

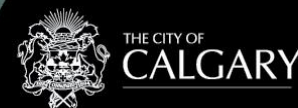
Off-site Levy

2011 to 2013 Report



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Onward/ The City will serve citizens through engagement, transparency, resiliency and innovation



Executive Summary

Building great communities, where the citizens of Calgary can live, work and play, is a shared objective of the City of Calgary and the development industry. Off-site levies are one of the tools used to help fund the infrastructure required for these communities.

The City of Calgary is committed to open and transparent governance and one of the ways we do this is through the details provided in the 2011-2013 off-site levy report.

The report contains both a high-level summary and detailed appendices. The summary includes the initial balance, all levies collected from 2011 to 2013, what projects were funded in 2011 to 2013, and the remaining balance. The remaining balance will be used to help fund projects in 2014 and beyond. The appendices include line-by-line details such as the type of projects, the total project costs and the levy funds allocated to the projects.

If you or anyone in your organization has questions regarding the report, please feel free to contact Kathy Dietrich, Manager of Growth Management, at Kathy.dietrich@calgary.ca or (403) 268-6466.

Thank you very much for taking the time to read the 2011 to 2013 off-site levy report. We look forward to continuing to work with the development industry to ensure our processes are transparent,

collaborative and beneficial.

The City of Calgary worked closely with the Urban Development Institute (Calgary) in compiling this information.

Please note that the 2014 off-site levy report is anticipated for release in the spring of 2015.



Total levies collected (2011 to 2013 Summary)

The balance of off-site levies shown in the 2013 annual report is \$316,486,463. This amount includes funds from off-site levies, the centre city levy and some local improvements. The 2013 annual report can be found here: <http://www.calgary.ca/CA/fs/Documents/Plans-Budgets-and-Financial-Reports/Annual-Reports/Annual-Report-2013.pdf>

The levies paid by The City are not shown on the financial statements since the funds are transferred internally, therefore the \$20,661,656 must be added to align with the total amount collected. Also, the additional deposits must be subtracted as the \$29,525,303 includes funds from the centre city levy and some local improvements. The levies balance as of December 21, 2013 was \$307,622,816.

Levies/Acreage Assessment from 2013 Annual Report	\$316,486,463
Levies paid by City of Calgary as a developer ¹	\$20,661,656
Other deposits not part of off-site levies	\$(29,525,303)
Levies Balance as of December 21, 2013	\$307,622,816

¹ The transfers and adjustments represent the funds paid by The City of Calgary, such as the Office of Land and Sustainable Housing (OLSH), for land development. These internally transferred funds are not included in the financial statements.

Total levies collected (2011 to 2013 Summary Continued)

The levies are used to fund a portion of the capital cost of infrastructure in the following areas Community Services & Protective Services, Transportation, Water Resources & Water Services, and the Calgary Police Service. Further details in schedules A, B, C, and D show how the funds were spent in 2011 to 2013. The appendices provide project specific detail from 2011 to 2013 and how much of the project was funded using levies.

Levy Component	Appendix	Levies/Acreage Assessment from 2013 Annual Report	Levies paid by City of Calgary as a developer	Other deposits not part of off-site levies	Levies Balance as of December 21, 2013	Future Expenditures	Acreage Assessment Balance
Community Services & Protective Services	A	\$129,061,134	\$9,103,795	\$(2,840,338)	\$135,324,590	\$(80,379,830)	\$54,944,761
Transportation	B	\$147,793,889	\$8,256,729	\$(10,418,273)	\$145,632,346	\$(132,775,000)	\$12,857,346
Water Resources & Water Services	C	\$22,385,995	\$2,295,663	\$(16,125,859)	\$8,555,799	-	\$8,555,799
Calgary Police Services	D	\$17,245,445	\$1,005,469	\$(140,833)	\$18,110,081	-	\$18,110,081
TOTAL		\$316,486,463	\$20,661,656	\$(29,525,303)	\$307,622,816	\$(213,154,830)	\$94,467,987

Schedule A – Community Services & Protective Services

CS&PS includes Animal & Bylaw Services, Calgary Emergency Management Agency, the Calgary Fire Department, Calgary Housing, Community & Neighbourhood Services, Parks, Public Safety Communications (9-1-1) and Recreation.

Levies collected through CS&PS have gone to support four major recreation facilities (Seton, Rocky Ridge, Great Plain, Quarry Park), along with several emergency response stations (Tuscany, Evergreen, Royal Vista, Symons Valley, Douglas Glen, Seton. Total levies collected (2011-13) are \$85,974,673, with the balance being \$138,164,929. This amount will help fund projects for 2014 and beyond including emergency response stations for the East Macleod and Cornerstone areas.

