



OFF-SITE LEVY ANNUAL REPORT 2022

City of Spruce Grove

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1 INTRODUCTION

1.1 Bylaw C-1078-19

The City of Spruce Grove enacted bylaw C-1078-19 on September 4, 2019 (Off-site Levy Bylaw) establishing Off-site Levy rates for transportation, water, and sanitary sewer Off-site infrastructure.

The Bylaw stipulates that on or before December 31 in each calendar year, a report shall be provided to Council regarding the Off-site Levies imposed under this Bylaw, including:

- Off-site infrastructure constructed during the previous calendar year;
- Construction costs of Off-site Infrastructure constructed in the previous calendar year;
- Estimated costs for Off-site Infrastructure yet to be constructed and an explanation as to any adjustments to the estimates since the previous report;
- Amount collected in Off-site Levies; and
- Specifics of the total of Off-site Levies being held by the City and yet to be expended on Off-site Infrastructure, interest earned and commitments for future expenditures of such monies.

1.2 Methodology

City staff have reviewed and amended the list of Off-site projects and updated cost estimates and actual costs for transportation, water, and sanitary sewer infrastructure including completed projects and future projects to support growth in The City of Spruce Grove.

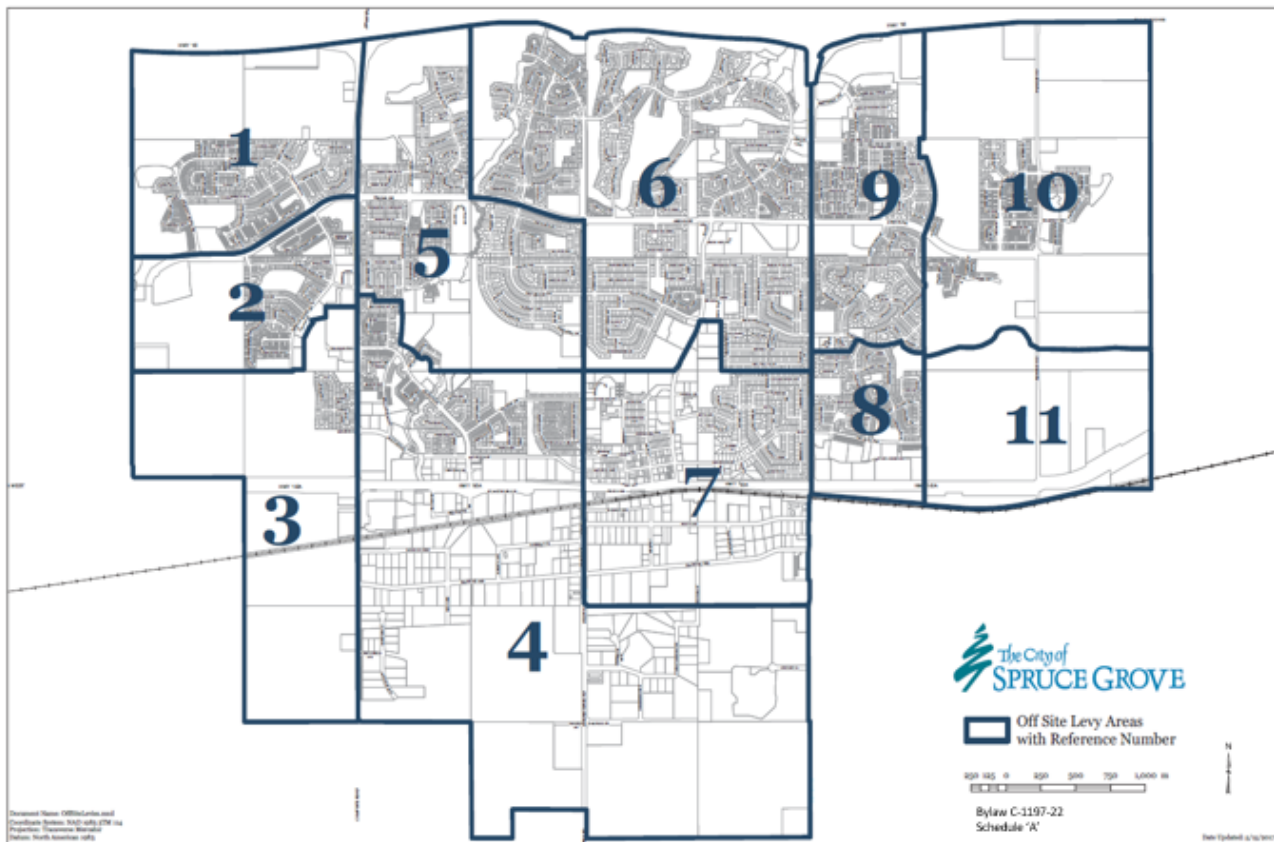
The information contained in the current bylaw was established to December 31, 2019 (the most current completed year-end). In this update, information pertaining to 2021 and prior is treated as an actual. Information pertaining to 2022 and beyond is being treated as an estimate.

The City of Spruce Grove utilizes the CORVUS Off-site levy model to manage Off-site levy rates. These rates are not intended to stay static - they are based on assumptions and best available data at the time of modelling and are subject to change year over year. Should information used in this report change it will be reflected in future model updates and rates will be adjusted accordingly.

2 OFF-SITE LEVY DEVELOPMENT LANDS AND STAGING

The City of Spruce Grove is divided into 11 Off-site levy areas, as shown in the map below. These areas account for the location of infrastructure basins containing all development lands within the City, excluding the lands annexed in 2021. The 11 Off-site levy areas take into consideration existing/planned infrastructure basins (transportation, water, sanitary, stormwater basins) as well as natural and manmade barriers (creeks, highways, etc.). All Off-site levy infrastructure costs are allocated to one or more areas.

Off-site Levy Areas



Total net development area over the next 25 years, the amount of land available for development across all Off-site levy areas, is approximately **892 net Ha.** (2020: ~959 ha) as outlined in the table below. In calculating net development area, only those lands remaining to be developed that have not previously paid Off-site levies have been considered. Allowances have been made to net development area calculations for environmental reserves, municipal reserves, and arterial road right of way.

Off-site Levy Net Development Area

Area Ref. #	Development Area Location	Land Use	Net Development Area (ha.)	Area Developed to Date (ha.)	Development Area Next 25 Years (ha.)
1.1	See Map	Commercial	0.48	-	0.48
1.2	See Map	Industrial	-	-	-
1.3	See Map	Residential - Low/Medium Density	84.62	7.52	75.87
1.4	See Map	Residential - High Density	1.10	-	1.10
1.5	See Map	Other	-	-	-
2.1	See Map	Commercial	-	-	-
2.2	See Map	Industrial	-	-	-
2.3	See Map	Residential - Low/Medium Density	39.95	13.56	26.37
2.4	See Map	Residential - High Density	3.47	-	3.47
2.5	See Map	Other	-	-	-
3.1	See Map	Commercial	84.74	-	75.07
3.2	See Map	Industrial	-	-	-
3.3	See Map	Residential - Low/Medium Density	98.73	-	98.73
3.4	See Map	Residential - High Density	6.22	-	6.22
3.5	See Map	Other	10.66	-	10.66
4.1	See Map	Commercial	-	-	-
4.2	See Map	Industrial	220.00	1.84	218.16
4.3	See Map	Residential - Low/Medium Density	10.18	-	2.64
4.4	See Map	Residential - High Density	-	-	-
4.5	See Map	Other	-	-	-
5.1	See Map	Commercial	-	-	-
5.2	See Map	Industrial	-	-	-
5.3	See Map	Residential - Low/Medium Density	47.58	5.72	35.17
5.4	See Map	Residential - High Density	2.44	-	2.44
5.5	See Map	Other	-	-	-
6.1	See Map	Commercial	-	-	-
6.2	See Map	Industrial	-	-	-
6.3	See Map	Residential - Low/Medium Density	24.03	10.75	13.28
6.4	See Map	Residential - High Density	1.92	-	0.92
6.5	See Map	Other	-	-	-
7.1	See Map	Commercial	-	-	-
7.2	See Map	Industrial	-	-	-
7.3	See Map	Residential - Low/Medium Density	-	-	-
7.4	See Map	Residential - High Density	-	-	-
7.5	See Map	Other	-	-	-
8.1	See Map	Commercial	4.07	-	4.07
8.2	See Map	Industrial	-	-	-
8.3	See Map	Residential - Low/Medium Density	1.36	1.36	-
8.4	See Map	Residential - High Density	-	-	-
8.5	See Map	Other	-	-	-
9.1	See Map	Commercial	20.16	8.13	8.18
9.2	See Map	Industrial	-	-	-
9.3	See Map	Residential - Low/Medium Density	10.50	0.36	9.23
9.4	See Map	Residential - High Density	1.41	-	1.41
9.5	See Map	Other	-	-	-
10.1	See Map	Commercial	1.56	1.00	0.08
10.2	See Map	Industrial	-	-	-
10.3	See Map	Residential - Low/Medium Density	218.53	37.22	181.31
10.4	See Map	Residential - High Density	9.59	-	9.09
10.5	See Map	Other	-	-	-
11.1	See Map	Commercial	23.94	-	18.94
11.2	See Map	Industrial	-	-	-
11.3	See Map	Residential - Low/Medium Density	75.52	5.82	69.70
11.4	See Map	Residential - High Density	-	-	-
11.5	See Map	Other	19.57	-	19.57
Total			1,022.30	93.28	892.16

