

Calgary



Off-site Levy

2014 Annual Report



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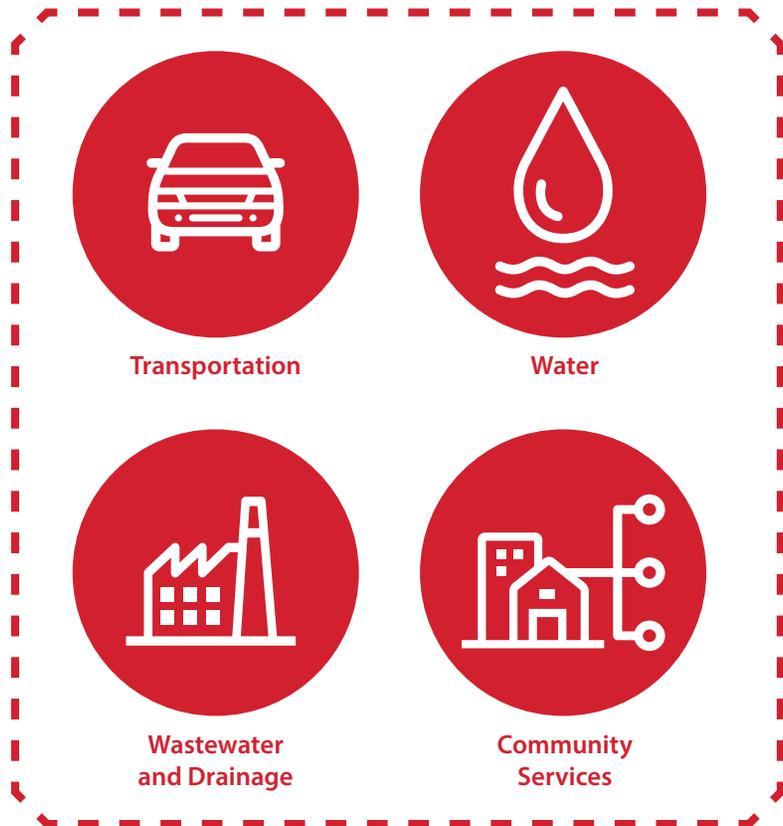
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Levies Collected



Overview

Building great communities, where the citizens of Calgary can live, work and play, is an objective of the City of Calgary. 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 way we do this is through the details provided in the 2014 off-site levy report.

The report includes high-level summaries and details of the off-site levy balances and projects funded with levies in 2014.

Introduction

To build great communities, new infrastructure is required within, and often beyond, the community. This need for infrastructure outside the community is necessary to accommodate growth. Developers contribute to these costs through the payment of off-site levies and community services development charges. The levy rates are determined by identifying the required infrastructure and generating an associated cost estimate, identifying the percentage of benefit attributable to new development and dividing that amount by the area of land to be developed.

The Municipal Government Act¹ permits municipalities to charge off-site levies to developers. These levies, which are approved by City Council, are meant to cover the cost of new or expanded road, water, sanitary and storm infrastructure, and land required for this infrastructure, to serve the community. Developers also contribute to the funding of other infrastructure for community services that is necessary to accommodate growth including recreation facilities, libraries, transit buses, emergency response facilities and police stations.

The City of Calgary's Annual Off-site Levy Report provides details the off-site levies and community services development charges collected and spent. The methodology shown in the 2014 report is based on the off-site levy bylaw 35M2011 and community services charges that were approved by City Council in 2011; the bylaw was in effect from 2011 – 2015. On 2016 January 11, Council unanimously approved the off-site levy bylaw 2M2016 that took effect on 2016 February 1. This off-site levy report also contains additional information being compiled for the levy reporting of bylaw 2M2016. A similar format will be done for the 2015 report. In 2016, the levy report will reflect only the off-site levy bylaw 2M2016.

During the development of the off-site levy bylaw 2M2016, there was a lot of knowledge gained about levies and how to accurately report on levies. To ensure the 2014 report contained the required information for the new bylaw,

it was realised that the 2014 report should be delayed until the new bylaw was approved by Council. The updates include:

- An explanation of how the levy balance will increase or decrease based on the timing of infrastructure investment
- The potential levy spend amount for Transportation
- An explanation of the calculation methodology for the potential levy spend amount for Community Services, transit buses and Police.

Administration is continuing to work collaboratively with members of the development industry to examine The City's approach to offsite levies and community services charges. There will also be significant collaboration on other development related initiatives that were detailed in the work plan that was approved as part of bylaw 2M2016.

The City would like to thank the Urban Development Institute-Calgary (UDI) for their input and review of this report. Also, we would like to thank the following departments, business units, sections and Civic Partners for their contribution: Finance, Water Resources, Law, Transportation, Calgary Fire Department, Recreation, Calgary Transit, Calgary Public Library, Calgary Police Service and Communications.

Throughout this report, the off-site levies and community services development charges will be referred to collectively as either a levy or levies. The 2015 Off-site Levy Report is anticipated for release in the spring of 2016.

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¹ Section 648 of the Alberta Municipal Government Act

Total Levies Collected and Spent

Figure 1 Total Levies Collected 2011 to 2014

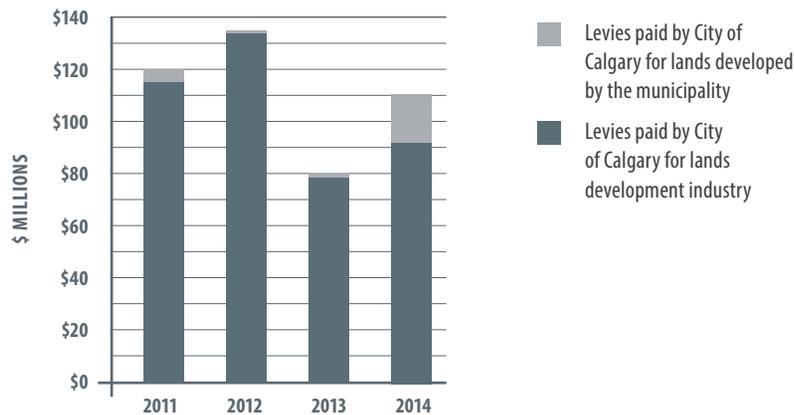
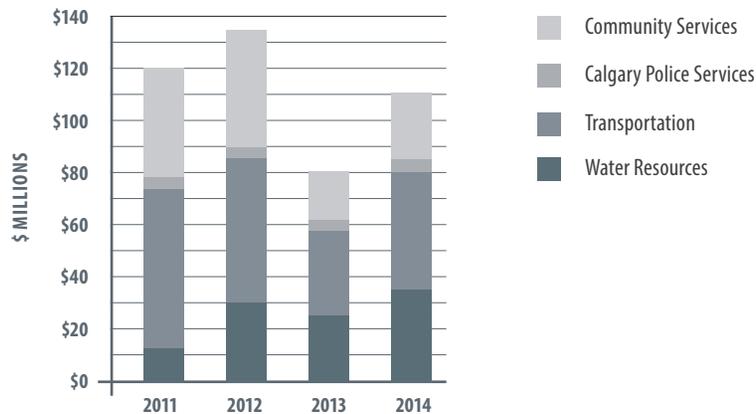


Figure 2 Total Levies Collected by Department



The Off-site Levy rates are updated annually and posted on Calgary.ca. In 2014, the total amount of levies collected was \$108,399,810 were \$49,518,395 was spent, and \$25,731,147 was put into a reserve fund and will be spent next year. The remaining balance, \$33,150,268 remains in capital spending accounts to be used next year and in the upcoming years. The total amount collected is a combination of funds received from the development industry and from The City for lands owned and developed by the municipality. The amount owing is determined either at subdivision approval, as part of a development agreement, or at development permit approval. Figure 1 shows the amount collected from 2011 to 2014 for comparison.

Based on the terms of the development agreement, levies are to be paid within two or three years depending on the type of development (residential, commercial or industrial). For a development permit, the amount owing is to be paid prior to release of the permit. Therefore the total levies collected, \$108,399,810 is a blend of funds received for development agreements approved from 2012-14 and development permits from 2014. Figure 2 shows the breakdown of levies received for each department.

The levies are used to fund portions of the capital cost of infrastructure in transportation, water, wastewater and drainage, and community services, including emergency response facilities, Calgary Public Library, recreation facilities, transit buses, and Calgary Police Service. Schedules A to J show how the funds were spent, includes project specific details and how much of the project was funded using levies.

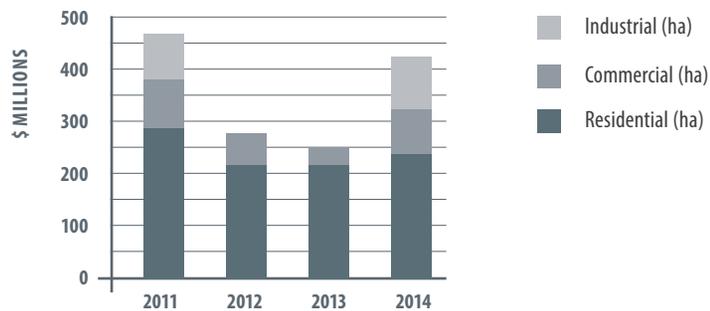
Development Agreements Per Year

Table 1 Development Agreements (ha)

Type of Development	2011	2012	2013	2014
Residential (ha)	279	213	212	243
Commercial (ha)	100	0	0	81
Industrial (ha)	86	62	39	76
Total (ha)	465	275	251	400

Development agreements and development permits are tracked to understand where development is happening and where levies have been collected. In 2014, development agreements were executed and should bring on 400 hectares of development as shown in Table 1. This is a significant increase in the amount of hectares to be developed compared to both 2012 and 2013 where the hectares of land within the development agreements totaled 275 ha and 251 ha respectively. Figure 3 shows the breakdown of levies received by type of development (industrial, commercial and residential).