Community Services & Protective Services Levy		Levies Collected Each Year	Off-site Levies Remaining
Balance Forward	1-Jan-11		70,283,675
Off-site Levies Collected	2011	35,589,299	
	2012	32,240,686	
	2013	18,144,687	85,974,673
Actual Off-site Levies Spent	2011-2013		(20,933,758)
Total CS&PS Levy		85,974,673	135,324,590

Schedule B – Transportation

Transportation includes Calgary Transit, Roads, Transportation Infrastructure and Transportation Planning. Levies collected through Transportation have gone to support the Métis Trail/64 Avenue NE interchange, the Airport Trail underpass (2011 to 2013 allocation), and four-car platforms on 7th Ave for the C-train. Total levies collected (2011-13) are \$165,671,636, with the balance being \$156,050,618. This amount will help fund projects for 2014 and beyond including Trans Canada Highway / Bowfort Road Interchange, 194th Ave S / Priddis Slough Crossing, Airport Trail Underpass (future allocation) and Development of Access Roads.

Transportation Levy		Levies Collected Each Year	Off-site Levies Remaining
Balance Forward	1-Jan-11		81,832,178
Off-site Levies Collected	2011	61,513,499	
	2012	57,298,820	
	2013	34,102,526	152,914,845
Actual Off-site Levies Spent	2011-2013		(102,634,617)
Transportation Levy		152,914,845	132,112,406
Offset financing entries			354,442
Total Transportation Levy		152,914,845	132,466,848
Transit Levy			
Balance Forward	1-Jan-11		6,249,897
Off-site Levies Collected	2011	6,855,468	
	2012	4,240,196	
	2013	1,661,127	12,756,790
Actual Off-site Levies Spent	2011-2013		(5,486,748)
Total Transit Levy		12,756,790	13,519,939
Total Transportation & Transit Levy		165,671,636	145,986,787

Schedule C – Water

Levies collected through Water include the Utility sustainment reserve, storm sewer and water and sanitary sewer projects. Total levies collected (2011-13) are \$65,724,368, with the balance being \$24,681,658. Levies collected through Storm Assessment have gone to support Stormwater Infrastructure in Shepard, Pine Creek, Nose Creek, Elbow River, Bow River, and Fish Creek. Total levies collected (2011-13) are \$65,724,365, with the balance being \$24,681,658. This amount will help fund the projects for 2014 and beyond.

Storm Levy		Levies Collected Each Year	Off-site Levies Remaining
Opening Balance			5,592,486
Off-site Levies Collected	2011	11,476,622	
	2012	12,048,681	
	2013	4,525,981	28,051,284
Storm Levy		28,051,284	33,643,770
Adjustment ²			3,003,954
Capital expenditures			(28,091,925)
Total Storm Levy		28,051,284	8,555,799
Water and Sanitary Sewer Levies			
Off-site Levies Collected	2011	1,078,225	
	2012	17,089,594	
	2013	19,505,267	37,673,085
Total Water & Sanitary Sewer Levies		37,673,085	37,673,085
Transferred to Reserve ³		37,673,085	(37,673,085)
Total Storm Assessment and Water & Sanitary Sewer Levies		65,724,368	8,555,799

² This was a correction from off-site levies from previous years (2008-2012) that were netted by the developer against amounts owed by The City. This was corrected in 2012 to flow off-site levies properly through off-site levies capital deposits.

³ Water and Sanitary Levies are not included in the capital deposits. They are transferred to the utility sustainment reserve.

Schedule D – Police

The levies collected for Police are helping fund a future district office.

Total levies collected (2011-13) are \$10,525,968 with the balance being \$18,250,914. This amount will help fund projects for 2014 and beyond.

Police Levy		Levies Collected Each Year	Off-site Levies Remaining
Balance Forward	1-Jan-11		7,584,113
Off-site Levies Collected	2011	4,171,469	
	2012	4,020,979	
	2013	2,333,520	10,525,968
Actual Off-site Levies Spent	2011-2013		-
Total Police Levy		10,525,968	18,110,081

For more Information

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Appendices

A – Schedule A Community and Recreation

B – Schedule B Transit and Transportation

B – Schedule C Storm, Sanitary and Water

D – Schedule D Police

Appendix – Schedule A Community and Recreation

The levies collected for community and recreation are spent based on population growth in the developing areas only. The percent split between developed and developing was determined using the annual Suburban Residential Growth report, <http://www.calgary.ca/PDA/pd/Documents/Publications/suburban-residential-growth-2014-2018.pdf>