3 WATER OFF-SITE INFRASTRUCTURE

3.1 Water Off-site Infrastructure Costs

In order to support future growth in the City, water Off-site infrastructure is required. The model contains six water off-site infrastructure projects. The cost of this infrastructure is based upon:

- Actual construction costs to the cut-off date, and
- Debenture interest associated with the financing

The total cost is approximately **\$14.5 million** as outlined in the table below:

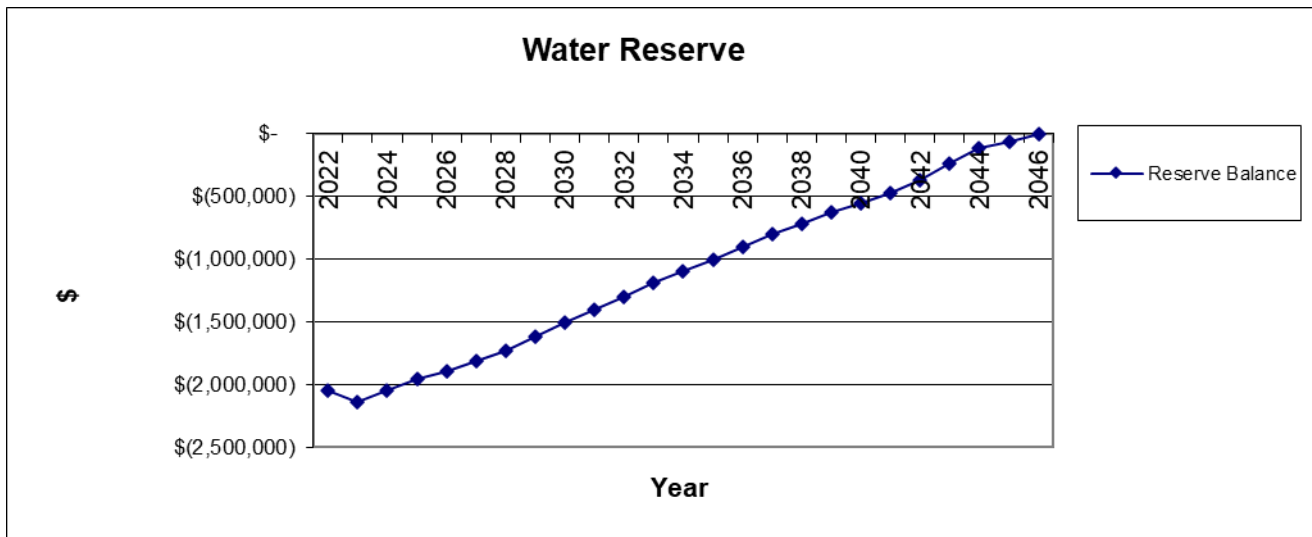
Summary of Water Off-site Infrastructure

Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Campsite Watermain Loop (41-99-17)	\$ 328,202	\$ -	\$ -	\$ 328,202
2	Campgrounds Watermain	\$ 776,587	\$ -	\$ -	\$ 776,587
3	New Growth Water Reservoir (CP_DP186)	\$ 11,683,232	\$ 156,903	\$ -	\$ 11,840,135
4	Water Main 400mm - 1200m from Century Rd to Pioneer Rd (along Hwy 16A)	\$ 1,071,905	\$ -	\$ -	\$ 1,071,905
5	Water Main 400mm - Spruce Grove Industrial	\$ -	\$ -	\$ -	\$ -
6	Water Main 400mm - Easton	\$ 523,919	\$ -	\$ -	\$ 523,919
		\$ 14,383,846	\$ 156,903	\$ -	\$ 14,540,749

3.2 Water Off-site Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast reserve balances, and the estimate of financial oversizing. Construction of the Water off-site infrastructure outlined in this report has been completed. Existing reserve funds were not sufficient to fully pay for the construction of water infrastructure, requiring The City to front-end projects.

A front-end is the party that constructs and pays for infrastructure that benefits other parties. To compensate parties for capital they provide in front-ending off-site infrastructure construction, a 2.50% interest allowance has been charged to the reserve when it is forecast to be in negative balance. Further, a 0.80% interest credit has been provided to the reserve when it is forecast to be in a positive balance. The graph below outlines the forecast water levy reserve balances over the 25 year development period.



3.3 Water Off-site Infrastructure Benefitting Parties

The water Off-site infrastructure previously outlined will benefit various parties to varying degrees. Four potential benefitting parties were identified:

- City of Spruce Grove - a portion of water infrastructure which is required to service existing development.
- Other Stakeholders - other parties (such as neighboring municipalities) that benefit from the infrastructure.
- City of Spruce Grove Future Development (Financial Oversizing) - that portion of costs which benefits future development beyond the 25 year review period.
- City of Spruce Grove Future Development - all growth related infrastructure (i.e. levyable water infrastructure costs).

The table below outlines the allocation of water off-site levy infrastructure costs to benefitting parties.

Allocation of Water Off-site Infrastructure to Benefitting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
1	Campsite Watermain Loop (41-99-17)	\$ 328,202			0.0%	100.0%
2	Campgrounds Watermain	\$ 776,587			0.0%	100.0%
3	New Growth Water Reservoir (CP_DP186)	\$ 11,840,135			0.0%	100.0%
4	Water Main 400mm - 1200m from Century Rd to Pioneer Rd (along Hwy 16A)	\$ 1,071,905			0.0%	100.0%
5	Water Main 400mm - Spruce Grove Industrial	\$ -			0.0%	100.0%
6	Water Main 400mm - Easton	\$ 523,919		60.0%	0.0%	40.0%
		\$ 14,540,749				

The allocation shown in the Financial Oversizing share column represents that portion of the cost that benefits development beyond the 25 year repayment period. Using the anticipated year of construction, costs beyond the 25 year allocation period are determined. For

example, a project scheduled to be built in year 10 of the model will have 15 years' worth of its costs included in the current rates and the final 10 years of costs would be deferred. During each model update, this will be adjusted and additional costs will be included in the new rates. Currently, for water infrastructure projects, there are no financial oversizing costs.

3.4 Existing Receipts and Adjusted Levy Cost - Water

Prior to allocating costs to benefitting areas, existing off-site levy receipts collected from developers need to be considered in determining the residual/net costs to developers. The City collected **\$10.87 million** in off-site levies prior to December 31, 2016 (the cut-off date established for bylaw C-1044-18). These levies have been allocated to the projects for which they were collected.

For the period of January 1, 2017 to December 31, 2021, the City collected approximately **\$980 thousand**, summarized in the table below. This results in a residual developer cost of roughly **\$2.37 million**.

