

Bylaw No. 1238-2025

OFF-SITE LEVY BYLAW

PAGE 1

A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR OFF-SITE LEVIES

WHEREAS, pursuant to section 648(1) of the *Municipal Government Act*, R.S.A. 2000, c. M-26 a council may by bylaw provide for the imposition and payment of a levy, to be known as an "off-site levy", in respect of land that is to be developed or subdivided and authorize an agreement to be entered into in respect of the payment of the levy;

AND WHEREAS, pursuant to section 648(2) of the *Municipal Government Act*, an off-site levy may be used only to pay for all or part of the capital costs of: new or expanded facilities for the storage, transmission, treatment or supplying of water; new or expanded facilities for the treatment, movement or disposal of sanitary sewage; new or expanded storm sewer drainage facilities; new or expanded roads required for or impacted by a subdivision development; and any land required for those projects;

AND WHEREAS, pursuant to section 648(2.1) of the *Municipal Government Act*, an off-site levy may be used to pay for the costs of other specified municipal infrastructure, including new or expanded fire hall facilities and the land required therefor;

AND WHEREAS, pursuant to section 649 of the *Municipal Government Act*, a bylaw that authorizes an off-site levy must set out the object of each levy and indicate how the amount was determined;

THEREFORE, the Council of the City of Leduc in the Province of Alberta duly assembled, hereby enacts as follows:

PART I: BYLAW TITLE

1. This bylaw shall be known as the "Off-Site Levy" Bylaw.

PART II: PURPOSE, DEFINITIONS, AND INTERPRETATION

PURPOSE

2. The purpose of this bylaw is to provide for the imposition of an off-site levy in respect of land that is to be developed or subdivided.

DEFINITIONS

3. In this bylaw, unless the context otherwise requires:
 - a. "**City**" means the municipal corporation of the City of Leduc;
 - b. "**City Manager**" means the chief administrative officer of the City;

Bylaw No. 1238-2025 OFF-SITE LEVY BYLAW

PAGE 2

- c. **"Council"** means the municipal council of the City;
- d. **"Developable Land"** means all land, but does not include:
 - i. municipal reserve, as defined in Part 17 of the *Municipal Government Act*;
 - ii. environmental reserve, as defined in Part 17 of the *Municipal Government Act*;
 - iii. land required for the widening of any arterial roadways;
 - iv. land required to retain water in stormwater management facilities excluding appurtenances; and
 - v. land owned by a school board that is to be developed for a school building project within the meaning of the *Education Act* S.A. 2012 C. E-03.
- e. **"Development Agreement"** means an agreement as contemplated in the *Municipal Government Act* sections 648(1)b and 655(1)b between the City and the Owner of the land being developed or subdivided as it relates to the construction of municipal improvements, and authorized in respect of payment of an Off-Site Levy;
- f. **"Development Permit"** means a document that is issued under the City of Leduc Land Use Bylaw and authorizes a Development, as defined in the *Municipal Government Act*;
- g. **"Off-Site Levy"** means a levy for capital projects payable to the City upon development or subdivision of Developable Land; and
- h. **"Reports"** mean the following:
 - i. The Offsite Levy Model prepared by Corvus Business Advisors and updated annually by the City;
 - ii. City of Leduc Offsite Levy Update (October 2, 2025 – Schedule D)
 - iii. City of Leduc Transportation Master Plan (July 2025);
 - iv. City of Leduc Sanitary Sewer Servicing Study (October 2019);
 - v. City of Leduc Water Master Plan (October 2021); and
 - vi. City of Leduc Long Term Facility Master Plan (June 24, 2019).

RULES FOR INTERPRETATION

- 4. The marginal notes and heading in this bylaw are for reference purposes only.

PART III: OFF-SITE LEVY

OBJECTS, PRINCIPLES AND CRITERIA

- 5. The objects, principles and criteria of the Off-Site Levy shall be in accordance with the following:
 - a. This bylaw creates an Off-Site Levy to provide funds for the construction of capital projects set out in Schedule "C" required for growth.

Bylaw No. 1238-2025

OFF-SITE LEVY BYLAW

PAGE 3

- b. Development in new growth areas through the Off-Site Levies will provide the capital that will fund the infrastructure required for growth. Those who benefit from the infrastructure, which is defined by all Developable Lands in the development areas set out in Schedule "A", should share proportionally, on a per hectare basis, in related costs.
- c. Provision of off-site infrastructure projects by developers of Developable Land will not create an advantage or penalty due to the time or location of development.
- d. Off-site infrastructure projects will be provided to maintain sustainable, cost effective and orderly growth.
- e. The calculation of the Off-Site Levy should be an open and transparent process.
- f. All funds collected from the Off-Site Levy will be credited to a separate and distinct, identifiable Off-Site Levy account, which may be invested as per the City's Investment Policy until used for the construction of the specified off-site infrastructure. The management of the Off-Site Levy account should be an audited process, with reports available to the public and the industry.
- g. The Off-Site Levy will help allow the City to recover the cost of infrastructure required for growth:
 - i. Using financing strategies that remain sustainable;
 - ii. Facilitating development by reducing risk on early developers and ensuring future developers share the costs of the facilities from which they benefit; and
 - iii. Promoting cost effective and orderly development.
- h. The Off-Site Levy will help promote orderly development by:
 - i. Supporting City planning through growth strategies, master servicing plans and area structure plans
 - ii. Providing off-site infrastructure, once the appropriate planning is in place, and when warranted in development; and
 - iii. Providing infrastructure for contiguous development.
- i. The Off-Site Levy will help create a transparent process by:
 - i. Providing opportunity for industry input into the levy, its definition and administration;
 - ii. Conforming with the *Municipal Government Act* as amended or repealed and replaced from time to time; and
 - iii. Providing reports on the Off-Site Levy.
- j. The Off-Site Levy will help create a clear process for calculation of the rate, levies and credits by:

Bylaw No. 1238-2025 OFF-SITE LEVY BYLAW

PAGE 4

- i. Creating consistent and predictable levies and credits;
- ii. Creating predictable and stable levies over time; and
- iii. Documenting a process for establishing the levy rate.

OFF-SITE LEVY ESTABLISHMENT

- 6. a. An Off-Site Levy must be paid for all Developable Land developed in accordance with a development permit or subdivided in the development areas set out in Schedule "A".
- b. For greater certainty levies are established to pay for the items identified in the *Municipal Government Act* sections 648(2)(a), 648(2)(b), 648(2)(c), 648(2)(c.1), 648(2)(d) and 648(2.1)(b).
- c. When one component of the Offsite Levy becomes due, all components are due The Offsite Levy is a single indivisible levy. No component levy can be deferred or waived separately from the other components. No legally defined parcel of land will be assessed levies on only a portion of its area.

CALCULATION

- 7. The Off-Site Levy shall be calculated per hectare of Developable Land on the total rates established in Schedule "B" for each development area described in Schedule "A" at the time such land receives subdivision approval or on the date of approval of a development permit, at the sole and unfettered discretion of the City of Leduc

OBJECT

- 8. The Off-Site Levies are payable for the capital projects set out in Schedule "C" and pursuant to the calculation details contained in the Reports.

PART IV: DEVELOPMENT AGREEMENTS

DEVELOPMENT AGREEMENTS

- 9. (1) Development Agreements shall be executed by the applicant for the development or subdivision of land if the City Manager determines that a Development Agreement is required.
- (2) The City Manager shall determine if a Development Agreement is required in accordance with all relevant policies and guidelines adopted by Council.

CONTENT

- 10. All Development Agreements:
 - a. shall require the payment of the Off-Site Levy calculated in accordance with Part III;

Bylaw No. 1238-2025 OFF-SITE LEVY BYLAW

PAGE 5

- b. may defer the payment of any Off-Site Levy;
- c. shall ensure that an Off-Site Levy is only collected once in respect of land that is the subject of a development or a subdivision; and
- d. shall comply with all relevant policies and guidelines adopted by Council.

PART V: GENERAL

ACCOUNTING

11. All funds collected pursuant to this bylaw shall be accounted for in a special fund and expended only as permitted under the provisions of the *Municipal Government Act*.

GENERAL

12. Nothing in this bylaw precludes the City from:
- a. imposing further or different levies, duly enacted by bylaw, on any portion of the Developable Land in respect of which the City has not collected levies;
 - b. deferring collection of the Off-Site Levy for the stated objects of this bylaw, on any portion of Developable Land in respect of which the City collected levies, including requiring security for payment of such deferred levies; or
 - c. reducing or forgiving payment of the levies required pursuant to this bylaw, or otherwise providing for credits or offsets for other projects or oversize infrastructure constructed by a developer in calculating and/or collecting the levies that become payable pursuant to this bylaw.

TRANSITION

13. Any Development Agreements approved under previous bylaws of the City shall continue as though the bylaw under which they were enacted was never repealed.

SEVERABILITY

14. If any portion of this bylaw is declared or held to be invalid for any reason the remaining provisions of the bylaw shall continue to be in full force and effect.

REPEALS

15. Bylaw No. 1191-2024, the *Off-Site Levy Bylaw*, is repealed.

Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 6

PART VI: ENACTMENT

This Bylaw shall come into force and effect when it receives Third Reading and is duly signed.

READ A FIRST TIME IN COUNCIL THIS 17TH DAY OF NOVEMBER, 2025.

READ A SECOND TIME IN COUNCIL THIS 8TH DAY OF DECEMBER, 2025.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS 8TH DAY OF DECEMBER, 2025.

"Original Signed"

MAYOR

"Original Signed"

CITY CLERK

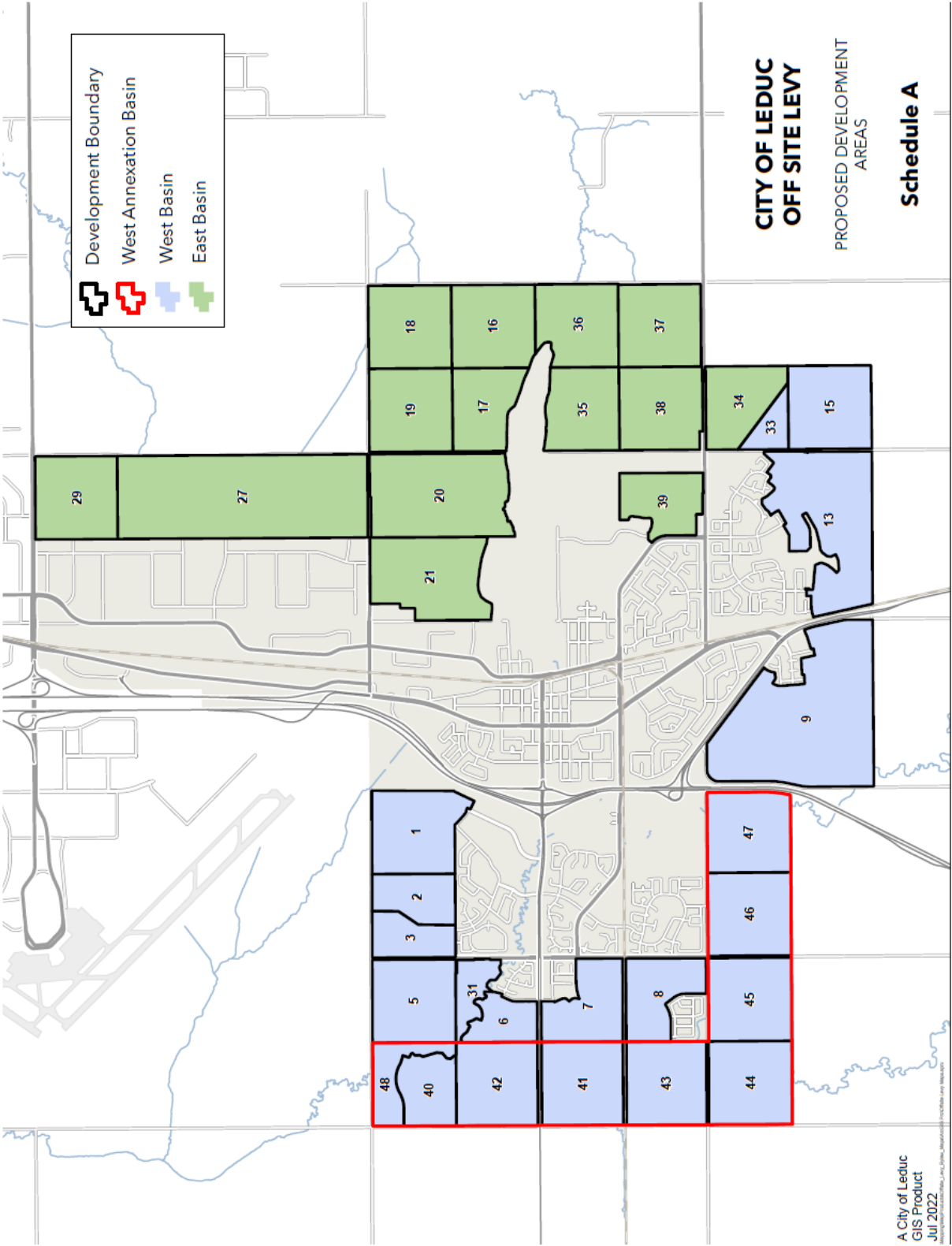
December 8, 2025

Date Signed

Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 7

Schedule A



Bylaw No. 1238-2025 OFF-SITE LEVY BYLAW

PAGE 8

Schedule B

** Off-Site Levy is charged on a per hectare basis

Area #	Transportation Levies	Water Levies	Sanitary Levies	Fire Levies	Total
1	\$139,326.05	\$23,262.08	-	\$11,388.48	\$173,976.61
2	\$139,326.05	\$23,262.08	-	\$11,388.48	\$173,976.61
3	\$139,326.05	\$23,262.08	\$ 18,048.37	\$11,388.48	\$192,024.97
5	\$139,326.05	\$23,262.08	\$ 18,048.37	\$11,388.48	\$192,024.97
6	\$139,326.05	\$23,262.08	-	-	\$162,588.13
7	\$139,326.05	\$23,262.08	-	-	\$162,588.13
8	\$139,326.05	\$23,262.08	-	-	\$162,588.13
9	\$139,326.05	\$23,262.08	\$ 4,473.25	-	\$167,061.38
13	\$139,326.05	\$23,262.08	\$ 9,427.94	-	\$172,016.07
15	\$139,326.05	\$23,262.08	\$ 9,427.94	-	\$172,016.07
16	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
17	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
18	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
19	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
20	\$ 80,870.07	\$23,262.08	-	\$11,388.48	\$115,520.63
21	\$ 80,870.07	\$23,262.08	-	\$11,388.48	\$115,520.63
27	\$ 80,870.07	\$23,262.08	-	\$11,388.48	\$115,520.63
29	\$ 80,870.07	\$23,262.08	-	\$11,388.48	\$115,520.63
31	\$139,326.05	\$23,262.08	\$ 18,048.37	\$11,388.48	\$192,024.97
33	\$139,326.05	\$23,262.08	\$ 9,427.94	\$11,388.48	\$183,404.55
34	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
35	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
36	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
37	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
38	\$ 80,870.07	\$23,262.08	\$ 44,489.86	\$11,388.48	\$160,010.48
39	\$ 80,870.07	\$23,262.08	-	\$11,388.48	\$115,520.63
40	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
41	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
42	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
43	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
44	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
45	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
46	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
47	\$141,613.94	\$23,262.08	\$ 66,895.71	-	\$231,771.73
48	\$141,613.94	\$23,262.08	\$ 66,895.71	\$11,388.48	\$243,160.21

Bylaw No. 1238-2025 OFF-SITE LEVY BYLAW

PAGE 9

Schedule C

** Infrastructure projects to which the off-site levy charges collected under this bylaw are to be applied

Transportation Infrastructure Projects – Schedule “C-1”

Reference	Project Name	Nature of Capital Work
8	Highway 2A - Realignment	Improve Road Network Capacity
9	Highway 2A - Traffic Signal	Intersection Improvements
10	74th Street (50th Ave to 65th Ave West)	Improve Road Network Capacity
12	74th Street (50th Avenue to SW Boundary)	Improve Road Network Capacity
13	Southwest Boundary Road (74th St to Grant MacEwan)	Improve Road Network Capacity
14	Traffic Signal - 50 Avenue / Grant MacEwan Boulevard	Intersection Improvements
16	Southwest Boundary Road (Grant MacEwan to Blackstone Entrance)	Improve Road Network Capacity
17	65th Avenue West (74th Street to Grant MacEwan) - 2L	Improve Road Network Capacity
18	50th Avenue (74th Street to Fire Hall)	Improve Road Network Capacity
19	50th Avenue (Deer Valley Drive to Fire Hall)	Improve Road Network Capacity
20	Grant MacEwan South (Black Gold Dr to Spruce) - 2L-4L	Improve Road Network Capacity
21	Rollyview Road/50 St Intersection - Traffic Signal	Intersection Improvements
22	Grant MacEwan South (38 Ave to SW Boundary) - 2L	Improve Road Network Capacity
23	65th Avenue West (Grant MacEwan to Discovery Way) - 2L	Improve Road Network Capacity
25	74th Street and 50th Avenue Roundabout	Intersection Improvements
27	65th Avenue East (35th Street to Spine Road) - 2L	Improve Road Network Capacity
28	Black Gold Drive (South Park Drive to Rollyview Road) Project	Improve Road Network Capacity
30	Southwest Boundary Road/ Grant MacEwan Roundabout	Intersection Improvements
31	Spine Road (Airport Road to 65th Ave East) 2L to 4L	Improve Road Network Capacity
32	46 St (50 Ave to Black Gold Drive)	Improve Road Network Capacity
33	Highway 39 (Highway #2 East Ramp to Grant MacEwan)	Improve Road Network Capacity
35	65th Avenue West (Grant MacEwan to Discovery Way) - 2L - 4L	Improve Road Network Capacity
36	65th Avenue East (45th Street to Spine Road) - 2L to 4L	Improve Road Network Capacity
37	Traffic Signal - Black Gold Drive / 50 th Street	Intersection Improvements
39	Traffic Signal - 65 Avenue/ 50 Street	Intersection Improvements
40	43 Street from Airport Road to South of Airport Road	Improve Road Network Capacity
41	Traffic Signal - Airport Road / 43 Street	Intersection Improvements
42	Airport Road (Sparrow Drive to RR 250)	Improve Road Network Capacity
43	Southeast Boundary Road (Hwy 2A to Coady Blvd.)	Improve Road Network Capacity

Bylaw No. 1238-2025

OFF-SITE LEVY BYLAW

PAGE 10

Reference	Project Name	Nature of Capital Work
44	Southeast Boundary Road (Coady Blvd to CW Gaetz)	Improve Road Network Capacity
47	45th/43rd Street (175m North of 70th Ave to Allard ave)	Improve Road Network Capacity
49	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L - 4L	Improve Road Network Capacity
50	Grant MacEwan Blvd (Ameena Dr. to 1/4 Section Line North)	Improve Road Network Capacity
51	Grant MacEwan Boulevard from 38 Ave to 50th Ave.	Improve Road Network Capacity
52	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L	Improve Road Network Capacity
54	Coady Boulevard- to McDowall Wynd	Improve Road Network Capacity
55	Coady Boulevard (Meadowview Blvd to SE Boundary Road)	Improve Road Network Capacity
56	50 Street (64 Ave to 61 Ave)	Improve Road Network Capacity
59	50 Ave from Alton to Interchange	Improve Road Network Capacity
61	Traffic Signal - Coady Blvd and SE Boundary Road	Intersection Improvements
63	Traffic Signal - 65th Avenue W and Discovery Way	Intersection Improvements
64	Spine Road (Allard Avenue to 65th Avenue East) - 2L	Improve Road Network Capacity
65	Traffic Signal - Spine Road and Airport Road	Intersection Improvements
69	Traffic Signal - 65 Ave/ Spine Road	Intersection Improvements
70	Spine Road - 65th Avenue East to Rollyview Road	Improve Road Network Capacity
71	Black Gold Dr/Grant Mac Ewan - Traffic Signal	Intersection Improvements
73	Traffic Signal - Grant MacEwan/ 65 Ave	Intersection Improvements
74	65th Avenue West (Discovery Way to QE II) - 2L	Improve Road Network Capacity
75	Grant MacEwan South (50th Ave to Black Gold Drive) 2L-4L	Improve Road Network Capacity
76	Airport Road Improvements from Sparrow Drive to 42 Street	Improve Road Network Capacity
80	Rollyview Road / CW Gaetz Road Roundabout	Intersection Improvements
81	50th Street (Bella Coola to Hwy 2A)	Improve Road Network Capacity
82	Grant MacEwan North (Bridgeport Gate to 50th Ave) 2L- 4L	Improve Road Network Capacity
87	50th Street (Storage+Taper)	Improve Road Network Capacity
89	50th Avenue (Bridgeport Crossing to Deer Valley Dr./West Haven Blvd)	Improve Road Network Capacity
90	50th Avenue (From QE II West Ramp Terminal to Discovery Way)	Improve Road Network Capacity

PAGE 11

Transportation Offsite Levy Projects
Traffic Signals / Roundabout
Project ID

CITY OF LEDUC
TRANSPORTATION
PROJECTS TO BE
CONSTRUCTED

Map showing transportation projects to be constructed in Leduc, Alberta. The map includes major roads (Highway 2, Highway 2A, Highway 623) and local streets (Airport Road, Sparrow Drive, Allard Ave, Coady Blvd, etc.). Projects are marked with red dots and numbered (e.g., 17, 18, 19, 20, 22, 23, 25, 27, 30, 31, 32, 35, 36, 37, 43, 44, 47, 52, 55, 56, 61, 63, 64, 65, 69, 70, 73, 74, 75, 76, 80, 81, 82, 83, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818

Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 12

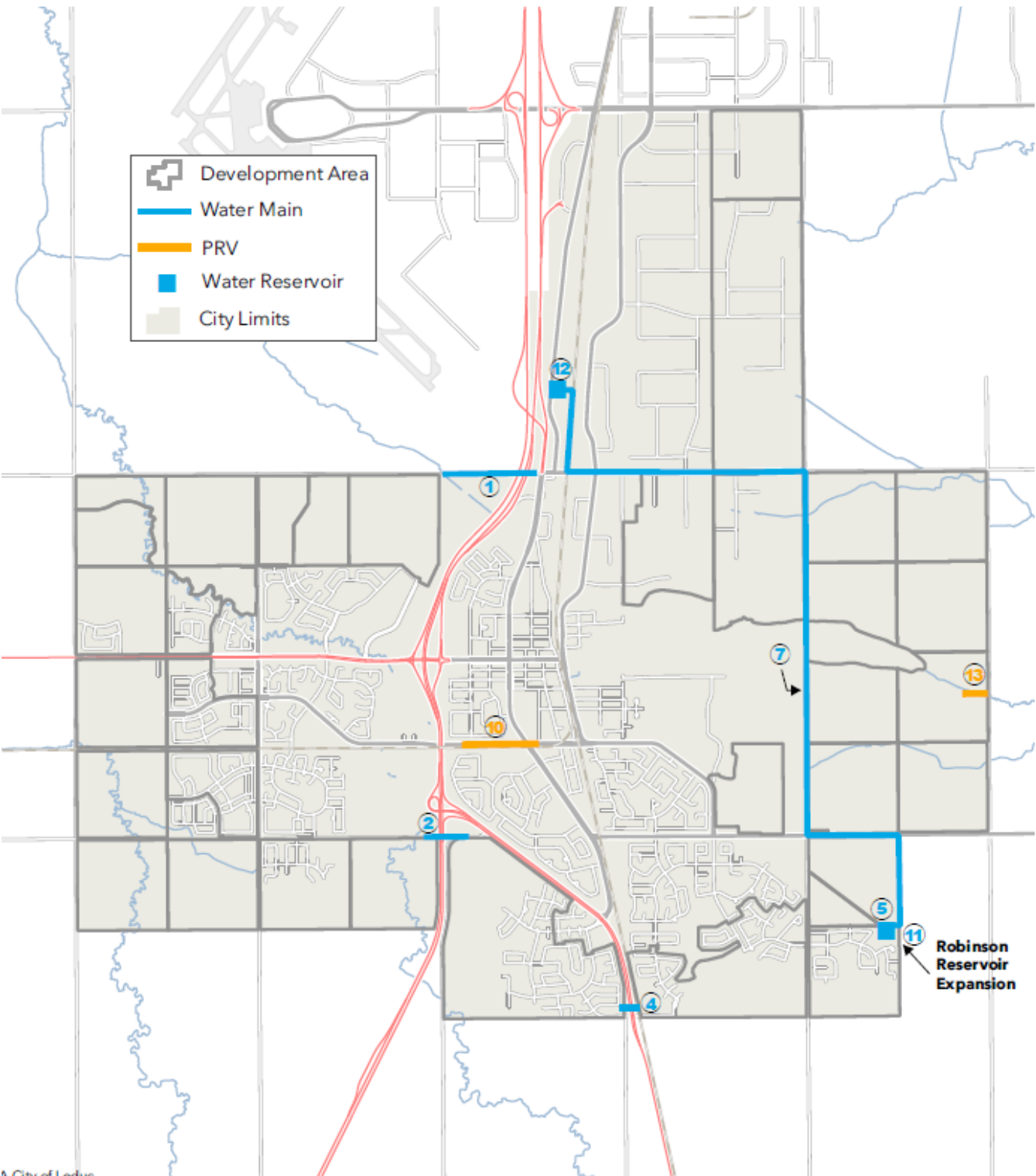
Water Infrastructure Projects – Schedule “C-2”

