

THE CITY OF SPRUCE GROVE

BYLAW C-1383-25

OFF-SITE LEVY BYLAW

WHEREAS, pursuant to section 648 of the *Municipal Government Act*, RSA, 2000, cM-26, and amendments thereto a council may pass a bylaw for the imposition and payment of Off-Site Levies in respect of land that is to be developed or subdivided;

AND WHEREAS, Council deems it necessary and expedient to collect Off-Site Levies to pay for the capital cost of infrastructure required to service the Growth of the City;

AND WHEREAS, the City has engaged in consultation with landowners and representatives of the development industry to address and define existing and future infrastructure required for Growth of the City and the allocation of the capital costs of such infrastructure;

AND WHEREAS, Council has received the City of Spruce Grove: Off-Site Levy 2025 Annual Report for 2024 Development Year , which sets out a fair and equitable calculation of Off-Site Levies in accordance with the *Municipal Government Act* and the Off-Site Levies Regulation;

AND WHEREAS, Council has advertised its intention to consider the enactment of this Bylaw pursuant to the requirements of the *Municipal Government Act*;

NOW THEREFORE, the Council for the City of Spruce Grove, duly assembled hereby enacts as follows:

1. BYLAW TITLE

1.1 This bylaw is called the “Off-Site Levy Bylaw”.

2. DEFINITIONS

2.1 “Act” means the *Municipal Government Act*, RSA 2000 cM-26, as amended.

2.2 “City” means the municipal corporation of the City of Spruce Grove in the Province of Alberta.

2.3 “City Manager” means the administrative head of the City of Spruce Grove.

- 2.4 “Council” means the Council of the City of Spruce Grove elected pursuant to the *Local Authorities Election Act*, RSA 2000 cL-21, as amended.
- 2.5 “Developable Land” means all land within the Development Area;
- (a) upon which Development takes place after the date of enactment of this bylaw; or
 - (b) for which Subdivision approval is obtained after the date of enactment of this bylaw;
- but excludes:
- (a) all Developed Land; and
 - (b) all land designated as:
 - (i) Environmental Reserve;
 - (ii) School Reserve;
 - (iii) Municipal Reserve; or
 - (iv) Arterial road right of way.
- 2.6 “Developed Land” means land that has been subject to Development or a Subdivision prior to the date this bylaw comes into force, and in respect of which Off-Site Levies for the same category of infrastructure have been imposed and collected.
- 2.7 “Development” means “development” as defined in section 616(b) of Act.
- 2.8 “Development Agreement” means “agreement” as referred to in ss. 650 and 655 of the Act.
- 2.9 “Development Area” includes the area of land within the municipal boundaries of the City identified in Schedule “A” to this bylaw.
- 2.10 “Growth” means;
- (a) the creation of new Lots through Subdivision; and
 - (b) the occurrence of Development.

- 2.11 “Lot” means “lot” as defined in section 616(m) of the Act.
- 2.12 “Off-Site Infrastructure” means those components and projects referred to in the Report, in relation to water facilities, sanitary sewer facilities, roads and related transportation infrastructure, recreation, library and fire to be paid for in whole or in part by Off-Site Levies under this bylaw.
- 2.13 “Off-Site Levies” means the off-site levies imposed pursuant to this bylaw.
- 2.14 “Off-Site Levies Regulation” means the *Off-Site Levies Regulation*, Alberta Regulation 187/2017, as amended.
- 2.15 “Report” means the City of Spruce Grove: Off-Site Levy 2025 Annual Report for 2024 Development Year rates review, attached as Schedule “B” to this bylaw.
- 2.16 “Subdivision” means “subdivision” as defined in section 616(ee) the Act.

3. OBJECT OF LEVY

- 3.1 The object of the Off-Site Levies is to provide funds to pay for all or part of the capital costs of the Off-Site Infrastructure required for Growth, as determined in the Report.

4. ESTABLISHMENT AND IMPOSITION OF OFF-SITE LEVIES

- 4.1 The Off-Site Levies are hereby established and imposed in respect of all Developable Land as outlined in Schedule “A” in the map and on the basis set out in the Report attached as Schedule “B” and hereby made part of this bylaw.
- 4.2 The amount of the Off-Site Levies imposed is as calculated in the Report.
- 4.3 The Off-Site Levies will be assessed on all Developable Land on a per hectare basis.
- 4.4 Subject to this bylaw, the obligation to pay the Off-Site Levies shall be a condition imposed on the Development Permit for Development of Developable Land, and the Subdivision approval for Subdivision of

Developable Land to enter into a Development Agreement which provides for payment of the Off-Site Levies.

- 4.5 Payment of the Off-Site Levies imposed under this bylaw is due as outlined in the Development Agreement.

5. AUTHORITY OF THE GENERAL MANAGER OF SUSTAINABLE GROWTH AND DEVELOPMENT SERVICES

- 5.1 The General Manager of Sustainable Growth and Development Services is delegated the authority to enforce and administer this bylaw, including, but not limited to the authority to:
- (a) enter into Development Agreements on behalf of the City with respect to, among other things, the collection of Off-Site Levies;
 - (b) defer or waive collection of Off-Site Levies imposed pursuant to this bylaw; and
 - (c) delegate the authority to enforce and administer this bylaw to another employee of the City.

6. DEVELOPMENT AGREEMENT

- 6.1 Council may, from time to time, adopt policies or guidelines for the assistance and direction of the City Manager in determining which Development and Subdivision applications require a Development Agreement.
- 6.2 Where it is determined that a Development Agreement is appropriate for any application for Development or Subdivision, the developer or the owner, as the case may be, shall enter into a Development Agreement with the City that provides for the payment of Off-Site Levies in accordance with this bylaw or that provides for the deferred payment of Off-Site Levies, in which case the Development Agreement shall require security for the payment of the deferred Off-Site Levies.

7. ANNUAL REPORT

- 7.1 The City Manager shall provide an annual report to Council regarding the Off-Site Levies imposed under this bylaw, including:
- (a) Off-Site Infrastructure constructed during the previous calendar year;
 - (b) construction costs of Off-Site Infrastructure constructed in the previous calendar year;
 - (c) estimated construction costs for Off-Site Infrastructure yet to be constructed and an explanation as to any adjustments to the estimates since the previous annual report;
 - (d) amount collected in Off-Site Levies; and
 - (e) specifics of total value of Off-Site Levies being held by City and yet to be expended on Off-Site Infrastructure, interest earned, and commitments for future expenditures of such monies.

8. ACCOUNTING

- 8.1 All funds collected pursuant to this bylaw shall be accounted for in a special fund for each category of infrastructure and expended only as permitted under the Act.

9. REVIEW

- 9.1 The City shall review the rates for Off-Site Levies annually and, if required, shall amend this bylaw accordingly to update the rates for Off-Site Levies.

10. GENERAL

- 10.1 Nothing in this bylaw precludes the City from:
- (a) imposing further or different levies, duly enacted by bylaw, on any portion of the Developable Lands in respect of which the City has not collected Off-Site Levies for that category of Off-Site Infrastructure;

- (b) deferring collection of Off-Site Levies on any portion of Developable Lands, including requiring security for the payment of such deferred Off-Site Levies; or
- (c) reducing or forgiving payment of the Off-Site Levies required pursuant to this bylaw, or otherwise providing for credits for other Off-Site Infrastructure or oversize infrastructure constructed by a developer in calculating and/or collecting the Off-Site Levies that become payable pursuant to this bylaw.

11. TRANSITION

11.1 This bylaw applies to:

- (a) any Subdivision where the date of Subdivision approval occurs on or after the date this bylaw comes into force; and
- (b) any Development where the date of issuance of a development permit occurs on or after the date this bylaw comes into force.

11.2 Development Agreements entered into prior to the enactment of this bylaw shall remain valid and in effect.

11.3 Any Off-Site Levies payable under a Development Agreement entered into prior to the enactment of this bylaw, are confirmed and shall continue to be payable notwithstanding the repeal of the previous Off-Site Levy bylaw.

12. SEVERABILITY

12.1 Every provision of this bylaw is independent of all other provisions and if any provision is declared invalid by a Court, then the invalid provisions shall be severed and the remainder provisions shall remain valid and enforceable.

13. EFFECTIVE DATE

13.1 This bylaw shall come into force and effect when it receives third reading and is duly signed.

14. REPEAL OF BYLAW C-1217-22

14.1 Bylaw C-1217-22, and all associated amendments, are hereby repealed.

First Reading Carried 24 March 2025

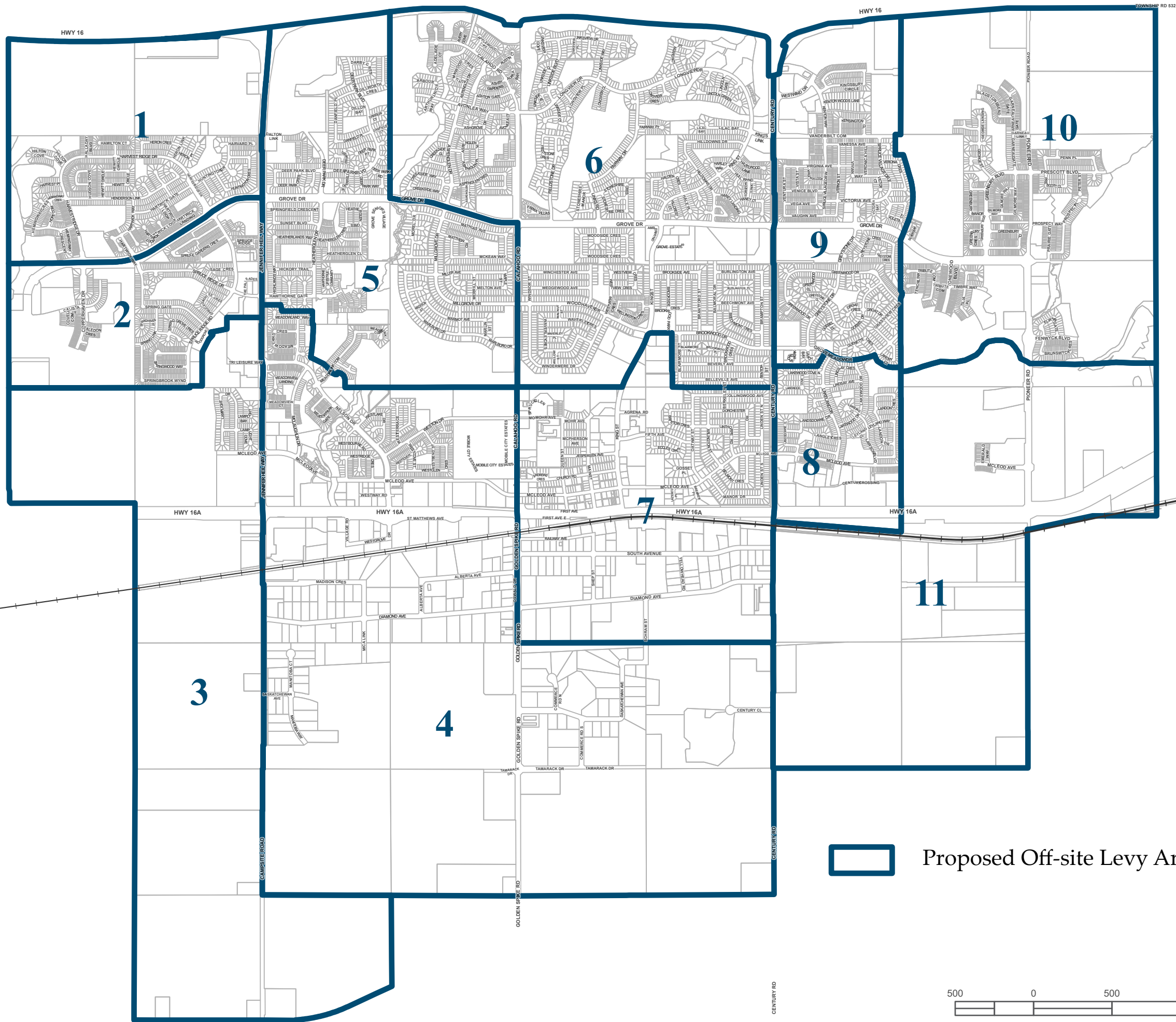
Second Reading Carried 14 April 2025

Third Reading Carried 14 April 2025

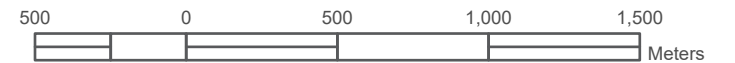
Date Signed 21 April 2025

Mayor

City Clerk



Proposed Off-site Levy Areas





OFF-SITE LEVY 2025 ANNUAL REPORT for 2024 Development Year

City of Spruce Grove

Rae-Lynne Spila, P.Eng.
Municipal Engineer

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1 INTRODUCTION

1.1 Bylaw C-1383-25

The City of Spruce Grove enacted bylaw C-1383-25 in April 2025 (Off-Site Levy Bylaw) establishing off-site levy rates for transportation, water, sanitary sewer, recreation, and library off-site infrastructure.

