water Reserve Balance

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

Interest Earning Rate

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

Interest Charging Rate

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

Notes

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

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

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

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

Water Offsite Levy Reserve Balance

| Description | Dr | Cr | Balance |
|---|---|---|---|
| Offsite Levy Expenditures to December 31, 2010 | | $272,702.00 | $ (272,702.00) |
| Offsite Levy Receipt Allocations to December 31, 2010 | $ 132,542.66 | | $ (140,159.34) |
| Unallocated Receipts to December 31, 2010 | $ 724,551.99 | | $ 584,392.65 |
| Front-ending Repayments Left In The Reserve to December 31st, 2010 | $ 140,159.34 | | $ 724,551.99 |
| Opening Balance December 31st, 2010 | | | $ 724,551.99 |
| | | | |
| **2011** | | | $ 724,551.99 |
| Interest on Opening Balance (2011) | $ 8,694.62 | | $ 733,246.61 |
| Project Expenditures (2011) | | $ - | $ 733,246.61 |
| Offsite Levy Receipts (2011) | $ - | | $ 733,246.61 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | $ 136,761.78 | | $ 870,008.39 |
| Debenture Interest (2011) | | $ - | $ 870,008.39 |
| Interest on Project Expenditure (2011) | | $ - | $ 870,008.39 |
| Interest on Offsite Levy Receipts (2011) | $ - | | $ 870,008.39 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | $ 820.57 | | $ 870,828.96 |
| Interest on Debenture Interest (2011) | | $ - | $ 870,828.96 |
| **2012** | | | $ 870,828.96 |
| Interest on Opening Balance (2012) | $ 10,449.95 | | $ 881,278.91 |
| Project Expenditures (2012) | | $ - | $ 881,278.91 |
| Offsite Levy Receipts (2012) | $ - | | $ 881,278.91 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | $ 165,087.60 | | $ 1,046,366.51 |
| Debenture Interest (2012) | | $ - | $ 1,046,366.51 |
| Interest on Project Expenditure (2012) | | $ - | $ 1,046,366.51 |
| Interest on Offsite Levy Receipts (2012) | $ - | | $ 1,046,366.51 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | $ 990.53 | | $ 1,047,357.04 |
| Interest on Debenture Interest (2012) | | $ - | $ 1,047,357.04 |
| **2013** | | | $ 1,047,357.04 |
| Interest on Opening Balance (2013) | $ 20,947.14 | | $ 1,068,304.18 |
| Project Expenditures (2013) | | $ 1,180,953.36 | $ (112,649.18) |
| Offsite Levy Receipts (2013) | $ 1,210,281.00 | | $ 1,097,631.82 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | $ 257,655.73 | | $ 1,355,287.55 |
| Debenture Interest (2013) | | $ - | $ 1,355,287.55 |
| Interest on Project Expenditure (2013) | | $ 8,857.15 | $ 1,346,430.40 |
| Interest on Offsite Levy Receipts (2013) | $ 12,102.81 | | $ 1,358,533.21 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | $ 2,576.56 | | $ 1,361,109.77 |
| Interest on Debenture Interest (2013) | | $ - | $ 1,361,109.77 |
| **2014** | | | $ 1,361,109.77 |
| Interest on Opening Balance (2014) | $ 19,463.87 | | $ 1,380,573.64 |
| Project Expenditures (2014) | | $ 1,419,659.49 | $ (39,085.85) |
| Offsite Levy Receipts (2014) | $ 1,454,065.89 | | $ 1,414,980.04 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | $ 150,552.91 | | $ 1,565,532.95 |
| Debenture Interest (2014) | | $ - | $ 1,565,532.95 |
| Interest on Project Expenditure (2014) | | $ 13,699.71 | $ 1,551,833.23 |
| Interest on Offsite Levy Receipts (2014) | $ 10,396.57 | | $ 1,562,229.80 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | $ 1,076.45 | | $ 1,563,306.26 |
| Interest on Debenture Interest (2014) | | $ - | $ 1,563,306.26 |

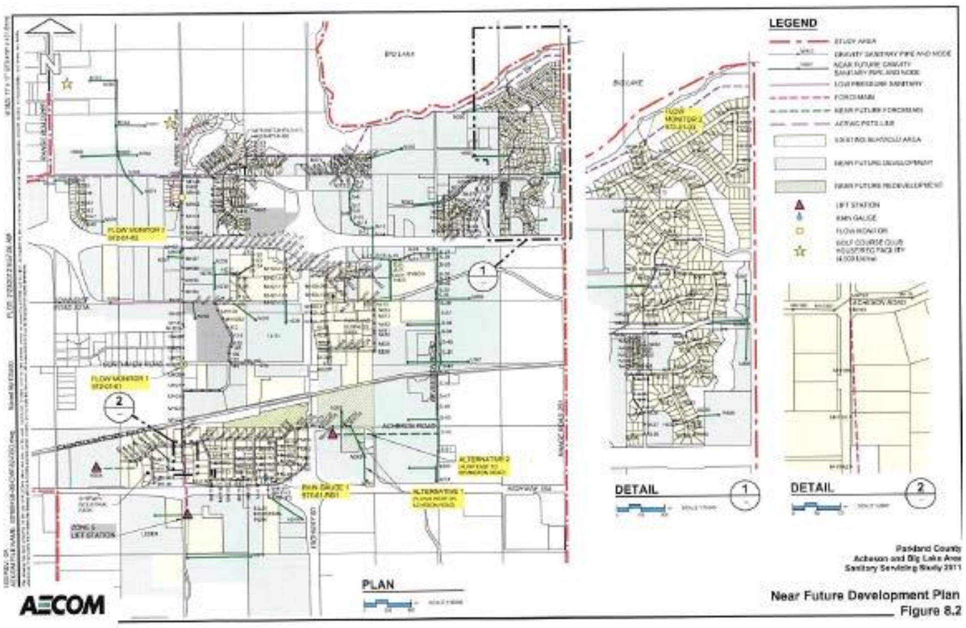
# 5 SANITARY

## 5.1 Sanitary Offsite Infrastructure

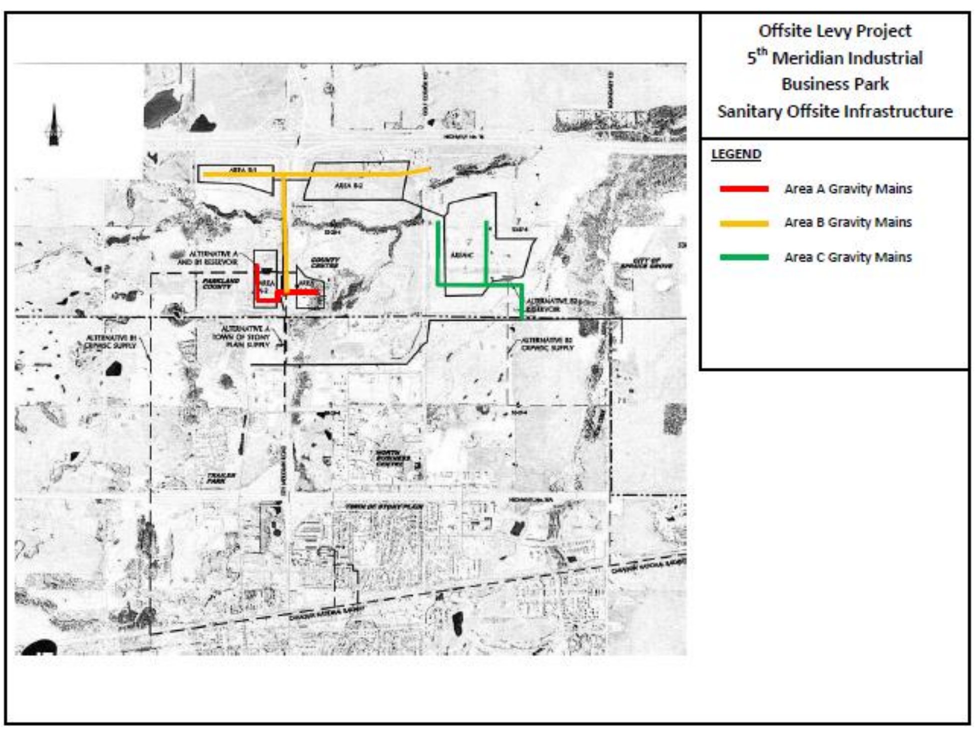
In order to support growth in the County, sanitary offsite infrastructure is required. The County contains 14 sanitary offsite infrastructure projects, as shown on the maps below:

**<u>Location of Sanitary Offsite Infrastructure</u>**

Acheson / Big Lake Sanitary Projects Map:




5th Meridian Sanitary Projects Map:



The estimated total cost of this infrastructure is comprised of:

(a) actual construction costs to date;

(b) debenture interest associated with financing; and

(c) cost estimates.

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

Summary of Sanitary Offsite Infrastructure

| Item | Project Description | Cost of Completed Work | Debenture Interest | Estimated Cost of Work Yet to be Completed | Total Project Estimated Cost |
|---|---|---|---|---|---|
| 1 | 5th Meridian (Area A) Gravity Main | $ - | | $ 742,000 | $ 742,000 |
| 2 | 5th Meridian (Area B) Gravity Main | $ - | | $ 2,326,600 | $ 2,326,600 |
| 3 | 5th Meridian (Area C) Gravity Main | $ - | | $ 1,932,700 | $ 1,932,700 |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | $ - | | $ 2,110,124 | $ 2,110,124 |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | $ - | | $ 459,143 | $ 459,143 |
| 6 | Kalwin Business Park (Sewer Main Upsizing, etc) | $ - | | $ 75,705 | $ 75,705 |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | $ - | | $ 377,893 | $ 377,893 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | $ 548,947 | | $ 186,943 | $ 735,890 |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | $ - | | $ 597,408 | $ 597,408 |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | $ 5,825,711 | | $ - | $ 5,825,711 |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | $ 323,024 | $ 88,816.95 | $ - | $ 411,841 |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | $ 202,499 | $ 67,666.46 | $ - | $ 270,165 |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | $ 359,314 | $ 98,795.36 | $ - | $ 458,109 |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | $ 743,873 | | $ - | $ 743,873 |
| | | **$ 8,003,368** | **$ 255,279** | **$ 8,808,516** | **$ 17,067,163** |
| | | | | | |
| | **Legend:** | | | | |
| | Projects Carried Forward From Previous Bylaw No. 2013-03 | | | | |
| | Projects Amended or Merged | | | | |
| | New Projects | | | | |

## 5.2 Sanitary Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants, but has received $3.32 million of contributions for sanitary offsite infrastructure as shown in the table below (note, if the County receives grants in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost remains at $13.75 million.

