

**BYLAW 06-23**  
**A BYLAW OF THE TOWN OF OKOTOKS**  
**IN THE PROVINCE OF ALBERTA**  
**TO IMPOSE AN OFF-SITE LEVY IN RESPECT**  
**OF LAND THAT IS TO BE DEVELOPED OR SUBDIVIDED**

**WHEREAS** pursuant to the *Municipal Government Act*, RSA 2000 c. M-26 as amended, Council may pass a bylaw to:

- a) provide for the imposition and payment of an Off-Site Levy in respect of land that is to be developed or subdivided; and
- b) authorize an agreement to be entered into in respect of the payment of such levy; and

**WHEREAS** the Council of the Town of Okotoks deems it desirable to impose off-site levies for the purposes described in the *Municipal Government Act*; and

**WHEREAS** the Council of the Town of Okotoks deems it desirable to authorize agreements to be entered into in respect of the payment of Off-Site Levies; and

**WHEREAS** the Town of Okotoks engaged its engineering and other professional consultants to prepare reports in respect of the calculation of Off-Site Levies and which provides information about the approach and methods used to calculate the Off-Site Levies in this Bylaw, which reports are attached as Schedule "B" and Schedule "C" to this Bylaw; and

**WHEREAS** the Town of Okotoks has consulted with members of the development industry in respect of the calculation of the Off-Site Levies; and

**WHEREAS** based on Schedule "B" and Schedule "C" as attached to this bylaw and the consultation with members of the development industry, the Council of the Town of Okotoks deems it desirable to impose the Off-Site Levies set out in Schedule "A" to this Bylaw.

**NOW THEREFORE** the Council for the Town of Okotoks enacts as follows:

**1. SHORT TITLE**

- 1.1. This Bylaw may be cited as the "Off-Site Levy Bylaw".

**2. INTERPRETATION**

- 2.1. In this Bylaw, unless the context otherwise requires:

- a) **Act** means the *Municipal Government Act*, M-26, RSA 2000, or any legislation in replacement or substitution thereof;

- b) **Chief Administrative Officer (CAO)** means the person appointed to the position of the chief administrative officer for the Town of Okotoks, within the meaning of the *Municipal Government Act*;
- c) **Council** means the Mayor and Councillors of the Town of Okotoks duly elected pursuant to the provisions of the *Local Authorities Election Act*;
- d) **Off-Site Levy** means an Off-Site Levy as imposed by this Bylaw;
- e) **Subdivision Servicing Agreement** means an agreement respecting an area to be subdivided as provided for in the *Act*; and
- f) **Town** means the municipal Corporation of the Town of Okotoks.

2.2. Any references in this Bylaw to any statutes are to those statutes as amended or replaced from time to time and any amendments thereto.

2.3. The headings in this Bylaw do not form part of this Bylaw and shall not affect its interpretation.

### **3. ADMINISTRATION AND ENFORCEMENT**

3.1. Council hereby delegates to the CAO the authority to enforce and administer this Bylaw.

### **4. IMPOSITION OF OFF-SITE LEVIES**

4.1. Off-Site Levies are hereby imposed in respect of all land within the Town that is to be developed or subdivided against which Off-Site Levies may be imposed in accordance with the *Act*.

### **5. AGREEMENTS**

5.1. The Town may negotiate and enter into agreements with respect to the payment of Off-Site Levies.

5.2. The Town may negotiate and enter into agreements with respect to the completion of and payment for the projects for which Off-Site Levies are collected. Without restriction, these may include agreements where a developer constructs all or part of an Off-Site Levy project and the Town agrees to pay the developer from the funds collected as Off-Site Levy or to pay the developer by granting a credit for future Off-Site Levies.

### **6. PAYMENT OF OFF-SITE LEVIES**

6.1. Off-Site Levies in respect of land that is subject to subdivision shall be paid as follows:

- a) if the subdivision plan area is less than 0.5 hectares, the full Off-Site Levies shall be paid upon execution of a subdivision servicing agreement or, if no subdivision servicing agreement is to be executed, prior to endorsement of the plan of subdivision; or

- b) if the subdivision plan area is 0.5 hectares or greater:
  - i) 50% of the total Off-Site Levies shall be paid upon execution of a subdivision servicing agreement; and
  - ii) the remaining 50% of the total Off-Site Levies shall be paid on or before the one-year anniversary of execution of the subdivision servicing agreement.

6.2. Off-Site Levies in respect of land that is subject to development shall be paid in full prior to release of the development permit.

6.3. Notwithstanding clauses 6.1 and 6.2, at the discretion of the CAO, the Town may enter into an agreement whereby Off-Site Levies are deferred or paid in stages, in which event the CAO may require that adequate security is provided for the payment of the Off-Site Levies, and may further grant exemptions of Off-Site Levies or the payment thereof in accordance with Schedule "A".

## **7. DEFAULT OF PAYMENT**

7.1. If a person fails, neglects or refuses to pay an Off-Site Levy, the Town may:

- a) commence proceedings in a court of competent jurisdiction for the payment of the Off-Site Levy;
- b) refuse to endorse a plan of subdivision or release a development permit; and
- c) take any other steps available in law or equity to remedy such failure, neglect or refusal to pay the Off-Site Levy.

## **8. DETERMINATION OF OFF-SITE LEVIES**

8.1. Off-Site Levies for all areas of the Town shall be as set out in Schedule "A".

## **9. DISCLOSURE AND ANNUAL REPORT**

9.1. No less than once in each calendar year, the CAO shall provide a report to Council respecting all Off-Site Levies imposed under this Bylaw. Such report may be separate or may be part of the Town's regular budget review process. Such report shall contain all information required for the Town's annual report on the Off-Site Levies as required by the *Off-Site Levies Regulation*, Alberta Regulation 187/2017.

## **10. PERIODIC REVIEW**

10.1. No less than once every four (4) calendar years, the CAO shall review the calculation of the Off-site Levy.

**11. GENERAL PROVISIONS AND COMING INTO FORCE**

11.1. If any term, clause, or condition of this Bylaw or the application thereof is found to be invalid or unenforceable, the remainder of this Bylaw or the application of such term, clause, or condition shall not be affected and shall remain in force and effect.

11.2. This Bylaw shall come into full force and effect upon third and final reading, and Bylaw 04-20 and any amendments thereto shall be repealed.

READ A FIRST TIME this 27<sup>th</sup> day of February 2023

READ A SECOND TIME this 27<sup>th</sup> day of March 2023

READ A THIRD TIME AND PASSED this 27<sup>th</sup> day of March 2023

Original Signed

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Mayor

Original Signed

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Chief Administrative Officer

Bylaw No. 06-23

# Schedule A

## OFF-SITE LEVIES

MARCH 2023



## DEFINITIONS

In this Schedule, unless the context otherwise requires:

- 1) “**Bylaw**” means the Off-Site Levy Bylaw;
- 2) “**Community Purposes**” means purposes for the benefit of the greater community, as determined by the CAO, and may include cultural, recreational, educational or protective services, Town operations and maintenance, cemeteries and Town-scale public utilities such as reservoirs and treatment plants;
- 3) “**Gross Developable Area**” means the entire area within a parcel subject to subdivision or development including roads, public utility lots (PULs), storm ponds, and reserves, excluding environmental reserve and areas subject to an environmental reserve easement pursuant to section 664(2) of the Act;
- 4) “**Infill Exempt Lands**” means lands which the CAO has determined to have been previously subdivided and/or developed to a municipal standard such that the current subdivision or development will not result in any intensification of use or changes to the use of roads, utilities, or other infrastructure for which Off-Site Levies are collected, but for clarification shall not include lands with agricultural land use designations, golf courses, or lands with deferred servicing and/or deferred levy agreements in place; and
- 5) “**Public Lands Cross-Up**” means an increase to the Off-Site Levies payable in respect of a subdivision or development to account for the Off-Site Levies that would have been charged for associated roads, public utilities, and reserve parcels had Off-Site Levies been paid as part of a more comprehensive subdivision.

All other definitions shall be as set out in the body of the Off-Site Levy Bylaw.

## OFF-SITE LEVIES

The Off-Site Levies payable pursuant to the Bylaw shall be in accordance with the following table:

Infrastructure Category	Off-Site Levy (Ha)		
	Effective Until Dec 31, 2023	Effective Until Dec 31, 2024	Effective Until Dec 31, 2025*
Sanitary Collection	\$34,984	\$35,684	\$36,398
Sanitary Treatment and Disposal	\$41,539	\$42,370	\$43,217
Water Supply and Treatment	\$39,162	\$39,945	\$40,744
Water Distribution and Storage	\$11,849	\$12,085	\$12,327
Transportation	\$79,098	\$80,680	\$82,294
Community Amenity	\$60,222	\$62,029	\$63,890
<b>LEVY TOTAL</b>	<b>\$266,854</b>	<b>\$272,793</b>	<b>\$278,870</b>

*\*Off-Site Levy rates beyond December 31, 2025 are subject to inflationary increase consistent with annual increases captured in the above table.*

Off-Site Levies shall be charged on the Gross Developable Area.

The calculation, methodology, assumptions, and other information respecting the Off-Site Levies are set out in Schedule “B” and Schedule “C” have been based on feedback received by the Town from members of the development industry.

If no roads, public utility lots, or reserve parcels are to be dedicated in conjunction with the subdivision or development that triggers the payment of Off-Site Levies (for example, in the case of Off-Site levies being charged at development or on a single parcel of land), the Off-Site Levies shall be subject to the Public Lands Cross-Up. The Public Lands Cross-Up shall be calculated as follows:

- a) if the CAO determines that it is practical to estimate the area of roads, public utility lots and reserve parcels which would have been associated with the subject lands, the Public Lands Cross-Up shall be calculated to include that area; and
- b) if the CAO determines that it is not practical to estimate the area of roads, public utility lots and reserve parcels which would have been associated with the subject

lands, the Public Lands Gross-Up shall apply to increase the Off-Site Levies by an additional fifty percent (50%).

## VOLUNTARY COMMUNITY AMENITIES CONTRIBUTION

If a Voluntary Community Amenities Contribution has been paid previously in respect of a parcel or a written agreement is in place between the Town and the landowner in respect of such contribution and the landowner complies with the terms of such agreement, the subject parcel will be exempt from the Community Amenity Off-Site Levy. If the Voluntary Community Amenities Contribution has not been made, the subject parcel shall remain subject to the full Community Amenity Off-Site Levy.

### Infill Lands

At the discretion of the CAO, sites deemed to qualify as Infill Exempt Lands may be exempt from the payment of Off-Site Levies.

### Community Purpose Lands

At the discretion of the CAO, subdivisions and developments for Community Purposes may be exempt from the payment of Off-Site Levies. This shall not apply to minor MR over-dedications, Area Structure Plan scaled PULs (such as storm ponds or booster stations), or lands intended for residential or commercial resale purposes.

## DEFERRED OFF-SITE LEVIES

If lands subject to subdivision are entirely commercial or industrial, the CAO may, at the CAO's discretion, defer payment of Off-Site Levies to sale of lots or to development, in which event:

- a) Off-Site Levies shall be paid no later than the lot sale or development, in accordance with the agreement with the subdivision applicant; and
- b) Off-Site Levies shall be charged on the lot area and shall be subject to the Public Lands Gross-Up.



**Prepared for:**

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Senior Engineering, Principal

**Date issued:**

December 2020

**Project number:**

1306.0111.03

*This report was prepared by Urban Systems Ltd. for the account of the Town of Okotoks. The material reflects Urban Systems Ltd.'s best judgement in light of the information available to it at the time of preparation. Any use which a third party makes of this report, or any reliance on or decisions to be made based on it, are the responsibility of such third parties. Urban Systems Ltd. accepts no responsibility for damages, if any, suffered by any third party as a result of decisions made or actions based on this report.*

Bylaw No. 06-23

# Schedule B

## OFF-SITE LEVIES BACKGROUND REPORT 2021



# CONTENTS

<b>1 INTRODUCTION .....</b>	<b>2</b>
1.1 Enabling Legislation.....	2
<b>2 GUIDING PRINCIPLES.....</b>	<b>3</b>
<b>3 GROWTH NEEDS.....</b>	<b>4</b>
3.1 Growth Forecast.....	4
3.2 Growth Pattern .....	4
3.3 Determination of Infrastructure Needs.....	5
<b>4 OFF-SITE LEVY PROGRAM.....</b>	<b>6</b>
4.1 Infrastructure Included .....	6
4.2 Allocation of Benefit .....	6
4.3 Recovery Approach.....	6
4.3.1 Town-Wide vs Site Specific.....	6
4.3.2 Build-Out vs Revolving Timeframe.....	6
4.4 Exemptions and Deferrals .....	7
4.4.1 Infill Lands.....	7
4.4.2 Community Purpose Lands.....	7
4.4.3 Deferral.....	7
4.5 Grants.....	7
<b>5 INFRASTRUCTURE CATEGORIES.....</b>	<b>8</b>
5.1 Water Supply and Treatment.....	8
5.2 Water Distribution and Storage.....	10
5.3 Sanitary Collection.....	12
5.4 Sanitary Treatment and Disposal.....	15
5.5 Transportation .....	18
5.5.1 Infrastructure Included.....	18
<b>6 OFF-SITE LEVY CALCULATIONS.....</b>	<b>22</b>
6.1 Levy Account Balances.....	22
6.2 Financial Model Inputs .....	22
6.3 Payment Timing.....	23
6.4 Off-Site Levy Updates.....	23
6.5 Cash Flow Snapshot .....	23
6.6 Summary of Off-Site Levy Rates .....	24

# FIGURES

Figure 1: Anticipated Growth Pattern .....	4
Figure 2: Future Water Supply and Treatment Projects.....	9
Figure 3: Future Water Distribution and Storage Projects.....	11
Figure 4: Future Sanitary Collection Projects.....	14
Figure 5: Future Sanitary Treatment and Disposal Projects.....	17
Figure 6: Future Transportation Projects.....	21

# TABLES

Table 1: Annual Population and Development Area Projections.....	4
Table 2: Population and Development Area Projections Over 25 Year Time Period.....	4
Table 3: Infrastructure Master Plans/Studies .....	5
Table 4: Summary of Levy Calculation Approach by Infrastructure Type.....	6
Table 5: Summary of Projects – Water Supply and Treatment.....	8
Table 6: Summary of Projects – Water Distribution and Storage .....	10
Table 7: Summary of Projects – Sanitary Collection.....	12
Table 8: Summary of Projects – Sanitary Treatment and Disposal.....	15
Table 9: Arterial Cost Breakdown.....	18
Table 10: Summary of Projects – Transportation .....	19
Table 11: Levy Account Balances.....	22
Table 12: Financial Model Inputs .....	22
Table 13: Sanitary Carry Forward Fund Balance.....	23
Table 14: Sanitary Collection.....	23
Table 15: Sanitary Treatment and Disposal.....	23
Table 16: Water Carry Forward Fund Balance .....	24
Table 17: Water Supply and Treatment.....	24
Table 18: Water Distribution and Storage .....	24
Table 19: Transportation Levy.....	24
Table 20: Summary of Off-Site Levy Rates.....	24

# APPENDICES

Appendix A: Off-Site Levy Cash Flow Summaries

# 1 INTRODUCTION

The Town of Okotoks experienced unprecedented growth in the earlier part of this century which prompted the removal of the population cap in 2013 and annexation of lands from Foothills County. With the cooling of the provincial economy the Town has revised its growth outlook and anticipates slower sustained growth in the near future. To support this growth, the Town continues to review and assess growth-related infrastructure needs which creates the necessary foundation for this Off-Site Levy Bylaw update.

The Background Report forms part of the Off-Site Levy Bylaw and provides a summary of the calculation methodology used to determine the Town's off-site levies. The Background Report is divided into four sections:

## 1) Off-Site Levy Guiding Principles

Articulates the Town's objectives related to the advancement of growth-related infrastructure.

## 2) Growth Needs

Defines assumptions related to development area needs based on population and pattern of growth and references the studies completed by the Town to identify future growth-related infrastructure.

## 3) Off-Site Levy Program

Describes what infrastructure is to be included within the off-site levy program and provides details on project costs, project timing, allocation of benefit and cost recovery methodology.

## 4) Levy Calculation

Articulates cash flow components (inflation, carry costs, and interest earned) utilized within the off-site levy calculation and provides the resulting off-site levy rates.

The Background Report is intended to provide transparency to Council, the development industry and the general public regarding future infrastructure needs along with the levy calculation and contribution requirements from the Town and the development industry.

