

Sturgeon Industrial Park (“SIP”) Offsite Levy Update

April 29th, 2025



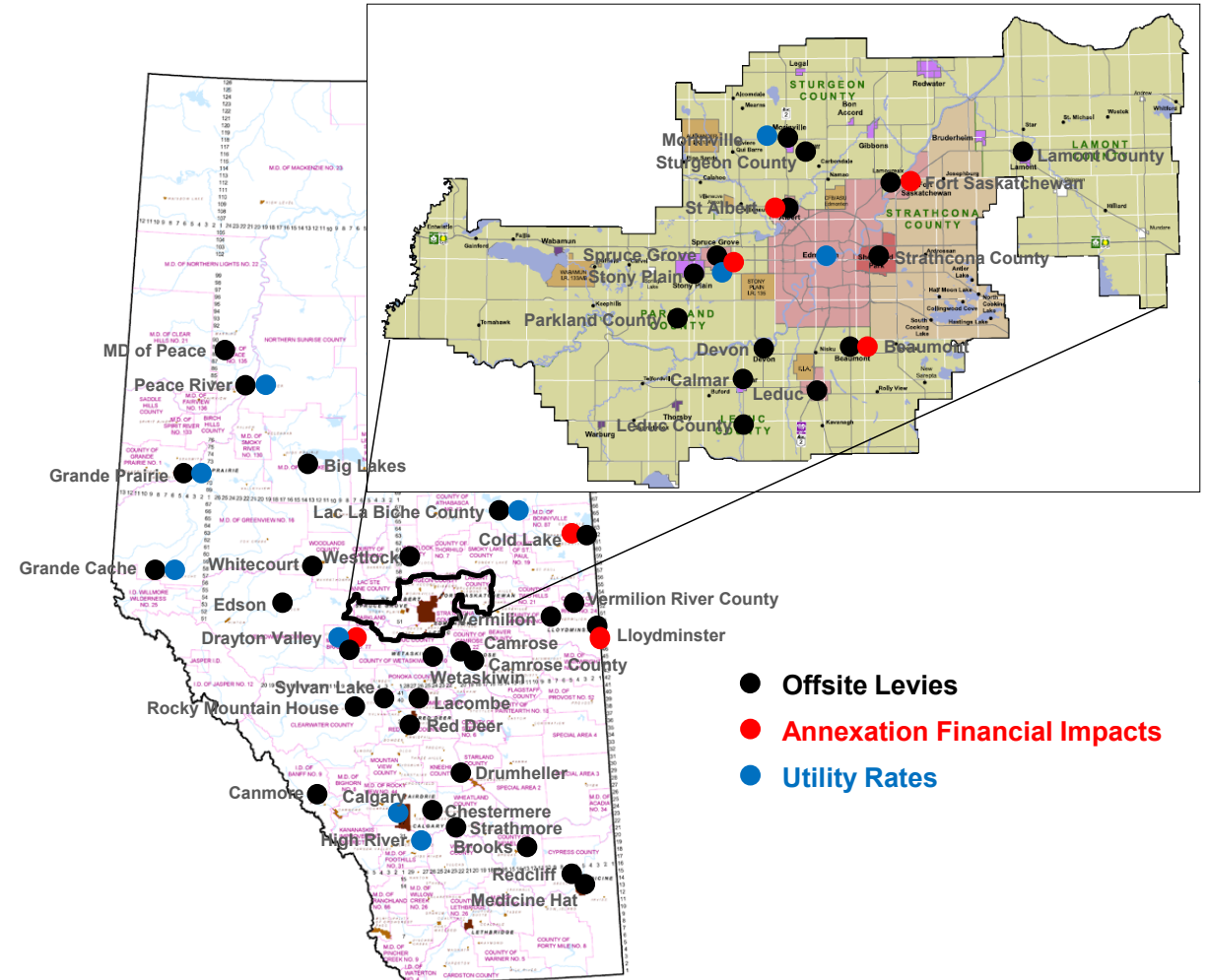
Agenda

- About Us
- Overview of Development Charges
- Offsite Levy Legislation & Regulations
- Rate Setting Methodology
- County Specifics
 - Water
 - Sewer
 - Stormwater
 - Transportation
 - Land Development
- Summary & Rates

About Us

CORVUS Business Advisors

- Established in 2003
- Specialty financial services and rate design:
 - Offsite levies
 - Utility rates
 - Annexation FIA
- CORVUS models in place in over **45** municipalities

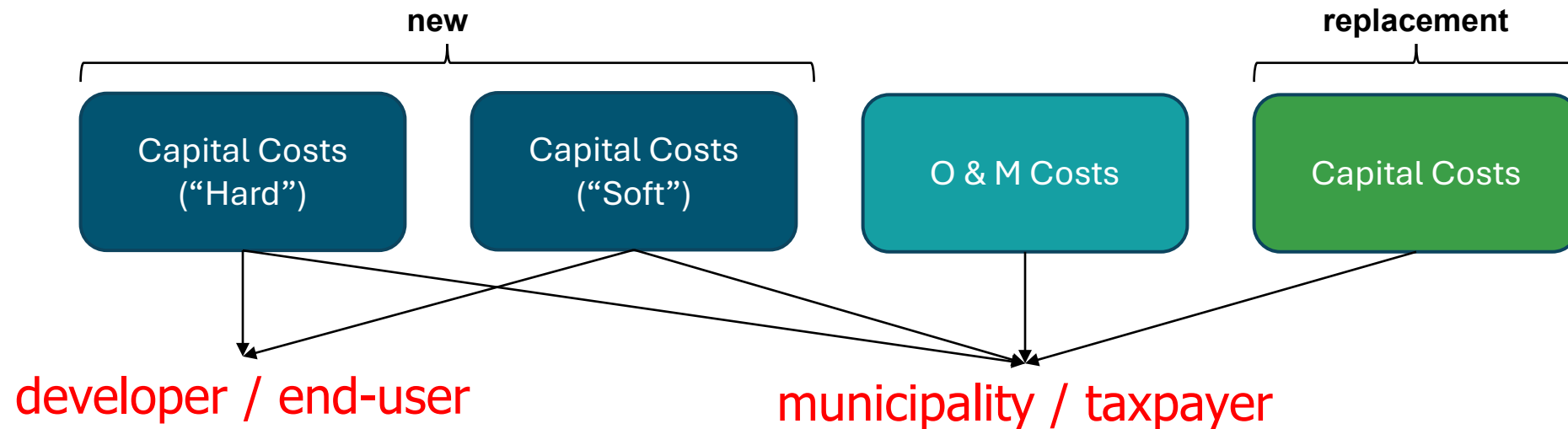


Overview of Development Charges

Development Charges

Who Pays for What?

The law in Alberta strikes a reasonable balance between those costs paid for by the **end-user** versus those paid for by the **community** as a whole:



Development Charges

Onsite vs. Offsite Infrastructure

With respect to “new capital”, when a developer develops a piece of land, they are responsible for building and paying for all infrastructure that is needed to support the development.

Usually constructed by developers:

Infrastructure located on the land being developed (i.e. **onsite**):

- Local and collector roads, intersections
- Water distribution lines
- Sanitary laterals and collectors
- Pond and upstream drainage facilities
- etc.

Usually constructed by the municipality:

Infrastructure located away from the land being developed (i.e. **offsite**):

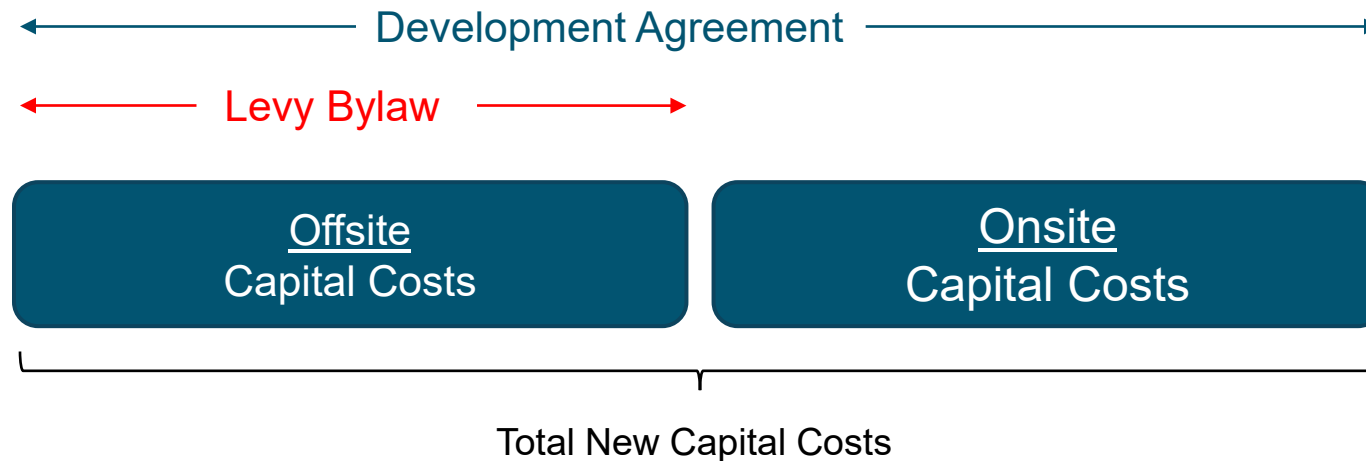
- Arterial roads
- Water transmission mains, reservoirs
- Trunk sewers, forcemains and lift stations
- Water and sanitary treatment facilities
- Downstream drainage facilities
- Recreation facilities
- etc.