Levy Type	City Department	Project Description	Total Budget of Project ¹ (\$)	% to New Growth ²	City Portion of Budget ³ (\$)	City Contribution to date ³ (\$)	City Cost to Complete ³ (\$)	Off-site Levy Portion of Budget ⁴ (\$)	Off-site Levy Contribution to date (\$)	Off-site Levy Cost to Complete ⁴ (\$)	Opening Balance (\$)	2011 Actual Off-site Levies Spent (\$)	2012 Actual Off-site Levies Spent (\$)	2013 Actual Off-site Levies Spent (\$)	Future Expenditures Off-site Levies Balance
CS&PS	CNS 506-693	Seton Recreation Facility	193,500,000	N/A	181,105,000	-	181,105,000	12,395,000	1,611,568	10,783,432	-	-	6,800	1,604,767	10,783,432
CS&PS	CNS 506-694	Rocky Ridge Recreation Facility	190,600,000	N/A	167,819,000	5,792,178	162,026,822	22,781,000	2,847,448	19,933,553	-	-	2,589,818	257,630	19,933,553
CS&PS	CNS 506-698	Great Plains Recreation Facility	33,400,000	N/A	26,246,000	1,870,815	24,375,185	7,154,000	45,384	7,108,616	-	-	8,853	36,531	7,108,616
CS&PS	CNS 506-699	Quarry Park Recreation Facility	62,500,000	N/A	54,830,000	-	54,830,000	7,670,000	4,895,629	2,774,371	-	-	1,061,495	3,834,134	2,774,371
CS&PS	Recreation 507-631	New Brighton Athletic Park Development	17,061,000	N/A	14,561,000	1,252,449	13,308,551	2,500,000	-	-	-	-	-	-	2,500,000
CS&PS	Fire 041-164	Tuscany Temporary Emergency Resp Stn	9,020,000	N/A	2,420,000	-	2,420,000	6,600,000	-	6,600,000	-	-	-	-	6,600,000
CS&PS	Fire 041-165	Evergreen Emergency Response Station	10,625,000	N/A	4,825,000	3,819,274	1,005,726	5,800,000	4,875,448	924,552	-	89,305	80,109	4,706,033	924,552
CS&PS	Fire 041-166	Royal Vista Emergency Resp Stn	17,469,430	N/A	7,154,430	277,577	6,876,853	10,315,000	2,000	10,313,000	-	-	1,000	1,000	10,313,000
CS&PS	Fire 041-167	Symons Valley Emergency Resp Stn	9,723,505	N/A	7,223,506	7,221,732	1,774	2,499,999	2,497,607	2,392	542,534	-	1,689,459	265,614	2,392

CS&PS	Fire 041-168	Douglas Glen Emergency Resp Stn	9,000,000	N/A	8,200,000	7,668,457	531,543	800,000	119,353	680,647	20,499	16,378	71,595	10,882	680,647
CS&PS	Fire 041-169	Seton Emergency Resp Stn	17,200,000	N/A	12,600,000	11,164,631	1,435,369	4,600,000	3,945,578	654,422	7,698	12,825	96,933	3,828,122	654,422
CS&PS	Fire 041-171	NE New Super Station	14,949,853	N/A	10,985,853	-	10,985,853	3,964,000	-	3,964,000	-	-	-	-	3,964,000
CS&PS	Fire 041-172	Station #5 Replacement/ Rebuilding	9,649,060	N/A	8,612,913	8,612,913	-	1,036,147	650,216	385,931	30,828	5,319		614,069	385,931
CS&PS	Fire 041-175	East Macleod Emergency Station	15,000,000	N/A	2,000,000	-	2,000,000	13,000,000	-	13,000,000	-	-	-	-	13,000,000
CS&PS	Fire 044-D02	Replace Emergency Units	39,121,903	N/A	38,321,903	12,784,914	25,536,989	800,000	45,086	754,914	-	-	-	45,086	754,914
			648,819,751	N/A	546,904,605	60,464,939	486,439,665	101,915,146	21,535,317	77,879,830	601,559	123,828	5,606,063	15,203,868	80,379,830
Collected Off-site Levies												35,589,299	32,240,686	18,144,687	
Actual Off-site Levies Spent											\$601,559	123,828	5,606,063	15,203,868	80,379,830
Remaining Off-site Levies												35,465,472	26,634,624	2,940,820	(80,379,830)
Cumulative Balance of Off-site Levies											70,283,675	105,749,147	132,383,770	135,324,590	54,944,761

¹ Project Budget - Cost of Particular Item

² Percentage of Project attributed to New Community Growth - Off-site Levies only

³ City Portion refers to the portion that is NOT Attributed to New Community Growth

⁴ Off-site Levies refers to that portion that is Attributed to New Community Growth