Figure 3 Hectares of Development Per Year



Off-Site Levies Balance

Table 2 Off-site Levies Balance

Off-site Levies Balance, City of Calgary 2014 Annual Report	341,688,848
Off-site Levies paid by City of Calgary	34,378,206
Deposits not part of Off-site levies	(35,293,969)
December 31 Levies Balance	340,773,085
City Investment (2011 – 2014)	(196,906,089)

On December 31, 2014, the levy balance was \$340,773,085. This balance is calculated using the levies¹ balance shown in The City's 2014 Annual Report² which is \$341,688,848 and was adjusted as shown in Table 2 to determine the actual amount of levies available for infrastructure defined in the Off-site Levy Bylaw 34M2011. When City of Calgary business units such as the Office of Land Servicing & Housing or Corporate Properties and Buildings develop land, they pay off-site levies which are transferred internally from one department to another. These internal transfers are added to the levies balance. The City's financial report also includes deposits that are not part of the defined terms of the off-site levy bylaw, therefore are subtracted from the levy balance. This subtracted amount is \$35,293,969 and includes funds from the Centre City Levy program and local improvement bylaws. These are subtracted to obtain the total balance of \$340,773,085 as of December 31, 2014. The Off-site Levies balance is shown in Table 2 and the breakdown by levy component is shown in Table 3.

Table 3 Off-site Levies Balance Details

Levy Component	Off-site Levies Balance, City of Calgary 2014 Annual Report	Off-site Levies paid by City of Calgary	Deposits not part of Off-site levies	December 31 Levies Balance	City Investment (2011 – 2014) Information for future levy calculation
Transportation and Transit Buses	158,866,839	14,889,077	(10,971,714)	162,784,201	(196,906,089)
Water Resources	25,388,342	4,872,950	(20,767,012)	9,494,281	
Community Services	157,433,667	14,616,179	(3,555,244)	168,494,602	
Total	341,688,848	34,378,206	(35,293,969)	340,773,085	

The use of levy funds for capital infrastructure has two significant challenges. First, the timing of when levies are collected does not always reflect when the infrastructure is required. The second challenge, or opportunity, is that The City has various funding sources to pay for capital infrastructure related to growth including off-site levies, property taxes, utility rates or grants, which all have benefits and drawbacks that need to be considered during the capital budgeting process. For these reasons, The City often funds the levy portion of the infrastructure cost with the other funding sources which results in an outstanding balance of levy funds. However, the benefit of using alternate funding sources to pay for capital infrastructure is that more projects are able to go ahead that may not have been realized if levies were the only source of funding.

Keeping an account of what could have been spent versus what was spent is critical for the calculation of the levy and is a requirement of the Municipal Government Act, Off-site Levies Regulations. The 2014 off-site levy report shows how much was spent and how much could have been spent using the levy fund and how much was invested using additional City funds. This accounting balance will be tracked in future report and will be included in the next off-site levy bylaw development calculation as it could impact the levy rate paid by developers. Further explanation of the levy calculation and the carry forward of levy fund balance methodology is detailed in the 2M2016 Off-site Levy Bylaw Schedule C. The importance of this accounting was realised during the development of bylaw 2M2016, which is why the 2014 Off-site Levy Annual Report publication was delayed.

This report includes the accounting details of the amount of money The City has contributed to help advance Transportation levy projects, in addition to The City portion of the Transportation infrastructure costs that were determined in the bylaw. The details of Transportation are required because the levy calculation methodology for Transportation uses a timeframe based cost recovery model. This type of model is based on recovering the cost of identified projects over a defined development area as determined by the timeframe of recovery. Since the timing of when the projects are required does not match when the levy funds are available, there is a gap which in this case was funded using additional City investment. For example, as part of Bylaw 35M2011, the developers would fund 17% of established area projects and 76% for greenfield area projects. Therefore, The City would pay for 83% of the cost of established area projects and 24% of greenfield projects. Since 2011, The City has contributed an additional \$196,906,089 beyond the bylaw amount to fund levy eligible projects. This amount is reflected in the City Investment column shown in the tables. The levy balance of \$340,773,085 is still available for levy eligible projects.

¹ *Off-site levies are described as Acreage Assessments in the 2014 City of Calgary Annual Report*

² *The City of Calgary 2014 Annual Report can be found on Calgary.ca. Refer to part Notes to Financial Statements, Section 11 Capital Deposits.*

Transportation

Table 4 Collected Transportation - 2014

Total Collected 2014	Amount (\$)
Transportation Levy	\$44,632,265
Total	\$ 44,632,265

Table 5 Levies Balance - Transportation

Transportation Levy		Off-site Levies Remaining
Balance Forward	January 01, 2014	132,112,406
Off-site Levies Collected	2014	44,632,265
Actual Off-site Levies Spent	2014	(28,415,720)
Investment Income		2,418,280
Total Transportation Levy Balance		150,747,231
City Investment (for future levy calculation)	2011-2014	(196,906,089)
Transportation Levy Balance (for future levy calculation)		(46,158,858)

The transportation component of the levy includes capital projects identified in the Calgary Transportation Plan. Levies collected in 2014 for the transportation component have been used to support projects such as the Macleod Trail / 162 Ave Interchange, and the Glenmore Trail/ Ogden Road Interchange. The total amount collected in 2014 for both transportation and transit is \$44,632,265.

The City paid for an additional \$196,906,089 of the cost of various projects using funding sources beyond levies from 2011 – 2014. This investment is in addition to what would have been funded by The City. Since other funding sources were used to pay for levy eligible projects, an outstanding balance of \$150,747,231 is available and can be used for future levy eligible projects. More detail can be found in Schedule A – Transportation.

The additional City investment of \$196,906,089 results in a negative balance of \$46,158,858. This amount will be carried forward to 2015 and will be used as part of the next off-site levy bylaw calculation.

Schedule A

Transportation

The levies spent for transportation consist of funds from three different levy bylaws from 2000 to 2005, 2006 to 2010 and 2011 to 2015. The levies collected from various years have different rules on how the money can be spent. The 2000 – 2005 agreement allowed funds to be spent on all transportation projects including transit Light Rail Train (LRT) infrastructure. In 2006 – 2010 the bylaw had conditions stating that LRT could not be included, which remained the same in the current bylaw from 2011 until today. The funds from 2000 to 2005 and 2006 to 2010 are now almost completely spent as shown in Table 6.

Table 7 shows the detailed projects and the funds from various levies. For the 2014 report details on how much could have been spent using levies funds and how much was actually spent is detailed and will be carried forward to 2015 and will be used as part of the next off-site levy bylaw calculation.

The transportation department also department receives an investment income on the levies balance. This income is credited back to the levies balance and that balance is used on future projects.

Table 6 Transportation Balances from Various Bylaws

Levy Bylaw	Opening Balance	Amount Spent (current & future) + Collected + Investment Income	Balance of Funds
2000 to 2005 agreements	8,504,290	8,504,909	(619)
2006 to 2010 agreements	51,015,658	51,014,712	946
2011 to 2015 agreements	72,592,458	228,739,834	(156,147,376)
Total	132,112,406	288,259,455	(156,147,049)

Table 7 Transportation Projects

City Department	Project Description	Total Budget of Project ¹ (\$) (2011-2013)	City Portion of Budget ² (\$) (2011-2013)	City Contribution to date ² (\$) (2011-2013)	City Cost to Complete ² (\$) (2011-2013)	Off-site Levy Portion of Budget ³ (\$) (2011-2013)	Off-site Levy Contribution to date (\$) (2011-2013)	Off-site Levy Cost to Complete ³ (\$) (2011-2013)	2011 - 2013 Levies Spent (\$)	Spent Portion of Project (2011-2013)	Percent Allocation to Levies (2011-2013)	Total Potential OSL Spent (2011-2013)	City Investment (2011 – 2013) Info for Future Levy Calculation
		K	L	M	N	O	P	Q	R	S=M+P	T	U	V= R-U
Roads	Bridge Rehabilitation and Protection (multiple projects (2011-2013))	64,546,668	60,942,233	53,985,233	6,957,000	3,604,435	2,280,435	1,324,000	-	56,265,668	76%	42,761,908	-
Roads	Development of access roads (multiple projects (2011-2013))	58,934,543	25,492,651	21,859,651	3,633,000	33,441,892	25,328,892	8,113,000	-	47,188,543	76%	35,863,293	-
Transportation Infrastructure	Top Lift Paving - Various Locations (2011-2013)	11,559,304	9,828,611	7,559,611	2269000	1,730,693	727,693	1,003,000	-	8,287,304	76%	6,298,351	-
Transportation Infrastructure	Shaganappi Tr: CHB - Edgemont BV (2011-2013)	24,607,288	4,798,343	4,508,343	290,000	19,808,945	19,808,945	0	-	24,317,288	17%	4,133,939	-
Transportation Infrastructure	Future Land (2011 to 2013)	24,823,477	24,037,858	13,910,858	10,127,000	38,459,000	785,619	37,673,381	-	14,696,477	76%	11,169,323	-
Transportation Infrastructure	Pedestrian Overpasses (multiple locations 2011-2013)	51,737,141	51,573,000	20,994,000	30,579,000	164,141	124,141	40,000	-	21,118,141	76%	16,049,787	-
Transportation Infrastructure	Connectors/ Improv - Prov Ring Rd Projects (2011-2013)	77,125,242	50,133,000	39,744,000	10,389,000	26,992,242	1,518,242	25,474,000	-	41,262,242	76%	31,359,304	-
Carry- Forward	Completed 2011-2013 Projects	-	-	-	-	-	50,573,967	73,627,381	107,528,059	213,135,663	-	147,635,904	-97,061,937