Development Charges

Cost Recovery Mechanisms

The MGA provides municipalities with two mechanisms for allocating the offsite costs of new development to developers / end-users:

- [Development Agreements](#) – Negotiated agreements used for **onsite** infrastructure but may also assign responsibility for **offsites**.
- [Offsite Levies](#) – Pre-established charges used for specific **offsite** infrastructure.



Development Charges

Benefits of Offsite Levies

Advantages

- Ease of administration – no negotiation.
- Consistent outcome – pre-established, full cost rates.
- Transparency – all costs known up front; developers can plan ahead.
- Level playing field – no one developer (or municipality) has a negotiation advantage.
- Equity and fairness – developer (end-user) pays for that infrastructure for which they benefit
- Flexibility – establishing an offsite levy bylaw does not preclude the municipality from using a development agreement to allocate charges (e.g., unique one-off cases, site-specific).

Disadvantages

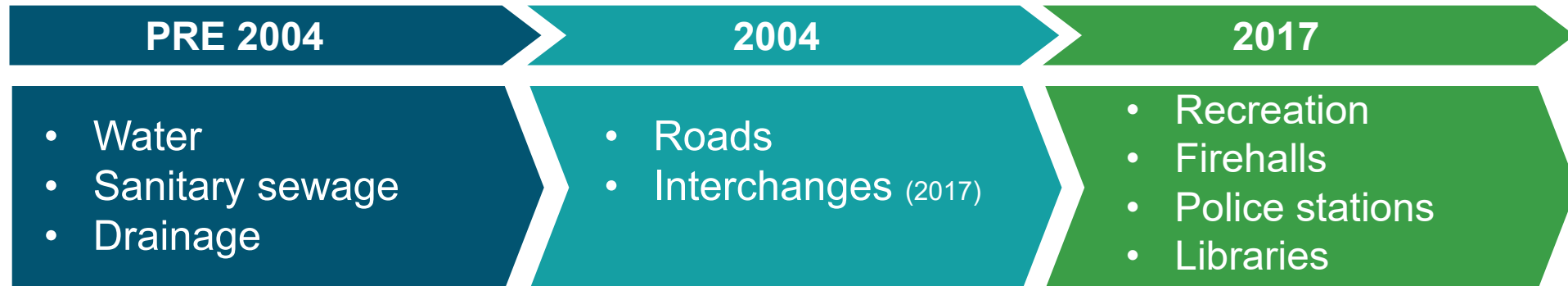
- Administrative effort to establish.

OSL Legislation

Offsite Levy Legislation

Overview

- Section 648 of the *Municipal Government Act*
- *Offsite Levies Regulation AR 187/2017 (consolidated up to 101/2021)*



Offsite Levy Legislation

Legislative and Regulatory Requirements

- New or expanded capital infrastructure only (not maintenance, rehab, or replacement)
- Offsite levies may only be collected once regarding land that is developed or subdivided.
- Funds must be accounted for separately from other funds and levies.
- Must be used only the specified purposes for which the funds were collected.
- Must be established under bylaw.

Offsite Levy Legislation

Legislative and Regulatory Requirements

- Are to be determined in good faith.
- Recognize the unique or special circumstances of the municipality.
- Full disclosure of levy costs, benefitting areas, assumptions, etc.
- Benefiting parties pay based on degree of benefit (charge per hectare).
- Where practical coordinate infrastructure with neighbouring municipalities.

Offsite Levy Legislation

Legislative and Regulatory Requirements

- Methodology is to be consistently applied across the municipality (does not mean same rates).
- Information used to calculate levies is to be kept current. And the bylaw must include a requirement for a periodic review, and an annual report outlining all levies received, payments, etc.
- Rates should be determined in consultation with affected landowners & developers.

Rate Setting Methodology

Rate Setting Methodology

“Simple” Method

Many engineering firms (and municipalities) that attempt to calculate offsite levy charges use a “simple” formula:

$$\frac{\text{Infrastructure Costs}}{\text{Net Area}} = \text{Offsite Levy Rate (\$/Ha.)}$$

This calculation produces rates that are **flawed** and **below** full cost because they do not include:

- Infrastructure staging impacts (inflation)
- Development staging impacts (cash flow)
- Financing impacts
- Reserve balances and interest earning / charging impacts.

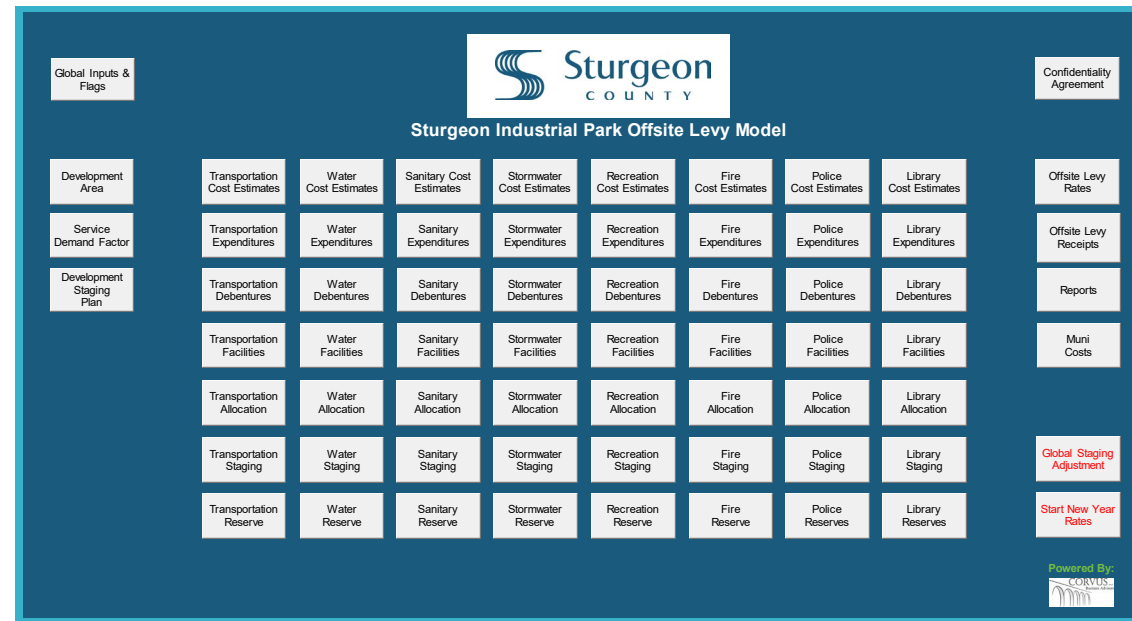
Funding Gap - the funding shortfall will either fall to **later developers** or **taxpayers**.

Rate Setting Methodology

“Advanced” Method

The solution:

An “**Advanced**” cost-over-area methodology that takes all elements of cost into consideration and equitably allocates those costs to all parties that benefit.



The CORVUS Offsite Levy Model applies the “Advanced” methodology.

SIP Specifics: Water

Water

Infrastructure Projects

- The County has 22 water offsite infrastructure projects in the SIP.
- The estimated cost of water infrastructure is \$37.24 million.

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	SIP Pumpstation Improvement	\$ 1,508,467	\$ -	\$ -	\$ 1,508,467
2	SIP Reservoir Expansion 3000m3	\$ 2,107,272	\$ -	\$ -	\$ 2,107,272
3	Twp Road 552 350mm Boundary (Hwy 825-RR225)	\$ 1,980,100	\$ -	\$ -	\$ 1,980,100
4	South Of Hwy 825 350mm Pipe (SIP Reservoir to RR224A)	\$ 267,426	\$ 7,832	\$ -	\$ 275,258
5	South of Hwy 825 350mm Pipe (RR224A to Rail Crossing)	\$ 202,593	\$ 5,935	\$ -	\$ 208,529
6	South of Hwy 825 350mm Pipe (Railcrossing to CN Lands)	\$ 89,142	\$ 2,611	\$ -	\$ 91,753
7	South of Hwy 825 350mm Pipe (CN Lands to Existing Pipe)	\$ 162,070	\$ 4,752	\$ -	\$ 166,823
8	RR225 350mm Pipe (South of Twp Rd 552 to Existing Pipe)	\$ 416,685	\$ -	\$ -	\$ 416,685
9	RR225 350mm Pipe (North of Twp Rd 552 to Estate Way)	\$ 416,685	\$ -	\$ -	\$ 416,685
10	RR225 350mm Pipe (North of Estate Way to Twp 553)	\$ -	\$ -	\$ 957,104	\$ 957,104
11	Highway 825 350mm Pipe (North of Estate Way to Twp 553)	\$ -	\$ -	\$ 957,104	\$ 957,104
12	Twp 553 350mm Pipe (Highway 825 to Park Road)	\$ -	\$ -	\$ 1,435,658	\$ 1,435,658
13	Twp 553 350mm Pipe (Park Road to RR225)	\$ -	\$ -	\$ 478,552	\$ 478,552
14	RR225 400mm Pipe (Twp 553 North 0.5 mile)	\$ -	\$ -	\$ 957,104	\$ 957,104
15	RR225 400mm Pipe Twp 553 (North 0.5 to 1 mile)	\$ -	\$ -	\$ 957,104	\$ 957,104
16	Twp 553 400mm Pipe (RR225 West 0.5 miles)	\$ -	\$ -	\$ 957,104	\$ 957,104
17	Twp 553 400mm Pipe (West 0.5-1.0 mile)	\$ -	\$ -	\$ 957,104	\$ 957,104
18	Twp 552 150mm Pipe (RR225 to RR230)	\$ -	\$ -	\$ 957,104	\$ 957,104
19	RR225 350mm Pipe(South replacing Herder Co-op Line)	\$ -	\$ -	\$ 2,153,485	\$ 2,153,485
20	SIP Reservoir Expansion	\$ -	\$ -	\$ 6,990,419	\$ 6,990,419
21	Replace CRNWSC Line Projects 4-7 Oversizing	\$ -	\$ -	\$ 5,323,894	\$ 5,323,894
22	SIP Reservoir Expansion - Stage 3	\$ -	\$ -	\$ 6,990,419	\$ 6,990,419
100	Contributions collected under old development agreements	\$ -	\$ -	\$ -	\$ -
		\$ 7,150,442	\$ 21,130	\$ 30,072,155	\$ 37,243,726

Water

Contributions & Grants

- The County has/will receive \$0.03 million in special ear-marked grants or contributions for water offsite infrastructure projects in the SIP. The reduced project cost is ~\$37.21 million.