1	Highway Water Crossing (65th ave)	Improve Network Distribution
2	Highway Water Crossing (Windrose to Southfork)	Improve Network Distribution
4	Highway Water Crossing (Southfork to Tribute)	Improve Network Distribution
5	Water Reservoir in Robinson	Improve Network Distribution
7	Robinson Transmission Main - Oversizing	Improve Network Distribution
10	Blackgold Drive PRV	Improve Network Distribution
11	Robinson Reservoir Expansion	Improve Network Distribution
12	North Reservoir Expansion	Improve Network Distribution
13	East Telford Lake PRV	Improve Network Distribution

Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 13

Water Infrastructure
Projects
Schedule "C-2"



Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 14

Sanitary Infrastructure Projects – Schedule “C-3”

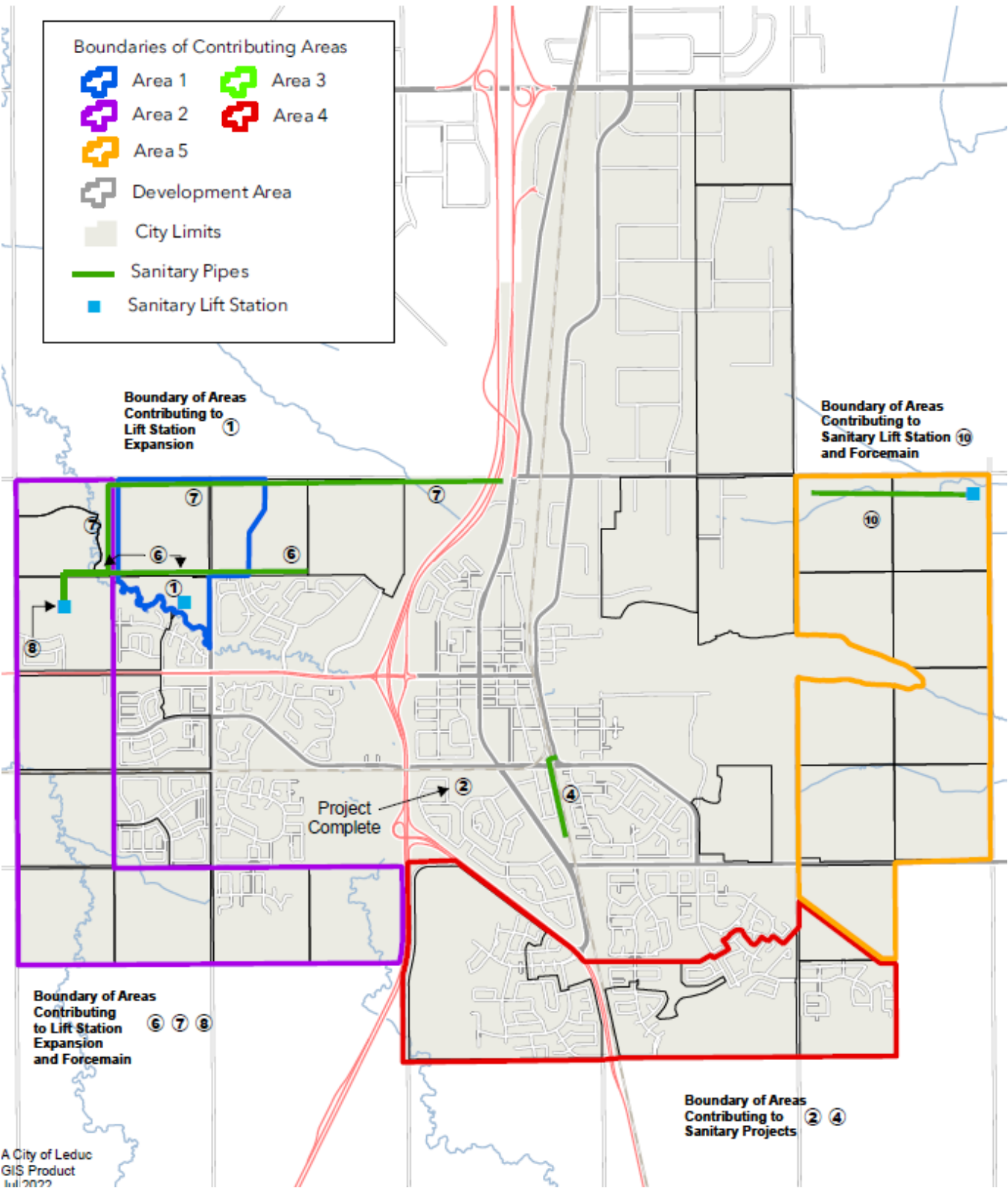
1	West Sanitary Lift Station Upgrade	Improve System Capacity
2	Corinthia Park North End Sewer Storage	Improve System Capacity
4	Corinthia Outlet	Improve System Capacity
5	Woodbend Lift Station and Force Main	Improve System Capacity
7	Woodbend Force Main - Stage 2	Improve System Capacity
8	Woodbend Lift Station Upgrades – Stage 2	Improve System Capacity
10	Eastside Sanitary Lift Station and Force Main	Improve System Capacity

Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 15

Sanitary Infrastructure
Projects

Schedule "C-3"



**Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW**

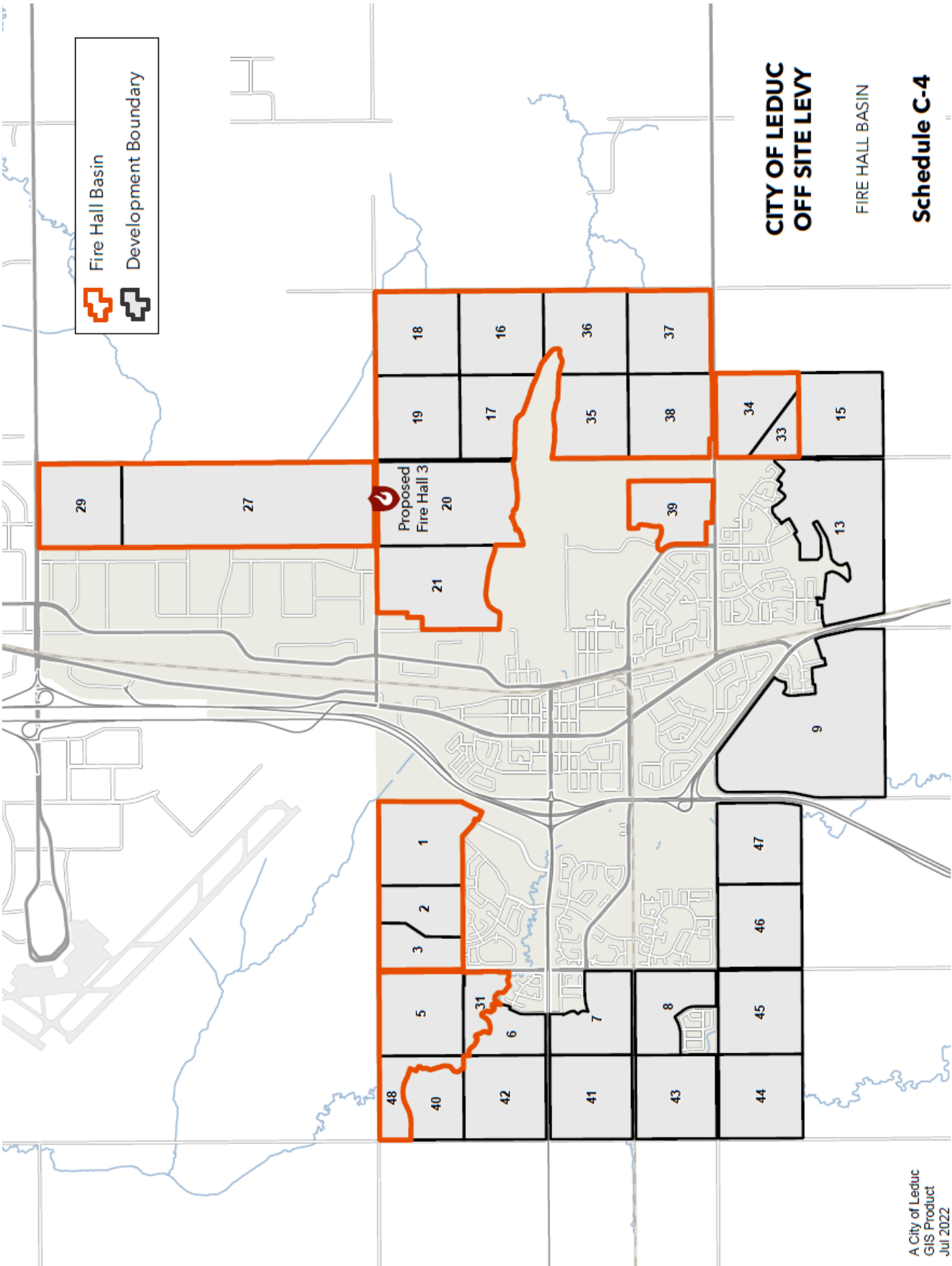
PAGE 16

Fire Infrastructure Projects – Schedule “C-4”

1	Fire Hall #3	Improve System Capacity
---	--------------	-------------------------

Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 17



Bylaw No. 1238-2025
OFF-SITE LEVY BYLAW

PAGE 18

Schedule D – City of Leduc: Off-Site Levy Update Report



City of Leduc: Off-site Levy Update

October 2nd, 2025

Prepared by:
CORVUS Business Advisors
(780) 428-4110
www.corvusbusinessadvisors.com

1 DOCUMENT INFORMATION

Version		
Number	Revision Date	Summary of Changes and Author
1.0	October 2 nd , 2025	FINAL by CORVUS Business Advisors

2 CONTENTS

1 DOCUMENT INFORMATION I

2 CONTENTS II

3 INTRODUCTION..... 1

 3.1 INTRODUCTION 1

 3.2 SCOPE AND APPROACH..... 1

 3.3 METHODOLOGY 2

4 KEY FINDINGS..... 2

5 RATES 4

6 RECOMMENDATIONS..... 6

7 ACKNOWLEDGEMENTS..... 7

8 DISCLAIMER..... 7

APPENDIX A: OFF-SITE LEVY AREAS AND STAGING..... 8

APPENDIX B: TRANSPORTATION OFF-SITE INFRASTRUCTURE..... 13

APPENDIX C: WATER OFF-SITE INFRASTRUCTURE 27

APPENDIX D: SANITARY OFF-SITE INFRASTRUCTURE 35

APPENDIX E: FIRE OFF-SITE INFRASTRUCTURE..... 43

APPENDIX F: COMPARISON OF RATES..... 50

APPENDIX G: RATE CALCULATION 51

3 INTRODUCTION

3.1 Introduction

Bylaw 1191-2024, established by City of Leduc (“the City”) in 2024 defines off-site levy charges pertaining to transportation, water, sanitary, and fire off-site infrastructure in the municipality¹. The City wishes to update this bylaw, amending off-site infrastructure included in the bylaw in alignment with the City’s latest capital plans, ensuring updated costs and development forecasts are reflected fairly and equitably in rates thereby ensuring a financially sustainable community.

This report outlines the methodology and information used in establishing transportation, water, sanitary, and fire off-site levy rates for the City, as well as other key findings and recommendations.

3.2 Scope and Approach

The City has created various infrastructure capital plans and these plans are used as key inputs into this off-site levy rate update. City staff reviewed existing plans and identified off-site projects for transportation, water, sanitary, and fire infrastructure including completed projects (carried forward from previous bylaws) and future projects required to support growth. Each project was assessed for benefiting areas using the off-site levy areas identified in this report. The City’s review also included determination of benefits to existing development, future development and other stakeholders.

Support provided by CORVUS Business Advisors included:

- Updating of the City’s off-site levy model, including configuration, priming, and data loading.
- Incorporation of off-site levy area amendments and updated land development forecasts (provided by City staff).
- Incorporation of amended infrastructure costs and allocation percentages for existing development, new development, and other parties (provided by City staff).
- Incorporation of project expenditures for completed and in-progress projects (provided by City staff).
- Reconciliation of off-site levy reserve balances (based on data provided by City staff).
- Development of transportation, water, sanitary, and fire off-site levy rates for each off-site levy area.
- Preparation of this off-site levy update report.

Off-site levy rates are forecast using a rolling 25-year review period. The previous update

¹ Stormwater infrastructure in the City is “on-site” in nature and, therefore, not within the scope of the City’s current off-site levy bylaw.

included actual expenditures and receipts up to December 31st, 2023. During this review, a cut-off date of December 31st, 2024, was established, and so the review period for this update is **2025 to 2049**. The cut-off date coincides with the City's most recent year-end. Project expenditures, off-site levy receipts etc. were gathered as "actuals" from the City's financial records up to the cut-off date. Beyond the cut-off date, all financial details are estimates. When the City completes its next rate update, information from January 1st, 2025, up to the new cut-off date will be converted from estimates to actuals.

3.3 Methodology

Rates are calculated using as an advanced cost-over-area approach, with "base" rates adjusted to ensure levy account balances reach zero at the end of the 25-year review period. A detailed description of the calculation is included in *Appendix G*.

4 KEY FINDINGS

Key findings pertaining to this off-site levy update are as follows:

- **Infrastructure, Costs, and Allocations.** Updated off-site infrastructure costs total approximately **\$286.97 million**. This is an increase of approximately **\$9.68 million (3.5%)** from the previous update. An overview of all off-site infrastructure, costs, and corresponding maps is provided in *Appendices B1, C1, D1 and E1*.

Before determining rates, off-site infrastructure costs are always reduced by special ear-marked grants and contributions. Grants and contributions total approximately **\$12.80 million**. An overview of grants and contributions and resulting net costs is provided in *Appendices B2, C2, D2 and E2*.

That portion of cost which is allocated to future development versus existing development and other stakeholders is provided in *Appendices B4, C4, D4 and E4*.

Of the **\$286.97 million** in total off-site infrastructure costs, the updated developer share is **\$262.82 million**. This is an increase of approximately **\$9.60 million (3.8%)** from the previous update. A complete summary of off-site infrastructure net cost "flow-through" is provided in *Appendices B6, C6, D6 and E6*. An increase in developer costs puts upward pressure on off-site levy rates, all other things being equal.

Finally, an overview of off-site infrastructure benefiting areas is provided in *Appendices B7, C7, D7 and E7*.

Summary of Off-site Infrastructure Costs

Infrastructure	Special Grants & Contributions	Muni Share of Costs	Other Stakeholders' Share of Costs	Offsite Levy Costs (In Rates)	Total Costs
Transportation	\$ 9,081,469	\$ -	\$ 10,540,500	\$ 187,857,555	\$ 207,479,524
Water	\$ 3,723,522	\$ -	\$ -	\$ 32,981,427	\$ 36,704,949
Sanitary	\$ -	\$ -	\$ 804,400	\$ 35,453,319	\$ 36,257,719
Fire	\$ -	\$ -	\$ -	\$ 6,528,000	\$ 6,528,000
Total	\$ 12,804,991	\$ -	\$ 11,344,900	\$ 262,820,301	\$ 286,970,192

- **Levies Collected.** Before allocating infrastructure costs to benefiting areas, off-site levy costs must be reduced by amounts collected to date. At end-2024, the City had collected approximately **\$60.92 million** in levies, an increase of approximately **\$6.45 million (11.8%)**. An overview of off-site levy collections is provided in *Appendices B5, C5, D5 and E5*.

Summary of Levies Collected to Date

Levies Collected To Date	
Transportation	\$ 50,339,002
Water	\$ 5,452,916
Sanitary	\$ 4,977,520
Fire	\$ 146,583
Total	\$ 60,916,020

- **Off-site Levy Areas.** The City is parsed into **37** off-site levy areas. The area boundaries, numbering schema, and area measurements are described in *Appendix A1* along with an off-site levy map.
- **Development Staging.** To calculate off-site levy rates, it is necessary to forecast the amount of land that will develop during the 25-year review period. Land development forms the denominator of the rate calculation. A larger denominator reduces rates but could potentially result in under-collection and an increased burden on taxpayers. A smaller denominator increases rates but could potentially result in over-collection and an increased burden on future development. Accordingly, land development forecasts need to be (a) reasonable, and (b) updated annually to reflect the changing pace of development in the community.

For this update, the City is forecasting development of approximately **1,116 ha.** over the 25-year review period. This forecast is an increase of approximately **7 ha. (0.6%)** from the previous update. An increase in land development puts downward pressure on rates all other things being equal. The land development forecast is shown in *Appendix A2*.

- **Interest.** Off-site levy reserves/accounts (both actual and forecast) are impacted by interest. Actual reserve inflows and forecast reserve balances that are in a positive position earn interest. Actual reserve outflows and forecast reserve balances that are in a negative position (which indicates that front-ending is being undertaken) are charged interest.

During this update, a reconciliation of reserve balances for end-2024 was undertaken using the City's interest earning and interest charge rates. During this update, the forecast interest earning and charge rates were updated to reflect current rates. An earning rate of **3.145%** was established, and a charge rate of **5.101%** was established.

An overview of reserve/account interest rates and forecast balances over the 25-year review period is shown in *Appendices B9, C9, D9 and E9*.

- **Reserve Balances and Front-ending.** The Transportation reserve/account balance is in surplus **\$5,353,667** as at December 31st, 2024. This is an increase of approximately **\$2.82 million**. The Water reserve/account balance is in surplus

\$2,615,266 as at December 31st, 2024. This is an increase of approximately **\$0.47 million**. The Sanitary reserve/account balance is in deficit **\$(2,106,458)** as at December 31st, 2024. This is a decrease of approximately **\$0.62 million**. The Fire reserve/account balance is in surplus **\$148,346** at December 31st, 2024. This is an increase of approximately **\$0.12 million**. Reserve balances are summarized in *Appendices B8, C8, D8 and E8*.

Deficit balances represent monies owed by future development to the City for construction of infrastructure undertaken by the City on behalf of future development (i.e., front-ending).

5 RATES

The weighted average off-site levy rate is approximately **\$171,660** per net hectare as shown in table below. On a weighted average basis, this is a decrease of approximately **\$1,941 per net ha. (1.1%)** from the previous update.² These rates reflect the cost of infrastructure required to facilitate development in the City of Leduc. A comparison of rates in other municipalities is summarized in *Appendix F*.

² The City's previous rates were approximately \$173,601 per net ha. on a weighted average basis.

High's, Low's, and Weighted Averages (Per Net Ha)³

	Transportation Charges	Water Charges	Sanitary Charges	Fire Charges	Total
High	\$ 141,614	\$ 23,262	\$ 66,896	\$ 11,388	\$ 243,160
Low	\$ 80,870	\$ 23,262	\$ -	\$ -	\$ 115,521
Weighted Average	\$ 111,013	\$ 23,262	\$ 29,815	\$ 7,569	\$ 171,660

Summary of Off-site Levies by Area (Per Het Ha)

Area #	Transportation Levies	Water Levies	Sanitary Levies	Fire Levies	Total
1.0	\$ 139,326	\$ 23,262	\$ -	\$ 11,388	\$ 173,977
2.0	\$ 139,326	\$ 23,262	\$ -	\$ 11,388	\$ 173,977
3.0	\$ 139,326	\$ 23,262	\$ 18,048	\$ 11,388	\$ 192,025
5.0	\$ 139,326	\$ 23,262	\$ 18,048	\$ 11,388	\$ 192,025
6.0	\$ 139,326	\$ 23,262	\$ -	\$ -	\$ 162,588
7.0	\$ 139,326	\$ 23,262	\$ -	\$ -	\$ 162,588
8.0	\$ 139,326	\$ 23,262	\$ -	\$ -	\$ 162,588
9.0	\$ 139,326	\$ 23,262	\$ 4,473	\$ -	\$ 167,061
13.0	\$ 139,326	\$ 23,262	\$ 9,428	\$ -	\$ 172,016
15.0	\$ 139,326	\$ 23,262	\$ 9,428	\$ -	\$ 172,016
16.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
17.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
18.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
19.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
20.0	\$ 80,870	\$ 23,262	\$ -	\$ 11,388	\$ 115,521
21.0	\$ 80,870	\$ 23,262	\$ -	\$ 11,388	\$ 115,521
27.0	\$ 80,870	\$ 23,262	\$ -	\$ 11,388	\$ 115,521
29.0	\$ 80,870	\$ 23,262	\$ -	\$ 11,388	\$ 115,521
31.0	\$ 139,326	\$ 23,262	\$ 18,048	\$ 11,388	\$ 192,025
33.0	\$ 139,326	\$ 23,262	\$ 9,428	\$ 11,388	\$ 183,405
34.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
35.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
36.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
37.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
38.0	\$ 80,870	\$ 23,262	\$ 44,490	\$ 11,388	\$ 160,010
39.0	\$ 80,870	\$ 23,262	\$ -	\$ 11,388	\$ 115,521
40.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
41.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
42.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
43.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
44.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
45.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
46.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
47.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ -	\$ 231,772
48.0	\$ 141,614	\$ 23,262	\$ 66,896	\$ 11,388	\$ 243,160

³ Highs, lows, and weighted averages shown above are for information purposes only. Developers pay the off-site levy rate specific to their off-site levy area, as shown in the table "Summary of Off-site Levy Rates by Area".

6 RECOMMENDATIONS

In addition to implementing the new off-site levy rates summarized in Section 5, CORVUS recommends the following:

1. Add a provision in the bylaw for rate increases in alignment with inflation increases reflected in this report, for years when the City is unable to undertake a rate analysis and update.
2. Develop an off-site levy policy framework to aid in effective implementation of the bylaw.
3. The MGA enables municipalities to charge off-site levies for recreation, police, and library facilities. Accordingly, the City should consider whether it wishes to adopt such levies in the future and, if so, begin developing the necessary supporting documentation that will be needed to support such levies.

7 ACKNOWLEDGEMENTS

CORVUS Business Advisors would like to thank all City of Leduc staff and advisors from Engineering, Planning, and Finance, who supported the work of this review.

8 DISCLAIMER

CORVUS Business Advisor has relied upon City of Leduc and its advisors to provide all of the data and information used to update the off-site levy model and calculate rates, such as planning data and assumptions, development forecasts and assumptions, infrastructure costs and cost estimates, allocations to benefiting parties, allocation to benefiting areas, and other assumptions etc. As such, CORVUS Business Advisors makes no guarantee as to the accuracy of the input data and information provided by these groups or the results that stem from this data and information.