Water Off-site Levy Funds Collected to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2016	Offsite Levy Funds Collected Starting Jan 1, 2017	Adjusted Developer (Levy) Cost
1	Campsite Watermain Loop (41-99-17)	\$ 328,202	\$ 328,202	\$ -	\$ -
2	Campgrounds Watermain	\$ 776,587	\$ 776,587	\$ -	\$ -
3	New Growth Water Reservoir (CP_DP186)	\$ 11,840,135	\$ 9,766,932	\$ 633,813	\$ 1,439,390
4	Water Main 400mm - 1200m from Century Rd to Pioneer Rd (along Hwy 16A)	\$ 1,071,905	\$ -	\$ 346,201	\$ 725,704
5	Water Main 400mm - Spruce Grove Industrial	\$ -	\$ -	\$ -	\$ -
6	Water Main 400mm - Easton	\$ 209,568	\$ -	\$ -	\$ 209,568
		\$ 14,226,398	\$ 10,871,722	\$ 980,014	\$ 2,374,661

3.5 Summary of Off-site Levy Cost – Water

As shown in the figure below, the total cost for water infrastructure that forms the basis of the rate is approximately **\$2.37 million**. The cost allocations to each benefitting party are based on the benefitting percentages shown in section 3.3. The off-site levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

3.7 Account Balance – Water

On December 31, 2021, the balance of the City's Water account was **\$(1,923,594.89)** as shown in the table below. The amount takes into consideration expenditures up to the end of 2021.

2021 interest impacts on the account were captured in alignment with the interest earning and charging rates in effect at that time:

CIBC Borrowing Rate = 2.50%

HISA interest = 0.80%

Water Off-site Levy Account Balance

Description	Dr	Cr	Balance
Offsite Levy Expenditures to December 31, 2016		\$ 8,344,423.23	\$ (8,344,423.23)
Offsite Levy Receipt Allocations to December 31, 2016	\$ 8,344,423.23		\$ -
Unused Receipts & Interest to December 31, 2016	\$ 2,527,298.67		\$ 2,527,298.67
Adjustments made during 2019 update - see updated continuity		\$ 465,926.72	\$ 2,061,371.95
Opening Balance			\$ 2,061,371.95
Interest on Debenture Interest		\$ -	\$ (964,003.24)
2019			\$ (964,003.24)
Interest on Opening Balance		\$ -	\$ (964,003.24)
Project Expenditures (OSL Share)		\$ 1,465,139.78	\$ (2,429,143.02)
Offsite Levy Receipts	\$ 23,615.59		\$ (2,405,527.43)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ 990,472.52		\$ (1,415,054.91)
Debenture Interest Accrued This Year		\$ -	\$ (1,415,054.91)
Interest on Project Expenditure		\$ 9,157.12	\$ (1,424,212.04)
Interest on Offsite Levy Receipts	\$ 283.39		\$ (1,423,928.65)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ 11,885.67		\$ (1,412,042.98)
Interest on Debenture Interest		\$ -	\$ (1,412,042.98)
2020			\$ (1,412,042.98)
Interest on Opening Balance		\$ 35,301.07	\$ (1,447,344.05)
Project Expenditures (OSL Share)		\$ 24,737.09	\$ (1,472,081.14)
Offsite Levy Receipts	\$ 10,771.51		\$ (1,461,309.63)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -	\$ -	\$ (1,461,309.63)
Interest on Project Expenditure		\$ 154.61	\$ (1,461,464.24)
Interest on Offsite Levy Receipts	\$ 17.23		\$ (1,461,447.01)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -	\$ -	\$ (1,461,447.01)
Interest on Debenture Interest	\$ -	\$ -	\$ (1,461,447.01)
2021			\$ (1,461,447.01)
Interest on Opening Balance		\$ 36,536.18	\$ (1,497,983.18)
Project Expenditures (OSL Share)		\$ 548,049.00	\$ (2,046,032.18)
Offsite Levy Receipts	\$ 125,661.54		\$ (1,920,370.64)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (1,920,370.64)
Interest on Project Expenditure		\$ 3,425.31	\$ (1,923,795.95)
Interest on Offsite Levy Receipts	\$ 201.06		\$ (1,923,594.89)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (1,923,594.89)
Interest on Debenture Interest			\$ (1,923,594.89)

Notes:

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

4 SANITARY OFF-SITE INFRASTRUCTURE

4.1 Sanitary Off-site Infrastructure Costs

In order to support future growth in the City, sanitary off-site infrastructure is required. The model contains seven sanitary off-site infrastructure projects. The estimated cost of this infrastructure is based upon:

- Actual construction costs to the cut-off date.
- Debenture interest associated with the financing, and
- Future cost estimates

The total cost is approximately **\$21.15 million** as outlined in the table below:

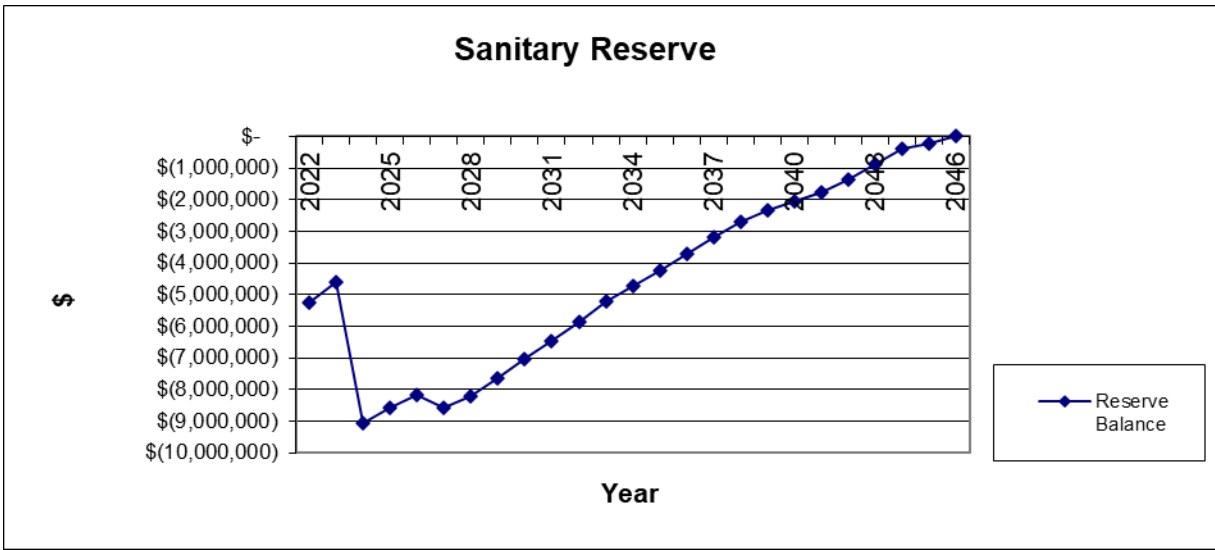
Summary of Sanitary Off-site Infrastructure

Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	West Trunk Sanitary Sewer (42-99-12-06) - W of Campsite Rd to S Industrial Lands*	\$ 4,229,130	\$ -	\$ -	\$ 4,229,130
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 2,964,966	\$ -	\$ -	\$ 2,964,966
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,553,981	\$ -	\$ -	\$ 1,553,981
4	Pioneer Trunk Sewer Extension DP138	\$ 3,983,988	\$ -	\$ -	\$ 3,983,988
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ 1,358,031	\$ -	\$ -	\$ 1,358,031
6	Boundary Trunk Sewer	\$ 157,818	\$ -	\$ 5,104,800	\$ 5,262,618
7	Pioneer Trunk Sewer Extension (McLeod to CNR)	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000
		\$ 14,247,913	\$ -	\$ 6,904,800	\$ 21,152,713

4.2 Sanitary Off-site Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast reserve balances, and the estimate of financial oversizing. Sanitary off-site infrastructure will be constructed in a staged fashion over the 25 year development period. Existing reserve funds will not be sufficient to pay for construction of sanitary infrastructure from time to time. Front ending of the infrastructure will be required.

A front-enders is the party that constructs and pays for infrastructure that benefits other parties. To compensate parties for capital they provide in front-ending off-site infrastructure construction, a 2.50% interest allowance has been charged to the reserve when it is forecast to be in negative balance. Further, a 0.80% interest credit has been provided to the reserve when it is forecast to be in a positive balance. The graph below outlines the forecast sanitary levy reserve balances over the 25 year development period.