The Bylaw stipulates that 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 of any adjustments to the estimates since the previous report.
- Amount collected in off-site levies; and
- Specifics of the total 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

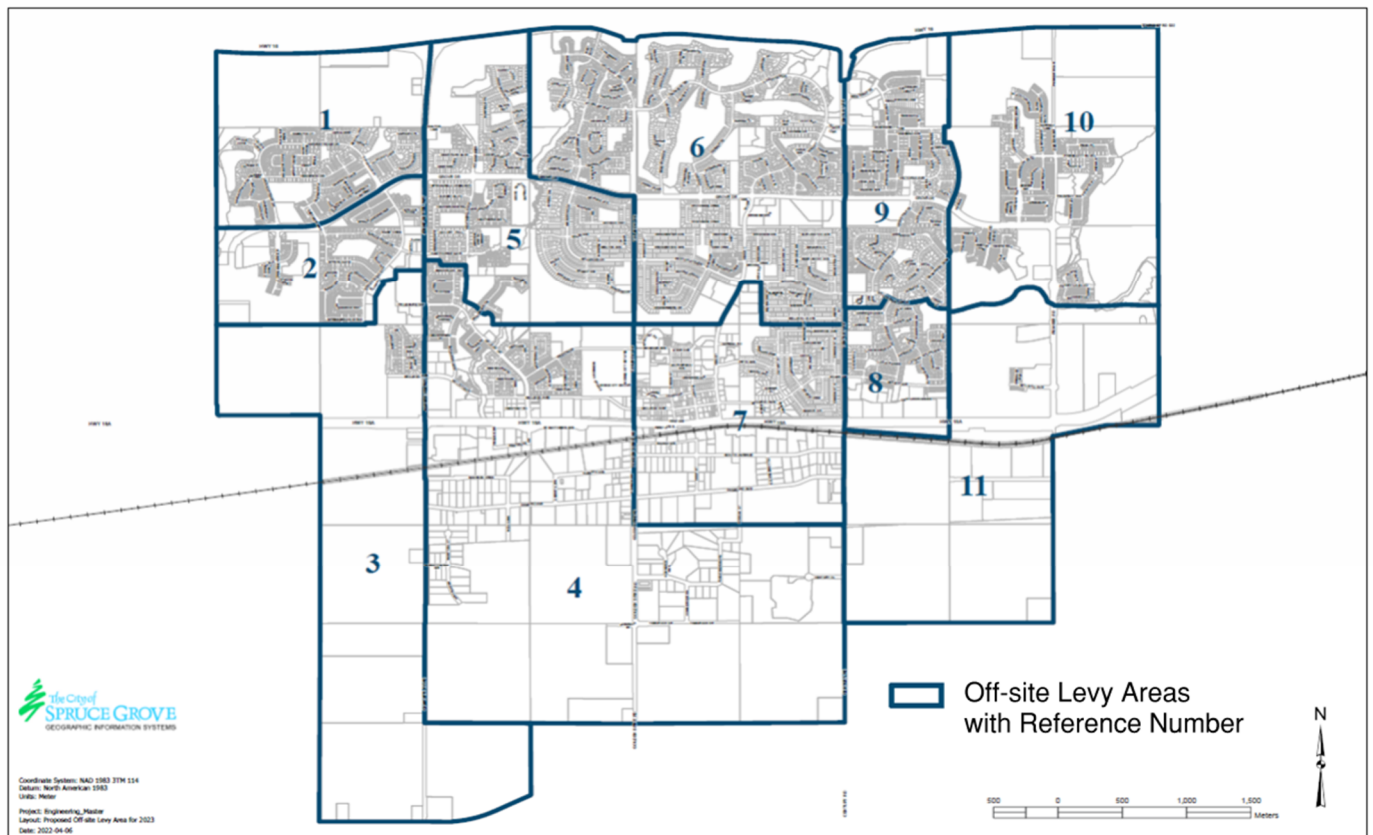
City staff reviewed and amended the list of off-site projects, updated cost estimates for future projects, and input the actual costs for completed projects. The information contained in the bylaw was established up to October 31, 2024. This update treats information from 2023 and prior as actual. Information in 2024 and beyond is being treated as an estimate as the financial audit has not been completed yet.

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 modeling and are subject to change year over year. Should the 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. The 11 off-site levy areas consider existing/planned infrastructure basins (transportation, water, sanitary, stormwater basins) as well as natural and manmade barriers (creeks, highways, etc.).

Off-Site Levy Areas



The total net development area over the next 25 years, which is the amount of land available for development across all off-site levy areas, is approximately **787 net ha.** (2022: ~892 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 Areas

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
1.3	See Map	Residential - Low/Medium Density	84.62	12.71	71.78
1.4	See Map	Residential - High Density	1.10	-	1.10
2.3	See Map	Residential - Low/Medium Density	39.95	21.09	18.86
2.4	See Map	Residential - High Density	3.47	-	2.08
3.1	See Map	Commercial	84.74	6.31	68.76
3.3	See Map	Residential - Low/Medium Density	98.73	-	98.73
3.4	See Map	Residential - High Density	6.22	2.56	3.66
3.5	See Map	Other	180.04	-	15.76
4.2	See Map	Industrial	220.00	1.84	203.44
4.3	See Map	Residential - Low/Medium Density	10.18	-	2.64
4.5	See Map	Other	67.68	-	-
5.1	See Map	Commercial	3.00	-	2.00
5.3	See Map	Residential - Low/Medium Density	44.88	11.39	24.28
5.4	See Map	Residential - High Density	2.44	-	2.44
6.3	See Map	Residential - Low/Medium Density	24.03	15.98	8.05
6.4	See Map	Residential - High Density	1.92	-	0.92
7.5	See Map	Other	22.94	22.94	-
8.1	See Map	Commercial	4.07	-	4.07
8.3	See Map	Residential - Low/Medium Density	1.36	1.36	-
9.1	See Map	Commercial	20.16	14.93	1.43
9.3	See Map	Residential - Low/Medium Density	10.50	3.66	6.57
9.4	See Map	Residential - High Density	1.41	-	1.29
10.1	See Map	Commercial	1.56	1.00	-
10.3	See Map	Residential - Low/Medium Density	218.53	66.51	148.69
10.4	See Map	Residential - High Density	9.59	-	9.09
11.1	See Map	Commercial	23.94	11.30	9.24
11.3	See Map	Residential - Low/Medium Density	75.52	13.45	62.07
11.5	See Map	Other	236.65	-	19.57
Total			1,499.69	207.03	787.00

2.1 Development Staging

A rate planning period of 25 years was used for this review. Of the 1500 net ha of development area available, it is estimated that 787 ha will develop during the next 25 years (100%). Anticipated development during the 25-year planning period is summarized in the table below.

Anticipated Development During the 25 Year Rate Planning Period

Area Ref. #	Development Area Location	Land Use	Total Development (Net Ha.)	Developed to Date (Net ha.)	Area Developed in Next 25 years (Net ha.)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
1.1	See Map	Commercial	0.48	-	0.48	-	-	-	-	-	-	-	-	-	0.48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	See Map	Residential - Low/Medium Density	84.49	12.71	71.78	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	8.00	8.00	8.00	8.00	3.91	3.87	-	-	-	-	-	-	-	-	-	-
1.4	See Map	Residential - High Density	1.10	-	1.10	-	-	-	-	1.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3	See Map	Residential - Low/Medium Density	39.95	21.09	18.86	2.80	3.35	3.35	1.70	1.90	1.90	1.90	1.90	0.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4	See Map	Residential - High Density	2.08	-	2.08	-	1.00	1.08	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.1	See Map	Commercial	75.07	6.31	68.76	-	5.69	4.00	4.00	5.60	5.60	5.60	5.60	6.34	8.00	8.00	4.00	4.00	2.33	-	-	-	-	-	-	-	-	-	-	-
3.3	See Map	Residential - Low/Medium Density	98.73	-	98.73	13.90	5.89	5.89	5.89	5.89	5.89	5.89	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.33	2.85	-	-	-	-	-	-	-	-	-
3.4	See Map	Residential - High Density	6.22	2.56	3.66	1.50	0.60	0.60	0.60	0.36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.5	See Map	Other	15.76	-	15.76	-	-	-	-	-	-	-	2.10	2.10	2.10	2.10	2.10	2.10	1.56	1.60	-	-	-	-	-	-	-	-	-	-
4.2	See Map	Industrial	205.28	1.84	203.44	4.10	8.27	8.27	8.27	8.27	8.27	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	9.60	8.00	8.00	9.20	8.80	8.80	-
4.3	See Map	Residential - Low/Medium Density	2.64	-	2.64	-	1.00	1.64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	See Map	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.1	See Map	Commercial	2.00	-	2.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.3	See Map	Residential - Low/Medium Density	35.67	11.39	24.28	3.75	3.30	3.30	4.58	4.37	4.30	0.68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.4	See Map	Residential - High Density	2.44	-	2.44	1.75	0.69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.3	See Map	Residential - Low/Medium Density	24.03	15.98	8.05	2.61	2.78	1.38	1.28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4	See Map	Residential - High Density	0.92	-	0.92	-	0.92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.5	See Map	Other	22.94	22.94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.1	See Map	Commercial	4.07	-	4.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	See Map	Residential - Low/Medium Density	1.36	1.36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.1	See Map	Commercial	16.36	-	16.36	1.43	-	1.43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.3	See Map	Residential - Low/Medium Density	10.23	3.66	6.57	-	1.56	1.56	0.93	1.00	1.00	0.53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.4	See Map	Residential - High Density	1.29	-	1.29	-	-	1.29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1	See Map	Commercial	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.3	See Map	Residential - Low/Medium Density	215.20	66.51	148.69	7.63	9.29	9.29	10.00	10.40	10.40	10.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	5.00	5.00	5.00	2.69	-	-	-	-	-	-
10.4	See Map	Residential - High Density	9.09	-	9.09	1.12	0.63	-	-	0.80	1.15	1.60	1.60	1.28	0.91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	See Map	Commercial	20.54	11.30	9.24	-	2.55	2.00	0.75	-	-	-	-	-	-	-	-	-	-	-	-	-	3.94	-	-	-	-	-	-	-
11.3	See Map	Residential - Low/Medium Density	75.52	13.45	62.07	-	3.26	2.75	3.00	4.00	4.00	4.00	4.00	3.36	-	-	-	-	-	4.00	4.00	4.00	4.00	3.52	4.00	6.18	-	-	-	-
11.5	See Map	Other	19.57	-	19.57	-	1.75	1.75	1.75	1.77	-	-	-	-	-	-	-	-	-	-	-	-	6.00	6.55	-	-	-	-	-	-
			994.01	207.03	786.98	41.16	60.26	50.84	48.04	49.44	48.28	43.72	42.60	40.56	42.88	41.50	37.50	37.50	30.93	29.11	17.80	17.80	21.74	22.29	18.06	12.00	15.38	8.80	8.80	-

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 twelve water off-site infrastructure projects. The cost of this infrastructure is based upon:

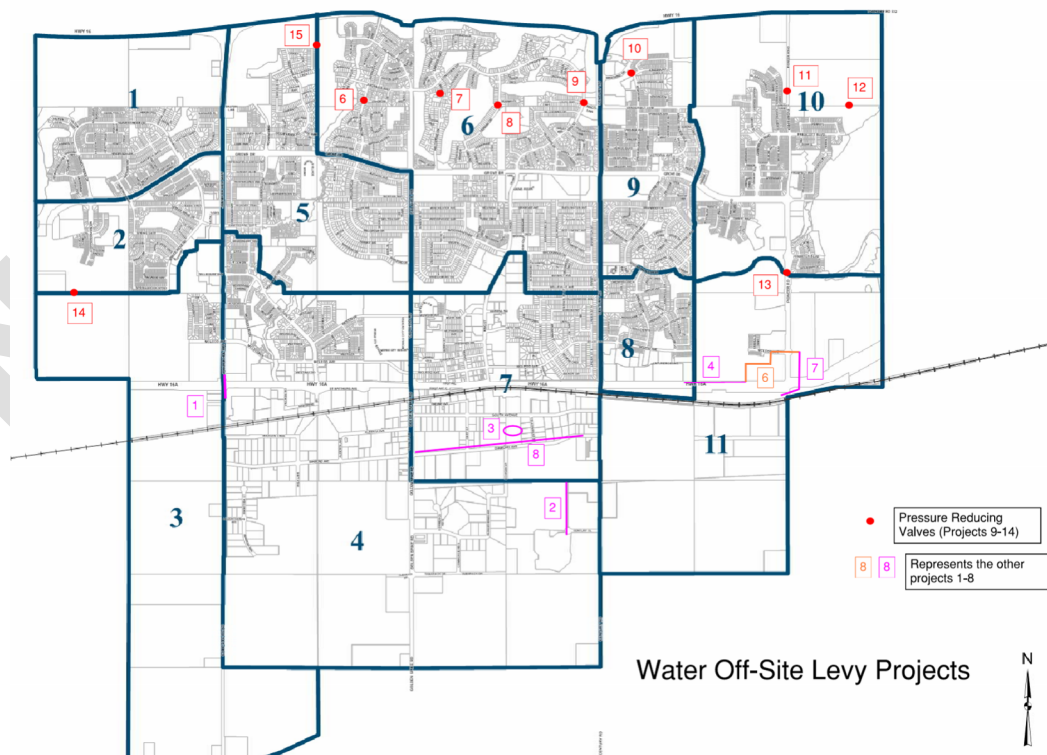
- Actual construction costs to the cut-off date, and
- Debenture interest associated with the financing

The total cost is approximately **\$23 million** as outlined in the table below:

Summary of Water Off-site Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Construction Start Year
1	Campsite Watermain Loop (41-99-17)	\$ 328,202	\$ -	\$ -	\$ 328,202	2003
2	Campgrounds Watermain	\$ 776,587	\$ -	\$ -	\$ 776,587	2012
3	New Growth Water Reservoir (CP DP186)	\$ 11,745,410	\$ 93,194	\$ -	\$ 11,838,604	2019
4	Water Main 400mm - 1200m from Century Rd to Pioneer Rd (along Hwy 16A)	\$ 1,071,905	\$ -	\$ -	\$ 1,071,905	2019
6	Water Main 400mm - Easton	\$ 523,919	\$ -	\$ -	\$ 523,919	2021
7	Water Main 400mm - Pioneer Road to south of Hwy 16A	\$ -	\$ -	\$ 2,776,000	\$ 2,776,000	2025
8	Water Main 400mm - Diamond Ave between Golden Spike and Century Road	\$ -	\$ -	\$ 4,400,000	\$ 4,400,000	2025
9	Pressure Reducing Valves - 13	\$ -	\$ -	\$ 250,000	\$ 250,000	2032
10	Pressure Reducing Valves - 14	\$ -	\$ -	\$ 250,000	\$ 250,000	2032
11	Pressure Reducing Valves - 15	\$ -	\$ -	\$ 150,000	\$ 150,000	2029
12	Pressure Reducing Valves - 10	\$ -	\$ -	\$ 250,000	\$ 250,000	2026
13	Pressure Reducing Valves - 11, 12	\$ -	\$ -	\$ 300,000	\$ 300,000	2026
100	Unallocated Offsite Levies Collected to Dec 31, 2016 & Contributions From Old A	\$ -	\$ -	\$ -	\$ -	
		\$ 14,446,023	\$ 93,194	\$ 8,376,000	\$ 22,915,218	

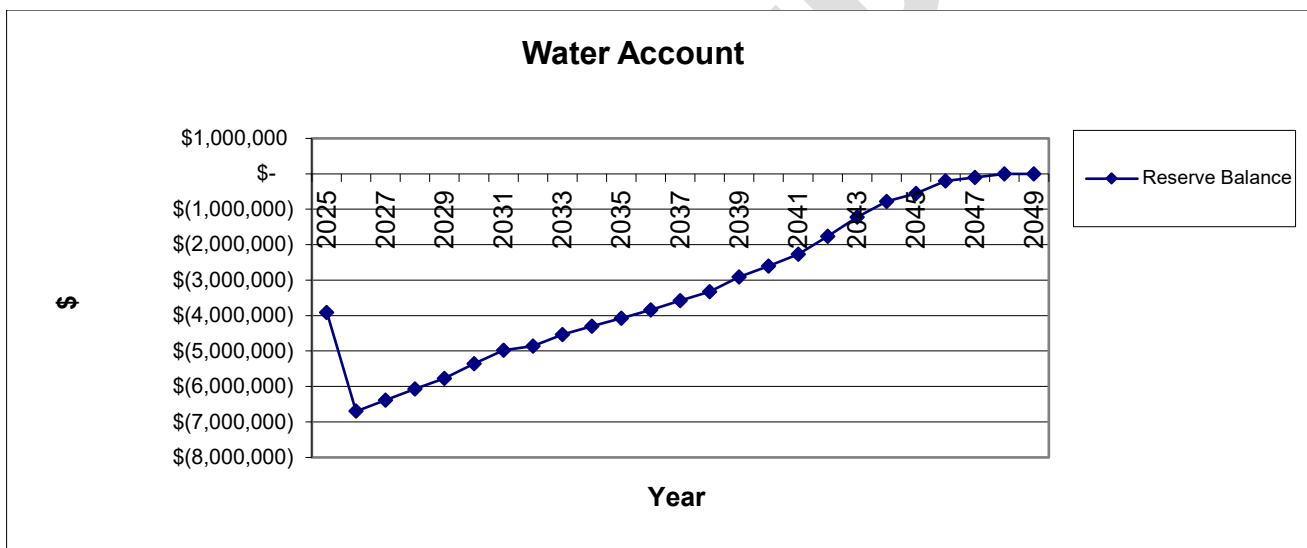
Map of Water Off-site Infrastructure



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 account balances, and the estimate of financial oversizing. Some of the water off-site infrastructure outlined in this report has been completed. The existing account funds were not sufficient to fully pay for the construction of water infrastructure, requiring the City and developers to front-end projects.