REVISED 9-Apr-15

Appendix – Schedule B Transit

The levies collected for transit are spent based on population growth in the developing areas only. The percent split between developed and developing was determined using the annual Suburban Residential Growth report, <http://www.calgary.ca/PDA/pd/Documents/Publications/suburban-residential-growth-2014-2018.pdf>

Levy Type	City Department	Project Description	Total Budget of Project ¹ (\$)	% to New Growth ²	City Portion of Budget ³ (\$)	City Contribution to date ³ (\$)	City Cost to Complete ³ (\$)	Off-site Levies Portion of Budget ⁴ (\$)	Off-site Levies Contribution to date ³ (\$)	Off-site Levies Cost to Complete ⁴ (\$)	Opening Balance (\$)	2011 Actual Off-site Levies Spent (\$)	2012 Actual Off-site Levies Spent (\$)	2013 Actual Off-site Levies Spent (\$)	Future Expenditures Off-site Levies Balance
CRL	Transit	Bus Purchases (2006 to 2015)	254,046,155		237,151,545	184,716,928	52,434,617	16,894,610	14,976,610	1,918,000	9,013,026	270,533	2,408,749	3,284,302	1,918,000
CRL	Transit	Investment Income										0	(200,011)	(276,825)	
Totals			254,046,155		237,151,545	184,716,928	52,434,617	16,894,610	14,976,610	1,918,000	9,013,026	270,533	2,208,738	3,007,477	1,918,000
Collected Off-site Levies											15,262,923	6,855,468	4,240,196	1,661,127	
Actual Off-site Levies Spent											9,013,026	270,533	2,208,738	3,007,477	1,918,000
Remaining Off-site Levies											6,249,897	6,584,935	2,031,458	(1,346,350)	(1,918,000)
Cumulative Balance of Off-site Levies											6,249,897	12,834,832	14,866,290	13,519,940	11,601,940

¹ Project Budget - Cost of Particular Item

² Percentage of Project attributed to New Community Growth - Off-site Levies only

³ City Portion refers to the portion that is NOT Attributed to New Community Growth

⁴ Off-site Levies refers to that portion that IS Attributed to New Community Growth

Note:

Greenfield/Developing areas contribution 76%

Developed areas contribution 17%

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Appendix – Schedule B Transportation

The levies spent for transportation consist of funds from three levies including 2000 – 2003, 2004 – 2010 and 2011 – 2015. The three levies have different constraints on how the money can be spent. The spreadsheet shows the various levy sources with the following legend:

2000 to 2003 agreements
2004 to 2010 agreements
2011+ agreements

Levy Type	City Department	Project Description	Total Budget of Project ¹	% to New Growth ²	City Portion of Budget ³	City Contribution to date ³	City Cost to Complete ³	Off-site Levies Portion of Budget ⁴	Off-site Levies Contribution to date	Off-site Levies Cost to Complete ⁴	Opening Balance	2011 Actual Off-site Levies Spent	2012 Actual Off-site Levies Spent	2013 Actual OFF-SITE LEVIES Spent	Future Expenditures OFF-SITE LEVIES Balance
			(\$)		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Transportation	Roads	Bridge Rehabilitation and Protection (multiple projects 2006 to 2014)	64,546,668	N/A	60,942,233	53,985,233	6,957,000	3,604,435	2,280,435	1,324,000	1,858,680	(93,000)	440,000	74,755	1,324,000
Transportation	Roads	Development of Access Roads (multiple projects 2006 to 2014)	58,934,543	N/A	25,492,651	21,859,651	3,633,000	33,441,892	25,328,892	8,113,000	10,802,534	3,310,000	7,349,000	3,867,358	8,113,000
Transportation	Transportation Infrastructure	Top Lift Paving - Various Locations (2006 to 2014)	11,559,304	N/A	9,828,611	7,559,611	2,269,000	1,730,693	727,693	1,003,000	711,208	6,000	6,000	4,485	1,003,000
Transportation	Transportation Infrastructure	Beddington Tr: DFT - CHB	13,809,874	N/A	18,000	18,000	0	13,791,874	13,408,874	383,000	11,846,758	1,539,000	2,000	21,116	383,000
Transportation	Transportation Infrastructure	Shaganappi Tr: CHB - Edgemont	24,607,288	N/A	4,798,343	4,508,343	290,000	19,808,945	19,808,945	0	5,900,863	13,896,000	12,000	82	0