Table 7 Transportation Projects (continued)

City Department	Project Description	Total Budget of Project ¹ (\$) (2014) K	City Portion of Budget ² (\$) (2014) L	City Contribution to date ² (\$) (2014) M	City Cost to Complete ² (\$) (2014) N	Off-site Levy Portion of Budget ³ (\$) (2014) O	Off-site Levy Contribution to date (\$) (2014) P	Off-site Levy Cost to Complete ³ (\$) (2014) Q	2014 Levies Spent (\$) (2014) R	Spent Portion of Project (2014) S=M+P	Percent Allocation to Levies (2014) T	Total Potential OSL Spent (2014) U	City Investment (2014) Info for Future Levy Calculation V= R-U
Roads	Bridge Rehabilitation and Protection (multiple projects 2014 to 2018)	15,552,000	14,228,000	5,274,000	8,954,000	1,324,000	613,000	711,000	613,000	5,887,000	76%	4,474,120	3,861,120
Roads	Development of access roads (multiple projects 2014 to 2018)	30,987,000	6,874,000	5,360,000	1,514,000	24,113,000	3,641,000	20,472,000	3,641,000	9,001,000	76%	6,840,760	-3,199,760
Roads	New Traffic Signals & Pedestrian Corridors (various location 2014 to 2018)	11,057,000	4,957,000	1,547,000	3,410,000	6,100,000	0	6,100,000	0	1,547,000	76%	1,175,720	-1,175,720
Roads	Intersection Upgrades - Sherrif King	8,423,000	0	0	0	8,423,000	8,413,000	10,000	8,413,000	8,413,000	76%	6,393,880	2,019,120
Roads	Subdivision Construction (various locations 2014 to 2018)	5,427,000	0	0	0	5,427,000	0	5,427,000	0	0	76%	0	0
Transportation Infrastructure	Top Lift Paving - Various Locations (2014 to 2018)	3,271,000	2,269,000	2,269,000	0	1,002,000	802,000	200,000	802,000	3,071,000	76%	2,333,960	-1,531,960

Legend

- 2000 to 2005
- 2006 to 2010
- 2011 to 2015
- 2000 to 2005 and 2011 to 2015
- 2006 to 2010 and 2011 to 2015

Table 7 Transportation Projects (continued)

City Department	Project Description	Total Budget of Project ¹ (\$)	City Portion of Budget ² (\$)	City Contribution to date ² (\$)	City Cost to Complete ² (\$)	Off-site Levy Portion of Budget ³ (\$)	Off-site Levy Contribution to date (\$)	Off-site Levy Cost to Complete ³ (\$)	2014 Levies Spent (\$)	Spent Portion of Project (2014)	Percent Allocation to Levies (2014)	Total Potential OSL Spent (2014)	City Investment (2014) Info for Future Levy Calculation
		K	L	M	N	O	P	Q	R	S=M+P	T	U	V= R-U
Transportation Infrastructure	Glenmore Tr Widening (Crowchild Tr to 37 St SW)	2,175,000	700,000	665,000	35,000	1,475,000	7,000	1,468,000	7,000	672,000	17%	114,240	-107,240
Transportation Infrastructure	McKnight Widening (12-19 St NE)	17,000,000	10,000,000	0	10,000,000	7,000,000	106,000	6,894,000	106,000	106,000	17%	18,020	87,980
Transportation Infrastructure	Glenmore/Ogden Interchange	126,186,000	107,036,000	3,705,000	103,331,000	19,150,000	169,000	18,981,000	169,000	3,874,000	17%	658,580	-489,580
Transportation Infrastructure	Beddington Tr: DFT - CHB	13,809,874	18,000	18,000	0	13,791,874	13,408,874	382,000	0	13,426,874	17%	2,282,569	-2,282,569
Transportation Infrastructure	Pedestrian Overpasses (multiple locations 2014 to 2018)	23,723,000	23,683,000	5,569,000	18,114,000	40,000	32,000	8,000	32,000	5,601,000	76%	4,256,760	-4,224,760
Transportation Infrastructure	52 St E: Glenmore Tr - 130 Av S	112,555,000	107,823,000	107,813,000	10,000	4,732,000	4,732,000	0	200,000	112,545,000	17%	19,132,650	-18,932,650
Transportation Infrastructure	Connectors/ Improv - Prov Ring Rd Projects (2014 to 2018)	47,863,000	15,390,000	5,240,000	10,150,000	32,473,000	1,147,000	31,326,000	1,147,000	6,387,000	76%	4,854,120	-3,707,120
Transportation Infrastructure	44 St Expressway: 64 Av - 80 Av NE	53,760,000	37,650,000	37,140,000	510,000	16,110,000	11,720,000	4,390,000	45,000	48,860,000	76%	37,133,600	-37,088,600
Transportation Infrastructure	University of Calgary TOD	28,500,000	0	0	0	28,500,000	0	28,500,000	0	0	17%	0	0

Legend

- 2000 to 2005
- 2006 to 2010
- 2011 to 2015
- 2000 to 2005 and 2011 to 2015
- 2006 to 2010 and 2011 to 2015

Table 7 Transportation Projects (continued)

City Department	Project Description	Total Budget of Project ¹ (\$)	City Portion of Budget ² (\$)	City Contribution to date ² (\$)	City Cost to Complete ² (\$)	Off-site Levy Portion of Budget ³ (\$)	Off-site Levy Contribution to date (\$)	Off-site Levy Cost to Complete ³ (\$)	2014 Levies Spent (\$)	Spent Portion of Project (2014)	Percent Allocation to Levies (2014)	Total Potential OSL Spent (2014)	City Investment (2014) Info for Future Levy Calculation
		K	L	M	N	O	P	Q	R	S=M+P	T	U	V= R-U
Transportation Infrastructure	Southwest & West Ring Road Connections	88,000,000	69,300,000	0	69,300,000	18,700,000	0	18,700,000	0	0	76%	0	0
Transportation Infrastructure	194 Ave S Slough Crossing & CPR Grade	46,500,000	0	0	0	46,500,000	0	46,500,000	0	0	76%	0	0
Transportation Infrastructure	NE LRT Ext/ Westwinds/ OBMF/36St McKnight Bv Interchange	277,733,970	235,985,991	234,162,991	1,823,000	41,747,979	41,560,979	187,000	1,308,000	275,723,970	0%	0	1,308,000
Transportation Infrastructure	Beddington Tr/ CHB Interchange	44,345,933	26,722,000	26,722,000	0	17,623,933	17,515,933	107,000	0	44,237,933	17%	7,520,449	-7,520,449
Transportation Infrastructure	Macleod Tr/Lake Fraser Gate	3,622,000	3,600,000	0	3,600,000	22,000	2,000	20,000	2,000	2,000	17%	340	1,660
Transportation Infrastructure	TCH / Bowfort Rd Interchange	72,903,092	23,709,000	1,885,000	21,824,000	49,194,092	847,092	48,348,000	37,000	2,732,092	17%	464,456	-427,456
Transportation Infrastructure	Macleod Tr/162 Av Interchange	3,000,000	1,500,000	0	1,500,000	1,500,000	0	1,500,000	0	0	17%	0	0
Transportation Infrastructure	West LRT	927,351,851	924,964,000	899,933,000	25,031,000	2,387,851	2,387,851	0	1,007,000	902,320,851	0%	0	0
Transportation Infrastructure	Metis Tr: Airport Tr - NE Stoney Tr	60,002,218	0	0	0	60,002,218	58,967,218	1,035,000	0	58,967,218	0%	0	0
Transportation Infrastructure	NE LRT Extension to Saddleridge	105,632,364	103,994,000	102,479,000	1,515,000	1,638,364	1,451,364	173,000	99,000	103,930,364	0%	0	0

Legend

- 2000 to 2005
- 2006 to 2010
- 2011 to 2015
- 2000 to 2005 and 2011 to 2015
- 2006 to 2010 and 2011 to 2015

Table 7 Transportation Projects (continued)

City Department	Project Description	Total Budget of Project ¹ (\$)	City Portion of Budget ² (\$)	City Contribution to date ² (\$)	City Cost to Complete ² (\$)	Off-site Levy Portion of Budget ³ (\$)	Off-site Levy Contribution to date (\$)	Off-site Levy Cost to Complete ³ (\$)	2014 Levies Spent (\$)	Spent Portion of Project (2014)	Percent Allocation to Levies (2014)	Total Potential OSL Spent (2014)	City Investment (2014) Info for Future Levy Calculation
		K	L	M	N	O	P	Q	R	S=M+P	T	U	V= R-U
Transportation Infrastructure	Metis Tr/64 Av NE Interchange	10,867,111	10,785,000	10,785,000	0	82,111	82,111	14,000	12,000	10,867,111	76%	8,259,004	-8,247,004
Transportation Infrastructure	Future Land (2014 to 2018)	55,234,000	16,775,000	12,000	16,763,000	38,459,000	0	38,459,000	0	12,000	76%	9,120	-9,120
Transportation Infrastructure	Airport Underpass: Airport Trail Underpass	258,800,554	217,744,000	217,744,000	0	41,056,554	16,492,554	24,564,000	13,194,000	234,236,554	76%	178,019,781	-164,825,781
Transportation	Investment Income	-	-	-	-	-	-	-	-2,418,280	0	-	0	0
Total (2014)		2,454,281,967	1,965,706,991	1,668,322,991	297,384,000	488,574,976	184,097,976	304,476,000	28,415,720	1,852,420,967	-	283,942,128	-99,844,152
Total (2011-2014)		-	-	-	-	-	234,671,943	-196,906,089	-	-	-	-	-

