

City of Brooks

CITY OF BROOKS BYLAW NO. 23/18

A BYLAW OF THE CITY OF BROOKS IN THE PROVINCE OF ALBERTA TO AMEND BYLAW 21/24 BEING A BYLAW TO ESTABLISH OFF-SITE LEVIES FOR LAND THAT IS TO BE SUBDIVIDED OR DEVELOPED WITHIN THE CITY OF BROOKS.

WHEREAS, it is desirable to amend Bylaw 21/24 being the Off-Site Levy Bylaw;

NOW, THEREFORE the Council of the City of Brooks in the Province of Alberta hereby enacts as follows:

1. That Subsection 233 be deleted in its entirety and replaced with the following:

233. **“Report”** means the City of Brooks: Offsite Levy Update, August 28, 2023, attached as Schedule “B” of this Bylaw;
2. That Schedule “B” of Bylaw No. 21/24 be deleted in its entirety and replaced with the attached Schedule “B”.
3. That this Bylaw take effect upon final passing thereof.

Read a first time this 4th day of December, 2023.

Read a second time this 4th day of December, 2023.

Read a third time and finally passed this 4th day of December, 2023.



Mayor



Chief Administrative Officer



CITY OF BROOKS

OFFSITE LEVY UPDATE

2023

AUGUST 28, 2023

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1. INTRODUCTION

1.1 Background

The City of Brooks updated their Offsite Levy Bylaw in 2021 using the CORVUS Offsite Levy Model. The calculated rates were based on information as at December 31, 2020 and are reflected in the City of Brooks 2021 Offsite Levy Update which forms a part of Bylaw 21/24. Offsite levy (OSL) rates are dependent on scheduled projects, anticipated development, interest rates/financing assumptions over the next 25 years. Because these factors can change from year to year, this model should be updated periodically so that the rates correctly reflect the developers share of costs for future projects that need to be done to accommodate anticipated developments.

As an update to Bylaw 21/24 was not prepared for 2022, this update reflects changes based on what actually happened in 2021 & 2022, as well as any changes to assumptions in the future.

1.2 Methodology

The City has various infrastructure capital/master plans, and these plans have been used as a starting point for developing key information for Bylaw 21/24. For this update, City staff reviewed and revised assumptions and information which had changed since the adoption of Bylaw 21/24. As a result, very few changes have been made regarding the scheduled projects, the staging of developable land, benefits to existing development, future development and benefiting areas.

OSL rates within the CORVUS model are forecasted using a rolling 25-year review period. During this review, a cut-off date of December 31st, 2022 was established, therefore the review period stems from **2023-2047**. The cut-off date coincides with the City's most recent year-end when the update was prepared. Actual information regarding project expenditures and OSL receipts, up to the cut-off date, were gathered and used to update the model. Beyond the cut-off date, all financial details are estimates. When the City completes its next update, information from January 1st, 2023 up to the new cut-off date will be converted from estimates to actuals, and the rolling 25-year review period will move further out.

Costs that benefit development prior to and within the 25-year review period are included in rates. Costs that benefit development beyond the review period (called "financial oversizing") are excluded from the rates. In future years, when rates are updated and the rolling 25-year period moves further out, offsite infrastructure costs beyond 2047 will gradually be included in rates.

2. KEY FINDINGS

The following provides a summary of key findings pertaining to the updating of the City's OSL rates and a further breakdown of each of the key findings is provided in Appendices B (Transportation), C (Water), D (Sanitary Sewer), and E (Stormwater).

2.1 Offsite Infrastructure Costs

Offsite infrastructure costs to be included in the offsite levy bylaw total approximately **\$100.26 million**. Special ear-marked grants and contributions, which are deducted from offsite infrastructure costs when determining the amounts that benefit developers, totaled approximately **\$36.79 million**.

The share of costs which benefits existing/residual development (the City’s share) totals approximately **\$38.93 million**, and the share of costs which benefits future development (the developer’s share) is approximately **\$24.54 million**. However, **\$5.32 million** of this cost is beyond the 25-year review period (financial oversizing) and approximately **\$19.22 million** is within the 25-year review period and included in the new rates.

Infrastructure	Special Grants & Contributions	Muni Share of Costs	Other Stakeholders' Share of Costs	Developer Cost Beyond 25 Yrs (Financial Oversizing)	Developer Costs (In Rates)	Total Costs
Transportation	\$ 3,561,170	\$ 1,241,355	\$ -	\$ 187,293	\$ 579,079	\$ 5,568,897
Water	\$ 9,598,901	\$ 16,090,155	\$ -	\$ 3,778,880	\$ 6,669,044	\$ 36,136,980
Sanitary	\$ 22,834,340	\$ 19,519,593	\$ -	\$ 807,027	\$ 11,122,854	\$ 54,283,814
Stormwater	\$ 792,779	\$ 2,077,826	\$ -	\$ 547,016	\$ 853,239	\$ 4,270,860
Total	\$ 36,787,190	\$ 38,928,929	\$ -	\$ 5,320,217	\$ 19,224,215	\$ 100,260,551

Project updates - In this update there were no new projects scheduled for the 25-year period. There were however, adjustments to the project cost estimates for the following Sanitary Sewer projects based on actual costs:

Sewer Main - Old lagoon to Hort Lift station – This project was completed in 2022 with actual costs totaling \$4,491,726. It has been determined that the developers share is 39.7% of project costs after the designated special grants of \$3,292,623 is deducted.

Sewer Main – 7th East to Old Lagoon – This project began in 2022. The total project costs are estimated to be \$4,133,000 and we anticipate special grants \$1,239,900, therefore developers will be responsible for 40.8% of the reduced project cost estimate or \$1,179,605. the design portion of this project is expected to be complete at the end of 2023.

Meadowbrook Lift Station – A portion of this project was budgeted and completed in 2021 & 2022 for \$196,378. As the model anticipates a wider scope to the Meadowbrook Lift station retrofit to be done in 2025, the cost estimate has been reduced by the work completed. In the OSL model, this project has an estimated remaining cost of \$1,195,290 and 34.08% is the responsibility of future developers.

In addition to these changes, the City had assumed in the 10-year Capital plan (2023 – 2032) that several special ear-marked grants would need to be secured before some of the projects would proceed. The assumption that the City will be receiving these grants was added to the model to stay consistent with the 10-year Capital plan and reduce the estimated share of costs for future developers.

2.2 Offsite Levy Areas and Forecasted Development

In this update, the anticipated development remained the same for each year as in the original model prepared for 2021. The original assumptions were prepared by the Manager of Planning & Development and based on a combination of all of the assumptions used in the City’s master plans. The City is parsed into 25 offsite levy areas reflecting the current planning assumptions including the anticipated pace of development in the community.

As the model is always done based on the next 25 years, it was assumed for the two final years that were added in this update (2046 & 2047) that the development rate for each year would be the rate that was used in 2045. As the anticipated development gradually increases from year to year, the total anticipated development in the 25-year period increased from **181.77 ha** (in the previous model) to **186.73 ha** in this model.

In the original model (2021), it was assumed that **12.24 ha** would be developed in 2021 & 2022. The actual amount of development for those two years was **1.02 ha**.

2.3 Offsite Levy Collections

Before allocating infrastructure costs to benefiting lands, OSL costs must be reduced by the total levies collected to date. Up to December 31, 2022, the City collected approximately **\$6.16 million**.

Levies Collected To Date	
Transportation	\$ 644,505
Water	\$ 2,527,596
Sanitary	\$ 2,613,098
Stormwater	\$ 379,385
Total	\$ 6,164,583

2.4 Offsite Levy Reserves

The reserve balances have been updated for the period of January 1, 2021 – December 31, 2022 and are as follows:

Reserve Balance	
Transportation	\$ 184,559
Water	\$ (463,819)
Sanitary	\$ 1,002,723
Stormwater	\$ 386,997
Total	\$ 1,110,461

In 2022, several industrial lots were returned to the City of Brooks as the terms of the sale were not met. The City had paid the offsite levies for these lands in 2018 and added the OSL receipts to the appropriate reserves. In 2022, when the land was returned, the money was taken back out of reserves and returned to the City. When these lands are sold/developed, the current charges (OSL model) will be used for the offsite levies.

2.5 Interest Rates/Financing Assumptions

With interest rates increasing and the persistence of high inflation, many financing assumptions were updated in this model which have a definite impact on the OSL charges. The basis for each assumption has remained consistent and are as follows:

Offsite Levy charging rates - went from **2%** to **5.11%**. This is the rate that is applied to a reserve that is in a negative balance. If the City has paid for projects and is waiting to collect from developers, the reserve may be in a negative balance and therefore this charge is added on as interest to the developer's portion. The rate is based on the 20-year lending rate from Loans to Local Authorities. Only the City's Water Reserve is in a negative balance (as illustrated below).

Offsite Levy earning rates - went from **1%** to **5.6%**. This is the rate that is applied to all reserves with a positive balance. If the City has collected OSL receipts from developers and not done or completed the project in which they collected for, the reserve would be in a positive balance and be subject to earn interest. The rate is based on the Credit Union 1-year GIC rate.