		Bv													
Transportation	Transportation Infrastructure	Future Land (multiple locations 2006 to 2014)	24,823,477	N/A	24,037,858	13,910,858	10,127,000	785,619	785,619	0	908,619	(123,000)	0	0	0
Transportation	Transportation Infrastructure	Pedestrian Overpasses (multiple locations 2007 to 2014)	51,737,141	N/A	51,573,000	20,994,000	30,579,000	164,141	124,141	40,000	50,000	51,000	0	23,141	40,000
Transportation	Transportation Infrastructure	Connectors/Imp rov - Prov Ring Rd Projects (2008 to 2014)	77,125,242	N/A	50,133,000	39,744,000	10,389,000	26,992,242	1,518,242	25,474,000	60,000	77,000	106,000	1,275,242	25,474,000
Transportation	Transportation Infrastructure	44 St Expressway: 64 Av - 80 Av NE	53,760,000	N/A	37,649,000	35,350,000	2,299,000	16,111,000	11,675,000	4,436,000	3,601,000	1,000	8,073,000	0	4,436,000
Transportation	Transportation Infrastructure	NE LRT Ext/Westwinds/OBMF/36St McKnight Bv Interchange	277,733,970	N/A	235,985,991	233,353,991	2,632,000	41,747,979	40,252,979	1,495,000	39,689,009	561,000	0	2,970	1,495,000
Transportation	Transportation Infrastructure	Beddington Tr/CHB Interchange	44,345,933	N/A	26,722,000	26,722,000	0	17,623,933	17,515,933	108,000	17,419,778	95,000	1,000	155	108,000
Transportation	Transportation Infrastructure	TCH / Bowfort Rd Interchange	72,903,092	N/A	23,709,000	365,000	23,344,000	49,194,092	810,092	48,384,000	308,000	3,000	404,000	95,092	48,384,000
Transportation	Transportation Infrastructure	West LRT	927,351,851	N/A	924,964,000	878,050,000	46,914,000	2,387,851	1,381,851	1,006,000	556,000	0	0	825,851	1,006,000
Transportation	Transportation Infrastructure	Métis Tr: Airport Tr - NE Stoney Tr	60,002,218	N/A	0	0	0	60,002,218	58,967,218	1,035,000	0	1,664,000	56,808,000	495,218	1,035,000
Transportation	Transportation Infrastructure	NW LRT Extension to Rocky Ridge	123,327,565	N/A	121,815,000	73,129,000	48,686,000	1,512,565	1,512,565	0	328,000	195,000	415,000	574,565	0
Transportation	Transportation Infrastructure	NE LRT Extension to Saddleridge	106,770,364	N/A	105,120,000	102,048,000	3,072,000	1,650,364	1,352,364	298,000	537,000	633,000	115,000	67,364	298,000
Transportation	Transportation Infrastructure	Métis Tr/64 Av NE Interchange	9,748,111	N/A	9,678,000	9,678,000	0	70,111	70,111	0	65,000	4,000	1,000	111	0
Transportation	Transportation Infrastructure	Airport Underpass: Airport Trail Underpass	258,800,554	N/A	217,744,000	214,676,000	3,068,000	41,056,554	3,298,554	37,758,000	0	1,973,000	621,000	704,554	37,758,000

Transportation	Transit	4 Car Platforms - 7th Avenue	81,937,000	N/A	80,289,000	80,289,000	0	1,648,000	1,648,000	0	297,000	1,021,000	330,000	0	0
Transportation	Transportation	N/A										0	(2,223,851)	(2,669,591)	
Totals			2,343,824,195	N/A	2,010,499,688	1,816,240,687	194,259,001	333,324,507	202,467,508	130,857,000	94,939,449	24,813,000	72,459,149	5,362,468	130,857,000

	Collected Off-site Levies	176,771,627	61,513,499	57,298,820	34,102,526	
	Actual Off-site Levies Spent	94,939,449	24,813,000	72,459,149	5,362,468	130,857,000
	Remaining Off-site Levies	81,832,178	36,700,499	(15,160,329)	28,740,058	(130,857,000)
	Cumulative Balance of Off-site Levies	81,832,178	118,532,677	103,372,348	132,112,406	1,255,406
		81,832,178	118,532,676	103,372,348	132,112,406	
	Collected and Inv Income				Amount Spent	Balance of Funds
¹ Project Budget - Cost of Particular Item		19,554,147	2000 to 2003 agreements	14,422,857	5,131,290	
² Percentage of Project attributed to New Community Growth - Off-site Levies only	Note:	238,507,951	2004 to 2010 agreements	228,203,293	10,304,658	
³ City Portion refers to the portion that is NOT Attributed to New Community Growth	Greenfield/Developing areas contribution 76%	76,517,816	2011+ agreements	90,698,358	(14,180,542)	
⁴ Off-site Levies refers to that portion that IS Attributed to New Community Growth	Developed areas contribution 17%	334,579,914	Totals	333,324,508	1,255,406	
	REVISED 9-Apr-15					

Appendix – Schedule C Water Resources (Storm Summary)

The levies collected for water resources are typically spent after they have been deposited to a reserve and use to pay the proportionate amount of the cost based on the growth portion of the budget.