Special Grants and Contributions for Sanitary Offsite Infrastructure

| Item | Project Description | Total Project Estimated Cost | Special Provincial Grants | Developer Agreement Contributions | Reduced Project Estimated Cost |
|---|---|---|---|---|---|
| 1 | 5th Meridian (Area A) Gravity Main | $ 742,000 | | | $ 742,000 |
| 2 | 5th Meridian (Area B) Gravity Main | $ 2,326,600 | | | $ 2,326,600 |
| 3 | 5th Meridian (Area C) Gravity Main | $ 1,932,700 | | | $ 1,932,700 |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | $ 2,110,124 | | $ 174,316 | $ 1,935,808 |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | $ 459,143 | | $ 110,051 | $ 349,092 |
| 6 | Kalwin Business Park (Sewer Main Upsizing, etc) | $ 75,705 | | $ 125,467 | $ (49,762) |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | $ 377,893 | | | $ 377,893 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | $ 735,890 | | | $ 735,890 |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | $ 597,408 | | | $ 597,408 |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | $ 5,825,711 | | $ 2,909,771 | $ 2,915,939 |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | $ 411,841 | | | $ 411,841 |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | $ 270,165 | | | $ 270,165 |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | $ 458,109 | | | $ 458,109 |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | $ 743,873 | | | $ 743,873 |
| | | **$ 17,067,163** | **$ -** | **$ 3,319,606** | **$ 13,747,557** |

## 5.3 Sanitary Offsite Infrastructure Benefiting Parties

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

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

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

Allocation of Sanitary Infrastructure to Benefiting Parties

| Item | Project Description | Reduced Project Estimated Cost | County Share % | Other Stakeholder Share & Oversizing % | OSL / Developer Share % |
|---|---|---|---|---|---|
| 1 | 5th Meridian (Area A) Gravity Main | $ 742,000 | | 24.0% | 76.0% |
| 2 | 5th Meridian (Area B) Gravity Main | $ 2,326,600 | | 44.0% | 56.0% |
| 3 | 5th Meridian (Area C) Gravity Main | $ 1,932,700 | | 64.0% | 36.0% |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | $ 1,935,808 | | 24.0% | 76.0% |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | $ 349,092 | | 24.0% | 76.0% |
| 6 | Kalwin Business Park (Sewer Main Upsizing, etc) | $ (49,762) | | 0.0% | 100.0% |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | $ 377,893 | | 24.0% | 76.0% |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | $ 735,890 | | 24.0% | 76.0% |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | $ 597,408 | | 24.0% | 76.0% |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | $ 2,915,939 | | 0.0% | 100.0% |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | $ 411,841 | 2.8% | 0.0% | 97.2% |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | $ 270,165 | 8.7% | 0.0% | 91.3% |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | $ 458,109 | 8.0% | 0.0% | 92.0% |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | $ 743,873 | | 0.0% | 100.0% |
| | | **$ 13,747,557** | | | |

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

## 5.4 Existing Receipts

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

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

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

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

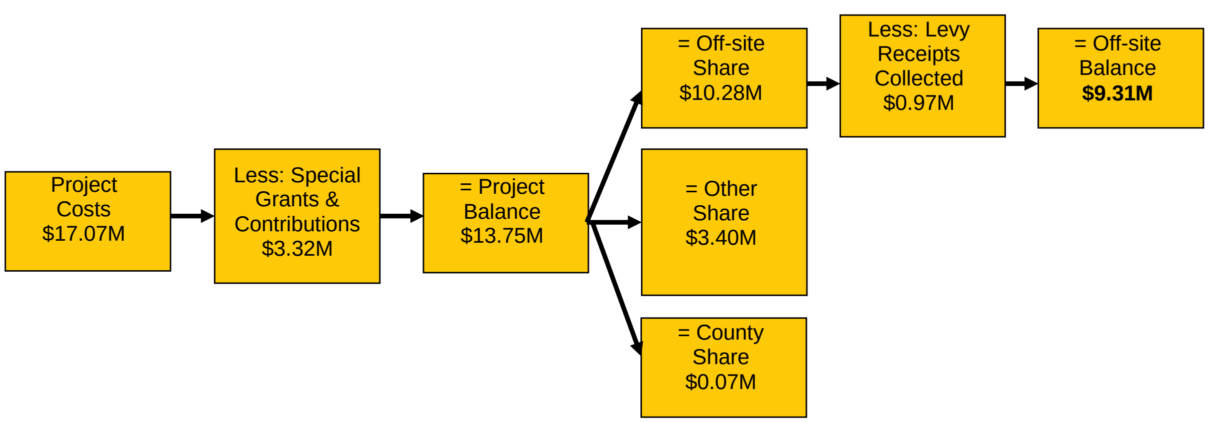
Offsite Levy Funds Collected to Date

| Item | Project Description | Developer Cost (Leviable Costs) | Offsite Levy Funds Collected Under Old Bylaw No. 2013-03 | Developer (Levy) Funds Collected | Adjusted Developer (Levy) Cost |
|---|---|---|---|---|---|
| 1 | 5th Meridian (Area A) Gravity Main | $ 563,920 | $ - | $ - | $ 563,920 |
| 2 | 5th Meridian (Area B) Gravity Main | $ 1,302,896 | $ - | $ - | $ 1,302,896 |
| 3 | 5th Meridian (Area C) Gravity Main | $ 695,772 | $ - | $ - | $ 695,772 |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | $ 1,471,214 | $ - | $ - | $ 1,471,214 |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | $ 265,310 | $ - | $ - | $ 265,310 |
| 6 | Kalwin Business Park (Sewer Main Upsizing, etc) | $ (49,762) | $ - | $ - | $ (49,762) |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | $ 287,199 | $ - | $ - | $ 287,199 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | $ 559,276 | $ - | $ 285,307 | $ 273,970 |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | $ 454,030 | $ - | $ - | $ 454,030 |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | $ 2,915,939 | $ - | $ - | $ 2,915,939 |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | $ 400,441 | $ 203,286 | $ 60,481 | $ 136,674 |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | $ 246,661 | $ 110,051 | $ - | $ 136,610 |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | $ 421,685 | $ 228,724 | $ 83,352 | $ 109,609 |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | $ 743,873 | $ - | $ - | $ 743,873 |
| | | **$ 10,278,455** | **$ 542,061** | **$ 429,140** | **$ 9,307,254** |

## 5.5 Total Sanitary Offsite Levy Costs

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

Total Sanitary Offsite Levy Cost




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

## 5.6 Sanitary Infrastructure Benefiting Areas

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

<u>Benefiting Areas for Sanitary Offsite Infrastructure</u>

| Item | Project Description | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 5th Meridian (Area A) Gravity Main | $ 563,920 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 5th Meridian (Area B) Gravity Main | $ 1,302,896 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 5th Meridian (Area C) Gravity Main | $ 695,772 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | $ 1,471,214 | | | 1 | 1 | 1 | 1 | | 1 | | | | | | | | 1 | 1 | | | | | | | 1 | 1 | | | | | |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | $ 265,310 | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | |
| 6 | Kalwin Business Park (Sewer Main Upsizing, etc) | $ (49,762) | | | | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | $ 287,199 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | $ 273,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | $ 454,030 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | $ 2,915,939 | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | $ 136,674 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | 1 | 1 | 1 | 1 | 1 | | | | | | | 1 | 1 | | | 1 | | |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | $ 136,610 | | | | 1 | | | | 1 | | | | | | | 1 | | 1 | | | | | | | | 1 | | | | | |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | $ 109,609 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | $ 743,873 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | $ 9,307,254 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Project Description | Developer Cost | 401.0 | 401.1 | 402.0 | 403.0 | 404.0 | 405.0 | 406.0 | 407.0 | 408.0 | 408.1 | 501.0 | 502.0 | 502.1 | 503.0 | 503.1 | 504.0 | 504.1 | 505.0 | 506.0 | 507.0 | 508.0 | 601.0 | 602.0 | 603.0 | 604.0 | 605.0 | 606.0 | 607.0 | 608.0 | 701.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 5th Meridian (Area A) Gravity Main | $ 563,920 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 5th Meridian (Area B) Gravity Main | $ 1,302,896 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 5th Meridian (Area C) Gravity Main | $ 695,772 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | $ 1,471,214 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | $ 265,310 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Kalwin Business Park (Sewer Main Upsizing, etc) | $ (49,762) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | $ 287,199 | 1 | 1 | | | | | | | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | $ 273,970 | | | | | | | | | | | | | | | | 1 | 1 | | | | | | | | | | | | | |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | $ 454,030 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | $ 2,915,939 | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | $ 136,674 | 1 | 1 | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | $ 136,610 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | $ 109,609 | | 1 | | | | | | | | 1 | | | 1 | | 1 | | 1 | | | | | | | | | | | | | |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | $ 743,873 | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | | 1 | |
| | | $ 9,307,254 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Project Description | Developer Cost | 702.0 | 703.0 | 704.0 | 705.0 | 706.0 | 707.0 | 708.0 | 801.0 | 802.0 | 803.0 | 804.0 | 805.0 | 806.0 | 807.0 | 808.0 | 901.0 | 902.0 | 903.0 | 904.0 | 1001.0 | 1002.0 | 1003.0 | 1004.0 | 1005.0 | 1006.0 | 1007.0 | 1101.0 | 1102.0 | 1103.0 | 1104.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 5th Meridian (Area A) Gravity Main | $ 563,920 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 5th Meridian (Area B) Gravity Main | $ 1,302,896 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 5th Meridian (Area C) Gravity Main | $ 695,772 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Parkland Business Park (Sewer Main Upsizing, etc) | $ 1,471,214 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Parkland Industrial Estates (Sewer Main Upsizing, etc) | $ 265,310 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Kalwin Business Park (Sewer Main Upsizing, etc) | $ (49,762) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Acheson Road (Sewer Main Upsizing, etc) | $ 287,199 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Glowing Embers (Sewer Main Upsizing, etc) | $ 273,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Residential (Meridien Avenue) Creek Crossing (Sewer Main Upsizing, etc) | $ 454,030 | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | |
| 10 | Bevington Trunk (Hwy 16 A to Hwy 16 Parkland Industrial Estates) | $ 2,915,939 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Old Bylaw #52-2003 (A1 - Acheson Trunk) | $ 136,674 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Old Bylaw #52-2003 (A2 - Hunter's Trunk) | $ 136,610 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Old Bylaw #52-2003 (A3 - Acheson Collection) | $ 109,609 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | Bevington Trunk (Oversizing for Acheson Zone 6) | $ 743,873 | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | | | | |
| | | $ 9,307,254 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

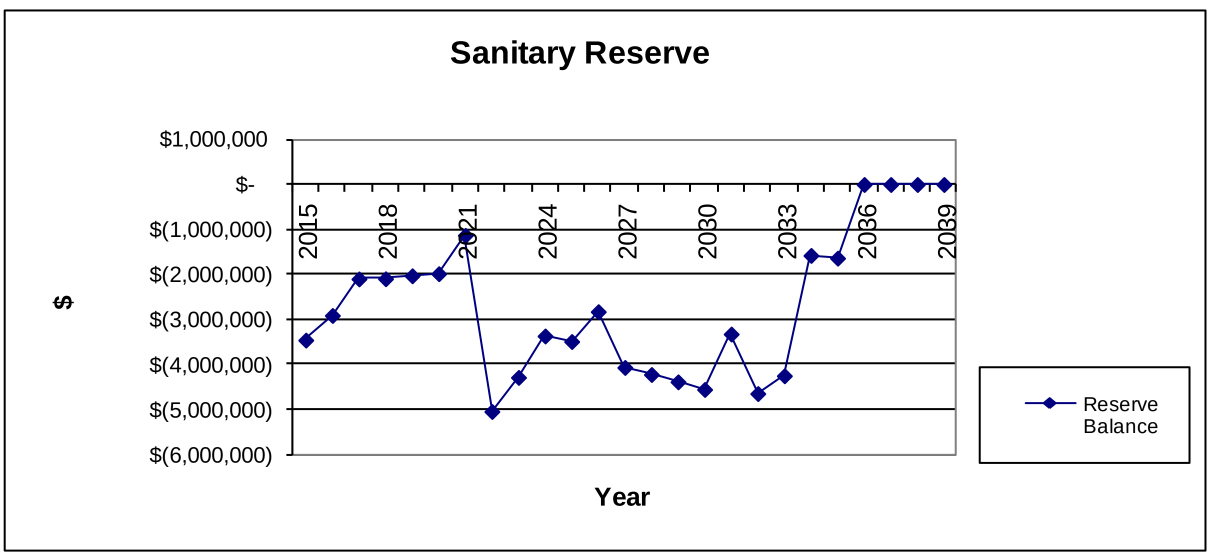
| Item | Project Description | Developer Cost | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4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

## 5.7 Development and Sanitary Staging Impacts

Sanitary offsite infrastructure will be constructed in staged fashion over the 25-year development period. We have reviewed the availability of offsite levy funds to meet these construction requirements and found that offsite levy reserve funds will not be sufficient to pay for construction of sanitary infrastructure from time to time—front-ending of infrastructure will be required. A front-ender is the party that constructs and pays up front for infrastructure that benefits other parties. The front-ender is repaid over time as offsite levies are collected from future development.

