

2025 Off-Site Levy Annual Report and 2026 Bylaw Update

March 17, 2026



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1 INTRODUCTION

The City of St. Albert adopted Bylaw 30/2013 (“Off-Site Levy Bylaw”) on September 3, 2013. The previous Off-Site Levy (OSL) Bylaw, Bylaw 30/2009 was repealed at that time. The rates were last updated when the bylaw was consolidated in 2025 through Bylaw 4/2025.

The Off-Site Levy Bylaw requires that the City of St. Albert (the “City”) prepare an annual update report, which identifies the following:

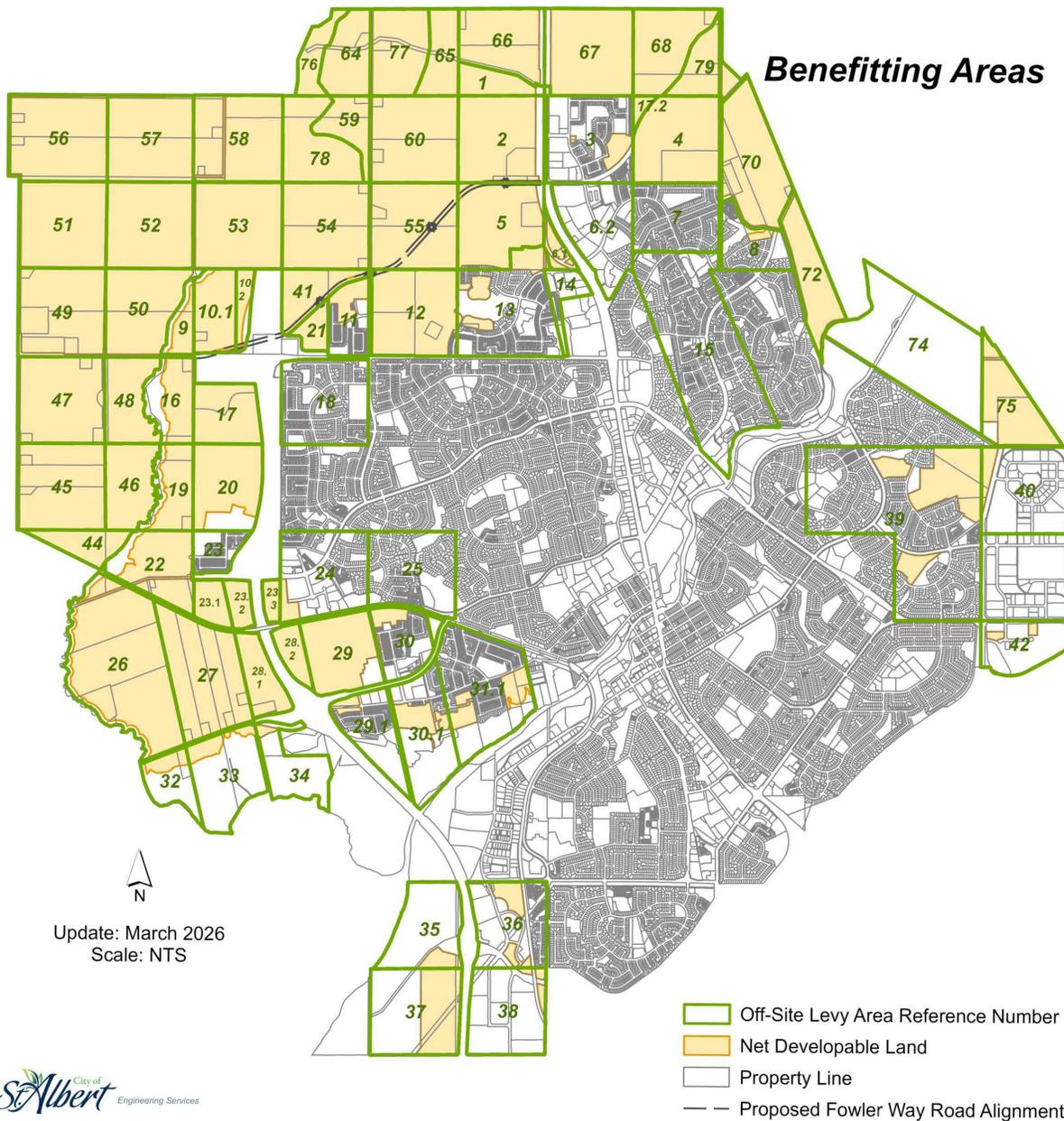
- Municipal infrastructure constructed during the previous calendar year;
- Construction costs of such municipal infrastructure;
- Amounts paid by the City from the off-site levies funds as construction costs for municipal infrastructure and details as to whom the payments have been made;
- Estimated construction costs for the municipal infrastructure yet to be constructed and an explanation as to any adjustments to the estimates since the previous annual report;
- Details as to the amounts collected in off-site levies by the City;
- Specifics as to the total value of off-site levy funds being held by the City which are yet to be expended on the construction of municipal infrastructure, including specifics as to the amount of interest earned on such off-site levy funds and information regarding any commitments made for the expenditure of monies in the off-site levy funds that have not yet been paid out; and
- Information regarding any changes to the assumptions related to the staging or timing of development and the projected construction date for the municipal infrastructure.

2 OFF-SITE LEVY DEVELOPMENT LANDS

2.1 Off-Site Levy Reference Areas

The City's developable lands are divided into 83 OSL reference areas. The developable land is divided to accommodate the different servicing basin boundaries as each reference area may benefit from a different set of OSL projects.

Figure 2.1 Map of Benefitting Areas



Note: The OSL Reference Areas are not sequential. This is the result of not all lands considered for annexation being included in the final annexation application and subsequent approval in 2022.

2.2 Development Timeframe

The OSL bylaw considers lands that will develop over a long-term development timeframe. In 2021 the City of St. Albert converted its 35-year development timeframe to a 25-year development timeframe to be in alignment with many other municipalities. It is felt that a more reasonable approach is to focus developers' costs today more so on the infrastructure that benefits development today, and less so on infrastructure that will be built in the future. The 2026 update includes the anticipated development over the next 25-year planning timeframe (2026-2050).

2.3 Development Forecast Assumptions

Development forecasts are guided by the following inputs:

- existing planning and growth documents (e.g., subdivisions, area structure plans, infrastructure master plans, capital budgets, etc.);
- input from active developers on their staging and development plans; and
- historical average development and land absorption rates in the City.

In 2021 during annexation, the City committed to the development community that lands from the prior City boundary would remain in the new 25-year development timeframe. This explains why some of the lands shown in the 25-year development timeframe may not align precisely with other City planning documents.

The estimated timeframe for the 2022 annexed lands to be developed was initially derived from the off-site levy review component of the annexation analysis completed in 2021. A re-evaluation of these development assumptions is underway as the City updates its utility and transportation master plans.

The growth assumptions for the 2026 update reflect the following new information:

- Active developers in the City providing target growth rates for their developments;
- Lands developed through development agreements executed in 2025;
- In 2025, the Northeast Area Structure Plan (NE ASP) was approved, incorporating a portion of the newly annexed lands. Development forecasts for these areas reflect the ASP development staging plan. Adjustments were made to gross area and environmental reserves based on the NE ASP and supporting technical reports;
- Lands required for arterial roads, and stormwater ponds to reflect actual development and land acquisitions; and
- A ~9% reduction of anticipated development within 25-years from the previous 2025 estimate. This more closely reflects the long-term average development rate in the City (see Table 2.1).

Lands deferred from the forecast are all within the 2022 annexed areas of the City. The reduction was primarily in the later years of the 25-year timeline. Although there was a reduction from previous year forecasts, the City is still projecting higher than average growth over the next 25 years. Further changes to the growth projections will be refined over time as land use planning progresses and becomes more detailed within the annexed areas.

2.4 Net Development Area

Levies are calculated and charged on net developable area remaining in the City boundary, regardless of land use. For example, both residential and non-residential within an OSL area will pay the same rate. The net development area does not include lands dedicated for:

- environmental reserves;
- arterial road right of way (RoW);
- municipal reserves; or
- stormwater management facilities.

The calculation of Net Development Area, shown in Table 2.1, has been amended from the previous 2025 Off-Site Levy Bylaw/Rate Update. Changes to the Net Development Area include:

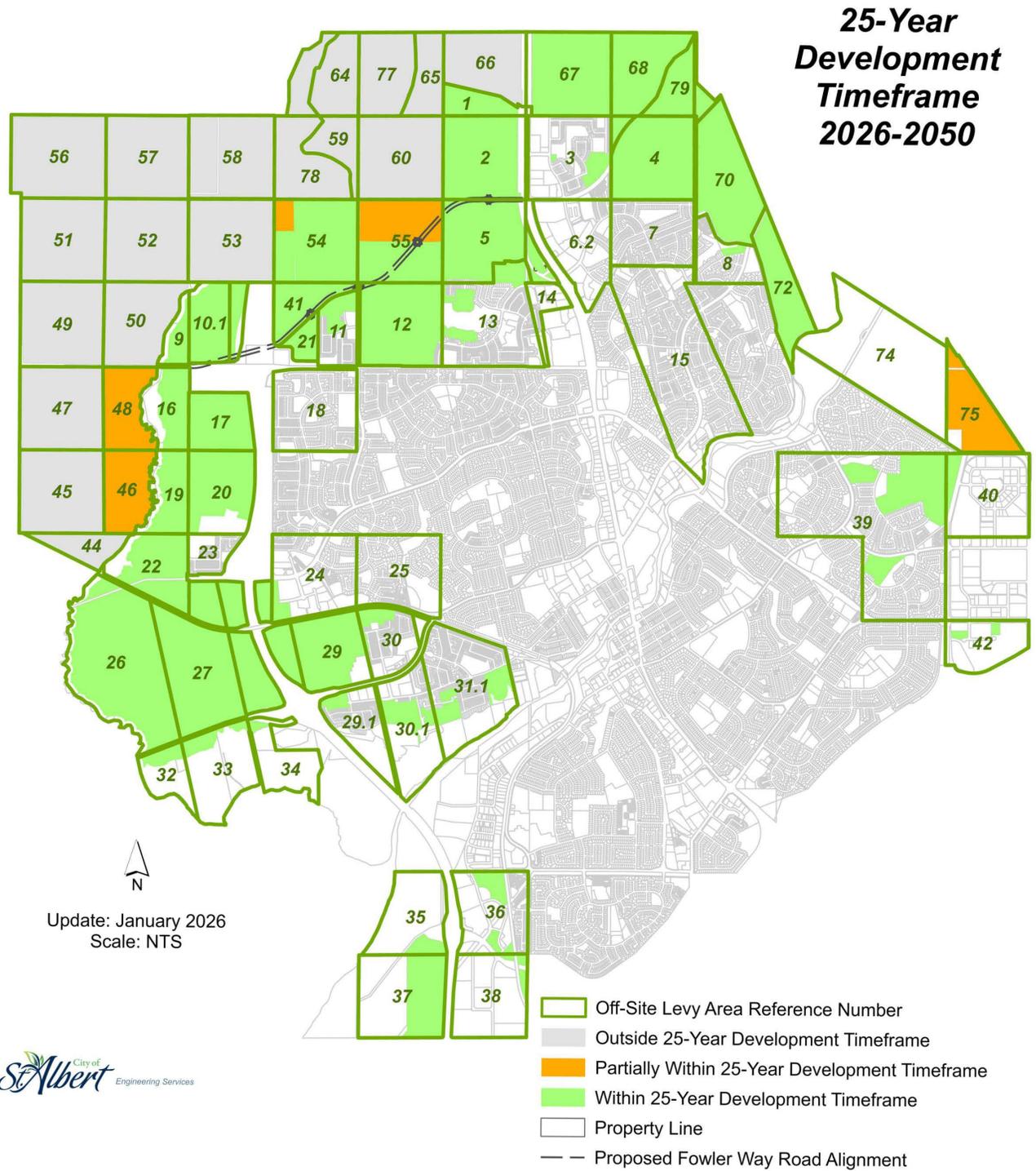
- lands developed through development agreements executed in 2025;
- a reduction of ~9% from 2025 of anticipated development within 25-years towards the 15-year average development rates (see section 2.3).
- adjustments made to gross area and environmental reserves from the 2025 NE ASP approval and supporting 2024 NE ASP Technical Report; and
- lands required for arterial road right of way, and stormwater ponds to reflect actual development and land acquisitions.

Table 2.1 Off-Site Levy Net Development Area 2026

Description	2024 Area (ha)	2025 Area (ha)	2026 Area (ha)
Gross Area	3,314	3,314	3,302
Less Environmental Reserves	415	415	401
Less Arterial ROW	190	191	193
Less Municipal Reserves	264	263	263
Less Stormwater Ponds	144	144	142
Net Development Area	2,302	2,302	2,303
Less Area Developed	447	474	499
Remaining Net Development Area	1,855	1,827	1,804
Area to be Developed within 25 years	1,168	1,142	1,034
Area to be Developed beyond 25 years	685	685	770

Note: Numbers may not add up to the totals due to rounding.

Figure 2.2 Map of 25-Year Development Timeframe 2026-2050



3 STAGING ADJUSTMENTS

The OSL model contains a staging adjustment to account for the timing of both project construction and land development. The adjustment recognizes the financial effects of:

- inflation;
- interest earned or charged on OSL reserve balances;
- the scheduled timing of infrastructure construction and expenditures; and
- when development is expected to occur and levies are collected.

Without staging, the resulting rates assume all projects and development are occurring immediately, so levy payments are collected upfront. Since development and projects are phased over many years, the levy rates are adjusted to reflect the pace of growth.

It is assumed that lands expected to develop outside 25-years receive minimal benefit from infrastructure constructed today. For example, some annexation lands may not develop until infrastructure is 25-years old. Therefore, current development would pay a higher share of the project costs until those lands begin to enter the 25-year development timeframe.

3.1 Infrastructure Reserve Accounts

The OSL reserves in the model represents the levy account balances at a point in time. In most instances, off-site levy reserves will not be sufficient to fund all projects. During these times, front-ending will be required. When the reserve balance is in a positive position, it earns interest based on the City's short-term average rate of return. When the reserve balance is negative (i.e., during times when front-ending is required), the reserve is charged interest based on the Loans to Local Authorities' 20-year debenture rate.

Each of the OSL infrastructure categories is recalculated annually to determine how much the levy rates have to be adjusted in the current year so that at the end of the 25-year development timeline the reserve balances are at least zero.

Table 3.1 2026 Interest Rates

	Rate	Source
Interest Charging	4.30%	Alberta Local Loans to Authorities December 30, 2025 (20-year term)
Interest Earning	4.36%	City of St. Albert short-term average rate of return (2025)

3.2 Project Timing and Costs

The model considers the timing of infrastructure projects and assumes a 25-year cost recovery from the year of construction. Once construction begins all the costs are included in the current rates, regardless of when the benefitting lands are anticipated to be developed.

For projects that have not been constructed, the model determines the cost per year for each project, and how many years remain until construction is planned. Only the portion of costs within the 25-year timeframe is included in the current rates.

As a project approaches its construction year, a larger share of its total cost is incorporated into the levy calculation. For example, if a project is scheduled for year 10, the model includes only 15 years of project costs in the current rate. The following year, this increases to 16 years, and so on, until the full 25-year period is captured in the rate.

3.3 Development Timing and Levy Collection

Levy collection happens when development actually occurs in a benefitting area. To calculate the per hectare rate for a project the remaining project costs are divided by the amount of developable land expected to develop in the next 25-years. If an area is not expected to develop within that timeframe, the model does not assign any cost recovery to that area.

It is assumed that the infrastructure benefit to lands outside the 25-year horizon (e.g., annexation lands) is minimal due to the length of time since a project was constructed. For example, by the time some annexation lands develop the infrastructure may be 25-years old. Therefore, current development would pay a higher proportion of the project costs until annexation lands begin to enter the 25-year development timeframe.

4 WORKING GROUP CHANGES

Executive Leadership supported the following changes recommended by the OSL Working Group in 2026 regarding transportation infrastructure:

1. That the following roadway construction costs be accepted as a standard guideline for costs eligible for recovery through off-site levies. The list of eligible costs is not exhaustive, and the City Engineer maintains discretion when reviewing and accepting submitted roadway costs.

Eligible Costs	
<ul style="list-style-type: none"> • Land; • Road preparation; • Utility relocation; • Pavement structure; • Asphalt trails and concrete sidewalks; • Street lighting; • Arterial road drainage • Oversize storm pipes downstream; 	<ul style="list-style-type: none"> • Culverts; • Landscaping; • Temporary bypass roads; • Commercial site access; • Acceleration/ deceleration lanes and turn bays; • Signals for arterial intersections; • Final acceptance certificate costs; • Street signage and crosswalk signals; and • Engineering design and construction.
Ineligible Costs	
<ul style="list-style-type: none"> • Fencing; • Noise attenuation walls; • Third party utilities; 	<ul style="list-style-type: none"> • Neighbourhood identification features; • Enhanced landscaping features; and • Base costs required to service a development stage.

2. That the following methodology of establishing benefitting shares of connector arterial roadway costs be accepted:
 - a. All new connector arterial roads are assumed to be 100% OSL share.
 - b. Connector roads bounded on at least one side by established development is determined through scope of work.
 - c. When a traffic impact assessment is completed, benefitting shares are updated to reflect the results.

5 ROAD OFF-SITE INFRASTRUCTURE

The 2026 update saw a reduction of 3% in the road infrastructure off-site levy rate compared to 2025 rates. The reduction reflects changes to some project start years and phasing opportunities for projects over two lanes. These changes offset impacts from the reduction in the overall development forecast for the next 25-years.

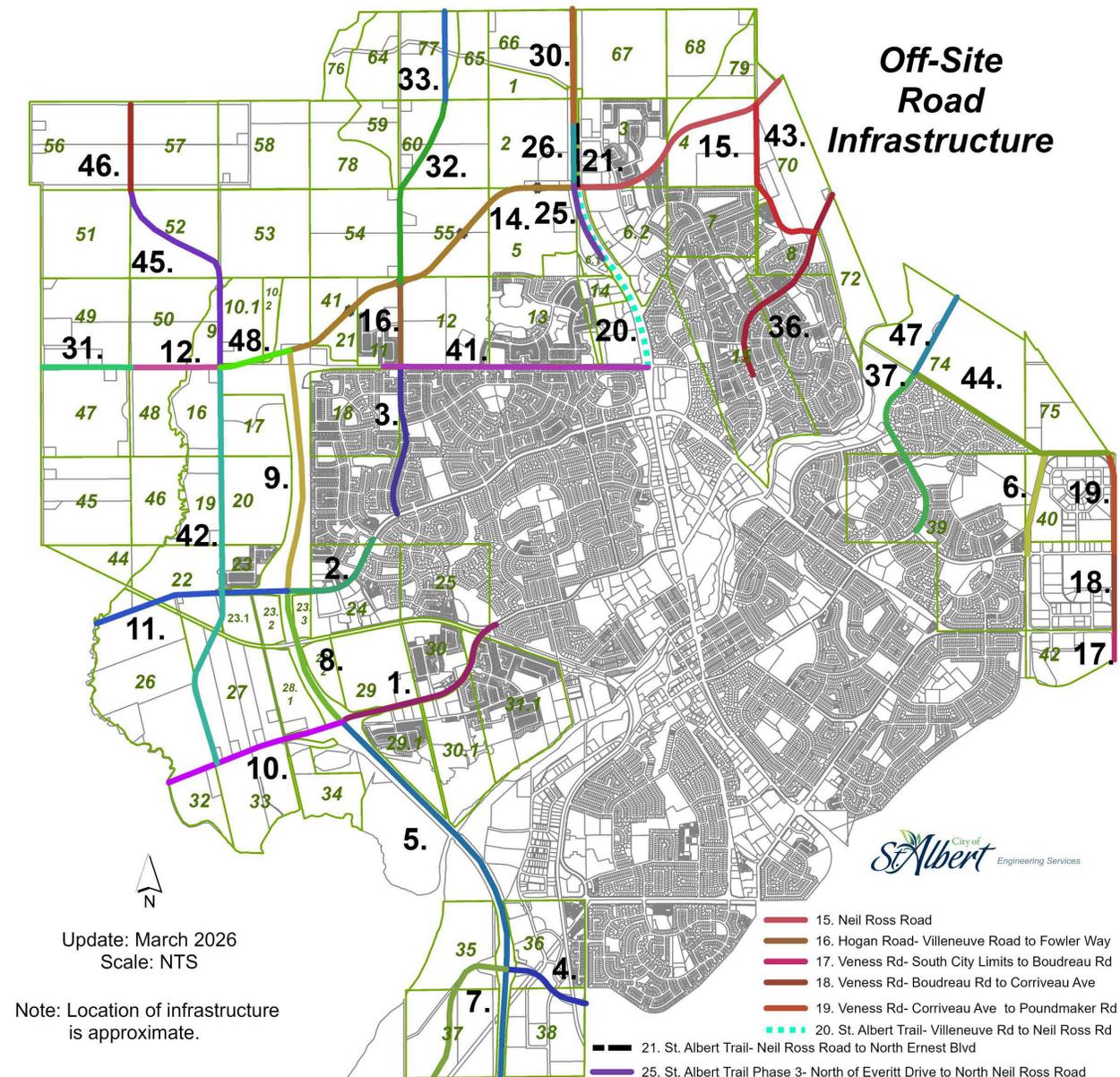
The following changes were made to the road infrastructure category for 2026:

- **Project 6-** Campbell Road - Poirier Ave. to Poundmaker Road - Construction date updated to 2037
- **Project 7-** West LeClair Way - City of Edmonton Limits to Ray Gibbon Drive – Construction date updated to 2040
- **Project 10-** Meadowview Drive - West City Limits to Ray Gibbon Drive - Total project cost estimate increased from 2025 design brief.
- **Project 11-** Giroux Road - West City Limits to Ray Gibbon Drive - Remaining project cost estimate increased.
- **Project 12-** Villeneuve Road West- Phase 1 - Construction date updated to 2050. Total project cost estimate increased.
- **Project 14-** Fowler Way- Ray Gibbon Drive to St. Albert Trail - Construction date updated to 2030. Total project cost estimate increased.
- **Project 16-** Hogan Road- Villeneuve Road to Fowler Way - Total project cost estimate increased.
- **Project 25-** St. Albert Trail Phase 3 - Project completed 2025. Debenture interest added.
- **Project 26-** St. Albert Trail Phase 4 - Project cost estimate reduced.
- **Project 30-** St. Albert Trail Phase 5 - Project cost estimate reduced.
- **Project 31-** Villeneuve Road West- Phase 2 - Construction date updated to 2055. Total project cost estimate increased.
- **Project 32-** Hogan Road- Fowler Way to E/W Crosstown - Construction date updated to 2047. Total project cost estimate increased.
- **Project 33-** Hogan Road- E/W Crosstown to North City Limits - Construction date outside 25 years. Total project cost estimate increased.
- **Project 37-** Sir Winston Churchill Ave. Twinning to Poundmaker Road - Construction date updated to 2036. Project cost estimate increased.
- **Project 41-** Villeneuve Road- East of Ray Gibbon Drive – 2025 debenture interest included. Total project cost estimate increased.