Construction Price Index - went from **3%** per year to **4.8%** for years 2023, 2024 & 2025, and then back down to **3%** per year for the remaining 25-year period. This represents construction inflation and is applied to the cost estimates of each project in the OSL model. The rate is consistent with the Building Consumer Price Index for Alberta in the 2nd Quarter of 2023.

3. RATE UPDATES

Based on the above updates, assumptions and adjustments, the rates required for future development to pay for its share of the **\$100.26 million** offsite infrastructure costs contained in the City's capital plans would be approximately **\$81,414** per net hectare on a weighted average basis, as shown in the tables below. This represents a weighted average increase of **2%** over the rates in Bylaw 21/24.

Current					
	Transportation Charges	Water Charges	Sanitary Charges	Storm Charges	Total
High	\$ -	\$ 35,026	\$ 81,720	\$ 12,644	\$ 116,746
Low	\$ -	\$ 19,926	\$ 30,764	\$ -	\$ 56,164
Weighted Average	\$ -	\$ 23,636	\$ 55,385	\$ 2,393	\$ 81,414

Previous					
	Transportation Charges	Water Charges	Sanitary Charges	Storm Charges	Total
High	\$ -	\$ 38,943	\$ 63,739	\$ 13,507	\$ 102,682
Low	\$ -	\$ 21,751	\$ 29,092	\$ -	\$ 59,322
Weighted Average	\$ -	\$ 25,976	\$ 50,143	\$ 3,704	\$ 79,823

	Transportation Charges	Water Charges	Sanitary Charges	Storm Charges	Total
High	n/a	-10.1%	28.2%	-6.4%	13.7%
Low	n/a	-8.4%	5.7%	n/a	-5.3%
Weighted Average	n/a	-9.0%	10.5%	-35.4%	2.0%

City of Brooks 2023 Offsite Levy Update

City of Brooks Proposed Offsite Levy Rates per hectare based on development area:

Area #	Transportation Levies	Water Levies	Sanitary Levies	Stormwater Levies	Total
1.0	\$ -	\$ 35,026	\$ 47,779	\$ -	\$ 82,805
2.0	\$ -	\$ 19,926	\$ 55,589	\$ 5,474	\$ 80,989
3.0	\$ -	\$ 19,926	\$ 55,589	\$ 5,474	\$ 80,989
4.0	\$ -	\$ 19,926	\$ 47,779	\$ 5,474	\$ 73,179
5.0	\$ -	\$ 19,926	\$ 47,779	\$ 5,474	\$ 73,179
6.0	\$ -	\$ 19,926	\$ 47,779	\$ 5,474	\$ 73,179
7.0	\$ -	\$ 19,926	\$ 30,764	\$ 5,474	\$ 56,164
8.0	\$ -	\$ 19,926	\$ 47,779	\$ 5,474	\$ 73,179
9.0	\$ -	\$ 19,926	\$ 47,779	\$ -	\$ 67,705
10.0	\$ -	\$ 19,926	\$ 66,936	\$ 12,644	\$ 99,506
11.0	\$ -	\$ 19,926	\$ 66,936	\$ -	\$ 86,862
12.0	\$ -	\$ 19,926	\$ 66,936	\$ 12,644	\$ 99,506
13.0	\$ -	\$ 19,926	\$ 66,936	\$ 5,474	\$ 92,336
14.0	\$ -	\$ 19,926	\$ 66,936	\$ -	\$ 86,862
15.0	\$ -	\$ 19,926	\$ 66,936	\$ -	\$ 86,862
16.0	\$ -	\$ 19,926	\$ 66,936	\$ -	\$ 86,862
17.0	\$ -	\$ 19,926	\$ 66,936	\$ 5,474	\$ 92,336
18.0	\$ -	\$ 19,926	\$ 66,936	\$ 5,474	\$ 92,336
19.0	\$ -	\$ 35,026	\$ 61,179	\$ -	\$ 96,205
20.0	\$ -	\$ 35,026	\$ 60,135	\$ -	\$ 95,161
21.0	\$ -	\$ 35,026	\$ 66,783	\$ -	\$ 101,809
22.0	\$ -	\$ 35,026	\$ 61,179	\$ -	\$ 96,205
23.0	\$ -	\$ 35,026	\$ 81,720	\$ -	\$ 116,746
24.0	\$ -	\$ 33,482	\$ 76,116	\$ -	\$ 109,599
25.0	\$ -	\$ 19,926	\$ 76,116	\$ -	\$ 96,042

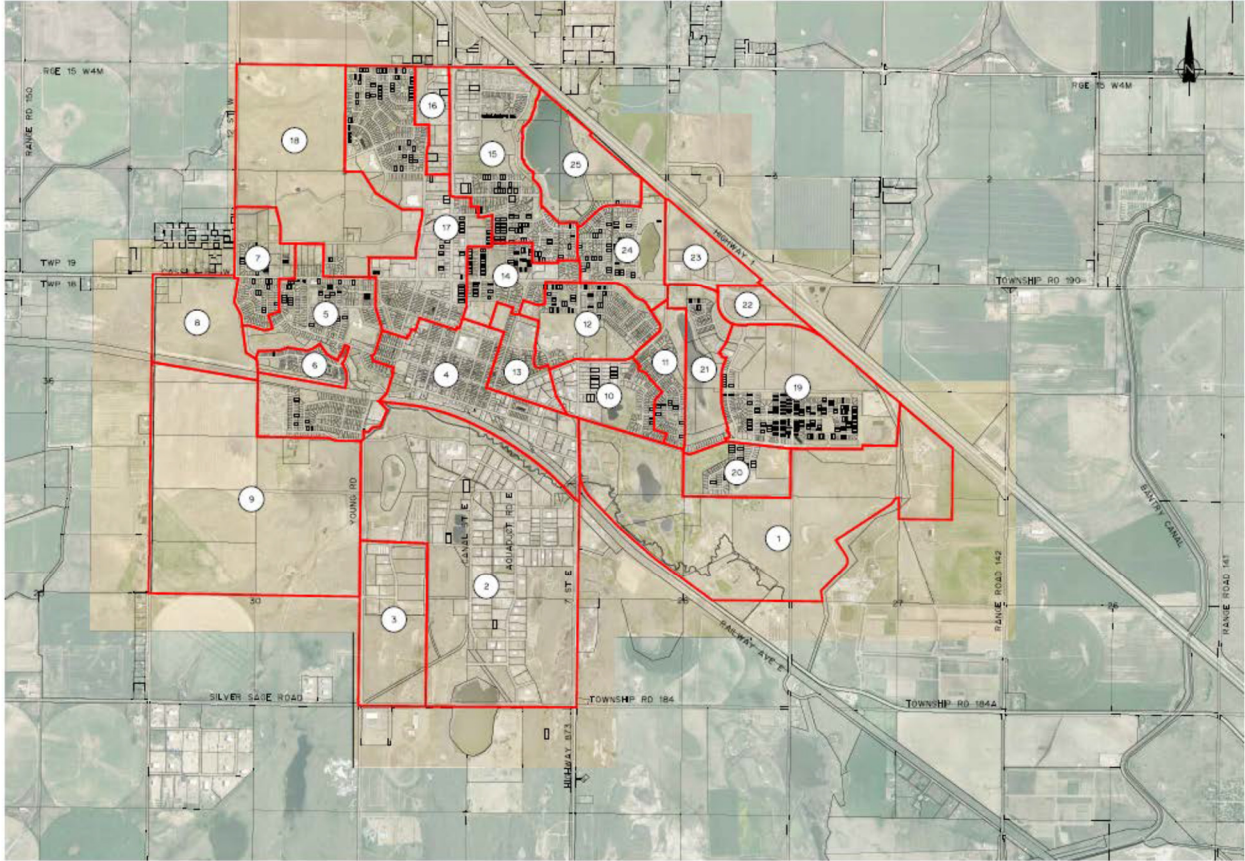
4. RECOMMENDATION

It is recommended that the City of Brooks implement the offsite levy rates outlined in section 3 to be effective January 1, 2024.

It is also recommended that the CORVUS Offsite Levy Model be updated annually and depending on the degree of change throughout the year, a recommendation to update the OSL rates in the Bylaw may or may not occur following each Model update.

APPENDIX A: OFFSITE LEVY AREAS AND LAND STAGING

The City is Parsed into 25 offsite levy areas, as shown in the map below.



Total net development area, the amount of land available for development in all offsite levy areas, is approximately **1675 ha**. There have been no changes to the net development area since it was established in Bylaw 21/24.