A front-enders is the party that constructs and pays for infrastructure that benefits other parties. To compensate parties for the capital they provide in front-ending off-site infrastructure construction, a 4.80% interest allowance has been charged to the account when it is forecast to be in negative balance. Further, a 3.07% interest credit has been provided to the account when it is forecast to be in a positive balance. The graph below outlines the forecast water levy account 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 that 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 that 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)	\$ 11,838,604			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%
6	Water Main 400mm - Easton	\$ 523,919			0.0%	100.0%
7	Water Main 400mm - Pioneer Road to south of Hwy 16A	\$ 2,776,000			0.0%	100.0%
8	Water Main 400mm - Diamond Ave between Golden Spike and Century Road	\$ 4,400,000	48.7%		0.0%	51.4%
9	Pressure Reducing Valves - 13	\$ 250,000			28.0%	72.0%
10	Pressure Reducing Valves - 14	\$ 250,000			28.0%	72.0%
11	Pressure Reducing Valves - 15	\$ 150,000	50.0%		8.0%	42.0%
12	Pressure Reducing Valves - 10	\$ 250,000	50.0%		2.0%	48.0%
13	Pressure Reducing Valves - 11, 12	\$ 300,000	25.0%		3.0%	72.0%
100	Unallocated Offsite Levies Collected to Dec 31, 2016 & Contributions From Old A	\$ -			0.0%	100.0%
		\$ 22,915,218				

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.

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 **\$11.4 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 October 31, 2024, the City collected approximately **\$1.53 million**, summarized in the table below. This results in a residual developer cost of roughly **\$7.4 million**.

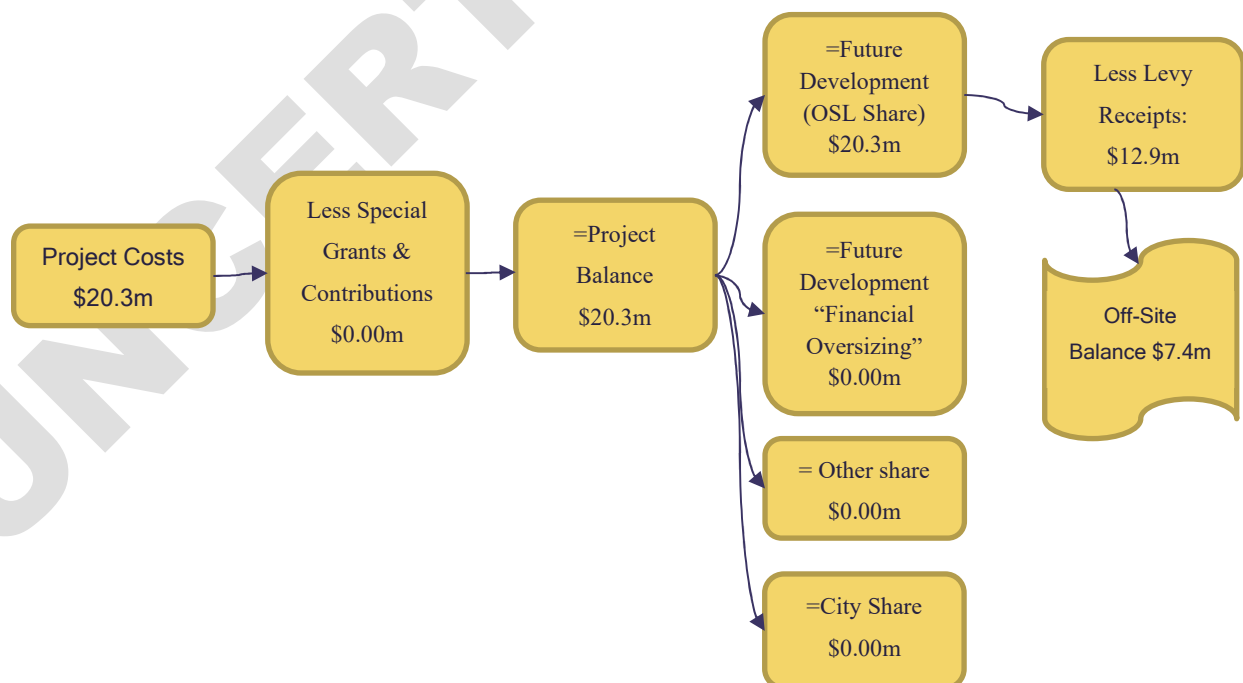
Water Off-Site Levy Funds Collected to Date

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)	\$ 11,838,604	\$ 7,239,634	\$ 790,202	\$ 3,808,768
4	Water Main 400mm - 1200m from Century Rd to Pioneer Rd (along Hwy 16A)	\$ 1,071,905	\$ -	\$ 393,751	\$ 678,154
6	Water Main 400mm - Easton	\$ 523,919	\$ -	\$ 34,328	\$ 489,591
7	Water Main 400mm - Pioneer Road to south of Hwy 16A	\$ 2,776,000	\$ -	\$ 160,063	\$ 2,615,937
8	Water Main 400mm - Diamond Ave between Golden Spike and Century Road	\$ 2,259,400	\$ -	\$ 91,590	\$ 2,167,810
9	Pressure Reducing Valves - 13	\$ 180,000	\$ -	\$ 16,157	\$ 163,843
10	Pressure Reducing Valves - 14	\$ 180,000	\$ -	\$ 3,478	\$ 176,522
11	Pressure Reducing Valves - 15	\$ 63,000	\$ -	\$ 2,924	\$ 60,076
12	Pressure Reducing Valves - 10	\$ 120,000	\$ -	\$ 15,461	\$ 104,539
13	Pressure Reducing Valves - 11, 12	\$ 216,000	\$ -	\$ 19,462	\$ 196,538
100	Unallocated Offsite Levies Collected to Dec 31, 2016 & Contributions From Old A	\$ -	\$ 3,051,844	\$ -	\$ (3,051,844)
		\$ 20,333,618	\$ 11,396,268	\$ 1,527,417	\$ 7,409,933

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 **\$7.4 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).

Total Water Off-Site Levy Costs



3.6 Benefitting Areas – Water

Net developer costs for each development have been allocated to multiple benefitting off-site levy areas (see table below). Allocations are denoted with a “1” below applicable areas numbers. Benefitting areas were determined by City staff and advisors.

Benefitting Areas for Water Off-site Infrastructure

Item	Project Description	Developer Cost	1.1	2.1	3.1	4.1	5.1	6.1	7.1	8.1	9.1	10.1	11.1
1	Campsite Watermain Loop (41-99-17)	\$ -	1	1	1	1	1						
2	Campgrounds Watermain	\$ -				1			1				1
3	New Growth Water Reservoir (CP_DP186)	\$ 3,808,768	1	1	1	1	1	1	1	1	1	1	1
4	Water Main 400mm - 1200m from Century Rd to Pioneer R	\$ 678,154								1		1	1
6	Water Main 400mm - Easton	\$ 489,591								1		1	1
7	Water Main 400mm - Pioneer Road to south of Hwy 16A	\$ 2,615,937								1		1	1
8	Water Main 400mm - Diamond Ave between Golden Spike and Century Road	\$ 2,167,810				1			1			1	1
9	Pressure Reducing Valves - 13	\$ 163,843							1			1	1
10	Pressure Reducing Valves - 14	\$ 176,522	1	1	1	1							1
11	Pressure Reducing Valves - 15	\$ 60,076	1				1	1					
12	Pressure Reducing Valves - 10	\$ 104,539						1			1		
13	Pressure Reducing Valves - 11, 12	\$ 196,538										1	
100	Unallocated Offsite Levies Collected to Dec 31, 2016 & Cor	\$ (3,051,844)	1	1	1	1	1	1	1	1	1	1	1
		\$ 7,409,933											

3.7 Account Balance – Water

On October 31, 2024, the balance of the City's water account was \$(1,643,854.15) as shown in the table below.

2024 interest impacts on the account were captured in alignment with the interest-earning and charging rates in effect at that time:

CIBC Borrowing Rate = 4.80%

CIBC YTM interest = 3.07%

Water Off-Site Levy Account Balance

2021			\$	(1,519,771.08)
Interest on Opening Balance		\$	37,994.28	\$ (1,557,765.35)
Project Expenditures (OSL Share)		\$	548,049.00	\$ (2,105,814.35)
Offsite Levy Receipts	\$	125,661.54		\$ (1,980,152.81)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-		\$ (1,980,152.81)
Interest on Project Expenditure		\$	3,425.31	\$ (1,983,578.12)
Interest on Offsite Levy Receipts	\$	502.65		\$ (1,983,075.47)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-	\$ -	\$ (1,983,075.47)
Interest on Debenture Expenditure	\$	-	\$ -	\$ (1,983,075.47)
2022				\$ (1,983,075.47)
Interest on Opening Balance		\$	49,576.89	\$ (2,032,652.36)
Project Expenditures (OSL Share)		\$	23,069.45	\$ (2,055,721.81)
Offsite Levy Receipts	\$	113,470.06		\$ (1,942,251.75)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-		\$ (1,942,251.75)
Interest on Project Expenditure		\$	144.18	\$ (1,942,395.93)
Interest on Offsite Levy Receipts	\$	453.88		\$ (1,941,942.05)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-	\$ -	\$ (1,941,942.05)
Interest on Debenture Expenditure	\$	-	\$ -	\$ (1,941,942.05)
2023				\$ (1,941,942.05)
Interest on Opening Balance		\$	48,548.55	\$ (1,990,490.61)
Project Expenditures (OSL Share)		\$	20,423.63	\$ (2,010,914.24)
Offsite Levy Receipts	\$	23,740.85		\$ (1,987,173.39)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-		\$ (1,987,173.39)
Interest on Project Expenditure		\$	127.65	\$ (1,987,301.03)
Interest on Offsite Levy Receipts	\$	94.96		\$ (1,987,206.07)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-	\$ -	\$ (1,987,206.07)
Interest on Debenture Expenditure	\$	-	\$ -	\$ (1,987,206.07)
2024				\$ (1,987,206.07)
Interest on Opening Balance		\$	49,680.15	\$ (2,036,886.22)
Project Expenditures (OSL Share)		\$	18,684.22	\$ (2,055,570.44)
Offsite Levy Receipts	\$	410,192.30		\$ (1,645,378.14)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-		\$ (1,645,378.14)
Interest on Project Expenditure		\$	116.78	\$ (1,645,494.92)
Interest on Offsite Levy Receipts	\$	1,640.77		\$ (1,643,854.15)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$	-	\$ -	\$ (1,643,854.15)
Interest on Debenture Expenditure	\$	-	\$ -	\$ (1,643,854.15)

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 nine sanitary off-site infrastructure projects. The estimated cost of this infrastructure is based upon:

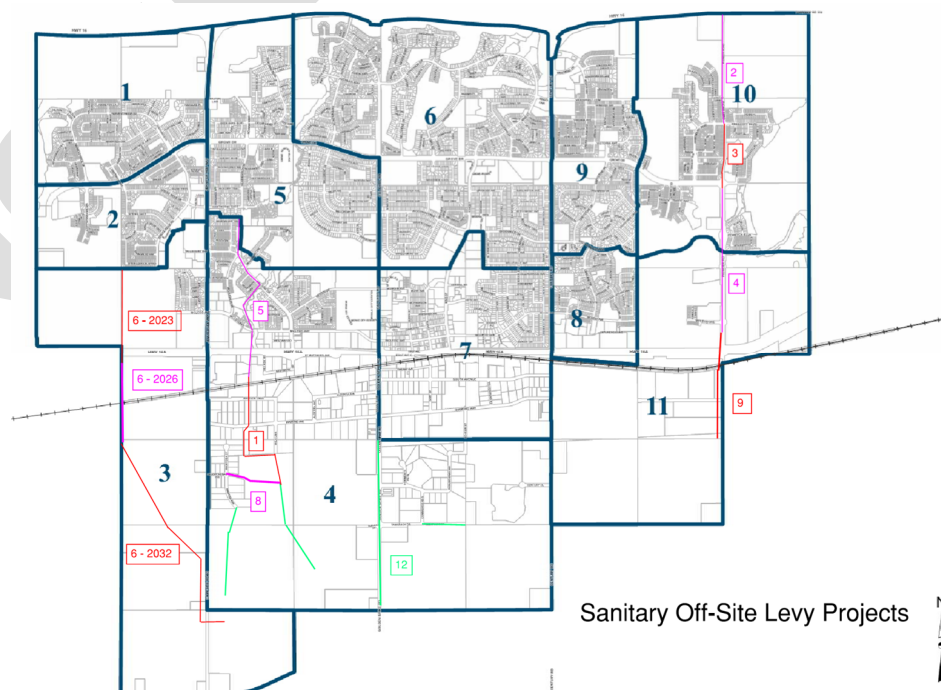
- Actual construction costs to the cut-off date.
- Debenture interest associated with the financing, and
- Future cost estimates