4.3 Sanitary Off-site Infrastructure Benefitting Parties

The sanitary off-site infrastructure previously outlined will benefit various parties to varying degrees. Four potential benefitting parties were identified:

- City of Spruce Grove - a portion of sanitary infrastructure which is required to service existing development.
- Other Stakeholders - other parties (such as neighboring municipalities) that benefit from the infrastructure.
- City of Spruce Grove Future Development (Financial Oversizing) - that portion of costs which benefits future development beyond the 25 year review period.
- City of Spruce Grove Future Development - all growth related infrastructure (i.e. levyable sanitary infrastructure costs).

The table below outlines the allocation of sanitary off-site levy infrastructure costs to benefitting parties.

Allocation of Sanitary Off-site Infrastructure to Benefitting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
1	West Trunk Sanitary Sewer (42-99-12-06) - W of Campsite Rd to S Industrial Lands*	\$ 4,220,650			0.0%	100.0%
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 1,793,448		22.8%	0.0%	77.2%
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,545,501		22.8%	0.0%	77.2%
4	Pioneer Trunk Sewer Extension DP138	\$ 3,975,508		22.8%	0.0%	77.2%
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ 1,349,551			0.0%	100.0%
6	Boundary Trunk Sewer	\$ 5,254,138			8.0%	92.0%
7	Pioneer Trunk Sewer Extension (McLeod to CNR)	\$ 1,791,520		22.8%	34.0%	43.2%
		\$ 19,930,315				

The allocation shown in the Financial Oversizing share column represents that portion of the cost that benefits development beyond the 25 year repayment period. Using the anticipated year of construction, costs beyond the 25 year allocation period are determined. For example, project 7, scheduled to be built in 2033, or year 11 of this model, will have 14 years' worth of its costs included in the current rates (56%) and the final 11 years of costs (44%) would be deferred. During each model update, this will be adjusted and additional costs will be included in the new rates.

The Pioneer Trunk Sewer was oversized to accommodate future development south of Highway 16A (currently within Parkland County). Based on the Spruce Grove Annexation Lands Sanitary Basin Report, 22.8% of the costs associated to the Pioneer Trunk sewer has been removed from these rates and assigned to "Other Stakeholders". These costs will be reassessed and allocated to annexation lands in the next model update.

4.4 Existing Receipts and Adjusted Levy Cost - Sanitary

Prior to allocating costs to benefitting areas, existing off-site levy receipts collected from developers need to be considered in determining the residual/net costs to developers. The City collected **\$4.76 million** in off-site levies prior to December 31, 2016 (the cut-off date established for bylaw C-1044-18). These levies have been allocated to the projects for which they were collected.

For the period of January 1, 2017 to December 31, 2021, the City collected approximately **\$732 thousand**, summarized in the table below. This results in a residual developer cost of **\$11.33 million**.

Sanitary Off-site Levy Funds Collected to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2016	Offsite Levy Funds Collected Starting Jan 1, 2017	Adjusted Developer (Levy) Cost
1	West Trunk Sanitary Sewer (42-99-12-06) - W of Campsite Rd to S Industrial Lands*	\$ 4,220,650	\$ 3,246,918	\$ 53,977	\$ 919,756
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 1,384,542		\$ 96,897	\$ 1,287,645
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,193,126		\$ 83,523	\$ 1,109,603
4	Pioneer Trunk Sewer Extension DP138	\$ 3,069,092		\$ 211,691	\$ 2,857,401
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ 1,349,551	\$ 1,358,031	\$ (85)	\$ (8,395)
6	Boundary Trunk Sewer	\$ 4,833,807	\$ 157,818	\$ 206,473	\$ 4,469,516
7	Pioneer Trunk Sewer Extension (McLeod to CNR)	\$ 774,510	\$ -	\$ 79,949	\$ 694,561
		\$ 16,825,278	\$ 4,762,766	\$ 732,425	\$ 11,330,087

Item	Project Description	Developer Cost	7.1	7.2	7.3	7.4	7.5	8.1	8.2	8.3	8.4	8.5	9.1	9.2	9.3	9.4	9.5	10.1	10.2	10.3	10.4	10.5	11.1	11.2	11.3	11.4	11.5
1	West Trunk Sanitary Sewer (42-99-12-06) - W of Campsite Rd to S Industrial Lands*	\$ 919,756																									
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 1,287,645																1	1	1	1	1	1	1	1	1	1
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,109,603																1	1	1	1	1	1	1	1	1	1
4	Pioneer Trunk Sewer Extension DP138	\$ 2,857,401																1	1	1	1	1	1	1	1	1	1
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ (8,395)																									
6	Boundary Trunk Sewer	\$ 4,469,516																									
7	Pioneer Trunk Sewer Extension (McLeod to CNR)	\$ 694,561																1	1	1	1	1	1	1	1	1	1
8	Spruce Grove Industrial Sanitary Trunk	\$ -																									
		\$ 11,330,087																									

4.7 Account Balance – Sanitary

On December 31, 2021, the balance of the City’s sanitary account was **\$(5,667,602.07)**, as shown in the table below. The amount takes into consideration expenditures up to the end of 2021.

2021 interest impacts on the reserve were captured in alignment with the interest earning and charging rates in effect at that time:

CIBC Borrowing Rate = 2.50%

HISA interest = 0.80%

Sanitary Off-site Levy Account Balance

Description	Dr	Cr	Balance
Offsite Levy Expenditures to December 31, 2016		\$ 10,101,088.64	\$ (10,101,088.64)
Offsite Levy Receipt Allocations to December 31, 2016	\$ 4,762,766.14		\$ (5,338,322.50)
Adjustments made during 2019 update - see updated continuity	\$ 465,926.72	\$ -	\$ (4,872,395.78)
			\$ (4,872,395.78)
Opening Balance			\$ (4,872,395.78)
2017			\$ (4,872,395.78)
Interest on Opening Balance		\$ 132,041.93	\$ (5,004,437.70)
Project Expenditures (OSL Share)		\$ 584,305.45	\$ (5,588,743.15)
Offsite Levy Receipts	\$ 278,601.18		\$ (5,310,141.97)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (5,310,141.97)
Debenture Interest Accrued This Year		\$ -	\$ (5,310,141.97)
Interest on Project Expenditure		\$ 3,958.67	\$ (5,314,100.64)
Interest on Offsite Levy Receipts	\$ 11,840.55		\$ (5,302,260.09)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (5,302,260.09)
Interest on Debenture Interest		\$ -	\$ (5,302,260.09)
2018			\$ (5,302,260.09)
Interest on Opening Balance		\$ 143,691.25	\$ (5,445,951.34)
Project Expenditures (OSL Share)		\$ 269,804.32	\$ (5,715,755.66)
Offsite Levy Receipts	\$ 35,785.00		\$ (5,679,970.66)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (5,679,970.66)
Debenture Interest Accrued This Year		\$ -	\$ (5,679,970.66)
Interest on Project Expenditure		\$ 1,827.92	\$ (5,681,798.58)
Interest on Offsite Levy Receipts	\$ 1,520.86		\$ (5,680,277.72)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (5,680,277.72)
Interest on Debenture Interest		\$ -	\$ (5,680,277.72)
2019			\$ (5,680,277.72)
Interest on Opening Balance		\$ 142,006.94	\$ (5,822,284.66)
Project Expenditures (OSL Share)		\$ 456,180.08	\$ (6,278,464.74)
Offsite Levy Receipts	\$ -		\$ (6,278,464.74)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ 481,730.30		\$ (5,796,734.44)
Debenture Interest Accrued This Year		\$ -	\$ (5,796,734.44)
Interest on Project Expenditure		\$ 2,851.13	\$ (5,799,585.57)
Interest on Offsite Levy Receipts	\$ -		\$ (5,799,585.57)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ 1,926.92		\$ (5,797,658.65)
Interest on Debenture Interest		\$ -	\$ (5,797,658.65)
2020			\$ (5,797,658.65)
Interest on Opening Balance		\$ 144,941.47	\$ (5,942,600.11)
Project Expenditures (OSL Share)			\$ (5,942,600.11)
Offsite Levy Receipts	\$ 20,086.86		\$ (5,922,513.25)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (5,922,513.25)
Debenture Interest Accrued This Year			\$ (5,922,513.25)
Interest on Project Expenditure			\$ (5,922,513.25)
Interest on Offsite Levy Receipts	\$ 241.04		\$ (5,922,272.21)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (5,922,272.21)
Interest on Debenture Interest			\$ (5,922,272.21)
2021			\$ (5,922,272.21)
Interest on Opening Balance		\$ 148,056.81	\$ (6,070,329.01)
Project Expenditures (OSL Share)			\$ (6,070,329.01)
Offsite Levy Receipts	\$ 397,951.53		\$ (5,672,377.48)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (5,672,377.48)
Debenture Interest Accrued This Year			\$ (5,672,377.48)
Interest on Project Expenditure			\$ (5,672,377.48)
Interest on Offsite Levy Receipts	\$ 4,775.42		\$ (5,667,602.07)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (5,667,602.07)
Interest on Debenture Interest			\$ (5,667,602.07)