- **Project 42-** Range Road 260- South of Villeneuve Road - Total project cost estimate increased to account for additional lanes identified in TIA for St. Albert West ASP. Project expenditures phased. Benefitting share updated to 100% OSL to reflect TIA.
- **Project 43-** Range Road 253 – Construction date updated to 2036. Total project cost estimate increased.
- **Project 44-** Poundmaker Road - Construction date updated to 2037. Total project cost estimate increased.
- **Project 45-** Range Road 260- Villeneuve Road to E/W Crosstown - Total project cost estimate increased. Benefitting share updated to 100% OSL to reflect working group changes.
- **Project 46-** Range Road 260- E/W Crosstown to North City Limits - Construction date updated to outside 25 years. Total project cost estimate increased. Benefitting share updated to 100% OSL to reflect working group changes.
- **Project 47-** Sir Winston Churchill Ave.- Poundmaker Road to East City Limits - Total project cost estimate increased.
- **Project 48-** Villeneuve Road- Ray Gibbon Drive to Range Road 260 - Construction year updated to 2045. Total project cost estimate decreased.

It is anticipated that additional road projects may be added to the off-site levy model when the update to the Transportation Master Plan is completed for the lands within the latest annexed area.

Figure 5.1 Map of Off-Site Road Infrastructure Projects



Update: March 2026
Scale: NTS

Note: Location of infrastructure is approximate.

Roadway Infrastructure Facilities

- 1. McKenney Avenue- Morgan Crescent to Ray Gibbon Drive
- 2. Giroux Road- North Ridge Drive to Ray Gibbon Drive
- 3. Hogan Road Widening- Giroux Road to Villeneuve Road
- 4. East LeClair Way- Sir Winston Churchill Avenue to Ray Gibbon Drive
- 5. Ray Gibbon Drive (Stage 1)- 137 Ave.to Meadowview Dr/McKenney Ave
- 6. Campbell Road- Poirier Ave to Poundmaker Road
- 7. West LeClair Way- City of Edmonton Limits to Ray Gibbon Drive
- 8. Ray Gibbon Drive (Stage 2)- Meadowview Dr/McKenney Ave to Giroux Rd
- 9. Ray Gibbon Drive (Stage 3)- Giroux Road to Villeneuve Road
- 10. Meadowview Drive- West City Limits to Ray Gibbon Drive
- 11. Giroux Road- West City Limits to Ray Gibbon Drive
- 12. Villeneuve Road West- Phase 1
- 14. Fowler Way- Ray Gibbon Drive to St. Albert Trail
- 15. Neil Ross Road
- 16. Hogan Road- Villeneuve Road to Fowler Way
- 17. Veness Rd- South City Limits to Boudreau Rd
- 18. Veness Rd- Boudreau Rd to Corriveau Ave
- 19. Veness Rd- Corriveau Ave to Poundmaker Rd
- 20. St. Albert Trail- Villeneuve Rd to Neil Ross Rd
- 21. St. Albert Trail- Neil Ross Road to North Ernest Blvd
- 25. St. Albert Trail Phase 3- North of Everitt Drive to North Neil Ross Road
- 26. St. Albert Trail Phase 4- North of Neil Ross Road to North of Ernest Blvd
- 30. St. Albert Trail Phase 5- North of Ernest Blvd to North City Limits
- 31. Villeneuve Road West- Phase 2
- 32. Hogan Road- Fowler Way to E/W Crosstown
- 33. Hogan Road- E/W Crosstown to North City Limits
- 36. Bellerose Drive- Twinning to City Limits
- 37. Sir Winston Churchill Avenue- Twinning to Poundmaker Road
- 41. Villeneuve Road- East of Ray Gibbon Drive
- 42. Range Road 260- South of Villeneuve Road
- 43. Range Road 253 (includes portion of Coal Mine Rd)
- 44. Poundmaker Road
- 45. Range Road 260- Villeneuve Road to E/W Crosstown
- 46. Range Road 260- E/W Crosstown to North City Limits
- 47. Sir Winston Churchill Avenue- Poundmaker Road to City Limits
- 48. Villeneuve Road-Ray Gibbon Drive to Range Road 260

5.1 Total Project Costs

The total cost of projects is comprised of “Cost of Work Completed” plus “Debenture Interest” (if any) plus the “Estimated Cost of Work Yet to Be Completed”. The total cost of the road infrastructure projects has increased from \$521.0 million to \$550.9 million as shown in Table 5.1.

Table 5.1. Roads – Off-Site Levy Project Costs

Item	Project Description	2025				2026			
		Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	McKenney Avenue - Morgan Crescent to Ray Gibbon Drive	\$16,777,568		\$750,000	\$17,527,568	\$17,502,822		\$355,155	\$17,857,977
2	Giroux Road - North Ridge Drive to Ray Gibbon Drive	\$5,333,813		\$1,100,000	\$6,433,813	\$5,333,813		\$1,100,000	\$6,433,813
3	Hogan Road Widening - Giroux Road to Villeneuve Road			\$6,227,000	\$6,227,000			\$6,227,000	\$6,227,000
4	East LeClair Way - Sir Winston Churchill Avenue to Ray Gibbon Drive	\$9,832,750		\$350,000	\$10,182,750	\$9,832,750		\$325,000	\$10,157,750
5	Ray Gibbon Drive (Stage 1) - 137 Ave(Edmonton) to Meadowview Drive / McKenney Avenue	\$30,283,200	\$8,726,176		\$39,009,376	\$30,283,200	\$8,726,176		\$39,009,376
6	Campbell Road - From Poirier Ave to Poundmaker Road	\$2,645,950		\$4,875,255	\$7,521,205	\$2,645,950		\$5,430,328	\$8,076,278
7	West LeClair Way - City of Edmonton Limits to Ray Gibbon Drive			\$24,774,354	\$24,774,354			\$27,943,780	\$27,943,780
8	Ray Gibbon Drive (Stage 2) - Meadowview Drive / McKenney Avenue to Giroux Road	\$16,073,600	\$3,439,318		\$19,512,918	\$16,073,600	\$3,439,318		\$19,512,918
9	Ray Gibbon Drive (Stage 3) - Giroux Road to Villeneuve Road	\$25,806,700	\$4,141,771		\$29,948,472	\$25,806,700	\$4,141,771		\$29,948,472

Item	Project Description	2025				2026			
		Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
10	Meadowview Drive - From West City Limits to Ray Gibbon Drive			\$13,870,675	\$13,870,675			\$17,113,150	\$17,113,150
11	Giroux Road - West City Limits to Ray Gibbon Drive	\$3,281,648		\$9,591,050	\$12,872,698	\$3,801,042		\$10,938,162	\$14,739,203
12	Villeneuve Road West- Phase 1			\$5,839,050	\$5,839,050			\$7,743,238	\$7,743,238
14	Fowler Way - from Hogan Road to St. Albert Trail	\$1,810,467		\$60,088,265	\$61,898,732	\$3,046,587		\$59,503,413	\$62,550,000
15	Neil Ross Road - St. Albert Trail to Coal Mine Road (Sturgeon County)	\$4,614,633		\$23,635,000	\$28,249,633	\$4,614,633		\$23,862,392	\$28,477,025
16	Hogan Road - Villeneuve Road to Fowler Way	\$2,654,867		\$4,202,719	\$6,857,587	\$2,934,899		\$4,349,381	\$7,284,279
17	Veness Road - From South City Limit to Boudreau Road	\$1,009,150			\$1,009,150	\$1,009,150			\$1,009,150
18	Veness Road - From Boudreau Road to Corriveau Avenue	\$2,161,700			\$2,161,700	\$2,161,700			\$2,161,700
19	Veness Road - From Corriveau Avenue to Poundmaker Road	\$3,526,945			\$3,526,945	\$3,526,945			\$3,526,945
20	St. Albert Trail - Villeneuve Road to Neil Ross Road (Developer Led and 65% costs of SAT Phases 1 & 2)	\$23,168,803	\$5,996,258	\$461,138	\$29,626,199	\$23,288,687	\$5,996,258		\$29,284,945
21	St. Albert Trail - Fowler Way / Neil Ross Road to North City Limit (Developer Led)	\$3,684,746			\$3,684,746	\$3,700,715			\$3,700,715
25	St. Albert Trail Phase 3- North of Everitt Drive to North of Neil Ross Road	\$9,228,536		\$7,000,000	\$16,228,536	\$15,979,672	\$4,315,362		\$20,295,034
26	St. Albert Trail Phase 4- North of Neil Ross Road to North of Ernest Blvd			\$24,028,850	\$24,028,850			\$22,457,845	\$22,457,845

Item	Project Description	2025				2026			
		Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
30	St. Albert Trail Phase 5- North of Ernest Blvd to North City Limits			\$18,000,000	\$18,000,000			\$8,583,025	\$8,583,025
31	Villeneuve Road West- Phase 2			\$5,897,675	\$5,897,675			\$6,572,825	\$6,572,825
32	Hogan Road-Fowler Way to E/W Crosstown			\$7,105,350	\$7,105,350			\$7,855,650	\$7,855,650
33	Hogan Road-E/W Crosstown to North City Limits			\$7,621,250	\$7,621,250			\$8,437,550	\$8,437,550
36	Bellerose Drive - Twinning from Oakmont to City Limits	\$2,101,350		\$13,753,425	\$15,854,775	\$2,101,350		\$10,315,500	\$12,416,850
37	Sir Winston Churchill Twinning to Poundmaker Road			\$11,027,363	\$11,027,363			\$12,443,403	\$12,443,403
41	Villeneuve Road-East of Ray Gibbon Drive	\$8,842,924	\$1,408,655	\$8,209,032	\$18,460,611	\$12,271,649	\$1,584,238	\$6,350,000	\$20,205,887
42	Range Road 260- South of Villeneuve Road	\$1,622,014		\$27,102,223	\$28,724,237	\$1,659,091		\$45,613,025	\$47,272,116
43	Range Road 253 (includes portion of Coal Mine Rd)			\$7,281,225	\$7,281,225			\$9,693,925	\$9,693,925
44	Poundmaker Road			\$4,865,875	\$4,865,875			\$5,461,925	\$5,461,925
45	Range Road 260- Villeneuve Road to E/W Crosstown			\$8,981,350	\$8,981,350			\$9,971,650	\$9,971,650
46	Range Road 260- E/W Crosstown to North City Limits			\$3,552,675	\$3,552,675			\$3,927,825	\$3,927,825
47	Sir Winston Churchill Ave-Poundmaker Road to East City Limits			\$4,877,600	\$4,877,600			\$5,570,370	\$5,570,370
48	Villeneuve Road-Ray Gibbon Drive to Range Road 260			\$7,785,400	\$7,785,400			\$7,069,916	\$7,069,916
	Total	\$174,461,364	\$23,712,178	\$322,853,799	\$521,027,341	\$187,574,955	\$28,203,123	\$335,215,432	\$550,993,509

Note: Specific Intersection projects have been removed from the table as the costs of those projects have been included in relevant road projects. Total Project Costs shown do not include adjustments made for developer agreement contributions.

5.1.1 Cost of Completed Work

The cost of completed work (i.e., project expenditures) to end of 2025 is \$183 million. Of this amount, the developer/off-site levy share is \$112 million (not including developer agreement contributions), as shown in Table 5.2.

Table 5.2 Roads – Project Expenditures

	Prior to 2008	2008-2020	2021	2022	2023	2024	2025	Total
Total Expenditure	\$58,399,901	\$68,050,506	\$6,383,037	\$9,109,454	\$15,259,967	\$13,647,176	\$13,113,500	\$183,963,540
Interim Financing	\$14,985,101	\$34,832,937	\$6,383,037	\$9,109,454	\$15,259,967	\$13,647,176	\$13,113,500	\$107,331,171
Final Financing								
Special Provincial Grant	\$17,260,264	\$15,555,428						\$32,815,692
Developer Agreement Contribution	\$2,784,800	\$5,284,496						\$8,069,296
City Financing	\$11,684,868	\$10,768,168		\$1,832,018	\$1,558,272	\$3,839,954	\$4,181,011	\$33,864,292
Offsite Levy	\$26,669,969	\$40,053,828	\$6,383,037	\$7,277,435	\$13,701,694	\$9,807,222	\$8,932,489	\$112,825,675

5.1.2 Grants and Contributions

Prior to allocating project costs to benefitting parties, Special (“ear-marked”) Grants and Developer Agreement Contributions are removed from the Total Project Cost, as shown in Table 5.3.

Table 5.3 Roads – Special Grants and Developer Agreement Contributions

Item	Project Description	2025			2026		
		Special Grant (Ear-Marked)	PAC-Offsites or Dev Agreement Contributions Received Prior to 2008	PAC-Offsites or Dev Agreement Contributions Received Since 2008	Special Grant (Ear-Marked)	PAC-Offsites or Dev Agreement Contributions Received Prior to 2008	PAC-Offsites or Dev Agreement Contributions Received Since 2008
1	McKenney Avenue - Morgan Crescent to Ray Gibbon Drive			\$1,512,260			\$1,512,260
2	Giroux Road - North Ridge Drive to Ray Gibbon Drive		\$683,000	\$817,000		\$683,000	\$817,000
4	East LeClair Way - Sir Winston Churchill Avenue to Ray Gibbon Drive		\$17,400	\$2,938,286		\$17,400	\$2,938,286
5	Ray Gibbon Drive (Stage 1) - 137 Ave (Edmonton) to Meadowview Drive / McKenney Avenue	\$11,379,600			\$11,379,600		
8	Ray Gibbon Drive (Stage 2) - Meadowview Drive / McKenney Avenue to Giroux Road	\$8,905,148			\$8,905,148		
9	Ray Gibbon Drive (Stage 3) - Giroux Road to Villeneuve Road	\$12,530,944			\$12,530,944		
36	Bellerose Drive -Twinning from Oakmont to City Limits		\$2,101,350			\$2,101,350	

Item	Project Description	2025			2026		
		Special Grant (Ear-Marked)	PAC-Offsites or Dev Agreement Contributions Received Prior to 2008	PAC-Offsites or Dev Agreement Contributions Received Since 2008	Special Grant (Ear-Marked)	PAC-Offsites or Dev Agreement Contributions Received Prior to 2008	PAC-Offsites or Dev Agreement Contributions Received Since 2008
38	PAC East Basin Account Balance		\$847,666			\$847,666	
39	PAC West Basin Account Balance		\$(322,219)			\$(322,219)	
40	OLD PAC Account Balance		\$1,625,020			\$1,625,020	
	Total	\$32,815,692	\$4,952,217	\$5,267,546	\$32,815,692	\$4,952,217	\$5,267,546

Note: Only projects with grants and developer contributions associated with them have been included.

5.1.3 Allocation to Benefitting Parties

The percentage allocation of project costs to benefitting parties for roads infrastructure is shown in Table 5.4.

Table 5.4 Roads – Allocations to Benefitting Parties

Item	Project Description	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
1	McKenney Avenue - Morgan Crescent to Ray Gibbon Drive			100.0%
2	Giroux Road - North Ridge Drive to Ray Gibbon Drive			100.0%
3	Hogan Road Widening - Giroux Road to Villeneuve Road		12.0%	88.0%
4	East LeClair Way - Sir Winston Churchill Avenue to Ray Gibbon Drive			100.0%
5	Ray Gibbon Drive (Stage 1) - 137 Ave (Edmonton) to Meadowview Drive / McKenney Avenue	50.000%		50.0%
6	Campbell Road - From Poirier Ave to Poundmaker Road			100.0%
7	West LeClair Way - City of Edmonton Limits to Ray Gibbon Drive		56.0%	44.0%
8	Ray Gibbon Drive (Stage 2) - Meadowview Drive / McKenney Avenue to Giroux Road	50.000%		50.0%
9	Ray Gibbon Drive (Stage 3) - Giroux Road to Villeneuve Road	50.000%		50.0%
10	Meadowview Drive - From West City Limits to Ray Gibbon Drive			100.0%
11	Giroux Road - West City Limits to Ray Gibbon Drive			100.0%
12	Villeneuve Road West- Phase 1		96.0%	4.0%
14	Fowler Way – Ray Gibbon Drive to St. Albert Trail	50.000%	8.0%	42.0%
15	Neil Ross Road - St. Albert Trail to Coal Mine Road (Sturgeon County)			100.0%
16	Hogan Road - Villeneuve Road to Fowler Way			100.0%
17	Veness Road - From South City Limit to Boudreau Road	50.000%		50.0%
18	Veness Road - From Boudreau Road to Corriveau Avenue	38.844%		61.2%
19	Veness Road - From Corriveau Avenue to Poundmaker Road	40.683%		59.3%
20 ²	St. Albert Trail - Villeneuve Road to Neil Ross Road (Developer Led and 65% costs of SAT Phases 1 & 2)			100.0%
21	St. Albert Trail - Fowler Way / Neil Ross Road to North City Limit (Developer Led)			100.0%
25	St. Albert Trail Phase 3- North of Everitt Drive to North of Neil Ross Road	35.000%		65.0%
26	St. Albert Trail Phase 4- North of Neil Ross Road to North of Ernest Blvd	35.000%	13.0%	52.0%
30	St. Albert Trail Phase 5- North of Ernest Blvd to North City Limits	35.000%	36.4%	28.6%
31	Villeneuve Road West- Phase 2		100.0%	
32	Hogan Road- Fowler Way to E/W Crosstown		84.0%	16.0%
33	Hogan Road- E/W Crosstown to North City Limits		100.0%	
34	Intersection - Interim 137th Avenue @ Ray Gibbon Drive			100.0%
35	Intersection Ray Gibbon Drive @ McKenney Avenue			100.0%

Item	Project Description	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
36	Bellerose Drive -Twinning from Oakmont to City Limits		28.0%	72.0%
37	Sir Winston Churchill Twinning to Poundmaker Road		40.0%	60.0%
41	Villeneuve Road- East of Ray Gibbon Drive	35.0%		65.0%
42	Range Road 260- South of Villeneuve Road			100.0%
43	Range Road 253 (includes portion of Coal Mine Rd)		40.0%	60.0%
44	Poundmaker Road		44.0%	56.0%
45	Range Road 260- Villeneuve Road to E/W Crosstown		64.0%	36.0%
46	Range Road 260- E/W Crosstown to North City Limits		100.0%	
47	Sir Winston Churchill Ave- Poundmaker Road to East City Limits		76.0%	24.0%
48	Villeneuve Road- Ray Gibbon Drive to Range Road 260		76.0%	24.0%

Notes:

¹ Developer Share Beyond 25 years refers to lands within the existing City boundary which will contribute to the cost of the project as an off-site levy but are not expected to develop within 25 years. This amount is excluded from the current OSL rates.

² St. Albert Trail Project 20 shows 100% allocation to Developers but not all project costs incurred by the City have been included in the project expenditures. Developers had already charged 100% of their costs to this project and changing the allocations would have resulted in not enough OSL being collected for this project.

Table 5.5 shows the allocation of project costs to the benefitting parties, after excluding any grants or developer agreement contributions. The developer share (off-site levy) has increased from \$314.2 million to \$330.4 million within the 25-year development timeframe.