The total cost is approximately **\$29.99 million** as outlined in the table below:

Summary of Sanitary Off-Site Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Construction Start Year
1	West Trunk Sanitary Sewer (42-99-12-06) - W of Campsite Rd to S Industrial Lands*	\$ 3,772,950	\$ -	\$ -	\$ 3,772,950	2006
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 2,964,966	\$ -	\$ -	\$ 2,964,966	2009
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,553,981	\$ -	\$ -	\$ 1,553,981	2012
4	Pioneer Trunk Sewer Extension DP138	\$ 3,983,988	\$ -	\$ -	\$ 3,983,988	2015
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ 1,358,031	\$ -	\$ -	\$ 1,358,031	2000
6	Boundary Trunk Extension - north Hwy 16A to south municipal boundary	\$ 157,818	\$ -	\$ 7,234,000	\$ 7,391,818	2026
7	Pioneer Trunk Extension - 851m of 600mm north south of Hwy 16A to boundary	\$ -	\$ -	\$ -	\$ -	-
8	Spruce Grove Industrial Sanitary Trunk	\$ 456,180	\$ -	\$ -	\$ 456,180	2007
9	Pioneer Trunk Extension - 875m of 750mm north Hwy 16A to south of Hwy 16A	\$ -	\$ -	\$ 3,174,000	\$ 3,174,000	2033
10	Pioneer Trunk Extension - 851m of 600mm north south of Hwy 16A to boundary	\$ -	\$ -	\$ -	\$ -	-
11	Boundary Trunk Extension - north Hwy 16A to south municipal boundary	\$ -	\$ -	\$ -	\$ -	-
12	West Trunk Southern Branches - 4 Extensions to municipal boundary	\$ -	\$ -	\$ 5,337,000	\$ 5,337,000	2046
100	Unallocated Offsite Levies Collected to Dec 31, 2016 & Contributions From Old Agreement	\$ -	\$ -	\$ -	\$ -	-
		\$ 14,247,913	\$ -	\$ 15,745,000	\$ 29,992,913	

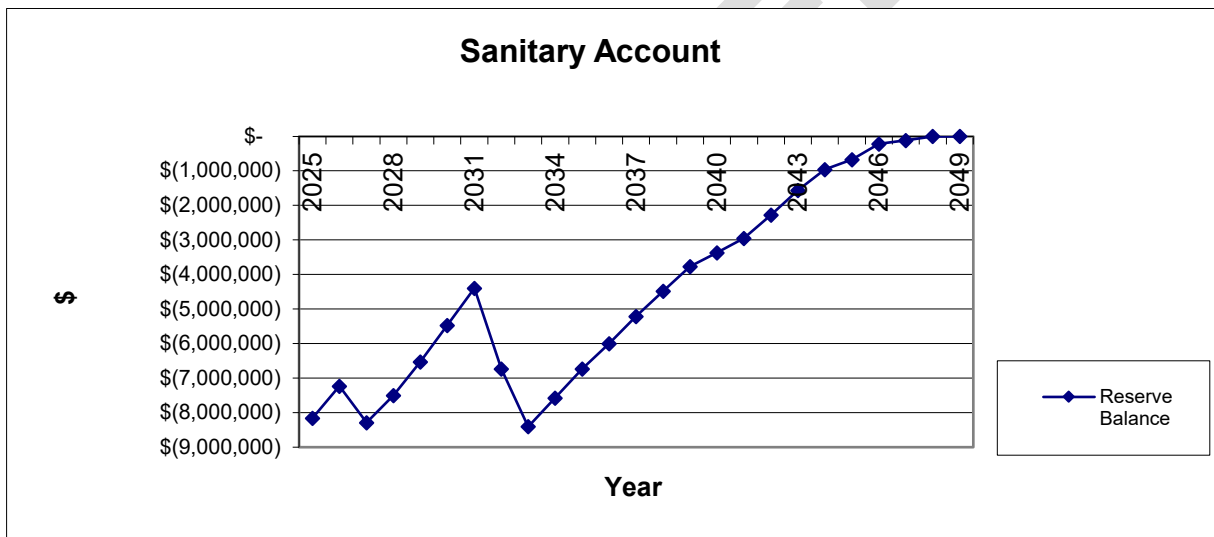
Map of Sanitary Off-Site Infrastructure



Sanitary Off-Site Levy Projects

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 account 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 account funds will not be sufficient to pay for the construction of sanitary infrastructure from time to time therefore front-ending of the infrastructure will be required. A front-end is the party that constructs and pays for infrastructure that benefits other parties. To compensate parties for the capital they provide in front-ending off-site infrastructure construction, a 4.80% interest allowance has been charged to the account when it is forecast to be in negative balance. Further, a 3.07% interest credit has been provided to the account when it is forecast to be in a positive balance. The graph below outlines the forecast sanitary levy account 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 that 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 that benefit 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*	\$ 3,763,060			0.0%	100.0%
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 1,792,038			0.0%	100.0%
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,544,091			0.0%	100.0%
4	Pioneer Trunk Sewer Extension DP138	\$ 3,974,098			0.0%	100.0%
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ 1,348,141			0.0%	100.0%
6	Boundary Trunk Extension - north Hwy 16A to south municipal boundary	\$ 7,381,928			4.0%	96.0%
7	Pioneer Trunk Extension - 851m of 600mm north south of Hwy 16A to boundary	\$ -			0.0%	100.0%
8	Spruce Grove Industrial Sanitary Trunk	\$ 456,180			0.0%	100.0%
9	Pioneer Trunk Extension - 875m of 750mm north Hwy 16A to south of Hwy 16A	\$ 3,174,000			32.0%	68.0%
10	Pioneer Trunk Extension - 851m of 600mm north south of Hwy 16A to boundary	\$ -			0.0%	100.0%
11	Boundary Trunk Extension - north Hwy 16A to south municipal boundary	\$ -			0.0%	100.0%
12	West Trunk Southern Branches - 4 Extensions to municipal boundary	\$ 5,337,000			84.0%	16.0%
		\$ 28,770,535				

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. During each model update, this will be adjusted, and additional costs will be included in the new rates.

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 **\$5.7 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 October 31, 2024, the City collected approximately **\$2.2 million**, summarized in the table below. This results in a residual developer cost of **\$15.1 million**.

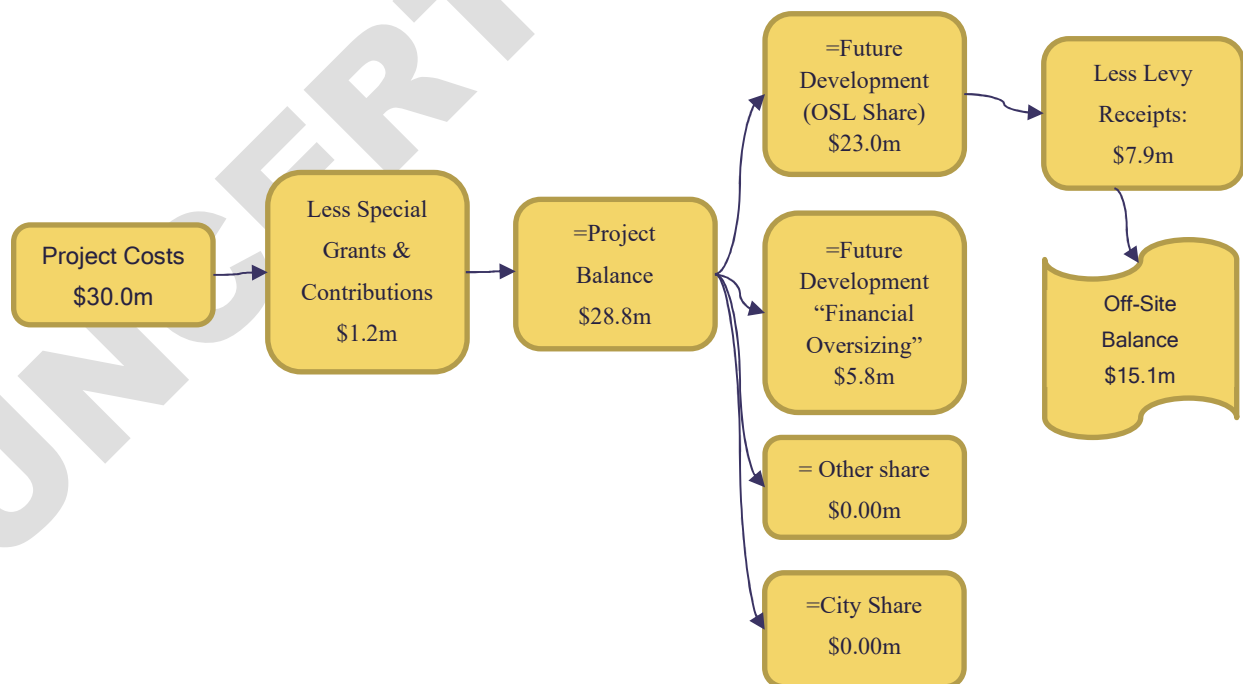
Sanitary Off-Site Levy Funds Collected to Date

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*	\$ 3,763,060	\$ 3,246,918	\$ 72,492	\$ 443,651
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 1,792,038		\$ 287,828	\$ 1,504,210
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,544,091		\$ 248,033	\$ 1,296,058
4	Pioneer Trunk Sewer Extension DP138	\$ 3,974,098		\$ 635,467	\$ 3,338,631
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ 1,348,141	\$ 1,358,031	\$ (85)	\$ (9,805)
6	Boundary Trunk Extension - north Hwy 16A to south municipal boundary	\$ 7,086,651	\$ 157,818	\$ 669,409	\$ 6,259,423
7	Pioneer Trunk Extension - 851m of 600mm north south of Hwy 16A to boundary	\$ -	\$ -	\$ 70,944	\$ (70,944)
8	Spruce Grove Industrial Sanitary Trunk	\$ 456,180	\$ -	\$ -	\$ 456,180
9	Pioneer Trunk Extension - 875m of 750mm north Hwy 16A to south of Hwy 16A	\$ 2,158,320	\$ -	\$ 200,201	\$ 1,958,119
10	Pioneer Trunk Extension - 851m of 600mm north south of Hwy 16A to boundary	\$ -	\$ -	\$ -	\$ -
11	Boundary Trunk Extension - north Hwy 16A to south municipal boundary	\$ -	\$ -	\$ -	\$ -
12	West Trunk Southern Branches - 4 Extensions to municipal boundary	\$ 853,920	\$ -	\$ -	\$ 853,920
100	Unallocated Offsite Levies Collected to Dec 31, 2016 & Contributions From Old Agreement	\$ -	\$ 947,657	\$ -	\$ (947,657)
		\$ 22,976,498	\$ 5,710,423	\$ 2,184,288	\$ 15,081,787

4.5 Summary of Off-Site Levy Cost – Sanitary

As shown in the figure below, the total cost for sanitary infrastructure that forms the basis of the rate is approximately **\$15.1 million**. The cost allocations to each benefitting party are based on the benefitting percentages shown in section 4.3. The off-site levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Sanitary Off-Site Levy Costs



4.6 Benefitting Areas – Sanitary

Net developer costs for each development have been allocated to multiple benefitting off-site levy areas (see table below). Allocations are denoted with a “1” below applicable areas numbers. Benefitting areas were determined by City staff and advisors.

Benefitting Areas for Sanitary Off-Site Infrastructure

Item	Project Description	Developer Cost	1.1	2.1	3.1	4.1	5.1	6.1	7.1	8.1	9.1	10.1	11.1
1	West Trunk Sanitary Sewer (42-99-12-06) - W of Campsite Rd to S Industrial	\$ 443,651				1	1						
2	Pioneer Road Trunk Sewer (42-99-16-09)	\$ 1,504,210										1	1
3	Pioneer Road Sanitary Sewer Extension (41-01-01-14)	\$ 1,296,058										1	1
4	Pioneer Trunk Sewer Extension DP138	\$ 3,338,631										1	1
5	Campsite West Trunk Sanitary Sewer (42-99-09)	\$ (9,805)				1							
6	Boundary Trunk Extension - north Hwy 16A to south municipal boundary	\$ 6,259,423		1	1								
7	Pioneer Trunk Extension -851m of 600mm north-south of Hwy 16A to boundary	\$ (70,944)										1	1
8	Spruce Grove Industrial Sanitary Trunk	\$ 456,180				1							
9	Pioneer Trunk Extension -875m of 750mm north Hwy 16A to south of Hwy 16A	\$ 1,958,119										1	1
12	West Trunk Southern Branches - 4 Extensions to municipal boundary	\$ 853,920				1							
100	Unallocated Offsite Levies Collected to Dec 31, 2016 & Contributions From Old Agre	\$ (947,657)	1	1	1	1	1	1	1	1	1	1	1
		\$ 15,081,787											

4.7 Account Balance – Sanitary

On October 31, 2024, the balance of the City's sanitary account was \$(6,651,060.89), as shown in the table below.