Notes:

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

5 TRANSPORTATION OFF-SITE INFRASTRUCTURE

5.1 Transportation Off-site Infrastructure Costs

In order to support future growth in the City, transportation off-site infrastructure is required. The model contains 51 transportation off-site infrastructure projects. The estimated cost of this infrastructure is based upon:

- Actual construction costs to the cut-off date.
- Debenture interest associated with the financing, and
- Future cost estimates

The total cost is approximately **\$125.5 million** as outlined in the table below:

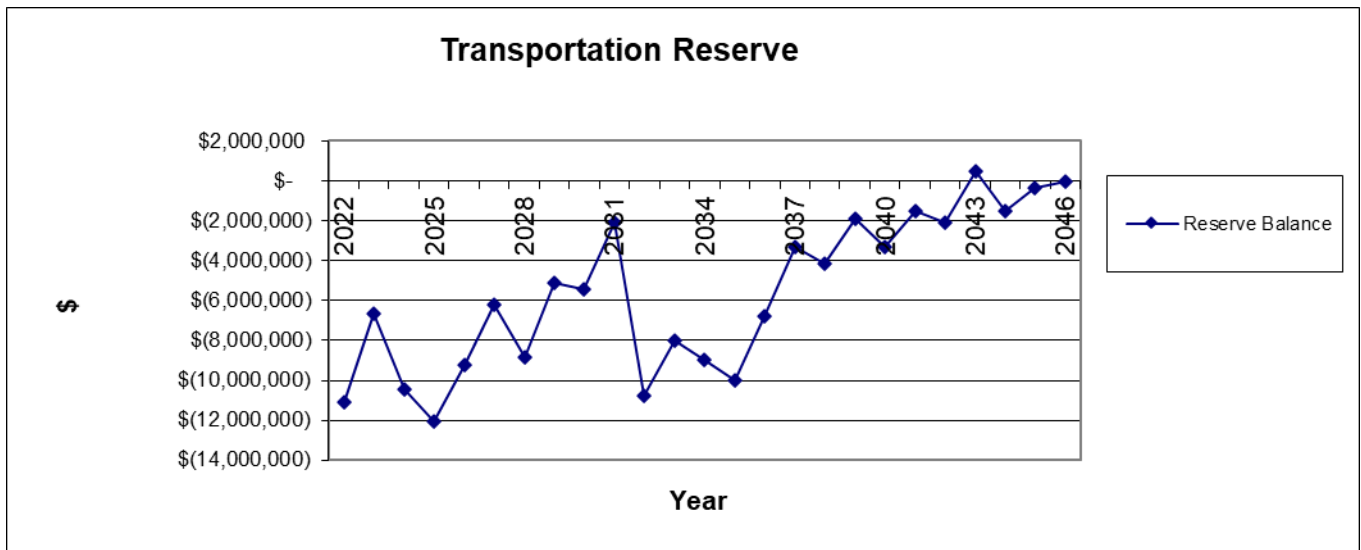
Summary of Transportation Off-site Infrastructure

Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Campsite Road Twinning	\$ 137,529	\$ -	\$ -	\$ 137,529
2	Grove Drive - Century Road to Greystone	\$ 56,771	\$ -	\$ -	\$ 56,771
3	Traffic Signals - Campsite Road and McLeod Ave	\$ 203,441	\$ -	\$ -	\$ 203,441
4	Traffic Signals - Campsite Road and Grove Drive	\$ 104,864	\$ -	\$ -	\$ 104,864
5	Grove Drive Twinning/Widening - Campsite to Century	\$ 5,828,599	\$ -	\$ -	\$ 5,828,599
6	TLC Signalization	\$ 262,197	\$ -	\$ -	\$ 262,197
7	Century Road Widening/Landscaping	\$ 1,872,896	\$ -	\$ -	\$ 1,872,896
8	Grove Drive East/West	\$ 3,130,734	\$ -	\$ -	\$ 3,130,734
9	Traffic Signals - Jennifer Heil Way and Hawthorne Gate Intersection	\$ 200,970	\$ -	\$ -	\$ 200,970
10	Century Road South of Diamond Ave.	\$ 1,474,213	\$ -	\$ -	\$ 1,474,213
11	Traffic Signals - Highway 16A/Century Crossing	\$ 376,862	\$ -	\$ -	\$ 376,862
12	Century Road/ Grove Drive Intersection	\$ 1,546,798	\$ -	\$ -	\$ 1,546,798
13	Grove Drive East Extension	\$ 1,650,186	\$ -	\$ -	\$ 1,650,186
14	Traffic Signals - (1) Grove Dr and Greystone, and (2) Grove Dr and Harvest Ridge	\$ 370,210	\$ -	\$ -	\$ 370,210
15	Pioneer Rd - Grove Dr to Highway 16A with roundabout at McLeod Ave and Grove Dr	\$ 11,135,324	\$ 1,184,155	\$ -	\$ 12,319,479
16	South Industrial Arterial - Tamarack Drive	\$ 760,710	\$ -	\$ -	\$ 760,710
17	Traffic Signals - Grove Drive and Deer Park	\$ 261,976	\$ -	\$ -	\$ 261,976
18	Widening Jennifer Heil Road/Campsite Rd from McLeod Ave to south of the CN rail	\$ 2,483,505	\$ 263,937	\$ -	\$ 2,747,442
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ -	\$ -	\$ 732,000	\$ 732,000
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ -	\$ -	\$ 5,124,000	\$ 5,124,000
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 1,117,706	\$ 121,919	\$ 4,560,294	\$ 5,799,919
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ -	\$ -	\$ 329,400	\$ 329,400
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ -	\$ -	\$ 5,490,000	\$ 5,490,000
24	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Campsite Rd	\$ -	\$ -	\$ 5,856,000	\$ 5,856,000
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ -	\$ -	\$ 1,464,000	\$ 1,464,000

Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ -	\$ -	\$ 1,464,000	\$ 1,464,000
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ -	\$ -	\$ 5,124,000	\$ 5,124,000
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ -	\$ -	\$ 4,485,000	\$ 4,485,000
29	Century Road 4LAUD - 2400m Hwy 16A to south boundary	\$ -	\$ -	\$ 8,784,000	\$ 8,784,000
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ -	\$ -	\$ 3,120,000	\$ 3,120,000
31	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 2,149,514	\$ 228,620	\$ -	\$ 2,378,134
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 279,117	\$ -	\$ 2,210,000	\$ 2,489,117
33	Campsite Road 2LAUD - 1300m from CN to south boundary	\$ -	\$ -	\$ 4,758,000	\$ 4,758,000
34	Campsite Road 4LAUD - 1300m from CN to south boundary	\$ -	\$ -	\$ 3,900,000	\$ 3,900,000
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ -	\$ -	\$ 4,400,000	\$ 4,400,000
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ -	\$ -	\$ 5,124,000	\$ 5,124,000
37	Boundary Road 2LAUD - 1200m to Hwy16A	\$ 19,229	\$ 2,097	\$ 10,895,570	\$ 10,916,896
38	Traffic Signals - Boundary @ McLeod	\$ -	\$ -	\$ 360,000	\$ 360,000
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ -	\$ -	\$ 360,000	\$ 360,000
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 240,534	\$ 26,237	\$ -	\$ 266,771
41	Traffic Signals - Campsite @ Diamond	\$ -	\$ -	\$ 360,000	\$ 360,000
42	Traffic Signals - Campsite @ Tamarack	\$ -	\$ -	\$ 360,000	\$ 360,000
43	Traffic Signals - Golden Spike @ Diamond	\$ -	\$ -	\$ 360,000	\$ 360,000
44	Traffic Signals - Golden Spike @ Tamarack	\$ -	\$ -	\$ 360,000	\$ 360,000
45	Traffic Signals - Century @ Diamond	\$ -	\$ -	\$ 360,000	\$ 360,000
46	Traffic Signals - Century @ Tamarack	\$ -	\$ -	\$ 360,000	\$ 360,000
47	Traffic Signals - Grove Dr @ Greenbury Blvd	\$ -	\$ -	\$ 360,000	\$ 360,000
48	Arterial Toplift Asphalt	\$ 708,321	\$ 77,263	\$ -	\$ 785,584
49	Pioneer Road Top Lift Asphalt	\$ -	\$ -	\$ 1,602,000	\$ 1,602,000
50	Campsite Road Functional Plan	\$ -	\$ -	\$ 240,000	\$ 240,000
51	Century Road 2LAUD - Century Close to south boundary	\$ -	\$ -	\$ 4,299,000	\$ 4,299,000
		\$ 36,372,205	\$ 1,904,229	\$ 87,201,264	\$ 125,477,698