Offsite Levy Net Development Area

Area Ref. #	Development Area Location	Gross Area (ha.)	Environmental Reserves (ha.)	Sub-total	Municipal Reserves	Arterial Right of Way and Other Deductions (ha.)	Net Development Area (ha.)
1.1	See Map	219.10	-	219.10	21.91	-	197.19
2.1	See Map	278.53	-	278.53	27.85	6.30	244.38
3.1	See Map	64.04	-	64.04	6.40	-	57.64
4.1	See Map	85.47	-	85.47	8.55	1.36	75.56
5.1	See Map	104.16	-	104.16	10.42	1.49	92.25
6.1	See Map	15.13	-	15.13	1.51	-	13.62
7.1	See Map	32.60	-	32.60	3.26	0.71	28.63
8.1	See Map	50.87	-	50.87	5.09	1.36	44.42
9.1	See Map	232.38	-	232.38	23.24	-	209.14
10.1	See Map	36.75	-	36.75	3.68	0.97	32.10
11.1	See Map	26.58	-	26.58	2.66	-	23.92
12.1	See Map	50.01	-	50.01	5.00	1.20	43.81
13.1	See Map	25.11	-	25.11	2.51	-	22.60
14.1	See Map	33.83	-	33.83	3.38	2.19	28.26
15.1	See Map	84.85	14.56	70.29	7.03	4.35	58.91
16.1	See Map	17.94	-	17.94	1.79	0.26	15.88
17.1	See Map	118.76	-	118.76	11.88	1.83	105.06
18.1	See Map	137.88	-	137.88	13.79	-	124.09
19.1	See Map	101.88	-	101.88	10.19	-	91.69
20.1	See Map	31.32	-	31.32	3.13	-	28.19
21.1	See Map	38.14	-	38.14	3.81	-	34.33
22.1	See Map	15.02	-	15.02	1.50	5.84	7.68
23.1	See Map	26.62	-	26.62	2.66	5.11	18.85
24.1	See Map	43.92	-	43.92	4.39	2.09	37.44
25.1	See Map	52.19	8.64	43.55	4.36	-	39.20
		1,923.07	23.20	1,899.88	189.99	35.05	1,674.84

Of the **1675 ha.** of net land available across all offsite levy areas, approximately **1,010.20 ha. (60%)** have been developed to date, and staff estimate that approximately **187 ha. (11%)** will develop during the next 25-years as shown in the tables below.

Summary of Anticipated Development during the 25 Year Rate Planning Period

Developed To Date	1,010.20	60.3%
Developed In Next 25 Years	186.74	11.1%
Developed Beyond 25 Years	477.90	28.5%
Net Development Area	1,674.84	

Anticipated Development during the 25 Year Rate Planning Period

Area Ref. #	Area Developed in Next 25 years (Net ha.)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047
1.1	24.016	0.80	0.82	0.83	0.84	0.85	0.86	0.88	0.89	0.90	0.92	0.93	0.94	0.96	0.97	0.99	1.00	1.01	1.03	1.04	1.06	1.08	1.09	1.11	1.11	1.11
2.1	22.486	0.75	0.76	0.78	0.79	0.80	0.81	0.82	0.83	0.85	0.86	0.87	0.88	0.90	0.91	0.92	0.94	0.95	0.96	0.98	0.99	1.01	1.02	1.04	1.04	1.04
3.1	13.023	0.44	0.44	0.45	0.46	0.46	0.47	0.48	0.48	0.49	0.50	0.50	0.51	0.52	0.53	0.53	0.54	0.55	0.56	0.57	0.57	0.58	0.59	0.60	0.60	0.60
4.1	0.313	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
5.1	0.659	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
6.1	0.251	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
7.1	1.241	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06
8.1	9.121	0.31	0.31	0.31	0.32	0.32	0.33	0.33	0.34	0.34	0.35	0.35	0.36	0.36	0.37	0.37	0.38	0.39	0.39	0.40	0.40	0.41	0.41	0.42	0.42	0.42
9.1	53.640	1.80	1.82	1.85	1.88	1.90	1.93	1.96	1.99	2.02	2.05	2.08	2.11	2.14	2.17	2.20	2.23	2.27	2.30	2.33	2.37	2.40	2.44	2.47	2.47	2.47
10.1	0.104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1	0.238	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
14.1	0.017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.1	1.818	0.06	0.06	0.06	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
16.1	1.122	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
17.1	2.037	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
18.1	32.045	1.07	1.09	1.11	1.12	1.14	1.15	1.17	1.19	1.21	1.22	1.24	1.26	1.28	1.30	1.31	1.33	1.35	1.37	1.39	1.41	1.43	1.46	1.48	1.48	1.48
19.1	12.983	0.43	0.44	0.45	0.45	0.46	0.47	0.47	0.48	0.49	0.50	0.50	0.51	0.52	0.53	0.53	0.54	0.55	0.56	0.56	0.57	0.58	0.59	0.60	0.60	0.60
20.1	2.202	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.10	0.10	0.10	0.10	0.10	0.10	0.10
21.1	1.417	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.07	0.07	0.07
22.1	1.509	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.07	0.07	0.07	0.07	0.07	0.07	0.07
23.1	2.797	0.09	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.12	0.12	0.12	0.12	0.12	0.13	0.13	0.13	0.13	0.13
24.1	1.055	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
25.1	2.643	0.09	0.09	0.09	0.09	0.09	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.12	0.12	0.12	0.12	0.12	0.12
	186.74	6.26	6.35	6.44	6.53	6.63	6.73	6.82	6.92	7.02	7.13	7.23	7.34	7.44	7.55	7.66	7.77	7.89	8.00	8.12	8.24	8.36	8.48	8.60	8.60	8.60

APPENDIX B: TRANSPORTATION OFFSITE INFRASTRUCTURE

B.1 Transportation Offsite Infrastructure

The estimated cost of Transportation offsite infrastructure required to support future growth is approximately **\$5.57 million** as outlined in the table below. These costs represent the “gross” costs, of which only a portion will go to support development during the 25-year review period.

Summary of Transportation Offsite Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Cost
1	Cassils Road	\$ 1,732,070	\$ -	\$ -	\$ 1,732,070
2	Cassils Road and 2nd Street West	\$ 3,051,427	\$ -	\$ -	\$ 3,051,427
4	2nd Street West (South) Capacity Improvements	\$ -	\$ -	\$ 785,400	\$ 785,400
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -
		\$ 4,783,497	\$ -	\$ 785,400	\$ 5,568,897

B.2 Transportation Offsite Infrastructure Grants & Contributions

The MGA enables the City to allocate the cost of offsite infrastructure to development, other than those costs that have been provided by way of special ear-marked grant or contribution. The City of Brooks has/will receive **\$3.56 million** in special ear-marked grants or contributions for transportation offsite levy infrastructure as shown in the table below. The total reduced transportation offsite infrastructure cost is **\$2.01 million**.

Special Grants and Contributions for Transportation Offsite Infrastructure

Item	Project Description	Total Project Cost	Special Provincial Grants (Historic & Future)	Developer Agreement Contributions (Historic & Future)	Other Contributions (Historic & Future)	Reduced Project Cost
1	Cassils Road	\$ 1,732,070	\$ 1,178,585	\$ -	\$ -	\$ 553,485
2	Cassils Road and 2nd Street West	\$ 3,051,427	\$ 2,382,585	\$ -	\$ -	\$ 668,842
4	2nd Street West (South) Capacity Improvements	\$ 785,400	\$ -	\$ -	\$ -	\$ 785,400
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 5,568,897	\$ 3,561,170	\$ -	\$ -	\$ 2,007,727

B.3 Year of Construction

The City anticipates construction of transportation offsite infrastructure as outlined in the table below. There has been no changes to this schedule in this update.

Forecast Year of Construction

Item	Project Description	Construction Start Year
1	Cassils Road	2006
2	Cassils Road and 2nd Street West	2006
4	2nd Street West (South) Capacity Improvements	2038

B.4 Transportation Offsite Infrastructure Benefiting Parties

The table below outlines the allocation of transportation offsite levy infrastructure costs to the benefiting parties.

Allocation of Transportation Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
1	Cassils Road	\$ 553,485	62.84%			37.16%
2	Cassils Road and 2nd Street West	\$ 668,842	62.84%			37.16%
4	2nd Street West (South) Capacity Improvements	\$ 785,400	60.26%		23.85%	15.90%
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -				100.00%
		\$ 2,007,727				

B.5 Existing Receipts & Adjusted Levy Cost

The adjusted offsite levy costs for transportation is approximately **\$.58 million**. However existing offsite levies have been collected from previous developers, resulting in an adjusted offsite levy costs of **\$(0.07) million**.

Offsite Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2020	Offsite Levy Funds Collected Starting Jan 1, 2021	Adjusted Developer (Levy) Cost
1	Cassils Road	\$ 205,675	\$ -	\$ 226	\$ 205,449
2	Cassils Road and 2nd Street West	\$ 248,542	\$ -	\$ 273	\$ 248,269
4	2nd Street West (South) Capacity Improvements	\$ 124,862	\$ -	\$ 110	\$ 124,752
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ 643,897	\$ -	\$ (643,897)
		\$ 579,079	\$ 643,897	\$ 608	\$ (65,426)

B.6 Transportation Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas as shown in the table below. Allocations are denoted with a “1” below applicable area numbers.