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

Anticipated Sanitary Offsite Levy Reserve Balances




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

## 5.8 Reserve Balance

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

Interest Earning Rate

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

Interest Charging Rate

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

Notes

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

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

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

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

Sanitary Offsite Levy Reserve Balance

| Description | Dr | Cr | Balance |
|---|---|---|---|
| Offsite Levy Expenditures to December 31, 2010 | | $ 4,544,648.63 | $ (4,544,648.63) |
| Offsite Levy Receipt Allocations to December 31, 2010 | $ 433,159.18 | | $ (4,111,489.45) |
| Unallocated Receipts to December 31, 2010 | $ - | | $ (4,111,489.45) |
| | | | $ (4,111,489.45) |
| Opening Balance December 31st, 2010 | | | $ (4,111,489.45) |
| | | | |
| **2011** | | | $ (4,111,489.45) |
| Interest on Opening Balance (2011) | | $ 123,344.68 | $ (4,234,834.13) |
| Project Expenditures (2011) | | $ - | $ (4,234,834.13) |
| Offsite Levy Receipts (2011) | $ - | | $ (4,234,834.13) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | $ 12,435.93 | | $ (4,222,398.20) |
| Debenture Interest (2011) | | $ - | $ (4,222,398.20) |
| Interest on Project Expenditure (2011) | | $ - | $ (4,222,398.20) |
| Interest on Offsite Levy Receipts (2011) | $ - | | $ (4,222,398.20) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | $ 74.62 | | $ (4,222,323.59) |
| Interest on Debenture Interest (2011) | | $ - | $ (4,222,323.59) |
| **2012** | | | $ (4,222,323.59) |
| Interest on Opening Balance (2012) | | $ 126,669.71 | $ (4,348,993.30) |
| Project Expenditures (2012) | | $ - | $ (4,348,993.30) |
| Offsite Levy Receipts (2012) | $ - | | $ (4,348,993.30) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | $ 10,652.63 | | $ (4,338,340.67) |
| Debenture Interest (2012) | | $ - | $ (4,338,340.67) |
| Interest on Project Expenditure (2012) | | $ - | $ (4,338,340.67) |
| Interest on Offsite Levy Receipts (2012) | $ - | | $ (4,338,340.67) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | $ 63.92 | | $ (4,338,276.75) |
| Interest on Debenture Interest (2012) | | $ - | $ (4,338,276.75) |
| **2013** | | | $ (4,338,276.75) |
| Interest on Opening Balance (2013) | | $ 130,148.30 | $ (4,468,425.05) |
| Project Expenditures (2013) | | $ - | $ (4,468,425.05) |
| Offsite Levy Receipts (2013) | $ - | | $ (4,468,425.05) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | $ 11,646.71 | | $ (4,456,778.34) |
| Debenture Interest (2013) | | $ - | $ (4,456,778.34) |
| Interest on Project Expenditure (2013) | | $ - | $ (4,456,778.34) |
| Interest on Offsite Levy Receipts (2013) | $ - | | $ (4,456,778.34) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | $ 116.47 | | $ (4,456,661.88) |
| Interest on Debenture Interest (2013) | | $ - | $ (4,456,661.88) |
| **2014** | | | $ (4,456,661.88) |
| Interest on Opening Balance (2014) | | $ 172,027.15 | $ (4,628,689.02) |
| Project Expenditures (2014) | | $ 548,946.80 | $ (5,177,635.82) |
| Offsite Levy Receipts (2014) | $ 978,086.48 | | $ (4,199,549.34) |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | $ - | | $ (4,199,549.34) |
| Debenture Interest (2014) | | $ - | $ (4,199,549.34) |
| Interest on Project Expenditure (2014) | | $ 5,297.34 | $ (4,204,846.68) |
| Interest on Offsite Levy Receipts (2014) | $ 6,993.32 | | $ (4,197,853.36) |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | $ - | | $ (4,197,853.36) |
| Interest on Debenture Interest (2014) | | $ - | $ (4,197,853.36) |

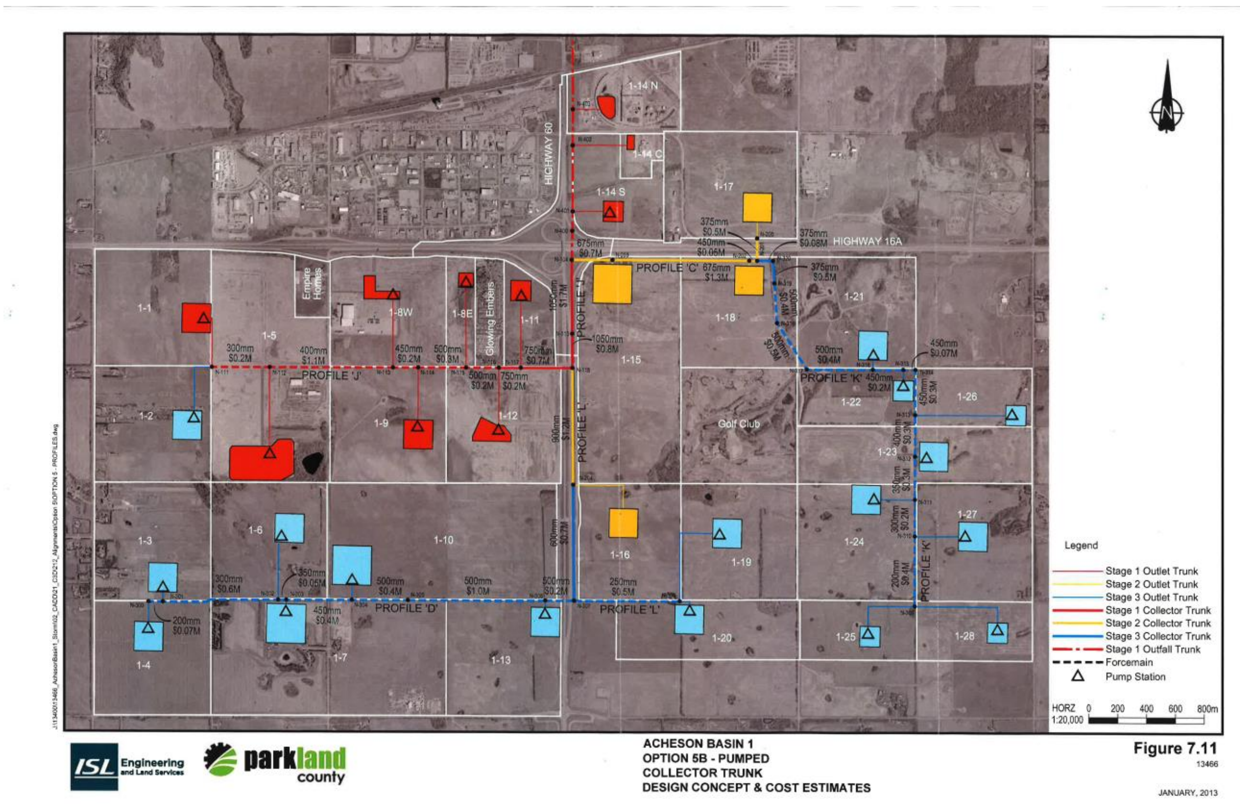
# 6 STORMWATER

## 6.1 Stormwater Offsite Infrastructure

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

**<u>Location of Stormwater Offsite Infrastructure</u>**

Acheson / Big Lake Stormwater Projects Map:




5th 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 $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 | $ - | $ 4,921,068.71 | $ 20,873,824 | $ 25,794,893 |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | $ - | | $ 270,000 | $ 270,000 |
| 4 | Collector Stage 1, Zone 5 N-112 to N-113 | $ - | | $ 1,498,419 | $ 1,498,419 |
| 5 | Collector Stage 1, Zone 5 N-113 to N-114 | $ - | | $ 225,763 | $ 225,763 |
| 6 | Collector Stage 1, Zone 5 N-114 to N-115 | $ - | | $ 393,703 | $ 393,703 |
| 7 | Collector Stage 1, Zone 5 N-115 to N-116 | $ - | | $ 269,201 | $ 269,201 |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | $ - | | $ 264,473 | $ 264,473 |
| 9 | Collector Stage 1, Zone 5 N-117 to N-118 | $ - | | $ 916,533 | $ 916,533 |
| 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | $ - | | $ 1,117,749 | $ 1,117,749 |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | $ - | | $ 2,272,091 | $ 2,272,091 |
| 12 | Collector Stage 2, Zone 4 N-200 to N-201 | $ - | | $ 619,623 | $ 619,623 |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | $ - | | $ 64,609 | $ 64,609 |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | $ - | | $ 1,765,641 | $ 1,765,641 |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | $ - | | $ 945,451 | $ 945,451 |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | $ - | | $ 1,582,791 | $ 1,582,791 |
| 18 | Collector Stage 3, Zone 7 N-300 to N-301 | $ - | | $ 96,235 | $ 96,235 |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | $ - | | $ 810,101 | $ 810,101 |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | $ - | | $ 60,804 | $ 60,804 |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | $ - | | $ 536,345 | $ 536,345 |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | $ - | | $ 558,710 | $ 558,710 |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | $ - | | $ 1,365,144 | $ 1,365,144 |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | $ - | | $ 293,576 | $ 293,576 |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | $ - | | $ 949,158 | $ 949,158 |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | $ - | | $ 738,824 | $ 738,824 |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | $ - | | $ 528,051 | $ 528,051 |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | $ - | | $ 300,802 | $ 300,802 |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | $ - | | $ 372,003 | $ 372,003 |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | $ - | | $ 366,778 | $ 366,778 |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | $ - | | $ 353,167 | $ 353,167 |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | $ - | | $ 94,576 | $ 94,576 |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | $ - | | $ 239,090 | $ 239,090 |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | $ - | | $ 540,421 | $ 540,421 |
| 35 | Collector Stage 3, Zone 6 N-317 to N-318 | $ - | | $ 686,632 | $ 686,632 |
| 36 | Collector Stage 3, Zone 6 N-318 to N-319 | $ - | | $ 557,280 | $ 557,280 |
| 37 | Collector Stage 3, Zone 6 N-319 tp N-320 | $ - | | $ 735,853 | $ 735,853 |
| 38 | Collector Stage 3, Zone 6 N-320 to N-201 | $ - | | $ 103,752 | $ 103,752 |
| | | **$ -** | **$ 4,921,069** | **$ 43,367,172** | **$ 48,288,241** |

**Legend:**
- Projects Carried Forward From Previous Bylaw
- Projects Amended From Previous Bylaw No. 2013-03
- New Projects

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

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

## 6.2 Stormwater Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants or contributions for stormwater offsite infrastructure as shown in the table below (note, if the County receives additional grants in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost remains at $48.29 million.

