BYLAW NO. 07-2026

A BYLAW OF THE CITY OF LLOYDMINSTER IN THE PROVINCES OF ALBERTA AND SASKATCHEWAN TO PROVIDE FOR THE ASSESSMENT OF OFF-SITE LEVIES

WHEREAS the Council of the City of Lloydminster deems it necessary to establish a Bylaw to deal with public utilities;

AND WHEREAS *The Lloydminster Charter* provides authority to City Council to pass bylaws for municipal purposes;

AND WHEREAS *The Lloydminster Charter* provides authority to the City to pass bylaws respecting the enforcement of bylaws.

NOW THEREFORE the Council of the City of Lloydminster deems it necessary to establish a Bylaw to assess the Off-site Levy; and

NOW THEREFORE, the Council of the City of Lloydminster, pursuant to the authority granted in Section 15 of *The Lloydminster Charter*, enacts as follows:

1. SHORT TITLE

1.1. This Bylaw shall be cited as the Off-site Levy Bylaw.

2. DEFINITIONS

2.1. The definitions listed in Schedule "A" attached to this Bylaw shall apply, unless context otherwise requires.

3. APPOINTMENT, AUTHORITY AND DUTIES OF THE CITY MANAGER

3.1. Except where specific authority is reserved to Council, in the Bylaw the administration and enforcement of this Bylaw is hereby delegated to the City Manager.

3.2. Without restricting any other power, duty or function granted by this Bylaw, the City Manager may carry out anything required for the administration of this Bylaw, including but not limited to the following:

3.2.1. delegate any powers, duties or functions under this Bylaw to an employee of the City;

3.2.2. carry out any inspections that are reasonably required to determine compliance with this Bylaw;

3.2.3. establish any forms required for the administration of this Bylaw.

4. OFF-SITE LEVY RATE

4.1. The Off-site Levy Rate as outlined in the attached Schedule "B", and further defined below within Table 1, are hereby established and these Off-site Levy Rates shall be paid on the "Net Development Area" of all undeveloped land within the boundaries of the City of Lloydminster. The terms of payment shall be outlined in the Development Agreement that is signed by the City of Lloydminster and the

Mayor

City Clerk

Developer. Off-site Levy Rates beyond December 31, 2029, are subject to an annual 2.50% inflationary increase.

INFRASTRUCTURE CATEGORY	OFF-SITE LEVY RATE (per HA)			
	Effective Until December 31, 2026	Effective Until December 31, 2027	Effective Until December 31, 2028	Effective Until December 31, 2029
Water: Treatment & Supply	$25,715	$26,358	$27,017	$27,692
Water: Distribution & Storage	$12,971	$13,295	$13,627	$13,968
Wastewater: Treatment & Disposal	$12,056	$12,357	$12,666	$12,983
Wastewater: Collection	$40,436	$41,447	$42,483	$43,545
Stormwater	$6,700	$6,868	$7,040	$7,216
Transportation	$61,896	$63,443	$65,029	$66,655
Levy Total	$159,774	$163,768	$167,862	$172,059

Table 1: Off-site Levy Rate (per HA)

5. OFF-SITE LEVY CALCULATION

5.1. The Off-site Levy shall be calculated using the Off-site Levy Rates outlined in Schedule "B" as follows:

Assessed Off-site Levy = Net Development Area x Off-site Levy Rate

6. NUMBER AND GENDER REFERENCES

6.1. All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

7. SEVERABILITY

7.1. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

This Bylaw shall come into force and effect upon the final passing thereof.

The following bylaws and all amendments thereto are hereby repealed:

- Bylaw No. 25-2021

Mayor

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BYLAW NO. 07-2026

INTRODUCED AND READ a first time this 20th day of April, 2026, A.D.

READ a second time this 4th day of May, 2026, A.D.

READ a third time this 4th day of May, 2026, A.D.

May 11, 2026	Gerald S. Aalbers (Signed)
Date Signed	MAYOR
May 11, 2026	Shannon Rowan (Signed)
Date Signed	CITY CLERK

SCHEDULE "A"

Definitions

Charter	Refers to *The Lloydminster Charter*.
City	The City of Lloydminster and the area contained within the corporate boundaries of the City.
City Manager	The Commissioner of the City of Lloydminster as appointed by Council or designate.
Council	The Municipal Council of the City of Lloydminster.
Developer	Means the Developer, together with the Developer's successors, successors in title, assigns or representatives.
Development	A change of use of land, or an act done in relation to land that results in or is likely to result in a change in the use of the land, or a change in the intensity of the use of land and an act done in relation to land that results in or is likely to result in, a change of the intensity of the use of the said land
Development Agreement or Agreement	An agreement, executed by the City of Lloydminster and the Developer of undeveloped land, that includes details regarding the municipal services that will be provided to undeveloped land, the terms of payment of off-site levies for the undeveloped land, an area contribution based on applicable storm water retention facilities and channels, and an area contribution for parks and trail systems. This and includes a servicing agreement pursuant to s. 172 of the *Planning and Development Act, 2007*.
Municipal Government Act (MGA)	Means the *Municipal Government Act,* RSA 2000, c. M.-26, as amended from time to time.
Net Development Area	The total area of undeveloped lands that are subject to off-site levies including Roads/Circulation and Public Utility Lots (PUL) and excluding Environmental Reserve (ER) and Municipal Reserve (MR). Infill development within the City shall be subject to levies where the lands have not been subject to an off-site levy previously for the same type of infrastructure.
Off-site Levies (OSL)	Those levies imposed under the City of Lloydminster's Off-site Levy Bylaw, as amended from time to time. For further clarity, Council has determined the Off-site Levies are the costs associated with proposed subdivision, in accordance with s. 172(3)(b) of the *Planning and Development Act, 2007.*

Mayor

City Clerk

Person	Any individual, a group of individuals, a corporation, firm, partnership, proprietorship, association, society or co-operative organization
Planning and Development Act, 2007	Means *The Planning and Development Act,* ss 2007, c. P-13.2, as amended from time to time.

Mayor

City Clerk

BYLAW NO. 07-2026

SCHEDULE "B"

Attached hereto is the Off-site Levy Background Report 2026, issued April 2026.

Mayor

City Clerk

LLOYDMINSTER

Schedule "B"

Off-site Levy Background Report 2026

April 2026

Planning & Engineering

Table of Contents

1. Introduction

Collecting off-site levies allows the City of Lloydminster to ensure that new developments pay for the cost of the infrastructure required to service new developments. Collecting off-site levies is intended to result in a reduced need for taxes and utility rates to cover the costs of new development.

Through consideration of applicable statutory and non-statutory plans and comprehensive infrastructure master planning, the City works proactively to anticipate infrastructure needs to service future developments. However, many things can influence the City's ability to predict, with certainty, the future cost and methods of infrastructure servicing that will service new development. Some of the factors that can influence the cost and shape of the infrastructure required, include construction cost inflation, the order of development, technology, and environmental factors and requirements. Fairness is best achieved through keeping the necessary assessments of future infrastructure needs current.

The City also endeavors to keep the determination of off-site levies current to ensure that both the development industry and the existing taxpayers are not overly burdened with changes that result over time. Updates to the Off-site Levies Bylaw can result in the adjustment of costs due to inflation, the reassessment of the scope of projects, the reassessment of beneficiaries, and sometimes, the addition of new projects. Some of the changes can result in inconsistencies from year to year, but this is necessary to ensure that the City is not overly burdened with the cost of new infrastructure in the future. When determining off-site levies, the City seeks to find a balance between achieving equity between beneficiaries while still maintaining reasonable administrative efficiency.

Where infrastructure or facilities affect or provide services to other municipalities, this has been taken into consideration in this report.

1.1. Purpose of the Background Report

The Background Report forms part of the City's Off-site Levy Bylaw and provides a summary of the methodology used to determine how the off-site levies were calculated and how the levies collected will be utilized in the future. The Background Report is divided into three (3) sections as follows:

Methodology for Determining Off-site Levies
Describes how the review was undertaken, including key assumptions, collection methods utilized, and infrastructure categories captured in the off-site levy.
Off-site Levy Projects
Provides details on individual projects including cost, timing, allocation of benefit, and grant contributions.
Off-site Levy Calculation
Articulates cash flow components (inflation, carrying costs, and interest earned) utilized within the off-site levy calculation and provides the resulting off-site levy rates.

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

1.2. Enabling Legislation

The Lloydminster Charter identifies that Part 17 of the Alberta Municipal Government Act (MGA) is to be applied to the City as a whole and which is a law that guides the responsibilities and powers of the City in respect of planning and development. Section 648 of the MGA allows municipalities to impose a levy to help pay for the capital costs of new or improved infrastructure to service growth. Section 648 (2) provides direction on what types of infrastructure can be included in an off-site levy bylaw:

"An off-site levy may be used only to pay for all or part of the capital cost of any or all of the following:

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

Recent changes to the MGA enable municipalities to include other infrastructure categories within their off-site levy program - Section 648 (2.1) specifically states:

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

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

Note that capital costs associated with community recreation, fire hall, police station and library facilities are not included in this version of the off-site levy program.

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

In 2015, as part of the MGA review, amendments were made to the Act that allows municipalities to assess levies for each type of infrastructure separately. Previously, if an

off-site levy had been collected for any type of infrastructure, a municipality was unable to collect another off-site levy regardless of whether the off-site levy was for a different type of infrastructure. This change to the MGA will allow municipalities to collect off-site levies on land that has already paid off-site levies if the off-site levy being imposed is for a different type of infrastructure.

2. Methodology for Determining Off-site Levies

The City utilizes a financial model for calculating off-site levies. The off-site levy model is a cash flow projection that uses assumptions for population growth, interest rate returns, borrowing costs and inflation to determine applicable off-site levy rates. The City is taking steps to strategize future investments in growth-related infrastructure and as such, a more robust model is needed to ensure full cost recovery of all costs including potential debt carrying costs. The detailed assumptions and cost recovery methods used to determine the off-site levies are summarized in the following sections.

2.1. Growth Projections

In 2019 the City in partnership with the County of Vermilion River completed the Joint Regional Growth Study (the Growth Study) to understand future land needs and to manage growth over a 30-year planning horizon. The study recommended a medium-high growth scenario with an average annual growth rate of two- and two tenths' percent (2.2%).

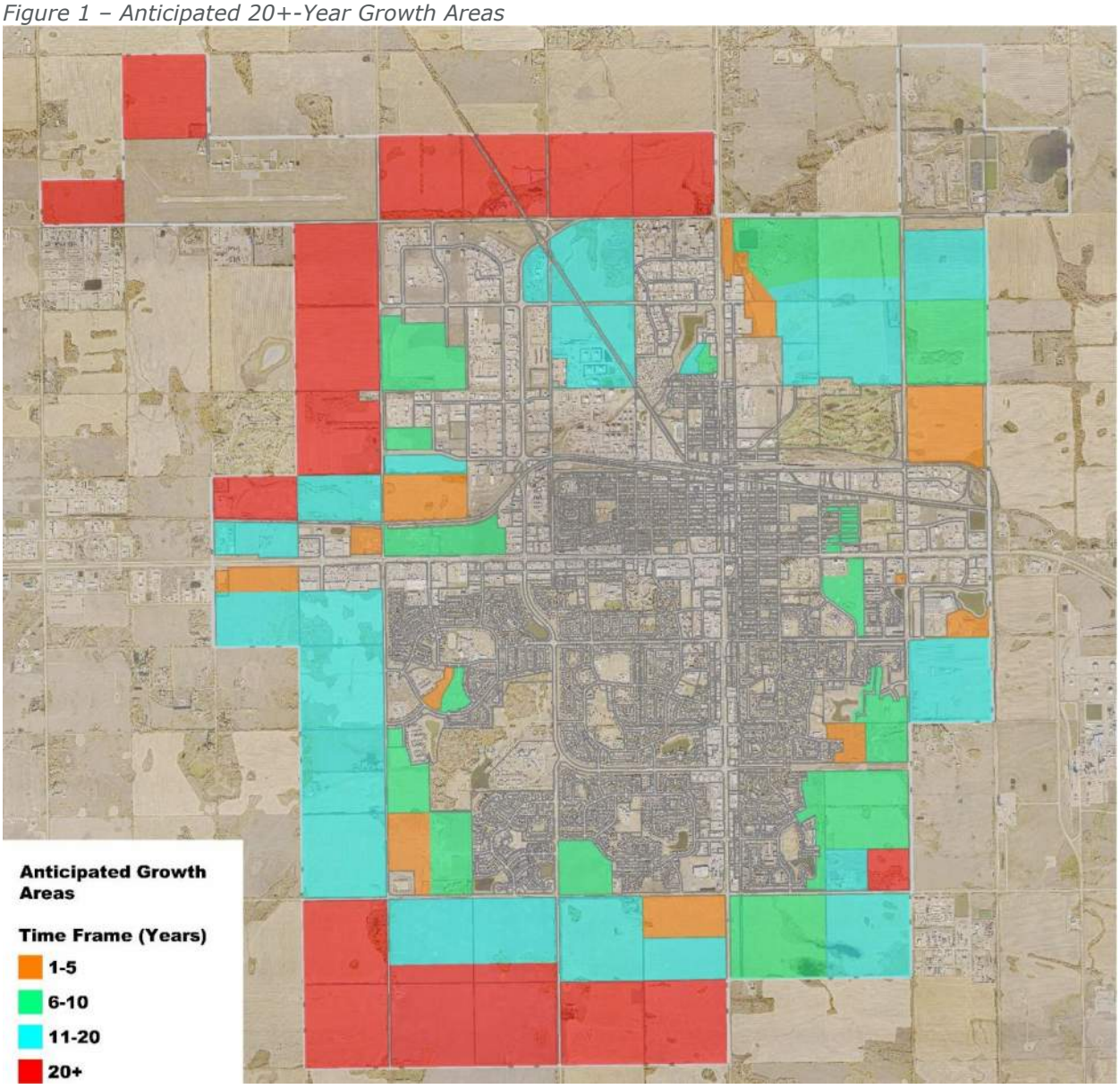
In January 2022, the City annexed 23.5 quarter sections within its boundary. This represents approximately 1,137 hectares of gross developable land that will accommodate the City's residential, commercial, industrial, institutional and urban services growth into the future.