Transportation Allocations to Benefiting Areas

Item	Project Description	Developer Cost	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Cassils Road	\$ 205,449	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	Cassils Road and 2nd Street West	\$ 248,269	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	Young Road and CP Rail Crossing Improvements	\$ -	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	2nd Street West (South) Capacity Improvements	\$ 124,752	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ (643,897)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
		\$ (65,426)																									

B.7 Account Balance

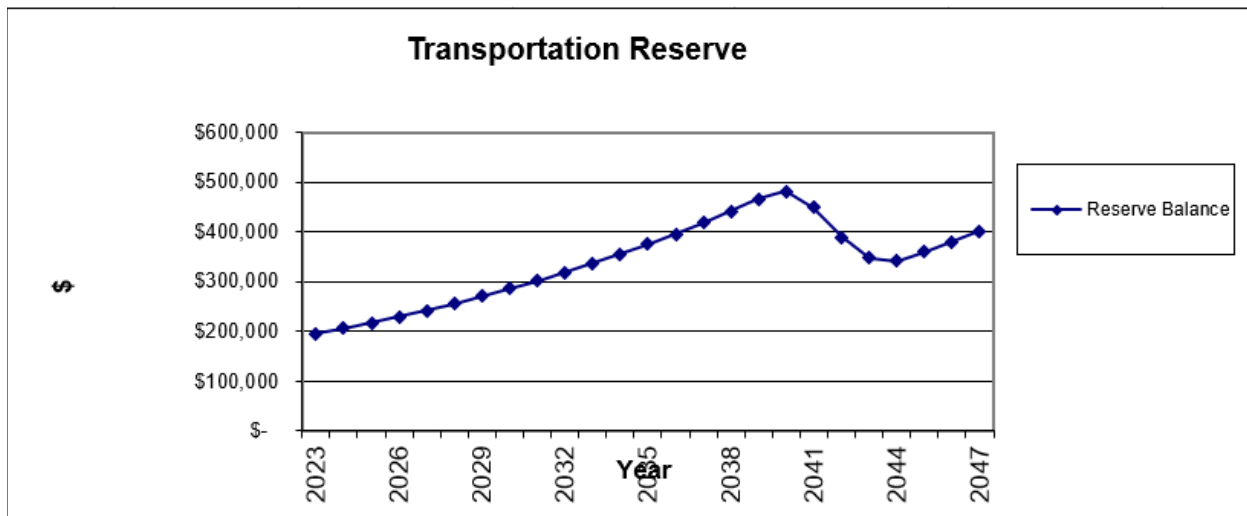
At December 31st, 2022 the transportation account Balance was in a surplus of **\$184,559.32**. This amount takes into consideration expenditures and front-ending obligations up to the end of 2022. It also reflects **\$9,455.81** of transportation offsite levies that were returned to the City when a sale of industrial lands was reversed due to the terms of the sale not being met.

B.8 Development and Transportation Staging Impacts

Transportation offsite infrastructure will be constructed in staged fashion over the 25-year review period.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a **5.11%** interest allowance interest allowance is charged to the account when it is forecasted to be in a negative balance. Further, a **5.60%** interest credit is provided to the account when it is forecast to be in a positive balance. The graph and table below outline the forecast transportation levy account balances over the 25-year development period.

Anticipated Transportation Offsite Levy Account Balances



Anticipated Transportation Offsite Levy Account Balances

			Reserve Balance	\$ 184,559
Year	Receipts	Expenditure	Interest	Balance
2023	\$ -	\$ -	\$ 10,335	\$ 194,895
2024	\$ -	\$ -	\$ 10,914	\$ 205,809
2025	\$ -	\$ -	\$ 11,525	\$ 217,334
2026	\$ -	\$ -	\$ 12,171	\$ 229,505
2027	\$ -	\$ -	\$ 12,852	\$ 242,357
2028	\$ -	\$ -	\$ 13,572	\$ 255,929
2029	\$ -	\$ -	\$ 14,332	\$ 270,261
2030	\$ -	\$ -	\$ 15,135	\$ 285,396
2031	\$ -	\$ -	\$ 15,982	\$ 301,378
2032	\$ -	\$ -	\$ 16,877	\$ 318,255
2033	\$ -	\$ -	\$ 17,822	\$ 336,077
2034	\$ -	\$ -	\$ 18,820	\$ 354,898
2035	\$ -	\$ -	\$ 19,874	\$ 374,772
2036	\$ -	\$ -	\$ 20,987	\$ 395,759
2037	\$ -	\$ -	\$ 22,163	\$ 417,922
2038	\$ -	\$ -	\$ 23,404	\$ 441,325
2039	\$ -	\$ -	\$ 24,714	\$ 466,039
2040	\$ -	\$ 10,869	\$ 25,490	\$ 480,659
2041	\$ -	\$ 55,977	\$ 23,782	\$ 448,464
2042	\$ -	\$ 80,719	\$ 20,594	\$ 388,339
2043	\$ -	\$ 59,386	\$ 18,421	\$ 347,374
2044	\$ -	\$ 24,467	\$ 18,083	\$ 340,989
2045	\$ -	\$ -	\$ 19,095	\$ 360,085
2046	\$ -	\$ -	\$ 20,165	\$ 380,249
2047	\$ -	\$ -	\$ 21,294	\$ 401,543

APPENDIX C: WATER OFFSITE INFRASTRUCTURE

C.1 Water Offsite Infrastructure

The estimated cost of water offsite infrastructure required to support future growth is approximately **\$36.14 million** as outlined in the table below. These costs represent the “gross” costs, of which only a portion will go to support development during the 25-year review period.

Summary of Water Offsite Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
1	Raw Water Intake	\$ 1,222,871	\$ -	\$ -	\$ 1,222,871
2	Water Treatment Plant	\$ 1,450,000	\$ -	\$ -	\$ 1,450,000
3	Water Treatment Plant Upgrade	\$ 727,986	\$ -	\$ -	\$ 727,986
4	300mm Diameter Main to Fairview Reservoir	\$ 175,000	\$ -	\$ -	\$ 175,000
5	Water Reservoir	\$ 1,534,000	\$ -	\$ -	\$ 1,534,000
6	Upgrade Filters at Water Treatment Plant	\$ 479,050	\$ -	\$ -	\$ 479,050
7	Water Supply, Treatment & Storage - NRSC Contribution and Fairview Reservoir Upgrade	\$ 6,708,047	\$ -	\$ -	\$ 6,708,047
8	East Sector Water Mains	\$ 416,026	\$ -	\$ -	\$ 416,026
10	Industrial Main Loop - Phase 1	\$ -	\$ -	\$ 6,164,000	\$ 6,164,000
11	Industrial Main Loop - Phase 2	\$ -	\$ -	\$ 6,031,000	\$ 6,031,000
12	Industrial Main Loop - Phase 3	\$ -	\$ -	\$ 7,045,000	\$ 7,045,000
13	Southeast Main Loop - Phase 1	\$ -	\$ -	\$ 1,186,000	\$ 1,186,000
14	Southeast Main Loop - Phase 2	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000
15	Southeast Main Loop - Phase 3	\$ -	\$ -	\$ 1,648,000	\$ 1,648,000
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -
		\$ 12,712,980	\$ -	\$ 23,424,000	\$ 36,136,980

C.2 Water Offsite Infrastructure Grants & Contributions

The *MGA* enables the City to allocate the cost of offsite infrastructure to development, other than those costs that have been provided by way of special ear-marked grant or contribution. The City of Brooks has/will receive **\$9.60 million** in special ear-marked grants or contributions for water offsite levy infrastructure as shown in the table below. The total reduced water offsite infrastructure cost is **\$26.54 million**.

Special Grants and Contributions for Water Offsite Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants (Historic & Future)	Developer Agreement Contributions (Historic & Future)	Other Contributions (Historic & Future)	Reduced Project Estimated Cost
1	Raw Water Intake	\$ 1,222,871	\$ 368,738	\$ 613,673	\$ -	\$ 240,460
2	Water Treatment Plant	\$ 1,450,000	\$ 127,630	\$ 1,095,666	\$ -	\$ 226,704
3	Water Treatment Plant Upgrade	\$ 727,986	\$ 363,993	\$ -	\$ -	\$ 363,993
4	300mm Diameter Main to Fairview Reservoir	\$ 175,000	\$ 87,500	\$ -	\$ -	\$ 87,500
5	Water Reservoir	\$ 1,534,000	\$ 767,000	\$ -	\$ -	\$ 767,000
6	Upgrade Filters at Water Treatment Plant	\$ 479,050	\$ 1,580,876	\$ -	\$ -	\$ (1,101,826)
7	Water Supply, Treatment & Storage - NRSC Contribution and Fairview Reservoir Upgrade	\$ 6,708,047	\$ -	\$ -	\$ -	\$ 6,708,047
8	East Sector Water Mains	\$ 416,026	\$ 273,825	\$ -	\$ -	\$ 142,201
10	Industrial Main Loop - Phase 1	\$ 6,164,000	\$ 3,638,400	\$ -	\$ -	\$ 2,525,600
11	Industrial Main Loop - Phase 2	\$ 6,031,000	\$ -	\$ -	\$ -	\$ 6,031,000
12	Industrial Main Loop - Phase 3	\$ 7,045,000	\$ -	\$ -	\$ -	\$ 7,045,000
13	Southeast Main Loop - Phase 1	\$ 1,186,000	\$ 681,600	\$ -	\$ -	\$ 504,400
14	Southeast Main Loop - Phase 2	\$ 1,350,000	\$ -	\$ -	\$ -	\$ 1,350,000
15	Southeast Main Loop - Phase 3	\$ 1,648,000	\$ -	\$ -	\$ -	\$ 1,648,000
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 36,136,980	\$ 7,889,562	\$ 1,709,339	\$ -	\$ 26,538,079

C.3 Year of Construction

The City anticipates construction of water offsite infrastructure as outlined in the table below. There have been no changes to this schedule in this update.