## 1.1 ENABLING LEGISLATION

The *Municipal Government Act (MGA)* is law that establishes the responsibilities and powers of municipalities. Section 648 of the *MGA* allows municipalities to impose a levy to help pay for the capital costs of new or improved infrastructure to service growth. Section 648 provides direction on what types of infrastructure can be included in an off-site levy bylaw:

An off-site levy may be used only to pay for all or part of the capital cost of any or all of the following, as per Section 648(2):

- (a) new or expanded facilities for the storage, transmission, treatment or supplying of water;
- (b) new or expanded facilities for the treatment, movement or disposal of sanitary sewage;
- (c) new or expanded storm sewer drainage facilities;
- (c.1) new or expanded roads required for or impacted by a subdivision or development;
- (c.2) subject to the regulations, new or expanded transportation infrastructure required to connect, or to improve the connection of, municipal roads to provincial highways resulting from a subdivision or development;
- (d) land required for or in connection with any facilities described in clauses (a) to (c.2).

Additionally, Section 648(2.1) specifically states:

*"In addition to the capital cost of facilities described in subsection (2), an off-site levy may be used to pay for all or part of the capital cost for any of the following purposes, including the cost of any related appurtenances and any land required for or in connection with the purpose:*

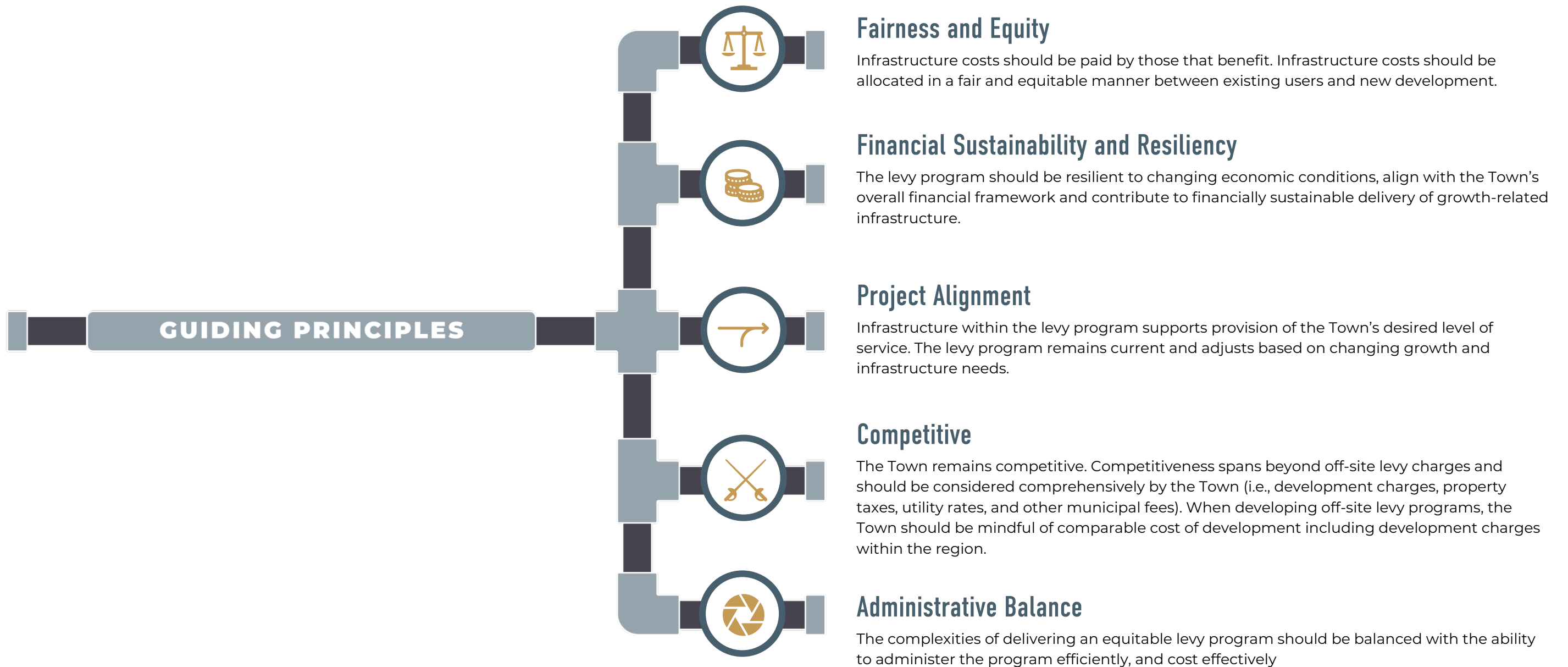
- (a) new or expanded community recreation facilities;
- (b) new or expanded fire hall facilities;
- (c) new or expanded police station facilities;
- (d) new or expanded libraries.

In addition to adhering to Section 648 of the *MGA*, municipalities must also align with the *Off-Site Levies Regulation (Alberta Regulation 187/2017)* when determining their off-site levy charges. Among other things, the Regulation requires correlation between the levy and the impacts of new development, method of calculation be clear, information used in the levy calculation be kept current and levies are determined in consultation with affected landowners and developers. Involvement of the development industry is to be consultative in nature with the goal of obtaining the industry's perspective on fairness and equity of levies.

In 2015, as part of the *MGA* review, amendments were made to the *Act* that allow municipalities to charge for each type of infrastructure separately and over time. Previously, if a levy had been collected for any type of infrastructure, a municipality was unable to collect another levy regardless of whether the levy was for a different type of infrastructure. This change to the *MGA* will allow municipalities to collect levies on land that has already paid levies if the levy being imposed is for a different type of infrastructure.

## 2 GUIDING PRINCIPLES

The off-site levies are one tool that can be utilized by municipalities to finance and fund growth-related infrastructure. Off-site levy programs, like other programs utilized by municipalities, should reflect broader objectives of the community. To support the development of the Town's Off-Site Levy Program and alignment with broader Town objectives, the following guiding principles have been developed:



# 3 GROWTH NEEDS

## 3.1 GROWTH FORECAST

Over the next 60 years the Town of Okotoks is anticipated to grow to a population of approximately 68,000 people. The Town has recently updated, and adopted, Uniquely Okotoks - Municipal Development Plan (MDP), which guides long-range planning and physical growth within the Town. The MDP provides direction related to anticipated population growth over the next 60 years. These population projections have been utilized within the off-site levy update and are captured in Table 1 below. The resulting residential development area needs (Ha) is based on 55 people per hectare, which is in alignment with currently approved development areas. Non-residential development area needs is calculated on a percentage basis (20%) of overall anticipated growth and is reflective of the current residential and non-residential development area split seen in the Town. Over the time period annual residential and non-residential growth ranges between 15.18ha (2021-2041) to 15.45ha (2042-2076).

Table 1: Annual Population and Development Area Projections

Year	Annual Population Growth (persons)	Annual Development Area Needs (Ha) <sup>1</sup>		
		Residential	Non-Residential	Total
2020-2041	668	12.15	3.04	15.18
2042-2076	680	12.36	3.09	15.45

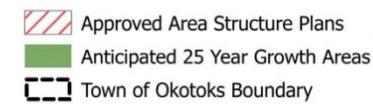
Table 2: Population and Development Area Projections Over 25 Year Time Period

Year	Population Growth (persons)	Development Area Needs (Ha) <sup>1</sup> Over Time Period		
		Residential	Non-Residential	Total
2020-2044 (25 years)	16,736	304.29	76.02	380.31

## 3.2 GROWTH PATTERN

The forecasted growth in conjunction with the location of growth (i.e., growth pattern) determines the Town's infrastructure needs to support future growth. A core goal of the Town's Municipal Development Plan is to ensure growth occurs in a logical and financially sustainable manner. Figure 1 displays the anticipated areas of future growth within the Town over the next 25yrs.

Figure 1: Anticipated Growth Pattern



### 3.3 DETERMINATION OF INFRASTRUCTURE NEEDS

Over the past couple of years, the Town of Okotoks has reviewed growth-related infrastructure needs based on the projected and anticipated pattern of growth. Through these assessments, master plans/studies have been updated and/or created to capture the infrastructure needs required to service future growth and form the basis for infrastructure to be included in the off-site levy program. The plan and studies are captured in Table 3 for reference.

Table 3: Infrastructure Master Plans/Studies

<b>Water Infrastructure</b>	
Water Supply and Treatment	Sub-Regional Raw Water Supply Concept Design, September, 2020
Water Distribution and Storage	Water Master Plan, February 28, 2020
<b>Sanitary Infrastructure</b>	
Sanitary Collection	Sanitary Servicing Master Plan Update Memorandum, February 11, 2020 Sanitary Servicing Master Plan Update, July, 2016
Sanitary Treatment and Disposal	Wastewater Treatment Plant Allocations Memorandum September, 2020
<b>Transportation Infrastructure</b>	
Transportation	TMP Update – Network Analysis, July 3, 2020 Hwy 2 and 338 Ave Tech Memo, October 12, 2020

## 4 OFF-SITE LEVY PROGRAM

Off-site levies are primarily utilized as a funding tool for major off-site growth-related infrastructure and offer an effective mechanism to ensure costs are shared equitably with those that benefit. Infrastructure included, allocation of benefit, and the approach to cost recovery are key components of any off-site levy program. The method to determine these key components can vary across infrastructure categories and communities based on a community's context and broader objectives.

### 4.1 INFRASTRUCTURE INCLUDED

Infrastructure that can be considered for inclusion in an off-site levy program is guided by the *Municipal Government Act*. The Town has included major off-site infrastructure related to water, sanitary and transportation projects within their program. Actual infrastructure included in each infrastructure category is captured below in **Section 5**.

### 4.2 ALLOCATION OF BENEFIT

Allocation of benefit refers to the proportionate distribution of infrastructure costs to those that benefit from the infrastructure. Allocation of benefit can occur between existing development and new development, between multiple new developments and even contemplate multi-jurisdictional allocation, depending on the infrastructure. In determining the allocation of benefit to existing development or existing users of the infrastructure, several factors are considered, including capacity allocation and asset renewal of an existing system. In general, for water and wastewater infrastructure, allocation of benefit is determined based on the portion of the capacity of the upgrade that is required to serve existing development and the portion of capacity allocated to growth.

For transportation projects, the benefit allocation of projects is more difficult, as capacity allocations are harder to determine. It is anticipated as new development occurs, the level of service of existing roads and intersections will decline. As improvements to the transportation network are implemented (e.g., road widening, upgraded intersection controls, etc.) the level of service for existing users of the transportation network is expected to marginally improve for a period of time and then diminish again as growth persists. Allocation of benefit is discussed below for each infrastructure category.

### 4.3 RECOVERY APPROACH

When determining how infrastructure costs included in the off-site levy program will be recovered from those that benefit there are generally two pieces that require consideration: 1) the application of the levy (i.e., Town-wide or to specific area); and 2) timing of recovery.

#### 4.3.1 Town-Wide vs Site Specific

Cost recovery of off-site levy infrastructure projects can be calculated and applied on a town-wide basis or on a specific benefitting area or catchment basis. The decision to apply levies by either of these methods depends on the particular infrastructure projects and whether the benefit of the projects can be definitively allocated to a specific area. That being said, in some cases, existing and/or future infrastructure capacity can be arbitrarily assigned and secured outside of defined catchments (for example, through the construction of a sanitary lift station). This can lead to the inequitable application of levies, encouragement of non-contiguous development and increased life-cycle cost of service. Additionally, when the benefit of projects can be reasonably allocated to a specific area, the levy may still be applied on a town-wide basis if the disparity between charges to specific areas is not great and administrative efficiency would be achieved through averaging the costs over the entire Town.

For the purposes of the current levy calculations, a town-wide levy collection method has been selected for all types of infrastructure as it provides the most equitable approach, offers increased funding flexibility to support orderly and timely construction of projects and provides a consistent levy for the development industry.

#### 4.3.2 Build-Out vs Revolving Timeframe

The second key consideration when determining the most appropriate off-site levy calculation method is the time horizon for collection relative to each infrastructure type. Generally, there are two time horizons utilized: Build-Out (capacity-based); or Revolving Timeframe. A capacity-based time horizon considers all land potentially available for build-out and is typically most appropriate for well-defined built-out areas with a limited number of projects.

Conversely, the Revolving Timeframe considers potential development within a set number of years or set population horizon. If there are several projects anticipated over time, the Revolving Timeframe approach helps to minimize fluctuations and provides more funding flexibility. For the purposes of the current levy calculations, the approach for each infrastructure type is indicated in **Table 4**.

Table 4: Summary of Levy Calculation Approach by Infrastructure Type

Infrastructure Type	Build-Out (Capacity-Based)	Revolving Timeframe
Water Supply & Treatment Projects	✓	
Water Distribution and Storage Projects		✓
Sanitary Sewer Collection Projects		✓
Sanitary Treatment and Disposal Projects	✓	
Transportation Projects		✓



## 4.4 EXEMPTIONS AND DEFERRALS

### 4.4.1 Infill Lands

At the discretion of the CAO, sites deemed to qualify as Infill Exempt Lands shall be exempt from the payment of off-site levies.

This exemption is meant to encourage redevelopment, infill and densification within the existing Town boundary in alignment with the Municipal Development Plan policies. Some infill would not be subject to levy charges in any event because levies can only be charged once under the *MGA* for a particular type of improvement. This exemption also recognizes that some existing development which has not previously paid levies may have contributed to off-site infrastructure costs through other means such as taxes and user fees. New growth has benefited from these earlier investments in infrastructure which has often been built with excess capacity. The amount of infill historically has been very small; less than 0.2% of total levies collected in 2010-2019.

### 4.4.2 Community Purpose Lands

At the discretion of the CAO, sites deemed to be subdivided and/or developed for Community Purposes shall be exempt from the payment of off-site levies.

These lands have been exempted because they provide a larger community benefit. Often, these lands are acquired to provide additional “soft services” and facilities that are required because of growth. Community Purpose lands have not been accounted for in growth projections.

### 4.4.3 Deferral

The Bylaw allows the CAO to defer off-site levy payments.

For lands that are entirely Commercial and Industrial, the CAO may at their discretion defer OSL payments to “lot sale” or development. Deferred levies are to be charged on the lot area multiplied by the Grossed Up Factor and paid 100% at “lot sale”.

The Town wishes to incentivize commercial and industrial lands in accordance with the economic vitality objectives outlined in the Municipal Development Plan. The CAO may consider deferral of levies for these lands until lot sale.

## 4.5 GRANTS

The Town may receive project specific and/or discretionary grants that may be utilized to help fund off-site levy projects. Application of the grants within the off-site levy program will vary depending on the type of grant. Project specific grants, such as Alberta Municipal Water/Wastewater Partnership (AMWWP) are applied to the total project cost. Both the Town and developers will share the benefit of these grants based upon the allocation of benefit of the project.

Discretionary grants, such as Municipal Sustainability Initiative, gas tax or others will be applied to the Town's portion of the project costs. These grants are discretionary in nature and the Town can choose which projects to apply this funding to.



# 5 INFRASTRUCTURE CATEGORIES

## 5.1 WATER SUPPLY AND TREATMENT

The Town currently draws raw water from the Sheep River, treats at the Town’s water treatment plant and then distributes to residents through the distribution network. Additional raw water supply from the Bow River and treatment improvements are needed to support future growth.



### Infrastructure Included

The Town builds raw water supply infrastructure and water treatment capacity improvements and recovers new development’s portion through the off-site levy.



### Allocation of Benefit

When a water supply and/or treatment expansion provides capacity and/or improved supply and treatment to existing development, that portion of the project is allocated as benefit to the Town-at-large. The required water supply projects identified below are solely required to support new development and, thus allocation of benefit is 100% to new development.



### Recovery Approach

Projects related to the supply and treatment of water benefit all developments regardless of location. The capacity of the future raw water supply pipeline is well understood and based on future population growth and assumed per capita demands. The capacity of the pipeline is 18,620 additional residents. Based on the growth assumptions captured in **Section 3**, the capacity timeframe is +/-27 yrs. Of course, this timeframe will adjust with adjustments in annual growth.

As such, the Water Supply and Treatment levy is calculated on a town-wide basis based on the capacity (27yrs) of the long-term raw water supply solution.



### Grants

A project specific grant has been assumed for W-11 (Sub-Regional Raw Water Pipeline). The project specific grant is assumed at 45% of the total project costs. The net project costs have then been split between the Town of Okotoks and Foothills County based on allocation of assumed capacity. It is assumed that the grant will be received in 2023 following completion of the project.