Table 5.5 Roads – Cost Allocation to Benefitting Parties

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
1	McKenney Avenue - Morgan Crescent to Ray Gibbon Drive			\$16,015,308			\$16,345,717
2	Giroux Road - North Ridge Drive to Ray Gibbon Drive			\$4,933,813			\$4,933,813
3	Hogan Road Widening - Giroux Road to Villeneuve Road		\$747,240	\$5,479,760		\$747,240	\$5,479,760
4	East LeClair Way - Sir Winston Churchill Avenue to Ray Gibbon Drive			\$7,227,064			\$7,202,064
5	Ray Gibbon Drive (Stage 1) - 137 Ave(Edmonton) to Meadowview Drive / McKenney Avenue	\$13,814,888		\$13,814,888	\$13,814,888		\$13,814,888
6	Campbell Road - From Poirier Ave to Poundmaker Road			\$7,521,205			\$8,076,278
7	West LeClair Way - City of Edmonton Limits to Ray Gibbon Drive		\$4,954,871	\$19,819,483		\$15,648,517	\$12,295,263
8	Ray Gibbon Drive (Stage 2) - Meadowview Drive / McKenney Avenue to Giroux Road	\$5,303,885		\$5,303,885	\$5,303,885		\$5,303,885
9	Ray Gibbon Drive (Stage 3) - Giroux Road to Villeneuve Road	\$8,708,764		\$8,708,764	\$8,708,764		\$8,708,764
10	Meadowview Drive - From West City Limits to Ray Gibbon Drive		\$554,827	\$13,315,848			\$17,113,150
11	Giroux Road - West City Limits to Ray Gibbon Drive			\$12,872,698			\$14,739,203
12	Villeneuve Road West- Phase 1		\$4,437,678	\$1,401,372		\$7,433,508	\$309,730
14	Fowler Way - from Hogan Road to St. Albert Trail	\$30,949,366	\$3,713,924	\$27,235,442	\$31,275,000	\$5,004,000	\$26,271,000
15	Neil Ross Road - St. Albert Trail to Coal Mine Road (Sturgeon County)			\$28,249,633			\$28,477,025
16	Hogan Road - Villeneuve Road to Fowler Way			\$6,857,587			\$7,284,279
17	Veness Road - From South City Limit to Boudreau Road	\$504,575		\$504,575	\$504,575		\$504,575
18	Veness Road - From Boudreau Road to Corriveau Avenue	\$839,691		\$1,322,009	\$839,691		\$1,322,009
19	Veness Road - From Corriveau Avenue to Poundmaker Road	\$1,434,867		\$2,092,078	\$1,434,867		\$2,092,078
20	St. Albert Trail - Villeneuve Road to Neil Ross Road (Developer Led and 65% costs of SAT Phases 1 & 2)			\$29,626,199			\$29,284,945
21	St. Albert Trail - Fowler Way / Neil Ross Road to North City Limit (Developer Led)			\$3,684,746			\$3,700,715
25	St. Albert Trail Phase 3- North of Everitt Drive to North of Neil Ross Road	\$5,679,987		\$10,548,548	\$7,103,262		\$13,191,772

		2025			2026		
Item	Project Description	City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
26	St. Albert Trail Phase 4- North of Neil Ross Road to North of Ernest Blvd	\$8,410,098	\$3,748,501	\$11,870,252	\$7,860,246	\$2,919,520	\$11,678,079
30	St. Albert Trail Phase 5- North of Ernest Blvd to North City Limits	\$6,300,000	\$7,020,000	\$4,680,000	\$3,004,059	\$3,124,221	\$2,454,745
31	Villeneuve Road West- Phase 2		\$5,897,675			\$6,572,825	
32	Hogan Road- Fowler Way to E/W Crosstown		\$4,831,638	\$2,273,712		\$6,598,746	\$1,256,904
33	Hogan Road- E/W Crosstown to North City Limits		\$7,621,250			\$8,437,550	
36	Bellerose Drive -Twinning from Oakmont to City Limits		\$3,850,959	\$9,902,466		\$2,888,340	\$7,427,160
37	Sir Winston Churchill Twinning to Poundmaker Road		\$4,410,945	\$6,616,418		\$4,977,361	\$7,466,042
38	PAC East Basin Account Balance			-\$847,666			-\$847,666
39	PAC West Basin Account Balance			\$322,219			\$322,219
40	OLD PAC Account Balance			-\$1,625,020			-\$1,625,020
41	Villeneuve Road- East of Ray Gibbon Drive	\$6,461,214		\$11,999,397	\$7,072,060		\$13,133,826
42	Range Road 260- South of Villeneuve Road ¹	\$2,872,424		\$25,851,813			\$47,272,116
43	Range Road 253 (includes portion of Coal Mine Rd)		\$2,329,992	\$4,951,233		\$3,877,570	\$5,816,355
44	Poundmaker Road		\$1,557,080	\$3,308,795		\$2,403,247	\$3,058,678
45	Range Road 260- Villeneuve Road to E/W Crosstown ¹	\$898,135	\$5,173,258	\$2,909,957		\$6,381,856	\$3,589,794
46	Range Road 260- E/W Crosstown to North City Limits ¹	\$355,268	\$3,069,511	\$127,896		\$3,927,825	
47	Sir Winston Churchill Ave- Poundmaker Road to East City Limits		\$3,902,080	\$975,520		\$4,233,481	\$1,336,889
48	Villeneuve Road- Ray Gibbon Drive to Range Road 260		\$3,425,576	\$4,359,824		\$5,373,136	\$1,696,780
	Total	\$92,533,161	\$71,247,004	\$314,211,722	\$86,921,296	\$90,548,944	\$330,487,814

Notes:

¹ As part of the working group changes this year (see section 4), the benefitting share for projects 42, 45, and 46 were updated to 100% developer share. This reflects updated information from the St. Albert West ASP Traffic Impact Assessment.

² Developer Share does not include credits for off-site levies collected to date.

³ Numbers may not sum to totals presented due to rounding.

5.2 Road Levy Receipts

To date, \$78.09 million has been collected for road off-site levies as shown in Table 5.6.

Table 5.6 Roads – Off-Site Levy Receipts

Area Ref. #	Date	Description	Net Development Area (ha.)	Transportation Levy
8	May 13, 2010	Erin Ridge 38 - Melcor	3.02	
18	July 5, 2010	North Ridge 20 - Genstar	3.51	\$422,305.65
15	August 5, 2010	Erin Ridge 20 - Qualico	2.78	\$254,058.64
7	August 11, 2010	Erin Ridge North Stages 1 & 2 - Landrex	16.61	\$2,941,043.99
24	August 31, 2010	North Ridge 17A - Genstar	1.49	\$179,269.35
18	December 22, 2010	North Ridge 22 - Genstar	1.10	\$0.00
24	March 16, 2011	North Ridge 17B - Genstar	1.17	\$140,768.55
24	April 11, 2011	North Ridge 17C - Genstar	2.06	\$247,848.90
18	July 12, 2011	North Ridge 24 - Genstar	4.58	\$570,489.38
25	July 15, 2011	Lacombe Park 21A - Genstar	1.69	\$210,508.09
25	September 23, 2011	Lacombe Park 21B - Genstar	2.58	\$321,367.38
24	May 16, 2012	Lacombe Park 19 - Genstar	1.90	\$236,665.90
24	May 22, 2012	Northwest Urban Village Centre Stage 2 - Genstar	4.81	\$599,138.41
15	June 28, 2012	100 Orchard Court - Sarasota	3.02	\$208,778.64
18	July 17, 2012	North Ridge 23A - Genstar	2.80	\$349,144.48
18	July 17, 2012	North Ridge 23B - Genstar	2.63	\$327,595.43
3	July 31, 2012	Erin Ridge 3-6	3.83	\$649,211.18
6.2	July 31, 2012	Erin Ridge 3-6	32.85	\$5,568,304.94
7	July 31, 2012	Erin Ridge 3-6	3.00	\$508,521.00
24	August 30, 2012	Lacombe Park 22A - Genstar	4.82	\$600,384.02
25	August 30, 2012	Lacombe Park 22A - Genstar	0.61	\$76,231.33
31.1	August 30, 2012	Riverside Stage 8 - Reid World	6.86	\$854,488.46
18	April 30, 2013	North Ridge 25A	4.20	\$523,156.20
24	August 1, 2013	North Ridge 17D	2.86	\$358,237.44
3	August 2, 2013	Erin Ridge North 7	0.30	\$50,682.59
6.2	August 2, 2013	Erin Ridge North 7	3.84	\$650,906.88
7	August 2, 2013	Erin Ridge North 7	7.52	\$1,275,201.16
3	December 3, 2013	Erin Ridge North 7	0.00	-\$6,435.38
6.2	December 3, 2013	Erin Ridge North 7	0.00	-\$82,648.32
7	December 3, 2013	Erin Ridge North 7	0.00	-\$161,917.53
24	February 3, 2014	Ville Giroux (prepayment)	0.00	\$264,404.00
25	April 10, 2014	Lacombe Park 23	1.03	\$137,623.45
18	April 10, 2014	North Ridge 25B	5.12	\$684,643.26
42	April 18, 2014	Campbell South 4 (AGLC)	21.10	\$1,684,462.00
24	April 24, 2014	Lacombe Park 22B	2.46	\$328,425.67
25	April 24, 2014	Lacombe Park 22B	7.56	\$1,009,594.94
25	July 17, 2014	Lacombe Park 24	1.98	\$264,557.70
24	September 29, 2014	Ville Giroux (remainder)	2.56	\$77,650.40
15	October 15, 2014	Oakmont 34/35	2.15	\$163,491.90
6.1	November 19, 2014	Jensen Lakes 1	0.15	\$22,789.54
13	November 19, 2014	Jensen Lakes 1	10.58	\$1,565,522.74
14	November 19, 2014	Jensen Lakes 1	2.08	\$307,806.72
6.2	December 9, 2014	875 St. Albert Trail (Honda Site)	2.21	\$327,044.64
24	February 25, 2015	Ville Giroux 6A	0.74	\$98,607.87
24	February 25, 2015	Ville Giroux 6B	6.26	\$849,657.79
18	March 31, 2015	North Ridge 25C	0.71	\$94,733.04

Area Ref. #	Date	Description	Net Development Area (ha.)	Transportation Levy
30	March 31, 2015	Riverside 2	3.77	\$503,728.55
31	March 31, 2015	Riverside 2	1.76	\$235,162.40
36	March 31, 2015	South Riel 4	2.57	\$379,735.49
38	March 31, 2015	South Riel 4	22.63	\$3,343,740.91
30	June 11, 2015	Riverside 11	1.15	\$178,212.38
31	June 11, 2015	Riverside 11	0.00	\$155.63
31.1	July 30, 2015	Riverside 1B	1.51	\$235,022.44
30.1	August 26, 2015	Riverside 1A	0.01	\$1,556.44
31.1	August 26, 2015	Riverside 1A	2.26	\$351,599.80
31.1	July 13, 2016	Riverside 9A and 5	4.41	\$687,677.09
3	August 8, 2016	Erin Ridge North 8	7.78	\$1,213,538.63
36	November 15, 2016	151 Riel Drive (South Riel 3B)	5.49	\$856,670.58
14	November 25, 2016	Jensen Lakes 2	6.76	\$1,054,843.92
13	May 17, 2017	Jensen Lakes 3A	0.472	\$57,091.23
13	June 7, 2017	Jensen Lakes 3B	4.18	\$505,596.08
14	June 7, 2017	Jensen Lakes 3B	0	\$0.00
13	June 7, 2017	Jensen Lakes 4	4.7	\$568,493.20
25	July 4, 2017	Lacombe Park 28A	1.47	\$177,805.32
3	August 4, 2017	Erin Ridge North 9	3.575	\$432,417.70
6.2	August 29, 2017	Erin Ridge North 10A	4.128	\$499,306.37
31.1	September 7, 2017	Riverside 1C	1.53	\$185,062.68
25	September 14, 2017	Lacombe Park 28B	1.99	\$240,702.44
30.1	September 14, 2017	Riverside 20	3.22	\$389,478.32
31.1	September 14, 2017	Riverside 20	1.416	\$171,273.70
31.1	October 10, 2017	Riverside 18	1.35	\$163,290.60
24	November 20, 2017	Ville Giroux 6B	5.681	\$687,151.04
24	January 1, 2018	Ville Giroux 6B (2015 DA not finalized)	-6.26	-\$849,657.79
30.1	May 23, 2018	Riverside 16	0.63	\$76,479.48
31.1	May 23, 2018	Riverside 16	1.14	\$138,391.44
13	May 30, 2018	Jensen Lakes 3C	0.673	\$81,699.51
14	May 30, 2018	Jensen Lakes 3C	2.079	\$252,382.28
30.1	June 4, 2018	Riverside 14	4.94	\$599,696.24
13	June 28, 2018	Jensen Lakes 7	2.606	\$316,357.98
3	July 5, 2018	Erin Ridge North 13	5.59	\$678,603.64
30.1	August 2, 2018	Riverside 23	0.265	\$32,169.94
31.1	August 2, 2018	Riverside 23	0.387	\$46,980.25
30.1	August 27, 2018	Riverside 10 & 12A	0.48	\$58,270.08
31.1	August 27, 2018	Riverside 10 & 12A	1.89	\$229,438.44
7	September 21, 2018	Erin Ridge North 12	0.097	\$11,775.41
31.1	October 5, 2018	Riverside 15	3.286	\$398,907.26
31.1	June 18, 2019	Riverside 15 (Change in Boundary)	-2.42	-\$293,535.53
31.1	June 18, 2019	Riverside 25A	1.98	\$248,837.37
31.1	June 18, 2019	Riverside RL 21/22 to be offset against future OSL contributions		\$44,698.16
13	July 26, 2019	Jensen Lakes 6	3.25	\$407,862.16
36	August 30, 2019	South Riel 7	2.75	\$345,809.84
36	August 30, 2019	South Riel 7- Transportation Levy Credit		-\$345,809.84
36	September 17, 2019	South Riel 8	0.05	\$6,192.67
13	September 25, 2019	Jensen Lakes 8A	1.86	\$233,261.48
12	October 7, 2019	200 Villeneuve Road (DP)	0.33	\$41,075.12
13	October 7, 2019	200 Villeneuve Road (DP)	2.30	\$289,284.44
38	March 16, 2020	15 Richardson Drive	27.25	\$3,422,675.78
30	September 1, 2020	Riverside 22A	2.22	\$338,252.52

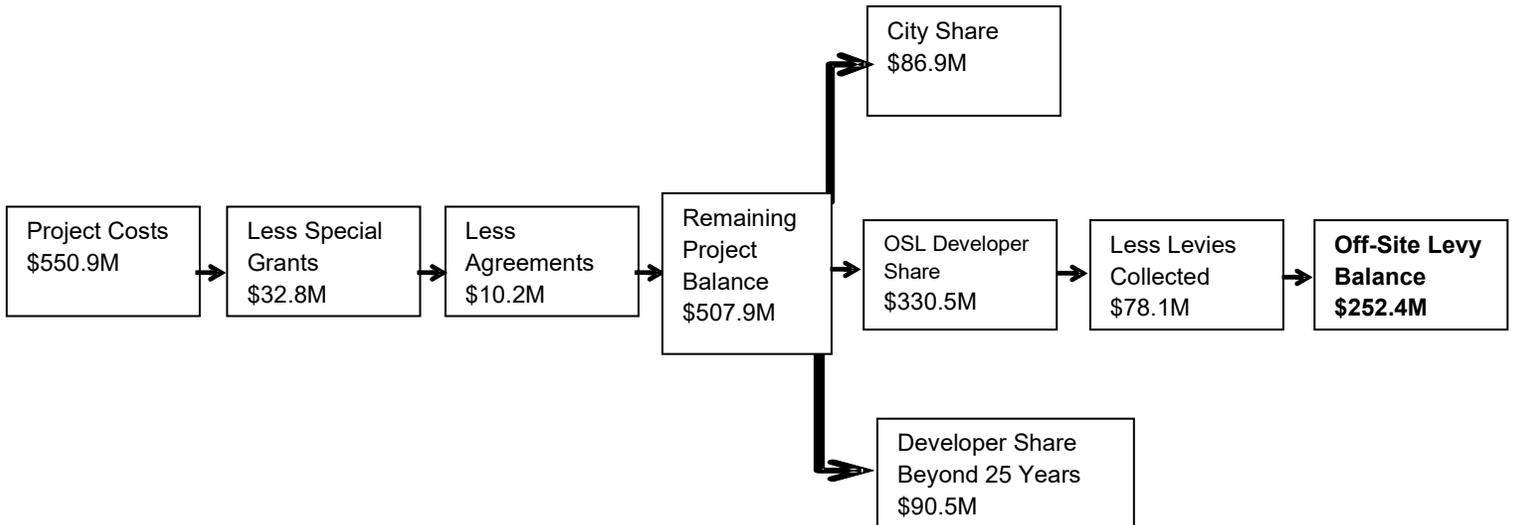
Area Ref. #	Date	Description	Net Development Area (ha.)	Transportation Levy
30	September 1, 2020	Riverside 27	2.72	\$414,435.52
13	September 11, 2020	Jensen Lakes 8B (Initial payment)	8.54	\$520,482.26
12	September 11, 2020	Jensen Lakes 8B (Initial payment)	0.12	\$7,313.57
3	September 14, 2020	Erin Ridge North 14	4.01	\$79,230.32
30.1	October 2, 2020	Riverside 17 and 28	0.72	\$109,703.52
30	November 19, 2020	Riverside 22B	1.47	\$223,978.02
13	March 10, 2021	Jensen Lakes 8B (2nd installment)		\$271,861.07
12	March 10, 2021	Jensen Lakes 8B (2nd installment)		\$3,820.06
39	March 17, 2021	Kingswood 27 (MR Lot)	2.30	\$0.00
30	May 21, 2021	Riverside 32	2.50	\$398,350.00
31.1	May 21, 2021	Riverside 31	4.65	\$740,931.00
12	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	1.40	\$222,438.64
13	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	6.73	\$1,072,995.56
36	July 8, 2021	South Riel 10	3.02	\$481,844.16
36	July 8, 2021	South Riel 10- Transportation Levy Credit		-\$363,505.12
11	July 8, 2021	North Ridge Phase 2 Stage 1	2.33	\$371,580.88
30	July 28, 2021	Riverside 35	1.49	\$237,416.60
3	August 3, 2021	Erin Ridge North Stage 15A and 18	5.98	\$953,171.88
30.1	August 13, 2021	Riverside 10/12/36 DA Amendment	0.00	\$0.00
30.1	September 10, 2021	Riverside 34	2.13	\$339,712.88
3	September 23, 2021	Erin Ridge North Stage 15B	6.31	\$1,005,435.40
30	October 1, 2021	Riverside 33	1.95	\$311,191.02
5	December 20, 2021	Jensen Lakes 15	0.40	\$62,939.30
13	December 20, 2021	Jensen Lakes 15	0.16	\$25,016.38
13	February 24, 2022	Jensen Lakes 8B (3rd installment)		\$271,861.07
12	February 24, 2022	Jensen Lakes 8B (3rd installment)		\$3,820.06
13	May 5, 2022	Jensen Lakes 9	1.22	\$245,775.49
11	May 11, 2022	North Ridge Phase 2 Stage 2	5.80	\$1,171,678.05
23	June 2, 2022	Cherot 3 and 4	6.53	\$1,319,830.54
31.1	June 3, 2022	Riverside 40	3.45	\$697,307.10
30	June 3, 2022	Riverside 39	4.09	\$826,662.62
31	June 3, 2022	Riverside 39	0.56	\$113,186.08
3	July 28, 2022	Erin Ridge North 20A	5.92	\$1,196,336.44
31.1	August 11, 2022	Riverside 26 and 29	2.07	\$417,373.67
31.1	August 11, 2022	Riverside RL 21/22 paid June 18, 2019 in cancelled Riverside 15 used to offset against OSL contributions in Riverside 26 & 29		-\$44,698.16
13	September 1, 2022	Jensen Lakes 18	1.43	\$289,028.74
13	February 28, 2023	Jensen Lakes 8B (4th installment-final)		\$271,861.07
12	February 28, 2023	Jensen Lakes 8B (4th installment-final)		\$3,820.06
13	May 10, 2023	Jensen Lakes 11	3.41	\$1,022,607.57
23	May 24, 2023	Cherot Stage 5	1.37	\$409,822.50
6.2	June 8, 2023	Erin Ridge North 10B (835 St. Albert Trail)	5.19	\$1,555,946.43
30.1	July 25, 2023	Riverside 42A (stage included 0.037ha where levies collected previously)	0.97	\$291,702.48
3	November 1, 2023	Erin Ridge North 20A- Phase 2	1.74	\$521,946.58
29.1	April 26, 2024	Riverside 41 and 44	2.03	\$565,265.68
36	April 29, 2024	South Riel 12	1.04	\$289,594.24
31.1	May 23, 2024	Riverside 43	4.09	\$1,138,885.04
11	May 24, 2024	North Ridge Phase 2 Stage 4	1.47	\$410,444.14
29.1	June 20, 2024	Riverside 47 (SWMF)	0.00	\$0.00
23	July 4, 2024	Cherot 6	3.21	\$893,843.76
31.1	July 9, 2024	Riverside 38	3.18	\$885,490.08
3	July 12, 2024	Erin Ridge North Stage 21	4.69	\$1,306,515.55

Area Ref. #	Date	Description	Net Development Area (ha.)	Transportation Levy
29.1	August 1, 2024	Riverside 48	2.79	\$777,727.61
5	August 19, 2024	Jensen Lakes 20	0.82	\$228,333.92
13	August 19, 2024	Jensen Lakes 20	2.06	\$573,619.36
29.1	September 19, 2024	Riverside 49	1.61	\$448,314.16
30	October 28, 2024	Riverside 50	0.12	\$33,414.72
11	April 14, 2025	North Ridge Ph 2 Stage 5	2.31	\$635,788.23
29.1	May 8, 2025	Riverside Stage 45 and 46	3.15	\$866,158.25
11	May 8, 2025	North Ridge Ph 2 Stage 6	0.49	\$134,864.17
29.1	May 8, 2025	Riverside Stage 54	4.47	\$1,230,291.51
11	May 9, 2025	North Ridge Ph 2 Stage 7	1.54	\$424,959.75
23	May 22, 2025	Cherot Stage 7 and 8	0.16	\$42,661.12
20	May 22, 2025	Cherot Stage 7 and 8	4.82	\$1,326,347.83
20	July 8, 2025	Cherot Stage 9	3.31	\$909,645.07
29	August 14, 2025	Riverside Stage 53	0.02	\$5,779.89
30	August 14, 2025	Riverside Stage 53	2.21	\$607,164.00
29.1	August 20, 2025	Riverside Stage 57	1.93	\$531,474.92
29	August 21, 2025	Riverside Stage 56	0.03	\$7,156.06
30	August 21, 2025	Riverside Stage 56	0.22	\$59,175.10
	Total		498.73	\$78,092,859.17

5.3 Road Summary

As shown in Figure 5.2, the total remaining OSL cost within the 25-year development timeframe is \$252.4 million and is the basis for the current road infrastructure rate. The remaining developer share outside the development timeframe is \$90.5 million.