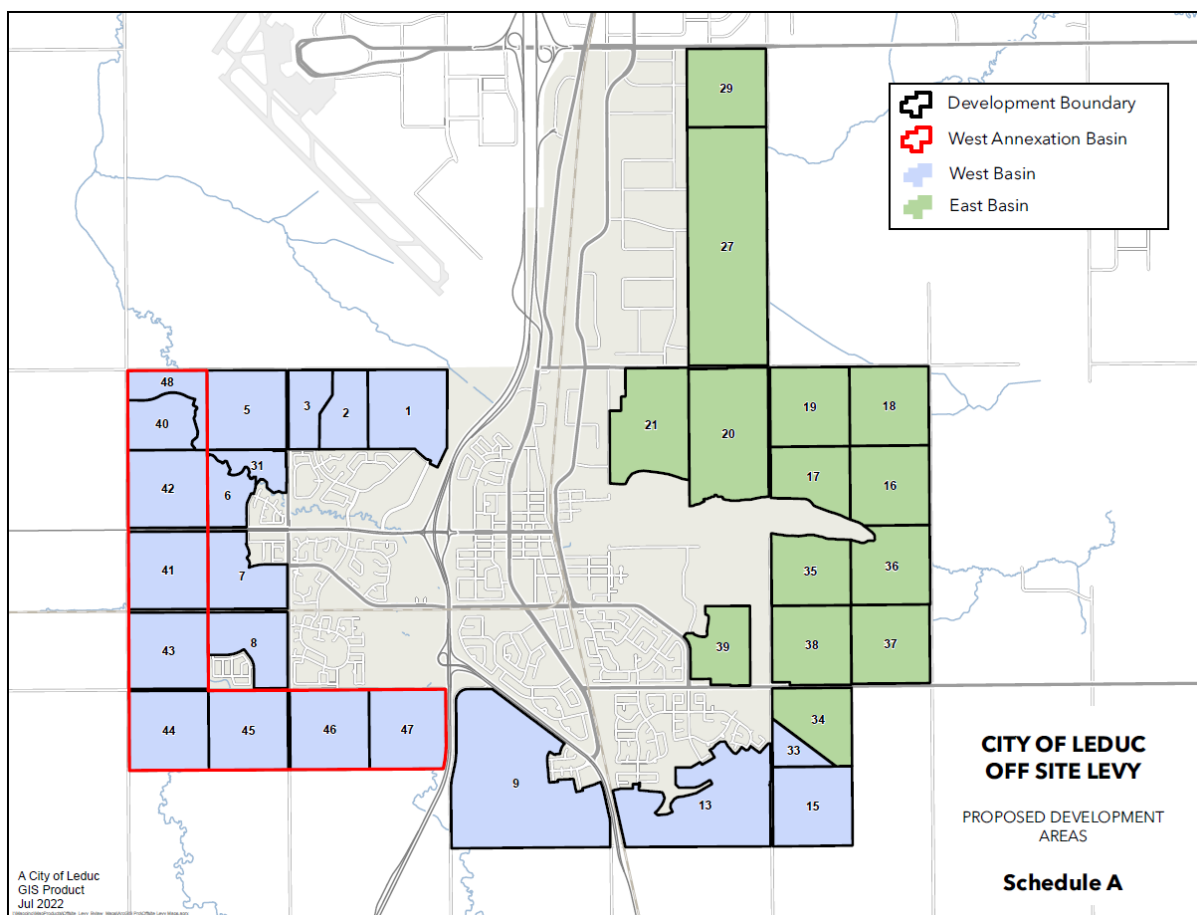
Off-site levy rates are not intended to stay static; they are based upon educated assumptions and the best available information of the day. Planning assumptions, cost estimates etc. can change each year. Accordingly, the Municipal Government Act requires that off-site levy rates be updated on a regular basis (usually annually). When information changes, it will be reflected in a future update, and rates adjusted accordingly.

APPENDIX A: OFF-SITE LEVY AREAS AND STAGING

A1. Off-site Levy Areas

In order to equitably facilitate the allocation of infrastructure to benefiting lands, the City is parsed into **37** off-site levy areas, as shown in the map below. Areas are generally about a quarter section in size but also take into consideration various natural and man-made barriers (e.g., rivers, highways, etc.), existing/planned infrastructure basins (e.g., water and sanitary basins), and type of development (e.g., single family, commercial, industrial, etc.).

Off-site Levy Areas



When the model was established, the total net development area (the amount of land available for development in the off-site levy areas) was approximately **1,774 ha.** as shown in the table below. This amount accounts for allowances for environmental reserves (including storm and right of way deductions) and municipal reserves.

Off-site Levy Net Development Area⁴

Area Ref. #	Development Area Location	Land Use	Gross Area (ha.)	Environmental Reserves/ Arterial Roads and Storm Ponds (ha.)	Sub-total	Municipal Reserves	Net Development Area (ha.)
1.0	Oxford/Melcor	Commercial	67.41	9.53	57.88	1.10	56.78
2.0	Anthem NW34 - East	Commercial	34.78	2.44	32.34	1.58	30.76
3.0	Anthem NW34 - West	Single Family	29.77	7.19	22.58	1.58	21.00
5.0	Melcor NE33 (65 Ave)	Single Family	64.09	9.59	54.50	2.76	51.74
6.0	Deer Valley - DONE	Single Family	15.36	2.26	13.10	1.16	11.94
7.0	Westhaven - DONE	Single Family	36.25	3.27	32.98	3.29	29.69
8.0	Suntree-DONE	Single Family	11.11	1.52	9.59	1.18	8.41
9.0	Southfork	Single Family	147.28	8.00	139.28	13.93	125.35
13.0	Tribute/Meadowview	Single Family	117.56	6.30	111.26	11.13	100.13
15.0	Robinson	Single Family	64.61	6.55	58.06	6.46	51.60
16.0	Telford ASP	Industrial	64.18	12.68	51.50	1.27	50.23
17.0	Lakeside	Industrial	55.07	5.60	49.47	4.65	44.82
18.0	Telford ASP- S and D	Industrial	64.38	6.48	57.90	-	57.90
19.0	Telford ASP	Industrial	56.77	11.10	45.67	-	45.67
20.0	Harvest	Industrial	106.85	3.26	103.59	10.36	93.23
21.0	Mixcor/Sawridge	Industrial	78.01	0.88	77.13	4.73	72.40
22.0	LBP- DONE	Industrial	59.71	0.88	58.83		58.83
24.0	LBP - DONE	Industrial	23.29	-	23.29		23.29
27.0	LBP East	Industrial	193.74	10.14	183.60	10.00	173.60
29.0	Saurabh	Industrial	47.79	4.90	42.89	4.29	38.60
31.0	Creekside	Single Family	14.24	1.34	12.90	2.68	10.22
33.0	Eaton/Emery S	Single Family	15.83	1.74	14.09	1.41	12.68
34.0	Eaton/Emery N	Industrial	48.07	2.71	45.36	4.54	40.82
35.0	Telford ASP	Industrial	51.26	5.04	46.22	1.67	44.55
36.0	Telford ASP - Leduc	Industrial	61.16	12.17	48.99	25.46	23.53
37.0	Telford ASP	Industrial	64.12	8.35	55.77	0.29	55.48
38.0	Telford ASP	Industrial	64.04	5.75	58.29	2.80	55.49
39.0	Fraser - Melcor	Industrial	42.56	0.18	42.38	4.24	38.14
40.0	Grayson - South NW3	Annex	36.05	12.98	23.07	2.31	20.76
41.0	Creek Side Estates -	Annex	63.08	24.84	38.24	6.14	32.10
42.0	Woodbend	Annex	64.70	10.64	54.06	5.31	48.75
43.0	Banks of Crystal N	Annex	62.08	12.60	49.48	2.18	47.30
44.0	Banks of Crystal S	Annex	62.96	15.47	47.49	6.00	41.49
45.0	Brightwell	Annex	64.70	7.72	56.98	6.47	50.51
46.0	Black Stone	Annex	64.80	6.31	58.49	6.48	52.01
47.0	S and D	Annex	62.08	18.28	43.80	4.38	39.42
48.0	Grayson - North NW3	Annex	28.57	11.74	16.83	1.68	15.15
Total			2,208.31	270.43	1,937.88	163.49	1,774.39

*Hidden rows are previous areas that were merged with other areas, and the row number is no longer used.

Summary of Off-site Levy Net Development Area

Description	ha.
Gross Development Area	2,208.3
Less ER, ROW Allowances, Storm Ponds	270.4
Less Municipal Reserve	163.5
Net Development Area	1,774.4

*Note: 1 Hectare (ha.) = ~2.47 Acres

⁴ Numbering of off-site levy areas is not consecutive as some old areas have been removed and/or merged with other new areas.

Net development area definitions will be applied in determining off-site levy obligations of developers on application for subdivision or development within City of Leduc. Net development area is defined as follows:

- Gross Area – The area of lands to be developed in hectares that have not previously paid an off-site levy.
 - Less: Any environmental reserves contained within the development area (including environmental reserves and environmental easements, right of way, and storm ponds).
 - Less: A 10% allowance for Municipal Reserves.
- Equals: Net Developable Area, which is the area subject to off-site levies.

A2. Development Staging

A rate planning period of 25 years is used. This planning period is used by many municipalities as it provides a reasonable time frame to recoup the costs associated with off-site levy infrastructure construction, and it aligns with the timeframes of many municipal capital planning and construction cycles.

Of the **1,774 ha.** of net development area available across all off-site levy development areas, approximately **520 ha. (29%)** of this land is developed to date; planners estimate that approximately **1,116 ha. (63%)** of this land will develop during the next 25 years (the rate planning period) as shown in the tables below. Forecast land development has stayed about the same since the previous update.

Anticipated Development During the 25-year Rate Planning Period

Area Ref. #	Development Area Location	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	Oxford/Melcor	56.78	-	-	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.39	4.39	4.00	-	-	-	-	-
2.0	Anthem NW34 -	30.76	-	-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.38	2.38	2.00	2.00
3.0	Anthem NW34 -	20.00	-	2.00	2.00	1.00	1.00	1.00	1.50	1.50	1.00	1.00	1.00	1.00	1.00	1.00	-	-	1.00	1.00	1.00	1.00	-	-	-	-	-
5.0	Melcor NE33 (65	51.74	3.46	3.46	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.82	-	-	-	-
6.0	Deer Valley - DC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.0	Westhaven - DO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.0	Suntree-DONE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.0	Southfork	55.29	5.59	3.80	1.95	1.95	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
13.0	Tribute/Meadow	68.83	7.15	1.77	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	3.00	3.00	2.00	2.00	1.46	1.46	-	-	-	-
15.0	Robinson	18.40	6.64	6.64	-	1.00	1.00	1.00	1.00	0.56	0.56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16.0	Telford ASP	28.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00
17.0	Lakeside	34.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	5.00	5.00	5.00	5.00	5.00	4.00
18.0	Telford ASP- S a	44.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
19.0	Telford ASP	34.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	5.00	5.00	5.00	5.00	5.00	4.00
20.0	Harvest	63.03	-	-	-	-	-	6.00	6.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-	4.00	4.00	-	-	3.00	3.00	3.00	3.00	3.52	3.51
21.0	Mixcor/Sawridge	33.95	-	10.22	-	-	-	-	-	-	-	-	-	-	-	5.85	5.95	-	-	-	-	-	5.97	5.96	-	-	-
22.0	LBP- DONE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24.0	LBP -DONE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27.0	LBP East	57.47	-	-	4.00	4.00	-	6.00	6.00	6.00	2.00	2.00	-	5.00	-	5.00	5.00	5.00	-	-	-	3.74	3.73	-	-	-	-
29.0	Saurabh	38.60	-	-	-	-	5.80	5.80	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	-	-	-	-	-
31.0	Creekside	4.48	2.24	2.24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33.0	Eaton/Emery S	12.68	-	-	-	-	-	-	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.84	0.84	-	-	-	-	-	-	-	-	-	-
34.0	Eaton/Emery N	28.00	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
35.0	Telford ASP	44.53	-	-	-	-	-	-	-	-	-	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.78	2.75
36.0	Telford ASP - Le	23.53	-	-	-	-	-	-	-	-	4.00	4.00	-	2.00	2.00	-	2.00	2.00	-	-	-	2.00	2.00	2.00	1.77	1.77	-
37.0	Telford ASP	38.00	-	-	-	-	-	-	-	-	-	-	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
38.0	Telford ASP	45.00	-	-	-	-	-	-	-	-	-	-	-	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
39.0	Fraser - Melcor	38.14	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.07	2.07	-	-	-
40.0	Grayson - South	20.76	2.25	2.25	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.13	1.13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41.0	Creek Side Estat	26.60	6.25	2.35	4.00	3.00	3.00	-	-	-	-	-	4.00	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-
42.0	Woodbend	16.38	5.10	5.10	2.00	2.00	1.09	1.09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43.0	Banks of Crystal	38.00	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
44.0	Banks of Crystal	33.00	-	-	-	-	-	-	4.00	4.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
45.0	Brightwell	50.51	-	-	-	-	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.26	2.26
46.0	Black Stone	22.51	5.50	4.00	4.00	3.00	3.00	1.51	1.51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47.0	S and D	24.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	4.00	2.00	2.00	-	4.00	4.00	4.00
48.0	Grayson - North	15.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	-	-	-	-	2.58	2.57
		1,116.09	48.18	47.83	26.95	24.95	30.89	40.40	40.01	40.06	40.56	38.13	41.13	52.00	43.00	49.69	47.79	46.00	42.00	47.39	55.39	57.19	61.04	51.41	47.15	50.89	46.09

*Hidden rows stem from previous areas that were merged with other areas.

Summary of Anticipated Development during the 25-year Rate Planning Period

Description	ha.	
Developed Since Model Created	520.3	29.3%
Developed In Next 25 Years	1,116.1	62.9%
Developed Beyond 25 Years	138.0	7.8%
Net Development Area	1,774.4	

Net development areas are classified according to anticipated land use. Land use classifications include: (1) Commercial, (2) Industrial, (3) Single Family, and (4) Annex. The table below outlines the anticipated development by land use type during the rate planning period (25-years).

Anticipated Development by Land Use Type during the 25-year Rate Planning Period

Land Use Type	Net Development Area In Next 25 Years	%
Annex	246.9	22.1%
Commercial	87.5	7.8%
Industrial	550.3	49.3%
Single Family	231.4	20.7%
Total	1,116.1	100%

APPENDIX B: TRANSPORTATION OFF-SITE INFRASTRUCTURE

B1. Transportation Off-site Infrastructure Costs

In order to support future growth, transportation off-site infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$207.48 million** as outlined in the table below. This is an increase of approximately **\$7.38 million (3.7%)** since the previous update.

Actual costs, debenture interest (if any), and cost estimates were provided by City staff. It is important to note that these costs represent “gross” costs, of which a portion will go to support development during the 25-year review period. The remainder of this section outlines how the “net” costs for development are determined.

Summary of Transportation Off-site Infrastructure

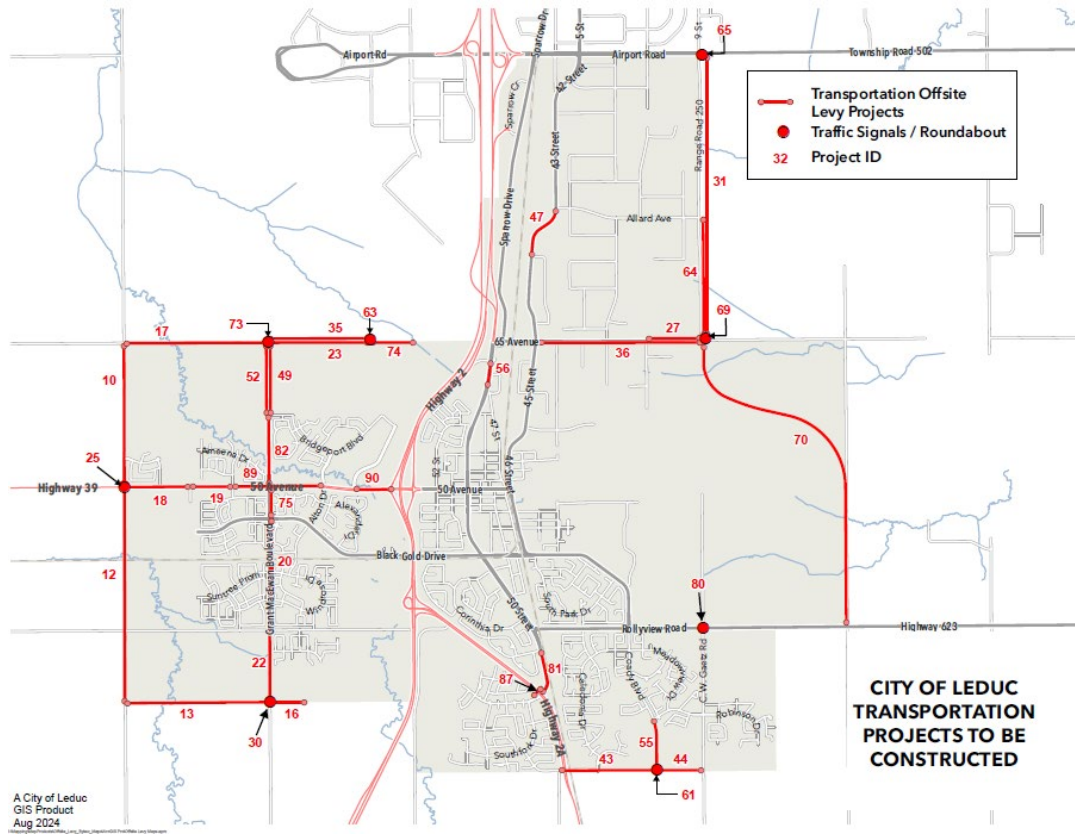
Item	Project Description	Cost of Completed Work	Debt Interest	Estimated Cost of Work Yet to be Completed	Total Project Cost
1	Summary of Residential / Commercial Completed Projects	\$ 812,925	\$ -	\$ -	\$ 812,925
2	Summary of Industrial Completed Projects	\$ 2,791,725	\$ -	\$ -	\$ 2,791,725
6	47 Street (49 Ave. to S/S of Railway ROW) Project #2	\$ -	\$ -	\$ -	\$ -
7	Black Gold Drive/47 Street Intersection - Traffic Signal - #3	\$ -	\$ -	\$ -	\$ -
8	Highway 2A - Realignment - #51	\$ 6,554,230	\$ 121,562	\$ -	\$ 6,675,792
9	Highway 2A - Traffic Signal - #52	\$ 248,190	\$ -	\$ -	\$ 248,190
10	74th Street (50th Ave to 65th Ave West)	\$ 3,278,231	\$ 1,870,212	\$ 400,000	\$ 5,548,443
11	47 Street (61 Ave to 50 Ave) Project #5	\$ -	\$ -	\$ -	\$ -
12	74th Street (50th Avenue to SW Boundary)	\$ -	\$ -	\$ 9,467,000	\$ 9,467,000
13	Southwest Boundary Road (74th St to Grant MacEwan)	\$ -	\$ -	\$ 6,828,000	\$ 6,828,000
15	Highway 39 (Highway #2 East Ramp to 450M west of Grant MacEwan) Project #38	\$ 6,952,980	\$ -	\$ -	\$ 6,952,980
16	Southwest Boundary Road (Grant MacEwan to Blackstone Entrance)	\$ -	\$ -	\$ 1,875,000	\$ 1,875,000
17	65th Avenue West (74th Street to Grant MacEwan) - 2L	\$ 502,450	\$ -	\$ 7,227,000	\$ 7,729,450
18	50th Avenue (74th Street to Fire Hall)	\$ 1,345,096	\$ -	\$ 932,000	\$ 2,277,096
19	50th Avenue (Deer Valley Drive to Fire Hall)	\$ 502,360	\$ -	\$ -	\$ 502,360
20	Grant MacEwan South (Black Gold Dr to Spruce) - 2L-4L	\$ -	\$ -	\$ 7,242,000	\$ 7,242,000
21	Rollyview Road/50 St Intersection - Traffic Signal - #9	\$ 207,463	\$ -	\$ -	\$ 207,463
22	Grant MacEwan South (38 Ave to SW Boundary) - 2L	\$ 713,197	\$ -	\$ 3,177,000	\$ 3,890,197
23	65th Avenue West (Grant MacEwan to Discovery Way) - 2L	\$ 637,928	\$ -	\$ 8,500,000	\$ 9,137,928
24	Traffic Signal - 65th Avenue West and 74th Street	\$ -	\$ -	\$ 417,000	\$ 417,000
25	74th Street and 50th Avenue - Intersection	\$ -	\$ 129,722	\$ 4,200,000	\$ 4,329,722
26	65th Avenue East (East of CP Rail Corridor to 45th Street) -4L - 6L	\$ -	\$ -	\$ 2,754,000	\$ 2,754,000
27	65th Avenue East (35th Street to Spine Road) - 2L	\$ 3,233,961	\$ 627,431	\$ 109,283	\$ 3,970,675
28	Black Gold Drive (South Park Drive to Rollyview Road) Project #13	\$ 3,934,932	\$ -	\$ -	\$ 3,934,932
29	Traffic Signal - Southwest Boundary Rd & 74th Street	\$ -	\$ -	\$ 417,000	\$ 417,000
30	Southwest Boundary Rd & Grant MacEwan - Intersection	\$ -	\$ -	\$ 6,160,000	\$ 6,160,000
31	Spine Road (Airport Road to 65th Ave East) 2L to 4L	\$ -	\$ -	\$ 13,789,000	\$ 13,789,000
32	46 St (50 Ave to Black Gold Drive) - #14	\$ 1,472,633	\$ -	\$ -	\$ 1,472,633
35	65th Avenue West (Grant MacEwan to Discovery Way) - 2L - 4L	\$ -	\$ -	\$ 4,099,000	\$ 4,099,000
36	65th Avenue East (45th Street to Spine Road) - 2L to 4L	\$ 6,923	\$ -	\$ 2,271,000	\$ 2,277,923
38	Black Gold Drive (Grant MacEwan Blvd to 50 St)	\$ 114,469	\$ -	\$ -	\$ 114,469
43	Southeast Boundary Road (Hwy 2A to Coady Blvd.)	\$ 3,764,614	\$ 932,873	\$ 3,124,000	\$ 7,821,487
44	Southeast Boundary Road (Coady Blvd to CW Gaetz)	\$ -	\$ -	\$ 2,096,000	\$ 2,096,000
47	45th/43rd Street (175m North of 70th Ave to 82nd ave)	\$ -	\$ -	\$ 1,786,000	\$ 1,786,000
49	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L - 4L	\$ -	\$ -	\$ 5,650,000	\$ 5,650,000
50	Grant MacEwan Blvd (Ameena Dr. to 1/4 Section Line North) #44	\$ 3,657,524	\$ -	\$ -	\$ 3,657,524
51	Grant MacEwan Boulevard from 38 Ave to 50th Ave. - #20	\$ 2,064,020	\$ -	\$ -	\$ 2,064,020
52	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L	\$ 106,585	\$ -	\$ 2,700,000	\$ 2,806,585
53	TWP 493 from HWY 2A to collector #22	\$ -	\$ -	\$ -	\$ -
54	Coady Boulevard- to McDowell Wynd #23	\$ 575,062	\$ -	\$ -	\$ 575,062
55	Coady Boulevard (Meadowview Blvd to SE Boundary Road)	\$ 914,978	\$ -	\$ 4,595,000	\$ 5,509,978
56	50 Street (64 Ave to 61 Ave)	\$ -	\$ -	\$ 1,921,000	\$ 1,921,000
57	West N/S Arterial Boundary Road - North #26	\$ -	\$ -	\$ -	\$ -
58	West N/S Arterial Boundary Road - South #27	\$ -	\$ -	\$ -	\$ -
59	50 Ave from Alton to Interchange #7	\$ 4,944,779	\$ -	\$ -	\$ 4,944,779
60	50 Ave - RR 254 to 800m E - #28	\$ -	\$ -	\$ -	\$ -
61	Traffic Signal - Coady Blvd and SE Boundary Road	\$ -	\$ -	\$ 347,000	\$ 347,000
62	65 Ave/ Bridgeport Traffic Signal - #30	\$ -	\$ -	\$ -	\$ -
63	Traffic Signal - 65th Avenue W and Discovery Way	\$ -	\$ -	\$ 250,000	\$ 250,000
64	Spine Road (Allard Avenue to 65th Avenue East) - 2L	\$ 4,685,166	\$ -	\$ 200,000	\$ 4,885,166
65	Traffic Signal - Spine Road and Airport Road	\$ -	\$ -	\$ 120,000	\$ 120,000
66	65 Ave/39 Street Traffic Signal - #34	\$ -	\$ -	\$ -	\$ -
68	Airport Road/39 Street Intersection - #35	\$ -	\$ -	\$ -	\$ -
69	Traffic Signal - 65 Ave/ Spine Road	\$ -	\$ -	\$ 363,000	\$ 363,000
70	Spine Road - 65th Avenue East to Rollyview Road	\$ 1,000	\$ -	\$ 7,937,000	\$ 7,938,000
71	Black Gold Dr/Grant Mac Ewan - Traffic Signal - #46	\$ 203,499	\$ -	\$ -	\$ 203,499
72	Rollyview Road/RR 250 Traffic Signal - #47	\$ -	\$ -	\$ -	\$ -
73	Traffic Signal - Grant MacEwan/ 65 Ave	\$ -	\$ -	\$ 500,000	\$ 500,000
74	65th Avenue West (Discovery Way to QE II) - 2L	\$ 613,228	\$ -	\$ 5,700,000	\$ 6,313,228
75	Grant MacEwan South (50th Ave to Black Gold Drive) 2L-4L	\$ 3,331,861	\$ 418,674	\$ -	\$ 3,750,535
76	Airport Road Improvements from Sparrow Drive to 42 Street - #66	\$ 3,588,759	\$ -	\$ -	\$ 3,588,759
80	Rollyview Road - C.W Gaetz - Intersection	\$ -	\$ -	\$ 4,642,000	\$ 4,642,000
81	50th Street (Bella Coola to Hwy 2A)	\$ -	\$ -	\$ 1,432,000	\$ 1,432,000
82	Grant MacEwan North (Bridgeport Gate to 50th Ave) 2L- 4L	\$ -	\$ -	\$ 5,894,000	\$ 5,894,000
83	65th Avenue West (Discovery Way to QE II) - 2L - 6L	\$ -	\$ -	\$ 3,246,000	\$ 3,246,000
84	Airport Road (Sparrow Drive to Spine Road) - 4L - 6L	\$ -	\$ -	\$ 5,742,000	\$ 5,742,000
87	50th Street (Storage+Taper)	\$ -	\$ -	\$ 250,000	\$ 250,000
88	Spine Road (Airport Road to 82 Ave) 4L - 6L	\$ -	\$ -	\$ 1,187,000	\$ 1,187,000
89	50th Avenue (Bridgeport Crossing to Deer Valley Dr./West Haven Blvd)	\$ -	\$ -	\$ 1,109,000	\$ 1,109,000
90	50th Avenue (From QE II West Ramp Terminal to Discovery Way)	\$ -	\$ -	\$ 963,000	\$ 963,000
		\$ 61,760,767	\$ 4,100,474	\$ 141,618,283	\$ 207,479,524

*Hidden rows stem from previous projects that were either merged with other projects or removed from capital plans.