| Item | Project Description | Total Project Estimated Cost | Special Provincial Grants | Developer Agreement Contributions | Reduced Project Estimated Cost |
|---|---|---|---|---|---|
| 1 | Outfall | $ 25,794,893 | | | $ 25,794,893 |
| 3 | Collector Stage 1, Zone 5<br>N-111 to N-112 | $ 270,000 | | | $ 270,000 |
| 4 | Collector Stage 1, Zone 5<br>N-112 to N-113 | $ 1,498,419 | | | $ 1,498,419 |
| 5 | Collector Stage 1, Zone 5<br>N-113 to N-114 | $ 225,763 | | | $ 225,763 |
| 6 | Collector Stage 1, Zone 5<br>N-114 to N-115 | $ 393,703 | | | $ 393,703 |
| 7 | Collector Stage 1, Zone 5<br>N-115 to N-116 | $ 269,201 | | | $ 269,201 |
| 8 | Collector Stage 1, Zone 5<br>N-116 to N-117 | $ 264,473 | | | $ 264,473 |
| 9 | Collector Stage 1, Zone 5<br>N-117 to N-118 | $ 916,533 | | | $ 916,533 |
| 10 | Collector Stage 1, Zone 5,6,7&8<br>N-118 to N110 | $ 1,117,749 | | | $ 1,117,749 |
| 11 | Collector Stage 1, Zone 5,6,7&8<br>N-110 to N104 | $ 2,272,091 | | | $ 2,272,091 |
| 12 | Collector Stage 2, Zone 4<br>N-200 to N-201 | $ 619,623 | | | $ 619,623 |
| 13 | Collector Stage 2, Zone 4&6<br>N-201 to N-202 | $ 64,609 | | | $ 64,609 |
| 14 | Collector Stage 2, Zone 4&6<br>N-202 to N-203 | $ 1,765,641 | | | $ 1,765,641 |
| 15 | Collector Stage 2, Zone 4&6<br>N-203 to N-104 | $ 945,451 | | | $ 945,451 |
| 16 | Collector Stage 2, Zone 4&6<br>N-204 to N-118 | $ 1,582,791 | | | $ 1,582,791 |
| 18 | Collector Stage 3, Zone 7<br>N-300 to N-301 | $ 96,235 | | | $ 96,235 |
| 19 | Collector Stage 3, Zone 7<br>N-301 to N-302 | $ 810,101 | | | $ 810,101 |
| 20 | Collector Stage 3, Zone 7<br>N-302 to N-303 | $ 60,804 | | | $ 60,804 |
| 21 | Collector Stage 3, Zone 7<br>N-303 to N-304 | $ 536,345 | | | $ 536,345 |
| 22 | Collector Stage 3, Zone 7<br>N-304 to N-305 | $ 558,710 | | | $ 558,710 |
| 23 | Collector Stage 3, Zone 7<br>N-305 to N-306 | $ 1,365,144 | | | $ 1,365,144 |
| 24 | Collector Stage 3, Zone 7<br>N-306 to N-307 | $ 293,576 | | | $ 293,576 |
| 25 | Collector Stage 3, Zone 7&8<br>N-307 to N-204 | $ 949,158 | | | $ 949,158 |
| 26 | Collector Stage 3, Zone 8<br>N-308 to N-307 | $ 738,824 | | | $ 738,824 |
| 27 | Collector Stage 3, Zone 8<br>N-309 to N-310 | $ 528,051 | | | $ 528,051 |
| 28 | Collector Stage 3, Zone 8<br>N-310 to N-311 | $ 300,802 | | | $ 300,802 |
| 29 | Collector Stage 3, Zone 8<br>N-311 to N-312 | $ 372,003 | | | $ 372,003 |
| 30 | Collector Stage 3, Zone 6<br>N-312 to N-313 | $ 366,778 | | | $ 366,778 |
| 31 | Collector Stage 3, Zone 6<br>N-313 to N-314 | $ 353,167 | | | $ 353,167 |
| 32 | Collector Stage 3, Zone 6<br>N-314 to N-315 | $ 94,576 | | | $ 94,576 |
| 33 | Collector Stage 3, Zone 6<br>N-315 to N-316 | $ 239,090 | | | $ 239,090 |
| 34 | Collector Stage 3, Zone 6<br>N-316 to N-317 | $ 540,421 | | | $ 540,421 |
| 35 | Collector Stage 3, Zone 6<br>N-317 to N-318 | $ 686,632 | | | $ 686,632 |
| 36 | Collector Stage 3, Zone 6<br>N-318 to N-319 | $ 557,280 | | | $ 557,280 |
| 37 | Collector Stage 3, Zone 6<br>N-319 tp N-320 | $ 735,853 | | | $ 735,853 |
| 38 | Collector Stage 3, Zone 6<br>N-320 to N-201 | $ 103,752 | | | $ 103,752 |
| | | **$ 48,288,241** | **$ -** | **$ -** | **$ 48,288,241** |

## 6.3 Stormwater Offsite Infrastructure Benefiting Parties

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

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

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

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

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

## 6.4 Existing Receipts

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

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

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

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

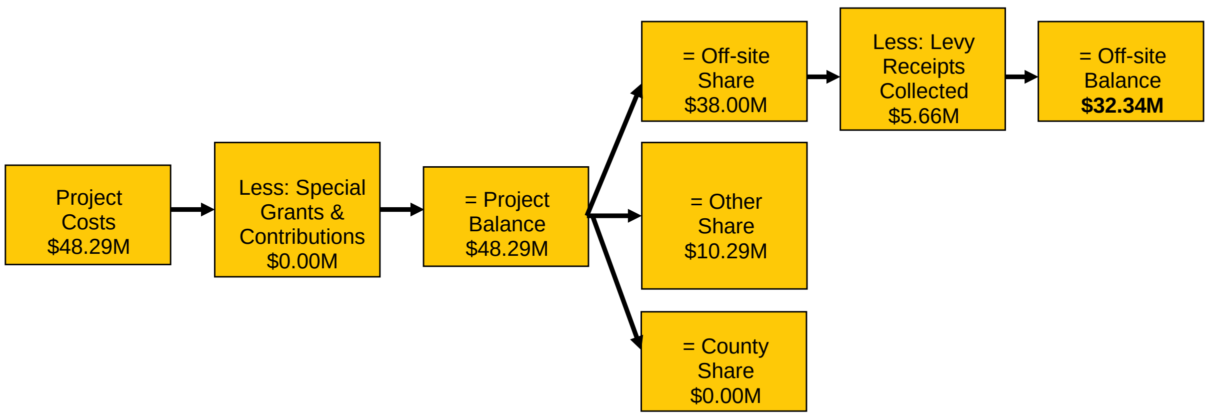
Offsite Levy Funds Collected to Date

| Item | Project Description | Developer Cost (Leviable Costs) | Offsite Levy Funds Collected Under Old Bylaw No. 2013-03 | Developer (Levy) Funds Collected | Adjusted Developer (Levy) Cost |
|---|---|---|---|---|---|
| 1 | Outfall | $ 25,794,893 | $ 2,964,467 | $ 1,783,873 | $ 21,046,553 |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | $ 270,000 | $ - | $ - | $ 270,000 |
| 4 | Collector Stage 1, Zone 5 N-112 to N-113 | $ 1,498,419 | $ - | $ - | $ 1,498,419 |
| 5 | Collector Stage 1, Zone 5 N-113 to N-114 | $ 225,763 | $ - | $ 18,731 | $ 207,032 |
| 6 | Collector Stage 1, Zone 5 N-114 to N-115 | $ 393,703 | $ - | $ 32,665 | $ 361,038 |
| 7 | Collector Stage 1, Zone 5 N-115 to N-116 | $ 269,201 | $ - | $ 22,387 | $ 246,814 |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | $ 264,473 | $ - | $ 75,353 | $ 189,121 |
| 9 | Collector Stage 1, Zone 5 N-117 to N-118 | $ 916,533 | $ - | $ 252,129 | $ 664,404 |
| 10 | Collector Stage 1, Zone 5,6,7&8 N-118 to N110 | $ 1,117,749 | $ - | $ 169,026 | $ 948,723 |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | $ 2,272,091 | $ - | $ 343,586 | $ 1,928,505 |
| 12 | Collector Stage 2, Zone 4 N-200 to N-201 | $ 619,623 | $ - | $ - | $ 619,623 |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | $ 64,609 | $ - | $ - | $ 64,609 |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | $ 1,765,641 | $ - | $ - | $ 1,765,641 |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | $ 945,451 | $ - | $ - | $ 945,451 |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | $ 1,582,791 | $ - | $ - | $ 1,582,791 |
| 18 | Collector Stage 3, Zone 7 N-300 to N-301 | $ - | $ - | $ - | $ - |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | $ - | $ - | $ - | $ - |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | $ - | $ - | $ - | $ - |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | $ - | $ - | $ - | $ - |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | $ - | $ - | $ - | $ - |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | $ - | $ - | $ - | $ - |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | $ - | $ - | $ - | $ - |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | $ - | $ - | $ - | $ - |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | $ - | $ - | $ - | $ - |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | $ - | $ - | $ - | $ - |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | $ - | $ - | $ - | $ - |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | $ - | $ - | $ - | $ - |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | $ - | $ - | $ - | $ - |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | $ - | $ - | $ - | $ - |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | $ - | $ - | $ - | $ - |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | $ - | $ - | $ - | $ - |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | $ - | $ - | $ - | $ - |
| 35 | Collector Stage 3, Zone 6 N-317 to N-318 | $ - | $ - | $ - | $ - |
| 36 | Collector Stage 3, Zone 6 N-318 to N-319 | $ - | $ - | $ - | $ - |
| 37 | Collector Stage 3, Zone 6 N-319 tp N-320 | $ - | $ - | $ - | $ - |
| 38 | Collector Stage 3, Zone 6 N-320 to N-201 | $ - | $ - | $ - | $ - |
| | | **$ 38,000,940** | **$ 2,964,467** | **$ 2,697,751** | **$ 32,338,722** |