Forecast Year of Construction

Item	Project Description	Construction Start Year
1	Raw Water Intake	2006
2	Water Treatment Plant	2006
3	Water Treatment Plant Upgrade	2006
4	300mm Diameter Main to Fairview Reservoir	2006
5	Water Reservoir	2006
6	Upgrade Filters at Water Treatment Plant	2006
7	Water Supply, Treatment & Storage - NRSC Contribution and Fairview Reservoir Upgrade	2010
8	East Sector Water Mains	2006
10	Industrial Main Loop - Phase 1	2029
11	Industrial Main Loop - Phase 2	2033
12	Industrial Main Loop - Phase 3	2039
13	Southeast Main Loop - Phase 1	2025
14	Southeast Main Loop - Phase 2	2036
15	Southeast Main Loop - Phase 3	2042
100	Unallocated Offsite Levies Collected to Dec 31, 2020	

C.4 Water Offsite Infrastructure Benefiting Parties

The table below outlines the allocation of water offsite levy infrastructure costs to the benefiting parties.

Allocation of Water Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
1	Raw Water Intake	\$ 240,460	77.23%			22.77%
2	Water Treatment Plant	\$ 226,704	77.23%			22.77%
3	Water Treatment Plant Upgrade	\$ 363,993	77.23%			22.77%
4	300mm Diameter Main to Fairview Reservoir	\$ 87,500	77.23%			22.77%
5	Water Reservoir	\$ 767,000	77.23%			22.77%
6	Upgrade Filters at Water Treatment Plant	\$ (1,101,826)	77.23%			22.77%
7	Water Supply, Treatment & Storage - NRSC Contribution and Fairview Reservoir Upgrade	\$ 6,708,047	60.26%			39.74%
8	East Sector Water Mains	\$ 142,201	53.56%			46.44%
10	Industrial Main Loop - Phase 1	\$ 2,525,600	60.26%		9.54%	30.21%
11	Industrial Main Loop - Phase 2	\$ 6,031,000	60.26%		15.90%	23.85%
12	Industrial Main Loop - Phase 3	\$ 7,045,000	60.26%		25.44%	14.31%
13	Southeast Main Loop - Phase 1	\$ 504,400	60.54%		3.16%	36.30%
14	Southeast Main Loop - Phase 2	\$ 1,350,000	60.54%		20.52%	18.94%
15	Southeast Main Loop - Phase 3	\$ 1,648,000	60.54%		29.99%	9.47%
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -				100.00%
		\$ 26,538,079				

C.5 Existing Receipts & Adjusted Levy Cost

The adjusted offsite levy costs for water is approximately **\$6.67 million**. However existing offsite levies have been collected from previous developers, resulting in an adjusted offsite levy costs of **\$4.14 million**.

Offsite Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2020	Offsite Levy Funds Collected Starting Jan 1, 2021	Adjusted Developer (Levy) Cost
1	Raw Water Intake	\$ 54,753	\$ -	\$ 203	\$ 54,550
2	Water Treatment Plant	\$ 51,621	\$ -	\$ 191	\$ 51,429
3	Water Treatment Plant Upgrade	\$ 82,881	\$ -	\$ 307	\$ 82,574
4	300mm Diameter Main to Fairview Reservoir	\$ 19,924	\$ -	\$ 74	\$ 19,850
5	Water Reservoir	\$ 174,646	\$ -	\$ 647	\$ 173,998
6	Upgrade Filters at Water Treatment Plant	\$ (250,886)	\$ -	\$ (930)	\$ (249,956)
7	Water Supply, Treatment & Storage - NRSC Contribution and Fairview Reservoir Upgrade	\$ 2,666,093	\$ 1,735,245	\$ 3,451	\$ 927,397
8	East Sector Water Mains	\$ 66,038	\$ -	\$ 952	\$ 65,086
10	Industrial Main Loop - Phase 1	\$ 762,882	\$ -	\$ 6,176	\$ 756,706
11	Industrial Main Loop - Phase 2	\$ 1,438,201	\$ -	\$ 4,621	\$ 1,433,581
12	Industrial Main Loop - Phase 3	\$ 1,008,005	\$ -	\$ 2,906	\$ 1,005,099
13	Southeast Main Loop - Phase 1	\$ 183,113	\$ -	\$ 5,536	\$ 177,578
14	Southeast Main Loop - Phase 2	\$ 255,701	\$ -	\$ 3,001	\$ 252,700
15	Southeast Main Loop - Phase 3	\$ 156,072	\$ -	\$ 1,465	\$ 154,607
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ 763,751	\$ -	\$ (763,751)
		\$ 6,669,044	\$ 2,498,996	\$ 28,600	\$ 4,141,448

C.6 Water Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas as shown in the table below. Allocations are denoted with a “1” below applicable area numbers.

Water Allocations to Benefiting Areas

Item	Project Description	Developer Cost	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Raw Water Intake	\$ 54,550	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
2	Water Treatment Plant	\$ 51,429	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
3	Water Treatment Plant Upgrade	\$ 82,574	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
4	300mm Diameter Main to Fairview Reservoir	\$ 19,850	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
5	Water Reservoir	\$ 173,998	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
6	Upgrade Filters at Water Treatment Plant	\$ (249,956)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
7	Water Supply, Treatment & Storage - NRSC Contribution and Fairview Reservoir	\$ 927,397	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
8	East Sector Water Mains	\$ 65,086																									
10	Industrial Main Loop - Phase 1	\$ 756,706	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
11	Industrial Main Loop - Phase 2	\$ 1,433,581	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
12	Industrial Main Loop - Phase 3	\$ 1,095,099	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
13	Southeast Main Loop - Phase 1	\$ 177,578																									
14	Southeast Main Loop - Phase 2	\$ 252,700																									
15	Southeast Main Loop - Phase 3	\$ 154,807																									
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ (763,751)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
		\$ 4,141,448																									

C.7 Account Balance

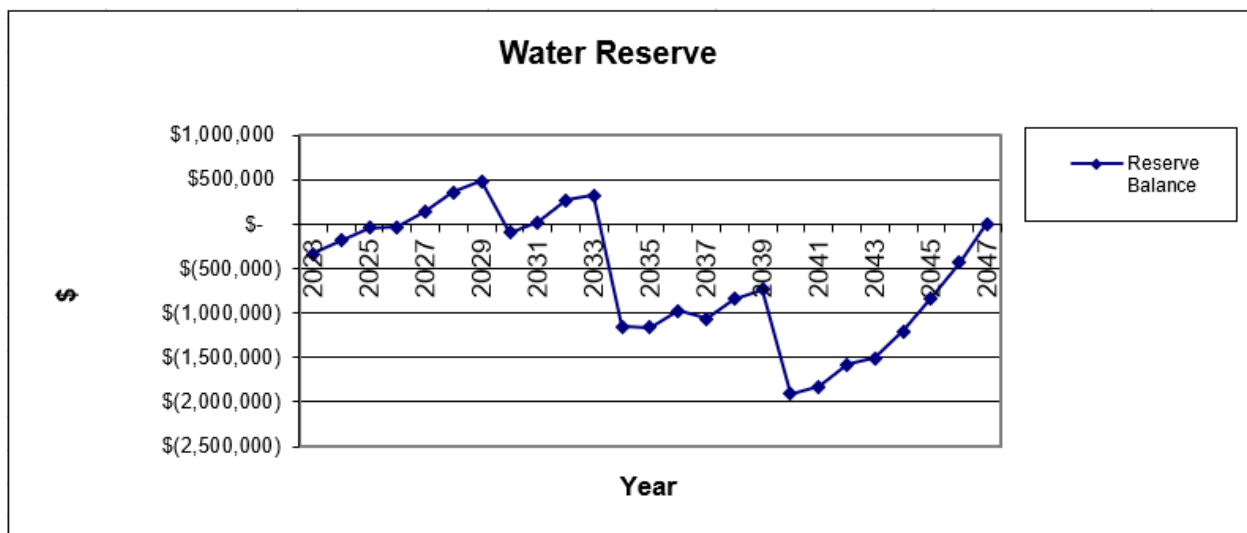
At December 31st, 2022 the Water account Balance was in a deficit of **\$463,933.86**. This amount takes into consideration expenditures and front-ending obligations up to the end of 2022. It also reflects **\$109,939.35** of water offsite levies that were returned to the City when a sale of industrial lands was reversed due to the terms of the sale not being met.

C.8 Development and Water Staging Impacts

Water offsite infrastructure will be constructed in staged fashion over the 25-year review period.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a **5.11%** interest allowance interest allowance is charged to the account when it is forecasted to be in a negative balance. Further, a **5.60%** interest credit is provided to the account when it is forecast to be in a positive balance. The graph and table below outline the forecast water levy account balances over the 25-year development period.