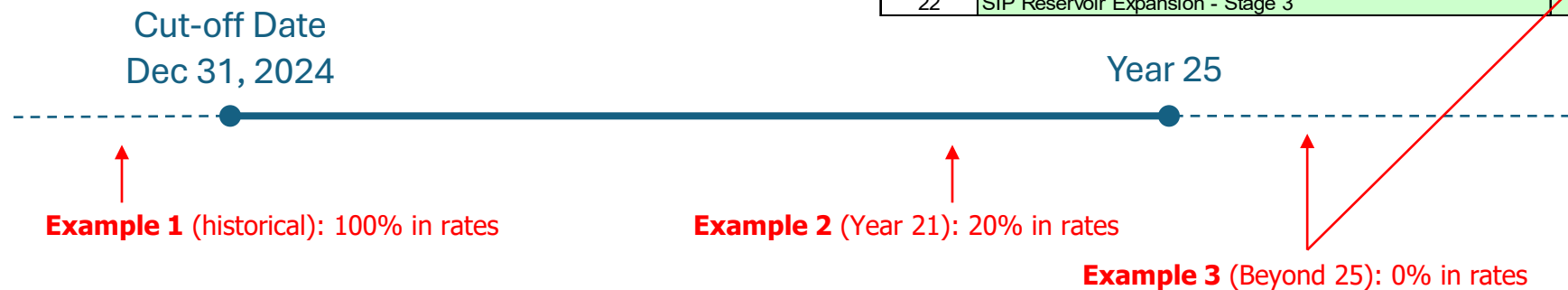
Item	Project Description	Total Project Estimated Cost	Special Provincial Grants (Historic & Future)	Developer Agreement Contributions (Historic & Future)	Other Contributions (Historic & Future)	Reduced Project Estimated Cost
1	SIP Pumpstation Improvement	\$ 1,508,467	\$ -	\$ 30,000	\$ -	\$ 1,478,467
2	SIP Reservoir Expansion 3000m3	\$ 2,107,272	\$ -	\$ -	\$ -	\$ 2,107,272
3	Twp Road 552 350mm Boundary (Hwy 825-RR225)	\$ 1,980,100	\$ -	\$ -	\$ -	\$ 1,980,100
4	South Of Hwy 825 350mm Pipe (SIP Reservoir to RR224A)	\$ 275,258	\$ -	\$ -	\$ -	\$ 275,258
5	South of Hwy 825 350mm Pipe (RR224A to Rail Crossing)	\$ 208,529	\$ -	\$ -	\$ -	\$ 208,529
6	South of Hwy 825 350mm Pipe (Railcrossing to CN Lands)	\$ 91,753	\$ -	\$ -	\$ -	\$ 91,753
7	South of Hwy 825 350mm Pipe (CN Lands to Existing Pipe)	\$ 166,823	\$ -	\$ -	\$ -	\$ 166,823
8	RR225 350mm Pipe (South of Twp Rd 552 to Existing Pipe)	\$ 416,685	\$ -	\$ -	\$ -	\$ 416,685
9	RR225 350mm Pipe (North of Twp Rd 552 to Estate Way)	\$ 416,685	\$ -	\$ -	\$ -	\$ 416,685
10	RR225 350mm Pipe (North of Estate Way to Twp 553)	\$ 957,104	\$ -	\$ -	\$ -	\$ 957,104
11	Highway 825 350mm Pipe (North of Estate Way to Twp 553)	\$ 957,104	\$ -	\$ -	\$ -	\$ 957,104
12	Twp 553 350mm Pipe (Highway 825 to Park Road)	\$ 1,435,658	\$ -	\$ -	\$ -	\$ 1,435,658
13	Twp 553 350mm Pipe (Park Road to RR225)	\$ 478,552	\$ -	\$ -	\$ -	\$ 478,552
14	RR225 400mm Pipe (Twp 553 North 0.5 mile)	\$ 957,104	\$ -	\$ -	\$ -	\$ 957,104
15	RR225 400mm Pipe Twp 553 (North 0.5 to 1 mile)	\$ 957,104	\$ -	\$ -	\$ -	\$ 957,104
16	Twp 553 400mm Pipe (RR225 West 0.5 miles)	\$ 957,104	\$ -	\$ -	\$ -	\$ 957,104
17	Twp 553 400mm Pipe (West 0.5-1.0 mile)	\$ 957,104	\$ -	\$ -	\$ -	\$ 957,104
18	Twp 552 150mm Pipe (RR225 to RR230)	\$ 957,104	\$ -	\$ -	\$ -	\$ 957,104
19	RR225 350mm Pipe(South replacing Herder Co-op Line)	\$ 2,153,485	\$ -	\$ -	\$ -	\$ 2,153,485
20	SIP Reservoir Expansion	\$ 6,990,419	\$ -	\$ -	\$ -	\$ 6,990,419
21	Replace CRNWSC Line Projects 4-7 Oversizing	\$ 5,323,894	\$ -	\$ -	\$ -	\$ 5,323,894
22	SIP Reservoir Expansion - Stage 3	\$ 6,990,419	\$ -	\$ -	\$ -	\$ 6,990,419
100	Contributions collected under old development agreements	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 37,243,726	\$ -	\$ 30,000	\$ -	\$ 37,213,726

Water

Construction Staging

- Reserve balances, rate calculations, and financial oversizing are all impacted by the anticipated construction start year.
- The calculation of offsite levy rates in the CORVUS model is based upon a 25-year review period (this period is “rolling”, which means it looks out a little further each year rates are updated).
- Only historical costs and costs that are “pro-rated” in the 25-year review period are included in rates today.
- Costs that are “pro-rated” beyond the 25-year review period are not in rates today but will be added to rates in the future as they gradually enter the 25-year review period.

Item	Project Description	Construction Start Year
1	SIP Pumpstation Improvement	2012
2	SIP Reservoir Expansion 3000m3	2012
3	Twp Road 552 350mm Boundary (Hwy 825-RR225)	2012
4	South Of Hwy 825 350mm Pipe (SIP Reservoir to RR224A)	2013
5	South of Hwy 825 350mm Pipe (RR224A to Rail Crossing)	2013
6	South of Hwy 825 350mm Pipe (Railcrossing to CN Lands)	2013
7	South of Hwy 825 350mm Pipe (CN Lands to Existing Pipe)	2013
8	RR225 350mm Pipe (South of Twp Rd 552 to Existing Pipe)	2013
9	RR225 350mm Pipe (North of Twp Rd 552 to Estate Way)	2013
10	RR225 350mm Pipe (North of Estate Way to Twp 553)	2037
11	Highway 825 350mm Pipe (North of Estate Way to Twp 553)	2030
12	Twp 553 350mm Pipe (Highway 825 to Park Road)	2030
13	Twp 553 350mm Pipe (Park Road to RR225)	2027
14	RR225 400mm Pipe (Twp 553 North 0.5 mile)	2041
15	RR225 400mm Pipe Twp 553 (North 0.5 to 1 mile)	2050
16	Twp 553 400mm Pipe (RR225 West 0.5 miles)	2050
17	Twp 553 400mm Pipe (West 0.5-1.0 mile)	2050
18	Twp 552 150mm Pipe (RR225 to RR230)	2036
19	RR225 350mm Pipe(South replacing Herder Co-op Line)	2029
20	SIP Reservoir Expansion	2037
21	Replace CRNWSC Line Projects 4-7 Oversizing	2033
22	SIP Reservoir Expansion - Stage 3	2050