## 6.5 Total Stormwater Offsite Levy Costs

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

Total Stormwater Offsite Levy Cost




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

## 6.6 Stormwater Infrastructure Benefiting Areas

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

Benefiting Areas for Stormwater Offsite Infrastructure

| Item | Project Description | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 | 401.0 | 401.1 | 402.0 | 403.0 | 404.0 | 405.0 | 406.0 | 407.0 | 408.0 | 408.1 | 501.0 | 502.0 | 502.1 | 503.0 | 503.1 | 504.0 | 504.1 | 505.0 | 506.0 | 507.0 | 508.0 | 601.0 | 602.0 | 603.0 | 604.0 | 605.0 | 606.0 | 607.0 | 608.0 | 701.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Outfall | $ 21,046,553 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | 1 | 1 |
| 2 | 0 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Collector Stage 1, Zone 5<br>N-111 to N-112 | $ 270,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | 1 | | | | | | | | | |
| 4 | Collector Stage 1, Zone 5<br>N-112 to N-113 | $ 1,498,419 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | | | | | | | 1 | 1 | | | | | | | | | |
| 5 | Collector Stage 1, Zone 5<br>N-113 to N-114 | $ 207,032 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | | | | | 1 | 1 | | | | | | | | | |
| 6 | Collector Stage 1, Zone 5<br>N-114 to N-115 | $ 361,038 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | | | | 1 | 1 | 1 | | | | | | | | | |
| 7 | Collector Stage 1, Zone 5<br>N-115 to N-116 | $ 246,814 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | | 1 | | 1 | 1 | 1 | | | | | | | | | |
| 8 | Collector Stage 1, Zone 5<br>N-116 to N-117 | $ 189,121 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 9 | Collector Stage 1, Zone 5<br>N-117 to N-118 | $ 664,404 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 10 | Collector Stage 1, Zone 5,6,7&8<br>N-118 to N110 | $ 948,723 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | 1 |
| 11 | Collector Stage 1, Zone 5,6,7&8<br>N-110 to N104 | $ 1,928,505 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | 1 |
| 12 | Collector Stage 2, Zone 4<br>N-200 to N-201 | $ 619,623 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Collector Stage 2, Zone 4&6<br>N-201 to N-202 | $ 64,609 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | 1 | | 1 | 1 | | | |
| 14 | Collector Stage 2, Zone 4&6<br>N-202 to N-203 | $ 1,765,641 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | 1 | 1 | | 1 | 1 | | | |
| 15 | Collector Stage 2, Zone 4&6<br>N-203 to N-104 | $ 945,451 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | 1 | 1 | 1 | | 1 | 1 | | 1 | |
| 16 | Collector Stage 2, Zone 4&6<br>N-204 to N-118 | $ 1,582,791 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 17 | 0 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Collector Stage 3, Zone 7<br>N-300 to N-301 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Collector Stage 3, Zone 7<br>N-301 to N-302 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 20 | Collector Stage 3, Zone 7<br>N-302 to N-303 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 21 | Collector Stage 3, Zone 7<br>N-303 to N-304 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 22 | Collector Stage 3, Zone 7<br>N-304 to N-305 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 23 | Collector Stage 3, Zone 7<br>N-305 to N-306 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 24 | Collector Stage 3, Zone 7<br>N-306 to N-307 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 25 | Collector Stage 3, Zone 7&8<br>N-307 to N-204 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 26 | Collector Stage 3, Zone 8<br>N-308 to N-307 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | Collector Stage 3, Zone 8<br>N-309 to N-310 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | Collector Stage 3, Zone 8<br>N-310 to N-311 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | Collector Stage 3, Zone 8<br>N-311 to N-312 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | Collector Stage 3, Zone 6<br>N-312 to N-313 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | |
| 31 | Collector Stage 3, Zone 6<br>N-313 to N-314 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | |
| 32 | Collector Stage 3, Zone 6<br>N-314 to N-315 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | |
| 33 | Collector Stage 3, Zone 6<br>N-315 to N-316 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | | | |
| 34 | Collector Stage 3, Zone 6<br>N-316 to N-317 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | 1 | | | |
| 35 | Collector Stage 3, Zone 6<br>N-317 to N-318 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | 1 | | | |
| 36 | Collector Stage 3, Zone 6<br>N-318 to N-319 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | 1 | | | |
| 37 | Collector Stage 3, Zone 6<br>N-319 tp N-320 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | 1 | | | |
| 38 | Collector Stage 3, Zone 6<br>N-320 to N-201 | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | 1 | 1 | | | |
| | | $ 32,338,722 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Project Description | Developer Cost | 702.0 | 703.0 | 704.0 | 705.0 | 706.0 | 707.0 | 708.0 | 801.0 | 802.0 | 803.0 | 804.0 | 805.0 | 806.0 | 807.0 | 808.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Outfall | $ 21,046,553 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | 0 | $ - | | | | | | | | | | | | | | | |
| 3 | Collector Stage 1, Zone 5 N-111 to N-112 | $ 270,000 | | | | | | | | | | | | | | | |
| 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 | $ 246,814 | | | | | | | | | | | | | | | |
| 8 | Collector Stage 1, Zone 5 N-116 to N-117 | $ 189,121 | | | | | | | | | | | | | | | |
| 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 N110 | $ 948,723 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | 1 | 1 |
| 11 | Collector Stage 1, Zone 5,6,7&8 N-110 to N104 | $ 1,928,505 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | 1 | 1 |
| 12 | Collector Stage 2, Zone 4 N-200 to N-201 | $ 619,623 | | | | | | | | | | | | | | | |
| 13 | Collector Stage 2, Zone 4&6 N-201 to N-202 | $ 64,609 | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 14 | Collector Stage 2, Zone 4&6 N-202 to N-203 | $ 1,765,641 | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 15 | Collector Stage 2, Zone 4&6 N-203 to N-104 | $ 945,451 | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 16 | Collector Stage 2, Zone 4&6 N-204 to N-118 | $ 1,582,791 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | 1 | 1 |
| 17 | 0 | $ - | | | | | | | | | | | | | | | |
| 18 | Collector Stage 3, Zone 7 N-300 to N-301 | $ - | | | | | | | 1 | | | | | | | | |
| 19 | Collector Stage 3, Zone 7 N-301 to N-302 | $ - | | | | | | | 1 | | | | | | | | |
| 20 | Collector Stage 3, Zone 7 N-302 to N-303 | $ - | 1 | | | | | | 1 | | | | | | | | |
| 21 | Collector Stage 3, Zone 7 N-303 to N-304 | $ - | 1 | | | | 1 | 1 | 1 | | | | | | | | |
| 22 | Collector Stage 3, Zone 7 N-304 to N-305 | $ - | 1 | 1 | 1 | | 1 | 1 | 1 | | | | | | | | |
| 23 | Collector Stage 3, Zone 7 N-305 to N-306 | $ - | 1 | 1 | 1 | | 1 | 1 | 1 | | | | | | | | |
| 24 | Collector Stage 3, Zone 7 N-306 to N-307 | $ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | |
| 25 | Collector Stage 3, Zone 7&8 N-307 to N-204 | $ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | 1 | | | | | 1 | 1 |
| 26 | Collector Stage 3, Zone 8 N-308 to N-307 | $ - | | | | | | | | | 1 | | | | | 1 | 1 |
| 27 | Collector Stage 3, Zone 8 N-309 to N-310 | $ - | | | | | | | | | | | | 1 | 1 | | |
| 28 | Collector Stage 3, Zone 8 N-310 to N-311 | $ - | | | | | | | | | | | 1 | 1 | 1 | | |
| 29 | Collector Stage 3, Zone 8 N-311 to N-312 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 30 | Collector Stage 3, Zone 6 N-312 to N-313 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 31 | Collector Stage 3, Zone 6 N-313 to N-314 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 32 | Collector Stage 3, Zone 6 N-314 to N-315 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 33 | Collector Stage 3, Zone 6 N-315 to N-316 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 34 | Collector Stage 3, Zone 6 N-316 to N-317 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 35 | Collector Stage 3, Zone 6 N-317 to N-318 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 36 | Collector Stage 3, Zone 6 N-318 to N-319 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 37 | Collector Stage 3, Zone 6 N-319 tp N-320 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| 38 | Collector Stage 3, Zone 6 N-320 to N-201 | $ - | | | | | | | | | | 1 | 1 | 1 | 1 | | |
| | | $ 32,338,722 | | | | | | | | | | | | | | | |

| Item | 901.0 | 902.0 | 903.0 | 904.0 | 1001.0 | 1002.0 | 1003.0 | 1004.0 | 1005.0 | 1006.0 | 1007.0 | 1101.0 | 1102.0 | 1103.0 | 1104.0 | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4 | 1600.5 | 1600.6 | 1600.7 | 1600.8 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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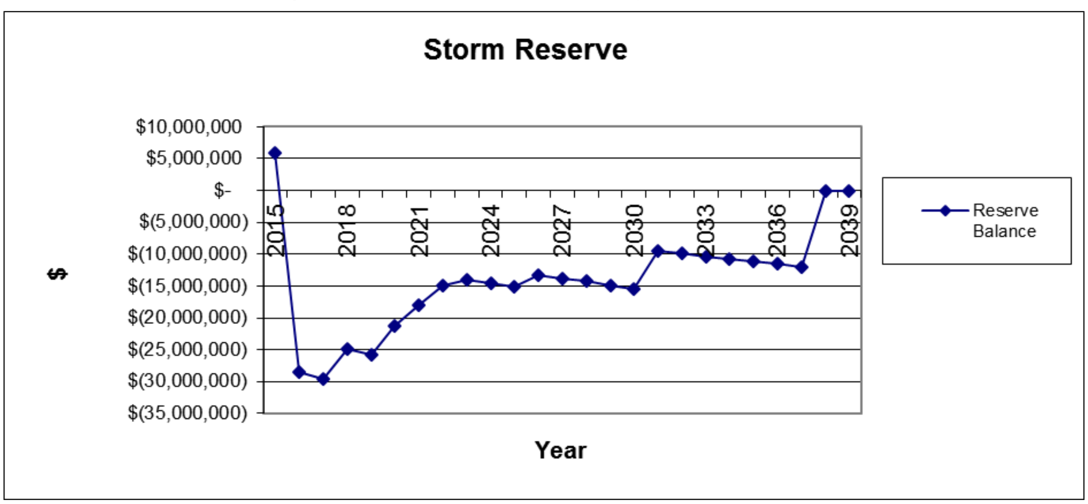
## 6.7 Development and Stormwater Staging Impacts

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

In order to compensate parties for capital they provide in front-ending offsite infrastructure construction, a 3.86% interest allowance has been charged to the reserve when in a negative balance. Further, a 1.43% interest credit has been provided to reduce offsite levy rates for interest earned on positive reserve balances. Interest earning and charge rates should be updated each year to reflect the current economic context. The graph and table below outline 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-2014 interest impacts on the reserve were captured in alignment with the interest earning and charging rates in effect at that time:

Interest Earning Rate

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

Interest Charging Rate

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

Notes

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

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

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

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

## Stormwater Offsite Levy Reserve Balance

| Description | Dr | Cr | Balance |
|---|---|---|---|
| Offsite Levy Expenditures to December 31, 2010 | | $ - | $ - |
| Offsite Levy Receipt Allocations to December 31, 2010 | $ - | | $ - |
| Unallocated Receipts to December 31, 2010 | $ - | | $ - |
| | | | $ - |
| Opening Balance December 31st, 2010 | | | $ - |
| | | | |
| **2011** | | | $ - |
| Interest on Opening Balance (2011) | $ - | | $ - |
| Project Expenditures (2011) | | $ - | $ - |
| Offsite Levy Receipts (2011) | $ - | | $ - |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | $ 272,428.56 | | $ 272,428.56 |
| Debenture Interest (2011) | | $ - | $ 272,428.56 |
| Interest on Project Expenditure (2011) | | $ - | $ 272,428.56 |
| Interest on Offsite Levy Receipts (2011) | $ - | | $ 272,428.56 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2011) | $ 1,634.57 | | $ 274,063.13 |
| Interest on Debenture Interest (2011) | | $ - | $ 274,063.13 |
| **2012** | | | $ 274,063.13 |
| Interest on Opening Balance (2012) | $ 3,288.76 | | $ 277,351.89 |
| Project Expenditures (2012) | | $ - | $ 277,351.89 |
| Offsite Levy Receipts (2012) | $ - | | $ 277,351.89 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | $ 2,031,922.96 | | $ 2,309,274.85 |
| Debenture Interest (2012) | | $ - | $ 2,309,274.85 |
| Interest on Project Expenditure (2012) | | $ - | $ 2,309,274.85 |
| Interest on Offsite Levy Receipts (2012) | $ - | | $ 2,309,274.85 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2012) | $ 12,191.54 | | $ 2,321,466.39 |
| Interest on Debenture Interest (2012) | | $ - | $ 2,321,466.39 |
| **2013** | | | $ 2,321,466.39 |
| Interest on Opening Balance (2013) | $ 46,429.33 | | $ 2,367,895.71 |
| Project Expenditures (2013) | | $ - | $ 2,367,895.71 |
| Offsite Levy Receipts (2013) | $ 1,508,317.32 | | $ 3,876,213.03 |
| Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | $ 274,515.45 | | $ 4,150,728.48 |
| Debenture Interest (2013) | | $ - | $ 4,150,728.48 |
| Interest on Project Expenditure (2013) | | $ - | $ 4,150,728.48 |
| Interest on Offsite Levy Receipts (2013) | $ 15,083.17 | | $ 4,165,811.66 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2013) | $ 2,745.15 | | $ 4,168,556.81 |
| Interest on Debenture Interest (2013) | | $ - | $ 4,168,556.81 |
| **2014** | | | $ 4,168,556.81 |
| Interest on Opening Balance (2014) | $ 59,610.36 | | $ 4,228,167.17 |
| Project Expenditures (2014) | | $ - | $ 4,228,167.17 |
| Offsite Levy Receipts (2014) | $ 1,189,433.37 | | $ 5,417,600.54 |
| Developer Contributions collected prior to Bylaw | $ 385,599.75 | | $ 5,803,200.29 |
| Debenture Interest (2014) | | $ - | $ 5,803,200.29 |
| Interest on Project Expenditure (2014) | | $ - | $ 5,803,200.29 |
| Interest on Offsite Levy Receipts (2014) | $ 8,504.45 | | $ 5,811,704.74 |
| Interest on Offsite Levy Receipts Collected Under Old Bylaw #52-2003 (2014) | $ 2,757.04 | | $ 5,814,461.78 |
| Interest on Debenture Interest (2014) | | $ - | $ 5,814,461.78 |