¹ Project Budget - Cost of Particular Item

² City Portion refers to the portion that is NOT Attributed to New Community Growth

³ Off-site Levy refers to the portion that IS Attributed to New Community Growth

Legend

- 2000 to 2005
- 2006 to 2010
- 2011 to 2015
- 2000 to 2005 and 2011 to 2015
- 2006 to 2010 and 2011 to 2015

	Opening Balance (2010)	2011-2013 Fund Transactions	Total Fund Opening Balance Jan 2014	2014 Fund Transactions	Total Fund Balance 2014	Total Potential OSL (2011-2013)	Total Potential OSL (2014)	Total OSL Spent (2011-2014)	City Investment (2011 - 2014) Info for Future Levy Calculation	Adjusted fund Balance Info for Future Levy Calculation
	A	B	C = A+B	D	E=C+D	F = U (2011-2013)	G = U (2014)	H= P (2011-2013) + P (2014)	I = V(2011 - 2013) + V (2014)	J=E+I
Levies Collected	152,914,845		44,632,265	-	150,747,231	147,635,904	283,942,128	234,671,943	-196,906,089	-46,158,858
Investment Income	4,893,442		2,418,280	304,476,000						
Levies Spent	-107,528,059		-28,415,720	(304,476,000)						
Cumulative Balance of Levies	81,832,178	50,280,228	132,112,406	18,634,825						

Water, Wastewater And Drainage

Table 8 Levies Collected Water Resources - 2014

Total Collected 2014	Amount (\$)
Drainage Levy Total	\$10,288,237
Wastewater Levy Total	\$16,569,977
Water Levy Total	\$9,161,170
Total	\$36,019,384

Table 9 Levies Balance - Water Resources

Drainage Levy		Off-site Levies Remaining
Opening Balance	January 01, 2014	8,555,800
Off-site Levies Collected	2014	10,288,237
Capital expenditures		(9,349,756)
Total Drainage Levy Balance		9,494,281
Water & Wastewater Levy		Off-site Levies Remaining
Off-site Levies Collected	2014	25,731,147
	Wastewater Levy Total	16,569,977
	Water Levy Total	9,161,170
Transferred to Reserve ³	2014	(25,731,147)
Total Water & Wastewater Levy Balance		-
Total Drainage, Water & Wastewater Levy Balance		9,494,281

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

Levies collected through the water, wastewater and drainage components of the bylaw support projects in the water, wastewater and drainage capital spending plan. The total amount of levies collected in 2014 was \$36,019,384. A portion, \$25,731,147, was transferred to reserves and will be used to fund the shortfall of \$68,592,974 for water and wastewater projects. The remaining balance of \$9,494,281 will be used for drainage infrastructure.

Levies collected through the drainage component have gone to support infrastructure in Shepard, Pine Creek, Nose Creek, Elbow River, Bow River, and Fish Creek catchments. Levies collected through the water and wastewater components have gone to support Infrastructure in water distribution, water treatment, wastewater collection and wastewater treatment. More details can be found in Schedules B, C, D, E, F, G – Water Resources (drainage, wastewater and water).

Schedule B

Drainage Summary

The levies collected for growth-related drainage infrastructure are typically included in a capital deposit account and are used to pay for the growth-related portion of the budget.

Table 10 Water Resources - Drainage Projects

Activity Description	Section 1				Section 2				Section 3			
	Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014				Outstanding Liability from Completed Infrastructure Projects (\$)			
	Growth Related Infrastructure 2006-2014 (\$)	Growth Allocated Infrastructure 2006-2014 (%)	Growth Allocated Infrastructure 2006-2014 (\$)	Total Financing Costs of Infrastructure (\$)(A)+(B)+(C)	Payments (\$)(2006-2013)(A)	Payments (\$)(2014)(B)	Payments (\$)(2015-2038)(C)	Opening Balance (\$)(D)	Developer Share (\$)(B)	Levies Collected (\$)(E)	Closing Balance (\$)(F)=(A)+(B)+(C)	(C)-(F)
Shepard Wetlands	130,762,563	100%	130,762,563	165,359,047	86,605,894	8,330,028	70,423,126	(11,989,965)	8,330,028	9,190,970	(11,129,022)	81,552,148
Pine Creek	5,821	100%	5,821	5,821	-	5,821	-	13,938	5,821	87,035	95,152	(95,152)
Nose Creek	22,867,198	100%	22,867,198	27,107,678	8,859,093	961,513	17,287,071	12,181,894	961,513	881,340	12,101,721	5,185,351
Elbow River	1,052,073	100%	1,052,073	1,052,073	1,028,787	23,286	-	1,658,499	23,286	10,656	1,645,869	(1,645,869)
Bow River	191,636	100%	191,636	191,636	168,350	23,286	-	6,263,812	23,286	108,987	6,349,513	(6,349,513)
Fish Creek	5,821	100%	5,821	5,821	-	5,821	-	427,622	5,821	9,248	431,048	(431,048)
Total Drainage	154,885,113	100%	154,885,113	193,722,076	96,662,124	9,349,756	87,710,197	8,555,800	9,349,756	10,288,237	9,494,281	78,215,916

Note 1: Opening Balance represents the cumulative surplus brought forward to 2014.

Note 2: Closing Balance represents the cumulative surplus at the end of 2014.

Note 3: This report does not include the costs of forecasted infrastructure projects.

Note 4: Levies collected include \$3,340,902.83 of deposits made by a City Business Unit.

Schedule C

Drainage Reconciliation

Table 11 Water Resources (Drainage) Reconciliation

Reconciliation of 2014 Water Services		
Total for Water Resources & Water Services per GL		
Water Resources & Water Services		
Balance as per Total Off-site Levies		30,245,669.06
Less Internal Deposits		(4,872,949.98)
External Off-site Levies reported on Financial Statements		25,372,719.08
Reconciliation of amounts on UDI reports to Financial Statements		
Opening Balance		8,555,799.70
Drainage Off-site Levies Collected	10,111,252.77	
Adjustment ¹	176,983.96	10,288,236.73
Capital Expenditures		(9,349,755.77)
Total Amount on Drainage Summary Report		9,494,280.66
Actual Growth Costs funded through Drainage Fees		20,104,329.66
Redevelopment and Oversize levies		647,058.74
Internal Deposits		(4,872,949.98)
External Off-site Levies reported on Financial Statements		25,372,719.08
Difference		-

¹ Levy collections are \$177 thousand lower than prior reports on collections. This report includes transfer of offsite levies from an internal Business Unit (Development & Building Permits) that collected on behalf of Utilities.

Schedule D

Drainage Details

Table 12 Water Resources (Drainage Details)

Activity Description	Section 1				Section 2						
	Growth Related Infrastructure 2006-2014 (\$)	Growth Allocated Infrastructure 2006-2014 (%)	Growth Allocated Infrastructure 2006-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2006-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2038) (C)	Opening Balance (\$) (D)	Developer Share (\$) (B)	Levies Collected (\$) (E)	Closing Balance (\$) (F)=(D)+(E)-(B)
DR-Ellison Park 68 Street SE Pond Expansion	5,885,182	100%	5,885,182	-	-	-	-	-	-	-	-
DR-Great Plains Storm	10,401,226	100%	10,401,226	-	-	-	-	-	-	-	-
DR-60th street wet pond	3,724,620	100%	3,724,620	-	-	-	-	-	-	-	-
DR-Mahogany Storm Trunk	7,783,600	100%	7,783,600	-	-	-	-	-	-	-	-
DR-Shepard Wetland Projects	82,910,880	100%	82,910,880	-	-	-	-	-	-	-	-
DR-114 Ave Channel X-ing	2,324,312	100%	2,324,312	-	-	-	-	-	-	-	-
DR-FL Ck Diversion to Shepard	1,537,381	100%	1,537,381	-	-	-	-	-	-	-	-
DR-114 Ave SE Storm Trunk	4,549,429	100%	4,549,429	-	-	-	-	-	-	-	-
DR-130 Ave SE Storm Trunk	9,312,536	100%	9,312,536	-	-	-	-	-	-	-	-
DR-Shepard WLands Restoration	613,768	100%	613,768	-	-	-	-	-	-	-	-
DR-Trinity East Hills (CFA)	1,313,149	100%	1,313,149	-	-	-	-	-	-	-	-
DR-Forest Lawn Creek	377,373	100%	377,373	-	-	-	-	-	-	-	-

Table 12 Water Resources (Drainage) Reconciliation (continued)