Activity Description	Growth Related Infrastructure 2006-2013 \$	Growth Allocated Infrastructure 2006-2013 %	Growth Allocated Infrastructure 2006-2013 \$	Financing of Capital Expenditures				Existing Storm Sewer Levies 2011-2013				Outstanding Liability from Completed Infrastructure Projects \$ (C)-(F)
				Total Financing Costs of Infrastructure \$ (A)+(B)+(C)	Payments \$ (2006-2010) (A)	Payments \$ (2011-2013) (B)	Payments \$ (2014-2038) (C)	Opening Balance \$ (D)	Developers share \$ (B)	Levies Collected \$ (E)	Closing Balance \$ (F)=(D)+(E)-(B)	
SHEPARD WETLANDS	130,341,429	100%	130,341,429	164,937,914	62,388,180	24,217,714	78,332,020	(5,323,572)	24,217,714	17,551,321	(11,989,965)	90,321,985
PINE CREEK	-	-	-	-	-	-	-	(433,964)	-	447,902	13,938	(13,938)
NOSE CREEK	20,874,000	100%	20,874,000	26,914,478	4,984,882	3,874,211	18,055,386	3,904,033	3,874,211	12,152,072	12,181,894	5,873,491
ELBOW RIVER	1,028,787	100%	1,028,787	1,028,787	1,028,787	-	-	1,638,368	-	20,131	1,658,499	(1,658,499)
BOW RIVER	168,350	100%	168,350	168,350	168,350	-	-	5,381,362	-	882,450	6,263,812	(6,263,812)
FISH CREEK	-	-	-	-	-	-	-	426,259	-	1,363	427,622	(427,622)
TOTAL STORM SEWER	152,412,566	100%	152,412,566	193,049,530	68,570,199	28,091,925	96,387,406	5,592,486	28,091,925	31,055,238 *	8,555,799	87,831,606

* Levy collection in this report is \$3 million higher than prior reports on collections. This report includes gross levies owed from a transaction where amounts due and owed between the Developer and Utilities were netted.

Appendix – Schedule C Water Resources (Storm Reconciliation)

Levy Account Balances	Levy Capital Deposits Balance as per Financial Statements (A)	Actual Growth Costs funded through Drainage Fees (B)	Total Surplus (Deficit) as per Levy Report (A)-(B)
Shepard	2,510,189	14,500,154	(11,989,965)
Pine Creek	13,938	-	13,938
Nose Creek	13,334,366	1,152,472	12,181,894
Elbow River	1,658,499	-	1,658,499
Bow River	6,263,812	-	6,263,812
Fish Creek	427,622	-	427,622
Total	24,208,425	15,652,625	8,555,799

DR-Shepard Wlands Restoration	570,581	100%	570,581	-	-	-	-	-	-	-	-	-
DR-Trinity East Hills (CFA)	1,313,149	100%	1,313,149	-	-	-	-	-	-	-	-	-
DR-Forest Lawn Creek	377,373	100%	377,373	-	-	-	-	-	-	-	-	-
SHEPARD WETLANDS	130,341,429	100%	130,341,429	164,937,914	62,388,180	24,217,714	78,332,020	(5,323,572)	24,217,714	17,551,321	(11,989,965)	90,321,985
PINE CREEK	434,900	100%	434,900	434,900	434,900	-	-	(433,964)	-	447,902	13,938	(13,938)
DR-Master Drainage Plans	44,942	100%	44,942	-	-	-	-	-	-	-	-	-
DR-Skyview Ranch	1,018,918	100%	1,018,918	-	-	-	-	-	-	-	-	-
DR-West Symons Valley Bioengineering	961,212	100%	961,212	-	-	-	-	-	-	-	-	-
DR-N. Ridge MacDonald Trunk	15,823,137	100%	15,823,137	-	-	-	-	-	-	-	-	-
DR-North Beddington Trunk	3,025,790	100%	3,025,790	-	-	-	-	-	-	-	-	-
NOSE CREEK	20,874,000	100%	20,874,000	26,914,479	4,984,882	3,874,211	18,055,386	3,904,033	3,874,211	12,152,072	12,181,894	5,873,491
DR-West Springs Trunk (Roads)	1,028,787	100%	1,028,787	-	-	-	-	-	-	-	-	-
ELBOW RIVER	1,028,787	100%	1,028,787	1,028,787	1,028,787	-	-	1,638,368	-	20,131	1,658,499	(1,658,499)
DR-Master Drainage Plans	93,009	100%	93,009	-	-	-	-	-	-	-	-	-
DR-Edworthy Storm System (Bow Trail / Sarcee)	75,341	100%	75,341	-	-	-	-	-	-	-	-	-
BOW RIVER	168,350	100%	168,350	168,350	168,350	-	-	5,381,362	-	882,450	6,263,812	(6,263,812)
FISH CREEK	-	-	-	-	-	-	-	426,259	-	1,363	427,622	(427,622)
TOTAL STORM SEWER	152,847,466	100%	152,412,566	193,484,430	69,005,099	28,091,925	96,387,406	5,592,486	28,091,925	31,055,238 *	8,555,799	87,831,606