5.2 Transportation Off-site Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast reserve balances, and the estimate of financial oversizing. Transportation off-site infrastructure will be constructed in a staged fashion over the 25 year development period. Existing reserve funds will not be sufficient to pay for construction of transportation infrastructure from time to time. Front ending of the infrastructure will be required. A front-ender is the party that constructs and pays for infrastructure that benefits other parties. To compensate parties for capital they provide in front-ending off-site infrastructure construction, a 2.50% interest allowance has been charged to the reserve when it is forecast to be in negative balance. Further, a 0.80% interest credit has been provided to the reserve when it is forecast to be in a positive balance. The graph below outlines the forecast transportation levy reserve balances over the 25 year development period.



5.3 Transportation Off-site Infrastructure Benefitting Parties

The transportation off-site infrastructure previously outlined will benefit various parties to varying degrees. Four potential benefitting parties were identified:

- City of Spruce Grove - a portion of transportation infrastructure which is required to service existing development.
- Other Stakeholders - other parties (such as neighboring municipalities) that benefit from the infrastructure.
- City of Spruce Grove Future Development (Financial Oversizing) - that portion of costs which benefits future development beyond the 25 year review period.
- City of Spruce Grove Future Development - all growth related infrastructure (i.e. leviable transportation infrastructure costs).

The following table outlines the allocation of transportation off-site levy infrastructure costs to benefitting parties.

Allocation of Transportation Off-site Infrastructure to Benefitting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
1	Campsite Road Twinning	\$ 137,529			0.0%	100.0%
2	Grove Drive - Century Road to Greystone	\$ 56,771			0.0%	100.0%
3	Traffic Signals - Campsite Road and McLeod Ave	\$ 203,441			0.0%	100.0%
4	Traffic Signals - Campsite Road and Grove Drive	\$ 104,864			0.0%	100.0%
5	Grove Drive Twinning/Widening - Campsite to Century	\$ 5,828,599			0.0%	100.0%
6	TLC Signalization	\$ 262,197			0.0%	100.0%
7	Century Road Widening/Landscaping	\$ 1,872,896			0.0%	100.0%
8	Grove Drive East/West	\$ 3,130,734			0.0%	100.0%
9	Traffic Signals - Jennifer Heil Way and Hawthorne Gate Intersection	\$ 200,970			0.0%	100.0%
10	Century Road South of Diamond Ave.	\$ 1,322,252			0.0%	100.0%
11	Traffic Signals - Highway 16A/Century Crossing	\$ 376,862			0.0%	100.0%
12	Century Road/ Grove Drive Intersection	\$ 1,546,798			0.0%	100.0%
13	Grove Drive East Extension	\$ 1,650,186			0.0%	100.0%
14	Traffic Signals - (1) Grove Dr and Greystone, and (2) Grove Dr and Harvest Ridge	\$ 370,210			0.0%	100.0%
15	Pioneer Rd - Grove Dr to Highway 16A with roundabout at McLeod Ave and Grove Dr	\$ 12,319,479			0.0%	100.0%
16	South Industrial Arterial - Tamarack Drive	\$ 760,710			0.0%	100.0%
17	Traffic Signals - Grove Drive and Deer Park	\$ 261,976			0.0%	100.0%
18	Widening Jennifer Heil Road/Campsite Rd from McLeod Ave to south of the CN rail	\$ 2,747,442			0.0%	100.0%
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ 732,000			32.0%	68.0%
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ 5,124,000			32.0%	68.0%
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 5,799,919			80.0%	20.0%
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ 329,400			16.0%	84.0%
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ 5,490,000			16.0%	84.0%
24	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Campsite Rd	\$ 5,856,000			56.0%	44.0%
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ 1,464,000			72.0%	28.0%
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ 1,464,000			88.0%	12.0%
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ 5,124,000			40.0%	60.0%
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ 4,485,000			36.0%	64.0%
29	Century Road 4LAUD - 2400m Hwy 16A to south boundary	\$ 8,784,000			80.0%	20.0%
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ 3,120,000			16.0%	84.0%
31	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 2,378,134			0.0%	100.0%
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 2,489,117			12.0%	88.0%
33	Campsite Road 2LAUD - 1300m from CN to south boundary	\$ 4,758,000			32.0%	68.0%
34	Campsite Road 4LAUD - 1300m from CN to south boundary	\$ 3,900,000			88.0%	12.0%
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ 4,400,000			24.0%	76.0%
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ 5,124,000			72.0%	28.0%
37	Boundary Road 2LAUD - 1200m to Hwy16A	\$ 10,916,896			44.0%	56.0%
38	Traffic Signals - Boundary @ McLeod	\$ 360,000			80.0%	20.0%
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ 360,000			0.0%	100.0%
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 266,771			0.0%	100.0%
41	Traffic Signals - Campsite @ Diamond	\$ 360,000			36.0%	64.0%
42	Traffic Signals - Campsite @ Tamarack	\$ 360,000			40.0%	60.0%
43	Traffic Signals - Golden Spike @ Diamond	\$ 360,000			20.0%	80.0%
44	Traffic Signals - Golden Spike @ Tamarack	\$ 360,000			36.0%	64.0%
45	Traffic Signals - Century @ Diamond	\$ 360,000			16.0%	84.0%
46	Traffic Signals - Century @ Tamarack	\$ 360,000			84.0%	16.0%
47	Traffic Signals - Grove Dr @ Greenbury Blvd	\$ 360,000			44.0%	56.0%
48	Arterial Toplift Asphalt	\$ 785,584			0.0%	100.0%
49	Pioneer Road Top Lift Asphalt	\$ 1,602,000			4.0%	96.0%
50	Campsite Road Functional Plan	\$ 240,000			20.0%	80.0%
51	Century Road 2LAUD - Century Close to south boundary	\$ 4,299,000			32.0%	68.0%
		\$ 125,325,737				

The allocation shown in the Financial Oversizing share column represents that portion of the cost that benefits development beyond the 25 year repayment period. Using the anticipated year of construction, costs beyond the 25 year allocation period are determined. For example, project 44, scheduled to be built in 2031, or year 9 of this model, will have 16 years' worth of its costs included in the current rates (64 %) and the final 9 years of costs (36 %) would be deferred. During each model update, this will be adjusted and additional costs will be included in the new rates.

5.4 Existing Receipts and Adjusted Levy Cost - Transportation

Prior to allocating costs to benefitting areas, existing off-site levy receipts collected from developers need to be considered in determining the residual/net costs to developers. The City collected **\$18.90 million** in off-site levies prior to December 31, 2016 (the cut-off date established for bylaw C-1044-18). These levies have been allocated to the projects for which they were collected.

For the period of January 1, 2017 to December 31, 2021, the City collected approximately **\$5.03 million**, summarized in the table below. This results in a residual developer cost of **\$59.57 million**.