Anticipated Water Offsite Levy Account Balances



Anticipated Water Offsite Levy Account Balances

			Opening Balance	\$ (463,819)
Year	Receipts	Expenditure	Interest	Balance
2023	\$ 147,851	\$ -	\$ (16,146)	\$ (332,114)
2024	\$ 157,208	\$ -	\$ (8,938)	\$ (183,844)
2025	\$ 167,166	\$ 20,111	\$ (1,880)	\$ (38,669)
2026	\$ 177,741	\$ 168,614	\$ (1,510)	\$ (31,051)
2027	\$ 185,748	\$ 21,709	\$ 7,447	\$ 140,436
2028	\$ 194,112	\$ -	\$ 18,735	\$ 353,283
2029	\$ 202,861	\$ 95,952	\$ 25,771	\$ 485,962
2030	\$ 211,998	\$ 790,642	\$ (4,736)	\$ (97,418)
2031	\$ 221,541	\$ 101,795	\$ 1,250	\$ 23,578
2032	\$ 231,520	\$ -	\$ 14,286	\$ 269,384
2033	\$ 241,941	\$ 203,594	\$ 17,233	\$ 324,964
2034	\$ 252,837	\$ 1,677,611	\$ (56,200)	\$ (1,156,011)
2035	\$ 264,228	\$ 215,992	\$ (56,607)	\$ (1,164,383)
2036	\$ 276,137	\$ 39,554	\$ (47,411)	\$ (975,210)
2037	\$ 288,570	\$ 325,923	\$ (51,742)	\$ (1,064,306)
2038	\$ 301,565	\$ 41,963	\$ (41,120)	\$ (845,824)
2039	\$ 315,148	\$ 170,385	\$ (35,824)	\$ (736,884)
2040	\$ 329,344	\$ 1,403,969	\$ (92,568)	\$ (1,904,077)
2041	\$ 344,179	\$ 180,761	\$ (88,948)	\$ (1,829,607)
2042	\$ 359,663	\$ 28,827	\$ (76,587)	\$ (1,575,359)
2043	\$ 375,880	\$ 237,538	\$ (73,432)	\$ (1,510,448)
2044	\$ 392,804	\$ 30,583	\$ (58,674)	\$ (1,206,902)
2045	\$ 410,486	\$ -	\$ (40,697)	\$ (837,113)
2046	\$ 422,800	\$ -	\$ (21,171)	\$ (435,484)
2047	\$ 435,484	\$ -	\$ -	\$ 0

APPENDIX D: SANITARY SEWER OFFSITE INFRASTRUCTURE

D.1 Sanitary Sewer Offsite Infrastructure

The estimated cost of sanitary sewer offsite infrastructure required to support future growth is approximately **\$54.28 million** as outlined in the table below. These costs represent the “gross” costs, of which only a portion will go to support development during the 25-year review period.

Summary of Sanitary Sewer Offsite Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
9	Eastbrook Sanitary Sewer Pump Station Upgrade	\$ 1,536,839	\$ -	\$ -	\$ 1,536,839
10	Main Trunk (Old Lagoons to Hort Lift Station)	\$ 4,491,726	\$ -	\$ -	\$ 4,491,726
11	Main Trunk (7th Street East to Old Lagoons)	\$ 37,440	\$ -	\$ 4,095,560	\$ 4,133,000
12	South Industrial Trunk Main Upsize	\$ -	\$ -	\$ 1,716,000	\$ 1,716,000
13	Eastbrook Lift Station and Forcemain Upgrades	\$ -	\$ -	\$ 1,729,000	\$ 1,729,000
14	Parkland Lift Station Upgrades	\$ -	\$ -	\$ 329,000	\$ 329,000
15	Meadowbrook Lift Station Upgrades	\$ 196,743	\$ -	\$ 1,195,290	\$ 1,392,033
16	Wastewater Treatment Upgrades	\$ -	\$ -	\$ 30,200,000	\$ 30,200,000
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -
		\$ 15,018,964	\$ -	\$ 39,264,850	\$ 54,283,814

D.2 Sanitary Sewer Offsite Infrastructure Grants & Contributions

The MGA enables the City to allocate the cost of offsite infrastructure to development, other than those costs that have been provided by way of special ear-marked grant or contribution. The City of Brooks has/will receive **\$22.83 million** in special ear-marked grants or contributions for sanitary sewer offsite levy infrastructure as shown in the table below. The total reduced sanitary sewer offsite infrastructure cost is **\$31.45 million**.

Special Grants and Contributions for Sanitary Sewer Offsite Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants (Historic & Future)	Developer Agreement Contributions (Historic & Future)	Other Contributions (Historic & Future)	Reduced Project Estimated Cost
1	New Sewage Treatment Facility, Pumping Station and Forcemain	\$ 2,930,188	\$ 2,785,454	\$ -	\$ -	\$ 144,734
2	Modification and Expansion Wastewater Treatment Facility	\$ 4,283,941	\$ 1,523,849	\$ 2,075,000	\$ -	\$ 685,092
3	Pump Station Modifications and Forcemain	\$ 1,156,251	\$ 578,126	\$ -	\$ -	\$ 578,125
4	East Sector Sanitary Sewer Upgrade	\$ 232,611	\$ 180,776	\$ -	\$ -	\$ 51,835
5	Cassils Road East Sanitary Sewer Main	\$ 153,225	\$ 76,612	\$ -	\$ -	\$ 76,613
9	Eastbrook Sanitary Sewer Pump Station Upgrade	\$ 1,536,839	\$ -	\$ -	\$ -	\$ 1,536,839
10	Main Trunk (Old Lagoons to Hort Lift Station)	\$ 4,491,726	\$ 3,292,623	\$ -	\$ -	\$ 1,199,103
11	Main Trunk (7th Street East to Old Lagoons)	\$ 4,133,000	\$ 1,239,900	\$ -	\$ -	\$ 2,893,100
12	South Industrial Trunk Main Upsize	\$ 1,716,000	\$ 999,600	\$ -	\$ -	\$ 716,400
13	Eastbrook Lift Station and Forcemain Upgrades	\$ 1,729,000	\$ 1,022,400	\$ -	\$ -	\$ 706,600
14	Parkland Lift Station Upgrades	\$ 329,000	\$ -	\$ -	\$ -	\$ 329,000
15	Meadowbrook Lift Station Upgrades	\$ 1,392,033	\$ -	\$ -	\$ -	\$ 1,392,033
16	Wastewater Treatment Upgrades	\$ 30,200,000	\$ 9,060,000	\$ -	\$ -	\$ 21,140,000
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 54,283,814	\$ 20,759,340	\$ 2,075,000	\$ -	\$ 31,449,474

D.3 Year of Construction

The City anticipates construction of sanitary sewer offsite infrastructure as outlined in the table below. There have been no changes to this schedule in this update.

Forecast Year of Construction

Item	Project Description	Construction Start Year
1	New Sewage Treatment Facility, Pumping Station and Forcemain	2006
2	Modification and Expansion Wastewater Treatment Facility	2006
3	Pump Station Modifications and Forcemain	2006
4	East Sector Sanitary Sewer Upgrade	2006
5	Cassils Road East Sanitary Sewer Main	2006
9	Eastbrook Sanitary Sewer Pump Station Upgrade	2012
10	Main Trunk (Old Lagoons to Hort Lift Station)	2016
11	Main Trunk (7th Street East to Old Lagoons)	2022
12	South Industrial Trunk Main Upsize	2029
13	Eastbrook Lift Station and Forcemain Upgrades	2026
14	Parkland Lift Station Upgrades	2023
15	Meadowbrook Lift Station Upgrades	2025
16	Wastewater Treatment Upgrades	2025

D.4 Sanitary Sewer Offsite Infrastructure Benefiting Parties

The table below outlines the allocation of sanitary sewer offsite levy infrastructure costs to the benefiting parties.

Allocation of Sanitary Sewer Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
1	New Sewage Treatment Facility, Pumping Station and Forcemain	\$ 144,734	77.23%		0.00%	22.77%
2	Modification and Expansion Wastewater Treatment Facility	\$ 685,092	77.23%		0.00%	22.77%
3	Pump Station Modifications and Forcemain	\$ 578,125	77.23%		0.00%	22.77%
4	East Sector Sanitary Sewer Upgrade	\$ 51,835	62.08%		0.00%	37.92%
5	Cassils Road East Sanitary Sewer Main	\$ 76,613	74.60%		0.00%	25.40%
9	Eastbrook Sanitary Sewer Pump Station Upgrade	\$ 1,536,839	70.69%		0.00%	29.31%
10	Main Trunk (Old Lagoons to Hort Lift Station)	\$ 1,199,103	60.26%		0.00%	39.74%
11	Main Trunk (7th Street East to Old Lagoons)	\$ 2,893,100	59.23%		0.00%	40.77%
12	South Industrial Trunk Main Upsize	\$ 716,400	58.09%		10.06%	31.85%
13	Eastbrook Lift Station and Forcemain Upgrades	\$ 706,600	70.69%		3.52%	25.79%
14	Parkland Lift Station Upgrades	\$ 329,000	75.75%		0.00%	24.25%
15	Meadowbrook Lift Station Upgrades	\$ 1,392,033	65.92%		2.73%	31.35%
16	Wastewater Treatment Upgrades	\$ 21,140,000	60.26%		3.18%	36.57%
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -			0.00%	100.00%
		\$ 31,449,474				

D.5 Existing Receipts & Adjusted Levy Cost

The adjusted offsite levy costs for sanitary sewer is approximately **\$11.12 million**. However existing offsite levies have been collected from previous developers, resulting in an adjusted offsite levy costs of **\$8.51 million**.