2.2. Future Growth

Growth projections in conjunction with the locations of anticipated growth are used to determine the City's infrastructure needs to support future growth over the 20-year planning horizons and beyond. Figure 1 summarizes the areas where future growth is anticipated to occur within the City's boundary.

Anticipated growth areas were identified in collaboration with the development industry with consideration given to cost effective development, approved policy plans and build-out of planned areas, balanced residential and employment growth, infrastructure master plans and alignment with the City's strategic objectives.

Figure 1 – Anticipated 20+-Year Growth Areas



2.3. Infrastructure Needs

The Municipal Government Act (MGA) provides legislation regarding the infrastructure categories that municipalities can include in an off-site levy program (per Section 1.2 of this report). The City has elected to include major off-site infrastructure related to water, wastewater, storm and transportation projects within this update to their off-site levy program.

Following completion of the Growth Study, the City commissioned a series of master plans and studies to clearly identify the infrastructure needs that will be required to service future growth within and beyond the City's current municipal boundary. These studies, and more specifically the growth- related capital projects, form the basis for infrastructure to be

included in the off-site levy program. The relevant master plans and studies are summarized in Table 2. Information on the actual infrastructure projects included in each infrastructure category is summarized in Section 3.

Table 2 – Infrastructure Master Plans/Studies

WATER INFRASTRUCTURE	
Water: Treatment and Supply	Water Treatment Assessment, February, 2025
Water: Distribution and Storage	Water Master Plan, September, 2024
WASTEWATER INFRASTRUCTURE	
Wastewater: Treatment and Disposal	
Wastewater: Collection	Sanitary Sewer Master Plan, September 2024
STORM INFRASTRUCTURE	
Stormwater	Stormwater Master Plan, September, 2024
TRANSPORTATION INFRASTRUCTURE	
Transportation	Transportation Master Plan, October 2025 12 Street Functional Plan, 2025 75 Avenue Functional Plan, 2025 College Drive Widening: Preliminary Design Report - August 2015

2.4. Allocation of Benefit

Allocation of benefit refers to the fair distribution of infrastructure costs to those that receive benefit from the infrastructure. For example, infrastructure costs can be allocated between existing development and new development, between multiple new development areas, and depending on the infrastructure category, may be allocated on an intermunicipal basis (Section 648.01 of the MGA). In determining the allocation of project benefits to existing development or existing users of the infrastructure, a number of factors are considered, including asset capacity, asset condition and regulatory compliance. If the infrastructure is providing new capacity it is allocated to new development, if the additional capacity is required for redundancy, then it is allocated between existing development and new development, if existing assets are to be renewed through the improvements due to their condition then this is allocated to existing development, and if improvements are needed to be within compliance of new regulations then those improvements are allocated to existing development and new development accordingly.

In general, for water, wastewater and storm infrastructure, allocation of benefit is determined based on the portion of the capacity of the upgrade that is required to serve existing development and the portion of capacity allocated to new development. For transportation projects, the benefit allocation of projects is more difficult, as capacity allocations are harder to determine. It is anticipated that as new developments occur, the level of service on existing roads and at existing intersections will decline. As improvements to the transportation network are implemented (e.g., road widening, intersection upgrades,

etc.) the level of service for existing development is expected to marginally improve for a point in time and then diminish again as growth persists. Allocation of benefit is discussed in Section 3.0 for each infrastructure category.

2.5. Cost Recovery Approach

When determining how infrastructure costs included in the off-site levy program will be recovered from those that benefit there are generally two (2) approaches that require consideration:

1) the application of the off-site levy (i.e., City-wide or to site specific); and
2) timing of recovery.

2.5.1. City-Wide vs Site Specific

Cost recovery of off-site levy infrastructure projects can be calculated and applied on a City-wide basis or on a site specific (i.e., catchment) basis. The decision to apply off-site levies by either of these methods depends on the particular infrastructure projects and whether the benefit of the projects provided can be definitively allocated to a specific area. Future growth is forecast across several areas in the City where some developments utilize existing infrastructure and other developments require new infrastructure. Overall, feedback from both the development industry and City administration expressed concern with the site-specific approach and a strong preference toward the City-wide approach which is consistent with the City's historic approach toward the off-site levy.

For the purposes of the current off-site levy calculations, a City-wide off-site levy collection method has been selected for all types of infrastructure as it is consistent with the City's current practice, offers increased funding flexibility to support orderly and timely construction of projects, and provides a consistent levy for the development industry regardless of project location.

2.5.2. Capacity-Based vs Revolving Timeframe

The second key consideration when determining the most appropriate off-site levy calculation method is the time horizon for collection relative to each infrastructure category. Generally, there are two (2) time horizons utilized: 1) Capacity-Based; or 2) a Revolving Timeframe. A Capacity-Based Timeframe considers the capacity of particular infrastructure and applies that capacity to the benefiting area. In most cases, this capacity is based on future population thresholds. This approach is typically most appropriate for a limited number of projects where capacity thresholds are easily defined (e.g., treatment facilities).

Conversely, the Revolving Timeframe considers potential development and associated projects within a set number of years or set population horizon. If there are several projects anticipated over time, the Revolving Timeframe approach helps to minimize fluctuations and provides more funding flexibility.

For the purposes of the current off-site levy calculations, the approach for each infrastructure category is indicated in Table 3.

Table 3 – Summary of Levy Calculations Method by Infrastructure Type

INFASTRUCTURE CATEGORY	CAPACITY-BASED TIMEFRAME	REVOLVING TIMEFRAME
Water: Treatment and Supply	✓	
Water: Distribution and Storage		✓
Wastewater: Treatment and Disposal	✓	
Wastewater: Collection		✓
Stormwater		✓
Transportation		✓

2.6. Infill Lands

Infill development shall be subject to off-site levies where the lands have not been subject to an off-site levy previously for the same type of infrastructure.

2.7. Grants

The City has, and may continue to receive, project specific and/or discretionary grants that may be utilized to help fund off-site levy projects. Application of the grants within the off-site levy program will vary depending on the type of grant.

Both the City and the broader development industry will share the benefit of these grants based upon the allocation of benefit of the respective projects.

3. Off-site Levy Projects

The following section outlines the projects, costs, timelines, any known grants, and percentage of allocation of benefit to growth. This information is expanded upon and outlined further within Appendix A.

3.1. Water

3.1.1. Treatment & Supply

The City currently draws raw water from the North Saskatchewan River, conveys it via a raw water supply line approximately thirty-four (34) kilometres to the City's water treatment plant (WTP). The WTP process is comprised of the following stages:

- Coagulation
- Flocculation and clarification
- Media filtration
- Ultra-violet disinfection
- Chlorine disinfection

In addition to providing potable water to the City, the WTP also provides potable water to the ACE Regional Waterline and the Prairie North Regional Potable Water Supply System.

Infrastructure Included
The infrastructure included in this section may include the river intake and pumphouse, raw water supply main, raw water storage pond and the Water Treatment Plant.

Allocation of Benefit
Allocation of benefit will vary depending on the project. Upgrades or upsizing of infrastructure will take into consideration the capacity of the existing versus the new. An expansion project will entail the construction of new infrastructure to increase capacity and as such would be allocated to growth.

Recovery Approach
Projects related to the treatment of water benefits all new developments regardless of their location. The capacity of this project is well understood and is based on future population growth and assumed per capita demands. The capacity of the water treatment expansion project is theorized to double.

The Water Treatment levy is calculated on a City-wide basis based on the capacity (25 years) of the long-term water treatment expansion project.

Grants
While there are opportunities for grants to assist in the completion of any of the proposed projects, the City has assumed that there are no grants available at this time. When opportunities are received, future iterations of the bylaw will include these resources and adjustments will be made accordingly

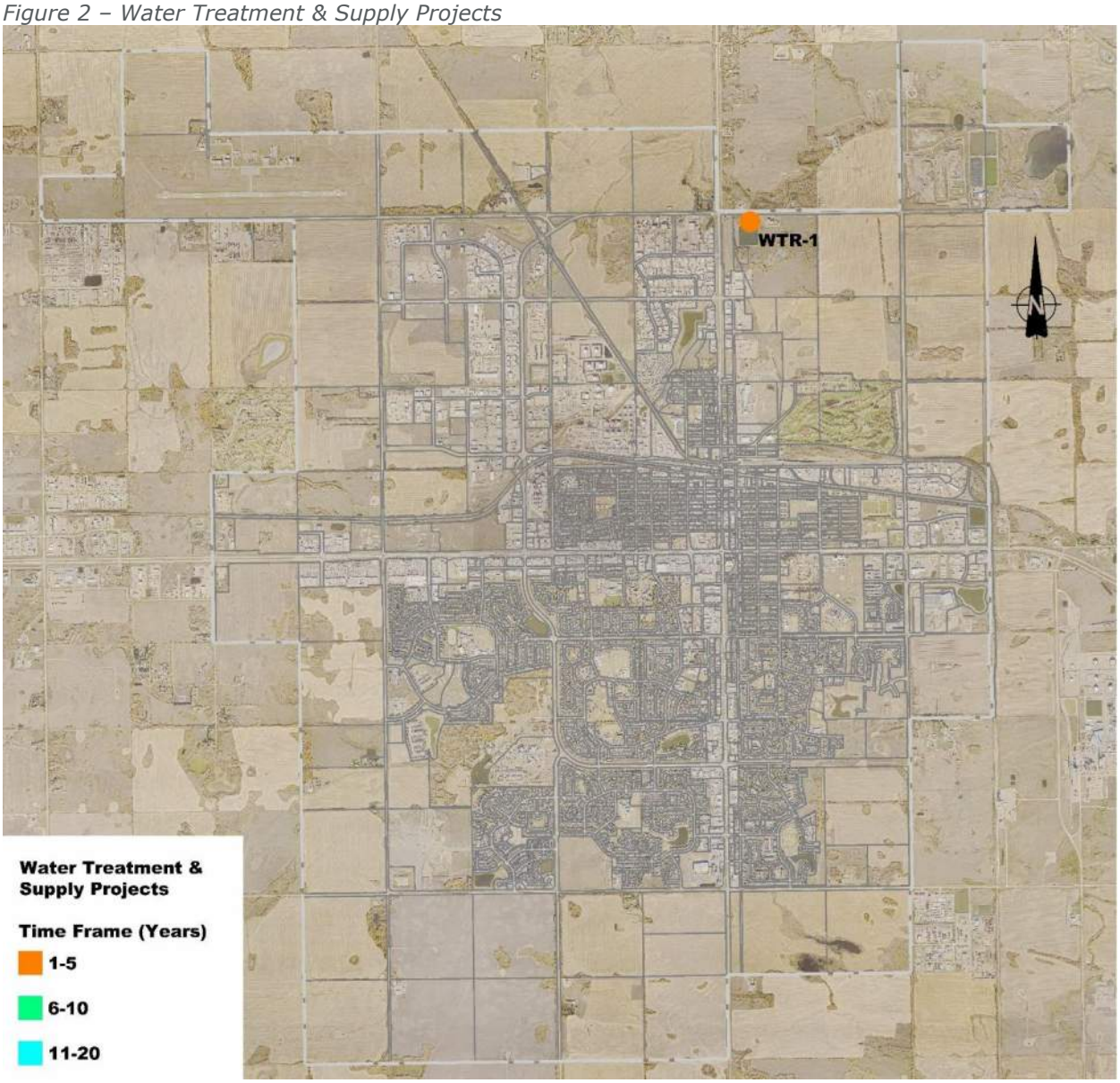
Future Infrastructure Considerations

The City's current off-site levy program does not include any upgrade to the existing raw water supply line from the North Saskatchewan River. Upgrades to the supply main and additional water treatment expansions will need to be considered in future updates.

Table 4 - Estimated Project Costs – Water: Treatment & Supply

PROJECT ID	PROJECT DESCRIPTION	ESTIMATED PROJECT COST ($2025)	ESTIMATED CONSTRUCTION YEARS	ANTICIPATED GRANT ($2025)	ALLOCATION OF BENEFIT TO NEW DEVELOPMENT
WTR-1	The Water Master Plan identifies that an expansion is required to the Water Treatment Plant	$30,750,000	2028-2034	$0	94%

Figure 2 – Water Treatment & Supply Projects



3.1.2. Distribution and Storage

The City's water distribution and storage system comprises a single pressure zone including a network of pipes, pumping stations, and a reservoir. Together, the distribution and storage system provides the necessary water pressure and fire flow distribution to serve all customers.

