



OFF-SITE LEVY ANNUAL REPORT

Issue

The 2024 Off-Site Levy Annual Report is provided to Council for information.

Motion Proposed by Administration

That the 2024 Off-Site Levy Annual Report be received as information.

Report, Analysis and Financial Implications

Section 648.4 of the *Municipal Government Act* and the Town's Off-Site Levy (OSL) Bylaw 06-23 require that on an annual basis a municipality publicly, openly and fully disclose all off-site levy costs and payments. The 2024 off-site levies were imposed and this annual report was prepared using the methodology outlined in OSL Bylaw 06-23.

Figure 1 in attachment 1 outlines the details of the 2024 Off-Site Levy Fund Balances, Payments Collected and Agreements Executed.

Figure 2 in attachment 1 outlines the 2024 Off-Site Levy Project Expenditures.

The 2024 Off-Site Levy Account Closing Balances as at December 31, 2024 are shown below:

Sanitary Levy	\$ (13,102,218)
Transportation Levy	\$ (1,897,068)
Water Levy	\$ (3,863,536)
Community Amenity Levy	\$ 1,704,069

Strategic Plan Goals

<input checked="" type="checkbox"/> Responsibly Managed Growth	<input type="checkbox"/> Demonstrated Environmental Leadership
<input type="checkbox"/> Strong Local Economy	<input type="checkbox"/> Enhanced Culture & Community Health
<input type="checkbox"/> Organizational Excellence	

Equity/Diversity/Inclusivity Impacts and Strategy

n/a

Environmental Impacts

n/a

Community Engagement Strategy

The 2024 Off-Site Levy Annual Report will be posted to the Town's webpage to provide transparency to the public and developers on the collection and use of off-site levies.

Alternatives for Consideration

n/a

CAO Comments

Annual reconciliation of the Off Site Levy Account is a requirement under the Municipal Government Act. This highlights the amount of infrastructure that is being funded from growth. A key highlight from this report is since our recreation fee was added to our OSL account in 2022, we have accumulated \$1.7M in reserves for the future recreation centre expansion.

Attachment(s)**1. 2024 Off-Site Levy Reconciliation Figures**

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November 20, 2025

Figure 1 - 2024 Off-Site Levy Fund Balances, Payments and Agreements Executed

Revised 2023 Off-Site Levy Fund Balances

	Sanitary Levy	Transportation Levy	Water Levy	Community Amenity Levy
2023 Fund Closing Balance	\$ (11,937,088)	\$ (2,652,696)	\$ (716,572)	\$ 507,882
Funding Split Correction*	\$ -	\$ 225	\$ -	\$ -
Revised 2023 Fund Closing Balance	\$ (11,937,088)	\$ (2,652,471)	\$ (716,572)	\$ 507,882

*Correction of calculation for the funding split for Project T-9 - 338 Ave Functional Plan and Detailed Design.

2024 Off-Site Levy Fund Balances

	Sanitary Levy	Transportation Levy	Water Levy	Community Amenity Levy
2024 Fund Opening Balance	\$ (11,937,088)	\$ (2,652,471)	\$ (716,572)	\$ 507,882
Payments Collected	\$ 1,483,863	\$ 1,533,789	\$ 989,141	\$ 1,174,287
Okotoks Contributions	\$ 20,605	\$ 48,724	\$ 74,095	\$ -
Project Expenditures	\$ (2,280,162)	\$ (770,937)	\$ (4,153,655)	\$ -
Interest and Financing Charges	\$ (389,435)	\$ (56,173)	\$ (56,545)	\$ 21,901
2024 Fund Closing Balance	\$ (13,102,218)	\$ (1,897,068)	\$ (3,863,536)	\$ 1,704,069

2024 Payments Collected

Subdivision	Sanitary Levy	Transportation Levy	Water Levy	Community Amenity Levy
D'Arcy Phase 4	\$ 149,512	\$ 154,543	\$ 99,663	\$ 118,817
D'Arcy Phase 11	\$ 279,232	\$ 288,629	\$ 186,139	\$ 219,750
Tillotson Phase 1	\$ 597,113	\$ 617,202	\$ 398,030	\$ 474,522
Wedderburn Phase 5	\$ 253,865	\$ 262,408	\$ 169,229	\$ 199,786
Wedderburn Phase 6	\$ 105,870	\$ 109,432	\$ 70,574	\$ 83,317
Wedderburn Phase 9	\$ 98,270	\$ 101,576	\$ 65,506	\$ 78,095
Total	\$ 1,483,863	\$ 1,533,789	\$ 989,141	\$ 1,174,287