**Projects that are crossed out are no longer required but have been left in the model to reflect levies collected to date and “credits” applied to future development.

A map showing the location of this infrastructure is shown below.

Location of Transportation Off-site Infrastructure



B2. Transportation Off-site Infrastructure Grants & Contributions to Date

The MGA enables the City to allocate the costs of off-site infrastructure to development, other than those costs that are provided by way of special ear-marked grant or contribution (i.e., contributed infrastructure). City of Leduc has received approximately **\$9.08 million** in special ear-marked grants and contributions for transportation off-site levy infrastructure as shown in the table below (note, if the City receives other grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost is **\$198.40 million**.

Special Grants and Contributions for Transportation Off-site Infrastructure

Item	Project Description	Total Project Cost	Special Provincial Grants	Developer Agreement Contributions	Other Contributions	Reduced Project Cost
1	Summary of Residential / Commercial Completed Projects	\$ 812,925	\$ -	\$ 218,844	\$ -	\$ 594,081
2	Summary of Industrial Completed Projects	\$ 2,791,725	\$ 571,394	\$ 263,248	\$ -	\$ 1,957,083
6	47- Street (49 Ave. to S/S of Railway ROW) Project #2	\$ -	\$ -	\$ -	\$ -	\$ -
7	Black Gold Drive/47 Street Intersection - Traffic Signal - #3	\$ -	\$ -	\$ -	\$ -	\$ -
8	Highway 2A - Realignment - #51	\$ 6,675,792	\$ -	\$ 574,903	\$ -	\$ 6,100,889
9	Highway 2A - Traffic Signal - #52	\$ 248,190	\$ -	\$ 99,280	\$ -	\$ 148,910
10	74th Street (50th Ave to 65th Ave West)	\$ 5,548,443	\$ -	\$ -	\$ -	\$ 5,548,443
11	47- Street (61 Ave to 60 Ave) Project #5	\$ -	\$ -	\$ -	\$ -	\$ -
12	74th Street (50th Avenue to SW Boundary)	\$ 9,467,000	\$ -	\$ -	\$ -	\$ 9,467,000
13	Southwest Boundary Road (74th St to Grant MacEwan)	\$ 6,828,000	\$ -	\$ -	\$ -	\$ 6,828,000
15	Highway 39 (Highway #2 East Ramp to 450M west of Grant MacEwan) Project #38	\$ 6,952,980	\$ 3,470,781	\$ 1,781,105	\$ -	\$ 1,701,094
16	Southwest Boundary Road (Grant MacEwan to Blackstone Entrance)	\$ 1,875,000	\$ -	\$ -	\$ -	\$ 1,875,000
17	65th Avenue West (74th Street to Grant MacEwan) - 2L	\$ 7,729,450	\$ -	\$ -	\$ -	\$ 7,729,450
18	50th Avenue (74th Street to Fire Hall)	\$ 2,277,096	\$ -	\$ -	\$ -	\$ 2,277,096
19	50th Avenue (Deer Valley Drive to Fire Hall)	\$ 502,360	\$ -	\$ -	\$ -	\$ 502,360
20	Grant MacEwan South (Black Gold Dr to Spruce) - 2L-4L	\$ 7,242,000	\$ -	\$ -	\$ -	\$ 7,242,000
21	Rollyview Road/50 St Intersection - Traffic Signal - #9	\$ 207,463	\$ -	\$ -	\$ -	\$ 207,463
22	Grant MacEwan South (38 Ave to SW Boundary) - 2L	\$ 3,890,197	\$ -	\$ -	\$ -	\$ 3,890,197
23	65th Avenue West (Grant MacEwan to Discovery Way) - 2L	\$ 9,137,928	\$ -	\$ -	\$ -	\$ 9,137,928
24	Traffic Signal - 65th Avenue West and 74th Street	\$ 417,000	\$ -	\$ -	\$ -	\$ 417,000
25	74th Street and 50th Avenue - Intersection	\$ 4,329,722	\$ -	\$ -	\$ -	\$ 4,329,722
26	65th Avenue East (East of CP Rail Corridor to 45th Street) -4L - 6L	\$ 2,754,000	\$ -	\$ -	\$ -	\$ 2,754,000
27	65th Avenue East (35th Street to Spine Road) - 2L	\$ 3,970,675	\$ -	\$ -	\$ -	\$ 3,970,675
28	Black Gold Drive (South Park Drive to Rollyview Road) Project #13	\$ 3,934,932	\$ -	\$ -	\$ -	\$ 3,934,932
29	Traffic Signal - Southwest Boundary Rd & 74th Street	\$ 417,000	\$ -	\$ -	\$ -	\$ 417,000
30	Southwest Boundary Rd & Grant MacEwan - Intersection	\$ 6,160,000	\$ -	\$ -	\$ -	\$ 6,160,000
31	Spine Road (Airport Road to 65th Ave East) 2L to 4L	\$ 13,789,000	\$ -	\$ -	\$ -	\$ 13,789,000
32	46 St (50 Ave to Black Gold Drive) - #14	\$ 1,472,633	\$ -	\$ -	\$ -	\$ 1,472,633
35	65th Avenue West (Grant MacEwan to Discovery Way) - 2L - 4L	\$ 4,099,000	\$ -	\$ -	\$ -	\$ 4,099,000
36	65th Avenue East (45th Street to Spine Road) - 2L to 4L	\$ 2,277,923	\$ -	\$ -	\$ -	\$ 2,277,923
38	Black Gold Drive (Grant MacEwan Blvd to 50 St)	\$ 114,469	\$ -	\$ -	\$ -	\$ 114,469
43	Southeast Boundary Road (Hwy 2A to Coody Blvd.)	\$ 7,821,487	\$ -	\$ -	\$ -	\$ 7,821,487
44	Southeast Boundary Road (Coody Blvd to CW Gaetz)	\$ 2,096,000	\$ -	\$ -	\$ -	\$ 2,096,000
47	45th/43rd Street (175m North of 70th Ave to 82nd ave)	\$ 1,786,000	\$ -	\$ -	\$ -	\$ 1,786,000
49	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L - 4L	\$ 5,650,000	\$ -	\$ -	\$ -	\$ 5,650,000
50	Grant MacEwan Blvd (Ameena Dr. to 1/4 Section Line North) #44	\$ 3,657,524	\$ -	\$ -	\$ -	\$ 3,657,524
51	Grant MacEwan Boulevard from 38 Ave to 50th Ave. - #20	\$ 2,064,020	\$ -	\$ 772,759	\$ -	\$ 1,291,261
52	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L	\$ 2,806,585	\$ -	\$ -	\$ -	\$ 2,806,585
53	TWP 493 from HWY 2A to collector #22	\$ -	\$ -	\$ -	\$ -	\$ -
54	Coody Boulevard- to McDowell Wynd #23	\$ 575,062	\$ -	\$ -	\$ -	\$ 575,062
55	Coody Boulevard (Meadowview Blvd to SE Boundary Road)	\$ 5,509,978	\$ -	\$ -	\$ -	\$ 5,509,978
56	50 Street (64 Ave to 61 Ave)	\$ 1,921,000	\$ -	\$ -	\$ -	\$ 1,921,000
57	West N/S Arterial Boundary Road - North #26	\$ -	\$ -	\$ -	\$ -	\$ -
58	West N/S Arterial Boundary Road - South #27	\$ -	\$ -	\$ -	\$ -	\$ -
59	50 Ave from Alton to Interchange #7	\$ 4,944,779	\$ -	\$ -	\$ -	\$ 4,944,779
60	50 Ave - RR 254 to 800m E - #28	\$ -	\$ -	\$ -	\$ -	\$ -
61	Traffic Signal - Coody Blvd and SE Boundary Road	\$ 347,000	\$ -	\$ -	\$ -	\$ 347,000
62	65 Ave/ Bridgeport Traffic Signal - #39	\$ -	\$ -	\$ -	\$ -	\$ -
63	Traffic Signal - 65th Avenue W and Discovery Way	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
64	Spine Road (Allard Avenue to 65th Avenue East) - 2L	\$ 4,885,166	\$ -	\$ 1,123,214	\$ 205,941	\$ 3,556,011
65	Traffic Signal - Spine Road and Airport Road	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
66	65 Ave/39 Street Traffic Signal - #34	\$ -	\$ -	\$ -	\$ -	\$ -
68	Airport Road/39 Street Intersection - #35	\$ -	\$ -	\$ -	\$ -	\$ -
69	Traffic Signal - 65 Ave/ Spine Road	\$ 363,000	\$ -	\$ -	\$ -	\$ 363,000
70	Spine Road - 65th Avenue East to Rollyview Road	\$ 7,938,000	\$ -	\$ -	\$ -	\$ 7,938,000
71	Black Gold Dr/Grant Mac Ewan - Traffic Signal - #46	\$ 203,499	\$ -	\$ -	\$ -	\$ 203,499
72	Rollyview Road/RR 250 Traffic Signal - #47	\$ -	\$ -	\$ -	\$ -	\$ -
73	Traffic Signal - Grant MacEwan/ 65 Ave	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
74	65th Avenue West (Discovery Way to QE II) - 2L	\$ 6,313,228	\$ -	\$ -	\$ -	\$ 6,313,228
75	Grant MacEwan South (50th Ave to Black Gold Drive) 2L-4L	\$ 3,750,535	\$ -	\$ -	\$ -	\$ 3,750,535
76	Airport Road Improvements from Sparrow Drive to 42 Street - #66	\$ 3,588,759	\$ -	\$ -	\$ -	\$ 3,588,759
80	Rollyview Road - C.W Gaetz - Intersection	\$ 4,642,000	\$ -	\$ -	\$ -	\$ 4,642,000
81	50th Street (Bella Coola to Hwy 2A)	\$ 1,432,000	\$ -	\$ -	\$ -	\$ 1,432,000
82	Grant MacEwan North (Bridgeport Gate to 50th Ave) 2L- 4L	\$ 5,894,000	\$ -	\$ -	\$ -	\$ 5,894,000
83	65th Avenue West (Discovery Way to QE II) - 2L - 6L	\$ 3,246,000	\$ -	\$ -	\$ -	\$ 3,246,000
84	Airport Road (Sparrow Drive to Spine Road) - 4L - 6L	\$ 5,742,000	\$ -	\$ -	\$ -	\$ 5,742,000
87	50th Street (Storage+Taper)	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
88	Spine Road (Airport Road to 82 Ave) 4L - 6L	\$ 1,187,000	\$ -	\$ -	\$ -	\$ 1,187,000
89	50th Avenue (Bridgeport Crossing to Deer Valley Dr./West Haven Blvd)	\$ 1,109,000	\$ -	\$ -	\$ -	\$ 1,109,000
90	50th Avenue (From QE II West Ramp Terminal to Discovery Way)	\$ 963,000	\$ -	\$ -	\$ -	\$ 963,000
		\$ 207,479,524	\$ 4,042,175	\$ 4,833,353	\$ 205,941	\$ 198,398,055

B3. Transportation Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, and the impact of forecast reserve balances. The City anticipates construction of off-site infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the City's annual rate/bylaw updates.

Transportation Infrastructure Staging

Item	Project Description	First Year of Construction
1	Summary of Residential / Commercial Completed Projects	Prior
2	Summary of Industrial Completed Projects	Prior
6	47 Street (49 Ave. to S/S of Railway ROW) Project #2	
7	Black Gold Drive/47 Street Intersection - Traffic Signal - #3	
8	Highway 2A - Realignment - #51	Prior
9	Highway 2A - Traffic Signal - #52	Prior
10	74th Street (50th Ave to 65th Ave West)	2025
11	47 Street (61 Ave to 50 Ave) Project #5	
12	74th Street (50th Avenue to SW Boundary)	2028
13	Southwest Boundary Road (74th St to Grant MacEwan)	2045
15	Highway 39 (Highway #2 East Ramp to 450M west of Grant MacEwan) Project #38	Prior
16	Southwest Boundary Road (Grant MacEwan to Blackstone Entrance)	2042
17	65th Avenue West (74th Street to Grant MacEwan) - 2L	Prior
18	50th Avenue (74th Street to Fire Hall)	Prior
19	50th Avenue (Deer Valley Drive to Fire Hall)	Prior
20	Grant MacEwan South (Black Gold Dr to Spruce) - 2L-4L	2030
21	Rollyview Road/50 St Intersection - Traffic Signal - #9	Prior
22	Grant MacEwan South (38 Ave to SW Boundary) - 2L	Prior
23	65th Avenue West (Grant MacEwan to Discovery Way) - 2L	Prior
24	Traffic Signal - 65th Avenue West and 74th Street	Beyond
25	74th Street and 50th Avenue - Intersection	2025
26	65th Avenue East (East of CP Rail Corridor to 45th Street) -4L - 6L	Beyond
27	65th Avenue East (35th Street to Spine Road) - 2L	Prior
28	Black Gold Drive (South Park Drive to Rollyview Road) Project #13	Prior
29	Traffic Signal - Southwest Boundary Rd & 74th Street	Beyond
30	Southwest Boundary Rd & Grant MacEwan - Intersection	2045
31	Spine Road (Airport Road to 65th Ave East) 2L to 4L	2047
32	46 St (50 Ave to Black Gold Drive) - #14	Prior
35	65th Avenue West (Grant MacEwan to Discovery Way) - 2L - 4L	2046
36	65th Avenue East (45th Street to Spine Road) - 2L to 4L	Prior
38	Black Gold Drive (Grant MacEwan Blvd to 50 St)	Prior
43	Southeast Boundary Road (Hwy 2A to Coady Blvd)	Prior
44	Southeast Boundary Road (Coady Blvd to CW Gaetz)	2033
47	45th/43rd Street (175m North of 70th Ave to 82nd ave)	2046
49	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L - 4L	2043
50	Grant MacEwan Blvd (Ameena Dr. to 1/4 Section Line North) #44	Prior
51	Grant MacEwan Boulevard from 38 Ave to 50th Ave. - #20	Prior
52	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L	Prior
53	TWP 493 from HWY 2A to collector #22	
54	Coady Boulevard- to McDowll Wynd #23	Prior
55	Coady Boulevard (Meadowview Blvd to SE Boundary Road)	Prior
56	50 Street (64 Ave to 61 Ave)	Beyond
57	West N/S Arterial Boundary Road - North #26	
58	West N/S Arterial Boundary Road - South #27	
59	50 Ave from Alton to Interchange #7	Prior
60	50 Ave - RR 254 to 800m E - #28	
61	Traffic Signal - Coady Blvd and SE Boundary Road	2042
62	65 Ave/ Bridgeport Traffic Signal - #30	
63	Traffic Signal - 65th Avenue W and Discovery Way	205
64	Spine Road (Allard Avenue to 65th Avenue East) - 2L	Prior
65	Traffic Signal - Spine Road and Airport Road	2025
66	65 Ave/39 Street Traffic Signal - #34	
68	Airport Road/39 Street Intersection - #35	
69	Traffic Signal - 65 Ave/ Spine Road	2047
70	Spine Road - 65th Avenue East to Rollyview Road	2036
71	Black Gold Dr/Grant Mac Ewan - Traffic Signal - #46	Prior
72	Rollyview Road/RR 250 Traffic Signal - #47	
73	Traffic Signal - Grant MacEwan/ 65 Ave	2043
74	65th Avenue West (Discovery Way to QE II) - 2L	Prior
75	Grant MacEwan South (50th Ave to Black Gold Drive) 2L-4L	Prior
76	Airport Road Improvements from Sparrow Drive to 42 Street - #66	Prior
80	Rollyview Road - C.W Gaetz - Intersection	2027
81	50th Street (Bella Coola to Hwy 2A)	2041
82	Grant MacEwan North (Bridgeport Gate to 50th Ave) 2L- 4L	2036
83	65th Avenue West (Discovery Way to QE II) - 2L - 6L	Beyond
84	Airport Road (Sparrow Drive to Spine Road) - 4L - 6L	Beyond
87	50th Street (Storage+Taper)	2025
88	Spine Road (Airport Road to 82 Ave) 4L - 6L	Beyond
89	50th Avenue (Bridgeport Crossing to Deer Valley Dr./West Haven Blvd)	2049
90	50th Avenue (From QE II West Ramp Terminal to Discovery Way)	2037

B4. Transportation Off-site Infrastructure Benefiting Parties

The transportation off-site infrastructure previously outlined will benefit various parties to varying degrees. There are three potential benefiting parties:

- City of Leduc – a portion of the transportation infrastructure which is required to service existing residents.
- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure.
- City of Leduc Developers – all growth-related infrastructure (i.e., leviable transportation infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of transportation off-site levy infrastructure costs to benefiting parties. Percentage allocations are determined after reducing transportation off-site levy infrastructure costs for grants and contributions described earlier.

Allocation of Transportation Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Cost	Muni Share %	Other Stakeholder Share	OSL / Developer Share %
1	Summary of Residential / Commercial Completed Projects	\$ 594,081			100.0%
2	Summary of Industrial Completed Projects	\$ 1,957,083			100.0%
6	47 Street (49 Ave. to S/S of Railway ROW) Project #2	\$ -			100.0%
7	Black Gold Drive/47 Street Intersection - Traffic Signal - #3	\$ -			100.0%
8	Highway 2A - Realignment - #51	\$ 6,100,889			100.0%
9	Highway 2A - Traffic Signal - #52	\$ 148,910			100.0%
10	74th Street (50th Ave to 65th Ave West)	\$ 5,548,443			100.0%
11	47 Street (61 Ave to 50 Ave) Project #5	\$ -			100.0%
12	74th Street (50th Avenue to SW Boundary)	\$ 9,467,000			100.0%
13	Southwest Boundary Road (74th St to Grant MacEwan)	\$ 6,828,000			100.0%
15	Highway 39 (Highway #2 East Ramp to 450M west of Grant MacEwan) Project #38	\$ 1,701,094			100.0%
16	Southwest Boundary Road (Grant MacEwan to Blackstone Entrance)	\$ 1,875,000			100.0%
17	65th Avenue West (74th Street to Grant MacEwan) - 2L	\$ 7,729,450			100.0%
18	50th Avenue (74th Street to Fire Hall)	\$ 2,277,096			100.0%
19	50th Avenue (Deer Valley Drive to Fire Hall)	\$ 502,360			100.0%
20	Grant MacEwan South (Black Gold Dr to Spruce) - 2L-4L	\$ 7,242,000			100.0%
21	Rollyview Road/50 St Intersection - Traffic Signal - #9	\$ 207,463			100.0%
22	Grant MacEwan South (38 Ave to SW Boundary) - 2L	\$ 3,890,197			100.0%
23	65th Avenue West (Grant MacEwan to Discovery Way) - 2L	\$ 9,137,928			100.0%
24	Traffic Signal - 65th Avenue West and 74th Street	\$ 417,000			100.0%
25	74th Street and 50th Avenue - Intersection	\$ 4,329,722			100.0%
26	65th Avenue East (East of CP Rail Corridor to 45th Street) -4L - 6L	\$ 2,754,000			100.0%
27	65th Avenue East (35th Street to Spine Road) - 2L	\$ 3,970,675			100.0%
28	Black Gold Drive (South Park Drive to Rollyview Road) Project #13	\$ 3,934,932			100.0%
29	Traffic Signal - Southwest Boundary Rd & 74th Street	\$ 417,000			100.0%
30	Southwest Boundary Rd & Grant MacEwan - Intersection	\$ 6,160,000			100.0%
31	Spine Road (Airport Road to 65th Ave East) 2L to 4L	\$ 13,789,000		50.0%	50.0%
32	46 St (50 Ave to Black Gold Drive) - #14	\$ 1,472,633			100.0%
35	65th Avenue West (Grant MacEwan to Discovery Way) - 2L - 4L	\$ 4,099,000			100.0%
36	65th Avenue East (45th Street to Spine Road) - 2L to 4L	\$ 2,277,923			100.0%
38	Black Gold Drive (Grant MacEwan Blvd to 50 St)	\$ 114,469			100.0%
43	Southeast Boundary Road (Hwy 2A to Coady Blvd.)	\$ 7,821,487			100.0%
44	Southeast Boundary Road (Coady Blvd to CW Gaetz)	\$ 2,096,000			100.0%
47	45th/43rd Street (175m North of 70th Ave to 82nd ave)	\$ 1,786,000			100.0%
49	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L - 4L	\$ 5,650,000			100.0%
50	Grant MacEwan Blvd (Ameena Dr. to 1/4 Section Line North) #44	\$ 3,657,524			100.0%
51	Grant MacEwan Boulevard from 38 Ave to 50th Ave. - #20	\$ 1,291,261			100.0%
52	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L	\$ 2,806,585			100.0%
53	TWP 493 from HWY 2A to collector #22	\$ -			100.0%
54	Coady Boulevard- to McDowall Wynd #23	\$ 575,062			100.0%
55	Coady Boulevard (Meadowview Blvd to SE Boundary Road)	\$ 5,509,978			100.0%
56	50 Street (64 Ave to 61 Ave)	\$ 1,921,000			100.0%
57	West N/S Arterial Boundary Road - North #26	\$ -			100.0%
58	West N/S Arterial Boundary Road - South #27	\$ -			100.0%
59	50 Ave from Alton to Interchange #7	\$ 4,944,779			100.0%
60	50 Ave - RR 254 to 800m E - #28	\$ -			100.0%
61	Traffic Signal - Coady Blvd and SE Boundary Road	\$ 347,000			100.0%
62	65 Ave/ Bridgeport Traffic Signal - #30	\$ -			100.0%
63	Traffic Signal - 65th Avenue W and Discovery Way	\$ 250,000		0.0%	100.0%
64	Spine Road (Allard Avenue to 65th Avenue East) - 2L	\$ 3,556,011			100.0%
65	Traffic Signal - Spine Road and Airport Road	\$ 120,000		0.0%	100.0%
66	65 Ave/39 Street Traffic Signal - #34	\$ -			100.0%
68	Airport Road/39 Street Intersection - #35	\$ -			100.0%
69	Traffic Signal - 65 Ave/ Spine Road	\$ 363,000		50.0%	50.0%
70	Spine Road - 65th Avenue East to Rollyview Road	\$ 7,938,000			100.0%
71	Black Gold Dr/Grant Mac Ewan - Traffic Signal - #46	\$ 203,499			100.0%
72	Rollyview Road/RR 250 Traffic Signal - #47	\$ -			100.0%
73	Traffic Signal - Grant MacEwan/ 65 Ave	\$ 500,000			100.0%
74	65th Avenue West (Discovery Way to QE II) - 2L	\$ 6,313,228			100.0%
75	Grant MacEwan South (50th Ave to Black Gold Drive) 2L-4L	\$ 3,750,535			100.0%
76	Airport Road Improvements from Sparrow Drive to 42 Street - #66	\$ 3,588,759			100.0%
80	Rollyview Road - C.W Gaetz - Intersection	\$ 4,642,000			100.0%
81	50th Street (Bella Coola to Hwy 2A)	\$ 1,432,000			100.0%
82	Grant MacEwan North (Bridgeport Gate to 50th Ave) 2L- 4L	\$ 5,894,000			100.0%
83	65th Avenue West (Discovery Way to QE II) - 2L - 6L	\$ 3,246,000		0%	100.0%
84	Airport Road (Sparrow Drive to Spine Road) - 4L - 6L	\$ 5,742,000		50.0%	50.0%
87	50th Street (Storage+Taper)	\$ 250,000			100.0%
88	Spine Road (Airport Road to 82 Ave) 4L - 6L	\$ 1,187,000		50.0%	50.0%
89	50th Avenue (Bridgeport Crossing to Deer Valley Dr./West Haven Blvd)	\$ 1,109,000			100.0%
90	50th Avenue (From QE II West Ramp Terminal to Discovery Way)	\$ 963,000			100.0%
		\$ 198,398,055			

B5. Existing Receipts

Using the off-site levy share percentages shown in the previous section and applying those percentages to project costs results in an off-site levy cost of approximately **\$187.86 million**. However, prior to allocating these costs to benefiting areas, existing off-site levy receipts collected from developers need to be considered in determining the residual/net costs to developers. Approximately **\$50.34 million** transportation levies have been collected as shown in the table below, an increase of approximately **\$4.48 million** since the previous update. This results in an adjusted off-site levy cost of approximately **\$137.52 million**.