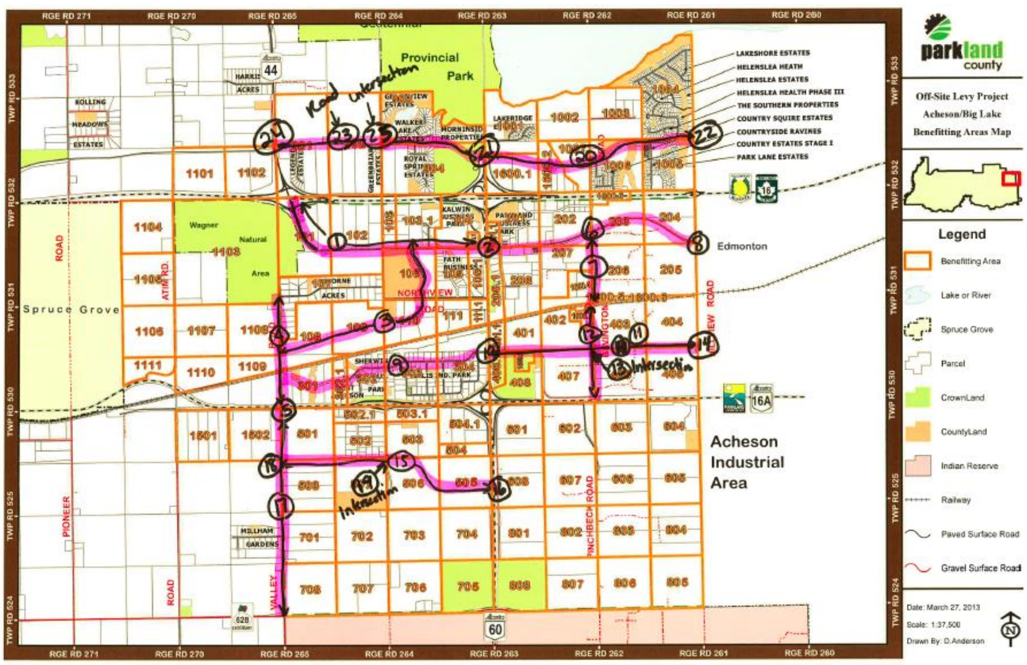
# 7 TRANSPORTATION

## 7.1 Transportation Offsite Infrastructure

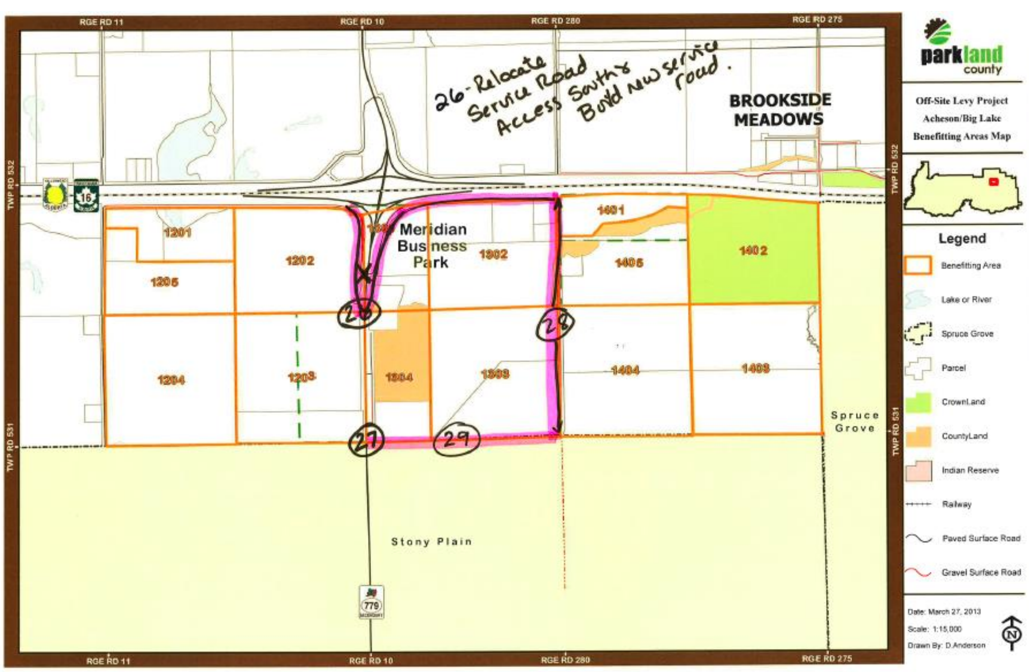
In order to support growth in the County, transportation offsite infrastructure is required.
The County contains 31 transportation offsite infrastructure projects, as shown on the maps below:

**Location of Transportation Offsite Infrastructure**

Acheson / Big Lake Transportation Projects Map:




5th Meridian Transportation Projects Map:



## 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 $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) | $ - | | $ 3,438,931 | $ 3,438,931 |
| 3 | RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1) | $ - | | $ 3,787,813 | $ 3,787,813 |
| 4 | Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1) | $ - | | $ 1,071,656 | $ 1,071,656 |
| 5 | Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1) | $ - | | $ 1,596,631 | $ 1,596,631 |
| 6 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ - | | $ 3,259,122 | $ 3,259,122 |
| 7 | Bevington Road - Twp 531A to CN crossing (Acheson Zone 2) | $ - | | $ 2,024,719 | $ 2,024,719 |
| 8 | Twp 531A/Hillview Road Intersection | $ - | | $ 1,078,125 | $ 1,078,125 |
| 9 | Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3) | $ - | | $ 1,114,063 | $ 1,114,063 |
| 10 | Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4) | $ - | | $ 3,593,750 | $ 3,593,750 |
| 11 | Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4) | $ - | | $ 7,130,000 | $ 7,130,000 |
| 12 | Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4) | $ - | | $ 3,342,188 | $ 3,342,188 |
| 13 | Acheson Road/Bevington Road Intesection (Acheson Zone 4) | $ - | | $ 1,078,125 | $ 1,078,125 |
| 14 | Acheson Road/Hillview Road Intersection (Acheson Zone 4) | $ - | | $ 1,078,125 | $ 1,078,125 |
| 15 | Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5) | $ 1,126,565 | | $ 9,604,372 | $ 10,730,937 |
| 16 | Twp 525/Hwy 60 Intersection (Acheson Zone 5) | $ - | | $ 3,745,953 | $ 3,745,953 |
| 17 | Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | $ - | | $ 1,380,000 | $ 1,380,000 |
| 18 | Spruce Valley Road/Twp 525 Intersection | $ - | | $ 986,125 | $ 986,125 |
| 19 | Twp 525/RR 264 Intersection | $ - | | $ 503,125 | $ 503,125 |
| 20 | Twp 532A - Hwy 60 to Hillview Road (Big Lake East) | $ 687,393 | | $ 4,143,326 | $ 4,830,719 |
| 21 | Twp 532A/Hwy 60 Intersection | $ - | | $ 1,246,744 | $ 1,246,744 |
| 22 | Twp 532A/Hillview Road Intersection | $ - | | $ 589,734 | $ 589,734 |
| 23 | Twp 532A - Hwy 44 to Hwy 60 (Big Lake West) | $ - | | $ 2,415,359 | $ 2,415,359 |
| 24 | Twp 532A/Hwy 44 Intersection | $ - | | $ 1,924,453 | $ 1,924,453 |
| 25 | Twp 532A/RR264 Intersection | $ - | | $ 756,844 | $ 756,844 |
| 26 | Hwy 779/New Service Road Intersection | $ - | | $ 27,227,616 | $ 27,227,616 |
| 27 | Hwy 779/Proposed Road | $ - | | $ 5,415,998 | $ 5,415,998 |
| 28 | Golf Course Road | $ - | | $ 3,342,188 | $ 3,342,188 |
| 29 | New Proposed Road - 5th Meridian | $ - | | $ 2,673,750 | $ 2,673,750 |
| 30 | Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2) | $ - | | $ 3,655,102 | $ 3,655,102 |
| 31 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ - | | $ 3,559,678 | $ 3,559,678 |
| | | **$ 1,813,958** | **$ -** | **$ 115,558,381** | **$ 117,372,339** |

**Legend:**

Projects Carried Forward From Previous Bylaw No. 01-2010

Projects Amended or Merged

New Projects

## 7.2 Transportation Offsite Infrastructure Grants & Contributions to Date

The Municipal Government Act enables the County to recoup costs for infrastructure, other than those costs that have been provided by way of special grant or contribution (i.e., contributed infrastructure). Parkland County has not received any special grants, but has received $0.11 million of contributions for transportation offsite infrastructure as shown in the table below (note, if the County receives additional grants in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost remains at $117.26 million.