2024 Okotoks Contributions

Subdivision	Sanitary Levy	Transportation Levy	Water Levy	Community Amenity Levy
235 Don Seaman Way	\$ 5,697	\$ 13,410	\$ 20,561	\$ -
247 Don Seaman Way	\$ 5,304	\$ 12,485	\$ 19,143	\$ -
90 Fisher Place	\$ 8,880	\$ 20,900	\$ 32,047	\$ -
Lot 14, Blk 4, PI 1013120	\$ 724	\$ 1,929	\$ 2,344	\$ -
Total	\$ 20,605	\$ 48,724	\$ 74,095	\$ -

2024 Agreements Executed

Subdivision	Sanitary Levy	Transportation Levy	Water Levy	Community Amenity Levy
D'Arcy Phase 4	\$ 299,025	\$ 309,085	\$ 199,327	\$ 237,633
Wedderburn Phase 9	\$ 196,540	\$ 203,152	\$ 131,012	\$ 156,189
Tillotson Phase 1	\$ 1,194,226	\$ 1,234,404	\$ 796,059	\$ 949,044
Total	\$ 1,689,791	\$ 1,746,641	\$ 1,126,397	\$ 1,342,866

Figure 2 - 2024 Off-Site Levy Project Expenditures

Sanitary Levy	2024 Project Costs	Percent Benefit to OSL	Costs Billed to OSL	Other Funding	Funding Source
SAN-38 - WWTP CTU Hybrid Blower	\$ 495,634	100%	\$ 495,634	\$ -	
SAN-39 - Solids Handling: Centrifuge Optimization	\$ 53,347	50%	\$ 26,674	\$ 26,674	Sanitary Lifecycle Reserve
SAN-39 - Headworks: Screw Pump Replacement	\$ 27,816	50%	\$ 13,908	\$ 13,908	Sanitary Lifecycle Reserve
SAN-39 - WWTP Headworks Phase 2	\$ 3,194,648	50%	\$ 1,597,324	\$ 1,597,324	Sanitary Lifecycle Reserve
SAN-9A/10 - North Rail Sanitary Upgrade	\$ 146,622	100%	\$ 146,622	\$ -	
Total	\$ 3,918,068		\$ 2,280,162	\$ 1,637,906	
Transportation Levy	2024 Project Costs	Percent Benefit to OSL	Costs Billed to OSL	Other Funding	Funding Source
T-7C - Northridge Drive Urbanization Phase 3	\$ 683,989	75%	\$ 512,992	\$ 170,997	Grant - Municipal Sustainability Initiative
T-7C Prior Year Adjustment	\$ 99,036	75%	\$ 74,277	\$ 24,759	Grant - Basic Municipal Transportation Grant
T-7C Prior Year Adjustment	\$ 49,730	0%	\$ -	\$ 49,730	Local Developer Contribution
T-9 - 338 Ave Functional Plan and Detailed Design	\$ 244,891	75%	\$ 183,668	\$ 61,223	General Capital Reserve
Total	\$ 1,077,646		\$ 770,937	\$ 306,709	
Water Levy	2024 Project Costs	Percent Benefit to OSL	Costs Billed to OSL	Other Funding	Funding Source
WX - Dedicated Main to Zone 4N	\$ 88,116	100%	\$ 88,116	\$ -	
W-1 - Raw Water Capacity Analysis	\$ 243,966	100%	\$ 243,966	\$ -	
W-11 - Foothills Okotoks Regional Water Project	\$ 2,000,000	100%	\$ 2,000,000	\$ -	
W-11 - Foothills Okotoks Regional Water Project	\$ 1,725,012	0%	\$ -	\$ 1,725,012	Foothills County
W-11 - Foothills Okotoks Regional Water Project	\$ 3,311,952	55%	\$ 1,821,573	\$ 1,490,378	Grant - Water for Life
Total	\$ 7,369,046		\$ 4,153,655	\$ 3,215,391	
Community Amenity Levy	2024 Project Costs	Percent Benefit to OSL	Costs Billed to OSL	Other Funding	Funding Source
N/A	\$ -	N/A	\$ -	\$ -	
Total	\$ -		\$ -	\$ -	