Figure 5.2 Road Cost Summary



5.3.1 Allocations to Benefitting Areas

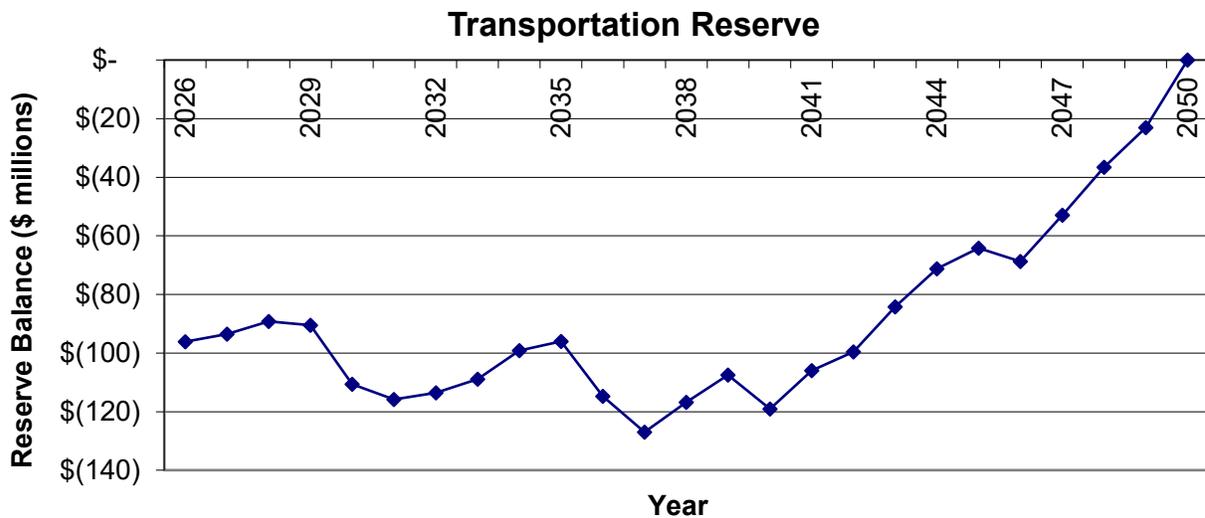
The 2015 update collapsed the transportation basins allocating all projects over the entire undeveloped lands throughout St. Albert into a single basin. The 2026 update maintains this functionality.

5.3.2 Road Levy Reserve and Rate

Construction staging and project phasing has been updated over the 25-year development period. As shown in Figure 5.3, at times off-site levy reserve balances will not be sufficient to fund road construction. During these times, “front ending” will be required. When the reserve balance is in a positive position, it earns interest at ~4.36% (2026 rate). When the reserve balance is negative (i.e., during times when front ending is required), the reserve is charged interest at ~4.30% (2026 rate).

The levy rate is adjusted so the reserve balance is at least \$0 by the end of the timeframe.

Figure 5.3 Roads - Projected Reserve Balance



The off-site levy transportation rate throughout the City of St. Albert for 2026 is **\$267,079 per hectare**.

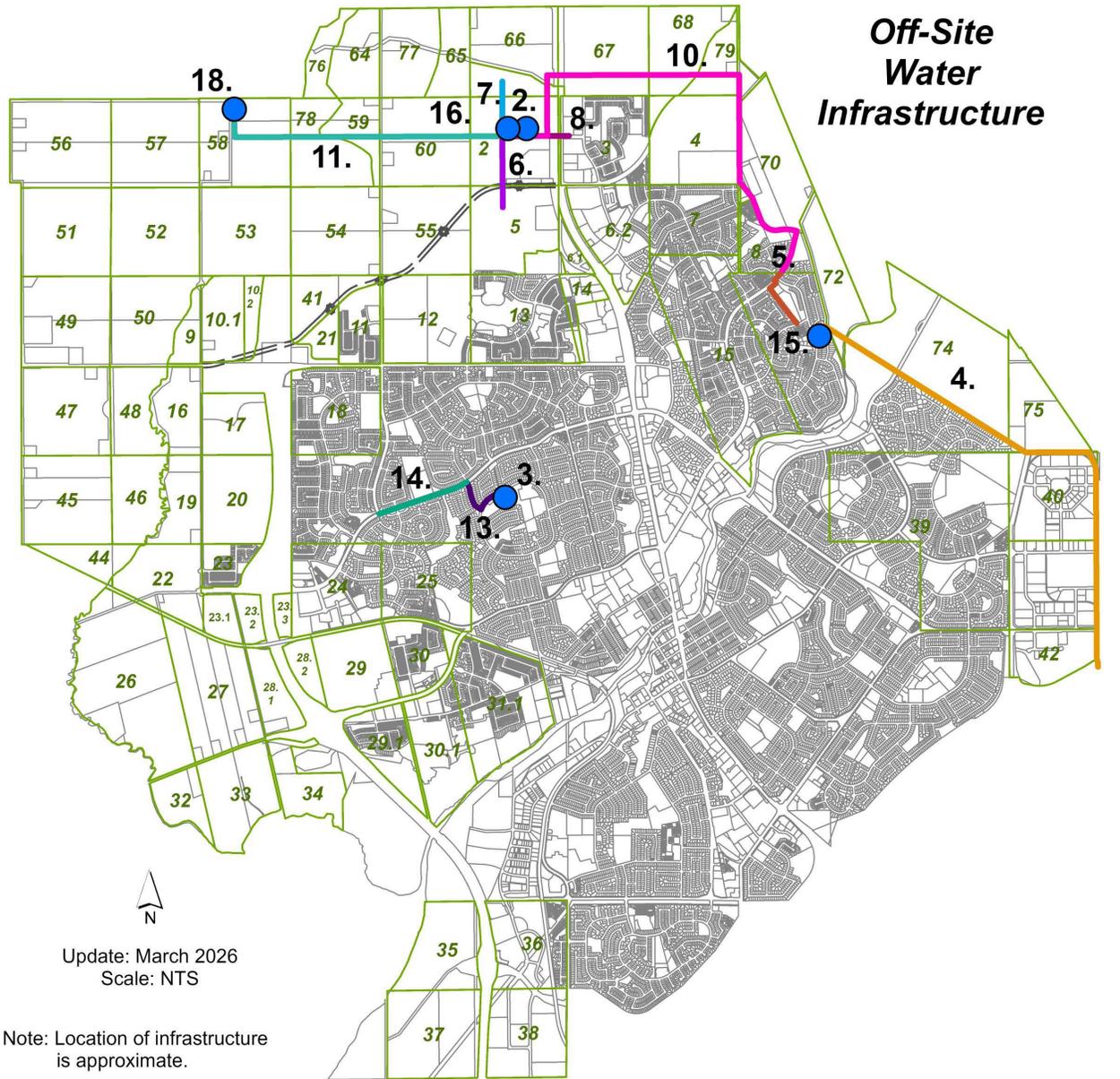
6 WATER OFF-SITE INFRASTRUCTURE

The 2026 update saw a reduction of 9.5% in the water infrastructure off-site levy rate compared to 2025 rates. The reduction was driven by changes to project start years and actual construction costs less than estimated. These changes offset impacts from the reduction in the overall development forecast for the next 25-years.

The following changes were made to the water infrastructure category for 2026:

- Project 11- Northwest Reservoir Fill Line:
 - a. Construction date was updated to outside the 25-year development timeline. The need for the northwest reservoir is being evaluated as part of the ongoing utility master plan update. Additionally, no development is forecasted in these areas for the next 25-years.
- Project 14- Giroux East Transmission Main- Project completed, and total actual costs reduced from estimate.

Figure 6.1 Map of Off-Site Water Infrastructure Projects



Note: Project 9- Oversizing Pool is not shown on the map as it represents funds used to increase pipe sizes through development areas.

Water Infrastructure Facilities

- | | |
|--|--|
| ● 2. North Reservoir & Pumphouse | — 10. North Reservoir Fill Line |
| ● 3. Lacombe Park Reservoir & Pumphouse | — 11. North West Reservoir Fill Line |
| — 4. Oakmont Water Supply Main | — 13. Larose/Lockhart Transmission Main |
| — 5. Oakmont Transmission Main- Phase 1 | — 14. Giroux East Transmission Main |
| — 6. North Reservoir South Transmission Main | ● 15. Oakmont Reservoir (Growth Upgrade) |
| — 7. North Reservoir North Transmission Main | ● 16. North Reservoir Expansion |
| — 8. North Reservoir East Transmission Main | ● 18. North West Reservoir & Pumphouse |



6.1 Total Project Costs

The total cost of projects is comprised of “Cost of Work Completed” plus “Debenture Interest” (if any) plus the “Estimated Cost of Work Yet to Be Completed”. The total cost of the water infrastructure projects has decreased from \$120.8 million to \$119.5 million as shown in Table 6.1.

Table 6.1. Water Off-Site Levy Project Costs

Item	Project Description	2025				2026			
		Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
2	R2 - North Reservoir & Pumphouse			\$25,000,000	\$25,000,000			\$25,000,000	\$25,000,000
3	R3 - Lacombe Park Existing Reservoir & Pumphouse	\$10,048,497			\$10,048,497	\$10,048,497			\$10,048,497
4	W1 - Oakmont Water Supply Main	\$9,510,210			\$9,510,210	\$9,510,210			\$9,510,210
5	W2 - Oakmont Transmission Main - Phase 1	\$1,205,745			\$1,205,745	\$1,205,745			\$1,205,745
6	W3 - North Reservoir South Transmission Main			\$2,301,893	\$2,301,893			\$2,301,893	\$2,301,893
7	W4 - North Reservoir North Transmission Main			\$1,617,000	\$1,617,000			\$1,617,000	\$1,617,000
8	W5 - North Reservoir East Transmission Main			\$1,947,800	\$1,947,800			\$1,947,800	\$1,947,800
9	Oversizing Pool	\$62,477			\$62,477	\$62,477			\$62,477
10	W6 - North Reservoir Fill Line	\$108,291		\$14,042,500	\$14,150,791	\$113,041		\$14,042,500	\$14,155,541
11	W7 - Northwest Reservoir Fill Line			\$9,345,000	\$9,345,000			\$9,345,000	\$9,345,000
13	W9 - Larose/Lockhart Transmission Main			\$2,303,500	\$2,303,500			\$2,303,500	\$2,303,500
14	W10 - Giroux East Transmission Main			\$2,826,500	\$2,826,500	\$1,564,617			\$1,564,617
15	R3 - Oakmont Reservoir (Growth Upgrade)			\$500,000	\$500,000			\$500,000	\$500,000
16	R4 - North Reservoir Expansion			\$15,000,000	\$15,000,000			\$15,000,000	\$15,000,000
18	R6 - Northwest Reservoir & Pumphouse			\$25,000,000	\$25,000,000			\$25,000,000	\$25,000,000
	Total	\$20,935,220		\$99,884,193	\$120,819,413	\$22,504,587		\$97,057,693	\$119,562,280

6.1.1 Cost of Completed Work

The cost of completed work (i.e., project expenditures) to 2025 is \$22.5 million. Of this amount, the developer/off-site levy share is \$10.7 million (not including developer agreement contributions), as shown in Table 6.2.

Table 6.2 Water – Project Expenditures

	Prior to 2008	2008-2020	2021	2022	2023	2024	2025	Total
Total Expenditure	\$10,048,497	\$10,778,432		\$22,645	\$34,062	\$51,583	\$1,569,367	\$22,504,587
Interim Financing	\$3,745,084	\$5,659,414		\$22,645	\$34,062	\$51,583	\$1,569,367	\$11,082,156
Final Financing								
Special Provincial Grant	\$3,071,813							\$3,071,813
Developer Agreement Contribution								
City Financing	\$3,231,600	\$5,056,541					\$391,154	\$8,679,296
Offsite Levy	\$3,745,084	\$5,721,891		\$22,645	\$34,062	\$51,583	\$1,178,213	\$10,753,479

6.1.2 Grants and Contributions

Prior to allocating project costs to benefitting parties, Special (“ear-marked”) Grants and Developer Agreement Contributions are removed from the Total Project Cost, as shown in Table 6.3.

Table 6.3 Water – Special Grants and Developer Agreement Contributions

Item	Project Description	2025			2026		
		Special Provincial Grant	Developer Agreement Contribution Pending	Developer Agreement Contribution Received	Special Provincial Grant	Developer Agreement Contribution Pending	Developer Agreement Contribution Received
3	R3 - Lacombe Park Existing Reservoir & Pumphouse	\$3,071,812			\$3,071,812		
	Total	\$3,071,812			\$3,071,812		

Note: Only projects with these costs associated with them have been included in this table.

6.1.3 Allocation to Benefitting Parties

The percentage allocation of project costs to benefitting parties for water infrastructure is shown in Table 6.4.

Table 6.4. Water – Allocations to Benefitting Parties

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
2	R2 - North Reservoir & Pumphouse		28%	72%		24%	76%
3	R3 - Lacombe Park Existing Reservoir & Pumphouse	46.32%		53.68%	46.32%		53.68%
4	W1 - Oakmont Water Supply Main	50%		50%	50%		50%
5	W2 - Oakmont Transmission Main - Phase 1	25%		75%	25%		75%
6	W3 - North Reservoir South Transmission Main	25%	21%	54%	25%	18%	57%
7	W4 - North Reservoir North Transmission Main	25%	48%	27%	25%	48%	27%
8	W5 - North Reservoir East Transmission Main	25%	21%	54%	25%	3%	72%
9	Oversizing Pool			100%			100%
10	W6 - North Reservoir Fill Line		4%	96%		8%	92%
11	W7 - Northwest Reservoir Fill Line		64%	36%		100%	
13	W9 - Larose/Lockhart Transmission Main	25%	30%	45%	25%	27%	48%
14	W10 - Giroux East Transmission Main	25%	6%	69%	25%		75%
15	R3 - Oakmont Reservoir (Growth Upgrade)		32%	68%		32%	68%
16	R4 - North Reservoir Expansion		84%	16%		80%	20%
18	R6 - Northwest Reservoir & Pumphouse		100%			100%	

Note: Developer Share Beyond 25 years refers to lands within the existing City boundary which will contribute to the cost of the project as an off-site levy but are not expected to develop for at least 25 years. This amount is not included in current OSL rates.

Table 6.5 shows the allocation of costs to the benefiting parties. The developer (off-site levy) share has decreased from \$52.8 million to \$50.2 million within the 25-year development timeframe.

Table 6.5. Water – Cost Allocation to Benefitting Parties

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
2	R2 - North Reservoir & Pumphouse		\$7,000,000	\$18,000,000		\$6,000,000	\$19,000,000
3	R3 - Lacombe Park Existing Reservoir & Pumphouse	\$3,231,601		\$3,745,085	\$3,231,601		\$3,745,085
4	W1 - Oakmont Water Supply Main	\$4,755,105		\$4,755,105	\$4,755,105		\$4,755,105
5	W2 - Oakmont Transmission Main - Phase 1	\$301,436		\$904,309	\$301,436		\$904,309
6	W3 - North Reservoir South Transmission Main	\$575,473	\$483,398	\$1,243,022	\$575,473	\$414,341	\$1,312,079
7	W4 - North Reservoir North Transmission Main	\$404,250	\$776,160	\$436,590	\$404,250	\$776,160	\$436,590
8	W5 - North Reservoir East Transmission Main	\$486,950	\$409,038	\$1,051,812	\$486,950	\$58,434	\$1,402,416
9	Oversizing Pool			\$62,477			\$62,477
10	W6 - North Reservoir Fill Line		\$566,032	\$13,584,759		\$1,132,443	\$13,023,097
11	W7 - Northwest Reservoir Fill Line		\$5,980,800	\$3,364,200		\$9,345,000	
13	W9 - Larose/Lockhart Transmission Main	\$575,875	\$691,050	\$1,036,575	\$575,875	\$621,945	\$1,105,680
14	W10 - Giroux East Transmission Main	\$706,625	\$169,590	\$1,950,285	\$391,154		\$1,173,463

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
15	R3 - Oakmont Reservoir (Growth Upgrade)		\$160,000	\$340,000		\$160,000	\$340,000
16	R4 - North Reservoir Expansion		\$12,600,000	\$2,400,000		\$12,000,000	\$3,000,000
18	R6 - Northwest Reservoir & Pumphouse		\$25,000,000			\$25,000,000	
	Total	\$11,037,315	\$53,836,067	\$52,874,219	\$10,721,844	\$55,508,323	\$50,260,301

Notes:

¹ Developer Share does not include credits for off-site levies collected to date.

² Numbers may not sum to totals presented due to rounding.

6.2 Water Levy Receipts

To date, \$26.5 million has been collected for water off-site levies as shown in Table 6.6.

Table 6.6. Water – Off-Site Levy Receipts

Area Ref. #	Date	Description	Net Development Area (ha.)	Water Levy
8	May 13, 2010	Erin Ridge 38 - Melcor	3.02	\$168,929.74
18	July 5, 2010	North Ridge 20 - Genstar	3.51	\$196,338.87
15	August 5, 2010	Erin Ridge 20 - Qualico	2.78	\$155,504.86
7	August 11, 2010	Erin Ridge North Stages 1 & 2 - Landrex	16.61	\$1,036,941.68
24	August 31, 2010	North Ridge 17A - Genstar	1.49	\$83,346.13
18	December 22, 2010	North Ridge 22 - Genstar	1.10	\$61,530.70
24	March 16, 2011	North Ridge 17B - Genstar	1.17	\$65,446.29
24	April 11, 2011	North Ridge 17C - Genstar	2.06	\$115,230.22
18	July 12, 2011	North Ridge 24 - Genstar	4.58	\$192,868.38
25	July 15, 2011	Lacombe Park 21A - Genstar	1.69	\$71,167.59
25	September 23, 2011	Lacombe Park 21B - Genstar	2.58	\$108,646.38
24	May 16, 2012	Lacombe Park 19 - Genstar	1.90	\$80,010.90
24	May 22, 2012	Northwest Urban Village Centre Stage 2 - Genstar	4.81	\$202,553.91
15	June 28, 2012	100 Orchard Court - Sarasota	3.02	\$127,175.22
18	July 17, 2012	North Ridge 23A - Genstar	2.80	\$118,037.13
18	July 17, 2012	North Ridge 23B - Genstar	2.63	\$110,751.93
3	July 31, 2012	Erin Ridge 3-6	3.83	\$187,179.76
6.2	July 31, 2012	Erin Ridge 3-6	32.85	\$1,605,445.20
7	July 31, 2012	Erin Ridge 3-6	3.00	\$146,616.00
24	August 30, 2012	Lacombe Park 22A - Genstar	4.82	\$202,975.02
25	August 30, 2012	Lacombe Park 22A - Genstar	0.61	\$25,771.93
31.1	August 30, 2012	Riverside Stage 8 - Reid World	6.86	\$288,881.46
18	April 30, 2013	North Ridge 25A	4.20	\$176,866.20
24	August 1, 2013	North Ridge 17D	2.86	\$121,111.24
3	August 2, 2013	Erin Ridge North 7	0.30	\$14,612.73
6.2	August 2, 2013	Erin Ridge North 7	3.84	\$187,668.48
7	August 2, 2013	Erin Ridge North 7	7.52	\$367,664.06
3	December 3, 2013	Erin Ridge North 7	0.00	\$1,712.67
6.2	December 3, 2013	Erin Ridge North 7	0.00	\$21,995.52
7	December 3, 2013	Erin Ridge North 7	0.00	\$43,091.74
24	February 3, 2014	Ville Giroux (prepayment)	0.00	-
25	April 10, 2014	Lacombe Park 23	1.03	\$49,944.70
18	April 10, 2014	North Ridge 25B	5.12	\$248,462.76
42	April 18, 2014	Campbell South 4 (AGLC)	21.10	\$1,071,629.00
24	April 24, 2014	Lacombe Park 22B	2.46	\$119,188.42
25	April 24, 2014	Lacombe Park 22B	7.56	\$366,390.44
25	July 17, 2014	Lacombe Park 24	1.98	\$96,010.20
24	September 29, 2014	Ville Giroux (remainder)	2.56	\$124,134.40
15	October 15, 2014	Oakmont 34/35	2.15	\$104,011.05