Water

Infrastructure Benefiting Parties

Included in Rates

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
1	SIP Pumpstation Improvement	\$ 1,478,467	20.0%		0.0%	80.0%
2	SIP Reservoir Expansion 3000m3	\$ 2,107,272	20.0%		0.0%	80.0%
3	Twp Road 552 350mm Boundary (Hwy 825-RR225)	\$ 1,980,100	20.0%		0.0%	80.0%
4	South Of Hwy 825 350mm Pipe (SIP Reservoir to RR224A)	\$ 275,258	39.0%		0.0%	61.0%
5	South of Hwy 825 350mm Pipe (RR224A to Rail Crossing)	\$ 208,529	39.0%		0.0%	61.0%
6	South of Hwy 825 350mm Pipe (Railcrossing to CN Lands)	\$ 91,753	39.0%		0.0%	61.0%
7	South of Hwy 825 350mm Pipe (CN Lands to Existing Pipe)	\$ 166,823	39.0%		0.0%	61.0%
8	RR225 350mm Pipe (South of Twp Rd 552 to Existing Pipe)	\$ 416,685	39.0%		0.0%	61.0%
9	RR225 350mm Pipe (North of Twp Rd 552 to Estate Way)	\$ 416,685	12.0%		0.0%	88.0%
10	RR225 350mm Pipe (North of Estate Way to Twp 553)	\$ 957,104	12.0%		42.2%	45.8%
11	Highway 825 350mm Pipe (North of Estate Way to Twp 553)	\$ 957,104	12.0%		17.6%	70.4%
12	Twp 553 350mm Pipe (Highway 825 to Park Road)	\$ 1,435,658	12.0%		17.6%	70.4%
13	Twp 553 350mm Pipe (Park Road to RR225)	\$ 478,552	12.0%		42.2%	45.8%
14	RR225 400mm Pipe (Twp 553 North 0.5 mile)	\$ 957,104	4.0%		61.4%	34.6%
15	RR225 400mm Pipe Twp 553 (North 0.5 to 1 mile)	\$ 957,104	4.0%		96.0%	0.0%
16	Twp 553 400mm Pipe (RR225 West 0.5 miles)	\$ 957,104	3.0%		97.0%	0.0%
17	Twp 553 400mm Pipe (West 0.5-1.0 mile)	\$ 957,104	3.0%		97.0%	0.0%
18	Twp 552 150mm Pipe (RR225 to RR230)	\$ 957,104	3.0%		42.7%	54.3%
19	RR225 350mm Pipe(South replacing Herder Co-op Line)	\$ 2,153,485	39.0%		9.8%	51.2%
20	SIP Reservoir Expansion	\$ 6,990,419	20.0%		38.4%	41.6%
21	Replace CRNWSC Line Projects 4-7 Oversizing	\$ 5,323,894	39.0%		19.5%	41.5%
22	SIP Reservoir Expansion - Stage 3	\$ 6,990,419			100.0%	0.0%
100	Contributions collected under old development agreements	\$ -			0.0%	100.0%
		\$ 37,213,726				

Water

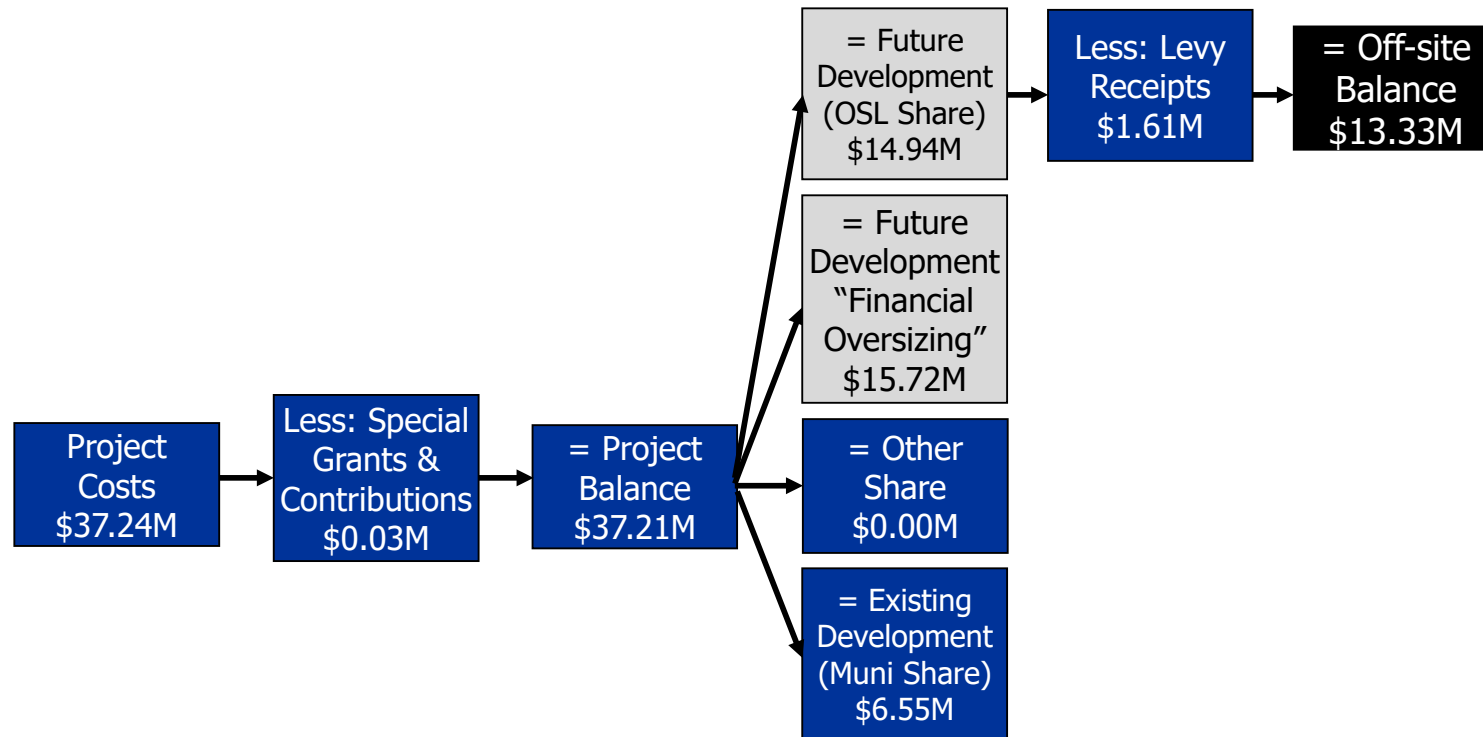
Adjusted Developer Cost

- After accounting for offsite levy funds applied to projects up to Dec 31, 2024, the adjusted developer cost is ~\$13.33 million.

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected	Adjusted Developer (Levy) Cost
1	SIP Pumpstation Improvement	\$ 1,182,774	\$ 100,769	\$ 1,082,005
2	SIP Reservoir Expansion 3000m3	\$ 1,685,818	\$ 142,757	\$ 1,543,061
3	Twp Road 552 350mm Boundary (Hwy 825-RR225)	\$ 1,584,080	\$ 135,813	\$ 1,448,267
4	South Of Hwy 825 350mm Pipe (SIP Reservoir to RR224A)	\$ 167,907	\$ 40,199	\$ 127,709
5	South of Hwy 825 350mm Pipe (RR224A to Rail Crossing)	\$ 127,202	\$ 30,453	\$ 96,749
6	South of Hwy 825 350mm Pipe (Railcrossing to CN Lands)	\$ 55,969	\$ 13,400	\$ 42,570
7	South of Hwy 825 350mm Pipe (CN Lands to Existing Pipe)	\$ 101,762	\$ 24,363	\$ 77,399
8	RR225 350mm Pipe (South of Twp Rd 552 to Existing Pipe)	\$ 254,178	\$ 67,014	\$ 187,163
9	RR225 350mm Pipe (North of Twp Rd 552 to Estate Way)	\$ 366,683	\$ 12,275	\$ 354,408
10	RR225 350mm Pipe (North of Estate Way to Twp 553)	\$ 437,971	\$ 11,750	\$ 426,221
11	Highway 825 350mm Pipe (North of Estate Way to Twp 553)	\$ 673,801	\$ 17,721	\$ 656,081
12	Twp 553 350mm Pipe (Highway 825 to Park Road)	\$ 1,010,703	\$ 26,581	\$ 984,122
13	Twp 553 350mm Pipe (Park Road to RR225)	\$ 218,985	\$ 5,875	\$ 213,110
14	RR225 400mm Pipe (Twp 553 North 0.5 mile)	\$ 330,775	\$ -	\$ 330,775
15	RR225 400mm Pipe Twp 553 (North 0.5 to 1 mile)	\$ -	\$ -	\$ -
16	Twp 553 400mm Pipe (RR225 West 0.5 miles)	\$ -	\$ -	\$ -
17	Twp 553 400mm Pipe (West 0.5-1.0 mile)	\$ -	\$ -	\$ -
18	Twp 552 150mm Pipe (RR225 to RR230)	\$ 519,899	\$ -	\$ 519,899
19	RR225 350mm Pipe(South replacing Herder Co-op Line)	\$ 1,103,446	\$ 225,932	\$ 877,514
20	SIP Reservoir Expansion	\$ 2,908,014	\$ 257,157	\$ 2,650,857
21	Replace CRNWSC Line Projects 4-7 Oversizing	\$ 2,208,351	\$ 435,820	\$ 1,772,531
22	SIP Reservoir Expansion - Stage 3	\$ -	\$ 56,829	\$ (56,829)
100	Contributions collected under old development agreements	\$ -	\$ -	\$ -
		\$ 14,938,319	\$ 1,604,708	\$ 13,333,611