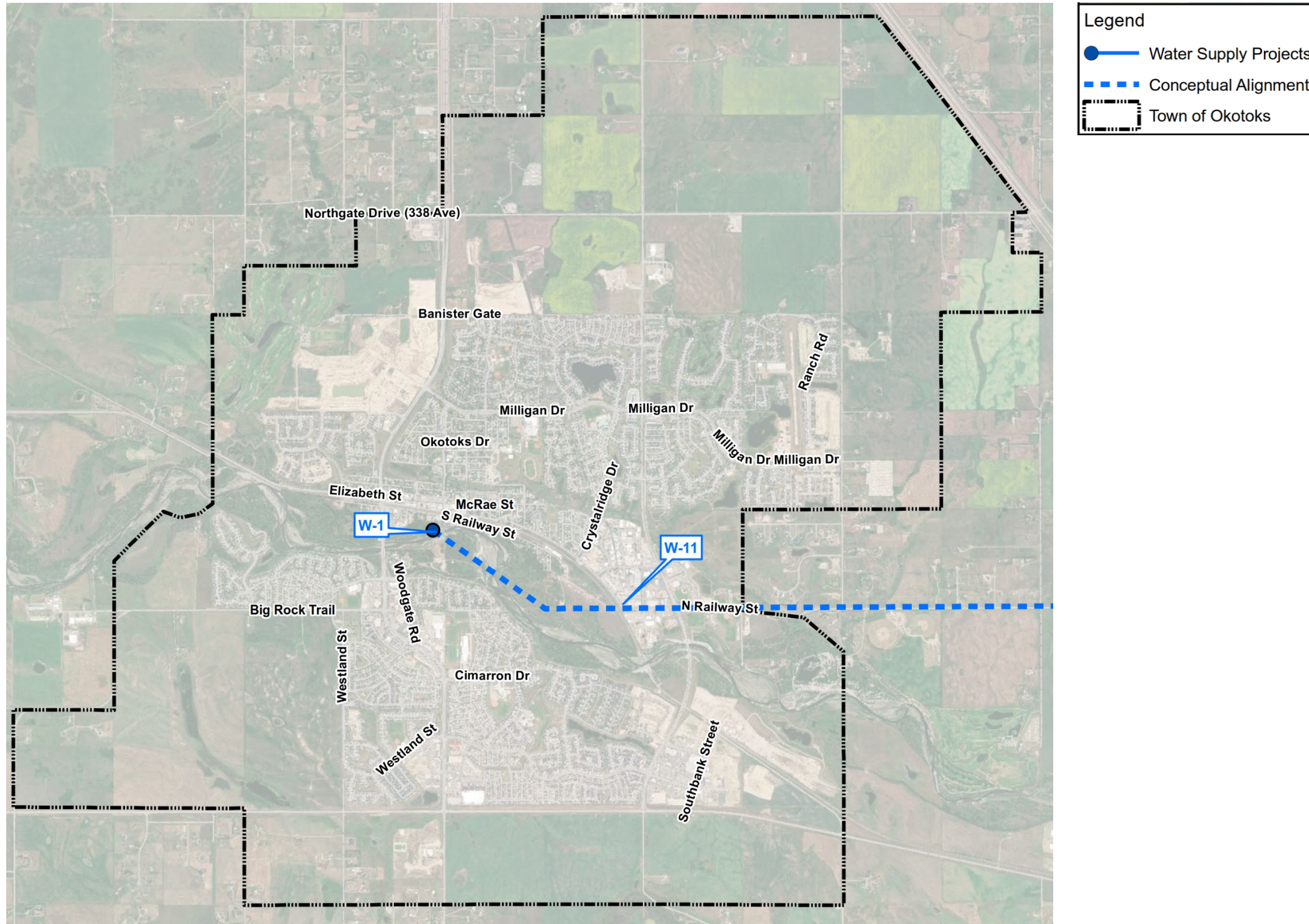
### Future Infrastructure Considerations

The Town is currently reviewing the capacity of their water treatment plant to understand what capacity improvements will be required to support future growth. The current levy program does not include water treatment improvements and will be considered for inclusion in subsequent updates.

Table 5: Summary of Projects – Water Supply and Treatment

Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Grants / Regional Contributions (\$2020)	Allocation of Benefit to New Development
W-1	<p>This project is to increase Raw Water Capacity Prior to pipeline construction.</p> <p>This project is to increase the yield of the existing wells through optimization and the potential horizontal drilled extension of an existing well as per Matrix Solutions September 2020 recommendations.</p>	\$250,000	2020-2021	\$0	100%
W-11	<p>Sub-regional pipeline to supply the Town with raw water from the Bow River. Project is being developed in partnership with Foothills County and includes an intake, raw water supply and storage.</p>	\$34,230,000	2020-2023	\$20,764,492	100%

Figure 2: Future Water Supply and Treatment Projects





## 5.2 WATER DISTRIBUTION AND STORAGE

The water distribution and storage system is comprised of interconnected pressure zones including a network of pipes, pump stations and reservoirs. Together the distribution and storage system provide the necessary water pressure and fire flow distribution to serve all customers.

### Infrastructure Included

Water distribution and storage infrastructure included in the off-site levy program includes:

- reservoirs,
- dedicated reservoir supply mains, and
- major off-site distribution mains with a diameter greater than 300mm.

### Allocation of Benefit

Unless there is an existing deficiency in the distribution system that is improved by a project, the new improvements to the distribution network only provide benefit to new development. It is assumed that these projects are required to add additional capacity for growth, and as such, are 100% allotted to growth.

### Recovery Approach

Due to connectivity between pressure zones and reservoirs in the Town's water system, all the reservoirs and dedicated mains that feed the reservoirs can be considered to provide a combined storage volume available to the entire Town for growth purposes. The Water Master Plan, 2020, identifies off-site project needs over a 25-yr period and more projects are anticipated in the future as additional work is completed to understand needs within south Okotoks.

As such, the Water Distribution and Storage Levy is calculated on a town-wide basis using a 25-yr revolving timeframe.

### Grants

There are no grants assumed for water distribution and storage projects. If eligible, water distribution and storage projects are considered a low priority under the Alberta Municipal Water/Wastewater Partnership grant program and have not recently been funded.

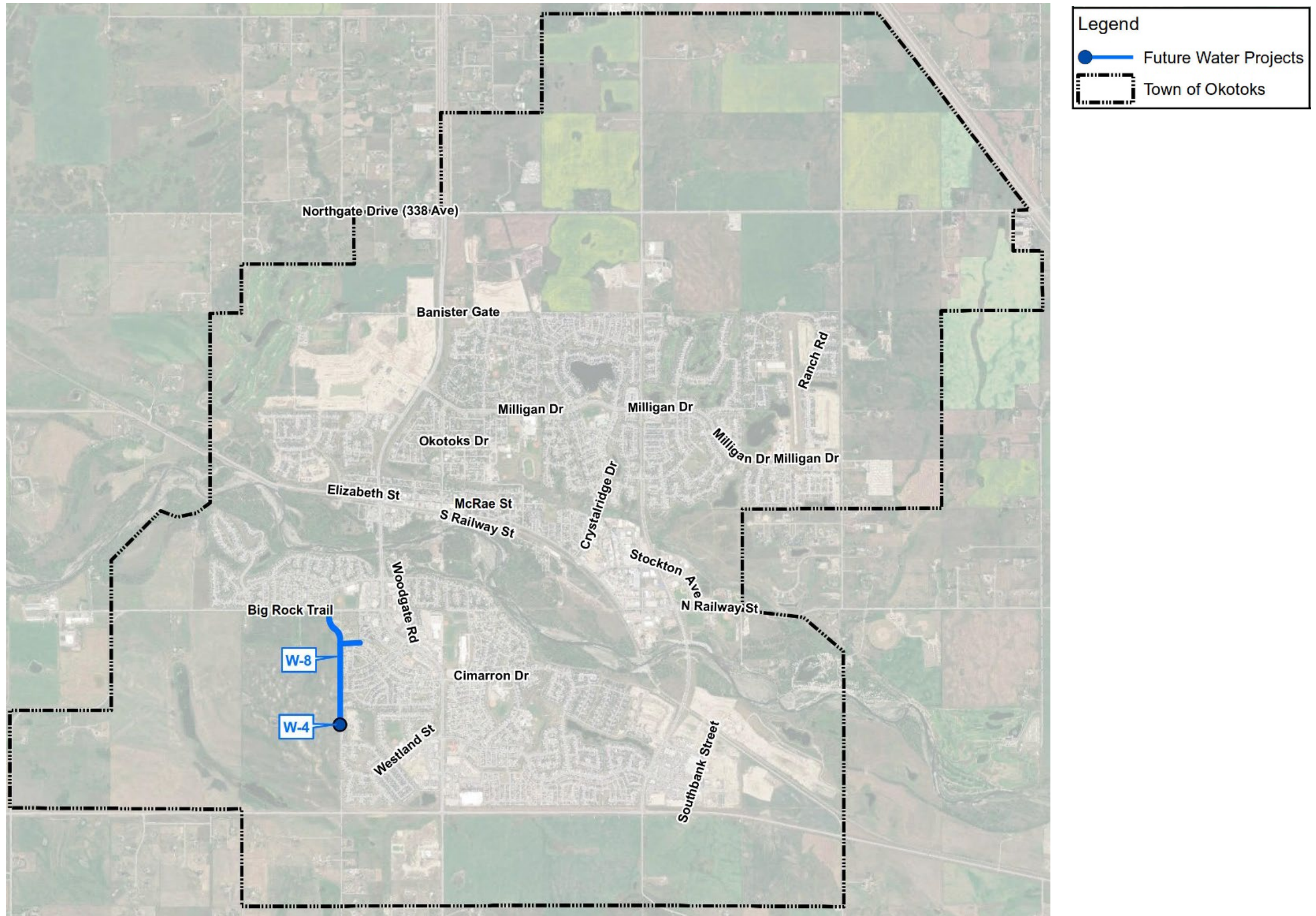
### Future Infrastructure Considerations

The Town is currently reviewing long-term water distribution and storage needs for Okotoks. The reservoir has been considerably downsized in this update for growth purposes. An operational review of the south reservoir is tentatively budgeted for 2021. Additional water distribution and storage projects will be considered for subsequent updates.

Table 6: Summary of Projects – Water Distribution and Storage

Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Grants / Regional Contributions (\$2020)	Allocation of Benefit to New Development
W-4	South Okotoks Reservoir.	\$3,660,000	2024-2026	\$0	100%
W-8	South Okotoks Supply Main.	\$759,000	2024-2026		100%

Figure 3: Future Water Distribution and Storage Projects





## 5.3 SANITARY COLLECTION

The sanitary collection system encompasses a network of sewer mains and lift stations that convey sewage to the wastewater treatment plant for treatment and disposal.

### Infrastructure Included

Sanitary collection infrastructure includes major off-site trunk mains, which may include upgrades or twinning of existing infrastructure.

### Allocation of Benefit

Typically, sanitary collection improvements are either new extensions connecting new development to the sanitary collection system or upgrades to existing infrastructure to accommodate additional capacity for new development. Only when existing infrastructure is upgraded (replaced) and aging infrastructure is renewed will the Town consider an allocation of costs to existing development. All of the Sanitary Collection projects included within the off-site levy program are upgrades to existing infrastructure. Existing infrastructure identified to be replaced to accommodate additional capacity for new development is relatively new and is not anticipated to require any life-cycle work for some time. As such, there is no benefit to existing development through the replacement of this infrastructure and allocation of benefit is 100% to new development.

### Recovery Approach

A Town wide recovery approach is used for sanitary collection. Although the capacity of the various sections of the sanitary collection system can be allocated to specific development areas or catchments, the capacity within these collection systems may be allocated to new development beyond specific catchment areas through the utilization of lift stations or adjustment of the catchment boundaries. Accordingly, the entire sanitary collection system improvements have been viewed collectively as required system improvements that benefit new development regardless of where developments are located in the existing system. This principle removes inequity in capacity costs based on development location and reduces incentive for non-contiguous development and the overdevelopment of infrastructure. This approach also shares the benefits of excess capacity within the existing system equally with all development growth.

There are a number of Sanitary Collection projects identified over the next 25yrs. Based on the Sanitary Servicing Master Plan Update Memorandum, 2020, the projects identified will be required within analyzed horizon periods. The speed and pattern of new development will dictate the exact timing. As such, the anticipated timeframe for Sanitary Collection projects has been captured within the identified time horizons with project costs averaged through this period.

The Sanitary Collection levy is calculated on a town-wide basis over a 25-year revolving timeframe.



### Grants

There are no grants assumed for sanitary collection.



### Future Infrastructure Considerations

The current off-site levy program does not include any new extensions. The Town's approach to future Sanitary Collection extensions will need to be considered in future updates.

Table 7: Summary of Projects – Sanitary Collection

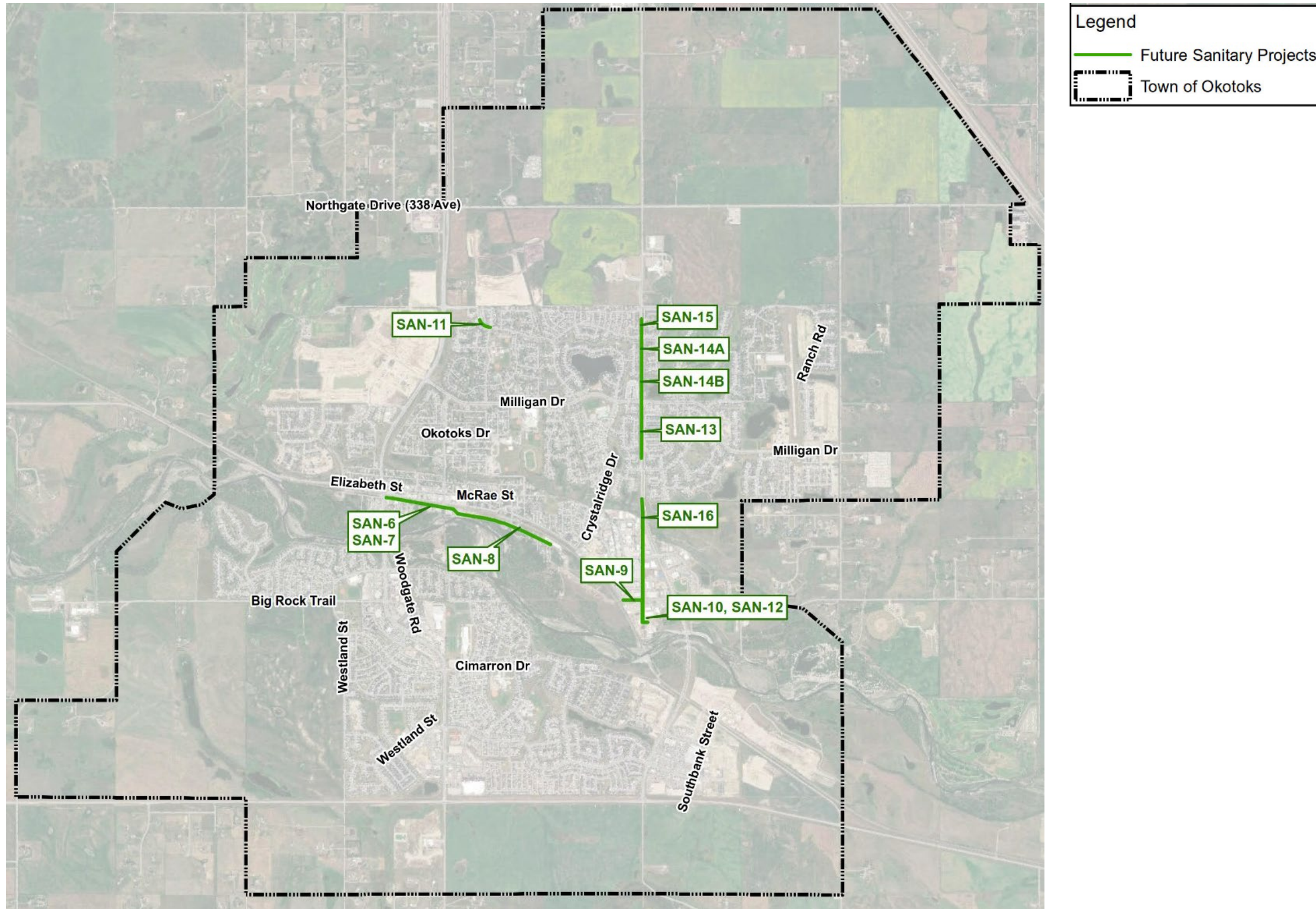
Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Grants / Regional Contributions (\$2020)	Allocation of Benefit to New Development
SAN-5	Top lift paving of Riverside Drive West outstanding from installation of Sanitary Main in 2018.	\$40,000	2020	\$0	100%
SAN-6	Replace existing with a 375mm sewer from Riverside Drive West (west end of the trunk) to just east of Northridge Drive - approximately 150m of 300mm sewer.	\$143,636	2020-2024	\$0	100%
SAN-7	Replace the existing section of South Railway Trunk from just east of Northridge Drive to Veterans Way with approximately 537m of 450mm sewer.	\$1,311,691	2020-2024	\$0	100%
SAN-8	Replace the existing section of South Railway Trunk from Veterans Way to just west of Lineham Avenue with approximately 898m of 450mm sewer.	\$2,433,674	2020-2024	\$0	100%
SAN-9A	Replace the existing section of North Railway Trunk from bend in North Railway Street to Fisher Gate with approximately 152m of 525mm sewer.	\$426,000	2020-2024	\$0	100%
SAN-10	Replace the existing section of Fisher Gate from the intersection with North Railway Street to the WWTP with approximately 196m of 750mm sewer.	\$438,000	2020-2024	\$0	100%