Activity Description	Section 1							Section 2			
	Financing of Capital Expenditures for Completed Infrastructure Projects							Existing Drainage Levies 2014			
	Growth Related Infrastructure 2006-2014 (\$)	Growth Allocated Infrastructure 2006-2014 (%)	Growth Allocated Infrastructure 2006-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2006-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2038) (C)	Opening Balance (\$) (D)	Developer Share (\$) (B)	Levies Collected (\$) (E)	Closing Balance (\$) (F)=(D)+(E)-(B)
DR-Master Drainage Plans	29,107	100%	29,107	-	-	-	-	-	-	-	-
Shepard Wetlands	130,762,563	100%	130,762,563	165,359,047	86,605,894	8,330,028	70,423,126	(11,989,965)	8,330,028	9,190,970	(11,129,022)
DR-Master Drainage Plans	5,821	100%	5,821	-	-	-	-	-	-	-	-
Pine Creek	5,821	100%	5,821	5,821	-	5,821	-	13,938	5,821	87,035	95,152
DR-Master Drainage Plans	74,049	100%	74,049	-	-	-	-	-	-	-	-
DR-Skyview Ranch	1,018,918	100%	1,018,918	-	-	-	-	-	-	-	-
DR-West Symons Valley Bioengineering	963,593	100%	963,593	-	-	-	-	-	-	-	-
DR-N. Ridge MacDonald Trunk	17,784,848	100%	17,784,848	-	-	-	-	-	-	-	-
DR-North Beddington Trunk	3,025,790	100%	3,025,790	-	-	-	-	-	-	-	-
Nose Creek	22,867,198	100%	22,867,198	27,107,678	8,859,093	961,513	17,287,071	12,181,894	961,513	881,340	12,101,721
DR-West Springs Trunk (Roads)	1,028,787	100%	1,028,787	-	-	-	-	-	-	-	-
DR-Master Drainage Plans	23,286	100%	23,286	-	-	-	-	-	-	-	-
Elbow River	1,052,073	100%	1,052,073	1,052,073	1,028,787	23,286	-	1,658,499	23,286	10,656	1,645,869
DR-Master Drainage Plans	116,295	100%	116,295	-	-	-	-	-	-	-	-

Table 12 Water Resources (Drainage) Reconciliation (continued)

Activity Description	Section 1							Section 2			
	Financing of Capital Expenditures for Completed Infrastructure Projects							Existing Drainage Levies 2014			
	Growth Related Infrastructure 2006-2014 (\$)	Growth Allocated Infrastructure 2006-2014 (%)	Growth Allocated Infrastructure 2006-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2006-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2038) (C)	Opening Balance (\$) (D)	Developer Share (\$) (B)	Levies Collected (\$) (E)	Closing Balance (\$) (F)=(D)+(E)-(B)
DR-Edworthy Storm System (Bow Trail / Sarcee)	75,341	100%	75,341	-	-	-	-	-	-	-	-
Bow River	191,636	100%	191,636	191,636	168,350	23,286	-	6,263,812	23,286	108,987	6,349,513
DR-Master Drainage Plans	5,821	100%	5,821	-	-	-	-	-	-	-	-
Fish Creek	5,821	100%	5,821	5,821	-	5,821	-	427,622	5,821	9,248	431,048
Total Drainage	154,885,113	100%	154,885,113	193,722,076	96,662,124	9,349,756	87,710,197	8,555,800	9,349,756	10,288,237	9,494,281

Note 1: Opening Balance represents the cumulative surplus brought forward to 2014.

Note 2: Closing Balance represents the cumulative surplus at the end of 2014.

Note 3: This report does not include the costs of forecasted infrastructure projects.

Note 4: Levies collected include \$3,340,902.83 of deposits made by a City Business Unit.

Schedule E

Water and Wastewater Summary

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

Table 13 Schedule H - Water Resources (Water & Wastewater)

Activity Description	Section 1						Section 2						Section 3		
	Financing of Capital Expenditures for Completed Infrastructure Projects						Existing Drainage Levies 2014						Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)		
	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2013 (\$)	Growth Allocated Infrastructure 2014 (\$)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)		Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)
Total Water Distribution	221,808,903	96%	200,277,491	13,639,867	213,917,358	317,239,162	125,330,409	17,271,194	174,637,559	(13,738,682)	8,635,597	6,782,138	79%	(15,592,141)	190,229,700
Total Waste Water Collection	247,319,902	77%	176,479,345	13,461,443	189,940,788	261,378,855	83,731,274	12,310,181	165,337,399	(7,276,536)	6,155,090	6,266,657	102%	(7,164,969)	172,502,369
Total Waste Water Treatment Plant	596,797,263	82%	473,674,285	15,343,704	489,017,989	817,799,440	211,695,919	31,205,924	574,897,597	(29,293,832)	15,602,962	10,303,320	66%	(34,593,473)	609,491,070
Total Water Treatment Plant	564,514,965	24%	131,333,215	2,960,271	134,293,485	192,746,645	85,499,378	8,751,844	98,495,423	(9,245,501)	4,375,922	2,379,032	54%	(11,242,391)	109,737,813
Total Utilities	1,630,441,033	63%	981,764,336	45,405,284	1,027,169,620	1,589,164,101	506,256,980	69,539,143	1,013,367,978	(59,554,550)	34,769,572	25,731,147	74%	(68,592,974)	1,081,960,952

Note 1: Opening Balance represents the cumulative deficit from 2011 to 2013, brought forward to 2014.

Note 2: Closing Balance represents the cumulative deficit from 2011 to 2014.

Note 4: This report does not include the costs of forecasted infrastructure projects.

Schedule F

Water and Wastewater Reconciliation

Table 14 Water Resources (Water & Wastewater) Reconciliation

Reconciliation of 2014 Utility Sustainment Reserve

Water Resources & Water Services (reserve balance)	
Balance as per Total Reserves	49,596,651
Minus operational reserves	(23,865,503)
Total Off-site Levies reserve	25,731,147

Reconciliation of amounts on UDI reports to Financial Statements

Deficit Carry Forward	(59,554,550)
2014 Developers share of capital expenditures (50% of actual)	(34,769,572)
Water Levies Collected	25,731,147
Closing balance on Water & Wastewater Sewer Summary	(68,592,974)
Actual Growth Costs funded through Utility Rates	94,324,122
External Off-site Levies reported on Financial Statements	25,731,147
Difference	-