Water

Allocation to Benefiting Parties



Water

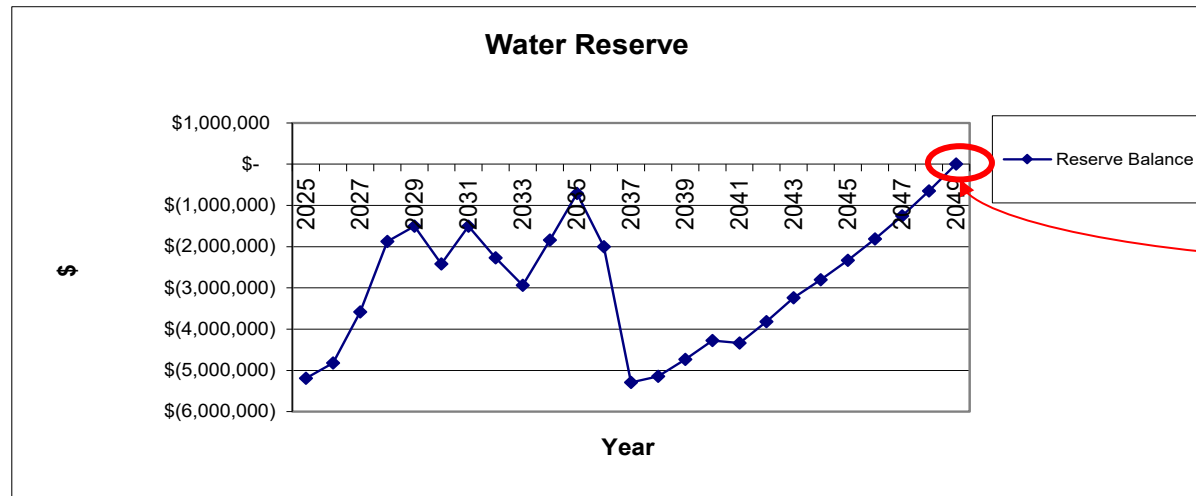
Allocations to Benefiting Areas

Item	Project Description	1.0	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0	11.0	12.0	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0	23.0	24.0	25.0	26.0	27.0	28.0	29.0
1	SIP Pumpstation Improvement	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	SIP Reservoir Expansion 3000m3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	Twp Road 552 350mm Boundary (Hwy 825-RR225)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	South Of Hwy 825 350mm Pipe (SIP Reservoir to RR224A)																		1	1	1	1	1	1	1	1	1	1	1	1
5	South of Hwy 825 350mm Pipe (RR224A to Rail Crossing)																		1	1	1	1	1	1	1	1	1	1	1	1
6	South of Hwy 825 350mm Pipe (Railcrossing to CN Lands)																		1	1	1	1	1	1	1	1	1	1	1	1
7	South of Hwy 825 350mm Pipe (CN Lands to Existing Pipe)																		1	1	1	1	1	1	1	1	1	1	1	1
8	RR225 350mm Pipe (South of Twp Rd 552 to Existing Pipe)																		1	1	1	1	1	1	1	1	1	1	1	1
9	RR225 350mm Pipe (North of Twp Rd 552 to Estate Way)	1	1	1	1	1	1	1	1	1	1	1	1	1	1															
10	RR225 350mm Pipe (North of Estate Way to Twp 553)	1	1	1	1	1	1	1	1	1	1	1	1	1	1															
11	Highway 825 350mm Pipe (North of Estate Way to Twp 553)	1	1	1	1	1	1	1	1	1	1	1	1	1	1															
12	Twp 553 350mm Pipe (Highway 825 to Park Road)	1	1	1	1	1	1	1	1	1	1	1	1	1	1															
13	Twp 553 350mm Pipe (Park Road to RR225)	1	1	1	1	1	1	1	1	1	1	1	1	1	1															
14	RR225 400mm Pipe (Twp 553 North 0.5 mile)	1	1	1	1	1	1	1	1	1																				
15	RR225 400mm Pipe Twp 553 (North 0.5 to 1 mile)	1	1	1	1	1	1	1	1	1																				
16	Twp 553 400mm Pipe (RR225 West 0.5 miles)	1	1						1	1	1	1					1	1												
17	Twp 553 400mm Pipe (West 0.5-1.0 mile)	1	1						1	1	1	1					1	1												
18	Twp 552 150mm Pipe (RR225 to RR230)										1	1					1	1												
19	RR225 350mm Pipe(South replacing Herder Co-op Line)																		1	1	1	1	1	1	1	1	1	1	1	1
20	SIP Reservoir Expansion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
21	Replace CRNWSC Line Projects 4-7 Oversizing																		1	1	1	1	1	1	1	1	1	1	1	1
22	SIP Reservoir Expansion - Stage 3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
100	Contributions collected under old development agreements	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Water

Infrastructure Staging

- Water infrastructure will need to be front-ended to meet the funding requirements of construction timing.



The interest staging adjustment built into the rates ensures that the reserve always returns to **breakeven**. That is, rates are never understated, never leaving taxpayers or later developers with unintended cost burdens.

- Currently, reserve balances earn interest at 5.10% and reserve shortfalls are charged interest of 4.72%.

Water

Offsite Levy Reserve Balance

- The water reserve currently has a deficit of \$(5.46 million). This represents front-ending undertaken by the County. This front-ending will gradually be repaid to the County as development occurs and levies are collected.

2024			\$ (5,262,841.39)
Interest on Opening Balance		\$ 272,615.18	\$ (5,535,456.57)
Withdrawal Applied to Project Expenditures		\$ (24,000.00)	\$ (5,511,456.57)
OSL Share of Expenditures in Addition to Allocations (Front-ending)		\$ 6,577.07	\$ (5,518,033.64)
Offsite Levy Receipts	\$ 62,214.33		\$ (5,455,819.31)
Other Receipts	\$ -		\$ (5,455,819.31)
Debenture Interest Expenditure		\$ -	\$ (5,455,819.31)
Interest on Project Expenditure		\$ (225.63)	\$ (5,455,593.68)
Interest on Offsite Levy Receipts	\$ 311.07		\$ (5,455,282.61)
Interest on Other Receipts	\$ -		\$ (5,455,282.61)
Interest on Debenture Accrual		\$ -	\$ (5,455,282.61)
Rounding Adjustment to match County GL	\$ 0.15		\$ (5,455,282.46)

Sanitary

Sanitary

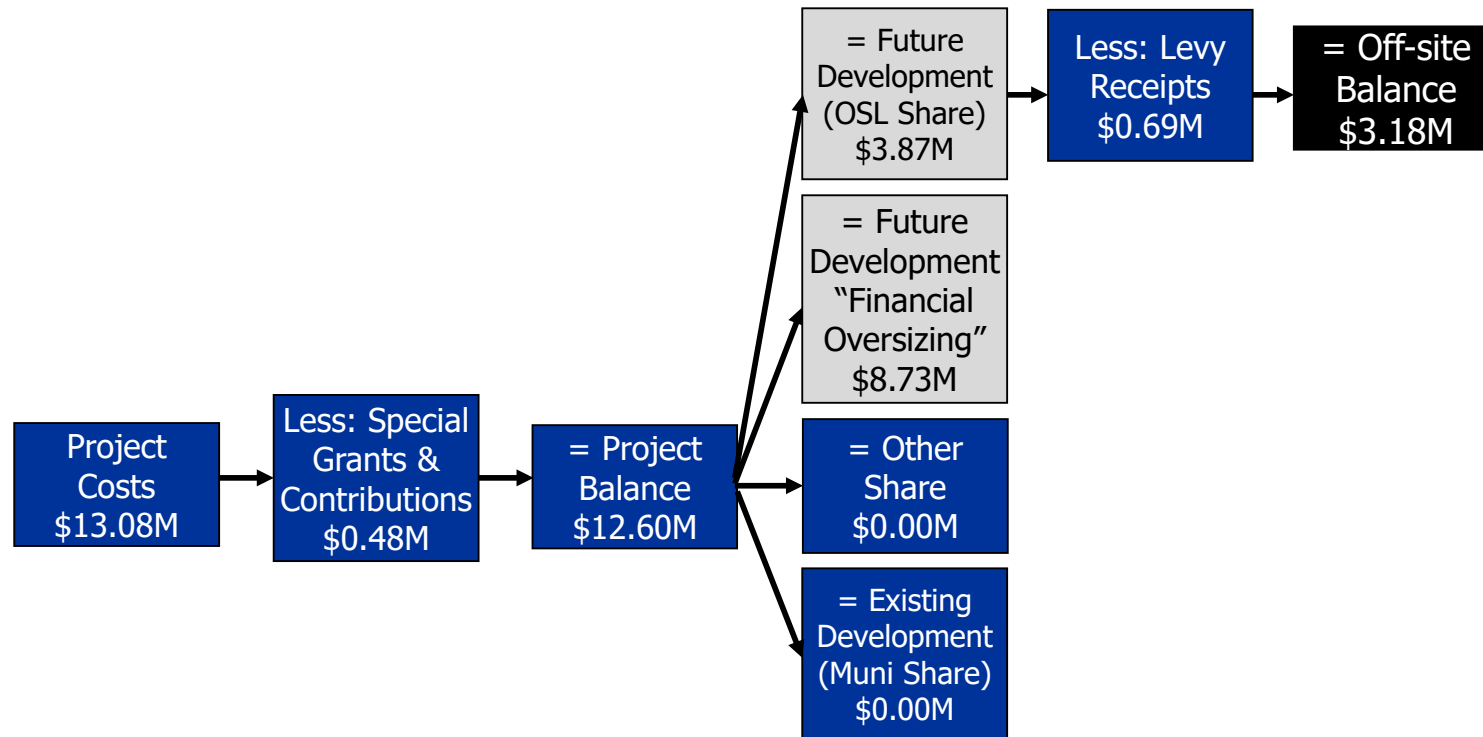
Infrastructure Projects

- The County has 13 sewer offsite infrastructure projects in the SIP.
- The estimated cost of sewer infrastructure is \$13.08 million.