Transportation Off-site Levy Funds Collected to Date

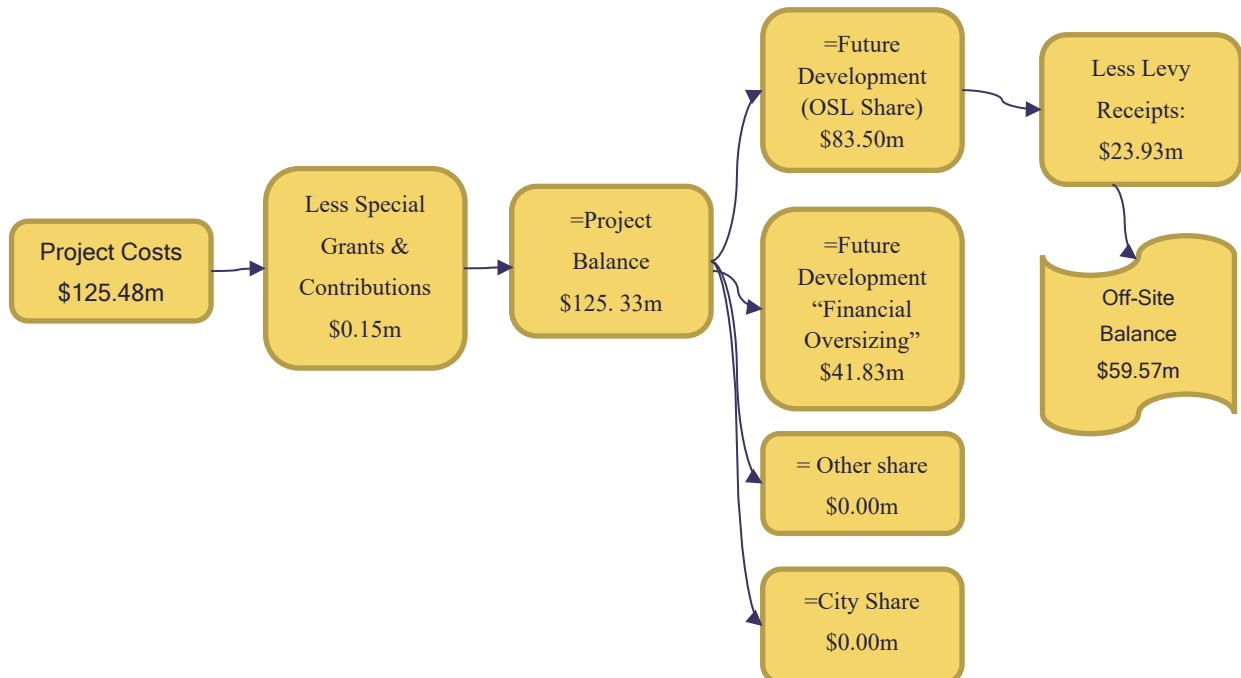
Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2016	Offsite Levy Funds Collected Starting Jan 1, 2017	Adjusted Developer (Levy) Cost
1	Campsite Road Twinning	\$ 137,529	\$ 137,529	\$ -	\$ -
2	Grove Drive - Century Road to Greystone	\$ 56,771	\$ 56,771	\$ -	\$ -
3	Traffic Signals - Campsite Road and McLeod Ave	\$ 203,441	\$ 203,441	\$ -	\$ -
4	Traffic Signals - Campsite Road and Grove Drive	\$ 104,864	\$ 104,864	\$ -	\$ -
5	Grove Drive Twinning/Widening - Campsite to Century	\$ 5,828,599	\$ 5,828,599	\$ -	\$ -
6	TLC Signalization	\$ 262,197	\$ 262,197	\$ -	\$ -
7	Century Road Widening/Landscaping	\$ 1,872,896	\$ 1,872,896	\$ -	\$ -
8	Grove Drive East/West	\$ 3,130,734	\$ 3,130,734	\$ -	\$ -
9	Traffic Signals - Jennifer Heil Way and Hawthorne Gate Intersection	\$ 200,970	\$ 200,970	\$ -	\$ -
10	Century Road South of Diamond Ave.	\$ 1,322,252	\$ 1,322,252	\$ -	\$ -
11	Traffic Signals - Highway 16A/Century Crossing	\$ 376,862	\$ 376,862	\$ -	\$ -
12	Century Road/ Grove Drive Intersection	\$ 1,546,798	\$ 1,546,798	\$ -	\$ -
13	Grove Drive East Extension	\$ 1,650,186	\$ 1,650,186	\$ -	\$ -
14	Traffic Signals - (1) Grove Dr and Greystone, and (2) Grove Dr and Harvest Ridge	\$ 370,210	\$ 370,210	\$ -	\$ -
15	Pioneer Rd - Grove Dr to Highway 16A with roundabout at McLeod Ave and Grove Dr	\$ 12,319,479	\$ -	\$ 1,030,886	\$ 11,288,593
16	South Industrial Arterial - Tamarack Drive	\$ 760,710	\$ -	\$ 66,832	\$ 693,878
17	Traffic Signals - Grove Drive and Deer Park	\$ 261,976	\$ 137,529	\$ 10,933	\$ 113,514
18	Widening Jennifer Heil Road/Campsite Rd from McLeod Ave to south of the CN rail	\$ 2,747,442	\$ 1,696,507	\$ 83,046	\$ 967,889
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ 497,760	\$ -	\$ 37,196	\$ 460,564
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ 3,484,320	\$ -	\$ 260,372	\$ 3,223,948
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 1,159,984	\$ -	\$ 256,450	\$ 903,534
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ 276,696	\$ -	\$ 21,368	\$ 255,328
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ 4,611,600	\$ -	\$ 356,141	\$ 4,255,459
24	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Campsite Rd	\$ 2,576,640	\$ -	\$ 174,093	\$ 2,402,547
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ 409,920	\$ -	\$ 22,944	\$ 386,976
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ 175,680	\$ -	\$ 2,365	\$ 173,315
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ 3,074,400	\$ -	\$ 224,358	\$ 2,850,042
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ 2,870,400	\$ -	\$ 342,164	\$ 2,528,236
29	Century Road 4LAUD - 2400m Hwy 16A to south boundary	\$ 1,756,800	\$ -	\$ 75,929	\$ 1,680,871
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ 2,620,800	\$ -	\$ 256,819	\$ 2,363,981
31	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 2,378,134	\$ -	\$ 190,764	\$ 2,187,370
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 2,190,423	\$ -	\$ 83,362	\$ 2,107,061

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2016	Offsite Levy Funds Collected Starting Jan 1, 2017	Adjusted Developer (Levy) Cost
33	Campsite Road 2LAUD - 1300m from CN to south boundary	\$ 3,235,440	\$ -	\$ 191,612	\$ 3,043,828
34	Campsite Road 4LAUD - 1300m from CN to south boundary	\$ 468,000	\$ -	\$ 6,301	\$ 461,699
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ 3,344,000	\$ -	\$ 276,499	\$ 3,067,501
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ 1,434,720	\$ -	\$ 80,305	\$ 1,354,415
37	Boundary Road 2LAUD - 1200m to Hwy16A	\$ 6,113,462	\$ -	\$ 595,391	\$ 5,518,071
38	Traffic Signals - Boundary @ McLeod	\$ 72,000	\$ -	\$ 3,112	\$ 68,888
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ 360,000	\$ -	\$ 28,414	\$ 331,586
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 266,771	\$ -	\$ 25,335	\$ 241,436
41	Traffic Signals - Campsite @ Diamond	\$ 230,400	\$ -	\$ 17,028	\$ 213,372
42	Traffic Signals - Campsite @ Tamarack	\$ 216,000	\$ -	\$ 15,763	\$ 200,237
43	Traffic Signals - Golden Spike @ Diamond	\$ 288,000	\$ -	\$ 24,619	\$ 263,381
44	Traffic Signals - Golden Spike @ Tamarack	\$ 230,400	\$ -	\$ 17,028	\$ 213,372
45	Traffic Signals - Century @ Diamond	\$ 302,400	\$ -	\$ 23,353	\$ 279,047
46	Traffic Signals - Century @ Tamarack	\$ 57,600	\$ -	\$ 1,847	\$ 55,753
47	Traffic Signals - Grove Dr @ Greenbury Blvd	\$ 201,600	\$ -	\$ 27,149	\$ 174,451
48	Arterial Toplift Asphalt	\$ 785,584	\$ -	\$ 33,193	\$ 752,391
49	Pioneer Road Top Lift Asphalt	\$ 1,537,920	\$ -	\$ 56,943	\$ 1,480,977
50	Campsite Road Functional Plan	\$ 192,000	\$ -	\$ 8,919	\$ 183,081
51	Century Road 2LAUD - Century Close to south boundary	\$ 2,923,320	\$ -	\$ 104,187	\$ 2,819,133
		\$ 83,497,089	\$ 18,898,345	\$ 5,033,020	\$ 59,565,724

5.5 Summary of Off-site Levy Cost – Transportation

As shown in the figure below, the total cost for transportation infrastructure that forms the basis of the rate is approximately **\$59.57 million**. The cost allocations to each benefiting party are based on the benefiting percentages shown in section 5.3. The off-site levy balance (due from developers) is allocated to various benefiting areas (as described in the next section).