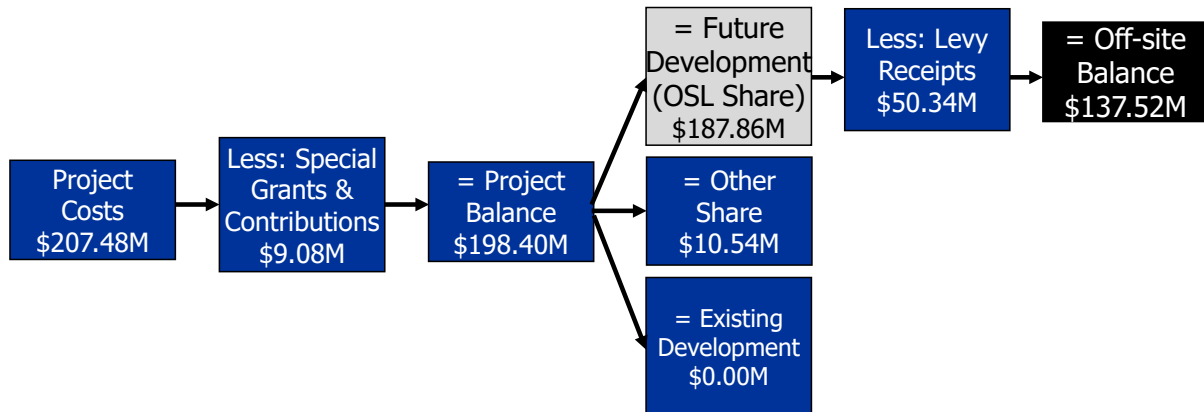
Off-site Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2008	Offsite Levy Funds Collected Starting Jan 1, 2009	Adjusted Developer (Levy) Cost
1	Summary of Residential / Commercial Completed Projects	\$ 594,081	\$ 30,776	\$ 184,233	\$ 379,072
2	Summary of Industrial Completed Projects	\$ 1,957,083	\$ 66,392	\$ 511,277	\$ 1,379,414
6	47 Street (49 Ave. to S/S of Railway ROW) Project #2	\$ -	\$ 176,547	\$ 39,775	\$ (216,321)
7	Black Gold Drive/47 Street Intersection - Traffic Signal - #3	\$ -	\$ 15,541	\$ 6,043	\$ (21,584)
8	Highway 2A - Realignment - #51	\$ 6,100,889	\$ -	\$ 1,052,180	\$ 5,048,708
9	Highway 2A - Traffic Signal - #52	\$ 148,910	\$ -	\$ 49,545	\$ 99,365
10	74th Street (50th Ave to 65th Ave West)	\$ 5,548,443	\$ -	\$ 1,204,679	\$ 4,343,764
11	47 Street (61 Ave to 50 Ave) Project #5	\$ -	\$ 112,362	\$ 43,641	\$ (156,003)
12	74th Street (50th Avenue to SW Boundary)	\$ 9,467,000	\$ -	\$ 2,330,729	\$ 7,136,271
13	Southwest Boundary Road (74th St to Grant MacEwan)	\$ 6,828,000	\$ -	\$ 1,547,899	\$ 5,280,101
15	Highway 39 (Highway #2 East Ramp to 450M west of Grant MacEwan) Project #38	\$ 1,701,094	\$ 156,890	\$ 635,942	\$ 908,262
16	Southwest Boundary Road (Grant MacEwan to Blackstone Entrance)	\$ 1,875,000	\$ -	\$ 496,127	\$ 1,378,873
17	65th Avenue West (74th Street to Grant MacEwan) - 2L	\$ 7,729,450	\$ -	\$ 1,097,647	\$ 6,631,803
18	50th Avenue (74th Street to Fire Hall)	\$ 2,277,096	\$ -	\$ 651,269	\$ 1,625,828
19	50th Avenue (Deer Valley Drive to Fire Hall)	\$ 502,360	\$ 88,066	\$ 370,211	\$ 44,084
20	Grant MacEwan South (Black Gold Dr to Spruce) - 2L-4L	\$ 7,242,000	\$ -	\$ 1,338,816	\$ 5,903,184
21	Rollyview Road/50 St Intersection - Traffic Signal - #9	\$ 207,463	\$ 15,541	\$ 78,121	\$ 113,801
22	Grant MacEwan South (38 Ave to SW Boundary) - 2L	\$ 3,890,197	\$ -	\$ 799,172	\$ 3,091,025
23	65th Avenue West (Grant MacEwan to Discovery Way) - 2L	\$ 9,137,928	\$ 1,004,722	\$ 2,615,799	\$ 5,517,407
24	Traffic Signal - 65th Avenue West and 74th Street	\$ 417,000	\$ -	\$ 54,502	\$ 362,498
25	74th Street and 50th Avenue - Intersection	\$ 4,329,722	\$ -	\$ 120,363	\$ 4,209,359
26	65th Avenue East (East of CP Rail Corridor to 45th Street) -4L - 6L	\$ 2,754,000	\$ 11,500	\$ 188,950	\$ 2,553,550
27	65th Avenue East (35th Street to Spine Road) - 2L	\$ 3,970,675	\$ 326,412	\$ 1,835,097	\$ 1,809,166
28	Black Gold Drive (South Park Drive to Rollyview Road) Project #13	\$ 3,934,932	\$ 208,564	\$ 1,217,784	\$ 2,508,584
29	Traffic Signal - Southwest Boundary Rd & 74th Street	\$ 417,000	\$ -	\$ 73,325	\$ 343,675
30	Southwest Boundary Rd & Grant MacEwan - Intersection	\$ 6,160,000	\$ -	\$ 230,053	\$ 5,929,947
31	Spine Road (Airport Road to 65th Ave East) 2L to 4L	\$ 6,894,500	\$ -	\$ 528,232	\$ 6,366,268
32	46 St (50 Ave to Black Gold Drive) - #14	\$ 1,472,633	\$ 85,631	\$ 480,302	\$ 906,701
35	65th Avenue West (Grant MacEwan to Discovery Way) - 2L - 4L	\$ 4,099,000	\$ 281,863	\$ 1,223,261	\$ 2,593,876
36	65th Avenue East (45th Street to Spine Road) - 2L to 4L	\$ 2,277,923	\$ 227,729	\$ 1,702,242	\$ 347,953
38	Black Gold Drive (Grant MacEwan Blvd to 50 St)	\$ 114,469	\$ 346,566	\$ 1,142,627	\$ (1,374,724)
43	Southeast Boundary Road (Hwy 2A to Coady Blvd.)	\$ 7,821,487	\$ 152,121	\$ 1,796,331	\$ 5,873,035
44	Southeast Boundary Road (Coady Blvd to CW Gaetz)	\$ 2,096,000	\$ 164,295	\$ 1,270,470	\$ 661,235
47	45th/43rd Street (175m North of 70th Ave to 82nd ave)	\$ 1,786,000	\$ 90,779	\$ 1,369,872	\$ 325,348
49	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L - 4L	\$ 5,650,000	\$ -	\$ 604,219	\$ 5,045,781
50	Grant MacEwan Blvd (Ameena Dr. to 1/4 Section Line North) #44	\$ 3,657,524	\$ -	\$ 1,196,157	\$ 2,461,366
51	Grant MacEwan Boulevard from 38 Ave to 50th Ave. - #20	\$ 1,291,261	\$ 89,069	\$ 475,738	\$ 726,454
52	Grant MacEwan North (65th Ave West to Bridgeport Gate) 2L	\$ 2,806,585	\$ 367,547	\$ 984,160	\$ 1,454,878
53	TWP 493 from HWY 2A to collector #22	\$ -	\$ 33,336	\$ 13,661	\$ (46,997)
54	Coady Boulevard- to McDowell Wynd #23	\$ 575,062	\$ 29,441	\$ 178,449	\$ 367,172
55	Coady Boulevard (Meadowview Blvd to SE Boundary Road)	\$ 5,509,978	\$ 87,237	\$ 1,217,967	\$ 4,204,774
56	50 Street (64 Ave to 61 Ave)	\$ 1,921,000	\$ 52,891	\$ 420,719	\$ 1,447,389
57	West N/S Arterial Boundary Road - North #26	\$ -	\$ 189,679	\$ 12,817	\$ (202,496)
58	West N/S Arterial Boundary Road - South #27	\$ -	\$ 189,679	\$ 71,841	\$ (261,520)
59	50 Ave from Alton to Interchange #7	\$ 4,944,779	\$ 356,512	\$ 1,836,704	\$ 2,751,562
60	50 Ave - RR 254 to 800m E - #28	\$ -	\$ 15,541	\$ (3,187)	\$ (12,354)
61	Traffic Signal - Coady Blvd and SE Boundary Road	\$ 347,000	\$ 15,541	\$ 81,111	\$ 250,348
62	65 Ave/ Bridgeport Traffic Signal - #30	\$ -	\$ 25,718	\$ 2,949	\$ (28,667)
63	Traffic Signal - 65th Avenue W and Discovery Way	\$ 250,000	\$ 25,718	\$ 80,932	\$ 143,350
64	Spine Road (Allard Avenue to 65th Avenue East) - 2L	\$ 3,556,011	\$ 248,422	\$ 2,120,348	\$ 1,187,240
65	Traffic Signal - Spine Road and Airport Road	\$ 120,000	\$ 10,177	\$ 42,369	\$ 67,454
66	65 Ave/39 Street Traffic Signal - #34	\$ -	\$ 10,177	\$ 4,022	\$ (14,199)
68	Airport Road/39 Street Intersection - #35	\$ -	\$ 10,177	\$ 1,231	\$ (11,408)
69	Traffic Signal - 65 Ave/ Spine Road	\$ 181,500	\$ 10,177	\$ 34,229	\$ 137,094
70	Spine Road - 65th Avenue East to Rollyview Road	\$ 7,938,000	\$ -	\$ 2,902,126	\$ 5,035,874
71	Black Gold Dr/Grant Mac Ewan - Traffic Signal - #46	\$ 203,499	\$ -	\$ 75,333	\$ 128,166
72	Rollyview Road/RR 250 Traffic Signal - #47	\$ -	\$ -	\$ 5,582	\$ (5,582)
73	Traffic Signal - Grant MacEwan/ 65 Ave	\$ 500,000	\$ -	\$ 94,659	\$ 405,341
74	65th Avenue West (Discovery Way to QE II) - 2L	\$ 6,313,228	\$ -	\$ 989,854	\$ 5,323,375
75	Grant MacEwan South (50th Ave to Black Gold Drive) 2L-4L	\$ 3,750,535	\$ -	\$ 724,103	\$ 3,026,432
76	Airport Road Improvements from Sparrow Drive to 42 Street - #66	\$ 3,588,759	\$ -	\$ 427,697	\$ 3,161,061
80	Rollyview Road - C.W Gaetz - Intersection	\$ 4,642,000	\$ -	\$ 52,943	\$ 4,589,057
81	50th Street (Bella Coola to Hwy 2A)	\$ 1,432,000	\$ -	\$ 110,433	\$ 1,321,567
82	Grant MacEwan North (Bridgeport Gate to 50th Ave) 2L- 4L	\$ 5,894,000	\$ -	\$ 681,235	\$ 5,212,765
83	65th Avenue West (Discovery Way to QE II) - 2L - 6L	\$ 3,246,000	\$ -	\$ 194,784	\$ 3,051,216
84	Airport Road (Sparrow Drive to Spine Road) - 4L - 6L	\$ 2,871,000	\$ -	\$ 238,195	\$ 2,632,805
87	50th Street (Storage+Taper)	\$ 250,000	\$ -	\$ 13,691	\$ 236,309
88	Spine Road (Airport Road to 82 Ave) 4L - 6L	\$ 593,500	\$ -	\$ 12,834	\$ 580,666
89	50th Avenue (Bridgeport Crossing to Deer Valley Dr./West Haven Blvd)	\$ 1,109,000	\$ -	\$ 705,987	\$ 403,013
90	50th Avenue (From QE II West Ramp Terminal to Discovery Way)	\$ 963,000	\$ -	\$ 117,259	\$ 845,741
		\$ 187,857,555	\$ 5,329,338	\$ 45,009,664	\$ 137,518,553

B6. Summary of Transportation Off-site Levy Cost Flow-through

As shown in the figure below, the total cost for transportation infrastructure that forms the basis of the rate is approximately **\$137.52 million**. The cost allocations to each benefiting party are based on the benefiting percentages shown in *Appendix B4*. The off-site levy balance (due from developers) is allocated to various benefiting areas (as described in the next section).

Total Transportation Off-site Levy Costs



B7. Transportation Infrastructure Benefiting Areas

Net developer costs for each project are allocated to multiple benefiting off-site levy areas (see tables below). Allocations are denoted with a “1” below applicable area numbers. Benefiting areas were determined by City engineering staff. The lands anticipated to develop over the 25 years in each off-site levy benefiting area are used to determine rates.

Benefiting Areas for Transportation Off-site Infrastructure

Item	Developer Cost	1.0	2.0	3.0	5.0	6.0	7.0	8.0	9.0	13.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0	24.0	27.0	29.0	31.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0		
1	\$ 379,072	1	1	1	1	1	1	1	1	1	1	1										1	1							1	1	1	1	1	1	1	1	1	1	
2	\$ 1,379,414											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1										
6	\$ (216,321)	1	1	1	1	1	1	1	1	1	1	1										1	1																	
7	\$ (21,584)	1	1	1	1	1	1	1	1	1	1	1										1	1																	
8	\$ 5,048,708	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	1	1	1	1	1	1	1	1	1	
9	\$ 99,365	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	1	1	1	1	1	1	1	1	1	
10	\$ 4,343,764	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	1	1	1	1	1	1	1	1	1	
11	\$ (156,003)	1	1	1	1	1	1	1	1	1	1	1										1	1																	
12	\$ 7,136,271	1	1	1	1	1	1	1	1	1	1	1	1									1	1								1	1	1	1	1	1	1	1	1	1
13	\$ 5,280,101	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
15	\$ 908,262	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
16	\$ 1,378,873	1	1	1	1	1	1	1	1	1	1	1	1									1	1								1	1	1	1	1	1	1	1	1	1
17	\$ 6,631,803	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	1	1	1	1	1	1	1	1	1	
18	\$ 1,625,828	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
19	\$ 44,084	1	1	1	1	1	1	1	1	1	1	1	1									1	1								1	1	1	1	1	1	1	1	1	1
20	\$ 5,903,184	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	\$ 113,801	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
22	\$ 3,091,025	1	1	1	1	1	1	1	1	1	1	1	1									1	1								1	1	1	1	1	1	1	1	1	1
23	\$ 5,517,407	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	1	1	1	1	1	1	1	1	1	
24	\$ 362,498	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	1	1	1	1	1	1	1	1	1	
25	\$ 4,209,359	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	1	1	1	1	1	1	1	1	1	
26	\$ 2,553,550											1	1	1	1	1	1	1	1	1	1			1	1	1	1	1	1	1										
27	\$ 1,809,166											1	1	1	1	1	1	1	1	1	1			1	1	1	1	1	1	1										
28	\$ 2,508,584	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
29	\$ 343,675	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
30	\$ 5,929,947	1	1	1	1	1	1	1	1	1	1	1	1									1	1								1	1	1	1	1	1	1	1	1	1
31	\$ 6,366,268											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1										
32	\$ 906,701	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
35	\$ 2,593,876	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	1	1	1	1	1	1	1	1	1	
36	\$ 347,953											1	1	1	1	1	1	1	1	1	1			1	1	1	1	1	1	1										
38	\$ (1,374,724)	1	1	1	1	1	1	1	1	1	1	1	1									1	1								1	1	1	1	1	1	1	1	1	1
43	\$ 5,873,035	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	1	1	1	1	1	1	1	1	1	
44	\$ 661,235	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	1	1	1	1	1	1	1	1	1	
47	\$ 325,348											1	1	1	1	1	1	1	1	1	1			1	1	1	1	1	1	1										
49	\$ 5,045,781	1	1	1	1	1	1	1	1	1	1	1										1	1								1	1	1	1	1	1	1	1	1	1
50	\$ 2,461,366	1	1	1	1	1	1	1	1	1	1	1	1									1	1								1	1	1	1	1	1	1	1	1	1

City of Leduc Off-site Levy Update

Item	Developer Cost	1.0	2.0	3.0	5.0	6.0	7.0	8.0	9.0	13.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0	24.0	27.0	29.0	31.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0	
51	\$ 726,454	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
52	\$ 1,454,878	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
53	\$ (46,997)	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
54	\$ 367,172	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
55	\$ 4,204,774	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
56	\$ 1,447,389	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
57	\$ (202,496)	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										
58	\$ (261,520)	1	1	1	1	1	1	1	1	1	1											1	1																
59	\$ 2,751,562	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
60	\$ (12,354)	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										
61	\$ 250,348	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
62	\$ (28,667)	1	1	1	1	1	1	1	1	1	1											1	1																
63	\$ 143,350	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
64	\$ 1,187,240											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
65	\$ 67,454											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
66	\$ (14,199)											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
68	\$ (11,408)											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
69	\$ 137,094											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
70	\$ 5,035,874											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
71	\$ 128,166	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
72	\$ (5,582)											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
73	\$ 405,341	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
74	\$ 5,323,375	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	1	1	1	1	1	1	1	1	
75	\$ 3,026,432	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
76	\$ 3,161,061	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
80	\$ 4,589,057											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
81	\$ 1,321,567	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	1	1	1	1	1	1	1	1	
82	\$ 5,212,765	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
83	\$ 3,051,216	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	1	1	1	1	1	1	1	1	
84	\$ 2,632,805	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	1	1	1	1	1	1	1	1	
87	\$ 236,309	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	1	1	1	1	1	1	1	1	
88	\$ 580,666											1	1	1	1	1	1	1	1	1	1				1	1	1	1	1	1									
89	\$ 403,013	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
90	\$ 845,741	1	1	1	1	1	1	1	1	1	1											1	1							1	1	1	1	1	1	1	1	1	
	\$ 137,518,553																					1	1							1	1	1	1	1	1	1	1	1	

B8. Reserve Balance

At December 31st, 2024, the transportation reserve/account balance was in surplus **\$5,353,667.12**, an increase of approximately **\$2.82 million** since the previous update.

Interest impacts are always based on the earning and charge rates in effect during the update period (i.e., in 2024).

For 2025 and beyond, the earning and charge rates have been amended as outlined in the next section.

Transportation Off-site Levy Reserve Balance⁵

2024 Opening Balance			\$ 2,535,556.53
Project Expenditures (OSL Share)		\$ 5,719,910.58	\$ (3,184,354.04)
Offsite Levy Receipts	\$ 4,484,179.72		\$ 1,299,825.68
Debenture Funding	\$ 4,407,105.14		\$ 5,706,930.82
Debenture Principal Withdrawn		\$ 199,022.74	\$ 5,507,908.07
Debenture Interest Accrued This Year		\$ 108,554.62	\$ 5,399,353.46
Debenture Year-end Accrual		\$ 87,240.93	\$ 5,312,112.53
Interest	\$ 41,554.59		\$ 5,353,667.12
Adjustment			\$ 5,353,667.12

B9. Development and Transportation Infrastructure Staging Impacts

Transportation off-site infrastructure will be constructed in staged fashion over the 25-year development period. We have reviewed the availability of off-site levy funds to meet these construction requirements and found that off-site levy reserve funds may not be sufficient to pay for construction of transportation infrastructure from time to time; front-ending of infrastructure may be required. A front-ender is the party that constructs and pays up front for infrastructure that benefits other parties. To date, City of Leduc has been the primary front-ender.