Table 7: Summary of Projects – Sanitary Collection Continued

Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Grants / Regional Contributions (\$2020)	Allocation of Benefit to New Development
SAN-11	Divert flows away from Sunset Crescent by plugging the west outgoing pipe at the Sunset Crescent and Banister Drive intersection. Divert flows away from Robinson Drive by plugging the south outgoing pipe at the Robinson Drive and Banister Drive intersection. These plugs will ensure that no additional flows are conveyed to the existing sewer along Clark Avenue and thus reducing the potential for sewer surcharge.	\$7,000	2025-2029	\$0	100%
SAN-12	Replace the existing 32 Street E trunk from halfway of Fisher Crescent to the WWTP with approximately 756m of 900mm sewer.	\$2,663,375	2030-2044	\$0	100%
SAN-13	Replace the existing 448m of 525mm sewer from Milligan Drive south.	\$1,287,464	2030-2044	\$0	100%
SAN-14A	Replace the existing 265m of a 450mm trunk along 32 Street from Crystal Shores Road South.	\$675,339	2030-2044	\$0	100%
SAN-14B	Replace the existing 282m of a 450mm interceptor trunk along 32 Street from the Offload trunk to Milligan Drive.	\$749,339	2030-2044	\$0	100%
SAN-15	Replace the existing 150m of 375mm sewer from Crystal Shores Road north.	\$974,857	2030-2044	\$0	100%
SAN-16	Replace the existing 32 Street E trunk from halfway of Fisher Crescent north approximately 150m with 450mm sewer. Option to twin with 375mm sewer for \$250,000.	\$324,625	2030-2044	\$0	100%



Figure 4: Future Sanitary Collection Projects



## 5.4 SANITARY TREATMENT AND DISPOSAL

The Town collects and treats all sewage at their wastewater treatment plant and disposes of the treated effluent. In 2019, the Town initiated significant improvements to their Wastewater Treatment Plant. All of the improvements play a role in supporting future growth.



### Infrastructure Included

Sanitary treatment and disposal infrastructure wastewater treatment plant upgrades and expansions.



### Allocation of Benefit

Allocation of benefit between existing and future development varies based on the improvement. Each improvement has been reviewed from a capacity, compliance, and condition perspective. Improvements that provide benefit related to capacity are allocated 100% to growth, while improvements that provide benefit related to compliance and condition are shared between existing and future development.



### Recovery Approach

Projects related to sanitary treatment and disposal benefit all developments regardless of location. The capacity of the treatment plant improvements is well understood and based on a future development area capacity (555ha). Based on the growth assumptions captured in **Section 3**, the capacity timeframe is 36yrs. Of course, this timeframe will adjust with adjustments in annual growth.

The Sanitary Treatment and Disposal Levy is calculated on a town-wide basis and based on the capacity (555ha) of the long-term sanitary treatment and disposal solution.



### Grants

In June 2020, notification from Alberta Transportation was received related to the funding of the Wastewater Treatment Plant under the Alberta Municipal Water/Wastewater Partnership program. The notification indicated that the WWTP upgrade could be eligible for a grant of up to \$5,490,000. This grant amount is to be applied to the total project costs for SAN-38 and SAN-39 as per the below Project Descriptions.

Table 8: Summary of Projects – Sanitary Treatment and Disposal

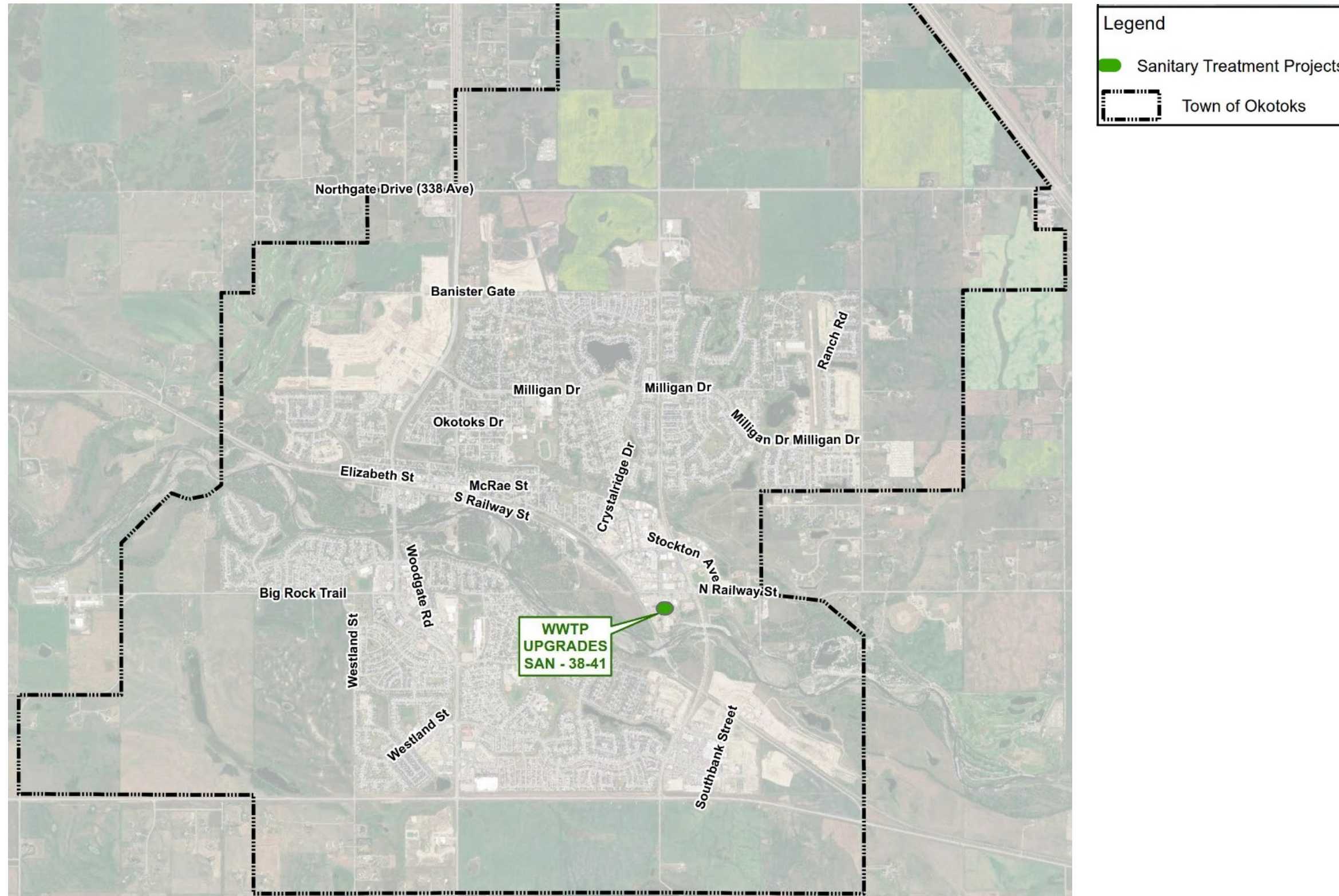
Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Grants / Regional Contributions (\$2020)	Allocation of Benefit to New Development
SAN-38	<p>Phase A is an expansion of existing capacities by adding a second CTU/BNR unit.</p> <p>Building upon the solids settling and removal that occurs in primary treatment, the combined treatment unit (CTU) including biological nutrient reactor (BNR) provides advanced treatment via biological processes to eliminate select nutrients and pathogens and prepare effluent for final treatment via filtration and ultraviolet disinfection.</p>	\$8,343,000	2020-2021	\$2,745,000	100%
SAN-39	<p>Phase B is comprised of various upgrades across solids management, front-end processes, and control systems (multiple treatment units).</p> <p>For solids, the project will replace existing equipment with modern, larger units, as well as modify the overall process to eliminate solid amendments and to improve loading (for transport) processes. In the front end, there will be upgrades to grit removal including replacement mechanical (e.g. pumps), building additions to house new technologies, and flow routing for greater efficiency that supports expanded capacities. At ultraviolet disinfection, the upgrades include construction of a new channel and expanded disinfection capacities with new reactors for redundancy and new flows. And finally, ancillary upgrades include modernized and expanded: instrumentation, flow systems, electrical and control units, expanded air supply, and expansion to building related mechanical equipment e.g., heating, gas to accommodate expanded treatment plant.</p>	\$9,350,000	2020-2022	\$2,745,000	50%



Table 8: Summary of Projects – Sanitary Treatment and Disposal Continued

Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Grants / Regional Contributions (\$2020)	Allocation of Benefit to New Development
SAN-40	<p>Phase C will expand primary treatment via an additional activated clarifier.</p> <p>The purpose of the new works is to accommodate rising flows from growth, to increase redundancy, and to improve plant capacity by way of dual treatment trains for normal operation.</p>	\$7,000,000	2026-2027	\$0	70%
SAN-41	<p>Project 2 includes expansion of the equalization tank and adding solids handling capacity in two ways: a larger DAF and a second centrifuge.</p> <p>In the front end, the equalization tank is modified and expanded to regulate rising flows for greater treatment consistency and effectiveness. In addition, upgrades at the sludge management and solids section of the plant include expanded capacity for dissolved air flotation which separates solids from liquid streams, as well as additional centrifuge capacity for dewatering.</p>	\$5,100,000	2025-2027	\$0	100%

Figure 5: Future Sanitary Treatment and Disposal Projects





## 5.5 TRANSPORTATION

The Town's transportation system consists of a network of minor and major roadways and intersections.

### 5.5.1 Infrastructure Included

Transportation infrastructure projects in the off-site levy program include urbanization and capacity projects for:

- Arterials,
- Arterial to Arterial intersections,
- Interchanges, and
- Infrastructure improvements in previously developed areas, required to support capacity improvements for growth.

#### 5.5.1.1 Arterials

Many municipalities distinguish between transportation improvements that provide direct benefit to adjacent properties and transportation improvements that provide regional benefit. Primary collector roadways are typically recognized as the highest classification of roadway that is the responsibility of the local developer as their function is to provide access to properties (direct benefit to adjacent properties). As such, the funding and construction of primary collectors is the requirement of local or boundary developers. Arterials, arterial to arterial intersections and interchanges are typically recognized as the classification of roadway that provide benefit both to the local/boundary developer but also is seen to have a regional benefit. Arterials are the highest classification of road within the Town of Okotoks. Only roads that operate at future expected arterial volumes and function are classified as Arterial and included in the Off-Site Levy project list.

When improving a corridor to an arterial standard there are two components: 1) urbanization; and 2) capacity increase.

Urbanization refers to developing the road to an urban standard including elements such as, but not limited to, curb, gutter, smooth grades, landscaping, pathways and/or sidewalks, sound fencing, storm sewer, streetlights, utility relocation, etc. Urbanization is considered to provide a direct benefit to adjacent landowners and boundary developments and is viewed as the required minimum municipal road standard adjacent to development. Urbanization improvements are the responsibility of the adjacent developer and are constructed by the boundary or adjacent developer.

Given the regional nature of arterial corridors, capacity improvements to an arterial standard, provide benefit to the overall transportation network. As such, the off-site levy program includes the costs to add additional capacity or to oversize to the Arterial. The oversize or capacity costs included in the off-site levy program are further discussed in **Table 9**.

Arterial to Arterial intersection costs are fully in the Off-site Levy program. Other intersections and improvements (such as signalization) required to access an Arterial are the responsibility of the local adjacent developer.

Table 9: Arterial Cost Breakdown

Cost	Source
Estimated Full Arterial Cost	City of Calgary Road Classification Arterial Rate. As of December 2020, the City of Calgary Road Classification Arterial Rate was \$3,860 per linear meter.
Costs Included in the Off-Site Levy Program	50% of City of Calgary Road Classification Arterial Rate, reflecting new lanes divided by total lanes; plus 10% of estimated project costs added for on-site storm sewer. 100% of Design Costs
Calculation of Costs Included in Off-Site Levy Program for Arterial Roadway	City of Calgary Road Classification Arterial Rate (2020) = \$3,860m 50% of Rate = \$1,930m Plus 10% for onsite stormwater = \$2,123m



#### Allocation of Benefit

Determining allocation of benefit for transportation projects is difficult, as capacity allocations are harder to determine. It is anticipated as new development occurs, the level of service on existing roads and at existing intersections will decline. As improvements to the transportation network are implemented (e.g., road widening, upgraded intersection control standards, etc.) the level of service for existing development could marginally improve for a point in time and then diminish again as growth persists.

An argument could be made that without growth no improvements to the existing transportation network would be required and accordingly the Town should not be making contributions towards transportations improvements. However, the Town recognizes that there may be limited benefit to existing development through road and intersection improvements as they provide expansion and interconnectivity of the active transportation network and sometimes increased route selection for drivers. At this time the Town is prepared to contribute 25% of all transportation projects in light of the limited benefits to existing development.



#### Recovery Approach

Arterials, arterial to arterial intersections, and interchanges provide benefit to the overall transportation system in the Town. There are several transportation projects identified over the next 25yrs. Based on the Transportation Master Plan Update – Network Analysis, July 3, 2020, projects identified will be required in analyzed horizon periods. The rate and pattern of new development will dictate

exact timing. As such, the anticipated timeframe for transportation projects have been captured within the identified time horizons with project costs averaged through this period.

The transportation off-site levy is calculated on a town-wide basis over a 25-year revolving timeframe.

 **Grants/Local Developer Contributions**

No grants have been assumed for transportation projects. There is no on-going non-discretionary funding program available for municipalities to fund roadway infrastructure.

Prior to this update, developers adjacent to future arterial roads were required to provide a Local Developer Contribution. The local developer was required to contribute through agreements up to the cost equivalent of a divided primary collector standard (i.e., half of the costs of a divided primary collector for each adjacent developer). Since the 2017 update, local developer contributions were received by the Town for three projects (T-7B, T-7C and T-34). T-7B and T-7C are intended to proceed under the 2017 methodology where the balance of project costs beyond the local developer contributions will be paid for through the Off-Site Levy and are captured in Table 10 (local developer contributions netted out from overall project costs. Given the intent to phase out the local developer contribution fund and that T-34 is not expected until 2034, the \$57,500 developer contribution collected for this intersection improvement will be moved from the local developer contribution fund into the Transportation OSL fund.

This off-site levy update revises the approach to funding and financing arterial roadways to have the local or boundary developer construct the arterial and use the off-site levy program to provide the additional funds to oversize the arterial. Therefore, there will be no future local contributions required by adjacent developers, these developers instead will have the responsibility to construct the arterial and to supplement costs for oversizing for the off-site levy program.

 **Future Infrastructure Considerations**

The Town believes that the benefit to existing may be lower than the allocated 25%. The Town may review this in the future.

Adjacent downstream local developers will be required to size stormwater infrastructure to accept Arterial flows. Offsite stormwater costs will be evaluated as part of a future update.