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

- the West End Reservoir (WER),
- two (2) pump houses (one at the WTP and the other at the WER), and
- major off-site distribution mains with a diameter greater than 300mm.

Allocation of Benefit
The City's master plans identified several deficiencies in the existing distribution system, including upgrade projects that will benefit existing development in the City and other projects that will provide benefit to both existing development and new development. Those projects that were identified to only benefit existing development are not included in the off-site levy program. For those projects that will provide benefit to both new development and existing development areas, like the Dedicated Water Line and WER Expansion, costs have been allocated proportionally based on population analysis of future growth and existing residents. Finally, the master plans identify projects that only provide benefit to new development. It is assumed that these projects are required to add additional capacity for growth, and as such, are 100% allocated to growth.

Assumptions for Inclusion in the Off-site Levy Model

1. A water trunk main is a main that has a pipe diameter greater than 400mm.
2. Oversizing is considered for mains that have a pipe diameter greater than 300mm or less than and equal to 400mm.
    a. The amount captured in the Off-site Levy model is the pipe material cost difference between a 300mm to a 400mm (Note that trenching, bedding, or other installation costs are not included.).
3. Mains with a pipe diameter of 300mm or less will be the responsibility of the developer to construct.

Recovery Approach
Due to the nature of the City's water system, the reservoir and distribution mains that feed the reservoirs can be considered to provide a combined storage volume available to the entire City for growth purposes. The Water Master Plan, 2016, identifies off-site project needs over a 20-year planning horizon. As such, the Water Distribution and Storage Levy is calculated on a City-wide basis using a 20- year revolving timeframe.

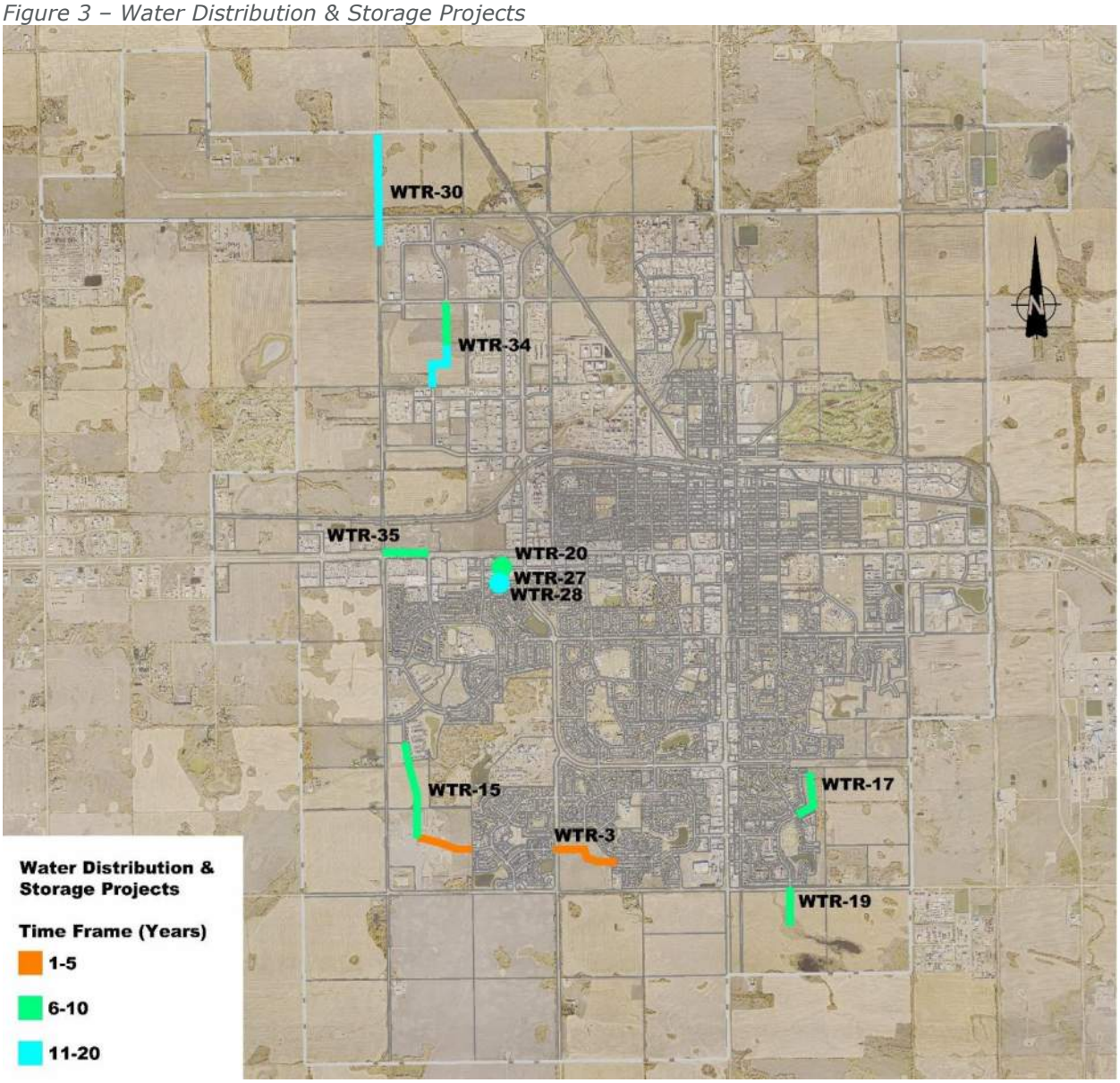
Grants
There are no grants assumed for water distribution and storage projects.

Future Infrastructure Considerations
The City will be reviewing long-term water distribution and storage needs required to accommodate future growth within the annexation lands. Additional water distribution and storage projects will be considered for subsequent off-site levy updates.

Table 5 - Estimated Project Costs – Water: Distribution & Storage

PROJECT ID	PROJECT DESCRIPTION	ESTIMATED PROJECT COST ($2025)	ESTIMATED CONSTRUCTION YEARS	ANTICIPATED GRANT ($2025)	ALLOCATION OF BENEFIT TO NEW DEVELOPMENT
WTR-3	South Trunk	$1,055,750	2028-2032	$0	30%
WTR-15	South Trunk	$1,640,000	2029-2032	$0	30%
WTR-17	South East Trunk	$748,250	2030-2034	$0	30%
WTR-19	South East Trunk	$471,500	2030-2034	$0	30%
WTR-20	West End Reservoir (Reservoir Expansion)	$3,095,500	2032-2033	$0	100%
WTR-27	West End Reservoir (Reservoir Expansion)	$16,789,500	2045-2047	$0	100%
WTR-28	West End Reservoir (Pumping Capacity)	$3,003,250	2045-2047	$0	100%
WTR-30	North East Trunk	$4,715,000	2040-2054	$0	30%
WTR-34	North West Trunk	$1,660,500	2038-2047	$0	30%
WTR-35	West Trunk	$1,435,000	2030-2031	$0	100%

Figure 3 – Water Distribution & Storage Projects



3.2. Wastewater

3.2.1. Treatment and Disposal

The City collects and treats all sewage at their current aerated wastewater stabilization lagoons and disposes of the treated effluent from this facility to the North Saskatchewan River approximately thirty (30) kilometres north of the City. In 2019, the City initiated a procurement process to advance the new Mechanical Wastewater Treatment Facility (WWTF). This major capital project will play a significant role in responding to current Wastewater Systems Effluent Regulations (WSER) limits as well as supporting future growth.

Infrastructure Included
Wastewater treatment and disposal infrastructure includes the new WWTF project as well as a review of the effluent disposal pipeline.

Allocation of Benefit
Each improvement has been reviewed from a capacity, compliance, and condition perspective. The effluent disposal pipeline review study provides benefit related to future capacity and is allocated 100% to growth, while the new WWTF provides benefit related to compliance, condition, and capacity and as such is shared between existing development and future development based on population analysis and consideration of the facility design population of 53,974 residents.

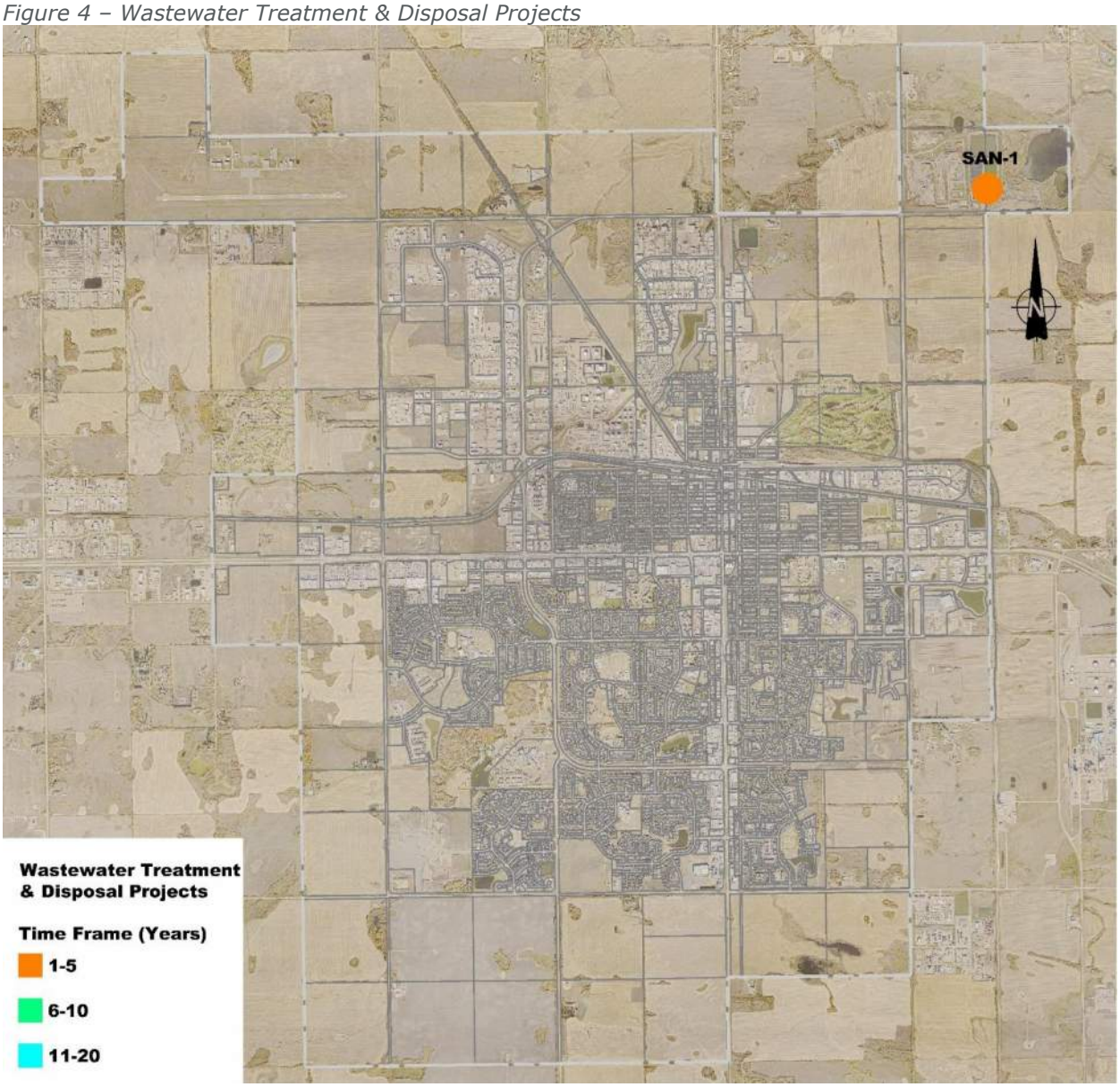
Recovery Approach
Wastewater treatment and disposal projects benefit all new developments, regardless of location. The capacity of the new WWTF is well understood and based on an assumed average annual growth rate of 2.2% (see Section 2.1), the capacity timeframe is 20 years. This timeframe will vary with adjustments in annual growth. The Wastewater Treatment and Disposal Levy is calculated on a City-wide basis and based on the capacity (53,974 residents) of the long-term wastewater treatment solution.

Grants
The City has secured several grants for the new WWTF including the Provincial Territorial Infrastructure Component Small Communities Fund (PTIC-SCF), Provincial Territorial Infrastructure Component National and Regional Projects Fund (PTIC-NRP), Alberta Municipal Water/Wastewater Partnership (AMWWP) and Investing in Canada Infrastructure Program (ICIP). The total of all grant contributions toward the WWTF project is $48,978,915 which is applied to the total project cost. The existing and new development areas in the City will share the proportional benefit of these grant funds.

Table 6 - Estimated Project Costs – Wastewater: Treatment & Disposal

PROJECT ID	PROJECT DESCRIPTION	ACTUAL PROJECT COST ($2025)	ESTIMATED CONSTRUCTION YEARS	ANTICIPATED GRANT ($2025)	ALLOCATION OF BENEFIT TO NEW DEVELOPMENT
SAN_TRT_1	New mechanical Wastewater Treatment Facility that will include a membrane bioreactor (MBR) treatment process.	$80,296,559	2020-2024	$48,978,915	32%

Figure 4 – Wastewater Treatment & Disposal Projects



3.2.2. Collection

The City's wastewater collection system encompasses a network of gravity wastewater sewer mains and one (1) lift station, located at the Lloydminster Golf and Curling Centre, that convey sewage to the City's existing treatment and disposal infrastructure.