| Item | Project Description | Total Project Estimated Cost | Special Provincial Grants | Developer Agreement Contributions | Reduced Project Estimated Cost |
|---|---|---|---|---|---|
| 1 | Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1) | $ 8,794,769 | | | $ 8,794,769 |
| 2 | Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2) | $ 3,438,931 | | | $ 3,438,931 |
| 3 | RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1) | $ 3,787,813 | | | $ 3,787,813 |
| 4 | Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1) | $ 1,071,656 | | | $ 1,071,656 |
| 5 | Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1) | $ 1,596,631 | | | $ 1,596,631 |
| 6 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ 3,259,122 | | | $ 3,259,122 |
| 7 | Bevington Road - Twp 531A to CN crossing (Acheson Zone 2) | $ 2,024,719 | | | $ 2,024,719 |
| 8 | Twp 531A/Hillview Road Intersection | $ 1,078,125 | | | $ 1,078,125 |
| 9 | Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3) | $ 1,114,063 | | | $ 1,114,063 |
| 10 | Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4) | $ 3,593,750 | | | $ 3,593,750 |
| 11 | Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4) | $ 7,130,000 | | | $ 7,130,000 |
| 12 | Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4) | $ 3,342,188 | | | $ 3,342,188 |
| 13 | Acheson Road/Bevington Road Intesection (Acheson Zone 4) | $ 1,078,125 | | | $ 1,078,125 |
| 14 | Acheson Road/Hillview Road Intersection (Acheson Zone 4) | $ 1,078,125 | | | $ 1,078,125 |
| 15 | Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5) | $ 10,730,937 | | | $ 10,730,937 |
| 16 | Twp 525/Hwy 60 Intersection (Acheson Zone 5) | $ 3,745,953 | | | $ 3,745,953 |
| 17 | Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | $ 1,380,000 | | | $ 1,380,000 |
| 18 | Spruce Valley Road/Twp 525 Intersection | $ 986,125 | | | $ 986,125 |
| 19 | Twp 525/RR 264 Intersection | $ 503,125 | | | $ 503,125 |
| 20 | Twp 532A - Hwy 60 to Hillview Road (Big Lake East) | $ 4,830,719 | | $ 107,034 | $ 4,723,684 |
| 21 | Twp 532A/Hwy 60 Intersection | $ 1,246,744 | | | $ 1,246,744 |
| 22 | Twp 532A/Hillview Road Intersection | $ 589,734 | | | $ 589,734 |
| 23 | Twp 532A - Hwy 44 to Hwy 60 (Big Lake West) | $ 2,415,359 | | | $ 2,415,359 |
| 24 | Twp 532A/Hwy 44 Intersection | $ 1,924,453 | | | $ 1,924,453 |
| 25 | Twp 532A/RR264 Intersection | $ 756,844 | | | $ 756,844 |
| 26 | Hwy 779/New Service Road Intersection | $ 27,227,616 | | | $ 27,227,616 |
| 27 | Hwy 779/Proposed Road | $ 5,415,998 | | | $ 5,415,998 |
| 28 | Golf Course Road | $ 3,342,188 | | | $ 3,342,188 |
| 29 | New Proposed Road - 5th Meridian | $ 2,673,750 | | | $ 2,673,750 |
| 30 | Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2) | $ 3,655,102 | | | $ 3,655,102 |
| 31 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ 3,559,678 | | | $ 3,559,678 |
| | | **$ 117,372,339** | **$ -** | **$ 107,034** | **$ 117,265,305** |

## 7.3 Transportation Offsite Infrastructure Benefiting Parties

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

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

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

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

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

## 7.4 Existing Receipts

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

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

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

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

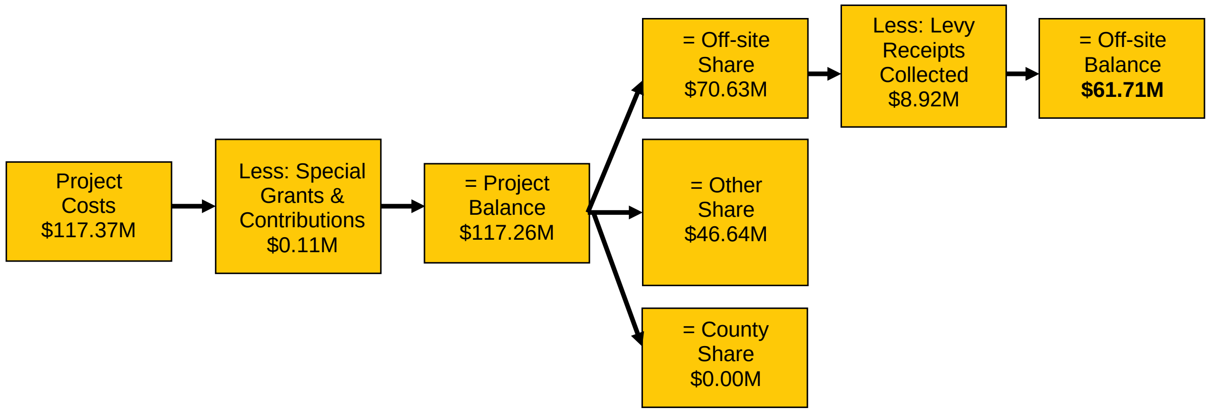
Offsite Levy Funds Collected to Date

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

## 7.5 Transportation Offsite Levy Costs

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

Total Transportation Offsite Levy Cost




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

## 7.6 Transportation Infrastructure Benefiting Areas

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

Benefiting Areas for Transportation Offsite Infrastructure

| Item | Project Description | Developer Cost | 101.0 | 102.0 | 103.0 | 103.1 | 104.0 | 104.1 | 105.0 | 105.1 | 106.0 | 107.0 | 108.0 | 109.0 | 110.0 | 111.0 | 111.1 | 201.0 | 201.1 | 202.0 | 203.0 | 204.0 | 205.0 | 206.0 | 207.0 | 208.0 | 208.1 | 301.0 | 302.0 | 302.1 | 303.0 | 304.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1) | $ 7,525,186 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| 2 | Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2) | $ 2,687,934 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| 3 | RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1) | $ 2,937,992 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | |
| 4 | Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1) | $ 702,624 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 5 | Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1) | $ 744,659 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 6 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ 1,890,548 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| 7 | Bevington Road - Twp 531A to CN crossing (Acheson Zone 2) | $ 1,177,138 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| 8 | Twp 531A/Hillview Road Intersection | $ 467,728 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| 9 | Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3) | $ 935,813 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 10 | Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4) | $ 1,864,481 | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 |
| 11 | Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4) | $ 3,698,780 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4) | $ 1,733,803 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Acheson Road/Bevington Road Intesection (Acheson Zone 4) | $ 559,291 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | Acheson Road/Hillview Road Intersection (Acheson Zone 4) | $ 559,291 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5) | $ 8,483,570 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Twp 525/Hwy 60 Intersection (Acheson Zone 5) | $ 3,377,416 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | $ (90,951) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Spruce Valley Road/Twp 525 Intersection | $ (64,992) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Twp 525/RR 264 Intersection | $ 147,370 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | Twp 532A - Hwy 60 to Hillview Road (Big Lake East) | $ 4,328,229 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | Twp 532A/Hwy 60 Intersection | $ 1,043,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | Twp 532A/Hillview Road Intersection | $ 353,841 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | Twp 532A - Hwy 44 to Hwy 60 (Big Lake West) | $ 1,079,362 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | Twp 532A/Hwy 44 Intersection | $ 1,592,839 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | Twp 532A/RR264 Intersection | $ 631,104 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Hwy 779/New Service Road Intersection | $ 9,801,942 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | Hwy 779/Proposed Road | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | Golf Course Road | $ 1,203,188 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | New Proposed Road - 5th Meridian | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2) | $ 2,339,265 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| 31 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | |
| | | $ 61,711,049 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Project Description | Developer Cost | 401.0 | 401.1 | 402.0 | 403.0 | 404.0 | 405.0 | 406.0 | 407.0 | 408.0 | 408.1 | 501.0 | 502.0 | 502.1 | 503.0 | 503.1 | 504.0 | 504.1 | 505.0 | 506.0 | 507.0 | 508.0 | 601.0 | 602.0 | 603.0 | 604.0 | 605.0 | 606.0 | 607.0 | 608.0 | 701.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1) | $ 7,525,186 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2) | $ 2,687,934 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1) | $ 2,937,992 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1) | $ 702,624 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1) | $ 744,659 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | |
| 6 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ 1,890,548 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Bevington Road - Twp 531A to CN crossing (Acheson Zone 2) | $ 1,177,138 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Twp 531A/Hillview Road Intersection | $ 467,728 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3) | $ 935,813 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4) | $ 1,864,481 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| 11 | Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4) | $ 3,698,780 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| 12 | Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4) | $ 1,733,803 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| 13 | Acheson Road/Bevington Road Intesection (Acheson Zone 4) | $ 559,291 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| 14 | Acheson Road/Hillview Road Intersection (Acheson Zone 4) | $ 559,291 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | |
| 15 | Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5) | $ 8,483,570 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 16 | Twp 525/Hwy 60 Intersection (Acheson Zone 5) | $ 3,377,416 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 17 | Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | $ (90,951) | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | 1 |
| 18 | Spruce Valley Road/Twp 525 Intersection | $ (64,992) | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 19 | Twp 525/RR 264 Intersection | $ 147,370 | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | |
| 20 | Twp 532A - Hwy 60 to Hillview Road (Big Lake East) | $ 4,328,229 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | Twp 532A/Hwy 60 Intersection | $ 1,043,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | Twp 532A/Hillview Road Intersection | $ 353,841 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | Twp 532A - Hwy 44 to Hwy 60 (Big Lake West) | $ 1,079,362 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | Twp 532A/Hwy 44 Intersection | $ 1,592,839 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | Twp 532A/RR264 Intersection | $ 631,104 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Hwy 779/New Service Road Intersection | $ 9,801,942 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | Hwy 779/Proposed Road | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | Golf Course Road | $ 1,203,188 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | New Proposed Road - 5th Meridian | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2) | $ 2,339,265 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | $ 61,711,049 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Item | Project Description | Developer Cost | 702.0 | 703.0 | 704.0 | 705.0 | 706.0 | 707.0 | 708.0 | 801.0 | 802.0 | 803.0 | 804.0 | 805.0 | 806.0 | 807.0 | 808.0 | 901.0 | 902.0 | 903.0 | 904.0 | 1001.0 | 1002.0 | 1003.0 | 1004.0 | 1005.0 | 1006.0 | 1007.0 | 1101.0 | 1102.0 | 1103.0 | 1104.0 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Twp 531A - Hwy 44 to Hwy 60 (Acheson Zone 1) | $ 7,525,186 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Twp 531/Hwy 60 Intersection (Acheson Zone 1 & 2) | $ 2,687,934 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | RR 263A - Twp 531A to Spruce Valley Road (Acheson Zone 1) | $ 2,937,992 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Spruce Valley Road - Hwy 16A to Osborne Acres (Acheson Zone 1) | $ 702,624 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 |
| 5 | Spruce Valley Road/Hwy 16A Intersection (Acheson Zone 1) | $ 744,659 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 1 |
| 6 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ 1,890,548 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Bevington Road - Twp 531A to CN crossing (Acheson Zone 2) | $ 1,177,138 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Twp 531A/Hillview Road Intersection | $ 467,728 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Acheson Road - Spruce Valley Road - Hwy 60 (Acheson Zone 3) | $ 935,813 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Acheson Road/Hwy 60 Intersection (Acheson Zone 3 & 4) | $ 1,864,481 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Acheson Road - Hwy 60 to Hillview Road (Acheson Zone 4) | $ 3,698,780 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Bevington Road - CN crossing TO Hwy 16A (Acheson Zone 4) | $ 1,733,803 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Acheson Road/Bevington Road Intesection (Acheson Zone 4) | $ 559,291 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | Acheson Road/Hillview Road Intersection (Acheson Zone 4) | $ 559,291 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | Twp 525 - Hwy 60 to Spruce Valley Road (Acheson Zone 5) | $ 8,483,570 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Twp 525/Hwy 60 Intersection (Acheson Zone 5) | $ 3,377,416 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Spruce Valley Road - Hwy 16A to Hwy 628 (Acheson Zone 5 & 7) | $ (90,951) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | Spruce Valley Road/Twp 525 Intersection | $ (64,992) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Twp 525/RR 264 Intersection | $ 147,370 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | Twp 532A - Hwy 60 to Hillview Road (Big Lake East) | $ 4,328,229 | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | |
| 21 | Twp 532A/Hwy 60 Intersection | $ 1,043,600 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | |
| 22 | Twp 532A/Hillview Road Intersection | $ 353,841 | | | | | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | |
| 23 | Twp 532A - Hwy 44 to Hwy 60 (Big Lake West) | $ 1,079,362 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | |
| 24 | Twp 532A/Hwy 44 Intersection | $ 1,592,839 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | 1 | 1 | | |
| 25 | Twp 532A/RR264 Intersection | $ 631,104 | | | | | | | | | | | | | | | | 1 | 1 | 1 | 1 | | | | | | | | | | | |
| 26 | Hwy 779/New Service Road Intersection | $ 9,801,942 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | Hwy 779/Proposed Road | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | Golf Course Road | $ 1,203,188 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | New Proposed Road - 5th Meridian | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | Twp 531A - Hwy 60 to Bevington Ave (Acheson Zone 2) | $ 2,339,265 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | Twp 531A - Bevington Ave to Hillview Road (Acheson Zone 2) | $ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | $ 61,711,049 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