Offsite Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2020	Offsite Levy Funds Collected Starting Jan 1, 2021	Adjusted Developer (Levy) Cost
1	New Sewage Treatment Facility, Pumping Station and Forcemain	\$ 32,956	\$ -	\$ 113	\$ 32,843
2	Modification and Expansion Wastewater Treatment Facility	\$ 155,995	\$ -	\$ 537	\$ 155,459
3	Pump Station Modifications and Forcemain	\$ 131,639	\$ -	\$ 453	\$ 131,186
4	East Sector Sanitary Sewer Upgrade	\$ 19,656	\$ -	\$ 423	\$ 19,233
5	Cassils Road East Sanitary Sewer Main	\$ 19,460	\$ -	\$ -	\$ 19,460
9	Eastbrook Sanitary Sewer Pump Station Upgrade	\$ 450,431	\$ 39,968	\$ 1,761	\$ 408,702
10	Main Trunk (Old Lagoons to Hort Lift Station)	\$ 476,580	\$ -	\$ 5,557	\$ 471,023
11	Main Trunk (7th Street East to Old Lagoons)	\$ 1,179,605	\$ -	\$ 1,600	\$ 1,178,006
12	South Industrial Trunk Main Upsize	\$ 228,191	\$ -	\$ -	\$ 228,191
13	Eastbrook Lift Station and Forcemain Upgrades	\$ 182,245	\$ -	\$ 1,739	\$ 180,506
14	Parkland Lift Station Upgrades	\$ 79,769	\$ -	\$ -	\$ 79,769
15	Meadowbrook Lift Station Upgrades	\$ 436,461	\$ -	\$ 7,616	\$ 428,845
16	Wastewater Treatment Upgrades	\$ 7,729,866	\$ -	\$ 24,277	\$ 7,705,589
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ 2,511,695	\$ -	\$ (2,511,695)
		\$ 11,122,854	\$ 2,569,024	\$ 44,074	\$ 8,509,756

D.6 Sanitary Sewer Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas as shown in the table below. Allocations are denoted with a "1" below applicable area numbers.

Sanitary Sewer Allocations to Benefiting Areas

Item	Developer Cost	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
1	\$ 32,843	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
2	\$ 155,459	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
3	\$ 131,186	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
4	\$ 19,233																			1							
5	\$ 19,460																					1		1			
9	\$ 408,702										1	1	1	1	1	1	1	1	1								
10	\$ 471,023	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
11	\$ 1,178,006	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
12	\$ 228,191		1	1																							
13	\$ 180,506										1	1	1	1	1	1	1	1	1								
14	\$ 79,769																								1	1	1
15	\$ 428,845																			1	1	1	1	1	1	1	
16	\$ 7,705,589	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
100	\$ (2,511,695)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	\$ 8,509,756																										

D.7 Account Balance

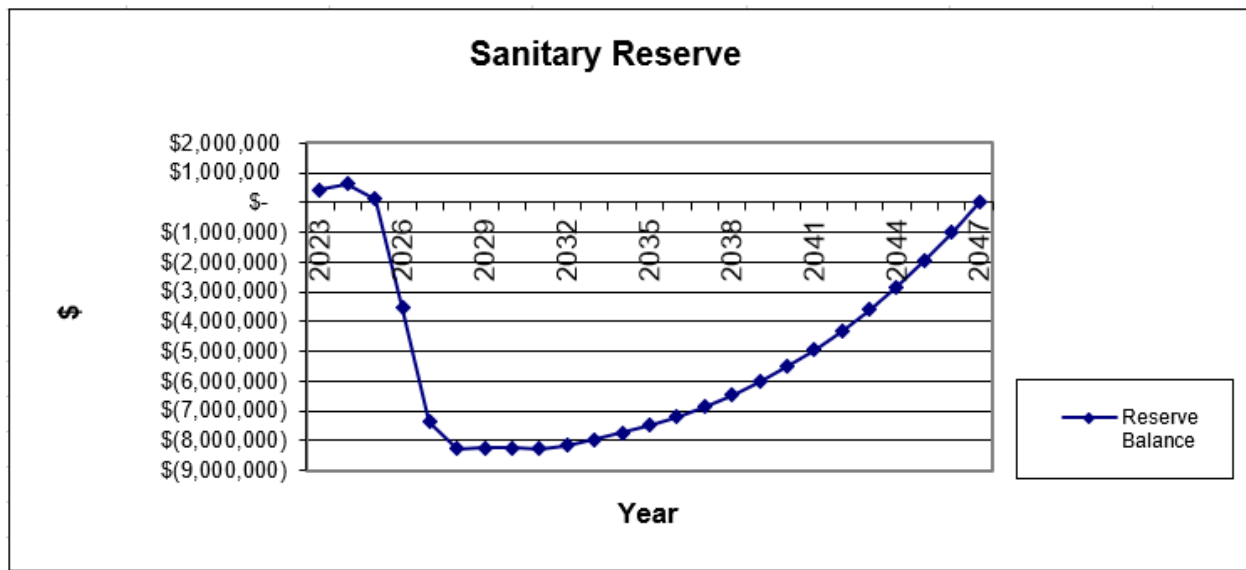
At December 31st, 2022 the Sanitary account Balance was in a surplus of **\$1,002,723.29**. This amount takes into consideration expenditures and front-ending obligations up to the end of 2022. It also reflects **\$121,848.53** of sanitary sewer offsite levies that were returned to the City when a sale of industrial lands was reversed due to the terms of the sale not being met.

D.8 Development and Sanitary Sewer Staging Impacts

Sanitary Sewer offsite infrastructure will be constructed in staged fashion over the 25-year review period.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a **5.11%** interest allowance interest allowance is charged to the account when it is forecasted to be in a negative balance. Further, a **5.60%** interest credit is provided to the account when it is forecast to be in a positive balance. The graph and table below outline the forecast Sanitary Sewer levy account balances over the 25-year development period.

Anticipated Sanitary Sewer Offsite Levy Account Balances



Anticipated Sanitary Sewer Offsite Levy Account Balances

		Opening Balance		\$ 1,002,723
Year	Receipts	Expenditure	Interest	Balance
2023	\$ 346,459	\$ 951,661	\$ 22,261	\$ 419,783
2024	\$ 368,386	\$ 190,501	\$ 33,469	\$ 631,137
2025	\$ 391,722	\$ 905,672	\$ 6,562	\$ 123,749
2026	\$ 416,502	\$ 3,921,493	\$ (172,781)	\$ (3,554,023)
2027	\$ 435,265	\$ 3,890,261	\$ (358,161)	\$ (7,367,180)
2028	\$ 454,864	\$ 966,164	\$ (402,590)	\$ (8,281,070)
2029	\$ 475,365	\$ 28,701	\$ (400,338)	\$ (8,234,744)
2030	\$ 496,776	\$ 118,247	\$ (401,453)	\$ (8,257,668)
2031	\$ 519,138	\$ 121,795	\$ (401,663)	\$ (8,261,987)
2032	\$ 542,522	\$ 31,362	\$ (396,067)	\$ (8,146,895)
2033	\$ 566,941	\$ -	\$ (387,336)	\$ (7,967,289)
2034	\$ 592,473	\$ -	\$ (376,853)	\$ (7,751,669)
2035	\$ 619,166	\$ -	\$ (364,471)	\$ (7,496,973)
2036	\$ 647,072	\$ -	\$ (350,030)	\$ (7,199,931)
2037	\$ 676,207	\$ -	\$ (333,362)	\$ (6,857,087)
2038	\$ 706,659	\$ -	\$ (314,287)	\$ (6,464,714)
2039	\$ 738,488	\$ -	\$ (292,610)	\$ (6,018,836)
2040	\$ 771,753	\$ -	\$ (268,126)	\$ (5,515,208)
2041	\$ 806,516	\$ -	\$ (240,614)	\$ (4,949,306)
2042	\$ 842,800	\$ -	\$ (209,842)	\$ (4,316,349)
2043	\$ 880,800	\$ -	\$ (175,557)	\$ (3,611,105)
2044	\$ 920,459	\$ -	\$ (137,492)	\$ (2,828,138)
2045	\$ 961,893	\$ -	\$ (95,365)	\$ (1,961,611)
2046	\$ 990,750	\$ -	\$ (49,611)	\$ (1,020,472)
2047	\$ 1,020,472	\$ -	\$ -	\$ (0)

APPENDIX E: STORMWATER OFFSITE INFRASTRUCTURE

E.1 Stormwater Offsite Infrastructure

The estimated cost of stormwater offsite infrastructure required to support future growth is approximately **\$4.27 million** as outlined in the table below. These costs represent the “gross” costs, of which only a portion will go to support development during the 25-year review period.