Area Ref. #	Date	Description	Net Development Area (ha.)	Water Levy
6.1	November 19, 2014	Jensen Lakes 1	0.15	\$8,408.40
13	November 19, 2014	Jensen Lakes 1	10.58	\$577,613.40
14	November 19, 2014	Jensen Lakes 1	2.08	\$113,568.00
6.2	December 9, 2014	875 St. Albert Trail (Honda Site)	2.21	\$120,666.00
24	February 25, 2015	Ville Giroux 6A	0.74	\$35,785.62
24	February 25, 2015	Ville Giroux 6B	6.26	\$308,347.91
18	March 31, 2015	North Ridge 25C	0.71	\$34,379.41
30	March 31, 2015	Riverside 2	3.77	\$182,807.30
31	March 31, 2015	Riverside 2	1.76	\$85,342.40
36	March 31, 2015	South Riel 4	2.57	\$124,619.30
38	March 31, 2015	South Riel 4	22.63	\$1,097,328.70
30	June 11, 2015	Riverside 11	1.15	\$107,177.73
31	June 11, 2015	Riverside 11	0.00	\$93.61
31.1	July 30, 2015	Riverside 1B	1.51	\$141,343.55
30.1	August 26, 2015	Riverside 1A	0.01	\$936.05
31.1	August 26, 2015	Riverside 1A	2.26	\$211,453.70
31.1	July 13, 2016	Riverside 9A and 5	4.41	\$372,581.00
3	August 8, 2016	Erin Ridge North 8	7.78	\$657,490.91
36	November 15, 2016	151 Riel Drive (South Riel 3B)	5.49	\$464,141.07
14	November 25, 2016	Jensen Lakes 2	6.76	\$571,510.68
13	May 17, 2017	Jensen Lakes 3A	0.47	\$38,136.18
13	June 7, 2017	Jensen Lakes 3B	4.18	\$337,731.46
14	June 7, 2017	Jensen Lakes 3B	0.00	-
13	June 7, 2017	Jensen Lakes 4	4.70	\$379,745.90
25	July 4, 2017	Lacombe Park 28A	1.47	\$118,771.59
3	August 4, 2017	Erin Ridge North 9	3.58	\$288,849.28
6.2	August 29, 2017	Erin Ridge North 10A	4.13	\$333,530.02
31.1	September 7, 2017	Riverside 1C	1.53	\$123,619.41
25	September 14, 2017	Lacombe Park 28B	1.99	\$160,786.03
30.1	September 14, 2017	Riverside 20	3.22	\$260,166.34
31.1	September 14, 2017	Riverside 20	1.42	\$114,408.55
31.1	October 10, 2017	Riverside 18	1.35	\$109,075.95
24	November 20, 2017	Ville Giroux 6B	5.68	\$459,007.76
24	January 1, 2018	Ville Giroux 6B (2015 DA not finalized)	-6.26	-\$308,347.91
30.1	May 23, 2018	Riverside 16	0.63	\$50,128.47
31.1	May 23, 2018	Riverside 16	1.14	\$90,708.66
13	May 30, 2018	Jensen Lakes 3C	0.67	\$53,549.94
14	May 30, 2018	Jensen Lakes 3C	2.08	\$165,423.95
30.1	June 4, 2018	Riverside 14	4.94	\$393,070.86
13	June 28, 2018	Jensen Lakes 7	2.61	\$207,356.81
3	July 5, 2018	Erin Ridge North 13	5.59	\$444,790.71
30.1	August 2, 2018	Riverside 23	0.27	\$21,085.79
31.1	August 2, 2018	Riverside 23	0.39	\$30,793.20
30.1	August 27, 2018	Riverside 10 & 12A	0.48	\$38,193.12
31.1	August 27, 2018	Riverside 10 & 12A	1.89	\$150,385.41
7	September 21, 2018	Erin Ridge North 12	0.10	\$7,718.19
31.1	October 5, 2018	Riverside 15	3.29	\$261,463.73
31.1	June 18, 2019	Riverside 15 (Change in Boundary)	-2.42	-\$192,397.84
31.1	June 18, 2019	Riverside 25A	1.98	\$158,297.75
31.1	June 18, 2019	Riverside RL 21/22 to be offset against future OSL contributions		\$34,100.09
13	July 26, 2019	Jensen Lakes 6	3.25	\$259,461.28
36	August 30, 2019	South Riel 7	2.75	\$219,986.72
36	September 17, 2019	South Riel 8	0.05	\$3,939.46
13	September 25, 2019	Jensen Lakes 8A	1.86	\$148,389.16
12	October 7, 2019	200 Villeneuve Road (DP)	0.33	\$26,129.92
13	October 7, 2019	200 Villeneuve Road (DP)	2.30	\$184,028.12
38	March 16, 2020	15 Richardson Drive	27.25	\$2,177,333.18
30	September 1, 2020	Riverside 22A	2.22	\$177,053.88
30	September 1, 2020	Riverside 27	2.72	\$216,930.88
13	September 11, 2020	Jensen Lakes 8B (Initial payment)	8.54	\$272,439.66
12	September 11, 2020	Jensen Lakes 8B (Initial payment)	0.12	\$3,828.19
3	September 14, 2020	Erin Ridge North 14	4.01	\$41,472.08

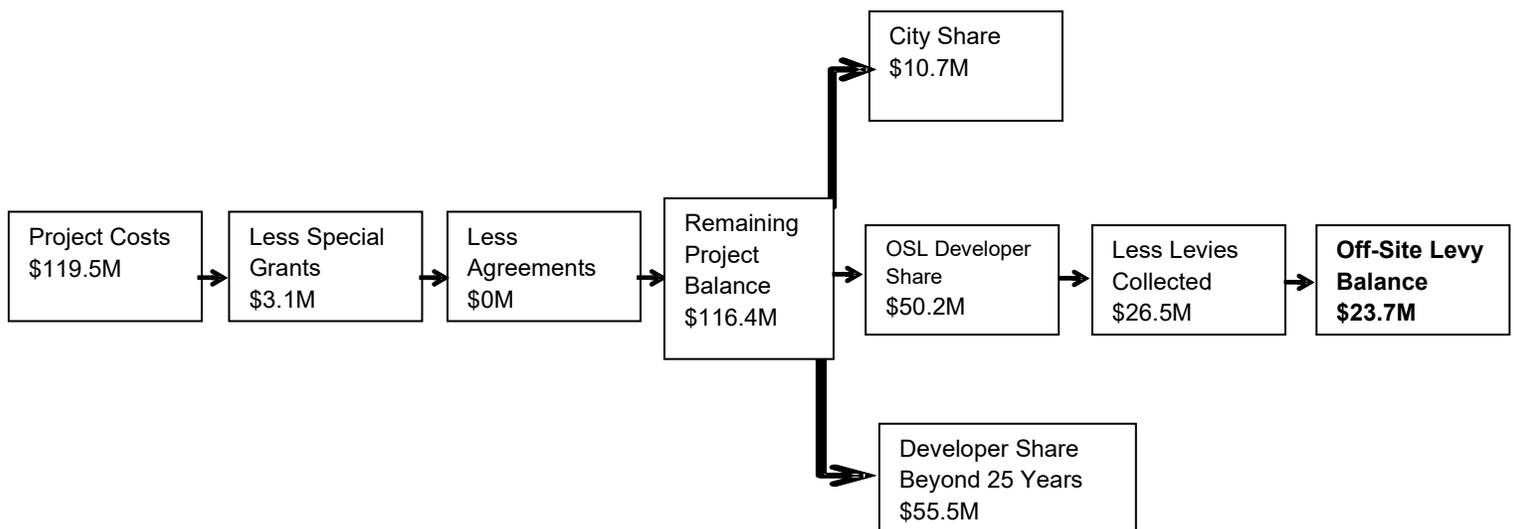
Area Ref. #	Date	Description	Net Development Area (ha.)	Water Levy
30.1	October 2, 2020	Riverside 17 and 28	0.72	\$57,422.88
30	November 19, 2020	Riverside 22B	1.47	\$117,238.38
13	March 10, 2021	Jensen Lakes 8B (2nd installment)		\$142,302.14
12	March 10, 2021	Jensen Lakes 8B (2nd installment)		\$1,999.56
39	March 17, 2021	Kingswood 27 (MR Lot)	2.30	\$0.00
30	May 21, 2021	Riverside 32	2.50	\$127,227.50
31.1	May 21, 2021	Riverside 31	4.65	\$236,643.15
12	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	1.40	\$71,043.84
13	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	6.73	\$342,699.99
36	July 8, 2021	South Riel 10	3.02	\$153,894.38
36	July 8, 2021	South Riel 10- Transportation Levy Credit		
11	July 8, 2021	North Ridge Phase 2 Stage 1	2.33	\$118,677.81
30	July 28, 2021	Riverside 35	1.49	\$75,827.59
3	August 3, 2021	Erin Ridge North Stage 15A and 18	5.98	\$304,429.96
30.1	August 13, 2021	Riverside 10/12/36 DA Amendment	0.00	\$0.00
30.1	September 10, 2021	Riverside 34	2.13	\$108,499.61
3	September 23, 2021	Erin Ridge North Stage 15B	6.31	\$321,122.21
30	October 1, 2021	Riverside 33	1.95	\$99,390.12
5	December 20, 2021	Jensen Lakes 15	0.40	\$20,101.95
13	December 20, 2021	Jensen Lakes 15	0.16	\$7,989.89
13	February 24, 2022	Jensen Lakes 8B (3rd installment)		\$142,302.14
12	February 24, 2022	Jensen Lakes 8B (3rd installment)		\$1,999.56
13	May 5, 2022	Jensen Lakes 9	1.22	\$29,024.70
11	May 11, 2022	North Ridge Phase 2 Stage 2	5.80	\$138,368.59
23	June 2, 2022	Cherot 3 and 4	6.53	\$155,864.57
31.1	June 3, 2022	Riverside 40	3.45	\$82,348.05
30	June 3, 2022	Riverside 39	4.09	\$97,624.21
31	June 3, 2022	Riverside 39	0.56	\$13,366.64
3	July 28, 2022	Erin Ridge North 20A	5.92	\$141,280.61
31.1	August 11, 2022	Riverside 26 and 29	2.07	\$49,289.49
31.1	August 11, 2022	Riverside RL 21/22 paid June 18, 2019 in cancelled Riverside 15 used to offset against OSL contributions in Riverside 26 & 29		-\$34,100.09
13	September 1, 2022	Jensen Lakes 18	1.43	\$34,132.67
13	February 28, 2023	Jensen Lakes 8B (4th installment-final)		\$142,302.14
12	February 28, 2023	Jensen Lakes 8B (4th installment-final)		\$1,999.56
13	May 10, 2023	Jensen Lakes 11	3.41	\$84,913.43
23	May 24, 2023	Cherot Stage 5	1.37	\$34,030.10
6.2	June 8, 2023	Erin Ridge North 10B (835 St. Albert Trail)	5.19	\$129,199.86
30.1	July 25, 2023	Riverside 42A (stage included 0.037ha where levies collected previously)	0.97	\$24,221.86
3	November 1, 2023	Erin Ridge North 20A- Phase 2	1.74	\$43,340.45
29.1	April 26, 2024	Riverside 41 and 44	2.03	\$46,348.96
36	April 29, 2024	South Riel 12	1.04	\$23,745.28
31.1	May 23, 2024	Riverside 43	4.09	\$93,382.88
11	May 24, 2024	North Ridge Phase 2 Stage 4	1.47	\$33,654.37
29.1	June 20, 2024	Riverside 47 (SWMF)	0.00	\$0.00
23	July 4, 2024	Cherot 6	3.21	\$73,290.72
31.1	July 9, 2024	Riverside 38	3.18	\$72,605.76
3	July 12, 2024	Erin Ridge North Stage 21	4.69	\$107,127.74
29.1	August 1, 2024	Riverside 48	2.79	\$63,769.78
5	August 19, 2024	Jensen Lakes 20	0.82	\$18,722.24
13	August 19, 2024	Jensen Lakes 20	2.06	\$47,033.92
29.1	September 19, 2024	Riverside 49	1.61	\$36,759.52
30	October 28, 2024	Riverside 50	0.12	\$2,739.84
11	April 14, 2025	North Ridge Ph 2 Stage 5	2.31	\$53,317.11
29.1	May 8, 2025	Riverside Stage 45 and 46	3.15	\$72,635.91
11	May 8, 2025	North Ridge Ph 2 Stage 6	0.49	\$11,309.69
29.1	May 8, 2025	Riverside Stage 54	4.47	\$103,172.07
11	May 9, 2025	North Ridge Ph 2 Stage 7	1.54	\$35,637.06

Area Ref. #	Date	Description	Net Development Area (ha.)	Water Levy
23	May 22, 2025	Cherot Stage 7 and 8	0.16	\$3,577.56
20	May 22, 2025	Cherot Stage 7 and 8	4.82	\$111,227.34
20	July 8, 2025	Cherot Stage 9	3.31	\$76,282.71
29	August 14, 2025	Riverside Stage 53	0.02	\$484.70
30	August 14, 2025	Riverside Stage 53	2.21	\$50,916.69
29.1	August 20, 2025	Riverside Stage 57	1.93	\$44,569.41
29	August 21, 2025	Riverside Stage 56	0.03	\$600.11
		Total	498.73	\$26,548,472.88

6.3 Water Summary

As shown in Figure 6.2, the total remaining OSL cost within the 25-year development timeframe is \$23.7 million and is the basis for the current water infrastructure rate. The remaining developer’s share outside the development timeframe is \$55.5 million.

Figure 6.2 Water Cost Summary



6.3.1 Allocations to Benefitting Areas

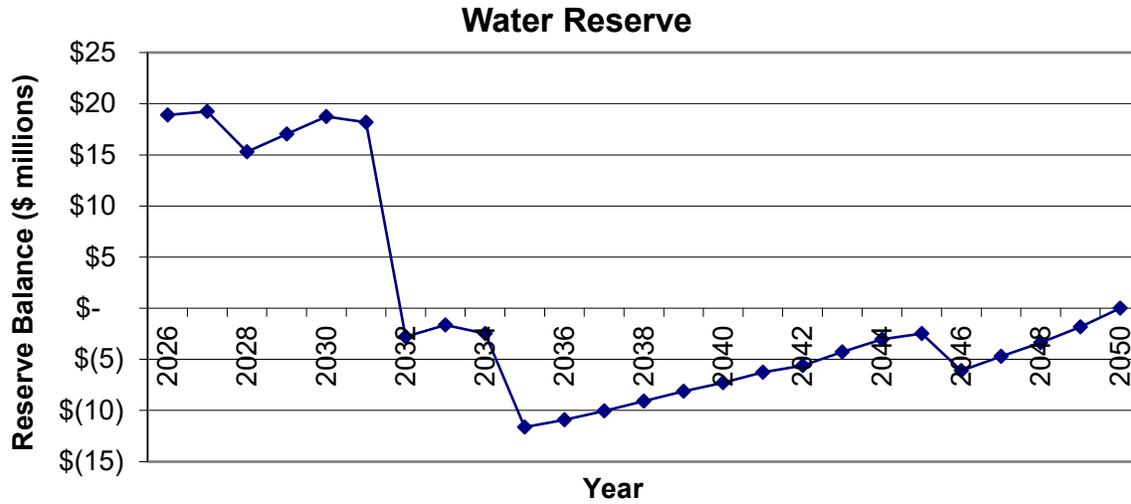
The 2015 update collapsed the water basin allocating all projects over the entire undeveloped area throughout St. Albert. The 2026 update maintains this functionality.

6.3.2 Water Levy Reserve and Rate

Construction staging has been updated with water projects being constructed over a 25-year period. As shown in Figure 6.3, at times the reserve balance will not be sufficient to fund water project construction. During these times, “front ending” will be required. When the reserve balance is in a positive position, it earns interest at ~4.36% (2026 rate). When the reserve balance is negative (i.e., during times when front ending is required), the reserve is charged interest at ~4.30% (2026 rate).

The levy rate is adjusted so the reserve balance is at least \$0 by the end of the timeframe.

Figure 6.3 Water - Projected Reserve Balances



The off-site levy water rate throughout the City of St. Albert for 2026 is **\$20,897 per hectare**.

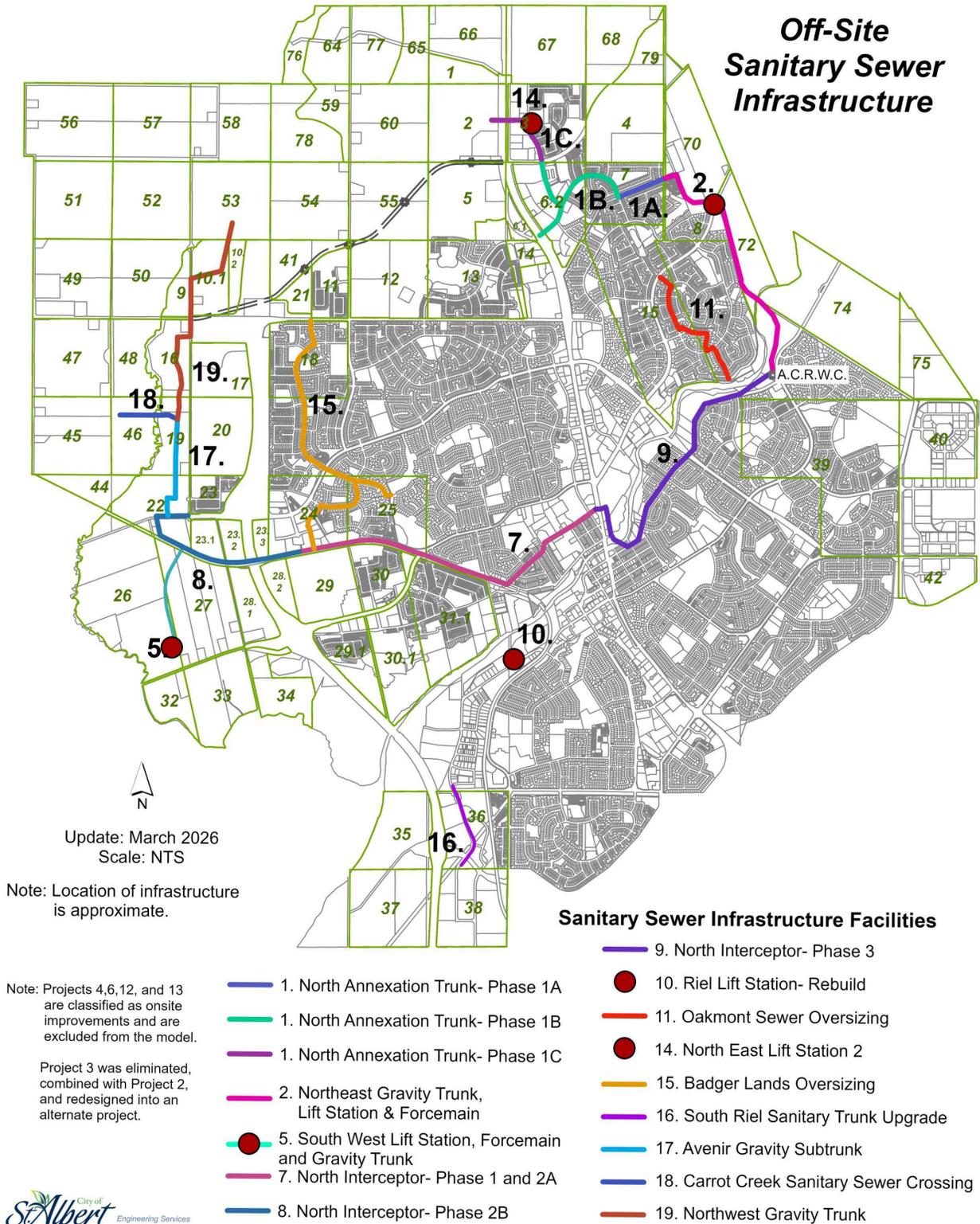
7 SANITARY OFF-SITE INFRASTRUCTURE

The sanitary levy rate increased by a weighted average of 1.9% across all areas. This was primarily driven by the reduction in overall development over the 25-year timeframe, and Project 14 that was staged earlier than previously estimated. The following changes were made to the sanitary infrastructure category:

- Project 2- Northeast Gravity Trunk, Lift Station & Forcemain
 - Cost estimate for the pipe storage and sluice gate component was added to the total project cost.
 - The pipe storage and sluice gate are staged for 2026. Remaining project costs staged for 2028 construction.
- Project 5- Southwest Lift Station, Forcemain and Gravity Trunk
 - Estimated construction start updated to 2028 for the forcemain and gravity trunk.
 - Lift station costs are staged for 2032.
- Project 8- Phase 2b North Interceptor – Project completed. Total project cost reduced based on actual expenditures.
- Project 14- NE Lift Station 2 - staged for 2028 for upgrades to coincide with sanitary project 2 construction.
- Project 17- Avenir Gravity Subtrunk – Construction year update to 2030.
- Project 18- Carrot Creek Sanitary Sewer Crossing – Construction year updated to 2047.
- Project 19- Northwest Gravity Subtrunk – Construction year updated to 2042.

It is anticipated that additional sanitary projects may be added to the off-site levy model when the update to the Utility Master Plan is completed for the lands within the latest annexed area.

Figure 7.1 Map of Off-Site Sanitary Infrastructure Projects



7.1 Total Project Costs

The total cost of projects is comprised of “Cost of Work Completed” plus “Debenture Interest” (if any) plus the “Estimated Cost of Work Yet to Be Completed”. The total cost of the sanitary infrastructure projects has decreased from \$137.7 million to \$134.7 million as shown in Table 7.1. The reduction was primarily driven by actual costs for Project 8 less than previously estimated.

Table 7.1. Sanitary – Off-Site Levy Project Costs

Item	Project Description	2025				2026			
		Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Cost of Completed Work	Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	S1 - North Annexation Trunk - Phase 1	\$6,413,833	-	\$409,500	\$6,823,333	\$6,428,746	-	\$409,500	\$6,838,246
2	Northeast Gravity Trunk, Lift Station and Forcemain	\$1,015,065	-	\$39,544,945	\$40,560,010	\$1,252,020	-	\$40,642,141	\$41,894,161
3	F1 - North East Forcemain	\$249,097	-	-	\$249,097	\$249,097	-	-	\$249,097
5	South West Lift Station, Forcemain & Gravity Trunk	-	-	\$8,874,560	\$8,874,560	-	-	\$8,874,560	\$8,874,560
7	S2 - Phase 1 - North Interceptor	\$10,452,590	-	-	\$10,452,590	\$10,452,590	-	-	\$10,452,590
8	S3 - Phase 2b - North Interceptor	\$11,175,174	\$4,443,146	\$5,530,350	\$21,148,670	\$12,445,302	\$4,443,146	-	\$16,888,448
9	S4 - Phase 3 North Interceptor	\$24,041,000	\$3,708,936	-	\$27,749,936	\$24,041,000	\$3,708,936	-	\$27,749,936
10	L2 - Riel Lift Station - Rebuild	\$2,488,768	-	-	\$2,488,768	\$2,488,768	-	-	\$2,488,768
11	S5 - Oakmont Sewer Oversizing	\$864,022	-	-	\$864,022	\$864,022	-	-	\$864,022
14	L3 - NE Lift Station 2	-	-	\$9,583,000	\$9,583,000	-	-	\$9,583,000	\$9,583,000
15	S8 - Badger Lands Oversizing	\$339,171	-	-	\$339,171	\$339,171	-	-	\$339,171
16	South Riel Sanitary Trunk Upgrade	\$158,097	-	-	\$158,097	\$158,097	-	-	\$158,097
17	Avenir Gravity Subtrunk	-	-	\$4,021,000	\$4,021,000	-	-	\$4,021,000	\$4,021,000
18	Carrot Creek Sanitary Sewer Crossing	-	-	\$1,174,000	\$1,174,000	-	-	\$1,174,000	\$1,174,000
19	Northwest Gravity Trunk	-	-	\$3,214,509	\$3,214,509	-	-	\$3,214,509	\$3,214,509
	Total	\$57,196,817	\$8,152,082	\$72,351,864	\$137,700,763	\$58,718,813	\$8,152,082	\$67,918,710	\$134,789,605

Note: Sanitary project 3 was combined with project 2 in 2022. Levies previously collected for project 3 are credited to areas that benefit from project 2.