Total Transportation Off-site Levy Costs



Item	Project Description	Developer Cost	7.1	7.2	7.3	7.4	7.5	8.1	8.2	8.3	8.4	8.5	9.1	9.2	9.3	9.4	9.5	10.1	10.2	10.3	10.4	10.5	11.1	11.2	11.3	11.4	11.5	
1	Campsite Road Twinning	\$ -	1	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	Grove Drive - Century Road to Greystone	\$ -	1	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	Traffic Signals - Campsite Road and McLeod Ave	\$ -	1	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	Traffic Signals - Campsite Road and Grove Drive	\$ -	1	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	Grove Drive Twinning/Widening - Campsite to Century	\$ -	1	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	TLC Signalization	\$ -	1	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	Century Road Widening/Landscaping	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
8	Grove Drive East/West	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
9	Traffic Signals - Jennifer Heil Way and Hawthorne Gate Intersection	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
10	Century Road South of Diamond Ave.	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
11	Traffic Signals - Highway 16A/Century Crossing	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
12	Century Road/ Grove Drive Intersection	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
13	Grove Drive East Extension	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
14	Traffic Signals - (1) Grove Dr and Greystone, and (2) Grove Dr and Harvest Ridge	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
15	Pioneer Rd - Grove Dr to Highway 16A with roundabout at McLeod Ave and Grove Dr	\$ 11,288,593	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
16	South Industrial Arterial - Tamarack Drive	\$ 693,878	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
17	Traffic Signals - Grove Drive and Deer Park	\$ 113,514	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
18	Widening Jennifer Heil Road/Campsite Rd from McLeod Ave to south of the CN rail	\$ 967,889	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ 460,564	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ 3,223,948	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 903,534	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ 255,328	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ 4,255,459	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
24	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Campsite Rd	\$ 2,402,547	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ 386,976	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ 173,315	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ 2,850,042	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ 2,528,236	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
29	Century Road 4LAUD - 2400m Hwy 16A to south boundary	\$ 1,680,871	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ 2,363,981	1	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	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 2,187,370	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 2,107,061	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	
33	Campsite Road 2LAUD - 1300m from CN to south boundary	\$ 3,043,828	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
34	Campsite Road 4LAUD - 1300m from CN to south boundary	\$ 461,699	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ 3,067,501	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ 1,354,415	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
37	Boundary Road 2LAUD - 1200m to Hwy16A	\$ 5,518,071	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
38	Traffic Signals - Boundary @ McLeod	\$ 68,888	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ 331,586	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 241,436	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
41	Traffic Signals - Campsite @ Diamond	\$ 213,372	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
42	Traffic Signals - Campsite @ Tamarack	\$ 200,237	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
43	Traffic Signals - Golden Spike @ Diamond	\$ 263,381	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
44	Traffic Signals - Golden Spike @ Tamarack	\$ 213,372	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
45	Traffic Signals - Century @ Diamond	\$ 279,047	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
46	Traffic Signals - Century @ Tamarack	\$ 55,753	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
47	Traffic Signals - Grove Dr @ Greenbury Blvd	\$ 174,451	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
48	Arterial Toplift Asphalt	\$ 752,391	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
49	Pioneer Road Top Lift Asphalt	\$ 1,480,977	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
50	Campsite Road Functional Plan	\$ 183,081	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
51	Century Road 2LAUD - Century Close to south boundary	\$ 2,819,133	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
		\$ 59,565,724																										

5.7 Reserve Account – Transportation

On December 31, 2021, the balance of the City’s transportation account was **\$(12,336,552.37)**, as shown in the table below. The amount takes into consideration expenditures up to the end of 2021.

2021 interest impacts on the reserve were captured in alignment with the interest earning and charging rates in effect at that time:

CIBC Borrowing Rate = 2.50%

HISA interest = 0.80%

Transportation Off-site Levy Account Balance

Description	Dr	Cr	Balance
Offsite Levy Expenditures to December 31, 2016		\$ 23,395,137.23	\$ (23,395,137.23)
Offsite Levy Receipt Allocations to December 31, 2016	\$ 18,898,345.18		\$ (4,496,792.05)
Adjustments made during 2019 update - see updated continuity	\$ 556,372.94	\$ 2,745.00	\$ (3,943,164.11)
			\$ (3,943,164.11)
Opening Balance			\$ (3,943,164.11)
2017			\$ (3,943,164.11)
Interest on Opening Balance		\$ 106,859.75	\$ (4,050,023.86)
Project Expenditures (OSL Share)		\$ 3,960,947.32	\$ (8,010,971.18)
Offsite Levy Receipts	\$ 1,896,536		\$ (6,114,434.73)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (6,114,434.73)
Debt Interest Accrued This Year		\$ -	\$ (6,114,434.73)
Interest on Project Expenditure		\$ 26,835.42	\$ (6,141,270.15)
Interest on Offsite Levy Receipts	\$ 80,602.80		\$ (6,060,667.35)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (6,060,667.35)
Interest on Debt Interest		\$ -	\$ (6,060,667.35)
2018			\$ (6,060,667.35)
Interest on Opening Balance		\$ 164,244.09	\$ (6,224,911.43)
Project Expenditures (OSL Share)		\$ 4,806,439.90	\$ (11,031,351.33)
Offsite Levy Receipts	\$ 492,524.00		\$ (10,538,827.33)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (10,538,827.33)
Debt Interest Accrued This Year		\$ -	\$ (10,538,827.33)
Interest on Project Expenditure		\$ 32,563.63	\$ (10,571,390.96)
Interest on Offsite Levy Receipts	\$ 20,932.27		\$ (10,550,458.69)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (10,550,458.69)
Interest on Debt Interest		\$ -	\$ (10,550,458.69)
2019			\$ (10,550,458.69)
Interest on Opening Balance		\$ 84,957.10	\$ (10,635,415.79)
Project Expenditures (OSL Share)		\$ 3,185,850.06	\$ (13,821,265.85)
Offsite Levy Receipts	\$ 68,620.55		\$ (13,752,645.30)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (13,752,645.30)
Debt Interest Accrued This Year		\$ -	\$ (13,752,645.30)
Interest on Project Expenditure		\$ 19,901.61	\$ (13,772,546.91)
Interest on Offsite Levy Receipts	\$ 823.45		\$ (13,771,723.46)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (13,771,723.46)
Interest on Debt Interest		\$ -	\$ (13,771,723.46)
2020			\$ (13,771,723.46)
Interest on Opening Balance		\$ 119,322.11	\$ (13,891,045.57)
Project Expenditures (OSL Share)		\$ 579,021.27	\$ (14,470,066.84)
Offsite Levy Receipts	\$ 188,983.74		\$ (14,281,083.10)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (14,281,083.10)
Debt Interest Accrued This Year		\$ -	\$ (14,281,083.10)
Interest on Project Expenditure		\$ 3,618.88	\$ (14,284,701.98)
Interest on Offsite Levy Receipts	\$ 755.93		\$ (14,283,946.04)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (14,283,946.04)
Interest on Debt Interest		\$ -	\$ (14,283,946.04)
2021			\$ (14,283,946.04)
Interest on Opening Balance		\$ 153,829.18	\$ (14,437,775.22)
Project Expenditures (OSL Share)		\$ 292,847.46	\$ (14,730,622.68)
Offsite Levy Receipts	\$ 2,386,355.19		\$ (12,344,267.49)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (12,344,267.49)
Debt Interest Accrued This Year		\$ -	\$ (12,344,267.49)
Interest on Project Expenditure		\$ 1,830.30	\$ (12,346,097.79)
Interest on Offsite Levy Receipts	\$ 9,545.42		\$ (12,336,552.37)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (12,336,552.37)
Interest on Debt Interest		\$ -	\$ (12,336,552.37)

Notes:

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