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	300mm Twp Rd 552 (1)	\$ 642,704	\$ -	\$ -	\$ 642,704
2	250mm South of Hwy 825 (2)	\$ 786,108	\$ 10,451	\$ -	\$ 796,558
3	250mm South of Hwy 825 (3)	\$ 463,620	\$ 6,363	\$ -	\$ 469,982
4	250mm South of Hwy 825 (4)	\$ 512,487	\$ 7,078	\$ -	\$ 519,565
5	600mm Estate Way across RR225	\$ 848,580	\$ -	\$ -	\$ 848,580
6	375mm West of Estate Way	\$ -	\$ -	\$ 1,098,198	\$ 1,098,198
7	375mm North 3-10 to 3-09	\$ -	\$ -	\$ 1,098,198	\$ 1,098,198
8	250mm West	\$ -	\$ -	\$ 906,013	\$ 906,013
9	250mm NorthWest	\$ -	\$ -	\$ 919,741	\$ 919,741
10	Forcemain North	\$ -	\$ -	\$ 1,742,748	\$ 1,742,748
11	250mm Gravity North of Forcemain	\$ -	\$ -	\$ 1,394,198	\$ 1,394,198
12	250mm Gravity Far North	\$ -	\$ -	\$ 823,649	\$ 823,649
13	Lift Station along Highway 825	\$ -	\$ -	\$ 1,818,207	\$ 1,818,207
100	Contributions collected under old development agreements	\$ -	\$ -	\$ -	\$ -
		\$ 3,253,499	\$ 23,891	\$ 9,800,953	\$ 13,078,343

Sewer

Allocation to Benefiting Parties



Stormwater

Stormwater

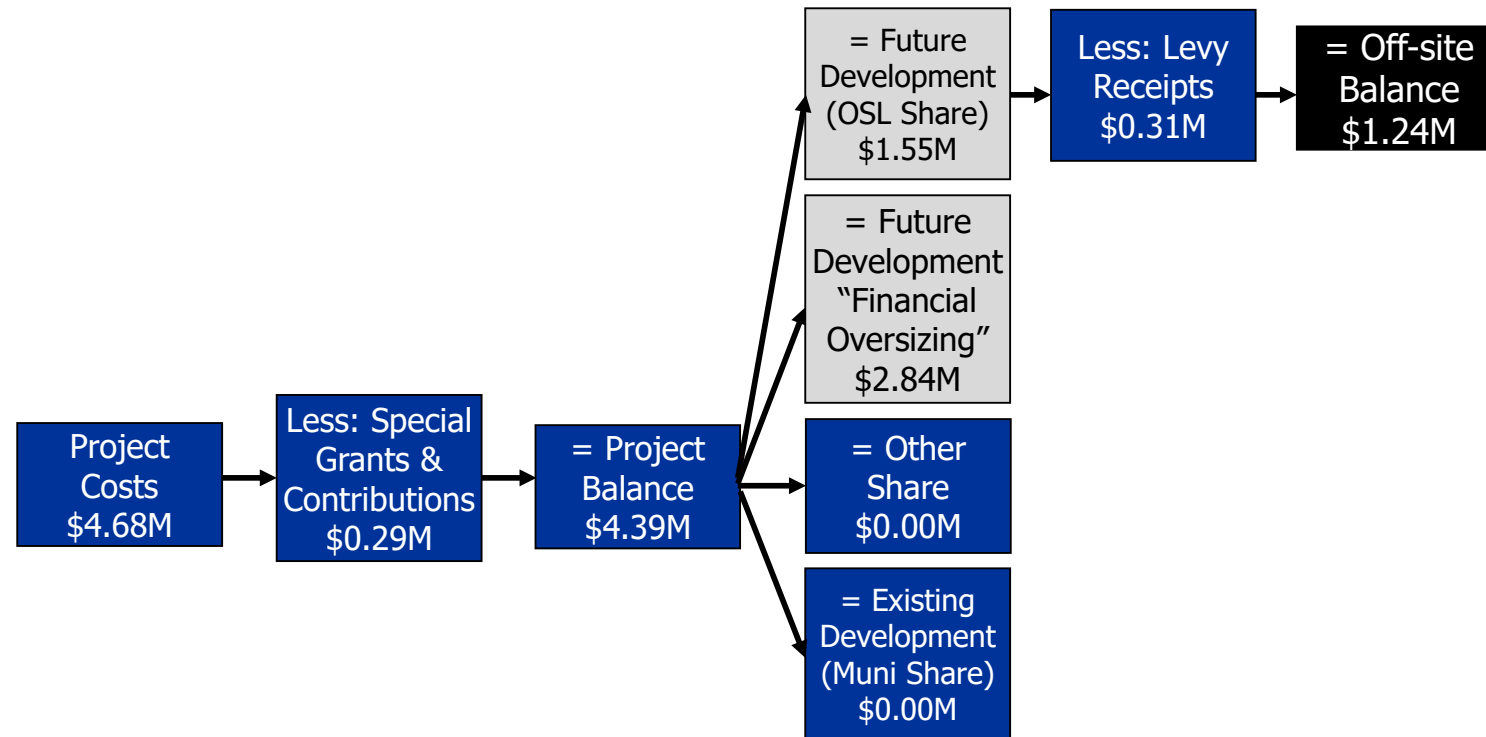
Infrastructure Projects

- The County has 15 stormwater offsite infrastructure projects in the SIP.
- The estimated cost of stormwater infrastructure is \$4.68 million.

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Storm Ditch Twp 552 (1)	\$ 292,938	\$ -	\$ -	\$ 292,938
2	Storm Ditch RR 225 (2)	\$ 86,119	\$ -	\$ 87,575	\$ 173,694
3	Storm Ditch Twp 552A (3)	\$ -	\$ -	\$ 350,420	\$ 350,420
4	Storm Ditch Twp 552A (4)	\$ -	\$ -	\$ 525,630	\$ 525,630
5	Storm Ditch Twp 553A (5)	\$ -	\$ -	\$ 525,630	\$ 525,630
6	Storm Ditch Twp 553 (6)	\$ -	\$ -	\$ 525,630	\$ 525,630
7	Storm Ditch Twp 553 (7)	\$ -	\$ -	\$ 350,420	\$ 350,420
8	Storm Ditch Twp 553 (8)	\$ -	\$ -	\$ 350,420	\$ 350,420
9	Storm Ditch Hwy 825 (9)	\$ -	\$ -	\$ 218,185	\$ 218,185
10	Storm Ditch Twp 554 (10)	\$ -	\$ -	\$ 218,185	\$ 218,185
11	Storm Ditch Twp 554 (11)	\$ -	\$ -	\$ 218,185	\$ 218,185
12	Storm Ditch Twp 554 (12)	\$ -	\$ -	\$ 218,185	\$ 218,185
13	Storm Ditch Twp 554 (13)	\$ -	\$ -	\$ 218,185	\$ 218,185
14	Storm Ditch RR 230 (14)	\$ -	\$ -	\$ 104,856	\$ 104,856
15	Storm Ditch Hwy 825 (15)	\$ -	\$ -	\$ 393,211	\$ 393,211
100	Contributions collected under old development agreements	\$ -	\$ -	\$ -	\$ -
		\$ 379,057	\$ -	\$ 4,304,715	\$ 4,683,772