Infrastructure Included
Wastewater collection infrastructure includes major off-site wastewater sewer trunk mains, which include twinning of existing infrastructure or new dedicated trunk mains that serve new development areas.

Assumptions for Inclusion in the Off-site Levy Model:

1. A wastewater trunk main is a main that has a pipe diameter greater than 450mm.
2. Oversizing will be considered for mains that have a pipe diameter between greater than 375mm and less than or equal to 450mm.
    1. The amount captured in the Off-site Levy model is the pipe material cost difference between the oversized main and a 375mm. (Note that trenching, bedding, or other installation costs are not included.)
3. Mains with a pipe diameter of 375mm or less will be the responsibility of the developer to construct.

Allocation of Benefit
Typically, wastewater collection improvements are either new extensions connecting new development to the wastewater collection system or upgrades to existing infrastructure to accommodate additional capacity for new development. Only when existing infrastructure is upgraded (replaced) and aging infrastructure is renewed will the City consider an allocation of costs to existing development. All the Wastewater Collection projects included within the off-site levy program are extensions to new development areas or twinning of existing infrastructure. As such, there is no benefit to existing development, and the allocation of benefit is 100% to new development.

Recovery Approach
A City-wide recovery approach is used for wastewater collection. Consistent with the City's current practice, the entire wastewater collection system improvements have been viewed collectively as required system improvements that benefit new development regardless of where developments are located.

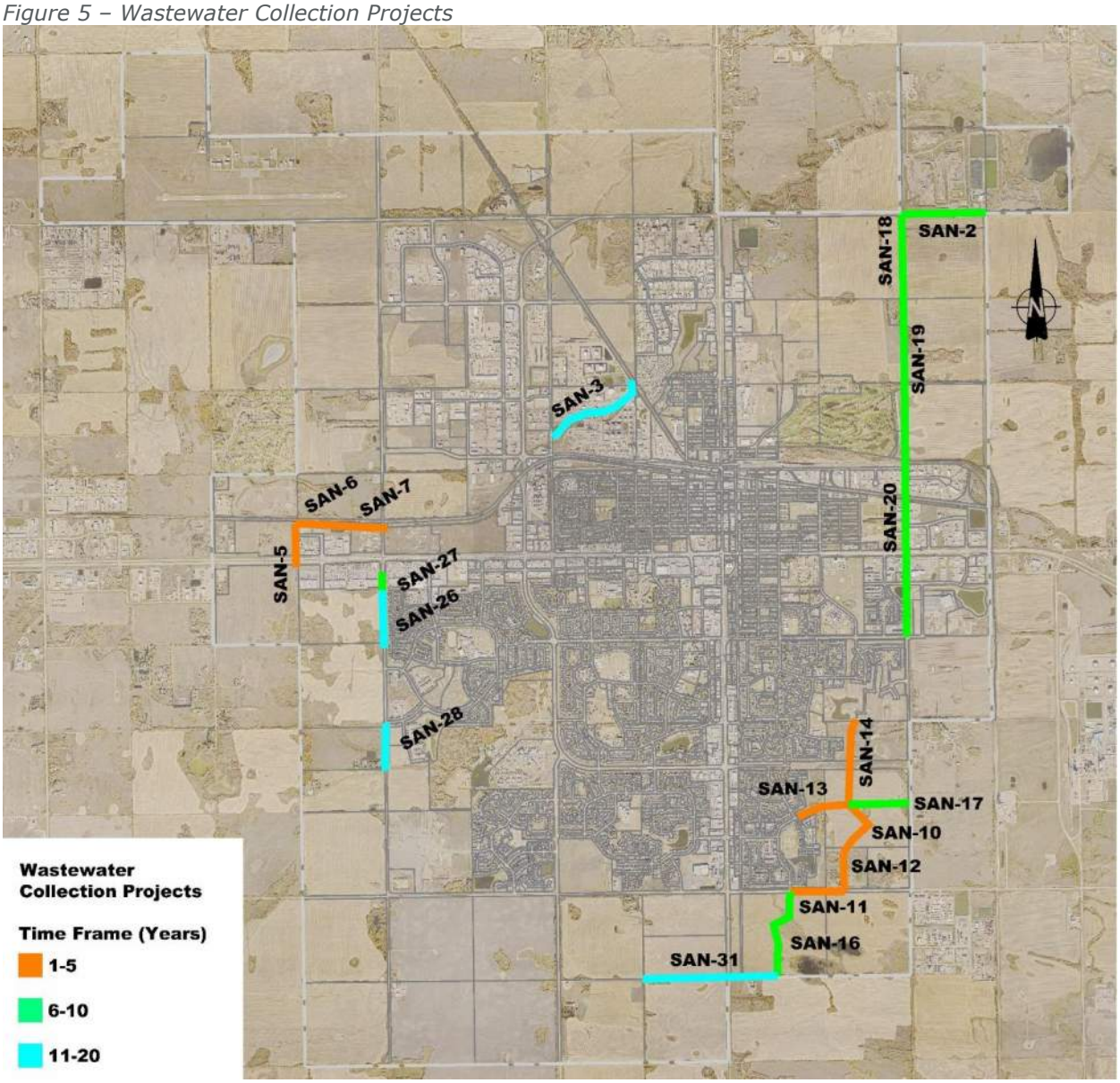
Based on the Sanitary Sewer Master Plan, 2016, a number of projects were identified that would be required within specific horizon periods and their associated design populations (e.g., 10-year, 20-year, 40-year). The speed and pattern of a new development will dictate the exact timing. As such, the anticipated timeframe for Wastewater Collection projects has been captured within 20-year horizon with project costs averaged over this period using a revolving window. Based on an assumed average annual growth rate of 2.2% (see Section 2.1) and consideration of the design population for specific projects, the Wastewater Collection levy is calculated on a City-wide basis over a 20-year revolving timeframe.

Grants
There are no grants assumed for wastewater collection projects.

Table 7 - Estimated Project Costs – Wastewater: Collection

PROJECT ID	PROJECT DESCRIPTION	ESTIMATED PROJECT COST ($2025)	ESTIMATED CONSTRUCTION YEARS	ANTICIPATED GRANT ($2025)	ALLOCATION OF BENEFIT TO NEW DEVELOPMENT
SAN-2	East Sanitary Trunk	$4,212,750	2035-2037	$0	53%
SAN-3	West Sanitary Trunk	$3,044,250	2041-2042	$0	27%
SAN-5, SAN-6, SAN-7	West Sanitary Trunk	$2,234,500	2027-2029	$0	18% - 100%
SAN-10, SAN-11, SAN-12, SAN-13, SAN-14, SAN-16, SAN-17	South-East Sanitary Trunk	$14,114,250	2028-2039	$0	18% - 100%
SAN-18, SAN-19, SAN-20	East Sanitary Trunk	$17,445,500	2035-2038	$0	100%
SAN-26, SAN-27, SAN-28	West Sanitary Trunk	$2,829,000	2032-2046	$0	18% - 100%
SAN-31	South Sanitary Trunk	$4,458,750	2041-2051	$0	100%

Figure 5 – Wastewater Collection Projects



3.3. Storm

The City's stormwater management system encompasses a network of storm sewer mains, stormwater management facilities or lakes, several drainage channels, culverts and catchbasins.

Infrastructure Included
Stormwater infrastructure includes upgrades to the existing storm sewer mains, culverts, drainage channels, and other capacity improvements.

Assumptions for Inclusion in the Off-site Levy Model:

1. A stormwater trunk main has a pipe diameter greater than 1200mm.
2. Mains with a pipe diameter of 1200mm or less will be the responsibility of the developer to construct.

Allocation of Benefit
The Stormwater Master Plan, 2024 identified several deficiencies within the existing stormwater management system – upgrade projects that will benefit existing development in the City and are not included in the off-site levy program. Other projects, such as the upgrades to the Northwest Drainage Channel, will benefit both new development and existing development areas – these costs will be allocated proportionally based on the amount of contributing catchment area between existing and new development.

Recovery Approach
A City-wide recovery approach is used for stormwater projects. Consistent with the City's current practice and the stormwater collection projects noted above, stormwater system improvements have been viewed collectively as required system improvements that benefit new development regardless of where developments are located.

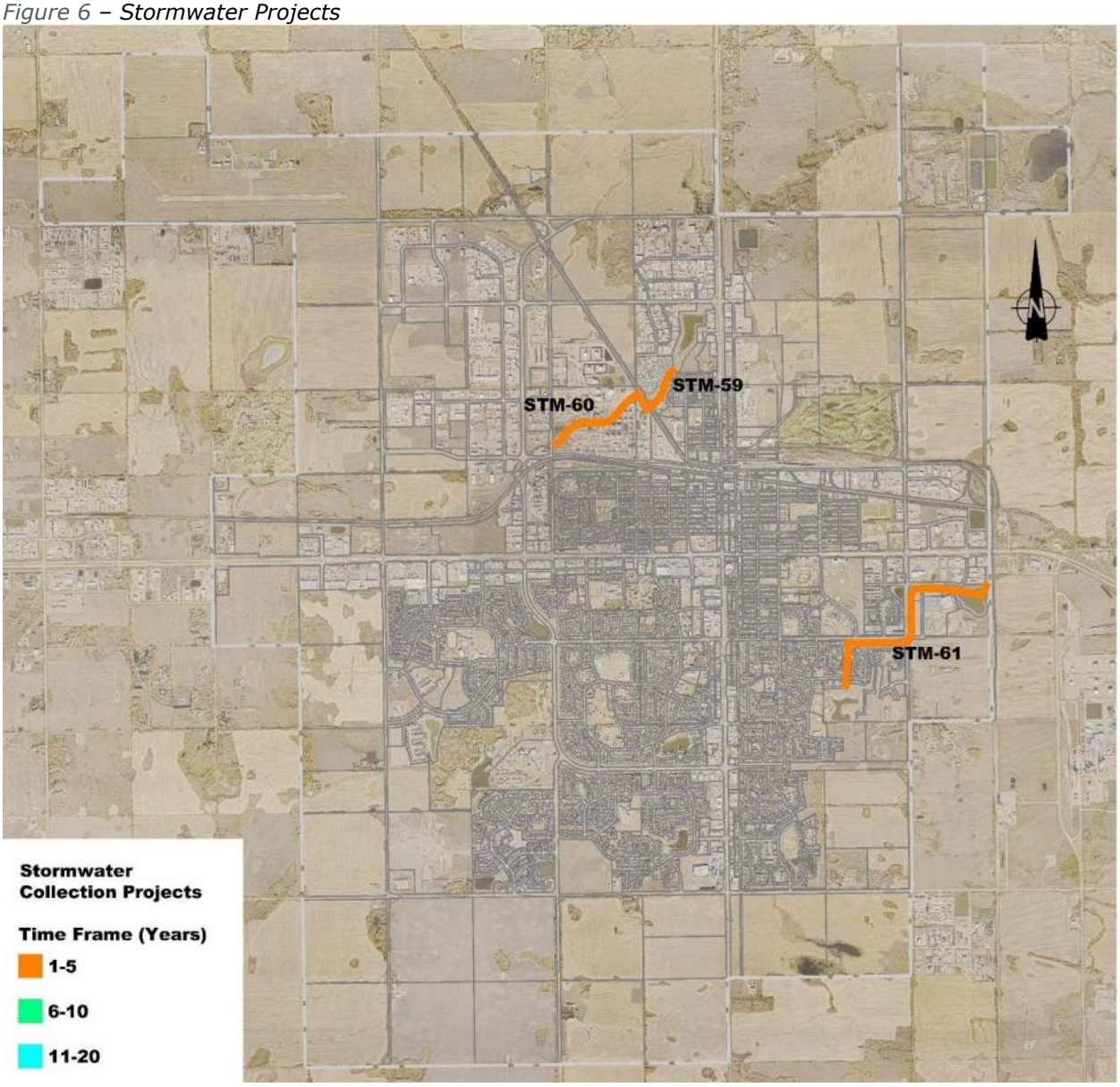
Based on the master plan, several projects were identified that would be required to accommodate future growth over the long term. The anticipated timeframe for stormwater projects has been captured within the identified time horizons with project costs averaged over this period using a revolving window. The Stormwater levy is calculated on a City-wide basis over a 20-year revolving timeframe.

Grants
The City has secured a grant through the Alberta Community Resilience Program (ACRP) for the Northwest Drainage Channel project. The total of all grant contributions toward the project is $758,7165.75 which is applied to the total project cost. The existing and new development areas in the City will share the proportional benefit of these grant funds.

Table 8 - Estimated Project Costs – Stormwater

PROJECT ID	PROJECT DESCRIPTION	ESTIMATED PROJECT COST ($2025)	ESTIMATED CONSTRUCTION YEARS	ANTICIPATED GRANT ($2025)	ALLOCATION OF BENEFIT TO NEW DEVELOPMENT
STM-59	North-West Drainage Channel Phase 3	$1,845,000	2024-2025	$758,716	39%
STM-60	North-West Drainage Channel Phase 4	$3,915,500	2025-2026	$0	39%
STM-61	Lake J-Lake N Improvements	$3,570,591	2022-2024	$0	20%

Figure 6 – Stormwater Projects



3.4. Transportation

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

Infrastructure Included
Transportation infrastructure projects in the off-site levy program include the road extensions as well as twinning and urbanization of major arterial roadways and associated intersection upgrades.