Schedule G

Water and Wastewater Details

Table 15 Schedule J - Water Resources (Water & Wastewater)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									Outstanding Liability from Completed Infrastructure Projects
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Land Purchases-PS/Reservoir	1,969,291	100%	1,969,291	-	-	-	-	-	-	-	-	-	-
WW-Glendale Reservoir	2,911	100%	2,911	-	-	-	-	-	-	-	-	-	-
WW-Spyhill East Reservoir	392,229	100%	392,229	-	-	-	-	-	-	-	-	-	-
WW-Spyhill East Reservoir Construction	3,490,595	100%	3,490,595	-	-	-	-	-	-	-	-	-	-
WW-Top Hill Reservoir	5,419,899	100%	5,419,899	-	-	-	-	-	-	-	-	-	-
WW-Broadcast Hill Reservoir - Land	582,398	100%	582,398	-	-	-	-	-	-	-	-	-	-
WW-Broadcast Hill Reservoir	6,378,731	100%	6,378,731	-	-	-	-	-	-	-	-	-	-
WW-Lower Sarcee Reservoir Basin 2	5,790,440	100%	5,790,440	-	-	-	-	-	-	-	-	-	-
WW-Mountview Pump Station	98,051	100%	98,051	-	-	-	-	-	-	-	-	-	-
WW-Valley Ridge Pump Station	1,930,100	100%	1,930,100	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Spyhill North Pump Station	5,622,999	100%	5,622,999	-	-	-	-	-	-	-	-	-	-
WW-Royal Oak Pump Station	2,135,153	100%	2,135,153	-	-	-	-	-	-	-	-	-	-
WW-Discovery Ridge Flow Control Station	587,811	100%	587,811	-	-	-	-	-	-	-	-	-	-
WW-Evergreen Ridge Pump Station	3,664,710	100%	3,664,710	-	-	-	-	-	-	-	-	-	-
WW-Hillhurst Pump Station	820,685	100%	820,685	-	-	-	-	-	-	-	-	-	-
WW-Deerfoot Trail Phase I	1,404,323	100%	1,404,323	-	-	-	-	-	-	-	-	-	-
WW-Deerfoot Trail Phase II	412,043	100%	412,043	-	-	-	-	-	-	-	-	-	-
WW-Cranston Feedermain Phase 1	2,787,617	100%	2,787,617	-	-	-	-	-	-	-	-	-	-
WW-Falconridge Feedermain Phase 2	1,444,234	100%	1,444,234	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Cranston Feedermain Phase 2	1,578,504	100%	1,578,504	-	-	-	-	-	-	-	-	-	-
WW-Deerfoot Trail Phase 1	7,005,904	100%	7,005,904	-	-	-	-	-	-	-	-	-	-
WW-NE TUC Feedermain	8,710,483	100%	8,710,483	-	-	-	-	-	-	-	-	-	-
WW-ValleyRidge Feedermain Phase II	2,161,515	100%	2,161,515	-	-	-	-	-	-	-	-	-	-
WW-Tuscany Feedermain Phase I	3,054,541	100%	3,054,541	-	-	-	-	-	-	-	-	-	-
WW-Tuscany Feedermain Phase II	472,180	100%	472,180	-	-	-	-	-	-	-	-	-	-
WW-Spyhill North Feedermain	3,479,155	100%	3,479,155	-	-	-	-	-	-	-	-	-	-
WW-60 Street NE Feedermain Phase 1	135,719	100%	135,719	-	-	-	-	-	-	-	-	-	-
WW-60 Street NE Feedermain Phase 2	778,581	100%	778,581	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1					Section 2								Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects					Existing Drainage Levies 2014								
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-ValleyRidge Feedermain Phase 3	945,577	100%	945,577	-	-	-	-	-	-	-	-	-	-
WW-NE TUC FM Phase 2	1,589,094	100%	1,589,094	-	-	-	-	-	-	-	-	-	-
WW-60th St NE FM	6,253,743	100%	6,253,743	-	-	-	-	-	-	-	-	-	-
WW-Research Park Feedermain Phase 1	667,707	100%	667,707	-	-	-	-	-	-	-	-	-	-
WW-Artist View Park FM Ph 1	4,623,374	100%	4,623,374	-	-	-	-	-	-	-	-	-	-
WW-Old Banff Coach Road Feedermain Phase 1	4,919,889	100%	4,919,889	-	-	-	-	-	-	-	-	-	-
WW-Broadcast Hill S Feedermain Phase 1	79,184	100%	79,184	-	-	-	-	-	-	-	-	-	-
WW-Lower Sarcee South Feedermain Phase 1	3,601,316	100%	3,601,316	-	-	-	-	-	-	-	-	-	-
WW-Shaganappi Trail Feedermain Phase 1	4,902,020	100%	4,902,020	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									Outstanding Liability from Completed Infrastructure Projects
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Country Hills Blvd NW Feedermain	1,265,739	100%	1,265,739	-	-	-	-	-	-	-	-	-	-
WW-17 Ave SW Feedermain Phase 1	481,155	100%	481,155	-	-	-	-	-	-	-	-	-	-
WW-Crestmont Extension	587,385	100%	587,385	-	-	-	-	-	-	-	-	-	-
WW-69 Street 26 Avenue SW Feedermain	2,940,072	100%	2,940,072	-	-	-	-	-	-	-	-	-	-
WW-Symons Valley TUC Crossing	2,348,706	100%	2,348,706	-	-	-	-	-	-	-	-	-	-
WW-Symons Feedermain Phase 1	842,761	100%	842,761	-	-	-	-	-	-	-	-	-	-
WW-Northridge Feedermain	352,064	100%	352,064	-	-	-	-	-	-	-	-	-	-
WW-MacLeod Trail FM	9,282,639	100%	9,282,639	-	-	-	-	-	-	-	-	-	-
WW-Northridge FM Ph 1 & 2	46,498	100%	46,498	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Old Banff Coach Rd FM Ph 2	3,777,010	100%	3,777,010	-	-	-	-	-	-	-	-	-	-
WW-Old Banff Coach Rd FM Ph 3	3,091,777	100%	3,091,777	-	-	-	-	-	-	-	-	-	-
WW-Shaganappi Tr FM Ph 2	8,138,324	100%	8,138,324	-	-	-	-	-	-	-	-	-	-
WW-Graves Bridge Feedermain	2,436,391	75%	1,827,293	-	-	-	-	-	-	-	-	-	-
WW-Cranston South FM	3,445,787	100%	3,445,787	-	-	-	-	-	-	-	-	-	-
WW-Cranston South FM A	2,732,114	100%	2,732,114	-	-	-	-	-	-	-	-	-	-
WW-Symons Valley FM	343,627	100%	343,627	-	-	-	-	-	-	-	-	-	-
WW-Big Hill East Reservoir	8,337,038	100%	8,337,038	-	-	-	-	-	-	-	-	-	-
WW-Crestmont Pump Station	8,633,485	100%	8,633,485	-	-	-	-	-	-	-	-	-	-
WW-East McKenzie FM	18,505,035	69%	12,840,975	-	-	-	-	-	-	-	-	-	-
WW-ValleyRidge FM Phase I	18,413,055	100%	18,413,055	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									Outstanding Liability from Completed Infrastructure Projects (\$)
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Cranston Bow River Xing	12,761,175	100%	12,761,175	-	-	-	-	-	-	-	-	-	-
WW-MacLeod Trail FM Ph 2	9,101,626	100%	9,101,626	-	-	-	-	-	-	-	-	-	-
WW-Water FM under Graves Bridge	3,215,576	50%	1,607,788	-	-	-	-	-	-	-	-	-	-
WW-210 Avenue SW	32,695	100%	32,695	-	-	-	-	-	-	-	-	-	-
WW-South Glenmore Reservoir Basin 2	751,467	100%	751,467	-	-	-	-	-	-	-	-	-	-
WW-South Glenmore Res Basin 2	52,995	80%	42,396	-	-	-	-	-	-	-	-	-	-
Total Water Distribution	221,808,903	96%	213,917,358	317,239,162	125,330,409	17,271,194	174,637,559	(13,738,682)	8,635,597	6,782,138	79%	(15,592,141)	190,229,700
WS-New Areas	1,860,892	100%	1,860,892	-	-	-	-	-	-	-	-	-	-
WS-New Areas	177,872	100%	177,872	-	-	-	-	-	-	-	-	-	-
WS-McKenzie Trunk & PS	6,867,471	100%	6,867,471	-	-	-	-	-	-	-	-	-	-
WS-Foothills Industrial	2,692	100%	2,692	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WS-SW Elbow Valley	2,571,647	100%	2,571,647	-	-	-	-	-	-	-	-	-	-
WS-North Beddington	1,010,179	100%	1,010,179	-	-	-	-	-	-	-	-	-	-
WS-Nose Creek V	5,362,560	100%	5,362,560	-	-	-	-	-	-	-	-	-	-
WS-Dufferin Industrial Lift Station	1,577,493	100%	1,577,493	-	-	-	-	-	-	-	-	-	-
WS-Beddington Creek II	8,856,443	100%	8,856,443	-	-	-	-	-	-	-	-	-	-
WS-Midnapore Trunk	536,064	100%	536,064	-	-	-	-	-	-	-	-	-	-
WS-Pine Creek Trunk I	23,941,504	100%	23,941,504	-	-	-	-	-	-	-	-	-	-
WS-Fish Creek Forcemain	7,479,659	100%	7,479,659	-	-	-	-	-	-	-	-	-	-
WS-Nose Creek IV	2,832,473	100%	2,832,473	-	-	-	-	-	-	-	-	-	-
WS-85 Street SW	1,948,558	100%	1,948,558	-	-	-	-	-	-	-	-	-	-
WS-Great Plains Trunk	4,673,427	100%	4,673,427	-	-	-	-	-	-	-	-	-	-
WS-Beddington Crk South Upgrade	7,674,253	100%	7,674,253	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									Outstanding Liability from Completed Infrastructure Projects
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WS - Fish Creek West and Anderson Wastewater Upgrades	847,179	100%	847,179	-	-	-	-	-	-	-	-	-	-
WS-Nose Creek Trunk Upgrade (40%)	41,518,001	40%	16,607,200	-	-	-	-	-	-	-	-	-	-
WS-North Ridge MacDonald Trunk	21,068,562	100%	21,068,562	-	-	-	-	-	-	-	-	-	-
WS-Silverado-West Pine Creek Trunk	9,923,702	100%	9,923,702	-	-	-	-	-	-	-	-	-	-
WS-South Cranston Syphon	20,970,620	100%	20,970,620	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									Outstanding Liability from Completed Infrastructure Projects
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
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-BB Trunk Upgrade River Crossing	51,869	32%	16,598	-	-	-	-	-	-	-	-	-	-
WS-Silverado - West Pine Creek Trunk Phase 2	246,909	100%	246,909	-	-	-	-	-	-	-	-	-	-
WS-Beddington Creek II - East Leg	3,870,327	100%	3,870,327	-	-	-	-	-	-	-	-	-	-
WS-Bowness Wastewater Sewer Upgrades	4,898,813	19%	918,527	-	-	-	-	-	-	-	-	-	-
WS-Mahogany Lift Station, Forcemain, Trunk	10,943,995	100%	10,943,995	-	-	-	-	-	-	-	-	-	-
WS-Nose Creek Trunk Upgrade	19,818,768	32%	6,421,281	-	-	-	-	-	-	-	-	-	-
Total Waste Water Collection	247,319,902	77%	189,940,788	261,378,855	83,731,274	12,310,181	165,337,399	(7,276,536)	6,155,090	6,266,657	102%	(7,164,969)	172,502,369