Table 10: Summary of Projects – Transportation

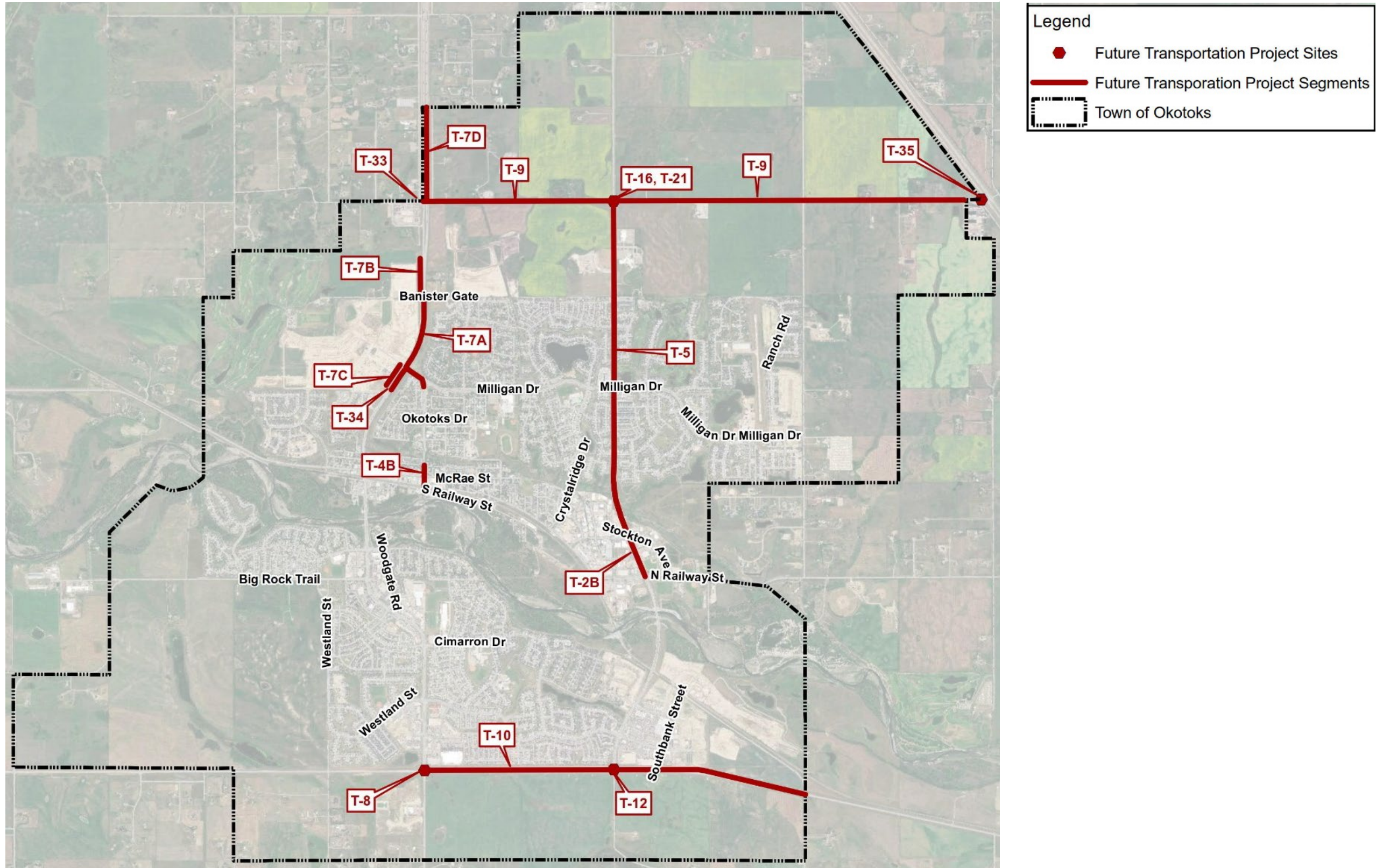
Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Local Developer Contributions (\$2020)	Allocation of Benefit to New Development
T-2B	Signal at 32 Street / Stockton Avenue	\$350,000	2036-2045	\$0	75%
T-4B	Veterans Way Phase C. This project includes top lift paving and surface improvements Veterans Way from Riverside Drive West to Elizabeth Street. Top lift paving was previously not reinstated after installation of the dedicated water mains between the South Reservoir and Zone 2N Reservoirs. This project also includes sidewalk pedestrian improvements.	\$400,000	2021	\$0	75%
T-5	This project includes the twinning of 32 Street from North Railway Street to 338 Avenue. Estimate is calculated using: 2561m of 2 lanes of arterial+450m of 4 lanes of arterial North of Crystal Green Lane	\$7,347,703	2036-2045	\$0	75%
T-7A	Includes detailed design of the ultimate Northridge Drive corridor and pathway connectors adjacent to the roadway on the east side of Northridge Drive from Sandstone Gate to Banister Gate with a connector to Milligan Drive (2020)	\$1,110,000	2021	\$0	75%
T-7B	Includes 6 laning and west side boulevard urbanization of Northridge Drive from South of Banister Gate to North of Spring Gate (2020). Urbanization will be the responsibility of the local developer where local developer contributions were not paid under the previous levy (east side and North of Spring Gate).	\$3,500,000	2021	\$490,801	75%
T-7C	Includes urbanization of the west side of Northridge Drive from Sandstone Gate to Spring Gate.	\$1,500,000	2024	\$560,399	75%

Table 10: Summary of Projects – Transportation Continued

Project ID	Project Description	Estimated Project Cost (\$2020)	Estimated Construction Years	Assumed Local Developer Contributions (\$2020)	Allocation of Benefit to New Development
T-7D	Upgrade to 6 lanes. Northridge Drive north of 338 Avenue to Town Boundary. Excluded from OSL as this project is assumed to be funded by Alberta Transportation. Included in project list only for reference.	\$0	2036-2045	\$0	75%
T-8	Southbound and westbound left lanes, Southridge and Hwy 7 intersection.	\$163,000	2026-2035	\$0	75%
T-9	Upgrade 4,760m to 4 lanes - 338 Avenue between Northridge Drive & Hwy 2	\$10,105,480	2036-2045	\$0	75%
T-10	Upgrade to 4 lanes – Hwy 7 between Southridge Drive and East Town Boundary. Excluded from OSL as this project is assumed to be funded by Alberta Transportation. Included in project list only for reference.	\$0	2036-2045	\$0	75%
T-12	Westbound left at Hwy 7 / 32 Street	\$66,000	2036-2045	\$0	75%
T-16	Signal at 32 Street / 338 Avenue	\$350,000	2021-2025	\$0	75%
T-21	Left turn lanes and a northbound right turn lane at Southridge Drive / Hwy 7	\$163,000	2021-2025	\$0	75%
T-33	Southbound dual left turn at Northridge Drive / 338 Avenue	\$196,000	2036-2045	\$0	75%
T-34	Eastbound and northbound dual left turns at Northridge Drive / Sandstone Gate	\$228,000	2036-2045	\$0	75%
T-35	Hwy 2 and 338 Avenue Interchange (25% of \$50,000,000 cost estimate)	\$12,500,000	2028	\$0	75%



Figure 6: Future Transportation Projects





# 6 OFF-SITE LEVY CALCULATIONS

The off-site levy calculation is based on a cash flow projection that incorporates assumptions for population growth, project expenditures, payment timing, interest rate returns, borrowing costs and inflation to determine levy rates. The cash flow approach ensures full cost recovery to support fairness and equity of the levy rates. Calculation of the off-site levy charges is based on four key components and can be simplified as follows:

$$\text{OFF-SITE LEVY RATE} = \frac{\text{LEVY ACCOUNT STARTING BALANCE} + \text{COLLECTION EXPENDITURES} + \text{INTEREST EARNED CARRY COSTS}}{\text{HECTARES OF DEVELOPMENT}}$$

Anticipated growth (hectares of development) and project expenditures (costs and timing) are captured in **Sections 3.0 and 5.0**. The below provides an overview of the remaining components that feed into the calculation.

## 6.1 LEVY ACCOUNT BALANCES

To properly account for the previous collection of levies and/or project expenditures, off-site levy fund balances need to be brought forward into the levy calculation. The levy account starting balance reflects the aggregated total of collections received, less project expenditures, plus interest credits, less borrowing costs. This is the starting point of the levy calculation and reflects actual collections and expenditures credited and charged to the account to-date.

Accounting for the levy starting balance ensures levies collected to date for future projects are reflected in the levy calculations to avoid collecting twice for projects. Correspondingly, any deficit account balances, resulting from previously constructed projects where levies have not been fully collected, are brought forward to the new levy calculation.

As the Off-Site Levies are established using a Town wide philosophy, any changes that result from a levy update will be reflected in the fund balance. If a project costs more or less than projected, when the project is completed the difference will be reflected in the fund balance. If a project is deleted the funds collected to date will be used to fund infrastructure of the same type; the future levy may decrease. If a project is added the funds collected to date may be used to fund this project; the future levy may increase.

As a result, the model starts with either a positive or negative account balance for each of the infrastructure categories. The Town utilizes three levy accounts to track balances. As such, Sanitary Treatment and Disposal and Sanitary Collection are captured under Sanitary, while Water Supply and Treatment and Water Distribution and Storage are captured under Water. As of December 31, 2019, the Town's Off-Site Levy account balances were as follows:

Table 11: Levy Account Balances

Infrastructure Category	Fund Balance (December 31, 2019)
Sanitary	(\$3,784,885)
Water	(\$386,490)
Transportation	(\$1,964,856)

Based on this approach, two components feed into the levy rates for Water and Sanitary infrastructure, to reflect recovery of the: 1) carry forward account balances; and 2) future projects.

The carry forward account balances rate reflects the Off-Site Levy account as of December 31, 2019 along with any anticipated levy revenues generated from agreements executed prior to January 1, 2020. Accordingly, recovery for the Sanitary carry forward account balance (- \$3,784,885) is allocated to the total benefitting hectares for Sanitary Collection (+/- 380 Ha) and Sanitary Treatment and Disposal (+/- 555 Ha). The carry forward account balance for Water is positive and is allocated to the assumed benefitting hectares for Water Supply and Treatment (+/- 410 Ha) and Water Distribution and Storage (+/- 380Ha).

Future project rates capture all anticipated expenditures, revenues, interest earned, carrying costs, etc. from January 1, 2020 forward. The duration of the calculation is based on the specific recovery methodology discussed in **Section 5** for each infrastructure category.

The starting position for each calculation along with other key cash flow totals is captured below in Cash Flow Snapshot. Annual cash flow summaries are provided in **Appendix A**.

## 6.2 FINANCIAL MODEL INPUTS

Financial model inputs include interest earned, carrying costs and inflation. When a projected positive fund balance occurs, interest earned is applied to the positive balance. Conversely, when a fund balance is negative (e.g., the Town front-ends infrastructure prior to collecting enough funds to cover the project costs) a borrowing cost is applied to the negative balance. An annual inflation rate is applied to future project costs and levy collections. The following are the assumptions used in the model and are based on current and historical trends:

Table 12: Financial Model Inputs

Input	Percentage
Interest Earned on Positive Fund Balances	0.5%
Borrowing Cost on Negative Fund Balances	2.5%
Inflation Rate	2%

### 6.3 PAYMENT TIMING

The timing of when the Town receives off-site levy payments from development is important from a cash flow perspective. Payment timing varies depending on the type of development and the granting of deferrals as outlined in Schedule A and the body of the Off-Site Levies Bylaw.

The financial model assumes levy payments for all new growth (January 1, 2020 forward) is received through two 50% payments; the first payment is assumed on execution and the second payment is assumed on the first anniversary. This model assumption has been made as most of the new development is assumed to follow this payment timing.

### 6.4 OFF-SITE LEVY UPDATES

The Off-Site Levies will be periodically reviewed and updated. Minor updates include updates to fund balances, interest and borrowing costs, project costs and timing updates. Major Off-Site Levy Bylaw updates are the result of a significant shift in methodology or substantial changes to anticipated project lists. Periodic updates will occur to ensure levy information remains current and to help ensure fairness and equity.

Off-Site Levy Bylaw updates may occur to all infrastructure types or to only one infrastructure type at a time, at the CAO's discretion.

### 6.5 CASH FLOW SNAPSHOT

The following tables reflect the assumed starting fund balances, anticipated future project costs, after accounting for annual inflation, along with anticipated interest earned and borrowing costs over the duration of the calculation. The below tables provide a snapshot of the anticipated cash flows, summary tables for each infrastructure category are provided in **Appendix A**.

Table 13: Sanitary Carry Forward Fund Balance

Sanitary Carry Forward Fund Balance	
Starting Account Balance (Jan 1, 2020)	-\$3,784,885
Future Project Costs	\$0
Interest Earned (+)	\$0
Borrowing Costs	-\$943,999
<b>Total Amount to be Recovered</b>	<b>-\$4,728,884</b>
<i>Anticipated Levy Revenue</i>	<i>\$4,728,884</i>

Table 14: Sanitary Collection

Sanitary Collection	
Starting Account Balance (Jan 1, 2020)	\$0
Future Project Costs	-\$14,375,862
Interest Earned (+)	\$0
Borrowing Costs	-\$627,705
<b>Total Amount to be Recovered</b>	<b>-\$15,003,567</b>
<i>Anticipated Levy Revenue</i>	<i>\$15,003,567</i>

Table 15: Sanitary Treatment and Disposal

Sanitary Treatment and Disposal	
Starting Account Balance (Jan 1, 2020)	\$0
Future Project Costs	-\$20,229,263
Interest Earned (+)	\$0
Borrowing Costs	-\$9,344,742
<b>Total Amount to be Recovered</b>	<b>-\$29,574,005</b>
<i>Anticipated Levy Revenue</i>	<i>\$29,574,005</i>



Table 16: Water Carry Forward Fund Balance

Water Carry Forward Fund Balance	
Starting Account Balance (Jan 1, 2020)	-\$386,490
Future Project Costs	\$0
Interest Earned (+)	\$45,575
Borrowing Costs	\$0
<b>Total Amount to be Recovered</b>	<b>-\$340,915</b>
Anticipated Levy Revenue	\$340,915

Table 17: Water Supply and Treatment

Water Supply and Treatment	
Starting Account Balance (Jan 1, 2020)	\$0
Future Project Costs	-\$13,487,715
Interest Earned (+)	\$0
Borrowing Costs	-\$6,184,151
<b>Total Amount to be Recovered</b>	<b>-\$19,671,867</b>
Anticipated Levy Revenue	\$19,671,867

Table 18: Water Distribution and Storage

Water Distribution and Storage	
Starting Account Balance (Jan 1, 2020)	\$0
Future Project Costs	-\$4,879,571
Interest Earned (+)	\$8,664
Borrowing Costs	-\$1,057,330
<b>Total Amount to be Recovered</b>	<b>-\$5,928,237</b>
Anticipated Levy Revenue	\$5,928,237

Table 19: Transportation Levy

Transportation Levy	
Starting Account Balance (Jan 1, 2020)	-\$3,161,056
Future Project Costs	-\$34,036,693
Interest Earned (+)	\$70,243
Borrowing Costs	-\$925,322
<b>Total Amount to be Recovered</b>	<b>-\$38,052,829</b>
Anticipated Levy Revenue	\$38,052,829

## 6.6 SUMMARY OF OFF-SITE LEVY RATES

The following levy calculations are based on assumptions provided in this report. The levies will be effective as of the passing of the Bylaw. The future levies are calculated using an inflation factor of 2% per year.