Allocation of Benefit
Determining allocation of benefit for transportation projects can be difficult. It is anticipated that as new developments occur, the level of service of existing roads and intersections will decline. As improvements to the transportation network are implemented (e.g., twinning of roads, upgrading of intersections, etc.) the level of service for existing development will improve for and then diminish again as growth continues.

The City of Lloydminster Transportation Master Plan, 2025, considers the need for network improvements to accommodate development within and surrounding the City. Additionally, projects were captured from 12 Street and 75 Avenue Functional Plans. The functional plans dive deeper into the staging of the development of both roads from their current form to full urban build out.

Transportation projects included are defined as existing arterial and/or truck routes or future iterations thereof. Intersections are defined as serving two opposing arterial and/or truck route roadways are only included.

Some projects included within the off-site levy program are such that the work fully enhances the throughput or functionality of the road and/or intersection. These projects are considered to have 100% benefit to growth. Other projects, like the twinning of 75th Avenue, will benefit new development only partially with the additional lanes. Allocation to growth varies for these projects from 40% to 60%. Intersections and their allocation to growth are considered to have 100% as the improvements identified are described as adding additional turning lanes and traffic control lights. All to accommodate the projected additional traffic demands.

Recovery Approach
Transportation projects provide benefit to the overall transportation system in the City and there are several transportation projects identified over the next twenty (20) years. Based on the master plan, functional plans and adjustments in project timing to account for an anticipated growth for a number of projects have been identified within the 20-year planning horizon. Again, the rate and pattern of new development will dictate the exact timing. As such, the anticipated timeframe for transportation projects have been captured within the identified time horizon with project costs averaged through this period.

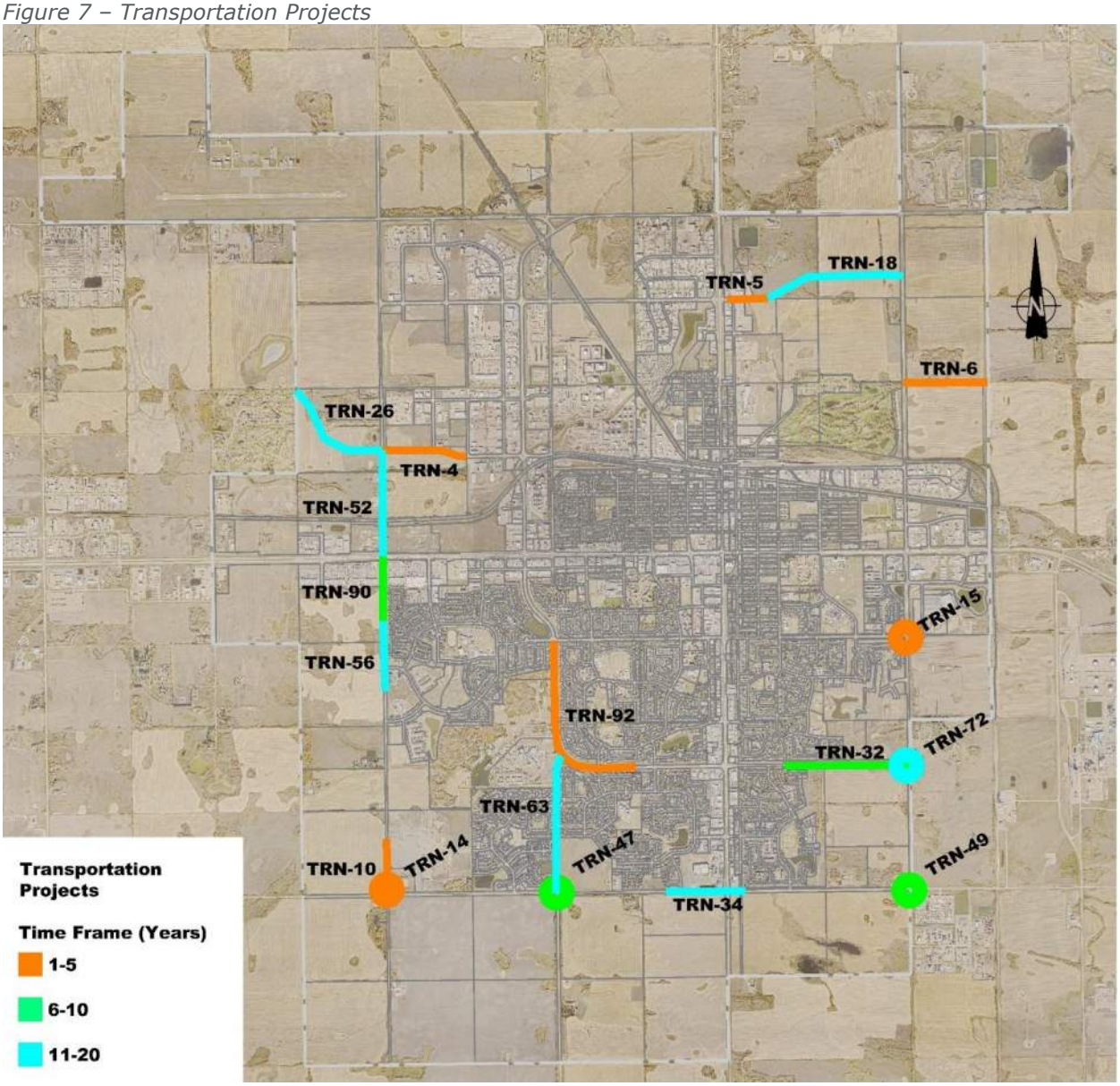
The transportation off-site levy is calculated on a City-wide basis over a 20-year revolving timeframe.

Grants
There are no grants assumed for transportation projects except for TRN-10. TRN-10 was allocated $420,000 from the Government of Alberta - Municipal Sustainability Initiative.

Table 9 - Estimated Project Costs – Transportation

PROJECT ID	PROJECT DESCRIPTION	ESTIMATED PROJECT COST ($2025)	ESTIMATED CONSTRUCTION YEARS	ANTICIPATED GRANT ($2025)	ALLOCATION OF BENEFIT TO NEW DEVELOPMENT
TRN-4	52 Street / 67 – 75 Avenue (New Two-Lane Arterial)	$4,200,000	2027 -2027	$0	100%
TRN-5	62 Street / 47 – 50 Avenue (New Two-Lane Arterial)	$2,600,000	2027-2027	$0	100%
TRN-6	57 Street / 40 Avenue – East (Widening and Improvements)	$4,100,000	2027-2030	$0	40%
TRN-10	75 Avenue / 12 - 19 Street (Widening)	$2,300,000	2025-2025	$420,000	100%
TRN-14	12 Street / 75 Avenue (Signals)	$706,600	2025-2025	$0	100%
TRN-15	40 Avenue / 36 Street (Signals & Intersection Improvements)	$800,000	2025-2025	$0	100%
TRN-18	62 Street / 45- 47 Avenue (New Two-Lane Arterial)	$1,900,000	2032-2045	$0	100%
TRN-26	52 Street / 75 Avenue West (New Two-Lane Arterial)	$6,100,000	2043-2050	$0	100%
TRN-32	25 Street / 40 – 47 Avenue (New Two-Lane Arterial)	$6,500,000	2031-2032	$0	100%
TRN-34	12 Street / 49 – 52B Avenue (Four Lane)	$19,635,850	2044-2048	$0	60%
TRN-47	59 Avenue / 12 Street (Intersection Improvements)	$1,046,700	2029-2029	$0	100%
TRN-49	40 Avenue / 12 Street (Intersection Improvements)	$783,500	2034-2034	$0	100%
TRN-52	75 Avenue / 44 – 62 Street	$12,100,000	2040-2052	$0	60%
TRN-56	75 Avenue (South of 12 Street to 44 Street)	$73,054,400	2040-2055	$0	60%
TRN-63	59 Avenue / 12 – 25 Street	$6,900,000	2045-2046	$0	60%
TRN-90	75 Avenue / 39 0 44 Street (Widening & Intersection Improvements)	$8,320,900	2035-2036	$0	60%
TRN-92	College Drive Widening	$13,602,209	2030-2031	$0	100%

Figure 7 – Transportation Projects



4. Off-site Levy Rate Calculation

4.1. Determination Off-site Levy Rates

The Off-site levy costs attributable to the developer for each project are determined by the following method:

- The total project cost is calculated by adding the cost of completed work, debenture interest and the estimated cost of work yet to be completed.
- Reduced project costs are determined by subtracting the sum of special grants or other contributions from the total project cost.
- The developer costs are then determined by their percentage share of the reduced project cost.
    - The remaining project costs will be either the municipality's, other interested parties' share or a combination of both.

The developer share percentage is determined by the amount of the project that is attributable to growth and will be determined by study (for example servicing studies). The percentage attributable to the developer is the amount of demand placed on the supporting infrastructure to serve the development.

Once the Off-site Levy Developer Cost is established, levies collected are subtracted and the adjusted developer cost for each project is determined.

4.1.1. Final Rate Calculation

- An off-site levy rate before project staging is calculated by dividing the Adjusted Developer Cost by the net development area.
    - Net development area is calculated using assumptions outlined in the 2019 Joint Regional Growth Study
- An adjusted rate is then calculated taking into account the amount of reserve balance, the amount of levies anticipated to be collected in the next 20 years, the costs of projects to be completed in the same time period and the amount of interest paid or debt payments from prior projects.

4.2. Financial Model Inputs

The updated Off-site Levy Bylaw charges are based on a cash flow projection model that requires financial input assumptions to be utilized. Financial model inputs include interest earned, carrying costs, and inflation. When a projected positive fund balance occurs, interest earned is applied to the positive balance. Conversely, when a fund balance is negative (e.g., the City front-ends infrastructure prior to collecting enough off-site levy funds to cover the project costs) a borrowing cost is applied to the negative balance. An annual inflation rate is applied to future project costs and levy collections. The following are the assumptions used in the model and are based on current and historical trends:

Table 10 – Financial Model Inputs

INPUT	RATE (%)	RATIONALE
Interest Earned on Positive Fund Balances	3.02%	Base on historical averages between 2020-2025
Borrowing Cost on Negative Fund Balances	4.74%	Based on average of the last two years rates using a 30-year borrowing period (Rates provided by Government of Alberta Loans to Local Authorities)
Inflation Rate	2.50%	Bank of Canada target range is 1-3% 3-year (2023-2025) average is 2.53% 5-year (2021-2025) average is 3.74%

4.2.1. Payment Timing

The financial model for determining the off-site levies also needs to consider the timing of off-site levy payments. The City's Off-site Levy Policy No. 610-07 incorporates a tiering system to assess Developers based on past performance and sets out the City's expectations in terms of actual timing of off-site levy payments for Developers, which includes provisions for deferred payments. To facilitate calculation of the off-site levy, the financial model assumes off-site levies are due through two (2) installment payments:

1. 50% of levies are to be paid prior to the execution of the Development Agreement or release of a development permit;
2. Remaining 50% of levies are to be paid within six (6) months of the execution of the Development Agreement or release of a development permit.

4.2.2. Infill Development

Infill development typically involves the intensification of land use on an existing subdivided property where the intensification is expected to result in new or improved infrastructure to service growth. 100% of off-site levies shall be paid prior to release of a development permit where the City has not already collected off-site levy charges in relation to the infill development.

4.3. Fund Levy Balances

To properly account for the previous collection of off-site levies, off-site levy fund balances are brought forward into the off-site levy financial model. This ensures off-site levies collected to date for future projects are accounted for in the off-site levy calculations to avoid collecting twice for projects. Correspondingly, any deficit fund balances, resulting from previously constructed City-wide projects where off-site levies have not been fully collected, are brought forward to the new off-site levy calculation.
As a result, the financial model starts with either a positive or negative fund balance for each of the off- site levy fund infrastructure categories to reflect the current off-site levy fund balances to the end of December 2025:

Table 11 – Off-site Levy Fund Balances

INFASTRUCTURE CATEGORY	FUND BALANCE (DEC. 31, 2025)
Water: Treatment and Supply[1]	$650,968
Water: Distribution and Storage[1]	$417,423
Wastewater: Treatment and Disposal[2]	$295,953
Wastewater: Collection[2]	$1,562,822
Stormwater[3]	-$2,748,242
Transportation	$9,042,204

Note:
1. Water Levy Reserve balance of $1,068,391 is divided into the above two categories (Treatment, Distribution and Storage). This division is based on the difference of the estimated costs over the 20-year Timeframe.
2. Wastewater Levy Reserve balance of $1,858,804 is divided into the above two categories (Treatment and Disposal, Collection). This division is based on the differential of the estimated costs over the 20-year Timeframe.
3. The Stormwater Fund negative balance is reflective of the City's transition from a previous development surcharge that utilized one reserve that covered all three Water, Wastewater and Stormwater infrastructure categories to be aligned with the Alberta Municipal Government Act requirement of individual reserves as shown above. At the time of the transition a rebalancing of the reserves was completed in 2014. This rebalancing took into consideration the contributions received as well as the amounts allocated to past capital projects and resulted (the development reserve was allocated to more stormwater projects than the other two categories) in the stormwater reserve balance as shown.

4.4. Summary of Off-site Levy Rates

The following off-site levy calculations are based on assumptions provided in this report. The off-site levy rates will be effective as of the passing of the Bylaw. The future off-site levies are to be calculated using an inflation rate of 2.5% per year.