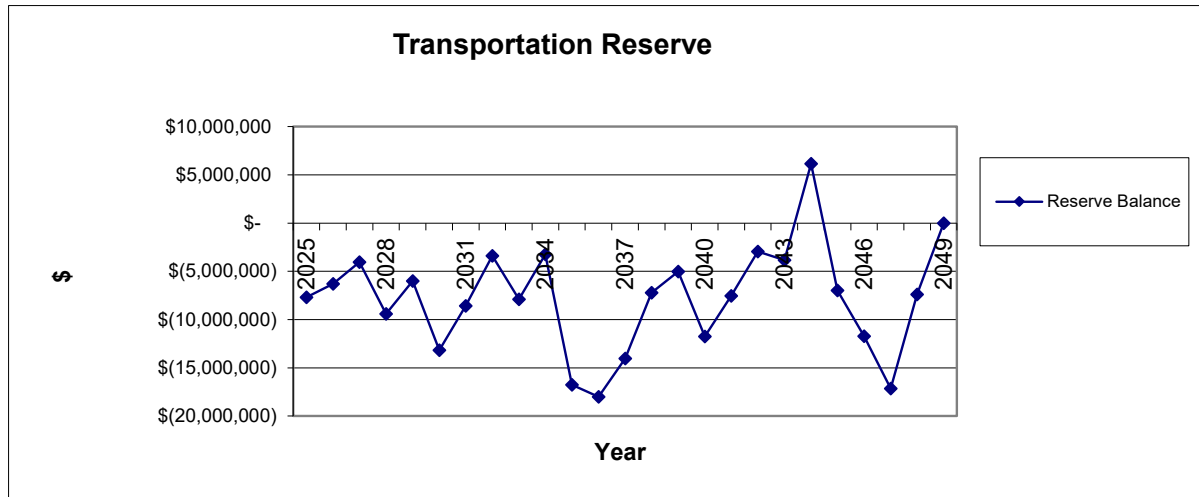
In order to compensate parties for capital they provide in front-ending off-site infrastructure construction, a **5.101%** interest allowance has been charged to the reserve when in a negative balance.⁶ Further, a **3.145%** interest credit has been provided to the reserve when it is in a positive balance.⁷ The graph and table below outline transportation levy reserve balances over the 25-year development period.

If necessary, a staging adjustment has been applied to rates to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the City, nor are they charged too little thereby placing an unequitable burden on taxpayers).

⁵ Reserve calculations, including interest, were provide by City Finance staff.

⁶ The charging rate is based on the City's lending rate at the time of the update.

⁷ The earning rate is based on the City's average interest earned on savings in the previous year.

Anticipated Transportation Off-site Levy Reserve Balances

*The staging adjustment (either positive or negative) built into the rates ensures that the reserve returns to breakeven at the end of the review period.

Anticipated Transportation Off-site Levy Reserve Balances

			Reserve Balance	\$ 5,353,667
Year	Receipts	Expenditure	Interest	Balance
2025	\$ 6,522,174	\$ 19,192,111	\$ (373,203)	\$ (7,689,472)
2026	\$ 6,039,269	\$ 4,354,562	\$ (306,303)	\$ (6,311,067)
2027	\$ 3,640,538	\$ 1,168,497	\$ (195,829)	\$ (4,034,856)
2028	\$ 3,440,263	\$ 8,347,436	\$ (456,133)	\$ (9,398,162)
2029	\$ 4,364,468	\$ 681,631	\$ (291,539)	\$ (6,006,863)
2030	\$ 5,210,807	\$ 11,730,865	\$ (638,998)	\$ (13,165,919)
2031	\$ 5,704,109	\$ 687,575	\$ (415,700)	\$ (8,565,086)
2032	\$ 6,035,464	\$ 690,682	\$ (164,268)	\$ (3,384,572)
2033	\$ 6,076,828	\$ 10,203,070	\$ (383,127)	\$ (7,893,940)
2034	\$ 5,503,731	\$ 697,178	\$ (157,488)	\$ (3,244,875)
2035	\$ 6,557,109	\$ 19,267,165	\$ (813,861)	\$ (16,768,792)
2036	\$ 7,875,629	\$ 8,237,762	\$ (873,848)	\$ (18,004,773)
2037	\$ 6,727,761	\$ 2,080,678	\$ (681,376)	\$ (14,039,066)
2038	\$ 7,878,695	\$ 711,380	\$ (350,528)	\$ (7,222,280)
2039	\$ 7,977,983	\$ 5,540,304	\$ (244,062)	\$ (5,028,663)
2040	\$ 7,638,512	\$ 13,789,704	\$ (570,284)	\$ (11,750,139)
2041	\$ 7,442,381	\$ 2,867,341	\$ (366,002)	\$ (7,541,101)
2042	\$ 8,829,176	\$ 4,092,415	\$ (143,049)	\$ (2,947,389)
2043	\$ 10,195,458	\$ 10,894,051	\$ (185,982)	\$ (3,831,964)
2044	\$ 10,234,674	\$ 428,517	\$ 187,888	\$ 6,162,081
2045	\$ 10,666,863	\$ 23,457,773	\$ (338,137)	\$ (6,966,966)
2046	\$ 8,888,544	\$ 13,066,637	\$ (568,509)	\$ (11,713,568)
2047	\$ 8,959,882	\$ 13,558,348	\$ (832,077)	\$ (17,144,110)
2048	\$ 10,121,028	\$ -	\$ (358,247)	\$ (7,381,330)
2049	\$ 9,635,699	\$ 2,254,369	\$ 0	\$ 0

APPENDIX C: WATER OFF-SITE INFRASTRUCTURE

C1. Water Off-site Infrastructure Costs

In order to support future growth, water off-site infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$36.70 million** as outlined in the table below. This is an increase of approximately **\$1.99 million (5.7%)** since the previous update.

Actual costs, debenture interest (if any), and cost estimates were provided by City staff. It is important to note that these costs represent “gross” costs, of which a portion will go to support development during the 25-year review period. The remainder of this section outlines how the “net” costs for development are determined.

Summary of Water Off-site Infrastructure

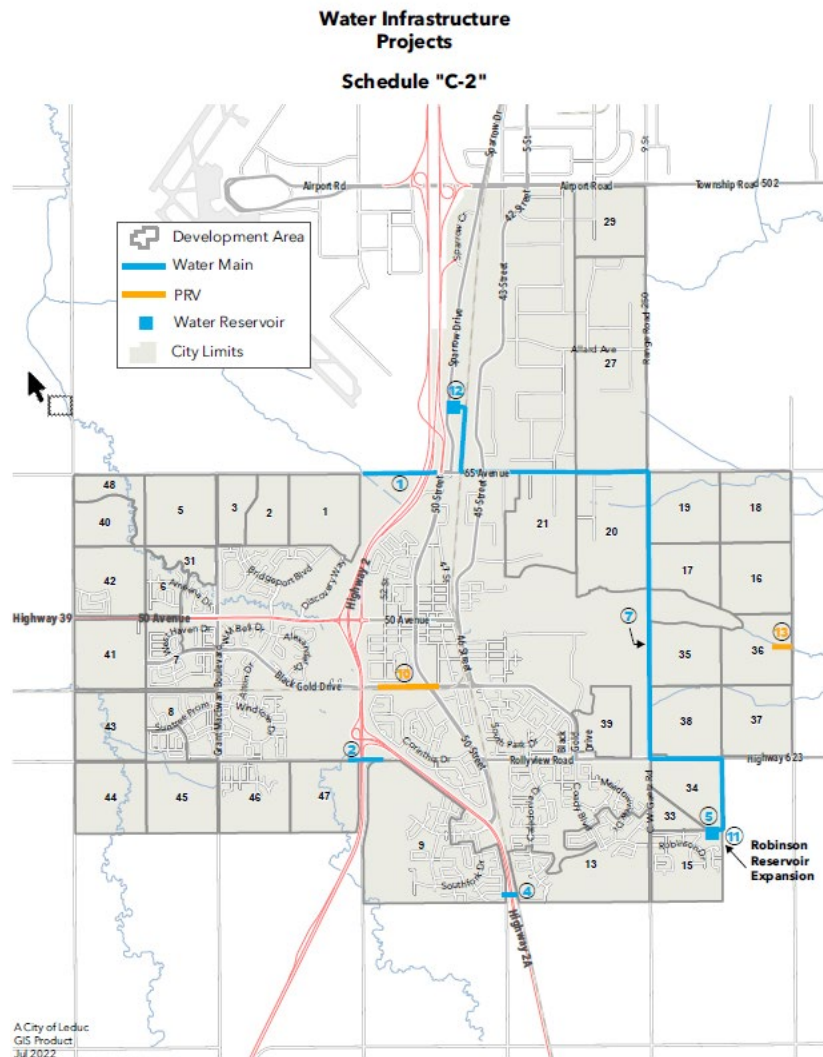
Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Highway Water Crossing (65th ave)	\$ 2,125	\$ -	\$ 2,394,000	\$ 2,396,125
2	Highway Water Crossing (Windrose to Southfork)	\$ -	\$ -	\$ 2,210,000	\$ 2,210,000
4	Highway Water Crossing (Southfork to Tribute)	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
5	Water Reservoir in Robinson	\$ 6,825,102	\$ 1,147,577	\$ -	\$ 7,972,678
6	WM 65 Ave East of 45 Street (Built 2002)	\$ 141,730	\$ -	\$ -	\$ 141,730
7	Robinson Transmission Main - Oversizing	\$ 3,839,416	\$ -	\$ -	\$ 3,839,416
8	NW Water Reservoir and pump station (65th ave)	\$ -	\$ -	\$ -	\$ -
9	Highway fill line for 65th ave reservoir	\$ -	\$ -	\$ -	\$ -
10	Blackgold PRV	\$ -	\$ -	\$ 4,300,000	\$ 4,300,000
11	Robinson Reservoir Expansion	\$ -	\$ -	\$ 5,040,000	\$ 5,040,000
12	North Reservoir Expansion	\$ -	\$ -	\$ 8,960,000	\$ 8,960,000
13	East Telford Lake PRV	\$ -	\$ -	\$ 595,000	\$ 595,000
		\$ 10,808,372	\$ 1,147,577	\$ 24,749,000	\$ 36,704,949

*Hidden rows stem from previous projects that were either merged with other projects or removed from capital plans.

**Projects that are crossed out are no longer required but have been left in the model to reflect levies collected to date and “credits” applied to future development.

A map showing the location of this infrastructure is shown below.

Location of Water Off-site Infrastructure



C2. Water Off-site Infrastructure Grants & Contributions to Date

The MGA enables the City to allocate the costs of off-site infrastructure to development, other than those costs that are provided by way of special ear-marked grant or contribution (i.e., contributed infrastructure). City of Leduc has received approximately **\$3.72 million** in special ear-marked grants and contributions for water off-site levy infrastructure as shown in the table below (note, if the City receives other grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost is **\$32.98 million**.

Special Grants and Contributions for Water Off-site Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants	Developer Agreement Contributions	Other Contributions	Reduced Project Estimated Cost
1	Highway Water Crossing (65th ave)	\$ 2,396,125	\$ -	\$ -	\$ -	\$ 2,396,125
2	Highway Water Crossing (Windrose to Southfork)	\$ 2,210,000	\$ -	\$ -	\$ -	\$ 2,210,000
4	Highway Water Crossing (Southfork to Tribute)	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 1,250,000
5	Water Reservoir in Robinson	\$ 7,972,678	\$ -	\$ 3,723,522	\$ -	\$ 4,249,156
6	WM 65 Ave East of 45 Street (Built 2002)	\$ 141,730	\$ -	\$ -	\$ -	\$ 141,730
7	Robinson Transmission Main - Oversizing	\$ 3,839,416	\$ -	\$ -	\$ -	\$ 3,839,416
8	NW Water Reservoir and pump station (65th ave) —	\$ -	\$ -	\$ -	\$ -	\$ -
9	Highway fill line for 65th ave reservoir —	\$ -	\$ -	\$ -	\$ -	\$ -
10	Blackgold PRV	\$ 4,300,000	\$ -	\$ -	\$ -	\$ 4,300,000
11	Robinson Reservoir Expansion	\$ 5,040,000	\$ -	\$ -	\$ -	\$ 5,040,000
12	North Reservoir Expansion	\$ 8,960,000	\$ -	\$ -	\$ -	\$ 8,960,000
13	East Telford Lake PRV	\$ 595,000	\$ -	\$ -	\$ -	\$ 595,000
		\$ 36,704,949	\$ -	\$ 3,723,522	\$ -	\$ 32,981,427

C3. Water Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, and the impact of forecast reserve balances. The City anticipates construction of off-site infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the City's annual rate/bylaw updates.

Water Infrastructure Staging

Item	Project Description	First Year of Construction
1	Highway Water Crossing (65th ave)	2036
2	Highway Water Crossing (Windrose to Southfork)	2041
4	Highway Water Crossing (Southfork to Tribute)	2027
5	Water Reservoir in Robinson	Prior
6	WM 65 Ave East of 45 Street (Built 2002)	Prior
7	Robinson Transmission Main - Oversizing	Prior
8	NW Water Reservoir and pump station (65th ave) —	
9	Highway fill line for 65th ave reservoir —	
10	Blackgold PRV	2025
11	Robinson Reservoir Expansion	2035
12	North Reservoir Expansion	2039
13	East Telford Lake PRV	2042

C4. Water Off-site Infrastructure Benefiting Parties

The water off-site infrastructure previously outlined will benefit various parties to varying degrees. During this review three potential benefiting parties were identified including:

- City of Leduc – a portion of the water infrastructure which is required to service existing residents.
- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure.

- City of Leduc Developers – all growth-related infrastructure (i.e., leviable water infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of water off-site levy infrastructure costs to benefiting parties. Percentage allocations are determined after reducing water off-site levy infrastructure costs for grants and contributions described earlier.

Allocation of Water Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	OSL / Developer Share %
1	Highway Water Crossing (65th ave)	\$ 2,396,125			100.0%
2	Highway Water Crossing (Windrose to Southfork)	\$ 2,210,000			100.0%
4	Highway Water Crossing (Southfork to Tribute)	\$ 1,250,000			100.0%
5	Water Reservoir in Robinson	\$ 4,249,156			100.0%
6	WM 65 Ave East of 45 Street (Built 2002)	\$ 141,730			100.0%
7	Robinson Transmission Main - Oversizing	\$ 3,839,416			100.0%
8	NW Water Reservoir and pump station (65th ave) —	\$ -			100.0%
9	Highway fill line for 65th ave reservoir —	\$ -			100.0%
10	Blackgold PRV	\$ 4,300,000			100.0%
11	Robinson Reservoir Expansion	\$ 5,040,000			100.0%
12	North Reservoir Expansion	\$ 8,960,000			100.0%
13	East Telford Lake PRV	\$ 595,000			100.0%
		\$ 32,981,427			

C5. Existing Receipts

Using the off-site levy share percentages shown in the previous section and applying those percentages to project costs results in an off-site levy cost of approximately **\$32.98 million**. However, prior to allocating these costs to benefiting areas, existing off-site levy receipts collected from developers need to be considered in determining the residual/net costs to developers. Approximately **\$5.45 million** in water levies have been collected as shown in the table below, an increase of approximately **\$0.69 million** since the previous update. This results in an adjusted off-site levy cost of approximately **\$27.53 million**.

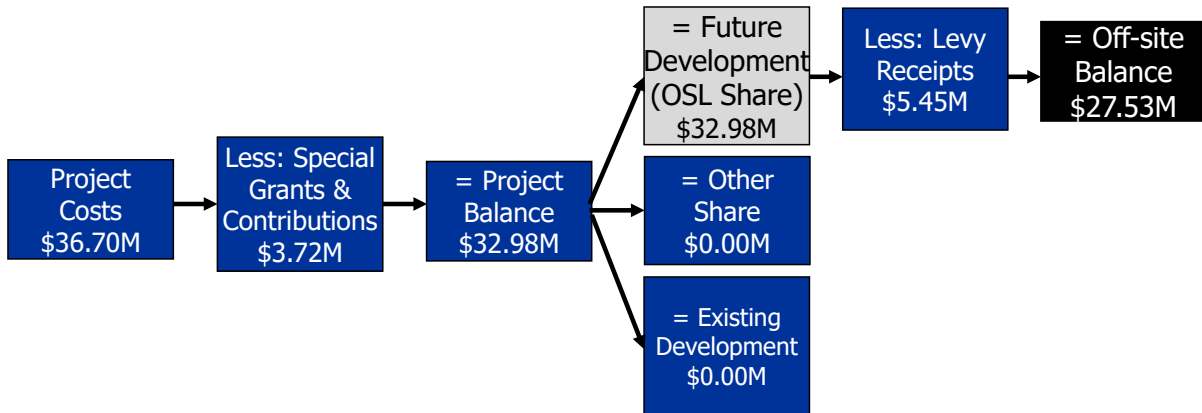
Off-site Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2008	Offsite Levy Funds Collected Starting Jan 1, 2009	Adjusted Developer (Levy) Cost
1	Highway Water Crossing (65th ave)	\$ 2,396,125	\$ 103,390	\$ 457,441	\$ 1,835,294
2	Highway Water Crossing (Windrose to Southfork)	\$ 2,210,000	\$ 74,728	\$ 321,996	\$ 1,813,276
4	Highway Water Crossing (Southfork to Tribute)	\$ 1,250,000	\$ 34,690	\$ 125,684	\$ 1,089,625
5	Water Reservoir in Robinson	\$ 4,249,156	\$ 214,995	\$ 1,284,209	\$ 2,749,952
6	WM 65 Ave East of 45 Street (Built 2002)	\$ 141,730	\$ 5,610	\$ 34,912	\$ 101,208
7	Robinson Transmission Main - Oversizing	\$ 3,839,416	\$ -	\$ 497,369	\$ 3,342,046
8	NW Water Reservoir and pump station (65th ave) —	\$ -	\$ -	\$ 1,277,940	\$ (1,277,940)
9	Highway fill line for 65th ave reservoir —	\$ -	\$ -	\$ 75,924	\$ (75,924)
10	Blackgold PRV	\$ 4,300,000	\$ -	\$ 160,558	\$ 4,139,442
11	Robinson Reservoir Expansion	\$ 5,040,000	\$ -	\$ 271,187	\$ 4,768,813
12	North Reservoir Expansion	\$ 8,960,000	\$ -	\$ 481,920	\$ 8,478,080
13	East Telford Lake PRV	\$ 595,000	\$ -	\$ 30,360	\$ 564,640
		\$ 32,981,427	\$ 433,413	\$ 5,019,502	\$ 27,528,512

C6. Summary of Water Off-site Levy Cost Flow-through

As shown in the figure below, the total cost for water infrastructure that forms the basis of the rate is approximately **\$27.53 million**. The cost allocations to each benefiting party are based on the benefiting percentages shown in *Appendix C4*. The off-site levy balance (due from developers) is allocated to various benefiting areas (as described in the next section).

Total Water Off-site Levy Costs



C7. Water Infrastructure Benefiting Areas

Net developer costs for each project are allocated to multiple benefiting off-site levy areas (see tables below). Allocations are denoted with a “1” below applicable area numbers. Benefiting areas were determined by City engineering staff. The lands anticipated to develop over the 25 years in each off-site levy benefiting area are used to determine rates.

Benefiting Areas for Water Off-site Infrastructure

Item	Developer Cost	1.0	2.0	3.0	5.0	6.0	7.0	8.0	9.0	13.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0	24.0	27.0	29.0	31.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0
1	\$ 1,835,294	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	1	1	1	1	1	1	1	1
2	\$ 1,813,276	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	1	1	1	1	1	1	1	1
4	\$ 1,089,625	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	1	1	1	1	1	1	1	1
5	\$ 2,749,952	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	1	1	1	1	1	1	1	1
6	\$ 101,208	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	1	1	1	1	1	1	1	1
7	\$ 3,342,046	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	1	1	1	1	1	1	1	1
8	\$ (1,277,940)	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	1	1	1	1	1	1	1	1
9	\$ (75,924)	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	1	1	1	1	1	1	1	1
10	\$ 4,139,442	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	1	1	1	1	1	1	1	1
11	\$ 4,768,813	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	1	1	1	1	1	1	1	1
12	\$ 8,478,080	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	1	1	1	1	1	1	1	1
13	\$ 564,640	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	1	1	1	1	1	1	1	1
	\$ 27,528,512																																					

C8. Reserve Balance

At December 31st, 2024, the water reserve/account balance is in surplus of **\$2,615,266.32**, an increase of approximately **\$0.47 million** since the previous update.

Interest impacts are always based on the earning and charge rates in effect during the update period (i.e., in 2024).

For 2025 and beyond, the earning and charge rates have been amended as outlined in the next section.

Water Off-site Levy Reserve Balance⁸

2024 Opening Balance			\$ 2,149,825.86
Project Expenditures (OSL Share)		\$ -	\$ 2,149,825.86
Offsite Levy Receipts	\$ 687,040.00		\$ 2,836,865.86
Debenture Principal Withdrawn		\$ 159,712.06	\$ 2,677,153.80
Debenture Interest Accrued This Year		\$ 77,666.77	\$ 2,599,487.03
Debenture Year-end Accrual		\$ 14,054.43	\$ 2,585,432.60
Interest	\$ 29,833.73		\$ 2,615,266.33
Adjustment		\$ 0.01	\$ 2,615,266.32

C9. Development and Water Infrastructure Staging Impacts

Water off-site infrastructure will be constructed in staged fashion over the 25-year development period. We have reviewed the availability of off-site levy funds to meet these construction requirements and found that off-site levy reserve funds may not be sufficient to pay for construction of water infrastructure from time to time; front-ending of infrastructure may be required. A front-end is the party that constructs and pays up front for infrastructure that benefits other parties. To date, City of Leduc has been the primary front-end.

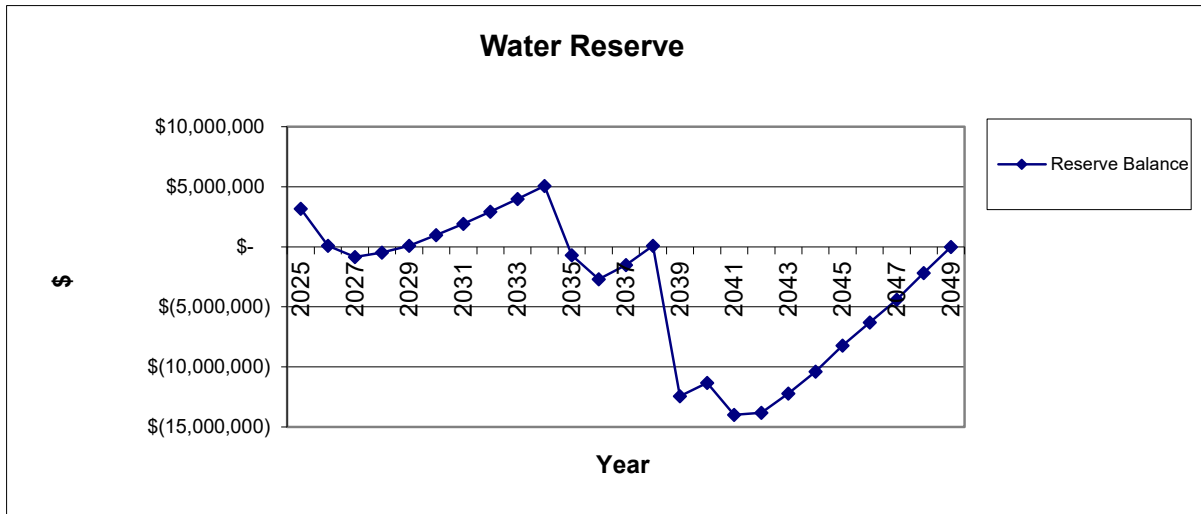
In order to compensate parties for capital they provide in front-ending off-site infrastructure construction, a **5.101%** interest allowance has been charged to the reserve when in a negative balance.⁹ Further, a **3.145%** interest credit has been provided to the reserve when it is in a positive balance.¹⁰ The graph and table below outline water levy reserve balances over the 25-year development period.

If necessary, a staging adjustment has been applied to rates to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the City, nor are they charged too little thereby placing an unequitable burden on taxpayers).

⁸ Reserve calculations, including interest, were provide by City Finance staff.

⁹ The charging rate is based on the City's lending rate at the time of the update.

¹⁰ The earning rate is based on the City's average interest earned on savings in the previous year.

Anticipated Water Off-site Levy Reserve Balances

*The staging adjustment (either positive or negative) built into the rates ensures that the reserve always returns to breakeven at the end of the review period.