Stormwater

Allocation to Benefiting Parties



Transportation

Transportation

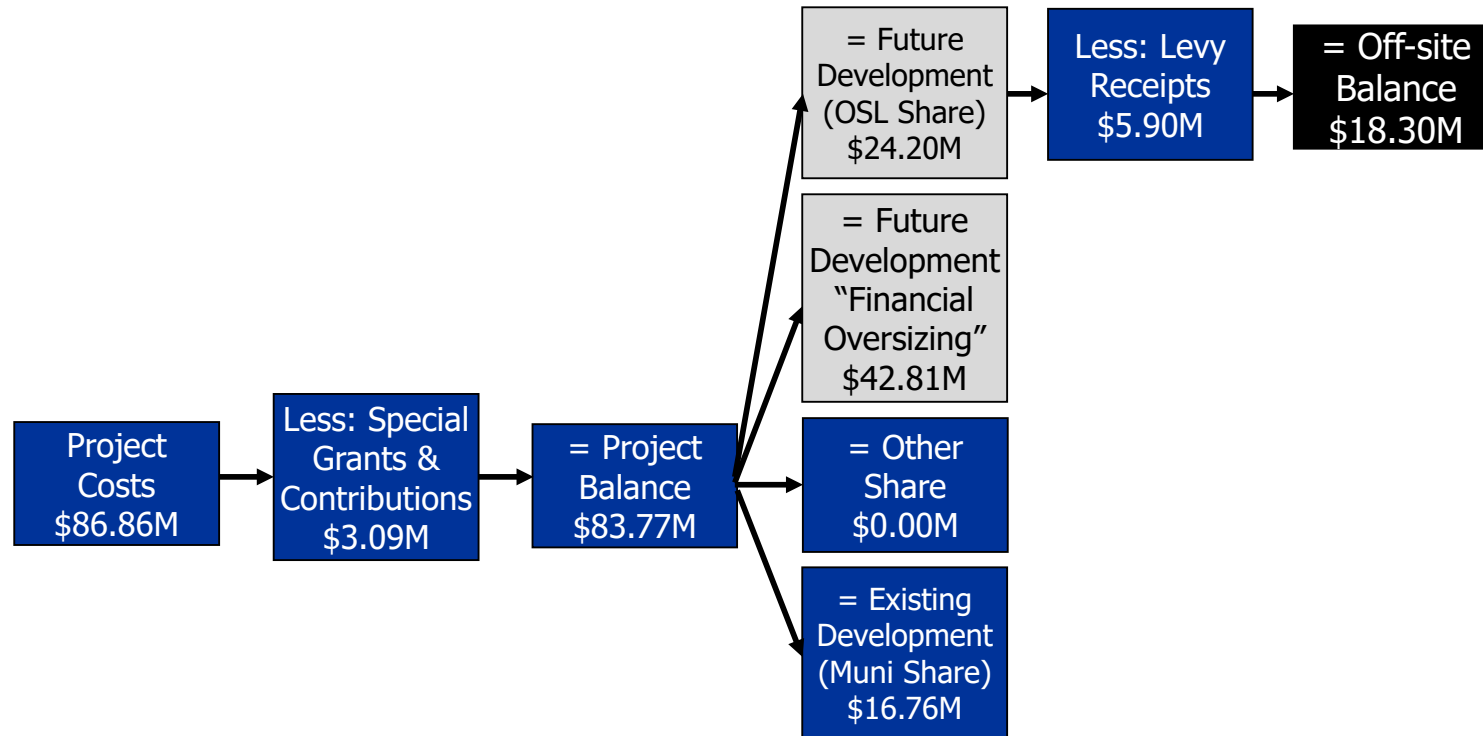
Infrastructure Projects

- The County has 33 transportation offsite infrastructure projects in the SIP.
- The estimated cost of transportation infrastructure is \$86.86 million.

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Cost
1	Twp 552/Hwy 825 (Grading and Paving)	\$ 1,319,147	\$ -	\$ -	\$ 1,319,147
2	Twp 552 from Hwy 825 - RR 225 (Grading)	\$ 1,384,047	\$ 104	\$ -	\$ 1,384,151
3	Twp 552 from Hwy 825 - RR 225 (Paving)	\$ 2,512,768	\$ 152	\$ -	\$ 2,512,919
4	Twp 552/RR 225 (Grading and Paving)	\$ -	\$ -	\$ 606,802	\$ 606,802
5	RR 225 from Hwy 825 - Estates Way (Grading)	\$ 1,827,051	\$ -	\$ 312,910	\$ 2,139,961
6	RR 225 from Hwy 825 - Estates Way (Paving)	\$ -	\$ -	\$ 4,839,521	\$ 4,839,521
7	Hwy 825/RR 225 (Grading and Paving)	\$ 2,376,447	\$ -	\$ -	\$ 2,376,447
8	Hwy 825/RR 224A (Grading and Paving)	\$ 4,285,939	\$ -	\$ -	\$ 4,285,939
9	Twp 552 from Boysdale Rd to Hwy 825 (Grading)	\$ -	\$ -	\$ -	\$ -
10	Twp 552 from Boysdale Rd to Hwy 825 (Paving)	\$ -	\$ -	\$ -	\$ -
11	Boysdale Road/Twp 552 (Grading and Paving)	\$ -	\$ -	\$ -	\$ -
12	Twp 552 from RR 225 to RR 230 (Grading)	\$ -	\$ -	\$ 2,041,290	\$ 2,041,290
13	Twp 552 from RR 225 to RR 230 (Paving)	\$ -	\$ -	\$ 2,419,760	\$ 2,419,760
14	Twp 552/RR 230 (Grading and Paving)	\$ -	\$ -	\$ 606,802	\$ 606,802
15	RR 225 from Estates Way - Twp 554 (Grading)	\$ -	\$ -	\$ 2,347,866	\$ 2,347,866
16	RR 225 from Estates Way - Twp 554 (Paving)	\$ -	\$ -	\$ 3,629,640	\$ 3,629,640
17	Hwy 825/Twp 553 (Grading and Paving)	\$ -	\$ -	\$ 4,726,435	\$ 4,726,435
18	RR 230 from Twp 552 - Twp 553 (Grading)	\$ -	\$ -	\$ 2,041,290	\$ 2,041,290
19	RR 230 from Twp 552 - Twp 553 (Paving)	\$ -	\$ -	\$ 2,419,760	\$ 2,419,760
20	Hwy 825/Twp 554 (Grading and Paving)	\$ -	\$ -	\$ 4,805,435	\$ 4,805,435
21	Twp 554 from RR 225 - Hwy 825 (Grading)	\$ -	\$ -	\$ 2,041,290	\$ 2,041,290
22	Twp 554 from RR 225 - Hwy 825 (Paving)	\$ -	\$ -	\$ 2,419,760	\$ 2,419,760
23	Twp 554/RR 225 (Grading and Paving)	\$ -	\$ -	\$ 606,802	\$ 606,802
24	Twp 554 from RR 230 - RR 225 (Grading)	\$ -	\$ -	\$ 2,041,290	\$ 2,041,290
25	Twp 554 from RR 230 - RR 225 (Paving)	\$ -	\$ -	\$ 2,419,760	\$ 2,419,760
26	RR 230/Twp 554 (Grading and Paving)	\$ -	\$ -	\$ 606,802	\$ 606,802
27	Twp 552 from RR 230 - Hwy 28A (Grading)	\$ -	\$ -	\$ 6,123,869	\$ 6,123,869
28	Twp 552 from RR 230 - Hwy 28A (Paving)	\$ -	\$ -	\$ 7,259,281	\$ 7,259,281
29	Twp 554 from RR 230 - Hwy 28A (Grading)	\$ -	\$ -	\$ 6,123,869	\$ 6,123,869
30	Twp 554 from RR 230 - Hwy 28A (Paving)	\$ -	\$ -	\$ 7,259,281	\$ 7,259,281
31	RR 230 from Twp 553 - Twp 554 (Grading)	\$ -	\$ -	\$ 2,041,290	\$ 2,041,290
32	RR 230 from Twp 553 - Twp 554 (Paving)	\$ -	\$ -	\$ 2,419,760	\$ 2,419,760
33	Estate Way from Park Road to RR 225 (Grading and Paving)	\$ 992,731	\$ -	\$ -	\$ 992,731
100	Transfer From Arterial Road Fee Account	\$ -	\$ -	\$ -	\$ -
		\$ 14,698,130	\$ 255	\$ 72,160,562	\$ 86,858,947

Transportation

Allocation to Benefiting Parties

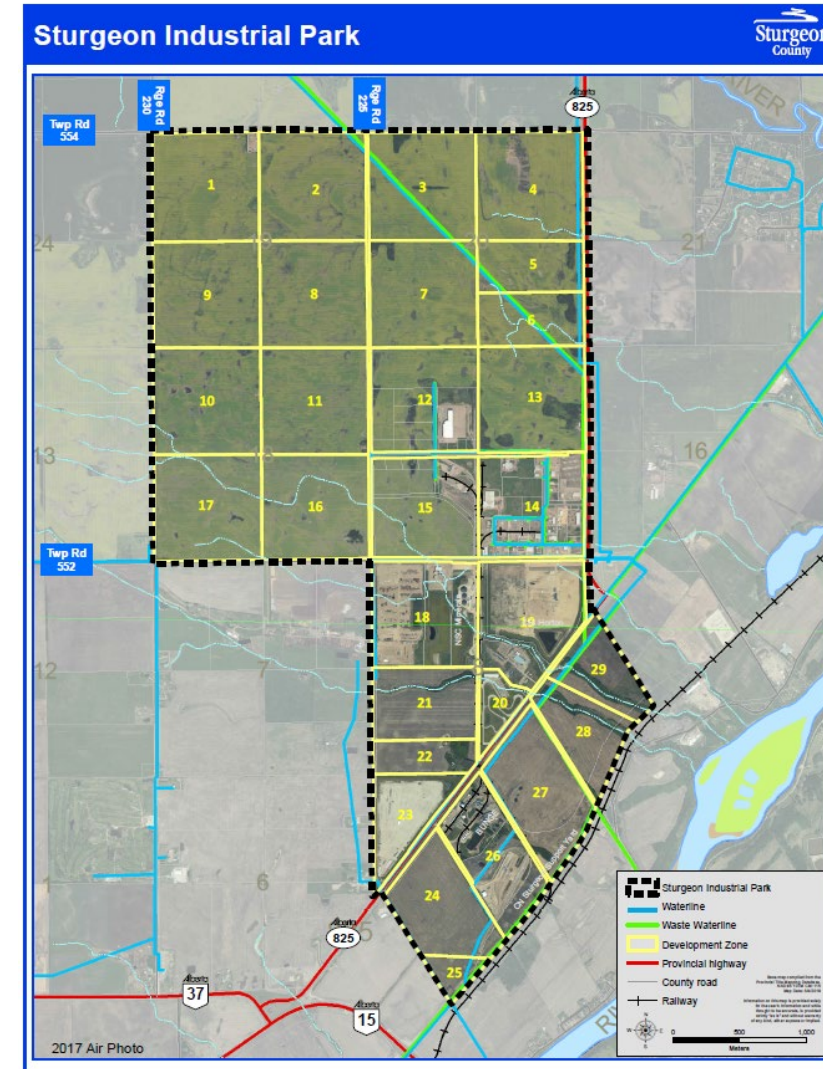


Development Area

Development Area

Offsite Levy Areas

- Lands within the current County boundary for the SIP are subdivided into 29 offsite levy areas.
- Areas take into consideration: infrastructure basins, natural and man-made barriers, etc.