Table 12 – Off-site Levy Summary by Infrastructure Category

Infrastructure Category	OFF-SITE LEVY (HA)			
	EFFECTIVE UNTIL DEC. 31, 2026	EFFECTIVE UNTIL DEC. 31, 2027	EFFECTIVE UNTIL DEC. 31, 2028	EFFECTIVE UNTIL DEC. 31, 2029*
Water: Treatment and Supply	$25,715	$26,358	$27,017	$27,692
Water: Distribution and Storage	$12,971	$13,295	$13,627	$13,968
Wastewater: Treatment and Disposal	$12,056	$12,357	$12,666	$12,983
Wastewater: Collection	$40,436	$41,447	$42,483	$43,545
Stormwater	$6,700	$6,868	$7,040	$7,216
Transportation	$61,896	$63,443	$65,029	$66,655
Levy Total	$159,774	$163,768	$167,862	$172,059

**Off-site levy rates beyond December 31, 2028, are subject to an annual 2.50% inflationary increase.*

5. APPENDIX 'A' – Project Breakdown

Water: Treatment & Supply

Off-site Levy Project #: WTR–1 – Water Treatment Plant Expansion

Master Plan Project #: FUT_UPG_1

Project Timeline: 2028-2034

Project Description:

The City currently draws raw water from the North Saskatchewan River, conveys it via a raw water supply line that is approximately thirty-four (34) kilometers to the City's water treatment plant. It is then distributed to residents and businesses through the watermain distribution system and storage network.

Estimated Construction Period:

Master Plan estimates this project being required between 5 and 10 years (2029 to 2034).

Breakdown of Benefit (Existing taxbase, Growth, Other):

The project is described as an expansion of the current facility, and as such the costs are allocated to the future growth of the City.

The City provides potable water within its corporate limits as well as two regional organizations, Alberta Central East Water Corporation (ACE) and SaskWater's Prairie North Regional Water Supply System (PNRW).

Both ACE and PNRW have specific limits to the amount they can draw from the City's potable water system. For ACE this amount varies from 2,842m3/day (2025 to 2034) to 3,824m3/day (2040 to 2041). For PNRW this amount is 800m3/day with a maximum of 1,000m3/day for up to 10 days per year.

As ACE and PNRW utilize the water treatment and supply system, a proportionate share of any upgrades or enhancements of the treatment and supply system shall be allocated to these corporations.

As outlined in Table 3.6 of Section 3.3 of the 2025 Water Treatment Assessment Report, the projected average day demand (ADD) for ACE is 588m3/day and PNRW is 311m3/day for 2032. The projected cumulative ADD for 2032, 14,454m3/day. 2032 was utilized as it closely matches the project start and completion timeline.

899/14,454 = 6.22% which represents the estimated percentage that both ACE and PNRW will utilize of this system.

The remaining 93.78% represents the allocation to the future growth of the City.

Estimated project cost of $30,750,000 * 93.78% = $28,837,432.54.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$28,837,432.54
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$33,483,376.79
Off-site Levies Collected to 2025	$72,810.53
Remaining Leviable Project Cost	$33,410,566.26

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$25,714.57**

Water: Distribution & Storage

Off-site Levy Project #: WTR-3 – College Park (New 400mm Main)

Master Plan Project #: FUT_SER_1

Project Timeline: 2028-2032

Project Description:

Installation of a new 400mm water distribution main. This project is located within a future growth area of the City.

Estimated Construction Period:

Master Plan estimates this project being required within 3 years (2024 to 2027).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 300mm diameter water main to a 400mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $429.02/m. The Master Plan identifies this main to be approximately 741 metres in length. The estimated cost that is included in the Off-site Levy Model would be 741m * $429.02/m = $317,903.82.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$317,903.82
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$359,898.34
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$359,898.34

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$245.25**

Water: Distribution & Storage

Off-site Levy Project #: WTR-15 – Lakeside to Parkview (New 400mm Main)

Master Plan Project #: FUT_SER_12

Project Timeline: 2029-2032

Project Description:

Installation of a new 400mm water distribution main. This project is located within a future growth area of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 5 and 10 years (2029 to 2034).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 300mm diameter water main to a 400 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $429.02/m. The Master Plan identifies this main to be approximately 1705 metres in length. In 2025, 550m was constructed within the Lakeside neighbourhood. The estimated cost to be included in the Off-site Levy Model would be (1705m-550m) 1155m * $429.02/m = $495,518.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$495,518.10
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$567,814.22
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$567,814.22

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$386.94**

Water: Distribution & Storage

Off-site Levy Project #: WTR-17 – Wallacefield (New 400mm Main)

Master Plan Project #: FUT_SER_13

Project Timeline: 2030-2034

Project Description:

Installation of a new 400mm water distribution main. This project is located within a future growth area of the city.

Estimated Construction Period:

Master Plan estimates this project being required between 5 and 10 years (2029 to 2034).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 300mm diameter water main to a 400 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $429.02/m. The Master Plan identifies this main to be approximately 523 metres in length. The estimated cost to be included in the Off-site Levy Model would be 523m * $429.02/m = $244,378.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$224,377.46
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$266,876.94
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$266,876.94

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$181.86**

Water: Distribution & Storage

Off-site Levy Project #: WTR-19 – The Willows (New 400mm Main)

Master Plan Project #: FUT_SER_14

Project Timeline: 2030-2034

Project Description:

Installation of a new 400mm water distribution main. This project is located within a future growth area of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 5 and 10 years (2029 to 2034).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 300mm diameter water main to a 400 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $429.02/m. The Master Plan identifies this main to be approximately 331 metres in length. The estimated cost to be included in the Off-site Levy Model would be 331m * $429.02/m = $142,006.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$142,005.62
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$168,903.00
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$168,903.00

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$115.10**

Water: Distribution & Storage

Off-site Levy Project #: WTR-20 – West End Reservoir (Additional Storage Capacity)

Master Plan Project #: FUT_SER_15

Project Timeline: 2032-2033

Project Description:

This project is to add an additional 1,900m3 of reservoir storage.

Estimated Construction Period:

Master Plan estimates this project this being required between 5 years and 10 years (2029 to 2034).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This reservoir is required to meet the demands of the future growth of the City and as such the full estimated costs is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$3,095,500.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$3,725,571.46
Off-site Levies Collected to 2025	$17,402.06
Remaining Leviable Project Cost	$3,708,169.40

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,538.81**

Water: Distribution & Storage

Off-site Levy Project #: WTR-27 & WTR-28 – West End Reservoir Expansion and Pumping Capacity Improvements

Master Plan Project #: FUT_SER_22 & FUT_SER_23

Project Timeline: 2045-2047

Project Description:

This project is to add an additional 10,300m3 of reservoir storage and an additional 360m3/hr. of additional pumping capacity.

Estimated Construction Period:

Master Plan estimates this project being required between 10 years and 20+ years.

Breakdown of Benefit (Existing taxbase, Growth, Other):

This reservoir and pumping upgrades are required to meet the demands of the future growth of the City and as such the full estimated costs is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$19,792,750.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$10,810,908.52
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$10,810,908.52

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$7,367.15**

Water: Distribution & Storage

Off-site Levy Project #: WTR-30 – North-East Trunk / Airport (New 400mm Main)

Master Plan Project #: FUT_SER_24

Project Timeline: 2040-2054

Project Description:

Installation of a new 400mm water distribution main. This project is located within a future growth area of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 10 years and 20+ years.

Breakdown of Benefit (Existing taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 300mm diameter water main to a 400 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $429.02/m. The Master Plan identifies this main to be approximately 3337 metres in length. The estimated cost to be included in the Off-site Levy Model would be 3337m * $429.02/m = $1,431,640.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,431,639.74
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$882,973.10
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$882,973.10

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$601.71**

Water: Distribution & Storage

Off-site Levy Project #: WTR-34 – 56 Street / 70 Avenue to 62 Street / 70 Avenue (New 400mm Main)

Master Plan Project #: FUT_SER_28

Project Timeline: 2038-2047

Project Description:

Installation of a new 400mm water distribution main. This project is located within a future growth area of the City.

Estimated Construction Period:

Master Plan estimates this project being required in 20 years (2034 to 2044).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 300mm diameter water main to a 400 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $429.02/m. The Master Plan identifies this main to be approximately 1,176 metres in length. The estimated cost to be included in the Off-site Levy Model would be 1176m * $429.02/m = $504,640.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$504,527.52
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$607,594.03
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$607,594.03

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$414.05**

Water: Distribution & Storage

Off-site Levy Project #: WTR-35 – 44 Street / 70 – 75 Avenue (New 500mm Trunk Main)

Master Plan Project #: FUT_SER_29

Project Timeline: 2030-2031

Project Description:

Installation of a new 500mm trunk water distribution main. This project is located within a future growth area of the City.

Estimated Construction Period:

Master Plan estimates this project this being required in 10 years (2029 to 2034).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated cost is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,435,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,643,865.42
Off-site Levies Collected to 2025	$2,632.34
Remaining Leviable Project Cost	$1,641,233.08

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,120.22**

Wastewater: Treatment & Disposal

Off-site Levy Project #: SAN-1 – Mechanical Wastewater Treatment Facility

Master Plan Project #: SAN_TRT_1

Project Timeline: 2021-2024

Project Description:

This project is a carry-over from Bylaw 25-2021 adopted by Council on October 2, 2023. The project entails the construction of a new wastewater treatment facility (WWTF). The facility was substantially completed in December 2023 with the warranty period and completion of deficiencies concluded in 2025. The new WWTF includes a membrane bioreactor (MBR) treatment process designed to accommodate a future population of 53,974. The design basis assumes an average daily influent flow of 20,900 m3/day and a maximum daily flow of 52,650 m3/day. The new WWTF incorporates or repurposes existing treatment infrastructure. Specifically, existing coarse screens, lagoon Cell #1 (used as sludge storage), Cells #2 and #3 (used as a wet weather storage cell and overflow), and effluent forcemain.

Grants:

The City has secured several grants for the new WWTF including the Provincial Territorial Infrastructure Component Small Communities Fund (PTIC-SCF), Provincial Territorial Infrastructure Component National and Regional Projects Fund (PTIC-NRP), Alberta Municipal Water/Wastewater Partnership (AMWWP) and investing in Canada Infrastructure Program (ICIP). The total of all grant contributions toward the WWTF project is $48,978,915 which is applied to the total project cost. The existing and new development areas in the City will share the proportional benefit of these grant funds.

Breakdown of benefit (Existing taxbase, Growth, Other):

Each improvement has been reviewed from a capacity, compliance, and condition perspective. The effluent disposal pipeline review study provides benefit related to future capacity and is allocated 100% to growth, while the new WWTF provides benefit related to compliance, condition, and capacity and as such is shared between existing development and future development based on population analysis and consideration of the facility design population of 53,974 residents.

Allocation of benefit to growth – 32% (calculated on projected future population capacity of 53,974 vs proposed population for 2021 of 36,945).

Actual Cost	$80,296,559.58
Grants	$48,978,915.00
Subtotal	$31,317,644.58

32% * $31,317,644.58 = $10,021,645.95

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$81,500,000.00
Actual Cost	$80,296,558.58
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$10,021,645.95
Off-site Levies Collected to 2025	$37,115.05
Remaining Leviable Project Cost	$9,984,530.90

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$12,056.04**

Capital Project Breakdown

Capital Project	Actual Cost
1813602 – Wastewater Treatment Plant	$80,296,558.58

Wastewater: Collection

Project Off-site Levy: SAN–2 – East Sanitary Trunk (67 Street/ East of 40 Avenue to 40 Avenue)

Master Plan Project #: FUT_UPG_1

Project Timeline: 2035-2037

Project Description:

The project consists of upsizing the existing 900mm main to 1200mm. This section is located along 67 Street between 40 Avenue and east to the feeder main to the Wastewater Treatment Facility.

Estimated Construction Period:

Master Plan estimates this project being required after 20 years (2034 to 2044). This can be triggered earlier or later pending the construction of projects SAN-18, SAN-19, SAN-20.

Breakdown of Benefit (Existing taxbase, Growth, Other):

This is an upgrade of an existing main. The increase of capacity of a 900mm versus a 1200mm using the current pipe grade of 0.83% is 1.747 m3/s versus 3.72 m3/s.

1.747 / 3.72 = 46.96%.

The difference of 53.04% is the additional capacity that will serve future growth.

$4,212,750 * 53.04% = $2,234,442.60

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$2,234,442.60
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$2,932,378.21
Off-site Levies Collected to 2025	$28,120.02
Remaining Leviable Project Cost	$2,904,258.19

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,272.27**

Wastewater: Collection

Project Off-site Levy: SAN–3 – West Sanitary Trunk (59 Avenue / 52 – 62 Street)

Master Plan Project #: FUT_UPG_2

Project Timeline: 2041-2042

Project Description:

This project consists of upsizing the existing 600mm main to 675mm. This section is located within a utility easement that runs through the Cenovus Refinery from 59 Avenue East to near the CPKC Rail property.

Estimated Construction Period:

Master Plan estimates this project being required after 20 years (2034 to 2044).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This is an upgrade of an existing main. The increase of capacity of 600mm versus a 675mm using the current pipe grade of 0.63% is 0.519 m3/s versus 0.708 m3/s.

0.519 / 0.708 = 73.30%.

The difference of 26.70% is the additional capacity that will serve future growth.