2024 interest impacts on the account were captured in alignment with the interest-earning and charging rates in effect at that time:

CIBC Borrowing Rate = 4.80%

CIBC YTM interest = 3.07%

Sanitary Off-Site Levy Account Balance

2021			\$ (7,765,374.53)
Interest on Opening Balance		\$ 194,134.36	\$ (7,959,508.89)
Project Expenditures (OSL Share)		\$ -	\$ (7,959,508.89)
Offsite Levy Receipts	\$ 397,951.53		\$ (7,561,557.36)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (7,561,557.36)
Debenture Interest Accrued This Year			\$ (7,561,557.36)
Interest on Project Expenditure			\$ (7,561,557.36)
Interest on Offsite Levy Receipts	\$ 1,591.81		\$ (7,559,965.55)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (7,559,965.55)
Interest on Debenture Expenditure			\$ (7,559,965.55)
2022			\$ (7,559,965.55)
Interest on Opening Balance		\$ 188,999.14	\$ (7,748,964.69)
Project Expenditures (OSL Share)		\$ -	\$ (7,748,964.69)
Offsite Levy Receipts	\$ 655,020.07		\$ (7,093,944.62)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (7,093,944.62)
Debenture Interest Accrued This Year			\$ (7,093,944.62)
Interest on Project Expenditure		\$ -	\$ (7,093,944.62)
Interest on Offsite Levy Receipts	\$ 2,620.08		\$ (7,091,324.54)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (7,091,324.54)
Interest on Debenture Expenditure			\$ (7,091,324.54)
2023			\$ (7,091,324.54)
Interest on Opening Balance		\$ 177,283.11	\$ (7,268,607.66)
Project Expenditures (OSL Share)		\$ -	\$ (7,268,607.66)
Offsite Levy Receipts	\$ (30,626.22)		\$ (7,299,233.88)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (7,299,233.88)
Debenture Interest Accrued This Year			\$ (7,299,233.88)
Interest on Project Expenditure		\$ -	\$ (7,299,233.88)
Interest on Offsite Levy Receipts	\$ (122.50)		\$ (7,299,356.38)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)			\$ (7,299,356.38)
Interest on Debenture Expenditure			\$ (7,299,356.38)
2024			\$ (7,299,356.38)
Interest on Opening Balance		\$ 182,483.91	\$ (7,481,840.29)
Project Expenditures (OSL Share)		\$ -	\$ (7,481,840.29)
Offsite Levy Receipts	\$ 827,469.52		\$ (6,654,370.77)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (6,654,370.77)
Debenture Interest Accrued This Year			\$ (6,654,370.77)
Interest on Project Expenditure		\$ -	\$ (6,654,370.77)
Interest on Offsite Levy Receipts	\$ 3,309.88		\$ (6,651,060.89)
Interest on Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -	\$ -	\$ (6,651,060.89)
Interest on Debenture Expenditure	\$ -	\$ -	\$ (6,651,060.89)

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

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 50 transportation off-site infrastructure projects. The estimated cost of this infrastructure is based upon:

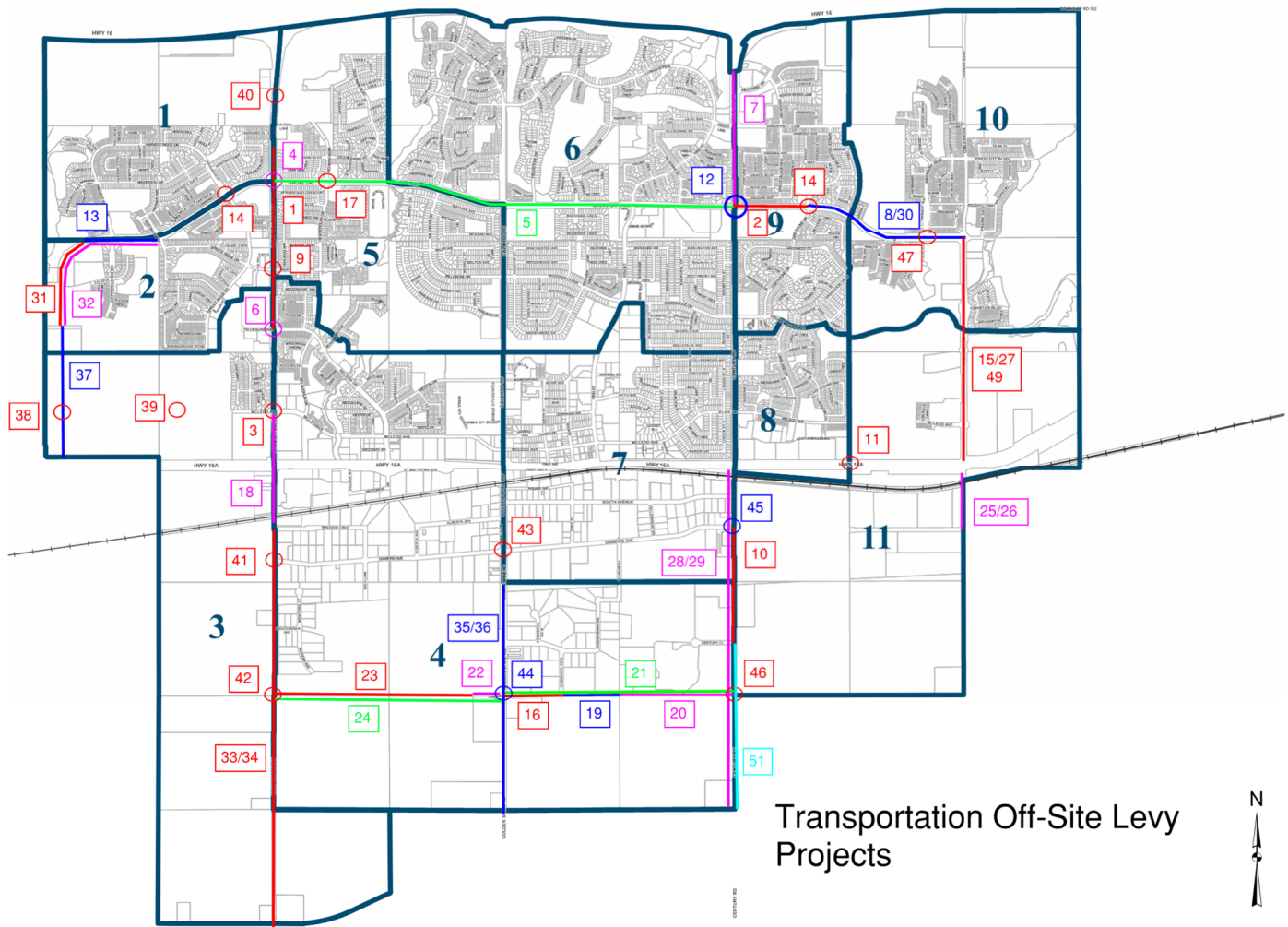
- Actual construction costs to the cut-off date.
- Debenture interest associated with the financing, and
- Future cost estimates

The total cost is approximately **\$124.7 million** as outlined in the table below:

Summary of Transportation Off-site Infrastructure

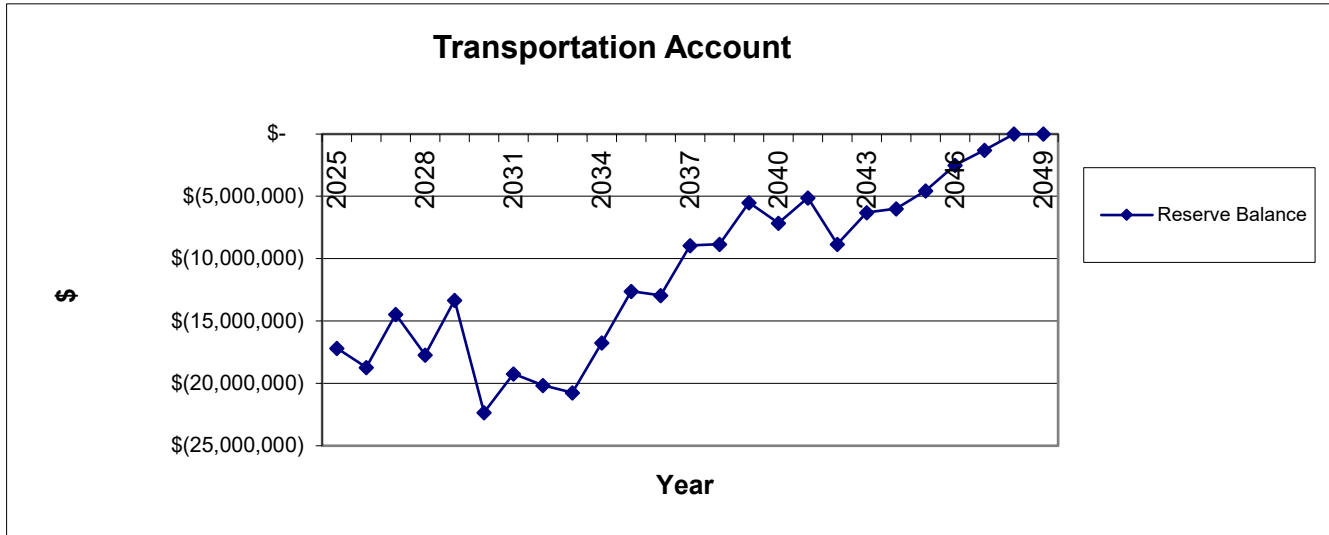
Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Construction Start Year
1	Campsite Road Twinning	\$ 137,529	\$ -	\$ -	\$ 137,529	2006
2	Grove Drive - Century Road to Greystone	\$ 56,771	\$ -	\$ -	\$ 56,771	2006
3	Traffic Signals - Campsite Road and McLeod Ave	\$ 203,441	\$ -	\$ -	\$ 203,441	2006
4	Traffic Signals - Campsite Road and Grove Drive	\$ 104,864	\$ -	\$ -	\$ 104,864	2006
5	Grove Drive Twinning/Widening - Campsite to Century	\$ 5,828,599	\$ -	\$ -	\$ 5,828,599	2007
6	TLC Signalization	\$ 262,197	\$ -	\$ -	\$ 262,197	2008
7	Century Road Widening/Landscaping	\$ 1,872,896	\$ -	\$ -	\$ 1,872,896	2010
8	Grove Drive East/West	\$ 3,130,734	\$ -	\$ -	\$ 3,130,734	2010
9	Traffic Signals - Jennifer Heil Way and Hawthorne Gate Intersection	\$ 200,970	\$ -	\$ -	\$ 200,970	2010
10	Century Road South of Diamond Ave.	\$ 1,474,213	\$ -	\$ -	\$ 1,474,213	2011
11	Traffic Signals - Highway 16A/Century Crossing	\$ 376,862	\$ -	\$ -	\$ 376,862	2011
12	Century Road/ Grove Drive Intersection	\$ 1,546,798	\$ -	\$ -	\$ 1,546,798	2013
13	Grove Drive East Extension	\$ 1,650,186	\$ -	\$ -	\$ 1,650,186	2014
14	Traffic Signals - (1) Grove Dr and Greystone, and (2) Grove Dr and Harvest Ridge	\$ 370,210	\$ -	\$ -	\$ 370,210	2013
15	Pioneer Rd - Grove Dr to Highway 16A with roundabout at McLeod Ave and Grove Dr	\$ 11,610,712	\$ 640,702	\$ -	\$ 12,251,414	2019
16	South Industrial Arterial - Tamarack Drive	\$ 760,710	\$ -	\$ -	\$ 760,710	2016
17	Traffic Signals - Grove Drive and Deer Park	\$ 261,976	\$ -	\$ -	\$ 261,976	2015
18	Widening Jennifer Heil Road/Campsite Rd from McLeod Ave to south of the CN rail	\$ 2,589,464	\$ 142,806	\$ -	\$ 2,732,271	2019
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ -	\$ -	\$ 732,000	\$ 732,000	2030
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ -	\$ -	\$ 5,124,000	\$ 5,124,000	2030
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 1,166,652	\$ 65,966	\$ 4,560,294	\$ 5,792,912	2042
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ -	\$ -	\$ 329,400	\$ 329,400	2026
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ -	\$ -	\$ 5,490,000	\$ 5,490,000	2026
24	Tamarack Drive 4LAUD - 1300m from Golden Spike Rd to Campsite Rd	\$ -	\$ -	\$ 5,856,000	\$ 5,856,000	2036
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ -	\$ -	\$ 1,464,000	\$ 1,464,000	2040
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ -	\$ -	\$ 1,464,000	\$ 1,464,000	2044
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ -	\$ -	\$ 5,124,000	\$ 5,124,000	2032
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ -	\$ -	\$ 4,485,000	\$ 4,485,000	2030
29	Century Road 4LAUD - 2400m Hwy 16A to south boundary	\$ -	\$ -	\$ 8,784,000	\$ 8,784,000	2042
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ -	\$ -	\$ 3,120,000	\$ 3,120,000	2026
31	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 2,241,295	\$ 123,698	\$ -	\$ 2,364,993	2019
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 279,117	\$ -	\$ 2,210,000	\$ 2,489,117	2025
33	Campsite Road 2LAUD - 1300m from CN to south boundary	\$ -	\$ -	\$ 4,758,000	\$ 4,758,000	2033
34	Campsite Road 4LAUD - 1300m from CN to south boundary	\$ -	\$ -	\$ 3,900,000	\$ 3,900,000	2044
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ -	\$ -	\$ 4,400,000	\$ 4,400,000	2028
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ -	\$ -	\$ 5,124,000	\$ 5,124,000	2040
37	Boundary Road 2LAUD - 1200m to Hwy16A	\$ 20,071	\$ 1,135	\$ 10,895,570	\$ 10,916,776	2025
38	Traffic Signals - Boundary @ McLeod	\$ -	\$ -	\$ 360,000	\$ 360,000	2042
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ -	\$ -	\$ 360,000	\$ 360,000	2022
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 251,067	\$ 14,196	\$ -	\$ 265,263	2019
41	Traffic Signals - Campsite @ Diamond	\$ -	\$ -	\$ 360,000	\$ 360,000	2031
42	Traffic Signals - Campsite @ Tamarack	\$ -	\$ -	\$ 360,000	\$ 360,000	2032
43	Traffic Signals - Golden Spike @ Diamond	\$ -	\$ -	\$ 360,000	\$ 360,000	2025
44	Traffic Signals - Golden Spike @ Tamarack	\$ -	\$ -	\$ 360,000	\$ 360,000	2031
45	Traffic Signals - Century @ Diamond	\$ -	\$ -	\$ 360,000	\$ 360,000	2026
46	Traffic Signals - Century @ Tamarack	\$ -	\$ -	\$ 360,000	\$ 360,000	2043
47	Traffic Signals - Grove Dr @ Greenbury Blvd	\$ -	\$ -	\$ 360,000	\$ 360,000	2033
48	Upgrade of Grove Drive from Century Road to Pioneer Road	\$ 739,339	\$ 41,804	\$ -	\$ 781,143	2019
49	Pioneer Road Top Lift Asphalt	\$ 767,675	\$ 417,171	\$ -	\$ 1,184,846	2023
51	Century Road 2LAUD - Century Close to south boundary	\$ -	\$ -	\$ 4,299,000	\$ 4,299,000	2030
100	Unallocated Offsite Levies Collected to Dec 31, 2016	\$ -	\$ -	\$ -	\$ -	
		\$ 37,904,346	\$ 1,447,479	\$ 85,359,264	\$ 124,711,089	