Anticipated Water Off-site Levy Reserve Balances

			Opening Balance	\$ 2,615,266
Year	Receipts	Expenditure	Interest	Balance
2025	\$ 1,120,697	\$ 667,379	\$ 96,507	\$ 3,165,092
2026	\$ 1,145,884	\$ 4,223,479	\$ 2,752	\$ 90,249
2027	\$ 665,092	\$ 1,563,504	\$ (41,224)	\$ (849,387)
2028	\$ 634,207	\$ 237,379	\$ (23,085)	\$ (475,645)
2029	\$ 808,752	\$ 237,379	\$ 3,011	\$ 98,739
2030	\$ 1,089,337	\$ 237,379	\$ 29,899	\$ 980,597
2031	\$ 1,111,184	\$ 237,379	\$ 58,321	\$ 1,912,723
2032	\$ 1,146,093	\$ 237,379	\$ 88,734	\$ 2,910,172
2033	\$ 1,195,210	\$ 237,379	\$ 121,649	\$ 3,989,652
2034	\$ 1,157,312	\$ 237,379	\$ 154,406	\$ 5,063,991
2035	\$ 1,285,818	\$ 7,010,717	\$ (33,713)	\$ (694,621)
2036	\$ 1,674,408	\$ 3,554,176	\$ (131,320)	\$ (2,705,709)
2037	\$ 1,426,145	\$ 167,041	\$ (73,791)	\$ (1,520,396)
2038	\$ 1,697,467	\$ 96,703	\$ 2,528	\$ 82,896
2039	\$ 1,681,538	\$ 13,601,155	\$ (603,791)	\$ (12,440,512)
2040	\$ 1,667,112	\$ -	\$ (549,551)	\$ (11,322,951)
2041	\$ 1,567,810	\$ 3,546,401	\$ (678,512)	\$ (13,980,054)
2042	\$ 1,822,083	\$ 983,444	\$ (670,344)	\$ (13,811,760)
2043	\$ 2,193,562	\$ -	\$ (592,644)	\$ (12,210,842)
2044	\$ 2,332,791	\$ -	\$ (503,879)	\$ (10,381,930)
2045	\$ 2,564,529	\$ -	\$ (398,766)	\$ (8,216,167)
2046	\$ 2,224,733	\$ -	\$ (305,623)	\$ (6,297,058)
2047	\$ 2,101,373	\$ -	\$ (214,022)	\$ (4,409,707)
2048	\$ 2,336,116	\$ -	\$ (105,774)	\$ (2,179,364)
2049	\$ 2,179,364	\$ -	\$ (0)	\$ (0)

APPENDIX D: SANITARY OFF-SITE INFRASTRUCTURE

D1. Sanitary Off-site Infrastructure Costs

In order to support future growth, sanitary off-site infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$36.26 million** as outlined in the table below. This is an increase of approximately **\$0.31 million (0.9%)** since the previous update.

Actual costs, debenture interest (if any), and cost estimates were provided by City staff. It is important to note that these costs represent “gross” costs, of which a portion will go to support development during the 25-year review period. The remainder of this section outlines how the “net” costs for development are determined.

Summary of Sanitary Off-site Infrastructure

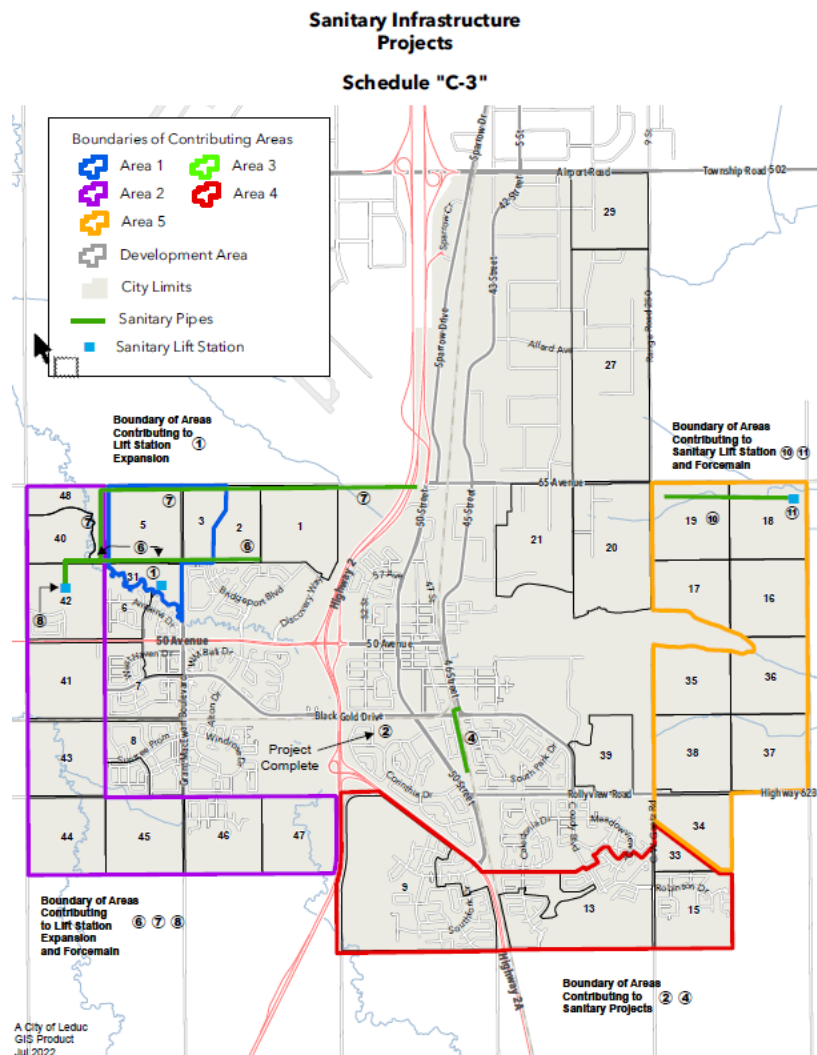
Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Deer Valley Sanitary Lift Station Upgrade	\$ 513,167	\$ -	\$ 880,000	\$ 1,393,167
2	Corinthia Park North End Sewer Storage	\$ 983,989	\$ -	\$ -	\$ 983,989
3	Corinthia Park South End Sewer Storage	\$ -	\$ -	\$ -	\$ -
4	Corinthia Outlet	\$ -	\$ -	\$ 1,538,000	\$ 1,538,000
5	Woodbend Liftstation and forcemain- Stage 1	\$ 7,916,219	\$ 1,902,344	\$ 600,000	\$ 10,418,563
7	Woodbend Stage 2 - Forcemain	\$ -	\$ -	\$ 8,044,000	\$ 8,044,000
8	Woodbend Liftstation upgrades - Stage 2	\$ -	\$ -	\$ 880,000	\$ 880,000
9	West Trunk Upgrades	\$ -	\$ -	\$ -	\$ -
10	Eastside Sanitary Lift Station and Forcemain	\$ -	\$ -	\$ 13,000,000	\$ 13,000,000
11	Eastside Sanitary Lift Station - Stage 2	\$ -	\$ -	\$ -	\$ -
		\$ 9,413,375	\$ 1,902,344	\$ 24,942,000	\$ 36,257,719

*Hidden rows stem from previous projects that were either merged with other projects or removed from capital plans.

**Projects that are crossed out are no longer required but have been left in the model to reflect levies collected to date and “credits” applied to future development.

A map showing the location of this infrastructure is shown below.

Location of Sanitary Off-site Infrastructure



D2. Sanitary Off-site Infrastructure Grants & Contributions to Date

The MGA enables the City to allocate the costs of off-site infrastructure to development, other than those costs that are provided by way of special ear-marked grant or contribution (i.e., contributed infrastructure). City of Leduc has not received any special ear-marked grants or contributions for sanitary off-site levy infrastructure as shown in the table below (note, if the City receives additional grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost is **\$36.26 million**.

Special Grants and Contributions for Sanitary Off-site Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Grants	Developer Agreement Contributions	Other Contributions	Reduced Project Estimated Cost
1	Deer Valley Sanitary Lift Station Upgrade	\$ 1,393,167	\$ -	\$ -	\$ -	\$ 1,393,167
2	Corinthia Park North End Sewer Storage	\$ 983,989	\$ -	\$ -	\$ -	\$ 983,989
3	Corinthia Park South End Sewer Storage	\$ -	\$ -	\$ -	\$ -	\$ -
4	Corinthia Outlet	\$ 1,538,000	\$ -	\$ -	\$ -	\$ 1,538,000
5	Woodbend Liftstation and forcemain- Stage 1	\$ 10,418,563	\$ -	\$ -	\$ -	\$ 10,418,563
7	Woodbend Stage 2 - Forcemain	\$ 8,044,000	\$ -	\$ -	\$ -	\$ 8,044,000
8	Woodbend Liftstation upgrades - Stage 2	\$ 880,000	\$ -	\$ -	\$ -	\$ 880,000
9	West Trunk Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -
10	Eastside Sanitary Lift Station and Forcemain	\$ 13,000,000	\$ -	\$ -	\$ -	\$ 13,000,000
11	Eastside Sanitary Lift Station - Stage 2	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 36,257,719	\$ -	\$ -	\$ -	\$ 36,257,719

D3. Sanitary Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, and the impact of forecast reserve balances. The City anticipates construction of off-site infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the City's annual rate/bylaw updates.

Sanitary Infrastructure Staging

Item	Project Description	First Year of Construction
1	Deer Valley Sanitary Lift Station Upgrade	Prior
2	Corinthia Park North End Sewer Storage	Prior
3	Corinthia Park South End Sewer Storage	
4	Corinthia Outlet	2039
5	Woodbend Liftstation and forcemain- Stage 1	Prior
7	Woodbend Stage 2 - Forcemain	2038
8	Woodbend Liftstation upgrades - Stage 2	2038
9	West Trunk Upgrades	
10	Eastside Sanitary Lift Station and Forcemain	2035
11	Eastside Sanitary Lift Station - Stage 2	2045

D4. Sanitary Off-site Infrastructure Benefiting Parties

The sanitary off-site infrastructure previously outlined will benefit various parties to varying degrees. During this review three potential benefiting parties were identified including:

- City of Leduc – a portion of the sanitary infrastructure which is required to service existing residents.
- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure.
- City of Leduc Developers – all growth-related infrastructure (i.e., leviable sanitary infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of sanitary off-site levy infrastructure costs to benefiting parties. Percentage allocations are determined after reducing sanitary off-site levy

infrastructure costs for grants and contributions described earlier.

Allocation of Sanitary Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	OSL / Developer Share %
1	Deer Valley Sanitary Lift Station Upgrade	\$ 1,393,167			100.0%
2	Corinthia Park North End Sewer Storage	\$ 983,989			100.0%
3	Corinthia Park South End Sewer Storage	\$ -			100.0%
4	Corinthia Outlet	\$ 1,538,000			100.0%
5	Woodbend Liftstation and forcemain- Stage 1	\$ 10,418,563			100.0%
7	Woodbend Stage 2 - Forcemain	\$ 8,044,000		10.0%	90.0%
8	Woodbend Liftstation upgrades - Stage 2	\$ 880,000			100.0%
9	West Trunk Upgrades	\$ -		25.0%	75.0%
10	Eastside Sanitary Lift Station and Forcemain	\$ 13,000,000			100.0%
11	Eastside Sanitary Lift Station - Stage 2	\$ -			100.0%
		\$ 36,257,719			

D5. Existing Receipts

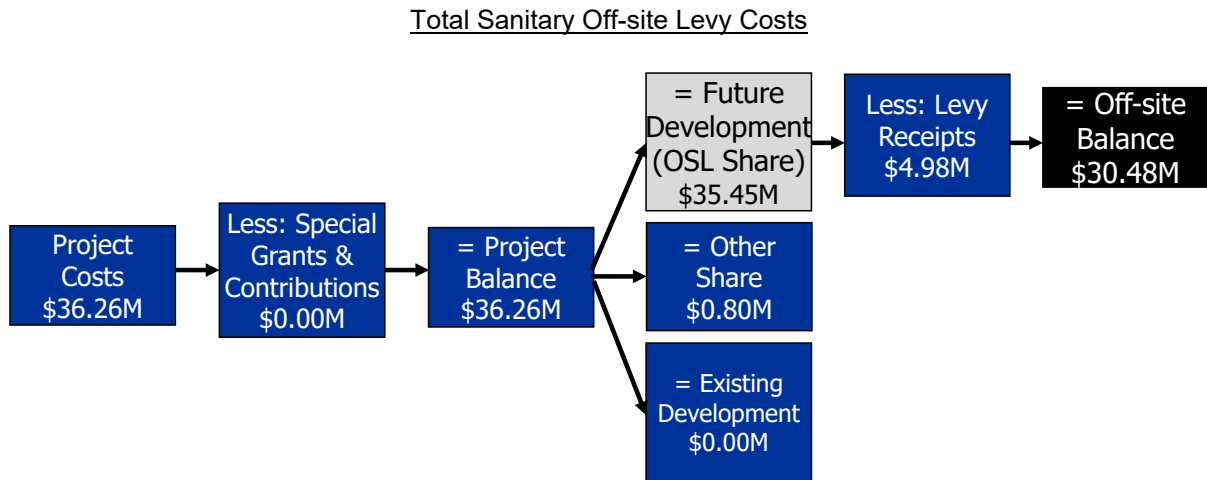
Using the off-site levy share percentages shown in the previous section and applying those percentages to project costs results in an off-site levy cost of approximately **\$35.45 million**. However, prior to allocating these costs to benefiting areas, existing off-site levy receipts collected from developers need to be considered in determining the residual/net costs to developers. Approximately **\$4.98 million** in sanitary levies has been collected as shown in the table below, an increase of approximately **\$1.16 million** since the previous update. This results in an adjusted off-site levy cost of approximately **\$30.48 million**.

Off-site Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2008	Offsite Levy Funds Collected Starting Jan 1, 2009	Adjusted Developer (Levy) Cost
1	Deer Valley Sanitary Lift Station Upgrade	\$ 1,393,167	\$ 44,464	\$ 88,858	\$ 1,259,844
2	Corinthia Park North End Sewer Storage	\$ 983,989	\$ 56,690	\$ 485,858	\$ 441,440
3	Corinthia Park South End Sewer Storage	\$ -	\$ 110,914	\$ 139,970	\$ (250,884)
4	Corinthia Outlet	\$ 1,538,000	\$ -	\$ 639,398	\$ 898,602
5	Woodbend Liftstation and forcemain- Stage 1	\$ 10,418,563	\$ -	\$ 1,892,698	\$ 8,525,865
7	Woodbend Stage 2 - Forcemain	\$ 7,239,600	\$ -	\$ 1,110,356	\$ 6,129,244
8	Woodbend Liftstation upgrades - Stage 2	\$ 880,000	\$ -	\$ 218,682	\$ 661,318
9	West Trunk Upgrades	\$ -	\$ -	\$ 189,631	\$ (189,631)
10	Eastside Sanitary Lift Station and Forcemain	\$ 13,000,000	\$ -	\$ -	\$ 13,000,000
11	Eastside Sanitary Lift Station - Stage 2	\$ -	\$ -	\$ -	\$ -
		\$ 35,453,319	\$ 212,069	\$ 4,765,451	\$ 30,475,799

D6. Summary of Sanitary Off-site Levy Cost Flow-through

As shown in the figure below, the total costs for sanitary infrastructure that forms the basis of the rate is approximately **\$30.48 million**. The cost allocations to each benefiting party are based on the benefiting percentages shown in *Appendix D4*. The off-site levy balance (due from developers) is allocated to various benefiting areas (as described in the next section).



D7. Sanitary Infrastructure Benefiting Areas

Net developer costs for each project are allocated to multiple benefiting off-site levy areas (see tables below). Allocations are denoted with a “1” below applicable area numbers. Benefiting areas were determined by City engineering staff. The lands anticipated to develop over the 25 years in each off-site levy benefiting area are used to determine rates.

Benefiting Areas for Sanitary Off-site Infrastructure

Item	Developer Cost	1.0	2.0	3.0	5.0	6.0	7.0	8.0	9.0	13.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0	24.0	27.0	29.0	31.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0	
1	\$ 1,259,844			1	1																	1																	
2	\$ 441,440								1	1	1												1																
3	\$ (250,884)								1																														
4	\$ 898,602								1	1	1												1																
5	\$ 8,525,865																														1	1	1	1	1	1	1	1	1
6	\$ -																																						
7	\$ 6,129,244																														1	1	1	1	1	1	1	1	1
8	\$ 661,318																														1	1	1	1	1	1	1	1	1
9	\$ (189,631)																														1	1	1	1	1	1	1	1	1
10	\$ 13,000,000											1	1	1	1									1	1	1	1	1											
11	\$ -											1	1	1	1									1	1	1	1	1											
	\$ 30,475,799																																						

D8. Reserve Balance

At December 31st, 2024, the sanitary reserve/account balance is in a deficit of **\$(2,106,458.32)**, a decrease of approximately **\$0.62 million** since the previous update.

Interest impacts are always based on the earning and charge rates in effect during the update period (i.e., in 2024).

For 2025 and beyond, the earning and charge rates have been amended as outlined in the next section.

Sanitary Off-site Levy Reserve Balance¹¹

2024 Opening Balance			\$(2,728,087.43)
Project Expenditures (OSL Share)		\$ -	\$(2,728,087.43)
Offsite Levy Receipts	\$ 1,155,908.41		\$(1,572,179.02)
Debenture Principal Withdrawn		\$ 237,111.53	\$(1,809,290.56)
Debenture Interest Accrued This Year		\$ 133,005.67	\$(1,942,296.22)
Debenture Year-end Accrual		\$ 29,296.45	\$(1,971,592.67)
Interest		\$ 134,865.65	\$(2,106,458.32)
Adjustment			\$(2,106,458.32)

D9. Development and Sanitary Infrastructure Staging Impacts

Sanitary off-site infrastructure will be constructed in staged fashion over the 25-year development period. We have reviewed the availability of off-site levy funds to meet these construction requirements and found that off-site levy reserve funds will not be sufficient to pay for construction of sanitary infrastructure from time to time; front-ending of infrastructure will be required. A front-enders is the party that constructs and pays up front for infrastructure that benefits other parties. To date, the City of Leduc has been the primary front-enders.

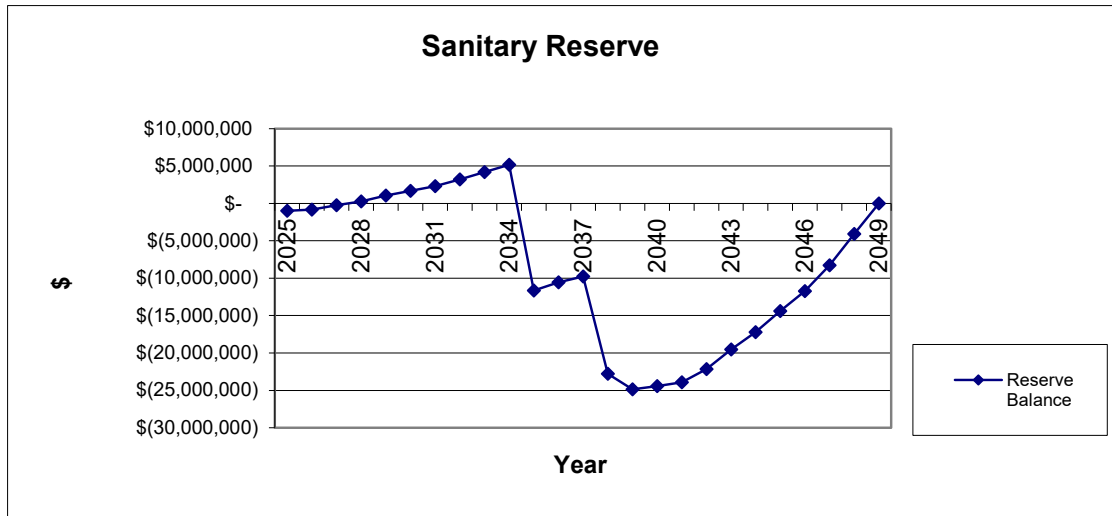
In order to compensate parties for capital they provide in front-ending off-site infrastructure construction, a **5.101%** interest allowance has been charged to the reserve when in a negative balance.¹² Further, a **3.145%** interest credit has been provided to the reserve when it is in a positive balance.¹³ The graph and table below outline sanitary levy reserve balances over the 25-year development period.

If necessary, a staging adjustment has been applied to rates to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the City, nor are they charged too little thereby placing an unequitable burden on taxpayers).

¹¹ Reserve calculations, including interest, were provide by City Finance staff.

¹² The charging rate is based on the City's lending rate at the time of the update.

¹³ The earning rate is based on the City's average interest earned on savings in the previous year.

Anticipated Sanitary Off-site Levy Reserve Balances

*The staging adjustment (either positive or negative) built into the rates ensures that the reserve always returns to breakeven at the end of the review period.

Anticipated Sanitary Off-site Levy Reserve Balances

		Opening Balance		
				\$ (2,106,458)
Year	Receipts	Expenditure	Interest	Balance
2025	\$ 1,535,275	\$ 370,117	\$ (48,016)	\$ (989,316)
2026	\$ 1,186,260	\$ 988,117	\$ (40,358)	\$ (831,531)
2027	\$ 976,632	\$ 370,117	\$ (11,478)	\$ (236,495)
2028	\$ 850,313	\$ 370,117	\$ 7,664	\$ 251,366
2029	\$ 1,119,337	\$ 370,117	\$ 31,468	\$ 1,032,054
2030	\$ 959,429	\$ 370,117	\$ 50,992	\$ 1,672,358
2031	\$ 934,436	\$ 370,117	\$ 70,343	\$ 2,307,020
2032	\$ 1,162,639	\$ 370,117	\$ 97,481	\$ 3,197,023
2033	\$ 1,242,037	\$ 370,117	\$ 127,968	\$ 4,196,911
2034	\$ 1,183,455	\$ 370,117	\$ 157,572	\$ 5,167,822
2035	\$ 1,591,238	\$ 17,841,030	\$ (565,291)	\$ (11,647,262)
2036	\$ 1,965,429	\$ 370,117	\$ (512,750)	\$ (10,564,700)
2037	\$ 1,642,882	\$ 370,117	\$ (473,982)	\$ (9,765,917)
2038	\$ 1,540,559	\$ 13,446,589	\$ (1,105,486)	\$ (22,777,433)
2039	\$ 1,559,963	\$ 2,423,762	\$ (1,205,939)	\$ (24,847,171)
2040	\$ 1,599,453	\$ -	\$ (1,185,866)	\$ (24,433,584)
2041	\$ 1,676,399	\$ -	\$ (1,160,844)	\$ (23,918,030)
2042	\$ 2,852,230	\$ -	\$ (1,074,566)	\$ (22,140,367)
2043	\$ 3,543,724	\$ -	\$ (948,615)	\$ (19,545,257)
2044	\$ 3,171,818	\$ -	\$ (835,209)	\$ (17,208,648)
2045	\$ 3,510,036	\$ -	\$ (698,766)	\$ (14,397,378)
2046	\$ 3,246,245	\$ -	\$ (568,819)	\$ (11,719,952)
2047	\$ 3,836,315	\$ -	\$ (402,144)	\$ (8,285,782)
2048	\$ 4,393,083	\$ -	\$ (198,567)	\$ (4,091,266)
2049	\$ 4,091,266	\$ -	\$ (0)	\$ (0)

APPENDIX E: FIRE OFF-SITE INFRASTRUCTURE

E1. Fire Off-site Infrastructure Costs

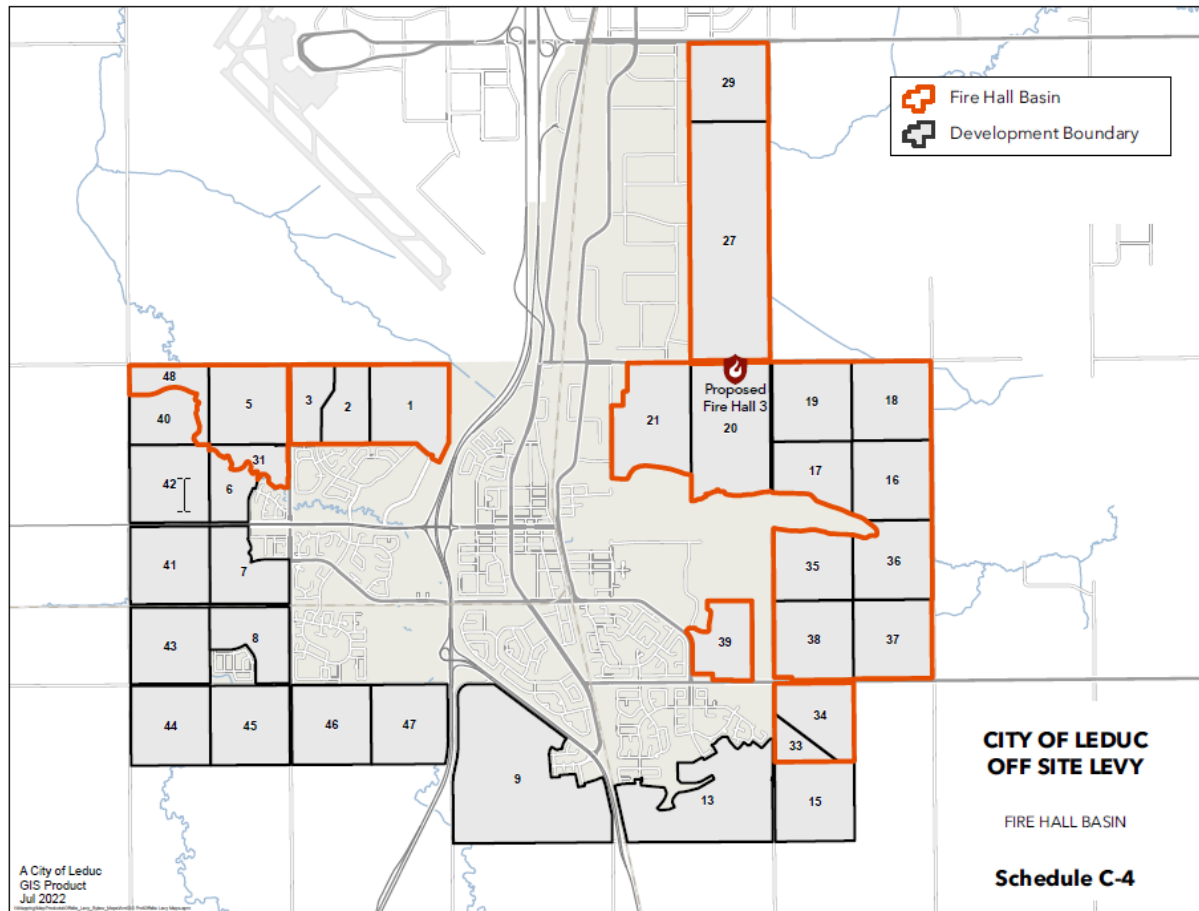
In order to support future growth, fire off-site infrastructure is required. The estimated cost of this infrastructure is based upon: (a) actual construction costs to the cut-off date, (b) debenture interest associated with financing, and (c) future cost estimates. Total cost is approximately **\$6.53 million** as outlined in the table below. This remains unchanged from the previous update

Actual costs, debenture interest (if any), and cost estimates were provided by City staff. It is important to note that these costs represent “gross” costs, of which only a portion will go to support development during the 25-year review period. The remainder of this section outlines how the “net” costs for development are determined.