$3,044,250.00 * 26.70% = $812,814.75

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$812,814.75
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,221,710.92
Off-site Levies Collected to 2025	-
Remaining Leviable Project Cost	$1,221,710.92

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$946.69**

Wastewater: Collection

Off-site Levy Project #: SAN–5 – West Sanitary Trunk (West Commercial)

Master Plan Project #: FUT_SER_7

Project Timeline: 2027-2029

Project Description:

Installation of a new 450mm wastewater collection main. This main is located within future growth areas of the city.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 375 mm diameter water main to a 450 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $237.46/m. The Master Plan identifies this main to be approximately 449 metres in length. The estimated cost to be included in the Off-site Levy Model would be 449m * $237.46/m = $106,619.54.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$106,619.54
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$114,840.92
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$114,840.92

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$88.99**

Wastewater: Collection

Off-site Levy Project #: SAN–6 – West Sanitary Trunk (West Commercial)

Master Plan Project #: FUT_SER_24

Project Timeline: 2028-2029

Project Description:

Installation of a new 600mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated cost is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost	$522,750.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$569,981.38
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$569,981.38

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$441.67**

Wastewater: Collection

Off-site Levy Project #: SAN–7 – West Sanitary Trunk (West Commercial)

Master Plan Project #: FUT_SER_25

Project Timeline: 2028-2029

Project Description:

Installation of a new 675mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated cost is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 's)	$1,107,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,207,019.40
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$1,207,019.40

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$935.31**

Wastewater: Collection

Off-site Levy Project #: SAN–10 – South-East Sanitary Trunk (Wallacefield to The Willows)

Master Plan Project #: FUT_SER_23

Project Timeline: 2029-2032

Project Description:

Installation of a new 1200mm wastewater trunk collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated cost is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,568,250.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,797,057.78
Off-site Levies Collected to 2025	$6,868.99
Remaining Leviable Project Cost	$1,790,188.79

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,392.52**

Wastewater: Collection

Off-site Levy Project #: SAN–11 – South-East Sanitary Trunk (Wallacefield to The Willows)

Master Plan Project #: FUT_SER_34

Project Timeline: 2029-2032

Project Description:

Installation of a new 1200mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated cost is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost	$1,937,250.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$2,219,894.91
Off-site Levies Collected to 2025	$8,485.22
Remaining Leviable Project Cost	$2,211,412.69

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,720.18**

Wastewater: Collection

Off-site Levy Project #: SAN–12 – South-East Sanitary Trunk (Wallacefield to The Willows)

Master Plan Project #: FUT_SER_41

Project Timeline: 2029-2032

Project Description:

Installation of a new 1200mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated cost is to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$2,480,500.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$2,842,405.12
Off-site Levies Collected to 2025	$10,864.68
Remaining Leviable Project Cost	$2,831,540.44

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,202.55**

Wastewater: Collection

Off-site Levy Project #: SAN–13 – Wallacefield

Master Plan Project #: FUT_SER_30

Project Timeline: 2032

Project Description:

Installation of a new 450mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 375 mm diameter water main to a 450 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $237.46/m. The Master Plan identifies this main to be approximately 452 metres in length. The estimated cost to be included in the Off-site Levy Model would be 452m * $237.46/m = $107,331.92.

Project Costs

Item	Cost
Estimated Construction Cost	$107,331.92
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$127,583.92
Off-site Levies Collected to 2025	$15,177.43
Remaining Leviable Project Cost	$112,406.49

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$98.86**

Wastewater: Collection

Off-site Levy Project #: SAN–14 – South-East Sanitary Trunk (Aurora to Wallacefield Trunk)

Master Plan Project #: FUT_SER_31

Project Timeline: 2028-2032

Project Description:

Installation of a new 1200mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required after 5 years (2027 to 2029).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$3,362,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$3,806,114.08
Off-site Levies Collected to 2025	$19,629.45
Remaining Leviable Project Cost	$3,786,484.63

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,949.32**

Wastewater: Collection

Off-site Levy Project #: SAN–16 – South-East Sanitary Trunk (The Willows)

Master Plan Project #: FUT_SER_27

Project Timeline: 2039

Project Description:

Installation of a new 1200mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 5 years and 10 years (2029 to 2034).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$3,331,250.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$4,706,969.04
Off-site Levies Collected to 2025	$14,590.99
Remaining Leviable Project Cost	$4,692,378.05

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$3,647.39**

Wastewater: Collection

Off-site Levy Project #: SAN–17 – South-East Sanitary Trunk (Wallacefield)

Master Plan Project #: FUT_SER_29

Project Timeline: 2039

Project Description:

Installation of a new 600mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 5 years and 10 years (2029 to 2034).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost	$830,250.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,173,121.51
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$1,173,121.51

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$909.04**

Wastewater: Collection

Off-site Levy Project #: SAN–18 – East Sanitary Trunk (36 Street / 40 Avenue to 67 Street / 40 Avenue)

Master Plan Project #: FUT_SER_20

Project Timeline: 2035-2038

Project Description:

Installation of a new 1200mm wastewater collection main. This main is located within future growth areas of the city. This is a twin of the existing East Sanitary Trunk. This main will service the new growth on the east and south areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 5 years and 10 years (2029 to 2034).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,148,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,525,568.90
Off-site Levies Collected to 2025	$8,716.17
Remaining Leviable Project Cost	$1,516,852.73

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,182.15**

Wastewater: Collection

Off-site Levy Project #: SAN–19 – East Sanitary Trunk (36 Street / 40 Avenue to 67 Street / 40 Avenue)

Master Plan Project #: FUT_SER_26

Project Timeline: 2035-2038

Project Description:

Installation of a new 1200mm wastewater collection main. This main is located within future growth areas of the city. This is a twin of the existing East Sanitary Trunk. This main will service the new growth on the east and south areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 5 years and 10 years (2029 to 2034).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$4,879,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$6,483,667.81
Off-site Levies Collected to 2025	$37,043.72
Remaining Leviable Project Cost	$6,446,624.09

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$5,024.13**

Wastewater: Collection

Off-site Levy Project #: SAN–20 – East Sanitary Trunk (36 Street / 40 Avenue to 67 Street / 40 Avenue)

Master Plan Project #: FUT_SER_ET1

Project Timeline: 2035-2038

Project Description:

Installation of a new 1200mm wastewater collection main. This main is located within future growth areas of the city. This is a twin of the existing East Sanitary Trunk. This main will service the new growth on the east and south areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required between 5 years and 10 years (2029 to 2034).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$11,418,500.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$15,173,962.07
Off-site Levies Collected to 2025	$86,694.76
Remaining Leviable Project Cost	$15,087.267.31

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$11,758.16**

Wastewater: Collection

Off-site Levy Project #: SAN–26 – West Sanitary Trunk (34 Street / 44 Street to 75 Avenue)

Master Plan Project #: FUT_SER_35

Project Timeline: 2036-2040

Project Description:

Installation of a new 525mm wastewater collection main. This main is located within future growth areas of the city.

Estimated Construction Period:

Master Plan estimates this project being required within 20 years (2034 to 2044)

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,640,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$2,262,136.79
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$2,262,136.79

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,752.91**

Wastewater: Collection

Off-site Levy Project #: SAN–27 – West Sanitary Trunk (75 Avenue / 34 - 44 Street)

Master Plan Project #: FUT_SER_36

Project Timeline: 2032-2036

Project Description:

Installation of a new 675mm wastewater collection main. This main is located within future growth areas of the city.

Estimated Construction Period:

Master Plan estimates this project being required within 20 years (2034 to 2044).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$594,500.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$742,901.80
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$742,901.80

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$575.67**

Wastewater: Collection

Off-site Levy Project #: SAN–28 – West Sanitary Trunk (19 Street / 29 Street to 75 Avenue)

Master Plan Project #: FUT_SER_32

Project Timeline: 2044-2046

Project Description:

Installation of a new 450mm wastewater collection main. This main is located within future growth areas of the City.

Estimated Construction Period:

Master Plan estimates this project being required within 20 years (2034 to 2044).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main fits within the criteria of an oversize water trunk project. Oversizing accounts for the pipe cost differential associated with increasing a 375 mm diameter water main to a 450 mm diameter water main. Based on costs received from the Lakeside 8-1A development, the developer provided an accepted difference of $237.46/m. The Master Plan identifies this main to be approximately 439 metres in length. The estimated cost to be included in the Off-site Levy Model would be 439m * $237.46/m = $104,244.94.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$104,244.94
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$112,489.56
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$112,489.56

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$87.17**

Wastewater: Collection

Off-site Levy Project #: SAN–31 – South Sanitary Trunk – (South of 12 Street / 50 – 75 Avenue)

Master Plan Project #: FUT_SER_22

Project Timeline: 2041-2051

Project Description:

Installation of a new 1050mm wastewater collection main. This main is located within future growth areas of the city.

Estimated Construction Period:

Master Plan estimates this project being required within 20 years (2034 to 2044).

Breakdown of Benefit (Existing Taxbase, Growth, Other):

This main would be categorized as a trunk main and as such the full estimated costs are to be included in the Off-site Levy Model.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$4,458,750.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$3,162,895.07
Off-site Levies Collected to 2025	$12,761.05
Remaining Leviable Project Cost	$3,150,134.02

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,450.90**

Stormwater

Off-site Levy Project #: STM-59 - NW Drainage Channel Phase 3

Master Plan Project #:

Project Timeline: 2024

Project Description:

Upgrading of the existing NW Drainage Channel from the CPKC Rail line to R. Brekko Lake

Estimated Construction Period:

In Progress

Breakdown of Benefit (Existing taxbase, Growth, Other):

Calculation of percentages are carried over from current bylaw with 61% allocated to the existing taxbase and the remaining 39% to growth.

Project Budget	$1,845,000.00
Grant	-$758,715.75
Subtotal	$1,067,316.36

$1,067,316.36 * 39% = $416,253.38

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,845,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$416,253.38
Off-site Levies Collected to 2025	$24,441.31
Remaining Leviable Project Cost	$391,812.07

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$979.45**

Capital Project Breakdown

Capital Project	Actual Cost
2113605 – Northwest Drainage Channel – Phase III - Construction	In Progress

Stormwater

Off-site Levy Project #: STM-60 - NW Drainage Channel Phase 4 & 5

Master Plan Project #:

Project Timeline: 2025

Project Description:

Upgrading of the existing NW Drainage Channel from the channel crossing north of 59 Avenue/52 Street to CPKC Rail line.

Estimated Construction Period:

In Progress

Breakdown of Benefit (Existing taxbase, Growth, Other):

Calculation of percentages are carried over from current bylaw with 61% allocated to the existing taxbase and the remaining 39% to growth.

Project Budget $3,915,500.00

$3,915,500.00 * 39% = $1,527,045.00

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$3,915,500.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,527,045.00
Off-site Levies Collected to 2025	$67,892.51
Remaining Leviable Project Cost	$1,459,152.49

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$3,683.74**

Capital Project Breakdown

Capital Project	Actual Cost
2335017 – Northwest Drainage Channel Improvements Phase IV – Construction Services	In Progress

Stormwater

Off-site Levy Project #: STM-61 – Lake J – Lake N Improvements

Master Plan Project #:

Project Timeline: 2022-2025

Project Description:

Upgrading of the existing Storm System from Lake J – Lake N.
Work consisting of:

- Lake-J Outlet Control Structure and Channel Upgrades
- Lake-J to 40 Avenue Channel Upgrades
- 40 Avenue Crossing
- 40 Avenue – Lake-K Channel Upgrades

Estimated Construction Period:

Project complete.

Breakdown of Benefit (Existing taxbase, Growth, Other):

Calculation of allocation to growth is based on the comparison of the existing catchment area versus the total catchment area as shown below:

Existing Catchment Area 1105.3ha
Future Catchment Area 268.1ha
Total Catchment Area 1105.3ha + 268.1ha = 1373.4ha

268.1ha/1373.4ha = 19.52%

Actual Cost $3,570,591.01

$3,570,591.01 * 19.52% = $697,011.39

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	-
Actual Cost	$3,570,591.01
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$697,011.39
Off-site Levies Collected to 2025	$40,153.97
Remaining Leviable Project Cost	$656,857.42

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,743.26**

Capital Project Breakdown

Capital Project	Actual Levy Applicable Cost
1813618 – East Drainage Channel Crossing – 40 Avenue - (Total Project Cost = $768,196.52)	$657,151.67
2013607 – East Drainage Channel Improvements (Lake J Control Structure) – (Total Project Cost = $962,125.50)	$142,315.50
2213634 – East Drainage Channel Drainage	$59,920.00
2335016 – East Drainage Channel Improvements Phase IV	$2,718,173.84
Total	$3,570,591.01

Transportation

Off-site Levy Project #: TRN-4 – 52 Street / 67 – 75 Avenue (New Two-Lane Arterial)

Master Plan Project #: 4

Project Timeline: 2027

Project Description:

New Two-lane arterial roadway. Currently no roadway exists.

Estimated Construction Period:

Master Plan estimates this project being required within 3 years (2025 to2027).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This new roadway is classified as a future arterial/truck route. This will initially be constructed as a two-lane road from 67 Avenue to 75 Avenue. 100% of the costs to be allocated to growth.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$4,200,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$4,412,625.00
Off-site Levies Collected to 2025	$111,284.13
Remaining Leviable Project Cost	$4,301,340.87

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,968.99**

Transportation

Off-site Levy Project #: TRN-5 – 62 Street / 47 – 50 Avenue (New Two-Lane Arterial)

Master Plan Project #: 5

Project Timeline: 2027

Project Description:

New Two-lane arterial roadway. Currently no roadway exists.