Map of Transportation Off-site Infrastructure



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 account 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 account funds will not be sufficient to pay for the construction of transportation infrastructure from time to time. The 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 the capital they provide in front-ending off-site infrastructure construction, a 4.80% interest allowance has been charged to the account when it is forecast to be in negative balance. Further, a 3.07% interest credit has been provided to the account when it is forecast to be in a positive balance. The graph below outlines the forecast transportation levy account 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	\$ 200,370			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	\$ 12,251,414			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	\$ 2,732,271			0.0%	100.0%
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ 732,000			20.0%	80.0%
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ 5,124,000			20.0%	80.0%
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 5,792,912			68.0%	32.0%
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ 329,400			4.0%	96.0%
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ 5,490,000			4.0%	96.0%
24	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Campsite Rd	\$ 5,856,000			44.0%	56.0%
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ 1,464,000			60.0%	40.0%
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ 1,464,000			76.0%	24.0%
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ 5,124,000			28.0%	72.0%
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ 4,485,000			20.0%	80.0%
29	Century Road 4LAUD - 2400m Hwy 16A to south boundary	\$ 8,784,000			68.0%	32.0%
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ 3,120,000			4.0%	96.0%
31	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 2,364,993			0.0%	100.0%
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 2,489,117			0.0%	100.0%
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			76.0%	24.0%
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ 4,400,000			12.0%	88.0%
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ 5,124,000			60.0%	40.0%
37	Boundary Road 2LAUD - 1200m to Hwy 16A	\$ 10,916,776			0.0%	100.0%
38	Traffic Signals - Boundary @ McLeod	\$ 360,000			68.0%	32.0%
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ 360,000			0.0%	100.0%
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 265,263			0.0%	100.0%
41	Traffic Signals - Campsite @ Diamond	\$ 360,000			24.0%	76.0%
42	Traffic Signals - Campsite @ Tamarack	\$ 360,000			28.0%	72.0%
43	Traffic Signals - Golden Spike @ Diamond	\$ 360,000			0.0%	100.0%
44	Traffic Signals - Golden Spike @ Tamarack	\$ 360,000			24.0%	76.0%
45	Traffic Signals - Century @ Diamond	\$ 360,000			4.0%	96.0%
46	Traffic Signals - Century @ Tamarack	\$ 360,000			72.0%	28.0%
47	Traffic Signals - Grove Dr @ Greenburg Blvd	\$ 360,000			32.0%	68.0%
48	Upgrade of Grove Drive from Century Road to Pioneer Road	\$ 781,143			0.0%	100.0%
49	Pioneer Road Top Lift Asphalt	\$ 1,184,846			0.0%	100.0%
51	Century Road 2LAUD - Century Close to south boundary	\$ 4,299,000			20.0%	80.0%
100	Unallocated Offsite Levies Collected to Dec 31, 2016	\$ -			0.0%	100.0%
		\$ 124,559,128				

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. 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 **\$19.45 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 October 31, 2024, the City collected approximately \$11.5 million, summarized in the table below. This results in a residual developer cost of \$65.4 million.

Transportation Off-Site Levy Funds Collected to Date

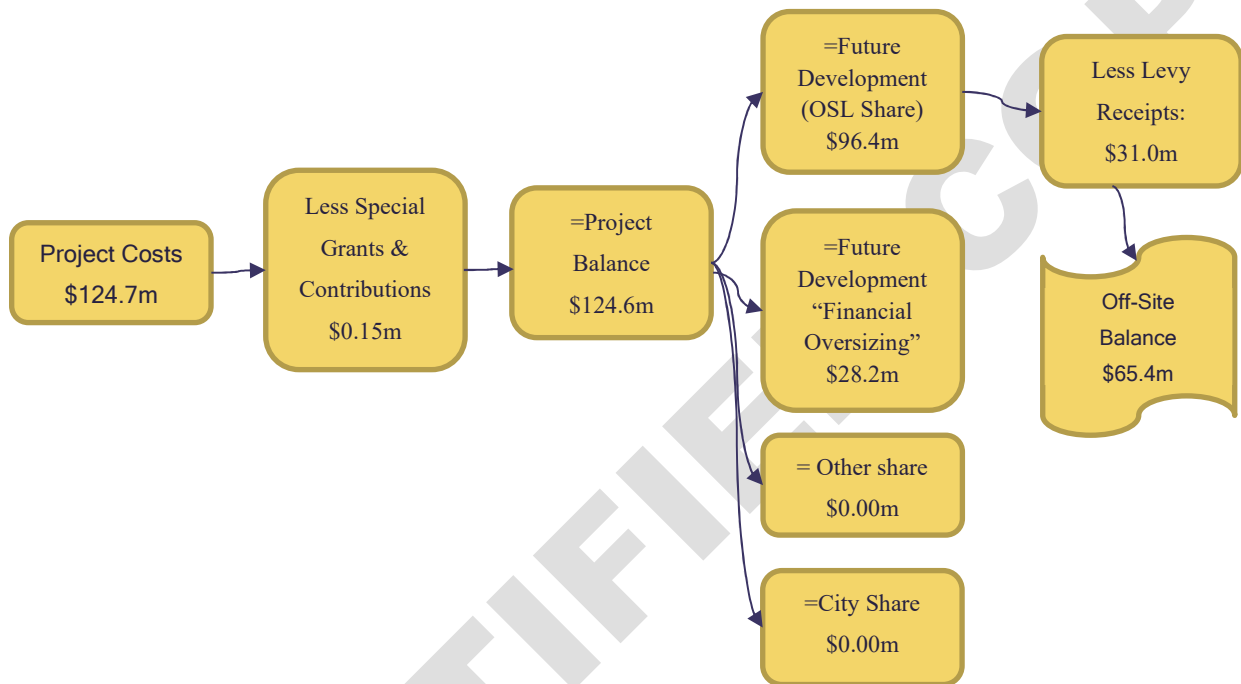
Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2016	Offsite Levy Funds Collected Starting Jan 1, 2017	Adjusted Developer (Levy) Cost
1	Campsite Road Twinning	\$ 137,529	\$ 137,529	\$ -	\$ -
2	Grove Drive - Century Road to Greystone	\$ 56,771	\$ 56,771	\$ -	\$ -
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	\$ 12,251,414	\$ -	\$ 2,203,809	\$ 10,047,605
16	South Industrial Arterial - Tamarack Drive	\$ 760,710	\$ -	\$ 138,928	\$ 621,782
17	Traffic Signals - Grove Drive and Deer Park	\$ 261,976	\$ 137,529	\$ 22,728	\$ 101,719
18	Widening Jennifer Heil Road/Campsite Rd from McLeod Ave to south of the CN rail	\$ 2,732,271	\$ 1,696,507	\$ 183,613	\$ 852,151
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ 585,600	\$ -	\$ 85,050	\$ 500,550
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ 4,099,200	\$ -	\$ 595,351	\$ 3,503,849
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 1,853,732	\$ -	\$ 350,330	\$ 1,503,402
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ 316,224	\$ -	\$ 47,898	\$ 268,326
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ 5,270,400	\$ -	\$ 798,298	\$ 4,472,102
24	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Campsite Rd	\$ 3,279,360	\$ -	\$ 423,726	\$ 2,855,634
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ 585,600	\$ -	\$ 63,152	\$ 522,448
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ 351,360	\$ -	\$ 20,373	\$ 330,987
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ 3,689,280	\$ -	\$ 520,487	\$ 3,168,793
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ 3,588,000	\$ -	\$ 623,497	\$ 2,964,503
29	Century Road 4LAUD - 2400m Hwy 16A to south boundary	\$ 2,810,880	\$ -	\$ 250,577	\$ 2,560,303
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ 2,395,200	\$ -	\$ 502,444	\$ 1,892,756
31	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 2,364,993	\$ -	\$ 418,039	\$ 1,946,953
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 2,489,117	\$ -	\$ 302,293	\$ 2,186,824
33	Campsite Road 2LAUD - 1300m from CN to south boundary	\$ 3,235,440	\$ -	\$ 448,552	\$ 2,786,888
34	Campsite Road 4LAUD - 1300m from CN to south boundary	\$ 936,000	\$ -	\$ 54,273	\$ 881,727
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ 3,872,000	\$ -	\$ 595,223	\$ 3,276,777
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ 2,049,600	\$ -	\$ 221,034	\$ 1,828,566
37	Boundary Road 2LAUD - 1200m to Hwy 16A	\$ 10,916,776	\$ -	\$ 1,531,714	\$ 9,385,061
38	Traffic Signals - Boundary @ McLeod	\$ 115,200	\$ -	\$ 10,270	\$ 104,930
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ 360,000	\$ -	\$ 62,867	\$ 297,133
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 265,263	\$ -	\$ 50,421	\$ 214,842
41	Traffic Signals - Campsite @ Diamond	\$ 273,600	\$ -	\$ 39,198	\$ 234,402
42	Traffic Signals - Campsite @ Tamarack	\$ 259,200	\$ -	\$ 36,568	\$ 222,632
43	Traffic Signals - Golden Spike @ Diamond	\$ 360,000	\$ -	\$ 54,977	\$ 305,023
44	Traffic Signals - Golden Spike @ Tamarack	\$ 273,600	\$ -	\$ 39,198	\$ 234,402
45	Traffic Signals - Century @ Diamond	\$ 345,600	\$ -	\$ 52,347	\$ 293,253
46	Traffic Signals - Century @ Tamarack	\$ 100,800	\$ -	\$ 7,640	\$ 93,160
47	Traffic Signals - Grove Dr @ Greenburg Blvd	\$ 244,800	\$ -	\$ 45,275	\$ 199,525
48	Upgrade of Grove Drive from Century Road to Pioneer Road	\$ 781,143	\$ -	\$ 111,369	\$ 669,774
49	Pioneer Road Top Lift Asphalt	\$ 1,184,846	\$ -	\$ 210,822	\$ 974,024
51	Century Road 2LAUD - Century Close to south boundary	\$ 3,439,200	\$ -	\$ 397,105	\$ 3,042,095
100	Unallocated Offsite Levies Collected to Dec 31, 2016	\$ -	\$ 553,628	\$ -	\$ (553,628)
		\$ 96,362,692	\$ 19,451,973	\$ 11,527,438	\$ 65,383,281

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 \$65.4 million. The cost allocations to each benefitting party

are based on the benefitting percentages shown in section 5.3. The off-site levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Transportation Off-Site Levy Costs



5.6 Benefitting Areas – Transportation

Net developer costs for each development have been allocated to multiple benefitting off-site levy areas (see table below). Allocations are denoted with a "1" below applicable areas numbers. Benefitting areas were determined by City staff and advisors.

Benefitting Areas for Transportation Off-Site Infrastructure

Item	Project Description	Developer	1.1	2.1	3.1	4.1	5.1	6.1	7.1	8.1	9.1	10.1	11.1
1	Campsite Road Twinning	\$ -	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
3	Traffic Signals - Campsite Road and McLeod Ave	\$ -	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
5	Grove Drive Twinning/Widening - Campsite to Century	\$ -	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
7	Century Road Widening/Landscaping	\$ -	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
9	Traffic Signals - Jennifer Heil Way and Hawthorne Gate Intersection	\$ -	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
11	Traffic Signals - Highway 16A/Century Crossing	\$ -	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
13	Grove Drive East Extension	\$ -	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
15	Pioneer Rd - Grove Dr to Highway 16A with roundabout at McLeod Ave and Grove Dr	\$ 10,047,605	1	1	1	1	1	1	1	1	1	1	1
16	South Industrial Arterial - Tamarack Drive	\$ 621,782	1	1	1	1	1	1	1	1	1	1	1
17	Traffic Signals - Grove Drive and Deer Park	\$ 101,719	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	\$ 852,151	1	1	1	1	1	1	1	1	1	1	1
19	Tamarack Drive 2LAUD - 200m from Golden Spike Rd east	\$ 500,550	1	1	1	1	1	1	1	1	1	1	1
20	Tamarack Drive 2LAUD - 1400m from existing to Century Rd	\$ 3,503,849	1	1	1	1	1	1	1	1	1	1	1
21	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Century Rd	\$ 1,503,402	1	1	1	1	1	1	1	1	1	1	1
22	Tamarack Drive 2LAUD - 90m from Golden Spike Rd west	\$ 268,326	1	1	1	1	1	1	1	1	1	1	1
23	Tamarack Drive 2LAUD - 1500m from existing to Campsite Rd	\$ 4,472,102	1	1	1	1	1	1	1	1	1	1	1
24	Tamarack Drive 4LAUD - 1600m from Golden Spike Rd to Campsite Rd	\$ 2,855,634	1	1	1	1	1	1	1	1	1	1	1
25	Pioneer Road 2LAUD - 400m south of Hwy 16A	\$ 522,448	1	1	1	1	1	1	1	1	1	1	1
26	Pioneer Road 4LAUD - 400m south of Hwy 16A	\$ 330,987	1	1	1	1	1	1	1	1	1	1	1
27	Pioneer Road 4LAUD - 1400m Hwy 16A to Grove Dr	\$ 3,168,793	1	1	1	1	1	1	1	1	1	1	1
28	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ 2,964,503	1	1	1	1	1	1	1	1	1	1	1
29	Century Road 2LAUD - 2400m Hwy 16A to south boundary	\$ 2,560,303	1	1	1	1	1	1	1	1	1	1	1
30	Grove Drive East 4LAUD - 1000m to Pioneer Rd	\$ 2,492,756	1	1	1	1	1	1	1	1	1	1	1
31	Grove Drive West 2LAUD - 600m to Boundary Rd	\$ 1,946,953	1	1	1	1	1	1	1	1	1	1	1
32	Grove Drive West 4LAUD - 1400m to Boundary Rd	\$ 2,186,824	1	1	1	1	1	1	1	1	1	1	1
33	Campsite Road 2LAUD - 1300m from CN to south boundary	\$ 2,786,888	1	1	1	1	1	1	1	1	1	1	1
34	Campsite Road 4LAUD - 1300m from CN to south boundary	\$ 881,727	1	1	1	1	1	1	1	1	1	1	1
35	Golden Spike Road 2LAUD - 1400m to south boundary	\$ 3,276,777	1	1	1	1	1	1	1	1	1	1	1
36	Golden Spike Road 4LAUD - 1400m to south boundary	\$ 1,828,566	1	1	1	1	1	1	1	1	1	1	1
37	Boundary Road 2LAUD - 1200m to Hwy 16A	\$ 9,385,061	1	1	1	1	1	1	1	1	1	1	1
38	Traffic Signals - Boundary @ McLeod	\$ 104,930	1	1	1	1	1	1	1	1	1	1	1
39	Traffic Signals - Hwy 16A - between Boundary & Campsite	\$ 297,133	1	1	1	1	1	1	1	1	1	1	1
40	Traffic Signals - Campsite - between Grove Dr & Hwy 16	\$ 214,842	1	1	1	1	1	1	1	1	1	1	1
41	Traffic Signals - Campsite @ Diamond	\$ 234,402	1	1	1	1	1	1	1	1	1	1	1
42	Traffic Signals - Campsite @ Tamarack	\$ 222,632	1	1	1	1	1	1	1	1	1	1	1
43	Traffic Signals - Golden Spike @ Diamond	\$ 305,023	1	1	1	1	1	1	1	1	1	1	1
44	Traffic Signals - Golden Spike @ Tamarack	\$ 234,402	1	1	1	1	1	1	1	1	1	1	1
45	Traffic Signals - Century @ Diamond	\$ 293,253	1	1	1	1	1	1	1	1	1	1	1
46	Traffic Signals - Century @ Tamarack	\$ 93,160	1	1	1	1	1	1	1	1	1	1	1
47	Traffic Signals - Grove Dr @ Greenbury Blvd	\$ 193,525	1	1	1	1	1	1	1	1	1	1	1
48	Upgrade of Grove Drive from Century Road to Pioneer Road	\$ 669,774	1	1	1	1	1	1	1	1	1	1	1
49	Pioneer Road Top Lift Asphalt	\$ 974,024	1	1	1	1	1	1	1	1	1	1	1
50	Campsite Road Functional Plan	\$ (7,992)	1	1	1	1	1	1	1	1	1	1	1
51	Century Road 2LAUD - Century Close to south boundary	\$ 3,042,095	1	1	1	1	1	1	1	1	1	1	1
100	Unallocated Offsite Levies Collected to Dec 31, 2016	\$ (553,628)	1	1	1	1	1	1	1	1	1	1	1
		\$ 65,383,281											

5.7 Account Balance – Transportation

On October 31, 2024, the balance of the City's transportation account was \$(8,942,542.07), as shown in the table below.