7.1.1 Cost of Completed Work

The cost of completed work (i.e., project expenditures) to 2025 was \$58.7 million. Of this amount, the developer/off-site levy share is \$46.8 million (not including developer agreement contributions), as shown in Table 7.2.

Table 7.2. Sanitary – Project Expenditures

	Prior to 2008	2008-2020	2021	2022	2023	2024	2025	Total
Total Expenditure	\$10,452,590	\$34,779,997	\$10,391,643	\$58,169	\$660,527	\$853,891	\$1,521,996	\$58,718,813
Interim Financing		\$33,381,474	\$10,391,643	\$58,169	\$660,527	\$853,891	\$1,521,996	\$46,867,700
Final Financing								
Special Provincial Grant	\$6,474,250							\$6,474,250
Developer Agreement Contribution	\$3,978,340	\$154,139						\$4,132,479
City Financing		\$1,244,384						\$1,244,384
Offsite Levy		\$33,381,474	\$10,391,643	\$58,169	\$660,527	\$853,891	\$1,521,996	\$46,867,700

7.1.2 Grants and Contributions

Prior to allocating project costs to benefitting parties, Special (“ear-marked”) Grants and Developer Agreement Contributions are removed from the Total Project Cost, as shown in Table 7.3.

Table 7.3. Sanitary – Special Grants and Developer Agreement Contributions

Item	Project Description	2025			2026		
		Special Provincial Grant	Developer Agreement Contribution Pending	Developer Agreement Contribution Received	Special Provincial Grant	Developer Agreement Contribution Pending	Developer Agreement Contribution Received
7	S2 - Phase 1 - North Interceptor	\$6,474,250		\$3,978,340	\$6,474,250		\$3,978,340
10	L2 - Riel Lift Station - Rebuild			\$99,763			\$99,763
16	South Riel Sanitary Trunk Upgrade			\$54,376			\$54,376
	Total	\$6,474,250		\$4,132,479	\$6,474,250		\$4,132,479

Note: Only projects with these costs associated with them have been included in this table.

7.1.3 Allocation to Benefitting Parties

The percentage allocation of project costs to benefitting parties for sanitary infrastructure is shown in Table 7.4.

Table 7.4. Sanitary – Allocations to Benefitting Parties

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
1	S1 - North Annexation Trunk - Phase 1			100%			100%
2	Northeast Gravity Trunk, Lift Station and Forcemain		4%	96%			100%
3	F1 – North East Forcemain			100%			100%
5	South West Lift Station, Forcemain & Gravity Trunk		8%	92%		8%	92%
7	S2 - Phase 1 - North Interceptor			100%			100%
8	S3 - Phase 2b - North Interceptor			100%			100%
9	S4 - Phase 3 North Interceptor			100%			100%
10	L2 - Riel Lift Station - Rebuild	50%		50%	50%		50%
11	S5 - Oakmont Sewer Oversizing			100%			100%
14	L3 - NE Lift Station 2		32%	68%		8%	92%
15	S8 - Badger Lands Oversizing			100%			100%
16	South Riel Sanitary Trunk Upgrade			100%			100%
17	Avenir Gravity Subtrunk		8%	92%		16%	84%
18	Carrot Creek Sanitary Sewer Crossing		72%	28%		84%	16%
19	Northwest Gravity Trunk		52%	48%		64%	36%

Note: Developer Share Beyond 25 years refers to lands within the existing City boundary which will contribute to the cost of the project as an off-site levy but are not expected to develop for at least 25 years. This amount is not included in current OSL rates.

Table 7.5 shows the overall allocation of costs to the benefitting parties. The developer (off-site levy) share has increased from \$117.7 million to \$121.6 million within the 25-year development timeframe.

Table 7.5. Sanitary – Cost Allocation to Benefitting Parties

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
1	S1 - North Annexation Trunk - Phase 1			\$6,823,333			\$6,838,246
2	Northeast Gravity Trunk, Lift Station and Forcemain		\$1,622,400	\$38,937,610			\$41,894,161
3	F1 – North East Forcemain			\$249,097			\$249,097
5	South West Lift Station, Forcemain & Gravity Trunk		\$709,965	\$8,164,595		\$709,965	\$8,164,595
7	S2 - Phase 1 - North Interceptor						
8	S3 - Phase 2b - North Interceptor			\$21,148,670			\$16,888,448
9	S4 - Phase 3 North Interceptor			\$27,749,936			\$27,749,936
10	L2 - Riel Lift Station - Rebuild	\$1,194,502		\$1,194,502	\$1,194,502		\$1,194,502
11	S5 - Oakmont Sewer Oversizing			\$864,022			\$864,022

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
14	L3 - NE Lift Station 2		\$3,066,560	\$6,516,440		\$766,640	\$8,816,360
15	S8 - Badger Lands Oversizing			\$339,171			\$339,171
16	South Riel Sanitary Trunk Upgrade			\$103,720			\$103,720
17	Avenir Gravity Subtrunk		\$321,680	\$3,699,320		\$643,360	\$3,377,640
18	Carrot Creek Sanitary Sewer Crossing		\$845,280	\$328,720		\$986,160	\$187,840
19	Northwest Gravity Trunk		\$1,671,545	\$1,542,964		\$2,057,286	\$1,157,223
	Total	\$1,194,502	\$8,237,430	\$117,662,102	\$1,194,502	\$5,163,411	\$117,824,963

Notes: ¹ Project 3 was combined with project 2 in 2022. Levies collected for project 3 are credited towards benefitting areas for project 2.

² Project 7 total costs were covered by grants and development contributions received.

³ Developer shares shown do not account for off-site levies collected to date.

⁴ Numbers may not sum to totals presented due to rounding.

7.2 Sanitary Levy Receipts

To date, \$20.2 million has been collected for sanitary off-site levies as shown in Table 7.6.

Table 7.6. Sanitary – Off-Site Levy Receipts

Area Ref. #	Date	Description	Net Development Area (ha.)	Sanitary Levy
8	May 13, 2010	Erin Ridge 38 - Melcor	3.02	\$1,739.52
18	July 5, 2010	North Ridge 20 - Genstar	3.51	\$147,883.32
15	August 5, 2010	Erin Ridge 20 - Qualico	2.78	\$1,601.28
7	August 11, 2010	Erin Ridge North Stages 1 & 2 - Landrex	16.61	\$496,436.35
24	August 31, 2010	North Ridge 17A - Genstar	1.49	\$62,776.68
18	December 22, 2010	North Ridge 22 - Genstar	1.10	\$46,345.20
24	March 16, 2011	North Ridge 17B - Genstar	1.17	\$49,294.44
24	April 11, 2011	North Ridge 17C - Genstar	2.06	\$86,791.92
18	July 12, 2011	North Ridge 24 - Genstar	4.58	\$127,795.74
25	July 15, 2011	Lacombe Park 21A - Genstar	1.69	\$47,156.07
25	September 23, 2011	Lacombe Park 21B - Genstar	2.58	\$71,989.74
24	May 16, 2012	Lacombe Park 19 - Genstar	1.90	\$53,015.70
24	May 22, 2012	Northwest Urban Village Centre Stage 2 - Genstar	4.81	\$134,213.43
15	June 28, 2012	100 Orchard Court - Sarasota	3.02	\$1,189.88
18	July 17, 2012	North Ridge 23A - Genstar	2.80	\$78,212.11
18	July 17, 2012	North Ridge 23B - Genstar	2.63	\$73,384.89
3	July 31, 2012	Erin Ridge 3-6	3.83	\$85,857.11
6.2	July 31, 2012	Erin Ridge 3-6	32.85	\$736,398.45
7	July 31, 2012	Erin Ridge 3-6	3.00	\$67,251.00
24	August 30, 2012	Lacombe Park 22A - Genstar	4.82	\$134,492.46
25	August 30, 2012	Lacombe Park 22A - Genstar	0.61	\$17,076.64
31.1	August 30, 2012	Riverside Stage 8 - Reid World	6.86	\$191,414.58
18	April 30, 2013	North Ridge 25A	4.20	\$117,192.60
24	August 1, 2013	North Ridge 17D	2.86	\$80,249.02
3	August 2, 2013	Erin Ridge North 7	0.30	\$6,702.68
6.2	August 2, 2013	Erin Ridge North 7	3.84	\$86,081.28
7	August 2, 2013	Erin Ridge North 7	7.52	\$168,643.09
3	December 3, 2013	Erin Ridge North 7	0.00	\$2,640.47

Area Ref. #	Date	Description	Net Development Area (ha.)	Sanitary Levy
6.2	December 3, 2013	Erin Ridge North 7	0.00	\$33,911.04
7	December 3, 2013	Erin Ridge North 7	0.00	\$66,435.61
24	February 3, 2014	Ville Giroux (prepayment)	0.00	-
25	April 10, 2014	Lacombe Park 23	1.03	\$25,373.02
18	April 10, 2014	North Ridge 25B	5.12	\$126,224.62
42	April 18, 2014	Campbell South 4 (AGLC)	21.10	-
24	April 24, 2014	Lacombe Park 22B	2.46	\$60,550.36
25	April 24, 2014	Lacombe Park 22B	7.56	\$186,132.51
25	July 17, 2014	Lacombe Park 24	1.98	\$48,778.32
24	September 29, 2014	Ville Giroux (remainder)	2.56	\$63,063.04
15	October 15, 2014	Oakmont 34/35	2.15	\$755.04
6.1	November 19, 2014	Jensen Lakes 1	0.15	\$4,812.19
13	November 19, 2014	Jensen Lakes 1	10.58	\$378,135.78
14	November 19, 2014	Jensen Lakes 1	2.08	\$74,347.52
6.2	December 9, 2014	875 St. Albert Trail (Honda Site)	2.21	\$69,058.08
24	February 25, 2015	Ville Giroux 6A	0.74	\$18,179.89
24	February 25, 2015	Ville Giroux 6B	6.26	\$156,647.61
18	March 31, 2015	North Ridge 25C	0.71	\$17,465.51
30	March 31, 2015	Riverside 2	3.77	\$92,870.18
31	March 31, 2015	Riverside 2	1.76	\$43,355.84
36	March 31, 2015	South Riel 4	2.57	\$65,933.35
38	March 31, 2015	South Riel 4	22.63	\$580,572.65
30	June 11, 2015	Riverside 11	1.15	\$40,758.57
31	June 11, 2015	Riverside 11	0.00	\$35.60
31.1	July 30, 2015	Riverside 1B	1.51	\$53,751.41
30.1	August 26, 2015	Riverside 1A	0.01	\$355.97
31.1	August 26, 2015	Riverside 1A	2.26	\$80,413.62
31.1	July 13, 2016	Riverside 9A and 5	4.41	\$330,961.29
3	August 8, 2016	Erin Ridge North 8	7.78	\$382,107.34
36	November 15, 2016	151 Riel Drive (South Riel 3B)	5.49	\$378,963.72
14	November 25, 2016	Jensen Lakes 2	6.76	\$274,679.08
13	May 17, 2017	Jensen Lakes 3A	0.47	\$27,122.06
13	June 7, 2017	Jensen Lakes 3B	4.18	\$240,191.16
14	June 7, 2017	Jensen Lakes 3B	0.00	-
13	June 7, 2017	Jensen Lakes 4	4.70	\$270,071.40
25	July 4, 2017	Lacombe Park 28A	1.47	\$80,304.63
3	August 4, 2017	Erin Ridge North 9	3.58	\$175,847.10
6.2	August 29, 2017	Erin Ridge North 10A	4.13	\$67,174.94
31.1	September 7, 2017	Riverside 1C	1.53	\$83,582.37
25	September 14, 2017	Lacombe Park 28B	1.99	\$108,711.71
30.1	September 14, 2017	Riverside 20	3.22	\$175,905.38
31.1	September 14, 2017	Riverside 20	1.42	\$77,354.66
31.1	October 10, 2017	Riverside 18	1.35	\$73,749.15
24	November 20, 2017	Ville Giroux 6B	5.68	\$310,347.35
24	January 1, 2018	Ville Giroux 6B (2015 DA not finalized)	-6.26	-\$156,647.61
30.1	May 23, 2018	Riverside 16	0.63	\$34,459.74
31.1	May 23, 2018	Riverside 16	1.14	\$62,355.72
13	May 30, 2018	Jensen Lakes 3C	0.67	\$27,619.25
14	May 30, 2018	Jensen Lakes 3C	2.08	\$85,320.08
30.1	June 4, 2018	Riverside 14	4.94	\$270,208.12
13	June 28, 2018	Jensen Lakes 7	2.61	\$106,947.63
3	July 5, 2018	Erin Ridge North 13	5.59	\$242,421.53
30.1	August 2, 2018	Riverside 23	0.27	\$14,494.97
31.1	August 2, 2018	Riverside 23	0.39	\$21,168.13
30.1	August 27, 2018	Riverside 10 & 12A	0.48	\$26,255.04
31.1	August 27, 2018	Riverside 10 & 12A	1.89	\$103,379.22

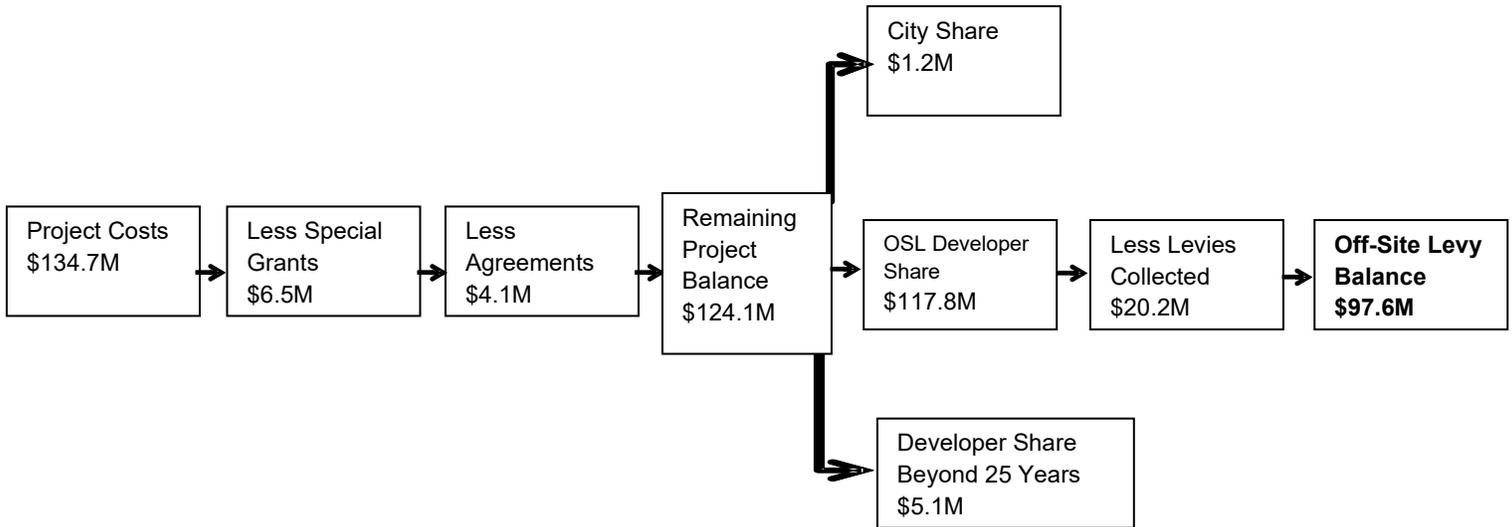
Area Ref. #	Date	Description	Net Development Area (ha.)	Sanitary Levy
7	September 21, 2018	Erin Ridge North 12	0.10	\$2,322.76
31.1	October 5, 2018	Riverside 15	3.29	\$179,737.63
31.1	June 18, 2019	Riverside 15 (Change in Boundary)	-2.42	-\$132,259.77
31.1	June 18, 2019	Riverside 25A	1.98	\$118,580.68
31.1	June 18, 2019	Riverside RL 21/22 to be offset against future OSL contributions		\$13,679.09
13	July 26, 2019	Jensen Lakes 6	3.25	\$137,536.43
36	August 30, 2019	South Riel 7	2.75	\$161,033.98
36	September 17, 2019	South Riel 8	0.05	\$2,883.75
13	September 25, 2019	Jensen Lakes 8A	1.86	\$78,658.81
12	October 7, 2019	200 Villeneuve Road (DP)	0.33	\$13,851.07
13	October 7, 2019	200 Villeneuve Road (DP)	2.30	\$97,550.47
38	March 16, 2020	15 Richardson Drive	27.25	\$1,593,844.51
30	September 1, 2020	Riverside 22A	2.22	\$113,368.74
30	September 1, 2020	Riverside 27	2.72	\$138,902.24
13	September 11, 2020	Jensen Lakes 8B (Initial payment)	8.54	\$145,060.44
12	September 11, 2020	Jensen Lakes 8B (Initial payment)	0.12	\$2,038.32
3	September 14, 2020	Erin Ridge North 14	4.01	\$23,182.64
30.1	October 2, 2020	Riverside 17 and 28	0.72	\$36,768.24
30	November 19, 2020	Riverside 22B	1.47	\$75,068.49
13	March 10, 2021	Jensen Lakes 8B (2nd installment)		\$75,768.74
12	March 10, 2021	Jensen Lakes 8B (2nd installment)		\$1,064.67
39	March 17, 2021	Kingswood 27 (MR Lot)	2.30	\$0.00
30	May 21, 2021	Riverside 32	2.50	\$133,592.50
31.1	May 21, 2021	Riverside 31	4.65	\$248,482.05
12	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	1.40	\$42,067.06
13	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	6.73	\$202,922.36
36	July 8, 2021	South Riel 10	3.02	\$133,573.10
11	July 8, 2021	North Ridge Phase 2 Stage 1	2.33	\$103,209.66
30	July 28, 2021	Riverside 35	1.49	\$79,621.13
3	August 3, 2021	Erin Ridge North Stage 15A and 18	5.98	\$193,571.54
30.1	August 13, 2021	Riverside 10/12/36 DA Amendment	0.00	\$0.00
30.1	September 10, 2021	Riverside 34	2.13	\$113,607.88
3	September 23, 2021	Erin Ridge North Stage 15B	6.31	\$231,097.44
30	October 1, 2021	Riverside 33	1.95	\$104,069.51
5	December 20, 2021	Jensen Lakes 15	0.40	\$14,636.73
13	December 20, 2021	Jensen Lakes 15	0.16	\$5,817.64
13	February 24, 2022	Jensen Lakes 8B (3rd installment)		\$75,768.74
12	February 24, 2022	Jensen Lakes 8B (3rd installment)		\$1,064.67
13	May 5, 2022	Jensen Lakes 9	1.22	\$57,898.62
11	May 11, 2022	North Ridge Phase 2 Stage 2	5.80	\$230,378.58
23	June 2, 2022	Cherot 3 and 4	6.53	\$369,656.77
31.1	June 3, 2022	Riverside 40	3.45	\$195,301.05
30	June 3, 2022	Riverside 39	4.09	\$231,530.81
31	June 3, 2022	Riverside 39	0.56	\$31,701.04
3	July 28, 2022	Erin Ridge North 20A	5.92	\$316,571.80
31.1	August 11, 2022	Riverside 26 and 29	2.07	\$116,897.59
31.1	August 11, 2022	Riverside RL 21/22 paid June 18, 2019 in cancelled Riverside 15 used to offset against OSL contributions in Riverside 26 & 29		-\$13,679.09
13	September 1, 2022	Jensen Lakes 18	1.43	\$68,088.02
13	February 28, 2023	Jensen Lakes 8B (4th installment-final)		\$75,768.74
12	February 28, 2023	Jensen Lakes 8B (4th installment-final)		\$1,064.67
13	May 10, 2023	Jensen Lakes 11	3.41	\$277,669.04
23	May 24, 2023	Cherot Stage 5	1.37	\$93,795.34
6.2	June 8, 2023	Erin Ridge North 10B (835 St. Albert Trail)	5.19	\$59,659.05

Area Ref. #	Date	Description	Net Development Area (ha.)	Sanitary Levy
30.1	July 25, 2023	Riverside 42A (stage included 0.037ha where levies collected previously)	0.97	\$66,761.42
3	November 1, 2023	Erin Ridge North 20A- Phase 2	1.74	\$207,741.34
29.1	April 26, 2024	Riverside 41 and 44	2.03	\$138,563.74
36	April 29, 2024	South Riel 12	1.04	\$48,554.48
31.1	May 23, 2024	Riverside 43	4.09	\$279,175.22
11	May 24, 2024	North Ridge Phase 2 Stage 4	1.47	\$70,247.89
29.1	June 20, 2024	Riverside 47 (SWMF)	0.00	\$0.00
23	July 4, 2024	Cherot 6	3.21	\$219,108.18
31.1	July 9, 2024	Riverside 38	3.18	\$217,060.44
3	July 12, 2024	Erin Ridge North Stage 21	4.69	\$668,525.54
29.1	August 1, 2024	Riverside 48	2.79	\$190,644.59
5	August 19, 2024	Jensen Lakes 20	0.82	\$72,787.30
13	August 19, 2024	Jensen Lakes 20	2.06	\$182,855.90
29.1	September 19, 2024	Riverside 49	1.61	\$109,895.38
30	October 28, 2024	Riverside 50	0.12	\$8,190.96
11	April 14, 2025	North Ridge Ph 2 Stage 5	2.31	\$117,657.54
29.1	May 8, 2025	Riverside Stage 45 and 46	3.15	\$231,858.37
11	May 8, 2025	North Ridge Ph 2 Stage 6	0.49	\$24,957.66
29.1	May 8, 2025	Riverside Stage 54	4.47	\$329,331.72
11	May 9, 2025	North Ridge Ph 2 Stage 7	1.54	\$78,642.10
23	May 22, 2025	Cherot Stage 7 and 8	0.16	\$11,419.63
20	May 22, 2025	Cherot Stage 7 and 8	4.82	\$355,039.83
20	July 8, 2025	Cherot Stage 9	3.31	\$243,499.18
29	August 14, 2025	Riverside Stage 53	0.02	\$1,547.20
30	August 14, 2025	Riverside Stage 53	2.21	\$162,529.26
29.1	August 20, 2025	Riverside Stage 57	1.93	\$142,268.36
29	August 21, 2025	Riverside Stage 56	0.03	\$1,915.58
30	August 21, 2025	Riverside Stage 56	0.22	\$15,840.34
		Total	498.73	\$20,227,463.23

7.3 Sanitary Summary

As shown in Figure 7.2, the total remaining OSL cost within the 25-year development timeframe is \$97.6 million and is the basis for the current sanitary infrastructure rate. The remaining developer's share outside the development timeframe is \$5.1 million.