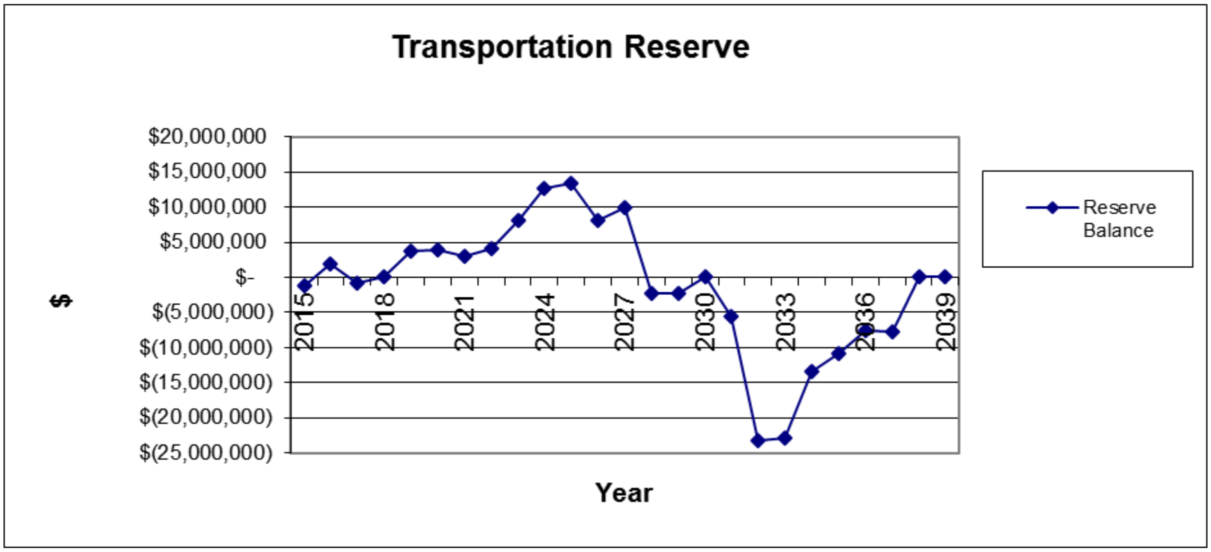
| Item | Project Description | Developer Cost | 1105.0 | 1106.0 | 1107.0 | 1108.0 | 1109.0 | 1110.0 | 1111.0 | 1112.0 | 1113.0 | 1201.0 | 1202.0 | 1203.0 | 1204.0 | 1205.0 | 1301.0 | 1302.0 | 1303.0 | 1304.0 | 1401.0 | 1402.0 | 1403.0 | 1404.0 | 1405.0 | 1501.0 | 1502.0 | 1600.1 | 1600.2 | 1600.3 | 1600.4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

## 7.7 Development and Transportation Staging Impacts

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

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

Anticipated Transportation Offsite Levy Reserve Balances




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

## 7.8 Reserve Balance

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

Interest Earning Rate

- 2014 = 1.43%

Interest Charging Rate

- 2014 = 3.86%

Notes

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

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

## Transportation Offsite Levy Reserve Balance

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

# 8 SUMMARY OF OFFSITE LEVY RATES

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

<u>Summary of Offsite Levies (2015) by Area</u>

| Area Ref. # | Transportation Charges | Water Charges | Sanitary Charges | Storm Charges | Total |
|---|---|---|---|---|---|
| 101.0 | $ 62,778 | $ 5,456 | $ 779 | $ - | $ 69,013 |
| 102.0 | $ 62,778 | $ 5,456 | $ 779 | $ - | $ 69,013 |
| 103.0 | $ 62,778 | $ 5,456 | $ 42,296 | $ - | $ 110,530 |
| 103.1 | $ 62,778 | $ 5,456 | $ 44,064 | $ - | $ 112,298 |
| 104.0 | | | | | |
| 104.1 | $ 62,778 | $ 5,456 | $ 42,296 | $ - | $ 110,530 |
| 105.0 | $ 62,778 | $ 5,456 | $ 779 | $ - | $ 69,013 |
| 105.1 | $ 62,778 | $ 13,861 | $ 46,993 | $ - | $ 123,632 |
| 106.0 | | | | | |
| 107.0 | | | | | |
| 108.0 | $ 62,778 | $ 4,272 | $ - | $ - | $ 67,050 |
| 109.0 | $ 62,778 | $ 4,272 | $ - | $ - | $ 67,050 |
| 110.0 | | | | | |
| 111.0 | $ 62,778 | $ 5,456 | $ 779 | $ - | $ 69,013 |
| 111.1 | $ 62,778 | $ 13,861 | $ 5,476 | $ - | $ 82,115 |
| 201.0 | | | | | |
| 201.1 | | | | | |
| 202.0 | | | | | |
| 203.0 | $ 61,404 | $ 20,001 | $ - | $ - | $ 81,406 |
| 204.0 | $ 61,404 | $ 18,817 | $ 17,264 | $ - | $ 97,485 |
| 205.0 | | | | | |
| 206.0 | | | | | |
| 207.0 | $ 61,404 | $ 20,001 | $ - | $ - | $ 81,406 |
| 208.0 | $ 61,404 | $ 20,001 | $ 79,785 | $ - | $ 161,191 |
| 208.1 | $ 61,404 | $ 28,406 | $ 84,482 | $ - | $ 174,293 |
| 301.0 | $ 114,745 | $ 81,183 | $ - | $ - | $ 195,928 |
| 302.0 | | | | | |
| 302.1 | | | | | |
| 303.0 | | | | | |
| 304.0 | | | | | |
| 401.0 | | | | | |
| 401.1 | | | | | |
| 402.0 | $ 37,344 | $ 8,101 | $ - | $ - | $ 45,445 |
| 403.0 | | | | | |
| 404.0 | $ 37,344 | $ 6,917 | $ 17,264 | $ - | $ 61,525 |
| 405.0 | $ 37,344 | $ 6,917 | $ 17,264 | $ - | $ 61,525 |
| 406.0 | | | | | |
| 407.0 | $ 37,344 | $ 8,101 | $ - | $ 88,621 | $ 134,066 |
| 408.0 | $ 37,344 | $ 8,101 | $ 31,179 | $ 54,759 | $ 131,383 |
| 408.1 | | | | | |
| 501.0 | $ 67,461 | $ 22,931 | $ 779 | $ 106,363 | $ 197,535 |
| 502.0 | $ 67,461 | $ 22,931 | $ 779 | $ 103,825 | $ 194,997 |
| 502.1 | $ 67,461 | $ 22,931 | $ 10,795 | $ 103,825 | $ 205,012 |
| 503.0 | $ 67,461 | $ 22,931 | $ 779 | $ 90,700 | $ 181,872 |
| 503.1 | | | | | |
| 504.0 | $ 67,461 | $ 22,931 | $ 23,496 | $ 82,202 | $ 196,091 |
| 504.1 | $ 67,461 | $ 22,931 | $ 33,511 | $ 85,724 | $ 209,628 |
| 505.0 | $ 67,461 | $ 22,931 | $ - | $ 83,730 | $ 174,123 |
| 506.0 | | | | | |
| 507.0 | | | | | |
| 508.0 | $ 65,104 | $ 21,747 | $ - | $ 106,363 | $ 193,214 |
| 601.0 | $ 9,021 | $ 4,054 | $ 4,816 | $ 59,264 | $ 77,154 |
| 602.0 | $ 9,021 | $ 4,054 | $ 4,816 | $ 75,701 | $ 93,592 |
| 603.0 | | | | | |
| 604.0 | $ 9,021 | $ 4,054 | $ 4,816 | $ 54,759 | $ 72,650 |
| 605.0 | | | | | |
| 606.0 | | | | | |
| 607.0 | | | | | |
| 608.0 | $ 9,021 | $ 4,054 | $ 4,816 | $ 59,264 | $ 77,154 |
| 701.0 | | | | | |
| 702.0 | | | | | |
| 703.0 | | | | | |

| 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 | $ 17,226 | $ 15,165 | $ - | $ - | $ 32,391 |
| 902.0 | $ 17,226 | $ 15,165 | $ - | $ - | $ 32,391 |
| 903.0 | $ 17,226 | $ 15,165 | $ - | $ - | $ 32,391 |
| 904.0 | $ 17,226 | $ 15,165 | $ - | $ - | $ 32,391 |
| 1001.0 | $ 30,252 | $ 19,033 | $ - | $ - | $ 49,285 |
| 1002.0 | $ 30,252 | $ 19,033 | $ - | $ - | $ 49,285 |
| 1003.0 | $ 30,252 | $ 19,033 | $ - | $ - | $ 49,285 |
| 1004.0 | | | | | |
| 1005.0 | $ 30,252 | $ 19,033 | $ - | $ - | $ 49,285 |
| 1006.0 | $ 30,252 | $ 19,033 | $ 23,876 | $ - | $ 73,161 |
| 1007.0 | | | | | |
| 1101.0 | $ 5,398 | $ 3,619 | $ - | $ - | $ 9,017 |
| 1102.0 | $ 5,398 | $ 4,803 | $ - | $ - | $ 10,201 |
| 1103.0 | | | | | |
| 1104.0 | | | | | |
| 1105.0 | | | | | |
| 1106.0 | | | | | |
| 1107.0 | | | | | |
| 1108.0 | | | | | |
| 1109.0 | | | | | |
| 1110.0 | | | | | |
| 1111.0 | | | | | |
| 1112.0 | | | | | |
| 1113.0 | | | | | |
| 1201.0 | | | | | |
| 1202.0 | $ 55,959 | $ 101,193 | $ 24,954 | $ - | $ 182,105 |
| 1203.0 | $ 55,959 | $ 86,727 | $ 8,176 | $ - | $ 150,862 |
| 1204.0 | | | | | |
| 1205.0 | | | | | |
| 1301.0 | $ 79,581 | $ 101,193 | $ 24,954 | $ - | $ 205,728 |
| 1302.0 | | | | | |
| 1303.0 | | | | | |
| 1304.0 | $ 79,581 | $ 86,727 | $ 8,176 | $ - | $ 174,484 |
| 1401.0 | | | | | |
| 1402.0 | | | | | |
| 1403.0 | | | | | |
| 1404.0 | | | | | |
| 1405.0 | | | | | |
| 1501.0 | | | | | |
| 1502.0 | | | | | |
| 1600.1 | $ 30,252 | $ 19,033 | $ 17,264 | $ - | $ 66,549 |
| 1600.2 | | | | | |
| 1600.3 | $ - | $ 20,001 | $ 17,264 | $ - | $ 37,265 |
| 1600.4 | $ - | $ 20,001 | $ 17,264 | $ - | $ 37,265 |
| 1600.5 | | | | | |
| 1600.6 | | | | | |
| 1600.7 | $ - | $ 8,101 | $ 17,264 | $ - | $ 25,365 |
| 1600.8 | | | | | |

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