2024 interest impacts on the account were captured in alignment with the interest earning and charging rates in effect at that time:

CIBC Borrowing Rate = 4.80%

CIBC YTM interest = 3.07%

Transportation Off-Site Levy Account Balance

2021			\$ (14,790,128.59)
Interest on Opening Balance		\$ 369,753.21	\$ (15,159,881.80)
Project Expenditures (OSL Share)		\$ 292,847.70	\$ (15,452,729.50)
Offsite Levy Receipts	\$ 2,386,355.19		\$ (13,066,374.31)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (13,066,374.31)
Debenture Interest Accrued This Year		\$ -	\$ (13,066,374.31)
Interest on Project Expenditure		\$ 1,830.30	\$ (13,068,204.61)
Interest on Offsite Levy Receipts	\$ 9,545.42		\$ (13,058,659.19)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (13,058,659.19)
Interest on Debenture Expenditure		\$ -	\$ (13,058,659.19)
2022			\$ (13,058,659.19)
Interest on Opening Balance		\$ 326,466.48	\$ (13,385,125.67)
Project Expenditures (OSL Share)		\$ 279,979.17	\$ (13,665,104.84)
Offsite Levy Receipts	\$ 3,537,901.31		\$ (10,127,203.53)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (10,127,203.53)
Debenture Interest Accrued This Year		\$ -	\$ (10,127,203.53)
Interest on Project Expenditure		\$ 1,749.87	\$ (10,128,953.40)
Interest on Offsite Levy Receipts	\$ 14,151.61		\$ (10,114,801.80)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (10,114,801.80)
Interest on Debenture Expenditure		\$ -	\$ (10,114,801.80)
2023			\$ (10,114,801.80)
Interest on Opening Balance		\$ 252,870.04	\$ (10,367,671.84)
Project Expenditures (OSL Share)		\$ 989,626.23	\$ (11,357,298.07)
Offsite Levy Receipts	\$ 34,357.08		\$ (11,322,940.99)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (11,322,940.99)
Debenture Interest Accrued This Year		\$ -	\$ (11,322,940.99)
Interest on Project Expenditure		\$ 6,185.16	\$ (11,329,126.16)
Interest on Offsite Levy Receipts	\$ 137.43		\$ (11,328,988.73)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (11,328,988.73)
Interest on Debenture Expenditure		\$ -	\$ (11,328,988.73)
2024			\$ (11,328,988.73)
Interest on Opening Balance		\$ 283,224.72	\$ (11,612,213.45)
Project Expenditures (OSL Share)		\$ 262,536.11	\$ (11,874,749.56)
Offsite Levy Receipts	\$ 2,922,159.70		\$ (8,952,589.86)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (8,952,589.86)
Debenture Interest Accrued This Year		\$ -	\$ (8,952,589.86)
Interest on Project Expenditure		\$ 1,640.85	\$ (8,954,230.71)
Interest on Offsite Levy Receipts	\$ 11,688.64		\$ (8,942,542.07)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (8,942,542.07)
Interest on Debenture Expenditure		\$ -	\$ (8,942,542.07)

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

6 RECREATION OFF-SITE INFRASTRUCTURE

6.1 Recreation Off-Site Infrastructure Costs

To support future growth, recreation off-site infrastructure is required. The estimated costs 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 **\$26.6 million** as outlined in the table below:

Summary of Recreation Off-site Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Civic Centre (Recreation Facilities)	\$ 12,114,223	\$ 11,161,739	\$ 3,339,540	\$ 26,615,502
		\$ 12,114,223	\$ 11,161,739	\$ 3,339,540	\$ 26,615,502

*On June 13, 2022, City of Spruce Grove Council approved to proceed with the construction of the Civic Centre. This **\$72.79 million** project will be situated on Westwind Drive and includes: (1) a spectator ice rink, (2) a community ice rink (**\$15.48 million**), (3) an art gallery, (4) a black box performing arts theatre/flex space, and (5) a library branch (**\$5.97 million**). The cost of the community ice rink (**\$15.48 million**) and the cost of library branch (**\$5.97 million**), which together total **\$21.45 million** out of the **\$72.79 million** total project cost, are attributed to future growth and are included in the offsite levy rates. The construction of the project is beginning in 2022, with the City front-ending the cost of construction. Financing of the community ice rink and the library branch (i.e., those project elements attributed to future growth) is enabled by a **\$21.45 million** debenture over 25 years. The interest costs associated with the debenture, which totals **\$11.16 million** for the community ice rink and **\$4.30 million** for the library branch, also form part of the offsite levy rates. All areas of the City will benefit from the Civic Centre project.

**Costs estimates are reflected in current dollars.

***Estimates include engineering costs and contingencies.

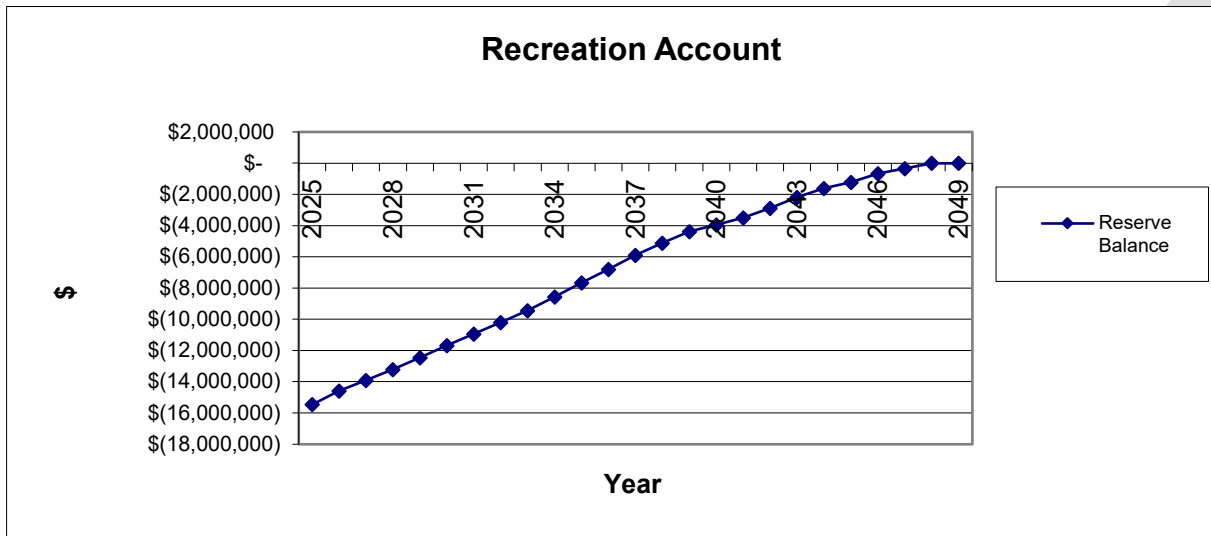
****Offsite levy project details, allocations, etc. were determined by City staff and their engineering/consulting advisors

6.2 Recreation Off-site Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast account balances, and the estimate of financial oversizing. The recreation off-site infrastructure began construction in 2022, and there were not any existing account funds, therefore 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 the capital they provide in front-ending off-site infrastructure

construction, a 4.80% interest allowance has been charged to the account when it is forecast to be in negative balance. Further, a 3.07% interest credit has been provided to the account when it is forecast to be in a positive balance. The graph below outlines the forecast transportation levy account balances over the 25-year development period.



6.3 Recreation Off-Site Infrastructure Benefitting Parties

The recreation 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 that 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 that 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 recreation off-site levy infrastructure costs to benefitting parties.

Allocation of Recreation 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	Civic Centre (Recreation Facilities)	\$ 26,615,502			0.0%	100.0%
		\$ 26,615,502				

6.4 Existing Receipts and Adjusted Levy Cost - Recreation

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 **\$0 million** in off-site levies prior to December 31, 2016 (the cut-off date established for bylaw C-1044-18).

For the period of January 1, 2017 to October 31, 2024, the City collected approximately **\$1.17 million**, summarized in the table below. This results in a residual developer cost of **\$25.4 million**.

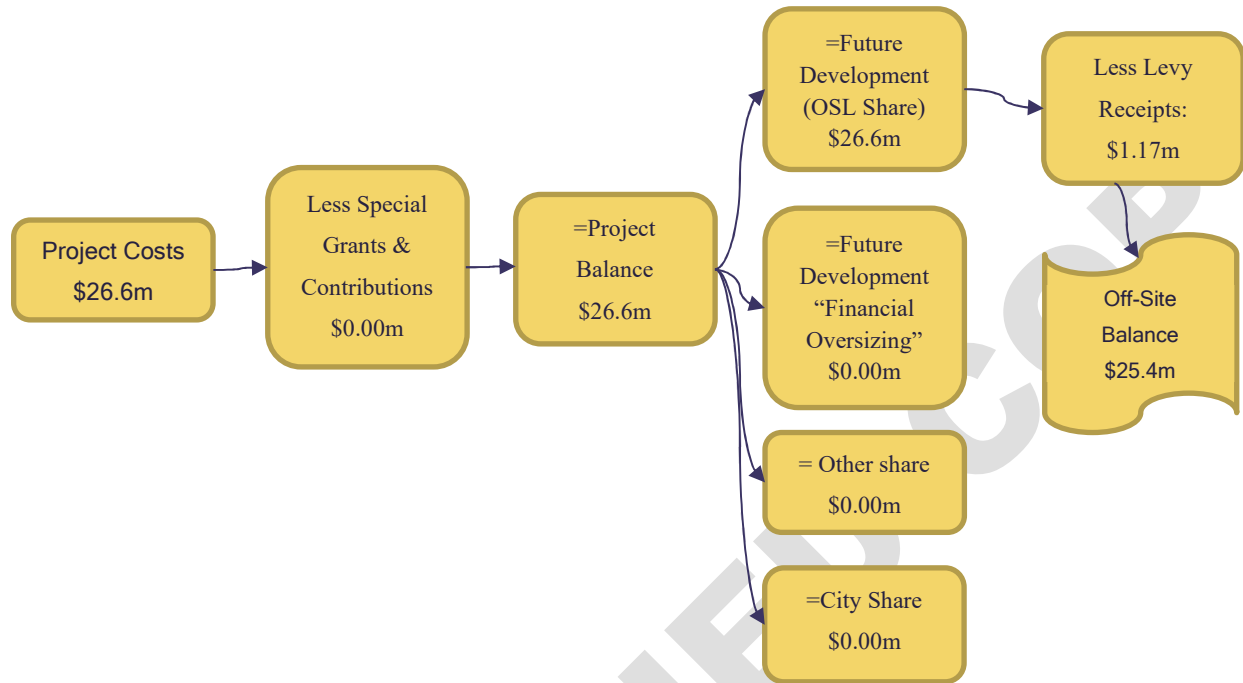
Recreation Off-Site Levy Funds Collected to Date

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	Civic Centre (Recreation Facilities)	\$ 26,615,502	\$ -	\$ 1,167,574	\$ 25,447,929
		\$ 26,615,502	\$ -	\$ 1,167,574	\$ 25,447,929

6.5 Summary of Off-Site Levy Cost – Recreation

As shown in the figure below, the total cost for recreation infrastructure that forms the basis of the rate is approximately **\$25.4 million**. The cost allocations to each benefitting party are based on the benefitting percentages shown in section 6.3. The off-site levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Recreation Off-Site Levy Costs



6.6 Benefitting Areas – Recreation

Net developer costs for each development have been allocated to multiple benefitting off-site levy areas (see table below). Allocations are denoted with a “1” below applicable areas numbers. Benefitting areas were determined by City staff and advisors.

Item	Project Description	Developer	1.1	2.1	3.1	4.1	5.1	6.1	7.1	8.1	9.1	10.1	11.1
1	Civic Centre (Recreation Facilities)	\$ 25,447,929	1	1	1	1	1	1	1	1	1	1	1
		\$ 25,447,929											

6.7 Account Balance – Recreation

On October 31, 2024, the balance of the City’s transportation account was \$(10,976,374.00), as shown in the table below.