Figure 7.2 Sanitary Cost Summary



7.3.1 Allocations to Benefitting Areas

The allocation of project costs to benefitting areas for sanitary infrastructure was updated in 2015 to reflect the basins identified in the technical servicing information provided in the Utility Master Plan Update approved in 2014. This allocation continues to be refined as projects are designed and constructed. The allocations for Projects 17, 18, and 19 and changes to existing northern projects were determined based on information contained in the 2023 NW Annexation Area Bridging Document.

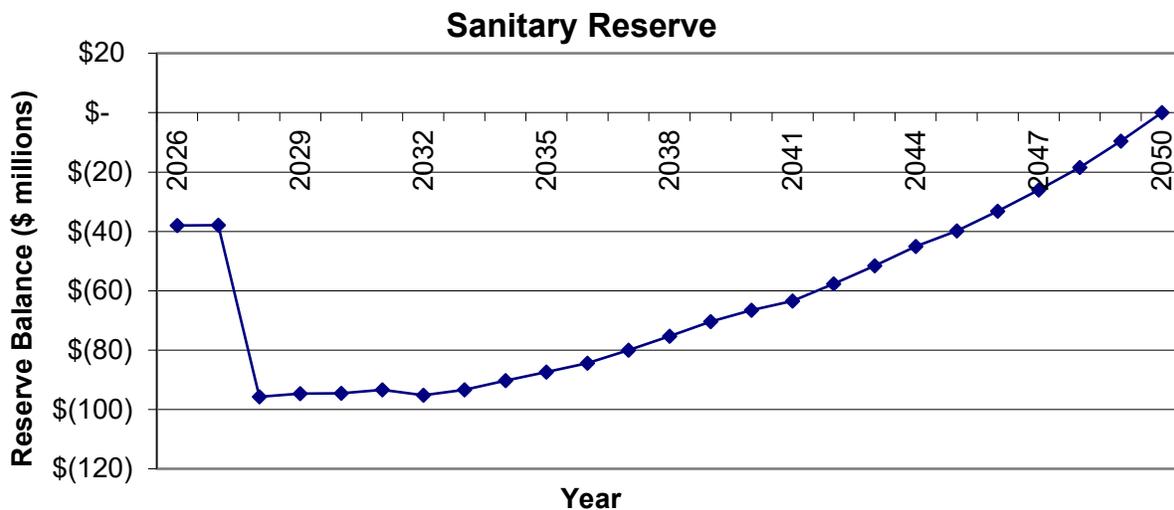
An update to the Utility Master Plan is currently underway. Any changes in servicing basins, projects required, or benefitting areas will be updated once the plan is approved.

7.3.2 Sanitary Levy Reserve

Construction staging has been updated with sanitary projects being constructed over a 25-year period. As shown in Figure 7.3, at times off-site levy fund balances will not be sufficient to fund sanitary construction. During these times, “front ending” will be required. When the reserve balance is in a positive position, it earns interest at ~4.36% (2026 rate). When the reserve balance is negative (i.e., during times when front ending is required), the reserve is charged interest at ~4.30% (2026 rate).

The levy rate is adjusted so the reserve balance is at least \$0 by the end of the timeframe.

Figure 7.3 Sanitary - Projected Reserve Balance



7.3.3 Sanitary Levy Rates

Table 7.7 shows the sanitary off-site levy rate per hectare according to the corresponding OSL reference areas.

Table 7.7. Sanitary – Off-Site Levy Rates

Area Ref. #	Sanitary Levy (\$/ha)	Area Ref. #	Sanitary Levy (\$/ha)	Area Ref. #	Sanitary Levy (\$/ha)
1.0	\$198,294	23.3	\$67,362	48.0	\$112,148
2.0	\$198,294	24.0	\$67,362	49.0	\$112,148
3.0	\$205,453	25.0	\$67,362	50.0	\$112,148
4.0	\$133,813	26.0	\$120,483	51.0	\$112,148
5.0	\$133,813	27.0	\$120,483	52.0	\$112,148
6.1	\$133,813	28.1	\$120,483	53.0	\$126,804
6.2	\$7,024	28.2	\$67,362	54.0	\$116,530
7.0	\$116,856	29.0	\$67,362	55.0	\$133,813
8.0	\$124,149	29.1	\$67,362	56.0	\$112,148
9.0	\$116,665	29.2	\$0	57.0	\$112,148
10.1	\$116,665	30.0	\$67,362	58.0	\$126,804
10.2	\$116,665	30.1	\$67,362	59.0	\$116,665
11.0	\$50,313	31.0	\$67,362	60.0	\$198,294
12.0	\$133,813	31.1	\$67,362	64.0	\$116,665
13.0	\$133,813	32.0	\$120,483	65.0	\$198,294
14.0	\$133,813	33.0	\$120,483	66.0	\$198,294
15.0	\$0	34.0	\$53,121	67.0	\$198,294
16.0	\$67,362	35.0	\$51,216	68.0	\$198,294
17.0	\$67,362	36.0	\$51,216	69.0	\$116,991
17.2	\$133,813	37.0	\$51,216	70.0	\$116,991
18.0	\$67,362	38.0	\$51,216	72.0	\$116,991
19.0	\$67,362	39.0	\$37,461	74.0	\$0
20.0	\$67,362	40.0	\$37,461	75.0	\$0
20.2	\$0	41.0	\$116,665	76.0	\$116,665
21.0	\$50,313	42.0	\$37,461	77.0	\$116,665
22.0	\$67,362	44.0	\$67,362	78.0	\$116,665
23.0	\$67,362	45.0	\$112,148	79.0	\$116,991
23.1	\$67,362	46.0	\$112,148		
23.2	\$67,362	47.0	\$112,148		

8 STORM OFF-SITE INFRASTRUCTURE

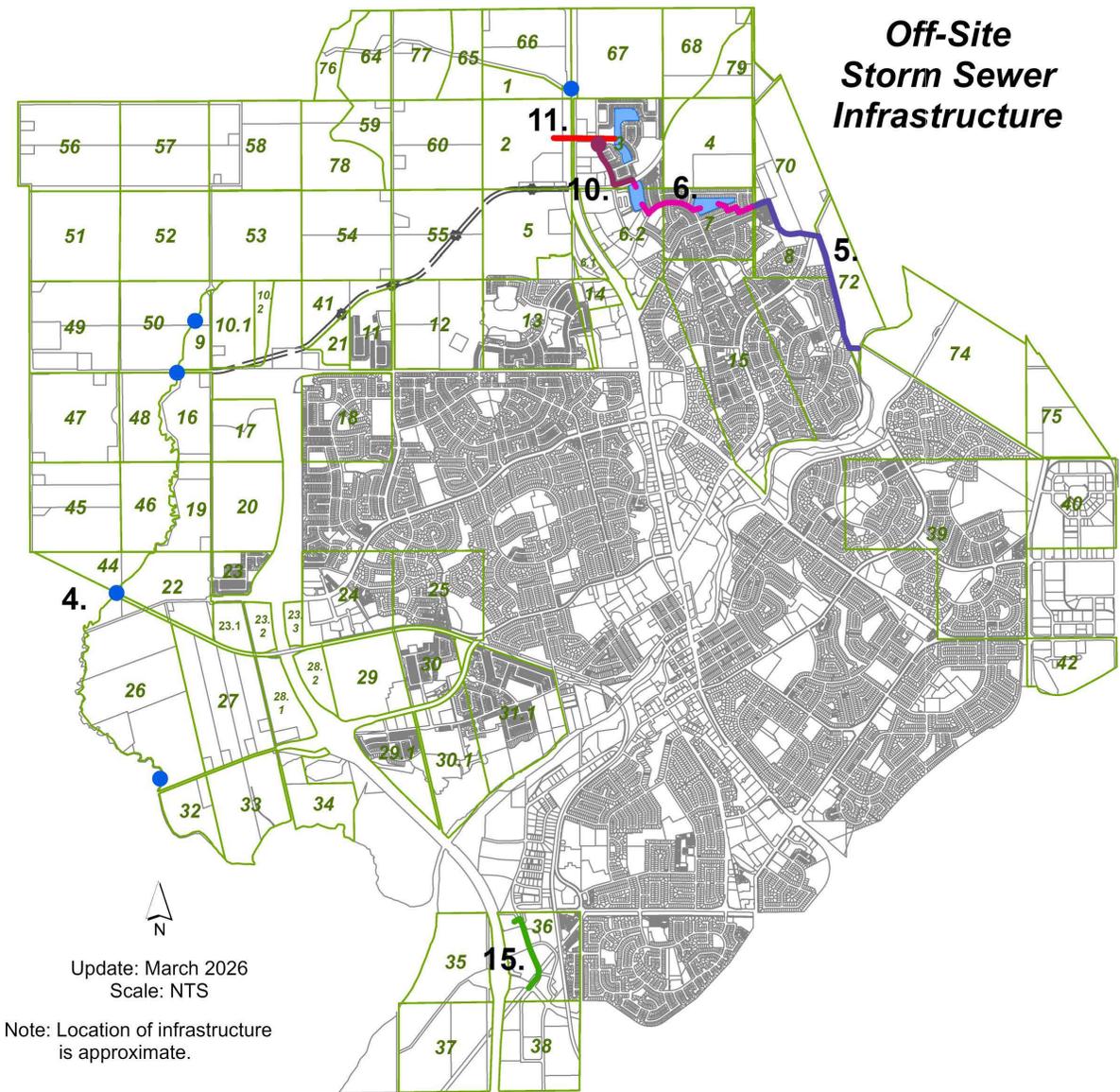
The 2026 update decreased the storm infrastructure off-site levy rate by a weighted average of 13.6% compared to 2025 rates. The reduction was driven by a grant received which reduced developer cost, and changes to project start years. These changes offset impacts from the reduction in the overall development forecast for the next 25-years.

The following changes were made to the storm infrastructure category for 2026:

- Project 4- Carrot Creek Erosion Control – Grant awarded for 70% (\$2.8 million) of the total project cost.
- Project 5- NE Area Storm Trunk Sewer and Outfall – Construction start year updated to 2028.

It is anticipated that additional storm projects may be added to the off-site levy model when a Utility Master Plan is completed for the lands within the latest annexed area.

Figure 8.1 Map of Off-Site Storm Sewer Infrastructure Projects



Off-Site Storm Sewer Infrastructure

Update: March 2026
 Scale: NTS
 Note: Location of infrastructure is approximate.

Storm Sewer Infrastructure Facilities

Note: Projects 1,2,3,7,8, 9, and 12 are classified as onsite improvements and are excluded from the model or have been combined with other projects in the model.
 Project 13- Oakmont Storm Sewer Oversizing is not shown on the map.

- 4. Carrot Creek Erosion Control
- 5. North East Area Storm- Trunk Sewer and Outfall
- 6. North East Area Storm- Pond 1 & Coal Mine Rd Trunk Sewer
- 10. North East Area Storm- Lift Station and Trunk Between Ponds 2 and 3
- 11. North East Area Storm- Storm Sewer Between Ponds 3 & 4
- 15. South Riel Storm Sewer Upgrade



8.1 Total Project Costs

The total cost of projects is comprised of “Cost of Work Completed” plus “Debenture Interest” (if any) plus the “Estimated Cost of Work Yet to Be Completed”. The total cost of the stormwater infrastructure projects has increased from \$41.31 million to \$41.34 million as shown in Table 8.1.

Table 8.1. Storm – Off-Site Levy Project Costs

Item	Project Description	2025			2026		
		Cost of Completed Work	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost	Cost of Completed Work	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
4	Carrot Creek Erosion Control		\$4,030,000	\$4,030,000	\$28,585	\$4,001,415	\$4,030,000
5	NE Area Storm - Trunk Sewer and Outfall	\$509,481	\$25,784,731	\$26,294,212	\$543,848	\$25,784,731	\$26,328,579
6	NE Area Storm - Pond 1 and Coal Mine Road Trunk Sewer	\$1,248,097		\$1,248,097	\$1,248,097		\$1,248,097
10	NE Area Storm - Lift Station and Trunk Between Ponds 2 and 3	\$815,127	\$6,353,585	\$7,168,712	\$815,127	\$6,353,585	\$7,168,712
11	NE Area Storm - Storm Sewer Between Ponds 3 and 4	\$423,092	\$1,287,000	\$1,710,092	\$423,092	\$1,287,000	\$1,710,092
13	Oakmont Storm Sewer Oversizing	\$383,623		\$383,623	\$383,623		\$383,623
15	South Riel Storm Sewer Upgrade	\$475,686		\$475,686	\$475,686		\$475,686
	Total	\$3,855,106	\$37,455,316	\$41,310,422	\$3,918,058	\$37,426,731	\$41,344,789

Note: There are no current debentures for stormwater infrastructure.

8.1.1 Cost of Completed Work

The cost of completed work (i.e., project expenditures) to 2025 was \$3.9 Million. Of this amount, the developer/off-site levy share is \$3.7 Million (not including developer agreement contributions).

Table 8.2. Storm – Project Expenditures

	Prior to 2008	2008-2020	2021	2022	2023	2024	2025	Total
Total Expenditure		\$3,147,830	\$314,256	\$193,156	\$63,728	\$136,136	\$62,952	\$3,918,058
Interim Financing		\$1,941,586	\$310,716	\$193,156	\$63,728	\$136,136	\$34,368	\$2,679,690
Final Financing								
Special Provincial Grant								
Developer Agreement Contribution		\$159,930						\$159,930
City Financing								
Offsite Levy		\$2,987,900	\$314,256	\$193,156	\$63,728	\$136,136	\$62,952	\$3,758,128

8.1.2 Grants and Contributions

Prior to allocating costs to benefitting parties, Special (“ear-marked”) Grants and Developer Agreement Contributions are removed from the Total Project Cost as shown in Table 8.3.

Table 8.3. Stormwater – Special Grants and Developer Agreement Contributions

Item	Project Description	2025			2026		
		Special Provincial Grant	Developer Agreement Contribution Pending	Developer Agreement Contribution Received	Special Provincial Grant	Developer Agreement Contribution Pending	Developer Agreement Contribution Received
4	Carrot Creek Erosion Control				\$2,821,000		
15	South Riel Storm Sewer Upgrade			\$159,930			\$159,930
	Total			\$159,930	\$2,821,000		\$159,930

Note: Only projects with these costs associated with them have been included in this table.

8.1.3 Allocation to Benefitting Parties

The percentage allocation of project costs to benefitting parties for storm infrastructure is shown in Table 8.4.

Table 8.4. Storm – Allocations to Benefitting Parties

Item	Project Description	2025			2026		
		City Share	Developer Share Beyond 25 Years	OSL / Developer Share	City Share	Developer Share Beyond 25 Years	OSL / Developer Share
4	Carrot Creek Erosion Control		4%	96%			100%
5	NE Area Storm - Trunk Sewer and Outfall		4%	100%		8%	92%
6	NE Area Storm - Pond 1 and Coal Mine Road Trunk Sewer			100%			100%
10	NE Area Storm - Lift Station and Trunk Between Ponds 2 and 3			100%			100%
11	NE Area Storm - Storm Sewer Between Ponds 3 & 4			100%			100%
13	Oakmont Storm Sewer Oversizing			100%			100%
15	South Riel Storm Sewer Upgrade			100%			100%

Note: Developer Share Beyond 25 years refers to lands within the existing City boundary which will contribute to the cost of the project as an off-site levy but are not expected to develop for at least 25 years. This amount is not included in current OSL rates.

Table 8.5 shows the allocation of costs to the benefitting parties. The developer (off-site levy) share has decreased from \$39.9 million to \$36.2 million within the 25-year development timeframe.

Table 8.5. Storm – Cost Allocation to Benefitting Parties

Item	Project Description	2025			2026		
		City Cost	Developer Cost Beyond 25 Years	OSL / Developer Cost	City Cost	Developer Cost Beyond 25 Years	OSL / Developer Cost
4	Carrot Creek Erosion Control		\$161,200	\$3,868,800			\$1,209,000
5	NE Area Storm - Trunk Sewer and Outfall		\$1,051,768	\$25,242,443		\$2,106,286	\$24,222,293
6	NE Area Storm - Pond 1 and Coal Mine Road Trunk Sewer			\$1,248,097			\$1,248,097
10	NE Area Storm - Lift Station and Trunk Between Ponds 2 and 3			\$7,168,712			\$7,168,712
11	NE Area Storm - Storm Sewer Between Ponds 3 & 4			\$1,710,092			\$1,710,092
13	Oakmont Storm Sewer Oversizing			\$383,623			\$383,623
15	South Riel Storm Sewer Upgrade			\$315,756			\$315,756
	Total		\$1,212,968	\$39,937,523		\$2,106,286	\$36,257,573

8.2 Storm Levy Receipts

To date, \$5.2 million has been collected for storm off-site levies as shown in Table 8.6.

Table 8.6. Storm – Off-Site Levy Receipts

Area Ref. #	Date	Description	Net Development Area (ha.)	Storm Levy
8	May 13, 2010	Erin Ridge 38 - Melcor	3.02	
18	July 5, 2010	North Ridge 20 - Genstar	3.51	
15	August 5, 2010	Erin Ridge 20 - Qualico	2.78	
7	August 11, 2010	Erin Ridge North Stages 1 & 2 - Landrex	16.61	
24	August 31, 2010	North Ridge 17A - Genstar	1.49	
18	December 22, 2010	North Ridge 22 - Genstar	1.10	
24	March 16, 2011	North Ridge 17B - Genstar	1.17	
24	April 11, 2011	North Ridge 17C - Genstar	2.06	
18	July 12, 2011	North Ridge 24 - Genstar	4.58	
25	July 15, 2011	Lacombe Park 21A - Genstar	1.69	
25	September 23, 2011	Lacombe Park 21B - Genstar	2.58	
24	May 16, 2012	Lacombe Park 19 - Genstar	1.90	
24	May 22, 2012	Northwest Urban Village Centre Stage 2 - Genstar	4.81	
15	June 28, 2012	100 Orchard Court - Sarasota	3.02	
18	July 17, 2012	North Ridge 23A - Genstar	2.80	
18	July 17, 2012	North Ridge 23B - Genstar	2.63	
3	July 31, 2012	Erin Ridge 3-6	3.83	\$103,157.22
6.2	July 31, 2012	Erin Ridge 3-6	32.85	\$884,781.90
7	July 31, 2012	Erin Ridge 3-6	3.00	\$80,802.00
24	August 30, 2012	Lacombe Park 22A - Genstar	4.82	
25	August 30, 2012	Lacombe Park 22A - Genstar	0.61	

Area Ref. #	Date	Description	Net Development Area (ha.)	Storm Levy
31.1	August 30, 2012	Riverside Stage 8 - Reid World	6.86	
18	April 30, 2013	North Ridge 25A	4.20	
24	August 1, 2013	North Ridge 17D	2.86	
3	August 2, 2013	Erin Ridge North 7	0.30	\$8,053.27
6.2	August 2, 2013	Erin Ridge North 7	3.84	\$103,426.56
7	August 2, 2013	Erin Ridge North 7	7.52	\$202,624.48
3	December 3, 2013	Erin Ridge North 7	0.00	\$301.39
6.2	December 3, 2013	Erin Ridge North 7	0.00	\$3,870.72
7	December 3, 2013	Erin Ridge North 7	0.00	\$7,583.18
24	February 3, 2014	Ville Giroux (prepayment)	0.00	
25	April 10, 2014	Lacombe Park 23	1.03	
18	April 10, 2014	North Ridge 25B	5.12	
42	April 18, 2014	Campbell South 4 (AGLC)	21.10	
24	April 24, 2014	Lacombe Park 22B	2.46	
25	April 24, 2014	Lacombe Park 22B	7.56	
25	July 17, 2014	Lacombe Park 24	1.98	
24	September 29, 2014	Ville Giroux (remainder)	2.56	
15	October 15, 2014	Oakmont 34/35	2.15	
6.1	November 19, 2014	Jensen Lakes 1	0.15	\$4,303.07
13	November 19, 2014	Jensen Lakes 1	10.58	
14	November 19, 2014	Jensen Lakes 1	2.08	
6.2	December 9, 2014	875 St. Albert Trail (Honda Site)	2.21	\$61,751.82
24	February 25, 2015	Ville Giroux 6A	0.74	
24	February 25, 2015	Ville Giroux 6B	6.26	
18	March 31, 2015	North Ridge 25C	0.71	
30	March 31, 2015	Riverside 2	3.77	
31	March 31, 2015	Riverside 2	1.76	
36	March 31, 2015	South Riel 4	2.57	
38	March 31, 2015	South Riel 4	22.63	
30	June 11, 2015	Riverside 11	1.15	
31	June 11, 2015	Riverside 11	0.00	
31.1	July 30, 2015	Riverside 1B	1.51	
30.1	August 26, 2015	Riverside 1A	0.01	
31.1	August 26, 2015	Riverside 1A	2.26	
31.1	July 13, 2016	Riverside 9A and 5	4.41	
3	August 8, 2016	Erin Ridge North 8	7.78	\$402,716.39
36	November 15, 2016	151 Riel Drive (South Riel 3B)	5.49	
14	November 25, 2016	Jensen Lakes 2	6.76	
13	May 17, 2017	Jensen Lakes 3A	0.47	
13	June 7, 2017	Jensen Lakes 3B	4.18	
14	June 7, 2017	Jensen Lakes 3B	0.00	
13	June 7, 2017	Jensen Lakes 4	4.70	
25	July 4, 2017	Lacombe Park 28A	1.47	
3	August 4, 2017	Erin Ridge North 9	3.58	\$172,593.85
6.2	August 29, 2017	Erin Ridge North 10A	4.13	\$165,590.59
31.1	September 7, 2017	Riverside 1C	1.53	