Summary of Fire Off-site Infrastructure

Item	Project Description	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Fire Hall #3	\$ -	\$ -	\$ 6,528,000	\$ 6,528,000
		\$ -	\$ -	\$ 6,528,000	\$ 6,528,000

A map showing the location of this infrastructure is shown below.

Location of Fire Off-site Infrastructure**E2. Fire Off-site Infrastructure Grants & Contributions to Date**

The MGA enables the City to allocate the costs of off-site infrastructure to development, other than those costs that are provided by way of special ear-marked grant or contribution (i.e., contributed infrastructure). City of Leduc has not received any special ear-marked grants or contributions for fire off-site levy infrastructure as shown in the table below (note, if the City receives additional grants or contributions in the future, it will be reflected in one of the annual updates and rates adjusted accordingly). The result is that the total reduced project estimated cost is **\$6.53 million**.

Special Grants and Contributions for Fire Off-site Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants	Developer Agreement Contributions	Other Contributions	Reduced Project Estimated Cost
1	Fire Hall #3	\$ 6,528,000	\$ -	\$ -	\$ -	\$ 6,528,000
		\$ 6,528,000	\$ -	\$ -	\$ -	\$ 6,528,000

E3. Fire Infrastructure Staging

The timing of construction is used to determine the impact of inflation on cost, and the impact of forecast reserve balances. The City anticipates construction of off-site infrastructure as outlined in the table below. Note, if this schedule is adjusted in the future, it will be reflected in one of the City's annual rate/bylaw updates.

Fire Infrastructure Staging

Item	Project Description	First Year of Construction
1	Fire Hall #3	2025

E4. Fire Off-site Infrastructure Benefiting Parties

The fire off-site infrastructure previously outlined will benefit various parties to varying degrees. During this review three potential benefiting parties were identified including:

- City of Leduc – a portion of the fire infrastructure which is required to service existing residents.
- Other Stakeholders – other parties (such as neighboring municipalities) that benefit from the infrastructure.
- City of Leduc Developers – all growth-related infrastructure (i.e., leviable fire infrastructure costs) during the 25-year rate planning period.

The table below outlines the allocation of fire off-site levy infrastructure costs to benefiting parties. Percentage allocations are determined after reducing fire off-site levy infrastructure costs for grants and contributions described earlier.

Allocation of Fire Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	OSL / Developer Share %
1	Fire Hall #3	\$ 6,528,000			100.0%
		\$ 6,528,000			

E5. Existing Receipts

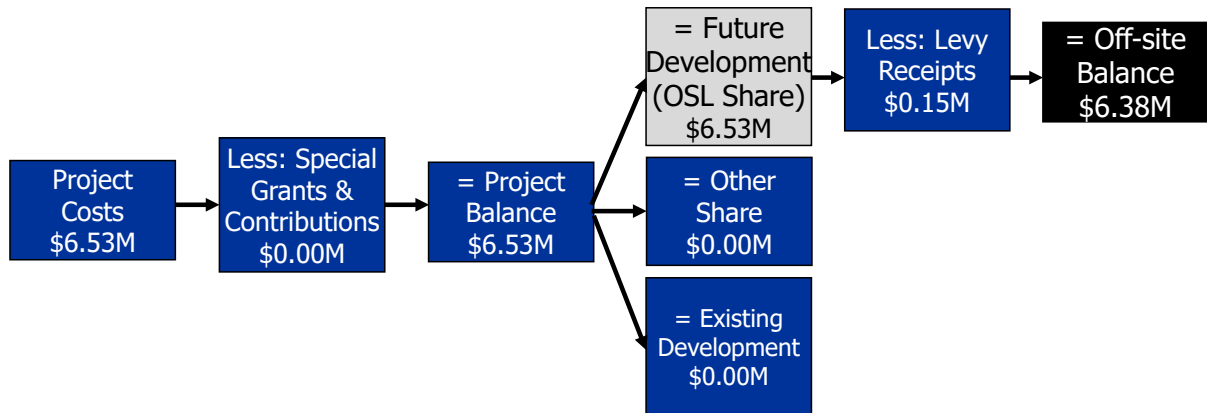
Using the off-site levy share percentages shown in the previous section and applying those percentages to project costs results in an off-site levy cost of approximately **\$6.53 million**. However, prior to allocating these costs to benefiting areas, existing off-site levy receipts collected from developers need to be considered in determining the residual/net costs to developers. Approximately **\$0.15 million** in fire levies has been collected as shown in the table below, an increase of approximately **\$0.12 million** since the previous update. This results in an adjusted off-site levy cost of approximately **\$6.38 million**.

Off-site Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2016	Offsite Levy Funds Collected Starting Jan 1, 2017	Adjusted Developer (Levy) Cost
1	Fire Hall #3	\$ 6,528,000	\$ -	\$ 146,583	\$ 6,381,417
		\$ 6,528,000	\$ -	\$ 146,583	\$ 6,381,417

E6. Summary of Fire Off-site Levy Cost Flow-through

As shown in the figure below, the total costs for fire infrastructure that forms the basis of the rate is approximately **\$6.38 million**. The cost allocations to each benefiting party are based on the benefiting percentages shown in *Appendix E4*. The off-site levy balance (due from developers) is allocated to various benefiting areas (as described in the next section).

Total Fire Off-site Levy Costs**E7. Fire Infrastructure Benefiting Areas**

Net developer costs for each project are allocated to multiple benefiting off-site levy areas (see tables below). Allocations are denoted with a “1” below applicable area numbers. Benefiting areas were determined by City engineering staff. The lands anticipated to develop over the 25 years in each off-site levy benefiting area are used to determine rates.

Benefiting Areas for Fire Off-site Infrastructure

Item	Developer Cost	1.0	2.0	3.0	5.0	6.0	7.0	8.0	9.0	13.0	15.0	16.0	17.0	18.0	19.0	20.0	21.0	22.0	24.0	27.0	29.0	31.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0	
1	\$ 6,381,417	1	1	1	1							1	1	1	1	1	1			1	1	1	1	1	1	1	1	1	1									1	
	\$ 6,381,417																																						

E8. Reserve Balance

At December 31st, 2024, the fire reserve/account balance is in a surplus of **\$148,345.55**, an increase of approximately **\$0.12 million** since the previous update.

Interest impacts are always based on the earning and charge rates in effect during the update period (i.e., in 2024).

For 2025 and beyond, the earning and charge rates have been amended as outlined in the next section.

Fire Off-site Levy Reserve Balance¹⁴

2024 Opening Balance			\$ 24,193.06
Project Expenditures (OSL Share)		\$ -	\$ 24,193.06
Offsite Levy Receipts	\$ 122,806.67		\$ 146,999.73
Debenture Principal Withdrawn		\$ -	\$ 146,999.73
Debenture Interest Accrued This Year		\$ -	\$ 146,999.73
Interest	\$ 1,345.82		\$ 148,345.55
Adjustment			\$ 148,345.55

E9. Development and Fire Infrastructure Staging Impacts

Fire off-site infrastructure will be constructed in staged fashion over the 25-year development period. We have reviewed the availability of off-site levy funds to meet these construction requirements and found that off-site levy reserve funds will not be sufficient to pay for construction of fire infrastructure from time to time; front-ending of infrastructure will be required. A front-end is the party that constructs and pays up front for infrastructure that benefits other parties. To date, the City of Leduc has been the primary front-end.

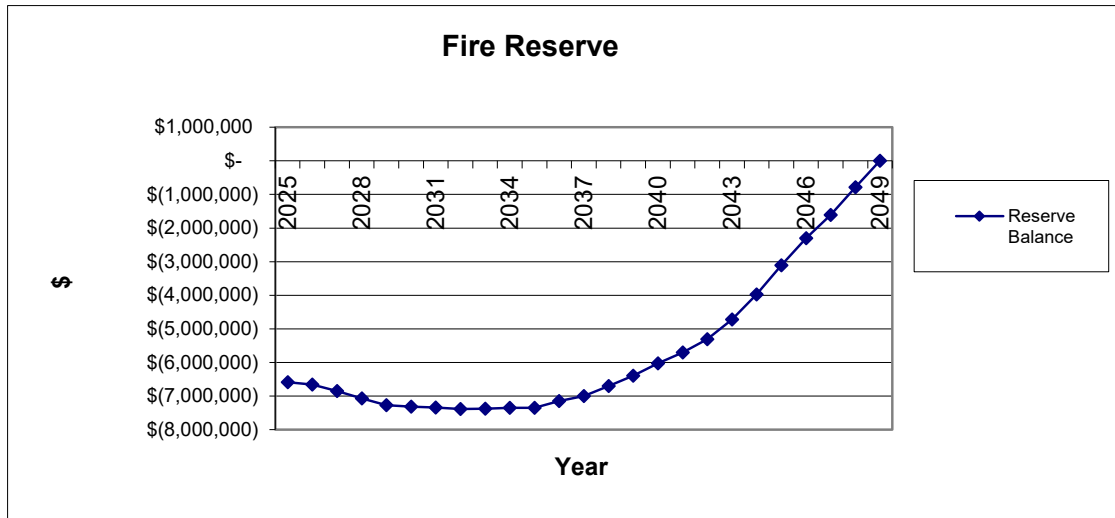
In order to compensate parties for capital they provide in front-ending off-site infrastructure construction, a **5.101%** interest allowance has been charged to the reserve when in a negative balance.¹⁵ Further, a **3.145%** interest credit has been provided to the reserve when it is in a positive balance.¹⁶ The graph and table below outline fire levy reserve balances over the 25-year development period.

If necessary, a staging adjustment has been applied to rates to ensure that the forecast reserve balance at the end of the 25-year review period always returns to break-even (i.e., developers are not charged too much thereby providing a windfall to the City, nor are they charged too little thereby placing an unequitable burden on taxpayers).

¹⁴ Reserve calculations, including interest, were provide by City Finance staff.

¹⁵ The charging rate is based on the City's lending rate at the time of the update.

¹⁶ The earning rate is based on the City's average interest earned on savings in the previous year.

Anticipated Fire Off-site Levy Reserve Balances

*The staging adjustment (either positive or negative) built into the rates ensures that the reserve always returns to breakeven at the end of the review period.

Anticipated Fire Off-site Levy Reserve Balances

			Opening Balance	\$ 148,346
Year	Receipts	Expenditure	Interest	Balance
2025	\$ 110,468	\$ 6,528,000	\$ (319,791)	\$ (6,588,977)
2026	\$ 257,125	\$ -	\$ (322,988)	\$ (6,654,841)
2027	\$ 132,902	\$ -	\$ (332,684)	\$ (6,854,622)
2028	\$ 124,445	\$ -	\$ (343,306)	\$ (7,073,484)
2029	\$ 151,250	\$ -	\$ (353,103)	\$ (7,275,336)
2030	\$ 314,216	\$ -	\$ (355,087)	\$ (7,316,207)
2031	\$ 333,162	\$ -	\$ (356,205)	\$ (7,339,250)
2032	\$ 315,144	\$ -	\$ (358,300)	\$ (7,382,406)
2033	\$ 360,665	\$ -	\$ (358,179)	\$ (7,379,920)
2034	\$ 386,344	\$ -	\$ (356,742)	\$ (7,350,318)
2035	\$ 352,019	\$ -	\$ (356,983)	\$ (7,355,283)
2036	\$ 551,751	\$ -	\$ (347,048)	\$ (7,150,580)
2037	\$ 487,118	\$ -	\$ (339,903)	\$ (7,003,365)
2038	\$ 630,341	\$ -	\$ (325,088)	\$ (6,698,112)
2039	\$ 616,522	\$ -	\$ (310,222)	\$ (6,391,812)
2040	\$ 656,487	\$ -	\$ (292,559)	\$ (6,027,884)
2041	\$ 603,081	\$ -	\$ (276,719)	\$ (5,701,523)
2042	\$ 647,338	\$ -	\$ (257,814)	\$ (5,311,999)
2043	\$ 821,863	\$ -	\$ (229,042)	\$ (4,719,178)
2044	\$ 933,287	\$ -	\$ (193,118)	\$ (3,979,009)
2045	\$ 1,019,907	\$ -	\$ (150,944)	\$ (3,110,046)
2046	\$ 919,681	\$ -	\$ (111,731)	\$ (2,302,095)
2047	\$ 766,917	\$ -	\$ (78,309)	\$ (1,613,488)
2048	\$ 868,254	\$ -	\$ (38,014)	\$ (783,249)
2049	\$ 783,249	\$ -	\$ 0	\$ 0

APPENDIX F: COMPARISON OF RATES

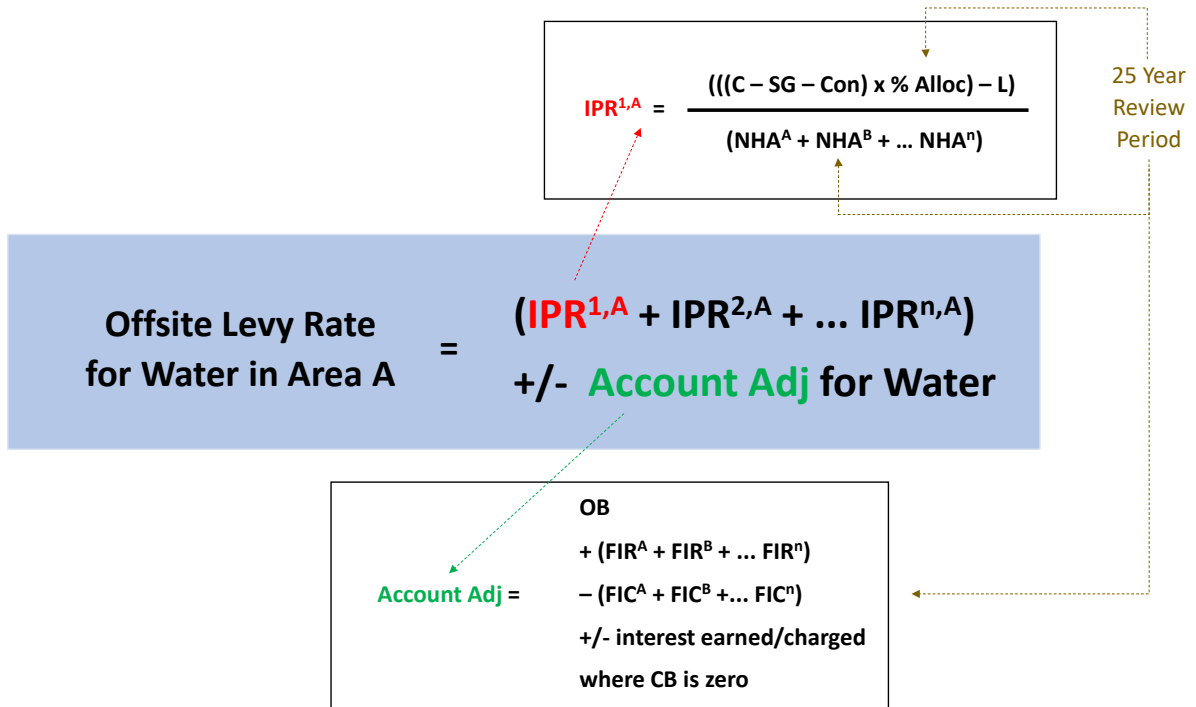
Municipality / Area	Average Per Ha.
City of Lacombe (roads, water, sewer, storm)	\$46,696 - \$97,462 (2025)
City of Fort Saskatchewan (West Park) (roads, water, sewer, storm)	\$62,900 - \$76,700 (2017)
City of Brooks (roads, water, sewer, storm)	\$81,414 (2023)
City of Medicine Hat (roads, water, sewer, storm)	\$102,012 (2022)
City of Cold Lake (roads, water, sewer, storm)	\$103,000 (2007)
City of Fort Saskatchewan (South Fort) (roads, water, sewer, storm)	\$104,100 (2017)
Leduc County - Nisku (roads, water, sewer)	\$127,169 (2025)
City of Spruce Grove (roads, water, sewer, recreation, library)	\$160,875 (2025)
City of Lloydminster (roads, water, sewer, storm)	\$167,906 (2025)
City of Leduc (roads, water, sewer, fire)	\$171,660 (2025)
City of Red Deer (roads, water, sewer, storm)	\$25,690 - \$480,580 (2025)
Red Deer County (Gasoline Alley) (roads, water, sewer, storm)	\$220,000 (2017)
City of Beaumont (roads, water, sewer, fire)	\$262,322 - \$290,285 (2025)
City of Airdrie (roads, water, sewer, storm)	\$304,000 - \$529,000 (2025)
City of Lethbridge (roads, water, sewer, storm)	\$308,000 (2025)
City of Chestermere (roads, water, sewer, storm, recreation, fire)	\$380,618 (2024)
Strathcona County (New Growth Areas) (roads, water, sewer, storm)	\$397,117 (2025)
City of St. Albert (roads, water, sewer, storm)	+\$400,000 (2025)
City of Edmonton (roads, water, sewer, storm, fire)	+\$400,000
City of Calgary Green Field (roads, water, sewer, storm, emerg, library, police, recreation)	+\$600,000 (2025)

All rates are estimated from available online sources as of September 2025.

If the municipality utilizes differential rates, residential rates are shown.

APPENDIX G: RATE CALCULATION

The diagram below depicts the rate calculation formula. The off-site levy rate in each off-site levy area (e.g., Area A) for a given infrastructure type (e.g., water) is equal to the sum of all Individual Projects Rates (IPRs) applicable to the Area, plus or minus a reserve/account Adjustment (Adj) for that specific infrastructure type (e.g., water reserve/account).



Where:

"IPR^{1,A}" is the **Individual Project Rate** for Project 1 in Area A and is calculated as: the total remaining cost allocated to future development, divided by the forecast adjusted net hectares that will develop during the 25-year review period in all areas that benefit from Project 1.

"C" is the total **Cost** of Project 1 and is calculated as: the actual historical costs for completed construction, plus actual historical loan interest (if any), plus estimated future construction costs, plus estimated future loan interest (if any). Cost estimates are prepared by the municipality (or engineering advisors or facility advisors for the municipality) and are often outlined in master plans or other technical documents.

"SG" are **Special Grants** received and anticipated. These grants are ear-marked/restricted to a specific project.

"Con" is **Contributions** received and anticipated. These are unique contributions received from developers or other third parties which are not off-site levies and which are not already reflected in allocations to other municipalities etc. They are similar to special grants in that they are contributions earmarked/restricted to a specific project.

“% Alloc” is the **Percentage of Project Cost Allocated** to future development within the 25-year review period. This percentage is determined by the municipality (or engineering advisors or facility advisors for the municipality). Project cost is allocated to three parties: (1) future development, (2) the existing municipality, and (3) third parties. Because infrastructure is often built solely to support future land development, project cost is often allocated 100% to future development. But when infrastructure is built to support an existing need, a percentage of cost is allocated to the municipality (i.e., existing taxpayers). Similarly, there may be circumstances when a project is constructed to support a need in a neighbouring municipality (e.g., a stormwater management facility to deal with drainage issues stemming from a neighbouring municipality, or an arterial road that straddles the boundary of both municipalities, or a water treatment plant intended to provide water to a neighbouring municipality). In this case, a percentage of cost is allocated to the third party.

“L” are the **Levies** collected to date for a specific project.

“NHA^A” are the **Net Hectares** of land in Area A that are forecast to be developed within the 25-year review period. Net hectares are usually equal to gross hectares less environmental lands (if any), less an allowance for municipal reserves (usually 10%), less arterial road rights of way and any other land allowances (if any). The total net hectares from all areas that benefit from a given project (i.e., the benefiting basin) are included in the denominator of the Individual Project Rate calculation (see IPR).

“Adj” is the overall off-site levy reserve/account **Adjustment** and is calculated as a percentage and applied to all off-site levy rates for a given infrastructure type (e.g., water). This complex calculation is revised each time rates are updated. The purpose of the calculation is to ensure a break-even of levy balances at the end of the 25-year review period using the most up-to-date data and assumptions.

“OB” is the **Opening Balance** of the applicable off-site levy account/reserve (e.g., water reserve) and is calculated as the sum of all actual levy contributions received, less the % of actual project costs to date allocated to future development (including financing costs if any), plus/minus the application of interest earned and interest charged.

“FIR^A” is the estimated **Future Inflated Revenues** for Area A in the applicable off-site levy account/reserve (e.g., water revenues). Future inflated revenues are determined using the amount of land and timing stemming from the development staging plan in Area A, multiplied by off-site levy rates anticipated in the future in Area A (inflation is applied to current levy rates to forecast future rates).

“FIC^A” is the estimated **Future Inflated Costs** for Area A in the applicable off-site levy account/reserve (e.g., water project costs). Future inflated costs are determined using the percentage of project costs in each year stemming from the construction staging plan for each project (inflation is applied to current cost estimates to forecast future costs).

“CB” is the **Closing Balance** in the applicable off-site levy account/reserve at the conclusion of the 25-year review period. The closing balance at the end of the 25-year review period must be zero—the municipality cannot over collect from future development, and future development cannot under pay.