2024 interest impacts on the account were captured in alignment with the interest-earning and charging rates in effect at that time:

CIBC Borrowing Rate = 4.80%

CIBC YTM interest = 3.07%

Recreation Off-Site Levy Account Balance

Opening Balance			\$	-
2022			\$	-
Interest on Opening Balance			\$	-
Project Expenditures (OSL Share)		\$ -	\$	-
Offsite Levy Receipts	\$ -		\$	-
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$	-
Debenture Interest Accrued This Year		\$ -	\$	-
Interest on Project Expenditure		\$ -	\$	-
Interest on Offsite Levy Receipts	\$ -		\$	-
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$	-
Interest on Debenture Expenditure		\$ -	\$	-
2023			\$	-
Interest on Opening Balance		\$ -	\$	-
Project Expenditures (OSL Share)		\$ -	\$	-
Offsite Levy Receipts	\$ 30,296.35		\$	30,296.35
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$	30,296.35
Debenture Interest Accrued This Year		\$ -	\$	30,296.35
Interest on Project Expenditure		\$ -	\$	30,296.35
Interest on Offsite Levy Receipts	\$ 1,287.59		\$	31,583.94
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$	31,583.94
Interest on Debenture Expenditure		\$ -	\$	31,583.94
2024			\$	31,583.94
Interest on Opening Balance		\$ 789.60	\$	30,794.35
Project Expenditures (OSL Share)		\$ 12,114,222.78	\$	(12,083,428.43)
Offsite Levy Receipts	\$ 1,137,277.24		\$	(10,946,151.19)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$	(10,946,151.19)
Debenture Interest Accrued This Year		\$ -	\$	(10,946,151.19)
Interest on Project Expenditure		\$ 75,713.89	\$	(11,021,865.09)
Interest on Offsite Levy Receipts	\$ 45,491.09		\$	(10,976,374.00)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$	(10,976,374.00)
Interest on Debenture Expenditure		\$ -	\$	(10,976,374.00)

7 LIBRARY OFF-SITE INFRASTRUCTURE

7.1 Library Off-Site Infrastructure Costs

To support future growth, library offsite infrastructure is required. The estimated costs 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 **\$10.2 million** as outlined in the table below:

Summary of Library Off-Site Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Civic Centre (Library)	\$ 4,690,020	\$ 4,297,733	\$ 1,287,000	\$ 10,274,754
		\$ 4,690,020	\$ 4,297,733	\$ 1,287,000	\$ 10,274,754

*On June 13, 2022, City of Spruce Grove Council approved to proceed with the construction of the Civic Centre. This **\$72.79 million** project will be situated on Westwind Drive and includes: (1) a spectator ice rink, (2) a community ice rink (**\$15.48 million**), (3) an art gallery, (4) a black box performing arts theatre/flex space, and (5) a library branch (**\$5.97 million**). The cost of the community ice rink (**\$15.48 million**) and the cost of library branch (**\$5.97 million**), which together total **\$21.45 million** out of the **\$72.79 million** total project cost, are attributed to future growth and are included in the offsite levy rates. The construction of the project is beginning in 2022, with the City front-ending the cost of construction. Financing of the community ice rink and the library branch (i.e., those project elements attributed to future growth) is enabled by a **\$21.45 million** debenture over 25 years. The interest costs associated with the debenture, which totals **\$11.16 million** for the community ice rink and **\$4.30 million** for the library branch, also form part of the offsite levy rates. All areas of the City will benefit from the Civic Centre project.

**Costs estimates are reflected in current dollars.

***Estimates include engineering costs and contingencies.

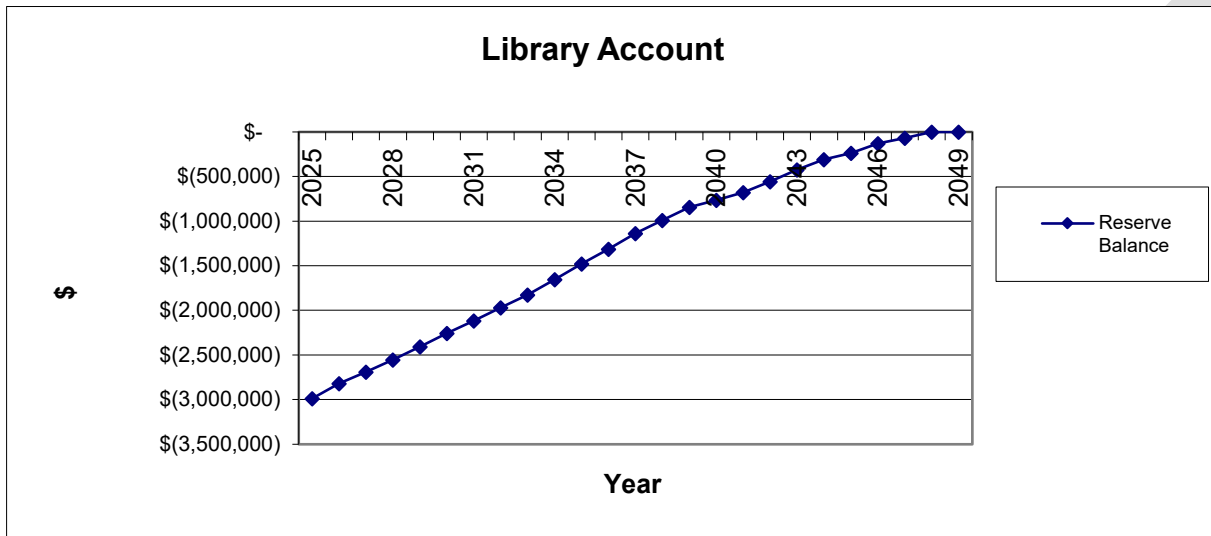
****Offsite levy project details, allocations, etc. were determined by City staff and their engineering/consulting advisors

7.2 Library Off-Site Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, the impact of forecast account balances, and the estimate of financial oversizing. The library off-site infrastructure began construction in 2022, and there were not any existing account funds, therefore 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 the capital they provide in front-ending off-site infrastructure

construction, a 4.80% interest allowance has been charged to the account when it is forecast to be in negative balance. Further, a 3.07% interest credit has been provided to the account when it is forecast to be in a positive balance. The graph below outlines the forecast transportation levy account balances over the 25-year development period.



7.3 Library Off-Site Infrastructure Benefitting Parties

The library 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 that 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 that 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 library off-site levy infrastructure costs to benefitting parties.

Allocation of Library 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	Civic Centre (Library)	\$ 10,274,754	50.0%		0.0%	50.0%
		\$ 10,274,754				

7.4 Existing Receipts and Adjusted Levy Cost - Library

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 **\$0 million** in off-site levies prior to December 31, 2016 (the cut-off date established for bylaw C-1044-18).

For the period of January 1, 2017 to October 31, 2024, the City collected approximately **\$227 thousand**, summarized in the table below. This results in a residual developer cost of **\$4.9 million**.

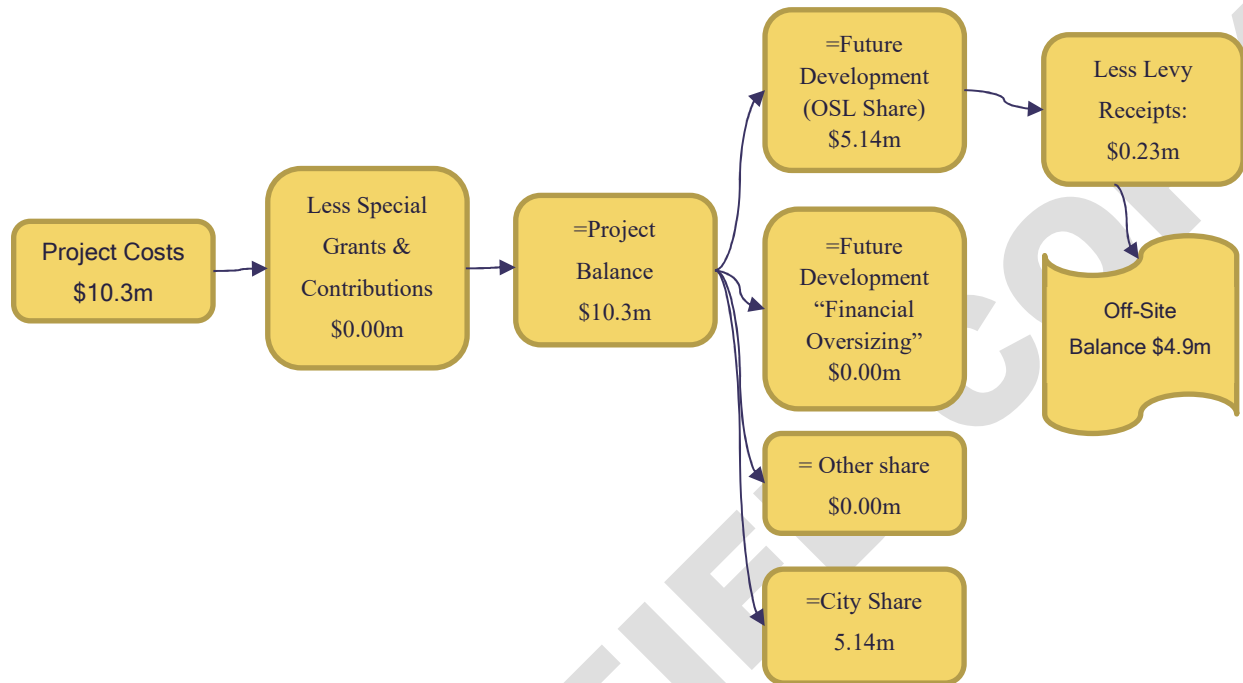
Library Off-Site Levy Funds Collected to Date

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	Civic Centre (Library)	\$ 5,137,377	\$ -	\$ 226,794	\$ 4,910,582
		\$ 5,137,377	\$ -	\$ 226,794	\$ 4,910,582

7.5 Summary of Off-Site Levy Cost – Library

As shown in the figure below, the total cost for the library infrastructure that forms the basis of the rate is approximately **\$4.9 million**. The cost allocations to each benefitting party are based on the benefitting percentages shown in section 6.3. The off-site levy balance (due from developers) is allocated to various benefitting areas (as described in the next section).

Total Library Off-Site Levy Costs



7.6 Benefitting Areas – Library

Net developer costs for each development have been allocated to multiple benefitting off-site levy areas (see table below). Allocations are denoted with a “1” below applicable areas numbers. Benefitting areas were determined by City staff and advisors.

Item	Project Description	Developer	1.1	2.1	3.1	4.1	5.1	6.1	7.1	8.1	9.1	10.1	11.1
1	Civic Centre (Library)	\$ 4,910,582	1	1	1	1	1	1	1	1	1	1	1
		\$ 4,910,582											

7.7 Account Balance – Library

On October 31, 2024, the balance of the City’s transportation account was \$(2,123,981.63), as shown in the table below.

2024 interest impacts on the account were captured in alignment with the interest-earning and charging rates in effect at that time:

CIBC Borrowing Rate = 4.80%

CIBC YTM interest = 3.07%

Library Off-Site Levy Account Balance

Opening Balance			\$ -
2022			\$ -
Interest on Opening Balance			\$ -
Project Expenditures (OSL Share)		\$ -	\$ -
Offsite Levy Receipts	\$ -		\$ -
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ -
Debenture Interest Accrued This Year		\$ -	\$ -
Interest on Project Expenditure		\$ -	\$ -
Interest on Offsite Levy Receipts	\$ -		\$ -
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ -
Interest on Debenture Expenditure		\$ -	\$ -
2023			\$ -
Interest on Opening Balance		\$ -	\$ -
Project Expenditures (OSL Share)		\$ -	\$ -
Offsite Levy Receipts	\$ 7,703.73		\$ 7,703.73
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ 7,703.73
Debenture Interest Accrued This Year		\$ -	\$ 7,703.73
Interest on Project Expenditure		\$ -	\$ 7,703.73
Interest on Offsite Levy Receipts	\$ 327.41		\$ 8,031.14
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ 8,031.14
Interest on Debenture Expenditure		\$ -	\$ 8,031.14
2024			\$ 8,031.14
Interest on Opening Balance		\$ 200.78	\$ 7,830.36
Project Expenditures (OSL Share)		\$ 2,345,010.03	\$ (2,337,179.66)
Offsite Levy Receipts	\$ 219,090.72		\$ (2,118,088.94)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (2,118,088.94)
Debenture Interest Accrued This Year		\$ -	\$ (2,118,088.94)
Interest on Project Expenditure		\$ 14,656.31	\$ (2,132,745.26)
Interest on Offsite Levy Receipts	\$ 8,763.63		\$ (2,123,981.63)
Offsite Levy Receipts Collected Under Old Agreement or Old Bylaw (if any)	\$ -		\$ (2,123,981.63)
Interest on Debenture Expenditure		\$ -	\$ (2,123,981.63)

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

8 RATES

For future developments to pay for its share of the infrastructure costs, either built already or contained in the future plans, there is a forecast of the amount of land that will be developed during the 25-year review period. The offsite levy accounts are also reconciled to show levy receipts, withdrawals, interest, the construction costs, and any associated costs of front-ended projects.

As of October 31, 2024, the overall net front-ending due was \$30.34 million. The complete reconciliation of the balances was shown above.

Summary of Account Balances & Front Ending

Account Balances	
Transportation	\$ (8,942,542)
Water	\$ (1,643,854)
Sanitary	\$ (6,651,061)
Recreation	\$ (10,976,374)
Library	\$ (2,123,982)
Total	\$ (30,337,813)

Based on the above information the rates are \$160,875 per net hectare on a weighted average basis. These rates reflect the actual costs of infrastructure required to facilitate development in the City.

Since the last update, rates are increasing an average of approximately 23%. The rates have not been adjusted since 2022, so the infrastructure projects have been adjusted within the 25-year review period, which accounts for the rate increase.

Summary of Off-Site Levy Charges (Per Net Ha)

	Transportation	Water	Sanitary	Recreation	Library	Total
High	\$ 93,232	\$ 28,249	\$ 37,106	\$ 27,517	\$ 5,301	\$191,405
Low	\$ 93,232	\$ 1,583	\$ 0	\$ 27,517	\$ 5,301	\$128,309
Weighted Average	\$ 93,232	\$ 11,766	\$ 23,059	\$ 27,517	\$ 5,301	\$160,875

This is for information purposes only. Developers pay the actual rate to their specific offsite levy area.

Off-Site Levy Charges by Area (Per Net Ha)

Area #	Transportation Levies	Water Levies	Sanitary Levies	Recreation Levies	Library Levies	Total
1.0	\$ 93,232	\$ 2,260	\$ -	\$ 27,517	\$ 5,301	\$ 128,309
2.0	\$ 93,232	\$ 1,583	\$ 34,524	\$ 27,517	\$ 5,301	\$ 162,157
3.0	\$ 93,232	\$ 1,583	\$ 34,524	\$ 27,517	\$ 5,301	\$ 162,157
4.0	\$ 93,232	\$ 7,541	\$ 8,353	\$ 27,517	\$ 5,301	\$ 141,944
5.0	\$ 93,232	\$ 1,878	\$ 818	\$ 27,517	\$ 5,301	\$ 128,746
6.0	\$ 93,232	\$ 9,033	\$ -	\$ 27,517	\$ 5,301	\$ 135,082
7.0	\$ 93,232	\$ 7,983	\$ -	\$ 27,517	\$ 5,301	\$ 134,033
8.0	\$ 93,232	\$ 19,911	\$ -	\$ 27,517	\$ 5,301	\$ 145,961
9.0	\$ 93,232	\$ 8,356	\$ -	\$ 27,517	\$ 5,301	\$ 134,406
10.0	\$ 93,232	\$ 28,249	\$ 37,106	\$ 27,517	\$ 5,301	\$ 191,405
11.0	\$ 93,232	\$ 27,074	\$ 37,106	\$ 27,517	\$ 5,301	\$ 190,230