Table 20: Summary of Off-Site Levy Rates

Infrastructure Category	Off-Site Levy (Ha)		
	Effective Until Dec 31, 2021	Effective Until Dec 31, 2022*	Effective Until Dec 31, 2023*
<b>Sanitary Collection</b>	<b>\$33,626</b>	<b>\$34,298</b>	<b>\$34,984</b>
Future Projects	\$31,405	\$32,033	\$32,674
Carry Forward Account Balance	\$2,221	\$2,265	\$2,310
<b>Sanitary Treatment and Disposal</b>	<b>\$39,926</b>	<b>\$40,725</b>	<b>\$41,539</b>
Future Projects	\$37,705	\$38,459	\$39,229
Carry Forward Account Balance	\$2,221	\$2,265	\$2,310
<b>Water Supply and Treatment</b>	<b>\$37,641</b>	<b>\$38,394</b>	<b>\$39,162</b>
Future Projects	\$38,328	\$39,094	\$39,876
Carry Forward Account Balance	-\$687	-\$700	-\$714
<b>Water Distribution and Storage</b>	<b>\$11,388</b>	<b>\$11,616</b>	<b>\$11,849</b>
Future Projects	\$12,075	\$12,317	\$12,563
Carry Forward Account Balance	-\$687	-\$700	-\$714
<b>Transportation</b>	<b>\$76,027</b>	<b>\$77,547</b>	<b>\$79,098</b>
<b>LEVY TOTAL</b>	<b>\$198,608</b>	<b>\$202,580</b>	<b>\$206,632</b>

\*Off-Site Levy rates beyond December 31, 2023 are subject to a 2% per year inflationary increase

# Schedule B

APPENDIX A: Off-Site Levy Cash Flow Summaries



## Transportation Levy

	Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 2%)	Assumed Annual Growth (Ha)	Levy Rate (Inflated Annually by 2%) <sup>1</sup>	Anticipated Annual Fee Revenue <sup>1</sup>	Annual Cumulative Surplus(Deficit)	Annual Interest Earned (0.5%)	Annual Borrowing Costs (2.5%)	Off-Site Levy Fund Balance (End of Year)
25-Yr Window	2020	-\$3,161,056	\$1,694,700	15.18	\$69,372	\$1,549,333	-\$3,306,423	\$0	-\$82,661	-\$3,389,083
	2021	-\$3,389,083	\$1,807,083	15.18	\$76,027	\$1,401,985	-\$3,794,181	\$0	-\$94,855	-\$3,889,036
	2022	-\$3,889,036	\$80,059	15.18	\$77,547	\$1,639,507	-\$2,329,587	\$0	-\$58,240	-\$2,387,827
	2023	-\$2,387,827	\$455,577	15.18	\$79,098	\$1,188,940	-\$1,654,464	\$0	-\$41,362	-\$1,695,825
	2024	-\$1,695,825	\$464,689	15.18	\$80,680	\$1,212,719	-\$947,795	\$0	-\$23,695	-\$971,490
	2025	-\$971,490	\$84,959	15.18	\$82,294	\$1,236,973	\$180,524	\$903	\$0	\$181,426
	2026	\$181,426	\$13,767	15.18	\$83,940	\$1,261,712	\$1,429,371	\$7,147	\$0	\$1,436,518
	2027	\$1,436,518	\$14,043	15.18	\$85,618	\$1,286,947	\$2,709,422	\$13,547	\$0	\$2,722,969
	2028	\$2,722,969	\$10,998,630	15.18	\$87,331	\$1,312,686	-\$6,962,975	\$0	-\$174,074	-\$7,137,050
	2029	-\$7,137,050	\$14,610	15.18	\$89,077	\$1,338,939	-\$5,812,720	\$0	-\$145,318	-\$5,958,038
	2030	-\$5,958,038	\$14,902	15.18	\$90,859	\$1,365,718	-\$4,607,222	\$0	-\$115,181	-\$4,722,403
	2031	-\$4,722,403	\$15,200	15.18	\$92,676	\$1,393,032	-\$3,344,571	\$0	-\$83,614	-\$3,428,185
	2032	-\$3,428,185	\$15,504	15.18	\$94,530	\$1,420,893	-\$2,022,796	\$0	-\$50,570	-\$2,073,366
	2033	-\$2,073,366	\$15,814	15.18	\$96,420	\$1,449,311	-\$639,869	\$0	-\$15,997	-\$655,866
	2034	-\$655,866	\$16,131	15.18	\$98,349	\$1,478,297	\$806,300	\$4,032	\$0	\$810,332
	2035	\$810,332	\$16,453	15.18	\$100,316	\$1,507,863	\$2,301,742	\$11,509	\$0	\$2,313,251
	2036	\$2,313,251	\$1,877,526	15.18	\$102,322	\$1,538,020	\$1,973,745	\$9,869	\$0	\$1,983,613
	2037	\$1,983,613	\$1,915,077	15.18	\$104,368	\$1,568,781	\$1,637,317	\$8,187	\$0	\$1,645,504
	2038	\$1,645,504	\$1,953,378	15.18	\$106,456	\$1,600,156	\$1,292,282	\$6,461	\$0	\$1,298,743
	2039	\$1,298,743	\$1,992,446	15.18	\$108,585	\$1,632,160	\$938,457	\$4,692	\$0	\$943,149
	2040	\$943,149	\$2,032,295	15.18	\$110,757	\$1,664,803	\$575,657	\$2,878	\$0	\$578,535
2041	\$578,535	\$2,072,941	15.18	\$112,972	\$1,698,099	\$203,693	\$1,018	\$0	\$204,712	
2042	\$204,712	\$2,114,400	15.45	\$115,231	\$1,747,617	-\$162,071	\$0	-\$4,052	-\$166,123	
2043	-\$166,123	\$2,156,688	15.45	\$117,536	\$1,798,126	-\$524,685	\$0	-\$13,117	-\$537,802	
2044	-\$537,802	\$2,199,821	15.45	\$119,887	\$1,834,088	-\$903,535	\$0	-\$22,588	-\$926,124	
2045	-\$926,124				\$926,124	\$0			\$0	
Totals			\$34,036,693			\$38,052,829		\$70,243	-\$925,322	

<sup>1</sup> Due to payment timing, anticipated annual fee revenue includes revenue received in 2020 and beyond from agreements executed prior to 2020. Note agreements executed in 2020 are based on rates and payment timing in Bylaw 04-17.

## Sanitary Carry Forward Fund Balance Levy

Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 2%)	Assumed Annual Growth (Ha) <sup>2</sup>	Levy Rate (Inflated Annually by 2%)	Anticipated Annual Fee Revenue <sup>1</sup>	Annual Cumulative Surplus(Deficit)	Annual Interest Earned (0.5%)	Annual Borrowing Costs (2.5%)	Off-Site Levy Fund Balance (End of Year)
2020	-\$3,784,885				\$1,609,386	-\$2,175,498	\$0	-\$54,387	-\$2,229,886
2021	-\$2,229,886		30.36	\$2,221	\$424,974	-\$1,804,912	\$0	-\$45,123	-\$1,850,035
2022	-\$1,850,035		30.36	\$2,265	\$68,097	-\$1,781,938	\$0	-\$44,548	-\$1,826,486
2023	-\$1,826,486		30.36	\$2,310	\$69,459	-\$1,757,028	\$0	-\$43,926	-\$1,800,953
2024	-\$1,800,953		30.36	\$2,357	\$70,848	-\$1,730,105	\$0	-\$43,253	-\$1,773,358
2025	-\$1,773,358		30.36	\$2,404	\$72,265	-\$1,701,093	\$0	-\$42,527	-\$1,743,621
2026	-\$1,743,621		30.36	\$2,452	\$73,710	-\$1,669,910	\$0	-\$41,748	-\$1,711,658
2027	-\$1,711,658		30.36	\$2,501	\$75,184	-\$1,636,474	\$0	-\$40,912	-\$1,677,386
2028	-\$1,677,386		30.36	\$2,551	\$76,688	-\$1,600,698	\$0	-\$40,017	-\$1,640,715
2029	-\$1,640,715		30.36	\$2,602	\$78,222	-\$1,562,493	\$0	-\$39,062	-\$1,601,556
2030	-\$1,601,556		30.36	\$2,654	\$79,786	-\$1,521,770	\$0	-\$38,044	-\$1,559,814
2031	-\$1,559,814		30.36	\$2,707	\$81,382	-\$1,478,432	\$0	-\$36,961	-\$1,515,393
2032	-\$1,515,393		30.36	\$2,761	\$83,010	-\$1,432,383	\$0	-\$35,810	-\$1,468,193
2033	-\$1,468,193		30.36	\$2,816	\$84,670	-\$1,383,523	\$0	-\$34,588	-\$1,418,111
2034	-\$1,418,111		30.36	\$2,873	\$86,363	-\$1,331,748	\$0	-\$33,294	-\$1,365,042
2035	-\$1,365,042		30.36	\$2,930	\$88,090	-\$1,276,951	\$0	-\$31,924	-\$1,308,875
2036	-\$1,308,875		30.36	\$2,989	\$89,852	-\$1,219,023	\$0	-\$30,476	-\$1,249,498
2037	-\$1,249,498		30.36	\$3,049	\$91,649	-\$1,157,849	\$0	-\$28,946	-\$1,186,795
2038	-\$1,186,795		30.36	\$3,110	\$93,482	-\$1,093,313	\$0	-\$27,333	-\$1,120,646
2039	-\$1,120,646		30.36	\$3,172	\$95,352	-\$1,025,294	\$0	-\$25,632	-\$1,050,926
2040	-\$1,050,926		30.36	\$3,235	\$97,259	-\$953,667	\$0	-\$23,842	-\$977,509
2041	-\$977,509		30.36	\$3,300	\$99,204	-\$878,305	\$0	-\$21,958	-\$900,262
2042	-\$900,262		30.9	\$3,366	\$102,097	-\$798,165	\$0	-\$19,954	-\$818,120
2043	-\$818,120		30.9	\$3,433	\$105,048	-\$713,072	\$0	-\$17,827	-\$730,899
2044	-\$730,899		30.9	\$3,502	\$107,149	-\$623,750	\$0	-\$15,594	-\$639,344
2045	-\$639,344		15.45	\$3,572	\$81,698	-\$557,645	\$0	-\$13,941	-\$571,587
2046	-\$571,587		15.45	\$3,643	\$55,739	-\$515,848	\$0	-\$12,896	-\$528,744
2047	-\$528,744		15.45	\$3,716	\$56,854	-\$471,891	\$0	-\$11,797	-\$483,688
2048	-\$483,688		15.45	\$3,791	\$57,991	-\$425,697	\$0	-\$10,642	-\$436,340
2049	-\$436,340		15.45	\$3,866	\$59,150	-\$377,189	\$0	-\$9,430	-\$386,619
2050	-\$386,619		15.45	\$3,944	\$60,333	-\$326,286	\$0	-\$8,157	-\$334,443
2051	-\$334,443		15.45	\$4,023	\$61,540	-\$272,903	\$0	-\$6,823	-\$279,725
2052	-\$279,725		15.45	\$4,103	\$62,771	-\$216,954	\$0	-\$5,424	-\$222,378
2053	-\$222,378		15.45	\$4,185	\$64,026	-\$158,352	\$0	-\$3,959	-\$162,311
2054	-\$162,311		15.45	\$4,269	\$65,307	-\$97,004	\$0	-\$2,425	-\$99,429
2055	-\$99,429		15.45	\$4,354	\$66,613	-\$32,816	\$0	-\$820	-\$33,636
2056	-\$33,636				\$33,636				\$0
<b>Totals</b>					<b>\$4,728,884</b>		<b>\$0</b>	<b>-\$943,999</b>	

<sup>1</sup> Due to payment timing under Bylaw 04-17, anticipated annual fee revenue in 2020 and 2021 includes revenue from agreements executed prior to 2020.

<sup>2</sup> The assumed annual growth is reflective of total hectares to be recovered from for all sanitary infrastructure (Treatment and Disposal and Collection).

### Sanitary Collection Levy

Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 2%)	Assumed Annual Growth (Ha)	Levy Rate (Inflated Annually by 2%) <sup>2</sup>	Anticipated Annual Fee Revenue <sup>1</sup>	Annual Cumulative Surplus(Deficit)	Annual Interest Earned (0.5%)	Annual Borrowing Costs (2.5%)	Off-Site Levy Fund Balance (End of Year)
2020	\$0	\$990,600	15.18	\$30,387	\$46,127	-\$944,473	\$0	-\$23,612	-\$968,084
2021	-\$968,084	\$969,612	15.18	\$31,405	\$445,938	-\$1,491,759	\$0	-\$37,294	-\$1,529,053
2022	-\$1,529,053	\$989,004	15.18	\$32,033	\$689,069	-\$1,828,988	\$0	-\$45,725	-\$1,874,712
2023	-\$1,874,712	\$1,008,784	15.18	\$32,674	\$491,125	-\$2,392,371	\$0	-\$59,809	-\$2,452,181
2024	-\$2,452,181	\$1,028,960	15.18	\$33,327	\$500,948	-\$2,980,193	\$0	-\$74,505	-\$3,054,698
2025	-\$3,054,698	\$1,546	15.18	\$33,994	\$510,967	-\$2,545,276	\$0	-\$63,632	-\$2,608,908
2026	-\$2,608,908	\$1,577	15.18	\$34,674	\$521,186	-\$2,089,299	\$0	-\$52,232	-\$2,141,531
2027	-\$2,141,531	\$1,608	15.18	\$35,367	\$531,610	-\$1,611,529	\$0	-\$40,288	-\$1,651,818
2028	-\$1,651,818	\$1,640	15.18	\$36,074	\$542,242	-\$1,111,216	\$0	-\$27,780	-\$1,138,996
2029	-\$1,138,996	\$1,673	15.18	\$36,796	\$553,087	-\$587,582	\$0	-\$14,690	-\$602,272
2030	-\$602,272	\$542,453	15.18	\$37,532	\$564,149	-\$580,576	\$0	-\$14,514	-\$595,090
2031	-\$595,090	\$553,302	15.18	\$38,283	\$575,432	-\$572,960	\$0	-\$14,324	-\$587,284
2032	-\$587,284	\$564,368	15.18	\$39,048	\$586,940	-\$564,711	\$0	-\$14,118	-\$578,829
2033	-\$578,829	\$575,655	15.18	\$39,829	\$598,679	-\$555,805	\$0	-\$13,895	-\$569,700
2034	-\$569,700	\$587,168	15.18	\$40,626	\$610,653	-\$546,215	\$0	-\$13,655	-\$559,871
2035	-\$559,871	\$598,911	15.18	\$41,438	\$622,866	-\$535,916	\$0	-\$13,398	-\$549,314
2036	-\$549,314	\$610,890	15.18	\$42,267	\$635,323	-\$524,881	\$0	-\$13,122	-\$538,003
2037	-\$538,003	\$623,107	15.18	\$43,112	\$648,030	-\$513,081	\$0	-\$12,827	-\$525,908
2038	-\$525,908	\$635,570	15.18	\$43,975	\$660,990	-\$500,487	\$0	-\$12,512	-\$513,000
2039	-\$513,000	\$648,281	15.18	\$44,854	\$674,210	-\$487,071	\$0	-\$12,177	-\$499,247
2040	-\$499,247	\$661,247	15.18	\$45,751	\$687,694	-\$472,800	\$0	-\$11,820	-\$484,620
2041	-\$484,620	\$674,472	15.18	\$46,666	\$701,448	-\$457,643	\$0	-\$11,441	-\$469,084
2042	-\$469,084	\$687,961	15.45	\$47,600	\$721,903	-\$435,142	\$0	-\$10,879	-\$446,021
2043	-\$446,021	\$701,720	15.45	\$48,552	\$742,767	-\$404,974	\$0	-\$10,124	-\$415,099
2044	-\$415,099	\$715,755	15.45	\$49,523	\$757,622	-\$373,231	\$0	-\$9,331	-\$382,562
2045	-\$382,562				\$382,562	\$0			\$0
Totals		\$14,375,862			\$15,003,567		\$0	-\$627,705	

<sup>1</sup> Anticipated annual fee revenue includes revenue received in 2020 and beyond.

<sup>2</sup> Note, 2020 anticipated annual fee revenue and payment timing is based on rates in Bylaw 04-17. Any anticipated revenue for agreements executed prior to January 1, 2020 are captured in the Carry Forward Levy Balance