Summary of Stormwater Offsite Infrastructure

Item	Project Description	Cost of Completed Work	Future Debenture Interest	Estimated Cost of Work Yet to be Completed	Total Project Estimated Cost
13	Marshall Drain Channel Upgrades - Phase 1	\$ -	\$ -	\$ 1,129,545	\$ 1,129,545
14	Marshall Drain Channel Upgrades - Phase 2	\$ -	\$ -	\$ 881,010	\$ 881,010
15	Marshall Drain Channel Upgrades - Phase 3	\$ -	\$ -	\$ 463,455	\$ 463,455
16	Marshall Drain Channel Upgrades - Phase 4	\$ -	\$ -	\$ 1,272,510	\$ 1,272,510
17	Greenbrook Pond Overflow Channel	\$ -	\$ -	\$ 524,340	\$ 524,340
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 4,270,860	\$ 4,270,860

E.2 Stormwater Offsite Infrastructure Grants & Contributions

The *MGA* enables the City to allocate the cost of offsite infrastructure to development, other than those costs that have been provided by way of special ear-marked grant or contribution. The City of Brooks has/will receive **\$0.79 million** in special ear-marked grants or contributions for stormwater offsite levy infrastructure as shown in the table below. The total reduced stormwater offsite infrastructure cost is **\$3.48 million**.

Special Grants and Contributions for Stormwater Offsite Infrastructure

Item	Project Description	Total Project Estimated Cost	Special Provincial Grants (Historic & Future)	Developer Agreement Contributions (Historic & Future)	Other Contributions (Historic & Future)	Reduced Project Estimated Cost
13	Marshall Drain Channel Upgrades - Phase 1	\$ 1,129,545	\$ 352,273	\$ -	\$ -	\$ 777,272
14	Marshall Drain Channel Upgrades - Phase 2	\$ 881,010	\$ 440,506	\$ -	\$ -	\$ 440,504
15	Marshall Drain Channel Upgrades - Phase 3	\$ 463,455	\$ -	\$ -	\$ -	\$ 463,455
16	Marshall Drain Channel Upgrades - Phase 4	\$ 1,272,510	\$ -	\$ -	\$ -	\$ 1,272,510
17	Greenbrook Pond Overflow Channel	\$ 524,340	\$ -	\$ -	\$ -	\$ 524,340
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 4,270,860	\$ 792,779	\$ -	\$ -	\$ 3,478,081

E.3 Year of Construction

The City anticipates construction of stormwater offsite infrastructure as outlined in the table below. There have been no changes to this schedule in this update.

Forecast Year of Construction

Item	Project Description	Construction Start Year
13	Marshall Drain Channel Upgrades - Phase 1	2024
14	Marshall Drain Channel Upgrades - Phase 2	2029
15	Marshall Drain Channel Upgrades - Phase 3	2034
16	Marshall Drain Channel Upgrades - Phase 4	2039
17	Greenbrook Pond Overflow Channel	2027

E.4 Stormwater Offsite Infrastructure Benefiting Parties

The table below outlines the allocation of stormwater offsite levy infrastructure costs to the benefiting parties.

Allocation of Stormwater Infrastructure to Benefiting Parties

Item	Project Description	Reduced Project Estimated Cost	Muni Share %	Other Stakeholder Share	Developer Share Beyond 25 Yrs (Financial Oversizing %)	OSL / Developer Share %
13	Marshall Drain Channel Upgrades - Phase 1	\$ 777,272	52.68%		1.89%	45.43%
14	Marshall Drain Channel Upgrades - Phase 2	\$ 440,504	52.68%		11.36%	35.96%
15	Marshall Drain Channel Upgrades - Phase 3	\$ 463,455	52.68%		20.82%	26.50%
16	Marshall Drain Channel Upgrades - Phase 4	\$ 1,272,510	52.68%		30.28%	17.04%
17	Greenbrook Pond Overflow Channel	\$ 524,340	99.51%		0.08%	0.41%
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -			0.00%	100.00%
		\$ 3,478,081				

E.5 Existing Receipts & Adjusted Levy Cost

The adjusted offsite levy costs for stormwater is approximately **\$.85 million**. However existing offsite levies have been collected from previous developers, resulting in an adjusted offsite levy costs of **\$.47 million**.

Offsite Levy Funds Applied to Date

Item	Project Description	OSL / Developer Cost	Offsite Levy Funds Collected to Dec 31, 2020	Offsite Levy Funds Collected Starting Jan 1, 2021	Adjusted Developer (Levy) Cost
13	Marshall Drain Channel Upgrades - Phase 1	\$ 353,090	\$ -	\$ 396	\$ 352,694
14	Marshall Drain Channel Upgrades - Phase 2	\$ 158,418	\$ -	\$ 239	\$ 158,180
15	Marshall Drain Channel Upgrades - Phase 3	\$ 122,811	\$ -	\$ 89	\$ 122,722
16	Marshall Drain Channel Upgrades - Phase 4	\$ 216,773	\$ -	\$ 142	\$ 216,631
17	Greenbrook Pond Overflow Channel	\$ 2,147	\$ -	\$ -	\$ 2,147
100	Unallocated Offsite Levies Collected to Dec 31, 2020	\$ -	\$ 378,520	\$ -	\$ (378,520)
		\$ 853,239	\$ 378,520	\$ 865	\$ 473,854

E.6 Stormwater Infrastructure Benefiting Areas

Net developer costs for each project have been allocated to multiple benefiting offsite levy areas as shown in the table below. Allocations are denoted with a “1” below applicable area numbers.

Stormwater Allocations to Benefiting Areas

Item	Developer Cost	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
13	\$ 352,694	1	1	1	1	1	1	1	1					1				1	1							
14	\$ 158,180	1	1	1	1	1	1	1	1					1				1	1							
15	\$ 122,722	1	1	1	1	1	1	1	1					1				1	1							
16	\$ 216,631	1	1	1	1	1	1	1	1					1				1	1							
17	\$ 2,147										1		1													
100	\$ (378,520)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	\$ 473,854																									

E.7 Account Balance

At December 31st, 2022 the Stormwater account balance was in a surplus of **\$386,997.23**. This amount takes into consideration expenditures and front-ending obligations up to the end of 2022.

E.8 Development and Stormwater Staging Impacts

Stormwater offsite infrastructure will be constructed in staged fashion over the 25-year review period.

To compensate parties for capital they provide in front-ending offsite infrastructure construction, a **5.11%** interest allowance interest allowance is charged to the account when it is forecasted to be in a negative balance. Further, a **5.60%** interest credit is provided to the account when it is forecast to be in a positive balance. The graph and table below outline the forecast Stormwater levy account balances over the 25-year development period.

Anticipated Stormwater Offsite Levy Account Balances



Anticipated Stormwater Offsite Levy Account Balances

		Opening Balance		\$ 386,997
Year	Receipts	Expenditure	Interest	Balance
2023	\$ 14,973	\$ -	\$ 22,510	\$ 424,480
2024	\$ 15,920	\$ 37,004	\$ 22,590	\$ 425,987
2025	\$ 16,929	\$ 310,240	\$ 7,430	\$ 140,105
2026	\$ 18,000	\$ 40,641	\$ 6,578	\$ 124,041
2027	\$ 18,811	\$ 255	\$ 7,985	\$ 150,583
2028	\$ 19,658	\$ 2,097	\$ 9,416	\$ 177,559
2029	\$ 20,543	\$ 20,195	\$ 9,963	\$ 187,870
2030	\$ 21,469	\$ 164,183	\$ 2,529	\$ 47,685
2031	\$ 22,435	\$ 21,139	\$ 2,743	\$ 51,725
2032	\$ 23,446	\$ -	\$ 4,210	\$ 79,380
2033	\$ 24,501	\$ -	\$ 5,817	\$ 109,698
2034	\$ 25,604	\$ 17,907	\$ 6,574	\$ 123,970
2035	\$ 26,758	\$ 147,552	\$ 178	\$ 3,354
2036	\$ 27,964	\$ 18,997	\$ 690	\$ 13,010
2037	\$ 29,223	\$ -	\$ 2,365	\$ 44,599
2038	\$ 30,539	\$ -	\$ 4,208	\$ 79,345
2039	\$ 31,915	\$ 36,641	\$ 4,179	\$ 78,797
2040	\$ 33,352	\$ 301,926	\$ (9,698)	\$ (199,474)
2041	\$ 34,855	\$ 38,873	\$ (10,398)	\$ (213,890)
2042	\$ 36,423	\$ -	\$ (9,069)	\$ (186,536)
2043	\$ 38,065	\$ -	\$ (7,587)	\$ (156,058)
2044	\$ 39,779	\$ -	\$ (5,942)	\$ (122,222)
2045	\$ 41,569	\$ -	\$ (4,121)	\$ (84,773)
2046	\$ 42,816	\$ -	\$ (2,144)	\$ (44,101)
2047	\$ 44,101	\$ -	\$ (0)	\$ (0)