* Levy collection in this report is \$3 million higher than prior reports on collections. This report includes gross levies owed from a transaction where amounts due and owed between the Developer and Utilities were netted.

Appendix – Schedule C Water Resources (Water & Sanitary Summary)

The levies collected for water resources are typically spent after they have been deposited to a reserve and use to pay the proportionate amount of the cost based on the growth portion of the budget.

Activity Description	Growth Related Infrastructure 2000-2013 \$	Growth Allocated Infrastructure 2000-2013 %	Growth Allocated Infrastructure 2000-2013 \$	Financing of Capital Expenditures			Existing Water and Sanitary Sewer Levies 2011-2013				Outstanding Liability from Completed Infrastructure Projects \$ (C)-(F)	
				Total Financing Costs of Infrastructure \$ (A)+(B)+(C)	Payments \$ (2000-2010) (A)	Payments \$ (2011-2013) (B)	Payments \$ (2014-2038) (C)	Developers share \$ (D) = (B*50%)	Levies Collected \$ (E)	Levies Collected vs. Developers share \$ (%) (E)/(D)		Closing Balance \$ (F)=(E)-(D)
TOTAL WATER DISTRIBUTION	200,886,589	100%	200,277,491	296,393,697	78,021,615	47,308,794	171,063,288	23,654,397	9,915,715	42%	(13,738,682)	184,801,970
TOTAL WASTE WATER COLLECTION	216,445,415	82%	176,479,345	243,814,392	50,813,355	32,917,919	160,083,118	16,458,960	9,182,423	56%	(7,276,536)	167,359,654
TOTAL WASTE WATER TREATMENT PLANT	549,110,609	86%	473,674,285	794,350,044	122,914,411	88,781,508	582,654,125	44,390,754	15,096,922	34%	(29,293,832)	611,947,956
TOTAL WATER TREATMENT PLANT	554,389,385	24%	131,333,215	188,222,537	60,052,329	25,447,049	102,723,160	12,723,524	3,478,024	27%	(9,245,501)	111,968,661
TOTAL UTILITIES	1,520,831,998	65%	981,764,336	1,522,780,670	311,801,710	194,455,270	1,016,523,690	97,227,635	37,673,085	39%	(59,554,550)	1,076,078,241

Appendix – Schedule C Water Resources (Water & Sanitary Reconciliation)

Levy Account Balance	Total Reserves Balance as per Financial Statements (A)+(B)	Operational Reserves Balance (A)	Levy Reserves Balance (B)	Actual Growth Costs funded through Utility Rates (C)	Total Deficit as per Levy Report (B)-(C)
Sanitary Sewer	15,952,634	3,037,929	12,914,705	49,485,073	(36,570,368)
Water	16,661,818	9,537,545	7,124,273	30,108,456	(22,984,183)
Storm Sewer	11,461,108	11,461,108	-	-	-
Total	44,075,559	24,036,582	20,038,978	79,593,529	(59,554,551)