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WS-Pine Creek WWTP	412,169,943	100%	412,169,943	-	-	-	-	-	-	-	-	-	-
WS-WWTP Expansion Land Purch	6,501,424	100%	6,501,424	-	-	-	-	-	-	-	-	-	-
WS-BB Struvite Recovery	443,914	15%	66,587	-	-	-	-	-	-	-	-	-	-
WS-BB Digester Gas Utilization	19,443,174	50%	9,672,375	-	-	-	-	-	-	-	-	-	-
WS-Pine Creek Gas Holder	1,440,104	100%	1,440,104	-	-	-	-	-	-	-	-	-	-
WS-Pine Creek Design	9,887,966	100%	9,887,966	-	-	-	-	-	-	-	-	-	-
WS-New Septage Facility	3,012,194	20%	602,439	-	-	-	-	-	-	-	-	-	-
WS-BB FOG Receiving Station	1,786,224	22%	393,909	-	-	-	-	-	-	-	-	-	-
WS-BB Blower Upgrade	1,948,333	17%	328,822	-	-	-	-	-	-	-	-	-	-
WS-Twinning BBWWTP Sludge Line	13,024,628	50%	6,512,314	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1					Section 2							Section 3	
Financing of Capital Expenditures for Completed Infrastructure Projects					Existing Drainage Levies 2014							Outstanding Liability from Completed Infrastructure Projects	
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WS-Bonnybrook Capacity Improvements	2,310,904	80%	1,848,723	-	-	-	-	-	-	-	-	-	-
WS-BB Primary Clarifier #7	11,110	100%	11,110	-	-	-	-	-	-	-	-	-	-
WS-Pine Creek Construction	7,147,588	98%	6,988,629	-	-	-	-	-	-	-	-	-	-
WS-Fermenter / Disgester at PCWWTP	2,986,277	100%	2,986,277	-	-	-	-	-	-	-	-	-	-
WS-BBWWTP Headworks Grit Removal (22%)	66,576,345	20%	13,315,269	-	-	-	-	-	-	-	-	-	-
WS-Effluent Filtration at Bonnybrook	819,801	20%	163,960	-	-	-	-	-	-	-	-	-	-
WS-Sewage Forcemain Flow Reversal & Condition Assess. (50%)	1,526,649	75%	1,144,987	-	-	-	-	-	-	-	-	-	-
WS-Shepard Lagoon - Dewatering	1,880,976	20%	376,195	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Levies Collected (\$) (F)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)	
													Developers Share (\$) (E)=(B*50%)
WS-Major WWTP Expansion	701,132	100%	701,132	-	-	-	-	-	-	-	-	-	
WS-New Septage Facility	6,126,245	16%	992,452	-	-	-	-	-	-	-	-	-	
WS-BBWWTP Plant D Expansion	5,599,836	77%	4,311,874	-	-	-	-	-	-	-	-	-	
WS-Condition Assessment / Replacement Strategy	71,371	77%	54,956	-	-	-	-	-	-	-	-	-	
WS-BBWWTP Headworks Grit Removal	15,879,501	16%	2,572,479	-	-	-	-	-	-	-	-	-	
WS-Volatile Fatty Acid Project	204,762	15%	30,714	-	-	-	-	-	-	-	-	-	
WS-Dewatering Facility	4,184,812	15%	627,722	-	-	-	-	-	-	-	-	-	
WS-BBWWTP Capacity Upgrades	7,644,165	39%	2,981,224	-	-	-	-	-	-	-	-	-	
WS-Pine Creek Equipment	886,179	39%	345,610	-	-	-	-	-	-	-	-	-	
WS-Pine Creek Gas Holder	29,274	80%	23,419	-	-	-	-	-	-	-	-	-	

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1					Section 2								Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects					Existing Drainage Levies 2014								
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WS-Pine Creek Projects	(30,049)	77%	(23,138)	-	-	-	-	-	-	-	-	-	-
WS-Bonnybrook Power Export	5,200	77%	4,004	-	-	-	-	-	-	-	-	-	-
WS-Bonnybrook Equipment	2,577,282	77%	1,984,507	-	-	-	-	-	-	-	-	-	-
Total Waste Water Treatment Plant	596,797,263	82%	489,017,989	817,799,440	211,695,919	31,205,924	574,897,597	(29,293,832)	15,602,962	10,303,320	66%	(34,593,473)	609,491,070
WW-Glenmore Water Treatment Plant (Program 300)	31,601,592	24%	7,584,382	-	-	-	-	-	-	-	-	-	-
WW-Glenmore Water Treatment Plant (Program 301)	22,614,575	24%	5,427,498	-	-	-	-	-	-	-	-	-	-
WW-Bears paw Water Treatment Plant (Program 302)	10,115,576	24%	2,427,738	-	-	-	-	-	-	-	-	-	-
WW-Water Treatment Plant Master Planning	554,241	75%	415,681	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2									Section 3
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014									Outstanding Liability from Completed Infrastructure Projects
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Glenmore Dam - Crest Stop Logs	546,222	10%	54,622	-	-	-	-	-	-	-	-	-	-
WW-Glenmore Space Planning 2012-14	250,273	22%	55,060	-	-	-	-	-	-	-	-	-	-
WW-BBWTP Residual Management System	602,486	24%	144,597	-	-	-	-	-	-	-	-	-	-
WW- Bearspaw Yard Piping	7,923,835	24%	1,901,720	-	-	-	-	-	-	-	-	-	-
WW-Glenmore Bearspaw Upgrade (Program 304)	302,110,529	24%	72,506,527	-	-	-	-	-	-	-	-	-	-
WW-Chemical System	4,557,056	24%	1,093,694	-	-	-	-	-	-	-	-	-	-
WW-Sodium Hypochloride System	1,265,930	24%	303,823	-	-	-	-	-	-	-	-	-	-
WW-Pre Treatment / Residuals Facility- Glenmore	135,519,016	24%	32,524,564	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2								Section 3	
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014								Outstanding Liability from Completed Infrastructure Projects (\$)	
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	(C+ H)
WW-Glenmore Site Work & Serv	12,792,720	24%	3,070,253	-	-	-	-	-	-	-	-	-	-
WW-WW-BBWTP Residual Management System	108,052	24%	25,932	-	-	-	-	-	-	-	-	-	-
WW-WW-BP Actiflo Air Scour Upgrade	6,066,123	41%	2,511,375	-	-	-	-	-	-	-	-	-	-
WW-Bears paw RTF Fourth Thickener	109,042	37%	40,112	-	-	-	-	-	-	-	-	-	-
WW-Sodium Hypochlorite Bears paw	19,353,112	10%	1,893,172	-	-	-	-	-	-	-	-	-	-
WW-BP Raw I Pump Station Upgrade	1,672,980	20%	328,679	-	-	-	-	-	-	-	-	-	-
WW-Bears paw Electrical Distribution Center	823,616	17%	136,720	-	-	-	-	-	-	-	-	-	-

Table 15 Schedule J - Water Resources (Water & Wastewater) (continued)

Section 1				Section 2								Section 3	
Financing of Capital Expenditures for Completed Infrastructure Projects				Existing Drainage Levies 2014								Outstanding Liability from Completed Infrastructure Projects	
Activity Description	Growth Related Infrastructure 2000-2014 (\$)	Growth Allocated Infrastructure 2000-2014 (%)	Growth Allocated Infrastructure 2000-2014 (\$)	Total Financing Costs of Infrastructure (\$) (A)+(B)+(C)	Payments (\$) (2000-2013) (A)	Payments (\$) (2014) (B)	Payments (\$) (2015-2039) (C)	Opening Balance (Deficit) (\$) (D)	Developers Share (\$) (E)=(B*50%)	Levies Collected (\$) (F)	Levies Collected vs. Developers Share (%) (G)=(F)/(E)	Closing Balance (\$) (H)=(D-E+F)	Outstanding Liability from Completed Infrastructure Projects (\$) (C+ H)
WW-Pre Treatment / Residuals Facility- Glenmore	28,273	20%	5,626	-	-	-	-	-	-	-	-	-	-
WW-WW-Pre Treatment Stage I & II	4,445,259	24%	1,066,862	-	-	-	-	-	-	-	-	-	-
WW-Glenmore Dam Infrastructure Improvements	469,740	8%	38,988	-	-	-	-	-	-	-	-	-	-
WW-Glenmore UV Disinfection	113,298	75%	84,973	-	-	-	-	-	-	-	-	-	-
WW-Bears paw UV Disinfection	871,420	75%	650,887	-	-	-	-	-	-	-	-	-	-
Total Water Treatment Plant	564,514,965	24%	134,293,485	192,746,645	85,499,378	8,751,844	98,495,423	(9,245,501)	4,375,922	2,379,032	54%	(11,242,391)	109,737,813
Total Utilities	1,630,441,033	63%	1,027,169,620	1,589,164,101	506,256,980	69,539,143	1,013,367,978	(59,554,550)	34,769,572	25,731,147	74%	(68,592,974)	1,081,960,952

Note 1: Opening Balance represents the cumulative deficit from 2011 to 2013, brought forward to 2014.

Note 2: Closing Balance represents the cumulative deficit from 2011 to 2014.

Note 3: Levies Collected vs. Developers' Share represents, the % of the 2014 costs attributable to the development industry, covered by levies.

Note 4: This report does not include the costs of forecasted infrastructure projects.

Community Services

Table 16 Levies Collected Community Services – 2014

Total Collected 2014	
Emergency Response Facilities	\$7,623,564
Calgary Public Library	\$2,188,116
Recreation Facilities	\$13,003,195
Transit Buses	\$1,976,944
Calgary Police Service	\$2,956,342
Total	\$27,748,161

The funds for the voluntary community services component support the capital cost of new emergency response facilities, Calgary Public Library, recreation facilities, transit buses and the Calgary Police Service. Levies collected for these components contribute to the funding of major recreation facilities (such as), along with several emergency response stations. Examples of projects include but are not limited to the Seton, Rocky Ridge, Great Plain and Quarry Park recreation facilities and the Tuscany, Evergreen, Royal Vista, Symons Valley, Douglas Glen and Seton fire stations. The funds for the Calgary Police Service (CPS) component of the bylaw support a portion of the capital cost of new police stations and transit buses will be purchased for new communities.

Total levies collected (2014) was \$27,748,161 with the balance being \$182,049,583. This remaining amount will help fund projects for 2015 and beyond including emergency response stations for the East Macleod and Cornerstone areas. The Calgary Police Service has been allocating the funds to a reserve to pay for future stations. The cost of the station will include building construction and the land purchase. More details can be found in Schedule H – Community Services, Schedule I – Transit and Schedule J – Calgary Police Service.