Estimated Construction Period:

Master Plan estimates this project being required within 3 years (2025 to2027).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This new roadway is classified as a future arterial/truck route. This will be initially constructed as a two-lane road from 47 Avenue to 49 Avenue. 100% of the costs to be allocated to growth.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$2,600,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$2,731,625.00
Off-site Levies Collected to 2025	$86,068.11
Remaining Leviable Project Cost	$2,645,556.89

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,837.95**

Transportation

Off-site Levy Project #: TRN-6 – 57 Street / 40 Avenue - East (Extension and Upgrade)

Master Plan Project #: 6

Project Timeline: 2027-2030

Project Description:

New Two-lane rural arterial roadway. Currently a graveled road exists.

Estimated Construction Period:

Master Plan estimates this project being required within 3 years (2025 to2027).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This project is classified as a future arterial/truck route. This will initially be constructed to widen and construct a new rural two-lane roadway from 57 Street / 40 Avenue to the east with turning lanes at the intersection of 40 Avenue / 57 Street. Additional lanes will be required for development connecting to the roadway.

As this roadway currently exists, allocation to growth to be 40%. The remaining to be allocated to the existing taxbase (40%) and neighboring developers (20%).

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,640,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,788,722.06
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$1,788,722.06

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,203.52**

Transportation

Off-site Levy Project #: TRN-10 – 75 Avenue / 12 – 19 Street (Road Widening)

Master Plan Project #: 10

Project Timeline: 2025

Project Description:

Widening of the current two-lane rural arterial road, involving the construction of a third lane.

Estimated Construction Period:

Master Plan estimates this project being required within 3 years (2025 to2027).

Breakdown of Benefit (Existing taxbase, Growth, Other):

100% of the costs allocated to growth.

A grant of 420,000.00 was allocated to this project. In addition, funds from the transportation Off-site levy reserve in the amount of $500,000 were allocated.

Budget	$1,880,000.00
Grant	-$420,000.00
OSL Reserve Allocation	-$500,000.00
Subtotal	$960,000.00

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,880,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$960,000.00
Off-site Levies Collected to 2025	$2,867.40
Remaining Leviable Project Cost	$957,132.60

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,264.94**

Capital Project Breakdown

Capital Project	Actual Cost
2532008 – 75 Avenue Street Improvements between 12 Street and 19 Street	In Progress

Transportation

Off-site Levy Project #: TRN-14 – 12 Street / 75 Avenue – Signalization

Master Plan Project #: 101

Project Timeline: 2025

Project Description:

Intersection improvements to the intersection of 12 Street and 75 Avenue. This will include turning lanes, and installation of traffic signals.

Estimated Construction Period:

Master Plan estimates this project being required within 5 years (2025 to2027). Construction started in 2025 with the remainder to be completed in 2026.

Breakdown of Benefit (Existing taxbase, Growth, Other):

Arterial to Arterial intersection. 100% of the costs allocated to growth.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$706,600.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$706,600.00
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$706,600.00

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$475.43**

Transportation

Off-site Levy Project #: TRN-15 – 40 Avenue / 36 Street (Signalize and Additional Turning Lanes)

Master Plan Project #: 102

Project Timeline: 2025

Project Description:

Intersection improvements to the intersection of 36 Street and 40 Avenue. This will include turning lanes, and installation of traffic signals.

Estimated Construction Period:

Master Plan estimates this project being required within 5 years (2025 to2027). Construction started in 2025 with the remainder to be completed in 2026.

Breakdown of Benefit (Existing taxbase, Growth, Other):

Arterial to Arterial intersection. 100% of the costs allocated to growth.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$800,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$800,000.00
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$800,000.00

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$538.27**

Transportation

Off-site Levy Project #: TRN-18 – 62 Street / 45 – 47 Avenue (New Two-Lane Arterial)

Master Plan Project #: 15

Project Timeline: 2028-2030

Project Description:

New Two-lane arterial roadway. No road currently exists.

Estimated Construction Period:

Master Plan estimates this project being required within 5 years (2032 to2045).

Breakdown of Benefit (Existing taxbase, Growth, Other):

This project is classified as a future truck route/major collector. This will construct a new urban two-lane roadway connecting 62 Street to 40 Avenue.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$1,900,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$2,664,864.53
Off-site Levies Collected to 2025	$62,895.92
Remaining Leviable Project Cost	$2,601,968.61

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$1,793.03**

Transportation

Off-site Levy Project #: TRN-26 – 52 Street / 75 Avenue – West City Limits (New Two-Lane Arterial)

Master Plan Project #: 23

Project Timeline: 2043-2050

Project Description:

New Two-lane arterial roadway. Currently no roadway exists.

Estimated Construction Period:

Master Plan estimates this project being required within 10 years (2031 to 2035)

Breakdown of Benefit (Existing taxbase, Growth, Other):

This new roadway is classified as a future truck route. This will be initially constructed as a two-lane road from 75 Avenue to the west. 100% of the costs allocated to be allocated to growth.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$6,100,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$3,657,655.57
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$3,657,655.57

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,461.02**

Transportation

Off-site Levy Project #: TRN-32 – 25 Street / 40 – 47 Avenue (New Two-Lane Arterial)

Master Plan Project #: 29

Project Timeline: 2031-2032

Project Description:

Construction of a new two-lane arterial roadway between 40 Avenue and 47 Avenue. This will be the interim stage with widening out to four lanes to be constructed in the future.

Estimated Construction Period:

Master Plan estimates this project being required within 10 years (2031 to2035)

Breakdown of Benefit (Existing taxbase, Growth, Other):

This project is classified as an arterial. This will be to construct a new urban two-lane roadway connecting 40 Avenue to 47 Avenue. 100% of the costs allocated to growth.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$6,500,000.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$7,632,232.31
Off-site Levies Collected to 2025	$102,723.81
Remaining Leviable Project Cost	$7,529,508.50

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$5,135.27**

Transportation

Off-site Levy Project #: TRN-34 - 12 Street / 49 – 52B Avenue (Four Lane)

Master Plan Project #: 31

Project Timeline: 2044-2048

Project Description:

This project involves the transition from a two-lane rural roadway to a full urban four-lane configuration. Inclusion of turning lanes at intersections.

Estimated Construction Period:

Master Plan estimates this project being required within 10 years (2031 to2035)

Breakdown of Benefit (Existing taxbase, Growth, Other):

The roadway capacity will double with the construction of two additional lanes. The addition of other turning lanes and/or auxiliary lanes will provide additional benefit.

Allocation to growth is 60% with the remaining 40% to the existing taxbase.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$11,781,510.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$7,627,977.83
Off-site Levies Collected to 2025	$33,587.51
Remaining Leviable Project Cost	$7,594,390.32

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$5,132.41**

Transportation

Off-site Levy Project #: TRN- 47 – 12 Street and 59 Avenue (Intersection Improvements)

Master Plan Project #:115

Project Timeline: 2029

Project Description:

The project includes the installation of traffic signals along with added turning lanes.

Estimated Construction Period:

Master Plan estimates this project being required within 10 years (2031 to 2035)

Breakdown of Benefit (Existing taxbase, Growth, Other):

The project is identified in the 2025 12 Street Functional Plan with an estimated cost of $1,046,700.00.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$ 1,046,700.00
Actual Cost	-
Developer Build Contribution	-
City Contribution	-
Leviable Project Cost (Inflated)	$1,155,360.95
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$1,155,360.95

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$777.37**

Transportation

Off-site Levy Project #: TRN- 49 – 12 Street and 40 Avenue (Intersection Improvements)

Master Plan Project #: 117

Project Timeline: 2034

Project Description:

The project includes the installation of traffic signals along with added turning lanes.

Estimated Construction Period:

Master Plan estimates this project being required within 10 years (2031 to2035)

Breakdown of Benefit (Existing taxbase, Growth, Other):

The project is identified in the 2025 12 Street Functional Plan with an estimated cost of $783,500.00.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$783,500.00
Actual Cost	
Developer Build Contribution	
City Contribution	
Leviable Project Cost (Inflated)	$978,484.14
Off-site Levies Collected to 2025	$0.00
Remaining Leviable Project Cost	$978,484.14

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$658.36**

Transportation

Off-site Levy Project #: TRN- 52 - 75 Avenue / 44 - 62 Street-Four Lane

Master Plan Project #: 35

Project Timeline: 2040-2052

Project Description:

This project involves the transition from a two-lane rural roadway to a full urban four-lane configuration. Inclusion of turning lanes at intersections.

Estimated Construction Period:

Master Plan estimates this project being required within 20 years (2036 to2045)

Breakdown of Benefit (Existing taxbase, Growth, Other):

The roadway capacity will double with the construction of two additional lanes. The addition of other turning lanes and/or auxiliary lanes will provide additional benefit.

Allocation to growth is 60% with the remaining 40% to the existing taxbase.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$ 7,260,000.00
Total Cost to Date	-
Grants Received	-
Cost to Include Levy	-
Leviable Project Cost (Inflated)	$5,166,521.70
Off-site Levies Collected to 2025	$34,879.38
Remaining Leviable Project Cost	$5,131,642.32

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$3,476.24**

Transportation

Off-site Levy Project #: TRN- 56 - 75 Avenue / South of 12 - 44 Street-Four Lane

Master Plan Project #: 39

Project Timeline: 2040-2055

Project Description:

This project involves the transition from a two-lane rural roadway to a full urban four-lane configuration. Inclusion of turning lanes at intersections.

Estimated Construction Period:

Master Plan estimates this project being required within 20 years (2036 to2045)

Breakdown of Benefit (Existing taxbase, Growth, Other):

The roadway capacity will double with the construction of two additional lanes. The addition of other turning lanes and/or auxiliary lanes will provide additional benefit.

Allocation to growth is 60% with the remaining 40% to the existing taxbase.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$43,832,640.00
Total Cost to Date	
Grants Received	
Cost to Include Levy	
Leviable Project Cost (Inflated)	$25,344,436.23
Off-site Levies Collected to 2025	$66,854.08
Remaining Leviable Project Cost	$25,277,582.15

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$17,052.76**

Transportation

Off-site Levy Project #: TRN-63 – 59 Avenue / 12 – 25 Street (Four Lane)

Master Plan Project #: 46

Project Timeline: 2045-2046

Project Description:

This project involves the transition from a two-lane rural roadway to a full urban four-lane configuration. Inclusion of turning lanes at intersections.

Estimated Construction Period:

Master Plan estimates this project being required within 20 years (2036 to 2045)

Breakdown of Benefit (Existing taxbase, Growth, Other):

The roadway capacity will double with the construction of two additional lanes. The addition of other turning lanes and/or auxiliary lanes will provide additional benefit.

Allocation to growth is 60% with the remaining 40% to the existing taxbase.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$4,140,000.00
Total Cost to Date	
Grants Received	
Cost to Include Levy	
Leviable Project Cost (Inflated)	$3,391,936.03
Off-site Levies Collected to 2025	$51,471.31
Remaining Leviable Project Cost	$3,340,464.72

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$2,282.23**

Transportation

Off-site Levy Project #: TRN -90 – 75 Avenue / 39 – 44 Street (Four Lane and Intersection Improvements)

75 Avenue Functional Plan Project #: 75-10-1

Project Timeline: 2035-2036

Project Description:

The project involves the urbanization of 75 Avenue from the future 39 Street intersection to 44 Street. This includes constructing a four-lane arterial road with turning and auxiliary lanes as well as traffic light upgrades or installations.

Estimated Construction Period:

The Master Plan estimates this project being required within 10 years (2031 to2035)

Breakdown of Benefit (Existing taxbase, Growth, Other):

Current length of the proposed project contains a portion that incorporates multiple lanes and the remaining consisting of a two-lane roadway. In consideration of the improvements being recommended, the benefit to growth is recommended to be 60%.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$4,992,540.00
Total Cost to Date	-
Grants Received	-
Cost to Include Levy	-
Leviable Project Cost (Inflated)	$6,470,759.21
Off-site Levies Collected to 2025	$7,614.68
Remaining Leviable Project Cost	$6,463,144.53

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$4,353.79**

Transportation

Off-site Levy Project #: TRN-92 – College Drive Widening

Master Plan Project #: 17, 28, 47

Project Timeline: 2030-2031

Project Description:

The project involves the installation of two additional lanes through this section as well as the installation of a multilane roundabout at the intersection of 25 Street and 59 Avenue.

Estimated Construction Period:

The Master Plan estimates this project being required within 10 years (2031 to2035)

Breakdown of Benefit (Existing taxbase, Growth, Other):

Allocation to growth 100% as the project will construct two new lanes and the corresponding intersection improvements.

Project Costs

Item	Cost
Estimated Construction Cost (2025 $'s)	$13,602,208.68
Total Cost to Date	-
Grants Received	-
Cost to Include Levy	-
Leviable Project Cost (Inflated)	$15,582,021.25
Off-site Levies Collected to 2025	$191,637.56
Remaining Leviable Project Cost	$15,390,383.69

Off-site Levy Rates

Item	**Cost**
	$/ha
Base Levy Rate	**$10,484.21**