Area Ref. #	Date	Description	Net Development Area (ha.)	Storm Levy
25	September 14, 2017	Lacombe Park 28B	1.99	
30.1	September 14, 2017	Riverside 20	3.22	
31.1	September 14, 2017	Riverside 20	1.42	
31.1	October 10, 2017	Riverside 18	1.35	
24	November 20, 2017	Ville Giroux 6B	5.68	
24	January 1, 2018	Ville Giroux 6B (2015 DA not finalized)	-6.26	
30.1	May 23, 2018	Riverside 16	0.63	
31.1	May 23, 2018	Riverside 16	1.14	
13	May 30, 2018	Jensen Lakes 3C	0.67	
14	May 30, 2018	Jensen Lakes 3C	2.08	
30.1	June 4, 2018	Riverside 14	4.94	
13	June 28, 2018	Jensen Lakes 7	2.61	
3	July 5, 2018	Erin Ridge North 13	5.59	\$269,840.48
30.1	August 2, 2018	Riverside 23	0.27	
31.1	August 2, 2018	Riverside 23	0.39	
30.1	August 27, 2018	Riverside 10 & 12A	0.48	
31.1	August 27, 2018	Riverside 10 & 12A	1.89	
7	September 21, 2018	Erin Ridge North 12	0.10	\$1,810.21
31.1	October 5, 2018	Riverside 15	3.29	
31.1	June 18, 2019	Riverside 15 (Change in Boundary)	-2.42	
31.1	June 18, 2019	Riverside 25A	1.98	
31.1	June 18, 2019	Riverside RL 21/22 to be offset against future OS� contributions		
13	July 26, 2019	Jensen Lakes 6	3.25	
36	August 30, 2019	South Riel 7	2.75	\$11,614.91
36	September 17, 2019	South Riel 8	0.05	\$208.00
13	September 25, 2019	Jensen Lakes 8A	1.86	
12	October 7, 2019	200 Villeneuve Road (DP)	0.33	
13	October 7, 2019	200 Villeneuve Road (DP)	2.30	
38	March 16, 2020	15 Richardson Drive	27.25	\$114,959.31
30	September 1, 2020	Riverside 22A	2.22	
30	September 1, 2020	Riverside 27	2.72	
13	September 11, 2020	Jensen Lakes 8B (Initial payment)	8.54	
12	September 11, 2020	Jensen Lakes 8B (Initial payment)	0.12	
3	September 14, 2020	Erin Ridge North 14	4.01	\$24,411.92
30.1	October 2, 2020	Riverside 17 and 28	0.72	
30	November 19, 2020	Riverside 22B	1.47	
13	March 10, 2021	Jensen Lakes 8B (2nd installment)		
12	March 10, 2021	Jensen Lakes 8B (2nd installment)		
39	March 17, 2021	Kingswood 27 (MR Lot)	2.3	
30	May 21, 2021	Riverside 32	2.5	
31.1	May 21, 2021	Riverside 31	4.65	
12	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	1.396	
13	July 5, 2021	Jensen Lakes 10 Phase 2 and Jensen Lakes 12	6.734	
36	July 8, 2021	South Riel 10	3.024	\$11,367.22
36	July 8, 2021	South Riel 10- Transportation Levy Credit		
11	July 8, 2021	North Ridge Phase 2 Stage 1	2.332	

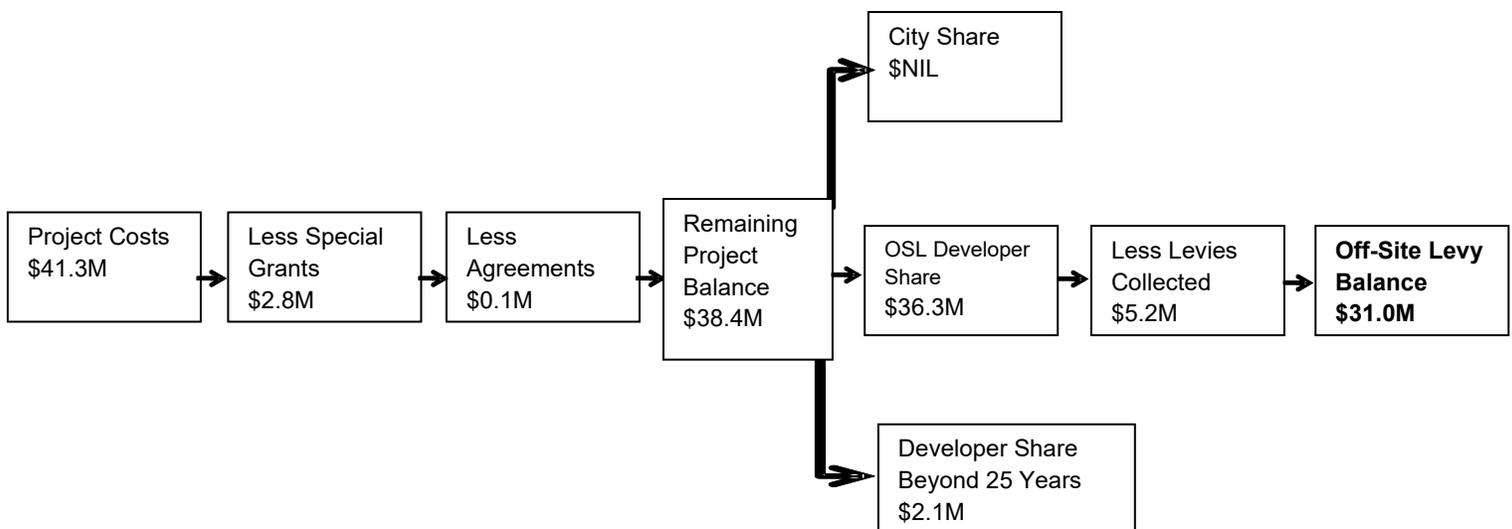
Area Ref. #	Date	Description	Net Development Area (ha.)	Storm Levy
30	July 28, 2021	Riverside 35	1.49	
3	August 3, 2021	Erin Ridge North Stage 15A and 18	5.982	\$422,024.12
30.1	August 13, 2021	Riverside 10/12/36 DA Amendment	0	
30.1	September 10, 2021	Riverside 34	2.132	
3	September 23, 2021	Erin Ridge North Stage 15B	6.31	\$255,630.72
30	October 1, 2021	Riverside 33	1.953	
5	December 20, 2021	Jensen Lakes 15	0.395	\$16,546.55
13	December 20, 2021	Jensen Lakes 15	0.157	
13	February 24, 2022	Jensen Lakes 8B (3rd installment)		
12	February 24, 2022	Jensen Lakes 8B (3rd installment)		
13	May 5, 2022	Jensen Lakes 9	1.216	
11	May 11, 2022	North Ridge Phase 2 Stage 2	5.797	
23	June 2, 2022	Cherot 3 and 4	6.53	\$354,219.85
31.1	June 3, 2022	Riverside 40	3.45	
30	June 3, 2022	Riverside 39	4.09	
31	June 3, 2022	Riverside 39	0.56	
3	July 28, 2022	Erin Ridge North 20A	5.919	\$370,387.34
31.1	August 11, 2022	Riverside 26 and 29	2.065	
31.1	August 11, 2022	Riverside RL 21/22 paid June 18, 2019 in cancelled Riverside 15 used to offset against OSL contributions in Riverside 26 & 29		
13	September 1, 2022	Jensen Lakes 18	1.43	
13	February 28, 2023	Jensen Lakes 8B (4th installment-final)		
12	February 28, 2023	Jensen Lakes 8B (4th installment-final)		
13	May 10, 2023	Jensen Lakes 11	3.411	
23	May 24, 2023	Cherot Stage 5	1.367	\$41,421.47
6.2	June 8, 2023	Erin Ridge North 10B (835 St. Albert Trail)	5.19	\$279,175.29
30.1	July 25, 2023	Riverside 42A (stage included 0.037ha where levies collected previously)	0.973	
3	November 1, 2023	Erin Ridge North 20A- Phase 2	1.741	\$52,754.04
29.1	April 26, 2024	Riverside 41 and 44	2.03	
36	April 29, 2024	South Riel 12	1.04	\$5,158.40
31.1	May 23, 2024	Riverside 43	4.09	
11	May 24, 2024	North Ridge Phase 2 Stage 4	1.474	
29.1	June 20, 2024	Riverside 47 (SWMF)	0	
23	July 4, 2024	Cherot 6	3.21	\$139,134.24
31.1	July 9, 2024	Riverside 38	3.18	
3	July 12, 2024	Erin Ridge North Stage 21	4.692	\$203,370.05
29.1	August 1, 2024	Riverside 48	2.793	
5	August 19, 2024	Jensen Lakes 20	0.82	\$35,542.08
13	August 19, 2024	Jensen Lakes 20	2.06	
29.1	September 19, 2024	Riverside 49	1.61	
30	October 28, 2024	Riverside 50	0.12	
11	April 14, 2025	North Ridge Ph 2 Stage 5	2.31	
29.1	May 8, 2025	Riverside Stage 45 and 46	3.147	
11	May 8, 2025	North Ridge Ph 2 Stage 6	0.49	
29.1	May 8, 2025	Riverside Stage 54	4.47	
11	May 9, 2025	North Ridge Ph 2 Stage 7	1.544	

Area Ref. #	Date	Description	Net Development Area (ha.)	Storm Levy
23	May 22, 2025	Cherot Stage 7 and 8	0.155	\$8,323.04
20	May 22, 2025	Cherot Stage 7 and 8	4.819	\$258,765.84
20	July 8, 2025	Cherot Stage 9	3.305	\$177,468.59
29	August 14, 2025	Riverside Stage 53	0.021	
30	August 14, 2025	Riverside Stage 53	2.206	
29.1	August 20, 2025	Riverside Stage 57	1.931	
29	August 21, 2025	Riverside Stage 56	0.026	
30	August 21, 2025	Riverside Stage 56	0.215	
Totals			498.73	\$5,255,690.10

8.3 Storm Summary

As shown in Figure 8.2, the remaining OSL cost within the 25-year development timeframe is \$31.0 million and is the basis for the current storm infrastructure rate. The remaining developer's share outside the development timeframe is \$2.1 million.

Figure 8.2 Storm Cost Summary



Note: Numbers may not add up due to rounding.

8.3.1 Allocations to Benefitting Areas

The allocation of project costs to benefitting parties for storm infrastructure was updated in 2023 to reflect the Carrot Creek Regional Drainage Master Plan. The Carrot Creek watershed is a large single basin. Adding diversion infrastructure in one area benefits other areas of the basin. Benefitting areas can utilize smaller storm ponds as stormwater is being diverted from Carrot Creek. Because of this benefit, existing stormwater projects were allocated into a single service system.

Projects 13 and 15 have alternate servicing schemes and were not impacted by the changes to Carrot Creek watershed.

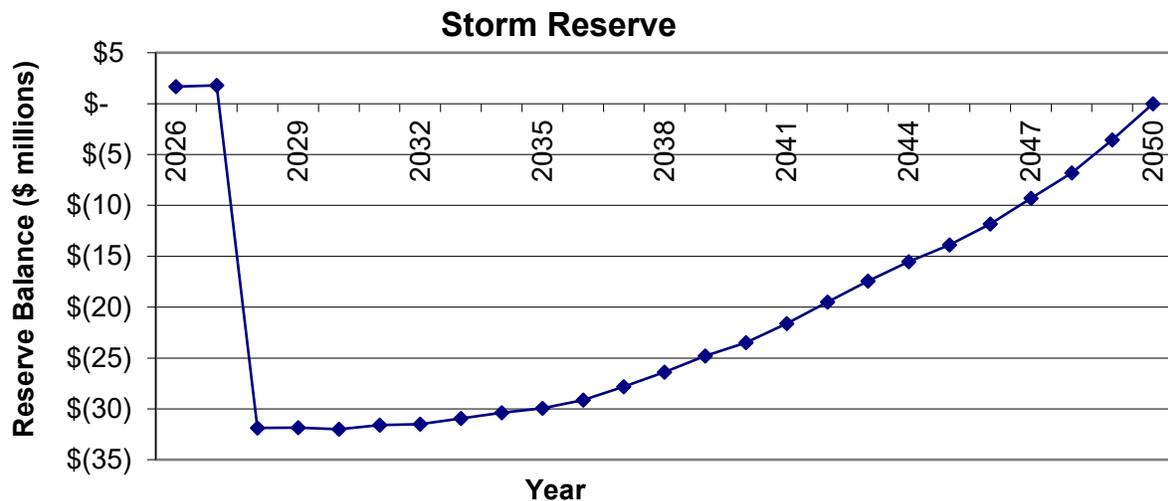
An update to the Utility Master Plan is currently underway. Any changes in servicing basins, projects required, or benefitting areas will be updated once the plan is approved.

8.3.2 Storm Levy Reserve

Construction staging has been updated with stormwater projects being constructed over a 25-year period. As shown in the diagram below, at times off-site levy fund balances will not be sufficient to fund stormwater construction. During these times, “front ending” will be required. When the reserve balance is in a positive position, it earns interest at ~4.36% (2026 rate). When the reserve balance is negative (i.e., during times when front ending is required), the reserve is charged interest at ~4.30% (2026 rate).

The levy rate is adjusted so the reserve balance is at least \$0 by the end of the timeframe.

Figure 8.3 Storm - Projected Reserve Balances



8.3.3 Storm Levy Rates

Table 8.7 highlights the storm off-site levy rate per hectare for each reference areas.

Table 8.7. Storm – Off-Site Levy Rates

Area Ref. #	Storm Levy (\$/ha)	Area Ref. #	Storm Levy (\$/ha)	Area Ref. #	Storm Levy (\$/ha)
1.0	\$46,288	23.3		48.0	\$46,288
2.0	\$46,288	24.0		49.0	\$46,288
3.0	\$46,288	25.0		50.0	\$46,288
4.0	\$46,288	26.0	\$46,288	51.0	\$46,288
5.0	\$46,288	27.0	\$46,288	52.0	\$46,288
6.1	\$46,288	28.1	\$46,288	53.0	\$46,288
6.2		28.2		54.0	\$46,288
7.0	\$46,288	29.0		55.0	\$46,288
8.0		29.1		56.0	\$46,288
9.0	\$46,288	29.2		57.0	\$46,288
10.1	\$46,288	30.0		58.0	\$46,288
10.2	\$46,288	30.1		59.0	\$46,288
11.0		31.0		60.0	\$46,288
12.0		31.1		64.0	\$46,288
13.0		32.0		65.0	\$46,288
14.0		33.0		66.0	\$46,288
15.0		34.0		67.0	\$46,288
16.0	\$46,288	35.0	\$4,811	68.0	\$46,288
17.0	\$46,288	36.0	\$4,811	69.0	\$46,288
17.2	\$46,288	37.0	\$4,811	70.0	\$46,288
18.0		38.0	\$4,811	72.0	\$46,288
19.0	\$46,288	39.0		74.0	
20.0	\$46,288	40.0		75.0	
20.2		41.0	\$46,288	76.0	\$46,288
21.0	\$46,288	42.0		77.0	\$46,288
22.0	\$46,288	44.0	\$46,288	78.0	\$46,288
23.0	\$46,288	45.0	\$46,288	79.0	\$46,288
23.1	\$46,288	46.0	\$46,288		
23.2	\$46,288	47.0	\$46,288		

9 SUMMARY OF OFF-SITE LEVY RATES (2026)

The 2026 update decreased the total off-site levy rate by a weighted average of 3.1% compared to 2025 rates. The following table shows the 2026 updated rates per hectare in each of the development reference areas.

Table 9.1. Summary – 2026 Off-Site Levy Rates

Area #	Transportation Levy (\$/ha)	Water Levy (\$/ha)	Sanitary Levy (\$/ha)	Storm Levy (\$/ha)	Total (\$/ha)
1.0	\$267,079	\$20,897	\$198,294	\$46,288	\$532,558
2.0	\$267,079	\$20,897	\$198,294	\$46,288	\$532,558
3.0	\$267,079	\$20,897	\$205,453	\$46,288	\$539,717
4.0	\$267,079	\$20,897	\$133,813	\$46,288	\$468,077
5.0	\$267,079	\$20,897	\$133,813	\$46,288	\$468,077
6.1	\$267,079	\$20,897	\$133,813	\$46,288	\$468,077
6.2	\$267,079	\$20,897	\$7,024		\$295,000
7.0	\$267,079	\$20,897	\$116,856	\$46,288	\$451,120
8.0	\$267,079	\$20,897	\$124,149		\$412,126
9.0	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
10.1	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
10.2	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
11.0	\$267,079	\$20,897	\$50,313		\$338,289
12.0	\$267,079	\$20,897	\$133,813		\$421,789
13.0	\$267,079	\$20,897	\$133,813		\$421,789
14.0	\$267,079	\$20,897	\$133,813		\$421,789
15.0	\$267,079	\$20,897			\$287,976
16.0	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
17.0	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
17.2	\$267,079	\$20,897	\$133,813	\$46,288	\$468,077
18.0	\$267,079	\$20,897	\$67,362		\$355,338
19.0	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
20.0	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
20.2					
21.0	\$267,079	\$20,897	\$50,313	\$46,288	\$384,577
22.0	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
23.0	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
23.1	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
23.2	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
23.3	\$267,079	\$20,897	\$67,362		\$355,338
24.0	\$267,079	\$20,897	\$67,362		\$355,338
25.0	\$267,079	\$20,897	\$67,362		\$355,338
26.0	\$267,079	\$20,897	\$120,483	\$46,288	\$454,746
27.0	\$267,079	\$20,897	\$120,483	\$46,288	\$454,746
28.1	\$267,079	\$20,897	\$120,483	\$46,288	\$454,746
28.2	\$267,079	\$20,897	\$67,362		\$355,338
29.0	\$267,079	\$20,897	\$67,362		\$355,338
29.1	\$267,079	\$20,897	\$67,362		\$355,338
29.2					
30.0	\$267,079	\$20,897	\$67,362		\$355,338
30.1	\$267,079	\$20,897	\$67,362		\$355,338

Area #	Transportation Levy (\$/ha)	Water Levy (\$/ha)	Sanitary Levy (\$/ha)	Storm Levy (\$/ha)	Total (\$/ha)
31.0	\$267,079	\$20,897	\$67,362		\$355,338
31.1	\$267,079	\$20,897	\$67,362		\$355,338
32.0	\$267,079	\$20,897	\$120,483		\$408,459
33.0	\$267,079	\$20,897	\$120,483		\$408,459
34.0	\$267,079	\$20,897	\$53,121		\$341,097
35.0	\$267,079	\$20,897	\$51,216	\$4,811	\$344,002
36.0	\$267,079	\$20,897	\$51,216	\$4,811	\$344,002
37.0	\$267,079	\$20,897	\$51,216	\$4,811	\$344,002
38.0	\$267,079	\$20,897	\$51,216	\$4,811	\$344,002
39.0	\$267,079	\$20,897	\$37,461		\$325,437
40.0	\$267,079	\$20,897	\$37,461		\$325,437
41.0	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
42.0	\$267,079	\$20,897	\$37,461		\$325,437
44.0	\$267,079	\$20,897	\$67,362	\$46,288	\$401,625
45.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
46.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
47.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
48.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
49.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
50.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
51.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
52.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
53.0	\$267,079	\$20,897	\$126,804	\$46,288	\$461,068
54.0	\$267,079	\$20,897	\$116,530	\$46,288	\$450,794
55.0	\$267,079	\$20,897	\$133,813	\$46,288	\$468,077
56.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
57.0	\$267,079	\$20,897	\$112,148	\$46,288	\$446,412
58.0	\$267,079	\$20,897	\$126,804	\$46,288	\$461,068
59.0	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
60.0	\$267,079	\$20,897	\$198,294	\$46,288	\$532,558
64.0	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
65.0	\$267,079	\$20,897	\$198,294	\$46,288	\$532,558
66.0	\$267,079	\$20,897	\$198,294	\$46,288	\$532,558
67.0	\$267,079	\$20,897	\$198,294	\$46,288	\$532,558
68.0	\$267,079	\$20,897	\$198,294	\$46,288	\$532,558
69.0	\$267,079	\$20,897	\$116,991	\$46,288	\$451,255
70.0	\$267,079	\$20,897	\$116,991	\$46,288	\$451,255
72.0	\$267,079	\$20,897	\$116,991	\$46,288	\$451,255
74.0	\$267,079	\$20,897			\$287,976
75.0	\$267,079	\$20,897			\$287,976
76.0	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
77.0	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
78.0	\$267,079	\$20,897	\$116,665	\$46,288	\$450,929
79.0	\$267,079	\$20,897	\$116,991	\$46,288	\$451,255