Details on how the levy for community services was calculated are shown in the Off-site Levy Bylaw 2M2016 Schedule C Background Study. Essentially, the levy was calculated using the projected population growth. Then, the amount of infrastructure to service this population is determined. The cost of the infrastructure is then divided by the amount of land required, which results in a dollar per hectare levy rate. This is a similar format that was used for the development of the Off-site Levy Bylaw 35M2011.

Table 17 Levies Balance - Community Services

Emergency Response Facilities, Calgary Public Library and Recreation Facilities Levy		Off-site Levies Remaining
Balance Forward	January 01, 2014	135,324,590
Off-site Levies Collected	2014	22,814,875
Actual Off-site Levies Spent	2014	(10,711,286)
Total Emergency Response Facilities, Calgary Public Library and Recreation Facilities Levy Balance		147,428,179
Transit Bus Levy		Off-site Levies Remaining
Balance Forward	January 01, 2014	13,519,939
Off-site Levies Collected	2014	1,976,944
Actual Off-site Levies Spent	2014	(1,041,633)
Total Transit Bus Levy Balance		14,455,251
Calgary Police Service Levy		Off-site Levies Remaining
Balance Forward	January 01, 2014	18,110,081
Off-site Levies Collected	2014	2,956,342
Actual Off-site Levies Spent	2014	-
Calgary Police Service Levy Balance		21,066,423
Total Community Services Levy Balance		182,049,853

The community services charges levy calculation methodology uses the cost of capacity or cost of facilities model. This model is based on the infrastructure needs required to serve incremental development or population. Any previous funds collected were collected to provide capacity for previous development or growth.

Since, under bylaw 35M2011, it took 2-3 years for the levy funds to be received through development agreements, the Community Services Charge had not reached its full funding potential until 2013 or 2014. Now that the balances are significant, the funds will be allocated to projects in 2015 and beyond. This similar circumstance may occur with Bylaw 2M2016 since there is an extended timeframe to levies both the greenfield and established areas.

SCHEDULE H

Emergency Response Facilities, Calgary Public Library and Recreation Facilities

Table 18 Community Services Projects

City Department	Project Description	Total Budget of Project 1 (\$)	City Portion of Budget 2 ² (\$)	City Contribution to date 2 ² (\$)	City Cost to Complete 2 ² (\$)	Off-site Levies Portion of Budget 3 ³ (\$)	Off-site Levies Contribution to date ³ (\$)	Off-site Levies Cost to Complete 3 (\$)	Opening Balance (\$)	2011 Levies Spent ³ (\$)	2012 Levies Spent (\$)	2013 Levies Spent (\$)	2014 Levies Spent (\$)
CNS 506-693	Seton Recreation Facility	193,500,000	181,105,000	3,363,449	177,741,551	12,395,000	4,276,834	8,118,166	-	-	6,800	1,604,767	2,665,266
CNS 506-694	Rocky Ridge Recreation Facility	190,600,000	167,282,197	11,161,086	156,121,110	23,317,803	6,503,713	16,814,091	-	-	2,589,818	257,630	3,656,265
CNS 506-698	Great Plains Recreation Facility	33,400,000	26,241,625	4,369,487	21,872,138	7,158,375	803,652	6,354,723	-	-	8,853	36,531	758,268
CNS 506-699	Quarry Park Recreation Facility	62,500,000	54,712,402	11,405,375	43,307,027	7,787,598	7,670,000	117,598	-	-	1,061,495	3,834,134	2,774,371
Rec 507-631	New Brighton Athletic Park Development	17,061,000	14,561,000	7,392,183	7,168,817	2,500,000	-	2,500,000	-	-	-	-	-
Fire 041-164	Tuscany Temporary Emergency Resp Stn	9,020,000	2,442,000	-	2,442,000	6,578,000	21,596	6,556,404	-	-	-	-	21,596
Fire 041-165	Evergreen Emergency Response Station	10,625,000	4,995,552	3,819,274	1,176,278	5,629,448	5,045,647	583,800	-	89,305	80,109	4,706,033	170,200
Fire 041-166	Royal Vista Emergency Resp Stn	17,469,430	7,154,430	1,574,968	5,579,462	10,315,000	2,000	10,313,000	-	-	1,000	1,000	-
Fire 041-167	Symons Valley Emergency Resp Stn	9,723,505	7,223,506	7,221,732	1,774	2,499,999	2,498,054	1,945	542,534	-	1,689,459	265,614	447
Fire 041-168	Douglas Glen Emergency Resp Stn	9,000,000	8,208,647	7,668,457	540,189	791,353	128,082	663,271	20,499	16,378	71,595	10,882	8,729
Fire 041-169	Seton Emergency Resp Stn	17,200,000	12,600,000	11,164,631	1,435,369	4,600,000	4,515,114	84,886	7,698	12,825	96,933	3,828,122	569,536
Fire 041-171	NE New Super Station	14,949,853	10,984,853	-	10,984,853	3,965,000	-	3,965,000	-	-	-	-	-
Fire 041-172	Station #5 Replacement/ Rebuilding	9,649,060	8,699,844	8,612,913	86,931	949,216	736,825	212,391	30,828	5,319	-	614,069	86,609
Fire 041-175	East Macleod Emergency Station	20,000,000	3,000,000	-	3,000,000	17,000,000	-	17,000,000	-	-	-	-	-

Table 18 Community Services Projects (continued)

City Department	Project Description	Total Budget of Project 1 (\$)	City Portion of Budget 2 ² (\$)	City Contribution to date 2 ² (\$)	City Cost to Complete 2 ² (\$)	Off-site Levies Portion of Budget 3 ³ (\$)	Off-site Levies Contribution to date ³ (\$)	Off-site Levies Cost to Complete 3 (\$)	Opening Balance (\$)	2011 Levies Spent ³ (\$)	2012 Levies Spent (\$)	2013 Levies Spent (\$)	2014 Levies Spent (\$)
Fire 041-178	Cornerstone Emergency Response Station	17,700,000	-		-	17,700,000	-	17,700,000					
Fire 041-180	West Macleod Emergency Response Stn	1,000,000	-			1,000,000	-	1,000,000					
Fire 042-179	Station 17 Replacement	19,000,000	6,500,000		6,500,000	12,500,000	-	12,500,000					
Fire 044-012	Redevelopment Areas Emergency Response Units	832,000	-		-	832,000	-	832,000					
Fire 044-D02	Replace Emergency Units	52,134,903	51,334,903	12,784,914	38,549,989	800,000	45,086	754,914	-	-	-	45,086	-
Total		705,364,751	567,045,958	90,538,469	476,507,490	138,318,793	32,246,603	106,072,189	601,559	123,828	5,606,063	15,203,868	10,711,286

¹ Project Budget - Cost of Particular Item

² City Portion refers to the portion that is NOT Attributed to New Community Growth

³ Off-site Levy refers to the portion that IS Attributed to New Community Growth

Table 18 Community Services Projects (continued)

	Opening Balance (\$)	2011	2012	2013	2014
Levies Collected		35,589,299	32,240,686	18,144,687	22,814,875
Levies Spent		123,828	5,606,063	15,203,868	10,711,286
Remaining Levies		35,465,472	26,634,624	2,940,820	12,103,589
Cumulative Balance of Levies	70,283,675	105,749,147	132,383,770	135,324,590	147,428,179

Schedule I

Transit Buses

Table 19 Transit Bus Projects

City Department	Project Description	Total Budget of Project 1 ¹ (\$)	City Portion of Budget 2 ² (\$)	City Contribution to date 2 ² (\$)	City Cost to Complete 2 ² (\$)	Off-site Levy Portion of Budget 3 ³ (\$)	Off-site Levy Contribution to date (\$)	Off-site Levy Cost to Complete 3 ³ (\$)	2014 Levies Spent (\$)
Transit	Bus Purchases (2014 to 2018)	135,466,000	127,089,000	45,116,000	81,973,000	8,377,000	1,344,000	7,158,000	1,344,000
Transit	Investment Income								(302,367)
Totals				45,116,000	81,973,000	8,377,000	1,344,000	7,158,000	1,041,633

¹ Project Budget - Cost of Particular Item

² City Portion refers to the portion that is NOT Attributed to New Community Growth

³ Off-site Levy refers to the portion that IS Attributed to New Community Growth

	Opening Balance (\$)	2014
Levies Collected		1,976,944
Levies Spent		1,041,633
Remaining Levies		935,311
Cumulative Balance of Levies	13,519,939	14,455,251

Schedule J

Calgary Police Service

Table 20 Calgary Police Service Projects

City Department	Project Description	Total Budget of Project 1 ¹ (\$)	City Portion of Budget 2 ² (\$)	City Contribution to date 2 ² (\$)	City Cost to Complete 2 ² (\$)	Off-site Levy Portion of Budget 3 ³ (\$)	Off-site Levy Contribution to date (\$)	Off-site Levy Cost to Complete 3 ³ (\$)	2014 Levies Spent (\$)
Calgary Police Service	Future District Office	30,000,000 estimated	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Total									

¹ Project Budget - Cost of Particular Item

² City Portion refers to the portion that is NOT Attributed to New Community Growth

³ Off-site Levy refers to the portion that IS Attributed to New Community Growth

	Opening Balance (\$)	2011	2012	2013	2014
Levies Collected	-	4,171,469	4,020,979	2,333,520	2,956,342
Levies spent	-	-	-	-	-
Remaining Levies		4,171,469	4,020,979	2,333,520	2,956,342
Cumulative Balance of Levies	7,584,113	11,755,582	15,776,561	18,110,081	21,066,423