WS-Beddington Crk South Upgrade	7,674,253	100%	7,674,253	-	-	-	-	-	-	-	-	-
WS - Fish Creek West and Anderson Sanitary Upgrades	847,179	100%	847,179	-	-	-	-	-	-	-	-	-
WS-Nose Creek Trunk Upgrade (40%)	41,518,001	40%	16,607,200	-	-	-	-	-	-	-	-	-
WS-North Ridge MacDonald Trunk	19,106,851	100%	19,106,851	-	-	-	-	-	-	-	-	-
WS-Silverado-West Pine Creek Trunk	9,921,022	100%	9,921,022	-	-	-	-	-	-	-	-	-
WS-South Cranston Syphon	20,947,783	100%	20,947,783	-	-	-	-	-	-	-	-	-
WS-Saddle Ridge Relief Sewer	324,572	100%	324,572	-	-	-	-	-	-	-	-	-
WS-Valley Ridge Syhpon & Upgrade	24,260,145	40%	9,704,058	-	-	-	-	-	-	-	-	-
WS-BB Trunk Upgrade S of Bow River (40%)	665,577	25%	166,394	-	-	-	-	-	-	-	-	-
WS-Trinity East Hills-CFA	4,962,737	100%	4,962,737	-	-	-	-	-	-	-	-	-
WS-Mahogany Forcemain Ph 1	351,780	100%	351,780	-	-	-	-	-	-	-	-	-
WS-North Beddington Ph 2	2,092,822	100%	2,092,822	-	-	-	-	-	-	-	-	-
WS-Seton Trunk Ph 1	3,130,338	100%	3,130,338	-	-	-	-	-	-	-	-	-
WS-Mahogany Lift Station, Forcemain, Trunk	10,943,421	100%	10,943,421	-	-	-	-	-	-	-	-	-
TOTAL WASTE WATER COLLECTION	216,445,415	82%	176,479,345	243,814,392	50,813,355	32,917,919	160,083,118	16,458,960	9,182,423	56%	(7,276,536)	167,359,654

WW-Chemical System (24%)	4,557,056	24%	1,093,694	-	-	-	-	-	-	-	-	-
WW-Sodium Hypochloride System (24%)	1,265,930	24%	303,823	-	-	-	-	-	-	-	-	-
WW-Pre Treatment / Residuals Facility- Glenmore (24%)	135,519,016	24%	32,524,564	-	-	-	-	-	-	-	-	-
WW-Glenmore Site Work & Serv (24%)	12,779,279	24%	3,067,027	-	-	-	-	-	-	-	-	-
WW-WW-BBWTP Residual Management System (24%)	108,052	24%	25,932	-	-	-	-	-	-	-	-	-
WW-Bearspaw RTF Fourth Thickener	58,243	40%	23,297	-	-	-	-	-	-	-	-	-
WW-Sodium Hypochlorite Bearspaw	16,874,311	10%	1,687,431	-	-	-	-	-	-	-	-	-
WW-BP Raw I Pump Station Upgrade	1,498,952	20%	299,790	-	-	-	-	-	-	-	-	-
WW-WW-Pre Treatment Stage I & II (24%)	4,445,259	24%	1,066,862	-	-	-	-	-	-	-	-	-
WW-Glenmore UV Disinfection	113,298	75%	84,973	-	-	-	-	-	-	-	-	-
WW-Bearspaw UV Disinfection	850,661	75%	637,996	-	-	-	-	-	-	-	-	-
TOTAL WATER TREATMENT PLANT	554,389,385	24%	131,333,215	188,222,537	60,052,329	25,447,049	102,723,160	12,723,524	3,478,024	27%	(9,245,501)	111,968,661
TOTAL UTILITIES	1,520,831,998	65%	981,764,336	1,522,780,670	311,801,710	194,455,270	1,016,523,690	97,227,635	37,673,085	39%	(59,554,550)	1,076,078,241

Appendix – Schedule D Police

The levies collected for police are spent based on population growth in the developing areas only. The percent split between developed and developing was determine using the annual Suburban Residential Growth report, <http://www.calgary.ca/PDA/pd/Documents/Publications/suburban-residential-growth-2014-2018.pdf>

Levy Type	City Department	Project Description	Total Budget of Project ¹	% to New Growth ²	City Portion of Budget ³	City Contribution to date ³	City Cost to Complete ³	Off-site Levies Portion of Budget ⁴	Off-site Levies Contribution to date	Off-site Levies Cost to Complete ⁴	Opening Balance	2011 Actual Off-site Levies Spent	2012 Actual Off-site Levies Spent	2013 Actual Off-site Levies Spent	Future Expenditures Off-site Levies Balance
			(\$)		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
CRL - Police	Police	Future Dist. Office	30,000,000					30,000,000	- 18,893,983	11,106,017	7,584,113	-	-	-	
Totals			30,000,000		-	0	0	30,000,000	- 18,893,983	11,106,017	7,584,113	-	-	-	-
¹ Project Budget - Cost of Particular Item					Collected Off-site Levies										
² Percentage of Project attributed to New Community Growth - Off-site Levies only					Actual Off-site Levies Spent										
³ City Portion refers to the portion that is NOT Attributed to New Community Growth					Remaining Off-site Levies										
⁴ Off-site Levies refers to that portion that IS Attributed to New Community Growth					Cumulative Balance of Off-site Levies										
					4,171,469										
					-										
					4,171,469										
					11,755,582										
					15,776,561										
					2,333,520										
					-										
					-										
					-										
					-										