### Sanitary Treatment and Disposal Levy

Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 2%) <sup>3</sup>	Assumed Annual Growth (Ha)	Levy Rate (Inflated Annually by 2%) <sup>2</sup>	Anticipated Annual Fee Revenue <sup>1</sup>	Annual Cumulative Surplus(Deficit)	Annual Interest Earned (0.5%)	Annual Borrowing Costs (2.5%)	Off-Site Levy Fund Balance (End of Year)
2020	\$0	\$5,729,833	15.18	\$46,929	\$71,238	-\$5,658,595	\$0	-\$141,465	-\$5,800,060
2021	-\$5,800,060	\$5,844,430	15.18	\$37,705	\$606,755	-\$11,037,735	\$0	-\$275,943	-\$11,313,678
2022	-\$11,313,678	-\$2,662,557	15.18	\$38,459	\$898,662	-\$7,752,460	\$0	-\$193,811	-\$7,946,271
2023	-\$7,946,271	\$0	15.18	\$39,229	\$589,652	-\$7,356,620	\$0	-\$183,915	-\$7,540,535
2024	-\$7,540,535	\$0	15.18	\$40,013	\$601,445	-\$6,939,090	\$0	-\$173,477	-\$7,112,568
2025	-\$7,112,568	\$1,876,937	15.18	\$40,813	\$613,473	-\$8,376,032	\$0	-\$209,401	-\$8,585,432
2026	-\$8,585,432	\$4,673,574	15.18	\$41,630	\$625,743	-\$12,633,264	\$0	-\$315,832	-\$12,949,095
2027	-\$12,949,095	\$4,767,046	15.18	\$42,462	\$638,258	-\$17,077,883	\$0	-\$426,947	-\$17,504,830
2028	-\$17,504,830	\$0	15.18	\$43,312	\$651,023	-\$16,853,807	\$0	-\$421,345	-\$17,275,152
2029	-\$17,275,152	\$0	15.18	\$44,178	\$664,043	-\$16,611,109	\$0	-\$415,278	-\$17,026,386
2030	-\$17,026,386	\$0	15.18	\$45,061	\$677,324	-\$16,349,062	\$0	-\$408,727	-\$16,757,789
2031	-\$16,757,789	\$0	15.18	\$45,963	\$690,871	-\$16,066,918	\$0	-\$401,673	-\$16,468,591
2032	-\$16,468,591	\$0	15.18	\$46,882	\$704,688	-\$15,763,903	\$0	-\$394,098	-\$16,158,000
2033	-\$16,158,000	\$0	15.18	\$47,819	\$718,782	-\$15,439,218	\$0	-\$385,980	-\$15,825,199
2034	-\$15,825,199	\$0	15.18	\$48,776	\$733,158	-\$15,092,041	\$0	-\$377,301	-\$15,469,342
2035	-\$15,469,342	\$0	15.18	\$49,751	\$747,821	-\$14,721,522	\$0	-\$368,038	-\$15,089,560
2036	-\$15,089,560	\$0	15.18	\$50,746	\$762,777	-\$14,326,783	\$0	-\$358,170	-\$14,684,952
2037	-\$14,684,952	\$0	15.18	\$51,761	\$778,033	-\$13,906,919	\$0	-\$347,673	-\$14,254,592
2038	-\$14,254,592	\$0	15.18	\$52,796	\$793,593	-\$13,460,999	\$0	-\$336,525	-\$13,797,524
2039	-\$13,797,524	\$0	15.18	\$53,852	\$809,465	-\$12,988,059	\$0	-\$324,701	-\$13,312,760
2040	-\$13,312,760	\$0	15.18	\$54,929	\$825,655	-\$12,487,106	\$0	-\$312,178	-\$12,799,283
2041	-\$12,799,283	\$0	15.18	\$56,028	\$842,168	-\$11,957,116	\$0	-\$298,928	-\$12,256,044
2042	-\$12,256,044	\$0	15.45	\$57,149	\$866,726	-\$11,389,318	\$0	-\$284,733	-\$11,674,051
2043	-\$11,674,051	\$0	15.45	\$58,292	\$891,776	-\$10,782,275	\$0	-\$269,557	-\$11,051,832
2044	-\$11,051,832	\$0	15.45	\$59,457	\$909,611	-\$10,142,221	\$0	-\$253,556	-\$10,395,776
2045	-\$10,395,776	\$0	15.45	\$60,647	\$927,803	-\$9,467,973	\$0	-\$236,699	-\$9,704,672
2046	-\$9,704,672	\$0	15.45	\$61,860	\$946,359	-\$8,758,313	\$0	-\$218,958	-\$8,977,271
2047	-\$8,977,271	\$0	15.45	\$63,097	\$965,287	-\$8,011,984	\$0	-\$200,300	-\$8,212,284
2048	-\$8,212,284	\$0	15.45	\$64,359	\$984,592	-\$7,227,692	\$0	-\$180,692	-\$7,408,384
2049	-\$7,408,384	\$0	15.45	\$65,646	\$1,004,284	-\$6,404,100	\$0	-\$160,102	-\$6,564,202
2050	-\$6,564,202	\$0	15.45	\$66,959	\$1,024,370	-\$5,539,832	\$0	-\$138,496	-\$5,678,328
2051	-\$5,678,328	\$0	15.45	\$68,298	\$1,044,857	-\$4,633,471	\$0	-\$115,837	-\$4,749,308
2052	-\$4,749,308	\$0	15.45	\$69,664	\$1,065,754	-\$3,683,553	\$0	-\$92,089	-\$3,775,642
2053	-\$3,775,642	\$0	15.45	\$71,057	\$1,087,069	-\$2,688,573	\$0	-\$67,214	-\$2,755,787
2054	-\$2,755,787	\$0	15.45	\$72,478	\$1,108,811	-\$1,646,976	\$0	-\$41,174	-\$1,688,150
2055	-\$1,688,150	\$0	15.45	\$73,928	\$1,130,987	-\$557,163	\$0	-\$13,929	-\$571,092
2056	-\$571,092	0			\$571,092	\$0			\$0
Totals		\$20,229,263			\$29,574,005			-\$9,344,742	

<sup>1</sup> Anticipated annual fee revenue includes revenue received in 2020 and beyond. Any anticipated revenue for agreements executed prior to January 1, 2020 are captured in the Carry Forward Levy Balance Calculation.

<sup>2</sup> Note, 2020 anticipated annual fee revenue and payment timing is based on rates in Bylaw 04-17.

<sup>3</sup> Note negative figures under the expenditures column reflect anticipated grants.

## Water Carry Forward Fund Balance Levy

Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 2%)	Assumed Annual Growth (Ha) <sup>2</sup>	Levy Rate (Inflated Annually by 2%)	Anticipated Annual Fee Revenue <sup>1</sup>	Annual Cumulative Surplus(Deficit)	Annual Interest Earned (0.5%)	Annual Borrowing Costs (2.5%)	Off-Site Levy Fund Balance (End of Year)
2020	-\$386,490	\$0			\$796,678	\$410,187	\$2,051	\$0	\$412,238
2021	\$412,238	\$0	30.36	-\$687	\$204,201	\$616,440	\$3,082	\$0	\$619,522
2022	\$619,522	\$0	30.36	-\$700	-\$21,055	\$598,467	\$2,992	\$0	\$601,459
2023	\$601,459	\$0	30.36	-\$714	-\$21,476	\$579,983	\$2,900	\$0	\$582,882
2024	\$582,882	\$0	30.36	-\$729	-\$21,906	\$560,977	\$2,805	\$0	\$563,781
2025	\$563,781	\$0	30.36	-\$743	-\$22,344	\$541,437	\$2,707	\$0	\$544,145
2026	\$544,145	\$0	30.36	-\$758	-\$22,791	\$521,354	\$2,607	\$0	\$523,960
2027	\$523,960	\$0	30.36	-\$773	-\$23,247	\$500,714	\$2,504	\$0	\$503,217
2028	\$503,217	\$0	30.36	-\$789	-\$23,712	\$479,506	\$2,398	\$0	\$481,903
2029	\$481,903	\$0	30.36	-\$805	-\$24,186	\$457,717	\$2,289	\$0	\$460,006
2030	\$460,006	\$0	30.36	-\$821	-\$24,670	\$435,336	\$2,177	\$0	\$437,513
2031	\$437,513	\$0	30.36	-\$837	-\$25,163	\$412,350	\$2,062	\$0	\$414,412
2032	\$414,412	\$0	30.36	-\$854	-\$25,666	\$388,745	\$1,944	\$0	\$390,689
2033	\$390,689	\$0	30.36	-\$871	-\$26,180	\$364,509	\$1,823	\$0	\$366,332
2034	\$366,332	\$0	30.36	-\$888	-\$26,703	\$339,629	\$1,698	\$0	\$341,327
2035	\$341,327	\$0	30.36	-\$906	-\$27,237	\$314,090	\$1,570	\$0	\$315,660
2036	\$315,660	\$0	30.36	-\$924	-\$27,782	\$287,878	\$1,439	\$0	\$289,318
2037	\$289,318	\$0	30.36	-\$943	-\$28,338	\$260,980	\$1,305	\$0	\$262,285
2038	\$262,285	\$0	30.36	-\$961	-\$28,904	\$233,380	\$1,167	\$0	\$234,547
2039	\$234,547	\$0	30.36	-\$981	-\$29,482	\$205,065	\$1,025	\$0	\$206,090
2040	\$206,090	\$0	30.36	-\$1,000	-\$30,072	\$176,018	\$880	\$0	\$176,898
2041	\$176,898	\$0	30.36	-\$1,020	-\$30,674	\$146,224	\$731	\$0	\$146,956
2042	\$146,956	\$0	30.9	-\$1,041	-\$31,568	\$115,388	\$577	\$0	\$115,965
2043	\$115,965	\$0	30.9	-\$1,062	-\$32,480	\$83,484	\$417	\$0	\$83,902
2044	\$83,902	\$0	30.9	-\$1,083	-\$33,130	\$50,772	\$254	\$0	\$51,025
2045	\$51,025	\$0	15.45	-\$1,104	-\$25,261	\$25,765	\$129	\$0	\$25,893
2046	\$25,893	\$0	15.45	-\$1,127	-\$17,234	\$8,659	\$43	\$0	\$8,702
2047	\$8,702	\$0			-\$8,702	\$0			\$0
<b>Totals</b>		\$0			\$340,915		\$45,575	\$0	

<sup>1</sup> Due to payment timing under Bylaw 04-17, anticipated annual fee revenue in 2020 and 2021 includes revenue from agreements executed prior to 2020.

<sup>2</sup> The assumed annual growth is reflective of total hectares to be recovered from for all water infrastructure (Supply and Treatment and Distribution and Storage).



## Water Supply and Treatment Levy

Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 2%) <sup>3</sup>	Assumed Annual Growth (Ha)	Levy Rate (Inflated Annually by 2%) <sup>2</sup>	Anticipated Annual Fee Revenue <sup>1</sup>	Annual Cumulative Surplus (Deficit)	Annual Interest Earned (0.5%)	Annual Borrowing Costs (2.5%)	Off-Site Levy Fund Balance (End of Year)
2020	\$0	\$8,682,500	15.18	\$39,805	\$0	-\$8,682,500	\$0	-\$217,063	-\$8,899,563
2021	-\$8,899,563	\$8,856,150	15.18	\$38,328	\$290,908	-\$17,464,805	\$0	-\$436,620	-\$17,901,425
2022	-\$17,901,425	\$8,903,223	15.18	\$39,094	\$587,633	-\$26,217,015	\$0	-\$655,425	-\$26,872,440
2023	-\$26,872,440	-\$12,954,158	15.18	\$39,876	\$599,386	-\$13,318,897	\$0	-\$332,972	-\$13,651,869
2024	-\$13,651,869	\$0	15.18	\$40,674	\$611,374	-\$13,040,495	\$0	-\$326,012	-\$13,366,508
2025	-\$13,366,508	\$0	15.18	\$41,487	\$623,601	-\$12,742,907	\$0	-\$318,573	-\$13,061,479
2026	-\$13,061,479	\$0	15.18	\$42,317	\$636,073	-\$12,425,406	\$0	-\$310,635	-\$12,736,041
2027	-\$12,736,041	\$0	15.18	\$43,163	\$648,795	-\$12,087,247	\$0	-\$302,181	-\$12,389,428
2028	-\$12,389,428	\$0	15.18	\$44,027	\$661,771	-\$11,727,657	\$0	-\$293,191	-\$12,020,849
2029	-\$12,020,849	\$0	15.18	\$44,907	\$675,006	-\$11,345,843	\$0	-\$283,646	-\$11,629,489
2030	-\$11,629,489	\$0	15.18	\$45,805	\$688,506	-\$10,940,983	\$0	-\$273,525	-\$11,214,507
2031	-\$11,214,507	\$0	15.18	\$46,721	\$702,276	-\$10,512,231	\$0	-\$262,806	-\$10,775,037
2032	-\$10,775,037	\$0	15.18	\$47,656	\$716,322	-\$10,058,715	\$0	-\$251,468	-\$10,310,183
2033	-\$10,310,183	\$0	15.18	\$48,609	\$730,648	-\$9,579,535	\$0	-\$239,488	-\$9,819,024
2034	-\$9,819,024	\$0	15.18	\$49,581	\$745,261	-\$9,073,762	\$0	-\$226,844	-\$9,300,607
2035	-\$9,300,607	\$0	15.18	\$50,573	\$760,166	-\$8,540,440	\$0	-\$213,511	-\$8,753,951
2036	-\$8,753,951	\$0	15.18	\$51,584	\$775,370	-\$7,978,582	\$0	-\$199,465	-\$8,178,046
2037	-\$8,178,046	\$0	15.18	\$52,616	\$790,877	-\$7,387,169	\$0	-\$184,679	-\$7,571,848
2038	-\$7,571,848	\$0	15.18	\$53,668	\$806,695	-\$6,765,154	\$0	-\$169,129	-\$6,934,283
2039	-\$6,934,283	\$0	15.18	\$54,741	\$822,828	-\$6,111,454	\$0	-\$152,786	-\$6,264,241
2040	-\$6,264,241	\$0	15.18	\$55,836	\$839,285	-\$5,424,956	\$0	-\$135,624	-\$5,560,579
2041	-\$5,560,579	\$0	15.18	\$56,953	\$856,071	-\$4,704,509	\$0	-\$117,613	-\$4,822,121
2042	-\$4,822,121	\$0	15.45	\$58,092	\$881,035	-\$3,941,087	\$0	-\$98,527	-\$4,039,614
2043	-\$4,039,614	\$0	15.45	\$59,254	\$906,498	-\$3,133,116	\$0	-\$78,328	-\$3,211,444
2044	-\$3,211,444	\$0	15.45	\$60,439	\$924,628	-\$2,286,817	\$0	-\$57,170	-\$2,343,987
2045	-\$2,343,987	\$0	15.45	\$61,648	\$943,120	-\$1,400,867	\$0	-\$35,022	-\$1,435,889
2046	-\$1,435,889	\$0	15.45	\$62,881	\$961,983	-\$473,906	\$0	-\$11,848	-\$485,754
2047	-\$485,754				\$485,754	\$0			\$0
Totals		\$13,487,715			\$19,671,867		\$0	-\$6,184,151	

<sup>1</sup> Anticipated annual fee revenue includes revenue received in 2020 and beyond. Any anticipated revenue for agreements executed prior to January 1, 2020 are captured in the Carry Forward Levy Balance Calculation.

<sup>2</sup> Note, 2020 anticipated annual fee revenue and payment timing is based on rates in Bylaw 04-17.

<sup>3</sup> Note negative figures under the expenditures column reflect anticipated grants.



## Water Distribution and Storage Levy

Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 2%)	Assumed Annual Growth (Ha)	Levy Rate (Inflated Annually by 2%) <sup>2</sup>	Anticipated Annual Fee Revenue <sup>1</sup>	Annual Cumulative Surplus(Deficit)	Annual Interest Earned (0.5%)	Annual Borrowing Costs (2.5%)	Off-Site Levy Fund Balance (End of Year)
2020	\$0	\$0	15.18	\$22,186	\$33,678	\$33,678	\$168	\$0	\$33,847
2021	\$33,847	\$0	15.18	\$12,075	\$243,203	\$277,049	\$1,385	\$0	\$278,435
2022	\$278,435	\$0	15.18	\$12,317	\$336,686	\$615,120	\$3,076	\$0	\$618,196
2023	\$618,196	\$0	15.18	\$12,563	\$188,836	\$807,032	\$4,035	\$0	\$811,067
2024	\$811,067	\$1,594,423	15.18	\$12,814	\$192,612	-\$590,743	\$0	-\$14,769	-\$605,512
2025	-\$605,512	\$1,626,311	15.18	\$13,070	\$196,465	-\$2,035,358	\$0	-\$50,884	-\$2,086,242
2026	-\$2,086,242	\$1,658,837	15.18	\$13,332	\$200,394	-\$3,544,685	\$0	-\$88,617	-\$3,633,303
2027	-\$3,633,303	\$0	15.18	\$13,599	\$204,402	-\$3,428,901	\$0	-\$85,723	-\$3,514,623
2028	-\$3,514,623	\$0	15.18	\$13,870	\$208,490	-\$3,306,133	\$0	-\$82,653	-\$3,388,787
2029	-\$3,388,787	\$0	15.18	\$14,148	\$212,660	-\$3,176,127	\$0	-\$79,403	-\$3,255,530
2030	-\$3,255,530	\$0	15.18	\$14,431	\$216,913	-\$3,038,617	\$0	-\$75,965	-\$3,114,583
2031	-\$3,114,583	\$0	15.18	\$14,719	\$221,251	-\$2,893,331	\$0	-\$72,333	-\$2,965,665
2032	-\$2,965,665	\$0	15.18	\$15,014	\$225,676	-\$2,739,988	\$0	-\$68,500	-\$2,808,488
2033	-\$2,808,488	\$0	15.18	\$15,314	\$230,190	-\$2,578,298	\$0	-\$64,457	-\$2,642,756
2034	-\$2,642,756	\$0	15.18	\$15,620	\$234,794	-\$2,407,962	\$0	-\$60,199	-\$2,468,161
2035	-\$2,468,161	\$0	15.18	\$15,933	\$239,489	-\$2,228,672	\$0	-\$55,717	-\$2,284,389
2036	-\$2,284,389	\$0	15.18	\$16,252	\$244,279	-\$2,040,110	\$0	-\$51,003	-\$2,091,112
2037	-\$2,091,112	\$0	15.18	\$16,577	\$249,165	-\$1,841,948	\$0	-\$46,049	-\$1,887,996
2038	-\$1,887,996	\$0	15.18	\$16,908	\$254,148	-\$1,633,848	\$0	-\$40,846	-\$1,674,694
2039	-\$1,674,694	\$0	15.18	\$17,246	\$259,231	-\$1,415,463	\$0	-\$35,387	-\$1,450,850
2040	-\$1,450,850	\$0	15.18	\$17,591	\$264,416	-\$1,186,434	\$0	-\$29,661	-\$1,216,095
2041	-\$1,216,095	\$0	15.18	\$17,943	\$269,704	-\$946,391	\$0	-\$23,660	-\$970,051
2042	-\$970,051	\$0	15.45	\$18,302	\$277,569	-\$692,482	\$0	-\$17,312	-\$709,794
2043	-\$709,794	\$0	15.45	\$18,668	\$285,591	-\$424,203	\$0	-\$10,605	-\$434,809
2044	-\$434,809	\$0	15.45	\$19,041	\$291,303	-\$143,506	\$0	-\$3,588	-\$147,093
2045	-\$147,093				\$147,093	\$0			\$0
Totals		\$4,879,571			\$5,928,237		\$8,664	-\$1,057,330	

<sup>1</sup> Anticipated annual fee revenue includes revenue received in 2020 and beyond. Any anticipated revenue for agreements executed prior to January 1, 2020 are captured in the Carry Forward Levy Balance Calculation.