Development Area

Area Measurements

- Offsite levy rates are based on net development area
 - Gross area – Area not developed and where an off-site levy has not previously been collected.
 - Less Environmental Reserves – undevelopable land, etc.
 - Less Municipal Reserves – 10% of reduced gross area
 - Less Right of Way - Arterial roads
- The SIP had ~1,126 ha. of land available for development when the model was created.

Description	ha.	
Gross Development Area	1,345.23	
Less Environment Reserve	65.82	
Less Municipal Reserve	125.14	
Less ROW Allowance	28.59	
Net Development Area	1,125.69	
Developed Since Model Created	165.31	14.7%
Developed In Next 25 Years	669.78	59.5%
Developed Beyond 25 Years	290.61	25.8%
Net Development Area	1,125.70	

Development Area

Development Staging

- The County estimates that ~670 ha. of land will develop within the SIP in the next 25 years.

Area Ref. #	Area Developed in Next 25 years (Net ha.)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049
1.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.0	41.370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13.79	13.79	13.79
3.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.0	26.560	-	-	-	-	-	-	-	6.64	6.64	6.64	6.64	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.0	22.213	-	-	-	5.54	5.56	5.56	5.56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.0	53.265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13.32	13.32	13.32	13.32	-	-	-	-	-	-	-
8.0	55.060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13.77	13.77	13.77	13.77	-	-	-
9.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.0	55.060	-	-	-	-	-	-	-	-	13.77	13.77	13.77	13.77	-	-	-	-	-	-	-	-	-	-	-	-	-
12.0	15.070	2.96	6.05	6.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.0	53.040	13.26	13.26	13.26	13.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.0	2.890	-	-	-	-	2.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.0	40.800	13.60	13.60	13.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16.0	55.460	-	-	-	-	-	-	-	-	13.87	13.87	13.87	13.87	-	-	-	-	-	-	-	-	-	-	-	-	-
17.0	55.040	-	-	-	-	-	-	-	-	-	-	-	6.88	6.88	6.88	6.88	6.88	6.88	6.88	-	-	-	-	-	-	-
18.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21.0	36.960	-	-	-	9.24	9.24	9.24	9.24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22.0	17.480	-	-	-	4.37	4.37	4.37	4.37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24.0	41.330	-	-	12.59	14.37	14.37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25.0	7.350	-	-	-	-	2.45	2.45	2.45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27.0	46.700	-	-	11.68	11.68	11.68	11.66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28.0	24.540	-	-	-	-	-	-	6.14	6.14	6.14	6.14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29.0	13.590	-	-	-	-	-	-	-	-	-	-	4.90	4.90	4.90	4.89	-	-	-	-	-	-	-	-	-	-	-
	669.78	29.82	32.91	57.19	58.46	50.56	33.28	27.75	12.78	40.41	40.41	39.17	39.41	11.78	11.77	20.20	20.20	20.20	20.20	20.65	13.77	13.77	13.77	13.79	13.79	13.79

Summary & Rates

Summary

Infrastructure Costs

- Developers (offsite levy) share of infrastructure costs built into rates today is \$44.56 million.
- This is an increase of 11% since 2021 and will result in an increase in rates.

Infrastructure	Special Grants & Contributions	Muni Share of Costs	Other Stakeholders' Share of Costs	Developer Cost Beyond 25 Yrs (Financial Oversizing)	Developer Costs (In Rates)	Total Costs
Transportation	\$ 3,086,860	\$ 16,764,418	\$ -	\$ 42,805,237	\$ 24,202,433	\$ 86,858,947
Water	\$ 30,000	\$ 6,551,578	\$ -	\$ 15,723,830	\$ 14,938,319	\$ 37,243,726
Sanitary	\$ 475,680	\$ -	\$ -	\$ 8,735,701	\$ 3,866,962	\$ 13,078,343
Stormwater	\$ 286,965	\$ -	\$ -	\$ 2,843,495	\$ 1,553,312	\$ 4,683,772
Total	\$ 3,879,505	\$ 23,315,995	\$ -	\$ 70,108,263	\$ 44,561,026	\$ 141,864,789

Summary

Front-ending

- Offsite levy account balances have been updated to include all historical front-ending up to end-2024.

Reserve Balance		
Transportation	\$	(4,158,705)
Water	\$	(5,455,282)
Sanitary	\$	(2,849,524)
Stormwater	\$	246,613
Total	\$	(12,216,898)

} Front-ended

Summary

Offsite Levy Rates

- Rates average \$61,643/ha. This is an increase of 17% from the previous bylaw.

	Transportation Levies	Water Levies	Sanitary Levies	Storm Levies	Total
High	\$ 29,797	\$ 31,076	\$ 18,630	\$ 4,150	\$ 83,654
Low	\$ 29,797	\$ 11,736	\$ -	\$ -	\$ 41,533
Weighted Average	\$ 29,797	\$ 23,470	\$ 6,533	\$ 1,843	\$ 61,643

Area #	Transportation Levies	Water Levies	Sanitary Levies	Stormwater Levies	Total
1.0	\$ 29,797	\$ 23,270	\$ -	\$ 4,150	\$ 57,217
2.0	\$ 29,797	\$ 23,270	\$ 2,411	\$ 4,150	\$ 59,628
3.0	\$ 29,797	\$ 23,270	\$ 2,411	\$ 4,150	\$ 59,628
4.0	\$ 29,797	\$ 23,270	\$ -	\$ 4,150	\$ 57,217
5.0	\$ 29,797	\$ 23,270	\$ -	\$ 4,150	\$ 57,217
6.0	\$ 29,797	\$ 23,270	\$ -	\$ -	\$ 53,066
7.0	\$ 29,797	\$ 23,270	\$ 2,411	\$ 4,150	\$ 59,628
8.0	\$ 29,797	\$ 23,270	\$ 10,954	\$ 4,150	\$ 68,171
9.0	\$ 29,797	\$ 23,270	\$ 7,542	\$ 4,150	\$ 64,758
10.0	\$ 29,797	\$ 25,007	\$ 7,542	\$ 2,270	\$ 64,616
11.0	\$ 29,797	\$ 25,007	\$ 7,542	\$ 2,270	\$ 64,616
12.0	\$ 29,797	\$ 21,305	\$ 3,051	\$ 2,270	\$ 56,423
13.0	\$ 29,797	\$ 21,305	\$ -	\$ -	\$ 51,102
14.0	\$ 29,797	\$ 21,305	\$ -	\$ -	\$ 51,102
15.0	\$ 29,797	\$ 11,736	\$ 3,051	\$ 2,270	\$ 46,854
16.0	\$ 29,797	\$ 15,438	\$ 7,542	\$ 2,270	\$ 55,047
17.0	\$ 29,797	\$ 15,438	\$ 7,542	\$ 2,270	\$ 55,047
18.0	\$ 29,797	\$ 31,076	\$ -	\$ 2,270	\$ 63,143
19.0	\$ 29,797	\$ 31,076	\$ -	\$ -	\$ 60,873
20.0	\$ 29,797	\$ 31,076	\$ 12,874	\$ -	\$ 73,747
21.0	\$ 29,797	\$ 31,076	\$ 12,874	\$ -	\$ 73,747
22.0	\$ 29,797	\$ 31,076	\$ 12,874	\$ -	\$ 73,747
23.0	\$ 29,797	\$ 31,076	\$ 12,874	\$ -	\$ 73,747
24.0	\$ 29,797	\$ 31,076	\$ 11,389	\$ -	\$ 72,262
25.0	\$ 29,797	\$ 31,076	\$ 11,389	\$ -	\$ 72,262
26.0	\$ 29,797	\$ 31,076	\$ 11,389	\$ -	\$ 72,262
27.0	\$ 29,797	\$ 31,076	\$ 18,630	\$ -	\$ 79,503
28.0	\$ 29,797	\$ 31,076	\$ -	\$ -	\$ 60,873
29.0	\$ 29,797	\$ 31,076	\$ -	\$ -	\$ 60,873

Summary

Rate Comparison

Municipality / Area	Average Per Ha.
Strathcona County – Industrial Area 1* (roads, water, sewer, storm)	\$46,000 - \$56,000 (2024)
Sturgeon Industrial Park* (roads, water, sewer, storm)	\$61,643 (2025 – proposed)
City of Fort Saskatchewan – LMIA* (roads, water, sewer, storm)	\$74,000 (2019)
City of Beaumont Industrial* (roads, water, sewer)	\$81,000 - \$116,000 (2019)
Leduc County - Nisku (roads, water, sewer)	\$127,000 (2025 - proposed)
City of Spruce Grove* (roads, water, sewer, recreation, library)	\$129,000 (2023)
Parkland County – Acheson/Fifth Meridian* (roads, water, sewer, storm)	\$178,000 (2024)
Red Deer County (Gasoline Alley) (roads, water, sewer, storm)	\$220,000 (2017)
City of St. Albert – Campbell Business Park* (roads, water, sewer, storm)	\$335,000 (2024)
Strathcona County – North of Yellowhead* (roads, water, sewer)	\$391,000 (2024)
City of Edmonton (roads, water, sewer, storm)	+\$400,000 (2024)
City of Calgary Green Field (roads, water, sewer, rec, stabilization)	+\$600,000 (2024)

*CORVUS Clients.

Rates estimated from available online sources (February 2025).

Thank you

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