<sup>2</sup> Note, 2020 anticipated annual fee revenue and payment timing is based on rates in Bylaw 04-17.

Bylaw No. 06-23

# Schedule C

## OFF-SITE LEVIES BACKGROUND REPORT 2023 ADDENDUM

March 2023



# COMMUNITY AMENITY

In 2009 the Town of Okotoks implemented a Voluntary Community Levies Contribution to support the advancement of community and recreational facilities that benefit new development. In 2017, Section 648 of the Municipal Government Act (MGA) was amended to permit the inclusion of Community Recreation within offsite levy bylaws:

In addition to the capital cost of facilities described in subsection (2), an off-site levy may be used to pay for all or part of the capital cost for any of the following purposes, including the cost of any related appurtenances and any land required for or in connection with the purpose:

- a) new or expanded community recreation facilities;
- b) new or expanded fire hall facilities;
- c) new or expanded police station facilities;
- d) new or expanded libraries.

Community recreation facilities are further defined in the MGA as indoor recreation facilities used primarily by members of the public. In accordance with the new legislation, the Town undertook to replace the Voluntary Community Levies Contribution with a new Community Amenity Offsite Levy.

The Community Amenities Off-Site Levy Study (HarGroup, Jan 2022) assessed the Town's community amenity needs and offered potential development options to address these needs. This study builds on the 2017 Recreation, Parks and Leisure Master Plan as well as the *2020 Defining A Potential New Community Recreation Centre* memorandum. The result of the Community Amenities Off-Site Levy Study was a functional program for the expansion of the Okotoks Recreation Centre. Community Amenity projects included in the Off-Site Levies Background Report 2023 Addendum reflect those projects identified through The Community Amenities Off-Site Levy Study that align with the Town's long-range financial capacity.

## Project Descriptions

**"Recreation Centre & Leisure Water"** The base expansion of the Okotoks Recreation Centre is focused on leisure aquatics amenities and other indoor recreational spaces. Leisure aquatics components typically include active pool areas and structures along with out-of-water support areas. In addition to the aquatic amenities the expansion of the Okotoks Recreation Centre is anticipated to include dry sport areas, indoor play areas, climbing wall, etc. along with auxiliary support areas, such as change rooms.

**"Flatwater"** A flatwater expansion to the aquatics facility at the Okotoks Recreation Centre will provide for a FINA-compliant, 10-lane 25m lap pool for racing, fitness training, springboard diving, and other sports.

## Growth Projections

The Community Amenity levy benefit allocation is based on the latest population and growth information for the Town of Okotoks. Recent updates to the previous growth projections include:

### **Current Population**

The Town of Okotoks most recent population data, 30,405, is based on the 2021 Federal Census. As per the Off-Site Levies Background Report 2020 the Town is estimated to grow at 668 people per year. As such, the Town's assumed population as of January 1, 2023 is 31,741.

### **Future Growth**

It is anticipated that the Town of Okotoks population growth will remain at +/- 668 people per year through 2025. Starting in 2026 it is estimated that growth in the Town will increase to 980 people per year based on completion of the Foothills-Okotoks Regional Water Solution.

## Allocation of Benefit

The benefiting population for the proposed recreation centre amenities is 60,000, which reflects approximately 655 hectares of new development. Based on the Town's revised growth projections referenced above, the Town is anticipated to reach 60,000 people in 2053. The Community Amenity Levy will be applied Town-wide as all future residents will benefit from these amenities.

The Town of Okotoks has Master Cost Sharing Agreement with Foothills County to share operating costs related to some community amenities that benefit residents of both municipalities. Based on historical usage patterns the County contributes 19% towards the operational costs of the Okotoks Recreation Centre. As such, 19% of the total project costs have been allocated to regional benefit. The remaining project costs have been split between existing and new development based on population.

The Okotoks Recreation Centre base expansion and leisure water addition is required immediately. Leisure water features do not currently exist in the Town of Okotoks, and as such, the benefit will be realized by both existing and new development. The allocation split between existing and new development is based on the current Town population of 31,741 relative to the overall benefiting population (60,000). The flatwater expansion is required to address increased demand from new development in Okotoks and, as such, the benefit will be fully realized by new development after considering the regional benefit allocation.



## Project Costs

Table 1: Estimated Project Costs- Regional Benefit Allocation

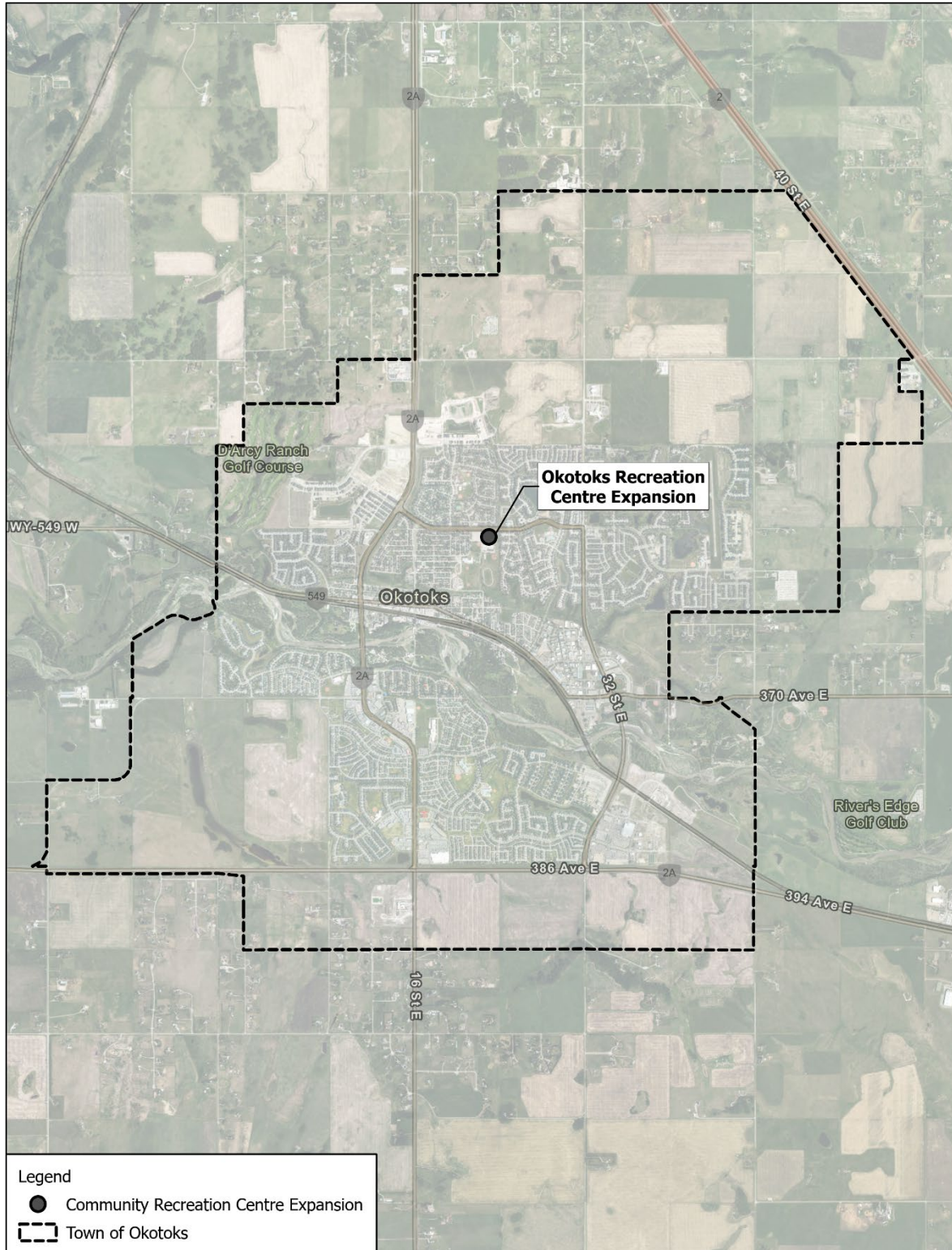
Project	Estimated Project Cost (\$2022)	Estimated Year for Construction Completion	Regional Benefit Allocation (Foothills)	Okotoks Benefit Allocation (New Development + Existing)	Net Okotoks Project Costs
Recreation Centre Expansion – Leisure Water and Other	\$55,200,000	2028	19%	81%	\$44,712,000
Flatwater Expansion	\$14,800,000	2033	19%	81%	\$11,988,000

Table 2: Okotoks Estimated Project Costs Allocation

Project	Net Okotoks Project Costs	New Development Benefit Allocation (Net Regional Benefit)	Existing Development Benefit Allocation (Net Regional Benefit)	New Development Project Costs	Existing Development Project Costs
Recreation Centre Expansion – Leisure Water and Other	\$44,712,000	47%	53%	\$21,058,607	\$23,653,393
Flatwater Expansion	\$11,988,000	100%	0%	\$11,988,000	\$0

Town of Okotoks  
Off-Site Levies Background Report

Figure 1: Future Community Amenity Projects



## Financial Model Inputs

Due to the recent changes in financial conditions in the region, the financial model inputs have been revised for the Community Amenity Levy. Below is an overview of the current financial model input assumptions. How these inputs are applied within the model is described further in Schedule B.

Table 3: Community Amenity Levy Financial Model Inputs

Input	Assumption
Inflation	3%
Interest Accumulated	4.5%
Interest Earned	2.0%
Grants	\$0

## Payment Timing

The financial model assumes levy payments for all new growth is received through two 50% payments; first payment is assumed on execution and the second payment is assumed on the first anniversary.

## Levy Calculation

The levy fund balance as of January 1, 2023, is \$0. The levy for community amenity projects is calculated based on a 31-year recovery timeframe to align with assumed capacity that benefits new development. The resulting levy calculation from the model is \$60,222 per hectare.

Table 4: Summary of Community Amenity Levy Rate

Infrastructure Category	Off-Site Levy (Ha)		
Community Amenity	Effective Until December 31, 2023	Effective Until December 31, 2024	Effective Until December 31, 2025
	\$60,222	\$62,029	\$63,890

# Schedule C

## APPENDIX A: Off-Site Levy Cash Flow Summary



### Community Amenity Levy

Year	Off-Site Levy Fund Balance (Beginning of Year)	Expenditures (Inflated Annually by 3%)	Assumed Annual Growth (Ha)	Levy Rate (Inflated Annually by 3%)	Anticipated Annual Fee Revenue	Annual Cumulative Surplus(Deficit)	Annual Interest Earned (2.0%)	Annual Borrowing Costs (4.5%)	Off-Site Levy Fund Balance (End of Year)
2023	\$0	\$0	15.18	\$60,222	\$457,085	\$457,085	\$9,142	\$0	\$466,227
2024	\$466,227	\$0	15.18	\$62,029	\$927,883	\$1,394,110	\$27,882	\$0	\$1,421,992
2025	\$1,421,992	\$0	15.18	\$63,890	\$955,720	\$2,377,712	\$47,554	\$0	\$2,425,266
2026	\$2,425,266	\$0	22.27	\$65,806	\$1,217,674	\$3,642,941	\$72,859	\$0	\$3,715,800
2027	\$3,715,800	\$12,206,348	22.27	\$67,780	\$1,487,488	-\$7,003,061	\$0	-\$315,138	-\$7,318,199
2028	-\$7,318,199	\$12,572,539	22.27	\$69,814	\$1,532,112	-\$18,358,625	\$0	-\$826,138	-\$19,184,763
2029	-\$19,184,763	\$0	22.27	\$71,908	\$1,578,076	-\$17,606,688	\$0	-\$792,301	-\$18,398,989
2030	-\$18,398,989	\$0	22.27	\$74,066	\$1,625,418	-\$16,773,570	\$0	-\$754,811	-\$17,528,381
2031	-\$17,528,381	\$0	22.27	\$76,287	\$1,674,181	-\$15,854,200	\$0	-\$713,439	-\$16,567,640
2032	-\$16,567,640	\$8,055,435	22.27	\$78,576	\$1,724,406	-\$22,898,668	\$0	-\$1,030,440	-\$23,929,108
2033	-\$23,929,108	\$8,297,098	22.27	\$80,933	\$1,776,138	-\$30,450,068	\$0	-\$1,370,253	-\$31,820,321
2034	-\$31,820,321	\$0	22.27	\$83,361	\$1,829,422	-\$29,990,899	\$0	-\$1,349,590	-\$31,340,489
2035	-\$31,340,489	\$0	22.27	\$85,862	\$1,884,305	-\$29,456,184	\$0	-\$1,325,528	-\$30,781,712
2036	-\$30,781,712	\$0	22.27	\$88,438	\$1,940,834	-\$28,840,878	\$0	-\$1,297,840	-\$30,138,717
2037	-\$30,138,717	\$0	22.27	\$91,091	\$1,999,059	-\$28,139,658	\$0	-\$1,266,285	-\$29,405,943
2038	-\$29,405,943	\$0	22.27	\$93,824	\$2,059,031	-\$27,346,912	\$0	-\$1,230,611	-\$28,577,523
2039	-\$28,577,523	\$0	22.27	\$96,639	\$2,120,802	-\$26,456,721	\$0	-\$1,190,552	-\$27,647,273
2040	-\$27,647,273	\$0	22.27	\$99,538	\$2,184,426	-\$25,462,847	\$0	-\$1,145,828	-\$26,608,675
2041	-\$26,608,675	\$0	22.27	\$102,524	\$2,249,959	-\$24,358,717	\$0	-\$1,096,142	-\$25,454,859
2042	-\$25,454,859	\$0	22.27	\$105,600	\$2,317,458	-\$23,137,401	\$0	-\$1,041,183	-\$24,178,584
2043	-\$24,178,584	\$0	22.27	\$108,768	\$2,386,981	-\$21,791,603	\$0	-\$980,622	-\$22,772,225
2044	-\$22,772,225	\$0	22.27	\$112,031	\$2,458,591	-\$20,313,635	\$0	-\$914,114	-\$21,227,748
2045	-\$21,227,748	\$0	22.27	\$115,392	\$2,532,348	-\$18,695,400	\$0	-\$841,293	-\$19,536,693
2046	-\$19,536,693	\$0	22.27	\$118,853	\$2,608,319	-\$16,928,374	\$0	-\$761,777	-\$17,690,151
2047	-\$17,690,151	\$0	22.27	\$122,419	\$2,686,568	-\$15,003,582	\$0	-\$675,161	-\$15,678,743
2048	-\$15,678,743	\$0	22.27	\$126,092	\$2,767,166	-\$12,911,578	\$0	-\$581,021	-\$13,492,599
2049	-\$13,492,599	\$0	22.27	\$129,874	\$2,850,180	-\$10,642,418	\$0	-\$478,909	-\$11,121,327
2050	-\$11,121,327	\$0	22.27	\$133,771	\$2,935,686	-\$8,185,641	\$0	-\$368,354	-\$8,553,995
2051	-\$8,553,995	\$0	22.27	\$137,784	\$3,023,756	-\$5,530,239	\$0	-\$248,861	-\$5,779,099
2052	-\$5,779,099	\$0	22.27	\$141,917	\$3,114,469	-\$2,664,630	\$0	-\$119,908	-\$2,784,539
2053	-\$2,784,539	\$0	8.42	\$146,175	\$2,195,643	-\$588,895	\$0	-\$26,500	-\$615,396
2054	-\$615,396	\$0	0	\$0	\$615,396	\$0	\$0	\$0	\$0
2055	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTALS</b>		\$41,131,420	655.25		\$63,716,582		\$157,437	-\$22,742,599	

25-Yr Window